



**IDAHO STATE UNIVERSITY**  
*PRELIMINARY*  
**BUDGET MODEL RECOMMENDATIONS**



**OCTOBER**  
**2022**



Idaho State  
University

## Presented By: The Budget Model Advisory Group

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Idaho State  
University

## Note to the reader

As you read through this document you will notice a side panel called “Active Reading Section” that lists the following questions.

- 1) What questions do you have? What isn't clear?
- 2) What works for you? What do you like?
- 3) What doesn't work for you? What concerns do you have?
- 4) What is missing? What would you like to see in the future?

Please consider these questions as you progress through the material provided in this report. We have designed the “Active Reading Section” to allow you the space to make notes as you review the information in this booklet.

This is intended to give you ample opportunity to provide feedback for the Budget Model Recommendations discussion at the October 31st Leadership Council meeting. If you would prefer to provide your feedback anonymously, please review the feedback options listed on the Budget Model website (listed below).



To review feedback options go to  
[isu.edu/budget/isu-budget-model/](https://isu.edu/budget/isu-budget-model/)



**Idaho State  
University**

## Overview

In 2019, President Kevin Satterlee commissioned a project charter for the development of a comprehensive all funds budget model for Idaho State University. The model is being designed to support the mission and strategic direction of the University while achieving the following principles and outcomes:

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

ISU's budget model has been developed by the Budget Model Advisory Group, with extensive support and collaboration from across the University and external support from the National Association of College and University Business Officers (NACUBO). Elements of the model were developed through a principle-driven, agile and iterative, and collaborative process involving extensive research, scenario and impact analysis, and in-depth conversations with units across the University.

Model elements and outputs have been reviewed and discussed in detail with each unit during August, September, and October 2022, with feedback and suggestions incorporated into model revisions and refinements.

The recommendations presented herewith represent the collective best thinking of our campus community and best practices in higher education budgeting. Sincere thanks and appreciation go out to all who have participated in and contributed to this work.

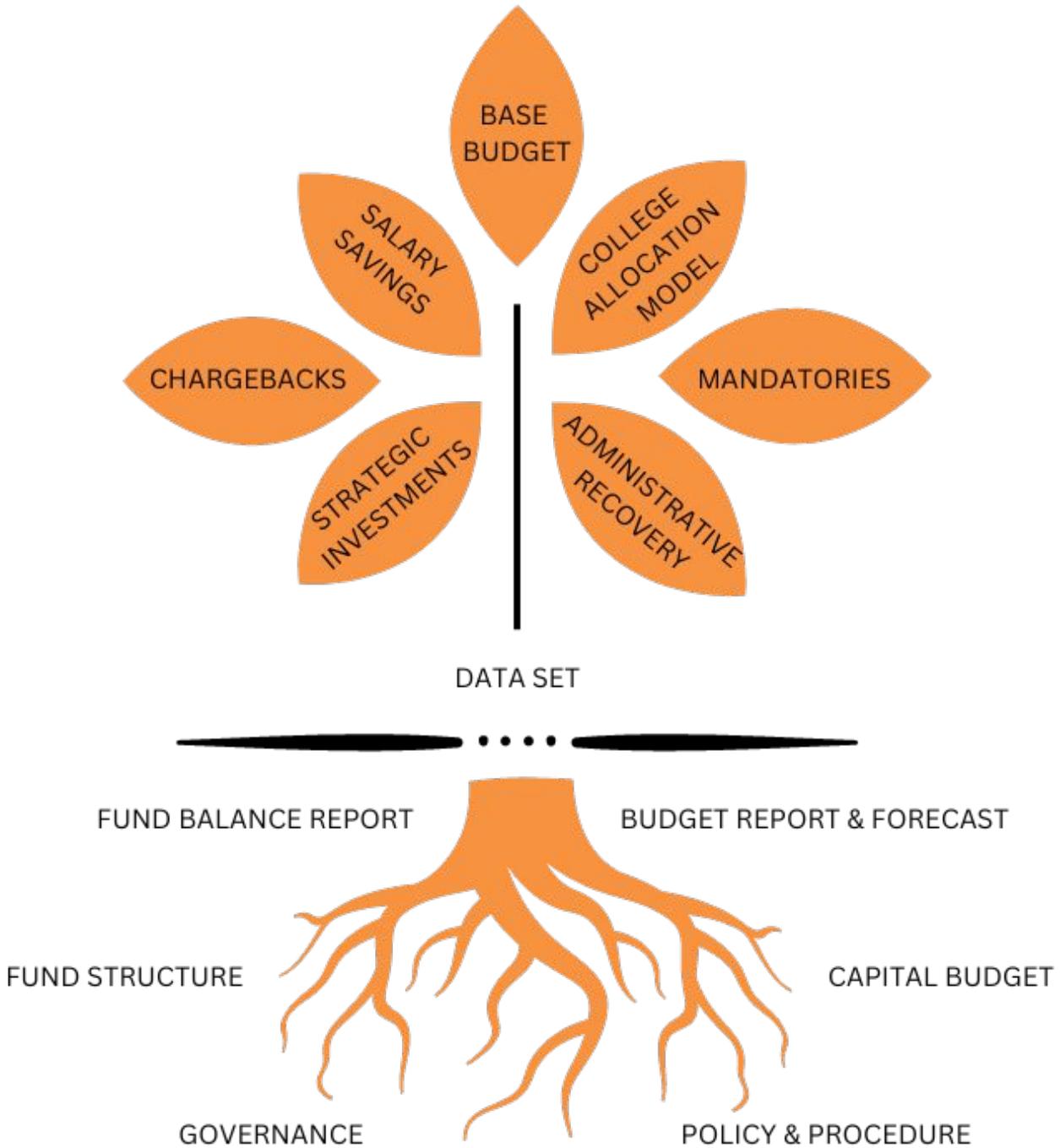




**MODEL  
ELEMENTS**

## Model Elements

ISU's budget model consists of a series of foundational elements, drivers, and variables reflected in the graphic below. Together, these interrelated elements create a comprehensive budget structure for the University as part of our larger planning and institutional effectiveness framework. These elements are designed to support and further ISU's mission, values, and strategic goals and priorities.



For additional detail about each element go to [isu.edu/budget/isu-budget-model/model-elements/](https://isu.edu/budget/isu-budget-model/model-elements/)



**SUMMARY**  
**BUDGET MODEL ELEMENTS**

# Summary of Model Elements & Recommendations

## I – Fund Structure



ISU has codified its fund structure to recognize and acknowledge distinct major fund types. Resulting from this, a new Central University Fund has been created. This fund is comprised of state appropriations and non-departmental revenues and expenditures.



State appropriations include state funding, state endowments, and general tuition and fee revenues, which are used to fund personnel, operating and capital expenditures in support of ISU's mission.



Non-departmental revenues include interest income, general F&A (grant indirects), P-Card rebates, certain rental revenues, and miscellaneous other central revenues. Non-departmental expenses include general administrative and overhead expenses that are not funded through the appropriation and do not have a dedicated revenue stream such as debt service, Educational Technology Services and NetCom.

### Active Reading Section

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## II – Policy and Procedure

Draft policies will go through the University policy process for July 1, 2023 implementation.

### II.A - Central University Budget Administration

1. Units will consider all planned and anticipated needs when developing Central University expenditure budgets and are expected to manage within established appropriated budget authority, regularly monitoring budgets against expenditures.
2. In the exceptional event where a unit needs to exceed Central University budget authority, the unit must obtain advance approval by submitting a Budget Adjustment Request to Administrative Council. Adjustments to Central University budgets will only be considered for mission-critical opportunities or needs that could not have been reasonably anticipated during the annual budgeting process.
3. If a unit has surplus Central University budget authority at the end of the fiscal year due to procurement or facilities delays, disruptions in services and activities, or other related factors, it will follow the guidelines listed below.

Units may request one-time carryforward of appropriated budgets into the following fiscal year by submitting an Appropriated Carryforward Request to Administrative Council.

Requests will be considered based on the following criteria; and must be submitted to the Budget Office no later than July 15.

- Purchase orders issued in compliance with annual fiscal year end guidelines
- Delays in approved facilities projects
- Demonstrated stewardship and need
- University appropriated budget outlook

The University will only realize an appropriated budget surplus if its tuition and fee revenue exceeds the amount budgeted for the year. Any University surplus from tuition and fee revenue will go to the Central University Fund and be subject to policy Section B.

4. Units may not transfer local or auxiliary expenditures onto Central University funds to draw down Central University budgets. Journal vouchers moving expenditures onto general appropriation indexes will only be accepted for corrections or extraordinary circumstances approved by the Budget Office.

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## II – Policy and Procedure

5. Future Central University budgets will not be impacted by year-end surpluses. Any adjustments to base appropriated budgets will be based on established budget procedures and allocation models.

### II.B - Cash Reserve Balances

Idaho State University will maintain cash reserve balances in compliance with State Board of Education Policy V.B.12, Policy V.X.5, and all other applicable board policies and regulations.

1. Central University Funds shall maintain an annual minimum cash reserve balance of 7.5% or the amount required to maintain the University's overall Target Reserves as specified in Board Policy V.B.12, whichever is higher.

When the annual Central University cash reserve balance falls below this threshold, the University shall adopt a plan to replenish the balance within three years. When the Central University cash reserve balance exceeds 10%, the excess balance may be set aside for specific reserve purposes and/or investment in one-time expenditures.

Planned use of Central University cash reserves will be included in annual budget plans and proposals presented to the Leadership Council and approved by the Administrative Council.

2. Special Appropriations Funds including Career Technical Education, Family Medicine, Idaho Dental Education Program, and the Idaho Museum of Natural History will maintain fund balances in accordance with special appropriation funding rules and regulations.
3. Local and Auxiliary Funds (excluding Athletics) shall maintain an annual minimum cash reserve balance of 5% for funds with annual operating expenditures of \$50,000 or greater. Funds with annual operating expenditures of less than \$50,000 shall maintain a positive fund balance.

When annual Local or Auxiliary cash reserve balances fall below 5% or below -\$25,000, whichever is lower, the unit shall adopt a plan to replenish the balance within three years.

When Local or Auxiliary cash reserve balances exceed 10% of operating expenditures or \$100,000, whichever is higher, the unit will adopt a plan for strategic use of surplus reserves. Replenishment and strategic use plans will be reviewed and approved by the appropriate Vice President.

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## II – Policy and Procedure

### II.B - Cash Reserve Balances (continued)

Planned use of Local or Auxiliary cash reserves will be included in annual budget proposals presented to Leadership Council and approved by the Administrative Council.

#### 4. Athletics Auxiliary Funds

Athletics Auxiliary Funds must maintain a positive fund balance per Idaho State Board of Education Policy V.X.5. If the fund balance becomes negative in any fiscal year, the University will submit a plan for Board approval that eliminates the deficit. If substantial changes occur during the fiscal year resulting in a projected deficit for that year, the University will notify the Executive Director of the State Board of Education immediately.

#### 5. Restricted Funds

Restricted funds and grant funds administered by the Office of Grant and Contract Accounting are subject to sponsoring agency rules and regulations. All restricted funds are expected to balance revenues to expenses over the life of the program or contract.

#### 6. Agency Funds

Agency funds for which the University serves solely as a fiduciary agent are expected to maintain an annual positive or neutral cash balance.

*Next Steps: Convene Technical Working Group; work through ISU Policy Process with Libby Howe*

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# Summary of Model Elements & Recommendations

## III – Governance

A standing Budget Advisory Group will be created to advance ISU's budget principles, with the following responsibilities:

- Provide recommendations for annual budget development process, timeline, criteria and guidelines
- Review quarterly Management Financial Reports
- Review and provide input on financial forecasts and projections
- Review and provide initial rankings for strategic investment requests
- Assess the effectiveness of ISU's Budget Model; provide recommendations to Leadership Council for Budget Model revisions and refinements
- Recommend improvements to budget reports, communications, structures, and systems to further access to and understanding of budget and financial information

### 1. Membership

Chief Fiscal Officer	Senior Budget & Planning Analyst
Faculty Senators (2)	Deans (3)
Staff Council Representative	University Business Officers (3)
ASISU Representative	Student Affairs Representative
Vice Provost, Inst. Eff. & Initiatives	Information Technology Representative
Vice Provost for Academic Outreach	Campus Operations Representative

### 2. Meetings

The Budget Advisory Group will meet monthly, with additional ad-hoc meetings scheduled as needed.

*Next Steps: Finalize membership list; develop process for nominating/selecting members*

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# Summary of Model Elements & Recommendations

## IV – Budget Report & Forecast

The Budget Report and Forecast is designed to provide clarity and transparency about ISU's sources and uses of funds and overall budget outlook.

The report presents:

- Three-year history of actual revenues and expenditures
- Current year adopted (original) budget
- Base budget for next year development
- Allocations, Strategic Investments, and Other Adjustments
- Adjusted base budget
- Three-year revenue and expense forecast based on established revenue and expense drivers

The report presents data for all funds and separately by each major fund type: Central University, Local, Auxiliary, Special Appropriations, and Grant/Research Funds. It can also be run at the unit or department level.

Current year actuals will be updated and presented quarterly.

*Next Steps: Populate with FY2022 year end data*

### Active Reading Section

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# Summary of Model Elements & Recommendations

## V – Fund Balance Report



The Fund Balance Report is designed to provide clarity and transparency around University assets, reserves, and cash balances.



The report will be updated annually with audited year-end figures. It will be reviewed with the Budget Advisory Group, Leadership Council and Administrative Council, and made available on the budget website.

*Next Steps: Populate with FY2022 year end data*

### Active Reading Section

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# Summary of Model Elements & Recommendations

## VI – Capital Budget



ISU will develop a rolling five-year Capital Budget that includes Information Technology, Facilities and DPW projects, and unit capital expenditure plans. The Capital Budget will provide an extended planning horizon for maximizing capital investment and managing cash flow, fund balance, and depreciation.



Facilities and Information Technology project review, rating, and prioritization will be informed by the Strategic Plan, Facilities Master Plan, Academic Plan, and space utilization data. Separate processes and funding sources will be established for deferred maintenance projects and strategic/academic investments to empower Facilities Services to manage deferred maintenance needs and priorities.

*Next Steps: Develop and populate five-year Capital Budget template. Determine annual, recurring, centrally-funded deferred maintenance and strategic/academic investment budgets. Develop process for centrally-funded deferred maintenance project prioritization. Review and refine process for centrally-funded strategic/academic facilities projects.*

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# Summary of Model Elements & Recommendations

## VII – Data Set

ISU's Budget Model Data Set is designed to be used as a reference and resource for unit analysis, annual planning and budget development, central budget allocations, and answers to common questions and information requests.

These data are developed collaboratively by the Budget Model Advisory Group, Finance, Institutional Research, and ISU leadership and are gathered and reported consistently across all University units.

The data set includes data for Central University, Local, and Auxiliary funds. Grant and Research funds are excluded as these funds are a) self-balancing over time, and b) can significantly skew longitudinal trends. Agency funds are excluded as these funds are not budgeted and ISU serves solely as a fiduciary agent.

There is no inherent value judgment in any of these data elements. College and department context are essential for interpreting and analyzing this data. It is up to units and departments to understand and analyze their data and what they are communicating.

- What is trending well?
- What do we need to dig deeper into?
- Where are our opportunities for improvement?

It is important to acknowledge that academic and operational structures and requirements can vary significantly between programs, colleges, and service units. Comparisons to similar programs in peer institutions are more meaningful than inter-University comparisons of disparate programs.

In addition to standard data elements, each unit may add up to five Unit-Specific Measures to provide additional context and understanding of unit activities and outcomes.

The Budget Advisory Group will review the data set annually and consider additional data elements for inclusion in the set based on faculty and staff feedback.

*Next Steps: Continue validating data with units and Institutional Research. Develop data in Millennial Fast reporting*

## Active Reading Section

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# Summary of Model Elements & Recommendations

## VIII – Salary Savings

Salary savings will continue to be administered at the College and major unit level.



Units will have access to 100% of permanent and temporary salary savings for all faculty and non-classified staff in all funds.



Units will also have access to in-year classified vacancy savings. These were previously held in a central Classified Pool.



Permanent classified salary savings will continue to be held in a central Classified Pool that funds transfers and reclasses.

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# Summary of Model Elements & Recommendations

## IX – Chargebacks



Idaho State University will maintain its current limited chargeback structure.

*Next Steps: Create criteria and definitions for mission-critical activities, events and services*

### Active Reading Section

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# Summary of Model Elements & Recommendations

## IX – Mandatories

Mandatory expenses include certain required operating expenditures in the Central University Fund that 1) serve the entire institution, 2) are outside the discretion of an individual department or unit, 3) are subject to year over year variation, and 4) are greater than \$150,000 annually.

Budgets for mandatory expenses will be reviewed annually, with recommended adjustments incorporated into the annual Proposed Budget.

Mandatory expenditure budgets may not be used or reallocated for other, non-related unit expenditures.

Mandatory expenses will be reviewed annually by Finance staff and the Budget Advisory Group, with recommended adjustments incorporated into the annual proposed budget.

Mandatory List:

- Utility Charges
- Scholarship Grid Expenses
- Insurance
- Ellucian/Banner ERP Licenses
- Central Internet Services
- Jaeggar
- Audit Expenses
- GA and DA Waivers and Stipends
- NCAA/Big Sky mandates, Athletics Scholarships (up to cap)
- Career Path Internship Program
- Navigate

*Next Steps: Finish review of IT Mandatories. Finalize list of mandatory expenses; create new indexes for tracking and administration*

## Active Reading Section

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# Summary of Model Elements & Recommendations

## XI – Administrative Recovery

Administrative Recovery is a charge assessed against unit expenses in support of overhead and administrative costs to include:

Utilities	Financial Aid	Educational Technology
Custodial	Institutional	Services
Information	Research	Office for Research
Technology	Human Resources	Academic
Counseling	Veterans Services	Affairs/Provost Office
Testing	Academic Advising	Environmental Health
Registrar	Student Orientation	and Safety
Advancement	Travel	Enrollment
Equity and Inclusion	Purchasing	Management
Payroll	Accounts Payable	Public Safety
Student Events	Disability Services	Legal

Incremental Administrative Recovery charges, which grow or decrease with unit activities and operations, provide a mechanism for reflecting the cost of unit and department operations without implementing a complex and resource-intensive program of chargebacks and detailed cost allocations. They are a best practice in higher education budget models that don't use RCM (Responsibility Centered Management) or full cost allocations.

Administrative Recovery resources will be housed in the Central University Fund and will be used to support overhead, administrative, and mission-support expenses. The proposed administrative recovery framework does NOT impact current budget allocations for service units. Service unit budget allocations will be addressed in the next development phase of the budget model.

Administrative Recovery rates and methodology will be reviewed and analyzed on an annual basis, with recommended adjustments incorporated into the annual Proposed Budget. As part of this review, the Budget Office will publish a report of how recovered funds were utilized.

### Active Reading Section

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# Summary of Model Elements & Recommendations

## XI – Administrative Recovery

Administrative Recovery will be assessed against actual unit personnel and operating expenses with the following exclusions:

Class Fee Revenue	Interdepartmental Sales
Capital Expense	Transfers, and Class Fee Revenue
Scholarships/Educational and Training Assistance	Resident Salaries (passthrough)
Graduate Assistant Stipends	Goods for Resale (passthrough)
Student Workers	Fuel (passthrough)
Student Travel	Americorps (passthrough)
Loans	TRIO (grant indirects)
Insurance & Utilities	CAES (passthrough)

Indirect Costs (F&A) are included in the assessment base, as these are reflected as a contra-expense and serve to reduce the overall assessment.

### XI.A - Administrative Recovery Rates

Fund Type	Personnel	Operating
Central University	1.75%	1.25%
Local	1.75%	1.25%
Auxiliary (replaces current administrative charge)	3.0%	1.25%
Special Appropriations (cannot be assessed administrative recovery due to special appropriation rules)	n/a	n/a
Research, Grants, Restricted Funds (approved F&A rates are assessed)	n/a	n/a
Agency Funds (not ISU funds)	n/a	n/a

*Next Steps: Finalize list of exceptions. Build structure into budget development system and reports; design finance process for posting assessments*

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# Summary of Model Elements & Recommendations

## XII - Strategic Investments

ISU's Strategic Investment Process is designed to provide funding for high-priority programs, projects, and initiatives in support of the University's mission and strategic plan.

### Process

Each fall, the Budget Office will update the University's [Fund Balance Report](#) and [Budget Report and Forecast](#) and present options and recommendations for strategic investment funds to the Budget Advisory Group.

The Budget Advisory Group will develop recommendations for available strategic investment funding for the coming fiscal year and updates to Strategic Investment Request forms and evaluation criteria/processes.

Administrative Council will approve strategic investment funding pool(s) in late fall term/early spring term, based on Budget Advisory Group recommendations and assessment of ISU's budget outlook. As possible, funding will be made available for both one-time investments and multi-year startups.

If funding is available, a Call for Proposals will go out early spring term. The Budget Advisory Group will conduct initial review, evaluation, and ranking of proposals.

Units will present their strategic investment requests as part of their annual budget presentations to Leadership Council, who will forward final recommendations to Administrative Council.

Administrative Council will approve strategic investments in May/June for inclusion in the coming budget cycle.

Units receiving strategic investment funding will report out on prior year(s) funded projects as part of their annual budget presentations to Leadership Council.

*Next Steps: Develop recommendations for FY2024 strategic investment funding; review and update forms and rubrics*

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# Summary of Model Elements & Recommendations

## XIII - College Allocation Model

The College Allocation Model is designed to incentivize growth and performance in support of ISU's strategic plans and priorities, achievement of unit goals, and stewardship of unit and University resources.

The allocation model incrementally increases or decreases Central Funding for colleges based on the following drivers:

- Three-Year Weighted Credit Hour Trends (growth, revenue)
- Annual (Year over Year) Credit Hour Growth (growth, revenue)
- Central University Contribution Margin per Credit Hour (stewardship)
- Graduation Headcount (student success)
- Research Activity (research, external funding)

The model includes a smoothing factor so that College Central Funding cannot decrease more than 2% in a fiscal year.

Additional Central University budget allocations and reallocations can be made through Strategic Investment and Budget Adjustment processes.

*Next Steps: Continue to validate model and data elements with units and Institutional Research; provide units with initial FY2024 allocations*

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# **SUMMARY & ASSESSMENT**

# Summary of Model Elements & Recommendations

This chart illustrates the alignment of recommended Budget Model elements with established principles and objectives.

ELEMENTS	PRINCIPLES				
	 TRUST, TRANSPARENCY, INCLUSIVITY	 MAXIMIZE ISU RESOURCES	 INFORMED BY STRATEGIC & OPERATIONAL PLANS	 GROWTH, INNOVATION, STEWARDSHIP	 LOCAL EMPOWERMENT, MUTUAL ACCOUNTABILITY, ADAPTATION, RESPONSIVENESS
FUND STRUCTURE	✓	✓		✓	✓
POLICY & PROCEDURE	✓	✓	✓	✓	✓
GOVERNANCE	✓	✓	✓	✓	✓
BUDGET REPORT & FORECAST	✓	✓		✓	✓
FUND BALANCE REPORT	✓	✓		✓	✓
CAPTIAL BUDGET	✓	✓	✓	✓	✓
DATA SET	✓	✓	✓	✓	✓
SALARY SAVINGS	✓	✓		✓	✓
CHARGEBACKS	✓	✓			
MANDATORIES	✓	✓			
ADMINISTRATIVE RECOVERY	✓	✓		✓	✓
STRATEGIC INVESTMENTS	✓	✓	✓	✓	✓
COLLEGE ALLOCATION MODEL	✓	✓	✓	✓	✓

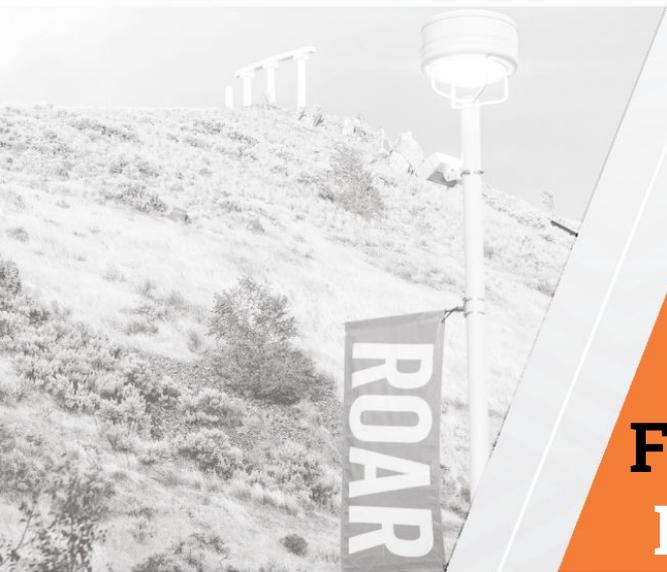
## Assessment

The Budget Model Advisory group will review the impact and effectiveness of the Budget Model on a regular basis (annually to start).

In addition to gathering data from stakeholders and key constituents, we will assess unit- and University-wide impacts, and gather suggestions for improvement.



To learn more about the Budget Model Advisory Group go to [isu.edu/budget/isu-budget-model/](https://isu.edu/budget/isu-budget-model/)



**FUTURE  
DEVELOPMENT ITEMS**

# Future Development Items

The following items have been identified for future review and consideration. These items will be developed by the Budget Advisory Group using the same principle-driven, agile and iterative, and collaborative approach, with recommendations presented to Leadership and Administrative Council for inclusion in future budget cycles

## Base Budget Review

Assess current base budgets against benchmarks and related resources to assure resources are optimally deployed across the University.

## Service Unit Allocation Model

Develop a model for allocating and reallocating Central University funds to service and administrative units.

## Contingency Budgets

Establish central contingency funds for unanticipated issues and opportunities that arise over the course of a fiscal year.

## Market and Equity Fund

Establish a central market and equity fund to more systematically and equitably address market and equity salary issues across the University.

## Benchmarking Studies

Participate in Delaware and/or other benchmarking studies to analyze resource allocation and ensure units are adequately resourced to achieve ISU's mission.

## Data Set Enhancements

Continue to refine current data set elements and add additional elements such as major data, service versus major courses, disaggregated enrollment data by student pay type, research awards and productivity, and graduate assistant metrics. Build data set reports into financial reporting systems for increased validity and access.

## Active Reading Section

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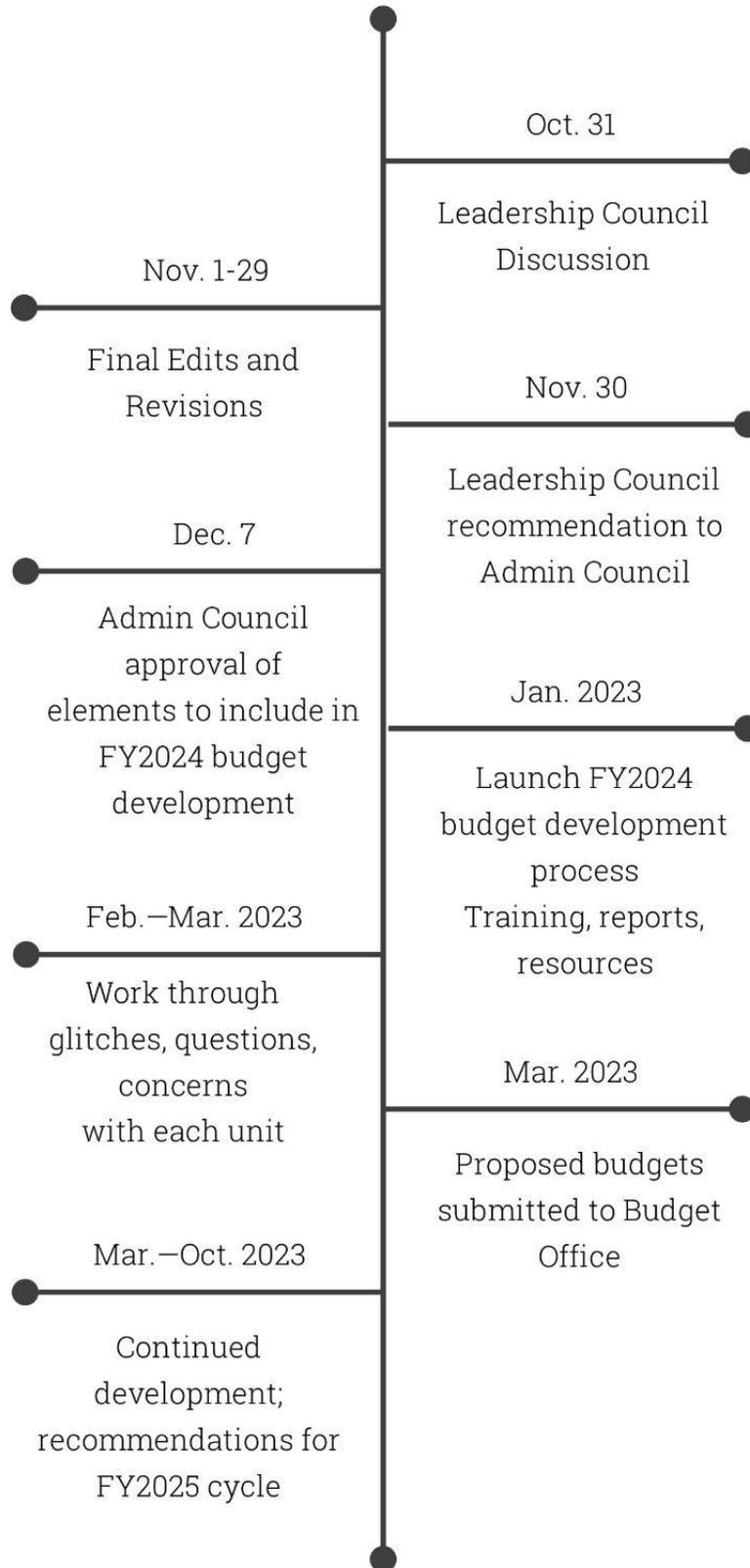
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**TIMELINE &  
NEXT STEPS**

## Timeline & Next Steps





**THANK YOU**  
**FOR YOUR TIME**

