

**State Maintenance-of-Effort (MOE) Submission
under the Education Jobs Fund Program**

STATE: Idaho

**MOE Method 4: Comparing Fiscal Year 2011 Percentages of Support
with Fiscal Year 2006 Percentages**

NOTE: This method is available only to States with State tax collections for calendar year 2009 that are less than State tax collections for calendar year 2006.

For State fiscal year (FY) 2011, the State will maintain State support for elementary and secondary education at a percentage of the total revenues available to the State that is equal to or greater than the percentage for State FY 2006; and

For State FY 2011, the State will maintain State support for public IHEs (not including support for capital projects or for research and development or tuition and fees paid by students) at a percentage of the total revenues available to the State that is equal to or greater than the percentage for State FY 2006.

State Tax Collections Data

\$ 3,266,324,000 State tax collections for calendar year 2006.

\$ 3,034,625,000 State tax collections for calendar year 2009.

FY 2006 Baseline Data

\$ 1,064,265,000 The level of State support for elementary and secondary education (*in the aggregate*) for FY 2006.

\$ 304,276,500 The level of State support for public IHEs for FY 2006.

\$ 2,721,973,000 Total revenues available to the State for FY 2006.

FY 2006 Baseline Percentages

39.10 % State support for elementary and secondary education for FY 2006 as a percentage of total FY 2006 State revenues.

11.18 % State support for public IHEs for FY 2006 as a percentage of total FY 2006 State revenues.

Projected FY 2011 Data

\$ 1,312,192,200 The projected level of State support for elementary and secondary education (*in the aggregate*) for FY 2011.

\$ 285,687,000 The projected level of State support for public IHEs for FY 2011.

\$ 2,482,054,800 Projected total revenues available to the State for FY 2011.

Projected FY 2011 Percentages

52.87 % Projected State support for elementary and secondary education for FY 2011 as a percentage of projected total FY 2011 State revenues.

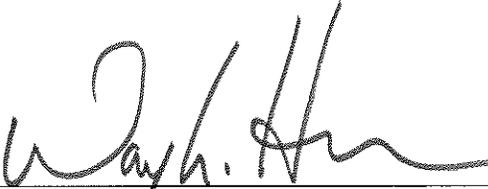
11.51 % Projected State support for public IHEs for FY 2011 as a percentage of projected total FY 2006 State revenues.

Affirmation of MOE Data

To the best of my knowledge and belief, all of the data in this submission are true and correct and are substantiated by the accompanying documentation.

Wayne L. Hammon, Administrator, Division of Financial Management

Governor or Authorized Representative (Printed Name)



Signature of Governor or Authorized Representative

9/15/10
Date

State of Idaho
General Fund Revenue Comparison
Calendar Year 2009 and 2006

	2009	2006
January	233,960,024	243,488,263
February	90,816,273	94,993,966
March	130,057,978	134,564,161
April	375,962,726	460,514,937
May	135,311,635	152,644,454
June	229,688,862	237,066,169
July	199,116,793	200,904,017
August	189,862,099	177,286,218
September	200,915,084	222,676,533
October	185,935,377	205,456,336
November	160,680,554	175,036,075
December	207,137,142	237,743,759
Total	<u>2,339,446,556</u>	<u>2,542,374,888</u>

Source: Division of Financial Management

State Tax Collections by State - Idaho
Calendar Year 2009 and 2006

	2009	2006
Quarter 1	634,548,000	662,808,000
Quarter 2	922,192,000	1,030,978,000
Quarter 3	755,651,000	776,009,000
Quarter 4	722,234,000	796,529,000
Total	<u>3,034,625,000</u>	<u>3,266,324,000</u>

Source: U. S. Census Bureau

Comparative Analysis
General Fund Reconciliation

	July	August	September	October	November	December	January	February	March	April	May	June
Monthly Economic Revenue	218,838,523.00	201,368,412.00	234,787,509.00	204,727,115.00	177,464,320.00	233,582,209.00	233,960,024.00	90,816,273.00	130,057,978.00	375,962,726.00	135,311,635.00	229,688,862.00
Cash Flow	206,032,031.32	188,309,073.50	215,475,049.87	200,637,790.99	173,981,607.61	214,850,066.22	219,577,131.25	152,196,418.10	166,239,256.84	383,545,611.72	156,767,659.93	263,334,301.57
Refund Acct (PM Agency 352 Fund 0516)	14,681,690.75	28,512,548.74	49,136,046.70	55,059,898.44	60,055,679.19	80,087,412.70	96,693,199.02	35,795,393.85	120,754.99	6,946,806.88	9,261,213.36	1,567,669.43
Refund Minimum	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)
Prior Month Net Refund	0.00	(13,181,690.75)	(27,012,548.74)	(47,636,046.70)	(53,559,898.44)	(58,555,679.19)	(78,587,412.70)	(95,193,199.02)	(34,295,393.85)	1,379,245.01	(5,446,806.88)	(7,761,213.36)
Non-Rev Receipts	(749,913.56)	(1,854,733.19)	(781,470.94)	(2,164,202.98)	(1,213,592.65)	(1,276,100.85)	(771,600.74)	(465,485.84)	(477,673.09)	(1,138,086.36)	(609,338.90)	(1,824,130.48)
	218,463,808.51	200,285,198.30	235,317,076.89	204,397,439.75	177,763,795.71	233,605,698.88	235,411,316.83	90,833,127.09	130,086,944.89	389,233,577.25	158,472,727.51	253,816,627.16
Warrant O/S Current Month	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Warrant O/S Prior Month Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	218,463,808.51	200,285,198.30	235,317,076.89	204,397,439.75	177,763,795.71	233,605,698.88	235,411,316.83	90,833,127.09	130,086,944.89	389,233,577.25	158,472,727.51	253,816,627.16
Multi-State Tax Revenue	326,053.23	1,104,131.25	434,632.71	0.00								
Less : Multi-State Tax Transfer to Gen Fund	75,150.41	0.00	(943,203.62)	0.00								
Deposit In transit				297,320.17	(297,320.17)							
Adj Refunds Cancelled -		0.00										
Refund Transfer Correction to be done next month												
Cancel Warrant This Month Stars Next Month Tax Comm	0.00	0.00					(1,449,349.01)			(13,368,865)	(3,131,786)	
Interest portion of TAN Defeasance							301.00		1,836.00	(1,836.00)		
EFT cancels-STARS this month Tax next month	(33.00)	33.00	(1,223.00)	1,223.00	0.00	(301.00)						
Cancel Warrant Next Month Stars This Month Tax Comm												
EFT cancels-STARS this month Tax next month		0.00	0.00	(4,748.00)	4,748.00	0.00	0.00	0.00	0.00	1,836.00	(1,836.00)	
Forgery cancels-Tax this month STARS next month	(848.00)	358.00	(358.00)	358.00	(358.00)	358.00	(358.00)	358.00	(358.00)	358.00	(358.00)	
Forgery cancels-Tax this month STARS next month	717.00	(717.00)	358.00	(358.00)	358.00	(358.00)	358.00	(358.00)	358.00	(358.00)	(592.00)	592.00
Forgery cancels-Tax this month STARS next month						188.00	(188.00)	188.00	(188.00)			
Change In Cash Balance In 051601	(26,325.00)	(20,592.00)	(19,773.59)	35,879.77	(6,903.51)	(17,004.00)	(8,617.67)	(16,853.74)	(30,615.28)	98,013.00	(26,520.00)	(28,357.41)
Trans code 188 collection of due from other gov entity											0.00	0.00
SCO cancelled warrant, but reissued from wrong fund											0.00	0.00
Non-Rev Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Statutory transfer out - Unclaimed property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	218,838,523.15	201,368,411.55	234,787,509.39	204,727,114.69	177,464,320.03	233,588,581.88	233,953,651.15	90,816,273.35	130,057,977.61	375,962,725.64	155,311,635.13	253,788,861.75
Difference	(0.15)	0.45	(0.39)	0.31	(0.03)	(6,372.88)	6,372.85	(0.35)	0.39	0.36	(20,000,000.13)	(24,099,999.75)
Year end transfers from BSF & PESF												24,100,000.00
Difference to Reconcile	(0.15)	0.45	(0.39)	0.31	(0.03)	(6,372.88)	6,372.85	(0.35)	0.39	0.36	(20,000,000.13)	0.25

Comparative Analysis
General Fund Reconciliation

	July	August	September	October	November	December	January	February	March	April	May	June
Monthly Economic Revenue	199,116,793.00	189,862,099.00	200,915,084.00	185,935,377.00	160,680,554.00	207,137,142.00	230,883,230.00	67,321,316.00	129,357,798.00	317,529,704.00	143,015,913.00	232,701,725.00
Cash Flow	279,443,752.27	176,071,152.58	186,916,422.36	175,714,201.62	157,207,657.89	198,344,571.08	218,867,575.42	140,624,300.65	166,674,593.20	396,428,111.53	156,320,680.44	253,797,667.94
Refund Acct (PM Agency 352 Fund 0516)	14,772,023.17	30,118,431.67	45,178,272.38	56,567,792.19	61,084,582.42	70,367,220.53	83,033,859.07	10,254,411.61	3,708,443.00	13,570,310.26	740,546.15	1,586,411.84
Refund Minimum	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)
Prior Month Net Refund	0.00	(13,272,023.17)	(28,618,431.67)	(43,678,272.38)	(55,067,792.19)	(59,584,582.42)	(68,867,220.53)	(81,533,859.07)	(8,754,411.61)	(2,208,443.00)	(12,070,310.26)	759,453.85
Non-Rev Receipts	(479,148.10)	(1,534,518.29)	(1,053,379.05)	(901,400.15)	(1,031,271.24)	(477,314.24)	(434,978.93)	(503,849.65)	(715,650.02)	(1,614,555.25)	(1,073,211.51)	(585,333.43)
	292,236,627.34	189,883,042.79	200,922,884.02	186,202,321.28	160,693,176.88	207,149,894.95	231,099,235.03	67,341,003.54	159,412,974.57	404,675,423.54	142,417,704.82	254,058,200.20
Warrant O/S Current Month	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Warrant O/S Prior Month Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	292,236,627.34	189,883,042.79	200,922,884.02	186,202,321.28	160,693,176.88	207,149,894.95	231,099,235.03	67,341,003.54	159,412,974.57	404,675,423.54	142,417,704.82	254,058,200.20
Multi-State Tax Revenue	0.00	0.00	0.00	0.00								
Less : Multi-State Tax Transfer to Gen Fund	0.00	0.00	0.00	0.00								
Deposit In transit				0.00	0.00							
Adj Refunds Cancelled -		0.00										
Refund Transfer Correction to be done next month												
Cancel Warrant This Month Stars Next Month Tax Comm	0.00	0.00								(12,465,278)	0	
Interest portion of TAN Defeasance							0.00			0.00		
EFT cancels-STARS this month Tax next month	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Cancel Warrant Next Month Stars This Month Tax Comm									0.00	0.00		
EFT cancels-STARS this month Tax next month		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Forgery cancels-Tax this month STARS next month	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Forgery cancels-Tax this month STARS next month	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Forgery cancels-Tax this month STARS next month				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Cash Balance In 051601	(6,397.56)	(20,943.51)	(7,800.51)	16,850.15	(12,622.86)	(12,753.00)	(16,005.05)	(19,687.83)	(55,177.94)	114,257.99	(23,148.53)	(42,983.19)
Trans code 188 collection of due from other gov entity											0.00	0.00
SCO cancelled warrant, but reissued from wrong fund											0.00	0.00
Non-Rev Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Statutory transfer out - Unclaimed property	0.00	0.00	0.00								0.00	0.00
	292,230,229.78	189,862,099.28	200,915,083.51	186,219,171.43	160,680,554.02	207,137,141.95	231,083,229.98	67,321,315.71	159,357,796.63	392,324,403.75	142,394,556.29	254,015,217.01
Difference	(93,113,436.78)	(0.28)	0.49	(283,794.43)	(0.02)	0.05	(199,999.98)	0.29	(29,999,998.63)	(74,794,699.75)	621,356.71	(21,313,492.01)
Year end transfers from BSF & PESF												0.00
Difference to Reconcile	(93,113,436.78)	(0.28)	0.49	(283,794.43)	(0.02)	0.05	(199,999.98)	0.29	(29,999,998.63)	(74,794,699.75)	621,356.71	(21,313,492.01)

Comparative Analysis
General Fund Reconciliation

	July	August	September	October	November	December	January	February	March	April	May	June
Monthly Economic Revenue	192,218,701.00	162,642,899.00	196,486,513.00	181,123,114.00	149,360,116.00	226,208,142.00	243,488,263.00	94,993,966.00	134,564,161.00	460,514,937.00	152,644,454.00	237,066,169.00
Cash Flow	179,729,612.92	153,167,422.66	182,056,183.31	166,642,170.30	141,002,255.78	202,733,502.78	219,232,308.05	136,917,422.58	160,624,033.32	421,149,419.47	155,830,863.72	342,437,741.32
Refund Acct (PM Agency 352 Fund 0516)	17,333,670.13	26,656,089.83	43,999,879.62	60,397,196.12	69,670,805.59	94,176,938.94	120,401,577.23	82,130,042.08	59,358,953.45	106,012,258.95	104,146,085.84	1,536,586.41
Refund Minimum	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)
Prior Month Net Refund	0.00	(15,833,670.13)	(25,156,089.83)	(42,499,879.62)	(58,897,196.12)	(68,170,805.59)	(92,676,938.94)	(118,901,577.23)	(80,630,042.08)	(57,858,953.45)	(104,512,258.95)	(102,646,085.84)
Non-Rev Receipts	(906,174.92)	(2,044,203.32)	(3,122,069.98)	(1,896,469.35)	(898,486.78)	(981,513.46)	(916,223.20)	(766,023.37)	(1,190,930.88)	(3,051,895.61)	(1,310,718.01)	(2,546,952.94)
	194,657,108.13	160,445,639.04	196,277,903.12	181,143,017.45	149,377,378.47	226,258,122.67	244,540,723.14	97,879,864.06	136,662,013.81	464,750,829.36	152,653,972.60	237,281,288.95
Warrant O/S Current Month	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Warrant O/S Prior Month Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adj Refunds Cancelled -	194,657,108.13	160,445,639.04	196,277,903.12	181,143,017.45	149,377,378.47	226,258,122.67	244,540,723.14	97,879,864.06	136,662,013.81	464,750,829.36	152,653,972.60	237,281,288.95
Refund Transfer Correction to be done next month		0.00										
Cancel Warrant Next Month Stars This Month Tax Comm		(108.00)	108.00	(2,014.00)	2,014.00		(3,810.00)	3,810.00		(4,284,083.30)	(6,053.00)	6,053.00
Interest portion of TAN Defeasance							(1,150,763.96)	(2,855,679.00)	(2,080,585.00)	(8,288.00)	8,288.00	
EFT cancels-STARs this month Tax next month		(3,368.00)	3,368.00									
Cancel Warrant Next Month Stars This Month Tax Comm			(919.00)	919.00								
EFT cancels-Tax this month STARs next month	(320.25)	320.25								3,495.00	(3,495.00)	
Cancel on Navislo for wrong amt In Apr/reversed In May										3,853.00	(3,853.00)	
Change in Cash Balance in 051601	(2,438,087.35)	2,420,415.59	(13,946.76)	(18,808.91)	(19,276.97)	(49,981.00)	102,113.79	(34,028.79)	(17,268.54)	49,131.04	(4,680.47)	(12,168.04)
Incorrect Transfer from Insurance												
SCO cancelled warrant, but reissued from wrong fund											315.53	(315.53)
Non-Rev Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Statutory transfer out - Unclaimed property	0.00	(220,000.00)	220,000.00									
	192,218,700.53	162,642,898.88	196,486,513.36	181,123,113.54	149,360,115.50	226,208,141.67	243,488,262.97	94,993,966.27	134,564,160.27	460,514,937.10	152,644,494.66	237,274,858.38
Difference	0.47	0.12	(0.36)	0.46	0.50	0.33	0.03	(0.27)	0.73	(0.10)	(40.66)	(208,689.38)
State Treasurer's Office - Interest smoothing												
Difference to Reconcile	0.47	0.12	(0.36)	0.46	0.50	0.33	0.03	(0.27)	0.73	(0.10)	(40.66)	(208,689.38)

Comparative Analysis
General Fund Reconciliation

	July	August	September	October	November	December	January	February	March	April	May	June
Monthly Economic Revenue	200,904,017.00	177,286,218.00	222,676,533.00	205,456,336.00	175,036,075.00	237,743,759.00	298,269,367.00	129,699,048.00	161,730,848.00	558,656,846.00	168,173,873.00	276,859,877.00
Cash Flow	206,743,634.21	164,106,017.26	204,426,447.93	190,936,053.32	170,808,104.55	221,434,625.94	270,563,413.27	172,028,666.92	185,693,835.29	505,711,202.54	180,085,825.30	383,039,718.47
Refund Acct (PM Agency 352 Fund 0516)	17,698,653.74	32,167,700.39	51,990,552.98	69,086,507.46	75,635,116.05	94,992,327.86	123,010,375.41	83,877,819.29	62,665,862.70	116,691,364.36	107,418,798.45	1,527,447.50
Refund Minimum	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)
Prior Month Net Refund	0.00	(16,198,653.74)	(30,667,700.39)	(50,490,552.98)	(67,586,507.46)	(74,135,116.05)	(93,492,327.86)	(121,510,375.41)	(82,377,819.29)	(61,165,862.70)	(115,191,364.36)	(106,918,798.45)
Non-Rev Receipts	(735,699.22)	(1,274,272.71)	(1,548,647.68)	(2,595,984.57)	(2,311,845.79)	(732,803.48)	(1,389,583.69)	(1,944,564.06)	(1,247,103.81)	(658,779.44)	(2,000,798.05)	(909,654.93)
	222,206,588.73	177,300,791.20	222,700,652.84	205,436,023.23	175,044,867.35	240,059,034.27	297,181,877.13	130,951,536.74	163,234,774.89	559,077,924.76	168,812,461.34	276,238,712.59
Warrant O/S Current Month	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Warrant O/S Prior Month Adj	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	222,206,588.73	177,300,791.20	222,700,652.84	205,436,023.23	175,044,867.35	240,059,034.27	297,181,877.13	130,951,536.74	163,234,774.89	559,077,924.76	168,812,461.34	276,238,712.59
Adj Refunds Cancelled -		0.00										
Refund Transfer Correction to be done next month												
Cancel Warrant Next Month Stars This Month Tax Comm												
Interest portion of TAN Defeasance							(1,240,423.09)	(1,247,247.92)	(1,460,219.98)	(477,109.00)		
EFT cancels-STARS this month Tax next month	(123.29)	123.29	(20.00)	20.00	(870.82)	870.82						
Cancel Warrant Next Month Stars This Month Tax Comm	2,426.80	(2,426.80)										
EFT cancels-STARS this month Tax next month		(188.56)	188.56	(1,937.16)	1,937.16		(1,662.00)	1,662.00	1,334.00	(1,334.00)		
EFT cancels-Tax this month STARS next month												
Cancel on Navisio for wrong amt in Apr/reversed in May												
Change in Cash Balance in 051601	(4,875.00)	(12,081.27)	(29,796.94)	27,738.40	(9,858.46)	(15,015.16)	28,444.34	(6,903.00)	(45,040.50)	57,364.59	(9,819.50)	(7,605.00)
Trans code 188 collection of due from other gov entity											(628,769.16)	628,769.16
SCO cancelled warrant, but reissued from wrong fund												
Non-Rev Transfers	(21,300,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Statutory transfer out - Unclaimed property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	200,904,017.24	177,286,217.86	222,671,024.46	205,461,844.47	175,036,075.23	240,044,889.93	295,968,236.38	129,699,047.82	161,730,848.41	558,656,846.35	168,173,872.68	276,859,876.75
Difference	(0.24)	0.14	5,508.54	(5,508.47)	(0.23)	(2,301,130.93)	2,301,130.62	0.18	(0.41)	(0.35)	0.32	0.25
State Treasurer's Office - Interest smoothing												
Difference to Reconcile	(0.24)	0.14	5,508.54	(5,508.47)	(0.23)	(2,301,130.93)	2,301,130.62	0.18	(0.41)	(0.35)	0.32	0.25

TABLE 3: STATE TAX COLLECTIONS BY STATE AND TYPE OF TAX
(thousands of dollars)

Year: 2009

Quarter: 1 (January, February, March)

Revision: 4

		Idaho	Illinois	Indiana	Iowa
Total Taxes		634,548	6,728,486	3,193,542	1,677,634
Property tax	T01	X	16,346	2,655	X
General sales and gross receipts	T09	275,640	1,690,527	1,513,091	533,175
Motor fuel sales taxes	T13	48,437	335,648	187,282	100,442
Alcoholic beverages	T10	1,960	36,445	9,209	3,155
Public utilities	T15	525	501,140	1,542	X
Insurance	T12	8,937	76,870	21,056	8,217
Tobacco products	T16	12,319	131,349	118,270	52,088
Pari-mutuels	T14	334	615	1,076	1,128
Amusements	T11	X	85,474	242,666	75,241
Other selective sales and gross receipts	T19	1,177	88,850	2,291	X
Alcoholic beverages	T20	447	2,334	2,645	2,892
Public utilities	T27	9,874	X	X	3,238
Motor vehicles	T24	37,724	285,599	55,963	143,223
Motor vehicle operator	T25	1,928	14,886	73,931	4,759
Corporations in general	T22	505	46,215	974	5,926
Hunting and fishing licenses	T23	5,963	1,363	1,197	4,428
Amusements	T21	6	259	450	4,129
Occupation and business licenses	T28	16,761	242,806	5,491	30,814
Other licenses taxes	T29	1,310	1,132	2,119	18
Individual income taxes	T40	191,018	2,448,000	875,544	615,174
Corporation net income taxes	T41	16,853	642,923	14,302	71,772
Death and gift taxes	T50	2	74,759	61,788	14,942
Severance taxes	T53	1,974	0	0	X
Documentary and stock transfer taxes	T51	X	4,946	X	2,873
Other miscellaneous taxes	T99	854	X	X	X

*The current quarter amount was not available. The figures shown represent an estimate.

Note: X = No such tax for that state

TABLE 3: STATE TAX COLLECTIONS BY STATE AND TYPE OF TAX
(thousands of dollars)

Year: 2009

Quarter: 2 (April, May, June)

Revision: 3

		Idaho	Illinois	Indiana	Iowa
Total Taxes		922,192	7,697,097	4,106,673	1,827,461
Property tax	T01	X	14,286	1,074	X
General sales and gross receipts	T09	275,554	1,775,138	1,466,991	512,570
Motor fuel sales taxes	T13	50,187	336,023	195,684	106,460
Alcoholic beverages	T10	1,958	38,795	10,874	3,704
Public utilities	T15	621	468,520	1,775	X
Insurance	T12	45,950	117,650	73,291	32,344
Tobacco products	T16	11,744	140,937	131,995	58,505
Pari-mutuels	T14	318	1,825	916	892
Amusements	T11	X	131,123	255,660	75,635
Other selective sales and gross receipts	T19	1,288	102,735	2,314	X
Alcoholic beverages	T20	368	3,553	3,074	3,168
Public utilities	T27	8,181	X	X	3,178
Motor vehicles	T24	28,904	495,476	57,880	99,499
Motor vehicle operator	T25	1,951	17,759	41,126	4,450
Corporations in general	T22	482	53,497	945	13,066
Hunting and fishing licenses	T23	10,105	10,854	6,561	11,079
Amusements	T21	250	342	3,200	11,559
Occupation and business licenses	T28	15,481	146,545	13,660	26,438
Other licenses taxes	T29	1,475	3,679	1,719	111
Individual income taxes	T40	407,054	2,616,383	1,399,357	727,066
Corporation net income taxes	T41	55,278	1,150,804	400,103	116,123
Death and gift taxes	T50	258	63,967	38,474	18,227
Severance taxes	T53	726	0	0	X
Documentary and stock transfer taxes	T51	X	7,206	X	3,387
Other miscellaneous taxes	T99	4,059	X	X	X

*The current quarter amount was not available. The figures shown represent an estimate.

Note: X = No such tax for that state

TABLE 3: STATE TAX COLLECTIONS BY STATE AND TYPE OF TAX
(thousands of dollars)

Year: 2009

Quarter: 3 (July, August, September)

Revision: 2

		Idaho	Illinois	Indiana	Iowa
Total Taxes		755,651	6,084,798	3,239,362	1,226,858
Property tax	T01	X	12,192	510	X
General sales and gross receipts	T09	307,093	1,788,653	1,501,227	382,942
Motor fuel sales taxes	T13	63,826	340,916	202,413	44,076
Alcoholic beverages	T10	2,246	55,117	11,539	2,695
Public utilities	T15	654	432,803	6,489	X
Insurance	T12	12,629	83,928	46,701	40,033
Tobacco products	T16	13,524	157,893	123,784	60,818
Pari-mutuels	T14	222	1,712	1,230	726
Amusements	T11	X	140,514	169,550	56,562
Other selective sales and gross receipts	T19	2,344	118,060	2,915	X
Alcoholic beverages	T20	303	2,994	3,009	2,519
Public utilities	T27	5,214	X	X	307
Motor vehicles	T24	26,081	362,844	65,003	103,961
Motor vehicle operator	T25	1,918	15,956	30,216	4,010
Corporations in general	T22	446	50,923	857	5,604
Hunting and fishing licenses	T23	11,239	11,976	5,047	4,019
Amusements	T21	67	1,023	648	3,814
Occupation and business licenses	T28	13,747	162,327	16,909	18,978
Other licenses taxes	T29	855	1,818	1,314	82
Individual income taxes	T40	263,094	1,899,064	881,601	494,509
Corporation net income taxes	T41	23,792	376,146	131,300	-6,179
Death and gift taxes	T50	38	56,015	37,100	5,212
Severance taxes	T53	1,052	0	0	X
Documentary and stock transfer taxes	T51	X	11,924	X	2,170
Other miscellaneous taxes	T99	5,267	X	X	X

*The current quarter amount was not available. The figures shown represent an estimate.

Note: X = No such tax for that state

TABLE 3: STATE TAX COLLECTIONS BY STATE AND TYPE OF TAX
(thousands of dollars)

Year: 2009

Quarter: 4 (October, November, December)

Revision: 1

		Idaho	Illinois	Indiana	Iowa
Total Taxes		722,234	5,958,013	3,197,638	1,665,119
Property tax	T01	X	16,358	381	X
General sales and gross receipts	T09	273,713	1,749,990	1,429,164	531,047
Motor fuel sales taxes	T13	62,504	342,794	185,441	113,050
Alcoholic beverages	T10	1,807	35,654	12,489	3,513
Public utilities	T15	449	448,745	2,786	X
Insurance	T12	10,034	70,742	42,249	37
Tobacco products	T16	12,417	143,063	123,892	55,311
Pari-mutuels	T14	203	2,290	991	977
Amusements	T11	X	148,248	201,333	71,222
Other selective sales and gross receipts	T19	1,441	117,422	2,843	X
Alcoholic beverages	T20	242	2,655	2,301	2,719
Public utilities	T27	8,841	X	X	796
Motor vehicles	T24	29,732	305,388	82,474	101,202
Motor vehicle operator	T25	1,512	15,192	56,443	3,392
Corporations in general	T22	456	60,977	2,146	6,034
Hunting and fishing licenses	T23	7,086	8,820	7,421	10,611
Amusements	T21	5	294	772	4,538
Occupation and business licenses	T28	15,971	88,714	7,958	23,614
Other licenses taxes	T29	194	1,236	2,065	25
Individual income taxes	T40	270,975	1,903,890	864,173	683,970
Corporation net income taxes	T41	21,933	426,081	136,213	28,685
Death and gift taxes	T50	221	59,912	34,103	21,215
Severance taxes	T53	565	0	0	X
Documentary and stock transfer taxes	T51	X	9,548	X	3,161
Other miscellaneous taxes	T99	1,933	X	X	X

*The current quarter amount was not available. The figures shown represent an estimate.

Note: X = No such tax for that state

TABLE 3: STATE TAX COLLECTIONS BY STATE AND TYPE OF TAX
(thousands of dollars)

Year: 2006

Quarter: 1 (January, February, March)

Revision: 5

		Idaho	Illinois	Indiana	Iowa
Total Taxes		662,808	6,763,926	3,097,707	1,329,096
Property tax	T01	X	18,937	2,185	X
General sales and gross receipts	T09	252,667	1,896,124	1,346,704	381,508
Motor fuel sales taxes	T13	56,086	346,134	199,475	108,999
Alcoholic beverages	T10	1,581	36,017	8,497	3,054
Public utilities	T15	296	469,896	4,044	X
Insurance	T12	11,427	56,380	16,825	17,111
Tobacco products	T16	11,981	152,739	84,114	22,643
Pari-mutuels	T14	129	1,421	1,502	1,666
Amusements	T11	X	129,604	245,973	63,037
Other selective sales and gross receipts	T19	1,150	84,491	2,213	X
Alcoholic beverages	T20	476	2,499	2,933	2,437
Public utilities	T27	9,673	X	X	4,806
Motor vehicles	T24	34,392	309,683	46,063	127,499
Motor vehicle operator	T25	1,459	15,980	61,735	2,645
Corporations in general	T22	670	45,487	1,929	7,474
Hunting and fishing licenses	T23	6,721	3,200	3,803	3,588
Amusements	T21	8	343	334	1,939
Occupation and business licenses	T28	16,129	242,965	10,100	27,676
Other licenses taxes	T29	777	2,100	315	608
Individual income taxes	T40	221,950	2,264,920	978,198	503,218
Corporation net income taxes	T41	33,061	591,623	38,242	26,603
Death and gift taxes	T50	270	69,320	42,242	18,707
Severance taxes	T53	1,379	151	281	X
Documentary and stock transfer taxes	T51	X	23,912	X	3,878
Other miscellaneous taxes	T99	526	X	X	X

*The current quarter amount was not available. The figures shown represent an estimate.

Note: X = No such tax for that state

TABLE 3: STATE TAX COLLECTIONS BY STATE AND TYPE OF TAX
(thousands of dollars)

Year: 2006

Quarter: 2 (April, May, June)

Revision: 5

		Idaho	Illinois	Indiana	Iowa
Total Taxes		1,030,978	8,019,376	4,122,684	1,610,572
Property tax	T01	X	16,048	2,286	X
General sales and gross receipts	T09	270,496	1,987,727	1,338,109	363,954
Motor fuel sales taxes	T13	53,421	369,428	220,873	98,189
Alcoholic beverages	T10	1,819	37,719	7,454	4,985
Public utilities	T15	975	410,762	586	X
Insurance	T12	49,256	116,304	69,084	55,289
Tobacco products	T16	13,619	150,933	87,928	26,451
Pari-mutuels	T14	288	2,796	1,016	1,320
Amusements	T11	X	282,253	229,121	66,397
Other selective sales and gross receipts	T19	1,351	108,538	1,956	X
Alcoholic beverages	T20	431	3,342	2,430	3,215
Public utilities	T27	9,027	X	X	904
Motor vehicles	T24	29,417	446,650	68,162	89,518
Motor vehicle operator	T25	1,532	22,530	68,329	2,626
Corporations in general	T22	648	58,708	1,912	16,289
Hunting and fishing licenses	T23	9,516	16,624	5,841	8,505
Amusements	T21	205	318	2,664	1,595
Occupation and business licenses	T28	13,408	167,060	11,043	20,696
Other licenses taxes	T29	1,049	4,656	286	632
Individual income taxes	T40	491,590	2,817,633	1,471,469	680,978
Corporation net income taxes	T41	81,823	901,551	503,400	146,778
Death and gift taxes	T50	334	68,674	28,630	18,171
Severance taxes	T53	192	143	105	X
Documentary and stock transfer taxes	T51	X	28,979	X	4,080
Other miscellaneous taxes	T99	581	X	X	X

*The current quarter amount was not available. The figures shown represent an estimate.

Note: X = No such tax for that state

TABLE 3: STATE TAX COLLECTIONS BY STATE AND TYPE OF TAX
(thousands of dollars)

Year: 2006

Quarter: 3 (July, August, September)

Revision: 7

		Idaho	Illinois	Indiana	Iowa
Total Taxes		776,009	6,781,697	3,301,865	1,159,047
Property tax	T01	X	15,673	1,247	X
General sales and gross receipts	T09	308,390	2,036,942	1,363,354	360,444
Motor fuel sales taxes	T13	61,218	376,052	227,660	39,161
Alcoholic beverages	T10	2,050	40,707	10,739	2,661
Public utilities	T15	663	441,504	5,620	X
Insurance	T12	14,381	80,668	47,124	60,055
Tobacco products	T16	15,196	172,543	86,980	23,926
Pari-mutuels	T14	315	2,442	1,289	545
Amusements	T11	X	199,789	133,400	59,670
Other selective sales and gross receipts	T19	2,489	132,208	2,589	X
Alcoholic beverages	T20	303	2,668	2,910	2,255
Public utilities	T27	5,630	X	X	21
Motor vehicles	T24	26,841	417,977	26,668	91,184
Motor vehicle operator	T25	1,512	17,990	51,532	1,815
Corporations in general	T22	560	52,976	1,323	4,855
Hunting and fishing licenses	T23	11,757	10,519	2,811	3,783
Amusements	T21	97	362	651	3,522
Occupation and business licenses	T28	12,028	155,701	13,051	12,947
Other licenses taxes	T29	667	1,376	914	276
Individual income taxes	T40	259,483	1,963,943	1,047,357	449,116
Corporation net income taxes	T41	47,694	556,344	240,102	32,281
Death and gift taxes	T50	126	73,719	34,383	6,961
Severance taxes	T53	4,227	183	161	X
Documentary and stock transfer taxes	T51	X	29,411	X	3,569
Other miscellaneous taxes	T99	382	X	X	X

*The current quarter amount was not available. The figures shown represent an estimate.

Note: X = No such tax for that state

TABLE 3: STATE TAX COLLECTIONS BY STATE AND TYPE OF TAX
(thousands of dollars)

Year: 2006

Quarter: 4 (October, November, December)

Revision: 6

		Idaho	Illinois	Indiana	Iowa
Total Taxes		796,529	6,337,485	3,130,140	1,470,292
Property tax	T01	X	13,463	1,750	X
General sales and gross receipts	T09	312,195	2,009,447	1,305,970	401,648
Motor fuel sales taxes	T13	60,923	355,966	203,323	115,789
Alcoholic beverages	T10	1,798	39,349	9,891	3,386
Public utilities	T15	433	444,218	3,114	X
Insurance	T12	10,744	66,689	41,243	479
Tobacco products	T16	13,719	161,337	92,886	23,690
Pari-mutuels	T14	667	2,988	837	1,270
Amusements	T11	X	224,030	202,258	67,178
Other selective sales and gross receipts	T19	1,590	130,077	3,441	X
Alcoholic beverages	T20	406	2,784	2,214	2,413
Public utilities	T27	8,841	X	X	581
Motor vehicles	T24	30,433	291,005	39,693	89,516
Motor vehicle operator	T25	1,577	16,217	32,281	1,546
Corporations in general	T22	564	46,519	1,857	7,614
Hunting and fishing licenses	T23	6,962	6,845	7,657	10,911
Amusements	T21	10	318	436	2,998
Occupation and business licenses	T28	13,511	85,898	8,259	22,857
Other licenses taxes	T29	538	795	835	1,302
Individual income taxes	T40	298,304	1,820,838	953,683	637,741
Corporation net income taxes	T41	32,413	516,272	183,183	58,070
Death and gift taxes	T50	30	75,292	35,048	17,680
Severance taxes	T53	303	136	281	X
Documentary and stock transfer taxes	T51	X	27,002	X	3,623
Other miscellaneous taxes	T99	568	X	X	X

*The current quarter amount was not available. The figures shown represent an estimate.

Note: X = No such tax for that state

Idaho State Support for Education

last updated 9/7/10 - 1:15pm

	FY 2006	FY 2009	FY 2010	FY 2011
Revenue				
1 General Fund - beginning balance	\$ 222,652,000	\$ 239,537,000	\$ 13,400	\$ 37,400
2 General Fund - revenue	\$ 2,433,750,000	\$ 2,465,570,000	\$ 2,264,460,000	\$ 2,305,249,000
3 Economic Reserve and Recovery Fund	\$ 5,476,600	\$ -	\$ 20,000,000	\$ 48,846,700
4 Budget Stabilization Fund	\$ -	\$ 12,400,000	\$ 88,498,300	\$ 30,134,600
5 Public Education Stabilization Fund	\$ 5,042,000	\$ 18,794,600	\$ 37,887,400	\$ 754,300
6 Dedicated Funds - Tobacco/Liquor/Lottery	\$ 18,450,000	\$ 7,600,000	\$ 26,617,700	\$ 918,600
7 Dedicated Funds - Endowments	\$ 36,602,400	\$ 43,382,100	\$ 46,043,600	\$ 75,489,200
8 Dedicated Funds - Bond Levy Fund	\$ -	\$ 18,450,000	\$ -	\$ 20,625,000
Total Revenue	\$ 2,721,973,000	\$ 2,805,733,700	\$ 2,483,520,400	\$ 2,482,054,800
K-12 Appropriations				
A Public Schools -Administrators - General Fund	\$ 75,195,300	\$ 85,391,500	\$ 76,256,700	\$ 76,138,900
B Public Schools - Teachers - General Fund	\$ 645,725,200	\$ 746,380,700	\$ 696,256,000	\$ 684,694,100
C Public Schools - Operations - General Fund	\$ 258,714,200	\$ 454,746,600	\$ 320,586,800	\$ 406,584,400
D Public Schools - Operations - Dedicated Fund - Endowment	\$ 27,082,800	\$ 34,692,900	\$ 36,292,400	\$ 65,773,800
E Public Schools - Operations - Dedicated Fund - Lottery	\$ -	\$ -	\$ 19,025,000	\$ -
F Public Schools - Operations - Dedicated - Bond Levy Fund	\$ -	\$ -	\$ -	\$ 17,125,000
G Public Schools - Operations - Public Education Stabilization Fund	\$ -	\$ 2,262,800	\$ 1,508,500	\$ 754,300
H Public Schools - Children's Programs - General Fund	\$ 15,710,000	\$ 28,526,300	\$ 30,346,800	\$ 25,384,300
I Public Schools - Children's Programs - Dedicated - Tobacco/Liquor/Lottery	\$ 4,700,000	\$ 7,000,000	\$ 7,000,000	\$ 318,600
J Public Schools - Facilities - General Fund	\$ -	\$ 18,400,000	\$ 17,900,000	\$ 14,400,000
K Public Schools - Facilities - Dedicated - Lottery	\$ 13,450,000	\$ -	\$ -	\$ -
L Public Schools - Facilities - Dedicated - Bond Levy Fund	\$ -	\$ 18,450,000	\$ -	\$ 3,500,000
M Public Schools - School for the Deaf and Blind - General Fund	\$ 7,787,600	\$ 7,944,900	\$ 7,269,000	\$ 7,078,700
N Public Schools - School for the Deaf and Blind - Dedicated Fund - Endowments	\$ -	\$ 94,200	\$ 134,800	\$ 98,800
O Public Schools - School for the Deaf and Blind - Economic Reserve and Recovery Fund	\$ 222,200	\$ -	\$ -	\$ -
P Public Schools - Public Education Stabilization Fund - Transfer	\$ -	\$ -	\$ 49,255,500	\$ -
Q Public Schools - Public Education Stabilization Fund - End of Year	\$ 5,042,000	\$ 4,831,800	\$ 11,385,600	\$ -
Public Schools - Subtotal	\$ 1,053,629,300	\$ 1,408,721,700	\$ 1,273,217,100	\$ 1,301,850,900
R PTE Secondary - General Fund	\$ 10,628,300	\$ 11,632,900	\$ 10,236,900	\$ 10,341,300
S PTE Secondary - Economic Reserve and Recovery Fund	\$ 7,400	\$ -	\$ -	\$ -
PTE Secondary - Subtotal	\$ 10,635,700	\$ 11,632,900	\$ 10,236,900	\$ 10,341,300
Total State Support for K-12	\$ 1,064,265,000	\$ 1,420,354,600	\$ 1,283,454,000	\$ 1,312,192,200

Idaho State Support for Education

last updated 9/7/10 - 1:15pm

Higher Education Appropriations

<i>T</i>	Community College - General Fund	\$ 20,817,500	\$ 27,730,600	\$ 24,433,900	\$ 23,966,800
<i>U</i>	Community College - Dedicated Funds - Liquor Revenue	\$ 300,000	\$ 600,000	\$ 592,700	\$ 600,000
	Community College - Subtotal	\$ 21,117,500	\$ 28,330,600	\$ 25,026,600	\$ 24,566,800
<i>V</i>	University and College - General Fund	\$ 234,132,900	\$ 266,437,100	\$ 224,071,500	\$ 217,510,800
<i>W</i>	University and College - Dedicated Fund - Endowments	\$ 9,519,600	\$ 8,595,000	\$ 9,616,400	\$ 9,616,600
<i>X</i>	University and College - Economic Reserve and Recovery Fund	\$ 4,247,900	\$ -	\$ -	\$ -
	University and College - Subtotal	\$ 247,900,400	\$ 275,032,100	\$ 233,687,900	\$ 227,127,400
<i>Y</i>	PTE Post-Secondary - General Fund	\$ 34,259,500	\$ 37,418,400	\$ 34,720,300	\$ 33,992,800
<i>Z</i>	PTE Post-Secondary - Dedicated Fund - Economic Reserve and Recovery Fund	\$ 999,100	\$ -	\$ -	\$ -
	PTE Post-Secondary - Subtotal	\$ 35,258,600	\$ 37,418,400	\$ 34,720,300	\$ 33,992,800
	Total State Support for Higher Education	\$ 304,276,500	\$ 340,781,100	\$ 293,434,800	\$ 285,687,000
	Aggregate Total	\$ 1,368,541,500	\$ 1,761,135,700	\$ 1,576,888,800	\$ 1,597,879,200

Comparisons

MOE Option 1 - dollar value 2011 compared to 2009

K-12	\$ 1,420,354,600	\$ 1,312,192,200
Higher Ed	\$ 340,781,100	\$ 285,687,000

Option 2 - percentage of support 2011 compared to 2010

K-12	51.68%	52.87%
Higher Ed	11.82%	11.51%

Option 3- dollar value 2011 compared to 2006

K-12	\$ 1,064,265,000	\$ 1,312,192,200
Higher Ed	\$ 304,276,500	\$ 285,687,000

Option 4 - percentage of support 2011 compared to 2006

K-12	39.10%	52.87%
Higher Ed	11.18%	11.51%

General Fund Budget Report

FISCAL YEAR 2006

REVENUES

Actual Beginning Balance	\$ 222,652,000	1
FY 2006 Baseline Executive Revenue Estimate (6.5%)	2,229,057,000	
Revenue in excess of estimate (Dec.-Mar.)	25,000,000	
Formula transfer to Budget Stabilization Fund §57-814a	(22,676,900)	
S 1194 (2005) - Trans. to Endowments in deficit (Ag College; Charitables)	(4,600,000)	
H 392 (2005) - Transfer to Water Resource Board Revolving Dev. Fund	(3,000,000)	
H 403 - Transfers for Deficiency Warrants	(9,385,500)	
H 409 - Additional transfer to Budget Stabilization Fund	(70,000,000)	
H 444a - Eliminate requirement to reduce Nat'l Guard pay exemptions	(1,500,000)	
H 686 - Sales Tax exemption, shooting ranges	(25,000)	
H 706 - Sales Tax exemption, dental clinics	(7,500)	
H 796 - Sales Tax exemption, pollution control liners	(300,000)	
H 846 - Transfer to Public Education Stabilization Fund	(5,000,000)	
H 875 - Transfer to Economic Recovery Reserve Fund	(11,500,000)	
S 1388 - Revise distribution of Liquor Dispensary profits	2,600,000	
S 1449 - Transfers from dedicated funds for AG costs	154,000	
Executive Order 2005-21 for Hurricane Katrina assistance	(250,000)	
TOTAL REVENUES	2,351,218,100	

APPROPRIATIONS

Original Appropriations	2,180,928,300
Reappropriations	11,611,100
H 395 (2005) - One-time 1% salary inc. for state & school district employees	14,221,900
S 1263 - Supplemental 3% ongoing salary increase state employees	6,796,200
S 1431 - Supplemental - Low income energy assistance	3,750,000
S 1450 - Supplemental - Department of Correction	9,078,900
Supplementals - Health & Welfare and Medically Indigent Health Care	4,090,700
All other supplementals	274,700
TOTAL APPROPRIATIONS	2,230,751,800

ESTIMATED ENDING BALANCE

\$ 120,466,300

GENERAL FUND REVENUE
(\$ MILLION)

SOURCE	ACTUAL								FORECAST	
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
INDIVIDUAL INCOME TAX	\$835.85	\$837.80	\$902.13	\$1,035.54	\$1,216.49	\$1,400.16	\$1,429.74	\$1,167.89	\$1,124.97	\$1,170.59
% CHANGE	-18.4%	0.2%	7.7%	14.8%	17.5%	15.1%	2.1%	-18.3%	-3.7%	4.1%
CORPORATE INCOME TAX	\$76.30	\$93.13	\$103.02	\$139.56	\$194.13	\$190.22	\$189.28	\$141.03	\$130.67	\$132.68
% CHANGE	-46.1%	22.1%	10.6%	35.5%	39.1%	-2.0%	-0.5%	-25.5%	-7.3%	1.5%
SALES TAX	\$657.12	\$700.24	\$886.08	\$950.83	\$880.77	\$1,077.46	\$1,141.44	\$1,022.20	\$950.11	\$988.68
% CHANGE	1.5%	6.6%	26.5%	7.3%	-7.4%	22.3%	5.9%	-10.4%	-7.1%	4.1%
CIGARETTE TAX	\$8.00	\$8.26	\$30.04	\$7.81	\$7.98	\$1.00	\$6.54	\$7.77	\$16.90	\$15.40
TOBACCO PRODUCTS	\$4.31	\$4.67	\$5.49	\$5.75	\$6.16	\$6.55	\$7.20	\$7.36	\$7.59	\$7.51
BEER TAX	\$1.88	\$1.91	\$1.96	\$1.95	\$1.99	\$2.13	\$2.15	\$2.04	\$2.11	\$2.13
WINE TAX	\$1.88	\$1.97	\$2.14	\$2.33	\$2.43	\$2.48	\$2.58	\$3.28	\$2.96	\$3.03
LIQUOR SURCHARGE	\$4.95	\$4.95	\$4.95	\$4.95	\$7.39	\$10.24	\$8.38	\$9.29	\$11.39	\$13.46
PRODUCT TAXES	\$21.02	\$21.75	\$44.57	\$22.79	\$25.94	\$22.41	\$26.84	\$29.74	\$40.94	\$41.54
% CHANGE	1.5%	3.5%	104.9%	-48.9%	13.8%	-13.6%	19.8%	10.8%	37.7%	1.5%
KILOWATT-HOUR TAX	\$1.79	\$1.80	\$1.83	\$1.53	\$2.29	\$2.26	\$1.60	\$2.02	\$2.30	\$2.20
MINE LICENSE TAX	\$0.82	\$0.04	\$0.07	\$0.03	\$0.27	\$2.35	\$2.52	\$0.94	\$0.50	\$0.50
INTEREST EARNINGS	\$11.33	\$2.98	\$4.97	\$8.92	\$18.12	\$17.17	\$11.37	\$0.76	\$1.04	\$1.06
COURT FEES AND FINES	\$5.19	\$5.29	\$4.98	\$4.66	\$4.79	\$5.04	\$5.14	\$5.35	\$5.26	\$5.34
INSURANCE PREMIUM TAX	\$55.37	\$59.49	\$62.77	\$60.85	\$60.38	\$59.78	\$56.34	\$55.48	\$51.59	\$52.67
ALCOHOLIC BEVERAGE LICENSES	\$1.36	\$1.39	\$1.61	\$1.64	\$1.72	\$1.81	\$1.92	\$1.61	\$1.53	\$1.55
UCC FILINGS	\$2.03	\$2.14	\$2.39	\$2.69	\$3.02	\$3.00	\$2.82	\$2.42	\$2.40	\$2.45
UNCLAIMED PROPERTY	\$0.88	\$3.76	\$3.69	\$9.83	\$1.99	\$3.31	\$5.63	\$1.78	\$1.50	\$1.50
LANDS	\$0.35	\$0.36	\$0.33	\$0.53	\$0.33	\$0.47	\$0.69	\$0.98	\$0.59	\$0.59
ONE-TIME TRANSFERS	\$7.11	\$5.46	\$51.40	\$0.86	\$0.54	\$1.54	\$2.24	\$1.43	\$1.22	\$0.00
ESTATE TAX	\$7.59	\$13.65	\$4.43	\$3.30	\$1.11	\$0.12	\$0.03	\$0.24	(\$0.18)	\$0.00
OTHER DEPTS & TRANSFERS	\$16.31	\$14.67	\$22.84	\$24.14	\$21.89	\$25.40	\$30.18	\$31.70	\$34.68	\$31.59
MISC. REVENUE	\$110.14	\$111.02	\$161.31	\$118.98	\$116.43	\$122.25	\$120.48	\$104.71	\$102.43	\$99.45
% CHANGE	-27.1%	0.8%	45.3%	-26.2%	-2.1%	5.0%	-1.4%	-13.1%	-2.2%	-2.9%
TOTAL GENERAL FUND*	\$1,700.43	\$1,763.95	\$2,097.10	\$2,267.69	\$2,433.75	\$2,812.49	\$2,907.78	\$2,465.57	\$2,349.12	\$2,432.94
% CHANGE	-14.3%	3.7%	18.9%	8.1%	7.3%	15.6%	3.4%	-15.2%	-4.7%	3.6%

2

* Totals may not add due to rounding.

source: Division of Financial Management - FY 2011 General Fund Revenue Book

Idaho School for the Deaf and the Blind

DIVISION SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY PROGRAM						
Campus Operations	0	0	0	0	0	6,443,700
Outreach Services	0	0	0	0	0	1,654,100
Educational and Support Service	8,260,800	7,609,800	7,874,200	8,825,500	8,324,900	0
Total:	8,260,800	7,609,800	7,874,200	8,825,500	8,324,900	8,097,800
BY FUND SOURCE						
General	7,183,600	7,187,000	7,505,500	8,462,600	7,966,200	7,663,900
Dedicated	675,500	261,500	241,600	244,700	241,600	316,800
Federal	401,700	161,300	127,100	118,200	117,100	117,100
Total:	8,260,800	7,609,800	7,874,200	8,825,500	8,324,900	8,097,800
Percent Change:		(7.9%)	3.5%	12.1%	5.7%	2.8%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	5,949,600	6,663,500	0	6,993,000	6,935,200
Operating Expenditures	0	1,276,500	1,200,700	0	1,251,900	1,162,600
Capital Outlay	0	383,700	10,000	0	80,000	0
Lump Sum	8,260,800	0	0	8,825,500	0	0
Total:	8,260,800	7,609,800	7,874,200	8,825,500	8,324,900	8,097,800
Full-Time Positions (FTP)	121.52	121.52	121.52	121.52	121.52	121.52

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 121.52 full-time equivalent positions at any point during the period July 1, 2005 through June 30, 2006 for the programs specified.

	FTP	Gen	Ded	Fed	Total
FY 2005 Original Appropriation	121.52	7,449,300	241,600	127,100	7,818,000
HB 805 One-time 1% Salary Increase	0.00	56,200	0	0	56,200
FY 2005 Total Appropriation	121.52	7,505,500	241,600	127,100	7,874,200
Budgeted Reversion	0.00	(28,900)	0	0	(28,900)
FY 2005 Estimated Expenditures	121.52	7,476,600	241,600	127,100	7,845,300
Removal of One-Time Expenditures	0.00	(44,100)	0	(10,000)	(54,100)
Base Adjustments	0.00	16,800	0	0	16,800
FY 2006 Base	121.52	7,449,300	241,600	117,100	7,808,000
Benefit Costs	0.00	105,700	0	0	105,700
Inflationary Adjustments	0.00	0	0	0	0
Replacement Items	0.00	0	0	0	0
Nonstandard Adjustments	0.00	20,900	0	0	20,900
Change in Employee Compensation	0.00	0	0	0	0
27th Payroll	0.00	0	222,200	0	222,200
Fund Shifts	0.00	88,000	(147,000)	0	(59,000)
FY 2006 Program Maintenance	121.52	7,663,900	316,800	117,100	8,097,800
Enhancements	0.00	0	0	0	0
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2006 Total	121.52	7,663,900	316,800	117,100	8,097,800
Chg from FY 2005 Orig Approp.	0.00	214,600	75,200	(10,000)	279,800
% Chg from FY 2005 Orig Approp.	0.0%	2.9%	31.1%	(7.9%)	3.6%

I. Idaho School for the Deaf and the Blind: Campus Operations

STARS Number & Budget Unit:

Bill Number & Chapter: S1210 (Ch.313), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: The School for the Deaf and the Blind's Campus Operations program provides educational and life skills opportunities for the hearing impaired and visually impaired youth of Idaho (through age 21) via a residential campus in Gooding.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	0	0	0	0	0	6,065,900
Dedicated	0	0	0	0	0	260,700
Federal	0	0	0	0	0	117,100
Total:	0	0	0	0	0	6,443,700
Percent Change:						
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	0	0	0	0	5,407,200
Operating Expenditures	0	0	0	0	0	1,036,500
Total:	0	0	0	0	0	6,443,700
Full-Time Positions (FTP)	0.00	0.00	0.00	0.00	0.00	94.02

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	0.00	0	0	0	0
Base Adjustments	94.02	5,894,700	241,600	117,100	6,253,400
FY 2006 Base	94.02	5,894,700	241,600	117,100	6,253,400
Benefit Costs	0.00	75,300	0	0	75,300
Nonstandard Adjustments	0.00	7,900	0	0	7,900
27th Payroll	0.00	0	166,100	0	166,100
Fund Shifts	0.00	88,000	(147,000)	0	(59,000)
FY 2006 Total Appropriation	94.02	6,065,900	260,700	117,100	6,443,700
<i>Change From FY 2005 Original Approp.</i>	<i>94.02</i>	<i>6,065,900</i>	<i>260,700</i>	<i>117,100</i>	<i>6,443,700</i>
<i>% Change From FY 2005 Original Approp.</i>					

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in Attorney General, Controller and Treasurer fees, and risk management rates. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395). Fund Shifts provide General Funds to replace the portion of lost endowment funds that the agency had actually expected to receive in FY 2006. The remaining reduction in dedicated funds represents excess spending authority that has been removed.

LEGISLATIVE INTENT: Section 3 allows the school to deposit any unused funds in a contingency reserve fund. Section 4 encourages the State Board of Education to examine enrollment trends and staffing levels at the school's Gooding campus, and states that any savings accruing from a restructuring of staff services be dedicated to addressing the issues of salary equity and outreach services.

COMMENTS: Base Adjustments reflect the Legislature's dividing of this agency into two programs - Campus Operations and Outreach Services.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	94.02	5,201,100	864,800	0	0	0	6,065,900
OT D 0150-01 Economic Recovery	0.00	166,100	0	0	0	0	166,100
D 0349-00 Miscellaneous Rev	0.00	4,000	90,600	0	0	0	94,600
F 0348-00 Federal Grant	0.00	36,000	81,100	0	0	0	117,100
Totals:	94.02	5,407,200	1,036,500	0	0	0	6,443,700

II. Idaho School for the Deaf and the Blind: Outreach Services

STARS Number & Budget Unit:

Bill Number & Chapter: S1210 (Ch.313), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: The School for the Deaf and the Blind's Outreach Services program provides support services for school districts, hearing impaired and visually impaired students, and their families, through regional programs offered statewide.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	0	0	0	0	0	1,598,000
Dedicated	0	0	0	0	0	56,100
Total:	0	0	0	0	0	1,654,100
Percent Change:						
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	0	0	0	0	1,528,000
Operating Expenditures	0	0	0	0	0	126,100
Total:	0	0	0	0	0	1,654,100
Full-Time Positions (FTP)	0.00	0.00	0.00	0.00	0.00	27.50

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	0.00	0	0	0	0
Base Adjustments	27.50	1,554,600	0	0	1,554,600
FY 2006 Base	27.50	1,554,600	0	0	1,554,600
Benefit Costs	0.00	30,400	0	0	30,400
Nonstandard Adjustments	0.00	13,000	0	0	13,000
27th Payroll	0.00	0	56,100	0	56,100
FY 2006 Total Appropriation	27.50	1,598,000	56,100	0	1,654,100
<i>Change From FY 2005 Original Approp.</i>	<i>27.50</i>	<i>1,598,000</i>	<i>56,100</i>	<i>0</i>	<i>1,654,100</i>
<i>% Change From FY 2005 Original Approp.</i>					

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in office space costs. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395).

LEGISLATIVE INTENT: Section 3 allows the school to deposit any unused funds in a contingency reserve fund. Section 4 encourages the State Board of Education to examine enrollment trends and staffing levels at the school's Gooding campus, and states that any savings accruing from a restructuring of staff services be dedicated to addressing the issues of salary equity and outreach services.

COMMENTS: Base Adjustments reflect the Legislature's dividing of this agency into two programs - Campus Operations and Outreach Services.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	27.50	1,471,900	126,100	0	0	0	1,598,000
OT D 0150-01 Economic Recovery	0.00	56,100	0	0	0	0	56,100
Totals:	27.50	1,528,000	126,100	0	0	0	1,654,100

II. Division of Professional-Technical Education: General Programs

STARS Number & Budget Unit: 503 EDEB, 503 EDEH, 503 EDEI

Bill Number & Chapter: S1235 (Ch.385), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: General Programs support the professional-technical education offerings at the high school level. This is done by reimbursing schools for the added cost of providing the specialized, often equipment-intensive, professional-technical educational and training programs.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	10,181,000	10,159,300	10,553,900	11,166,500	10,737,600	10,628,300
Dedicated	67,800	67,800	68,800	68,800	68,800	76,200
Federal	5,330,300	5,127,300	5,142,500	5,128,600	5,128,600	5,134,200
Total:	15,579,100	15,354,400	15,765,200	16,363,900	15,935,000	15,838,700
Percent Change:		(1.4%)	2.7%	3.8%	1.1%	0.5%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	407,600	335,100	400,600	399,600	398,300	395,000
Operating Expenditures	60,500	38,500	68,900	48,100	44,300	51,300
Capital Outlay	0	35,500	2,100	10,600	0	0
Trustee/Benefit	15,111,000	14,945,300	15,293,600	15,905,600	15,492,400	15,392,400
Total:	15,579,100	15,354,400	15,765,200	16,363,900	15,935,000	15,838,700
Full-Time Positions (FTP)	7.00	7.00	6.00	6.00	6.00	6.00
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2005 Original Appropriation	6.00	10,530,300	68,800	5,125,000	15,724,100	
Reappropriations	0.00	21,700	0	17,500	39,200	
HB 805 One-time 1% Salary Increase	0.00	1,900	0	0	1,900	
FY 2005 Total Appropriation	6.00	10,553,900	68,800	5,142,500	15,765,200	
Non-Cognizable Funds and Transfers	0.00	0	0	0	0	
Budgeted Reversion	0.00	(400)	0	0	(400)	
FY 2005 Estimated Expenditures	6.00	10,553,500	68,800	5,142,500	15,764,800	
Removal of One-Time Expenditures	0.00	(23,200)	0	(17,500)	(40,700)	
Base Adjustments	0.00	(197,800)	0	3,600	(194,200)	
FY 2006 Base	6.00	10,332,500	68,800	5,128,600	15,529,900	
Benefit Costs	0.00	2,800	0	0	2,800	
Nonstandard Adjustments	0.00	293,000	0	0	293,000	
27th Payroll	0.00	0	7,400	5,600	13,000	
FY 2006 Total Appropriation	6.00	10,628,300	76,200	5,134,200	15,838,700	
<i>Change From FY 2005 Original Approp.</i>	<i>0.00</i>	<i>98,000</i>	<i>7,400</i>	<i>9,200</i>	<i>114,600</i>	
<i>% Change From FY 2005 Original Approp.</i>	<i>0.0%</i>	<i>0.9%</i>	<i>10.8%</i>	<i>0.2%</i>	<i>0.7%</i>	

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments include \$198,500 for costs associated with increased secondary student enrollment in professional-technical classes, and \$94,500 in additional formula funding for secondary professional-technical schools. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395).

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	4.00	221,100	37,800	0	10,369,400	0	10,628,300
OT D 0150-01 Economic Recovery	0.00	7,400	0	0	0	0	7,400
D 0274-00 Hazardous Materials	0.00	0	0	0	68,800	0	68,800
F 0348-00 Federal Grant	2.00	160,900	13,500	0	4,954,200	0	5,128,600
OT F 0348-00 Federal Grant	0.00	5,600	0	0	0	0	5,600
Totals:	6.00	395,000	51,300	0	15,392,400	0	15,838,700

College and Universities

STARS Number & Budget Unit: 501 EDGE, 511 EDGD, 512 EDGA, 513 EDGB, 514 EDGC

Bill Number & Chapter: S1162 (Ch.43), H262 (Ch.59), S1187 (Ch.207), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: Idaho's four baccalaureate institutions of higher education are the University of Idaho in Moscow, Idaho State University in Pocatello, Boise State University in Boise and Lewis-Clark State College in Lewiston. These institutions provide a wide variety of undergraduate and, with the exception of LCSC, graduate degree programs to meet the personal and professional needs of the citizens of Idaho and the state's workforce. To varying degrees, each campus conducts research, service and outreach programs. Each institution reports to, and this statewide system of higher education is coordinated by, the State Board of Education.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	218,005,300	217,953,500	225,655,900	245,134,200	237,748,300	228,934,100
Dedicated	141,400,700	107,660,700	155,579,200	120,224,700	120,224,700	125,427,300
Total:	359,406,000	325,614,200	381,235,100	365,358,900	357,973,000	354,361,400
Percent Change:		(9.4%)	17.1%	(4.2%)	(6.1%)	(7.0%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	242,152,400	0	0	0	4,247,900
Operating Expenditures	0	65,333,300	0	0	0	0
Capital Outlay	0	18,054,300	0	0	0	0
Trustee/Benefit	0	74,200	0	0	0	0
Lump Sum	359,406,000	0	381,235,100	365,358,900	357,973,000	350,113,500
Total:	359,406,000	325,614,200	381,235,100	365,358,900	357,973,000	354,361,400
Full-Time Positions (FTP)	3,590.51	3,590.51	3,634.80	3,719.43	3,678.30	3,672.55

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	3,631.55	223,366,200	117,928,300	0	341,294,500
Reappropriations	0.00	51,800	37,058,600	0	37,110,400
HB 805: 1% CEC	0.00	1,689,800	592,300	0	2,282,100
1. Occupancy Costs	3.25	548,100	0	0	548,100
2. Endowment Reallocation	0.00	0	0	0	0
FY 2005 Total Appropriation	3,634.80	225,655,900	155,579,200	0	381,235,100
Non-Cognizable Funds and Transfers	27.50	0	3,752,000	0	3,752,000
Budgeted Reversion	0.00	(652,000)	0	0	(652,000)
FY 2005 Estimated Expenditures	3,662.30	225,003,900	159,331,200	0	384,335,100
Removal of One-Time Expenditures	0.00	(1,741,600)	(37,650,900)	0	(39,392,500)
Base Adjustments	0.00	652,000	(1,455,600)	0	(803,600)
FY 2006 Base	3,662.30	223,914,300	120,224,700	0	344,139,000
Benefit Costs	0.00	2,355,500	0	0	2,355,500
Nonstandard Adjustments	10.25	3,619,000	0	0	3,619,000
27th Payroll	0.00	0	4,247,900	0	4,247,900
Endowment Reallocation	0.00	(954,700)	954,700	0	0
FY 2006 Maintenance (MCO)	3,672.55	228,934,100	125,427,300	0	354,361,400
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2006 Total Appropriation	3,672.55	228,934,100	125,427,300	0	354,361,400
<i>Change From FY 2005 Original Approp.</i>	<i>41.00</i>	<i>5,567,900</i>	<i>7,499,000</i>	<i>0</i>	<i>13,066,900</i>
<i>% Change From FY 2005 Original Approp.</i>	<i>1.1%</i>	<i>2.5%</i>	<i>6.4%</i>		<i>3.8%</i>

SUPPLEMENTALS: S1162 reallocates General Funds and endowment funds to cover endowment shortfalls in certain institutions. The Endowment Fund Investment Board suspended distributions to the Agricultural College and the Charitable Institutions on January 5, 2005. As a result, those institutions will receive only half of the cash transfers anticipated for fiscal year 2005, amounting to \$380,400 for the Agricultural College and \$1,407,450 for the Charitable Institutions for a total impact of \$1,787,850. S1162 reallocates endowment funds and General Fund support to eliminate the impact on those programs.

H262 is a supplemental appropriation for occupancy costs for two new higher education facilities. The bill provides \$378,900 for the new Stephens Performing Arts Center at ISU and \$169,200 for the University of Idaho's share of the space in the UI Water Center. The costs for the ISU Performing Arts Center were calculated on the approximate square footage that will be used for general education purposes only. The Grand Concert Hall and two smaller theatres (which represent about 20% of the total square footage) are not included in the occupancy costs in this bill. The \$169,200 included for the UI Water Center will cover the square footage occupied by the University of Idaho, about 29% of the total square footage in that facility.

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in Attorney General, Controller and Treasurer fees, and risk management rates. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230).

A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395).

The appropriation also includes \$2,745,800 for a fully funded enrollment workload adjustment, which covers the costs of increased enrollment at each of the institutions and \$825,200 for occupancy costs which covers maintenance, janitorial and utility costs for three facilities. The Stephens Performing Arts Center at ISU received \$378,900 for the general education portion of that facility, which is about 80% of the square footage (the grand concert hall and two smaller theatres are not included in the occupancy costs). The University of Idaho received \$205,800 for the space they use for general education in UI Water Center, which is about 29% of the square footage of that facility. The LCSC Activity Center received \$240,500 for that facility's occupancy costs. Original funding to construct this facility began in phases nine years ago, with the last and largest portion funded in the bonding package in 2003.

Also included is a one-time fund shift to cover the pooled endowment shortfall, which will not affect the overall funds available for higher education. This is a one-time "fix" required in the budget process which affected several agencies. In this case General Funds are reduced (and replaced with available earnings in higher education's endowments) so that General Funds can be used to cover endowment losses in other charitable institution budgets.

LEGISLATIVE INTENT: Section 2 of the bill authorizes spending for certain system-wide programs.

Section 3 addresses funding equity and states: "the Legislature agrees with the State Board of Education that achieving funding equity among Idaho's four year institutions of higher education is an important goal. The Legislature therefore directs the State Board of Education to complete that process within existing and future appropriations to achieve the base instructional equity and the science and technology adjustment that form the basis of funding equity".

Section 4 is a new intent section addressing faculty workload and productivity: "the intent of this section is to develop a profile of our four institutions to identify how many credit hours per faculty member are spent in teaching, service and research. The State Board of Education, in cooperation with the Division of Financial Management and the Legislative Services Office, shall develop a standardized system for reporting meaningful data about faculty member workload and productivity at the state's four four-year institutions of higher education. Such reports shall include the number of faculty by classification, whether tenured, tenure track or adjunct; the number of credit hours taught by faculty member by department, the number of service hours and the number of research hours by faculty member by department".

Section 5 continues the requirement for personnel turnover reports and section 6 provides carryover authority for non-general fund monies.

OTHER LEGISLATION: HB 203 authorized tuition to be charged at institutions of higher education in Idaho, except at the University of Idaho which has a constitutional prohibition on tuition.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	3,672.55	0	0	0	0	228,934,100	228,934,100
OT D 0150-01 Economic Recovery	0.00	4,247,900	0	0	0	0	4,247,900
D 0481-04 Normal School	0.00	0	0	0	0	3,205,600	3,205,600
D 0481-06 Scientific School	0.00	0	0	0	0	2,848,500	2,848,500
D 0481-08 University Income	0.00	0	0	0	0	3,465,500	3,465,500
D 0650-00 Unrestricted Current	0.00	0	0	0	0	35,130,800	35,130,800
D 0660-00 Restricted Current	0.00	0	0	0	0	76,529,000	76,529,000
Totals:	3,672.55	4,247,900	0	0	0	350,113,500	354,361,400

III. Division of Professional-Technical Education: Postsecondary Programs

STARS Number & Budget Unit: 503 EDEC, 504 EDEF, 504 EDEX(Cont)

Bill Number & Chapter: S1235 (Ch.385), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: The appropriation for this program is intended to fund 100% of the instructional costs at Idaho's six professional-technical colleges. Those colleges are located within North Idaho College, Lewis-Clark State College, Boise State University, the College of Southern Idaho, and Idaho State University, along with the stand alone Eastern Idaho Technical College. Via two-year degrees, certificates and short-term training, they provide postsecondary students with the specialized skills and technical knowledge needed for employment in recognized occupations. These institutions also provide persons already in the workforce with the opportunity to update or expand upon their existing skills.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	32,041,900	32,041,900	33,361,700	38,774,000	35,343,500	33,675,700
Dedicated	339,700	339,700	371,900	434,100	434,100	1,433,200
Total:	32,381,600	32,381,600	33,733,600	39,208,100	35,777,600	35,108,900
Percent Change:		0.0%	4.2%	16.2%	6.1%	4.1%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	0	7,500	0	0	999,100
Operating Expenditures	0	0	10,900	0	0	0
Lump Sum	32,381,600	32,381,600	33,715,200	39,208,100	35,777,600	34,109,800
Total:	32,381,600	32,381,600	33,733,600	39,208,100	35,777,600	35,108,900
Full-Time Positions (FTP)	483.69	483.69	489.90	546.93	497.81	492.49

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	489.90	33,102,600	371,900	0	33,474,500
HB 805 One-time 1% Salary Increase	0.00	259,100	0	0	259,100
Other Approp Adjustments	0.00	0	0	0	0
FY 2005 Total Appropriation	489.90	33,361,700	371,900	0	33,733,600
Non-Cognizable Funds and Transfers	(0.53)	0	96,800	85,600	182,400
Budgeted Reversion	0.00	(18,400)	0	0	(18,400)
FY 2005 Estimated Expenditures	489.37	33,343,300	468,700	85,600	33,897,600
Removal of One-Time Expenditures	0.00	(251,600)	(96,800)	(85,600)	(434,000)
Base Adjustments	0.00	10,900	62,200	0	73,100
FY 2006 Base	489.37	33,102,600	434,100	0	33,536,700
Benefit Costs	0.00	370,400	0	0	370,400
Nonstandard Adjustments	3.12	202,700	0	0	202,700
27th Payroll	0.00	0	999,100	0	999,100
FY 2006 Maintenance (MCO)	492.49	33,675,700	1,433,200	0	35,108,900
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2006 Total Appropriation	492.49	33,675,700	1,433,200	0	35,108,900
Change From FY 2005 Original Approp.	2.59	573,100	1,061,300	0	1,634,400
% Change From FY 2005 Original Approp.	0.5%	1.7%	285.4%		4.9%

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in Controller and Treasurer fees, and risk management rates. Nonstandard adjustments also include 3.12 FTP and \$171,800 for postsecondary capacity building, \$18,400 for increased utility costs at Eastern Idaho Technical College (EITC), and \$5,000 for library materials at EITC. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395).

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	492.49	0	0	0	0	33,675,700	33,675,700
OT D 0150-01 Economic Recovery	0.00	999,100	0	0	0	0	999,100
D 0650-00 Unrestricted Current	0.00	0	0	0	0	434,100	434,100
Totals:	492.49	999,100	0	0	0	34,109,800	35,108,900

IDAHO BUSINESS INTELLIGENCE SOLUTION
Cash Advances/Transfers Drill-Through Detail Report

For Agency 170, State Fiscal Year 2007, From Month Jul, To Month Jun
 Fund Code 0481, Fund Detail Code 55, Budget Unit Code , PCA No
 Index Code , Grant Code , Project Code

Expenditure Sub Object Code	Rev Sub Object Code	Vendor Name	Invoice Number	Invoice Desc	Date	Document NO	Suffix	TC	RVS IND	Advances/ Transfers
9200			7/15/06 PMNT.	TRANSFER CASH 0481-55 TO 01	Aug 2, 2006	E0070165	01	552		-5,041,981.04
		Total								-5,041,981.04
	Total									-5,041,981.04
Total 9200										-5,041,981.04
Summary										-5,041,981.04

Q
5

Children's Programs

STARS Number & Budget Unit: 170 EDPC

Bill Number & Chapter: S1224 (Ch.322)

The Division of Children's Programs includes programs that provide direct educational or material benefits to children, where funding does not primarily go to paying certificated teachers and administrators. It also includes programs that primarily and specifically provide funding for the separate instruction of identified subgroups of children outside the normal classroom of an Idaho public school.

DIVISION SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	13,325,000	13,325,000	14,200,000	21,610,000	15,260,000	15,710,000
Dedicated	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000
Federal	96,630,000	96,630,000	99,140,200	103,545,600	103,545,600	103,545,600
Total:	114,655,000	114,655,000	118,040,200	129,855,600	123,505,600	123,955,600
Percent Change:		0.0%	3.0%	10.0%	4.6%	5.0%
BY EXPENDITURE CLASSIFICATION						
Lump Sum	114,655,000	114,655,000	118,040,200	129,855,600	123,505,600	123,955,600
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2005 Original Appropriation	0.00	14,200,000	4,700,000	99,140,200	118,040,200	
FY 2006 Base	0.00	14,200,000	4,700,000	99,140,200	118,040,200	
Nonstandard Adjustments	0.00	1,060,000	0	4,405,400	5,465,400	
FY 2006 Maintenance (MCO)	0.00	15,260,000	4,700,000	103,545,600	123,505,600	
1. Idaho Digital Learning Academy	0.00	450,000	0	0	450,000	
FY 2006 Total Appropriation	0.00	15,710,000	4,700,000	103,545,600	123,955,600	
<i>Change From FY 2005 Original Approp.</i>	<i>0.00</i>	<i>1,510,000</i>	<i>0</i>	<i>4,405,400</i>	<i>5,915,400</i>	
<i>% Change From FY 2005 Original Approp.</i>		<i>10.6%</i>	<i>0.0%</i>	<i>4.4%</i>	<i>5.0%</i>	

APPROPRIATION HIGHLIGHTS: Nonstandard adjustments include \$100,000 for Program Adjustments (Booth Memorial Home), \$210,000 for the Limited English Proficiency (LEP) program, \$750,000 for Exceptional Contracts/Tuition Equivalencies, and \$4,405,400 for increased federal pass-through funds. The one enhancement doubles the amount of state funding provided for the Idaho Digital Learning Academy, from \$450,000 to \$900,000.

LEGISLATIVE INTENT: Section 5 make several small adjustments in the allocation of Cigarette Tax funds, with decreases for school districts and the Idaho State Police forensics lab, and an increase for the Idaho Safe & Drug-Free Schools and Communities Advisory Board. This reallocation also makes the \$80,000 for the Commission on Hispanic Affairs a discretionary subgrant of the Board, rather than a direct grant to the Commission. This section also gives more flexibility to school districts by allowing these funds to be used not only for safe & drug-free school programs, but also for hiring community resource workers (or both).

Section 9 states that the highest priority use for the state funding provided to the Idaho Digital Learning Academy is to provide remedial coursework for students failing to achieve proficiency in one or more areas of the Idaho Standards Achievement test (ISAT). Funds may also be used to provide basic coursework, advanced placement coursework, and other specialized coursework not available in many smaller school districts.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	15,710,000	15,710,000
D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	4,700,000	4,700,000
F 0348-00 Federal Grant	0.00	0	0	0	0	103,545,600	103,545,600
Totals:	0.00	0	0	0	0	123,955,600	123,955,600

Facilities

STARS Number & Budget Unit: 170 EDPF

Bill Number & Chapter: S1225 (Ch.323)

The Division of Facilities includes the Bond Levy Equalization program and State Lottery funds distributed for public school facility expenditures.

DIVISION SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	0	0	0	5,000,000	0	0
Dedicated	9,250,000	9,250,000	11,300,000	13,450,000	13,450,000	13,450,000
Total:	9,250,000	9,250,000	11,300,000	18,450,000	13,450,000	13,450,000
Percent Change:		0.0%	22.2%	63.3%	19.0%	19.0%
BY EXPENDITURE CLASSIFICATION						
Lump Sum	9,250,000	9,250,000	11,300,000	18,450,000	13,450,000	13,450,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	0.00	0	11,300,000	0	11,300,000
Removal of One-Time Expenditures	0.00	0	(1,000,000)	0	(1,000,000)
FY 2006 Base	0.00	0	10,300,000	0	10,300,000
Nonstandard Adjustments	0.00	0	3,150,000	0	3,150,000
FY 2006 Total Appropriation	0.00	0	13,450,000	0	13,450,000
<i>Change From FY 2005 Original Approp.</i>	<i>0.00</i>	<i>0</i>	<i>2,150,000</i>	<i>0</i>	<i>2,150,000</i>
<i>% Change From FY 2005 Original Approp.</i>			<i>19.0%</i>		<i>19.0%</i>

APPROPRIATION HIGHLIGHTS: Nonstandard adjustments include the addition of available Lottery revenues and fund balances.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
D 0315-02 Bond Levy Equalizati	0.00	0	0	0	0	4,527,500	4,527,500
D 0315-03 School District Bldg	0.00	0	0	0	0	6,722,500	6,722,500
OT D 0315-03 School District Bldg	0.00	0	0	0	0	2,200,000	2,200,000
Totals:	0.00	0	0	0	0	13,450,000	13,450,000

6 K

Community Colleges

STARS Number & Budget Unit: 501 EDFB, 501 EDFC
Bill Number & Chapter: S1181 (Ch.137), H395 (Ch.398)

PROGRAM DESCRIPTION: Idaho's two community colleges provide quality two-year academic degrees that are transferable to four-year institutions, programs for continuing adult education, cooperative training and educational programs with regional high schools and four-year institutions, workforce training and various community services. They also serve as hubs for regional cultural, sporting and other events. The two-year professional-technical degrees and shorter term certificates and training that are available at the community colleges are funded with pass-through money from the Division of Professional-Technical Education appropriation.

Besides state support in the form of this General Fund appropriation, North Idaho College in Coeur d'Alene and the College of Southern Idaho in Twin Falls receive a portion of the profits generated by the controlled sale of liquor in Idaho plus unappropriated funds from property taxes assessed in Kootenai, Twin Falls and Jerome counties, student-paid tuition, fees paid by other counties whose residents attend either school and various miscellaneous revenue.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	19,223,900	19,223,900	19,885,500	22,139,000	20,730,700	20,523,900
Dedicated	300,000	300,000	302,100	300,000	300,000	300,000
Total:	19,523,900	19,523,900	20,187,600	22,439,000	21,030,700	20,823,900
Percent Change:		0.0%	3.4%	11.2%	4.2%	3.2%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	14,482,300	0	0	0	0
Operating Expenditures	0	2,970,000	0	0	0	0
Capital Outlay	0	2,071,600	0	0	0	0
Trustee/Benefit	19,523,900	0	20,187,600	22,439,000	21,030,700	20,823,900
Total:	19,523,900	19,523,900	20,187,600	22,439,000	21,030,700	20,823,900

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	0.00	19,755,400	300,000	0	20,055,400
HB 805: 1% CEC	0.00	130,100	2,100	0	132,200
FY 2005 Total Appropriation	0.00	19,885,500	302,100	0	20,187,600
Non-Cognizable Funds and Transfers	0.00	0	0	0	0
FY 2005 Estimated Expenditures	0.00	19,885,500	302,100	0	20,187,600
Removal of One-Time Expenditures	0.00	(130,100)	(2,100)	0	(132,200)
FY 2006 Base	0.00	19,755,400	300,000	0	20,055,400
Benefit Costs	0.00	178,500	0	0	178,500
Enrollment Workload adjustment	0.00	590,000	0	0	590,000
FY 2006 Maintenance (MCO)	0.00	20,523,900	300,000	0	20,823,900
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2006 Total Appropriation	0.00	20,523,900	300,000	0	20,823,900
<i>Change From FY 2005 Original Approp.</i>	<i>0.00</i>	<i>768,500</i>	<i>0</i>	<i>0</i>	<i>768,500</i>
<i>% Change From FY 2005 Original Approp.</i>		<i>3.9%</i>	<i>0.0%</i>		<i>3.8%</i>

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in Attorney General, Controller and Treasurer fees, and risk management rates. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395). Also included in the appropriation is an enrollment workload adjustment which uses a 3-year rolling average of academic credit enrollments to quantify that growth, and determine the personnel, operating and capital outlay support to handle that growth.

LEGISLATIVE INTENT: JFAC added legislative intent to end the long held practice of simply splitting the General Fund appropriation 50/50 between the two community colleges, regardless of what the individual budget requests included. In the future the allocation will be based on the following intent section:

It is legislative intent that the State Board of Education develop an allocation formula which will be used to distribute the General Funds appropriated each year to North Idaho College and the College of Southern Idaho. Allocation factors may be based on each institution's enrollment growth, academic structure, personnel and infrastructure needs, or other factors the State Board of Education deems appropriate.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	20,523,900	0	20,523,900
D 0506-00 P&R Expendable Tru	0.00	0	0	0	300,000	0	300,000
Totals:	0.00	0	0	0	20,823,900	0	20,823,900

Operations

STARS Number & Budget Unit: 170 EDPO, 170 EDPP

Bill Number & Chapter: S1223 (Ch.257), H395 (Ch.398)

Provide state and federal funding to support the operations of Idaho's 114 local school districts, grades K-12.

DIVISION SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	242,891,300	242,891,300	244,022,100	274,135,300	257,132,500	250,479,500
Dedicated	41,700,000	41,700,000	26,907,800	22,469,700	22,469,700	27,082,800
Federal	5,180,000	5,180,000	5,314,600	5,550,800	5,550,800	5,550,800
Total:	289,771,300	289,771,300	276,244,500	302,155,800	285,153,000	283,113,100
Percent Change:		0.0%	(4.7%)	9.4%	3.2%	2.5%
BY EXPENDITURE CLASSIFICATION						
Lump Sum	289,771,300	289,771,300	276,244,500	302,155,800	285,153,000	283,113,100

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	0.00	244,022,100	26,907,800	5,314,600	276,244,500
Removal of One-Time Expenditures	0.00	(5,000,000)	0	0	(5,000,000)
Base Adjustments	0.00	(738,600)	0	0	(738,600)
FY 2006 Base	0.00	238,283,500	26,907,800	5,314,600	270,505,900
Nonstandard Adjustments	0.00	3,994,700	0	236,200	4,230,900
FY 2006 Maintenance (MCO)	0.00	242,278,200	26,907,800	5,550,800	274,736,800
1. Discretionary Funds	0.00	2,101,300	175,000	0	2,276,300
4. Technology	0.00	6,100,000	0	0	6,100,000
FY 2006 Total Appropriation	0.00	250,479,500	27,082,800	5,550,800	283,113,100
<i>Change From FY 2005 Original Approp.</i>	<i>0.00</i>	<i>6,457,400</i>	<i>175,000</i>	<i>236,200</i>	<i>6,868,600</i>
<i>% Change From FY 2005 Original Approp.</i>		<i>2.6%</i>	<i>0.7%</i>	<i>4.4%</i>	<i>2.5%</i>

APPROPRIATION HIGHLIGHTS: Nonstandard adjustments include \$1,073,100 for an increase of 185 mid-term and 190 full-term support units, \$2,921,600 for increased Transportation costs (including \$1,598,900 for the cost of transporting virtual programs to children at home), and \$236,200 for increased federal pass-through funds. A one-time 1% salary bonus was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395). Such funds may be distributed to any school district employee earning less than \$68,625 per year. State discretionary funds are increased by 10.9%. However, the combined effects of relatively slower 2.7% growth in equalized M&O revenue, combined with spreading out these increased funds over a rapidly increasing number of support units, result in a total increase of only 1% in total discretionary funds per support unit.

The total amount of funding available for Technology is increased by 13.1%, from \$8.4 million to \$9.5 million. In addition, the full amount is now appropriated as ongoing funding, rather than only \$3.4 million of the total, as has been the case in the past. The Legislature also made several changes in how Technology funds can be used, in response to the report on public schools technology initiatives, issued by the Office of Performance Evaluations in January 2005. The report found that while public schools had generally met, and usually exceeded their goals with regards to the number of computers available, most school districts had inadequate levels of IT staffing available to help maintain, repair, and coordinate the machines. In response, this appropriation increases by 33%, from \$2.9 million to \$3.9 million, the amount of state Technology money that school districts can use on personnel costs for IT staff. Also, in consideration of the report noting that many districts had exceeded their IT equipment goals, the appropriation broadened the permissible uses of the remaining Technology funds, from including only IT equipment and software purchases, to also including spending to provide remedial instruction for students failing to achieve proficiency in one or more areas of the Idaho Standards Achievement Test (ISAT).

LEGISLATIVE INTENT: Sections 7 and 8 repeal the sections of code requiring spending for the Idaho Student Information Management System (ISIMS), beginning in FY 2006. The agreement with the Albertson Foundation was that the Foundation would deliver a finished product at the end of FY 2005, at which point the state would assume the license fees and software maintenance costs. Since the Foundation has terminated development of the product, however, there is no system for the state to maintain. Sections 9, 10, and 11 deal with the phase-out of the formula funding Floor for school districts. This change, which primarily affects the 3-4 school districts in Idaho with the highest levels of property wealth per support unit (Blaine County, McCall-Donnelly, Avery, and possibly Swan Valley), will reduce the amount of guaranteed state formula funding from 90% of the previous year's level to 50% for FY 2006. The guarantee is then eliminated in FY 2007. The districts mentioned have such high property values that the equalization formula would normally entitle them to zero state dollars, but for the Floor guarantee, which provides these districts with even higher levels of funding than their high property values generate. Funds saved through phasing out the Floor are redistributed through the formula to the other 110 school districts and 18 charter schools.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	250,479,500	250,479,500
D 0481-01 Public School Income	0.00	0	0	0	0	27,082,800	27,082,800
F 0348-00 Federal Grant	0.00	0	0	0	0	5,550,800	5,550,800
Totals:	0.00	0	0	0	0	283,113,100	283,113,100

College and Universities

STARS Number & Budget Unit: 501 EDGE, 511 EDGD, 512 EDGA, 513 EDGB, 514 EDGC

Bill Number & Chapter: S1162 (Ch.43), H262 (Ch.59), S1187 (Ch.207), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: Idaho's four baccalaureate institutions of higher education are the University of Idaho in Moscow, Idaho State University in Pocatello, Boise State University in Boise and Lewis-Clark State College in Lewiston. These institutions provide a wide variety of undergraduate and, with the exception of LCSC, graduate degree programs to meet the personal and professional needs of the citizens of Idaho and the state's workforce. To varying degrees, each campus conducts research, service and outreach programs. Each institution reports to, and this statewide system of higher education is coordinated by, the State Board of Education.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	218,005,300	217,953,500	225,655,900	245,134,200	237,748,300	228,934,100
Dedicated	141,400,700	107,660,700	155,579,200	120,224,700	120,224,700	125,427,300
Total:	359,406,000	325,614,200	381,235,100	365,358,900	357,973,000	354,361,400
Percent Change:		(9.4%)	17.1%	(4.2%)	(6.1%)	(7.0%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	242,152,400	0	0	0	4,247,900
Operating Expenditures	0	65,333,300	0	0	0	0
Capital Outlay	0	18,054,300	0	0	0	0
Trustee/Benefit	0	74,200	0	0	0	0
Lump Sum	359,406,000	0	381,235,100	365,358,900	357,973,000	350,113,500
Total:	359,406,000	325,614,200	381,235,100	365,358,900	357,973,000	354,361,400
Full-Time Positions (FTP)	3,590.51	3,590.51	3,634.80	3,719.43	3,678.30	3,672.55

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	3,631.55	223,366,200	117,928,300	0	341,294,500
Reappropriations	0.00	51,800	37,058,600	0	37,110,400
HB 805: 1% CEC	0.00	1,689,800	592,300	0	2,282,100
1. Occupancy Costs	3.25	548,100	0	0	548,100
2. Endowment Reallocation	0.00	0	0	0	0
FY 2005 Total Appropriation	3,634.80	225,655,900	155,579,200	0	381,235,100
Non-Cognizable Funds and Transfers	27.50	0	3,752,000	0	3,752,000
Budgeted Reversion	0.00	(652,000)	0	0	(652,000)
FY 2005 Estimated Expenditures	3,662.30	225,003,900	159,331,200	0	384,335,100
Removal of One-Time Expenditures	0.00	(1,741,600)	(37,650,900)	0	(39,392,500)
Base Adjustments	0.00	652,000	(1,455,600)	0	(803,600)
FY 2006 Base	3,662.30	223,914,300	120,224,700	0	344,139,000
Benefit Costs	0.00	2,355,500	0	0	2,355,500
Nonstandard Adjustments	10.25	3,619,000	0	0	3,619,000
27th Payroll	0.00	0	4,247,900	0	4,247,900
Endowment Reallocation	0.00	(954,700)	954,700	0	0
FY 2006 Maintenance (MCO)	3,672.55	228,934,100	125,427,300	0	354,361,400
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2006 Total Appropriation	3,672.55	228,934,100	125,427,300	0	354,361,400
<i>Change From FY 2005 Original Approp.</i>	<i>41.00</i>	<i>5,567,900</i>	<i>7,499,000</i>	<i>0</i>	<i>13,066,900</i>
<i>% Change From FY 2005 Original Approp.</i>	<i>1.1%</i>	<i>2.5%</i>	<i>6.4%</i>		<i>3.8%</i>

SUPPLEMENTALS: S1162 reallocates General Funds and endowment funds to cover endowment shortfalls in certain institutions. The Endowment Fund Investment Board suspended distributions to the Agricultural College and the Charitable Institutions on January 5, 2005. As a result, those institutions will receive only half of the cash transfers anticipated for fiscal year 2005, amounting to \$380,400 for the Agricultural College and \$1,407,450 for the Charitable Institutions for a total impact of \$1,787,850. S1162 reallocates endowment funds and General Fund support to eliminate the impact on those programs.

H262 is a supplemental appropriation for occupancy costs for two new higher education facilities. The bill provides \$378,900 for the new Stephens Performing Arts Center at ISU and \$169,200 for the University of Idaho's share of the space in the UI Water Center. The costs for the ISU Performing Arts Center were calculated on the approximate square footage that will be used for general education purposes only. The Grand Concert Hall and two smaller theatres (which represent about 20% of the total square footage) are not included in the occupancy costs in this bill. The \$169,200 included for the UI Water Center will cover the square footage occupied by the University of Idaho, about 29% of the total square footage in that facility.

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in Attorney General, Controller and Treasurer fees, and risk management rates. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230).

A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395).

The appropriation also includes \$2,745,800 for a fully funded enrollment workload adjustment, which covers the costs of increased enrollment at each of the institutions and \$825,200 for occupancy costs which covers maintenance, janitorial and utility costs for three facilities. The Stephens Performing Arts Center at ISU received \$378,900 for the general education portion of that facility, which is about 80% of the square footage (the grand concert hall and two smaller theatres are not included in the occupancy costs). The University of Idaho received \$205,800 for the space they use for general education in UI Water Center, which is about 29% of the square footage of that facility. The LCSC Activity Center received \$240,500 for that facility's occupancy costs. Original funding to construct this facility began in phases nine years ago, with the last and largest portion funded in the bonding package in 2003.

Also included is a one-time fund shift to cover the pooled endowment shortfall, which will not affect the overall funds available for higher education. This is a one-time "fix" required in the budget process which affected several agencies. In this case General Funds are reduced (and replaced with available earnings in higher education's endowments) so that General Funds can be used to cover endowment losses in other charitable institution budgets.

LEGISLATIVE INTENT: Section 2 of the bill authorizes spending for certain system-wide programs.

Section 3 addresses funding equity and states: "the Legislature agrees with the State Board of Education that achieving funding equity among Idaho's four year institutions of higher education is an important goal. The Legislature therefore directs the State Board of Education to complete that process within existing and future appropriations to achieve the base instructional equity and the science and technology adjustment that form the basis of funding equity".

Section 4 is a new intent section addressing faculty workload and productivity: "the intent of this section is to develop a profile of our four institutions to identify how many credit hours per faculty member are spent in teaching, service and research. The State Board of Education, in cooperation with the Division of Financial Management and the Legislative Services Office, shall develop a standardized system for reporting meaningful data about faculty member workload and productivity at the state's four four-year institutions of higher education. Such reports shall include the number of faculty by classification, whether tenured, tenure track or adjunct; the number of credit hours taught by faculty member by department, the number of service hours and the number of research hours by faculty member by department".

Section 5 continues the requirement for personnel turnover reports and section 6 provides carryover authority for non-general fund monies.

OTHER LEGISLATION: HB 203 authorized tuition to be charged at institutions of higher education in Idaho, except at the University of Idaho which has a constitutional prohibition on tuition.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	3,672.55	0	0	0	0	228,934,100	228,934,100
OT D 0150-01 Economic Recovery	0.00	4,247,900	0	0	0	0	4,247,900
D 0481-04 Normal School	0.00	0	0	0	0	3,205,600	3,205,600
D 0481-06 Scientific School	0.00	0	0	0	0	2,848,500 W	2,848,500
D 0481-08 University Income	0.00	0	0	0	0	3,465,500	3,465,500
D 0650-00 Unrestricted Current	0.00	0	0	0	0	35,130,800	35,130,800
D 0660-00 Restricted Current	0.00	0	0	0	0	76,529,000	76,529,000
Totals:	3,672.55	4,247,900	0	0	0	350,113,500	354,361,400

9,519,600

7

Administrators

STARS Number & Budget Unit: 170 EDPA

Bill Number & Chapter: H848 (Ch.420)

Provide state and federal funding to support the administration of Idaho's public charter schools and 114 local school districts, grades K-12.

DIVISION SUMMARY:	FY 2005 Total Appr	FY 2005 Actual	FY 2006 Total Appr	FY 2007 Request	FY 2007 Gov Rec	FY 2007 Approp
BY FUND SOURCE						
General	72,821,000	72,821,000 ^A	75,195,300	79,909,500	78,795,300	79,701,000
Federal	1,580,000	1,500,000	1,650,200	1,750,200	1,750,200	1,750,200
Total:	74,401,000	74,321,000	76,845,500	81,659,700	80,545,500	81,451,200
Percent Change:		(0.1%)	3.4%	6.3%	4.8%	6.0%
BY EXPENDITURE CLASSIFICATION						
Lump Sum	74,401,000	74,321,000	76,845,500	81,659,700	80,545,500	81,451,200

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2006 Original Appropriation	0.00	75,195,300	0	1,650,200	76,845,500
Base Adjustments	0.00	2,400	0	0	2,400
FY 2007 Base	0.00	75,197,700	0	1,650,200	76,847,900
Nondiscretionary Adjustments	0.00	2,182,200	0	0	2,182,200
FY 2007 Maintenance (MCO)	0.00	77,379,900	0	1,650,200	79,030,100
1. Base Salary Increase	0.00	2,321,100	0	0	2,321,100
2. Federal Funds Increase	0.00	0	0	100,000	100,000
FY 2007 Total Appropriation	0.00	79,701,000	0	1,750,200	81,451,200
<i>% Change From FY 2006 Original Approp.</i>		6.0%		6.1%	6.0%
<i>% Change From FY 2006 Total Approp.</i>					

SUPPLEMENTALS: H395 provided a one-time 1% salary increase, based on the reimbursement for school district employees funded through the salary-based apportionment formula, that was contingent upon the General Fund balance at the end of fiscal year 2005. Funds were distributed in a like manner as state discretionary funds.

APPROPRIATION HIGHLIGHTS: Nondiscretionary Adjustments provided funding for an increase of 350 support units over the number funded in the FY 2006 budget. There were two line items funded: 1.) provided funding for a 3% base salary increase for administrative staff; and 2.) provided additional spending authority for federal funds passed through to local school districts. Section 7 of the bill amended Section 33-1004E, Idaho Code, in order to increase the administrative base salary by 3%.

FY 2007 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	79,701,000	79,701,000
F 0348-00 Federal Grant	0.00	0	0	0	0	1,750,200	1,750,200
Totals:	0.00	0	0	0	0	81,451,200	81,451,200

Teachers

STARS Number & Budget Unit: 170 EDPT

Bill Number & Chapter: H845 (Ch.417)

Provide state and federal funding to support instructional services in Idaho's public charter schools and 114 local school districts, grades K-12.

DIVISION SUMMARY:	FY 2005 Total Appr	FY 2005 Actual	FY 2006 Total Appr	FY 2007 Request	FY 2007 Gov Rec	FY 2007 Approp
BY FUND SOURCE						
General	633,663,400	633,663,400	B 645,725,200	683,400,800	684,143,600	685,364,900
Dedicated	0	0	0	0	600,000	0
Federal	51,945,200	51,893,200	54,253,400	57,541,500	57,541,500	57,541,500
Total:	685,608,600	685,556,600	699,978,600	740,942,300	742,285,100	742,906,400
Percent Change:		0.0%	2.1%	5.9%	6.0%	6.1%
BY EXPENDITURE CLASSIFICATION						
Lump Sum	685,608,600	685,556,600	699,978,600	740,942,300	742,285,100	742,906,400

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2006 Original Appropriation	0.00	645,725,200	0	54,253,400	699,978,600
Base Adjustments	0.00	(2,000)	0	0	(2,000)
FY 2007 Base	0.00	645,723,200	0	54,253,400	699,976,600
Nondiscretionary Adjustments	0.00	14,666,000	0	0	14,666,000
FY 2007 Maintenance (MCO)	0.00	660,389,200	0	54,253,400	714,642,600
1. Base Salary Increase	0.00	24,975,700	0	0	24,975,700
3. Federal Funds Increase	0.00	0	0	3,288,100	3,288,100
FY 2007 Total Appropriation	0.00	685,364,900	0	57,541,500	742,906,400
<i>% Change From FY 2006 Original Approp.</i>		6.1%		6.1%	6.1%
<i>% Change From FY 2006 Total Approp.</i>					

SUPPLEMENTALS: H395 provided a one-time 1% salary increase, based on the reimbursement for school district employees funded through the salary-based apportionment formula, that was contingent upon the General Fund balance at the end of fiscal year 2005. Funds were distributed in a like manner as state discretionary funds.

APPROPRIATION HIGHLIGHTS: Nondiscretionary Adjustments provided funding for an increase of 350 support units over the number funded in the FY 2006 budget (\$14,899,200), an increase in teacher participation in the early retirement program (\$150,000), and a decrease in teachers qualifying for Master Teacher Awards (-\$383,200). There were two line items funded: 1.) provided funding for a 3% base salary increase for instructional staff and funded a 9.1% increase in the minimum instructional staff salary, from \$27,500 to \$30,000; and 3.) provided additional spending authority for federal funds passed through to local school districts. Section 7 of the bill amended Section 33-1004E, Idaho Code, in order to increase the instructional base salary by 3% and the minimum salary by 9.1%.

FY 2007 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	685,364,900	685,364,900
F 0348-00 Federal Grant	0.00	0	0	0	0	57,541,500	57,541,500
Totals:	0.00	0	0	0	0	742,906,400	742,906,400

Operations

STARS Number & Budget Unit: 170 EDPO, 170 EDPP

Bill Number & Chapter: H846 (Ch.418), H866 (Ch.432)

Provide state and federal funding to support the operations of Idaho's public charter schools and 114 local school districts, grades K-12.

DIVISION SUMMARY:	FY 2005 Total Appr	FY 2005 Actual	FY 2006 Total Appr	FY 2007 Request	FY 2007 Gov Rec	FY 2007 Approp
BY FUND SOURCE						
General	244,022,100	244,022,100	C 258,714,200	256,644,500	255,502,400	253,450,400
Dedicated	26,907,800	26,607,800	D 27,082,800	28,643,900	28,643,900	28,643,900
Federal	5,314,600	5,288,500	5,550,800	5,887,200	5,887,200	5,887,200
Total:	276,244,500	275,918,400	291,347,800	291,175,600	290,033,500	287,981,500
Percent Change:		(0.1%)	5.6%	(0.1%)	(0.5%)	(1.2%)
BY EXPENDITURE CLASSIFICATION						
Lump Sum	276,244,500	275,918,400	291,347,800	291,175,600	290,033,500	287,981,500

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2006 Original Appropriation	0.00	250,479,500	27,082,800	5,550,800	283,113,100
One-time 1% Salary Increase H395	0.00	8,234,700	0	0	8,234,700
FY 2006 Total Appropriation	0.00	258,714,200	27,082,800	5,550,800	291,347,800
Removal of One-Time Expenditures	0.00	(8,234,700)	0	0	(8,234,700)
Base Adjustments	0.00	(395,900)	0	0	(395,900)
FY 2007 Base	0.00	250,083,600	27,082,800	5,550,800	282,717,200
Nondiscretionary Adjustments	0.00	6,684,200	0	0	6,684,200
FY 2007 Maintenance (MCO)	0.00	256,767,800	27,082,800	5,550,800	289,401,400
1. Base Salary Increase	0.00	1,791,700	1,561,100	0	3,352,800
2. Federal Funds Increase	0.00	0	0	336,400	336,400
3. State Discretionary \$ Decrease	0.00	(5,409,100)	0	0	(5,409,100)
4. Technology & Remediation (LiLi-u)	0.00	300,000	0	0	300,000
FY 2007 Total Appropriation	0.00	253,450,400	28,643,900	5,887,200	287,981,500
% Change From FY 2006 Original Approp.		1.2%	5.8%	6.1%	1.7%
% Change From FY 2006 Total Approp.		(2.0%)	5.8%	6.1%	(1.2%)

SUPPLEMENTALS: H395 provided a one-time 1% salary increase, based on the reimbursement for school district employees funded through the salary-based apportionment formula, that was contingent upon the General Fund balance at the end of fiscal year 2005. Funds were distributed in a like manner as state discretionary funds.

APPROPRIATION HIGHLIGHTS: Nondiscretionary Adjustments provided funding for an increase of 350 support units over the number funded in the FY 2006 budget (\$2,889,100) and an increase in the cost of pupil Transportation reimbursements (\$3,795,100). There were four line items funded: 1.) provided funding for a 3% base salary increase for classified staff; 2.) provided additional spending authority for federal funds passed through to local school districts; 3.) decreased the amount of state discretionary funds going to school districts (the decrease was more than offset by increasing School M&O property tax revenues); and 4.) increased funding for Technology & Remediation, from \$9.5 million to \$9.8 million, in order to provide funding for the State Library's LiLi projects, which benefit public school libraries. Section 6 of the bill established the amount of total discretionary funds provided per support unit at \$25,436, a 3% increase over FY 2006. Section 7 amended Section 33-1002, Idaho Code, to correct a longstanding inequity in funding formula, in which border school districts that sent some of their students out of state for their schooling were forced to equalize the same School M&O property tax dollars twice. Section 8 of the bill amended Section 33-1004E, Idaho Code, in order to increase the classified base salary by 3%. Sections 9 and 10 provided for the immediate transfer of \$5 million from the General Fund to the Public Education Stabilization Fund (PESF), in order to ensure that sufficient balances exist in PESF to cover unexpected levels of FY 2006 enrollment growth. H866 transferred an additional \$10 million from the General Fund to PESF for FY 2007.

FY 2007 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	253,450,400	253,450,400
D 0481-01 Public School Income	0.00	0	0	0	0	28,643,900	28,643,900
F 0348-00 Federal Grant	0.00	0	0	0	0	5,887,200	5,887,200
Totals:	0.00	0	0	0	0	287,981,500	287,981,500

Operations

STARS Number & Budget Unit: 170 EDPO, 170 EDPP

Bill Number & Chapter: S1223 (Ch.257), H395 (Ch.398)

Provide state and federal funding to support the operations of Idaho's 114 local school districts, grades K-12.

DIVISION SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	242,891,300	242,891,300	244,022,100	274,135,300	257,132,500	250,479,500
Dedicated	41,700,000	41,700,000	26,907,800	22,469,700	22,469,700	27,082,800
Federal	5,180,000	5,180,000	5,314,600	5,550,800	5,550,800	5,550,800
Total:	289,771,300	289,771,300	276,244,500	302,155,800	285,153,000	283,113,100
Percent Change:		0.0%	(4.7%)	9.4%	3.2%	2.5%
BY EXPENDITURE CLASSIFICATION						
Lump Sum	289,771,300	289,771,300	276,244,500	302,155,800	285,153,000	283,113,100

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	0.00	244,022,100	26,907,800	5,314,600	276,244,500
Removal of One-Time Expenditures	0.00	(5,000,000)	0	0	(5,000,000)
Base Adjustments	0.00	(738,600)	0	0	(738,600)
FY 2006 Base	0.00	238,283,500	26,907,800	5,314,600	270,505,900
Nonstandard Adjustments	0.00	3,994,700	0	236,200	4,230,900
FY 2006 Maintenance (MCO)	0.00	242,278,200	26,907,800	5,550,800	274,736,800
1. Discretionary Funds	0.00	2,101,300	175,000	0	2,276,300
4. Technology	0.00	6,100,000	0	0	6,100,000
FY 2006 Total Appropriation	0.00	250,479,500	27,082,800	5,550,800	283,113,100
<i>Change From FY 2005 Original Approp.</i>	<i>0.00</i>	<i>6,457,400</i>	<i>175,000</i>	<i>236,200</i>	<i>6,868,600</i>
<i>% Change From FY 2005 Original Approp.</i>		<i>2.6%</i>	<i>0.7%</i>	<i>4.4%</i>	<i>2.5%</i>

APPROPRIATION HIGHLIGHTS: Nonstandard adjustments include \$1,073,100 for an increase of 185 mid-term and 190 full-term support units, \$2,921,600 for increased Transportation costs (including \$1,598,900 for the cost of transporting virtual programs to children at home), and \$236,200 for increased federal pass-through funds. A one-time 1% salary bonus was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395). Such funds may be distributed to any school district employee earning less than \$68,625 per year. State discretionary funds are increased by 10.9%. However, the combined effects of relatively slower 2.7% growth in equalized M&O revenue, combined with spreading out these increased funds over a rapidly increasing number of support units, result in a total increase of only 1% in total discretionary funds per support unit.

The total amount of funding available for Technology is increased by 13.1%, from \$8.4 million to \$9.5 million. In addition, the full amount is now appropriated as ongoing funding, rather than only \$3.4 million of the total, as has been the case in the past. The Legislature also made several changes in how Technology funds can be used, in response to the report on public schools technology initiatives, issued by the Office of Performance Evaluations in January 2005. The report found that while public schools had generally met, and usually exceeded their goals with regards to the number of computers available, most school districts had inadequate levels of IT staffing available to help maintain, repair, and coordinate the machines. In response, this appropriation increases by 33%, from \$2.9 million to \$3.9 million, the amount of state Technology money that school districts can use on personnel costs for IT staff. Also, in consideration of the report noting that many districts had exceeded their IT equipment goals, the appropriation broadened the permissible uses of the remaining Technology funds, from including only IT equipment and software purchases, to also including spending to provide remedial instruction for students failing to achieve proficiency in one or more areas of the Idaho Standards Achievement Test (ISAT).

LEGISLATIVE INTENT: Sections 7 and 8 repeal the sections of code requiring spending for the Idaho Student Information Management System (ISIMS), beginning in FY 2006. The agreement with the Albertson Foundation was that the Foundation would deliver a finished product at the end of FY 2005, at which point the state would assume the license fees and software maintenance costs. Since the Foundation has terminated development of the product, however, there is no system for the state to maintain. Sections 9, 10, and 11 deal with the phase-out of the formula funding Floor for school districts. This change, which primarily affects the 3-4 school districts in Idaho with the highest levels of property wealth per support unit (Blaine County, McCall-Donnelly, Avery, and possibly Swan Valley), will reduce the amount of guaranteed state formula funding from 90% of the previous year's level to 50% for FY 2006. The guarantee is then eliminated in FY 2007. The districts mentioned have such high property values that the equalization formula would normally entitle them to zero state dollars, but for the Floor guarantee, which provides these districts with even higher levels of funding than their high property values generate. Funds saved through phasing out the Floor are redistributed through the formula to the other 110 school districts and 18 charter schools.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	250,479,500	250,479,500
D 0481-01 Public School Income	0.00	0	0	0	0	27,082,800	27,082,800
F 0348-00 Federal Grant	0.00	0	0	0	0	5,550,800	5,550,800
Totals:	0.00	0	0	0	0	283,113,100	283,113,100

Children's Programs

STARS Number & Budget Unit: 170 EDPC

Bill Number & Chapter: H847 (Ch.419)

The Division of Children's Programs includes programs that provide direct educational or material benefits to children, where funding does not primarily go to paying certificated teachers and administrators. It also includes programs that primarily and specifically provide funding for the separate instruction of identified subgroups of children outside the normal classroom of an Idaho public school.

DIVISION SUMMARY:	FY 2005 Total Appr	FY 2005 Actual	FY 2006 Total Appr	FY 2007 Request	FY 2007 Gov Rec	FY 2007 Approp
BY FUND SOURCE						
General	14,200,000	14,200,000 ^H	15,710,000	21,575,000	16,925,000	16,925,000
Dedicated	4,700,000	4,691,700 ^I	4,700,000	6,300,000	6,300,000	5,500,000
Federal	99,140,200	109,139,800	103,545,600	109,821,100	109,821,100	109,821,100
Total:	118,040,200	128,031,500	123,955,600	137,696,100	133,046,100	132,246,100
Percent Change:		8.5%	(3.2%)	11.1%	7.3%	6.7%
BY EXPENDITURE CLASSIFICATION						
Lump Sum	118,040,200	128,031,500	123,955,600	137,696,100	133,046,100	132,246,100

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2006 Original Appropriation	0.00	15,710,000	4,700,000	103,545,600	123,955,600
FY 2007 Base	0.00	15,710,000	4,700,000	103,545,600	123,955,600
Nondiscretionary Adjustments	0.00	265,000	0	0	265,000
FY 2007 Maintenance (MCO)	0.00	15,975,000	4,700,000	103,545,600	124,220,600
2. Safe & Drug-Free Schools	0.00	0	800,000	0	800,000
3. Federal Funds Increase	0.00	0	0	6,275,500	6,275,500
5. LEP-AYP Remediation	0.00	750,000	0	0	750,000
6. Idaho Digital Learning Academy	0.00	200,000	0	0	200,000
FY 2007 Total Appropriation	0.00	16,925,000	5,500,000	109,821,100	132,246,100
<i>% Change From FY 2006 Original Approp.</i>		<i>7.7%</i>	<i>17.0%</i>	<i>6.1%</i>	<i>6.7%</i>
<i>% Change From FY 2006 Total Approp.</i>					

APPROPRIATION HIGHLIGHTS: Nondiscretionary Adjustments included an increase in funding for the Booth Home in Boise (\$35,000) and increased enrollment in Limited English Proficiency (LEP programs (\$230,000). There were four line items funded: 2.) provided for an increase in spending authority from a \$5 million Lottery Income Tax windfall, offsetting an expected decrease in federal funds; 3.) provided additional spending authority for federal funds passed through to local school districts; 5.) provided funding for a new initiative for remedial education efforts in schools in which the population categorized as "English language learners" failed to meet Adequate Yearly Progress (AYP) under the federal No Child Left Behind legislation; and 6.) increased funding for the Idaho Digital Learning Academy (IDLA) from \$0.9 million to \$1.1 million, in order to reduce or eliminate tuition and fees charged for Idaho students.

FY 2007 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	16,925,000	16,925,000
D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	5,500,000	5,500,000
F 0348-00 Federal Grant	0.00	0	0	0	0	109,821,100	109,821,100
Totals:	0.00	0	0	0	0	132,246,100	132,246,100

Children's Programs

STARS Number & Budget Unit: 170 EDPC

Bill Number & Chapter: S1224 (Ch.322)

The Division of Children's Programs includes programs that provide direct educational or material benefits to children, where funding does not primarily go to paying certificated teachers and administrators. It also includes programs that primarily and specifically provide funding for the separate instruction of identified subgroups of children outside the normal classroom of an Idaho public school.

DIVISION SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	13,325,000	13,325,000	14,200,000	21,610,000	15,260,000	15,710,000
Dedicated	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000
Federal	96,630,000	96,630,000	99,140,200	103,545,600	103,545,600	103,545,600
Total:	114,655,000	114,655,000	118,040,200	129,855,600	123,505,600	123,955,600
Percent Change:		0.0%	3.0%	10.0%	4.6%	5.0%
BY EXPENDITURE CLASSIFICATION						
Lump Sum	114,655,000	114,655,000	118,040,200	129,855,600	123,505,600	123,955,600
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2005 Original Appropriation	0.00	14,200,000	4,700,000	99,140,200	118,040,200	
FY 2006 Base	0.00	14,200,000	4,700,000	99,140,200	118,040,200	
Nonstandard Adjustments	0.00	1,060,000	0	4,405,400	5,465,400	
FY 2006 Maintenance (MCO)	0.00	15,260,000	4,700,000	103,545,600	123,505,600	
1. Idaho Digital Learning Academy	0.00	450,000	0	0	450,000	
FY 2006 Total Appropriation	0.00	15,710,000	4,700,000	103,545,600	123,955,600	
<i>Change From FY 2005 Original Approp.</i>	<i>0.00</i>	<i>1,510,000</i>	<i>0</i>	<i>4,405,400</i>	<i>5,915,400</i>	
<i>% Change From FY 2005 Original Approp.</i>		<i>10.6%</i>	<i>0.0%</i>	<i>4.4%</i>	<i>5.0%</i>	

APPROPRIATION HIGHLIGHTS: Nonstandard adjustments include \$100,000 for Program Adjustments (Booth Memorial Home), \$210,000 for the Limited English Proficiency (LEP) program, \$750,000 for Exceptional Contracts/Tuition Equivalencies, and \$4,405,400 for increased federal pass-through funds. The one enhancement doubles the amount of state funding provided for the Idaho Digital Learning Academy, from \$450,000 to \$900,000.

LEGISLATIVE INTENT: Section 5 make several small adjustments in the allocation of Cigarette Tax funds, with decreases for school districts and the Idaho State Police forensics lab, and an increase for the Idaho Safe & Drug-Free Schools and Communities Advisory Board. This reallocation also makes the \$80,000 for the Commission on Hispanic Affairs a discretionary subgrant of the Board, rather than a direct grant to the Commission. This section also gives more flexibility to school districts by allowing these funds to be used not only for safe & drug-free school programs, but also for hiring community resource workers (or both).

Section 9 states that the highest priority use for the state funding provided to the Idaho Digital Learning Academy is to provide remedial coursework for students failing to achieve proficiency in one or more areas of the Idaho Standards Achievement test (ISAT). Funds may also be used to provide basic coursework, advanced placement coursework, and other specialized coursework not available in many smaller school districts.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	15,710,000	15,710,000
D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	4,700,000	4,700,000
F 0348-00 Federal Grant	0.00	0	0	0	0	103,545,600	103,545,600
Totals:	0.00	0	0	0	0	123,955,600	123,955,600

Facilities

STARS Number & Budget Unit: 170 EDPF

Bill Number & Chapter: H864 (Ch.423)

The Division of Facilities includes the Bond Levy Equalization program and State Lottery funds distributed for public school facility expenditures.

DIVISION SUMMARY:	FY 2005 Total Appr	FY 2005 Actual	FY 2006 Total Appr	FY 2007 Request	FY 2007 Gov Rec	FY 2007 Approp
BY FUND SOURCE						
General	0	0	0	5,300,000	0	5,500,000
Dedicated	11,300,000	11,300,000	13,450,000	16,072,900	16,072,900	17,222,900
Total:	11,300,000	11,300,000	13,450,000	21,372,900	16,072,900	22,722,900
Percent Change:		0.0%	19.0%	58.9%	19.5%	68.9%
BY EXPENDITURE CLASSIFICATION						
Lump Sum	11,300,000	11,300,000	13,450,000	21,372,900	16,072,900	22,722,900

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2006 Original Appropriation	0.00	0	13,450,000	0	13,450,000
Expenditure Adjustments	0.00	0	(822,900)	0	(822,900)
FY 2006 Estimated Expenditures	0.00	0	12,627,100	0	12,627,100
Removal of One-Time Expenditures	0.00	0	(2,200,000)	0	(2,200,000)
Base Adjustments	0.00	0	(3,704,600)	0	(3,704,600)
FY 2007 Base	0.00	0	6,722,500	0	6,722,500
Nondiscretionary Adjustments	0.00	1,000,000	5,300,000	0	6,300,000
FY 2007 Maintenance (MCO)	0.00	1,000,000	12,022,500	0	13,022,500
1. School Lottery Distribution	0.00	0	4,050,400	0	4,050,400
2. School Building Maintenance Match	0.00	4,500,000	1,150,000	0	5,650,000
FY 2007 Total Appropriation	0.00	5,500,000	17,222,900	0	22,722,900

% Change From FY 2006 Original Approp. 28.1%

% Change From FY 2006 Total Approp. 68.9%

APPROPRIATION HIGHLIGHTS: Nondiscretionary Adjustments provided funding for the projected FY 2007 costs of the Bond Levy Equalization program. There were two line items funded: 1.) provided for additional distributions of Lottery funds to schools; and 2.) provided the estimated amount of additional state matching funds, beyond those provided through Lottery distributions, required by the provisions of H743, for the maintenance and repair of school buildings. Section 3 amended Section 33-906A, Idaho Code, to provide a continuous appropriation for funds deposited in the Bond Levy Equalization Fund.

OTHER LEGISLATION: The School Facilities Improvement Act (H743) made a number of changes in how the construction and repair of school buildings are paid for in Idaho. For a more detailed description of these changes, please see pages 1-11 and 1-12.

FY 2007 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	5,500,000	5,500,000
D 0315-03 School District Bldg	0.00	0	0	0	0	14,650,000	14,650,000
OT D 0315-03 School District Bldg	0.00	0	0	0	0	2,572,900	2,572,900
Totals:	0.00	0	0	0	0	22,722,900	22,722,900

Facilities

STARS Number & Budget Unit: 170 EDPF

Bill Number & Chapter: S1225 (Ch.323)

The Division of Facilities includes the Bond Levy Equalization program and State Lottery funds distributed for public school facility expenditures.

DIVISION SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	0	0	0	5,000,000	0	0
Dedicated	9,250,000	9,250,000	11,300,000	13,450,000	13,450,000	13,450,000
Total:	9,250,000	9,250,000	11,300,000	18,450,000	13,450,000	13,450,000
Percent Change:		0.0%	22.2%	63.3%	19.0%	19.0%
BY EXPENDITURE CLASSIFICATION						
Lump Sum	9,250,000	9,250,000	11,300,000	18,450,000	13,450,000	13,450,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	0.00	0	11,300,000	0	11,300,000
Removal of One-Time Expenditures	0.00	0	(1,000,000)	0	(1,000,000)
FY 2006 Base	0.00	0	10,300,000	0	10,300,000
Nonstandard Adjustments	0.00	0	3,150,000	0	3,150,000
FY 2006 Total Appropriation	0.00	0	13,450,000	0	13,450,000
<i>Change From FY 2005 Original Approp.</i>	<i>0.00</i>	<i>0</i>	<i>2,150,000</i>	<i>0</i>	<i>2,150,000</i>
<i>% Change From FY 2005 Original Approp.</i>			<i>19.0%</i>		<i>19.0%</i>

APPROPRIATION HIGHLIGHTS: Nonstandard adjustments include the addition of available Lottery revenues and fund balances.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
D 0315-02 Bond Levy Equalizati	0.00	0	0	0	0	4,527,500	4,527,500
D 0315-03 School District Bldg	0.00	0	0	0	0	6,722,500	6,722,500
OT D 0315-03 School District Bldg	0.00	0	0	0	0	2,200,000	2,200,000
Totals:	0.00	0	0	0	0	13,450,000	13,450,000

K

Idaho School for the Deaf and the Blind

DIVISION SUMMARY:	FY 2005 Total Appr	FY 2005 Actual	FY 2006 Total Appr	FY 2007 Request	FY 2007 Gov Rec	FY 2007 Approp
BY PROGRAM						
Campus Operations	0	0	6,530,900	6,382,800	6,153,000	6,040,000
Outreach Services	0	0	1,690,600	2,136,300	1,995,800	2,177,400
Educational and Support Service	7,874,200	7,925,900	0	0	0	0
Total:	7,874,200	7,925,900	8,221,500	8,519,100	8,148,800	8,217,400
BY FUND SOURCE						
General	7,505,500	7,505,400	M 7,787,600	8,226,400	7,625,500	7,694,100
Dedicated	241,600	183,500	316,800	174,500	405,100	405,100
Federal	127,100	237,000	117,100	118,200	118,200	118,200
Total:	7,874,200	7,925,900	8,221,500	8,519,100	8,148,800	8,217,400
Percent Change:		0.7%	3.7%	3.6%	(0.9%)	0.0%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	6,663,500	6,326,400	7,058,900	0	6,731,100	6,799,700
Operating Expenditures	1,200,700	1,354,800	1,162,600	0	1,214,300	1,214,300
Capital Outlay	10,000	244,700	0	0	203,400	203,400
Lump Sum	0	0	0	8,519,100	0	0
Total:	7,874,200	7,925,900	8,221,500	8,519,100	8,148,800	8,217,400
Full-Time Positions (FTP)	121.52	121.52	121.52	121.52	121.52	121.52

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 121.52 full-time equivalent positions at any point during the period July 1, 2006 through June 30, 2007 for the programs specified.

	FTP	Gen	Ded	Fed	Total
FY 2006 Original Appropriation	121.52	7,663,900	316,800	117,100	8,097,800
One-time 1% Salary Increase H395	0.00	57,800	0	0	57,800
Omnibus CEC Supplemental S1263	0.00	65,900	0	0	65,900
FY 2006 Total Appropriation	121.52	7,787,600	316,800	117,100	8,221,500
Non-Cognizable Funds and Transfers	0.00	0	0	0	0
FY 2006 Estimated Expenditures	121.52	7,787,600	316,800	117,100	8,221,500
Removal of One-Time Expenditures	0.00	(57,800)	(222,200)	0	(280,000)
Base Adjustments	0.00	(88,000)	88,000	0	0
FY 2007 Base	121.52	7,641,800	182,600	117,100	7,941,500
Benefit Costs Including H844	0.00	(109,500)	0	0	(109,500)
Inflationary Adjustments	0.00	11,900	1,200	1,100	14,200
Replacement Items	0.00	0	230,600	0	230,600
Statewide Cost Allocation	0.00	300	0	0	300
Change in Employee Compensation H844	0.00	105,300	0	0	105,300
Nondiscretionary Adjustments	0.00	10,000	0	0	10,000
FY 2007 Program Maintenance	121.52	7,659,800	414,400	118,200	8,192,400
Line Items	0.00	9,300	(9,300)	0	0
Omnibus Decisions	0.00	25,000	0	0	25,000
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2007 Total	121.52	7,694,100	405,100	118,200	8,217,400
% Chg from FY 2006 Orig Approp.	0.0%	0.4%	27.9%	0.9%	1.5%
% Chg from FY 2006 Total Approp.	0.0%	(1.2%)	27.9%	0.9%	0.0%

Idaho School for the Deaf and the Blind

DIVISION SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY PROGRAM						
Campus Operations	0	0	0	0	0	6,443,700
Outreach Services	0	0	0	0	0	1,654,100
Educational and Support Service	8,260,800	7,609,800	7,874,200	8,825,500	8,324,900	0
Total:	8,260,800	7,609,800	7,874,200	8,825,500	8,324,900	8,097,800
BY FUND SOURCE						
General	7,183,600	7,187,000	7,505,500	8,462,600	7,966,200	7,663,900
Dedicated	675,500	261,500	241,600	244,700	241,600	316,800
Federal	401,700	161,300	127,100	118,200	117,100	117,100
Total:	8,260,800	7,609,800	7,874,200	8,825,500	8,324,900	8,097,800
Percent Change:		(7.9%)	3.5%	12.1%	5.7%	2.8%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	5,949,600	6,663,500	0	6,993,000	6,935,200
Operating Expenditures	0	1,276,500	1,200,700	0	1,251,900	1,162,600
Capital Outlay	0	383,700	10,000	0	80,000	0
Lump Sum	8,260,800	0	0	8,825,500	0	0
Total:	8,260,800	7,609,800	7,874,200	8,825,500	8,324,900	8,097,800
Full-Time Positions (FTP)	121.52	121.52	121.52	121.52	121.52	121.52

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 121.52 full-time equivalent positions at any point during the period July 1, 2005 through June 30, 2006 for the programs specified.

	FTP	Gen	Ded	Fed	Total
FY 2005 Original Appropriation	121.52	7,449,300	241,600	127,100	7,818,000
HB 805 One-time 1% Salary Increase	0.00	56,200	0	0	56,200
FY 2005 Total Appropriation	121.52	7,505,500	241,600	127,100	7,874,200
Budgeted Reversion	0.00	(28,900)	0	0	(28,900)
FY 2005 Estimated Expenditures	121.52	7,476,600	241,600	127,100	7,845,300
Removal of One-Time Expenditures	0.00	(44,100)	0	(10,000)	(54,100)
Base Adjustments	0.00	16,800	0	0	16,800
FY 2006 Base	121.52	7,449,300	241,600	117,100	7,808,000
Benefit Costs	0.00	105,700	0	0	105,700
Inflationary Adjustments	0.00	0	0	0	0
Replacement Items	0.00	0	0	0	0
Nonstandard Adjustments	0.00	20,900	0	0	20,900
Change in Employee Compensation	0.00	0	0	0	0
27th Payroll	0.00	0	222,200	0	222,200
Fund Shifts	0.00	88,000	(147,000)	0	(59,000)
FY 2006 Program Maintenance	121.52	7,663,900	316,800	117,100	8,097,800
Enhancements	0.00	0	0	0	0
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2006 Total	121.52	7,663,900	316,800	117,100	8,097,800
Chg from FY 2005 Orig Approp.	0.00	214,600	75,200	(10,000)	279,800
% Chg from FY 2005 Orig Approp.	0.0%	2.9%	31.1%	(7.9%)	3.6%

I. Idaho School for the Deaf and the Blind: Campus Operations

STARS Number & Budget Unit:

Bill Number & Chapter: S1210 (Ch.313), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: The School for the Deaf and the Blind's Campus Operations program provides educational and life skills opportunities for the hearing impaired and visually impaired youth of Idaho (through age 21) via a residential campus in Gooding.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	0	0	0	0	0	6,065,900
Dedicated	0	0	0	0	0	260,700
Federal	0	0	0	0	0	117,100
Total:	0	0	0	0	0	6,443,700
Percent Change:						
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	0	0	0	0	5,407,200
Operating Expenditures	0	0	0	0	0	1,036,500
Total:	0	0	0	0	0	6,443,700
Full-Time Positions (FTP)	0.00	0.00	0.00	0.00	0.00	94.02

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	0.00	0	0	0	0
Base Adjustments	94.02	5,894,700	241,600	117,100	6,253,400
FY 2006 Base	94.02	5,894,700	241,600	117,100	6,253,400
Benefit Costs	0.00	75,300	0	0	75,300
Nonstandard Adjustments	0.00	7,900	0	0	7,900
27th Payroll	0.00	0	166,100	0	166,100
Fund Shifts	0.00	88,000	(147,000)	0	(59,000)
FY 2006 Total Appropriation	94.02	6,065,900	260,700	117,100	6,443,700
<i>Change From FY 2005 Original Approp.</i>	<i>94.02</i>	<i>6,065,900</i>	<i>260,700</i>	<i>117,100</i>	<i>6,443,700</i>
<i>% Change From FY 2005 Original Approp.</i>					

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in Attorney General, Controller and Treasurer fees, and risk management rates. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395). Fund Shifts provide General Funds to replace the portion of lost endowment funds that the agency had actually expected to receive in FY 2006. The remaining reduction in dedicated funds represents excess spending authority that has been removed.

LEGISLATIVE INTENT: Section 3 allows the school to deposit any unused funds in a contingency reserve fund. Section 4 encourages the State Board of Education to examine enrollment trends and staffing levels at the school's Gooding campus, and states that any savings accruing from a restructuring of staff services be dedicated to addressing the issues of salary equity and outreach services.

COMMENTS: Base Adjustments reflect the Legislature's dividing of this agency into two programs - Campus Operations and Outreach Services.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	94.02	5,201,100	864,800	0	0	0	6,065,900
OT D 0150-01 Economic Recovery	0.00	166,100	0	0	0	0	166,100
D 0349-00 Miscellaneous Rev	0.00	4,000	90,600	0	0	0	94,600
F 0348-00 Federal Grant	0.00	36,000	81,100	0	0	0	117,100
Totals:	94.02	5,407,200	1,036,500	0	0	0	6,443,700

II. Idaho School for the Deaf and the Blind: Outreach Services

STARS Number & Budget Unit:

Bill Number & Chapter: S1210 (Ch.313), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: The School for the Deaf and the Blind's Outreach Services program provides support services for school districts, hearing impaired and visually impaired students, and their families, through regional programs offered statewide.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	0	0	0	0	0	1,598,000
Dedicated	0	0	0	0	0	56,100
Total:	0	0	0	0	0	1,654,100
Percent Change:						
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	0	0	0	0	1,528,000
Operating Expenditures	0	0	0	0	0	126,100
Total:	0	0	0	0	0	1,654,100
Full-Time Positions (FTP)	0.00	0.00	0.00	0.00	0.00	27.50

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	0.00	0	0	0	0
Base Adjustments	27.50	1,554,600	0	0	1,554,600
FY 2006 Base	27.50	1,554,600	0	0	1,554,600
Benefit Costs	0.00	30,400	0	0	30,400
Nonstandard Adjustments	0.00	13,000	0	0	13,000
27th Payroll	0.00	0	56,100	0	56,100
FY 2006 Total Appropriation	27.50	1,598,000	56,100	0	1,654,100
<i>Change From FY 2005 Original Approp.</i>	<i>27.50</i>	<i>1,598,000</i>	<i>56,100</i>	<i>0</i>	<i>1,654,100</i>
<i>% Change From FY 2005 Original Approp.</i>					

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in office space costs. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395).

LEGISLATIVE INTENT: Section 3 allows the school to deposit any unused funds in a contingency reserve fund. Section 4 encourages the State Board of Education to examine enrollment trends and staffing levels at the school's Gooding campus, and states that any savings accruing from a restructuring of staff services be dedicated to addressing the issues of salary equity and outreach services.

COMMENTS: Base Adjustments reflect the Legislature's dividing of this agency into two programs - Campus Operations and Outreach Services.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	27.50	1,471,900	126,100	0	0	0	1,598,000
OT D 0150-01 Economic Recovery	0.00	56,100	0	0	0	0	56,100
Totals:	27.50	1,528,000	126,100	0	0	0	1,654,100

III. Idaho School for the Deaf and the Blind: Educational and Support Services

STARS Number & Budget Unit: 502 EDDA, 502 EDDB(Cont)

Bill Number & Chapter: S1210 (Ch.313), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: The School for the Deaf and the Blind provides appropriate educational and life skills opportunities for the hearing impaired and visually impaired youth of Idaho (through age 21) via a residential campus in Gooding and regional programs offered statewide.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	7,183,600	7,187,000	7,505,500	8,462,600	7,966,200	0
Dedicated	675,500	261,500	241,600	244,700	241,600	0
Federal	401,700	161,300	127,100	118,200	117,100	0
Total:	8,260,800	7,609,800	7,874,200	8,825,500	8,324,900	0
Percent Change:		(7.9%)	3.5%	12.1%	5.7%	(100.0%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	5,949,600	6,663,500	0	6,993,000	0
Operating Expenditures	0	1,276,500	1,200,700	0	1,251,900	0
Capital Outlay	0	383,700	10,000	0	80,000	0
Lump Sum	8,260,800	0	0	8,825,500	0	0
Total:	8,260,800	7,609,800	7,874,200	8,825,500	8,324,900	0
Full-Time Positions (FTP)	121.52	121.52	121.52	121.52	121.52	0.00
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2005 Original Appropriation	121.52	7,449,300	241,600	127,100	7,818,000	
HB 805 One-time 1% Salary Increase	0.00	56,200	0	0	56,200	
FY 2005 Total Appropriation	121.52	7,505,500	241,600	127,100	7,874,200	
Budgeted Reversion	0.00	(28,900)	0	0	(28,900)	
FY 2005 Estimated Expenditures	121.52	7,476,600	241,600	127,100	7,845,300	
Removal of One-Time Expenditures	0.00	(44,100)	0	(10,000)	(54,100)	
Base Adjustments	(121.52)	(7,432,500)	(241,600)	(117,100)	(7,791,200)	
FY 2006 Base	0.00	0	0	0	0	
FY 2006 Total Appropriation	0.00	0	0	0	0	
<i>Change From FY 2005 Original Approp.</i>	<i>(121.52)</i>	<i>(7,449,300)</i>	<i>(241,600)</i>	<i>(127,100)</i>	<i>(7,818,000)</i>	
<i>% Change From FY 2005 Original Approp.</i>	<i>(100.0%)</i>	<i>(100.0%)</i>	<i>(100.0%)</i>	<i>(100.0%)</i>	<i>(100.0%)</i>	

APPROPRIATION HIGHLIGHTS: The School for the Deaf and the Blind's one program, "Educational and Support Services", was divided into two programs, "Campus Operations" and "Outreach Services", beginning in FY 2006, with the goal of better clarifying the level of effort the state is making under each of these two educational models. As a result, all funds are shown as being transferred out of this program, and into the two new programs.

IDAHO BUSINESS INTELLIGENCE SOLUTION
Cash Advances/Transfers Drill-Through Detail Report

For Agency 170, State Fiscal Year 2007, From Month Jul, To Month Jun
 Fund Code 0481, Fund Detail Code 55, Budget Unit Code , PCA No
 Index Code , Grant Code , Project Code

Expenditure Sub Object Code	Rev Sub Object Code	Vendor Name	Invoice Number	Invoice Desc	Date	Document NO	Suffix	TC	RVS IND	Advances/ Transfers
9200			7/15/06 PMNT.	TRANSFER CASH 0481-55 TO 01	Aug 2, 2006	E0070165	01	552		-5,041,981.04
		Total								-5,041,981.04
	Total									-5,041,981.04
Total 9200										-5,041,981.04
Summary										-5,041,981.04

II. Division of Professional-Technical Education: General Programs

STARS Number & Budget Unit: 503 EDEB, 503 EDEH, 503 EDEI

Bill Number & Chapter: S1235 (Ch.385), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: General Programs support the professional-technical education offerings at the high school level. This is done by reimbursing schools for the added cost of providing the specialized, often equipment-intensive, professional-technical educational and training programs.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	10,181,000	10,159,300	10,553,900	11,166,500	10,737,600	10,628,300
Dedicated	67,800	67,800	68,800	68,800	68,800	76,200
Federal	5,330,300	5,127,300	5,142,500	5,128,600	5,128,600	5,134,200
Total:	15,579,100	15,354,400	15,765,200	16,363,900	15,935,000	15,838,700
Percent Change:		(1.4%)	2.7%	3.8%	1.1%	0.5%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	407,600	335,100	400,600	399,600	398,300	395,000
Operating Expenditures	60,500	38,500	68,900	48,100	44,300	51,300
Capital Outlay	0	35,500	2,100	10,600	0	0
Trustee/Benefit	15,111,000	14,945,300	15,293,600	15,905,600	15,492,400	15,392,400
Total:	15,579,100	15,354,400	15,765,200	16,363,900	15,935,000	15,838,700
Full-Time Positions (FTP)	7.00	7.00	6.00	6.00	6.00	6.00
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2005 Original Appropriation	6.00	10,530,300	68,800	5,125,000	15,724,100	
Reappropriations	0.00	21,700	0	17,500	39,200	
HB 805 One-time 1% Salary Increase	0.00	1,900	0	0	1,900	
FY 2005 Total Appropriation	6.00	10,553,900	68,800	5,142,500	15,765,200	
Non-Cognizable Funds and Transfers	0.00	0	0	0	0	
Budgeted Reversion	0.00	(400)	0	0	(400)	
FY 2005 Estimated Expenditures	6.00	10,553,500	68,800	5,142,500	15,764,800	
Removal of One-Time Expenditures	0.00	(23,200)	0	(17,500)	(40,700)	
Base Adjustments	0.00	(197,800)	0	3,600	(194,200)	
FY 2006 Base	6.00	10,332,500	68,800	5,128,600	15,529,900	
Benefit Costs	0.00	2,800	0	0	2,800	
Nonstandard Adjustments	0.00	293,000	0	0	293,000	
27th Payroll	0.00	0	7,400	5,600	13,000	
FY 2006 Total Appropriation	6.00	10,628,300	76,200	5,134,200	15,838,700	
Change From FY 2005 Original Approp.	0.00	98,000	7,400	9,200	114,600	
% Change From FY 2005 Original Approp.	0.0%	0.9%	10.8%	0.2%	0.7%	

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments include \$198,500 for costs associated with increased secondary student enrollment in professional-technical classes, and \$94,500 in additional formula funding for secondary professional-technical schools. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395).

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	4.00	221,100	37,800	0	10,369,400	0	10,628,300
OT D 0150-01 Economic Recovery	0.00	7,400	0	0	0	0	7,400
D 0274-00 Hazardous Materials	0.00	0	0	0	68,800	0	68,800
F 0348-00 Federal Grant	2.00	160,900	13,500	0	4,954,200	0	5,128,600
OT F 0348-00 Federal Grant	0.00	5,600	0	0	0	0	5,600
Totals:	6.00	395,000	51,300	0	15,392,400	0	15,838,700

II. Division of Professional-Technical Education: General Programs

STARS Number & Budget Unit: 503 EDEB, 503 EDEH, 503 EDEI

Bill Number & Chapter: S1235 (Ch.385), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: General Programs support the professional-technical education offerings at the high school level. This is done by reimbursing schools for the added cost of providing the specialized, often equipment-intensive, professional-technical educational and training programs.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	10,181,000	10,159,300	10,553,900	11,166,500	10,737,600	10,628,300
Dedicated	67,800	67,800	68,800	68,800	68,800	76,200
Federal	5,330,300	5,127,300	5,142,500	5,128,600	5,128,600	5,134,200
Total:	15,579,100	15,354,400	15,765,200	16,363,900	15,935,000	15,838,700
Percent Change:		(1.4%)	2.7%	3.8%	1.1%	0.5%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	407,600	335,100	400,600	399,600	398,300	395,000
Operating Expenditures	60,500	38,500	68,900	48,100	44,300	51,300
Capital Outlay	0	35,500	2,100	10,600	0	0
Trustee/Benefit	15,111,000	14,945,300	15,293,600	15,905,600	15,492,400	15,392,400
Total:	15,579,100	15,354,400	15,765,200	16,363,900	15,935,000	15,838,700
Full-Time Positions (FTP)	7.00	7.00	6.00	6.00	6.00	6.00
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2005 Original Appropriation	6.00	10,530,300	68,800	5,125,000	15,724,100	
Reappropriations	0.00	21,700	0	17,500	39,200	
HB 805 One-time 1% Salary Increase	0.00	1,900	0	0	1,900	
FY 2005 Total Appropriation	6.00	10,553,900	68,800	5,142,500	15,765,200	
Non-Cognizable Funds and Transfers	0.00	0	0	0	0	
Budgeted Reversion	0.00	(400)	0	0	(400)	
FY 2005 Estimated Expenditures	6.00	10,553,500	68,800	5,142,500	15,764,800	
Removal of One-Time Expenditures	0.00	(23,200)	0	(17,500)	(40,700)	
Base Adjustments	0.00	(197,800)	0	3,600	(194,200)	
FY 2006 Base	6.00	10,332,500	68,800	5,128,600	15,529,900	
Benefit Costs	0.00	2,800	0	0	2,800	
Nonstandard Adjustments	0.00	293,000	0	0	293,000	
27th Payroll	0.00	0	7,400	5,600	13,000	
FY 2006 Total Appropriation	6.00	10,628,300	76,200	5,134,200	15,838,700	
<i>Change From FY 2005 Original Approp.</i>	<i>0.00</i>	<i>98,000</i>	<i>7,400</i>	<i>9,200</i>	<i>114,600</i>	
<i>% Change From FY 2005 Original Approp.</i>	<i>0.0%</i>	<i>0.9%</i>	<i>10.8%</i>	<i>0.2%</i>	<i>0.7%</i>	

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments include \$198,500 for costs associated with increased secondary student enrollment in professional-technical classes, and \$94,500 in additional formula funding for secondary professional-technical schools. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395).

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	4.00	221,100	37,800	0	10,369,400	0	10,628,300
OT D 0150-01 Economic Recovery	0.00	7,400	0	0	0	0	7,400
D 0274-00 Hazardous Materials	0.00	0	0	0	68,800	0	68,800
F 0348-00 Federal Grant	2.00	160,900	13,500	0	4,954,200	0	5,128,600
OT F 0348-00 Federal Grant	0.00	5,600	0	0	0	0	5,600
Totals:	6.00	395,000	51,300	0	15,392,400	0	15,838,700

Community Colleges

STARS Number & Budget Unit: 501 EDFB, 501 EDFC

Bill Number & Chapter: S1263 (Ch.1), H844 (Ch.375), S1442 (Ch.271)

PROGRAM DESCRIPTION: Idaho's two community colleges, North Idaho College in Coeur d'Alene and the College of Southern Idaho in Twin Falls, provide two-year academic degrees, programs for continuing adult education, cooperative training and educational programs with regional high schools and four-year institutions, workforce training and various community services. The two-year professional-technical degrees and shorter term certificates and training that are available at the community colleges are funded with pass-through money from the Division of Professional-Technical Education appropriation. Besides state support in the form of this appropriation of General Funds and liquor funds, pursuant to Idaho Code §33-2101A the two colleges receive fees (up to \$500 per semester, per student) paid by other counties whose residents attend either school.

PROGRAM SUMMARY:	FY 2005 Total Appr	FY 2005 Actual	FY 2006 Total Appr	FY 2007 Request	FY 2007 Gov Rec	FY 2007 Approp
BY FUND SOURCE						
General	19,885,500	19,885,500	T 20,817,500	22,776,100	21,335,600	22,067,200
Dedicated	302,100	300,000	300,000	300,000	333,700	333,700
Total:	20,187,600	20,185,500	21,117,500	23,076,100	21,669,300	22,400,900
Percent Change:		0.0%	4.6%	9.3%	2.6%	6.1%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	15,430,500	0	0	0	0
Operating Expenditures	0	2,759,700	0	0	0	0
Capital Outlay	0	1,995,300	0	0	0	0
Trustee/Benefit	20,187,600	0	21,117,500	23,076,100	21,669,300	22,400,900
Total:	20,187,600	20,185,500	21,117,500	23,076,100	21,669,300	22,400,900

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2006 Original Appropriation	0.00	20,523,900	300,000	0	20,823,900
One-time 1% Salary Increase H395	0.00	139,900	0	0	139,900
Omnibus CEC Supplemental S1263	0.00	153,700	0	0	153,700
Trustee/Benefit Payments Allocation	0.00	0	0	0	0
FY 2006 Total Appropriation	0.00	20,817,500	300,000	0	21,117,500
Trustee/Benefit Payments Allocation	0.00	0	0	0	0
FY 2006 Estimated Expenditures	0.00	20,817,500	300,000	0	21,117,500
Remove H395 1%	0.00	(139,900)	0	0	(139,900)
FY 2007 Base	0.00	20,677,600	300,000	0	20,977,600
Benefit Costs Including H844	0.00	(17,000)	(400)	0	(17,400)
Inflationary Adjustments	0.00	69,500	200	0	69,700
Replacement Items	0.00	5,100	33,700	0	38,800
Change in Employee Compensation H844	0.00	245,400	0	0	245,400
Enrollment Workload Adjustment	0.00	424,800	200	0	425,000
FY 2007 Maintenance (MCO)	0.00	21,405,400	333,700	0	21,739,100
1. Occupancy Costs	0.00	661,800	0	0	661,800
Trustee/Benefit Payments Allocation	0.00	0	0	0	0
FY 2007 Total Appropriation	0.00	22,067,200	333,700	0	22,400,900
% Change From FY 2006 Original Approp.		7.5%	11.2%		7.6%
% Change From FY 2006 Total Approp.		6.0%	11.2%		6.1%

SUPPLEMENTALS: H395 provided a one-time 1% Change in Employee Compensation (CEC) increase that was contingent upon the General Fund balance at the end of fiscal year 2005. In addition, S1263 provided an early 3% ongoing CEC beginning in February of 2006 for 10 pay periods.

APPROPRIATION HIGHLIGHTS: Benefit costs were adjusted to provide that one medical insurance premium holiday and seven life insurance premium holidays be paid from reserves. JFAC also stipulated that increases in health insurance costs be paid from reserves. (Since NIC is not on the state insurance plan, it will not participate in the insurance premium holiday, and it received \$562 per FTP for health insurance cost increases.) An inflationary increase of 1.9% was provided for operating expenditures. Replacement items were funded. In addition to benefit funding, H844 funded CEC costs for the remaining 16 pay periods in FY 2007. One Line Item was also funded which provided Occupancy Costs (maintenance, janitorial and utility costs) for the addition to the Fine Arts Center at CSI (\$282,800) and the new Health & Sciences building at NIC (\$379,000).

LEGISLATIVE INTENT: Section 2 provides that the State Board of Education shall allocate the appropriation between the two colleges.

OTHER LEGISLATION: SCR 132 authorizes an interim committee to study and make recommendations on post-secondary education as it relates to the role, mission, funding, governance and academic and professional-technical programs of community colleges.

FY 2007 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	22,067,200	0	22,067,200
OT D 0150-01 Economic Recovery	0.00	0	0	0	33,700	0	33,700
D 0506-00 P&R Expendable Tru	0.00	0	0	0	300,000	0	300,000
Totals:	0.00	0	0	0	22,400,900	0	22,400,900

Community Colleges

STARS Number & Budget Unit: 501 EDFB, 501 EDFC
Bill Number & Chapter: S1181 (Ch.137), H395 (Ch.398)

PROGRAM DESCRIPTION: Idaho's two community colleges provide quality two-year academic degrees that are transferable to four-year institutions, programs for continuing adult education, cooperative training and educational programs with regional high schools and four-year institutions, workforce training and various community services. They also serve as hubs for regional cultural, sporting and other events. The two-year professional-technical degrees and shorter term certificates and training that are available at the community colleges are funded with pass-through money from the Division of Professional-Technical Education appropriation.

Besides state support in the form of this General Fund appropriation, North Idaho College in Coeur d'Alene and the College of Southern Idaho in Twin Falls receive a portion of the profits generated by the controlled sale of liquor in Idaho plus unappropriated funds from property taxes assessed in Kootenai, Twin Falls and Jerome counties, student-paid tuition, fees paid by other counties whose residents attend either school and various miscellaneous revenue.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	19,223,900	19,223,900	19,885,500	22,139,000	20,730,700	20,523,900
Dedicated	300,000	300,000	302,100	300,000	300,000	300,000
Total:	19,523,900	19,523,900	20,187,600	22,439,000	21,030,700	20,823,900
Percent Change:		0.0%	3.4%	11.2%	4.2%	3.2%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	14,482,300	0	0	0	0
Operating Expenditures	0	2,970,000	0	0	0	0
Capital Outlay	0	2,071,600	0	0	0	0
Trustee/Benefit	19,523,900	0	20,187,600	22,439,000	21,030,700	20,823,900
Total:	19,523,900	19,523,900	20,187,600	22,439,000	21,030,700	20,823,900

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	0.00	19,755,400	300,000	0	20,055,400
HB 805: 1% CEC	0.00	130,100	2,100	0	132,200
FY 2005 Total Appropriation	0.00	19,885,500	302,100	0	20,187,600
Non-Cognizable Funds and Transfers	0.00	0	0	0	0
FY 2005 Estimated Expenditures	0.00	19,885,500	302,100	0	20,187,600
Removal of One-Time Expenditures	0.00	(130,100)	(2,100)	0	(132,200)
FY 2006 Base	0.00	19,755,400	300,000	0	20,055,400
Benefit Costs	0.00	178,500	0	0	178,500
Enrollment Workload adjustment	0.00	590,000	0	0	590,000
FY 2006 Maintenance (MCO)	0.00	20,523,900	300,000	0	20,823,900
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2006 Total Appropriation	0.00	20,523,900	300,000	0	20,823,900
<i>Change From FY 2005 Original Approp.</i>	<i>0.00</i>	<i>768,500</i>	<i>0</i>	<i>0</i>	<i>768,500</i>
<i>% Change From FY 2005 Original Approp.</i>		<i>3.9%</i>	<i>0.0%</i>		<i>3.8%</i>

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in Attorney General, Controller and Treasurer fees, and risk management rates. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395). Also included in the appropriation is an enrollment workload adjustment which uses a 3-year rolling average of academic credit enrollments to quantify that growth, and determine the personnel, operating and capital outlay support to handle that growth.

LEGISLATIVE INTENT: JFAC added legislative intent to end the long held practice of simply splitting the General Fund appropriation 50/50 between the two community colleges, regardless of what the individual budget requests included. In the future the allocation will be based on the following intent section:

It is legislative intent that the State Board of Education develop an allocation formula which will be used to distribute the General Funds appropriated each year to North Idaho College and the College of Southern Idaho. Allocation factors may be based on each institution's enrollment growth, academic structure, personnel and infrastructure needs, or other factors the State Board of Education deems appropriate.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	20,523,900	0	20,523,900
D 0506-00 P&R Expendable Tru	0.00	0	0	0	300,000	0	300,000
Totals:	0.00	0	0	0	20,823,900	0	20,823,900

College and Universities

STARS Number & Budget Unit: 501 EDGE, 511 EDGD, 512 EDGA, 513 EDGB, 514 EDGC

Bill Number & Chapter: S1263 (Ch.1), H844 (Ch.375), S1444 (Ch.273)

PROGRAM DESCRIPTION: Idaho's four baccalaureate institutions of higher education are the University of Idaho in Moscow, Idaho State University in Pocatello, Boise State University in Boise and Lewis-Clark State College in Lewiston. These institutions provide a wide variety of undergraduate and, with the exception of LCSC, graduate degree programs to meet the personal and professional needs of the citizens of Idaho and the state's workforce. To varying degrees, each campus conducts research, service and outreach programs. Each institution reports to, and this statewide system of higher education is coordinated by, the State Board of Education.

PROGRAM SUMMARY:	FY 2005 Total Appr	FY 2005 Actual	FY 2006 Total Appr	FY 2007 Request	FY 2007 Gov Rec	FY 2007 Approp
BY FUND SOURCE						
General	225,655,900	225,598,900	234,132,900	281,621,500	239,916,800	243,726,400
Dedicated	155,579,200	116,233,100	169,321,900	127,677,700	133,296,700	133,534,600
Total:	381,235,100	341,832,000	403,454,800	409,299,200	373,213,500	377,261,000
Percent Change:		(10.3%)	18.0%	1.4%	(7.5%)	(6.5%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	257,901,500	0	1,906,200	0	0
Operating Expenditures	0	68,842,600	0	782,300	0	0
Capital Outlay	0	15,087,900	0	272,600	0	0
Trustee/Benefit	0	0	0	(2,961,100)	0	0
Lump Sum	381,235,100	0	403,454,800	409,299,200	373,213,500	377,261,000
Total:	381,235,100	341,832,000	403,454,800	409,299,200	373,213,500	377,261,000
Full-Time Positions (FTP)	3,634.80	3,619.30	3,672.55	3,781.34	3,720.34	3,720.34

Although College & Universities have an estimated 3,720.34 full-time equivalent positions for FY 2007, there is no full-time equivalent position cap. The Legislature traditionally provides one consolidated appropriation for all four institutions, and then the State Board of Education allocates the appropriation by formula to each college and university.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2006 Original Appropriation	3,672.55	228,934,100	125,427,300	0	354,361,400
Reappropriations	0.00	0	43,894,600	0	43,894,600
One-time 1% Salary Increase H395	0.00	2,376,400	0	0	2,376,400
Omnibus CEC Supplemental S1263	0.00	2,822,400	0	0	2,822,400
Lump Sum Adjustment	0.00	0	0	0	0
FY 2006 Total Appropriation	3,672.55	234,132,900	169,321,900	0	403,454,800
Non-Cognizable Funds and Transfers	44.94	0	8,164,100	0	8,164,100
FY 2006 Estimated Expenditures	3,717.49	234,132,900	177,486,000	0	411,618,900
Remove H395 1%	0.00	(2,376,400)	(48,142,500)	0	(50,518,900)
Base Adjustments	0.00	954,700	(954,700)	0	0
FY 2007 Base	3,717.49	232,711,200	128,388,800	0	361,100,000
Benefits Fund Shift	0.00	(1,614,700)	(611,200)	0	(2,225,900)
Inflationary Adjustments	0.00	987,500	330,900	0	1,318,400
Replacement Items	0.00	492,400	5,867,800	0	6,360,200
Statewide Cost Allocation	0.00	137,900	0	0	137,900
Change in Employee Compensation H844	0.00	4,019,400	489,100	0	4,508,500
Enrollment Workload Adjustment	0.00	1,707,300	0	0	1,707,300
FY 2007 Maintenance (MCO)	3,717.49	238,441,000	134,465,400	0	372,906,400
1. Occupancy Costs	2.85	462,600	29,100	0	491,700
3. Funding Equity	0.00	3,862,900	0	0	3,862,900
8. Endowment Funds Adjustment	0.00	959,900	(959,900)	0	0
Lump Sum Adjustment	0.00	0	0	0	0
FY 2007 Total Appropriation	3,720.34	243,726,400	133,534,600	0	377,261,000
% Change From FY 2006 Original Approp.	1.3%	6.5%	6.5%		6.5%
% Change From FY 2006 Total Approp.	1.3%	4.1%	(21.1%)		(6.5%)

SUPPLEMENTALS: H395 provided a one-time 1% Change in Employee Compensation (CEC) increase that was contingent upon the General Fund balance at the end of fiscal year 2005. In addition, S1263 provided an early 3% ongoing CEC beginning in February of 2006 for 10 pay periods.

APPROPRIATION HIGHLIGHTS: Benefit costs were adjusted to provide that one medical insurance premium holiday and seven life insurance premium holidays be paid from reserves. JFAC also stipulated that increases in health insurance costs be paid from reserves. (Since U of I is not on the state insurance plan, it will not participate in the insurance premium holiday, and it received \$250 per FTP for health insurance cost increases.) An inflationary increase of 1.9% was provided for operating expenditures. Replacement items included

College and Universities

STARS Number & Budget Unit: 501 EDGE, 511 EDGD, 512 EDGA, 513 EDGB, 514 EDGC

Bill Number & Chapter: S1162 (Ch.43), H262 (Ch.59), S1187 (Ch.207), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: Idaho's four baccalaureate institutions of higher education are the University of Idaho in Moscow, Idaho State University in Pocatello, Boise State University in Boise and Lewis-Clark State College in Lewiston. These institutions provide a wide variety of undergraduate and, with the exception of LCSC, graduate degree programs to meet the personal and professional needs of the citizens of Idaho and the state's workforce. To varying degrees, each campus conducts research, service and outreach programs. Each institution reports to, and this statewide system of higher education is coordinated by, the State Board of Education.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	218,005,300	217,953,500	225,655,900	245,134,200	237,748,300	228,934,100
Dedicated	141,400,700	107,660,700	155,579,200	120,224,700	120,224,700	125,427,300
Total:	359,406,000	325,614,200	381,235,100	365,358,900	357,973,000	354,361,400
Percent Change:		(9.4%)	17.1%	(4.2%)	(6.1%)	(7.0%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	242,152,400	0	0	0	4,247,900
Operating Expenditures	0	65,333,300	0	0	0	0
Capital Outlay	0	18,054,300	0	0	0	0
Trustee/Benefit	0	74,200	0	0	0	0
Lump Sum	359,406,000	0	381,235,100	365,358,900	357,973,000	350,113,500
Total:	359,406,000	325,614,200	381,235,100	365,358,900	357,973,000	354,361,400
Full-Time Positions (FTP)	3,590.51	3,590.51	3,634.80	3,719.43	3,678.30	3,672.55

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	3,631.55	223,366,200	117,928,300	0	341,294,500
Reappropriations	0.00	51,800	37,058,600	0	37,110,400
HB 805: 1% CEC	0.00	1,689,800	592,300	0	2,282,100
1. Occupancy Costs	3.25	548,100	0	0	548,100
2. Endowment Reallocation	0.00	0	0	0	0
FY 2005 Total Appropriation	3,634.80	225,655,900	155,579,200	0	381,235,100
Non-Cognizable Funds and Transfers	27.50	0	3,752,000	0	3,752,000
Budgeted Reversion	0.00	(652,000)	0	0	(652,000)
FY 2005 Estimated Expenditures	3,662.30	225,003,900	159,331,200	0	384,335,100
Removal of One-Time Expenditures	0.00	(1,741,600)	(37,650,900)	0	(39,392,500)
Base Adjustments	0.00	652,000	(1,455,600)	0	(803,600)
FY 2006 Base	3,662.30	223,914,300	120,224,700	0	344,139,000
Benefit Costs	0.00	2,355,500	0	0	2,355,500
Nonstandard Adjustments	10.25	3,619,000	0	0	3,619,000
27th Payroll	0.00	0	4,247,900	0	4,247,900
Endowment Reallocation	0.00	(954,700)	954,700	0	0
FY 2006 Maintenance (MCO)	3,672.55	228,934,100	125,427,300	0	354,361,400
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2006 Total Appropriation	3,672.55	228,934,100	125,427,300	0	354,361,400
<i>Change From FY 2005 Original Approp.</i>	<i>41.00</i>	<i>5,567,900</i>	<i>7,499,000</i>	<i>0</i>	<i>13,066,900</i>
<i>% Change From FY 2005 Original Approp.</i>	<i>1.1%</i>	<i>2.5%</i>	<i>6.4%</i>		<i>3.8%</i>

SUPPLEMENTALS: S1162 reallocates General Funds and endowment funds to cover endowment shortfalls in certain institutions. The Endowment Fund Investment Board suspended distributions to the Agricultural College and the Charitable Institutions on January 5, 2005. As a result, those institutions will receive only half of the cash transfers anticipated for fiscal year 2005, amounting to \$380,400 for the Agricultural College and \$1,407,450 for the Charitable Institutions for a total impact of \$1,787,850. S1162 reallocates endowment funds and General Fund support to eliminate the impact on those programs.

H262 is a supplemental appropriation for occupancy costs for two new higher education facilities. The bill provides \$378,900 for the new Stephens Performing Arts Center at ISU and \$169,200 for the University of Idaho's share of the space in the UI Water Center. The costs for the ISU Performing Arts Center were calculated on the approximate square footage that will be used for general education purposes only. The Grand Concert Hall and two smaller theatres (which represent about 20% of the total square footage) are not included in the occupancy costs in this bill. The \$169,200 included for the UI Water Center will cover the square footage occupied by the University of Idaho, about 29% of the total square footage in that facility.

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in Attorney General, Controller and Treasurer fees, and risk management rates. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230).

A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395).

The appropriation also includes \$2,745,800 for a fully funded enrollment workload adjustment, which covers the costs of increased enrollment at each of the institutions and \$825,200 for occupancy costs which covers maintenance, janitorial and utility costs for three facilities. The Stephens Performing Arts Center at ISU received \$378,900 for the general education portion of that facility, which is about 80% of the square footage (the grand concert hall and two smaller theatres are not included in the occupancy costs). The University of Idaho received \$205,800 for the space they use for general education in UI Water Center, which is about 29% of the square footage of that facility. The LCSC Activity Center received \$240,500 for that facility's occupancy costs. Original funding to construct this facility began in phases nine years ago, with the last and largest portion funded in the bonding package in 2003.

Also included is a one-time fund shift to cover the pooled endowment shortfall, which will not affect the overall funds available for higher education. This is a one-time "fix" required in the budget process which affected several agencies. In this case General Funds are reduced (and replaced with available earnings in higher education's endowments) so that General Funds can be used to cover endowment losses in other charitable institution budgets.

LEGISLATIVE INTENT: Section 2 of the bill authorizes spending for certain system-wide programs.

Section 3 addresses funding equity and states: "the Legislature agrees with the State Board of Education that achieving funding equity among Idaho's four year institutions of higher education is an important goal. The Legislature therefore directs the State Board of Education to complete that process within existing and future appropriations to achieve the base instructional equity and the science and technology adjustment that form the basis of funding equity".

Section 4 is a new intent section addressing faculty workload and productivity: "the intent of this section is to develop a profile of our four institutions to identify how many credit hours per faculty member are spent in teaching, service and research. The State Board of Education, in cooperation with the Division of Financial Management and the Legislative Services Office, shall develop a standardized system for reporting meaningful data about faculty member workload and productivity at the state's four four-year institutions of higher education. Such reports shall include the number of faculty by classification, whether tenured, tenure track or adjunct; the number of credit hours taught by faculty member by department, the number of service hours and the number of research hours by faculty member by department".

Section 5 continues the requirement for personnel turnover reports and section 6 provides carryover authority for non-general fund monies.

OTHER LEGISLATION: HB 203 authorized tuition to be charged at institutions of higher education in Idaho, except at the University of Idaho which has a constitutional prohibition on tuition.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	3,672.55	0	0	0	0	228,934,100	228,934,100
OT D 0150-01 Economic Recovery	0.00	4,247,900	0	0	0	0	4,247,900
D 0481-04 Normal School	0.00	0	0	0	0	3,205,600	3,205,600
D 0481-06 Scientific School	0.00	0	0	0	0	2,848,500 W	2,848,500
D 0481-08 University Income	0.00	0	0	0	0	3,465,500	3,465,500
D 0650-00 Unrestricted Current	0.00	0	0	0	0	35,130,800	35,130,800
D 0660-00 Restricted Current	0.00	0	0	0	0	76,529,000	76,529,000
Totals:	3,672.55	4,247,900	0	0	0	350,113,500	354,361,400

9,519,600

College and Universities

STARS Number & Budget Unit: 501 EDGE, 511 EDGD, 512 EDGA, 513 EDGB, 514 EDGC

Bill Number & Chapter: S1162 (Ch.43), H262 (Ch.59), S1187 (Ch.207), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: Idaho's four baccalaureate institutions of higher education are the University of Idaho in Moscow, Idaho State University in Pocatello, Boise State University in Boise and Lewis-Clark State College in Lewiston. These institutions provide a wide variety of undergraduate and, with the exception of LCSC, graduate degree programs to meet the personal and professional needs of the citizens of Idaho and the state's workforce. To varying degrees, each campus conducts research, service and outreach programs. Each institution reports to, and this statewide system of higher education is coordinated by, the State Board of Education.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	218,005,300	217,953,500	225,655,900	245,134,200	237,748,300	228,934,100
Dedicated	141,400,700	107,660,700	155,579,200	120,224,700	120,224,700	125,427,300
Total:	359,406,000	325,614,200	381,235,100	365,358,900	357,973,000	354,361,400
Percent Change:		(9.4%)	17.1%	(4.2%)	(6.1%)	(7.0%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	242,152,400	0	0	0	4,247,900
Operating Expenditures	0	65,333,300	0	0	0	0
Capital Outlay	0	18,054,300	0	0	0	0
Trustee/Benefit	0	74,200	0	0	0	0
Lump Sum	359,406,000	0	381,235,100	365,358,900	357,973,000	350,113,500
Total:	359,406,000	325,614,200	381,235,100	365,358,900	357,973,000	354,361,400
Full-Time Positions (FTP)	3,590.51	3,590.51	3,634.80	3,719.43	3,678.30	3,672.55

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	3,631.55	223,366,200	117,928,300	0	341,294,500
Reappropriations	0.00	51,800	37,058,600	0	37,110,400
HB 805: 1% CEC	0.00	1,689,800	592,300	0	2,282,100
1. Occupancy Costs	3.25	548,100	0	0	548,100
2. Endowment Reallocation	0.00	0	0	0	0
FY 2005 Total Appropriation	3,634.80	225,655,900	155,579,200	0	381,235,100
Non-Cognizable Funds and Transfers	27.50	0	3,752,000	0	3,752,000
Budgeted Reversion	0.00	(652,000)	0	0	(652,000)
FY 2005 Estimated Expenditures	3,662.30	225,003,900	159,331,200	0	384,335,100
Removal of One-Time Expenditures	0.00	(1,741,600)	(37,650,900)	0	(39,392,500)
Base Adjustments	0.00	652,000	(1,455,600)	0	(803,600)
FY 2006 Base	3,662.30	223,914,300	120,224,700	0	344,139,000
Benefit Costs	0.00	2,355,500	0	0	2,355,500
Nonstandard Adjustments	10.25	3,619,000	0	0	3,619,000
27th Payroll	0.00	0	4,247,900	0	4,247,900
Endowment Reallocation	0.00	(954,700)	954,700	0	0
FY 2006 Maintenance (MCO)	3,672.55	228,934,100	125,427,300	0	354,361,400
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2006 Total Appropriation	3,672.55	228,934,100	125,427,300	0	354,361,400
<i>Change From FY 2005 Original Approp.</i>	<i>41.00</i>	<i>5,567,900</i>	<i>7,499,000</i>	<i>0</i>	<i>13,066,900</i>
<i>% Change From FY 2005 Original Approp.</i>	<i>1.1%</i>	<i>2.5%</i>	<i>6.4%</i>		<i>3.8%</i>

SUPPLEMENTALS: S1162 reallocates General Funds and endowment funds to cover endowment shortfalls in certain institutions. The Endowment Fund Investment Board suspended distributions to the Agricultural College and the Charitable Institutions on January 5, 2005. As a result, those institutions will receive only half of the cash transfers anticipated for fiscal year 2005, amounting to \$380,400 for the Agricultural College and \$1,407,450 for the Charitable Institutions for a total impact of \$1,787,850. S1162 reallocates endowment funds and General Fund support to eliminate the impact on those programs.

H262 is a supplemental appropriation for occupancy costs for two new higher education facilities. The bill provides \$378,900 for the new Stephens Performing Arts Center at ISU and \$169,200 for the University of Idaho's share of the space in the UI Water Center. The costs for the ISU Performing Arts Center were calculated on the approximate square footage that will be used for general education purposes only. The Grand Concert Hall and two smaller theatres (which represent about 20% of the total square footage) are not included in the occupancy costs in this bill. The \$169,200 included for the UI Water Center will cover the square footage occupied by the University of Idaho, about 29% of the total square footage in that facility.

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in Attorney General, Controller and Treasurer fees, and risk management rates. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230).

A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395).

The appropriation also includes \$2,745,800 for a fully funded enrollment workload adjustment, which covers the costs of increased enrollment at each of the institutions and \$825,200 for occupancy costs which covers maintenance, janitorial and utility costs for three facilities. The Stephens Performing Arts Center at ISU received \$378,900 for the general education portion of that facility, which is about 80% of the square footage (the grand concert hall and two smaller theatres are not included in the occupancy costs). The University of Idaho received \$205,800 for the space they use for general education in UI Water Center, which is about 29% of the square footage of that facility. The LCSC Activity Center received \$240,500 for that facility's occupancy costs. Original funding to construct this facility began in phases nine years ago, with the last and largest portion funded in the bonding package in 2003.

Also included is a one-time fund shift to cover the pooled endowment shortfall, which will not affect the overall funds available for higher education. This is a one-time "fix" required in the budget process which affected several agencies. In this case General Funds are reduced (and replaced with available earnings in higher education's endowments) so that General Funds can be used to cover endowment losses in other charitable institution budgets.

LEGISLATIVE INTENT: Section 2 of the bill authorizes spending for certain system-wide programs.

Section 3 addresses funding equity and states: "the Legislature agrees with the State Board of Education that achieving funding equity among Idaho's four year institutions of higher education is an important goal. The Legislature therefore directs the State Board of Education to complete that process within existing and future appropriations to achieve the base instructional equity and the science and technology adjustment that form the basis of funding equity".

Section 4 is a new intent section addressing faculty workload and productivity: "the intent of this section is to develop a profile of our four institutions to identify how many credit hours per faculty member are spent in teaching, service and research. The State Board of Education, in cooperation with the Division of Financial Management and the Legislative Services Office, shall develop a standardized system for reporting meaningful data about faculty member workload and productivity at the state's four four-year institutions of higher education. Such reports shall include the number of faculty by classification, whether tenured, tenure track or adjunct; the number of credit hours taught by faculty member by department, the number of service hours and the number of research hours by faculty member by department".

Section 5 continues the requirement for personnel turnover reports and section 6 provides carryover authority for non-general fund monies.

OTHER LEGISLATION: HB 203 authorized tuition to be charged at institutions of higher education in Idaho, except at the University of Idaho which has a constitutional prohibition on tuition.

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	3,672.55	0	0	0	0	228,934,100	228,934,100
OT D 0150-01 Economic Recovery	0.00	4,247,900	0	0	0	0	4,247,900
D 0481-04 Normal School	0.00	0	0	0	0	3,205,600	3,205,600
D 0481-06 Scientific School	0.00	0	0	0	0	2,848,500	2,848,500
D 0481-08 University Income	0.00	0	0	0	0	3,465,500	3,465,500
D 0650-00 Unrestricted Current	0.00	0	0	0	0	35,130,800	35,130,800
D 0660-00 Restricted Current	0.00	0	0	0	0	76,529,000	76,529,000
Totals:	3,672.55	4,247,900	0	0	0	350,113,500	354,361,400

X

III. Division of Professional-Technical Education: Postsecondary Programs

STARS Number & Budget Unit: 503 EDEC, 504 EDEF(Cont)

Bill Number & Chapter: H844 (Ch.375), S1263 (Ch.1), S1463 (Ch.389)

PROGRAM DESCRIPTION: Postsecondary Programs provide college students with opportunities to obtain the two year degrees and shorter term certifications needed for employment in skilled and technical occupations that require less than a baccalaureate degree. It also provides persons already in the workforce with the skills necessary to maintain and/or advance in their chosen occupation. The appropriation for this program is intended to fund 100% of the instructional costs at Idaho's six professional-technical colleges. Those colleges are located within North Idaho College, Lewis-Clark State College, Boise State University, the College of Southern Idaho, and Idaho State University, along with the stand alone Eastern Idaho Technical College (EITC). [Statutory Authority: Idaho Code §33-2201 et seq.]

PROGRAM SUMMARY:	FY 2005 Total Appr	FY 2005 Actual	FY 2006 Total Appr	FY 2007 Request	FY 2007 Gov Rec	FY 2007 Approp
BY FUND SOURCE						
General	33,361,700	33,361,700	34,259,500	36,301,400	35,035,900	35,032,800
Dedicated	371,900	371,900	1,433,200	464,800	2,001,600	2,001,600
Total:	33,733,600	33,733,600	35,692,700	36,766,200	37,037,500	37,034,400
Percent Change:		0.0%	5.8%	3.0%	3.8%	3.8%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	7,500	7,500	0	0	0	0
Operating Expenditures	10,900	10,900	0	0	0	0
Lump Sum	33,715,200	33,715,200	35,692,700	36,766,200	37,037,500	37,034,400
Total:	33,733,600	33,733,600	35,692,700	36,766,200	37,037,500	37,034,400
Full-Time Positions (FTP)	489.90	489.90	492.49	497.32	497.32	497.32

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2006 Original Appropriation	492.49	33,675,700	1,433,200	0	35,108,900
One-time 1% Salary Increase H395	0.00	267,400	0	0	267,400
Omnibus CEC Supplemental S1263	0.00	316,400	0	0	316,400
Lump Sum Adjustment	0.00	0	0	0	0
FY 2006 Total Appropriation	492.49	34,259,500	1,433,200	0	35,692,700
Non-Cognizable Funds and Transfers	(1.83)	0	0	0	0
FY 2006 Estimated Expenditures	490.66	34,259,500	1,433,200	0	35,692,700
Removal of One-Time Expenditures	0.00	(267,400)	(999,100)	0	(1,266,500)
Base Adjustments	0.00	0	30,700	0	30,700
FY 2007 Base	490.66	33,992,100	464,800	0	34,456,900
Benefit Costs Including H844	0.00	77,700	0	0	77,700
Inflationary Adjustments	0.00	68,600	0	0	68,600
Replacement Items	0.00	5,000	448,500	0	453,500
Statewide Cost Allocation	0.00	17,200	0	0	17,200
Change in Employee Compensation H844	0.00	505,400	0	0	505,400
Nondiscretionary Adjustments	6.66	366,800	0	0	366,800
FY 2007 Maintenance (MCO)	497.32	35,032,800	913,300	0	35,946,100
1. Postsecondary Instructional Equipment	0.00	0	1,088,300	0	1,088,300
Lump Sum Adjustment	0.00	0	0	0	0
FY 2007 Total Appropriation	497.32	35,032,800	2,001,600	0	37,034,400
% Change From FY 2006 Original Approp.	1.0%	4.0%	39.7%		5.5%
% Change From FY 2006 Total Approp.	1.0%	2.3%	39.7%		3.8%

SUPPLEMENTALS: H395 provided a one-time 1% Change in Employee Compensation (CEC) increase that was contingent upon the General Fund balance at the end of fiscal year 2005. In addition, S1263 provided an early 3% ongoing CEC beginning in February of 2006 for 10 pay periods.

APPROPRIATION HIGHLIGHTS: Benefit costs were adjusted to provide that one medical insurance premium holiday and seven life insurance premium holidays be paid from reserves. JFAC also stipulated that increases in health insurance costs be paid from reserves. An inflationary increase of 1.9% was provided for operating expenditures. Replacement items include \$5,000 in ongoing General Funds for books and periodicals at EITC, and \$448,500 (one-time) from the Economic Recovery Reserve Fund for software upgrades and instructional equipment. Statewide cost allocation reflected changes in Controller fees, and risk management rates. In addition to benefit funding, H844 funded CEC costs for the remaining 16 pay periods in FY 2007. Nondiscretionary Adjustments provide personnel and funding for enrollment capacity building in postsecondary programs. Line Item #1 was also included which provides one-time funding from the Economic Recovery Reserve Fund for postsecondary instructional equipment at the technical colleges. Consistent with other higher education appropriations, this program received a lump sum budget.

FY 2007 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	497.32	0	0	0	0	35,032,800	35,032,800
OT D 0150-01 Economic Recovery	0.00	0	0	0	0	1,536,800	1,536,800
D 0650-00 Unrestricted	0.00	0	0	0	0	464,800	464,800
Totals:	497.32	0	0	0	0	37,034,400	37,034,400

III. Division of Professional-Technical Education: Postsecondary Programs

STARS Number & Budget Unit: 503 EDEC, 504 EDEF, 504 EDEX(Cont)

Bill Number & Chapter: S1235 (Ch.385), S1230 (Ch.325), H395 (Ch.398)

PROGRAM DESCRIPTION: The appropriation for this program is intended to fund 100% of the instructional costs at Idaho's six professional-technical colleges. Those colleges are located within North Idaho College, Lewis-Clark State College, Boise State University, the College of Southern Idaho, and Idaho State University, along with the stand alone Eastern Idaho Technical College. Via two-year degrees, certificates and short-term training, they provide postsecondary students with the specialized skills and technical knowledge needed for employment in recognized occupations. These institutions also provide persons already in the workforce with the opportunity to update or expand upon their existing skills.

PROGRAM SUMMARY:	FY 2004 Total Appr	FY 2004 Actual	FY 2005 Total Appr	FY 2006 Request	FY 2006 Gov Rec	FY 2006 Approp
BY FUND SOURCE						
General	32,041,900	32,041,900	33,361,700	38,774,000	35,343,500	33,675,700
Dedicated	339,700	339,700	371,900	434,100	434,100	1,433,200
Total:	32,381,600	32,381,600	33,733,600	39,208,100	35,777,600	35,108,900
Percent Change:		0.0%	4.2%	16.2%	6.1%	4.1%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	0	7,500	0	0	999,100
Operating Expenditures	0	0	10,900	0	0	0
Lump Sum	32,381,600	32,381,600	33,715,200	39,208,100	35,777,600	34,109,800
Total:	32,381,600	32,381,600	33,733,600	39,208,100	35,777,600	35,108,900
Full-Time Positions (FTP)	483.69	483.69	489.90	546.93	497.81	492.49

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2005 Original Appropriation	489.90	33,102,600	371,900	0	33,474,500
HB 805 One-time 1% Salary Increase	0.00	259,100	0	0	259,100
Other Approp Adjustments	0.00	0	0	0	0
FY 2005 Total Appropriation	489.90	33,361,700	371,900	0	33,733,600
Non-Cognizable Funds and Transfers	(0.53)	0	96,800	85,600	182,400
Budgeted Reversion	0.00	(18,400)	0	0	(18,400)
FY 2005 Estimated Expenditures	489.37	33,343,300	468,700	85,600	33,897,600
Removal of One-Time Expenditures	0.00	(251,600)	(96,800)	(85,600)	(434,000)
Base Adjustments	0.00	10,900	62,200	0	73,100
FY 2006 Base	489.37	33,102,600	434,100	0	33,536,700
Benefit Costs	0.00	370,400	0	0	370,400
Nonstandard Adjustments	3.12	202,700	0	0	202,700
27th Payroll	0.00	0	999,100	0	999,100
FY 2006 Maintenance (MCO)	492.49	33,675,700	1,433,200	0	35,108,900
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2006 Total Appropriation	492.49	33,675,700	1,433,200	0	35,108,900
<i>Change From FY 2005 Original Approp.</i>	<i>2.59</i>	<i>573,100</i>	<i>1,061,300</i>	<i>0</i>	<i>1,634,400</i>
<i>% Change From FY 2005 Original Approp.</i>	<i>0.5%</i>	<i>1.7%</i>	<i>285.4%</i>		<i>4.9%</i>

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. No inflationary increases were provided. Nonstandard adjustments reflect changes in Controller and Treasurer fees, and risk management rates. Nonstandard adjustments also include 3.12 FTP and \$171,800 for postsecondary capacity building, \$18,400 for increased utility costs at Eastern Idaho Technical College (EITC), and \$5,000 for library materials at EITC. Separate legislation funded the one-time 27th Payroll from dedicated and federal funds including the Economic Recovery Fund in place of the General Fund (S1230). A one-time 1% Change in Employee Compensation (CEC) increase was provided contingent upon a prescribed balance in the General Fund at the end of fiscal year 2005 (H395).

FY 2006 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	492.49	0	0	0	0	33,675,700	33,675,700
OT D 0150-01 Economic Recovery	0.00	999,100	0	0	0	0	999,100
D 0650-00 Unrestricted Current	0.00	0	0	0	0	434,100	434,100
Totals:	492.49	999,100	0	0	0	34,109,800	35,108,900

Idaho State Support for Education

last updated 9/7/10 - 1:15pm

	FY 2006	FY 2009	FY 2010	FY 2011
Revenue				
1 General Fund - beginning balance	\$ 222,652,000	\$ 239,537,000	\$ 13,400	\$ 37,400
2 General Fund - revenue	\$ 2,433,750,000	\$ 2,465,570,000	\$ 2,264,460,000	\$ 2,305,249,000
3 Economic Reserve and Recovery Fund	\$ 5,476,600	\$ -	\$ 20,000,000	\$ 48,846,700
4 Budget Stabilization Fund	\$ -	\$ 12,400,000	\$ 88,498,300	\$ 30,134,600
5 Public Education Stabilization Fund	\$ 5,042,000	\$ 18,794,600	\$ 37,887,400	\$ 754,300
6 Dedicated Funds - Tobacco/Liquor/Lottery	\$ 18,450,000	\$ 7,600,000	\$ 26,617,700	\$ 918,600
7 Dedicated Funds - Endowments	\$ 36,602,400	\$ 43,382,100	\$ 46,043,600	\$ 75,489,200
8 Dedicated Funds - Bond Levy Fund	\$ -	\$ 18,450,000	\$ -	\$ 20,625,000
Total Revenue	\$ 2,721,973,000	\$ 2,805,733,700	\$ 2,483,520,400	\$ 2,482,054,800
K-12 Appropriations				
A Public Schools -Administrators - General Fund	\$ 75,195,300	\$ 85,391,500	\$ 76,256,700	\$ 76,138,900
B Public Schools - Teachers - General Fund	\$ 645,725,200	\$ 746,380,700	\$ 696,256,000	\$ 684,694,100
C Public Schools - Operations - General Fund	\$ 258,714,200	\$ 454,746,600	\$ 320,586,800	\$ 406,584,400
D Public Schools - Operations - Dedicated Fund - Endowment	\$ 27,082,800	\$ 34,692,900	\$ 36,292,400	\$ 65,773,800
E Public Schools - Operations - Dedicated Fund - Lottery	\$ -	\$ -	\$ 19,025,000	\$ -
F Public Schools - Operations - Dedicated - Bond Levy Fund	\$ -	\$ -	\$ -	\$ 17,125,000
G Public Schools - Operations - Public Education Stabilization Fund	\$ -	\$ 2,262,800	\$ 1,508,500	\$ 754,300
H Public Schools - Children's Programs - General Fund	\$ 15,710,000	\$ 28,526,300	\$ 30,346,800	\$ 25,384,300
I Public Schools - Children's Programs - Dedicated - Tobacco/Liquor/Lottery	\$ 4,700,000	\$ 7,000,000	\$ 7,000,000	\$ 318,600
J Public Schools - Facilities - General Fund	\$ -	\$ 18,400,000	\$ 17,900,000	\$ 14,400,000
K Public Schools - Facilities - Dedicated - Lottery	\$ 13,450,000	\$ -	\$ -	\$ -
L Public Schools - Facilities - Dedicated - Bond Levy Fund	\$ -	\$ 18,450,000	\$ -	\$ 3,500,000
M Public Schools - School for the Deaf and Blind - General Fund	\$ 7,787,600	\$ 7,944,900	\$ 7,269,000	\$ 7,078,700
N Public Schools - School for the Deaf and Blind - Dedicated Fund - Endowments	\$ -	\$ 94,200	\$ 134,800	\$ 98,800
O Public Schools - School for the Deaf and Blind - Economic Reserve and Recovery Fund	\$ 222,200	\$ -	\$ -	\$ -
P Public Schools - Public Education Stabilization Fund - Transfer	\$ -	\$ -	\$ 49,255,500	\$ -
Q Public Schools - Public Education Stabilization Fund - End of Year	\$ 5,042,000	\$ 4,831,800	\$ 11,385,600	\$ -
Public Schools - Subtotal	\$ 1,053,629,300	\$ 1,408,721,700	\$ 1,273,217,100	\$ 1,301,850,900
R PTE Secondary - General Fund	\$ 10,628,300	\$ 11,632,900	\$ 10,236,900	\$ 10,341,300
S PTE Secondary - Economic Reserve and Recovery Fund	\$ 7,400	\$ -	\$ -	\$ -
PTE Secondary - Subtotal	\$ 10,635,700	\$ 11,632,900	\$ 10,236,900	\$ 10,341,300
Total State Support for K-12	\$ 1,064,265,000	\$ 1,420,354,600	\$ 1,283,454,000	\$ 1,312,192,200

Idaho State Support for Education

last updated 9/7/10 - 1:15pm

Higher Education Appropriations

<i>T</i>	Community College - General Fund	\$ 20,817,500	\$ 27,730,600	\$ 24,433,900	\$ 23,966,800
<i>U</i>	Community College - Dedicated Funds - Liquor Revenue	\$ 300,000	\$ 600,000	\$ 592,700	\$ 600,000
	Community College - Subtotal	\$ 21,117,500	\$ 28,330,600	\$ 25,026,600	\$ 24,566,800
<i>V</i>	University and College - General Fund	\$ 234,132,900	\$ 266,437,100	\$ 224,071,500	\$ 217,510,800
<i>W</i>	University and College - Dedicated Fund - Endowments	\$ 9,519,600	\$ 8,595,000	\$ 9,616,400	\$ 9,616,600
<i>X</i>	University and College - Economic Reserve and Recovery Fund	\$ 4,247,900	\$ -	\$ -	\$ -
	University and College - Subtotal	\$ 247,900,400	\$ 275,032,100	\$ 233,687,900	\$ 227,127,400
<i>Y</i>	PTE Post-Secondary - General Fund	\$ 34,259,500	\$ 37,418,400	\$ 34,720,300	\$ 33,992,800
<i>Z</i>	PTE Post-Secondary - Dedicated Fund - Economic Reserve and Recovery Fund	\$ 999,100	\$ -	\$ -	\$ -
	PTE Post-Secondary - Subtotal	\$ 35,258,600	\$ 37,418,400	\$ 34,720,300	\$ 33,992,800
	Total State Support for Higher Education	\$ 304,276,500	\$ 340,781,100	\$ 293,434,800	\$ 285,687,000
	Aggregate Total	\$ 1,368,541,500	\$ 1,761,135,700	\$ 1,576,888,800	\$ 1,597,879,200

Comparisons

MOE Option 1 - dollar value 2011 compared to 2009

K-12	\$ 1,420,354,600	\$ 1,312,192,200
Higher Ed	\$ 340,781,100	\$ 285,687,000

Option 2 - percentage of support 2011 compared to 2010

K-12	51.68%	52.87%
Higher Ed	11.82%	11.51%

Option 3- dollar value 2011 compared to 2006

K-12	\$ 1,064,265,000	\$ 1,312,192,200
Higher Ed	\$ 304,276,500	\$ 285,687,000

Option 4 - percentage of support 2011 compared to 2006

K-12	39.10%	52.87%
Higher Ed	11.18%	11.51%

CONTROL AGENCY (000)
 TRIAL BALANCE BY FUND, GL ACCOUNT, AND TRANSACTION CODE
 REPORT PERIOD= JUNE FY= 10

*****PAGE 1
 FUND= 0001 GENERAL FUND 67-12

GL ACCT	TRANS CODE	TRANSACTION DESCRIPTION	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1001	601	NEW FY LOAD GL DEBIT BAL-NO DF OR SF GLA -	2,100.00	.00	.00	2,100.00
*GL ACCT 1001 CASH ON HAND			2,100.00	.00	.00	2,100.00
1003	027	RECEIPT TO APPROPRIATION	217,858.82	.00	.00	217,858.82
1003	10P	THIRD PARTY PAYROLL REIMBURSEMENT	174,339.80	29,013.37	.00	203,353.17
1003	10R	THIRD PARTY EXPENDITURE REIMBURSEMENT	45,799.99	5,246.44	.00	51,046.43
1003	101	CASH RECEIPT OF REVENUE (UNBILLED)	14,151,907.43	550,387.16	11,830.65	14,690,463.94
1003	102	DEPOSIT OF SALES TAX PAYABLE (ST TAX COMM)	2,834.02	1.14	.00	2,835.16
1003	103	REFUND FROM TRAVELER - TRAVEL EXPRESS	58.50-	.00	.00	58.50-
1003	104	COLLECTION OF AMT HELD ON DEPOSIT	307,829.68	35,370.87	.00	343,200.55
1003	105	REFUND FROM VENDOR FOR CUR YR OVERPAYMENT	3,004,126.13	143,902.29	.00	3,148,028.42
1003	106	REFUND FROM VENDOR FOR PRIOR YR OVERPAYMENT	75,024.42	3,701.31	.00	78,725.73
1003	108	CASH RECEIPT OF UNDISTRIBUTED MONEY (SUSPEN	2,416,821.65	209,048.86	7,791.71	2,618,078.80
1003	110	CASH RECEIPT - STO SWEEP ACCOUNT	40,744.27-	.00	.00	40,744.27-
1003	112	REFUND FROM TRAVELER-CASH ADV BY WARRANT	1,661.37	453.78	.00	2,115.15
1003	15M	COLLECTION OF THIRD PARTY RECOVERY	300.00	.00	.00	300.00
1003	150	COLLECTION OF ACCOUNTS RECEIVABLE (NON-IAB)	4,577.83	.00	.00	4,577.83
1003	17A	COLLECTION OF INTRA-AGENCY REVENUE	1,211.05	112.00	.00	1,323.05
1003	17R	COLLECTION OF INTERAGY JOINT CONTRACT	21,163.13	23,833.71	.00	44,996.84
1003	170	COLLECTION OF INTERAGENCY BILLING (DUE FROM	101,381.09	9,732.66	.00	111,113.75
1003	186	REVENUE & CASH FROM COUNTY RECEIPTS	4,968,832.87	429,264.27	.00	5,398,097.14
1003	198	STO ISSUANCE OF TAX ANTICIPATION NOTE	500,000,000.00	.00	.00	500,000,000.00
1003	202	STO INVESTMENT OF IDLE FUNDS	509,948,666.00-	509,948,666.00	.00	.00
1003	222	REIMB TO TRAVELER-TRAVEL EXPRESS WARRANT	16,695.11-	.00	2,625.55	19,320.66-
1003	223	CASH ADVANCE TO TRAVELER - WARRANT	17,927.92-	.00	.00	17,927.92-
1003	23X	EXPENDITURE REVERSAL FOR DEPT OF LABOR SEIZ	17.98	1,234.45	.00	1,252.43
1003	230	EXPENDITURE NOT ENCUMBERED	189,663,499.21-	20.79	15,283,403.57	204,946,881.99-
1003	236	EXPENDITURE PREVIOUSLY ENCUMBERED	22,143,348.32-	.00	1,654,367.59	23,797,715.91-
1003	24A	INTRA-AGENCY EXPENDITURE (NO VP POST) (OFFS	54,203.38-	.00	42.00	54,245.38-
1003	24B	INTRA-AGENCY EXPENDITURE (VP POST) (OFFSET	603.96-	.00	112.00	715.96-
1003	24X	PAYMENT OF DEPT OF LABOR SEIZURE	8.99-	.00	1,243.44	1,252.43-
1003	240	PAYMENT OF INTERAGY BILL NOT ENC (DUE TO)	17,950,695.94-	.00	777,180.21	18,727,876.15-
1003	241	PAYMENT OF INTERAGY BILL PREV ENC (DUE TO)	564,014.11-	.00	30,069.91	594,084.02-
1003	253	STO INTERNAL TAN PAYABLE	125,000,000.00	.00	125,000,000.00	.00
1003	254	STO TRANSFER OF CASH TO TAN ESCROW ACCOUNT	512,465,277.78-	.00	.00	512,465,277.78-
1003	258	EXP FOR EFT THROUGH THE TREASURER'S OFFICE	778,040.30-	.00	32,178.38	810,218.68-
1003	268	PAYROLL EXPENDITURE ADJ - REVERSE PMT	9,181,736.90	3,010,934.03	.00	12,192,670.93
1003	269	PAYROLL EXPENDITURE ADJ - POST PMT	1,220,426.75-	.00	3,748,764.58	4,969,191.33-
1003	27A	EXPENDITURE ADJ - REVERSE PMT (VP POST)	7,545,964.39	279,707.65	.00	7,825,672.04
1003	27B	EXPENDITURE ADJ - POST PMT (VP POST)	5,874,991.94-	.00	400,888.99	6,275,880.93-
1003	27C	ENCUMBRANCE EXPENDITURE ADJ - POST PMT (VP	110,078.94-	25,269.93	47,074.71	131,883.72-
1003	27X	P-CARD EXP ADJ - REVERSE PMT (VP POST - MAN	1,255.66	.00	.00	1,255.66
1003	27Y	P-CARD EXP ADJ - POST PMT (VP POST - MANUAL	567.29-	.00	922.30	1,489.59-
1003	270	EXPENDITURE ADJ - REVERSE PMT (NO VP POST -	17,578,170.88	145,353.47	.00	17,723,524.35
1003	271	EXPENDITURE ADJ - POST PMT (NO VP POST - CO	2,921,545.42-	.00	418,752.02	3,340,297.44-
1003	273	ENCUMBRANCE EXP ADJ - POST PMT (NO VP POST	471,655.32-	.00	.00	471,655.32-
1003	28B	UNIV EXPENDITURE FOR CASUAL LABOR	9,962,852.94-	.00	73,542.22	10,036,395.16-

CONTROL AGENCY (000)
 TRIAL BALANCE BY FUND, GL ACCOUNT, AND TRANSACTION CODE
 REPORT PERIOD= JUNE FY= 10

*****PAGE 2
 FUND= 0001 GENERAL FUND 67-12

GL ACCT	TRANS CODE	TRANSACTION DESCRIPTION	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1003	28E	UNIV EXPENDITURE FOR CASUAL LABOR - EFT	2,399,953.16-	.00	66,566.97	2,466,520.13-
1003	28Y	P-CARD ADJ PMT TO BANK - NO WRT/EFT CREATED	42,609.11	21,271.75	459.77	63,421.09
1003	28Z	P-CARD PAYMENT TO BANK (P-CARD APPLICATION)	2,853,327.00-	554.66	436,601.37	3,289,373.71-
1003	280	REFUND OF SUSPENSE - CASH DISBURSEMENT	100,042.12-	.00	6,693.90	106,736.02-
1003	281	DISBURSEMENT OF SALES TAX TO TAX COMMISSION	4,848.71-	.00	1.00	4,849.71-
1003	282	EXPENDITURE NOT ENCUMBERED (NO VEN NO. REQ)	24,390,694.90-	121.54	304,378.50	24,694,951.86-
1003	283	REFUND OF REVENUE - CASH DISBURSEMENT	27,961.63-	.00	955.51	28,917.14-
1003	287	DISBURSEMENT OF AMT HELD ON DEPOSIT	395,948.16-	.00	23,127.77	419,075.93-
1003	326	GROSS PAYFRINGE BENEFITS - OPER FUND (AUTO	438,510,204.87-	.00	18,892,832.07	457,403,036.94-
1003	398	STATUTORY TRANSFER OUT (SCO ONLY)	1,753,382,188.15-	.00	23,292,531.76	1,776,674,719.91-
1003	399	STATUTORY TRANSFER IN (SCO ONLY)	209,893,554.58	80,820,651.17	.00	290,714,205.75
1003	440	CASH RECEIPT OF GRANT MONIES	.00	2,144.85	.00	2,144.85
1003	441	CASH RECEIPT OF PROJECT & GRANT (UNBILLED)	4,534.09	10,177.10	.00	14,711.19
1003	551	TRNSFR IN OF MONIES FROM ONE AGENCY TO ANOT	2,011,171,132.11	171,198,293.79	.00	2,182,369,425.90
1003	601	NEW FY LOAD GL DEBIT BAL-NO DF OR SF GLA -	61,653,987.27	.00	.00	61,653,987.27
1003	602	NEW FY LOAD GL CREDIT BAL-NO DF OR SF GLA -	36,218,328.55-	.00	.00	36,218,328.55-
1003	729	ADVANCE/INCREASE AMOUNT OF ROTARY FUND	10,000.00	.00	.00	10,000.00
1003	735	EXPENDITURES FOR SIGHT DRAFTS REIMBURSED	35,192.86-	.00	5,617.63	40,810.49-
*GL ACCT 1003 CASH IN TREASURY			564,945,960.25-	766,904,469.04	190,520,556.08	11,437,952.71 1
1201	202	STO INVESTMENT OF IDLE FUNDS	509,948,666.00	.00	509,948,666.00	.00
*GL ACCT 1201 INVESTMENT WITH IDLE FUNDS			509,948,666.00	.00	509,948,666.00	.00
1301	120	NEW ACCOUNTS RECEIVABLE (NON-IAB)	4,577.83	.00	.00	4,577.83
1301	150	COLLECTION OF ACCOUNTS RECEIVABLE (NON-IAB)	4,577.83-	.00	.00	4,577.83-
*GL ACCT 1301 ACCOUNTS RECEIVABLE			.00	.00	.00	.00
1303	15M	COLLECTION OF THIRD PARTY RECOVERY	300.00-	.00	.00	300.00-
1303	605	NEW FY LOAD GL DEBIT BAL-GLA WITH DOC FILE	300.00	.00	.00	300.00
*GL ACCT 1303 THIRD PARTY RECOVERIES			.00	.00	.00	.00
1304	124	NEW ACCOUNTS RECEIVABLE (SUBSIDIARY POST -	364.40	.00	.00	364.40
1304	125	ADJUST ACCOUNTS RECEIVABLE (SUBSID POST - N	364.40-	.00	.00	364.40-
*GL ACCT 1304 ACCOUNTS RECEIVABLE OTHER			.00	.00	.00	.00
1501	601	NEW FY LOAD GL DEBIT BAL-NO DF OR SF GLA -	359,000.00	.00	.00	359,000.00
1501	729	ADVANCE/INCREASE AMOUNT OF ROTARY FUND	10,000.00-	.00	.00	10,000.00-
*GL ACCT 1501 DUE FROM ROTARY FUND			349,000.00	.00	.00	349,000.00
1502	130	NEW INTERAGENCY BILLING (DUE FROM)	111,161.46	12,095.76	.00	123,257.22
1502	131	ADJUST INTERAGENCY BILLING (DUE FROM)	3,881.40-	.00	2,363.10	6,244.50-
1502	17R	COLLECTION OF INTERAGY JOINT CONTRACT	21,163.13-	.00	23,833.71	44,996.84-

CONTROL AGENCY (000)
 TRIAL BALANCE BY FUND, GL ACCOUNT, AND TRANSACTION CODE
 REPORT PERIOD= JUNE FY= 10

*****PAGE 3
 FUND= 0001 GENERAL FUND 67-12

GL ACCT	TRANS CODE	TRANSACTION DESCRIPTION	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1502	170	COLLECTION OF INTERAGENCY BILLING (DUE FROM	101,381.09-	.00	9,732.66	111,113.75-
1502	27R	NEW INTERAGENCY JOINT CONTRACT BILLING	35,805.86	9,190.98	.00	44,996.84
1502	609	NEW FY LOAD GL CREDIT BAL - GLA WITH DF AND	5,898.97-	.00	.00	5,898.97-
*GL ACCT 1502 DUE FROM OTHER FUNDS OR APPROPRIATIONS			14,642.73	21,286.74	35,929.47	.00
1549	112	REFUND FROM TRAVELER-CASH ADV BY WARRANT	1,661.37-	.00	453.78	2,115.15-
1549	223	CASH ADVANCE TO TRAVELER - WARRANT	17,927.92	.00	.00	17,927.92
1549	224	TRAVEL EXPENSES APPLIED TO CASH ADV BY WARR	14,908.15-	.00	1,253.22	16,161.37-
1549	605	NEW FY LOAD GL DEBIT BAL-GLA WITH DOC FILE	285.00	.00	.00	285.00
1549	606	NEW FY LOAD GL CREDIT BAL-GLA WITH DOC FILE	350.00-	.00	.00	350.00-
*GL ACCT 1549 ADVANCES DUE FROM TRAVELER			1,293.40	.00	1,707.00	413.60-
2105	228	P-CARD EXPENDITURE, VENDOR REQ	2,954,648.19-	659.90	278,366.35	3,232,354.64-
2105	235	P-CARD EXPENDITURE PREV ENC, VEN REQ	4,694.22-	.00	42.40	4,736.62-
2105	28Y	P-CARD ADJ PMT TO BANK - NO WRT/EFT CREATED	42,609.11-	459.77	21,271.75	63,421.09-
2105	28Z	P-CARD PAYMENT TO BANK (P-CARD APPLICATION)	2,853,327.00	436,601.37	554.66	3,289,373.71
2105	314	SCO PY ADJ - GL - CREDIT (OFFSET 3000)	.00	.00	415.38	415.38-
2105	601	NEW FY LOAD GL DEBIT BAL-NO DF OR SF GLA -	130,842.29	.00	.00	130,842.29
2105	602	NEW FY LOAD GL CREDIT BAL-NO DF OR SF GLA -	4,924.76-	.00	.00	4,924.76-
*GL ACCT 2105 P CARD LIABILITY			22,706.99-	437,721.04	300,650.54	114,363.51
2109	102	DEPOSIT OF SALES TAX PAYABLE (ST TAX COMM)	2,834.02-	.00	1.14	2,835.16-
2109	281	DISBURSEMENT OF SALES TAX TO TAX COMMISSION	4,848.71	1.00	.00	4,849.71
2109	602	NEW FY LOAD GL CREDIT BAL-NO DF OR SF GLA -	1,146.27-	.00	.00	1,146.27-
*GL ACCT 2109 SALES TAX PAYABLE			868.42	1.00	1.14	868.28
2210	103	REFUND FROM TRAVELER - TRAVEL EXPRESS	58.50	.00	.00	58.50
2210	221	TRAVEL EXPENSES-TRAVEL EXPRESS (FROM TE APP	16,679.64-	.00	2,625.55	19,305.19-
2210	222	REIMB TO TRAVELER-TRAVEL EXPRESS WARRANT	16,695.11	2,625.55	.00	19,320.66
2210	314	SCO PY ADJ - GL - CREDIT (OFFSET 3000)	35.64-	.00	.00	35.64-
2210	601	NEW FY LOAD GL DEBIT BAL-NO DF OR SF GLA -	56.02	.00	.00	56.02
*GL ACCT 2210 DUE FROM/TO TRAVELER			94.35	2,625.55	2,625.55	94.35
2402	108	CASH RECEIPT OF UNDISTRIBUTED MONEY (SUSPEN	2,416,821.65-	7,791.71	209,048.86	2,618,078.80-
2402	109	RECLASSIFY SUSPENSE DEPOSIT AS REVENUE (SAM	2,225,325.98	200,656.36	.00	2,425,982.34
2402	280	REFUND OF SUSPENSE - CASH DISBURSEMENT	100,042.12	6,693.90	.00	106,736.02
2402	601	NEW FY LOAD GL DEBIT BAL-NO DF OR SF GLA -	7,652.59	.00	.00	7,652.59
2402	602	NEW FY LOAD GL CREDIT BAL-NO DF OR SF GLA -	341,977.11-	.00	.00	341,977.11-
*GL ACCT 2402 SUSPENSE CLEARING ACCOUNT			425,778.07-	215,141.97	209,048.86	419,684.96-
2405	110	CASH RECEIPT - STO SWEEP ACCOUNT	40,744.27	.00	.00	40,744.27
2405	111	RECLASSIFY STO SWEEP ACCOUNT AS REVENUE	465.00	.00	.00	465.00

CONTROL AGENCY (000)
 TRIAL BALANCE BY FUND, GL ACCOUNT, AND TRANSACTION CODE
 REPORT PERIOD= JUNE FY= 10

*****PAGE 4
 FUND= 0001 GENERAL FUND 67-12

GL ACCT	TRANS CODE	TRANSACTION DESCRIPTION	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
2405	601	NEW FY LOAD GL DEBIT BAL-NO DF OR SF GLA -	111.92	.00	.00	111.92
*GL ACCT 2405 SUSPENSE - TREASURER SWEEP ACCOUNTS			41,321.19	.00	.00	41,321.19
2407	104	COLLECTION OF AMT HELD ON DEPOSIT	307,829.68-	.00	35,370.87	343,200.55-
2407	287	DISBURSEMENT OF AMT HELD ON DEPOSIT	395,948.16	23,127.77	.00	419,075.93
2407	602	NEW FY LOAD GL CREDIT BAL-NO DF OR SF GLA -	184,042.44-	.00	.00	184,042.44-
*GL ACCT 2407 DEPOSITS			95,923.96-	23,127.77	35,370.87	108,167.06-
2607	253	STO INTERNAL TAN PAYABLE	125,000,000.00-	125,000,000.00	.00	.00
*GL ACCT 2607 TAX ANTICIPATION NOTES - INTERNAL			125,000,000.00-	125,000,000.00	.00	.00
2608	198	STO ISSUANCE OF TAX ANTICIPATION NOTE	500,000,000.00-	.00	.00	500,000,000.00-
2608	255	STO TRANSFER OF CASH FROM ESCROW TO REDEEM	.00	500,000,000.00	.00	500,000,000.00
*GL ACCT 2608 TAX ANTICIPATION NOTES - EXTERNAL			500,000,000.00-	500,000,000.00	.00	.00
2609	254	STO TRANSFER OF CASH TO TAN ESCROW ACCOUNT	512,465,277.78	.00	.00	512,465,277.78
2609	255	STO TRANSFER OF CASH FROM ESCROW TO REDEEM	.00	.00	500,000,000.00	500,000,000.00-
2609	256	STO TRANSFER OF CASH/EXPEND FROM ESCROW TO	.00	.00	12,465,277.78	12,465,277.78-
*GL ACCT 2609 TAN DEFEASANCE			512,465,277.78	.00	512,465,277.78	.00
3001	215	ENCUMBRANCE NOT PREV. PRE-ENCUMBERED	6,050,646.27-	.00	8,142,460.52	14,193,106.79-
3001	220	ADJUST AN ENCUMBRANCE	422,435.41	41,213.88	24,193.55	439,455.74
3001	225	CANCEL AN ENCUMBRANCE	975,674.20	1,581,897.95	.00	2,557,572.15
3001	235	P-CARD EXPENDITURE PREV ENC, VEN REQ	4,624.37	42.40	.00	4,666.77
3001	236	EXPENDITURE PREVIOUSLY ENCUMBERED	22,353,724.42	1,661,560.32	.00	24,015,284.74
3001	241	PAYMENT OF INTERAGY BILL PREV ENC (DUE TO)	569,251.42	30,069.91	.00	599,321.33
3001	27C	ENCUMBRANCE EXPENDITURE ADJ - POST PMT (VP	110,078.94	21,804.78	.00	131,883.72
3001	273	ENCUMBRANCE EXP ADJ - POST PMT (NO VP POST	471,655.32	.00	.00	471,655.32
3001	305	SCO PY ADJ - PY ENCUMBRANCE CANCEL OR FINAL	4,980.52-	.00	.00	4,980.52-
3001	602	NEW FY LOAD GL CREDIT BAL-NO DF OR SF GLA -	25,422,195.18-	.00	.00	25,422,195.18-
*GL ACCT 3001 RESERVE FOR ENCUMBRANCES			6,570,377.89-	3,336,589.24	8,166,654.07	11,400,442.72-
3101	602	NEW FY LOAD GL CREDIT BAL-NO DF OR SF GLA -	359,000.00-	.00	.00	359,000.00-
3101	729	ADVANCE/INCREASE AMOUNT OF ROTARY FUND	10,000.00	.00	.00	10,000.00
*GL ACCT 3101 RESERVE FOR ROTARY			349,000.00-	.00	.00	349,000.00-
3102	314	SCO PY ADJ - GL - CREDIT (OFFSET 3000)	35.64	415.38	.00	451.02
3102	601	NEW FY LOAD GL DEBIT BAL-NO DF OR SF GLA -	45,878,936.40	.00	.00	45,878,936.40
3102	602	NEW FY LOAD GL CREDIT BAL-NO DF OR SF GLA -	61,671,994.94-	.00	.00	61,671,994.94-
3102	617	NEW FY LOAD PY ENCUMBR & APPN BAL-DF AP OF	9,245,608.45-	.00	.00	9,245,608.45-
3102	729	ADVANCE/INCREASE AMOUNT OF ROTARY FUND	10,000.00-	.00	.00	10,000.00-

General Fund Budget Update

FISCAL YEAR 2011

<u>REVENUES</u>	<u>Legislative Action</u>
Beginning Balance	\$ 590,600
FY 2011 Revenue Estimate +3.57% from FY 2010	2,432,940,000
Reduce FY 2011 Revenue Estimate to 0%	(83,820,000)
Reduce to Economic Outlook & Rev. Assessment Com. Est. \$2.29 Billion	(59,120,000)
H698 Tax Compliance Initiative in Tax Commission Budget	16,445,000
H379 Election Campaign Fund Repealed	34,000
H386a Three Minor Income Tax Updates	(25,000)
H407a Navigational Encroachment Rates	34,000
H471 Excluding Certain Estate Trust Income from Double Taxation	(110,000)
H544 Higher Education Stabilization Fund	(114,000)
H561 Certain Dock Permits Not Required	(5,000)
H665a Credit for Educational Donations	(10,000)
S1418 Amount for Bond Levy Equalization from Cigarette Tax	(1,000,000)
TOTAL REVENUES	2,305,249,000
TOTAL REVENUES & BEGINNING BALANCE	2,305,839,600
<u>TRANSFERS</u>	
S1445(6) Transfer in from Budget Stabilization Fund	30,134,600
S1445(7) Transfer in from Economic Recovery Reserve Fund	49,500,000
NET TRANSFERS IN (OUT)	79,634,600
<u>APPROPRIATIONS</u>	
FY 2011 Original Appropriations	2,383,836,000
<u>ESTIMATED ENDING BALANCE</u>	
TOTAL ESTIMATED ENDING BALANCE	\$ 1,638,200

<u>Major Reserve Funds</u>	<u>JFAC Action Ending</u>
Budget Stabilization	\$ 40
Public Education Stabilization	\$ 17,612,837
Economic Recovery Reserve	\$ 0
Total	\$ 17,612,877

Cash Advances/Transfers Drill-Through Detail Report

For Agency 001, State Fiscal Year 2011, From Month Jul, To Month Jun
 Fund Code 0150, Fund Detail Code 01, Budget Unit Code , PCA No
 Index Code , Grant Code , Project Code

Expenditure Sub Object Code	Rev Sub Object Code	Vendor Name	Invoice Number	Invoice Desc	Date	Document NO	Suffix	TC	RVS IND	Advances/ Transfers
9499				ERRF REVERSION	Jul 26, 2010	TRNS 066	01	398	R	916.68
				SB 1445 SECTION 7	Jul 1, 2010	TRNS046	01	398		-48,846,714.64
			Total							
Total										-48,845,797.96
Total 9499										-48,845,797.96
Summary										-48,845,797.96

3

IDAHO BUSINESS INTELLIGENCE SOLUTION

Cash Advances/Transfers Drill-Through Detail Report

For Agency 001, State Fiscal Year 2011, From Month Jul, To Month Jun
 Fund Code 0150, Fund Detail Code , Budget Unit Code , PCA No
 Index Code , Grant Code , Project Code

Expenditure Sub Object Code	Rev Sub Object Code	Vendor Name	Invoice Number	Invoice Desc	Date	Document NO	Suffix	TC	RVS IND	Advances/ Transfers
9499				HB 695 SECTION 2	Jul 12, 2010	TRNS043	01	398		-370,000.00
				SB 1424 SECTION 2	Jul 12, 2010	TRNS044	01	398		-15,000.00
				SB 1445 SECTION 6	Jul 1, 2010	TRNS045	01	398		-30,134,600.00
				SB1402 SECTION 4 PARAGRAPH III	Jul 6, 2010	TRNS039	01	398		-300,400.00
			Total							
Total										-30,820,000.00
Total 9499										-30,820,000.00
Summary										-30,820,000.00

4

Operations

STARS Number & Budget Unit: 170 EDPO, 170 EDPP, 170 EDPS(Cont)

Bill Number & Chapter: S1418 (Ch.234)

Provide state and federal funding to support the operations of Idaho's public charter schools and 115 local school districts, grades K-12.

DIVISION SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	454,746,600	456,868,200	320,586,800	468,491,900	436,315,100	406,584,400
Dedicated	122,105,500	123,149,100	250,139,300	114,807,100	87,245,300	90,003,100
Federal	7,232,800	4,334,900	8,000,000	8,000,000	8,000,000	8,000,000
Total:	584,084,900	584,352,200	578,726,100	591,299,000	531,560,400	504,587,500
Percent Change:		0.0%	(1.0%)	2.2%	(8.1%)	(12.8%)
BY EXPENDITURE CLASSIFICATION						
Lump Sum	584,084,900	584,352,200	578,726,100	591,299,000	531,560,400	504,587,500
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	0.00	403,358,100	167,368,000	8,000,000	578,726,100	
1. ARRA action	0.00	(442,200)	0	0	(442,200)	
Omnibus Rescissions	0.00	(86,197,000)	0	0	(86,197,000)	
Omnibus Supplementals	0.00	3,867,900	82,771,300	0	86,639,200	
FY 2010 Total Appropriation	0.00	320,586,800	250,139,300	8,000,000	578,726,100	
Removal of One-Time Expenditures	0.00	(3,867,900)	(109,849,300)	0	(113,717,200)	
Lottery Dividend Reduction and H378	0.00	85,539,800	(86,872,600)	0	(1,332,800)	
FY 2011 Base	0.00	402,258,700	53,417,400	8,000,000	463,676,100	
Nondiscretionary Adjustments	0.00	4,972,700	2,472,800	0	7,445,500	
FY 2011 Maintenance (MCO)	0.00	407,231,400	55,890,200	8,000,000	471,121,600	
2. Final Year Ag. Equip. Phase-out	0.00	0	754,300	0	754,300	
3. Additional Earnings Reserve Fund	0.00	0	22,000,000	0	22,000,000	
4. One-time Fund Balances	0.00	0	5,500,000	0	5,500,000	
5. Add Moneys to Discretionary	0.00	6,182,100	5,281,400	0	11,463,500	
6. General Fund offset and ARRA funds	0.00	(6,829,100)	577,200	0	(6,251,900)	
FY 2011 Total Appropriation	0.00	406,584,400	90,003,100	8,000,000	504,587,500	
% Change From FY 2010 Original Approp.	0.0%	0.8%	(46.2%)	0.0%	(12.8%)	
% Change From FY 2010 Total Approp.	0.0%	26.8%	(64.0%)	0.0%	(12.8%)	

FISCAL YEAR 2010

APPROPRIATION HIGHLIGHTS: This division received an \$86,197,000 General Fund rescission, which represented a 7% holdback for the current fiscal year. To ensure the Public School budget received its full appropriation and was "held harmless," the Legislature appropriated \$86,197,000 of one-time supplemental dollars to fill this void. The one-time dollars included \$49,255,500 from the Public Education Stabilization Fund, \$33,073,600 from the American Recovery and Reinvestment Fund (ARRA), and \$3,867,900 of one-time General Funds that were transferred in from the Budget Stabilization Fund. Additionally, \$442,200 of ARRA funds were included in this budget that were not able to be appropriated to the Division of Professional Technical Education. There was a corresponding General Fund decrease of \$442,200, which was then restored in the FY 2011 budget. The FY 2010 appropriation also included \$85,097,600 of General Funds that completed the fund transfers related to H378 (2009 Session).

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Operations received an appropriation of \$504,587,500. The base salary for classified staff was reduced from \$19,840 to \$19,041, a 4% reduction, which resulted from the removal of \$4,977,800 of one-time ARRA funding appropriated the previous fiscal year.

Nondiscretionary funding included \$4,945,500 for an estimated growth of 140 support units over the current year. This amount included \$2,472,700 of General Funds and \$2,472,800 of ARRA, Title 14 General Government Services funds. Nondiscretionary funding also included \$2,500,000 for the estimated increase in transportation costs. Line item 2 included \$754,300 for the last year of the agricultural equipment tax phase out. Line item 3 included \$22,000,000 of a special distribution from the Public Schools Earnings Reserve Fund to be used as discretionary. Line item 4 includes \$3,300,000 from the Driver's Training Fund and \$2,200,000 from the Cigarette, Tobacco, and Lottery Income Tax Fund moneys to be used as discretionary funds. Line item 5 includes \$11,463,500 of a mix of General Funds and dedicated funds to be used as discretionary. Line item 6 includes a reduction of \$6,829,100 of General Funds as a budget balancing offset and \$577,200 of one-time ARRA, Title 14 General Government Services funds to be used as discretionary.

Overall, with the reductions in salaries and benefits, the increase in funding for support unit growth and transportation costs, and the movement of moneys to discretionary, the Division of Administrators received a decrease in all fund sources of \$74,138,600, or 12.8%, from the previous year. Discretionary funds were reduced from \$25,459 per support unit to \$21,795 per support unit, a 14.4% decrease.

INTENT LANGUAGE: Sections 19, 20, 21, 22, 23, 27, and 33 of S1418 direct the use of this division's budget.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	406,584,400	406,584,400
D 0315-03 School District Bldg	0.00	0	0	0	0	17,125,000	17,125,000
OT D 0319-00 Driver's Training	0.00	0	0	0	0	3,300,000	3,300,000
OT D 0346-00 American Reinvest	0.00	0	0	0	0	3,050,000	3,050,000
D 0481-10 Pub Sch Other Incom	0.00	0	0	0	0	5,000,000	5,000,000
D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	5,281,400	5,281,400
OT D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	2,200,000	2,200,000
OT D 0481-55 Pub Ed Stabilization	0.00	0	0	0	0	754,300	754,300
D 0481-99 Pub School End Inc	0.00	0	0	0	0	31,292,400	31,292,400
OT D 0481-99 Pub School End Inc	0.00	0	0	0	0	22,000,000	22,000,000
F 0348-00 Federal Grant	0.00	0	0	0	0	8,000,000	8,000,000
Totals:	0.00	0	0	0	0	504,587,500	504,587,500

G

5

Children's Programs

STARS Number & Budget Unit: 170 EDPC

Bill Number & Chapter: S1418 (Ch.234)

The Division of Children's Programs includes programs that provide direct educational or material benefits to children, where funding does not primarily go to paying certificated teachers and administrators. It also includes programs that primarily and specifically provide funding for the separate instruction of identified subgroups of children outside the normal classroom of an Idaho public school.

DIVISION SUMMARY:						
	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	28,526,300	29,784,400	30,346,800	32,011,800	29,132,200	25,384,300
Dedicated	7,000,000	6,940,000	7,000,000	5,600,000	5,600,000	318,600
Federal	134,923,100	178,187,800	231,383,000	232,783,000	232,783,000	231,383,000
Total:	170,449,400	214,912,200	268,729,800	270,394,800	267,515,200	257,085,900
Percent Change:		26.1%	25.0%	0.6%	(0.5%)	(4.3%)
BY EXPENDITURE CLASSIFICATION						
Lump Sum	170,449,400	214,912,200	268,729,800	270,394,800	267,515,200	257,085,900
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	0.00	30,346,800	7,000,000	231,383,000	268,729,800	
Removal of One-Time Expenditures	0.00	0	0	(54,383,000)	(54,383,000)	
FY 2011 Base	0.00	30,346,800	7,000,000	177,000,000	214,346,800	
1. Remaining ARRA Title 8 Funds	0.00	0	0	54,383,000	54,383,000	
2. Shift Dedicated Funds to Federal	0.00	0	(1,400,000)	0	(1,400,000)	
3. Move Moneys to Discretionary	0.00	(4,962,500)	(5,281,400)	0	(10,243,900)	
FY 2011 Total Appropriation	0.00	25,384,300	318,600	231,383,000	257,085,900	
% Change From FY 2010 Original Approp.	0.0%	(16.4%)	(95.4%)	0.0%	(4.3%)	

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Children's Programs received an appropriation of \$257,085,900. This is a reduction of \$11,643,900 in all funds, or a 4.3% reduction compared to the previous year. This budget includes three line items. Line item 1 includes \$54,383,000 of federal ARRA, Title 8, spending authority, which is the second half of funding allocated to Idaho. These funds are passed through to local school districts and are to be used for established federal programs such as the Individuals with Disabilities Education Act (IDEA) and Title I and Title II of the Elementary and Secondary Education Act (ESEA). Line item 2 is a reduction in dedicated spending authority due to declining revenues from the Cigarette, Tobacco, and Lottery Income Taxes Fund. Line item 3 includes the movement of moneys from this division into the Operations Division to be used as discretionary funds. These funds include \$4,962,500 of General Funds (\$2,040,000 from the limited English proficient program; \$2,372,500 from the math, reading, and remediation initiatives; and \$550,000 from the expectant or delivered mothers program); and \$5,281,400 of Cigarette, Tobacco, and Lottery Income Taxes Fund revenues, generally used for safe and drug-free schools programs. The movement of these funds to discretionary funds in the Operations Division does not preclude the use of these funds for these programs; however, the use would be at the discretion of the school district.

INTENT LANGUAGE: Sections 20, 21, 24, 25, 26, and 27 of S1418 provide direction on the use of this division's budget. Sections 20 directs the movement of cigarette, tobacco, and Lottery income tax revenues to discretionary funds. Section specifies that no are appropriated for expectant or delivered mothers programs, which allows those \$550,000 in the base to be transferred to the Operations Division and used as discretionary. Sections 24 and 25 specify how \$318,600 of revenues from the Cigarette, Tobacco, and Lottery Income Taxes Fund shall be used. Sections 26 and 27 direct how funds shall be used for reading, math, remediation, and limited English proficiency initiatives.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	25,384,300	25,384,300
D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	318,600	318,600
F 0348-00 Federal Grant	0.00	0	0	0	0	177,000,000	177,000,000
OT F 0348-00 Federal Grant	0.00	0	0	0	0	54,383,000	54,383,000
Totals:	0.00	0	0	0	0	257,085,900	257,085,900

I 6

Community Colleges

STARS Number & Budget Unit: 501 EDFB, 501 EDFC, 501 EDFD

Bill Number & Chapter: S1415 (Ch.232)

PROGRAM DESCRIPTION: Idaho's three community colleges, College of Southern Idaho in Twin Falls, College of Western Idaho in Nampa, and North Idaho College in Coeur d'Alene, provide two-year academic degrees, programs for continuing adult education, cooperative training and educational programs with regional high schools and four-year institutions, workforce training and various community services. The two-year professional-technical degrees and shorter term certificates and training that are available at the community colleges are funded with pass-through money from the Division of Professional-Technical Education appropriation. Besides state support in the form of this appropriation of General Funds and liquor funds, the three colleges receive local property tax support, and fees (up to \$500 per semester, per student) paid by other counties whose residents attend one of the community colleges. [Statutory Authority: §33-2101, Idaho Code, et seq.]

PROGRAM SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	27,730,600	27,730,600	24,433,900	0	25,342,200	23,966,800
Dedicated	596,300	596,300	2,232,900	0	1,756,700	1,061,000
Total:	28,326,900	28,326,900	26,666,800	0	27,098,900	25,027,800
Percent Change:		0.0%	(5.9%)	(100.0%)	1.6%	(6.1%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	19,352,700	0	0	19,606,900	0
Operating Expenditures	0	6,477,100	0	0	5,580,100	0
Capital Outlay	0	2,497,100	0	0	1,911,900	0
Trustee/Benefit	28,326,900	0	26,666,800	0	0	25,027,800
Total:	28,326,900	28,326,900	26,666,800	0	27,098,900	25,027,800

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2010 Original Appropriation	0.00	26,407,000	2,232,900	0	28,639,900
Omnibus Rescission	0.00	(1,973,100)	0	0	(1,973,100)
Other Appropriation Adjustments	0.00	0	0	0	0
FY 2010 Total Appropriation	0.00	24,433,900	2,232,900	0	26,666,800
Noncognizable Funds and Transfers	0.00	0	0	0	0
FY 2010 Estimated Expenditures	0.00	24,433,900	2,232,900	0	26,666,800
Removal of One-Time Expenditures	0.00	0	(1,647,900)	0	(1,647,900)
Base Adjustments	0.00	0	15,000	0	15,000
FY 2011 Base	0.00	24,433,900	600,000	0	25,033,900
Benefit Costs	0.00	(467,100)	0	0	(467,100)
FY 2011 Maintenance (MCO)	0.00	23,966,800	600,000	0	24,566,800
1. Critical Needs - ARRA Reallocation	0.00	0	461,000	0	461,000
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2011 Total Appropriation	0.00	23,966,800	1,061,000	0	25,027,800
% Change From FY 2010 Original Approp.	0.0%	(9.2%)	(52.5%)	0.0%	(12.6%)
% Change From FY 2010 Total Approp.	0.0%	(1.9%)	(52.5%)	0.0%	(6.1%)

FISCAL YEAR 2010

RESCISSION: General Fund agencies received a minimum rescission of 7% for FY 2010. This agency received a 7.5%, or \$1,973,100 reduction.

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: Base funding for health insurance of \$8,440 per employee was reduced by \$1,400, on a one-time basis in FY 2011, for the equivalent of two months of premium holidays. Both the employer and employee insurance premiums for four pay periods will be deducted from Group Insurance reserves instead of from agency appropriations and the employee's paycheck. General Funds were not provided for inflation or replacement items, and no increases from any fund source were provided for changes in employee compensation (CEC). Line item 1 included the remaining \$461,000 of ARRA funding allocated to community colleges.

ANALYST COMMENT: North Idaho College and the College of Southern Idaho have their own health insurance plans rather than participating in the state's group plan. The reductions in funding for health insurance were applied to both of these institutions.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	23,966,800	0	23,966,800
OT D 0346-00 American Reinvest	0.00	0	0	0	461,000	0	461,000
D 0506-00 Community College	0.00	0	0	0	600,000	0	600,000
Totals:	0.00	0	0	0	25,027,800	0	25,027,800

Operations

STARS Number & Budget Unit: 170 EDPO, 170 EDPP, 170 EDPS(Cont)

Bill Number & Chapter: S1418 (Ch.234)

Provide state and federal funding to support the operations of Idaho's public charter schools and 115 local school districts, grades K-12.

DIVISION SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	454,746,600	456,868,200	320,586,800	468,491,900	436,315,100	406,584,400
Dedicated	122,105,500	123,149,100	250,139,300	114,807,100	87,245,300	90,003,100
Federal	7,232,800	4,334,900	8,000,000	8,000,000	8,000,000	8,000,000
Total:	584,084,900	584,352,200	578,726,100	591,299,000	531,560,400	504,587,500
Percent Change:		0.0%	(1.0%)	2.2%	(8.1%)	(12.8%)
BY EXPENDITURE CLASSIFICATION						
Lump Sum	584,084,900	584,352,200	578,726,100	591,299,000	531,560,400	504,587,500
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	0.00	403,358,100	167,368,000	8,000,000	578,726,100	
1. ARRA action	0.00	(442,200)	0	0	(442,200)	
Omnibus Rescissions	0.00	(86,197,000)	0	0	(86,197,000)	
Omnibus Supplementals	0.00	3,867,900	82,771,300	0	86,639,200	
FY 2010 Total Appropriation	0.00	320,586,800	250,139,300	8,000,000	578,726,100	
Removal of One-Time Expenditures	0.00	(3,867,900)	(109,849,300)	0	(113,717,200)	
Lottery Dividend Reduction and H378	0.00	85,539,800	(86,872,600)	0	(1,332,800)	
FY 2011 Base	0.00	402,258,700	53,417,400	8,000,000	463,676,100	
Nondiscretionary Adjustments	0.00	4,972,700	2,472,800	0	7,445,500	
FY 2011 Maintenance (MCO)	0.00	407,231,400	55,890,200	8,000,000	471,121,600	
2. Final Year Ag. Equip. Phase-out	0.00	0	754,300	0	754,300	
3. Additional Earnings Reserve Fund	0.00	0	22,000,000	0	22,000,000	
4. One-time Fund Balances	0.00	0	5,500,000	0	5,500,000	
5. Add Moneys to Discretionary	0.00	6,182,100	5,281,400	0	11,463,500	
6. General Fund offset and ARRA funds	0.00	(6,829,100)	577,200	0	(6,251,900)	
FY 2011 Total Appropriation	0.00	406,584,400	90,003,100	8,000,000	504,587,500	
% Change From FY 2010 Original Approp.	0.0%	0.8%	(46.2%)	0.0%	(12.8%)	
% Change From FY 2010 Total Approp.	0.0%	26.8%	(64.0%)	0.0%	(12.8%)	

FISCAL YEAR 2010

APPROPRIATION HIGHLIGHTS: This division received an \$86,197,000 General Fund rescission, which represented a 7% holdback for the current fiscal year. To ensure the Public School budget received its full appropriation and was "held harmless," the Legislature appropriated \$86,197,000 of one-time supplemental dollars to fill this void. The one-time dollars included \$49,255,500 from the Public Education Stabilization Fund, \$33,073,600 from the American Recovery and Reinvestment Fund (ARRA), and \$3,867,900 of one-time General Funds that were transferred in from the Budget Stabilization Fund. Additionally, \$442,200 of ARRA funds were included in this budget that were not able to be appropriated to the Division of Professional Technical Education. There was a corresponding General Fund decrease of \$442,200, which was then restored in the FY 2011 budget. The FY 2010 appropriation also included \$85,097,600 of General Funds that completed the fund transfers related to H378 (2009 Session).

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Operations received an appropriation of \$504,587,500. The base salary for classified staff was reduced from \$19,840 to \$19,041, a 4% reduction, which resulted from the removal of \$4,977,800 of one-time ARRA funding appropriated the previous fiscal year.

Nondiscretionary funding included \$4,945,500 for an estimated growth of 140 support units over the current year. This amount included \$2,472,700 of General Funds and \$2,472,800 of ARRA, Title 14 General Government Services funds. Nondiscretionary funding also included \$2,500,000 for the estimated increase in transportation costs. Line item 2 included \$754,300 for the last year of the agricultural equipment tax phase out. Line item 3 included \$22,000,000 of a special distribution from the Public Schools Earnings Reserve Fund to be used as discretionary. Line item 4 includes \$3,300,000 from the Driver's Training Fund and \$2,200,000 from the Cigarette, Tobacco, and Lottery Income Tax Fund moneys to be used as discretionary funds. Line item 5 includes \$11,463,500 of a mix of General Funds and dedicated funds to be used as discretionary. Line item 6 includes a reduction of \$6,829,100 of General Funds as a budget balancing offset and \$577,200 of one-time ARRA, Title 14 General Government Services funds to be used as discretionary.

Overall, with the reductions in salaries and benefits, the increase in funding for support unit growth and transportation costs, and the movement of moneys to discretionary, the Division of Administrators received a decrease in all fund sources of \$74,138,600, or 12.8%, from the previous year. Discretionary funds were reduced from \$25,459 per support unit to \$21,795 per support unit, a 14.4% decrease.

INTENT LANGUAGE: Sections 19, 20, 21, 22, 23, 27, and 33 of S1418 direct the use of this division's budget.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	406,584,400	406,584,400
D 0315-03 School District Bldg	0.00	0	0	0	0	17,125,000	17,125,000
OT D 0319-00 Driver's Training	0.00	0	0	0	0	3,300,000	3,300,000
OT D 0346-00 American Reinvest	0.00	0	0	0	0	3,050,000	3,050,000
D 0481-10 Pub Sch Other Incom	0.00	0	0	0	0	5,000,000	5,000,000
D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	5,281,400	5,281,400
OT D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	2,200,000	2,200,000
OT D 0481-55 Pub Ed Stabilization	0.00	0	0	0	0	754,300	754,300
D 0481-99 Pub School End Inc	0.00	0	0	0	0	31,292,400	31,292,400
OT D 0481-99 Pub School End Inc	0.00	0	0	0	0	22,000,000	22,000,000
F 0348-00 Federal Grant	0.00	0	0	0	0	8,000,000	8,000,000
Totals:	0.00	0	0	0	0	504,587,500	504,587,500

65,773,800

D

7

I. Educational Services for the Deaf & Blind: Campus Operations

STARS Number & Budget Unit: 502 EDDA

Bill Number & Chapter: S1418 (Ch.234)

PROGRAM DESCRIPTION: The Bureau of Educational Services for the Deaf and Blind Campus Operations provides appropriate educational opportunities for the hearing impaired and visually impaired youth of Idaho (birth through age 21) at the school's residential campus in Gooding.

PROGRAM SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	0	0	4,626,000	4,834,500	4,416,200	4,482,400
Dedicated	0	0	320,300	283,000	283,000	283,000
Federal	0	0	205,500	204,500	204,100	204,100
Total:	0	0	5,151,800	5,322,000	4,903,300	4,969,500
Percent Change:				3.3%	(4.8%)	(3.5%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	0	4,136,600	4,295,100	3,957,900	0
Operating Expenditures	0	0	1,015,200	984,000	945,400	0
Capital Outlay	0	0	0	42,900	0	0
Trustee/Benefit	0	0	0	0	0	4,969,500
Total:	0	0	5,151,800	5,322,000	4,903,300	4,969,500
Full-Time Positions (FTP)	0.00	0.00	60.40	60.40	60.40	60.40
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	60.40	4,626,000	320,300	205,500	5,151,800	
Removal of One-Time Expenditures	0.00	0	(37,300)	(1,400)	(38,700)	
FY 2011 Base	60.40	4,626,000	283,000	204,100	5,113,100	
Benefit Costs	0.00	(84,500)	0	0	(84,500)	
Statewide Cost Allocation	0.00	(59,100)	0	0	(59,100)	
FY 2011 Maintenance (MCO)	60.40	4,482,400	283,000	204,100	4,969,500	
Lump Sum or Other Adjustments	0.00	0	0	0	0	
FY 2011 Total Appropriation	60.40	4,482,400	283,000	204,100	4,969,500	
% Change From FY 2010 Original Approp.	0.0%	(3.1%)	(11.6%)	(0.7%)	(3.5%)	

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: Base funding for health insurance of \$8,440 per employee was reduced by \$1,400, on a one-time basis in FY 2011, for the equivalent of two months of premium holidays. Both the employer and employee insurance premiums for four pay periods will be deducted from Group Insurance reserves instead of from agency appropriations and the employee's paycheck. General Funds were not provided for inflation or replacement items, and no increases from any fund source were provided for changes in employee compensation (CEC). The bureau's appropriation for the Campus Program is \$4,969,500, which is a 3.5% reduction from the previous year. Additionally, the appropriation is a trustee and benefit disbursement to the bureau through the State Department of Education and there is no FTP cap.

LEGISLATIVE INTENT: Section 31 of S1418 allows the deposit of funds into a contingency reserve fund and that if the deposit exceeds the allowable amount by statute, then those funds shall be deposited into the Public Education Stabilization Fund.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	60.40	0	0	0	4,482,400	0	4,482,400
D 0349-00 Miscellaneous Rev	0.00	0	0	0	184,200	0	184,200
D 0481-22 D&B School (Endow)	0.00	0	0	0	98,800	0	98,800
F 0348-00 Federal Grant	0.00	0	0	0	204,100	0	204,100
Totals:	60.40	0	0	0	4,969,500	0	4,969,500

N
7

College and Universities

STARS Number & Budget Unit: 501 EDGE, 511 EDGD, 511 EDGG, 512 EDGA, 513 EDGB, 513 EDGH, 514 EDGC

Bill Number & Chapter: S1419 (Ch.338), S1444 (Ch.327)

PROGRAM DESCRIPTION: Idaho's four baccalaureate institutions of higher education are the University of Idaho in Moscow, Idaho State University in Pocatello, Boise State University in Boise, and Lewis-Clark State College in Lewiston. These institutions provide a wide variety of undergraduate and, with the exception of LCSC, graduate degree programs to meet the personal and professional needs of the citizens of Idaho and the state's workforce. Each institution reports to, and this statewide system of higher education is coordinated by, the State Board of Education. [Authority: BSU: §33-4001, Idaho Code, et seq.; ISU: §33-3001, Idaho Code, et seq.; UI: Idaho Const. art. IX, § 10, §33-2801, Idaho Code, et seq., and §33-2901, Idaho Code, et seq.; LCSC: §33-3101, Idaho Code, et seq.]

PROGRAM SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	266,437,100	266,434,700	224,071,500	0	218,158,100	217,510,800
Dedicated	181,267,500	148,950,300	201,858,700	0	166,869,900	160,175,500
Total:	447,704,600	415,385,000	425,930,200	0	385,028,000	377,686,300
Percent Change:		(7.2%)	2.5%	(100.0%)	(9.6%)	(11.3%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	318,112,400	0	0	291,878,500	0
Operating Expenditures	0	78,325,300	0	0	65,986,700	0
Capital Outlay	0	17,805,200	0	0	24,559,000	0
Trustee/Benefit	0	1,142,100	0	0	2,603,800	0
Lump Sum	447,704,600	0	425,930,200	0	0	377,686,300
Total:	447,704,600	415,385,000	425,930,200	0	385,028,000	377,686,300
Full-Time Positions (FTP)	3,926.38	3,952.00	3,981.55	0.00	3,678.72	3,840.34

Although the College & Universities estimate 3,840.34 full-time equivalent positions for FY 2011 there is no full-time equivalent position cap. The Legislature provides one appropriation for all four institutions and the State Board of Education then allocates the appropriation by formula to each institution.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2010 Original Appropriation	3,981.55	253,278,100	156,518,100	0	409,796,200
Reappropriation	0.00	0	44,610,700	0	44,610,700
1. ARRA-Related Action	0.00	(729,900)	0	0	(729,900)
2. Livestock Center	0.00	(9,400,000)	0	0	(9,400,000)
Omnibus Rescission	0.00	(19,076,700)	0	0	(19,076,700)
Omnibus Supplementals	0.00	0	729,900	0	729,900
Other Appropriation Adjustments	0.00	0	0	0	0
FY 2010 Total Appropriation	3,981.55	224,071,500	201,858,700	0	425,930,200
Noncognizable Funds and Transfers	(126.71)	0	22,981,700	0	22,981,700
FY 2010 Estimated Expenditures	3,854.84	224,071,500	224,840,400	0	448,911,900
Removal of One-Time Expenditures	(12.00)	0	(68,882,400)	0	(68,882,400)
Base Adjustments	(2.50)	729,900	0	0	729,900
FY 2011 Base	3,840.34	224,801,400	155,958,000	0	380,759,400
Benefit Costs	0.00	(5,289,600)	(88,600)	0	(5,378,200)
Statewide Cost Allocation	0.00	(1,180,500)	0	0	(1,180,500)
Endowment Adjustments	0.00	(200)	200	0	0
FY 2011 Maintenance (MCO)	3,840.34	218,331,100	155,869,600	0	374,200,700
1. Critical Needs - ARRA Reallocation	0.00	0	4,305,900	0	4,305,900
5. General Fund Reduction for HESF	0.00	(114,000)	0	0	(114,000)
6. Move Moneys to Health Education	0.00	(706,300)	0	0	(706,300)
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2011 Total Appropriation	3,840.34	217,510,800	160,175,500	0	377,686,300
% Change From FY 2010 Original Approp.	(3.5%)	(14.1%)	2.3%	0.0%	(7.8%)
% Change From FY 2010 Total Approp.	(3.5%)	(2.9%)	(20.6%)	0.0%	(11.3%)

FISCAL YEAR 2010

SUPPLEMENTAL: This agency received a FY 2010 supplemental appropriation in the amount of \$729,900 of ARRA funds that was originally appropriated to the Division of Professional Technical Education to be used to meet a maintenance of effort requirement. However, a federal waiver was required to allow this, but the action on that waiver was not scheduled until after the Legislature passed the appropriation. Therefore, those funds were redirected to the College and Universities budget.

RESCISSIONS: General Fund agencies received a minimum rescission of 7% for FY 2010. This agency received an 11.5%, or \$29,206,600 reduction. This General Fund reduction included \$10 million originally appropriated for the Center for Livestock and Environmental Studies and \$729,900 to offset additional ARRA funds. The \$729,900 was restored in the FY 2011 Base.

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: Base funding for health insurance of \$8,440 per employee was reduced by \$1,400, on a one-time basis in FY 2011, for the equivalent of two months of premium holidays. General Funds were not provided for inflation or replacement items, and no increases from any fund source were provided for changes in employee compensation (CEC). Line item 1 included the remaining \$4,305,900 of ARRA, Title 14 funding available to the College and Universities. Line item 5 is a \$114,000 reduction to offset the impact to the General Fund from the creation of the Higher Education Stabilization Fund (H544). Line item 6 is a \$706,300 reduction that was transferred to the Health Education Programs to be used for maintaining Idaho's medical, graduate medical, dentistry, and veterinary education seats at the same number; for contract inflation costs; and for the final year of build-out for the psychiatry residency program.

LUMP SUM: This agency received specific legislative authorization for a FY 2011 appropriation that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee & benefit payments.

LEGISLATIVE INTENT: S1419 provides the following legislative intent: Section 3, carryover authority for non-general fund appropriations in FY 2010 into FY 2011; Section 4, specific dollar amounts for systemwide programs; and Section 5 directs how ARRA funds may be used by the institutions.

ANALYST COMMENT: The University of Idaho has its own health insurance plan rather than participating in the state's group plan. The reductions in funding for health insurance were applied to U of I and would need to be funded through their reserves or other fund sources.

OTHER LEGISLATION: H544 created the Higher Education Stabilization Fund to provide a strategic reserve to minimize the impact of economic downturns on higher education in Idaho.

POST-LEGISLATIVE ACTION BY THE STATE BOARD OF EDUCATION:

Student Fees for the 2010-2011 academic year (Board Action 4/5/2010):

- >University of Idaho: \$5,402 for matriculation fees annually, a 9.5% increase
- >Boise State University: \$5,300 for tuition and fees annually, a 9.0% increase
- >Idaho State University: \$5,416 for tuition and fees annually, a 9.0% increase
- >Lewis Clark State College: \$4,998 for tuition and fees annually, a 8.7% increase

Allocation of the \$377,686,300 FY 2011 Appropriation to the Institutions (Board Action 4/22/2010):

- >University of Idaho: \$125,757,600
- >Boise State University: \$126,071,400
- >Idaho State University: \$99,952,600
- >Lewis Clark State College: \$23,178,100
- >Systemwide Programs: \$2,726,600

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	3,777.02	0	0	0	0	217,510,800	217,510,800
OT D 0346-00 American Reinvest	0.00	0	0	0	0	4,305,900	4,305,900
D 0481-02 Ag College Income	0.00	0	0	0	0	850,800	850,800
D 0481-03 Charitable Institutions	0.00	0	0	0	0	790,600	790,600
D 0481-04 Normal School	0.00	0	0	0	0	2,661,600	2,661,600
D 0481-06 Scientific School	0.00	0	0	0	0	2,984,400	2,984,400
D 0481-08 University Income	0.00	0	0	0	0	2,329,200	2,329,200
D 0650-00 Unrestricted	63.32	0	0	0	0	121,660,400	121,660,400
D 0660-00 Restricted	0.00	0	0	0	0	24,592,600	24,592,600
Totals:	3,840.34	0	0	0	0	377,686,300	377,686,300

9,616,600
W
7

Operations

STARS Number & Budget Unit: 170 EDPO, 170 EDPP, 170 EDPS(Cont)

Bill Number & Chapter: S1418 (Ch.234)

Provide state and federal funding to support the operations of Idaho's public charter schools and 115 local school districts, grades K-12.

DIVISION SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	454,746,600	456,868,200	320,586,800	468,491,900	436,315,100	406,584,400
Dedicated	122,105,500	123,149,100	250,139,300	114,807,100	87,245,300	90,003,100
Federal	7,232,800	4,334,900	8,000,000	8,000,000	8,000,000	8,000,000
Total:	584,084,900	584,352,200	578,726,100	591,299,000	531,560,400	504,587,500
Percent Change:		0.0%	(1.0%)	2.2%	(8.1%)	(12.8%)
BY EXPENDITURE CLASSIFICATION						
Lump Sum	584,084,900	584,352,200	578,726,100	591,299,000	531,560,400	504,587,500
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	0.00	403,358,100	167,368,000	8,000,000	578,726,100	
1. ARRA action	0.00	(442,200)	0	0	(442,200)	
Omnibus Rescissions	0.00	(86,197,000)	0	0	(86,197,000)	
Omnibus Supplementals	0.00	3,867,900	82,771,300	0	86,639,200	
FY 2010 Total Appropriation	0.00	320,586,800	250,139,300	8,000,000	578,726,100	
Removal of One-Time Expenditures	0.00	(3,867,900)	(109,849,300)	0	(113,717,200)	
Lottery Dividend Reduction and H378	0.00	85,539,800	(86,872,600)	0	(1,332,800)	
FY 2011 Base	0.00	402,258,700	53,417,400	8,000,000	463,676,100	
Nondiscretionary Adjustments	0.00	4,972,700	2,472,800	0	7,445,500	
FY 2011 Maintenance (MCO)	0.00	407,231,400	55,890,200	8,000,000	471,121,600	
2. Final Year Ag. Equip. Phase-out	0.00	0	754,300	0	754,300	
3. Additional Earnings Reserve Fund	0.00	0	22,000,000	0	22,000,000	
4. One-time Fund Balances	0.00	0	5,500,000	0	5,500,000	
5. Add Moneys to Discretionary	0.00	6,182,100	5,281,400	0	11,463,500	
6. General Fund offset and ARRA funds	0.00	(6,829,100)	577,200	0	(6,251,900)	
FY 2011 Total Appropriation	0.00	406,584,400	90,003,100	8,000,000	504,587,500	
% Change From FY 2010 Original Approp.	0.0%	0.8%	(46.2%)	0.0%	(12.8%)	
% Change From FY 2010 Total Approp.	0.0%	26.8%	(64.0%)	0.0%	(12.8%)	

FISCAL YEAR 2010

APPROPRIATION HIGHLIGHTS: This division received an \$86,197,000 General Fund rescission, which represented a 7% holdback for the current fiscal year. To ensure the Public School budget received its full appropriation and was "held harmless," the Legislature appropriated \$86,197,000 of one-time supplemental dollars to fill this void. The one-time dollars included \$49,255,500 from the Public Education Stabilization Fund, \$33,073,600 from the American Recovery and Reinvestment Fund (ARRA), and \$3,867,900 of one-time General Funds that were transferred in from the Budget Stabilization Fund. Additionally, \$442,200 of ARRA funds were included in this budget that were not able to be appropriated to the Division of Professional Technical Education. There was a corresponding General Fund decrease of \$442,200, which was then restored in the FY 2011 budget. The FY 2010 appropriation also included \$85,097,600 of General Funds that completed the fund transfers related to H378 (2009 Session).

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Operations received an appropriation of \$504,587,500. The base salary for classified staff was reduced from \$19,840 to \$19,041, a 4% reduction, which resulted from the removal of \$4,977,800 of one-time ARRA funding appropriated the previous fiscal year.

Nondiscretionary funding included \$4,945,500 for an estimated growth of 140 support units over the current year. This amount included \$2,472,700 of General Funds and \$2,472,800 of ARRA, Title 14 General Government Services funds. Nondiscretionary funding also included \$2,500,000 for the estimated increase in transportation costs. Line item 2 included \$754,300 for the last year of the agricultural equipment tax phase out. Line item 3 included \$22,000,000 of a special distribution from the Public Schools Earnings Reserve Fund to be used as discretionary. Line item 4 includes \$3,300,000 from the Driver's Training Fund and \$2,200,000 from the Cigarette, Tobacco, and Lottery Income Tax Fund moneys to be used as discretionary funds. Line item 5 includes \$11,463,500 of a mix of General Funds and dedicated funds to be used as discretionary. Line item 6 includes a reduction of \$6,829,100 of General Funds as a budget balancing offset and \$577,200 of one-time ARRA, Title 14 General Government Services funds to be used as discretionary.

Overall, with the reductions in salaries and benefits, the increase in funding for support unit growth and transportation costs, and the movement of moneys to discretionary, the Division of Administrators received a decrease in all fund sources of \$74,138,600, or 12.8%, from the previous year. Discretionary funds were reduced from \$25,459 per support unit to \$21,795 per support unit, a 14.4% decrease.

INTENT LANGUAGE: Sections 19, 20, 21, 22, 23, 27, and 33 of S1418 direct the use of this division's budget.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	406,584,400	406,584,400
D 0315-03 School District Bldg	0.00	0	0	0	0	17,125,000	17,125,000
OT D 0319-00 Driver's Training	0.00	0	0	0	0	3,300,000	3,300,000
OT D 0346-00 American Reinvest	0.00	0	0	0	0	3,050,000	3,050,000
D 0481-10 Pub Sch Other Incom	0.00	0	0	0	0	5,000,000	5,000,000
D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	5,281,400	5,281,400
OT D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	2,200,000	2,200,000
OT D 0481-55 Pub Ed Stabilization	0.00	0	0	0	0	754,300	754,300
D 0481-99 Pub School End Inc	0.00	0	0	0	0	31,292,400	31,292,400
OT D 0481-99 Pub School End Inc	0.00	0	0	0	0	22,000,000	22,000,000
F 0348-00 Federal Grant	0.00	0	0	0	0	8,000,000	8,000,000
Totals:	0.00	0	0	0	0	504,587,500	504,587,500

F 8

Facilities

STARS Number & Budget Unit: 170 EDPF, 170 EDPM(Cont)

Bill Number & Chapter: S1418 (Ch.234)

The Division of Facilities includes the Bond Levy Equalization program and State Lottery funds distributed for public school facility expenditures.

DIVISION SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	18,400,000	18,400,000	17,900,000	15,400,000	14,683,800	14,400,000
Dedicated	18,450,000	18,353,500	0	0	0	3,500,000
Total:	36,850,000	36,753,500	17,900,000	15,400,000	14,683,800	17,900,000
Percent Change:		(0.3%)	(51.3%)	(14.0%)	(18.0%)	0.0%
BY EXPENDITURE CLASSIFICATION						
Lump Sum	36,850,000	36,753,500	17,900,000	15,400,000	14,683,800	17,900,000
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	0.00	17,900,000	0	0	17,900,000	
Base Adjustments	0.00	(3,500,000)	3,500,000	0	0	
FY 2011 Base	0.00	14,400,000	3,500,000	0	17,900,000	
FY 2011 Total Appropriation	0.00	14,400,000	3,500,000	0	17,900,000	
<i>% Change From FY 2010 Original Approp.</i>	<i>0.0%</i>	<i>(19.6%)</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Facilities received an appropriation of \$17,900,000 to be used for the Bond Levy Equalization Program. This is the same amount appropriated in the previous year for the same purpose and includes \$14,400,000 of General Funds and \$3,500,000 from the Bond Levy Equalization Fund.

INTENT LANGUAGE: Sections 19 and 30 of S1418 direct for the second year in row that Idaho Lottery revenue deposited into the School District Building Account, typically used by school districts for maintenance, is to be used as discretionary funds and that the state is temporarily relieved of providing its portion of school maintenance matching funds. School districts were provided similar matching fund relief through S1422.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	14,400,000	14,400,000
D 0315-02 Bond Levy Equalizati	0.00	0	0	0	0	3,500,000	3,500,000
Totals:	0.00	0	0	0	0	17,900,000	17,900,000

L
8

Administrators

STARS Number & Budget Unit: 170 EDPA

Bill Number & Chapter: S1418 (Ch.234)

Provide state and federal funding to support the administration of Idaho's public charter schools and 115 local school districts, grades K-12.

DIVISION SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	85,391,500	85,308,200	76,256,700	83,563,100	73,677,100 ^A	76,138,900
Dedicated	0	0	5,234,400	0	0	434,500
Federal	2,150,300	0	0	0	0	0
Total:	87,541,800	85,308,200	81,491,100	83,563,100	73,677,100	76,573,400
Percent Change:		(2.6%)	(4.5%)	2.5%	(9.6%)	(6.0%)
BY EXPENDITURE CLASSIFICATION						
Lump Sum	87,541,800	85,308,200	81,491,100	83,563,100	73,677,100	76,573,400
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	0.00	76,256,700	5,234,400	0	81,491,100	
Removal of One-Time Expenditures	0.00	0	(5,234,400)	0	(5,234,400)	
FY 2011 Base	0.00	76,256,700	0	0	76,256,700	
Nondiscretionary Adjustments	0.00	434,500	434,500	0	869,000	
FY 2011 Maintenance (MCO)	0.00	76,691,200	434,500	0	77,125,700	
2. Freeze Grid, Year 2	0.00	(552,300)	0	0	(552,300)	
FY 2011 Total Appropriation	0.00	76,138,900	434,500	0	76,573,400	
<i>% Change From FY 2010 Original Approp.</i>	<i>0.0%</i>	<i>(0.2%)</i>	<i>(91.7%)</i>	<i>0.0%</i>	<i>(6.0%)</i>	

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Administrators received an appropriation of \$76,573,400. The base salary for administrators was reduced from \$34,705 to \$32,441, a 6.5% reduction, which resulted from the removal of \$5,234,400 of one-time ARRA moneys that were appropriated during the previous fiscal year. Funding in the amount of \$869,000 was appropriated to support the estimated growth of 140 support units over the previous year. This amount was divided equally with \$434,500 of General Funds and \$434,500 of ARRA, Title 14 General Government Services funds. Line item 2 reduced the appropriation by \$552,300, which is the equivalent of restricting administrator movement for one year on the experience and education portions of the multiplier table in Section 33-1004A, Idaho Code, commonly known as "freezing the grid." Overall, with the reductions in salaries and benefits and the increase in funding for support unit growth, the Division of Administrators received a decrease of \$4,917,700, or 6%, from the previous year.

INTENT LANGUAGE: Section 17 of S1418 amends Section 33-1004E, Idaho Code, to reduce the base salary for administrators. Section 32 amends Section 33-1004A, Idaho Code, to freeze experience and education movement on the salary multiplier table.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	76,138,900	76,138,900
OT D 0346-00 American Reinvest	0.00	0	0	0	0	434,500	434,500
Totals:	0.00	0	0	0	0	76,573,400	76,573,400

Teachers

STARS Number & Budget Unit: 170 EDPT

Bill Number & Chapter: S1418 (Ch.234)

Provide state and federal funding to support instructional services in Idaho's public charter schools and 115 local school districts, grades K-12.

DIVISION SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	746,380,700	743,084,300	696,256,000	746,544,600	656,326,000 ^B	684,694,100
Dedicated	0	0	29,956,500	0	0	3,921,800
Federal	70,693,800	13,259,400	30,000,000	30,000,000	30,000,000	30,000,000
Total:	817,074,500	756,343,700	756,212,500	776,544,600	686,326,000	718,615,900
Percent Change:		(7.4%)	0.0%	2.7%	(9.2%)	(5.0%)
BY EXPENDITURE CLASSIFICATION						
Lump Sum	817,074,500	756,343,700	756,212,500	776,544,600	686,326,000	718,615,900

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2010 Original Appropriation	0.00	696,256,000	29,956,500	30,000,000	756,212,500
Removal of One-Time Expenditures	0.00	0	(29,956,500)	0	(29,956,500)
FY 2011 Base	0.00	696,256,000	0	30,000,000	726,256,000
Nondiscretionary Adjustments	0.00	3,921,800	3,921,800	0	7,843,600
FY 2011 Maintenance (MCO)	0.00	700,177,800	3,921,800	30,000,000	734,099,600
2. Freeze Grid, Year 2	0.00	(9,577,700)	0	0	(9,577,700)
3. Remove Teacher Supplies Funding	0.00	(4,686,400)	0	0	(4,686,400)
4. Move Moneys to Discretionary	0.00	(1,219,600)	0	0	(1,219,600)
FY 2011 Total Appropriation	0.00	684,694,100	3,921,800	30,000,000	718,615,900
% Change From FY 2010 Original Approp.	0.0%	(1.7%)	(86.9%)	0.0%	(5.0%)

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Teachers received an appropriation of \$718,615,900. The base salary for teachers was reduced from \$24,567 to \$23,565, a 4% reduction, which resulted from the removal of \$29,956,500 of one-time ARRA funding that was appropriated during the previous fiscal year. Funding in the amount of \$7,843,600 was appropriated to support the estimated growth of 140 support units over the previous year. This amount was divided equally with \$3,921,800 of General Funds and \$3,921,800 of ARRA, Title 14 General Government Services funds. Line item 2 reduced the appropriation by \$9,577,700, which is the equivalent of restricting teacher movement for one year on the experience and education portions of the multiplier table in Section 33-1004A, Idaho Code. This is commonly known as "freezing the grid." Line item 3 removed the \$4,686,400 of teacher supplies funding. Line item 4 moved the funding for gifted and talented teacher training (\$1,000,000) and national board for teaching standards awards (\$219,600) to the Operations Division to be used as discretionary funding. Overall, with the program reductions and the increase in funding for support unit growth, the Division of Teachers received a decrease of \$37,596,600, or 5%, from the previous year.

INTENT LANGUAGE: Sections 17, 32, 34, and 35 of S1418 provide direction on the use of funds in this budget. Section 17 amends Section 33-1004E, Idaho Code, to reduce the base salary for teachers. Section 32 amends Section 33-1004A, Idaho Code, to freeze experience and education movement on the salary multiplier table. Section 34 provides that for contract year 2010-2011, the conditions of Section 33-522, Idaho Code, are met and financial emergency status is declared for all school districts for the purposes of reopening negotiated salary, benefits, and length of contract for certificated employees (teachers). Further, if both parties mutually agree, other matters in the negotiated agreement can be addressed. Section 35 provides that the financial emergency declared in Section 34 satisfies the conditions of Section 33-515(3), Idaho Code, which precludes reductions in length of contract and salary for school district certificated employees (teachers), except when a financial emergency has been declared.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	684,694,100	684,694,100
OT D 0346-00 American Reinvest	0.00	0	0	0	0	3,921,800	3,921,800
F 0348-00 Federal Grant	0.00	0	0	0	0	30,000,000	30,000,000
Totals:	0.00	0	0	0	0	718,615,900	718,615,900

Operations

STARS Number & Budget Unit: 170 EDPO, 170 EDPP, 170 EDPS(Cont)

Bill Number & Chapter: S1418 (Ch.234)

Provide state and federal funding to support the operations of Idaho's public charter schools and 115 local school districts, grades K-12.

DIVISION SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	454,746,600	456,868,200	320,586,800	468,491,900	436,315,100 ^c	406,584,400
Dedicated	122,105,500	123,149,100	250,139,300	114,807,100	87,245,300	90,003,100
Federal	7,232,800	4,334,900	8,000,000	8,000,000	8,000,000	8,000,000
Total:	584,084,900	584,352,200	578,726,100	591,299,000	531,560,400	504,587,500
Percent Change:		0.0%	(1.0%)	2.2%	(8.1%)	(12.8%)
BY EXPENDITURE CLASSIFICATION						
Lump Sum	584,084,900	584,352,200	578,726,100	591,299,000	531,560,400	504,587,500
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	0.00	403,358,100	167,368,000	8,000,000	578,726,100	
1. ARRA action	0.00	(442,200)	0	0	(442,200)	
Omnibus Rescissions	0.00	(86,197,000)	0	0	(86,197,000)	
Omnibus Supplementals	0.00	3,867,900	82,771,300	0	86,639,200	
FY 2010 Total Appropriation	0.00	320,586,800	250,139,300	8,000,000	578,726,100	
Removal of One-Time Expenditures	0.00	(3,867,900)	(109,849,300)	0	(113,717,200)	
Lottery Dividend Reduction and H378	0.00	85,539,800	(86,872,600)	0	(1,332,800)	
FY 2011 Base	0.00	402,258,700	53,417,400	8,000,000	463,676,100	
Nondiscretionary Adjustments	0.00	4,972,700	2,472,800	0	7,445,500	
FY 2011 Maintenance (MCO)	0.00	407,231,400	55,890,200	8,000,000	471,121,600	
2. Final Year Ag. Equip. Phase-out	0.00	0	754,300	0	754,300	
3. Additional Earnings Reserve Fund	0.00	0	22,000,000	0	22,000,000	
4. One-time Fund Balances	0.00	0	5,500,000	0	5,500,000	
5. Add Moneys to Discretionary	0.00	6,182,100	5,281,400	0	11,463,500	
6. General Fund offset and ARRA funds	0.00	(6,829,100)	577,200	0	(6,251,900)	
FY 2011 Total Appropriation	0.00	406,584,400	90,003,100	8,000,000	504,587,500	
% Change From FY 2010 Original Approp.	0.0%	0.8%	(46.2%)	0.0%	(12.8%)	
% Change From FY 2010 Total Approp.	0.0%	26.8%	(64.0%)	0.0%	(12.8%)	

FISCAL YEAR 2010

APPROPRIATION HIGHLIGHTS: This division received an \$86,197,000 General Fund rescission, which represented a 7% holdback for the current fiscal year. To ensure the Public School budget received its full appropriation and was "held harmless," the Legislature appropriated \$86,197,000 of one-time supplemental dollars to fill this void. The one-time dollars included \$49,255,500 from the Public Education Stabilization Fund, \$33,073,600 from the American Recovery and Reinvestment Fund (ARRA), and \$3,867,900 of one-time General Funds that were transferred in from the Budget Stabilization Fund. Additionally, \$442,200 of ARRA funds were included in this budget that were not able to be appropriated to the Division of Professional Technical Education. There was a corresponding General Fund decrease of \$442,200, which was then restored in the FY 2011 budget. The FY 2010 appropriation also included \$85,097,600 of General Funds that completed the fund transfers related to H378 (2009 Session).

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Operations received an appropriation of \$504,587,500. The base salary for classified staff was reduced from \$19,840 to \$19,041, a 4% reduction, which resulted from the removal of \$4,977,800 of one-time ARRA funding appropriated the previous fiscal year.

Nondiscretionary funding included \$4,945,500 for an estimated growth of 140 support units over the current year. This amount included \$2,472,700 of General Funds and \$2,472,800 of ARRA, Title 14 General Government Services funds. Nondiscretionary funding also included \$2,500,000 for the estimated increase in transportation costs. Line item 2 included \$754,300 for the last year of the agricultural equipment tax phase out. Line item 3 included \$22,000,000 of a special distribution from the Public Schools Earnings Reserve Fund to be used as discretionary. Line item 4 includes \$3,300,000 from the Driver's Training Fund and \$2,200,000 from the Cigarette, Tobacco, and Lottery Income Tax Fund moneys to be used as discretionary funds. Line item 5 includes \$11,463,500 of a mix of General Funds and dedicated funds to be used as discretionary. Line item 6 includes a reduction of \$6,829,100 of General Funds as a budget balancing offset and \$577,200 of one-time ARRA, Title 14 General Government Services funds to be used as discretionary.

Overall, with the reductions in salaries and benefits, the increase in funding for support unit growth and transportation costs, and the movement of moneys to discretionary, the Division of Administrators received a decrease in all fund sources of \$74,138,600, or 12.8%, from the previous year. Discretionary funds were reduced from \$25,459 per support unit to \$21,795 per support unit, a 14.4% decrease.

INTENT LANGUAGE: Sections 19, 20, 21, 22, 23, 27, and 33 of S1418 direct the use of this division's budget.

Operations

STARS Number & Budget Unit: 170 EDPO, 170 EDPP, 170 EDPS(Cont)

Bill Number & Chapter: S1418 (Ch.234)

Provide state and federal funding to support the operations of Idaho's public charter schools and 115 local school districts, grades K-12.

DIVISION SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	454,746,600	456,868,200	320,586,800	468,491,900	436,315,100	406,584,400
Dedicated	122,105,500	123,149,100	250,139,300	114,807,100	87,245,300	90,003,100
Federal	7,232,800	4,334,900	8,000,000	8,000,000	8,000,000	8,000,000
Total:	584,084,900	584,352,200	578,726,100	591,299,000	531,560,400	504,587,500
Percent Change:		0.0%	(1.0%)	2.2%	(8.1%)	(12.8%)
BY EXPENDITURE CLASSIFICATION						
Lump Sum	584,084,900	584,352,200	578,726,100	591,299,000	531,560,400	504,587,500
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	0.00	403,358,100	167,368,000	8,000,000	578,726,100	
1. ARRA action	0.00	(442,200)	0	0	(442,200)	
Omnibus Rescissions	0.00	(86,197,000)	0	0	(86,197,000)	
Omnibus Supplementals	0.00	3,867,900	82,771,300	0	86,639,200	
FY 2010 Total Appropriation	0.00	320,586,800	250,139,300	8,000,000	578,726,100	
Removal of One-Time Expenditures	0.00	(3,867,900)	(109,849,300)	0	(113,717,200)	
Lottery Dividend Reduction and H378	0.00	85,539,800	(86,872,600)	0	(1,332,800)	
FY 2011 Base	0.00	402,258,700	53,417,400	8,000,000	463,676,100	
Nondiscretionary Adjustments	0.00	4,972,700	2,472,800	0	7,445,500	
FY 2011 Maintenance (MCO)	0.00	407,231,400	55,890,200	8,000,000	471,121,600	
2. Final Year Ag. Equip. Phase-out	0.00	0	754,300	0	754,300	
3. Additional Earnings Reserve Fund	0.00	0	22,000,000	0	22,000,000	
4. One-time Fund Balances	0.00	0	5,500,000	0	5,500,000	
5. Add Moneys to Discretionary	0.00	6,182,100	5,281,400	0	11,463,500	
6. General Fund offset and ARRA funds	0.00	(6,829,100)	577,200	0	(6,251,900)	
FY 2011 Total Appropriation	0.00	406,584,400	90,003,100	8,000,000	504,587,500	
% Change From FY 2010 Original Approp.	0.0%	0.8%	(46.2%)	0.0%	(12.8%)	
% Change From FY 2010 Total Approp.	0.0%	26.8%	(64.0%)	0.0%	(12.8%)	

FISCAL YEAR 2010

APPROPRIATION HIGHLIGHTS: This division received an \$86,197,000 General Fund rescission, which represented a 7% holdback for the current fiscal year. To ensure the Public School budget received its full appropriation and was "held harmless," the Legislature appropriated \$86,197,000 of one-time supplemental dollars to fill this void. The one-time dollars included \$49,255,500 from the Public Education Stabilization Fund, \$33,073,600 from the American Recovery and Reinvestment Fund (ARRA), and \$3,867,900 of one-time General Funds that were transferred in from the Budget Stabilization Fund. Additionally, \$442,200 of ARRA funds were included in this budget that were not able to be appropriated to the Division of Professional Technical Education. There was a corresponding General Fund decrease of \$442,200, which was then restored in the FY 2011 budget. The FY 2010 appropriation also included \$85,097,600 of General Funds that completed the fund transfers related to H378 (2009 Session).

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Operations received an appropriation of \$504,587,500. The base salary for classified staff was reduced from \$19,840 to \$19,041, a 4% reduction, which resulted from the removal of \$4,977,800 of one-time ARRA funding appropriated the previous fiscal year.

Nondiscretionary funding included \$4,945,500 for an estimated growth of 140 support units over the current year. This amount included \$2,472,700 of General Funds and \$2,472,800 of ARRA, Title 14 General Government Services funds. Nondiscretionary funding also included \$2,500,000 for the estimated increase in transportation costs. Line item 2 included \$754,300 for the last year of the agricultural equipment tax phase out. Line item 3 included \$22,000,000 of a special distribution from the Public Schools Earnings Reserve Fund to be used as discretionary. Line item 4 includes \$3,300,000 from the Driver's Training Fund and \$2,200,000 from the Cigarette, Tobacco, and Lottery Income Tax Fund moneys to be used as discretionary funds. Line item 5 includes \$11,463,500 of a mix of General Funds and dedicated funds to be used as discretionary. Line item 6 includes a reduction of \$6,829,100 of General Funds as a budget balancing offset and \$577,200 of one-time ARRA, Title 14 General Government Services funds to be used as discretionary.

Overall, with the reductions in salaries and benefits, the increase in funding for support unit growth and transportation costs, and the movement of moneys to discretionary, the Division of Administrators received a decrease in all fund sources of \$74,138,600, or 12.8%, from the previous year. Discretionary funds were reduced from \$25,459 per support unit to \$21,795 per support unit, a 14.4% decrease.

INTENT LANGUAGE: Sections 19, 20, 21, 22, 23, 27, and 33 of S1418 direct the use of this division's budget.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	406,584,400	406,584,400
D 0315-03 School District Bldg	0.00	0	0	0	0	17,125,000	17,125,000
OT D 0319-00 Driver's Training	0.00	0	0	0	0	3,300,000	3,300,000
OT D 0346-00 American Reinvest	0.00	0	0	0	0	3,050,000	3,050,000
D 0481-10 Pub Sch Other Incom	0.00	0	0	0	0	5,000,000	5,000,000
D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	5,281,400	5,281,400
OT D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	2,200,000	2,200,000
OT D 0481-55 Pub Ed Stabilization	0.00	0	0	0	0	754,300	754,300
D 0481-99 Pub School End Inc	0.00	0	0	0	0	31,292,400	31,292,400
OT D 0481-99 Pub School End Inc	0.00	0	0	0	0	22,000,000	22,000,000
F 0348-00 Federal Grant	0.00	0	0	0	0	8,000,000	8,000,000
Totals:	0.00	0	0	0	0	504,587,500	504,587,500

65,773,800
D

Operations

STARS Number & Budget Unit: 170 EDPO, 170 EDPP, 170 EDPS(Cont)

Bill Number & Chapter: S1418 (Ch.234)

Provide state and federal funding to support the operations of Idaho's public charter schools and 115 local school districts, grades K-12.

DIVISION SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	454,746,600	456,868,200	320,586,800	468,491,900	436,315,100	406,584,400
Dedicated	122,105,500	123,149,100	250,139,300	114,807,100	87,245,300	90,003,100
Federal	7,232,800	4,334,900	8,000,000	8,000,000	8,000,000	8,000,000
Total:	584,084,900	584,352,200	578,726,100	591,299,000	531,560,400	504,587,500
Percent Change:		0.0%	(1.0%)	2.2%	(8.1%)	(12.8%)
BY EXPENDITURE CLASSIFICATION						
Lump Sum	584,084,900	584,352,200	578,726,100	591,299,000	531,560,400	504,587,500
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	0.00	403,358,100	167,368,000	8,000,000	578,726,100	
1. ARRA action	0.00	(442,200)	0	0	(442,200)	
Omnibus Rescissions	0.00	(86,197,000)	0	0	(86,197,000)	
Omnibus Supplementals	0.00	3,867,900	82,771,300	0	86,639,200	
FY 2010 Total Appropriation	0.00	320,586,800	250,139,300	8,000,000	578,726,100	
Removal of One-Time Expenditures	0.00	(3,867,900)	(109,849,300)	0	(113,717,200)	
Lottery Dividend Reduction and H378	0.00	85,539,800	(86,872,600)	0	(1,332,800)	
FY 2011 Base	0.00	402,258,700	53,417,400	8,000,000	463,676,100	
Nondiscretionary Adjustments	0.00	4,972,700	2,472,800	0	7,445,500	
FY 2011 Maintenance (MCO)	0.00	407,231,400	55,890,200	8,000,000	471,121,600	
2. Final Year Ag. Equip. Phase-out	0.00	0	754,300	0	754,300	
3. Additional Earnings Reserve Fund	0.00	0	22,000,000	0	22,000,000	
4. One-time Fund Balances	0.00	0	5,500,000	0	5,500,000	
5. Add Moneys to Discretionary	0.00	6,182,100	5,281,400	0	11,463,500	
6. General Fund offset and ARRA funds	0.00	(6,829,100)	577,200	0	(6,251,900)	
FY 2011 Total Appropriation	0.00	406,584,400	90,003,100	8,000,000	504,587,500	
% Change From FY 2010 Original Approp.	0.0%	0.8%	(46.2%)	0.0%	(12.8%)	
% Change From FY 2010 Total Approp.	0.0%	26.8%	(64.0%)	0.0%	(12.8%)	

FISCAL YEAR 2010

APPROPRIATION HIGHLIGHTS: This division received an \$86,197,000 General Fund rescission, which represented a 7% holdback for the current fiscal year. To ensure the Public School budget received its full appropriation and was "held harmless," the Legislature appropriated \$86,197,000 of one-time supplemental dollars to fill this void. The one-time dollars included \$49,255,500 from the Public Education Stabilization Fund, \$33,073,600 from the American Recovery and Reinvestment Fund (ARRA), and \$3,867,900 of one-time General Funds that were transferred in from the Budget Stabilization Fund. Additionally, \$442,200 of ARRA funds were included in this budget that were not able to be appropriated to the Division of Professional Technical Education. There was a corresponding General Fund decrease of \$442,200, which was then restored in the FY 2011 budget. The FY 2010 appropriation also included \$85,097,600 of General Funds that completed the fund transfers related to H378 (2009 Session).

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Operations received an appropriation of \$504,587,500. The base salary for classified staff was reduced from \$19,840 to \$19,041, a 4% reduction, which resulted from the removal of \$4,977,800 of one-time ARRA funding appropriated the previous fiscal year.

Nondiscretionary funding included \$4,945,500 for an estimated growth of 140 support units over the current year. This amount included \$2,472,700 of General Funds and \$2,472,800 of ARRA, Title 14 General Government Services funds. Nondiscretionary funding also included \$2,500,000 for the estimated increase in transportation costs. Line item 2 included \$754,300 for the last year of the agricultural equipment tax phase out. Line item 3 included \$22,000,000 of a special distribution from the Public Schools Earnings Reserve Fund to be used as discretionary. Line item 4 includes \$3,300,000 from the Driver's Training Fund and \$2,200,000 from the Cigarette, Tobacco, and Lottery Income Tax Fund moneys to be used as discretionary funds. Line item 5 includes \$11,463,500 of a mix of General Funds and dedicated funds to be used as discretionary. Line item 6 includes a reduction of \$6,829,100 of General Funds as a budget balancing offset and \$577,200 of one-time ARRA, Title 14 General Government Services funds to be used as discretionary.

Overall, with the reductions in salaries and benefits, the increase in funding for support unit growth and transportation costs, and the movement of moneys to discretionary, the Division of Administrators received a decrease in all fund sources of \$74,138,600, or 12.8%, from the previous year. Discretionary funds were reduced from \$25,459 per support unit to \$21,795 per support unit, a 14.4% decrease.

INTENT LANGUAGE: Sections 19, 20, 21, 22, 23, 27, and 33 of S1418 direct the use of this division's budget.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	406,584,400	406,584,400
D 0315-03 School District Bldg	0.00	0	0	0	0	17,125,000	17,125,000
OT D 0319-00 Driver's Training	0.00	0	0	0	0	3,300,000	3,300,000
OT D 0346-00 American Reinvest	0.00	0	0	0	0	3,050,000	3,050,000
D 0481-10 Pub Sch Other Incom	0.00	0	0	0	0	5,000,000	5,000,000
D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	5,281,400	5,281,400
OT D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	2,200,000	2,200,000
OT D 0481-55 Pub Ed Stabilization	0.00	0	0	0	0	754,300	754,300
D 0481-99 Pub School End Inc	0.00	0	0	0	0	31,292,400	31,292,400
OT D 0481-99 Pub School End Inc	0.00	0	0	0	0	22,000,000	22,000,000
F 0348-00 Federal Grant	0.00	0	0	0	0	8,000,000	8,000,000
Totals:	0.00	0	0	0	0	504,587,500	504,587,500

F

Operations

STARS Number & Budget Unit: 170 EDPO, 170 EDPP, 170 EDPS(Cont)

Bill Number & Chapter: S1418 (Ch.234)

Provide state and federal funding to support the operations of Idaho's public charter schools and 115 local school districts, grades K-12.

DIVISION SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	454,746,600	456,868,200	320,586,800	468,491,900	436,315,100	406,584,400
Dedicated	122,105,500	123,149,100	250,139,300	114,807,100	87,245,300	90,003,100
Federal	7,232,800	4,334,900	8,000,000	8,000,000	8,000,000	8,000,000
Total:	584,084,900	584,352,200	578,726,100	591,299,000	531,560,400	504,587,500
Percent Change:		0.0%	(1.0%)	2.2%	(8.1%)	(12.8%)
BY EXPENDITURE CLASSIFICATION						
Lump Sum	584,084,900	584,352,200	578,726,100	591,299,000	531,560,400	504,587,500
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	0.00	403,358,100	167,368,000	8,000,000	578,726,100	
1. ARRA action	0.00	(442,200)	0	0	(442,200)	
Omnibus Rescissions	0.00	(86,197,000)	0	0	(86,197,000)	
Omnibus Supplementals	0.00	3,867,900	82,771,300	0	86,639,200	
FY 2010 Total Appropriation	0.00	320,586,800	250,139,300	8,000,000	578,726,100	
Removal of One-Time Expenditures	0.00	(3,867,900)	(109,849,300)	0	(113,717,200)	
Lottery Dividend Reduction and H378	0.00	85,539,800	(86,872,600)	0	(1,332,800)	
FY 2011 Base	0.00	402,258,700	53,417,400	8,000,000	463,676,100	
Nondiscretionary Adjustments	0.00	4,972,700	2,472,800	0	7,445,500	
FY 2011 Maintenance (MCO)	0.00	407,231,400	55,890,200	8,000,000	471,121,600	
2. Final Year Ag. Equip. Phase-out	0.00	0	754,300	0	754,300	
3. Additional Earnings Reserve Fund	0.00	0	22,000,000	0	22,000,000	
4. One-time Fund Balances	0.00	0	5,500,000	0	5,500,000	
5. Add Moneys to Discretionary	0.00	6,182,100	5,281,400	0	11,463,500	
6. General Fund offset and ARRA funds	0.00	(6,829,100)	577,200	0	(6,251,900)	
FY 2011 Total Appropriation	0.00	406,584,400	90,003,100	8,000,000	504,587,500	
% Change From FY 2010 Original Approp.	0.0%	0.8%	(46.2%)	0.0%	(12.8%)	
% Change From FY 2010 Total Approp.	0.0%	26.8%	(64.0%)	0.0%	(12.8%)	

FISCAL YEAR 2010

APPROPRIATION HIGHLIGHTS: This division received an \$86,197,000 General Fund rescission, which represented a 7% holdback for the current fiscal year. To ensure the Public School budget received its full appropriation and was "held harmless," the Legislature appropriated \$86,197,000 of one-time supplemental dollars to fill this void. The one-time dollars included \$49,255,500 from the Public Education Stabilization Fund, \$33,073,600 from the American Recovery and Reinvestment Fund (ARRA), and \$3,867,900 of one-time General Funds that were transferred in from the Budget Stabilization Fund. Additionally, \$442,200 of ARRA funds were included in this budget that were not able to be appropriated to the Division of Professional Technical Education. There was a corresponding General Fund decrease of \$442,200, which was then restored in the FY 2011 budget. The FY 2010 appropriation also included \$85,097,600 of General Funds that completed the fund transfers related to H378 (2009 Session).

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Operations received an appropriation of \$504,587,500. The base salary for classified staff was reduced from \$19,840 to \$19,041, a 4% reduction, which resulted from the removal of \$4,977,800 of one-time ARRA funding appropriated the previous fiscal year.

Nondiscretionary funding included \$4,945,500 for an estimated growth of 140 support units over the current year. This amount included \$2,472,700 of General Funds and \$2,472,800 of ARRA, Title 14 General Government Services funds. Nondiscretionary funding also included \$2,500,000 for the estimated increase in transportation costs. Line item 2 included \$754,300 for the last year of the agricultural equipment tax phase out. Line item 3 included \$22,000,000 of a special distribution from the Public Schools Earnings Reserve Fund to be used as discretionary. Line item 4 includes \$3,300,000 from the Driver's Training Fund and \$2,200,000 from the Cigarette, Tobacco, and Lottery Income Tax Fund moneys to be used as discretionary funds. Line item 5 includes \$11,463,500 of a mix of General Funds and dedicated funds to be used as discretionary. Line item 6 includes a reduction of \$6,829,100 of General Funds as a budget balancing offset and \$577,200 of one-time ARRA, Title 14 General Government Services funds to be used as discretionary.

Overall, with the reductions in salaries and benefits, the increase in funding for support unit growth and transportation costs, and the movement of moneys to discretionary, the Division of Administrators received a decrease in all fund sources of \$74,138,600, or 12.8%, from the previous year. Discretionary funds were reduced from \$25,459 per support unit to \$21,795 per support unit, a 14.4% decrease.

INTENT LANGUAGE: Sections 19, 20, 21, 22, 23, 27, and 33 of S1418 direct the use of this division's budget.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	406,584,400	406,584,400
D 0315-03 School District Bldg	0.00	0	0	0	0	17,125,000	17,125,000
OT D 0319-00 Driver's Training	0.00	0	0	0	0	3,300,000	3,300,000
OT D 0346-00 American Reinvest	0.00	0	0	0	0	3,050,000	3,050,000
D 0481-10 Pub Sch Other Incom	0.00	0	0	0	0	5,000,000	5,000,000
D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	5,281,400	5,281,400
OT D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	2,200,000	2,200,000
OT D 0481-55 Pub Ed Stabilization	0.00	0	0	0	0	754,300	754,300
D 0481-99 Pub School End Inc	0.00	0	0	0	0	31,292,400	31,292,400
OT D 0481-99 Pub School End Inc	0.00	0	0	0	0	22,000,000	22,000,000
F 0348-00 Federal Grant	0.00	0	0	0	0	8,000,000	8,000,000
Totals:	0.00	0	0	0	0	504,587,500	504,587,500

G

Children's Programs

STARS Number & Budget Unit: 170 EDPC

Bill Number & Chapter: S1418 (Ch.234)

The Division of Children's Programs includes programs that provide direct educational or material benefits to children, where funding does not primarily go to paying certificated teachers and administrators. It also includes programs that primarily and specifically provide funding for the separate instruction of identified subgroups of children outside the normal classroom of an Idaho public school.

DIVISION SUMMARY:						
	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	28,526,300	29,784,400	30,346,800	32,011,800	29,132,200	25,384,300
Dedicated	7,000,000	6,940,000	7,000,000	5,600,000	5,600,000	318,600
Federal	134,923,100	178,187,800	231,383,000	232,783,000	232,783,000	231,383,000
Total:	170,449,400	214,912,200	268,729,800	270,394,800	267,515,200	257,085,900
Percent Change:		26.1%	25.0%	0.6%	(0.5%)	(4.3%)
BY EXPENDITURE CLASSIFICATION						
Lump Sum	170,449,400	214,912,200	268,729,800	270,394,800	267,515,200	257,085,900
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	0.00	30,346,800	7,000,000	231,383,000	268,729,800	
Removal of One-Time Expenditures	0.00	0	0	(54,383,000)	(54,383,000)	
FY 2011 Base	0.00	30,346,800	7,000,000	177,000,000	214,346,800	
1. Remaining ARRA Title 8 Funds	0.00	0	0	54,383,000	54,383,000	
2. Shift Dedicated Funds to Federal	0.00	0	(1,400,000)	0	(1,400,000)	
3. Move Moneys to Discretionary	0.00	(4,962,500)	(5,281,400)	0	(10,243,900)	
FY 2011 Total Appropriation	0.00	25,384,300	318,600	231,383,000	257,085,900	
<i>% Change From FY 2010 Original Approp.</i>	<i>0.0%</i>	<i>(16.4%)</i>	<i>(95.4%)</i>	<i>0.0%</i>	<i>(4.3%)</i>	

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Children's Programs received an appropriation of \$257,085,900. This is a reduction of \$11,643,900 in all funds, or a 4.3% reduction compared to the previous year. This budget includes three line items. Line item 1 includes \$54,383,000 of federal ARRA, Title 8, spending authority, which is the second half of funding allocated to Idaho. These funds are passed through to local school districts and are to be used for established federal programs such as the Individuals with Disabilities Education Act (IDEA) and Title I and Title II of the Elementary and Secondary Education Act (ESEA). Line item 2 is a reduction in dedicated spending authority due to declining revenues from the Cigarette, Tobacco, and Lottery Income Taxes Fund. Line item 3 includes the movement of moneys from this division into the Operations Division to be used as discretionary funds. These funds include \$4,962,500 of General Funds (\$2,040,000 from the limited English proficient program; \$2,372,500 from the math, reading, and remediation initiatives; and \$550,000 from the expectant or delivered mothers program); and \$5,281,400 of Cigarette, Tobacco, and Lottery Income Taxes Fund revenues, generally used for safe and drug-free schools programs. The movement of these funds to discretionary funds in the Operations Division does not preclude the use of these funds for these programs; however, the use would be at the discretion of the school district.

INTENT LANGUAGE: Sections 20, 21, 24, 25, 26, and 27 of S1418 provide direction on the use of this division's budget. Sections 20 directs the movement of cigarette, tobacco, and Lottery income tax revenues to discretionary funds. Section specifies that no are appropriated for expectant or delivered mothers programs, which allows those \$550,000 in the base to be transferred to the Operations Division and used as discretionary. Sections 24 and 25 specify how \$318,600 of revenues from the Cigarette, Tobacco, and Lottery Income Taxes Fund shall be used. Sections 26 and 27 direct how funds shall be used for reading, math, remediation, and limited English proficiency initiatives.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	25,384,300	25,384,300
D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	318,600	318,600
F 0348-00 Federal Grant	0.00	0	0	0	0	177,000,000	177,000,000
OT F 0348-00 Federal Grant	0.00	0	0	0	0	54,383,000	54,383,000
Totals:	0.00	0	0	0	0	257,085,900	257,085,900

Children's Programs

STARS Number & Budget Unit: 170 EDPC

Bill Number & Chapter: S1418 (Ch.234)

The Division of Children's Programs includes programs that provide direct educational or material benefits to children, where funding does not primarily go to paying certificated teachers and administrators. It also includes programs that primarily and specifically provide funding for the separate instruction of identified subgroups of children outside the normal classroom of an Idaho public school.

DIVISION SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	28,526,300	29,784,400	30,346,800	32,011,800	29,132,200	25,384,300
Dedicated	7,000,000	6,940,000	7,000,000	5,600,000	5,600,000	318,600
Federal	134,923,100	178,187,800	231,383,000	232,783,000	232,783,000	231,383,000
Total:	170,449,400	214,912,200	268,729,800	270,394,800	267,515,200	257,085,900
Percent Change:		26.1%	25.0%	0.6%	(0.5%)	(4.3%)
BY EXPENDITURE CLASSIFICATION						
Lump Sum	170,449,400	214,912,200	268,729,800	270,394,800	267,515,200	257,085,900
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	0.00	30,346,800	7,000,000	231,383,000	268,729,800	
Removal of One-Time Expenditures	0.00	0	0	(54,383,000)	(54,383,000)	
FY 2011 Base	0.00	30,346,800	7,000,000	177,000,000	214,346,800	
1. Remaining ARRA Title 8 Funds	0.00	0	0	54,383,000	54,383,000	
2. Shift Dedicated Funds to Federal	0.00	0	(1,400,000)	0	(1,400,000)	
3. Move Moneys to Discretionary	0.00	(4,962,500)	(5,281,400)	0	(10,243,900)	
FY 2011 Total Appropriation	0.00	25,384,300	318,600	231,383,000	257,085,900	
% Change From FY 2010 Original Approp.	0.0%	(16.4%)	(95.4%)	0.0%	(4.3%)	

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Children's Programs received an appropriation of \$257,085,900. This is a reduction of \$11,643,900 in all funds, or a 4.3% reduction compared to the previous year. This budget includes three line items. Line item 1 includes \$54,383,000 of federal ARRA, Title 8, spending authority, which is the second half of funding allocated to Idaho. These funds are passed through to local school districts and are to be used for established federal programs such as the Individuals with Disabilities Education Act (IDEA) and Title I and Title II of the Elementary and Secondary Education Act (ESEA). Line item 2 is a reduction in dedicated spending authority due to declining revenues from the Cigarette, Tobacco, and Lottery Income Taxes Fund. Line item 3 includes the movement of moneys from this division into the Operations Division to be used as discretionary funds. These funds include \$4,962,500 of General Funds (\$2,040,000 from the limited English proficient program; \$2,372,500 from the math, reading, and remediation initiatives; and \$550,000 from the expectant or delivered mothers program); and \$5,281,400 of Cigarette, Tobacco, and Lottery Income Taxes Fund revenues, generally used for safe and drug-free schools programs. The movement of these funds to discretionary funds in the Operations Division does not preclude the use of these funds for these programs; however, the use would be at the discretion of the school district.

INTENT LANGUAGE: Sections 20, 21, 24, 25, 26, and 27 of S1418 provide direction on the use of this division's budget. Sections 20 directs the movement of cigarette, tobacco, and Lottery income tax revenues to discretionary funds. Section specifies that no are appropriated for expectant or delivered mothers programs, which allows those \$550,000 in the base to be transferred to the Operations Division and used as discretionary. Sections 24 and 25 specify how \$318,600 of revenues from the Cigarette, Tobacco, and Lottery Income Taxes Fund shall be used. Sections 26 and 27 direct how funds shall be used for reading, math, remediation, and limited English proficiency initiatives.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	25,384,300	25,384,300
D 0481-54 Cig, Tob, Lottery Inc	0.00	0	0	0	0	318,600	318,600
F 0348-00 Federal Grant	0.00	0	0	0	0	177,000,000	177,000,000
OT F 0348-00 Federal Grant	0.00	0	0	0	0	54,383,000	54,383,000
Totals:	0.00	0	0	0	0	257,085,900	257,085,900

Facilities

STARS Number & Budget Unit: 170 EDPF, 170 EDPM(Cont)

Bill Number & Chapter: S1418 (Ch.234)

The Division of Facilities includes the Bond Levy Equalization program and State Lottery funds distributed for public school facility expenditures.

DIVISION SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	18,400,000	18,400,000	17,900,000	15,400,000	14,683,800	14,400,000
Dedicated	18,450,000	18,353,500	0	0	0	3,500,000
Total:	36,850,000	36,753,500	17,900,000	15,400,000	14,683,800	17,900,000
Percent Change:		(0.3%)	(51.3%)	(14.0%)	(18.0%)	0.0%
BY EXPENDITURE CLASSIFICATION						
Lump Sum	36,850,000	36,753,500	17,900,000	15,400,000	14,683,800	17,900,000

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2010 Original Appropriation	0.00	17,900,000	0	0	17,900,000
Base Adjustments	0.00	(3,500,000)	3,500,000	0	0
FY 2011 Base	0.00	14,400,000	3,500,000	0	17,900,000
FY 2011 Total Appropriation	0.00	14,400,000	3,500,000	0	17,900,000
% Change From FY 2010 Original Approp.	0.0%	(19.6%)	0.0%	0.0%	0.0%

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Facilities received an appropriation of \$17,900,000 to be used for the Bond Levy Equalization Program. This is the same amount appropriated in the previous year for the same purpose and includes \$14,400,000 of General Funds and \$3,500,000 from the Bond Levy Equalization Fund.

INTENT LANGUAGE: Sections 19 and 30 of S1418 direct for the second year in row that Idaho Lottery revenue deposited into the School District Building Account, typically used by school districts for maintenance, is to be used as discretionary funds and that the state is temporarily relieved of providing its portion of school maintenance matching funds. School districts were provided similar matching fund relief through S1422.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	14,400,000	14,400,000
D 0315-02 Bond Levy Equalizati	0.00	0	0	0	0	3,500,000	3,500,000
Totals:	0.00	0	0	0	0	17,900,000	17,900,000

Facilities

STARS Number & Budget Unit: 170 EDPF, 170 EDPM(Cont)

Bill Number & Chapter: S1418 (Ch.234)

The Division of Facilities includes the Bond Levy Equalization program and State Lottery funds distributed for public school facility expenditures.

DIVISION SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	18,400,000	18,400,000	17,900,000	15,400,000	14,683,800	14,400,000
Dedicated	18,450,000	18,353,500	0	0	0	3,500,000
Total:	36,850,000	36,753,500	17,900,000	15,400,000	14,683,800	17,900,000
Percent Change:		(0.3%)	(51.3%)	(14.0%)	(18.0%)	0.0%
BY EXPENDITURE CLASSIFICATION						
Lump Sum	36,850,000	36,753,500	17,900,000	15,400,000	14,683,800	17,900,000
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	0.00	17,900,000	0	0	17,900,000	
Base Adjustments	0.00	(3,500,000)	3,500,000	0	0	
FY 2011 Base	0.00	14,400,000	3,500,000	0	17,900,000	
FY 2011 Total Appropriation	0.00	14,400,000	3,500,000	0	17,900,000	
<i>% Change From FY 2010 Original Approp.</i>	<i>0.0%</i>	<i>(19.6%)</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>	

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The Division of Facilities received an appropriation of \$17,900,000 to be used for the Bond Levy Equalization Program. This is the same amount appropriated in the previous year for the same purpose and includes \$14,400,000 of General Funds and \$3,500,000 from the Bond Levy Equalization Fund.

INTENT LANGUAGE: Sections 19 and 30 of S1418 direct for the second year in row that Idaho Lottery revenue deposited into the School District Building Account, typically used by school districts for maintenance, is to be used as discretionary funds and that the state is temporarily relieved of providing its portion of school maintenance matching funds. School districts were provided similar matching fund relief through S1422.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	0	14,400,000	14,400,000
D 0315-02 Bond Levy Equalizati	0.00	0	0	0	0	3,500,000	3,500,000
Totals:	0.00	0	0	0	0	17,900,000	17,900,000

Educational Services for the Deaf & Blind

DIVISION SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY PROGRAM						
Campus Operations	0	0	5,151,800	5,322,000	4,903,300	4,969,500
Outreach Programs	0	0	2,643,000	2,971,000	2,526,800	2,596,300
Total:	0	0	7,794,800	8,293,000	7,430,100	7,565,800
BY FUND SOURCE						
General	0	0	7,269,000	7,805,500	6,943,000	7,078,700
Dedicated	0	0	320,300	283,000	283,000	283,000
Federal	0	0	205,500	204,500	204,100	204,100
Total:	0	0	7,794,800	8,293,000	7,430,100	7,565,800
Percent Change:				6.4%	(4.7%)	(2.9%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	0	6,523,000	6,897,500	6,238,100	0
Operating Expenditures	0	0	1,271,800	1,240,600	1,192,000	0
Capital Outlay	0	0	0	154,900	0	0
Trustee/Benefit	0	0	0	0	0	7,565,800
Total:	0	0	7,794,800	8,293,000	7,430,100	7,565,800
Full-Time Positions (FTP)	0.00	0.00	93.74	93.74	93.74	93.74

	FTP	Gen	Ded	Fed	Total
FY 2010 Original Appropriation	93.74	7,269,000	320,300	205,500	7,794,800
FY 2010 Total Appropriation	93.74	7,269,000	320,300	205,500	7,794,800
Removal of One-Time Expenditures	0.00	0	(37,300)	(1,400)	(38,700)
FY 2011 Base	93.74	7,269,000	283,000	204,100	7,756,100
Benefit Costs	0.00	(131,200)	0	0	(131,200)
Statewide Cost Allocation	0.00	(59,100)	0	0	(59,100)
FY 2011 Program Maintenance	93.74	7,078,700	283,000	204,100	7,565,800
FY 2011 Total	93.74	7,078,700	283,000	204,100	7,565,800
% Chg from FY 2010 Orig Approp.	0.0%	(2.6%)	(11.6%)	(0.7%)	(2.9%)
% Chg from FY 2010 Total Approp.	0.0%	(2.6%)	(11.6%)	(0.7%)	(2.9%)

I. Educational Services for the Deaf & Blind: Campus Operations

STARS Number & Budget Unit: 502 EDDA

Bill Number & Chapter: S1418 (Ch.234)

PROGRAM DESCRIPTION: The Bureau of Educational Services for the Deaf and Blind Campus Operations provides appropriate educational opportunities for the hearing impaired and visually impaired youth of Idaho (birth through age 21) at the school's residential campus in Gooding.

PROGRAM SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	0	0	4,626,000	4,834,500	4,416,200	4,482,400
Dedicated	0	0	320,300	283,000	283,000	283,000
Federal	0	0	205,500	204,500	204,100	204,100
Total:	0	0	5,151,800	5,322,000	4,903,300	4,969,500
Percent Change:				3.3%	(4.8%)	(3.5%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	0	4,136,600	4,295,100	3,957,900	0
Operating Expenditures	0	0	1,015,200	984,000	945,400	0
Capital Outlay	0	0	0	42,900	0	0
Trustee/Benefit	0	0	0	0	0	4,969,500
Total:	0	0	5,151,800	5,322,000	4,903,300	4,969,500
Full-Time Positions (FTP)	0.00	0.00	60.40	60.40	60.40	60.40
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	60.40	4,626,000	320,300	205,500	5,151,800	
Removal of One-Time Expenditures	0.00	0	(37,300)	(1,400)	(38,700)	
FY 2011 Base	60.40	4,626,000	283,000	204,100	5,113,100	
Benefit Costs	0.00	(84,500)	0	0	(84,500)	
Statewide Cost Allocation	0.00	(59,100)	0	0	(59,100)	
FY 2011 Maintenance (MCO)	60.40	4,482,400	283,000	204,100	4,969,500	
Lump Sum or Other Adjustments	0.00	0	0	0	0	
FY 2011 Total Appropriation	60.40	4,482,400	283,000	204,100	4,969,500	
% Change From FY 2010 Original Approp.	0.0%	(3.1%)	(11.6%)	(0.7%)	(3.5%)	

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: Base funding for health insurance of \$8,440 per employee was reduced by \$1,400, on a one-time basis in FY 2011, for the equivalent of two months of premium holidays. Both the employer and employee insurance premiums for four pay periods will be deducted from Group Insurance reserves instead of from agency appropriations and the employee's paycheck. General Funds were not provided for inflation or replacement items, and no increases from any fund source were provided for changes in employee compensation (CEC). The bureau's appropriation for the Campus Program is \$4,969,500, which is a 3.5% reduction from the previous year. Additionally, the appropriation is a trustee and benefit disbursement to the bureau through the State Department of Education and there is no FTP cap.

LEGISLATIVE INTENT: Section 31 of S1418 allows the deposit of funds into a contingency reserve fund and that if the deposit exceeds the allowable amount by statute, then those funds shall be deposited into the Public Education Stabilization Fund.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	60.40	0	0	0	4,482,400	0	4,482,400
D 0349-00 Miscellaneous Rev	0.00	0	0	0	184,200	0	184,200
D 0481-22 D&B School (Endow)	0.00	0	0	0	98,800	0	98,800
F 0348-00 Federal Grant	0.00	0	0	0	204,100	0	204,100
Totals:	60.40	0	0	0	4,969,500	0	4,969,500

II. Division of Professional-Technical Education: General Programs

STARS Number & Budget Unit: 503 EDEB, 503 EDEH(Cont), 503 EDEI

Bill Number & Chapter: S1420 (Ch.339)

PROGRAM DESCRIPTION: General Programs provide high school students with quality professional-technical programs and adults with workforce training that are realistic in terms of Idaho employment opportunities and consistent with students' interests, aptitudes and abilities. [Statutory Authority: §33-2201, Idaho Code, et seq.]

PROGRAM SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	11,650,700	11,911,200	10,517,200	11,309,100	10,097,900	10,555,000
Dedicated	67,800	67,800	67,800	67,800	67,800	67,800
Federal	5,080,500	4,891,300	4,856,400	4,791,600	4,788,500	4,788,800
Total:	16,799,000	16,870,300	15,441,400	16,168,500	14,954,200	15,411,600
Percent Change:		0.4%	(8.5%)	4.7%	(3.2%)	(0.2%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	477,500	392,800	425,000	423,600	400,800	355,900
Operating Expenditures	58,400	31,900	62,700	60,700	60,300	46,200
Capital Outlay	9,300	9,300	0	8,300	0	0
Trustee/Benefit	16,253,800	16,436,300	14,953,700	15,675,900	14,493,100	15,009,500
Total:	16,799,000	16,870,300	15,441,400	16,168,500	14,954,200	15,411,600
Full-Time Positions (FTP)	6.00	6.00	6.00	6.00	6.00	6.00
DECISION UNIT SUMMARY:						
	FTP	General	Dedicated	Federal	Total	
FY 2010 Original Appropriation	6.00	11,084,200	67,800	4,840,200	15,992,200	
Reappropriation	0.00	0	0	16,200	16,200	
Omnibus Rescission	0.00	(567,000)	0	0	(567,000)	
FY 2010 Total Appropriation	6.00	10,517,200	67,800	4,856,400	15,441,400	
Noncognizable Funds and Transfers	0.00	0	0	(48,600)	(48,600)	
FY 2010 Estimated Expenditures	6.00	10,517,200	67,800	4,807,800	15,392,800	
Removal of One-Time Expenditures	0.00	0	0	(16,200)	(16,200)	
Base Adjustments	0.00	43,400	0	0	43,400	
FY 2011 Base	6.00	10,560,600	67,800	4,791,600	15,420,000	
Benefit Costs	0.00	(5,600)	0	(2,800)	(8,400)	
FY 2011 Total Appropriation	6.00	10,555,000	67,800	4,788,800	15,411,600	
% Change From FY 2010 Original Approp.	0.0%	(4.8%)	0.0%	(1.1%)	(3.6%)	
% Change From FY 2010 Total Approp.	0.0%	0.4%	0.0%	(1.4%)	(0.2%)	

FISCAL YEAR 2010

RESCISSION: General Fund agencies received a minimum rescission of 7% for FY 2010. This division received a 6.3%, or \$3,250,800 reduction, which was an exception due to the Legislature's desire to minimize the amount that this division falls below the maintenance of effort requirement to receive certain federal funds. Of the overall rescission, this program received a 5.1%, or \$567,000 reduction.

REPEAL: Section 5, Chapter 248, Laws of 2009 (S1208), was repealed to prevent the transfer of \$1,172,100 of ARRA moneys to the General Fund. This was necessary because the federal waiver to allow this transfer was not approved.

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The General Fund base adjustments among all programs net to zero. Base funding for health insurance of \$8,440 per employee was reduced by \$1,400, on a one-time basis in FY 2011, for the equivalent of two months of premium holidays. Both the employer and employee insurance premiums for four pay periods will be deducted from Group Insurance reserves instead of from agency appropriations and the employee's paycheck. General Funds were not provided for inflation or replacement items, and no increases from any fund source were provided for changes in employee compensation (CEC).

LEGISLATIVE INTENT: S1420, Section 4 allows the division to carryover any unexpended or unencumbered non-General Funds from FY 2010 into FY 2011. Section 5 directs Legislative Services Office staff to monitor the maintenance of effort requirement for specific federal dollars and that JFAC consider a supplemental appropriation request under certain conditions.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	4.00	191,200	22,500	0	10,341,300	R	10,555,000
D 0274-00 Hazardous Materials	0.00	0	0	0	67,800		67,800
F 0348-00 Federal Grant	2.00	164,700	23,700	0	4,600,400		4,788,800
Totals:	6.00	355,900	46,200	0	15,009,500		15,411,600

Community Colleges

STARS Number & Budget Unit: 501 EDFB, 501 EDFC, 501 EDFD

Bill Number & Chapter: S1415 (Ch.232)

PROGRAM DESCRIPTION: Idaho's three community colleges, College of Southern Idaho in Twin Falls, College of Western Idaho in Nampa, and North Idaho College in Coeur d'Alene, provide two-year academic degrees, programs for continuing adult education, cooperative training and educational programs with regional high schools and four-year institutions, workforce training and various community services. The two-year professional-technical degrees and shorter term certificates and training that are available at the community colleges are funded with pass-through money from the Division of Professional-Technical Education appropriation. Besides state support in the form of this appropriation of General Funds and liquor funds, the three colleges receive local property tax support, and fees (up to \$500 per semester, per student) paid by other counties whose residents attend one of the community colleges. [Statutory Authority: §33-2101, Idaho Code, et seq.]

PROGRAM SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	27,730,600	27,730,600	24,433,900	0	25,342,200	23,966,800
Dedicated	596,300	596,300	2,232,900	0	1,756,700	1,061,000
Total:	28,326,900	28,326,900	26,666,800	0	27,098,900	25,027,800
Percent Change:		0.0%	(5.9%)	(100.0%)	1.6%	(6.1%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	19,352,700	0	0	19,606,900	0
Operating Expenditures	0	6,477,100	0	0	5,580,100	0
Capital Outlay	0	2,497,100	0	0	1,911,900	0
Trustee/Benefit	28,326,900	0	26,666,800	0	0	25,027,800
Total:	28,326,900	28,326,900	26,666,800	0	27,098,900	25,027,800

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2010 Original Appropriation	0.00	26,407,000	2,232,900	0	28,639,900
Omnibus Rescission	0.00	(1,973,100)	0	0	(1,973,100)
Other Appropriation Adjustments	0.00	0	0	0	0
FY 2010 Total Appropriation	0.00	24,433,900	2,232,900	0	26,666,800
Noncognizable Funds and Transfers	0.00	0	0	0	0
FY 2010 Estimated Expenditures	0.00	24,433,900	2,232,900	0	26,666,800
Removal of One-Time Expenditures	0.00	0	(1,647,900)	0	(1,647,900)
Base Adjustments	0.00	0	15,000	0	15,000
FY 2011 Base	0.00	24,433,900	600,000	0	25,033,900
Benefit Costs	0.00	(467,100)	0	0	(467,100)
FY 2011 Maintenance (MCO)	0.00	23,966,800	600,000	0	24,566,800
1. Critical Needs - ARRA Reallocation	0.00	0	461,000	0	461,000
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2011 Total Appropriation	0.00	23,966,800	1,061,000	0	25,027,800
% Change From FY 2010 Original Approp.	0.0%	(9.2%)	(52.5%)	0.0%	(12.6%)
% Change From FY 2010 Total Approp.	0.0%	(1.9%)	(52.5%)	0.0%	(6.1%)

FISCAL YEAR 2010

RESCISSION: General Fund agencies received a minimum rescission of 7% for FY 2010. This agency received a 7.5%, or \$1,973,100 reduction.

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: Base funding for health insurance of \$8,440 per employee was reduced by \$1,400, on a one-time basis in FY 2011, for the equivalent of two months of premium holidays. Both the employer and employee insurance premiums for four pay periods will be deducted from Group Insurance reserves instead of from agency appropriations and the employee's paycheck. General Funds were not provided for inflation or replacement items, and no increases from any fund source were provided for changes in employee compensation (CEC). Line item 1 included the remaining \$461,000 of ARRA funding allocated to community colleges.

ANALYST COMMENT: North Idaho College and the College of Southern Idaho have their own health insurance plans rather than participating in the state's group plan. The reductions in funding for health insurance were applied to both of these institutions.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	23,966,800	0	23,966,800
OT D 0346-00 American Reinvest	0.00	0	0	0	461,000	0	461,000
D 0506-00 Community College	0.00	0	0	0	600,000	0	600,000
Totals:	0.00	0	0	0	25,027,800	0	25,027,800

Community Colleges

STARS Number & Budget Unit: 501 EDFB, 501 EDFC, 501 EDFD

Bill Number & Chapter: S1415 (Ch.232)

PROGRAM DESCRIPTION: Idaho's three community colleges, College of Southern Idaho in Twin Falls, College of Western Idaho in Nampa, and North Idaho College in Coeur d'Alene, provide two-year academic degrees, programs for continuing adult education, cooperative training and educational programs with regional high schools and four-year institutions, workforce training and various community services. The two-year professional-technical degrees and shorter term certificates and training that are available at the community colleges are funded with pass-through money from the Division of Professional-Technical Education appropriation. Besides state support in the form of this appropriation of General Funds and liquor funds, the three colleges receive local property tax support, and fees (up to \$500 per semester, per student) paid by other counties whose residents attend one of the community colleges. [Statutory Authority: §33-2101, Idaho Code, et seq.]

PROGRAM SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	27,730,600	27,730,600	24,433,900	0	25,342,200	23,966,800
Dedicated	596,300	596,300	2,232,900	0	1,756,700	1,061,000
Total:	28,326,900	28,326,900	26,666,800	0	27,098,900	25,027,800
Percent Change:		0.0%	(5.9%)	(100.0%)	1.6%	(6.1%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	19,352,700	0	0	19,606,900	0
Operating Expenditures	0	6,477,100	0	0	5,580,100	0
Capital Outlay	0	2,497,100	0	0	1,911,900	0
Trustee/Benefit	28,326,900	0	26,666,800	0	0	25,027,800
Total:	28,326,900	28,326,900	26,666,800	0	27,098,900	25,027,800

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2010 Original Appropriation	0.00	26,407,000	2,232,900	0	28,639,900
Omnibus Rescission	0.00	(1,973,100)	0	0	(1,973,100)
Other Appropriation Adjustments	0.00	0	0	0	0
FY 2010 Total Appropriation	0.00	24,433,900	2,232,900	0	26,666,800
Noncognizable Funds and Transfers	0.00	0	0	0	0
FY 2010 Estimated Expenditures	0.00	24,433,900	2,232,900	0	26,666,800
Removal of One-Time Expenditures	0.00	0	(1,647,900)	0	(1,647,900)
Base Adjustments	0.00	0	15,000	0	15,000
FY 2011 Base	0.00	24,433,900	600,000	0	25,033,900
Benefit Costs	0.00	(467,100)	0	0	(467,100)
FY 2011 Maintenance (MCO)	0.00	23,966,800	600,000	0	24,566,800
1. Critical Needs - ARRA Reallocation	0.00	0	461,000	0	461,000
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2011 Total Appropriation	0.00	23,966,800	1,061,000	0	25,027,800
% Change From FY 2010 Original Approp.	0.0%	(9.2%)	(52.5%)	0.0%	(12.6%)
% Change From FY 2010 Total Approp.	0.0%	(1.9%)	(52.5%)	0.0%	(6.1%)

FISCAL YEAR 2010

RESCISSION: General Fund agencies received a minimum rescission of 7% for FY 2010. This agency received a 7.5%, or \$1,973,100 reduction.

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: Base funding for health insurance of \$8,440 per employee was reduced by \$1,400, on a one-time basis in FY 2011, for the equivalent of two months of premium holidays. Both the employer and employee insurance premiums for four pay periods will be deducted from Group Insurance reserves instead of from agency appropriations and the employee's paycheck. General Funds were not provided for inflation or replacement items, and no increases from any fund source were provided for changes in employee compensation (CEC). Line item 1 included the remaining \$461,000 of ARRA funding allocated to community colleges.

ANALYST COMMENT: North Idaho College and the College of Southern Idaho have their own health insurance plans rather than participating in the state's group plan. The reductions in funding for health insurance were applied to both of these institutions.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	0.00	0	0	0	23,966,800	0	23,966,800
OT D 0346-00 American Reinvest	0.00	0	0	0	461,000	0	461,000
D 0506-00 Community College	0.00	0	0	0	600,000	0	600,000
Totals:	0.00	0	0	0	25,027,800	0	25,027,800

College and Universities

STARS Number & Budget Unit: 501 EDGE, 511 EDGD, 511 EDGG, 512 EDGA, 513 EDGB, 513 EDGH, 514 EDGC

Bill Number & Chapter: S1419 (Ch.338), S1444 (Ch.327)

PROGRAM DESCRIPTION: Idaho's four baccalaureate institutions of higher education are the University of Idaho in Moscow, Idaho State University in Pocatello, Boise State University in Boise, and Lewis-Clark State College in Lewiston. These institutions provide a wide variety of undergraduate and, with the exception of LCSC, graduate degree programs to meet the personal and professional needs of the citizens of Idaho and the state's workforce. Each institution reports to, and this statewide system of higher education is coordinated by, the State Board of Education. [Authority: BSU: §33-4001, Idaho Code, et seq.; ISU: §33-3001, Idaho Code, et seq.; UI: Idaho Const. art. IX, § 10, §33-2801, Idaho Code, et seq., and §33-2901, Idaho Code, et seq.; LCSC: §33-3101, Idaho Code, et seq.]

PROGRAM SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	266,437,100	266,434,700	224,071,500	0	218,158,100	217,510,800
Dedicated	181,267,500	148,950,300	201,858,700	0	166,869,900	160,175,500
Total:	447,704,600	415,385,000	425,930,200	0	385,028,000	377,686,300
Percent Change:		(7.2%)	2.5%	(100.0%)	(9.6%)	(11.3%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	318,112,400	0	0	291,878,500	0
Operating Expenditures	0	78,325,300	0	0	65,986,700	0
Capital Outlay	0	17,805,200	0	0	24,559,000	0
Trustee/Benefit	0	1,142,100	0	0	2,603,800	0
Lump Sum	447,704,600	0	425,930,200	0	0	377,686,300
Total:	447,704,600	415,385,000	425,930,200	0	385,028,000	377,686,300
Full-Time Positions (FTP)	3,926.38	3,952.00	3,981.55	0.00	3,678.72	3,840.34

Although the College & Universities estimate 3,840.34 full-time equivalent positions for FY 2011 there is no full-time equivalent position cap. The Legislature provides one appropriation for all four institutions and the State Board of Education then allocates the appropriation by formula to each institution.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2010 Original Appropriation	3,981.55	253,278,100	156,518,100	0	409,796,200
Reappropriation	0.00	0	44,610,700	0	44,610,700
1. ARRA-Related Action	0.00	(729,900)	0	0	(729,900)
2. Livestock Center	0.00	(9,400,000)	0	0	(9,400,000)
Omnibus Rescission	0.00	(19,076,700)	0	0	(19,076,700)
Omnibus Supplementals	0.00	0	729,900	0	729,900
Other Appropriation Adjustments	0.00	0	0	0	0
FY 2010 Total Appropriation	3,981.55	224,071,500	201,858,700	0	425,930,200
Noncognizable Funds and Transfers	(126.71)	0	22,981,700	0	22,981,700
FY 2010 Estimated Expenditures	3,854.84	224,071,500	224,840,400	0	448,911,900
Removal of One-Time Expenditures	(12.00)	0	(68,882,400)	0	(68,882,400)
Base Adjustments	(2.50)	729,900	0	0	729,900
FY 2011 Base	3,840.34	224,801,400	155,958,000	0	380,759,400
Benefit Costs	0.00	(5,289,600)	(88,600)	0	(5,378,200)
Statewide Cost Allocation	0.00	(1,180,500)	0	0	(1,180,500)
Endowment Adjustments	0.00	(200)	200	0	0
FY 2011 Maintenance (MCO)	3,840.34	218,331,100	155,869,600	0	374,200,700
1. Critical Needs - ARRA Reallocation	0.00	0	4,305,900	0	4,305,900
5. General Fund Reduction for HESF	0.00	(114,000)	0	0	(114,000)
6. Move Moneys to Health Education	0.00	(706,300)	0	0	(706,300)
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2011 Total Appropriation	3,840.34	217,510,800	160,175,500	0	377,686,300
% Change From FY 2010 Original Approp.	(3.5%)	(14.1%)	2.3%	0.0%	(7.8%)
% Change From FY 2010 Total Approp.	(3.5%)	(2.9%)	(20.6%)	0.0%	(11.3%)

FISCAL YEAR 2010

SUPPLEMENTAL: This agency received a FY 2010 supplemental appropriation in the amount of \$729,900 of ARRA funds that was originally appropriated to the Division of Professional Technical Education to be used to meet a maintenance of effort requirement. However, a federal waiver was required to allow this, but the action on that waiver was not scheduled until after the Legislature passed the appropriation. Therefore, those funds were redirected to the College and Universities budget.

RESCISSIONS: General Fund agencies received a minimum rescission of 7% for FY 2010. This agency received an 11.5%, or \$29,206,600 reduction. This General Fund reduction included \$10 million originally appropriated for the Center for Livestock and Environmental Studies and \$729,900 to offset additional ARRA funds. The \$729,900 was restored in the FY 2011 Base.

College and Universities

STARS Number & Budget Unit: 501 EDGE, 511 EDGD, 511 EDGG, 512 EDGA, 513 EDGB, 513 EDGH, 514 EDGC

Bill Number & Chapter: S1419 (Ch.338), S1444 (Ch.327)

PROGRAM DESCRIPTION: Idaho's four baccalaureate institutions of higher education are the University of Idaho in Moscow, Idaho State University in Pocatello, Boise State University in Boise, and Lewis-Clark State College in Lewiston. These institutions provide a wide variety of undergraduate and, with the exception of LCSC, graduate degree programs to meet the personal and professional needs of the citizens of Idaho and the state's workforce. Each institution reports to, and this statewide system of higher education is coordinated by, the State Board of Education. [Authority: BSU: §33-4001, Idaho Code, et seq.; ISU: §33-3001, Idaho Code, et seq.; UI: Idaho Const. art. IX, § 10, §33-2801, Idaho Code, et seq., and §33-2901, Idaho Code, et seq.; LCSC: §33-3101, Idaho Code, et seq.]

PROGRAM SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	266,437,100	266,434,700	224,071,500	0	218,158,100	217,510,800
Dedicated	181,267,500	148,950,300	201,858,700	0	166,869,900	160,175,500
Total:	447,704,600	415,385,000	425,930,200	0	385,028,000	377,686,300
Percent Change:		(7.2%)	2.5%	(100.0%)	(9.6%)	(11.3%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	318,112,400	0	0	291,878,500	0
Operating Expenditures	0	78,325,300	0	0	65,986,700	0
Capital Outlay	0	17,805,200	0	0	24,559,000	0
Trustee/Benefit	0	1,142,100	0	0	2,603,800	0
Lump Sum	447,704,600	0	425,930,200	0	0	377,686,300
Total:	447,704,600	415,385,000	425,930,200	0	385,028,000	377,686,300
Full-Time Positions (FTP)	3,926.38	3,952.00	3,981.55	0.00	3,678.72	3,840.34

Although the College & Universities estimate 3,840.34 full-time equivalent positions for FY 2011 there is no full-time equivalent position cap. The Legislature provides one appropriation for all four institutions and the State Board of Education then allocates the appropriation by formula to each institution.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2010 Original Appropriation	3,981.55	253,278,100	156,518,100	0	409,796,200
Reappropriation	0.00	0	44,610,700	0	44,610,700
1. ARRA-Related Action	0.00	(729,900)	0	0	(729,900)
2. Livestock Center	0.00	(9,400,000)	0	0	(9,400,000)
Omnibus Rescission	0.00	(19,076,700)	0	0	(19,076,700)
Omnibus Supplementals	0.00	0	729,900	0	729,900
Other Appropriation Adjustments	0.00	0	0	0	0
FY 2010 Total Appropriation	3,981.55	224,071,500	201,858,700	0	425,930,200
Noncognizable Funds and Transfers	(126.71)	0	22,981,700	0	22,981,700
FY 2010 Estimated Expenditures	3,854.84	224,071,500	224,840,400	0	448,911,900
Removal of One-Time Expenditures	(12.00)	0	(68,882,400)	0	(68,882,400)
Base Adjustments	(2.50)	729,900	0	0	729,900
FY 2011 Base	3,840.34	224,801,400	155,958,000	0	380,759,400
Benefit Costs	0.00	(5,289,600)	(88,600)	0	(5,378,200)
Statewide Cost Allocation	0.00	(1,180,500)	0	0	(1,180,500)
Endowment Adjustments	0.00	(200)	200	0	0
FY 2011 Maintenance (MCO)	3,840.34	218,331,100	155,869,600	0	374,200,700
1. Critical Needs - ARRA Reallocation	0.00	0	4,305,900	0	4,305,900
5. General Fund Reduction for HESF	0.00	(114,000)	0	0	(114,000)
6. Move Moneys to Health Education	0.00	(706,300)	0	0	(706,300)
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2011 Total Appropriation	3,840.34	217,510,800	160,175,500	0	377,686,300
% Change From FY 2010 Original Approp.	(3.5%)	(14.1%)	2.3%	0.0%	(7.8%)
% Change From FY 2010 Total Approp.	(3.5%)	(2.9%)	(20.6%)	0.0%	(11.3%)

FISCAL YEAR 2010

SUPPLEMENTAL: This agency received a FY 2010 supplemental appropriation in the amount of \$729,900 of ARRA funds that was originally appropriated to the Division of Professional Technical Education to be used to meet a maintenance of effort requirement. However, a federal waiver was required to allow this, but the action on that waiver was not scheduled until after the Legislature passed the appropriation. Therefore, those funds were redirected to the College and Universities budget.

RESCISSIONS: General Fund agencies received a minimum rescission of 7% for FY 2010. This agency received an 11.5%, or \$29,206,600 reduction. This General Fund reduction included \$10 million originally appropriated for the Center for Livestock and Environmental Studies and \$729,900 to offset additional ARRA funds. The \$729,900 was restored in the FY 2011 Base.

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: Base funding for health insurance of \$8,440 per employee was reduced by \$1,400, on a one-time basis in FY 2011, for the equivalent of two months of premium holidays. General Funds were not provided for inflation or replacement items, and no increases from any fund source were provided for changes in employee compensation (CEC). Line item 1 included the remaining \$4,305,900 of ARRA, Title 14 funding available to the College and Universities. Line item 5 is a \$114,000 reduction to offset the impact to the General Fund from the creation of the Higher Education Stabilization Fund (H544). Line item 6 is a \$706,300 reduction that was transferred to the Health Education Programs to be used for maintaining Idaho's medical, graduate medical, dentistry, and veterinary education seats at the same number; for contract inflation costs; and for the final year of build-out for the psychiatry residency program.

LUMP SUM: This agency received specific legislative authorization for a FY 2011 appropriation that removes all restrictions limiting the transfer of moneys among personnel costs, operating expenditures, capital outlay, and trustee & benefit payments.

LEGISLATIVE INTENT: S1419 provides the following legislative intent: Section 3, carryover authority for non-general fund appropriations in FY 2010 into FY 2011; Section 4, specific dollar amounts for systemwide programs; and Section 5 directs how ARRA funds may be used by the institutions.

ANALYST COMMENT: The University of Idaho has its own health insurance plan rather than participating in the state's group plan. The reductions in funding for health insurance were applied to U of I and would need to be funded through their reserves or other fund sources.

OTHER LEGISLATION: H544 created the Higher Education Stabilization Fund to provide a strategic reserve to minimize the impact of economic downturns on higher education in Idaho.

POST-LEGISLATIVE ACTION BY THE STATE BOARD OF EDUCATION:

Student Fees for the 2010-2011 academic year (Board Action 4/5/2010):

- >University of Idaho: \$5,402 for matriculation fees annually, a 9.5% increase
- >Boise State University: \$5,300 for tuition and fees annually, a 9.0% increase
- >Idaho State University: \$5,416 for tuition and fees annually, a 9.0% increase
- >Lewis Clark State College: \$4,998 for tuition and fees annually, a 8.7% increase

Allocation of the \$377,686,300 FY 2011 Appropriation to the Institutions (Board Action 4/22/2010):

- >University of Idaho: \$125,757,600
- >Boise State University: \$126,071,400
- >Idaho State University: \$99,952,600
- >Lewis Clark State College: \$23,178,100
- >Systemwide Programs: \$2,726,600

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	3,777.02	0	0	0	0	217,510,800	217,510,800
OT D 0346-00 American Reinvest	0.00	0	0	0	0	4,305,900	4,305,900
D 0481-02 Ag College Income	0.00	0	0	0	0	850,800	850,800
D 0481-03 Charitable Institutions	0.00	0	0	0	0	790,600	790,600
D 0481-04 Normal School	0.00	0	0	0	0	2,661,600	2,661,600
D 0481-06 Scientific School	0.00	0	0	0	0	2,984,400	2,984,400
D 0481-08 University Income	0.00	0	0	0	0	2,329,200	2,329,200
D 0650-00 Unrestricted	63.32	0	0	0	0	121,660,400	121,660,400
D 0660-00 Restricted	0.00	0	0	0	0	24,592,600	24,592,600
Totals:	3,840.34	0	0	0	0	377,686,300	377,686,300

9,616,600

W

III. Division of Professional-Technical Education: Postsecondary Programs

STARS Number & Budget Unit: 503 EDEC, 504 EDEF(Cont)

Bill Number & Chapter: S1420 (Ch.339)

PROGRAM DESCRIPTION: Postsecondary Programs provide college students with opportunities to obtain the two year degrees and shorter term certifications needed for employment in skilled and technical occupations that require less than a baccalaureate degree. It also provides persons already in the workforce with the skills necessary to maintain and/or advance in their chosen occupation. The appropriation for this program is intended to fund 100% of the direct costs at Idaho's six professional-technical colleges. Those colleges are located within Idaho State University, Lewis-Clark State College, College of Southern Idaho, College of Western Idaho, and North Idaho College, along with the stand alone Eastern Idaho Technical College (EITC). [Statutory Authority: §33-2201, Idaho Code, et seq.]

PROGRAM SUMMARY:	FY 2009 Total Appr	FY 2009 Actual	FY 2010 Total Appr	FY 2011 Request	FY 2011 Gov Rec	FY 2011 Approp
BY FUND SOURCE						
General	37,418,400	37,418,400	34,720,300	38,738,600	35,698,100	33,992,800
Dedicated	468,200	8,756,000	458,000	467,000	467,000	467,000
Total:	37,886,600	46,174,400	35,178,300	39,205,600	36,165,100	34,459,800
Percent Change:		21.9%	(23.8%)	11.4%	2.8%	(2.0%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	0	7,181,900	0	33,189,800	30,499,600	0
Operating Expenditures	0	1,567,900	0	4,923,300	4,667,000	0
Capital Outlay	0	6,200	0	1,092,500	998,500	0
Trustee/Benefit	0	37,418,400	0	0	0	0
Lump Sum	37,886,600	0	35,178,300	0	0	34,459,800
Total:	37,886,600	46,174,400	35,178,300	39,205,600	36,165,100	34,459,800
Full-Time Positions (FTP)	504.10	504.10	510.27	501.06	494.91	494.91

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2010 Original Appropriation	510.27	37,324,100	458,000	0	37,782,100
Omnibus Rescission	0.00	(2,603,800)	0	0	(2,603,800)
FY 2010 Total Appropriation	510.27	34,720,300	458,000	0	35,178,300
Noncognizable Funds and Transfers	(15.36)	0	0	0	0
FY 2010 Estimated Expenditures	494.91	34,720,300	458,000	0	35,178,300
Base Adjustments	0.00	0	9,000	0	9,000
FY 2011 Base	494.91	34,720,300	467,000	0	35,187,300
Benefit Costs	0.00	(692,700)	0	0	(692,700)
Statewide Cost Allocation	0.00	(34,800)	0	0	(34,800)
FY 2011 Maintenance (MCO)	494.91	33,992,800	467,000	0	34,459,800
Lump Sum or Other Adjustments	0.00	0	0	0	0
FY 2011 Total Appropriation	494.91	33,992,800	467,000	0	34,459,800
% Change From FY 2010 Original Approp.	(3.0%)	(8.9%)	2.0%	0.0%	(8.8%)
% Change From FY 2010 Total Approp.	(3.0%)	(2.1%)	2.0%	0.0%	(2.0%)

FISCAL YEAR 2010

RESCISSION: General Fund agencies received a minimum rescission of 7% for FY 2010. This division received a 6.3%, or \$3,250,800 reduction, which was an exception due to the Legislature's desire to minimize the amount that this division falls below the maintenance of effort requirement to receive certain federal funds. Of the overall rescission, this program received a 7%, or \$2,603,800 reduction. There was a reduction of 15.36 FTP due to operating budget adjustments.

REPEAL: Section 5, Chapter 248, Laws of 2009 (S1208), was repealed to prevent the transfer of \$1,172,100 of ARRA moneys to the General Fund. This was necessary because the federal waiver to allow this transfer was not approved.

FISCAL YEAR 2011

APPROPRIATION HIGHLIGHTS: The General Fund base adjustments among all programs net to zero. The dedicated fund base adjustment in this program increases Eastern Idaho Technical College's fee revenue spending authority by \$9,000. Base funding for health insurance of \$8,440 per employee was reduced by \$1,400, on a one-time basis in FY 2011, for the equivalent of two months of premium holidays. Both the employer and employee insurance premiums for four pay periods will be deducted from Group Insurance reserves instead of from agency appropriations and the employee's paycheck. General Funds were not provided for inflation or replacement items, and no increases from any fund source were provided for changes in employee compensation (CEC).

LEGISLATIVE INTENT: S1420, Section 4 allows the division to carryover any unexpended or unencumbered non-General Funds from FY 2010 into FY 2011. Section 5 directs Legislative Services Office staff to monitor the maintenance of effort requirement for specific federal dollars and that JFAC consider a supplemental appropriation request under certain conditions.

FY 2011 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	494.91	0	0	0	0	33,992,800	33,992,800
D 0650-00 Unrestricted	0.00	0	0	0	0	467,000	467,000
Totals:	494.91	0	0	0	0	34,459,800	34,459,800