

Agency Expenditure Summary

	<u>FY 2019</u>		<u>FY 2020</u>		<u>FY 2021</u>	
	<u>Approp</u>	<u>Actual</u>	<u>Approp</u>	<u>Estimate</u>	<u>Request</u>	<u>Gov Rec</u>
By Function						
System-Wide Expenses	0	0	40,000	39,600	40,000	39,200
College of Southern Idaho	35,663,100	37,320,000	36,330,900	36,120,900	37,705,000	36,697,900
North Idaho College	42,674,000	42,253,100	43,714,400	44,321,000	45,512,700	44,511,300
College of Western Idaho	45,103,700	45,103,700	52,280,800	50,681,500	52,762,600	51,808,900
College of Eastern Idaho	10,809,100	10,809,100	11,401,300	11,568,500	11,825,300	11,548,300
Total	134,249,900	135,485,900	143,767,400	142,731,500	147,845,600	144,605,600
By Fund Source						
General	46,126,600	46,126,600	47,751,800	47,181,600	52,131,500	48,195,500
Dedicated	800,000	800,000	855,000	854,500	800,000	800,000
Other	87,323,300	88,559,300	95,160,600	94,695,400	94,914,100	95,610,100
Total	134,249,900	135,485,900	143,767,400	142,731,500	147,845,600	144,605,600
By Object						
Personnel Costs	95,610,500	88,903,300	101,144,000	97,621,500	102,419,800	99,513,000
Operating Expenditures	36,070,900	40,389,600	37,562,400	39,222,700	39,572,200	39,272,400
Capital Outlay	2,568,500	6,193,000	5,006,000	5,832,300	5,853,600	5,820,200
Trustee/Benefit Payments	0	0	55,000	55,000	0	0
Lump Sum	0	0	0	0	0	0
Total	134,249,900	135,485,900	143,767,400	142,731,500	147,845,600	144,605,600
FTP Positions	1,157.63	1,157.63	1,157.88	1,121.18	1,121.99	1,121.31

Community Colleges
System-Wide Expenses

Executive Budget Detail

	<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 System-Wide Expenses Program reflects funding and State Board of Education initiatives that have a system-wide impact and are not specific to one institution.

FY 2020 Original Appropriation

3.00 FY 2020 Original Appropriation: SB 1188

General	0.00	0	40,000	0	0	0	40,000
Total	0.00	0	40,000	0	0	0	40,000

Expenditure Adjustments

4.51 FY 2020 Spending Reset: The Governor recommends an early reversion that equates to a one-time 1% decrease to the FY 2020 General Fund original appropriation. This decision unit reflects the initial step toward the Governor's spending reset.

General	0.00	0	(400)	0	0	0	(400)
Total	0.00	0	(400)	0	0	0	(400)

FY 2020 Total Appropriation

General	0.00	0	39,600	0	0	0	39,600
Total	0.00	0	39,600	0	0	0	39,600

FY 2020 Estimated Expenditures

General	0.00	0	39,600	0	0	0	39,600
Total	0.00	0	39,600	0	0	0	39,600

Base Adjustments

8.48 Removal of One-Time Expenditures: This decision unit removes the one-time early reversion for FY 2020 reflected in DU 4.51.

General	0.00	0	400	0	0	0	400
Total	0.00	0	400	0	0	0	400

FY 2021 Base

General	0.00	0	40,000	0	0	0	40,000
Total	0.00	0	40,000	0	0	0	40,000

FY 2021 Total Maintenance

General	0.00	0	40,000	0	0	0	40,000
Total	0.00	0	40,000	0	0	0	40,000

Executive Budget Detail

Line Items	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total Gov Rec
12.92 FY 2021 Spending Reset: The Governor recommends the second step in the spending reset with an ongoing General Fund base reduction across all object codes. For the limited purpose of accomplishing the 2% base reduction with the least impact on service delivery to Idahoans, the Governor also recommends the agency be exempted from the provisions of Idaho Code 67-3511(1), (2), and (3), allowing unlimited transfers between object codes and between programs, for all moneys appropriated to it for the period of July 1, 2020, through June 30, 2021. Legislative appropriations shall not be transferred from one fund to another fund unless expressly approved by the Legislature.							
General	0.00	0	(800)	0	0	0	(800)
Total	0.00	0	(800)	0	0	0	(800)

FY 2021 Gov's Recommendation

General	0.00	0	39,200	0	0	0	39,200
Total	0.00	0	39,200	0	0	0	39,200

Community Colleges

College of Southern Idaho

Executive Budget Detail

	<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: Idaho's four state-supported community colleges provide two-year academic and vocational instruction programs; ensure adequate functional knowledge for individuals entering paraprofessional levels of the labor market; furnish those seeking professional licensure with knowledge, skills, and abilities; and offer continuing programs of adult education and community service. These public institutions include: North Idaho College (NIC) in Coeur d'Alene, the College of Southern Idaho (CSI) in Twin Falls, the College of Western Idaho (CWI) in Nampa, and the College of Eastern Idaho (CEI) in Idaho Falls.

FY 2020 Original Appropriation

3.00 FY 2020 Original Appropriation: SB 1188

General	144.18	11,962,100	1,857,200	607,400	0	0	14,426,700
Dedicated	2.09	155,100	26,900	18,000	0	0	200,000
Other	199.86	16,267,500	4,089,100	1,347,600	0	0	21,704,200
Total	346.13	28,384,700	5,973,200	1,973,000	0	0	36,330,900

Expenditure Adjustments

4.51 FY 2020 Spending Reset: The Governor recommends an early reversion that equates to a one-time 1% decrease to the FY 2020 General Fund original appropriation. This decision unit reflects the initial step toward the Governor's spending reset.

General	0.00	(144,300)	0	0	0	0	(144,300)
Total	0.00	(144,300)	0	0	0	0	(144,300)

4.52 FY 2020 Unused Sick Leave Fund Holiday: This decision unit reflects the first six months of an 18-month rate holiday for employers who contribute to the PERSI-managed sick leave plan. The sick leave fund has built up a substantial reserve and the rate holiday will draw down the reserve. The PERSI Retirement Board will review the funding of the plan upon completion of the rate holiday and will adjust contribution rates to actuarially-determined new levels.

General	0.00	(27,800)	0	0	0	0	(27,800)
Other	0.00	(37,900)	0	0	0	0	(37,900)
Total	0.00	(65,700)	0	0	0	0	(65,700)

4.91 Lump Sum Allocation: This decision unit reflects lump sum allocation adjustments.

General	(2.00)	0	0	0	0	0	0
Total	(2.00)	0	0	0	0	0	0

FY 2020 Total Appropriation

General	142.18	11,790,000	1,857,200	607,400	0	0	14,254,600
Dedicated	2.09	155,100	26,900	18,000	0	0	200,000
Other	199.86	16,229,600	4,089,100	1,347,600	0	0	21,666,300
Total	344.13	28,174,700	5,973,200	1,973,000	0	0	36,120,900

Executive Budget Detail

	<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>
Expenditure Adjustments							
6.31	FTP or Fund Adjustments: This decision unit makes an FTP adjustment.						
General	2.09	0	0	0	0	0	0
Dedicated	(2.09)	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
6.41	Object Transfers: This decision unit reflects an object transfer.						
Dedicated	0.00	(155,100)	173,100	(18,000)	0	0	0
Total	0.00	(155,100)	173,100	(18,000)	0	0	0
FY 2020 Estimated Expenditures							
General	144.27	11,790,000	1,857,200	607,400	0	0	14,254,600
Dedicated	0.00	0	200,000	0	0	0	200,000
Other	199.86	16,229,600	4,089,100	1,347,600	0	0	21,666,300
Total	344.13	28,019,600	6,146,300	1,955,000	0	0	36,120,900
Base Adjustments							
8.48	Removal of One-Time Expenditures: This decision unit removes the one-time early reversion for FY 2020 reflected in DU 4.51.						
General	0.00	144,300	0	0	0	0	144,300
Total	0.00	144,300	0	0	0	0	144,300
8.49	Removal of One-Time Expenditures: This decision unit removes the one-time sick leave rate holiday adjustment for FY 2020 reflected in DU 4.52.						
General	0.00	27,800	0	0	0	0	27,800
Other	0.00	37,900	0	0	0	0	37,900
Total	0.00	65,700	0	0	0	0	65,700
FY 2021 Base							
General	144.27	11,962,100	1,857,200	607,400	0	0	14,426,700
Dedicated	0.00	0	200,000	0	0	0	200,000
Other	199.86	16,267,500	4,089,100	1,347,600	0	0	21,704,200
Total	344.13	28,229,600	6,146,300	1,955,000	0	0	36,330,900
Program Maintenance							
10.12	Change in Variable Benefit Costs: This decision unit reflects a change in variable benefit costs.						
General	0.00	(48,300)	0	0	0	0	(48,300)
Other	0.00	(65,600)	0	0	0	0	(65,600)
Total	0.00	(113,900)	0	0	0	0	(113,900)

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
10.19 Fund Shift: The Governor does not recommend shifting benefit costs to the General Fund.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.21 General Inflation Adjustments: The Governor recommends local community fund spending authority for general inflation.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	80,500	0	0	0	80,500
Total	0.00	0	80,500	0	0	0	80,500
10.25 Inflationary Adjustments: The Governor does not recommend General Fund for inflation.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.29 Fund Shift: The Governor does not recommend shifting inflation costs to the General Fund.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.61 Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.							
General	0.00	179,500	0	0	0	0	179,500
Other	0.00	244,000	0	0	0	0	244,000
Total	0.00	423,500	0	0	0	0	423,500
10.62 Salary Multiplier - Group and Temporary: The Governor does not recommend a Change in Employee Compensation for group and temporary employees.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.69 Fund Shift: The Governor does not recommend shifting Change in Employee Compensation costs to the General Fund.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.71 Nondiscretionary Adjustments: The Governor recommends General Fund for an enrollment workload adjustment as generated by the formula that compares student credit hour levels over three consecutive years.							
General	0.00	258,600	0	0	0	0	258,600
Total	0.00	258,600	0	0	0	0	258,600

Executive Budget Detail

	<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 2021 Total Maintenance							
General	144.27	12,351,900	1,857,200	607,400	0	0	14,816,500
Dedicated	0.00	0	200,000	0	0	0	200,000
Other	199.86	16,445,900	4,169,600	1,347,600	0	0	21,963,100
Total	344.13	28,797,800	6,226,800	1,955,000	0	0	36,979,600

Line Items

12.04 Occupancy Costs: The Governor recommends .13 FTP and General Fund for half of the Veterinary Technology Building occupancy costs. The Governor recommends the Board of Education reexamine the process and funding of building occupancy costs.

General	0.13	4,800	1,900	0	0	0	6,700
Total	0.13	4,800	1,900	0	0	0	6,700

12.91 Budget Law Exemptions/Other Adjustments: The Governor recommends the budget for the College of Southern Idaho be exempt from object transfer limitations found in Idaho Code 67-3511.

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

12.92 FY 2021 Spending Reset: The Governor recommends the second step in the spending reset with an ongoing General Fund base reduction across all object codes. For the limited purpose of accomplishing the 2% base reduction with the least impact on service delivery to Idahoans, the Governor also recommends the agency be exempted from the provisions of Idaho Code 67-3511(1), (2), and (3), allowing unlimited transfers between object codes and between programs, for all moneys appropriated to it for the period of July 1, 2020, through June 30, 2021. Legislative appropriations shall not be transferred from one fund to another fund unless expressly approved by the Legislature.

General	0.00	(239,200)	(37,100)	(12,100)	0	0	(288,400)
Total	0.00	(239,200)	(37,100)	(12,100)	0	0	(288,400)

FY 2021 Gov's Recommendation

General	144.40	12,117,500	1,822,000	595,300	0	0	14,534,800
Dedicated	0.00	0	200,000	0	0	0	200,000
Other	199.86	16,445,900	4,169,600	1,347,600	0	0	21,963,100
Total	344.26	28,563,400	6,191,600	1,942,900	0	0	36,697,900

Community Colleges

North Idaho College

Executive Budget Detail

	<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: Idaho's four state-supported community colleges provide two-year academic and vocational instruction programs; ensure adequate functional knowledge for individuals entering paraprofessional levels of the labor market; furnish those seeking professional licensure with knowledge, skills, and abilities; and offer continuing programs of adult education and community service. These public institutions include North Idaho College (NIC) in Coeur d'Alene, the College of Southern Idaho (CSI) in Twin Falls, the College of Western Idaho (CWI) in Nampa, and the College of Eastern Idaho (CEI) in Idaho Falls.

FY 2020 Original Appropriation

3.00 FY 2020 Original Appropriation: SB 1188

General	156.18	10,791,300	1,904,100	0	0	0	12,695,400
Dedicated	1.50	122,200	52,800	25,000	0	0	200,000
Other	188.82	18,843,100	11,911,000	64,900	0	0	30,819,000
Total	346.50	29,756,600	13,867,900	89,900	0	0	43,714,400

Expenditure Adjustments

4.51 FY 2020 Spending Reset: The Governor recommends an early reversion that equates to a one-time 1% decrease to the FY 2020 General Fund original appropriation. This decision unit reflects the initial step toward the Governor's spending reset.

General	0.00	(127,000)	0	0	0	0	(127,000)
Total	0.00	(127,000)	0	0	0	0	(127,000)

4.52 FY 2020 Unused Sick Leave Fund Holiday: This decision unit reflects the first six months of an 18-month rate holiday for employers who contribute to the PERSI-managed sick leave plan. The sick leave fund has built up a substantial reserve and the rate holiday will draw down the reserve. The PERSI Retirement Board will review the funding of the plan upon completion of the rate holiday and will adjust contribution rates to actuarially-determined new levels.

General	0.00	(25,600)	0	0	0	0	(25,600)
Other	0.00	(45,200)	0	0	0	0	(45,200)
Total	0.00	(70,800)	0	0	0	0	(70,800)

FY 2020 Total Appropriation

General	156.18	10,638,700	1,904,100	0	0	0	12,542,800
Dedicated	1.50	122,200	52,800	25,000	0	0	200,000
Other	188.82	18,797,900	11,911,000	64,900	0	0	30,773,800
Total	346.50	29,558,800	13,867,900	89,900	0	0	43,516,600

Expenditure Adjustments

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

Other	0.00	201,100	359,800	243,500	0	0	804,400
Total	0.00	201,100	359,800	243,500	0	0	804,400

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total Gov Rec
FY 2020 Estimated Expenditures							
General	156.18	10,638,700	1,904,100	0	0	0	12,542,800
Dedicated	1.50	122,200	52,800	25,000	0	0	200,000
Other	188.82	18,999,000	12,270,800	308,400	0	0	31,578,200
Total	346.50	29,759,900	14,227,700	333,400	0	0	44,321,000

Base Adjustments

8.11 FTP or Fund Adjustments: This decision unit aligns the agency's FTP allocation by fund.

General	1.50	0	0	0	0	0	0
Dedicated	(1.50)	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

8.21 Object Transfers: This decision unit makes an object transfer from Personnel Costs to Operating Expenditures due to the FTP adjustment in DU 8.11.

Dedicated	0.00	(122,200)	122,200	0	0	0	0
Total	0.00	(122,200)	122,200	0	0	0	0

8.48 Removal of One-Time Expenditures: This decision unit removes the one-time early reversion for FY 2020 reflected in DU 4.51.

General	0.00	127,000	0	0	0	0	127,000
Total	0.00	127,000	0	0	0	0	127,000

8.49 Removal of One-Time Expenditures: This decision unit removes the one-time sick leave rate holiday adjustment for FY 2020 reflected in DU 4.52.

General	0.00	25,600	0	0	0	0	25,600
Other	0.00	45,200	0	0	0	0	45,200
Total	0.00	70,800	0	0	0	0	70,800

FY 2021 Base

General	157.68	10,791,300	1,904,100	0	0	0	12,695,400
Dedicated	0.00	0	175,000	25,000	0	0	200,000
Other	188.82	19,044,200	12,270,800	308,400	0	0	31,623,400
Total	346.50	29,835,500	14,349,900	333,400	0	0	44,518,800

Program Maintenance

10.12 Change in Variable Benefit Costs: This decision unit reflects a change in variable benefit costs.

General	0.00	(41,700)	0	0	0	0	(41,700)
Other	0.00	(73,600)	0	0	0	0	(73,600)
Total	0.00	(115,300)	0	0	0	0	(115,300)

10.19 Fund Shift: The Governor does not recommend shifting benefit costs to the General Fund.

General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
10.61 Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.							
General	0.00	184,000	0	0	0	0	184,000
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	324,600	0	0	0	0	324,600
Total	0.00	508,600	0	0	0	0	508,600
10.62 Salary Multiplier - Group and Temporary: The Governor does not recommend a Change in Employee Compensation for group and temporary employees.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.69 Fund Shift: The Governor does not recommend shifting Change in Employee Compensation costs to the General Fund.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.71 Nondiscretionary Adjustments: The Governor recommends a General Fund decrease for an enrollment workload adjustment as generated by the formula that compares student credit hour levels over three consecutive years.							
General	0.00	(146,900)	0	0	0	0	(146,900)
Total	0.00	(146,900)	0	0	0	0	(146,900)

FY 2021 Total Maintenance

General	157.68	10,786,700	1,904,100	0	0	0	12,690,800
Dedicated	0.00	0	175,000	25,000	0	0	200,000
Other	188.82	19,295,200	12,270,800	308,400	0	0	31,874,400
Total	346.50	30,081,900	14,349,900	333,400	0	0	44,765,200

Line Items

12.01 Occupancy Costs: The Governor does not recommend Collaborative Education Building occupancy costs. Half of the funding was recommended and appropriated in the FY 2020 budget, and the Governor does not recommend additional funding for past occupancy cost requests. The Governor recommends the Board of Education reexamine the process and funding of building occupancy costs.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
12.91 Budget Law Exemptions/Other Adjustments: The Governor recommends the budget for North Idaho College be exempt from object transfer limitations found in Idaho Code 67-3511.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

Executive Budget Detail

	<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>
12.92 FY 2021 Spending Reset: The Governor recommends the second step in the spending reset with an ongoing General Fund base reduction across all object codes. For the limited purpose of accomplishing the 2% base reduction with the least impact on service delivery to Idahoans, the Governor also recommends the agency be exempted from the provisions of Idaho Code 67-3511(1), (2), and (3), allowing unlimited transfers between object codes and between programs, for all moneys appropriated to it for the period of July 1, 2020, through June 30, 2021. Legislative appropriations shall not be transferred from one fund to another fund unless expressly approved by the Legislature.							
General	0.00	(215,800)	(38,100)	0	0	0	(253,900)
Total	0.00	(215,800)	(38,100)	0	0	0	(253,900)

FY 2021 Gov's Recommendation

General	157.68	10,570,900	1,866,000	0	0	0	12,436,900
Dedicated	0.00	0	175,000	25,000	0	0	200,000
Other	188.82	19,295,200	12,270,800	308,400	0	0	31,874,400
Total	346.50	29,866,100	14,311,800	333,400	0	0	44,511,300

	<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: Idaho's four state-supported community colleges provide two-year academic and vocational instruction programs; ensure adequate functional knowledge for individuals entering paraprofessional levels of the labor market; furnish those seeking professional licensure with knowledge, skills, abilities; and offer continuing programs of adult education and community service. These public institutions include North Idaho College (NIC) in Coeur d'Alene, the College of Southern Idaho (CSI) in Twin Falls, the College of Western Idaho (CWI) in Nampa, and the College of Eastern Idaho (CEI) in Idaho Falls.

FY 2020 Original Appropriation

3.00 FY 2020 Original Appropriation: SB 1188

General	106.00	11,371,600	3,945,400	0	0	0	15,317,000
Dedicated	0.00	0	200,000	0	0	0	200,000
Other	242.75	22,626,800	11,381,200	2,755,800	0	0	36,763,800
Total	348.75	33,998,400	15,526,600	2,755,800	0	0	52,280,800

Expenditure Adjustments

4.51 FY 2020 Spending Reset: The Governor recommends an early reversion that equates to a one-time 1% decrease to the FY 2020 General Fund original appropriation. This decision unit reflects the initial step toward the Governor's spending reset.

General	0.00	(153,200)	0	0	0	0	(153,200)
Total	0.00	(153,200)	0	0	0	0	(153,200)

4.52 FY 2020 Unused Sick Leave Fund Holiday: This decision unit reflects the first six months of an 18-month rate holiday for employers who contribute to the PERSI-managed sick leave plan. The sick leave fund has built up a substantial reserve and the rate holiday will draw down the reserve. The PERSI Retirement Board will review the funding of the plan upon completion of the rate holiday and will adjust contribution rates to actuarially-determined new levels.

General	0.00	(26,900)	0	0	0	0	(26,900)
Other	0.00	(50,300)	0	0	0	0	(50,300)
Total	0.00	(77,200)	0	0	0	0	(77,200)

FY 2020 Total Appropriation

General	106.00	11,191,500	3,945,400	0	0	0	15,136,900
Dedicated	0.00	0	200,000	0	0	0	200,000
Other	242.75	22,576,500	11,381,200	2,755,800	0	0	36,713,500
Total	348.75	33,768,000	15,526,600	2,755,800	0	0	52,050,400

Expenditure Adjustments

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

Other	(4.70)	(1,368,900)	0	0	0	0	(1,368,900)
Total	(4.70)	(1,368,900)	0	0	0	0	(1,368,900)

Executive Budget Detail

	<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 2020 Estimated Expenditures							
General	106.00	11,191,500	3,945,400	0	0	0	15,136,900
Dedicated	0.00	0	200,000	0	0	0	200,000
Other	238.05	21,207,600	11,381,200	2,755,800	0	0	35,344,600
Total	344.05	32,399,100	15,526,600	2,755,800	0	0	50,681,500

Base Adjustments

8.48 Removal of One-Time Expenditures: This decision unit removes the one-time early reversion for FY 2020 reflected in DU 4.51.

General	0.00	153,200	0	0	0	0	153,200
Total	0.00	153,200	0	0	0	0	153,200

8.49 Removal of One-Time Expenditures: This decision unit removes the one-time sick leave rate holiday adjustment for FY 2020 reflected in DU 4.52.

General	0.00	26,900	0	0	0	0	26,900
Other	0.00	50,300	0	0	0	0	50,300
Total	0.00	77,200	0	0	0	0	77,200

FY 2021 Base

General	106.00	11,371,600	3,945,400	0	0	0	15,317,000
Dedicated	0.00	0	200,000	0	0	0	200,000
Other	238.05	21,257,900	11,381,200	2,755,800	0	0	35,394,900
Total	344.05	32,629,500	15,526,600	2,755,800	0	0	50,911,900

Program Maintenance

10.12 Change in Variable Benefit Costs: This decision unit reflects a change in variable benefit costs.

General	0.00	(63,400)	0	0	0	0	(63,400)
Other	0.00	(118,500)	0	0	0	0	(118,500)
Total	0.00	(181,900)	0	0	0	0	(181,900)

10.19 Fund Shift: The Governor does not recommend shifting benefit costs to the General Fund.

General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

10.21 General Inflation Adjustments: The Governor does not recommend General Fund for general inflation.

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

10.61 Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.

General	0.00	195,700	0	0	0	0	195,700
Other	0.00	365,900	0	0	0	0	365,900
Total	0.00	561,600	0	0	0	0	561,600

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
10.62 Salary Multiplier - Group and Temporary: The Governor does not recommend a Change in Employee Compensation for group and temporary employees.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.69 Fund Shift: The Governor does not recommend shifting Change in Employee Compensation costs to the General Fund.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.71 Nondiscretionary Adjustments: The Governor recommends General Fund for an enrollment workload adjustment as generated by the formula that compares student credit hour levels over three consecutive years.							
General	0.00	823,600	0	0	0	0	823,600
Total	0.00	823,600	0	0	0	0	823,600

FY 2021 Total Maintenance

General	106.00	12,327,500	3,945,400	0	0	0	16,272,900
Dedicated	0.00	0	200,000	0	0	0	200,000
Other	238.05	21,505,300	11,381,200	2,755,800	0	0	35,642,300
Total	344.05	33,832,800	15,526,600	2,755,800	0	0	52,115,200

Line Items

12.91 Budget Law Exemptions/Other Adjustments: The Governor recommends the budget for the College of Western Idaho be exempt from object transfer limitations found in Idaho Code 67-3511.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
12.92 FY 2021 Spending Reset: The Governor recommends the second step in the spending reset with an ongoing General Fund base reduction across all object codes. For the limited purpose of accomplishing the 2% base reduction with the least impact on service delivery to Idahoans, the Governor also recommends the agency be exempted from the provisions of Idaho Code 67-3511(1), (2), and (3), allowing unlimited transfers between object codes and between programs, for all moneys appropriated to it for the period of July 1, 2020, through June 30, 2021. Legislative appropriations shall not be transferred from one fund to another fund unless expressly approved by the Legislature.							
General	0.00	(227,400)	(78,900)	0	0	0	(306,300)
Total	0.00	(227,400)	(78,900)	0	0	0	(306,300)

FY 2021 Gov's Recommendation

General	106.00	12,100,100	3,866,500	0	0	0	15,966,600
Dedicated	0.00	0	200,000	0	0	0	200,000
Other	238.05	21,505,300	11,381,200	2,755,800	0	0	35,642,300
Total	344.05	33,605,400	15,447,700	2,755,800	0	0	51,808,900

Executive Budget Detail

	<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>
Description: Idaho's four state-supported community colleges provide two-year academic and vocational instruction programs; ensure adequate functional knowledge for individuals entering paraprofessional levels of the labor market; furnish those seeking professional licensure with knowledge, skills, and abilities; and offer continuing programs of adult education and community service. These public institutions include North Idaho College (NIC) in Coeur d'Alene, the College of Southern Idaho (CSI) in Twin Falls, the College of Western Idaho (CWI) in Nampa, and the College of Eastern Idaho (CEI) in Idaho Falls.							
FY 2020 Original Appropriation							
3.00	FY 2020 Original Appropriation: SB 1188						
General	89.00	5,272,700	0	0	0	0	5,272,700
Dedicated	2.00	200,000	0	0	55,000	0	255,000
Other	25.50	3,531,600	2,154,700	187,300	0	0	5,873,600
Total	116.50	9,004,300	2,154,700	187,300	55,000	0	11,401,300
Expenditure Adjustments							
4.51	FY 2020 Spending Reset: The Governor recommends an early reversion that equates to a one-time 1% decrease to the FY 2020 General Fund original appropriation. This decision unit reflects the initial step toward the Governor's spending reset.						
General	0.00	(52,700)	0	0	0	0	(52,700)
Total	0.00	(52,700)	0	0	0	0	(52,700)
4.52	FY 2020 Unused Sick Leave Fund Holiday: This decision unit reflects the first six months of an 18-month rate holiday for employers who contribute to the PERSI-managed sick leave plan. The sick leave fund has built up a substantial reserve and the rate holiday will draw down the reserve. The PERSI Retirement Board will review the funding of the plan upon completion of the rate holiday and will adjust contribution rates to actuarially-determined new levels.						
General	0.00	(12,300)	0	0	0	0	(12,300)
Dedicated	0.00	(500)	0	0	0	0	(500)
Other	0.00	(4,800)	0	0	0	0	(4,800)
Total	0.00	(17,600)	0	0	0	0	(17,600)
4.91	Lump Sum Allocation: This decision unit reflects lump sum allocation adjustments.						
General	2.00	0	0	0	0	0	0
Other	0.00	(1,425,100)	1,107,400	555,200	0	0	237,500
Total	2.00	(1,425,100)	1,107,400	555,200	0	0	237,500
FY 2020 Total Appropriation							
General	91.00	5,207,700	0	0	0	0	5,207,700
Dedicated	2.00	199,500	0	0	55,000	0	254,500
Other	25.50	2,101,700	3,262,100	742,500	0	0	6,106,300
Total	118.50	7,508,900	3,262,100	742,500	55,000	0	11,568,500

	<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>
Expenditure Adjustments							
6.31	FTP or Fund Adjustments: This decision unit makes an FTP adjustment.						
General	(19.50)	0	0	0	0	0	0
Other	(12.50)	0	0	0	0	0	0
Total	(32.00)	0	0	0	0	0	0
6.41	Object Transfers: This decision unit reflects an object transfer.						
General	0.00	(20,400)	20,400	0	0	0	0
Other	0.00	(45,600)	0	45,600	0	0	0
Total	0.00	(66,000)	20,400	45,600	0	0	0
FY 2020 Estimated Expenditures							
General	71.50	5,187,300	20,400	0	0	0	5,207,700
Dedicated	2.00	199,500	0	0	55,000	0	254,500
Other	13.00	2,056,100	3,262,100	788,100	0	0	6,106,300
Total	86.50	7,442,900	3,282,500	788,100	55,000	0	11,568,500
Base Adjustments							
8.41	Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2020.						
Dedicated	0.00	0	0	0	(55,000)	0	(55,000)
Total	0.00	0	0	0	(55,000)	0	(55,000)
8.48	Removal of One-Time Expenditures: This decision unit removes the one-time early reversion for FY 2020 reflected in DU 4.51.						
General	0.00	52,700	0	0	0	0	52,700
Total	0.00	52,700	0	0	0	0	52,700
8.49	Removal of One-Time Expenditures: This decision unit removes the one-time sick leave rate holiday adjustment for FY 2020 reflected in DU 4.52.						
General	0.00	12,300	0	0	0	0	12,300
Dedicated	0.00	500	0	0	0	0	500
Other	0.00	4,800	0	0	0	0	4,800
Total	0.00	17,600	0	0	0	0	17,600
FY 2021 Base							
General	71.50	5,252,300	20,400	0	0	0	5,272,700
Dedicated	2.00	200,000	0	0	0	0	200,000
Other	13.00	2,060,900	3,262,100	788,100	0	0	6,111,100
Total	86.50	7,513,200	3,282,500	788,100	0	0	11,583,800

Executive Budget Detail

	<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>
Program Maintenance							
10.12 Change in Variable Benefit Costs: This decision unit reflects a change in variable benefit costs.							
General	0.00	(30,900)	0	0	0	0	(30,900)
Dedicated	0.00	(1,200)	0	0	0	0	(1,200)
Other	0.00	(12,100)	0	0	0	0	(12,100)
Total	0.00	(44,200)	0	0	0	0	(44,200)
10.61 Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.							
General	0.00	79,800	0	0	0	0	79,800
Dedicated	0.00	3,000	0	0	0	0	3,000
Other	0.00	31,300	0	0	0	0	31,300
Total	0.00	114,100	0	0	0	0	114,100
10.62 Salary Multiplier - Group and Temporary: The Governor does not recommend a Change in Employee Compensation for group and temporary employees.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.69 Fund Shift: This decision unit reflects a fund shift to General Fund due to the \$200,000 statutory limit in the expenditure of funds generated by the controlled sale of liquor. The Governor does not otherwise recommend shifting Change in Employee Compensation costs to the General Fund.							
General	0.00	1,800	0	0	0	0	1,800
Dedicated	0.00	(1,800)	0	0	0	0	(1,800)
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2021 Total Maintenance							
General	71.50	5,303,000	20,400	0	0	0	5,323,400
Dedicated	2.00	200,000	0	0	0	0	200,000
Other	13.00	2,080,100	3,262,100	788,100	0	0	6,130,300
Total	86.50	7,583,100	3,282,500	788,100	0	0	11,653,700
Line Items							
12.91 Budget Law Exemptions/Other Adjustments: The Governor recommends the budget for the College of Eastern Idaho be exempt from object transfer limitations found in Idaho Code 67-3511.							
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>
12.92 FY 2021 Spending Reset: The Governor recommends the second step in the spending reset with an ongoing General Fund base reduction across all object codes. For the limited purpose of accomplishing the 2% base reduction with the least impact on service delivery to Idahoans, the Governor also recommends the agency be exempted from the provisions of Idaho Code 67-3511(1), (2), and (3), allowing unlimited transfers between object codes and between programs, for all moneys appropriated to it for the period of July 1, 2020, through June 30, 2021. Legislative appropriations shall not be transferred from one fund to another fund unless expressly approved by the Legislature.							
General	0.00	(105,000)	(400)	0	0	0	(105,400)
Total	0.00	(105,000)	(400)	0	0	0	(105,400)

FY 2021 Gov's Recommendation

General	71.50	5,198,000	20,000	0	0	0	5,218,000
Dedicated	2.00	200,000	0	0	0	0	200,000
Other	13.00	2,080,100	3,262,100	788,100	0	0	6,130,300
Total	86.50	7,478,100	3,282,100	788,100	0	0	11,548,300