

Agency Expenditure Summary

	<u>FY 2017</u>		<u>FY 2018</u>		<u>FY 2019</u>	
	<u>Approp</u>	<u>Actual</u>	<u>Approp</u>	<u>Estimate</u>	<u>Request</u>	<u>Gov Rec</u>
By Function						
State Department of Education	40,890,800	29,330,600	38,818,000	38,818,000	39,657,200	39,451,800
Total	40,890,800	29,330,600	38,818,000	38,818,000	39,657,200	39,451,800
By Fund Source						
General	14,184,800	13,833,100	14,189,200	14,189,200	15,034,400	14,698,600
Dedicated	7,503,600	3,190,600	7,505,700	7,505,700	7,493,900	7,514,800
Federal	17,386,100	11,189,900	14,402,500	14,402,500	14,377,200	14,467,800
Other	1,816,300	1,117,000	2,720,600	2,720,600	2,751,700	2,770,600
Total	40,890,800	29,330,600	38,818,000	38,818,000	39,657,200	39,451,800
By Object						
Personnel Costs	13,658,400	12,295,000	13,736,500	13,736,500	13,745,700	13,965,800
Operating Expenditures	19,533,900	13,079,700	16,609,800	16,609,800	17,316,800	16,915,000
Capital Outlay	67,000	144,000	40,200	40,200	163,200	139,500
Trustee/Benefit Payments	7,631,500	3,811,900	8,431,500	8,431,500	8,431,500	8,431,500
Lump Sum	0	0	0	0	0	0
Total	40,890,800	29,330,600	38,818,000	38,818,000	39,657,200	39,451,800
FTP Positions	142.00	142.00	142.00	142.00	143.00	143.00

	<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 Gov Rec</u>
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Description: The State Department of Education provides services on behalf of school districts statewide. The department provides guidance and oversight in the areas of federal programs, curriculum, special education, child nutrition, finance, transportation, and technology.

FY 2018 Original Appropriation

3.00 FY 2018 Original Appropriation:

General	69.65	6,383,100	4,281,500	0	3,524,600	0	14,189,200
Dedicated	10.04	1,181,200	1,486,300	13,500	4,824,700	0	7,505,700
Federal	50.83	5,106,700	9,197,800	15,800	82,200	0	14,402,500
Other	11.48	1,065,500	1,644,200	10,900	0	0	2,720,600
Total	142.00	13,736,500	16,609,800	40,200	8,431,500	0	38,818,000

FY 2018 Total Appropriation

General	69.65	6,383,100	4,281,500	0	3,524,600	0	14,189,200
Dedicated	10.04	1,181,200	1,486,300	13,500	4,824,700	0	7,505,700
Federal	50.83	5,106,700	9,197,800	15,800	82,200	0	14,402,500
Other	11.48	1,065,500	1,644,200	10,900	0	0	2,720,600
Total	142.00	13,736,500	16,609,800	40,200	8,431,500	0	38,818,000

Expenditure Adjustments

6.31 FTP or Fund Adjustments: This decision unit makes an FTP adjustment.

General	0.09	0	0	0	0	0	0
Dedicated	2.02	0	0	0	0	0	0
Federal	(2.61)	0	0	0	0	0	0
Other	0.50	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

FY 2018 Estimated Expenditures

General	69.74	6,383,100	4,281,500	0	3,524,600	0	14,189,200
Dedicated	12.06	1,181,200	1,486,300	13,500	4,824,700	0	7,505,700
Federal	48.22	5,106,700	9,197,800	15,800	82,200	0	14,402,500
Other	11.98	1,065,500	1,644,200	10,900	0	0	2,720,600
Total	142.00	13,736,500	16,609,800	40,200	8,431,500	0	38,818,000

Base Adjustments

8.41 Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2018.

Dedicated	0.00	0	(200)	(13,500)	0	0	(13,700)
Federal	0.00	0	(1,200)	(15,800)	0	0	(17,000)
Other	0.00	0	(200)	(10,900)	0	0	(11,100)
Total	0.00	0	(1,600)	(40,200)	0	0	(41,800)

	<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 Gov Rec</u>
FY 2019 Base							
General	69.74	6,383,100	4,281,500	0	3,524,600	0	14,189,200
Dedicated	12.06	1,181,200	1,486,100	0	4,824,700	0	7,492,000
Federal	48.22	5,106,700	9,196,600	0	82,200	0	14,385,500
Other	11.98	1,065,500	1,644,000	0	0	0	2,709,500
Total	142.00	13,736,500	16,608,200	0	8,431,500	0	38,776,200

Program Maintenance

10.11 Change in Health Benefit Costs: This decision unit reflects a one-time reduction in the employer health benefit cost based on the November Milliman projection, which showed a decrease from the June estimate. Employer costs are projected to return to the current level in FY 2020.

While the total cost of the plan continues to grow, prices and utilization are growing at a slower rate than projected for FY 2018. This has led to growth in reserves. To address this one-time overfunding of reserves, the Governor proposes a transfer of \$13,140,000 from the Group Insurance Account to the General Fund. These funds were transferred from the General Fund in FY 2016 to maintain the contractually required minimum and can now be repaid. In addition, the Governor proposes using reserve funds for a two-month premium holiday for both the employer and the employee. This will reduce overfunding of reserves and reward employees for their prudent use of plan benefits.

General	0.00	(101,600)	0	0	0	0	(101,600)
Dedicated	0.00	(17,500)	0	0	0	0	(17,500)
Federal	0.00	(69,900)	0	0	0	0	(69,900)
Other	0.00	(17,300)	0	0	0	0	(17,300)
Total	0.00	(206,300)	0	0	0	0	(206,300)

10.12 Change in Variable Benefit Costs: This decision unit reflects the scheduled changes in the employer variable benefits cost, including the October 2017 vote of the Public Employee Retirement System of Idaho Retirement Board to delay the scheduled employer contribution increase.

General	0.00	5,400	0	0	0	0	5,400
Dedicated	0.00	600	0	0	0	0	600
Federal	0.00	2,400	0	0	0	0	2,400
Other	0.00	1,200	0	0	0	0	1,200
Total	0.00	9,600	0	0	0	0	9,600

10.31 Repair, Replacement Items/Alterations: The Governor recommends \$59,100 in General Fund, \$61,800 in dedicated fund spending authority, and \$20,400 in federal fund spending authority for repair and replacement items.

General	0.00	0	0	59,100	0	0	59,100
Dedicated	0.00	0	200	10,100	0	0	10,300
Federal	0.00	0	1,500	18,900	0	0	20,400
Other	0.00	0	100	51,400	0	0	51,500
Total	0.00	0	1,800	139,500	0	0	141,300

10.41 Attorney General Fees: Adjustments to the costs of legal services provided by the Office of the Attorney General are reflected here.

General	0.00	0	600	0	0	0	600
Total	0.00	0	600	0	0	0	600

Executive Budget Detail

Super. of Public Instruction
State Department of Education

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
10.45 Risk Management Cost Increases: Adjustments to the costs of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management are reflected here.							
General	0.00	0	(1,700)	0	0	0	(1,700)
Dedicated	0.00	0	(200)	0	0	0	(200)
Federal	0.00	0	(1,000)	0	0	0	(1,000)
Other	0.00	0	(300)	0	0	0	(300)
Total	0.00	0	(3,200)	0	0	0	(3,200)
10.46 Controller's Fee Charge: Adjustments to the costs of statewide accounting and statewide payroll processing provided by the Office of the State Controller are reflected here.							
General	0.00	0	2,300	0	0	0	2,300
Dedicated	0.00	0	400	0	0	0	400
Federal	0.00	0	1,000	0	0	0	1,000
Other	0.00	0	(900)	0	0	0	(900)
Total	0.00	0	2,800	0	0	0	2,800
10.47 Treasurer's Fee Charge: Adjustments to the costs of cash management and warrant processing by the Office of the State Treasurer are reflected here.							
Other	0.00	0	(200)	0	0	0	(200)
Total	0.00	0	(200)	0	0	0	(200)
10.51 Annualizations: This decision unit provides an annualization for the elected officials salary increase for July 1, 2018, through December 31, 2018, per SB 1395a, which passed during the 2014 legislative session.							
General	0.00	1,000	0	0	0	0	1,000
Total	0.00	1,000	0	0	0	0	1,000
10.61 Salary Multiplier - Regular Employees: The Governor recommends a 3% increase in employee compensation, to be distributed on a merit basis.							
General	0.00	160,500	0	0	0	0	160,500
Dedicated	0.00	29,200	0	0	0	0	29,200
Federal	0.00	129,400	0	0	0	0	129,400
Other	0.00	27,100	0	0	0	0	27,100
Total	0.00	346,200	0	0	0	0	346,200

FY 2019 Total Maintenance

General	69.74	6,448,400	4,282,700	59,100	3,524,600	0	14,314,800
Dedicated	12.06	1,193,500	1,486,500	10,100	4,824,700	0	7,514,800
Federal	48.22	5,168,600	9,198,100	18,900	82,200	0	14,467,800
Other	11.98	1,076,500	1,642,700	51,400	0	0	2,770,600
Total	142.00	13,887,000	16,610,000	139,500	8,431,500	0	39,068,000

Line Items

12.01 Rural Schools Initiative: The Governor does not recommend funding for a rural education support network.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

	<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 Gov Rec</u>
12.02 Advanced Opportunities: The Governor does not recommend funding for the agency to hire an additional contractor to support advanced opportunities program growth. The Governor recommends funding beyond the current base be found within the agency's existing appropriation.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
12.03 Student Assessment Growth: The Governor recommends General Fund for the increased number of students participating in standard assessments.							
General	0.00	0	305,000	0	0	0	305,000
Total	0.00	0	305,000	0	0	0	305,000
12.04 Assessment Item Review Committee: The Governor does not recommend funding for the Bias and Sensitivity Committee beyond the current base amount. The Governor recommended \$75,000 in FY 2017 and recommends funding beyond that be found within the agency's existing appropriation.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
12.05 Accountability Report Card - Information Technology Systems Analyst : The Governor recommends 1.0 FTP and General Fund for an information technology systems analyst to develop, implement, and maintain an accountability report card system for the Every Student Succeeds Act.							
General	1.00	78,800	0	0	0	0	78,800
Total	1.00	78,800	0	0	0	0	78,800

FY 2019 Gov's Recommendation

General	70.74	6,527,200	4,587,700	59,100	3,524,600	0	14,698,600
Dedicated	12.06	1,193,500	1,486,500	10,100	4,824,700	0	7,514,800
Federal	48.22	5,168,600	9,198,100	18,900	82,200	0	14,467,800
Other	11.98	1,076,500	1,642,700	51,400	0	0	2,770,600
Total	143.00	13,965,800	16,915,000	139,500	8,431,500	0	39,451,800