IDaho State University Mandatories (Compulsory Expenses)

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 without approval through a Budget Adjustment Request.

Central University Mandatory Expenses:

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

Mandatory budgets and expenditures will be housed in unique indexes in Banner.

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

isu.edu/budget/
Data Set FAQs

**HOW WILL WE FUND "MANDATORY" FUNCTIONS SUCH AS TITLE IX, RADIATION SAFETY, OR OTHER LEGAL OR REGULATORY MANDATES AND REQUIREMENTS?**

If new positions or resources are needed for such activities, they will be requested through the annual Strategic Investment Request process or through a mid-year Budget Adjustment Request.

**WHAT ABOUT LITIGATION EXPENSES, DISABILITY ACCOMODATIONS OR OTHER ITEMS THAT CAN VARY WIDELY FROM YEAR TO YEAR?**

Unit base budgets should support normal and planned operations. Units may request one-time contingency funding for extraordinary events through the Budget Adjustment Request process.

**WHAT ABOUT EXPENSES THAT ARE LARGELY WITHIN MY UNIT'S DISCRETION BUT ARE SUBJECT TO SIGNIFICANT INFLATION, SUCH AS CONTRACT INFLATION AND OPERATING SUPPLIES?**

Currently, ISU does not receive funding for inflation. Central University units will need to factor inflation into their annual budget plans which might include reallocation of resources or decreased spending. Local and Auxiliary units need to account for inflationary factors when setting tuition and fees and other rates.