





**FORM B12: ANALYSIS OF FUND BALANCES**

Request for Fiscal Year : 2022

Agency/Department: Administration - Bond Payment Program

Agency Number: 201

Original Request Date: August 28, 2020 or Revision Request Date:

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Sources and Uses:

FUND NAME:	Permanent Building Fund - Bond	FUND CODE:	0365-87	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
1. Beginning Free Fund Balance				0	0	0	0	0
2. Encumbrances as of July 1				0	0	0	0	0
2a. Reappropriation (Legislative Carryover)				0	0	0	0	0
3. Beginning Cash Balance				0	0	0	0	0
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:				0	0	0	0	0
7. Operating Transfers in:				6,665,500	6,697,700	14,840,255	14,574,966	14,760,000
8. Total Available for Year				6,665,500	6,697,700	14,840,255	14,574,966	14,760,000
9. Statutory Transfers Out:				0	0	0	0	0
10. Operating Transfers Out:				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				7,300,000	6,874,000	15,174,000	15,174,000	14,760,000
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 and Continuous Appropriations				(634,500)	(176,300)	(333,745)	(399,034)	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				6,665,500	6,697,700	14,840,255	14,574,966	14,760,000
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)				6,665,500	6,697,700	14,840,255	14,574,966	14,760,000
20. Ending Cash Balance				0	0	0	0	0
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				0	0	0	0	0
23. Borrowing Limit				0	0	0	0	0
24. Ending Free Fund Balance				0	0	0	0	0
24a. Investments Direct by Agency (GL 1203)				0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments				0	0	0	0	0
26. Outstanding Loans (if this fund is part of a loan program)				0	0	0	0	0

\*Note:

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

**FORM B12: ANALYSIS OF FUND BALANCES**

Request for Fiscal Year : 2022

Agency/Department: Administration - Bond Payment Program

Agency Number: 201

Original Request Date: August 28, 2020 or Revision Request Date: \_\_\_\_\_

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Sources and Uses:

FUND NAME: Administration - Bond Payment Program		FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Estimate
1. Beginning Free Fund Balance		664,800	666,800	664,400	656,644	663,679
2. Encumbrances as of July 1		0	0	0	0	0
2a. Reappropriation (Legislative Carryover)		0	0	0	0	0
3. Beginning Cash Balance		664,800	666,800	664,400	656,644	663,679
4. Revenues (from Form B-11)		658,000	654,700	645,308	650,500	650,500
5. Non-Revenue Receipts and Other Adjustments	Suspense, borrowing limit	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
8. Total Available for Year		1,322,800	1,321,500	1,309,708	1,307,144	1,314,179
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	Refunds, Clearing, P-card pymts	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances		0	0	0	0	0
13. Original Appropriation		673,000	673,000	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 and Continuous Appropriations		(177,000)	(175,900)	(179,936)	(29,535)	(175,000)
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		656,000	657,100	653,064	643,465	658,000
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)		656,000	657,100	653,064	643,465	658,000
20. Ending Cash Balance		666,800	664,400	656,644	663,679	656,179
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		0	0	0	0	0
23. Borrowing Limit		0	0	0	0	0
24. Ending Free Fund Balance		666,800	664,400	656,644	663,679	656,179
24a. Investments Direct by Agency (GL 1203)		0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments		666,800	664,400	656,644	663,679	656,179
26. Outstanding Loans (if this fund is part of a loan program)						

\*Note:

Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

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**FY 2022 Agency Budget - Request**

**Detail Report**

**Agency:** 201 - Bond Payments

**Function:** 10 - Bond Payments

		<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 2020 Total Appropriation</b>								
1.00								
	0001-00 General	0.00	0	2,075,000	1,855,000	0	0	3,930,000
	0365-00 Dedicated	0.00	0	8,383,200	6,790,800	0	0	15,174,000
	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>10,751,200</b>	<b>9,025,800</b>	<b>0</b>	<b>0</b>	<b>19,777,000</b>
1.61	Reverted Appropriation Balances							
	0001-00 General	0.00	0	(53,800)	0	0	0	(53,800)
	0365-00 Dedicated	0.00	0	(333,700)	0	0	0	(333,700)
	0450-00 Other	0.00	0	(19,900)	0	0	0	(19,900)
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(407,400)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(407,400)</b>
<b>FY 2020 Actual Expenditures</b>								
	0001-00 General	0.00	0	2,021,200	1,855,000	0	0	3,876,200
	0365-00 Dedicated	0.00	0	8,049,500	6,790,800	0	0	14,840,300
	0450-00 Other	0.00	0	273,100	380,000	0	0	653,100
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>10,343,800</b>	<b>9,025,800</b>	<b>0</b>	<b>0</b>	<b>19,369,600</b>
<b>FY 2021 Original Appropriation</b>								
3.00								
	0001-00 General	0.00	0	2,075,000	1,855,000	0	0	3,930,000
	0365-00 Dedicated	0.00	0	8,383,200	6,790,800	0	0	15,174,000
	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>10,751,200</b>	<b>9,025,800</b>	<b>0</b>	<b>0</b>	<b>19,777,000</b>
<b>FY 2021 Total Appropriation</b>								
	0001-00 General	0.00	0	2,075,000	1,855,000	0	0	3,930,000
	0365-00 Dedicated	0.00	0	8,383,200	6,790,800	0	0	15,174,000
	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>10,751,200</b>	<b>9,025,800</b>	<b>0</b>	<b>0</b>	<b>19,777,000</b>
<b>FY 2021 Estimated Expenditures</b>								
	0001-00 General	0.00	0	2,075,000	1,855,000	0	0	3,930,000
	0365-00 Dedicated	0.00	0	8,383,200	6,790,800	0	0	15,174,000
	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>10,751,200</b>	<b>9,025,800</b>	<b>0</b>	<b>0</b>	<b>19,777,000</b>

**FY 2022 Agency Budget - Request**

**Detail Report**

**Agency:** 201 - Bond Payments

**Function:** 10 - Bond Payments

	<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>Base Adjustments</b>							
8.51 Base Reduction							
Reduce base appropriation to reflect decrease in obligation due for Parks & Recreation headquarters building.							
0365-00 Dedicated	0.00	0	(414,000)	0	0	0	(414,000)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(414,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(414,000)</b>
<b>FY 2022 Base</b>							
0001-00 General	0.00	0	2,075,000	1,855,000	0	0	3,930,000
0365-00 Dedicated	0.00	0	7,969,200	6,790,800	0	0	14,760,000
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>10,337,200</b>	<b>9,025,800</b>	<b>0</b>	<b>0</b>	<b>19,363,000</b>
<b>FY 2022 Total Maintenance</b>							
0001-00 General	0.00	0	2,075,000	1,855,000	0	0	3,930,000
0365-00 Dedicated	0.00	0	7,969,200	6,790,800	0	0	14,760,000
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>10,337,200</b>	<b>9,025,800</b>	<b>0</b>	<b>0</b>	<b>19,363,000</b>
<b>FY 2022 Total</b>							
0001-00 General	0.00	0	2,075,000	1,855,000	0	0	3,930,000
0365-00 Dedicated	0.00	0	7,969,200	6,790,800	0	0	14,760,000
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>10,337,200</b>	<b>9,025,800</b>	<b>0</b>	<b>0</b>	<b>19,363,000</b>

ANALYSIS OF BOND/LEASE PAYMENT OBLIGATIONS  
 Agency: Department of Administration  
 Function: Bond Payment Program

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Leaseholder	Issue	Project	Project Number	Original Principle	Interest Rate FY 2022	Principle At End FY21	Maturity Date	Original Issuance	Refundings	Call Provisions	Fund Source	FY 2022 Principal	FY 2022 Interest	ISBA Allocation %	ISBA Addl Rent (4)	Total
ISBA	2008A	1998 Prison Complex	8	58,985,000	5.000%	16,800,000	FY 2026	1999	2019	Note 1	0001	3,030,000	764,250	16.56%	79,488	3,873,738
ISBA	2001B	Idaho School & Hospital	11	9,325,000	4.390%	2,250,000	FY 2025	2002	2012A	Note 2	0450	545,000	98,875	2.62%	12,576	656,451
ISBA	2003D	ISU Rexderxous	14	12,730,000	3.690%	2,800,000	FY 2024	2003	2012C	Note 2	0365	805,000	107,125	3.57%	17,136	929,261
ISBA	2003E	BSU Academic West	15	9,180,000	4.210%	1,815,000	FY 2024	2003	2012D	Note 2	0365	575,000	76,375	2.58%	12,384	653,759
ISBA	2003F	UI Learning Center	16	12,440,000	4.210%	2,440,000	FY 2024	2003	2012E	Note 2	0365	775,000	102,625	3.48%	16,752	894,377
ISBA	2003G	LCSC Activity Center	17	10,625,000	4.210%	2,090,000	FY 2024	2003	2012F	Note 2	0365	660,000	88,000	2.98%	14,304	762,304
ISBA	2003H	NIC Health Bldg	18	11,665,000	4.210%	2,305,000	FY 2024	2003	2012G	Note 2	0365	730,000	97,000	3.27%	15,696	842,696
ISBA	2003I	CSI Fine Arts Bldg	19	5,730,000	4.210%	1,125,000	FY 2024	2003	2012H	Note 2	0365	355,000	47,375	1.61%	7,728	410,103
ISBA	2003J	ISP Post Academy	20	2,425,000	4.200%	465,000	FY 2024	2003	2012I	Note 2	0365	155,000	20,375	0.68%	3,264	178,639
ISBA	2005A	Eastern Idaho Tech College	21	10,790,000	3.440%	4,000,000	FY2027	2005	2013A	Note 2	0365	645,000	137,650	3.03%	14,544	797,194
ISBA	2012J	Parks and Recreation	27	6,815,000	1.530%	135,000	FY2022	2013	2013B	Note 2, 3	0365	135,000	1,823	1.13%	5,424	142,247
ISBA	2013A	Parking Garage	28	9,045,000	3.530%	6,555,000	FY2034	2013	2012J	FY 2023	0365	395,000	231,568	2.54%	12,192	638,748
ISBA	2017A/B	Chinden Campus	29	144,550,000	2.201%	6,555,000	FY 2049	2017		FY 2028	0365	3,040,000	4,951,278	40.57%	194,736	8,186,015
						42,900,000					TOTAL	11,845,000	6,724,307	46.500%	406,224	18,975,532

Note 1: Refinanced in 2019. 84.63%

Note 2: Refunded Annual Debt Service in 2012 and 2013 (are 2012A, and 2012C-I, 2013B). Refunded bonds do not have a call provision.

Note 3: 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 4: Additional rent is based on ISBA projected overhead

Fund Source	FY 2022 Principal	FY 2022 Interest	ISBA Allocation %	ISBA Addl Rent (4)	Total
0001	3,030,000	764,250	16.56%	79,488	3,873,738
0365	8,270,000	5,861,192	3.57%	314,160	14,445,343
0450	545,000	98,875	2.58%	12,576	656,451
	11,845,000	6,724,307	40.57%	406,224	18,975,532