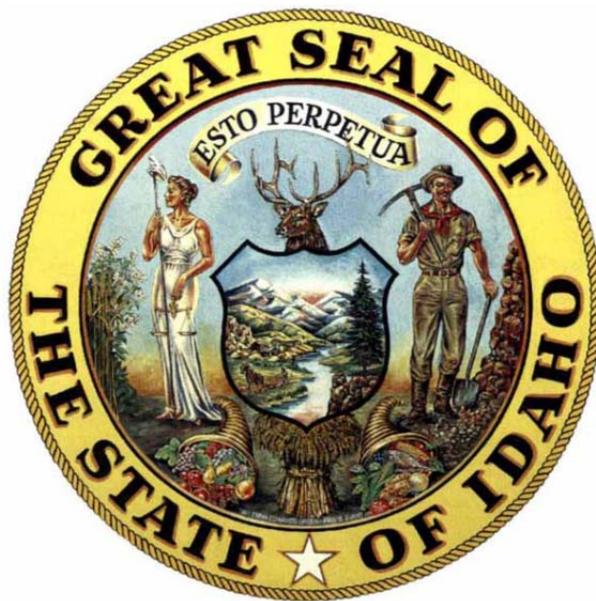


Budget Development Manual



**State of Idaho
FY 2018**

Prepared in accordance with Chapter 35, Title 67, *Idaho Code*
By

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• TABLE OF CONTENTS •

PREFACE	iv
FY 2018 HIGHLIGHTS	1
ANNUAL STATE BUDGET PROCESS	2
GENERAL INFORMATION	3
DETAILED FORM INSTRUCTIONS	
Form B-2: Agency Summary and Certification	5
Organizational Charts	6
Form B-3: Division Descriptions	8
Form B-4: Inflationary Adjustments	8
Form B-6: Personnel Cost Reconciliation	12
Form B-7: One-Time Operating Expenditures and Capital Outlay Summary	22
Form B-8: Agency Request by Decision Unit	25
Form B-8.1: Program Request by Decision Unit	29
Form B-11: Agency Revenues	31
Form B-12: Analysis of Funds	34
Line Item Report	38
Five-Year Capital Needs Plan	38
Capital Budget Request (Permanent Building Fund)	39
Performance Measurement Report	39
Federal Funds Inventory	40
Additional Forms and Reporting	42
APPENDICES	
Appendix 1: Decision Unit List	43
Appendix 2: Employee Benefit Rates	44
Appendix 3: Workers' Compensation Rates	45
Appendix 4: New Position Cost Calculation for the B-6 and B-8 Forms	46
Appendix 5: Department/Agency/Program Codes (DFM Budget Development System)	47
Appendix 6: Replacement Items – OE and CO Summary STARS Object Codes	51
Appendix 7: Glossary of Terms	53

PREFACE

The purpose of this manual is to provide state agencies with clear guidance in preparing their annual budget requests. If you have any questions about the instructions in this manual, contact your Division of Financial Management (DFM) or Legislative Services Office (LSO) budget analyst.

When developing the Governor's recommendation for the allocation of state resources, DFM reviews all agency requests for compliance with basic budget policies and statutory requirements. This review results in the Governor's annual budget recommendation to the Legislature, and culminates with the final budget decisions made by the Legislature.

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HIGHLIGHTS

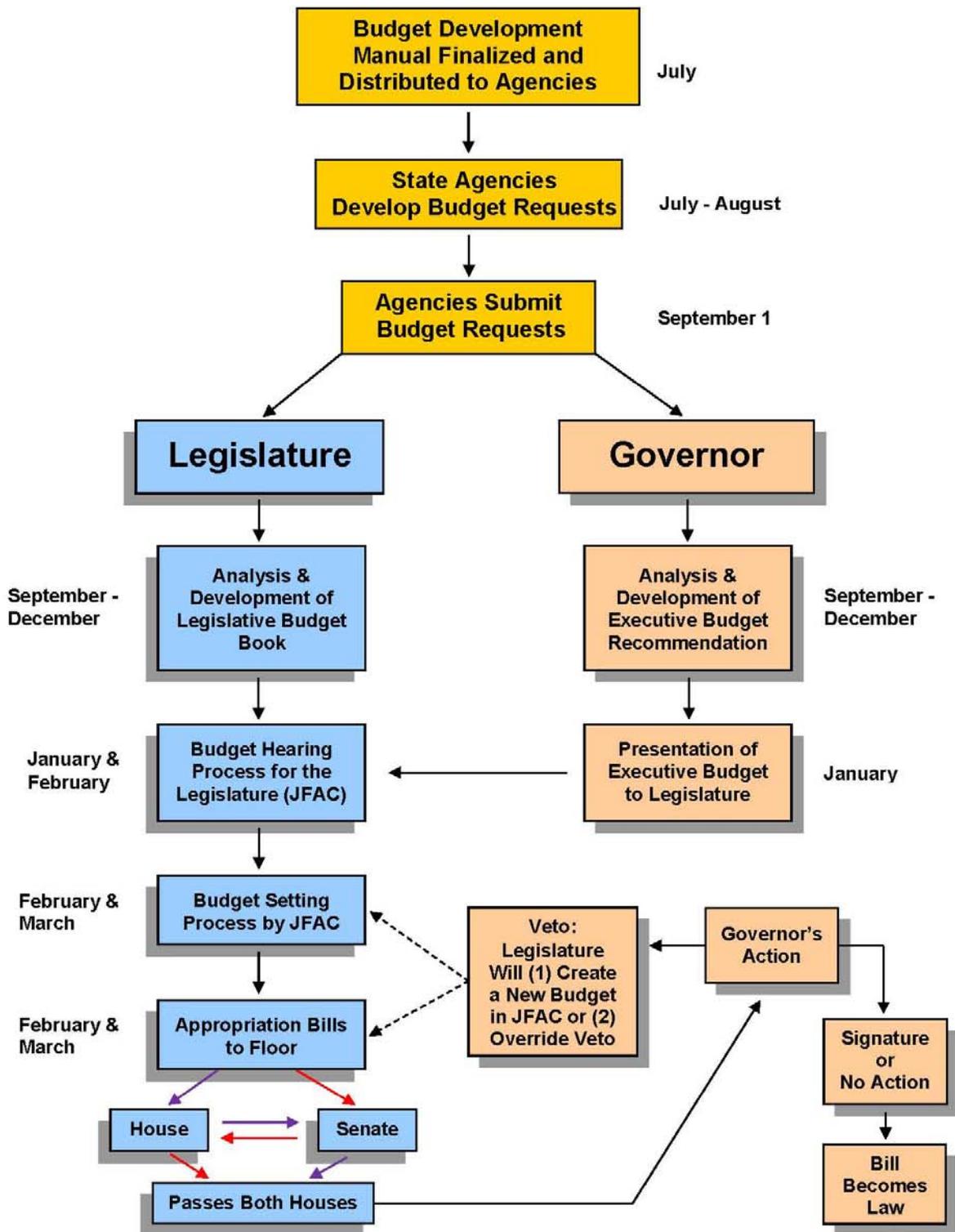
A thorough review of this manual will be necessary to become familiar with all the items that are expected in a complete budget request. Some of the more significant changes to this manual follow.

New For FY 2018:

- **B-6 Personnel Cost Reconciliation Form:** Changes to the B-6 Form include: 1) accounting for the removal of the one-time cost associated with the 27th payroll; and 2) pre-population of the DU 8.41 row to reflect removal of the one-time cost of the 27th payroll. **Note: DO NOT OVERRIDE FORMULAS IN THE B-6 FORM.** Agencies will be notified when B-6 Forms are available on the DFM website. Forms are expected to be posted by Friday, July 22.
- **Federal Funds Inventory:** The Federal Funds Inventory has been updated. Please ensure you use the newest version of the form.
- **B-12 Analysis of Funds Form:** The B-12 now has two rows (rows 2a and 22a) that show reappropriation and its corresponding effect as an obligation against free fund balances.
- **Capitol Mall Rent Adjustments:** The Department of Administration is required to periodically adjust the rent for Capitol Mall office space to more accurately reflect the actual occupancy cost of each building. The projections will be provided to agencies in August.
- **Submission Deadline:** The deadline for submission to DFM and LSO is Thursday, September 1st.
- **Health Insurance Premium:** As in FY 2017, there will be a health insurance increase. The cost for a tier-1 full-time position has increased from \$12,240 to \$13,460. The cost for a tier-2 part-time position has increased from \$9,939 to \$11,170. These changes are reflected in your B-6 Forms.
- **Salary Multiplier:** Note the CEC salary multiplier is 1% for FY 2018. This multiplier is for calculation purposes only and is **not** indicative of a planned CEC increase.
- **PERSI Rate Adjustment:** There will not be an increase to the employer paid portion of PERSI for FY 2018.
- **Division Descriptions:** Updates to division descriptions for the Legislative Budget Book need to be provided to LSO with the B-3 Form.

Figure 1:

Annual State of Idaho Budget Process



GENERAL INFORMATION

Dates

Per Idaho Code, budget requests for all executive branch agencies are due to both DFM and LSO by close of business September 1, or the first business day thereafter. The legislative and judicial branch requests are due by November 1, or the first business day thereafter. (§67-3502, Idaho Code)

The online Budget Development System is available at <http://apps.dfm.idaho.gov/bds/>. Contact Shelby Kerns (shelby.kerns@dfm.idaho.gov) for assistance in accessing the system.

Required Forms & Budget Submission Mechanics

Submit all required forms and support materials in the order outlined in Figure 2. Submit two printed/signed copies of the full request to DFM, one printed/signed copy of the full request to LSO, and full digital copies to your assigned DFM and LSO analysts. For the digital submission, include PDFs of the B-2 Form, B-8 Form, and Facility Needs Plan. Include all other forms in Excel format with all worksheets. Analysts may request forms at different detail levels.

Figure 2: Required Forms/Budget Submission Sequence

Form	Title	Include:
B-2	Agency Summary and Certification (from automated system)	One per Agency
B-3	Division Description (if applicable)	One per Division
N/A	Organizational Chart	One per Agency; One per Division
N/A	Line Item Report (from automated system)	One per Agency
B-11	Agency Revenues	By Fund by Division
B-12	Analysis of Funds	By Fund by Division
B-8	Program Request by Decision Unit (Detail Report from automated system)	One per Program
B-8.1	Request Detail by Decision Unit	One per Request
B-6	Personnel Cost Reconciliation	One per Fund per Program
B-4	Operating, Medical, and Contract Inflation Calculation	One per Program (optional)
B-7	One-Time Operating Expenditures and Capital Outlay Summary	One per Agency
N/A	Five-Year Facility Needs Plans	One per Agency
N/A	Capital Budget Request (Permanent Building Fund)	One per Agency
N/A	Federal Funds Inventory	One per Agency
N/A	Performance Measurement Report	One per Agency

Note: Organize yellow items in the order outlined for each program.

Revisions: If changes are necessary, contact your respective analysts to explain the reasons for the revisions. Submit two printed/signed copies of the full request to DFM, one printed/signed copy of the full request to LSO, and full digital copies to your assigned DFM and LSO analysts. Revisions will not be considered after the close of business on Monday, October 31.

Decision Unit: A decision unit is a specific item in the budget request. Decision units (DUs) are standardized so that statewide information may be summarized and reported. When considered together, DUs 1.00 – 13.00 provide an overview of how the budget is built. DU descriptions are included in the detailed instructions for the B-8 Form on page 25. These descriptions help create the context for the full budget request and are worth reviewing prior to working through the Budget Development Manual.

Rounding: Round all dollar amounts on budget forms (except when indicated on the B-6) to the nearest \$100. Amounts below \$50 are rounded down; amounts of \$50 or more are rounded up.

Object Codes: Budget requests are broken out and categorized according to the following object codes or expense classes (§67-3508, Idaho Code):

- **Personnel Costs (PC):** Salaries and benefit costs for all regular/full-time, part-time, and temporary/seasonal employees, and elected officials. Also includes board member or commissioner honorarium or per diem payments.
- **Operating Expenditures (OE):** Rent, services, travel, consumable supplies, and minor equipment that has a useful life of two years or less.
- **Capital Outlay (CO):** Purchase of land, buildings, fixed equipment, major replacement items, major repairs and renovations, automobiles, machinery, furnishings, etc. that have a useful life of greater than two years.
- **Trustee & Benefit Payments (TB):** Pass-through payments and related services to eligible recipients.

Object Transfer: Net-zero transfer of appropriation from one object code to another. Unless a specific exemption is included in the agency appropriation bill, current year object transfers are subject to approval by DFM and must be within the parameters outlined in statute. Specifically, object transfers into PC or out of CO are not allowed unless approved as supplementals. Current year object transfers approved by DFM must be documented as expenditure adjustments (DU 6.00 series) in the request. Anticipated or approved object transfers for the budget year must be included in the request. See decision unit (DU) descriptions in the B-8 Form instructions beginning on page 25 for more information. (§67-3511, Idaho Code)

Program Transfer: Net-zero transfer of appropriation from one program to another within the same fund. Unless a specific exemption is included in the agency appropriation bill, current year program transfers in excess of 10 percent of the lesser of the two program budgets for the relevant fund must be approved as supplementals. Current year requests for program transfers in lesser amounts must be approved by DFM. Current year program transfers either anticipated or already approved by DFM must be documented as expenditure adjustments (DU 6.00 series) in the request. Proposed budget-year program transfers must be included in the request. See decision unit (DU) descriptions in the B-8 Form instructions beginning on page 25 for more information. (§67-3511, Idaho Code)

Budget Law Exception: Funds appropriated to a state institution, agency, department, division, program, project, or line item that are permitted to depart from the standard classification of expenditures as set forth in §67-3508, Idaho Code; or a specific statutory exception from certain limits imposed by §67-3511, Idaho Code, pertaining to the transfer of appropriated funds between expense classes and programs.

Statewide Cost Allocation (SWCAP): Annual allocation of statewide central service costs paid to the Attorney General, State Controller, State Treasurer, LSO Legislative Audit Division, and the Department of Administration for risk management costs. A statewide cost allocation plan is developed in October of each year by DFM. The SWCAP is based on the most recent year's actual indirect costs. Once the SWCAP is finalized, DFM will forward agency totals to each agency for concurrence and clarification of allocation by division/program. Agencies then fill out and sign the SWCAP Revision Form, and return one copy to DFM and one copy to LSO. DFM and LSO then enter those totals into the DU 10.4X series of the agency request. (§67-1407; §67-3524; and §67-3531, Idaho Code)

Agency-Proposed Legislation/Rules: If an agency is proposing legislation/rules with a fiscal impact, an accompanying supplemental or line item must be included in the agency request. Dollar amounts in the request should match the bill's fiscal note (once published). Estimated fiscal impacts shall be explained in the related B-8.1 Form.

Millennium Fund: Millennium Fund requests should be included as line item decision units in the DU 12.00 series of the request. Each line item request requires an accompanying B-8.1 Form. Millennium Fund requests must also be submitted in the required format to the Millennium Fund Committee. Information on Millennium Fund Committee application requirements is available online:
<http://legislature.idaho.gov/sessioninfo/2015/interim/millenniumfund.htm>

Other Information: Discuss any additional information necessary to explain the request with assigned DFM and LSO analysts. DFM or LSO analysts may also require additional information from the agency to explain certain components of the request. DFM or LSO analysts may change the location of certain requested items (from one DU to another) within the request to increase transparency and ensure an informed decision-making process. These mechanical changes will not impact dollar amounts requested and are at the discretion of DFM or LSO.

• Form B-2: Agency Summary and Certification •

Purpose: This form summarizes the full agency request and compares the current budget year request to prior fiscal year appropriations and expenditures. Actual and estimated expenditures, original and total appropriations, and total budget year request are broken out by “Function/Activity,” “Fund Source,” and “Object Code/Expense Class” for the prior year, current year, and budget year. Appropriated full-time position (FTP) totals are also included for each fiscal year.

Instructions: Include one form per agency. The form is generated automatically from the Budget Development System. Column totals must tie as follows:

- to the State Controller’s Office (SCO) Report DAFR0237 for prior year “Total Appropriation” and “Total Expenditures;”
- to agency appropriation bills for current year “Original Appropriation;” and
- to the B-8 Form for current year “Estimated Expenditures” and budget year “Total Request.”

The agency director must sign this form to certify that information in the full budget request is accurate. A new, completed and signed B-2 Form is required for revised budget submissions.

Figure 3: Sample B-2 Form (Note: The year in the “Total Request” column will reflect the budget year)

Agency Summary And Certification					
180 -- Financial Management, Division of					
Original Submission ____ or Rev No. ____		FY20XX Request		Page ____ of ____ Pages	
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:	
Function/Activity	FY 20XX Total Appropriation	FY 20XX Total Expenditures	FY 20XX Original Appropriation	FY 20XX Estimated Expenditures	FY 20XX Total Request
Financial Management	1,669,300	1,669,300	1,707,000	1,707,000	1,707,000
Total	1,669,300	1,669,300	1,707,000	1,707,000	1,707,000
By Fund Source	Total Appropriation	Actual Expenditures	Original Appropriation	Estimated Expenditures	Total Request
G 0001-00 General Revenue Fund	1,627,200	1,627,200	1,664,200	1,664,200	1,664,200
O 0349-00 Miscellaneous Revenue	42,100	42,100	42,800	42,800	42,800
Total	1,669,300	1,669,300	1,707,000	1,707,000	1,707,000
By Object	Total Appropriation	Actual Expenditures	Original Appropriation	Estimated Expenditures	Total Request
Personnel Costs	1,497,800	1,497,800	1,535,300	1,535,300	1,535,300
Operating Expenditures	171,500	171,500	171,700	171,700	171,700
Capital Outlay	0	0	0	0	0
Trustee And Benefit Payments	0	0	0	0	0
Lump Sum	0	0	0	0	0
Total	1,669,300	1,669,300	1,707,000	1,707,000	1,707,000
FTP Total	16.00	16.00	15.00	15.00	15.00

• Organizational Chart •

Purpose: To illustrate the structure of the agency and identify various divisions and programs.

Instructions: Include organizational charts (1) at the agency level, (2) for each division, and (3) per budgeted program. These charts should identify, at a minimum, the names of division administrators and program managers and FTP counts by position type/general functional classification. Include total FTP counts and number of vacancies on each chart for positions included therein.

Figure 4: Sample Organizational Chart - Division Level

Idaho Division of Veterans Services
June 2014

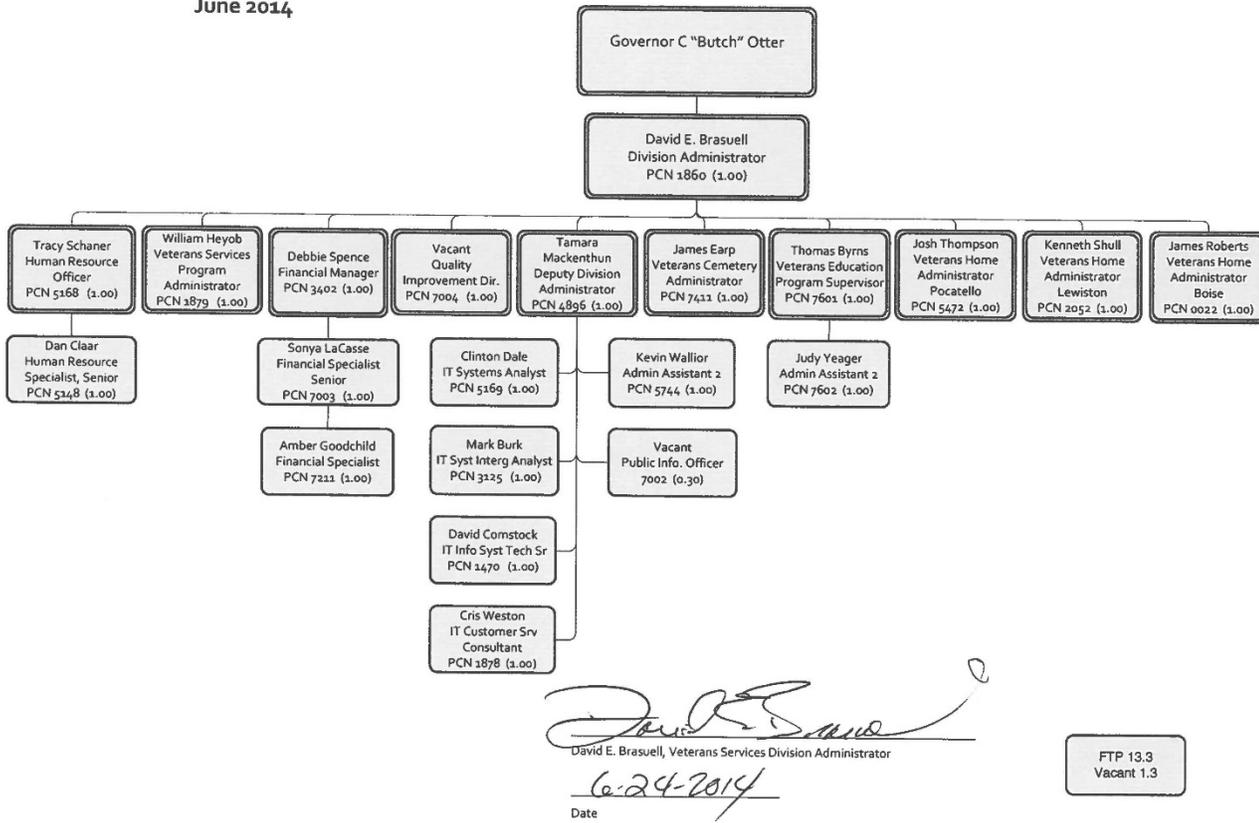
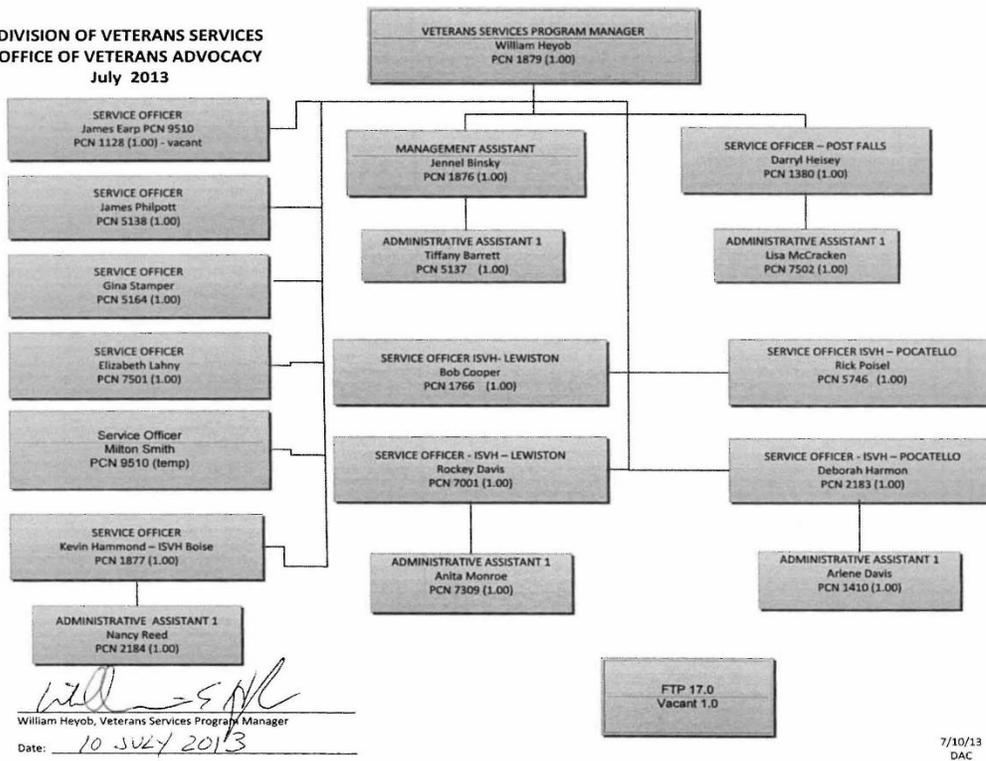


Figure 5: Sample Organizational Chart - Program Level

DIVISION OF VETERANS SERVICES
OFFICE OF VETERANS ADVOCACY
July 2013



• Form B-3: Division Descriptions •

Purpose: To identify changes to division descriptions from year-to-year. Information provided on this form is used by LSO for the Legislative Budget Book.

Instructions: Include one form per division. While all division descriptions should be reviewed for accuracy each year, only division descriptions in need of updating are required in the budget request. Identify the division by name in the “Function/Division” cell. Type revised/suggested narrative in the space provided, or note specific programmatic changes that are not included in the latest Legislative Budget Book (LBB).

Division descriptions for the Executive Budget will be sent directly from DFM for update.

Figure 6: Sample B-3 Form

FORM B3: DIVISION DESCRIPTIONS			
Agency/Department:	Department of Administration	Request for Fiscal Year :	20XX
Division:	Department of Administration	Agency Number:	200
Original Request Date:	Revision Request Date:	Page:	4 of 85
9/1/20XX			
<p>1) MANAGEMENT SERVICES: Provides administrative, fiscal, legal, and human resource services to the department. Administers the Industrial Special Indemnity Fund.</p> <p>2) ADMINISTRATIVE RULES: Structures, promulgates, and disseminates all administrative rules subject to the Idaho Administrative Procedure Act.</p> <p>3) INFORMATION TECHNOLOGY: Operates the Idaho state network, coordinates internet, consolidated messaging, telephone, and data and video transmission services. Includes the Idaho Technology Authority (ITA, formerly named the Information Technology Resource Management Council or ITRMC), which facilitates a centralized and coordinated approach to the design, procurement and implementation of information technology and telecommunications systems for both state government and the public.</p> <p>4) PUBLIC WORKS: Develops and oversees construction and renovation projects for state buildings, and manages leases for all state-leased office, retail, and warehouse space.</p> <p>5) PURCHASING: Acquires property for all state agencies through the competitive bidding process, assists in the donation of surplus federal property to state and local government and eligible non-profits, and provides mail and copy center services to most state agencies.</p> <p>6) INSURANCE MANAGEMENT: Negotiates and administers medical, dental, life and disability insurance programs for state employees, and provides property and casualty insurance services to state government via insurance and self-insurance.</p>			

• Form B-4: Inflationary Adjustments •

Purpose: Provides information in support of a request for inflationary factors relating to Operating Expenditures and Trustee & Benefit Payments for each budgeted program. Increases for the cost of normal day-to-day operations such as fuel, utilities, pharmaceuticals, contracts, etc. should be requested in this form. **Agencies are only required to submit a B-4 if inflationary adjustments are requested.**

Instructions: Following the close of the prior fiscal year, a pre-loaded form for each agency will be posted on the Legislative Services Office website under Budget Process at <http://legislature.idaho.gov/budget/B4/B4.htm>. The form will contain a separate worksheet, by program, both for Operating Expenditures and Trustee & Benefit Payments. The form will contain an

expenditure history of Operating Expenditures and Trustee & Benefit Payments from recent fiscal years. In addition, if agencies have current contracts for goods, services, or rent which have built-in annual rate increases, Part C of the B-4 should be used to request contract-driven inflation. This form is called the Contract Inflation Worksheet and is available at the link above. Fill in columns as outlined below and shown in Figure 7 on page 10 and 11. For contract increases related to Capital Outlay leases, use the B-7 instructions on page 22.

PART A: Baseline Actuals

1. Columns (1) through (7): These are actual expenditures as reported in STARS. They are input by DFM/LSO for the agency. These cells are not protected, so be careful not to overwrite calculated cells.
2. Column (8): This is the current year original appropriation by summary object. The total should tie to DU 3.00.
3. Column (9): These are the prior fiscal year adjustments (positive or negative). This may include reappropriations, supplemental requests, rescissions, Governor's holdback, fund adjustments (noncognizable adjustments), object and program transfers, and other adjustments.
4. Column (10): These are the current fiscal year estimated expenditures and should match DU 7.00 by object code total.

PART B: Inflation Calculator/Request

Note: Do not include contract inflation in Part B. Contract inflation is included in Part C of the form.

1. Column (11): This should be the same as column 1 in PART A.
2. Column (12): This is a copy of column 10 from PART A.
3. Column (13): This column removes all one-time funding received from the previous fiscal year. This value should match the DU 8.40 series.
4. Column (14): This column removes the base amounts for SWCAP, including Attorney General fees, Risk Management fees, Legislative Audit fees, Controller's fees, and State Treasurer's fees. In addition, remove the base amounts for any categories for which the agency will be requesting funding in a nondiscretionary caseload adjustment. Examples of nondiscretionary caseload adjustments are listed in the DU 10.70 description on page 28.
5. Column (15): This is auto-calculated and is the total used for the agency's new inflation factor. The total of Column (15) will NOT match the total of DU 9.00 – the budget year Base.
6. Column (16): For General Inflation (DU 10.21), fill in the dollar amount necessary for the agency to maintain operations, taking into account historical expenditures. Use the amount from the "Total" row to populate DU 10.21 in the B-8 Form.
7. Column (17): This will auto-calculate the percent change of the fund sources that have historically been used to fund that activity. For example, if operating expenditures are funded at one-half General Fund and one-half federal funds, then the agency must request any increases at the same ratio, if applicable.

8. Column (18): For Medical Inflation (DU 10.22), fill in the dollar amount necessary for the agency to maintain operations, taking into account historical expenditures. Medical Inflation should only be used in cases of direct medical service provision by an agency. Use the amount from the “Total” row to populate DU 10.22 in the B-8 Form.
9. Column (19): This will auto-calculate the percent change of the request. Explain any significant increases or decreases in the text box at the bottom of PART C.
10. Column (20): This is the total, as requested in Column (16) and Column (18).

PART C: Contract Inflation Worksheet (Found at the bottom of LSO’s B4 webpage)

1. Column (1): Identify the contractor and the benefits of its service.
2. Columns (2) – (5): Provide actual contractual expenditures, as applicable.
3. Column (6): Provide estimated expenditures for the current fiscal year, as applicable.
4. Column (7): Provide the date the agency entered into contract.
5. Column (8): Provide the term of the contract (*e.g.*, year 1 of 3).
6. Column (9): Provide the annual contractual percent rate change.
7. Column (10): Provide the total inflationary adjustment for the current fiscal year. This adjustment should tie to DU 10.23. Split the increase requested amongst the fund sources used to support the contract. If fund sources are insufficient, with no request for, expectation of, or ability to increase revenues in the coming fiscal year, the agency may request a fund shift in DU 10.29.

Figure 7: Sample B-4 Form (CY = Current Year; BY = Budget Year)

Part A:

(1) Part A Operating Expenditures Summary Object	(2) FY 20XX Actual	(3) FY 20XX Actual	(4) FY 20XX Actual	(5) FY 20XX Actual	FY 20XX (4) to FY 20XX (5)		(8) FY 20XX CY Approp	(9) FY 20XX CY Expenditure Adj.	(10) FY 20XX CY Est. Expenditure
					(6) Change	(7) %Change			
Communication Costs	1,111,600	1,020,000	1,072,100	1,369,600	297,500	27.7 %		1,334,600	1,334,600
Employee Development	35,300	27,600	43,900	28,600	(15,300)	(34.9)%		70,700	70,700
General Services	212,600	196,800	194,200	23,700	(170,500)	(87.8)%		31,500	31,500
Professional Services	403,300	269,000	252,500	220,600	(31,900)	(12.6)%	20,000	193,900	213,900
Repair & Maint Services	87,800	81,200	101,300	99,500	(1,800)	(1.8)%		131,200	131,200
Administrative Services	127,000	73,900	88,800	66,100	(22,700)	(25.6)%		78,800	78,800
Computer Services	10,000	12,900	12,200	7,200	(5,000)	(41.0)%		11,900	11,900
Employee Travel Costs	75,600	41,900	59,700	68,100	8,400	14.1 %		81,500	81,500
Administrative Supplies	22,800	8,700	14,500	16,500	2,000	13.8 %		11,800	11,800
Fuel & Lubricant Costs	27,100	21,400	23,700	29,900	6,200	26.2 %		26,700	26,700
Manufacturing & Merch	28,000	11,600	18,100	19,100	1,000	5.5 %		13,800	13,800
Computer Supplies	23,100	15,200	21,500	45,900	24,400	113.5 %		40,100	40,100
Repair & Maint Supplies	16,200	26,400	15,400	15,700	300	1.9 %		16,300	16,300
Institutional & Res Sup					0	0.0			-
Specific Use Supplies	61,200	43,300	43,100	28,100	(15,000)	(34.8)%		37,100	37,100
Insurance	42,300	23,900	19,800	20,500	700	3.5 %	20,000	1,700	21,700
Utility Charges	117,800	147,900	133,200	112,400	(20,800)	(15.6)%	120,000	0	120,000
Rentals & Op Leases	462,400	447,400	484,400	503,100	18,700	3.9 %	465,000	57,300	522,300
Misc Expenditures	115,600	137,500	139,700	130,700	(9,000)	(6.4)%	43,700	144,400	188,100
TOTAL	2,979,700	2,606,600	2,738,100	2,805,300	67,200	2.5 %	668,700	2,283,300	2,952,000
Fund Source									
General	721,600	687,200	675,700	666,000	(9,700)	(1.4)%	658,700		658,700
Dedicated	2,258,100	1,919,400	2,062,400	2,139,300	76,900	3.7 %	10,000	2,271,300	2,281,300
Federal					0	0.0		12,000	12,000
TOTAL	2,979,700	2,606,600	2,738,100	2,805,300	0	2.5 %	668,700	2,283,300	2,952,000

Part B:

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
PART B Operating Expenditures Summary Object	FY 20XX CY Est. Expenditures	Remove One Time Funding	SWCAP, Nondiscretionary, Rent	FY 20XX BY Base less Adj.	General Inflation DU 10.21	% Change	Medical Inflation DU 10.22	% Change	FY 20XX BY Totals
Communication Costs	1,334,600	(50,000)		1,284,600	0	0.00%	0	0.00%	1,284,600
Employee Development	70,700			70,700	0	0.00%	0	0.00%	70,700
General Services	31,500			31,500	0	0.00%	0	0.00%	31,500
Professional Services	213,900	(12,000)		201,900	500	0.25%	3,000	1.49%	205,400
Repair & Maint Services	131,200			131,200	0	0.00%	0	0.00%	131,200
Administrative Services	78,800			78,800	0	0.00%	0	0.00%	78,800
Computer Services	11,900			11,900	1,500	12.61%	0	0.00%	13,400
Employee Travel Costs	81,500			81,500	0	0.00%	0	0.00%	81,500
Administrative Supplies	11,800			11,800	0	0.00%	0	0.00%	11,800
Fuel & Lubricant Costs	26,700			26,700	0	0.00%	0	0.00%	26,700
Manufacturing & Merch	13,800			13,800	0	0.00%	0	0.00%	13,800
Computer Supplies	40,100			40,100	20,000	49.88%	0	0.00%	60,100
Repair & Maint Supplies	16,300			16,300	0	0.00%	0	0.00%	16,300
Institutional & Res Sup	-			0	0	0.00%	0	0.00%	0
Specific Use Supplies	37,100			37,100	0	0.00%	0	0.00%	37,100
Insurance	21,700			21,700	0	0.00%	0	0.00%	21,700
Utility Charges	120,000			120,000	0	0.00%	0	0.00%	120,000
Rentals & Op Leases	522,300			522,300	0	0.00%	0	0.00%	522,300
Misc Expenditures	188,100			188,100	0	0.00%	0	0.00%	188,100
TOTAL	2,952,000	(62,000)	0	2,890,000	22,000	0.76%	3,000	0.00%	2,915,000
Fund Source									
General	658,700	(50,000)		608,700		0.00%		0.0	608,700
Dedicated	2,281,300			2,281,300		0.00%		0.0	10,000
Federal	12,000	(12,000)		0					0
Total	2,952,000	(62,000)	0	2,890,000	0	0	0	0	618,700

Part C:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Part C Contract (identify who and what)	FY 20XX Actual	FY 20XX Actual	FY 20XX Actual	FY 20XX Actual	FY 20XX CY Est. Exp.	Contract Date	Term of Contract (Year x of x)	FY 20XX BY Contractual % Change	FY 20XX BY Total
Boise NOC Lease	373,000	378,200	383,300	388,500	391,000	7/1/20XX	Yr 5 of 5	0.64%	2,500
Faeber Road Lease	2,500	2,500	2,500	3,000	3,000	11/1/20XX	Yr 8 of 10	0.00%	0
Chinden Storage Lease	8,600	9,100	9,500	8,600	9,100	8/1/20XX	Yr 2 of 3	5.81%	500
Rocky Butte Lease				1,200	2,000	9/12/20XX	Yr 3 of 5	66.67%	1,300
Citizens Telecom Lease	5,900	7,600	7,600	8,000	8,400	1/1/20XX	Yr 4 of 5	5.00%	400
IDL: Idaho City					2,500	5/1/20XX	Yr 2 of 10	0.00%	0
Little Enterprises			400	400	500	11/1/20XX	Yr 2 of 2	25.00%	100
Total	390,000	397,400	403,300	409,700	416,500				4,800
FundSource									
General	390,000	397,400	403,300	409,700	416,500				4,800
Dedicated									
Federal									
Total	390,000	397,400	403,300	409,700	416,500				4,800

• Form B-6: Personnel Cost Reconciliation •

Purpose: This form reconciles personnel cost expenditures for the current year and estimated changes for the upcoming budgeted year. This form also highlights the availability of FTP and funding that agencies have when it comes to making adjustments to the personnel structure of the agency.

NOTE: The Office of the State Controller provides personnel costs data to Legislative Services Office which then populates the forms for each agency in mid-July. Your agency's populated B-6 Forms will reflect the positions **filled** as of the report date for permanent positions, elected officials, and full-time commissioners. Actual expenditures from the prior year will be used for board and group positions.

NOTE: Automation does not capture all unique circumstances. If you have issues completing the form, please contact your DFM and LSO analysts for assistance.

Agency B-6 Workbook Files: Each agency B-6 workbook will contain a minimum of six worksheets. Each worksheet is described below.

- (1) Populated B-6 Form. This worksheet will be the agency's populated B-6 Form. There should be a populated B-6 Form for each budget unit by fund. Each agency will have a minimum of one populated form.
- (2) Data Worksheet. This worksheet contains all of the necessary and relevant information used to populate your agency's B-6 file(s). This worksheet also contains all of the information on positions that are established in EIS but are currently vacant.
- (3) Benefits Worksheet. This worksheet contains all of the fixed and variable benefit rates for your agency.
- (4) Summary Worksheet. This worksheet is the same as the top portion of all of your agency's B-6 Form(s) and contains the information for filled permanent positions, filled elected officials' positions, and prior year actual expenditures for board and group positions by program by fund.
- (5) Fund Summary Worksheet. This worksheet is a summary of filled permanent and elected positions and prior year actual expenditures for group positions by fund by agency.
- (6) Blank B-6 Form. This blank B-6 Form is added to the file in case the agency is requesting a new program or is missing a populated B-6 Form.

The State Controller Reports, AU448120, AU448140, AU448142, and AU448143 are available to use as references. Each agency will also be able to run a query in IBIS for the same personnel cost data.

Instructions: Each agency should download and save the B-6 file from http://dfm.idaho.gov/state_agencies/bdm/bdm_index.html and verify that there is a worksheet for each fund by program and a complete packet of files as described above. Agencies are required to submit the entire B-6 workbook along with their budget submissions.

With the pre-population and automation of most data, the primary responsibility for each agency will be to make necessary adjustments to the anticipated expenditures for the current and budgeted year. These changes can occur in four sections and only in cells highlighted yellow:

1. Add Funded, Vacant, and Authorized Positions, or Subtract Unfunded Positions
2. Other Adjustments (examples include shift differential, holiday pay, overtime)
3. DU 3.0-11.0: Supplementals, Transfers, FTP/Fund Adjustments, and Annualizations
4. DU 12.0x: Line Items

***IMPORTANT* Adjustments should only occur in the cells highlighted yellow. If unique adjustments need to be made to a grey (formula driven) cell, contact your DFM and LSO analysts. DO NOT OVERRIDE ANY FORMULAS IN THE FORM. When inserting additional rows, be sure to use the copy and paste new row function to ensure that all formulas remain intact.**

Form Headers: Explanations of the column headers on the B-6 Form.

- a. PCN: The four-digit position control number.
- b. Class Code: The five-digit class code associated with the position title.
- c. Description/Position Title: Description, information, or position title.
- d. Retirement Cd: Allows for the actual retirement rate for each position to be calculated. The form will default to the 'R1' or regular retirement rate.
- e. Indicator Code: An indicator of "1" refers to permanent positions, an indicator of "2" refers to board and group positions, and an indicator of "3" refers to full-time commissioners and elected officials.
- f. FTP: The result of each position's Pay Period Hours and Percent of Year Worked (2,080 hours is equivalent to 1.0 FTP.)
- g. Salary: The salary portion of each position's personnel costs.
- h. Health Benefits: The current year costs of health benefits.
- i. Variable Benefits: The current year costs of variable benefits; see the benefits worksheet for a breakdown of variable benefits.
- j. Change in Salary: This column reflects the change in one-time salary as a result of the number of pay periods changing from 27 in FY 2017 to the standard 26 pay periods in 2018. This number is displayed as a reference only. All changes in benefits are calculated on 26 pay periods.
- k. Change in Health Benefits: The amount that the health insurance benefit will change for the budgeted year.
- l. Change in Variable Benefits: The amount that variable benefits will change for the budgeted year.
- m. DU: The decision unit number corresponds to the B-8 and B-8.1 Forms.

Agency/Department:	Department of Example		Agency Number:	123	
Function/Division:	Department of Example		Function/Activity Number:		
Activity/Program:	Planning and Technical Services		Budget Unit:	DEXP	
Original Request Date:	9/1/2016		Fiscal Year:	2018	
Revision Date:	Revision #:		Fund Name:	General	
			Fund Number:	0001-00	
Budget Submission Page #			25	of 60	

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2017 SALARY	FY 2017 HEALTH BENEFITS	FY 2017 VAR BENEFITS	FY 2017 TOTAL	FY 2018 SALARY CHANGE	FY 2018 CHG HEALTH BENEFITS	FY 2018 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
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A. Current Personnel status:

The B-6 Form is pre-populated with the FTP, salary, health benefits, and variable benefits calculated for positions that are filled as of mid-July. This section of the B-6 Form also includes the calculated change in cost of benefits for these positions. The total filled FTP and projected cost from the Employee Information System (EIS) is then compared to the Original Appropriation; remember that this includes both one-time and ongoing personnel costs. This section of the form totals the cost of positions as filled, not as established. This shows the agency's ability to meet payroll needs in the current fiscal year should nothing change.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2017 SALARY	FY 2017 HEALTH BENEFITS	FY 2017 VAR BENEFITS	FY 2017 TOTAL	FY 2018 SALARY CHANGE	FY 2018 CHG HEALTH BENEFITS	FY 2018 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):										
		Permanent Positions	1	25.75	1,568,965	315,180	338,284	2,222,429	(58,110)	31,415	907	32,322
		Board & Group Positions	2		7,100	0	984	8,084				
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0		0	0	0
		TOTAL FROM WSR		25.75	1,576,065	315,180	339,269	2,230,513		31,415	907	32,322
		FY 2017 ORIGINAL APPROPRIATION			2,519,400	356,001	383,210	2,519,400				
		Unadjusted Over or (Under) Funded:	Est Difference	1.95	204,125	40,821	43,941	288,887		Calculated overfunding is 11.5% of Original Appropriation		

B. Making Adjustments to the B-6

- Add Funded or Subtract Unfunded – Vacant or Authorized - Positions:** In the adjustments section of the B-6 an agency may add or subtract authorized positions and associated FTP, salary, and benefit costs to align projected Personnel Cost needs with the appropriation. The agency may have authorized positions that have not been established in EIS, or have vacant positions that are established in EIS. In either case, positions may only be added to the B-6 if they are going to be filled this fiscal year and the agency has sufficient FTP authorization and associated funding. Positions may be added to the form until the FTP cap or associated funding is met. Agencies cannot request funding for increased costs of benefits for unfunded positions. Please see the **Review Section** on page 17 for further detailed instructions.

When making adjustments on the B-6 please fill in all of the necessary cells by PCN; **do not make lists on a separate worksheet and put the totals on the B-6.** Fill in the unique PCN, Class Code, Retirement Code, Adjustment Description/Position Title, and Indicator

Code for each row. The Retirement Code defaults to R1, which is regular retirement under PERSI, and other Retirement Codes can be used and those rates and simple titles are found on the Benefits worksheet (included in the B-6 Workbook). The default Retirement Code can be overwritten by selecting a new code from the retirement code cell; note that about 85% of state employees are covered with the R1 code. Each adjustment must be shown separately and permanent positions should be included at the compensation rate and associated FTP at which the position is to be filled. Be sure to add positions as they are to be filled, not necessarily as they were established. For example your agency may have an administrative assistant 1 position established in the system in mid-July, but your agency has decided that an additional research analyst would be more useful for the agency then your B-6 form should reflect the research analyst position as it will be paid and filled. Changes to health and variable benefits will be automatically calculated in the grey highlighted cells. If additional rows are needed, copy existing adjustment rows and use the Insert Copied Cells command to ensure the formulas remain intact.

2. **Other Adjustments:** Other ongoing or one-time adjustments and corrections to the Personnel Cost data should be made under this heading. Examples of this include salaries or benefits under or overstated, shift differential, required overtime or holiday pay not reflected elsewhere in the B-6 workbook, a position established on the wrong fund, or a position that is incorrectly split between programs and/or funds. If a position has an incorrect Retirement Code then the correction can be made in this section. If additional rows are needed, copy existing adjustment rows and use the Insert Copied cells command to ensure the formulas remain intact.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2017 SALARY	FY 2017 HEALTH BENEFITS	FY 2017 VAR BENEFITS	FY 2017 TOTAL	FY 2018 SALARY CHANGE	FY 2018 CHG HEALTH BENEFITS	FY 2018 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Adjustments to Wage & Salary: Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:										
		Retire Cd Adjustment Description / Position Title										
1234	12345	R1 Research Analyst Sr.	1	1.00	75,000	12,240	16,171	103,411		1,220	45	1,265
2345	23456	R1 Research Analyst	1	0.95	60,000	11,628	12,937	84,565		1,159	36	1,195
				0.00	0	0	0	0		0	0	0
		Other Adjustments:										
		Shift Differential	1	0.00	42,500	0	9,163	51,663		0	26	26

3. **Adjustment Indicators:** The B-6 has four indicators that identify discrepancies between DU totals and appropriated FTP and Personnel Costs.

- A) The first indicator compares filled positions as of mid-July to the Original Appropriation DU 3.00. This is before any adjustments are made. It shows any variance between filled FTP and authorized FTP, and between projected Personnel Costs and current appropriation.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2017 SALARY	FY 2017 HEALTH BENEFITS	FY 2017 VAR BENEFITS	FY 2017 TOTAL	FY 2018 SALARY CHANGE	FY 2018 CHG HEALTH BENEFITS	FY 2018 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		FY 2017 ORIGINAL APPROPRIATION	2,519,400	27.70	1,780,190	356,001	383,210	2,519,400				
		Unadjusted Over or (Under) Funded:	Est Difference	1.95	204,125	40,821	43,941	288,887		Calculated overfunding is 11.5% of Original Appropriation		

- B) The second indicator compares filled positions as of mid-July, plus any adjustments made, to the Original Appropriation DU 3.00.
- C) The third indicator compares filled positions as of mid-July, plus any adjustments made, any Supplemental Requests and Rescissions, and any planned or approved Expenditures Adjustments, to get to the Estimated Expenditures DU 7.00.
- D) The final indicator compares all of the above, plus any Base Adjustments to get to the Base DU 9.00. This calculation highlights whether there is a sufficient amount of ongoing funding in the Base to maintain current agency operations.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2017 SALARY	FY 2017 HEALTH BENEFITS	FY 2017 VAR BENEFITS	FY 2017 TOTAL	FY 2018 SALARY CHANGE	FY 2018 CHG HEALTH BENEFITS	FY 2018 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES	
		Estimated Salary Needs:											
		Permanent Positions	1	27.70	1,746,465	339,048	376,555	2,462,068		33,794	1,013	34,807	
		Board & Group Positions	2	0.00	7,100	0	984	8,084		0	0	0	
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0		0	0	0	
		Estimated Salary and Benefits		27.70	1,753,565	339,048	377,540	2,470,152		33,794	1,013	34,807	
		Adjusted Over or (Under) Funding:	Orig. Approp	0.00	35,000	6,800	7,500	49,300	Calculated overfunding is 2.0% of Original Appropriation				
			Est. Expend	0.00	34,900	6,800	7,600	49,300	Calculated overfunding is 2.0% of Estimated Expenditures				
			Base	0.00	34,900	6,800	7,600	49,300	Calculated overfunding is 2.0% of the Base				
		Personnel Cost Reconciliation - Relation to Zero Variance --->											

4. **Expenditure and Base Adjustments:** To ensure that adjustment indicators accurately compare the agency’s plan to the appropriation, verify the removal of any one-time Personnel Cost appropriation for the current year in DU 8.41. This row has been pre-populated with the one-time appropriation and then calculated between the salary and associated benefits. This can be found on the bottom portion of the B-6 Form. If you have additional one-time personnel costs that were added in a supplemental or as carryover, be sure to insert another row and label it as DU 8.42 and then include any additional one-time rounded personnel costs (split between salary and benefits) that were not already included in the original appropriation. When removing personnel costs, the salary will be approximately 79 percent of the one-time amount and variable benefits will be approximately 21 percent. The exact amount can be calculated using the benefits worksheet by calculating the SUM of all applicable variable benefits (total permanent row plus most relevant retirement row). Also include any current year Expenditure Adjustments such as FTP or Fund Adjustments (DU 6.31) or Transfers Between Programs (DU 6.51) previously approved by DFM.

If the agency does not have sufficient appropriation and authorized FTP to cover anticipated costs and any adjustment indicators show a negative variance, additional adjustments are necessary before submitting the form. These may include additional Expenditure Adjustments or Base Adjustments such as FTP or Fund Adjustments (DU 6.31 or 8.11), Object Transfers (DU 8.21), Transfers Between Programs (DU 6.51 or 8.31), or Base Reductions (8.51). Include these adjustments on the bottom section of the form as needed. Any costs relating to positions transferred in DU 6.51 or 8.31 should be reconciled here with an upward or downward adjustment in the corresponding B-6. This adjustment should net to zero agency-wide. If applicable, calculate and include any changes in health and variable benefits in the appropriate columns on the right side of the sheet. Use the 8.50 series to remove any

unfunded full-time equivalent positions that will not be available in the budget year. Expenditure Adjustments or Base Adjustments requested should mirror those identified on the B-6 Form. Base Adjustments must be appropriated by the Legislature, and DFM and LSO may show requested Base Adjustments as a line item.

DU		Original Appropriation	FTP	FY 17 Salary	FY 17 Health Ben	FY 17 Var Ben	FY 2017 Total		FY 18 Chg Health Bens	FY 18 Chg Var Bens	Total Benefit Change
3.00	FY 2017 ORIGINAL APPROPRIATION	2,519,400	27.70	1,788,526	345,808	385,067	2,519,400				
	Rounded Appropriation		27.70	1,788,500	345,800	385,100	2,519,400				
	Appropriation Adjustments:										
4.11	Reappropriation		0.00	0	0	0	0				
4.31	Supplemental		0.00	0	0	0	0				0
5.00	FY 2017 TOTAL APPROPRIATION		27.70	1,788,500	345,800	385,100	2,519,400				
	Expenditure Adjustments:										
6.31	FTP or Fund Adjustment		0.00	0	0	0	0				0
6.51	Transfer Between Programs		0.00	(2,500)	0	(600)	(3,100)				0
7.00	FY 2017 ESTIMATED EXPENDITURES		27.70	1,786,000	345,800	384,500	2,516,300				
	Base Adjustments:										
8.31	Transfer Between Programs		0.00	0	0	0	0				0
8.41	Removal of One-Time Expenditures		0.00	(65,000)	0	(14,000)	(79,000)				0
8.51	Base Reduction		0.00	0	0	0	0				0

- Review:** Review the B-6 to make sure it accurately reflects the agency’s plan to manage appropriated Personnel Costs. All agencies are required to have a positive or zero variance after reconciling Personnel Costs. If the agency has sufficient appropriation and authorized FTP to cover anticipated costs and the variances are positive for DUs 3.00, 7.00, and 9.00, no further adjustments are needed.

If the B-6 still shows a negative variance and adjustments to add back vacant unfunded positions have been made, begin by removing just the Indicator Code for any unfunded positions. Removing the Indicator Code will not remove the FTP or salary but instead will remove the benefit costs from any calculations. This step will continue to show how agencies intend to fill vacant positions should funding become available, but without artificially adding benefit costs to unfunded positions. Remove the Indicator Code from as many adjustments as necessary until the form shows a zero or positive variance. Although the FTP and salary continue to be displayed on the form, the increased cost of benefits associated with that unfunded position is no longer being calculated for the next fiscal year.

C. Request Reconciliation

After reviewing all adjustments needed to establish your budget year base (DU 9.00), the B-6 Form will automatically calculate program maintenance (DU 10.00 series) items. An explanation of each item is included below. Review these items for accuracy, and then cite totals from the B-6 Form to populate the corresponding DUs in the Budget Development System. Add any requested line item Personnel Costs to the B-6 following the instructions in Step 4 below.

			FTP	FY 18 Salary	FY18 Health Ben	FY 18 Var Ben	FY 2018 Total
9.00	FY 2018 BASE		27.70	1,721,000	345,800	370,500	2,437,300
10.11	Change in Health Benefit Costs				33,800		33,800
10.12	Change in Variable Benefits Costs					1,000	1,000
	Subtotal CEC Base:	Indicator Code	27.70	1,721,000	379,600	371,500	2,472,100
10.51	Annualization			0	0	0	0
10.61	CEC for Permanent Positions	1.00%		17,100		3,700	20,800
10.62	CEC for Group Positions	1.00%		100		0	100
10.63	CEC for Elected Officials & Commissioners			0		0	0
11.00	FY 2018 PROGRAM MAINTENANCE		27.70	1,738,200	379,600	375,200	2,493,000

1. **Change in Benefit Costs:** The calculated differences in health and variable benefits from the current year to the budget year will appear in the rows labeled DU 10.11 (health) and 10.12 (variable).

Note: Include additional maintenance adjustments as necessary for refactored classes (10.42), annualizations (10.51), etc. that impact Personnel Costs.

Health and variable benefit information can be found on the benefits worksheet. Workers' Compensation and DHR are the only rates that differ from agency to agency. The DHR rate is determined by the agency's status as "Delegated Authority" or "Non-Delegated Authority."

Agencies will need to verify the benefit amounts found on the Benefits worksheet. If changes need to be made, inform your DFM and LSO analysts.

2. **Change in Employee Compensation (CEC):** The B-6 includes three rows for CEC calculation. The 1% calculation is used as a placeholder and is not indicative of a planned CEC increase.

- DU 10.61 (Permanent Employees): This row is the total salary amount for all permanent positions, multiplied by the 1% multiplier, and the corresponding change in variable benefits for the associated salary dollars.
- DU 10.62 (Board and Group positions): This row is the total salary amount for all board and group positions, multiplied by the 1% multiplier, and the corresponding change in variable benefits.
- DU 10.63 (Elected Officials and Full-Time Commissioners): This row only applies to state entities with an elected official or full-time commissioner (not part-time commissioners who are counted in board positions). This row is used for any statutory changes to the **annual salary** of the official and associated variable benefit costs. Agencies that need to complete this DU will most likely also need to complete the annualization in DU 10.51. This DU will not apply to most agencies.

Note: During the 2014 legislative session, S1395a was passed to provide scheduled salary increases for elected officials and to tie the Attorney General's salary to that of district judges. In the FY 2018 budget request, agencies with state elected officers (other than the Attorney General) should use a DU 10.51 to annualize the benefit increase from July 1, 2017 through December 31, 2017 (the first half of FY 2018). This annualization provides continued funding for the remainder of the 2017 calendar year as a result of the increase on January 1, 2017. Agencies should also use DU 10.63 to reflect the next increase effective January 1, 2018 through June 30, 2018, (the second half of FY 2018). Variable benefits will be auto-calculated in the B-6 Form based on the salary change; agencies no longer need to calculate these amounts. Elected officials' salary requests are calculated as follows:

<u>ELECTED OFFICIAL</u>	<u>CALENDAR YEAR 2017 SALARY</u>	<u>CALENDAR YEAR 2018 SALARY</u>	<u>DU 10.51 & B-6 FORM</u>	<u>DU 10.63 & B-6 FORM</u>
Governor	\$124,436	\$126,302	\$900 + Variable Benefits	\$900 + Variable Benefits
Lieutenant Governor	\$43,553	\$44,206	\$300 + Variable Benefits	\$300 + Variable Benefits
Secretary of State	\$105,771	\$107,357	\$800 + Variable Benefits	\$800 + Variable Benefits
State Controller	\$105,771	\$107,357	\$800 + Variable Benefits	\$800 + Variable Benefits
State Treasurer	\$105,771	\$107,357	\$800 + Variable Benefits	\$800 + Variable Benefits
Supt. of Public Instruction	\$105,771	\$107,357	\$800 + Variable Benefits	\$800 + Variable Benefits

- Line items** (DU 12.00 series): Line items are used to request new positions and for additional Personnel Costs. Each position type should be shown separately and should be calculated at 80% of the compensation policy as found in Appendix 4. If an amount other than 80% of the compensation policy is requested, provide an explanation in the associated B-8.1 Form. The narrative must include the necessary information and calculations to facilitate a full analysis of the request.

Benefits for each new position should be calculated using the budget year health and variable benefit rates. Use Appendix 4 to find the appropriate salary and the benefits worksheet in your B-6 file for appropriate benefit information. In addition, use line items to request funding for positions that were funded with noncognizable funds in the current year and then removed from the budget year base. Request these positions using the benefit information for the budget year to account for the change in benefit costs. Bucket-fund agencies should include the specific fund or funds in the cell left of the FTP.

			FTP	FY 18 Salary	FY18 Health Ben	FY 18 Var Ben	FY 2018 Total
11.00		FY 2018 PROGRAM MAINTENANCE	27.50	1,738,200	379,600	375,200	2,493,000
		Line Items:					
12.01		Research Analyst	1.00	75,000	13,500	16,200	104,700
13.00		FY 2018 TOTAL REQUEST	28.50	1,813,200	393,100	391,400	2,597,700

- Budget Year Total Request:** The Total Request must reflect the FTP, salary, and health and variable benefits for each program and fund. The total must tie to DU 13.00.

5. **Final Steps:** Verify all information in the form is accurate and then hide unneeded rows and repeat for each fund in each program.

D. Bucket Fund Agencies

Agencies/Divisions with bucket fund authority are not required to complete separate B-6 Forms for each fund detail within the bucket fund. At the bottom of the form are several calculated fields to allocate the appropriation into the fund details. Fund detail allocation should align with the Personnel Costs in the Current Year Original Appropriation (DU 3.0). Agencies should not include line-items in their allocation; rather include the associated personnel costs in the line item or other DU request. Agencies will need to input the information for the yellow highlighted cells. **Grey cells in the bucket fund breakdown section are automatically calculated and should not be modified.** The first allocation uses STARS data for the prior fiscal year Actual Expenditures. The second allocation is the current fiscal year Original Appropriation, and this information can be found in the appropriation bill. The final allocation is for the budget year salary and benefit adjustments. For the budget year you will need to include the percentage split for each of the fund types. Noteworthy deviations, either in dollars or percentage, from the prior years will need additional explanation and can be included at the bottom of the B-6 Form. The allocation table is not intended to be used for fund shifts. If your agency needs to request a fund shift, this should occur in DU 10.19, 10.69 or as a line item. The assigned DFM or LSO analyst may require additional information. All yellow highlighted cells in this section need to be inputted for each fund detail within the bucket.

Bucket Fund Agencies: Include the various fund breakdowns as it pertains to the FY 2018 Budget Request										
		FY 2016 PERSONNEL COST ACTUAL EXPENDITURES (DU 2.0)		FY 2017 PERSONNEL COST ORIGINAL APPROPRIATION (DU 3.0)		FY 2018 Benefit and CEC Allocation. Allocated Fund Splits Should be Consistent with Personnel Costs in DU 3.0				
Fund Name	Type (G/D/F)	Fund Split	Total	Fund Split	Total	Fund Split	10.11 Health	10.12 Variable	10.61 CEC	10.62 CEC Group
General Fund	G	15.0%	292,600	15.3%	298,500	15.3%	13,000	6,100	1,400	400
Receipts	D	18.0%	351,100	17.8%	348,500	17.8%	15,200	7,000	1,700	400
Federal Grants	F	67.0%	1,306,900	66.9%	1,305,800	66.9%	57,000	6,200	6,200	1,500
TOTAL		100.0%	1,950,600	100.0%	1,952,800	100.0%	85,200	19,300	9,300	2,300
Please explain any changes to the allocation of the bucket funds within the detail level										
There are no changes to the allocation for FY2018. Federal Grants are expected to remain the same and receipts are tracking consistently with prior years.										

Figure 8: Sample B-6 Form, Non-Bucket Fund Agency

Agency/Department:	Department of Example	Agency Number:	123
Function/Division:	Department of Example	Function/Activity Number:	
Activity/Program:	Planning and Technical Services	Budget Unit:	DEXP
		Fiscal Year:	2018
Original Request Date:	9/1/2016	Fund Name:	General
Revision Date:		Fund Number:	0001-00
		Budget Submission Page #	25 of 60

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2017 SALARY	FY 2017 HEALTH BENEFITS	FY 2017 VAR BENEFITS	FY 2017 TOTAL	FY 2018 SALARY CHANGE	FY 2018 CHG HEALTH BENEFITS	FY 2018 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
Totals from Wage and Salary Report (WSR):												
		Permanent Positions	1	25.75	1,568,965	315,180	338,284	2,222,429	(58,110)	31,415	907	32,322
		Board & Group Positions	2		7,100	0	984	8,084				
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0		0	0	0
		TOTAL FROM WSR		25.75	1,576,065	315,180	339,269	2,230,513		31,415	907	32,322
		FY 2017 ORIGINAL APPROPRIATION		27.70	1,780,190	356,001	383,210	2,519,400				
		Unadjusted Over or (Under) Funded:	Est Difference	1.95	204,125	40,821	43,941	288,887		Calculated overfunding is 11.5% of Original Appropriation		
Adjustments to Wage & Salary:												
Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:												
	Retire Cd	Adjustment Description / Position Title										
1234	12345	R1 Research Analyst Sr.	1	1.00	75,000	12,240	16,171	103,411		1,220	45	1,265
2345	23456	R1 Research Analyst	1	0.95	60,000	11,628	12,937	84,565		1,159	36	1,195
Other Adjustments:												
		Shift Differential	1	0.00	42,500	0	9,163	51,663		0	26	26
Estimated Salary Needs:												
		Permanent Positions	1	27.70	1,746,465	339,048	376,555	2,462,068		33,794	1,013	34,807
		Board & Group Positions	2	0.00	7,100	0	984	8,084			0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0		0	0	0
		Estimated Salary and Benefits		27.70	1,753,565	339,048	377,540	2,470,152		33,794	1,013	34,807
Adjusted Over or (Under) Funding:				Orig. Approp	0.00	35,000	6,800	7,500	49,300	Calculated overfunding is 2.0% of Original Appropriation		
				Est. Expend	0.00	32,400	6,800	7,000	46,200	Calculated overfunding is 1.8% of Estimated Expenditures		
				Base	0.00	32,400	6,800	7,000	46,200	Calculated overfunding is 1.9% of the Base		
Personnel Cost Reconciliation - Relation to Zero Variance ---->												

DU		Original Appropriation	FTP	FY 17 Salary	FY 17 Health Ben	FY 17 Var Ben	FY 2017 Total		FY 18 Chg Health Bens	FY 18 Chg Var Bens	Total Benefit Change
3.00	FY 2017 ORIGINAL APPROPRIATION	2,519,400	27.70	1,788,526	345,808	385,067	2,519,400				
	Rounded Appropriation		27.70	1,788,500	345,800	385,100	2,519,400				
4.31	Appropriation Adjustments: Supplemental		0.00	0	0	0	0				0
5.00	FY 2017 TOTAL APPROPRIATION		27.70	1,788,500	345,800	385,100	2,519,400				
6.31	Expenditure Adjustments: FTP or Fund Adjustment		0.00	0	0	0	0				0
6.51	Transfer Between Programs		0.00	(2,500)	0	(600)	(3,100)				0
7.00	FY 2017 ESTIMATED EXPENDITURES		27.70	1,786,000	345,800	384,500	2,516,300				
8.31	Base Adjustments: Transfer Between Programs		0.00	0	0	0	0				0
8.41	Removal of One-Time Expenditures		0.00	(65,000)	0	(14,000)	(79,000)				0
8.51	Base Reduction		0.00	0	0	0	0				0
9.00	FY 2018 BASE		27.70	1,721,000	345,800	370,500	2,437,300				
10.11	Change in Health Benefit Costs				33,800		33,800				33,800
10.12	Change in Variable Benefits Costs					1,000	1,000				1,000
	Subtotal CEC Base:	Indicator Code	27.70	1,721,000	379,600	371,500	2,472,100				
10.51	Annualization			0	0	0	0				0
10.61	CEC for Permanent Positions	1.00%		17,100		3,700	20,800				
10.62	CEC for Group Positions	1.00%		100		0	100				
10.63	CEC for Elected Officials & Commissioners			0		0	0				0
11.00	FY 2018 PROGRAM MAINTENANCE		27.70	1,738,200	379,600	375,200	2,493,000				
12.01	Line Items: Return on Investment Analyst Position		1.00	75,000	13,500	16,200	104,700				
13.00	FY 2018 TOTAL REQUEST		28.70	1,813,200	393,100	391,400	2,597,700				

• Form B-7: One-Time Operating Expenditures and Capital Outlay Summary •

Purpose: This form identifies and prioritizes all requests for one-time replacement items, Capital Outlay, and facility alteration/repair projects. This form provides inputs for replacement items (DU 10.30 series) in the B-8 Form, and, as applicable, new capital outlay and operating items can be requested in a supplemental (DU 4.30 series) or line item (DU 12.00 series).

Note: Object code descriptions, including Capital Outlay vs. Operating Expenditures, are outlined in §67-3508, Idaho Code.

Instructions: Complete one form per agency. List items in priority order, beginning with the most critical need. Populate columns for each item/activity as follows:

Priority: 1 – X, with the highest priority at the top of the form. Group like items with the same cost (computer monitors, for example) in a single row, and indicate the quantity desired by fund in the appropriate column.

Program: The program/function in which the item/activity is requested. Program/function listings are included in Appendix 5.

DU: Identify the decision unit (DU) category for the request. DU listings are included in the instructions for the B-8 Form.

Fund: Numerical code for the fund from which appropriation is requested (0001 = General Fund, for example).

Sub-object Code: Identify the STARS sub-object code for the requested item/activity. Sub-object codes are identified in Appendix 6.

Item/Description: Concise description of the item/activity.

Mileage: For vehicle requests, identify the mileage of the item requested for replacement.

Date Acquired: Input the date the item requested for replacement was acquired.

Quantity in Stock: The total, agency-wide number of similar/same pieces of equipment currently in inventory.

Quantity Desired: List how many units of the item are requested.

Unit Cost: Per unit list cost of requested item.

Total Cost: Automatically calculated (Quantity Desired times Unit Cost).

The form has been updated to contain a subtotal row that shows the cost of all visible items when filters have been applied. The Grand Total by Program section of the form sums the request by program/function. The Grand Total by Decision Unit section sums the request by DU. The Grand Total by Fund Source section sums the request by fund. The Grand Total by Category section sums the request by sub-object category. Copy and paste additional rows as needed to ensure that each Program, DU, Fund Source, and Category is represented. All Grand Totals should match when the form is complete.

DFM consults with the Office of the Chief Information Officer in the Department of Administration (CIO) on all IT-related decision units. DFM and the CIO will coordinate a review of all replacement Capital Outlay, replacement Operating Expenditures, and line-item decision units for telecommunications hardware (voice, data, video, etc.) and software, computing hardware and software, and any other IT-related item or initiatives to ensure consistency with submitted plans, the state's IT Strategic Plan, and Idaho Technology Authority (ITA) Enterprise Policies and Standards. CIO staff is available to provide assistance to agencies in complying with the state's IT Strategic Plan and ITA Enterprise Policies.

When considering vehicle replacement, review the age and mileage of the vehicle. Recommended disposal mileage guidelines range from 90,000 to 120,000 and up, based on agency/program requirements. The general condition of a vehicle should also be considered.

Refer to the following budget estimate guidelines (Figure 9) when completing the form. These amounts are for base models. If options or upgrades are necessary, request the appropriate amount and justify the need for additional funding beyond estimates contained herein. Agencies may contact the Department of Administration, Division of Purchasing, for additional clarification on differences in equipment types.

Figure 9: Budget Estimate Guidelines

Computer Equipment	Estimated Cost
Low-end Desktop (no monitor)	\$500
Standard Desktop (no monitor)	\$750
High-end Desktop (no monitor)	\$950
Low-end Laptop	\$600
Standard Laptop	\$1,100
High-end Laptop	\$1,550
Low-end ultra-thin laptop	\$1,000
Standard ultra-thin laptop	\$1,400
High-end ultra-thin Laptop	\$1,950
Low-end Tablet	\$500
Standard Tablet	\$1,100
High-end Tablet	\$1,800
Toughbook Rugged and Semi-Rugged Laptops	\$3,000
Toughbook Fully-Rugged Laptop	\$4,800
Flat Panel Monitor	\$280
Software	Varies

Vehicles	Estimated Cost	Examples
Compact Sedan	\$13,100	Fiesta, Sonic
Small Sedan (Gas/FFV)	\$15,300	Focus, Cruze
Mid-Size Sedan (Gas/FFV)	\$20,400	Fusion, Malibu
Full Size Sedan	\$24,500	Charger, Impala, Taurus
Hybrid Sedan	\$23,400	Fusion, Malibu, Volt
Light Duty Truck (Gas/FFV)	\$30,200	F150/S1500 (1/2 Ton)
Medium Duty Truck (Gas/FFV)	\$33,500	F250/S2500 (3/4 Ton)
Full Size Heavy Duty Truck	\$33,900	F350/S3500 (1 Ton)
Full Size Heavy Duty Truck	\$47,600	F450/S4500 (>1 Ton)
Heavy Duty Cab/Chassis	\$32,800	F350/S3500 (>1 Ton)
Heavy Duty Cab/Chassis	\$35,400	F450/S4500 (>1 Ton)
Heavy Duty Cab/Chassis	\$36,200	F550/S5500 (>1 Ton)
Mini/Passenger Van (Gas/FFV)	\$22,600	Grand Caravan (SE)
Full/Cargo Van (Gas/FFV)	\$27,300	Sierra, Express
Full/Passenger Van (Gas/FFV)	\$29,500	Sierra, Express
Small Size SUV	\$20,700	Escape, Compass, Edge, Trax Explorer, Durango, Cherokee, Acadia,
Mid-Size SUV	\$26,000	Traverse
Mid-Size SUV Hybrid	\$41,800	Tahoe, Yukon
Full-Size SUV	\$39,900	Suburban, Expedition

Figure 10: Sample B-7 Form

FORM B7: ONE-TIME OPERATING EXPENDITURES & ONE-TIME CAPITAL OUTLAY SUMMARY														
Agency/Department: Program (If applicable)			Dept. of Administration			Request for Fiscal Year: 20XX			Agency Number: 200			Function/Activity Number:		
Original Request Date: 9/1/20XX			Revision Request Date:			Page: 25 of 65								
Priority Order	Program	DU	Fund	Sub-object Code	Item/Description	Mileag	Date Acquired	Quantity in Stock	Request Quantity Desired	Request Unit Cost	Request Total Cost			
1	01	10.31	0001-00	6411	Standard Server		9/1/2005	3	3	5,000	15,000			
2	01	10.31	0001-00	6630	Replace Chevy Tahoe with Chevy Tahoe hybrid	185,000	10/15/2002	1	1	41,300	41,300			
3	01	10.31	0348-00	6899	Type 5 engine with radio		10/1/2000	3	3	50,000	150,000			
4	03	10.31	0348-00	6410	CPU standard Desktop Computer		7/5/2011	20	20	750	15,000			
5	03	12.01	0349-00	6840	2000-3000 KW Generator		12/12/2000	2	2	2,500	5,000			
6	03	12.01	0481-26	6710	Office Furniture		8/5/1979	10	10	100	1,000			
Grand Total by Program											\$227,300			
01											206,300			
03											21,000			
Grand Total by Decision Unit											\$227,300			
10.31											221,300			
12.01											6,000			
Grand Total by Fund Source											\$227,300			
0001-00											56,300			
0348-00											165,000			
0349-00											5,000			
0481-26											1,000			
Grand Total by Category									39	\$227,300				
6411									3	15,000				
6630									1	41,300				
6899									3	150,000				
6410									20	15,000				
6840									2	5,000				
6710									10	1,000				

• Form B-8 (Detail Report): Agency Request by Decision Unit •

Purpose: This form summarizes the agency request by program.

Instructions: Submit one form for each budgeted program. Use the online Budget Development System to populate the form. The Budget Development System can be accessed at <http://apps.dfm.idaho.gov/bds/>. Step-by-step instructions for using the system are available at http://dfm.idaho.gov/state_agencies/bdm/BDS_Agency_Manual.pdf.

Depending on the DU category, some items in the B-8 Form are input directly from other required forms. Other actions are presented by each agency through the B-8 Form. Include summary descriptions to explain each action, as appropriate. Use the following DU descriptions to populate the form:

- 1.00 PRIOR YEAR TOTAL APPROPRIATION:** Pre-loaded starting point, including prior year adjustments, supplementals, etc., as established by legislative appropriation.
- 1.10 Net FTP or Fund Adjustments: Shifts and adjustments between funds.
 - 1.11 Lump Sum Allocation: For agencies that received a Lump Sum appropriation the preceding year, this DU allocates the appropriation among specific object/expense classes. It is used only for appropriations that are not defined by object codes/expense classes.
 - 1.12 Noncognizable Adjustments: Documents prior year noncognizable adjustments previously approved by DFM. One-time noncognizable adjustments reflect changes outside of the appropriations process when (1) the funds in question are not state resources and (2) the funds in question were “not cognizable [*i.e.*, not known] at the time when appropriations were made.” (§67-3516(2), Idaho Code)
- 1.20 Net Object Transfers: Net zero transfers within each fund between object codes within a program. Such transfers are subject to restrictions outlined in §67-3511, Idaho Code.
- 1.30 Net Transfers Between Programs: Transfer of appropriation from one program to another within the same fund. The transfer amount must net to zero within the agency and fund, and object code restrictions outlined in §67-3511, Idaho Code, apply.
- 1.40 Receipts to Appropriation: As defined in §67-3516(2), Idaho Code, this DU records increases to appropriations resulting from sale of goods, services, and insurance proceeds.
- 1.50 Governor’s Holdback/Board of Examiners Reduction: Accounts for executive orders and Board of Examiners decisions. (§67-3512 and §67-3512A, Idaho Code).
- 1.60 Reverted Appropriation Balances: Unused and unencumbered appropriation at the end of the prior fiscal year, recorded by expenditure object code. Will be a negative number.
- 1.70 Reappropriation: Legislatively approved carryover authority for unused and unencumbered appropriation at the end of the prior fiscal year. Include dollar amount by object code/expense class and a description of how funds will be spent.
- 1.90 Other Adjustments: Catch-all DU for other adjustments in the prior fiscal year, subject to approval by DFM and LSO.

- 2.00 PRIOR YEAR ACTUAL EXPENDITURES:** Automatically calculated sum of PRIOR YEAR TOTAL APPROPRIATION (DU 1.00) and subsequent 1.00 series adjustments. Must reconcile to the State Controller’s Office report DAFR0237, APPROPRIATION BY Budget Year/FUND/OBJ, after year-end adjusting entry.

- 3.00 CURRENT YEAR ORIGINAL APPROPRIATION:** Pre-loaded, as established by legislative appropriation during the previous legislative session.

- 4.00 Appropriation Adjustments:** Series of adjustments made or requested to the current year appropriation.
- 4.10 Reappropriation: Accounts for prior year reappropriation or carryover authority approved by the Legislature. Prior year reappropriation adjustments will show as positive numbers in DU 4.10 and will otherwise match DU 1.70.
- 4.20 Surplus Eliminator: Increased appropriations for specific activities in the event that revenues exceed certain targets based on legislative direction. Cite authorizing bill number.
- 4.30 Supplemental: Requested adjustments to the current year appropriation. Program and object transfer restrictions outlined in §67-3511, Idaho Code, will dictate inclusion of certain actions as supplementals (as opposed to other adjustments or transfer). Supplemental requests must be accompanied by standard B-8.1 Forms, and additional information may be required by DFM or LSO. If more than one supplemental is requested, list them in priority order as follows:
- 4.31: Highest priority request.
- 4.32: Second highest priority.
- 4.3X...
- 4.40 Rescission: Reduction to current year appropriation, subject to legislative approval.
- 4.60 Deficiency Warrants: Authorized expenditures that do not receive appropriations until after the expenditure occurs. Examples include fire suppression costs, agricultural pest eradication expenses, etc.
- 4.70 Revenue Adjustments: Request to transfer cash from one source to the appropriate fund for expenditure. For example, the departments of Lands and Agriculture use this DU to back out General Fund deficiency warrants.
- 4.90 Other Adjustments
- 4.91 Lump Sum Allocation: Moves funds appropriated as Lump Sum from specific object codes to the Lump Sum object code in order to calculate the current year total appropriation. Adjustments record as net zero object transfers.
- 5.00 CURRENT YEAR TOTAL APPROPRIATION:** Automatically calculated sum of Current Year Original Appropriation (DU 3.00) and subsequent 4.00 series adjustments.
- 6.00 Expenditure Adjustments:** Series of adjustments relating to the current year budget.
- 6.10 Lump Sum Allocation: Redistributes funds from the Lump Sum object code to specific object codes. (§67-3508, Idaho Code)
- 6.20 Governor's Holdback: Temporary reduction of appropriation ordered by the Governor. (§67-3512A, Idaho Code)
- 6.30 FTP or Fund Adjustment: Shifts and adjustments between funds, which may reflect a reallocation of positions between funds, or document noncognizable increases (which are tracked as one-time and removed in DU 8.41).
- 6.40 Object Transfers: Net zero transfers of funds between object codes within a program. Such transfers are subject to restrictions outlined in §67-3511, Idaho Code.
- 6.50 Transfer Between Programs: Transfer of appropriation from one program to another within the same fund. The transfer amount must net to zero within the agency and fund, and object code restrictions outlined in §67-3511, Idaho Code, apply.
- 6.90 Other Adjustments: Catch-all DU for other adjustments in the current fiscal year, subject to approval by DFM or LSO.

- 7.00 CURRENT YEAR ESTIMATED EXPENDITURES:** Automatically calculated mathematical sum of Current Year Total Appropriation (DU 5.00) and subsequent 6.00 series adjustments.
- 8.00 Base Adjustments:** Series of adjustments that will not occur in the current year, but are needed to establish the budget year base.
- 8.10 FTP or Fund Adjustments: Examples include reallocation of FTP or appropriation between funds. May include minor, mechanical fund shifts, subject to approval by DFM or LSO. Any adjustments that result in an increase from the General Fund or may otherwise be subject to question must be included in the 10.00 series or 12.00 series of the request.
- 8.20 Object Transfers: Net zero transfers of funds between object codes within a program for the budget year. Such transfers are not subject to restrictions outlined in §67-3511, Idaho Code. However, DFM or LSO may choose to present such requests in the line item series.
- 8.30 Transfer Between Programs: Transfer of appropriation from one program and/or division to another within the same fund. The transfer amount must net to zero within the agency and fund for the budget year. Such transfers are not subject to restrictions outlined in §67-3511, Idaho Code. However, DFM or LSO may choose to present such requests in the line item series.
- 8.40 Removal of One-Time Expenditure: Removes one-time funds from the current year appropriation for calculating the budget year base. Will be a negative number.
- 8.50 Base Reduction: FTP or fund reductions that do not net to zero. May include removal of excess appropriation, unfunded FTP, etc.
- 8.90 Other Adjustments: Catch-all DU for other adjustments that will not impact the current year, but are needed for the budget year.
- 9.00 BUDGET YEAR BASE:** Automatically calculated sum of Current Year Estimated Expenditures (DU 7.00) and subsequent 8.00 series adjustments. Check to ensure that all one-time expenditures have been removed from the Base in the DU 8.40 series.
- 10.00 Program Maintenance:** Series of adjustments needed to maintain the current state of operation and level of service for each program.
- 10.10 Employee Benefit Costs
- 10.11 Change in Health Benefit Costs: Input calculated values from B-6 Form.
- 10.12 Change in Variable Benefit Costs: Input calculated values from B-6 Form.
- 10.19 Fund Shift: In the event that inadequate resources are available in a certain fund to pay for changes in benefit costs, agencies may request a shift to another fund. Agency must provide evidence of (1) inadequate funds and (2) an inability to generate necessary funds. This can be done using the B-11 Form, B-12 Form, or by some other means acceptable to DFM and LSO. DFM or LSO analysts may choose to present such fund shifts as line items.
- 10.20 Inflationary Adjustments
- 10.21 General Inflation Adjustments: For increases associated with standard/general inflation. Input calculated values from B-4 Form.
- 10.22 Medical Inflation Adjustments: For increases in cost to provide medical services. Input calculated values from B-4 Form.
- 10.23 Contract Inflation: Increases defined in contract (lease rates, for example). Input calculated values from Part C (Contract Inflation Worksheet) of B-4 Form.
- 10.29 Fund Shift: In the event that inadequate resources are available in a certain fund to pay for inflationary increases, agencies may request a shift to another fund. Agency must provide evidence of (1) inadequate funds and (2) an inability to

- generate necessary funds. This can be done using the B-11 Form, B-12 Form, or by some other means acceptable to DFM and LSO. DFM or LSO analysts may choose to present such fund shifts as line items.
- 10.30 Repair, Replacement Items, and Alteration Requests: Input totals from B-7 Form.
 - 10.40 Interagency Nonstandard Adjustments (Statewide Cost Allocation): DFM calculates the statewide indirect cost allocation plan, including detailed amounts for each agency. (§67-3531, Idaho Code) and enters data into the Budget Development System based upon the SWCAP form submitted by the agency.
 - 10.41 Attorney General Fees
 - 10.42 Refactored Classes: Adjustments needed when DHR revises the pay grade for an entire class of positions statewide, and an agency has received prior approval from DFM for the anticipated fiscal impact of refactoring.
 - 10.43 Legislative Audits
 - 10.45 Risk Management Costs
 - 10.46 Controller's Fees
 - 10.47 Treasurer's Fees
 - 10.50 Annualizations: Brings partial prior-year funding for an activity to full necessary annual amount. For example, since supplementals are typically for unforeseen mid-year adjustments, amounts requested may only reflect the cost of the requested activity for a portion of the year. Annualizations add to the partial-year amount requested in a supplemental for the activity to continue for a full year.
 - 10.60 Change in Employee Compensation: The B-6 Form calculates a 1% salary increase for budgeting decision making purposes. Input values from the form for the respective employee/official categories.
 - 10.61 Salary Multiplier – Regular Employees
 - 10.62 Salary Multiplier – Group and Temporary
 - 10.63 Salary Multiplier – Elected Officials
 - 10.66 Military Compensation [Adjustments]
 - 10.67 Compensation Schedule Changes
 - 10.68 K-12 Career Ladder Salary Increase
 - 10.69 Fund Shift: In the event that inadequate resources are available in a certain fund to pay for changes in employee compensation, agencies may request a shift to another fund. Agency must provide evidence of (1) inadequate funds and (2) an inability to generate necessary funds. This can be done using the B-11 Form, B-12 Form, or by some other means acceptable to DFM and LSO. DFM or LSO analysts may choose to present such fund shifts as line items.
 - 10.70 Nondiscretionary Adjustments: Used for statutory changes in public schools, corrections (county jails and out-of-state placements), Medicaid, and adult and child protection. This DU will be used for Enrollment Workload Adjustments in higher education, as defined in Board of Education Policy, Section V, Subsection S, February 2006. B-8.1 Forms are required for all nondiscretionary adjustments.
 - 10.90 Endowment Fund Adjustments: Used to reflect changes in endowment fund distributions. The ongoing total in DU 13.00 cannot exceed the amount distributed by the Endowment Fund Investment Board. An agency can request one-time funding in addition to the ongoing distribution if the agency has cash reserves in their endowment fund.
 - 11.00 BUDGET YEAR TOTAL MAINTENANCE:** Automatically calculated sum of BUDGET YEAR BASE (DU 9.00) and subsequent 10.00 series adjustments.

12.00 Line Items: Budget year enhancements. Examples include expansion or creation of programs and services, major technology or other purchases, increased staffing or salaries, fund shifts, program or object transfers, etc. Line item requests should be presented in priority order, with DU 12.01 representing the agency's top priority, DU 12.02 the second, and so forth. B-8.1 Forms must accompany each individual line item request. The DFM or LSO analyst may require additional information to explain each request.

12.01 Highest priority request.

12.02 Second highest priority request.

12.0X...

12.80 Revenue Adjustments: Used in conjunction with line item requests to transfer revenue from one fund source to another (where the expenditure will occur).

12.90 Budget Law Exceptions: Agencies may request an exception to the budget laws outlined in Idaho Code. Exceptions include removing restrictions on object and program transfers, appropriation carryover, continuous appropriation for a specific fund or purpose, and multi-year appropriation.

13.00 BUDGET YEAR TOTAL REQUEST: Automatically calculated sum of Budget Year Total Maintenance (DU 11.00) and subsequent 12.00 series adjustments.

Sample: A sample B-8 Form is available at http://dfm.idaho.gov/state_agencies/bdm/bdm_index.html.

• Form B-8.1: Program Request by Decision Unit •

Purpose: To provide a detailed explanation of specific items/actions included in the agency request. The B-8.1 Form is a companion to the B-8 Form. The B-8.1 Form is used to provide detailed information for each supplemental request (4.30 series), nondiscretionary adjustments (10.70 series), and line items (12.00 series) in the request.

Instructions: Follow the instructions below to complete the form:

1. Complete one B-8.1 Form for each DU supplemental, nondiscretionary, or line item request.
2. Write the DU number and descriptive title under each respective header at the top of the page.
3. Rank each DU request in the same series on an agency-wide basis (this is called the agency priority ranking). Separate rankings should be done for supplementals, nondiscretionary adjustments, and line item decision units. For example, if you have three supplemental requests identify the first, second and third priority across the entire agency. Do the same for nondiscretionary adjustments and line item decision units.
4. Fill in the matrix with the breakout of the budget request by object code and fund. Provide appropriate expenditure details to fully explain each decision unit.
 - a. For Personnel Costs: Indicate the position number, type, salary, benefit amount, and proposed dates of hire for all positions.
 - b. For Operating Expenditures, Capital Outlay and Trustee & Benefit Payments: Break into the relevant components. Before submitting supplemental or line item requests for information technology hardware, software, or systems development projects, you must receive prior approval from the Idaho Technology Authority.
 - c. For capital budget requests associated with maintenance, operations and occupancy (such as staffing, maintenance of building grounds, and furnishings that are necessary to make the building fully functional), agencies will need to request as a line item decision unit in the operating budget request in the year for which the facility will be

completed. These costs are necessary to make the building fully functional for the purpose for which it will be designed and constructed.

- d. If a request includes one-time funding and ongoing funding, be specific about the amounts by checking the one-time (OT) box on the appropriate line next to the fund and using a separate line for one-time and ongoing funding.
5. Total the matrix in the Grand Total row once the budget matrix is complete.
6. Answer the questions on the form. Be sure to delineate between one-time and ongoing requests in your narrative. The questions on the B-8.1 Form are designed to better understand each agency's supplemental, non-discretionary, and line item requests. Provide comprehensive information for all supporting questions and include any supporting documents pertaining to metrics, return on investment information, or applicable statutory requirements.
7. Attach response pages to the B-8.1 Form.

Figure 11: Sample B-8.1 Form

FORM B8.1: PROGRAM REQUEST BY DECISION UNIT					
Agency/Department:	Department of Health and Welfare			Request for Fiscal Year :	20XX
Function/Division:	Child Welfare			Agency Number:	270
Activity/Program:	Child Welfare			Function/Activity Number:	2734
				Budget Unit:	HWCW
Original Request Date:	Revision Request Date:		Page: 95 of 285		
September 1, 20XX					
Decision Unit Number:	12.07	Descriptive Title:	Title IV-E Waiver Demonstration Project		
Description	General	Dedicated	Federal	Other	Total
FULL TIME POSITIONS (FTP)		1.00			1.00
PERSONNEL COSTS:					
1. Salaries		52,000			\$52,000
2. Benefits		20,200			\$20,200
3. Group Position Funding		5,000			\$5,000
TOTAL PERSONNEL COSTS:		\$77,200			\$77,200
OPERATING EXPENDITURES by summary object:					
1. Office Supplies	1,000	1,000			\$2,000
2.					
3.					
TOTAL OPERATING EXPENDITURES:	\$1,000	\$1,000			\$2,000
CAPITAL OUTLAY by summary object:					
1. Computer Desk and Computer	1,800		1,800		\$3,600
2.					
3.					
TOTAL CAPITAL OUTLAY:	\$1,800		\$1,800		\$3,600
T/B PAYMENTS:	\$30,000	\$100,000	\$1,500,000		\$1,630,000
LUMP SUM:					
GRAND TOTAL	\$32,800	\$178,200	\$1,501,800		\$1,712,800
Attach as many pages as necessary to respond to the following questions:					
1. What is being requested and why? What is the agency staffing level for this activity and how much funding, by source, is in the base?					
2. What resources are necessary to implement this request?					
a. List by position: position titles, pay grades, full or part-time status, benefit eligibility, anticipated dates of hire and terms of service.					
b. Note any existing agency human resources that will be redirected to this new effort and how existing operations will be impacted.					
c. List any additional operating funds and capital items needed.					
3. Provide additional detail about the request, including one-time versus ongoing. Include a description of major revenue assumptions, for example, whether there is a new customer base, fee structure changes, or anticipated grant awards.					
4. Who is being served by this request and what are the expected impacts of the funding requested? If this request is not funded who and what are impacted?					

• Form B-11: Agency Revenues •

Purpose: This form tracks agency revenues by fund, and uses prior year revenues as well as assumptions identified by the agency to project revenues for the current and budget year. State General Funds are only included on this form if the agency generates revenue for the General Fund.

Instructions: Programs that operate solely on General Fund resources do not need to submit a B-11 form. Most agencies will only need to prepare one form that includes the actual revenues for all funds, for the three prior fiscal years, and estimates for the current year and budget year. Only include revenues that are found in the STARS Revenue reporting group (*i.e.*, do not include transfers or non-revenue receipts on this form). Agencies can now download one of two State Controller reports, Analysis of Funds (B-11) by Budget Unit or Analysis of Funds (B11) by Fund-Fund Detail. These reports can be found in IBIS under “State of Idaho Public Folders>Statewide Reports>Budget Development/Position Control.”

Complete the form by entering the following information:

Fund Number: Enter the State Controller’s code for the fund into which the revenues were recorded.

Fund Detail Number: Enter the State Controller’s code for the fund detail into which the revenues were recorded.

Fund Name: Enter the fund name associated with the fund code entered. You only need to enter the fund name once per fund.

Significant Assumption Number: If revenue collections are expected to vary considerably from recent collections then include, in numerical order, a number that will be used to identify the significant assumption being discussed as detailed in the “Significant Assumptions” section at the bottom of the form.

Summary Object Code: Enter the summary code as found in the STARS revenue IBIS reporting group.

Revenue Source Description: Enter the STARS summary object description that ties to the Summary Code.

FY 20XX Actual(s): Enter the actual revenue for each of the three fiscal years listed. This information may be obtained from the IBIS Statewide Reports Analysis of Funds (B-12 and B-11) in the Budget Development Position Control folder, or from the Revenue Expenditures and Cash Balance report in the Accounting folder. Be sure to exclude any transfers and non-revenue receipts from these actual revenue amounts; this information will be included in the B-12 Analysis of Funds form.

FY 20XX Estimated: Enter the estimated revenues for each of the two fiscal years listed. Estimates should reflect an agency’s reasonable projection for each fund. Be sure to include the total estimated amount for that fund. If a significant change is set to occur, indicate the change by including a significant assumption number and provide a description on the bottom portion of the sheet. The amount listed in the top portion of the form should be the amount of revenue the agency expects to receive, and the bottom portion of the form describes, not calculates, the change.

Fund Total: This is a calculated row for all sources identified within a specific fund. The identifying ‘title’ cells (columns A, B, C) in the fund total row are linked to the first row of that funds section. If you include multiple fund details within one section of the form, correct the formulas in the total row so you do not double count.

Grand Total: This row is the sum of all rows that include “Fund Total” in column E. If you add in subtotals for the fund-detail level, be sure to verify that you have not double counted.

Significant Assumptions: Describe the factors that will impact revenues. This information should include the fund information, significant assumption number as listed in the top portion of the form, detailed text of the assumption, and the estimated fiscal impact for the budget year.

Add New Rows: Each form is initially set up to handle up to five summary level sources of funds. If additional sources of funds are needed then simply insert a new row above the “Fund Total” row. If fewer rows are needed then simply hide or delete the blank rows. Each form is also designed to handle six different funds. If additional funds are needed then simply copy the five blank rows and the one fund total row and insert the copied rows. This copy and insert action needs to take place at least one row above the “Grand Total” row. If fewer fund sections are needed then hide or delete any unused rows. Always be sure to double check that the formulas copied and pasted correctly and that the “Grand Total” row has not double counted any listed revenue.

Note: You do not need to provide the fund totals a second time if the totals are provided in the top section.

Figure 12: Sample B-11 Form

FORM B11: REVENUE											
Agency/Department: Idaho State Police					Request for Fiscal Year: 20XX						
Program (if applicable):					Agency Number: 330						
Original Request Date: September 1, 20XX					Function/Activity Number: 0100						
Revision Request Date:					Page: 65 of 85						
Fund No.	Fund Detail No.	Fund Name	Significant Assumption Number	Summary Object Code	Revenue Source Description - Summary Level	FY 20XX Actual Revenue	FY 20XX Actual Revenue	FY 20XX Actual Revenue	Current FY Estimated Revenue	Budget FY Estimated Revenue	
0264	00	Law Enforcement		1501	Sale of Services	57,663	40,813	40,813	40,800	40,800	
				1701	Sale of Goods	0	46	0	100	100	
				1901	Sale Land Bldg Equip	87,647	106,032	0	37,600	155,100	
				2001	Fed Grants & Contributions	0	0	0	0	0	
				2101	St Grants & Contributions	28,355	3,297	25,142	3,300	3,300	
				3601	Misc Revenue	26,509	22,719	46,708	22,700	22,700	
0264	00	Law Enforcement		FUND TOTAL		\$200,200	\$172,900	\$212,200	\$104,500	\$222,000	
0264	01	Project Choice		3601	Misc Revenue	0	0	0	0	0	
0264	01	Project Choice		FUND TOTAL		\$0	\$0	\$0	\$0	\$0	
0272	00	POST	1	1001	License Permit & Fees	2,300,474	2,953,742	2,992,992	3,050,600	3,050,600	
				1301	Fine forfeit escheats	782,603	729,860	696,045	841,800	1,020,800	
				1501	Sale of Services	1,075	0	51	0	0	
				1701	Sale of Goods	0	0	20	0	0	
				1901	Sale Land Bldg Equip	243	4,680	526	4,400	0	
				3601	Misc Revenue	65,504	54,796	52,606	60,500	60,500	
0272	00	POST		FUND TOTAL		\$3,149,900	\$3,743,100	\$3,742,200	\$3,957,300	\$4,131,900	
0275	00	ILETS	2	1501	Sale of Services	849,818	933,049	898,387	945,600	1,519,400	
				3601	Misc Revenue	672	6,507	6,507	0	0	
0275	00	ILETS		FUND TOTAL		\$850,500	\$939,600	\$904,900	\$945,600	\$1,519,400	
0346	00	ARRA		2001	Fed Grants & Contributions	458,610	150,877	(1,801)	0	0	
				2501	Interest	27,514	(48,607)	(2)	0	0	
				3601	Misc Revenue	394	0	0	0	0	
0346	00	ARRA		FUND TOTAL		\$486,500	\$102,300	(\$1,800)	\$0	\$0	
0348	00	Federal Grants		1501	Sale of Services	102,214	(102,214)	0	0	0	
				1901	Sale Land Bldg Equip	88,583	49,307	102,068	50,000	50,000	
				2001	Fed Grants & Contributions	6,780,285	9,480,921	7,966,429	8,207,700	7,974,000	
				2101	St Grants & Contributions	0	1,135	0	0	0	
				2501	Interest	24,798	11,627	7,695	18,000	18,000	
				3601	Misc Revenue	1,618	3,517	1,990	2,100	2,100	
0348	00	Federal Grants		FUND TOTAL		\$6,997,500	\$9,444,300	\$8,078,200	\$8,277,800	\$8,044,100	
GRAND TOTAL						\$11,684,600	\$14,402,200	\$12,935,700	\$13,265,200	\$13,917,400	
SIGNIFICANT ASSUMPTIONS											
Fund No.	Fund Detail No.	Fund Name	Significant Assumption Number	Provide Details for any Significant Assumptions Listed							FY 20XX Estimated Impact
0272	00	POST	1	Fines will be assessed on traffic school citations effective 1/1/2016. Estimated impact is 10% on the \$15 fee, 3% impact on 14% of 10%. Estimated impact included in FY 2016 is \$128,600 and \$307,600 in FY 20XX.							\$307,600
0275	00	ILETS	2	Proposed IDAPA 11.10.01.018 change effective 10/1/20XX increasing the ILETs network usage fees by 300%. Projections include an assumption that an estimated number of users will either choose not to participate any longer or will join another user due to fee increases. Projected revenue for a full fiscal year is \$765,000, but the estimate includes \$573,800 representing 9							\$573,800

• Form B-12: Analysis of Funds •

Purpose: This form shows the multi-year cash flow of each fund and tracks the unencumbered, available balance of each fund, *i.e.*, free fund balance. It contains actual figures for three prior years, as well as estimated figures for the current year and budget year.

Instructions: Submit one form for each fund other than the General Fund. A B-12 Form should also be submitted for any fund detail for which the appropriation has been made at the fund detail level. Unused General Fund moneys are typically reverted at the end of the year, so this form is required only for non-General Fund sources of revenue. Data needed to complete the B-12 Form can be found on the State Controller's Website in online reporting and IBIS. The online reports include DAFR 8190 and DAFR 0209. The IBIS report, Analysis of Funds (B-12) in the "Budget Development/Position Control" folder, can also be used for populating the B-12 Form. Follow the steps below to complete the form:

1. Input the Fund Name.
2. Input the six-digit Fund Code.
3. In the cell above the Fund Name, enter a short, two- or three-line description of sources and uses of the fund (see example form).
4. For fiscal years 2014, 2015, and 2016, input the following figures:
 - A. *Beginning Free Fund Balance*. This figure represents *Beginning Cash Balance* less any *Encumbrances* as of July 1. When applicable, be sure to include short- and long-term investments held with the Treasury in the *Beginning Free Fund Balance*.
 - B. *Encumbrances as of July 1*. This figure is the sum of all prior year(s) encumbrances from the DAFR 0209.
 - C. *Reappropriation (Legislative Carryover)*. This figure represents amounts reappropriated and carried over from the prior fiscal year into the current fiscal year. It will match the figure shown on row 22a in the column for the preceding fiscal year (which matches the figure shown on row 17 for the same column, except as a positive number).
 - D. *Beginning Cash Balance*. This figure should tie to the DAFR 8190 plus any outside investments. The figure for this field equals the sum of the *Beginning Free Fund Balance*, *Encumbrances as of July 1*, and *Reappropriation (Legislative Carryover)*.
 - E. *Revenues*. This figure must tie to the *Fund Total* shown for the relevant fund on the B-11 Form.
 - F. *Non-Revenue Receipts*. This figure represents the adjustments necessary to reconcile receipts to revenues such as refunds in process, interest on outside investments, deposits, sales tax, or receivables. Borrowing limits, if applicable, are also included in this figure but are removed in Step W below.
 - G. *Transfers In*. This figure accounts for funds from which transfers are received into this fund. Input the Fund Code, Idaho Code section, and/or bill number associated with any moneys transferred into this fund.
 - H. *Total Available for Year*. This figure should auto-sum the fields for *Beginning Cash Balance*, *Revenues*, *Non-Revenue Receipts*, and *Transfers In*.
 - I. *Transfers Out*. This figure accounts for funds to which transfers are made from this fund. Input the Fund Code, Idaho Code section, and/or bill number associated with any moneys transferred from this fund.

- J. *Non-Expenditure Disbursements*. This figure accounts for the adjustments necessary to reconcile disbursements to expenditures such as p-card liabilities and sales tax payable.
- K. *Cash Expenditures for Prior Year(s) Encumbrances*. This figure represents cash expenditures for the liquidation of prior year(s) encumbrances in the current year.
- L. *Original Appropriation*. This figure is the total amount originally appropriated to the agency for the current year, as reflected in the original appropriation bill.
- M. *Prior Year Reappropriations, Supplementals, and Rescissions*.
- i. *Prior Year Reappropriations* are unused appropriation from a previous fiscal year made available through legislative action for use in the current fiscal year (*i.e.*, “carryover”).
 - ii. *Supplementals* are changes to an original appropriation in the current fiscal year that add to or adjust the appropriation for objects, funds, or programs as authorized by the Legislature during the current fiscal year.
 - iii. *Rescissions* are changes to a current fiscal year appropriation that permanently reduce the appropriation as authorized by the Legislature during the current fiscal year. The figure for this field is the sum of these appropriation adjustments.
- N. *Non-Cognizable Adjustments, Receipts to Appropriation, Board of Examiners Reductions, and Governor’s Holdbacks*. The amount calculated for this field is the sum of the following adjustments:
- i. *Non-Cognizable Adjustments* account for non-state funds that are obtained unforeseeably after appropriations are established and from which expenditures must be made prior to the next fiscal year.
 - ii. *Receipts to Appropriation* are moneys received from the sale of assets or insurance settlements that are added back to the appropriated object code from which the asset was originally acquired.
 - iii. *Board of Examiners Reductions* are changes to an appropriation by the Board of Examiners in consultation with DFM.
 - iv. *Governor’s Holdbacks* temporarily limit the expenditures of agencies until the Legislature can convene.
- O. *Reversions*. This figure reflects unexpended and unencumbered balances of appropriation.
- P. *Current Year Reappropriation*. This figure accounts for funds which are expected to go unused in the current fiscal year but made available through legislative action for use in the subsequent fiscal year. This figure is reported as a negative number in the current fiscal year but as a positive number in the subsequent fiscal year (as described in Step *M* above).
- Q. *Reserve for Current Year Encumbrances*. This figure reflects funds encumbered in the current year and is entered as a negative number in this field.
- R. *Current Year Cash Expenditures*. This figure is the sum of the fields entered in Steps *L* through *Q* above.
- S. *Ending Cash Balance*. This figure equals *Total Available for Year* minus *Transfers Out*, *Non-Expenditure Disbursements*, *Cash Expenditures for Prior Year Encumbrances*, and *Current Year Cash Expenditures*. This figure should match the figure for *Beginning Cash Balance* in the column for the subsequent fiscal year, unless this fund has a borrowing

- limit. When applicable, put a note at the bottom of the form detailing the amount of Investment Direct by Agency, GL 1203, included in the FY 2015 ending balance.
- T. *Prior Year(s) Encumbrances as of June 30.* This figure accounts for outstanding, unliquidated encumbrances from prior years.
 - U. *Current Year Encumbrances as of June 30.* This figure reflects new encumbrances in the current year and should match the figure for *Reserve for Current Year Encumbrances* from Step Q above, but as a positive number.
 - V. *Current Year Reappropriation.* This figure will be a zero in the current fiscal year, as well as the subsequent fiscal year, as it is contingent upon legislative action.
 - W. *Borrowing Limit.* This figure accounts for the amount up to which an agency is authorized by DFM to carry a negative cash balance in federal funds.
 - X. *Ending Free Fund Balance.* This figure equals *Ending Cash Balance* minus *Prior Year Encumbrances*, *Current Year Encumbrances*, *Current Year Reappropriation*, and *Borrowing Limit*. The form then auto-carries the *Ending Free Fund Balance* of one fiscal year to the *Beginning Free Fund Balance* of the subsequent fiscal year.
 - Y. *Budgetary Basis Actual Expenditures.* This field should auto-total near the bottom of the page. This is the sum of *Current Year Cash Expenditures* and *Current Year Encumbrances*. This figure must tie to the DAFR 0209 Report STARSYR Appropriation by Fund/BU/OBJ.
 - Z. *Outstanding Loans.* Show outstanding loan amounts for this fund, if any. This helps show the larger financial picture for those funds used in loan programs. For example, one year the Resource Conservation and Rangeland Development Fund had expenditures of \$162,400, a free fund balance of over \$4.4 million, and outstanding loans of over \$5.7 million.
5. For fiscal years 2017 and 2018 input estimates for each of the foregoing fields as applicable.

Figure 13: Sample B-12 Form

FORM B12: ANALYSIS OF FUND BALANCES		Request for Fiscal Year: 2018	
Agency/Department: Department of Parks and Recreation		Agency Number: 340	
Original Request Date: September 1, 2016		Page of	
Sources and Uses: 2.3438% of Gas Tax & 3% of Transfer Fee distributed* 28% to the Capital Improvement Fund (01) acquisition, maint & equip for parks; 28% to Waterways Improvement Fund (02) for promotion of safety, boat ramps, etc; 28% to Off-Road Motor Vehicle Fund (03) for sites & facilities; 15% to Road & Bridge Fund (04) to parks and rec areas; up to 20% from 01,02,03,&04 to Rec Fuels Admin Fund (06) for dept admin costs.			
FUND NAME:	Recreational Fuels Tax Fund	FUND CODE: 0274-00	
FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate
1. Beginning Free Fund Balance	4,600,898	5,095,425	5,223,400
2. Encumbrances as of July 1	1,149,546	1,027,118	1,284,164
2a. Reappropriation (Legislative Carryover)	NA	NA	1,383,602
3. Beginning Cash Balance	5,750,444	6,122,543	7,891,166
4. Revenues (from Form B-11)	16,041	71,593	0
5. Non-Revenue Receipts and Other Adjustments	0	102	0
6. Statutory Transfers in:	0	318	0
7. Operating Transfers in: From Tax Commission	5,768,141	5,596,696	6,240,000
8. Total Available for Year	11,534,626	11,791,251	14,131,166
9. Statutory Transfers Out	0	0	0
10. Operating Transfers Out: For Admin Costs	1,172,868	933,368	1,497,078
11. Non-Expenditure Disbursements and Other Adjustments	(649,894)	225	110
12. Cash Expenditures for Prior Year Encumbrances	962,946	793,406	770,495
13. Original Appropriation	5,271,400	5,265,400	4,374,100
14. Prior Year Reappropriations, Supplementals, Rescissions	1,210,077	1,399,206	1,531,931
15. Non-cogs, Receipts to Appropriation, etc	15,936	64,944	26,306
16. Reversions	(267,188)	(680,357)	(747,809)
17. Current Year Reappropriation	(1,399,206)	(1,531,931)	(1,383,602)
18. Reserve for Current Year Encumbrances	(904,855)	(1,060,936)	(1,011,773)
19. Current Year Cash Expenditures	3,926,163	3,456,326	2,789,153
20. Ending Cash Balance	6,122,543	6,607,926	5,636,166
21. Prior Year Encumbrances as of June 30	122,263	92,595	272,391
22. Current Year Encumbrances as of June 30	904,855	1,060,936	1,011,773
22a. Current Year Reappropriation	NA	NA	1,383,602
23. Borrowing Limit	0	0	0
24. Ending Free Fund Balance	5,095,425	5,454,395	5,312,102
25. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	4,831,018	4,517,262	3,800,926
26. Outstanding Loans (if this fund is part of a loan program)			6,476,900
			5,685,900

*Note: 1% of total distributed to Search and Rescue not shown here, see Idaho State Police.

• Line Item Report •

Purpose: This report lists all line item requests in priority order for the agency.

Instructions: Include one form for the agency. The form is generated automatically from the Budget Development System to provide the agency-wide prioritization of line item requests.

Figure 14: Sample Line Item Report

FY 2014 Budget - Request		Line Item Report		
Agency: 210 Agriculture, Department of				
Decision Unit	Priority	Agency Request		
		FTP	General	Total
Agricultural Resources				
12.01 Increase Pesticide Collection sites	4	0.00	0	120,000
Plant Industries				
12.01 Eurasian Milfoil Program	1	0.00	900,000	900,000
Agricultural Inspections				
12.01 Weights and Measures Position	2	0.00	0	69,700
Marketing and Development				
12.01 Additional Staffing Authority	3	0.00	0	20,000
12.02 RediFit Intermodel State Plan Transfer	5	0.00	0	40,000
		0.00	900,000	1,149,700

• Five-Year Capital Needs Plan •

Purpose: The purpose of this plan is to project future space needs and determine whether there is underutilized building space that might be put to better use. Section 67-5708A, Idaho Code, requires agencies to perform an analysis on all leased facilities. All state departments, agencies, and institutions (except for institutions of higher education) are required to prepare a five-year plan to report projected facility needs at annual budget hearings. Unused, underused, or surplus building space must be reported to the Department of Administration’s Division of Public Works via this plan.

Instructions: Agencies will define facility space based upon administrative use, client counseling, hearing rooms, field offices, etc. Agencies must address reasons for expanding or relocating; amount of space leased to other state agencies, federal agencies, etc. and the amount of rent paid by tenants for the use of an agency’s facility; or other comments which might be helpful. In addition, identify facilities to be disposed of and funds re-utilized for building replacement or renovation of facilities. This plan may also include leased facilities if they are to be vacated prior to the expiration date of their agreements. Work areas are areas occupied by full-time employees, contractors, seasonal employees, auditors, etc. (three people working in one building would be three work areas). Use “net rentable” sq. ft. if in a facility leased from a private party; use “usable” sq. ft. if in a state-owned facility. Include annual rent, plus any facility-related costs, such as utilities, janitorial service, property taxes, or building maintenance that are not included in rent payment made to your landlord. If improvements will need to be made to the facility and will be paid by the agency, this should be

included as well. If the agency anticipates moving to a new facility, take into account any increase in square footage leased and estimate a new market rate for the new facility. Do **NOT** use an old rate per square foot as it may not be a realistic figure. Forms and information are available at <http://leasing.idaho.gov/forms.html>.

Sample: A sample Facility Needs Plan is available at http://dfm.idaho.gov/state_agencies/bdm/bdm_index.html

• Capital Budget Request (Permanent Building Fund) •

Purpose: To highlight new capital project requests and ensure coordination among various committees and the Governor.

Instructions: The Permanent Building Fund Budget consists of new construction projects, major facility alterations or remodels, and other major capital expenditures statewide. Although this budget request is reviewed separately from the agency budget request, a copy of the Capital Budget Request Project Development Form (as submitted to the Permanent Building Fund Advisory Council) must be submitted to DFM and LSO when submitted to the Permanent Building Fund Advisory Council (per timelines established by the council and Idaho Code). Copies of an agency's request for funding from the Permanent Building Fund Advisory Council for Alteration and Repair projects are not required.

Any agency costs associated with the maintenance, operations, and occupancy of a new capital construction project, such as staffing, furnishings, and maintenance of the building or its grounds, should be requested by the agency in its own budget as a line item in DU 12.00.

For more information about the Permanent Building Fund, see <http://dpw.idaho.gov/pbfac/>

Sample: A sample Capital Budget Request is available at http://dfm.idaho.gov/state_agencies/bdm/bdm_index.html

• Performance Measurement Report •

Purpose: To improve agency accountability to citizens and lawmakers, increase the ability of decision makers to assess and oversee agency performance, assist decision makers with policy and budget decisions, and increase the ability of state agencies to assess program effectiveness. (§67-1901 and §67-1904, Idaho Code)

Instructions: Detailed instructions on agency performance reports are available at http://dfm.idaho.gov/state_agencies/strat_perf_process/sp_pr_info.html. Submit one digital copy of the Performance Measurement Report to LSO and one digital copy to DFM at info@dfm.idaho.gov.

Note: DFM's website includes instructions and related information for both strategic plans and performance reports. Only include performance reports with agency budget requests.

Sample: Sample performance reports are available at http://dfm.idaho.gov/publications/bb/budget_pub.html.

• Federal Funds Inventory •

Purpose: To allow the Legislature, Executive Branch, and the public to see the details of federal funds received by the state so they can prepare for a possible reduction in federal funds, measure the impact of programs supported with federal funds, and act in the best interest of Idahoans. In 2015, the Legislature passed SB 1152 requiring this form to be submitted by agencies with the annual budget request.

Instructions: Identify **all** federal funds received including non-appropriated and pass-through monies. For purposes of this report, “federal funds” means any financial assistance made by the United States government, or any agency thereof, whether a contract, grant subsidy, augmentation, reimbursement, or in any other form. (§67-1917, Idaho Code)

Column A: Identify the source of federal funds by CFDA Number, Cooperative Agreement, Joint Exercise of Power agreement, or Memoranda of Understanding.

Column B: Identify whether this grant is competitive (C), formula (F), block (B), or other (O). For more information on grant types, refer to <https://www.cfda.gov/index?s=generalinfo&mode=list&tab=list&tabmode=list&static=assistance>

Column C: Identify the federal agency granting funds to the state.

Column D: Identify the name of the grant received.

Column E: Describe the grant, agreement, or memorandum of understanding. Please note if the funding supports specific activities.

Column F: If these are pass through funds from another agency, identify the state agency that is the primary recipient of the funds.

Columns G and H: For state Fiscal Year 2016, delineate available federal funds in column G and actual expenditures of federal funds in column H. This number should reflect available cash, not available appropriation, and should include non-appropriated federal dollars.

If the grant is a multi-year award, enter funds in the year expenditures are expected to be made.

Column I: For state Fiscal Year 2017, delineate projected available federal funds. This number should reflect available cash, not available appropriation, and should include non-appropriated federal dollars. If the grant is a multi-year award, enter funds in the year expenditures are expected to be made.

Column J: For state Fiscal Year 2018, delineate projected available federal funds. This number should reflect available cash, not available appropriation, and should include non-appropriated federal dollars. If the grant is a multi-year award, enter funds in the year expenditures are expected to be made.

Column K: If funds are appropriated annually, indicate with a Y. If funds are continuously appropriated, indicate with a C.

Column L: If this grant has a Maintenance of Effort (MOE) requirement, indicate with a Y. If it does not have a Maintenance of Effort (MOE) requirement, indicate with a N.

Column M: Note the impact of a 10 percent or greater reduction in this federal award. If known, specify end date of grant, upcoming reduction, or other anticipated changes.

*Add additional rows as necessary

Figure 15: Sample Federal Funds Inventory Form:

**Federal Funds Inventory Form
As Required by Idaho Code 67-1917**

Reporting Agency/Department: Department of Commerce STARS Agency Code: 220 Fiscal Year: 2018
 Contact Person/Title: Linda Sparks - Financial Specialist, PR Contact Phone Number: 208-287-3157 Contact Email: xxxxxxxx

CFDA#/Cooperative Agreement # /Identifing #	Grant Type	Federal Granting Agency	Grant title	Description	Pass Through Federal Money From Other State Agency	FY 2016 Available Funds	FY 2016 Actual Expenditures	FY 2017 Estimated Available Funds	FY 2018 Estimated Available Funds	State Approp [Y] Yearly or [C] Continuous	MOE requirement [Y] Yes or [N] No	Known Reductions; Plan for 10% or More Reduction
14.228/B-09-DC-16-0001	BLOCK	HUD	COMMUNITY DEVELOPMENT BLOCK GRANT	Provide infrastructure upgrades for rural communities		762,714	310,334	452,380	0	Y	N	Award fewer grants to rural communities
14.228/B-10-DC-16-0001	BLOCK	HUD	COMMUNITY DEVELOPMENT BLOCK GRANT	Provide infrastructure upgrades for rural communities		410,800	298,210	112,590	0	Y	N	Award fewer grants to rural communities
14.228/B-11-DC-16-0001	BLOCK	HUD	COMMUNITY DEVELOPMENT BLOCK GRANT	Provide infrastructure upgrades for rural communities		1,803,792	962,101	631,268	289,833	Y	N	Award fewer grants to rural communities
14.228/B-12-DC-16-0001	BLOCK	HUD	COMMUNITY DEVELOPMENT BLOCK GRANT	Provide infrastructure upgrades for rural communities		306,378	267,305	39,073	0	Y	N	Award fewer grants to rural communities
14.228/B-13-DC-16-0001	BLOCK	HUD	COMMUNITY DEVELOPMENT BLOCK GRANT	Provide infrastructure upgrades for rural communities		6,412,514	2,619,124	2,845,043	948,347	Y	N	Award fewer grants to rural communities
Total						9,696,198	0	4,080,354	1,238,180			

Total FY 2016 All Funds Appropriation (DU 1.00) \$36,009,900
Federal Funds as Percentage of Funds 0.00%

*** Report must be submitted to the Division of Financial Management and Legislative Services Office as part of your budget request.

• Additional Forms and Reporting •

Agencies are required by §67-5309D and §67-5337, Idaho Code, to provide DFM and LSO with data regarding bonus pay, recruitment and retention pay, and other non-performance related pay as well as moving expense reimbursements for the previous fiscal year. To ease the process of submission, the State Controller's Office has created reports in the Idaho Business Intelligence System (IBIS):

1. Employee Bonus – Detail (B-6)
2. Moving Expenses

Note: If you do not have a license to access IBIS and would like to get one you may contact Greg Schenk at gschenk@sco.idaho.gov.

Agencies will not be required to submit a physical copy of the reports; however, each agency should compile and review all reports for their agency prior to September 1 to verify that the data is accurate. Verify the data prior to the deadline by running each report as follows:

1. Log into the State Controller's System at:
<https://ipops.sco.idaho.gov/defaultweb.nsf/mainframeset.htm>
2. Select "State of Idaho Public Folders"
3. Select "Statewide Reports"
4. Select "Budget Development/Position Control"
5. Select "Employee Bonus Detail" report
6. Select the following parameters for the report:
 - a. Agency
 - b. Previous fiscal year
 - c. All Class Codes
 - d. All Change Reason/Earning Code(s)
 - e. Run and then verify the report
7. Select "State of Idaho Public Folders"
8. Select "Statewide Reports"
9. Select "Budget Development/Position Control"
10. Select "Moving Expenses"
11. Select the following parameters for the report:
 - a. Agency
 - b. Previous fiscal year
 - c. Run and then verify the report

In addition to requirements of §67-5309D and §67-5337, Idaho Code, DFM and LSO use information from the following reports to analyze agency requests:

1. Adj. Personnel Appropriation (B-6)
2. Below Policy Counts (B-6)
3. Employee Bonus – Summary (B-6)
4. Lump Sum Payments One-time (B-6)
5. Pay Rate Comparison – Change Reason (B-6)
6. Salary Savings One-Time
7. Salary Savings On-Going
8. Short Term Commendable Report (B-6)

Review and verify the information contained in each report. If adjustments are needed, contact the State Controller's Office.

Appendix 1: Decision Unit List

1.00 PRIOR YEAR TOTAL APPROPRIATION

- 1.10 Net FTP or Fund Adjustments
 - 1.11 Lump Sum Allocation
 - 1.12 Noncognizable Adjustments
- 1.20 Net Object Transfers
- 1.30 Net Transfers Between Programs
- 1.40 Receipts to Appropriation
- 1.50 Governor's Holdback/Board of Examiner's Reduction
- 1.60 Reverted Appropriation Balances
- 1.70 Reappropriation
- 1.90 Other Adjustments

2.00 PRIOR YEAR ACTUAL EXPENDITURES

3.00 CURRENT YEAR ORIGINAL APPROPRIATION

4.00 Appropriation Adjustments

- 4.10 Reappropriation
- 4.20 Surplus Eliminator
- 4.30 Supplementals
 - 4.31 Highest priority request
 - 4.32 Second highest priority
- 4.40 Rescission
- 4.60 Deficiency Warrants
- 4.70 Revenue Adjustments
- 4.90 Other Adjustments
 - 4.91 Lump Sum Allocation

5.00 CURRENT YEAR TOTAL APPROPRIATION

6.00 Expenditure Adjustments

- 6.10 Lump Sum Allocation
- 6.20 Governor's Holdback
- 6.30 FTP or Fund Adjustment
- 6.40 Object Transfers
- 6.50 Transfer Between Programs
- 6.90 Other Adjustments

7.00 CURRENT YEAR ESTIMATED EXPENDITURES

8.00 Base Adjustments

- 8.10 FTP or Fund Adjustments
- 8.20 Object Transfers
- 8.30 Transfer Between Programs

- 8.40 Removal of One-Time Expenditures
- 8.50 Base Reduction
- 8.90 Other Adjustments

9.00 BUDGET YEAR BASE

10.00 Program Maintenance

- 10.10 Employee Benefit Costs
 - 10.11 Change in Health Benefit Costs
 - 10.12 Change in Variable Benefit Costs
 - 10.19 Fund Shift
- 10.20 Inflationary Adjustments
 - 10.21 General Inflation Adjustments
 - 10.22 Medical Inflation Adjustments
 - 10.23 Contract Inflation
 - 10.29 Fund Shift
- 10.30 Repair, Replacement Items, and Alteration Requests
- 10.40 Interagency Nonstandard Adjustments (Statewide Cost Allocation)
 - 10.41 Attorney General Fees
 - 10.42 Refactored Classes
 - 10.43 Legislative Audits
 - 10.45 Risk Management Costs
 - 10.46 Controller's Fees
 - 10.47 Treasurer's Fees
- 10.50 Annualizations
- 10.60 Change in Employee Compensation
 - 10.61 Salary Multiplier – Regular Employees
 - 10.62 Salary Multiplier – Group and Temporary
 - 10.63 Salary Multiplier – Elected Officials
 - 10.66 Military Compensation
 - 10.67 Compensation Schedule Changes
 - 10.68 K-12 Career Ladder Salary Changes
 - 10.69 Fund Shift
- 10.70 Nondiscretionary Adjustments
- 10.90 Endowment Adjustments

11.00 BUDGET YEAR TOTAL MAINTENANCE

12.00 Line Items

- 12.01 Highest priority request
- 12.02 Second highest priority request
- 12.80 Revenue Adjustments
- 12.90 Lump Sum Allocation

13.00 BUDGET YEAR TOTAL REQUEST

Appendix 2: Employee Benefit Rates

DU 10.11 HEALTH INSURANCE BENEFIT AMOUNT

BUDGETED FY 2017

Health Insurance
\$12,240/position
\$9,939/PT position

CURRENT ESTIMATED FY 2017

Health Insurance
\$12,240/position
\$9,939/PT position

PROJECTED FY 2018

Health Insurance
\$13,460/position
\$11,170/PT position

DU 10.12 VARIABLE BENEFIT RATES

BUDGETED FY 2017

FICA
SSDI 0.062 x salary to \$118,500
SSHI 0.0145 x salary

Unemployment Insurance
0.0015 x salary

Life Insurance
0.00675 x salary

Retirement
Regular: 0.1132 x salary
Judges: 0.5528 x salary
Police / Fire: 0.1166 x salary

Sick Leave
0.0065 x salary

**Human Resources (classified employees)
Non-Delegated Authority**
0.005535 x salary

**Human Resources (classified employees)
Delegated Authority**
0.00306 x salary

Workers Comp
SEE APPENDIX 3
Agency Rate x salary

CURRENT ESTIMATED FY 2017

FICA
SSDI 0.062 x salary to \$118,500
SSHI 0.0145 x salary

Unemployment Insurance
0.0015 x salary

Life Insurance
0.00675 x salary

Retirement
Regular: 0.1132 x salary
Judges: 0.5528 x salary
Police / Fire: 0.1166 x salary

Sick Leave
0.0065 x salary

**Human Resources
Non-Delegated Authority**
0.005535 x salary

**Human Resources
Delegated Authority**
0.00306 x salary

Workers Comp
SEE APPENDIX 3
Agency Rate x salary

PROJECTED FY 2018

FICA
SSDI 0.062 x salary to \$118,500
SSHI 0.0145 x salary

Unemployment Insurance
0.0015 x salary

Life Insurance
0.00675 x salary

Retirement
Regular: 0.1132 x salary
Judges: 0.6253 x salary
Police / Fire: 0.1166 x salary

Sick Leave
0.0065 x salary

**Human Resources
Non-Delegated Authority**
0.005535 x salary

**Human Resources
Delegated Authority**
0.00306 x salary

Workers Comp
SEE APPENDIX 3
Agency Rate x salary

Appendix 3: Workers Compensation Rates

Agency	Budgeted FY17	Budgeted FY18	Agency	Budgeted FY17	Budgeted FY18
Accountancy Board	.0034	.0035	Liquor Division	.0169	.0174
Administration, Dept.	.0139	.0136	Lottery Commission	.0064	.0063
Aging, Comm. on	.0043	.0043	Medicine Board	.0037	.0035
Agriculture, Dept.	.0176	.0174	Military Division	.0317	.0339
Arts Commission	.0046	.0045	Nursing Board	.0031	.0032
Attorney General	.0039	.0042	Occup. License Board	.0055	.0055
Blind Commission	.0058	.0056	Outfitters & Guides Bd.	.0083	.0083
Boise State University	.0083	.0075	Pardons and Parole Comm.	.0260	.0248
Brand Board	.0300	.0299	Parks & Recreation	.0308	.0307
Building Safety, Div.	.0112	.0114	Performance Evals, Ofc of	.0046	.0045
Commerce, Dept. of	.0041	.0044	Pharmacy Board	.0090	.0085
Controller, State	.0026	.0028	Professional Tech Educ.	.0040	.0040
Correctional Industries	.0351	.0351	Public Defense Comm.	.0042	.0036
Corrections, Dept. of	.0312	.0311	Public Health Dist. I (PH)	.0148	.0139
Deaf and Blind, Educ. Svcs.	.0102	.0094	Public Health Dist. II (NC)	.0059	.0056
Dentistry Board	.0034	.0035	Public Health Dist. III(SW)	.0063	.0062
Drug Policy, Office of	.0046	.0045	Public Health Dist. IV (C)	.0070	.0066
Eastern Id. Tech. College	.0096	.0088	Public Health Dist. V (SC)	.0149	.0146
Educ., State Board of	.0038	.0037	Public Health Dist. VI (SE)	.0072	.0077
Endowment Fund Inv. Bd.	.0046	.0045	Public Health Dist. VII (E)	.0063	.0059
Energy Resources, Off. of	.0043	.0045	Public Employees Ret.	.0034	.0034
Engineers & Land Surveyors Bd	.0043	.0042	Public Television, Idaho	.0063	.0064
Environmental Quality, Dept.	.0095	.0094	Public Utilities Comm.	.0066	.0059
Finance, Dept.	.0018	.0017	Racing Commission	.0094	.0104
Financial Mgmt., Div.	.0042	.0043	Real Estate Commission	.0057	.0055
Fish & Game, Dept.	.0296	.0291	Secretary of State	.0030	.0031
Governor's Office	.0041	.0041	Senate	.0024	.0026
Health & Welfare	.0135	.0130	Soil & Water Comm.	.0107	.0109
Hispanic Commission	.0046	.0045	Species Conserv., Office of	.0115	.0114
Historical Society	.0122	.0117	State Appellate Pub. Def	.0024	.0021
House of Representatives	.0026	.0027	State Ind. Living Council	.0031	.0036
Human Resources, Div	.0043	.0042	State Police, Idaho	.0283	.0283
Idaho State University	.0094	.0087	STEM Action Center	.0041	.0045
Industrial Commission	.0041	.0041	Supt. of Public Instr.	.0042	.0042
Insurance, Dept.	.0060	.0047	Tax Appeals Board	.0036	.0035
Judicial Branch	.0026	.0027	Tax Commission	.0026	.0026
Juvenile Corrections	.0295	.0293	Transportation, Dept.	.0262	.0271
Labor, Dept. of	.0033	.0034	Treasurer, State	.0039	.0038
Lands, Dept.	.0202	.0191	University of Idaho	.0124	.0038
Lava Hot Springs	.0360	.0371	Veteran's Services	.0335	.0300
Legislative Services	.0027	.0026	Veterinary Med. Bd.	.0025	.0026
Lewis-Clark State College	.0084	.0082	Vocational Rehab	.0035	.0035
Libraries, Id. Comm. for	.0039	.0039	Water Resources, Dept.	.0087	.0087
Lieutenant Governor	.0034	.0034			

Appendix 4: New Position Cost Calculation for B-6 and B-8 Forms

				New Position Cost Assumptions for FY 2018, based on 2,080 hours and \$13,460 for fixed health care costs			
FY 2017 Compensation Schedule (Schedule H)				Hours 2,080		\$13,460 fixed costs	
Pay Grade	Hourly			80% of policy		21.96% variable costs*	
	Minimum	Policy	Maximum	Hourly	Salary	Benefits	Annual Total
D	\$7.25	\$10.16	\$12.70	\$8.13	\$16,900	\$17,200	\$34,100
E	\$7.95	\$11.35	\$14.19	\$9.08	\$18,900	\$17,600	\$36,500
F	\$8.95	\$12.78	\$15.98	\$10.22	\$21,300	\$18,100	\$39,400
G	\$10.16	\$14.51	\$18.14	\$11.61	\$24,100	\$18,800	\$42,900
H	\$11.70	\$16.71	\$20.89	\$13.37	\$27,800	\$19,600	\$47,400
I	\$13.66	\$19.52	\$24.40	\$15.62	\$32,500	\$20,600	\$53,100
J	\$15.41	\$22.01	\$27.51	\$17.61	\$36,600	\$21,500	\$58,100
K	\$17.26	\$24.65	\$30.81	\$19.72	\$41,000	\$22,500	\$63,500
L	\$19.48	\$27.83	\$34.79	\$22.26	\$46,300	\$23,600	\$69,900
M	\$22.02	\$31.46	\$39.33	\$25.17	\$52,300	\$24,900	\$77,200
N	\$24.33	\$34.76	\$43.45	\$27.81	\$57,800	\$26,200	\$84,000
O	\$26.37	\$37.67	\$47.09	\$30.14	\$62,700	\$27,200	\$89,900
P	\$28.83	\$41.19	\$51.49	\$32.95	\$68,500	\$28,500	\$97,000
Q	\$31.74	\$45.34	\$56.68	\$36.27	\$75,400	\$30,000	\$105,400
R	\$35.21	\$50.30	\$62.88	\$40.24	\$83,700	\$31,800	\$115,500
S	\$39.49	\$56.42	\$70.53	\$45.14	\$93,900	\$34,100	\$128,000
T	\$44.60	\$63.72	\$79.65	\$50.98	\$106,000	\$36,700	\$142,700
U	\$50.69	\$72.41	\$90.51	\$57.93	\$120,500	\$39,800	\$160,300
V	\$57.94	\$82.77	\$103.46	\$66.22	\$137,700	\$42,500	\$180,200

* Variable costs of 21.96%: assumes classified employee, regular retirement, and an average workers' comp rate. See example below:

	Times salary	
FICA SSDI	0.0620	up to \$118,500
FICA SSHI (medicare)	0.0145	
Unemployment Insurance	0.0015	
Life Insurance	0.0068	
Retirement	0.1132	
Sick Leave	0.0065	
Human Resources	0.0055	non-delegated
Worker's Compensation	0.0096	state average
Total Employer-paid Variable Benefits	0.2196	

**Appendix 5: DEPARTMENT/AGENCY/PROGRAM CODES
(For DFM Budget Development System)
STARS Agency/Function/Activity/Structure**

LEGISLATIVE BRANCH

- 100 Senate
 - 01 Senate Administration
- 101 House
 - 01 House Administration
- 102 Legislative Council
 - 01 Legislative Services
 - 03 Redistricting
- 104 Office of Performance Evaluations
 - 01 Office of Performance Evaluations

JUDICIAL BRANCH

- 110 Judicial Branch
 - 01 Supreme Court Operations
 - 02 Law Library
 - 03 District Court
 - 04 Magistrates Division
 - 05 Judicial Council
 - 06 Court of Appeals
 - 07 Guardian Ad Litem
 - 08 Drug & Mental Health Courts
 - 31 Water Adjudication

ELECTED OFFICIALS

- 120 Lieutenant Governor
 - 01 Office of the Lieutenant Governor
- 130 Secretary of State
 - 01 Secretary of State
- 131 Uniform Laws, Comm. on State
 - 01 Uniform Laws
- 140 Controller, State
 - 01 Administration
 - 02 Statewide Accounting
 - 03 Statewide Payroll
 - 04 Computer Center
- 150 Treasurer, State
 - 01 Treasury
 - 02 Millennium Fund
- 151 Idaho College Savings Program
 - 01 IDEAL
- 160 Attorney General
 - 05 Special Litigation
 - 10 State Legal Services
 - 15 Internet Crimes Against Children
- 170 Super. of Public Instruction
 - 06 State Department of Education

GOVERNOR'S OFFICE

- 181 Governor, Executive Office of the
 - 01 Governor's Administration
 - 03 Governor's Expense
 - 04 Governor Elect Transition
 - 13 Governor Acting Pay

GOVERNOR, EXECUTIVE OFFICE

- 179 STEM
 - 01 STEM
- 180 Financial Management, Division of
 - 01 Financial Management
- 183 Public Employee Retirement System
 - 01 Administration
 - 02 Portfolio Investment
- 185 Liquor Division, State
 - 01 Liquor Dispensary
- 187 Aging, Idaho Commission on
 - 01 Services for Older Persons
- 189 Blind & Visually Impaired, Comm
 - 10 Services to the Blind
- 190 Military Division
 - 01 Military Management
 - 03 Federal/State Agreements
 - 06 Bureau of Homeland Security
- 192 Women's Commission, Idaho
 - 10 ICWP (Administration)
- 194 Human Resources, Division of
 - 10 Personnel Services
- 195 Species Conservation, Office of
 - 01 Species Conservation
- 196 Arts, Comm. on the
 - 03 Commission on the Arts
- 197 Wolf Depredation Control Board
 - 01 Wolf Control Board
- 198 Drug Policy, Office of
 - 01 Office of Drug Policy
 - 02 Substance Abuse
- 199 Energy Resources, Office of
 - 01 Energy

ADMINISTRATION, DEPT. OF

- 200 Administration, Department of
 - 01 Office of the Director
 - 01 Management Services
 - 02 Administrative Rules
 - 02 Information Technology
 - 01 Office of the Chief Information Officer
 - 02 Idaho Technology Authority
 - 03 Division of Public Works
 - 04 Purchasing
 - 05 Insurance Management
 - 06 Capitol Commission

- 201 Bond Payments
 - 10 Bond Payments

AGRICULTURE, DEPT. OF

- 210 Agriculture, Department of
 - 10 Administration
 - 20 Animal Industries

- 30 Agricultural Resources
- 40 Plant Industries
- 50 Agricultural Inspections
- 60 Marketing and Development
- 70 Animal Damage Control
- 80 Sheep and Goat Health Board

SOIL & WATER CONSERVATION COMMISSION

- 215 Soil and Water Conservation Commission
 - 10 Soil and Water Conservation Commission

COMMERCE, DEPT. OF

- 220 Department of Commerce
 - 10 Commerce

CORRECTION, DEPT. OF

- 230 Correction, Department of
 - 10 Division of Management Services
 - 10 Management Services
 - 20 Division of Prisons
 - 10 Prisons Administration
 - 21 ISCI - Boise
 - 22 ICI - Orofino
 - 23 NICI - Cottonwood
 - 24 SICI - Boise
 - 25 IMSI - Boise
 - 26 St. Anthony Work Camp
 - 27 PWCC – Pocatello
 - 28 SBWCC – Boise
 - 29 ISCC
 - 25 Division of Community Corrections
 - 10 Community Supervision
 - 20 Community Work Centers
 - 30 Division of Education and Treatment
 - 10 Offender Programs
 - 20 Community-Based Treatment Svcs.
 - 50 Contract Services
 - 10 Idaho Correctional Center
 - 20 Correctional Alternative Placement
 - 30 County and Out-of-State Placements
 - 40 Medical Services
- 231 Correctional Industries
 - 90 State Manufactured Goods
- 232 Pardons and Parole Commission
 - 10 Pardons and Parole

LABOR, DEPT. OF

- 240 Department of Labor
 - 01 Employment Service
 - 02 Wage and Hour
 - 04 Serve Idaho and Other Services
 - 05 Human Rights Commission
 - 06 Employment Services – CIS
 - 07 Employment Services
 - 12 Wage and Hour (cont)

ENVIRONMENTAL QUALITY, DEPT. OF

- 245 Environmental Quality, Dept. of
 - 01 Administration and Support
 - 10 Air Quality

- 20 Water Quality
- 50 CDA Basin Commission
- 70 Waste Mgmt. & Remediation
- 90 INL Oversight

FINANCE, DEPT. OF

- 250 Finance, Department of
 - 01 Department of Finance

FISH & GAME, DEPT. OF

- 260 Fish & Game, Department of
 - 01 Administration
 - 02 Enforcement
 - 03 Fisheries
 - 04 Wildlife
 - 05 Communications
 - 06 Engineering
 - 08 Wildlife Mitigation and Habitat Conservation

HEALTH & WELFARE, DEPT. OF

- 270 Health & Welfare, Department of
 - 12 Physical Health Services
 - 01 Physical Health Services
 - 02 Emergency Medical Services
 - 03 Laboratory Services
 - 04 Suicide Prevention and Awareness
 - 31 Self-Reliance
 - 01 Self-Reliance Program
 - 02 TAFI/AABD Benefit Payments
 - 32 Medical Assistance
 - 01 Administration and Management
 - 02 Basic Medicaid Plan
 - 03 Enhanced Medicaid Plan
 - 04 Coordinated Medicaid Plan
 - 34 Div. of Family & Community Services
 - 01 Children's Services
 - 02 Foster Care and Residential Payments
 - 03 Service Integration
 - 41 Licensure & Certification
 - 52 Healthcare Policy Initiatives
 - 61 Indirect Support Services
 - 72 Mental Health Services
 - 01 Community Mental Health
 - 02 State Hospital North
 - 03 State Hospital South
 - 04 Substance Use Disorders
 - 05 Children's Mental Health
 - 06 Community Hospitalization
 - 74 Developmental Disabilities Svcs.
 - 01 Community Developmental Disabilities
 - 02 Southwest Idaho Treatment Center
 - 91 Domestic Violence Council
 - 92 Developmental Disabilities Council

INSURANCE, DEPT. OF

- 280 Insurance, Department of
 - 30 Insurance Regulation
 - 50 Division of State Fire Marshall

JUVENILE CORRECTIONS, DEPT. OF

- 285 Juvenile Corrections, Department of
 - 01 Administration
 - 02 Community Operations and Program Services
 - 03 Institutions
 - 04 Community Based Substance Use Disorder Services

TRANSPORTATION DEPT.

- 290 Transportation Department, Idaho
 - 01 Administration
 - 03 Motor Vehicles
 - 04 Highway Operations
 - 05 Capital Facilities
 - 06 Contract Construction & Right of Way
 - 07 Aeronautics

INDUSTRIAL COMMISSION

- 300 Industrial Commission
 - 01 Compensation
 - 02 Rehabilitation
 - 03 Crime Victims
 - 04 Adjudication

LANDS, DEPT. OF

- 320 Lands, Department of
 - 01 Support Service
 - 03 Forest Resources Management
 - 04 Lands and Waterways Division
 - 07 Forest and Range Fire Protection
 - 09 Scaling Practices
- 322 Endowment Fund Investment Bd.
 - 01 Endowment Investments

POLICE, IDAHO STATE

- 330 Police, Idaho State
 - 01 Director's Office
 - 02 Investigations
 - 03 Patrol
 - 04 Law Enforcement Programs
 - 05 Peace Officers Standards and Training
 - 06 Support Services
 - 07 Forensics
 - 10 Executive Protection
- 331 Brand Inspector
 - 01 Brand Board
- 332 Racing Commission, State
 - 01 Racing Commission

PARKS & REC., DEPT. OF

- 340 Parks & Recreation, Department of
 - 01 Management Services
 - 02 Operations
 - 03 Capital Projects
- 341 Lava Hot Springs Foundation
 - 07 Lava Hot Springs

REV & TAX, DEPT. OF

- 351 Tax Appeals, State Board of
 - 01 Tax Appeals
- 352 Tax Commission, State
 - 10 General Services
 - 20 Audit
 - 24 Collections
 - 30 Revenue Operations
 - 40 Property Tax

WATER RESOURCE, DEPT. OF

- 360 Water Resources, Department of
 - 10 Management and Support
 - 20 Planning/Technical Services
 - 50 Water Management
 - 70 Northern Idaho Water Rights Adjudication

SELF-GOVERNING AGENCIES

- 421 Pharmacy, State Board of
 - 10 Pharmaceutical Regulation
- 422 Accountancy, State Board of
 - 10 Accounting Regulation
- 423 Dentistry, State Board of
 - 01 Dental Practice Act
- 424 Engineers/Land Surveyors, Bd of Prof
 - 01 Board of Prof. Eng. & Land Surveyor
- 425 Medicine, State Board of
 - 10 Medical Licensing
- 426 Nursing, State Board of
 - 10 Nursing Board
- 427 Occupational Licenses, Bureau of
 - 01 Licensing Programs
- 429 Real Estate Commission
 - 10 Real Estate Regulation
- 434 Outfitters and Guides
 - 10 Outfitters & Guides Programs
- 435 Veterinary Medicine, Board of
 - 10 Board of Veterinary Medicine
- 437 Public Defense Commission
 - 01 Public Defense Commission
- 440 Lottery, Idaho State
 - 01 Lottery Commission
- 441 Hispanic Commission
 - 01 Hispanic Programs
- 442 Examiners, Board of
 - 05 Board of Examiners
- 443 Appellate Public Defender, State
 - 01 Appellate Public Defender
- 444 Veteran's Services, Division of
 - 01 Service to Veterans
- 450 Building Safety, Division of
 - 02 Building Safety
- 521 Libraries, Idaho Commission for
 - 01 Library Services
- 522 Historical Society, State
 - 01 Historical Preservation & Education

PUBLIC SCHOOLS

- 500 Public School Support
 - 10 Administrators
 - 20 Teachers
 - 30 Operations
 - 40 Children's Programs
 - 50 Facilities
 - 55 Central Services
 - 60 Deaf and Blind, Bureau of Educ. Svcs.
 - 01 Idaho School for the Deaf/Blind
 - 02 Outreach Services

EDUC., OFFICE OF STATE BOARD

- 501 Education, State Board of
 - 02 OSBE Administration
 - 03 Charter School Commission
- 503 Professional-Technical Education
 - 01 State Leadership & Technical Asst.
 - 02 General Programs
 - 03 Post-Secondary Programs
 - 04 Dedicated Programs
 - 05 Related Services
- 505 Community Colleges
 - 05 College of Southern Idaho
 - 06 North Idaho College
 - 07 College of Western Idaho
- 510 College & Universities
 - 01 System-wide Expenses
 - 02 Boise State University
 - 03 Idaho State University
 - 04 University of Idaho
 - 05 Lewis Clark State College
- 514 Agricultural Research/Ext.-U of I
 - 02 Agricultural Research & Extension
- 515 Health Programs
 - 01 WI Veterinary Medicine
 - 02 WWAMI Medical Education
 - 03 IDEP Dental Education
 - 04 Univ. of Utah
 - 05 Family Medical Residence - ISU
 - 06 WICHE
 - 07 Boise Internal Medicine
 - 08 Psychiatry Residency Program
- 516 Special Programs
 - 01 Forest Utilization Research
 - 02 Idaho Geological Survey
 - 03 Scholarships & Grants
 - 04 Museum of Natural History
 - 05 Small Business Development Centers
 - 08 Tech Help

- 520 Public Broadcasting
 - 01 Idaho Public Broadcasting
- 523 Vocational Rehabilitation
 - 02 Vocational Rehabilitation
 - 05 Work Services Community Supported Employment
 - 06 Council Deaf & Hearing Impaired

PUBLIC UTILITIES COMM.

- 900 Public Utilities Commission
 - 04 Public Utilities Commission

CATASTROPHIC HEALTH CARE

- 903 Catastrophic Health Care
 - 01 Catastrophic Health Care

STATE INDEPENDENT LIVING COUNCIL

- 905 State Independent Living Council
 - 01 SILC

PUBLIC HEALTH DISTRICTS

- 950 Public Health Districts
 - 01 Public Health Districts

CAPITAL BUDGET

- 990 Capital Budget
 - 03 Capital Budget

Appendix 6: Replacement Items – Operating Expenditures and Capital Outlay Summary STARS Sub-Object Codes

A more detailed narrative description of sub-objects can be found in the STARS manual:

[http://www.sco.idaho.gov/web/DSADoc.nsf/2946DA533953D42487257632005FB593/\\$FILE/subobjects-exp-long-list-numeric.pdf](http://www.sco.idaho.gov/web/DSADoc.nsf/2946DA533953D42487257632005FB593/$FILE/subobjects-exp-long-list-numeric.pdf)

Other useful definitions:

- Non 1099m Reportable: Used for purchasing supplies & materials
- 1099m Reportable: Used for purchasing services (with the exception of legal services)
- Legal 1099m Reportable: Used for purchasing legal services

OPERATING EXPENSES

Computer Supplies

5570 Desktop Software
5580 Noncapital Data Proc Equip
5600 Other Computer Supplies

CAPITAL OUTLAY

Property & Improvements

6010 Land - Non 1099misc Reportable
6011 Land - Ancillary Costs 1099m Reportable
6012 Land - Legal Costs 1099m Reportable
6015 Infrastructure - Non 1099m Reportable
6017 Infrastructure - 1099m Reportable
6020 Rights Of Way
6040 Waterways & Improvements - Non 1099m Reportable
6041 Waterways & Improvements - 1099m Reportable
6050 Loss On Disposal Of Lands
6097 Other Property/Improve - Legal 1099m Reportable
6098 Other Property/Improve - 1099m Reportable
6099 Other Property/Improve - Non 1099m Reportable

Natural Resources

6120 Animals
6130 Minerals
6140 Plants
6147 Water Rights - 1099 Reportable
6148 Water Rights - Non 1099 Reportable
6149 Other Natural Resources

Site Developments

6160 Improvements - Non 1099m Reportable
6161 Improvements - 1099m Reportable
6170 Preparation - Non 1099m Reportable
6171 Preparation - 1099m Reportable
6180 Utilities - Non 1099m Reportable
6181 Utilities - 1099m Reportable
6185 Depr-Imp Other Than Bldgs
6187 Disp Loss-Other Than Bldgs
6197 Other Site Developments-Legal 1099m Reportable
6198 Other Site Developments- Non1099m Reportable
6199 Other Site Developments-Non 1099m Reportable

Building & Improvements

6220 Buildings - Non 1099m Reportable
6221 Buildings - 1099m Reportable
6225 Bldgs-Public Works Contractors-1099 Reportable

6230 Building Improvements-Non 1099m Reportable
6231 Building Improvements-1099m Reportable
6235 Bldg Impv-Pw Cntrs-1099 Rpt
6236 Bldg Imp-Dpw Only-Nonfas-Not In Stars User Manual
6240 Depreciation Expense-Bldgs
6245 Loss On Disposal Of Bldgs
6250 Const In Prog-Lnd-Bldg-Eq
6397 Other Bldgs & Imprn - Legal 1099m Reportable
6398 Other Bldgs & Imprn - 1099m Reportable
6399 Other Bldgs & Improvements-Non 1099m Reportable

Computer Equipment

6410 Cmpr Peripheral Equip
6411 Server and Storage Hardware
6413 Network Hardware
6415 Peripheral Equipment
6416 Telephone and VOIP Equipment
6420 Cmpr Processing Unit
6430 Cmpr Equip Improvements
6499 Other Computer Equipment

Educational Material & Equipment

6510 Educational Books
6520 Educational Equipment
6530 Educational Collections
6599 Other Educ Matls & Equip

Motorized/Non-Motorized Equipment

6610 Agric & Landscape
6620 Const & Engineering
6630 Auto & Light Trucks
6640 Watercraft
6650 Small Motorized Equipment
6690 Motorized Equip Improve
6699 Other Non-Motorized Equip

Office Equipment

6710 Furniture
6720 Office Machines
6730 Improvements
6799 Other Office Equipment
6810 Household Equipment
6820 Law Enforce Equipment
6830 Manufacturing Equipment
6840 Shop & Plant Equipment
6850 Med & Lab Equipment
6860 Communication Equip
6870 Elect & Photo Equip
6875 Machinery And Equipment
6880 Depr Exp - Mach & Equip
6885 Loss-Disp Of Mach & Equip
6899 Other Specific Use Equip

Capitalized Leases

6905 Computer
6910 Machinery & Equipment
6915 Office Equipment
6920 Vehicles
6930 Land
6940 Buildings
6950 Improvements Other Than Buildings
6960 Other Capitalized Leases

Miscellaneous Capital Outlay

6987 P-Card Monthly Billing For Capital Outlay

Appendix 7: Glossary of Terms

TERM	DEFINITION
Activity	State accounting reporting group for specific financial transactions impacting defined users.
Agency	An administrative division of the department or reporting entity for which a budget request package is submitted, <i>e.g.</i> , Department of Finance, DFM, etc.
Appropriation	Legal authority provided by the Legislature to an agency to spend revenues derived from a variety of sources including the state General Fund. Actual cash available in the respective funds also limits spending.
Base	Starting point for development of a fiscal year's budget request. The base reflects previous year's expenditures plus or minus expenditure adjustments and base adjustments.
Board of Examiners Reduction	A reduction in the appropriation of an agency directed by the State Board of Examiners in consultation with the Division of Financial Management.
Budget & Policy Analysis	The division within the Legislative Services Office responsible for development and presentation of budget and policy information to legislators.
Budget Law Exceptions	A specific, statutory exemption from related restrictions on transfers of funds between object codes or expense classes.
Bucket Fund	A special revenue fund which contains multiple fund sources and which only select agencies are authorized to have.
Budget Unit	Appropriation control mechanism within STARS used to differentiate between appropriated and non-appropriated elements within an agency's program structure.
Capital Outlay (CO)	Object code from which expenditures for land, highways, buildings fixtures, automobiles, machinery, equipment, and furniture with useful service lives greater than two years.
Capitalized Lease	Multi-year lease of land, buildings, vehicles, computers, machinery, office equipment or other property with a useful life greater than two years and in which the ownership of such items is to be transferred to the agency at the end of the lease term.
Caseload Changes	Increases or decreases in clients required to be served by state agencies or enrollment numbers in public school or colleges and universities. Caseload changes do not include changes in benefit levels for existing clients.

TERM	DEFINITION
Change in Employee Compensation (CEC)	Cost of salary increases for personnel. CEC is calculated using the B-6 Form and the calculation factor determined by DFM. CEC is requested in DU 10.61.
Continuous Appropriations	Ongoing statutory appropriations not requiring annual legislative action. Actual expenditures are based on program needs and cash availability.
Decision Unit (DU)	A specific item in the budget request. Decision units are standardized in order that statewide information may be summarized and reported. A summary of decision unit categories can be found in Appendix 1 of this manual.
Deficiency Warrants	Expenditures that are authorized but for which no specific appropriation is provided until after the expense amount is known. Examples include fire suppression costs and agricultural pest eradication expenses.
Division of Financial Management (DFM)	The Division of Financial Management is the Governor's Budget Office. The Division assists the Governor in coordinating and developing revenue projections and agency expenditure recommendations for presentation to the Legislature.
Employee Benefit Costs	A budgetary adjustment for changes in the cost of maintaining a range of employer-paid benefits for state employees such as Social Security, retirement (PERSI), unemployment insurance, and health insurance.
Encumbrances	Obligations for expenses incurred in one fiscal year but not paid until after the end of the same fiscal year.
Expenditures	Cash outlays for items necessary and essential to the operation of the agency but not including encumbrances.
Full-time Positions (FTP)	Full-time and part-time permanent agency staff that are not part of group or board positions. The number of FTP is normally capped by the Legislature for most state agencies each fiscal year.
Function	Grouping of agency activities into areas of like purpose in STARS.
Fund	A unit within the accounting system for collection of revenue and expenditure information from specific sources.
Governor's Holdback	Authority given to the Governor to temporarily limit expenditures of agencies due to shortfalls in revenue projections for the fiscal year and subject to final Legislature determination as a possible rescission.
Idaho Technology Authority (ITA)	ITA plans and coordinates the state's approach to information technology. Administratively, the ITA resides in the Department of Administration.
Legislative Services Office (LSO)	Full-time non-partisan staff that serve the Legislature. LSO includes Budget & Policy Analysis, Legislative Audits, Research & Legislation, and Information Technology.

TERM	DEFINITION
Line Items	Additional decision units requesting funding for new or expanded activities after maintenance of current operations.
Lump Sum Appropriation	Either (1) a budget that is not broken out by object codes or expenses, or (2) a specific, statutory exemption from related restrictions on transfers of funds between object codes or expense classes.
Maintenance of Current Operations	Resources needed to continue current levels of service.
Noncognizable Funds	Non-state funds obtained after appropriations are established and from which expenditures must be made prior to the next legislative session. Use of noncognizable funds must be approved by DFM and in compliance with Idaho Code 67-3516.
Object Code (Class)	Categories of expenditures. Object Code Codes include Personnel Costs (PC), Operating Expenditures (OE), Capital Outlay (CO), and Trustee & Benefit Payments (TB).
Object Transfers	Movement of funds between appropriated Object Codes. Funds may be moved from Personnel Costs, Operating Expenditures, and Trustee and Benefits Payments to any other object class. Funds may not be moved into Personnel Costs or out of Capital Outlay without legislative action. All object code transfers require DFM approval.
Objective	Means to achieve a long-term goal.
One-time	Appropriation granted for one budget year only. One-year grants or capital purchases are examples of uses of one-time funding. Such resources are removed prior to establishment of the base budget for the following fiscal year.
Operating Expenditures (OE)	Object code from which expenditures for daily operations of the agency are recorded. Includes rent, services, travel, consumable supplies, and minor equipment that have a useful life of two years or less.
Outcome	Results of program services on the constituent group served.
Output	Number of services performed by an activity within a program.
Performance Report	Agency information regarding completion of targeted performance standards that are part of agency strategic plans. The Performance Report is submitted in September, separate from the budget, along with an Agency Profile.
Personnel Costs (PC)	Object code from which expenditures for wages, salaries, and benefits of agency staff are recorded. This includes temporary staff funded in group positions. (Contract temp services are recorded in Operating Expenditures.)

TERM	DEFINITION
Policy Pay Rates	Agencies are allowed to request funding for new positions at 80% of policy pay rates from the compensation schedules. Policy pay rates are determined by the Division of Human Resources (DHR) for classified positions. DHR conducts salary surveys to identify competitive market averages for similar job classifications in the public and private sector. The current policy pay rates are based upon 2009 salary survey comparisons.
Program	An agency or part of an agency identified for budgeting purposes. Programs may be functions or activities within an agency depending on the agency's STARS structure.
Program Transfers	Movement of funds between more than one budgeted program within an agency. Pursuant to Idaho Code 67-3511, program transfers are limited to 10% cumulative change from the appropriated amount for any program affected by the transfer.
Reclassify	A specific position may be reclassified to another classification, resulting in a higher or lower pay grade, with approval from the Division of Human Resources. For example, an agency may request an Admin. Assistant 1 position to be reclassified as an Admin. Assistant 2 position.
Reappropriations	Unused funds from a previous fiscal year available through Legislative action for use in the current fiscal year. Commonly known as Carryover Authority.
Receipts to Appropriation	Money received from the sale of assets or insurance settlements that is added back to the appropriated object code from which the asset was originally acquired.
Refactor	The Division of Human Resources may revise the pay grade for an entire class of positions statewide. For example, the pay grade for all Administrative Assistant 1 positions throughout the state could be refactored from pay grade F to pay grade G. Refactoring requires approval from the Division of Financial Management if there would be fiscal impact.
Rescission	A change to the appropriation that permanently reduces appropriation in the current fiscal year.
STARS	Statewide Accounting and Reporting System operated by the State Controller's Office.
State Board of Examiners	A board consisting of the Governor, the Secretary of State, and the Attorney General with the State Controller acting as secretary to the Board. The Board of Examiners reviews all claims against the state.
Statewide Cost Allocation Plan (SWCAP)	Statewide plan for implementing federally approved indirect cost allocation among all state funding sources. Includes fees for agency use of the Attorney General, Legislative Audits, Risk Management, State Controller, and State Treasurer.

TERM	DEFINITION
Statewide Goals and Objectives	Structure within STARS used to provide expenditure information on a statewide functional basis.
Strategy	Action or activity leading to the completion of an objective.
Supplemental Appropriation	A change to the appropriation that adds to or adjusts appropriation for objects, funds, or programs that are granted by the Legislature in the current fiscal year. Program transfers in excess of 10%, per Idaho Code 67-3511, should also be included.
Trustee & Benefit Payments (TB)	Object code through which funding for authorized payments can be passed through to eligible individuals (<i>e.g.</i> , scholarships, public assistance, retirement benefits) or to other governmental entities for the provision of services (<i>e.g.</i> , intra or intergovernmental contracts, state support for local community college districts, community development block grants).
Wage and Salary Report	A series of reports produced by the Employee Information System Unit of the State Controller's Office which identifies wages, salaries and related benefit costs for all budgeted positions and also projects increases in costs for the current and following fiscal years.