

**PLANNING, POLICY & GOVERNMENTAL AFFAIRS AGENDA
MARCH 10-12, 2004**

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SUBJECT

President's Council Report

BACKGROUND

Monthly Report given by the President of the President's Council

DISCUSSION

N/A

IMPACT

N/A

STAFF COMMENTS AND RECOMMENDATIONS

N/A

BOARD ACTION

This item is for informational purposes only. Any action will be at the Board's discretion.

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SUBJECT

School Choice Income Tax Credit legislation.

BACKGROUND

N/A

DISCUSSION

Representative Henry Kulczyk will present his proposed legislation on School Choice Income Tax Credit.

IMPACT

N/A

STAFF COMMENTS AND RECOMMENDATIONS

N/A

BOARD ACTION

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RELATING TO STATE INCOME TAX CREDITS; AMENDING CHAPTER 30, TITLE 63, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 63-3029H, IDAHO CODE, TO PROVIDE A SCHOOL CHOICE INCOME TAX CREDIT FOR QUALIFIED DONATIONS MADE TO QUALIFYING PARENTS OR LEGAL GUARDIANS IN SUPPORT OF THE EDUCATION OF A QUALIFIED STUDENT ENROLLED IN AN EDUCATION PROGRAM WITHIN THE STATE OF IDAHO AT THE ELEMENTARY OR SECONDARY LEVEL; AND PROVIDING AN EFFECTIVE DATE.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Chapter 30, Title 63, Idaho Code, be, and the same is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 63-3029H, Idaho Code, and to read as follows:

63-3029H. School choice tax credit. (1) Definitions. The following definitions shall apply to this section:

- (a) "Qualified donation" which may hereinafter also be referred to as "donation" means a donation which is in compliance with the terms and conditions of this section.
- (b) "Qualified donor" which may hereinafter also be referred to as "donor" means any person who or qualified entity which:
 - (i) Is qualified to file an Idaho full-year resident tax return; and
 - (ii) Either makes a qualified donation to the qualified parent or qualified guardian of a qualifying student, or is a qualified parent or qualified legal guardian who expends funds directly on the education of the qualifying student.
- (c) "Qualified entity" which may hereinafter also be referred to as "entity" means a corporation or a limited liability company which elects to be taxed as a corporation.
- (d) "Qualified parent" or "qualified legal guardian" which may hereinafter also be referred to as "parent" or "legal guardian" means the parent or legal guardian of a qualifying student, which parent or legal guardian:
 - (i) Had the actual physical custody of the qualifying student for at least six (6) months of the specific tax year in question; and
 - (ii) Resided in the state of Idaho for at least ten (10) months of the specific tax year in question and was qualified to file an Idaho full-year resident tax return for such year.
- (e) "Qualifying student" which may hereinafter also be referred to as "student," as to any specific tax year, means a child who:
 - (i) Has attained, on or before January 1 of such year, the age of seven (7) years or more, but has not attained, on or before December 31 of such year, nineteen (19) years of age; and
 - (ii) During said specific tax year was enrolled in an education program within the state of Idaho at the elementary or secondary level; and

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(iii) Is in compliance with all applicable laws relating to the education of such child, including if applicable, the compulsory school attendance requirements of section 9, article IX of the constitution of the state of Idaho, and of section 33-202, Idaho Code, and

(iv) Has a qualified parent or qualified legal guardian.

(2) Purpose. The purpose of this section is to provide parents or legal guardians of students, regardless of economic status, additional educational choices in the education of their children at the elementary and secondary levels, by allowing any donor to receive a credit against income taxes due to the state of Idaho when the donor donates money directly to a parent or legal guardian of a student, or makes expenditures as a parent or legal guardian of a student, for the education of a qualifying student.

(3) Limits on donations; records. The parent or legal guardian shall not accept donations for a student in excess of fifty percent (50%) of the previous year's total expenditures per full-term average daily attendance as determined by the department of education, unless the student is a special needs student, in which case the parent or legal guardian shall not accept donations for such special needs student in excess of sixty-five percent (65%) of the previous year's total expenditures per full-term average daily attendance as determined by the department of education. It is the responsibility of the parent or legal guardian of a student to maintain accurate records of the financial support received for each student for which the parent or legal guardian has received one (1) or more donations.

(4) Credits allowed. For taxable years commencing on and after January 1, 2005, there shall be allowed, at the election of the taxpayer and subject to the limitations provided herein, a credit against the income tax imposed by the provisions of this chapter for donations made to or by a parent or legal guardian in support of the education of a student as follows:

(a) For individual tax returns, at the election of the taxpayer, either:

(i) A credit equal to the donation, but not to exceed the lesser of one thousand dollars (\$1,000) or forty percent (40%) of the tax liability for the taxable year; or

(ii) A credit equal to the donation but not to exceed twelve and one-half percent (12.5%) of the tax liability for the taxable year.

(b) For corporate or entity tax returns, at the election of such taxpayer, either:

(i) A credit equal to the total donations by the corporation or entity for the tax year, but not to exceed the lesser of ten thousand dollars (\$10,000) or forty percent (40%) of the tax liability of the corporation or entity for the taxable year; or

(ii) A credit equal to the total donations by the corporation or entity, but not to exceed twelve and one-half percent (12.5%) of the tax liability of the corporation or entity for the taxable year.

(5) Phase-in credits allowed based on age of student. For the tax year 2005, eligible students on whom the tax credit may be claimed shall be limited to students specified in subsection (a) of this section, and one (1) additional age group shall be added as specified in subsections (b), (c) and (d) in each succeeding tax year until the year 2009, at which time all students as specified in subsection (e) of this section are eligible for donations:

(a) Students fifteen (15) through eighteen (18) years of age, for tax year 2005.

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- (b) Students thirteen (13) through eighteen (18) years of age, for tax year 2006.
 - (c) Students eleven (11) through eighteen (18) years of age, for tax year 2007.
 - (d) Students nine (9) through eighteen (18) years of age, for tax year 2008.
 - (e) All qualifying students as defined in subsection (1)(e)(i) of this section, for tax year 2009 and each tax year thereafter.
- (6) Special applications. The other provisions of this section notwithstanding, a credit shall be allowed for donations to, or by a parent or guardian for, a student:
- (a) Enrolled in an out-of-district public school for tuition expense which may be charged by a charter school district.
 - (b) Enrolled in an out-of-district public school for transportation costs to the nearest bus stop in the out-of-district school transportation zone. Eligible transportation costs shall be computed as allowed in section 33-1503, Idaho Code.
 - (c) Enrolled in a public charter school for transportation costs for any student living more than one and one-half (1 1/2) miles from the charter school. Eligible transportation costs shall be computed as allowed in section 33-1503, Idaho Code.
 - (d) Enrolled at a secondary school for the cost of taking a core curriculum required course at another location because the required course is not provided by the secondary school.
 - (e) Who attends a school which has been determined to be a failing school according to standards provided in the federal no child left behind act.
- (7) Liability for improperly taken credits. In the event the alleged student was in fact not a qualified student for the tax year in question, the liability for recapture of the improperly taken credit shall attach to the parent or legal guardian of the alleged student for whom the credit was taken; provided however, if the donor had actual knowledge of the failure of the alleged student to be a qualifying student at the time the donor filed the Idaho income tax return in which the credit was taken, the qualified donor shall also be liable for the recapture.
- (8) File tax form. A form prescribed the state tax commission shall be furnished by the parent or legal guardian to each donor for each student for whom a donation was made in a tax year, by not later than January 30 of the year following the tax year in which the donation was made. The parent or legal guardian shall also file such form with the parent or legal guardian's Idaho tax return for the tax year in which any funds were expended by the parent or legal guardian for the elementary or secondary education of the student. The form shall contain at least the following information:
- (a) The name, address, social security number or employer identification number, and the dollar amount of donations made by each donor; and
 - (b) The name, address and age on January 1 and December 31 of the tax year in question, and social security number of the student; and
 - (c) The name, address and social security number of the parent or legal guardian of the student; and
 - (d) A certification that the student was in fact a qualified student for the tax year in question and that the donations were actually used for the education of the student, and a statement of the basis on which the student was in fact a qualified student for the tax year in question.

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The donor shall file a copy of each such form with the Idaho tax return of the donor for the year in which the donation was made.

(9) Tax forms. The state tax commission shall provide forms for computing the tax credit and for the certification and statement described in subsection (4)(d) of this section. The form for computation of the tax credit shall include the name and address of the private school attended, and social security number of the student. The form shall also include the name, address and social security number of the parent or guardian of the student.

(10) Disclaimer. No parent or legal guardian of a qualifying student and no private educational institution shall, on account of educating a child on whom a tax credit is claimed under the provisions of this section, be considered a recipient of governmental financial assistance for the purpose of imposing any rule, guideline, order, requirement or regulation upon such parent, guardian or educational institution, or for any other purpose.

(11) Reports on use of credit. The state tax commission shall compile a report each year which includes the number of returns on which this credit was taken, the total dollar amount of tax credited, and the number of students on whom the credit was taken. The state tax commission shall make the reports available to the general public.

SECTION 2. This act shall be in full force and effect on and after January 1, 2005.

For more information contact: Idaho State Representative Henry Kulczyk at 939-8888; or Laird Maxwell at 426-0358

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**INSTITUTION / AGENCY AGENDA
BOISE STATE UNIVERSITY**

SUBJECT

Request for permission to host an event that includes the serving of alcohol.

BACKGROUND

The current Board rules require that the institutions may not allow service of alcohol on campus. In prior situations, the Board has granted exemptions to the rules under limited circumstances.

DISCUSSION

The Morrison Center for the Performing Arts is located on the campus of Boise State University. This facility was dedicated in 1984. The Center is supported by the Morrison Center Foundation, a private non-profit organization that makes annual contributions to the operations of the Morrison Center. The Morrison Center Foundation has requested permission to host a reception in the Morrison Center for persons who make donations to the Foundation to celebrate the 20th anniversary of the opening of the Morrison Center. They will also be honoring four individuals with the Morrison Center Medallion for their contributions to the Center and the Community. This event will be by invitation only. The Morrison Center Foundation has requested permission to serve wine at this reception.

IMPACT

There will be no financial impact to Boise State University. The University will only grant such request if all the requirements of the Board current draft policies are met and if the Board grants the appropriate permission.

STAFF COMMENTS AND RECOMMENDATIONS

Staff recommends approval of the exemption to Board rule.

BOARD ACTION

A motion to approve the request by Boise State University to allow the Morrison Center to serve alcohol at the reception.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

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REFERENCE

November 4, 2003 At the November meeting, the Board approved a Temporary rule adopting Section 045 of IDAPA 08.02.02, Rules Governing Uniformity.

SUBJECT

American Board Certification for Teacher Excellence (ABCTE).

BACKGROUND

The U.S. Department of Education has funded the development of a certification process called the American Board Certification for Teacher Excellence (ABCTE). This certification process includes a pre-assessment of skills and educational needs for the teacher candidate, prescribed instruction, and a test to assure mastery of both content knowledge and pedagogy. The U.S. Department of Education has approved this process as meeting the Highly Qualified Teachers requirements for No Child Left Behind (NCLB).

DISCUSSION

The Temporary rules adopted by the Board at the November meeting will expire at the end of the current legislative session. In order for these rules to remain in place throughout the remainder of the year, they will need to be readopted and republished. The rules would also need to be adopted and published as Proposed rules to allow for public comment and final review and approval by the Legislature in 2005.

IMPACT

If the Board readopts the ABCTE rules and advises staff to proceed with Temporary and Proposed rulemaking, the rules will remain in place for the remainder of this year. This will allow for a standard-based certification process for Idaho teachers.

STAFF COMMENTS AND RECOMMENDATIONS

Staff recommends re-adoption of the Temporary rule and approval of the Proposed rule.

BOARD ACTION

A motion that the Board readopt the Temporary Rule effective at the end of the legislative session and approve the Proposed rule of IDAPA 08.02.02, Rules Governing Uniformity, Section 045, Alternative Route Preparation Program – On-Line Preparation.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

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045. Alternative Route Preparation Program – On-line Preparation. ()T

01. Meet With Academic Advisor. The candidate must meet with an academic advisor or complete an assessment to determine the preparation needed to meet the Idaho Standards for Initial Certification of Professional School Personnel. ()T

02. Complete Preparation Materials. The candidate must complete identified on-line or in-class preparation materials. ()T

03. Qualifying Score. Prior to entering the classroom the candidate shall meet or exceed the qualifying score on a test of content knowledge and pedagogy as approved by the State Board of Education. ()T

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SUBJECT

2004 Legislative Update.

BACKGROUND

N/A

DISCUSSION

There will be a brief update on the status of certain pieces of legislation that affect education.

IMPACT

N/A

STAFF COMMENTS AND RECOMMENDATIONS

N/A

BOARD ACTION

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SUBJECT

Boise State University Progress Report

BACKGROUND

Report given by Dr. Robert Kustra, President of BSU

DISCUSSION

N/A

IMPACT

N/A

STAFF COMMENTS AND RECOMMENDATIONS

N/A

BOARD ACTION

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**Boise State University Progress Report
SBOE Meeting, March 2004
by
President Robert W. Kustra**

We just finished celebrating Boise State's designation as a state university thirty years ago. Our story is an incredible one, unusual in the sense that its growth in enrollment, quality of programming and impact on state and community has occurred in the flash of an eye, compared to the history of most colleges and universities in America. Conceived by the Episcopalian Church; nurtured by the Boise community as its junior college; embraced by the State of Idaho as a state college and later a state university, it now stands ready to push the borders of its influence across the state and nation and reach its ultimate goal of becoming a metropolitan, research university of distinction in American higher education.

Where we are now: Boise State University is Idaho's comprehensive urban university.

I have never seen a university that is so thoroughly woven into the fabric of the community. Boise State University is special in this regard. Time and again Boise leaders in commerce and industry have stepped up to the plate with their own generosity and contributed to the growth and expansion of Boise State University.

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Former Boise State President John Keiser recognized the importance of a healthy relationship between the university and community. His mantra, "There is no great city without a great university," articulated his clear vision of what this school could become.

So when we speak of Boise State as a metropolitan university, we are talking about a great university being built building by building, program by program, by a community of like-minded people, leaders in the community who valued education, who wanted the best education for their children and who understood the relationship between a great city and a great university.

Boise State is a growing University. Our student population has ballooned to 18,477 students and 13,450 FTE students. However, a breakdown of those numbers might surprise you. We have over 10,000 traditional age students enrolled. More students go directly from Idaho high schools to Boise State University than any other college or university in the nation. Additionally, more Idaho high school students list Boise State as their "first choice" university on the ACT than any other institution in the nation. In fact, the number of students choosing Boise State as their first choice has increased by 25% over the last 5 years.

In addition to these 10,000 traditional age students, Boise State serves the educational needs of over 8,000 nontraditional students. More Idaho students

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seek job training and skill enhancement at Boise State than at any other higher education institution.

But it is not just growth that drives Boise State forward. We have achieved significant research accomplishments. We have a new project to create an FAA Center of Excellence in partnership with MIT, Stanford and Purdue. We have one of only eight in the nation EPA funded Environmental Finance Centers designed to help states manage environmental mandates. We are also the newest member of the American Democracy Project designed to instill civic responsibility in our students.

Boise State is also setting new standards in partnering with industry to fuel the Idaho economy. We have a new Materials Science and Engineering Program in partnership with Micron. We have established a joint professorship with Hewlett-Packard in Computer Science. Our Public Policy Research Initiative produces an annual Public Policy Survey that provides research support for elected officials. Boise State sends out over 2,000 student interns and externs into the community to help businesses and organizations and we are also partnering with five area hospitals and Idaho State University to address the nursing shortage.

At the same time, we are focusing on the quality of our programs. Boise State is becoming known as the provider of award winning education. The Carnegie Foundation for the Advancement of Teaching "Idaho Professor of the Year" has

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been awarded to eight Boise State faculty members. The 2003 Recipient Alicia Garza is the sixth Boise State faculty in a row to receive the award.

Our faculty is outstanding and so are our students. The construction management student organization earned two first-place awards in national competition, taking first-place honors for the fifth consecutive year. Our student-athletes' graduation rate is #1 nationally among NCAA Division 1-A schools for two consecutive years. Our information technology students won first place in Web site design and third in network design in national competition. Our Geophysics Ph.D. students received fellowships from the Inland Northwest Research Alliance. For the third straight year, Boise State's College of Engineering was named one of the top 50 undergraduate engineering schools by U.S. News & World Report and Boise State was listed in Great Colleges for the Real World for three straight years.

However, all of that is about where we have been and where we are. The topic of the day is "where are we going?"

Where we are going: Boise State University will become a metropolitan research university of distinction.

Let me begin by summarizing our academic objectives as we transition to metropolitan, research status. First, we need to increase the quality, efficiency and effectiveness of the undergraduate experience. Second, we will add new

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graduate programs targeted at the increasing number of college graduates in the Treasure Valley. Third, we will sustain a research agenda at Boise State that reinforces quality teaching, contributes to the state and local economy and adds to the quality of life in Idaho, the region and the nation. As ambitious an agenda as this may have seemed thirty years ago when we first achieved university status, it is an agenda that is now within reach

First, we must enhance the undergraduate experience. In the last few years, we find ourselves blessed with increased undergraduate enrollment, but lacking the funding to address the consequences of such growth—shortages of classroom space, laboratory space and instructors to serve the growing student body. In fact, last year we were forced to increase our admissions standards to limit enrollment. We will do the same this coming year, turning away about 1000 students in the last two years.

Because of this, we are not doing justice to thousands of students who seek access to two-year associate degrees, adult basic education, and other technical training programs in our College of Applied Technology hemmed in by increased university needs. Conversely, we cannot do justice to our new faculty requiring research and lab space or graduate students in need of classroom space when valuable space for expansion is occupied by the College of Applied Technology.

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This is why I have suggested that we refocus our efforts in Canyon County and, with leadership and support from the State, create a community college that would give our College of Applied Technology the opportunity to spread its wings, increase its enrollment and rev up the engine of economic development for the Treasure Valley. There is no question that it could have a dramatic impact on access to postsecondary education in the Treasure Valley and it could also accommodate students with remedial needs, one of the real success stories of the community college. In the meantime, back on the Boise campus, we would free up space for undergraduate work, graduate programs and research capacity.

We are also improving the physical nature of the main campus. We recently opened our new student recreation center and we are about to open new dormitories and apartments designed to create the latest in “living-learning” environments. We have begun planning the new student services center and we will soon bring to the Board a proposal for a new Health, Wellness and Counseling Services Center to be built with student fees that the Board approved for direct student health services, health promotion and education

We are also creating a new effort toward rethinking the nature of the learning process and utilizing technology-mediated instruction. The individual learning needs of our students will soon be expanded thanks to this Board’s approval of

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our new classroom building that has been appropriately named the Interactive Learning Center.

We have already begun working with consultants, with faculty input, in rethinking our campus-learning environment. We will not be building a warehouse of rectangular classrooms with the usual net-assignable square footage. Instead, we will be maximizing “learning per square foot” with ubiquitous wireless computing, Internet-based on-demand video streaming of recorded presentations for students, development of digital repositories of learning materials, online diagnostic testing for students to identify areas of knowledge deficits and web-based conferencing tools to bring community and national experts into every classroom.

The Interactive Learning Center will also be home to the Center for Teaching and Learning, a place where our faculty can explore how to create new learning environments, adjust their teaching strategies accordingly, thereby improving student learning outcomes. With so many new faculty joining our ranks in the last few years, the Center will also serve as a gathering place for faculty colleagues to meet and share their research and teaching interests across disciplines.

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At the same time as we do all of that, the growth of our graduate programs lies at the heart of our strategy to link Boise State to its community and region in fulfillment of our role as a metropolitan university.

As Boise City and the Treasure Valley attract increasing numbers of well-educated citizens, our graduate programs must keep pace with the demand brought on by our corporate partners in the region, our own graduates who seek additional education and other students interested in graduate opportunities. Boise's increasingly sophisticated arts community will be pleased to hear that we intend to offer a Master's in Fine Arts with an emphasis in Dramatic Writing that will be a splendid example of a town/gown partnership -- written for the stage, in this case.

We are also excited about a new weekend MBA degree we will begin offering next year. It is a perfect example of the post-baccalaureate professional credential at the master's level that most graduate students seek today. In the Treasure Valley, if Boise State or its sister institutions are not there to offer these courses, on-line, for-profit institutions will be. Unfettered by anything academic other than meeting accreditation, the for-profit graduate education sector can turn on a dime to provide the utmost in convenience to students, but at a pricey tuition and, I would argue, oftentimes sacrificing quality. Boise State is perfectly positioned to expand its graduate offerings, in real time and on-line, thereby

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making professional credentials accessible to the largest number of students at an affordable price.

As a metropolitan university, Boise State also has an obligation to advance the knowledge of our disciplines and prepare select numbers of students for the terminal degree in fields that serve the needs of our students, our region and our state. Our Ph.D. in Geophysics is a perfect example of doctoral education that provides a distinctive educational experience that targets engineering and environmental aspects of geophysics not available in most geophysics programs. We owe it to those who fund us to apply a similar calculus in assessing the viability of future doctoral programs. Our graduate school must be home to a few high-quality Ph.D. programs with the resources, faculty and students to justify their existence. One such doctorate in the planning that meets the needs of our high-tech economy is the Ph.D. in Electrical and Computer Engineering.

Of particular note is our University research agenda. There are so many diverse topics on which to conduct research. However, at Boise State, our plan is to conducted targeted research. Our goal is not research for the sake of research. Our goal is to conduct research that connects Boise State to the community of Idaho. Research that is targeted to meet the needs of the economy and the businesses and industries of Idaho. This type of research will keep Boise State's connection with the community and foster - - directly foster - - economic

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development. In other words, I intend to drive a research agenda that meets the needs of our citizenry.

With plans for more graduate programs and faculty with this active research agendas, we are making remarkable progress in the growth of our research and public service contributions to the community and state. Starting with about \$7.5 million in external grants and contracts ten years ago, today we can boast a \$22 million infusion of revenue to the university with significant implications for the state and local economy. That represents a growth of almost 300%, with a 72% increase in the last five years.

Particularly noteworthy to those who expect our universities to collaborate in the application of our research to the quality of life in Idaho is our participation in the Biomedical Research Infrastructure Network (BRIN) Faculty researchers at the University of Idaho, Idaho State University and Boise State University have been singled out as the most successful faculty collaboration in obtaining National Institute of Health funding.

This example of cooperation and collaboration between Idaho's institutions of higher education will also be a model for the future. Boise State stands ready and prepared to be an active, energetic and full partner with her sister institutions on new programmatic and research initiatives.

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Boise State University has spent 30 years growing and maturing. We stand poised to take the next step in that maturation process. Boise State is ready to become a metropolitan research university of distinction with undergraduate and graduate programming and research designed to drive Idaho's economy and meet the growing and increasingly sophisticated educational needs of the people of Idaho.

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