

Budget Development Manual



State of Idaho
FY 2022

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

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PREFACE

This manual's purpose 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 it culminates with the final budget decisions made by the Legislature.

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HIGHLIGHTS

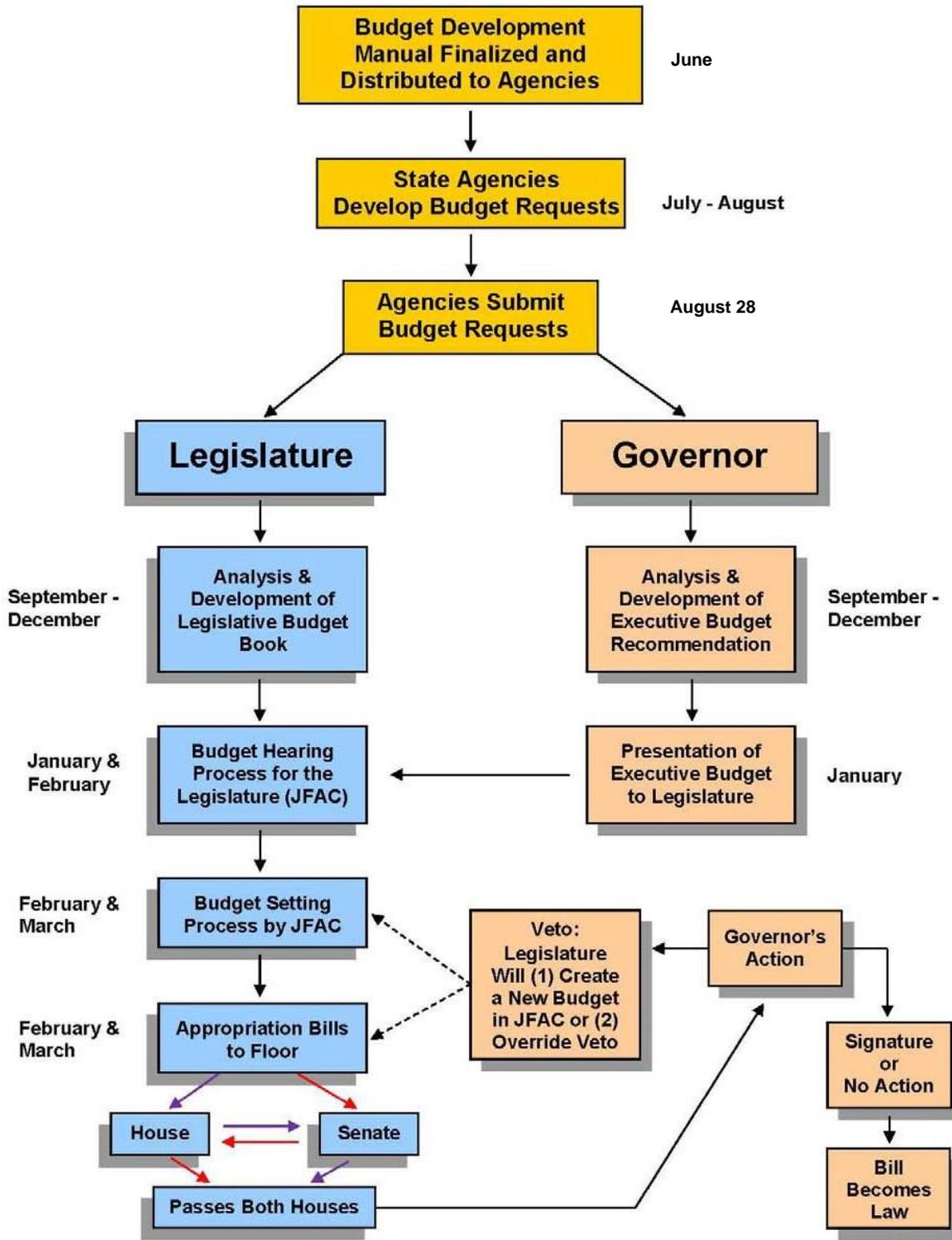
A thorough review of this manual will be necessary to become familiar with all the items that are expected in a complete budget request. Please review the following highlights.

Highlights for FY 2022:

- **B-6 Personnel Costs Reconciliation Form: 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 17, 2020.
- **Federal Funds Inventory:** This form must be completed in its entirety, including plans for a reduction. The form has been updated to include date of expiration (if known); total grant amount; and additional questions pertaining to grant funding may be reduced by 50% or more in accordance with SB 1344 of 2020.
- **Electronic Submission:** Internet Explorer must be used when submitting budgets in the Budget Development System. Use of another browser will result in the agency budget not being submitted.
- **Submission Deadline:** The deadline for submission to DFM and LSO is Friday, August 28, 2020 and the deadline for any revision requests is Friday, October 23, 2020.
- **Designated Submission Locations:** Agencies will provide printed submissions for DFM and LSO at designated submission locations in their respective offices. The designated location for submission to DFM will be office 325 on the 3rd floor of the Borah Building. The designated location for submission to LSO will be office C305 on the 3rd floor of the State Capitol.
- **Health Insurance Premium:** For budgeting purposes, the health insurance appropriation placeholder will be \$12,930 per full-time position for purposes of budget development.
- **Salary Multiplier:** Note the CEC salary multiplier is 1% for FY 2022. This multiplier is for calculation purposes only and is **not** indicative of a planned CEC increase.
- **Noncognizable CARES Funding:** Designated decisions units have been determined for noncognizable adjustments (DU 6.39), net object transfers (DU 6.49), and net program transfers (DU 6.59) for funds received by agencies through the Coronavirus Aid, Relief, and Economic Security (CARES) Act and/or any subsequent federal legislation providing funding for the Coronavirus Disease (COVID-19). Noncognizable adjustments and transfers should be recorded whether provided directly from a federal agency or the Office of the Governor and are outlined on page 52.
- **Capitalized Leases:** Per the new proposed GASB 87 standard for leases, any leases that have a lease term, including automatic renewals, of longer than one year and meet the dollar value threshold of \$100,000 or more per lease, which is proposed for the FPAC Capitalized Leases Policy. Agencies are encouraged to review all leases and make any budgetary adjustments necessary to adjust current spending authority between operating expenditures and capital outlay to ensure compliance with the new proposed GASB 87 standard. **Please note that an ongoing object transfer from operating expenditures to capital outlay may be needed.**
- **B-7 Form Addition:** Requests for pooled/fleet vehicles should include a cost/benefit analysis comparing the replacement of the vehicle versus utilizing a rental car.
- **Strategic Plans:** Strategic Plans and Performance Reports are due at the time of budget submission.

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 August 28, 2020. The legislative and judicial branch, as well as the Department of Administration’s Division of Public Works requests are due by November 15, 2020. (§67-3502, Idaho Code)

The online Budget Development System is available at <http://apps.dfm.idaho.gov/bds/>. Contact Amber Christofferson (Amber.Christofferson@dfm.idaho.gov) for assistance in accessing the system. Budgets will not be submitted in the Budget Development System if a browser other than Internet Explorer is used.

Required Forms and Budget Submission Mechanics: Submit all required forms and support materials in the order outlined in Figure 2. Submit two printed and signed copies of the full request to DFM (office 325, 3rd floor of the Borah Building), one printed and signed copy of the full request to LSO (office C305, 3rd floor of the State Capitol),, 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, and a Word file of the Performance Report. Include all other forms in Excel format with all worksheets. Analysts may request forms at different detail levels.

Figure 2: Budget Submission Sequence

Title	Include:
B-2 Agency Summary and Certification (from automated system)	One per Agency
B-3 Division Description (if applicable)	One per Division
Organizational Chart	One per Agency; One per Division
Line Item Report (from automated system)	One per Agency
B-11 Agency Revenues (if applicable)	By Fund
B-12 Analysis of Funds (if applicable)	By Fund
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-8.2 Request Detail for Large Technology Projects	One per Request
B-6 Personnel Costs 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
Five-Year Facility Needs Plans	One per Agency
Capital Budget Request (Permanent Building Fund)	One per Agency
Federal Funds Inventory	One per Agency
Performance Report (including Director Attestation)	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 and signed copies of the full request to DFM (office 325, 3rd floor of the Borah Building), one printed and signed copy of the full request to LSO (office C305, 3rd floor of the State Capitol),, and full digital copies to your assigned DFM and LSO analysts. Revisions will not be considered after the close of business on Friday, October 23, 2020.

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 26. 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 Form) 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. PC 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 meet the State Controller's fiscal policy for inventoriable capital assets.
- **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 26 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 for more information. (§67-3511, Idaho Code)

Budget Law Exemption: 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 exemption 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 and fund. Agencies then fill out and sign the SWCAP Revision Form – returning 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; 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: <https://legislature.idaho.gov/lso/bpa/mill/#hcode-tab-style2materials>.

Note: Some browsers will require clicking on the “Materials” tab.

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 authorized 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

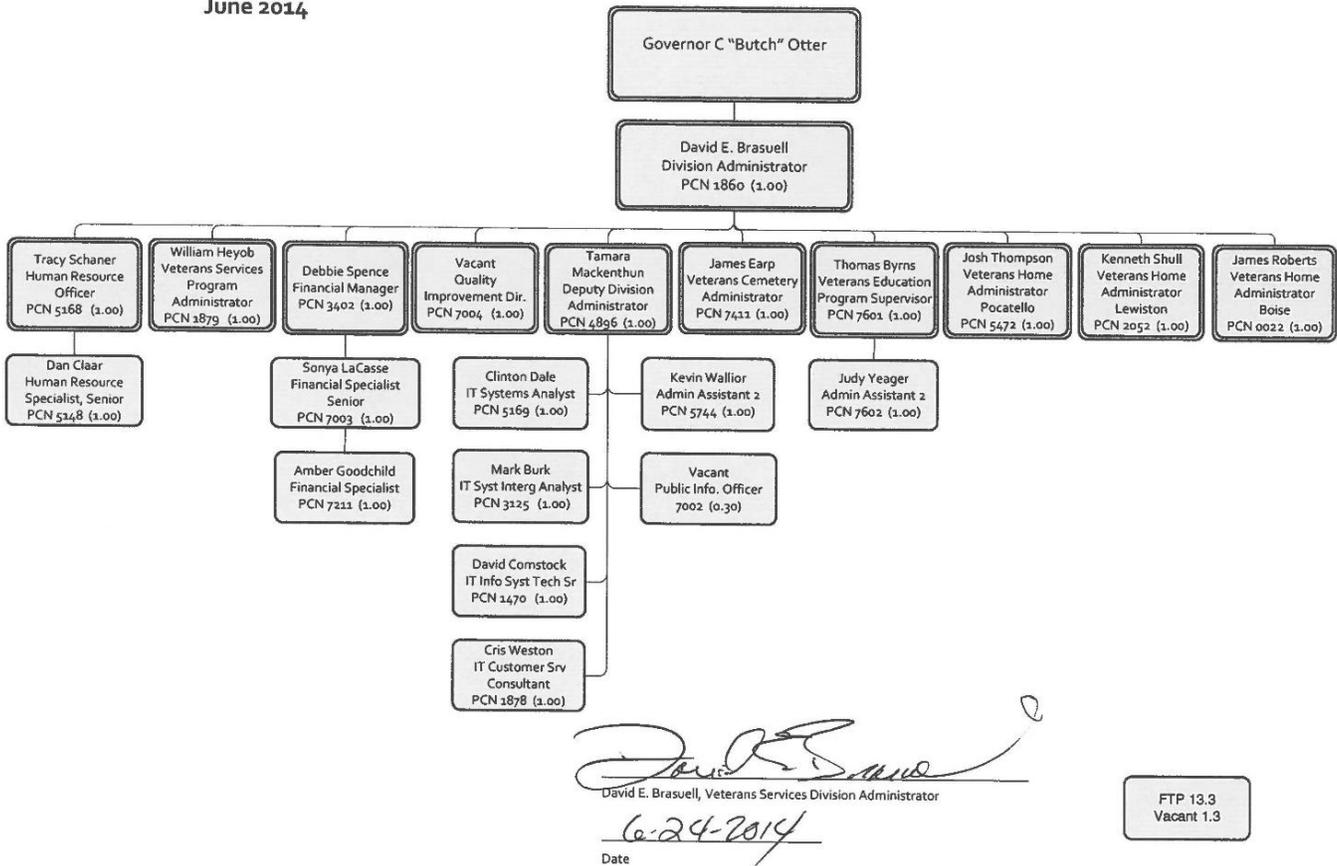
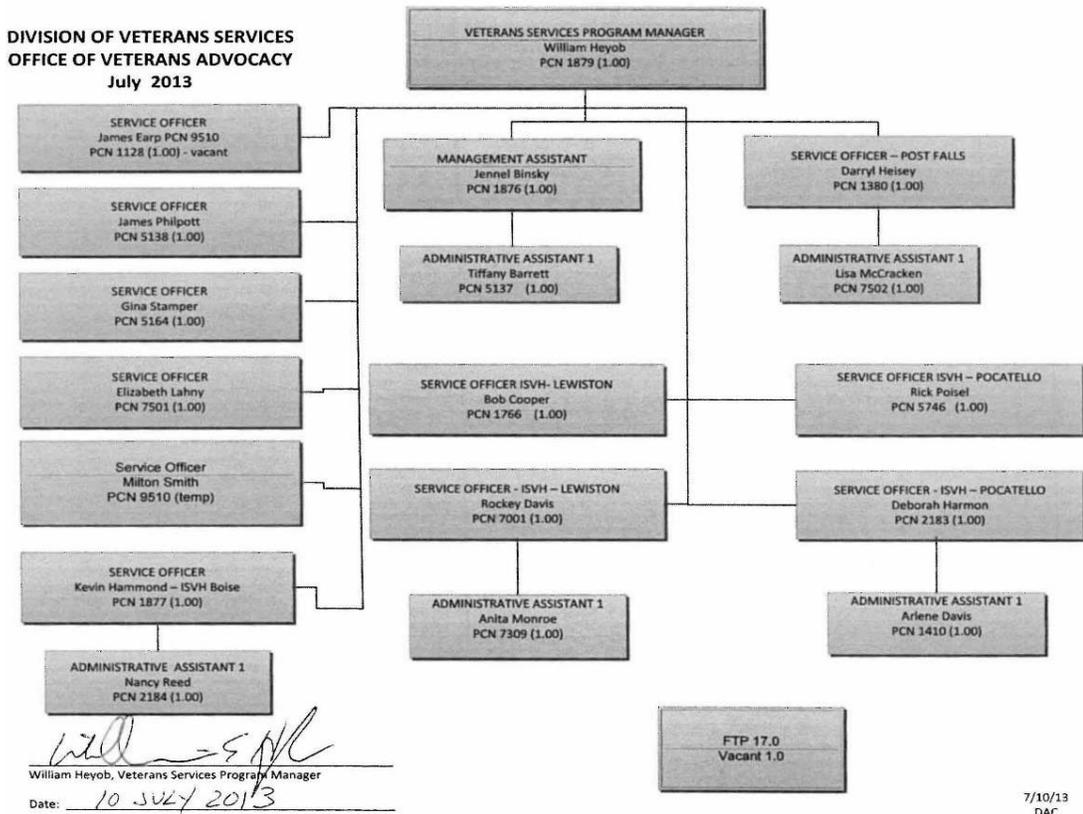


Figure 5: Sample Organizational Chart - Program Level



• 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:	Soil & Water Conservation Commission	Request for Fiscal Year :	20XX
Division:		Agency Number:	215
Original Request Date:	Revision Request Date:	Page: 1 of	
9/1/20XX			
Division Description:			
<p>The Idaho Soil and Water Conservation Commission (Commission or Agency) is a non-regulatory state agency created by the Idaho Legislature in 1939. Under Idaho Code Section 22-2700, along with Idaho’s 50 soil conservation districts, the Commission is designated the primary entity to provide technical and financial assistance to private landowners and land users in the conservation, sustainment, improvement and enhancement of Idaho’s natural resources. Also under the same Section, the Commission provides a number of conservation incentives and programs including making available low interest conservation loans (IC 22-2730), and is the designated agency for developing Total Maximum Daily Load (TMDL) implementation plans for agricultural activities and grazing lands pursuant to the State’s Nonpoint Source Management Plan. The Commission retains statutory authority for several currently unfunded water quality implementation funding programs including the Water Quality for Agriculture Grant Program.</p>			
Mission:			
To coordinate non-regulatory, voluntary, and locally-led conservation by federal, state, and local governments, including Idaho’s conservation districts and other partners to conserve, sustain, improve, and enhance soil, water, air, plant, and animal resources.			
Roles and Responsibilities:			
<ol style="list-style-type: none"> 1. Provide technical assistance to owners and operators of private lands for the planning, implementation and evaluation of agricultural Best Management Practices (BMPs). The Conservation Commission provides assistance to promote “Conservation the Idaho Way” using the State’s natural resources to benefit Idaho people while maintaining and improving those resources for future generations. 2. Support local districts in the wise use and enhancement of soil, water, and related resources. Assist districts by providing technical assistance to develop natural resource conservation improvements in the State and by assisting with public outreach activities and other capacity-building activities. 3. Offer assistance to districts in carrying out their powers and programs—allocate state funds to districts to assist with conservation projects. Secure the cooperation and assistance of federal and state agencies in district programs. 4. Inform district supervisors of actions and priorities of other districts to facilitate a sharing of information and to promote cooperation. 5. Provide technical and administrative assistance to develop the agricultural component of TMDL water quality watershed implementation plans in consultation with districts and watershed advisory groups. 			

• 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. However, increases attributable to caseload changes, changes in responsibilities, or factors other than mere cost shall not be included. **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 <https://legislature.idaho.gov/lso/bpa/b4/>. 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. 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 23.

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 (nongovernable 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 29.
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)	(3)	(4)	(5)	FY 20XX (4) to FY 20XX (5)		(8)	(9)	(10)
	FY 20XX Actual	FY 20XX Actual	FY 20XX Actual	FY 20XX Actual	(6) Change	(7) % Change	FY 20XX CY Approp	FY 20XX CY Expenditure Adj.	FY 20XX CY Est. Expenditure
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 Costs Reconciliation •

Purpose: This form reconciles Personnel Costs 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. This form must be filled out correctly and honestly reflect the Personnel Costs reconciliation for both the current fiscal year and the next fiscal year. **If filled out incorrectly it could result in over or underfunding in personnel dollars.**

NOTE: Reconciliation adjustments made in the B6 Form must still be made in the personnel system.

NOTE: The Office of the State Controller provides Personnel Costs data to LSO, 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 the necessary and relevant information used to populate your agency's B-6 file(s). This worksheet also contains all 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 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 Costs data.

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

Agency/Department: <u>Department of Example</u>		Agency Number: <u>123</u>					
Function/Division: <u>Department of Example</u>		Function/Activity Number: _____					
Activity/Program: <u>Example Services</u>		Budget Unit: <u>ABCD</u>					
Original Request Date: <u>9/1/2020</u>		Fund Name: <u>General</u>				Fiscal Year: <u>2022</u>	
Revision Date: _____		Revision #: _____		Budget Submission Page # _____		Fund Number: <u>0001-00</u>	
Revision Date: _____		Revision #: _____		Budget Submission Page # _____		of _____	

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):									
		Permanent Positions	1	48.25	3,480,979	562,113	722,082	4,765,174	0	20,293	20,293
		Board & Group Positions	2		64,505	0	5,356	69,861			
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		TOTAL FROM WSR		48.25	3,545,484	562,113	727,439	4,835,035	0	20,293	20,293
		FY 2021 ORIGINAL APPROPRIATION		5,084,600	49.00	3,728,487	591,127	764,986	5,084,600		
		Unadjusted Over or (Under) Funded:		Est Difference	0.75	183,004	29,014	37,547	249,565	Calculated overfunding is 4.9% of Original Appropriation	
		Adjustments to Wage & Salary:									
		Add Funded / Subtract Unfunded - Vacant or Authorized Positions:									
		Retire Cd	Adjustment Description / Position Title								
1234		R1	Fill Vacant FTP	1	0.75	65,000	8,738	13,868	87,605	0	377
					0.00	0	0	0	0	0	0
		Other Adjustments:									
					0.00	0	0	0	0	0	0
		Estimated Salary Needs:									
		Permanent Positions	1	49.00	3,545,979	570,850	735,950	4,852,779	0	20,670	20,670
		Board & Group Positions	2	0.00	64,505	0	5,356	69,861		0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		Estimated Salary and Benefits		49.00	3,610,484	570,850	741,306	4,922,640	0	20,670	20,670
		Adjusted Over or (Under) Funding:									
		Orig. Approp		0.00	118,800	18,800	24,400	162,000	Calculated overfunding is 3.2% of Original Appropriation		
		Est. Expend		0.00	118,800	18,800	24,400	162,000	Calculated overfunding is 3.2% of Estimated Expenditures		
		Base		0.00	118,800	18,800	24,400	162,000	Calculated overfunding is 3.2% of the Base		
Personnel Cost Reconciliation - Relation to Zero Variance ---->									B P. 18		

DU		Original Appropriation	FTP	FY 21 Salary	FY 21 Health Ben	FY 21 Var Ben	FY 2021 Total	FY 22 Chg Health Bens	FY 22 Chg Var Bens	Total Benefit Change
3.00	FY 2021 ORIGINAL APPROPRIATION	5,084,600	49.00	3,729,272	589,632	765,696	5,084,600			
	Rounded Appropriation		49.00	3,729,300	589,600	765,700	5,084,600			
4.11	Appropriation Adjustments:									
	Reappropriation		0.00	0	0	0	0			
4.31	Supplemental		0.00	0	0	0	0			0
5.00	FY 2021 TOTAL APPROPRIATION		49.00	3,729,300	589,600	765,700	5,084,600			
6.31	Expenditure Adjustments:									
	FTP or Fund Adjustment		0.00	0	0	0	0			0
6.51	Transfer Between Programs		0.00	0	0	0	0			0
7.00	FY 2021 ESTIMATED EXPENDITURES		49.00	3,729,300	589,600	765,700	5,084,600			
8.31	Base Adjustments:									
	Transfer Between Programs		0.00	0	0	0	0			0
8.41	Removal of One-Time Expenditures		0.00	0	0	0	0			0
8.51	Base Reduction		0.00	0	0	0	0			0
9.00	FY 2022 BASE		49.00	3,729,300	589,600	765,700	5,084,600			
10.11	Change in Health Benefit Costs				0		0			0
10.12	Change in Variable Benefits Costs					20,700	20,700			0
	Subtotal CEC Base:		Indicator Code	49.00	3,729,300	589,600	786,400	5,105,300		
10.51	Annualization				0	0	0			0
10.61	CEC for Permanent Positions		1.00%		36,600	8,000	44,600			0
10.62	CEC for Group Positions		1.00%		600	0	600			0
10.63	CEC for Elected Officials & Commissioners				0	0	0			0
11.00	FY 2022 PROGRAM MAINTENANCE		49.00	3,766,500	589,600	794,400	5,150,500			
	Line Items:									
12.01										0
13.00	FY 2022 TOTAL REQUEST		49.00	3,766,500	589,600	794,400	5,150,500			

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 Health Benefits: The amount that the health insurance benefit will change for the budgeted year.
- k. Change in Variable Benefits: The amount that variable benefits will change for the budgeted year.
- l. 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:	Example Services	Budget Unit:	ABCD
		Fiscal Year:	2022
Original Request Date:	9/1/2020	Fund Name:	General
Revision Date:		Fund Number:	0001-00
Revision #:		Budget Submission Page #	of

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 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 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):									
		Permanent Positions	1	48.25	3,480,979	562,113	722,082	4,765,174	0	20,293	20,293
		Board & Group Positions	2		64,505	0	5,356	69,861			
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		TOTAL FROM WSR		48.25	3,545,484	562,113	727,439	4,835,035	0	20,293	20,293
		FY 2021 ORIGINAL APPROPRIATION			5,084,600	49.00	3,728,487	591,127	764,986	5,084,600	
		Unadjusted Over or (Under) Funded:	Est Difference	0.75	183,004	29,014	37,547	249,565	Calculated overfunding is 4.9% 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 Costs needs with the appropriation. The agency may have authorized positions that have not been established in EIS, or they may 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 19 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. 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. In this example, 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.

Common Examples Include:

- a. There is sufficient FTP and appropriation to fill additional positions and there is a plan to fill those in the current fiscal year. Add the PCN, retirement code, position title, indicator code, FTP, and current fiscal year salary.
 - b. There is either sufficient FTP or sufficient appropriation but not both. Add the position as shown above and then add an appropriation adjustment which could include either a supplemental in the DU 4.0 series or a transfer in either the DU 6.0 or 8.0 series.
 - c. Only a partial FTP (e.g., .80) is being hired and the health benefits will not equal 1.00 FTP. Add 1.00 FTP, like in Example A above, and then make an additional adjustment in the row below to subtract the remaining FTP (.20) that will not be filled.
2. **Other Adjustments:** Other ongoing or one-time adjustments and corrections to the Personnel Costs 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.

Common Examples Include:

- a. The FTP will only be filled for part of the year.
- b. There will be a change to Shift, Holiday, or Overtime.

- c. Accounting for normal vacancy, if there is a vacancy rate of 3% and that is expected.
- d. A scheduled pay raise.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 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	R1	Fill Vacant FTP	1	0.75	65,000	8,738	13,868	87,605	0	377	377
				0.00	0	0	0	0	0	0	0
		Other Adjustments:									
				0.00	0	0	0	0	0	0	0

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 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		FY 2021 ORIGINAL APPROPRIATION			5,084,600	49.00	3,728,487	591,127	764,986	5,084,600	
		Unadjusted Over or (Under) Funded:	Est Difference	0.75	183,004	29,014	37,547	249,565	Calculated overfunding is 4.9% 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 FY 2022.
- e. Base to maintain current agency operations.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Estimated Salary Needs:									
		Permanent Positions	1	49.00	3,545,979	570,850	735,950	4,852,779	0	20,670	20,670
		Board & Group Positions	2	0.00	64,505	0	5,356	69,861	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		Estimated Salary and Benefits		49.00	3,610,484	570,850	741,306	4,922,640	0	20,670	20,670
		Adjusted Over or (Under) Funding:	Orig. Approp	0.00	118,800	18,800	24,400	162,000	Calculated overfunding is 3.2% of Original Appropriation		
			Est. Expend	0.00	118,800	18,800	24,400	162,000	Calculated overfunding is 3.2% of Estimated Expenditures		
			Base	0.00	118,800	18,800	24,400	162,000	Calculated overfunding is 3.2% 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 Costs 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 before including 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 may be 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.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
DU			Original Appropriation	FTP	FY 21 Salary	FY 21 Health Ben	FY 21 Var Ben	FY 2021 Total	FY 22 Chg Health Bens	FY 22 Chg Var Bens	Total Benefit Change
3.00		FY 2021 ORIGINAL APPROPRIATION	5,084,600	49.00	3,729,272	589,632	765,696	5,084,600			
		Rounded Appropriation		49.00	3,729,300	589,600	765,700	5,084,600			
		Appropriation Adjustments:									
4.11		Reappropriation		0.00	0	0	0	0			
4.31		Supplemental		0.00	0	0	0	0			0
5.00		FY 2021 TOTAL APPROPRIATION		49.00	3,729,300	589,600	765,700	5,084,600			
		Expenditure Adjustments:									
6.31		FTP or Fund Adjustment		0.00	0	0	0	0			0
6.51		Transfer Between Programs		0.00	0	0	0	0			0
7.00		FY 2021 ESTIMATED EXPENDITURES		49.00	3,729,300	589,600	765,700	5,084,600			
		Base Adjustments:									
8.31		Transfer Between Programs		0.00	0	0	0	0			0
8.41		Removal of One-Time Expenditures		0.00	0	0	0	0			0
8.51		Base Reduction		0.00	0	0	0	0			0

5. **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. Negative variances show the need for additional adjustments to ensure there is sufficient appropriation to cover all Personnel Costs. Adjustments should not be made for the sake of achieving a positive variance on the form alone, but rather as part of the agency’s plan to keep personnel funding solvent throughout the fiscal year. If variances are negative, contact your DFM and LSO analyst for additional support or instruction before submitting.

If the B-6 still shows a negative variance after 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 from the screen, but instead will remove the FTP, salary, and 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. Contact your DFM and LSO analyst before submitting a form with a negative variance.

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.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
9.00		FY 2022 BASE		49.00	3,729,300	589,600	765,700	5,084,600			
10.11		Change in Health Benefit Costs				0		0			
10.12		Change in Variable Benefits Costs					20,700	20,700			
		Subtotal CEC Base:	Indicator Code	49.00	3,729,300	589,600	786,400	5,105,300			
10.51		Annualization			0	0	0	0			
10.61		CEC for Permanent Positions	1.00%		36,600		8,000	44,600			
10.62		CEC for Group Positions	1.00%		600		0	600			
10.63		CEC for Elected Officials & Commissioners			0		0	0			
11.00		FY 2022 PROGRAM MAINTENANCE		49.00	3,766,500	589,600	794,400	5,150,500			
		Line Items:									

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 necessarily 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.

- 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.

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2021 SALARY	FY 2021 HEALTH BENEFITS	FY 2021 VAR BENEFITS	FY 2021 TOTAL	FY 2022 CHG HEALTH BENEFITS	FY 2022 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Line Items:									
12.01								0			
13.00		FY 2022 TOTAL REQUEST		49.00	3,766,500	589,600	794,400	5,150,500			

- 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.
- 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. Please use the fund names as listed on the B-12.

Bucket Fund Agencies: Include the various fund breakdowns as it pertains to the FY 2022 Budget Request											
			FY 2020 PERSONNEL COST ACTUAL EXPENDITURES (DU 2.0)		FY 2021 PERSONNEL COST ORIGINAL APPROPRIATION (DU 3.0)		FY 2022 Benefit and CEC Allocation. Allocated Fund Splits Should be Consistent with Personnel Costs in DU 3.0				
Fund Number- Fund Detail	Type (G/D/F)	Fund Name	Fund Split	Total	Fund Split	Total	Fund Split	10.11 Health	10.12 Variable	10.61 CEC	10.62 CEC Group
0001-00	G	General Fund	44.9%	3,865,200	49.2%	4,926,400	49.9%	131,500	(9,600)	40,500	3,700
0349-00	D	Miscellaneous Revenue Fund	48.0%	4,134,200	44.2%	4,423,500	42.6%	112,300	(8,200)	34,600	3,200
0348-00	F	Federal Grants Fund	7.1%	612,700	6.6%	657,800	7.5%	19,900	(1,500)	6,100	600
TOTAL			100.0%	8,612,100	100.0%	10,007,700	100.0%	263,700	(19,300)	81,200	7,500

Table Below Is To Be Used For Fund Shift Requests (If Needed) - Shifts Should Align With BDS Entries And Net To \$0											
Fund Number- Fund Detail	Type (G/D/F)	Fund Name				10.11 Health	10.12 Variable	10.19 Benefit Fund Shift	10.61 CEC	10.62 CEC Group	10.69 CEC Fund Shift
0001-00	G	General Fund				\$700	\$400	\$1,100	(\$600)	(\$500)	(\$1,100)
0349-00	D	Miscellaneous Revenue Fund				(\$300)	(\$300)	(\$600)	\$400	\$200	\$600
0348-00	F	Federal Grants Fund				(\$400)	(\$100)	(\$500)	\$200	\$300	\$500
TOTAL						\$0	\$0	\$0	\$0	\$0	\$0

Please explain any changes to the allocation of the bucket funds within the detail level

The small changes in the allocation for FY 2022 are due to a small reduction in forecasted Federal Grants, but consistent with prior years the Miscellaneous Revenue Fund will be able to absorb the difference.

• 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. A “**Governor’s Recommendation**” column will **auto-populate as a placeholder in the form, but it should only be updated by DFM.** 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).

This form contains 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. All IT-related decision units require approval by the Office of Information Technology Services (ITS) prior to submission to DFM and LSO on August 30, 2020 unless the agency has prior approval from both DFM and LSO for a later submission. ITS approval is required and applies to all requests for telecommunications hardware (voice, data, video, etc.) and software, computing hardware and software, and any other IT-related items, services, or initiatives to ensure consistency with submitted plans, the state’s IT Strategic Plan, and Idaho Technology Authority (ITA) Enterprise Policies and Standards. ITS staff is available to provide assistance to agencies in complying with the state’s IT Strategic Plan and ITA Enterprise Policies. The following link provides access to the IT Purchase Approval submission tool: <https://its.idaho.gov/its-approvals/#budget>

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. If vehicle replacement is being requested, and the vehicle is a pooled car, report how many days per month the vehicle is used on average, how many miles it averages per business day, and submit a cost/benefit analysis of purchasing a replacement vehicle vs using a rental vehicle for the days needed. A pooled or fleet vehicle is defined as a vehicle that “provides a temporary means of transportation and may be assigned to more than one employee on a daily, weekly, or monthly basis.” The cost/benefit analysis should include the proposed purchase cost and the anticipated annual cost for fuel, maintenance, insurance, and the anticipated resale value over the period of ownership of the vehicle requested to be replaced. This should be compared to the cost to rent a similar vehicle for the same period of time (days used each year) or usage (miles driven per year). Questions about this analysis should be directed to Jill Randolph at Legislative Services Office and Tony Eldeen at the Division of Financial Management.

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.

Use the estimated costs below. The B-7 will automatically round the totals at the end of the form.

Figure 9: Budget Estimate Guidelines

Computer Equipment	Estimated Cost	Examples
Low-end Desktop (no monitor)	\$700	Dell Optiplex 3050
Standard Desktop (no monitor)	\$900	Dell Optiplex 5050
High-end Desktop (no monitor)	\$1,500	Dell Optiplex 7050
Low-end Laptop	\$850	Dell Latitude 3580 – 15”
Standard Laptop	\$1,600	Dell Latitude 5580 – 15”
High-end Laptop	\$1,800	Dell Latitude 7480 OR Dell Precision 75
Low-end ultra-thin laptop	\$1,200	
Standard ultra-thin laptop	\$1,600	
High-end ultra-thin Laptop	\$2,400	
Low-end Tablet	\$300	Non-Windows OS, No IT Support
Standard Tablet	\$500	Non-Windows OS, No IT Support
High-end Tablet	\$800	Non-Windows OS, No It Support
Low-end 2-in-1 Laptop/Tablet	\$1,200	
Standard 2-in-1 Laptop/Tablet	\$1,500	
High-end 2-in-1 Laptop/Tablet	\$2,400	
Toughbook Rugged and Semi-Rugged Laptops	\$3,100	
Toughbook Rugged and Semi-Rugged Tablet	\$2,700	
Toughbook Fully-Rugged Laptop	\$4,800	
Flat Panel Monitor	\$300	
Software	Varies	

Vehicles	Estimated Cost	Examples
Compact Sedan	\$15,100	Fiesta, Sonic
Small Sedan (Gas/FFV)	\$17,100	Focus, Cruze
Mid-Size Sedan (Gas/FFV)	\$23,300	Fusion, Malibu
Full Size Sedan	\$27,400	Charger, Impala, Taurus
Light Duty Truck (Gas/FFV)	\$35,600	F150/S1500 (1/2 Ton)
Medium Duty Truck (Gas/FFV)	\$36,100	F250/S2500 (3/4 Ton)
Full Size Heavy Duty Truck	\$35,700	F350/S3500 (1 Ton)
Full Size Heavy Duty Truck	\$48,500	F450/S4500 (>1 Ton)
Heavy Duty Cab/Chassis	\$35,500	F350/S3500 (>1 Ton)
Heavy Duty Cab/Chassis	\$39,900	F450/S4500 (>1 Ton)
Heavy Duty Cab/Chassis	\$40,900	F550/S5500 (>1 Ton)
Mini/Passenger Van (Gas/FFV)	\$27,900	Transit, Express
Full/Cargo Van (Gas/FFV)	\$30,300	Sierra, Express
Full/Passenger Van (Gas/FFV)	N/A	No longer available
Small Size SUV	\$25,900	Escape, Edge, Trax, Ecosport
Mid-Size SUV	\$38,400	Explorer, Tahoe, Yukon
Full-Size SUV	\$47,600	Suburban, Expedition, Yukon XL
Police SUV	\$36,200	
Police Truck	\$37,400	

• 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 [e.g., 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 in conjunction with DU 4.60 for General Fund deficiency warrants. This will be a negative number.
- 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 and 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 and 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, subject to approval by DFM and LSO.
- 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. Agencies 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
 - 10.44 Building Services Space Charges
 - 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
 - 10.69 Fund Shift: In the event that inadequate resources are available in a certain fund to pay for changes in employee compensation, agency 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 (including k-12 Career Ladder Salary increases); Medicaid; Aid to the Aged, Blind, and Disabled; 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 Other Adjustments:
 - 10.91 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 its endowment fund.

10.92 Other Adjustments: Catch-all DU for other adjustments in the budget year, subject to approval by DFM and LSO.

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.

12.03 ...

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 Exemptions/Other Adjustments: Agencies may request an exemption to the budget laws outlined in Idaho Code. Exemptions 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 https://dfm.idaho.gov/state_agencies/bdm/.

• 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 adjustment (10.70 series), and line item (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 requests for information technology hardware, software, or systems development projects, you must receive prior approval of the project from the Office of Information Technology Services or the Idaho Technology Authority.

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 a line item in the operating budget request in the year in 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.

- c. 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.

• **Form B-8.2: Program Request by Decision Unit for IT Project Requests** •

Purpose: Any individual IT appropriation request over \$200,000 must be submitted on Form B-8.2, whether the request is for new or replacement initiatives.

Indicate the category of the request on the B-8.2 Form from the drop-down selection list. Contact the Office of Information Technology Services for help determining which category to choose.

The categories for IT items are:

- a. **Applications:** such as application support, application operations, functional enhancements, and platform enhancements. This includes software products that can be installed independently of others to provide a specific set of functionalities. For example, Microsoft Word is one application. An office suite containing a word processor, spreadsheet, and database (all of which could be installed individually, if required), are three applications. Most commercial software is an application, as well as internally developed software that is created and supported to provide specific functionality to end users. This category also includes costs to support and operate the applications, provide minor functional enhancements, and maintain or enhance the platforms over time.
- b. **Development Projects:** such as project portfolio, analysis, design, development, testing, and release preparation (development tools, standards and methods, training, and consultancy). This category includes the process of creating an application, customizing off-the-shelf software, or integrating commercial software within an agency's overall IT environment. It also includes typical software development lifecycle activities (e.g., design, development, testing) and activities to manage and maintain a portfolio of projects and applications.

- c. **Mainframe:** such as processors, transaction processing, batch processing, middleware, databases, production control, operations, and support.
- d. **Servers:** such as processors, transaction processing, batch processing and job scheduling, databases, administration, and monitoring and supervision.
- e. **Storage:** such as Storage Area Network infrastructure, tiered disk, manual and automatic tape, optical disk, operations, support, backup and restore, disaster recovery, and archive solutions.
- f. **Telecom and Network:** such as private circuits, public frame relay circuits, IP VPN connections, internet circuits, and call volume and charges; LAN architecture, switching and routing, wireless LANs, WAN architecture, voice architecture, PBX, VoIP, network perimeter control, and remote network access.
- g. **Service Desk and End User Computing:** such as central service desk, local service desk, incident and problem management, office applications, email, mobile devices, personal computers, virtual desktops, software distribution, common software support, and hardware maintenance.
- h. **Cybersecurity:** such as inventory tools, patching tools, vulnerability assessment and management solutions, access controls, secure configurations, maintenance monitoring and analysis of audit logs, incident response, penetration testing, risk assessments, network intrusion detection systems, endpoint protection solutions.

Figure 11: Sample B-8.1 Form

FORM B8.1: PROGRAM REQUEST BY DECISION UNIT		Request for Fiscal Year : 20XX			
Agency/Department: Department of Example		Agency Number: 123			
Function/Division: Department of Example		Function/Activity Number: ABCD			
Activity/Program: Planning and Technical Services		Budget Unit: ABCD			
Original Request Date: 9/1/20XX	Revision Request Date:	Page: _____ of _____			
Decision Unit Number: 12.01	Descriptive Title:				
Description	General	Dedicated	Federal	Other	Total
FULL TIME POSITIONS (FTP)					
PERSONNEL COSTS:					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS:					
OPERATING EXPENDITURES by summary object:					
1. Ongoing Maintenance Costs					
2.					
3.					
TOTAL OPERATING EXPENDITURES:					
CAPITAL OUTLAY by summary object:					
1. Network Hardware					
2.					
3.					
TOTAL CAPITAL OUTLAY:					
T/B PAYMENTS:					
LUMP SUM:					
GRAND TOTAL					

Attach as many pages as necessary to respond to the following questions:

1. What is being requested and why? Specifically, what problem is this request trying to solve and how does this request address that problem?
 - a. If a supplemental request, explain how this request arises to the level of being an emergency for the agency.
2. Indicate the specific source of authority, whether in statute or rule, that supports this request.
3. What is the agency staffing level, OE, and/or CO for this activity currently and how much funding, by source, is in the Base?
4. 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, how existing operations will be impacted, and anticipated oversight the position would have over other employees. Please indicate any requested personnel on the organizational chart submitted with this budget request.
 - c. List any additional operating funds and capital items needed in this year or in a future year and note onetime versus ongoing costs. Does this request require ongoing maintenance costs, when do they start, and for how long, for example?
 - d. What is the basis for the requested resources (examples: RFI, Market cost, other estimate)? How were PC, OE, or CO needs projected? Attach a copy of the basis for your cost estimates, including documentation for any contingencies built into this request.
6. 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, anticipated grant awards, or anticipated partnerships with other state agencies or other entities.
7. 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?

Figure 12: Sample B-8.2 Form

FORM B8.2: PROGRAM REQUEST BY DECISION UNIT FOR TECHNOLOGY PROJECTS		Request for Fiscal Year: 20XX
Agency/Department: Department of Example		Agency Number: 123
Function/Division: Department of Example		Function/Activity Number: ABCD
Activity/Program: Planning and Technical Services		Budget Unit: ABCD
Original Request Date: 9/1/20XX	Revision Request Date:	Page: of
Decision Unit Number: 12.01	Descriptive Title: IT Category: General	
Description	Dedicated	Federal
FULL TIME POSITIONS (FTP)		
PERSONNEL COSTS:		
1. Salaries		
2. Benefits		
3. Group Position Funding		
TOTAL PERSONNEL COSTS:		
OPERATING EXPENDITURES by summary object:		
1. Ongoing Maintenance Costs		
2.		
3.		
TOTAL OPERATING EXPENDITURES:		
CAPITAL OUTLAY by summary object:		
1. Network Hardware		
2.		
3.		
TOTAL CAPITAL OUTLAY:		
T/B PAYMENTS:		
LUMP SUM:		
GRAND TOTAL		

Attach as many pages as necessary to respond to the following questions:

1. What is being requested and why? Specifically, what problem is this request trying to solve and how does this request address that problem?
 - a. If a supplemental request, explain how this request arises to the level of being an emergency for the agency.
2. Indicate the specific source of authority, whether in statute or rule, that supports this request.
3. What is the agency staffing level, OE, and/or CO for this activity currently and how much funding, by source, is in the Base?
4. 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, how existing operations will be impacted, and anticipated oversight the position would have over other employees. Please indicate any requested personnel on the organizational chart submitted with this budget request.
 - c. List any additional operating funds and capital items needed in this year or in a future year and note onetime versus ongoing costs. Does this request require ongoing maintenance costs, when do they start, and for how long, for example?
 - d. List the basis for the requested resources (examples: RFI, Market cost, other estimate)? How were PC, OE, or CO needs projected? Attach a copy of the basis for your cost estimates, including documentation for any contingencies built into this request.
6. 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, anticipated grant awards, or anticipated partnerships with other state agencies or other entities.
7. 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?
8. How does this request conform with the state's individual IT plan? Has your IT plan been approved by the Office of Information Technology Services (ITS)? Does the request align with the state's IT plan and all other state standards? Attach any supporting documents about this request that you got from ITS or the Idaho Technology Authority.
9. What is the project timeline?

• 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 Fund is 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 request year. Only include revenues that are found in the STARS Revenue reporting group (e.g., 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.

FORM B11: REVENUE										
Agency/Department: <u>Idaho State Police</u>						Request for Fiscal Year: <u>20XX</u>				
Program (if applicable) _____						Agency Number: <u>330</u>				
Original Request Date: <u>August 28, 20XX</u>						Function/Activity Number: <u>0100</u>				
Revision Request Date: _____						Page: <u>65</u> of <u>85</u>				
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	73,457	40,800	40,800
				1701	Sale of Goods	0	46	0	100	100
				1901	Sale Land Bldg Equip	87,647	106,032	66,912	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		1001	License Permit & Fees	2,300,474	2,953,742	2,992,992	3,050,600	3,050,600
			1	1301	Fine forfeit escheats	782,603	729,860	696,045	841,800	1,020,800
				1501	Sale of Services	1,075	0	51		
				1701	Sale of Goods	0	0	20		
				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	I LETS	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	I LETS		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
0348	04			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	\$13,285,200	\$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	I LETS	2	Proposed IDAPA 11.10.01.018 change effective 10/1/20XX increasing the I LETS 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, e.g., 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 including a B-12 Form for the level of the appropriation, and one for each supporting fund detail, if applicable. 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. You will find data needed to complete the B-12 Form on the State Controller's website in IBIS or in online reporting. The IBIS report, Analysis of Funds (B-12), located under Statewide Reports, in the Budget Development/Position Control folder, is an easy way to populate the B-12 Form. The online reports DAFR 8190 (Statement of Cash Position by Fund), DAFR 0209 (Appropriation by Fund/BU/OBJ), and DAFR 8160 (Trial Balance by Fund/Grant) also have the data needed to fill out the B12. Follow the steps below to complete the form:

- A. Input the Fund Name.
- B. Input the six-digit Fund Code.
- C. 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).
- D. For fiscal years 2018, 2019, and 2020, input the following figures:
 1. *Beginning Free Fund Balance*. This figure represents the *Beginning Cash Balance* less any *Encumbrances* as of July 1, less any reappropriation, and does not include any borrowing limit.
 2. *Encumbrances as of July 1*. This figure is the sum of all prior year(s) encumbrances from the DAFR 0209.
 - 2a. *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).
 3. *Beginning Cash Balance*. This figure should tie to the DAFR 8190. The figure for this field equals the sum of the *Beginning Free Fund Balance*, *Encumbrances as of July 1*, and *Reappropriation (Legislative Carryover)*. It does not include the borrowing limit.
 4. *Revenues*. This figure must tie to the *Fund Total* shown for the relevant fund on the B-11 Form.
 5. *Non-Revenue Receipts and Other Adjustments*. This figure represents the adjustments necessary to reconcile receipts to revenues such as refunds in process, interest on outside investments, deposits, sales tax, or moneys in suspense. Borrowing limits, if applicable, are also included in this figure but are removed in line 23.
 6. *Statutory Transfers In*. This figure accounts for funds from which statutory 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.
 7. *Operating Transfers In*. This figure accounts for funds from which operating transfers are received into this fund. Input the Fund Code, Idaho Code section, or other authorization associated with any moneys transferred into this fund.
 8. *Total Available for Year*. This figure should auto-sum the fields for *Beginning Cash Balance*, *Revenues*, *Non-Revenue Receipts*, and *Transfers In*.

9. *Statutory Transfers Out*. This figure accounts for funds to which statutory 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.
10. *Operating Transfers Out*. This figure accounts for funds to which operating transfers are made from this fund. Input the Fund Code, Idaho Code section, or other authorization associated with any moneys transferred from this fund.
11. *Non-Expenditure Disbursements and Other Adjustments*. This figure accounts for the adjustments necessary to reconcile disbursements to expenditures such as p-card liabilities and sales tax payable.
12. *Cash Expenditures for Prior Year(s) Encumbrances*. This figure represents cash expenditures for the liquidation of prior year(s) encumbrances in the current year.
13. *Original Appropriation*. This figure is the total amount originally appropriated to the agency for the current year, as reflected in the original appropriation bill.
14. *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 (e.g., “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.
15. *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:
 - iv. *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.
 - v. *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.
 - vi. *Board of Examiners Reductions* are changes to an appropriation by the Board of Examiners in consultation with DFM.
 - vii. *Governor’s Holdbacks* temporarily limit the expenditures of agencies until the Legislature can convene.
16. *Reversions and Continuous Appropriations*. A negative figure reflects unexpended and unencumbered balances of appropriation. Continuous appropriations use this same transaction code but are reflected as positive amounts.
17. *Current Year Reappropriation*. This figure accounts for funds which are expected to go unused in the current fiscal year and 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 line 14).

18. *Reserve for Current Year Encumbrances*. This figure reflects funds encumbered in the current year and is entered as a negative number in this field.
 19. *Current Year Cash Expenditures*. This figure is the sum of the fields entered in lines 13 through 18.
 - 19a. *Budgetary Basis Actual Expenditures*. 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.
 20. *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.
 21. *Prior Year(s) Encumbrances as of June 30*. This figure accounts for outstanding, unliquidated encumbrances from prior years.
 22. *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 line 18 but as a positive number.
 - 22a. *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.
 23. *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.
 24. *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.
 - 24a. *Investments Direct by Agency (GL 1203)*. Use this line to show agency moneys held in the Diversified Bond Fund as reported by the State Treasurer at fiscal year-end. This figure can be found on the trial balance GL 1203.
 - 24b. *Ending Free Fund Balance Including Direct Investments*. This figure is the sum of the Ending Free Fund Balance in the Treasury plus direct investments.
 25. *Budgetary Basis Actual Expenditures* has been moved to line 19a.
 26. *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.
- E. For fiscal years 2021 and 2022 input reasonable and realistic estimates for each of the foregoing fields as applicable.

Figure 14: Sample B-12 Form

FORM B12: ANALYSIS OF FUND BALANCES		Request for Fiscal Year: 20XX	
Agency/Department: Department of Parks and Recreation		Agency Number: 340	
Original Request Date: 9/1/20XX or Revision Request Date:		Page 15 of 151	
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. Section 63-2412 IC.			
FUND NAME:	Recreational Fuels Tax Fund	FUND CODE: 0274-00	
	FY 20XX Actual	FY 20XX Actual	FY 20XX Estimate
1. Beginning Free Fund Balance	5,454,400	6,606,900	4,286,100
2. Encumbrances as of July 1	1,153,500	1,284,200	1,139,300
2a. Reappropriation (Legislative Carryover)	0	2,321,000	1,852,300
3. Beginning Cash Balance	6,607,900	7,891,100	4,286,100
4. Revenues (from Form B-11)	28,400	9,200	20,000
5. Non-Revenue Receipts and Other Adjustments	100	0	0
6. Statutory Transfers in:	0	0	0
7. Operating Transfers in:	6,311,600	6,351,400	6,300,000
	From Tax Commission 63-2412	14,251,700	13,906,500
8. Total Available for Year	12,948,000	15,434,000	10,606,100
9. Statutory Transfers Out:	0	0	0
10. Operating Transfers Out:	1,497,100	1,258,500	1,377,800
11. Non-Expenditure Disbursements and Other Adjustments	200	0	1,020,000
12. Cash Expenditures for Prior Year Encumbrances	770,500	836,300	727,400
13. Original Appropriation	4,374,100	5,093,300	5,685,900
14. Prior Year Reappropriations, Supplementals, Rescissions	1,531,900	1,383,600	2,321,100
15. Non-cogs, Receipts to Appropriation, etc	26,300	9,100	17,700
16. Reversions and Continuous Appropriations	(747,800)	(367,700)	(557,800)
17. Current Year Reappropriation	(1,383,600)	(2,321,000)	(1,852,300)
18. Reserve for Current Year Encumbrances	(1,011,800)	(732,900)	(872,300)
19. Current Year Cash Expenditures	2,789,100	3,064,400	4,742,300
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	3,800,900	3,797,300	5,614,600
20. Ending Cash Balance	7,891,100	9,092,500	4,286,100
21. Prior Year Encumbrances as of June 30	272,400	261,500	267,000
22. Current Year Encumbrances as of June 30	1,011,800	732,900	872,300
22a. Current Year Reappropriation	0	2,321,000	1,852,300
23. Borrowing Limit	0	0	0
24. Ending Free Fund Balance	6,606,900	5,777,100	4,286,100
24a. Investments Direct by Agency (GL 1203)	0	0	1,000,000
24b. Ending Free Fund Balance Including Direct Investments	6,606,900	5,777,100	5,286,100
25. Outstanding Loans (if this fund is part of a loan program)			

*Note: 1% of total distributed to Search and Rescue not shown here, see Idaho State Police. Shaded areas in matrix are calculated. Numbers are rounded to hundreds of dollars. Font set to fit to page.

• 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 15: 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. 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 <https://leasing.idaho.gov/forms-and-information/>.

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

• 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 each agency's 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 project funding 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 https://dfm.idaho.gov/state_agencies/bdm/.

• Performance 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 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. Include performance reports and strategic plans 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. SB 1152 of 2015 requires this form to be submitted by agencies with the annual budget request. SB 1344 of 2020 requires agencies to include within their budget submission a documented plan to reduce or eliminate the services provided through federal grants in the event federal funding is reduced by 50% or more.

Instructions: Identify **all** federal funds received including non-appropriated and pass-through moneys (pass-through moneys must be reported by both the initial and end recipients). 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://beta.sam.gov/> and/or <https://www.grants.gov/web/grants/learn-grants.html>.

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: Identifies the expiration date of the grant (if known).

Column G: Identifies the total grant amount.

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

Columns I and J: For state FY 2020, delineate available federal funds in column I and actual expenditures of federal funds in column J. 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: For state FY 2021, 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 L: For state FY 2022, 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 M: If funds are appropriated annually, indicate with a Y. If funds are continuously appropriated, indicate with a C.

Column N: If this grant has a Maintenance of Effort (MOE) requirement, Memorandum of Understanding (MOU), or other agreement, indicate with a Y. If it does not have a Maintenance of Effort (MOE) requirement, indicate with a N. If yes, answer question 2.

Column O: Note the impact of a 10 percent to 49 percent, reduction in this federal award. If known, specify end date of grant, upcoming reduction, or other anticipated changes in question 3.

Column P: Note the impact of a 50%, or greater, reduction in this federal award. If known, specify end date of grant, upcoming reduction, or other anticipated changes.

Figure 16: Sample Federal Funds Inventory Form:

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

Reporting Agency/Department: Department of Example STARS Agency Code: 123 Fiscal Year: 2022
 Contact Person/Title: John Doe, Administrative Services Manager Contact Phone Number: (208) 123-4567 Contact Email: john.doe@example.gov

GDMA Cooperative Agreement # / Identifying #	Grant Type	Federal Granting Agency	Grant Title	Description	Date of Expiration - If Known	Total Grant Amount	Pass Through Federal Money From Other State Agency	FY 2020 Available Funds	FY 2020 Actual Expenditures	FY 2021 Estimated Available Funds	FY 2022 Estimated Available Funds	State Appropriation (N) / Yearly (C) / Continuous	MCE or MOU (67-1917) (Y) / Requirements? (N) / Yes or (N) / No, if Yes answer question 2	67-3205 Know Reductions/Plan for 1.0%-48% Reduction	67-1917 (2) Will this Grant be reduced by 50% or more from the previous years funding? (Y) / Yes or (N) / No if Yes then answer question 3.
84.12676rmb		US Department of Education	State Vocational Rehabilitation Services	VR Services		353,800		2,961,000	2,857,800	3,053,800	3,053,800	C	Y		
84.18776rmb		US Department of Education	Supported Employment Services	SE Services		3,000		3,000	1,500	3,000	3,000	C	Y		
93.38956rmb		Health & Human Services	Independent Living State Grants	IL Services		237,800		227,800	182,100	137,408	130,500	C	Y		
84.1776rmb		US Department of Education	IL Services for Older Individuals who are Blind	IL Services		225,000		225,000	225,000	225,000	225,000	C	Y		
Total						3,427,400		3,427,400	3,452,208	3,415,208	3,412,300				

Total FY 2020-4 Funds Appropriation (DU/L/0) **\$4,571,500**
 Federal funds as Percentage of funds **85%**

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

2. Identify below for each grant any obligations, agreements, memoranda of understanding, maintenance of efforts agreements, memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, include any state matching requirements.

GDMA Cooperative Agreement # / Identifying #	Agreement Type	Explanation of agreement including dollar amounts.

3. Provide a plan for each grant (in case of a reduction in federal funding of 50% or more from the previous year's funding to either reduce or eliminate the services provided through the grant or to continue the services without a shift to state resources.

GDMA Cooperative Agreement # / Identifying #	Plan for reduction or elimination of services

• **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 August 28th 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. Adjusted 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 Ongoing
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/BOE 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
 - 6.39 CARES funding noncog
- 6.40 Object Transfers
 - 6.49 Transfers related to CARES
- 6.50 Transfer Between Programs
 - 6.59 Transfers related to CARES
- 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
 - 10.44 Building Services Space Charges
 - 10.45 Risk Management Costs
 - 10.46 Controller's Fees
 - 10.47 Treasurer's Fees
 - 10.48 Office of Information Technology Services Billings
- 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
 - 10.69 Fund Shift
- 10.70 Nondiscretionary Adjustments
- 10.90 Other Adjustments
 - 10.91 Endowment Adjustments
 - 10.92 Other Adjustments

11.00 BUDGET YEAR TOTAL MAINTENANCE

12.00 Line Items

- 12.00 Highest priority request
- 12.01 Second highest priority request
- 12.80 Revenue Adjustments
- 12.90 Lump Sum Allocation /Other Adjustments

13.00 BUDGET YEAR TOTAL REQUEST

Appendix 2: Employee Benefit Rates

DU 10.11 HEALTH INSURANCE BENEFIT AMOUNT

APPROPRIATED FY 2021

Health Insurance

\$11,650/position (30-40 hrs/wk)
 \$9,320/PT position (20-29.9 hrs/wk)

CURRENT ESTIMATED FY 2021

Health Insurance

\$11,650/position (30-40 hrs/wk)
 \$9,320/PT position (20-29.9 hrs/wk)

PROJECTED FY 2022

Health Insurance

\$12,930 /position (30-40 hrs/wk)
 \$10,344 /PT position (20-29.9 hrs/wk)

DU 10.12 VARIABLE BENEFIT RATES

APPROPRIATED FY 2021

FICA

SSDI 0.062 x salary to \$132,900
 SSHI 0.0145 x salary

CURRENT ESTIMATED FY 2021

FICA

SSDI 0.062 x salary to \$137,700
 SSHI 0.0145 x salary

PROJECTED FY 2022

FICA

SSDI 0.062 x salary to \$137,700
 SSHI 0.0145 x salary

Unemployment Insurance

0.0000 x salary

Unemployment Insurance

0.0000 x salary

Unemployment Insurance

0.0049 x salary

Life Insurance

0.00721 x salary

Life Insurance

0.00721 x salary

Life Insurance

0.00721 x salary

Retirement

Regular: 0.1194 x salary
 Judges: 0.6253 x salary
 Police / Fire: 0.1228 x salary

Retirement

Regular: 0.1194 x salary
 Judges: 0.6253 x salary
 Police / Fire: 0.1228 x salary

Retirement

Regular: 0.1194 x salary
 Judges: 0.6253 x salary
 Police / Fire: 0.1228 x salary
 Optional Plan: 0.1084 x salary

Sick Leave

0.0000 x salary

Sick Leave

0.0000 x salary

Sick Leave

0.0036 x salary

**Human Resources (classified employees)
 Non-Delegated Authority**

0.005535 x salary

**Human Resources
 Non-Delegated Authority**

0.005535 x salary

**Human Resources
 Non-Delegated Authority**

0.005535 x salary

**Human Resources (classified employees)
 Delegated Authority**

0.00306 x salary

**Human Resources
 Delegated Authority**

0.00306 x salary

**Human Resources
 Delegated Authority**

0.00306 x salary

**Workers' Comp
 SEE APPENDIX 3**

Agency Rate x salary

**Workers' Comp
 SEE APPENDIX 3**

Agency Rate x salary

**Workers' Comp
 SEE APPENDIX 3**

Agency Rate x salary

Appendix 3: Workers' Compensation Rates

Agency	Budgeted FY21	Budgeted FY22	Agency	Budgeted FY21	Budgeted FY22
Accountancy Board	.0028	.0028	Lieutenant Governor	.0031	.0037
Administration, Dept.	.0127	.0139	Liquor Division	.0139	.0135
Aging, Comm. on	.0035	.0036	Lottery Commission	.0057	.0047
Agriculture, Dept.	.0154	.0153	Medicine Board	.0032	.0031
Arts Commission	.0035	.0036	Military Division	.0275	.0273
Attorney General	.0043	.0041	Nursing Board	.0025	.0027
Blind Commission	.0044	.0044	Bureau of Occup. Licenses	.0051	.0057
Boise State University	.0083	.0087	Outfitters & Guides Bd.	.0069	.0063
Brand Board	.0258	.0268	Pardons and Parole Comm.	.0218	.0222
Building Safety, Div.	.0127	.0138	Parks & Recreation	.0258	.0269
Career Technical Educ.	.0033	.0034	Performance Evals, Ofc of	.0037	.0036
Commerce, Dept. of	.0035	.0037	Pharmacy Board	.0081	.0083
Controller, State	.0022	.0021	Public Defense Comm.	.0036	.0035
Correctional Industries	.0292	.0301	Public Employees Ret.	.0027	.0027
Correction, Dept. of	.0261	.0268	Public Health Dist. I (PH)	.0124	.0123
Deaf and Blind, Educ. Svcs.	.0083	.0087	Public Health Dist. II (NC)	.0055	.0055
Dentistry Board	.0028	.0028	Public Health Dist. III(SW)	.0068	.0074
Drug Policy, Office of	.0037	.0038	Public Health Dist. IV (C)	.0057	.0058
Educ., State Board of	.0031	.0031	Public Health District V (SC)	.0156	.0152
Endowment Fund Inv. Bd.	.0037	.0038	Public Health Dist. VI (SE)	.0063	.0061
Energy Resources, Off. of	.0037	.0038	Public Health Dist. VII (E)	.0064	.0065
Engineers & Land Surveyors Bd	.0035	.0036	Public Television, Idaho	.0058	.0059
Environmental Quality, Dept.	.0098	.0104	Public Utilities Comm.	.0055	.0059
Finance, Dept.	.0016	.0013	Racing Commission	.0036	.0038
Financial Mgmt., Div.	.0036	.0034	Real Estate Commission	.0054	.0052
Fish & Game, Dept.	.0232	.0240	Secretary of State	.0023	.0021
Governor's Office	.0035	.0037	Senate	.0020	.0020
Health & Welfare	.0122	.0120	Soil & Water Comm.	.0123	.0136
Hispanic Commission	.0037	.0037	Species Conserv., Office of	.0105	.0109
Historical Society	.0079	.0073	State Appellate Pub. Def	.0017	.0015
House of Representatives	.0032	.0032	State Ind. Living Council	.0030	.0030
Human Resources, Div	.0035	.0036	State Police, Idaho	.0238	.0243
Idaho State University	.0093	.0096	STEM Action Center	.0037	.0038
Industrial Commission	.0033	.0034	Supt. of Public Instr.	.0037	.0037
Information Technology, Ofc of	.0021	.0020	Tax Appeals Board	.0029	.0029
Insurance, Dept.	.0038	.0039	Tax Commission	.0024	.0024
Judicial Branch	.0022	.0021	Transportation, Dept.	.0270	.0298
Juvenile Corrections	.0244	.0252	Treasurer, State	.0034	.0034
Labor, Dept. of	.0027	.0027	University of Idaho	.0054	.0058
Lands, Dept.	.0154	.0160	Veterans' Services	.0269	.0291
Lava Hot Springs	.0340	.0339	Veterinary Med. Bd.	.0020	.0020
Legislative Services	.0023	.0023	Vocational Rehab	.0029	.0028
Lewis-Clark State College	.0076	.0080	Water Resources, Dept.	.0088	.0101
Libraries, Id. Comm. for	.0033	.0033	Workforce Dvlp Council	.0029	.0032

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

Pay Grade	Hourly				Annual			
	Minimum	80% of Policy	Policy	Maximum	Minimum	80% of Policy	Policy	Maximum
D	\$7.25	\$9.14	\$11.42	\$14.29	\$15,080	\$19,003	\$23,754	\$29,723
E	\$8.95	\$10.22	\$12.77	\$15.98	\$18,616	\$21,249	\$26,562	\$33,238
F	\$10.08	\$11.50	\$14.38	\$17.98	\$20,966	\$23,928	\$29,910	\$37,398
G	\$11.42	\$13.07	\$16.34	\$20.41	\$23,754	\$27,190	\$33,987	\$42,453
H	\$13.16	\$15.05	\$18.81	\$23.53	\$27,373	\$31,300	\$39,125	\$48,942
I	\$15.37	\$17.58	\$21.97	\$27.46	\$31,970	\$36,558	\$45,698	\$57,117
J	\$17.35	\$19.82	\$24.77	\$30.97	\$36,088	\$41,218	\$51,522	\$64,418
K	\$19.43	\$22.19	\$27.74	\$34.67	\$40,414	\$46,159	\$57,699	\$72,114
L	\$21.92	\$25.06	\$31.32	\$39.15	\$45,594	\$52,117	\$65,146	\$81,432
M	\$24.78	\$28.32	\$35.40	\$44.27	\$51,542	\$58,906	\$73,632	\$92,082
N	\$27.38	\$31.30	\$39.12	\$48.89	\$56,950	\$65,096	\$81,370	\$101,691
O	\$29.67	\$33.91	\$42.39	\$53.00	\$61,714	\$70,537	\$88,171	\$110,240
P	\$32.45	\$37.09	\$46.36	\$57.95	\$67,496	\$77,143	\$96,429	\$120,536
Q	\$35.72	\$40.82	\$51.03	\$63.79	\$74,298	\$84,914	\$106,142	\$132,683
R	\$39.63	\$45.29	\$56.61	\$70.77	\$82,430	\$94,199	\$117,749	\$147,202
S	\$44.44	\$50.80	\$63.50	\$79.38	\$92,435	\$105,664	\$132,080	\$165,110
T	\$50.20	\$57.38	\$71.72	\$89.65	\$104,416	\$119,342	\$149,178	\$186,472
U	\$57.05	\$65.19	\$81.49	\$101.88	\$118,664	\$135,599	\$169,499	\$211,910
V	\$65.21	\$74.52	\$93.15	\$116.44	\$135,637	\$155,002	\$193,752	\$242,195

***Variable and health benefit amounts can be found on the data tab of the agency B-6 form.**

**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
 - 03 District Court
 - 04 Magistrates Division
 - 05 Judicial Council
 - 06 Court of Appeals
 - 07 Guardian Ad Litem
 - 08 Drug & Mental Health Courts
 - 09 Senior Judges
 - 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
- 160 Attorney General
 - 05 Special Litigation
 - 10 State Legal Services
 - 15 Internet Crimes Against Children
- 170 Super. of Public Instruction
 - Administration
 - Student Services

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

- 177 Information Technology Services, Office of
 - 01 Chief Information Officer, Office of
- 178 Workforce Development Council
 - 01 Workforce Development
- 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 Division
- 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 Idaho Office of Emergency Management
- 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
 - 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
 - 20 Community-Based Treatment Svcs.
 - 50 Contract Services
 - 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
 - 02 Wage and Hour
 - 04 Serve Idaho and Other Services
 - 05 Human Rights Commission
 - 08 UI Administration
 - 09 Employment Services

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
 - 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

LANDS, DEPT. OF

- 320 Lands, Department of 01 Support Service
 - 03 Forest Resources Management
 - 04 Lands and Waterways Division
 - 05 Oil and Gas Conservation
 - 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 Collection
 - 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 and Professional Licenses, Division of
 - 01 Administration
 - 02 Building and Construction Section
 - 03 Occupational Licenses Section
 - 04 Health Professions Section
- 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
 - 02 Capital and Conflict Representation
- 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
 - 04 IT and Data Management
- 503 Career 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
 - 08 College of Eastern Idaho
 - 09 CC Systemwide
- 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
 - 05 WWAMI Medical Education
 - 06 IDEP Dental Education
 - 04 Univ. of Utah
 - 05 Family Medicine Residency
 - 06 Boise Internal Medicine
 - 08 Psychiatry Residency Program
 - 09 Eastern Idaho Regional Medical Center
- 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 TechHelp

- 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](#).

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, e.g., 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 Exemption	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 that meets the State Controller's fiscal policy for inventoriable assets.
Capitalized Lease	Lease of land, buildings, vehicles, computers, machinery, office equipment or other property with a lease term, <u>including automatic renewals</u> , of longer than one year and meet the state capitalized lease policy threshold of \$100,000 or more per lease.
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	<p>Ongoing statutory appropriations not requiring annual legislative action. Actual expenditures are based on program needs and cash availability. Agencies may receive spending authority without annual legislative action or JFAC appropriation through continuous appropriations established in code. Actual expenditures are based on program needs and cash availability. Idaho Code explicitly defines the fund as some variation of “continuously appropriated” or “perpetually appropriated” for specific purposes and uses. Funding for purposes not specified in statute require an exemption from the statute and/or an appropriation from the Legislature. These exemptions generally include language in the budget bill providing an exemption or show as line item appropriation from the fund. Replacement items are often requested from continuously appropriated funds; these will be reflected in the LSO database and detailed request reports. Expenditures for continuously appropriated funds are recorded in STARS or IBIS and reflected on the DFM’s Budget Development System, but LSO does not account for these expenditures within the Legislative Budget Book or copies of LSO generated budget request documents. LSO records annual expenditures from continuous funds in the Fiscal Source Book.</p> <p>When setting up a continuously appropriated fund, the agency must first establish a continuously appropriated budget unit. The goal is to separate expenditures for continuously appropriated functions from expenditures made “on budget” or as appropriated by the Legislature. Expenditures appropriated “on budget” should be in a non-continuously appropriated budget unit. Utilize the BU-20 form to establish these budget units. Instructions for filling out the BU-20 form can be found here: https://www.sco.idaho.gov/LivePages/stars-budget-tables-and-forms.aspx</p>
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.

TERM	DEFINITION
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 Office of Information Technology Services (ITS).
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.
Line Items	Additional decision units requesting funding for new or expanded activities after maintenance of current operations.
Lump Sum Appropriation	Either (1) an appropriation 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).

TERM	DEFINITION
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 and marked for automatic removal from the base the following fiscal year. 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 at the time of budget submission.
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.)
Policy Pay Rates	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. Agencies are allowed to request funding for new positions at 80% of policy pay rates from the compensation schedules.
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.

TERM	DEFINITION
Program Transfers	Movement of funds between more than one budgeted program within an agency. Pursuant to Section 67-3511, Idaho Code, 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.
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.

TERM	DEFINITION
Supplemental Appropriation	A change to the appropriation, determined to be an emergency, 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 Section 67-3511, Idaho Code, should also be included.
Trustee & Benefit Payments (TB)	Object code through which funding for authorized payments can be passed through to eligible individuals (e.g., scholarships, public assistance, retirement benefits) or to other governmental entities for the provision of services (e.g., 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.