

# Agency Summary And Certification

## 201 -- Bond Payments

SEP 01 2016

Original Submission \_\_\_ or Rev No. \_\_\_

FY2018 Request

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In accordance with 67-3503, Idaho Code, I certify the attached forms properly state the receipts and expenditures of the department (agency, office, or institution) for the fiscal years indicated. The summary of expenditures by major program, fund source, and standard class is indicated below.

Signature of Department Director :  Date: 8/31/2016

Function/Activity	FY 2016 Total Appropriation	FY 2016 Total Expenditures	FY 2017 Original Appropriation	FY 2017 Estimated Expenditures	FY 2018 Total Request
Bond Payments	12,303,000	11,995,500	12,303,000	12,303,000	12,303,000
<b>Total</b>	12,303,000	11,995,500	12,303,000	12,303,000	12,303,000
By Fund Source	Total Appropriation	Actual Expenditures	Original Appropriation	Estimated Expenditures	Total Request
G 0001-00 General Revenue Fund	4,330,000	4,279,600	4,330,000	4,330,000	4,330,000
D 0365-00 Permanent Building Fund	7,300,000	7,063,100	7,300,000	7,300,000	7,300,000
O 0450-00 Administration and Accounting Services	673,000	652,800	673,000	673,000	673,000
<b>Total</b>	12,303,000	11,995,500	12,303,000	12,303,000	12,303,000
By Object	Total Appropriation	Actual Expenditures	Original Appropriation	Estimated Expenditures	Total Request
Personnel Costs	0	0	0	0	0
Operating Expenditures	5,362,200	4,295,500	5,362,200	5,362,200	5,362,200
Capital Outlay	6,940,800	7,700,000	6,940,800	6,940,800	6,940,800
Trustee And Benefit Payments	0	0	0	0	0
Lump Sum	0	0	0	0	0
<b>Total</b>	12,303,000	11,995,500	12,303,000	12,303,000	12,303,000
<b>FTP Total</b>	0.00	0.00	0.00	0.00	0.00



**FORM B12: ANALYSIS OF FUND BALANCES**

Request for Fiscal Year : 2018

Agency/Department: Administration - Bond Payment Program

Agency Number: 201

Original Request Date: September 1, 2016 or Revision Request Date: \_\_\_\_\_

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Sources and Uses:

FUND NAME:	Permanent Building Fund - Bond	FUND CODE:	0365-87	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
<b>1. Beginning Free Fund Balance</b>				(7,255,154)	(1)	491	2,921	2,921
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				NA	NA	NA	0	0
<b>3. Beginning Cash Balance</b>				(7,255,154)	(1)	491	2,921	2,921
4. Revenues (from Form B-11)				0	0	0	0	0
5. Non-Revenue Receipts and Other Adjustments				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:	Permanent Building Fund	Fund or Reference:	0365-00	13,907,923	7,262,465	7,065,500	7,300,000	7,300,000
<b>8. Total Available for Year</b>				<b>6,652,769</b>	<b>7,262,464</b>	<b>7,065,991</b>	<b>7,302,921</b>	<b>7,302,921</b>
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				6,652,770	7,261,973	7,300,000	7,300,000	7,300,000
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions				0	0	(236,930)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				6,652,770	7,261,973	7,063,070	7,300,000	7,300,000
<b>20. Ending Cash Balance</b>				<b>(1)</b>	<b>491</b>	<b>2,921</b>	<b>2,921</b>	<b>2,921</b>
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				NA	NA	0	0	0
23. Borrowing Limit				0	0	0	0	0
<b>24. Ending Free Fund Balance</b>				<b>(1)</b>	<b>491</b>	<b>2,921</b>	<b>2,921</b>	<b>2,921</b>
<b>25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>				<b>6,652,770</b>	<b>7,261,973</b>	<b>7,063,070</b>	<b>7,300,000</b>	<b>7,300,000</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>								

Notes:

**FORM B12: ANALYSIS OF FUND BALANCES**

Request for Fiscal Year : 2018

Agency/Department: Administration - Bond Payment Program

Agency Number: 201

Original Request Date: September 1, 2016 or Revision Request Date: \_\_\_\_\_

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Sources and Uses: \_\_\_\_\_

FUND NAME:	Administrative Bond Fund	FUND CODE:	0450-86	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Estimate
<b>1. Beginning Free Fund Balance</b>				<b>656,383</b>	<b>658,974</b>	<b>661,011</b>	<b>660,915</b>	<b>661,065</b>
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				NA	NA	NA	0	0
<b>3. Beginning Cash Balance</b>				<b>656,383</b>	<b>658,974</b>	<b>661,011</b>	<b>660,915</b>	<b>661,065</b>
4. Revenues (from Form B-11)				651,091	652,937	652,704	673,150	673,150
5. Non-Revenue Receipts and Other Adjustments				0	0	0	0	0
6. Statutory Transfers in:		Fund or Reference:		0	0	0	0	0
7. Operating Transfers in:		Fund or Reference:		0	0	0	0	0
<b>8. Total Available for Year</b>				<b>1,307,474</b>	<b>1,311,911</b>	<b>1,313,715</b>	<b>1,334,065</b>	<b>1,334,215</b>
9. Statutory Transfers Out:		Fund or Reference:		0	0	0	0	0
10. Operating Transfers Out:		Fund or Reference:		0	0	0	0	0
11. Non-Expenditure Disbursements and Other Adjustments				0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances				0	0	0	0	0
13. Original Appropriation				653,200	653,200	673,000	673,000	673,000
14. Prior Year Reappropriations, Supplementals, Rescissions				0	0	0	0	0
15. Non-cogs, Receipts to Appropriation, etc				0	0	0	0	0
16. Reversions				(4,700)	(2,300)	(20,200)	0	0
17. Current Year Reappropriation				0	0	0	0	0
18. Reserve for Current Year Encumbrances				0	0	0	0	0
19. Current Year Cash Expenditures				648,500	650,900	652,800	673,000	673,000
<b>20. Ending Cash Balance</b>				<b>658,974</b>	<b>661,011</b>	<b>660,915</b>	<b>661,065</b>	<b>661,215</b>
21. Prior Year Encumbrances as of June 30				0	0	0	0	0
22. Current Year Encumbrances as of June 30				0	0	0	0	0
22a. Current Year Reappropriation				NA	NA	0	0	0
23. Borrowing Limit				0	0	0	0	0
<b>24. Ending Free Fund Balance</b>				<b>658,974</b>	<b>661,011</b>	<b>660,915</b>	<b>661,065</b>	<b>661,215</b>
<b>25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)</b>				<b>648,500</b>	<b>650,900</b>	<b>652,800</b>	<b>673,000</b>	<b>673,000</b>
<b>26. Outstanding Loans (if this fund is part of a loan program)</b>								

Notes: \_\_\_\_\_

## FY 2018 Agency Budget - Request

## Detail Report

Agency: 201 - Bond Payments

Function: 10 - Bond Payments

		FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total
<b>FY 2016 Total Appropriation</b>								
1.00 FY 2016 Total Appropriation								
HB 295								
0001-00	General	0.00	0	2,075,000	2,255,000	0	0	4,330,000
0365-00	Dedicated	0.00	0	2,994,200	4,305,800	0	0	7,300,000
0450-00	Other	0.00	0	293,000	380,000	0	0	673,000
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>5,362,200</b>	<b>6,940,800</b>	<b>0</b>	<b>0</b>	<b>12,303,000</b>
1.21 Net Object Transfers								
0001-00	General	0.00	0	(210,000)	210,000	0	0	0
0365-00	Dedicated	0.00	0	(539,200)	539,200	0	0	0
0450-00	Other	0.00	0	(30,000)	30,000	0	0	0
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(779,200)</b>	<b>779,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
1.61 Reverted Appropriation Balances								
0001-00	General	0.00	0	(50,400)	0	0	0	(50,400)
0365-00	Dedicated	0.00	0	(216,900)	(20,000)	0	0	(236,900)
0450-00	Other	0.00	0	(20,200)	0	0	0	(20,200)
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(287,500)</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>	<b>(307,500)</b>
<b>FY 2016 Actual Expenditures</b>								
0001-00	General	0.00	0	1,814,600	2,465,000	0	0	4,279,600
0365-00	Dedicated	0.00	0	2,238,100	4,825,000	0	0	7,063,100
0450-00	Other	0.00	0	242,800	410,000	0	0	652,800
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>4,295,500</b>	<b>7,700,000</b>	<b>0</b>	<b>0</b>	<b>11,995,500</b>
<b>FY 2017 Original Appropriation</b>								
3.00 FY 2017 Original Appropriation								
SB 1408								
0001-00	General	0.00	0	2,075,000	2,255,000	0	0	4,330,000
0365-00	Dedicated	0.00	0	2,994,200	4,305,800	0	0	7,300,000
0450-00	Other	0.00	0	293,000	380,000	0	0	673,000
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>5,362,200</b>	<b>6,940,800</b>	<b>0</b>	<b>0</b>	<b>12,303,000</b>
<b>FY 2017 Total Appropriation</b>								
0001-00	General	0.00	0	2,075,000	2,255,000	0	0	4,330,000
0365-00	Dedicated	0.00	0	2,994,200	4,305,800	0	0	7,300,000
0450-00	Other	0.00	0	293,000	380,000	0	0	673,000
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>5,362,200</b>	<b>6,940,800</b>	<b>0</b>	<b>0</b>	<b>12,303,000</b>

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**FY 2018 Agency Budget - Request**
**Detail Report**

Agency: 201 - Bond Payments

Function: 10 - Bond Payments

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	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total</u>
<b>FY 2017 Estimated Expenditures</b>							
0001-00 General	0.00	0	2,075,000	2,255,000	0	0	4,330,000
0365-00 Dedicated	0.00	0	2,994,200	4,305,800	0	0	7,300,000
0450-00 Other	0.00	0	293,000	380,000	0	0	673,000
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>5,362,200</b>	<b>6,940,800</b>	<b>0</b>	<b>0</b>	<b>12,303,000</b>
<b>FY 2018 Base</b>							
0001-00 General	0.00	0	2,075,000	2,255,000	0	0	4,330,000
0365-00 Dedicated	0.00	0	2,994,200	4,305,800	0	0	7,300,000
0450-00 Other	0.00	0	293,000	380,000	0	0	673,000
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>5,362,200</b>	<b>6,940,800</b>	<b>0</b>	<b>0</b>	<b>12,303,000</b>
<b>FY 2018 Total Maintenance</b>							
0001-00 General	0.00	0	2,075,000	2,255,000	0	0	4,330,000
0365-00 Dedicated	0.00	0	2,994,200	4,305,800	0	0	7,300,000
0450-00 Other	0.00	0	293,000	380,000	0	0	673,000
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>5,362,200</b>	<b>6,940,800</b>	<b>0</b>	<b>0</b>	<b>12,303,000</b>
<b>FY 2018 Total</b>							
0001-00 General	0.00	0	2,075,000	2,255,000	0	0	4,330,000
0365-00 Dedicated	0.00	0	2,994,200	4,305,800	0	0	7,300,000
0450-00 Other	0.00	0	293,000	380,000	0	0	673,000
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>5,362,200</b>	<b>6,940,800</b>	<b>0</b>	<b>0</b>	<b>12,303,000</b>

ANALYSIS OF BOND/LEASE PAYMENT OBLIGATIONS

Agency: Department of Administration  
 Function: Permanent Building Fund Advisory Council  
 Activity: PBFAC

FY 2018 Request  
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 Original Request X or Revision No. \_\_\_\_\_

Leaseholder	Issue	Project	Project Number	Original Principle	Interest Rate FY 2018	Principle At End FY17	Maturity Date	Original Issuance	Refundings	Call Provisions	Fund Source	FY 2018 Principal	FY 2018 Interest	ISBA Addl Rent (5)	Total
First Security Bank	2002	BSU College of Technology	N/A	4,855,000	5.350%	815,000	FY 2018	1991	2002	Note 1	0365	415,000	11,101	-	426,101
ISBA	2008A	1998 Prison Complex	8	53,130,000	4.350%	33,545,000	FY 2026	1999	2008	Note 2	0001	2,695,000	1,459,009	89,968	4,243,977
ISBA	2001B	Idaho School & Hospital	11	9,325,000	4.730%	4,165,000	FY 2025	2002	2012A	Note 3	0450	445,000	197,125	14,219	656,344
ISBA	2003D	ISU Rendezvous	14	12,730,000	4.290%	5,760,000	FY 2024	2003	2012C	Note 3	0365	665,000	246,975	19,425	931,400
ISBA	2003E	BSU Academic West	15	9,180,000	4.440%	3,850,000	FY 2024	2003	2012D	Note 3	0365	475,000	170,925	13,991	659,916
ISBA	2003F	UI Learning Center	16	12,440,000	4.630%	5,180,000	FY 2024	2003	2012E	Note 3	0365	635,000	239,950	18,970	893,920
ISBA	2003G	LCSC Activity Center	17	10,625,000	4.500%	4,445,000	FY 2024	2003	2012F	Note 3	0365	550,000	200,000	16,204	766,204
ISBA	2003H	NIC Health Bldg.	18	11,665,000	4.370%	4,905,000	FY 2024	2003	2012G	Note 3	0365	615,000	214,200	17,798	846,998
ISBA	2003I	CSI Fine Arts Bldg.	19	5,730,000	4.370%	2,390,000	FY 2024	2003	2012H	Note 3	0365	300,000	104,400	8,753	413,153
ISBA	2003J	ISP Post Academy	20	2,425,000	4.490%	1,020,000	FY 2024	2003	2012I	Note 3	0365	130,000	45,800	3,709	179,509
ISBA	2005A	Eastern Idaho Tech College	21	10,790,000	3.450%	6,355,000	FY2027	2005	2013B	Note 3	0365	560,000	219,000	16,464	795,464
ISBA	2012J	Parks and Recreation	27	4,040,000	1.960%	2,160,000	FY 2022	2013	2012J	Note 3, 4	0365	490,000	42,260	6,150	538,410
ISBA	2013A	Parking Garage	28	9,045,000	3.420%	8,035,000	FY2034	2013		FY 2023	0365	355,000	274,881	13,796	643,677
											<b>TOTAL</b>	<b>8,330,000</b>	<b>3,425,626</b>	<b>239,447</b>	<b>11,995,074</b>

Note 1: May be redeemed after 10/01/13 at par.

Note 2: Variable rate bond subject to interest rate swap penalty if called.

Note 3: Refunded Annual Debt Service in 2012 and 2013 (are 2012A, and 2012C-J, 2013B). Refunded bonds do not have a call provision.

Note 4: Billingsley Creek Bond paid off in FY2013 with refinancing of the Parks and Rec bond newly issued in FY2013. Parks and Recreation headquarters building replaced Billingsley Creek property as collateral.

Note 5: Additional rent is based on estimated total ISBA overhead (FY 17 = \$295,800) plus 10%, allocated to the respective bond offerings at FY 17 percentages.

0001	2,695,000	1,459,009	89,968	4,243,977
0365	5,190,000	1,769,492	135,260	7,094,753
0450	445,000	197,125	14,219	656,344
	8,330,000	3,425,626	239,447	11,995,074

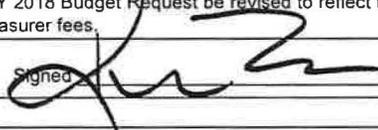
FY 2018 Budget Request Revision for Statewide Cost Allocation

Fiscal Year: 2018  
 Agency Code: 200  
 Agency: Department of Administration

Revision No. 1

Budget Unit	Program Name	Fund Number	Base	Attorney General	Risk Management	State Controller	State Treasurer	BU/Fund	Percent of Base	Percent of Fund
			SWCAP	DU 10.41	DU 10.45	DU 10.46	DU 10.47	Total		
			0							
ADAA	Fiscal	0450	43,600	2,700	0	(300)	(400)	2,000	8.10%	6.97%
ADAA	Fiscal	0001	13,100	22,400	200			22,600	2.43%	78.75%
ADAB	OCIO	0450	200	300				300	0.04%	1.05%
ADAB	OCIO	0001	2,500		100			100	0.46%	0.35%
ADAC	Facilities Services	0450	277,900	6,500	12,500			19,000	51.65%	66.20%
ADAC	Design & Construction	0365	34,800					0	6.47%	0.00%
ADAD	Purchasing	0450	59,100					0	10.99%	0.00%
ADAK	Group Insurance	0461	5,000	2,200				2,200	0.93%	7.67%
ADAL	Administration Rules	0475-05	4,600					0	0.86%	0.00%
ADAK	Risk Insurance	0462	0					0	0.00%	0.00%
ADAI	Risk - Cont.	0462	97,200	(17,500)				(17,500)	18.07%	-60.98%
								0	0.00%	0.00%
Decision Unit Total			538,000	16,600	12,800	(300)	(400)	28,700	100.00%	100.00%

I request that the FY 2018 Budget Request be revised to reflect the above adjustments for Attorney General fees, Risk Management fees, State Controller's fees, and State Treasurer fees.

Signed  Title CFO Date 10/7/16

**Instructions**  
 Each year after the original budget submission deadline, the Division of Financial Management calculates the estimated amount of change from the current year to the budget year for certain Interagency Nonstandard Adjustment decision units related to the Statewide Cost Allocation Plan (SWCAP). It is your responsibility to distribute those changes equitably between programs (budget units) and fund sources.

- 1) Locate your agency on the Indirect Cost Recovery Budget Adjustments spreadsheet.
- 2) Sum the "FY Approp. Basis" columns for all categories (Treasurer, Controller, Attorney General, Risk Management, and Facility Services) in cell E7.
- 3) Enter by budget unit and fund source the SWCAP appropriation basis in the column titled "Base SWCAP". The allocation should be the same as your actual expenditures by fund source for last year rounded to the nearest \$100.
- 4) Find "Request Adjustment" for each category noting "Statewide Accounting" and "Statewide Payroll" must be summed to calculate the Controller fees.
- 5) Identify the budget unit and fund source for each of the areas requiring adjustment.
- 6) Enter each budget unit in the column identified as Budget Unit. Flag any continuous budget units as "(Cont)". Repeat for each different fund.
- 7) In the column identified as Fund Number, place the number of the fund to which the increase or decrease in costs will be applied.
- 8) In the column identified as adjustment, place the dollar amount for each identified budget unit by fund. Round to nearest \$100.
- 9) Check that all totals match those on the Indirect Cost Recovery Budget Adjustment spreadsheet.
- 10) Sign and return a copy to each of your DFM and LSO analysts. Thank you!