

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
OCTOBER 22, 2015**

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<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
<b>1</b>	<b>FY 2016 SOURCES AND USES OF FUNDS</b>	Information item
<b>2</b>	<b>AMENDMENT TO BOARD POLICY</b> Section V.B. – Budget Policies – First Reading	Motion to approve
<b>3</b>	<b>AMENDMENT TO BOARD POLICY</b> Section V.R. – Establishment of Fees – First Reading	Motion to approve
<b>4</b>	<b>BOISE STATE UNIVERSITY</b> Materials Science Research Center Project – Planning & Design Phase	Motion to approve
<b>5</b>	<b>BOISE STATE UNIVERSITY</b> City Center Project – Tenant Improvements	Motion to approve
<b>6</b>	<b>NORTH IDAHO COLLEGE</b> Waiver of Board Policy V.B.10.b.i, Notification of New Eligible Space	Motion to approve

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**OCTOBER 22, 2015**

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**SUBJECT**

FY 2016 College and Universities “Summary of Sources and Uses of Funds”

**APPLICABLE STATUTES, RULE OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Sections V.B.4.b.(1), V.B.5.c. and V.B.6.b.

**BACKGROUND/DISCUSSION**

The College and Universities receive funding from a variety of sources. A summary of the revenue sources is as follows:

**Revenue types include:**

Approp: General Funds – State appropriation of state funds

Approp: Endowment Funds – Idaho State University (ISU), University of Idaho (UI) and Lewis-Clark State College (LCSC) are the beneficiaries of income from state endowment lands

Approp: Student Fees – Tuition and Fees approved by the Board; Legislature appropriates spending authority

Institutional Student Fees – Fees approved by the institution presidents

Federal Grants & Contracts – Extramural grants and contracts awarded by the Federal government

Federal Student Financial Aid – Funds passed through to students

State Grants & Contracts – Grants and contracts awarded by the State: may include state scholarships and work study funds

Private Gifts, Grants & Contracts – Other non-governmental gifts, grants and contracts

Sales & Services of Educational Activities – Includes: (i) revenues that are related incidentally to the conduct of instruction, research, and public service and (ii) revenues of activities that exist to provide instructional and laboratory experience for students and that incidentally create goods and services that may be sold to students, faculty, staff, and the general public. Examples would include sales of scientific and literary publications, testing services, etc.

Sales & Services of Auxiliary Enterprises – An institutional entity that exists predominantly to furnish goods or services to students, faculty, or staff, and that charges a fee directly related to the cost of the goods or services. Examples include residence halls, food services, student unions, bookstores, copy centers, health centers, etc.

Indirect Costs/Other – Also known as Facilities and Administrative (F&A) Cost recovery, on many grants an institution may charge a grantor for indirect costs. The expense to the grant is not a specifically identifiable cash outlay but a “recovery” of general overhead costs.

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The institutions' expenditures fall into the following standard functional categories:

**Expenditure Categories:**

Instruction – expenses for all activities that are part of an institution's instruction program (credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; etc.)

Research – all expenses for individual and/or project research as well as that of institutes and research centers

Public Service -- expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution (e.g. conferences, institutes, radio and television, consulting, museums, etc.)

Library – expenses for retention, preservation, and display of educational materials and organized activities that directly support the operation of a catalogued or otherwise classified collection

Student Services – expenses incurred for offices of admissions, registrar and financial aid, student activities, cultural events, student newspapers, intramural athletics, student organizations, etc.

Physical Plant – all expenses for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant.

Institutional Support – expenses for central, executive-level activities concerned with management and long-range planning for the entire institution, such as planning and programming operations and legal services; fiscal operations; activities concerned with community and alumni relations, including development and fund raising; etc.

Academic Support – expenses incurred to provide support services for the institution's primary missions: instruction, research, and public service (includes academic administration, galleries, A-V services, etc.)

Athletics – expenses for intercollegiate sports programs are a separately budgeted auxiliary enterprise

Auxiliary Enterprises – an enterprise which exists to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. The distinguishing characteristic of an auxiliary enterprise is that it is managed to operate as a self-supporting activity. Examples include residence halls, food services, student unions, bookstores, copy centers, health centers, etc.

Scholarships/Fellowships – includes expenses for scholarships and fellowships (from restricted or unrestricted funds) in the form of grants to students.

Federal Student Financial Aid – funds passed through to students

Other – institution specific unique budgeted expenditures

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**IMPACT**

The attached worksheets provide a high level overview of the institutions' sources of funding and expenditures based on the standard categories listed above. The trend analysis shows how the allocation of budgeted revenues and expenditures has changed since fiscal year 2009 excluding any mid-year adjustments (e.g. holdbacks).

**ATTACHMENTS**

Attachment 1 – Aggregate Trend Report	Page 5
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Attachment 5 – Idaho State University Trend Report	Page 9
Attachment 6 – Idaho State University Annual Report	Page 10
Attachment 7 – University of Idaho Trend Report	Page 11
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Attachment 9 – Lewis-Clark State College Trend Report	Page 13
Attachment 10 – Lewis-Clark State College Annual Report	Page 14

**STAFF COMMENTS AND RECOMMENDATIONS**

Starting in FY 2013, federal student aid was disaggregated from Federal Grants & Contracts on the revenue side and from Scholarships/Fellowships on the expense side since federal aid only passes through the institution to the eligible students.

Institution staff will be available to answer questions from the Board.

**BOARD ACTION**

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

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**College and Universities  
Sources and Uses of Funds**

a	b 2009	c 2010	d 2011	e 2012	f 2013	g 2014	h 2015	i 2016	i vs b	
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change	
<b>Revenues by Source:</b>										
1	Approp: General Funds	\$334,513,827	\$299,109,226	\$259,619,803	\$251,916,503	\$269,919,595	\$279,452,595	\$298,525,915	\$309,424,472	-8%
2	Approp: Federal Stimulus	\$0	\$15,140,600	\$4,305,900	\$0	\$0	\$0	\$0	\$0	0%
3	Approp: Endowment Funds	8,595,000	9,616,400	9,616,600	9,616,600	9,927,400	10,729,200	12,528,000	13,980,000	63%
4	Approp: Student Fees	133,817,937	147,923,452	177,342,376	202,215,526	216,238,128	227,240,000	241,252,060	247,102,865	85%
5	Institutional Student Fees	68,778,167	70,354,988	66,974,551	71,649,406	79,135,463	86,355,074	84,993,859	85,300,154	24%
6	Federal Grants & Contracts	306,549,636	345,950,919	389,010,370	415,693,822	112,497,648	115,546,707	112,713,666	126,045,621	
7	Federal Student Financial Aid	0	0	0	0	312,522,291	307,937,134	288,465,659	290,298,904	
8	State Grants & Contracts (1)	22,579,764	19,547,568	19,791,273	21,583,007	22,152,755	21,682,868	22,847,714	21,567,928	-4%
9	Private Gifts, Grants & Contr	52,934,827	61,212,799	52,374,136	53,920,532	64,120,559	67,276,644	63,564,826	65,936,856	25%
10	Sales & Serv of Educ Act	37,016,556	36,919,925	36,783,785	30,744,992	24,044,782	24,780,015	26,730,054	26,407,658	-29%
11	Sales & Serv of Aux Ent	115,841,076	107,248,607	110,074,583	113,931,176	116,207,575	114,684,647	108,802,298	106,589,926	-8%
12	Indirect Cost Recovery	16,219,905	16,240,498	20,580,602	22,647,183	21,792,012	19,517,154	17,810,995	18,149,490	12%
13	Other	31,639,351	30,307,244	24,151,223	26,774,339	31,897,012	38,387,194	35,284,442	38,071,357	20%
14	<b>Total Revenues</b>	<b>\$1,128,486,046</b>	<b>\$1,159,572,226</b>	<b>\$1,170,625,202</b>	<b>\$1,220,693,086</b>	<b>\$1,280,455,220</b>	<b>\$1,313,589,232</b>	<b>\$1,313,519,488</b>	<b>\$1,348,875,232</b>	<b>20%</b>
15										
<b>Expenditures by Function</b>										
17	Instruction	\$308,044,914	\$291,533,121	\$294,191,076	\$301,572,754	\$318,647,448	\$333,078,432	\$346,136,944	\$372,035,687	21%
18	Research	127,785,344	125,105,050	128,674,626	127,060,429	138,537,678	138,668,790	133,858,279	133,054,905	4%
19	Public Service	47,864,534	49,677,930	49,068,029	47,316,195	48,191,701	50,471,780	52,407,594	53,214,750	11%
23	Academic Support	52,002,954	51,936,010	45,280,025	49,906,432	52,845,452	57,204,583	59,818,983	61,968,783	19%
20	Library	22,100,450	21,383,390	20,814,300	20,878,394	22,471,260	22,866,050	24,139,803	25,320,033	15%
21	Student Services	31,557,967	32,820,763	33,483,114	35,749,087	40,597,148	41,517,946	44,381,614	47,944,525	52%
22	Institutional Support	89,758,914	93,931,121	90,467,652	88,930,254	91,353,187	94,527,863	99,533,947	100,638,685	12%
23	Physical Plant	64,607,677	66,661,815	62,713,180	63,567,095	69,663,266	73,626,803	73,943,495	79,788,207	23%
24	Scholarships/Fellowships	232,823,600	266,065,077	294,625,270	330,513,313	29,479,224	32,740,699	32,630,710	35,123,507	
25	Federal Student Financial Aid	0	0	0	0	312,522,291	307,937,134	288,465,659	290,298,904	
26	Auxiliary Enterprises (2)	122,813,491	95,677,135	91,616,578	92,340,574	92,031,875	95,364,479	88,373,548	120,062,249	-2%
27	Athletics	49,026,816	49,707,574	57,338,387	58,102,906	64,064,804	62,856,999	62,584,986	30,693,851	-37%
28	Other-Incl One-Time	1,020,367	14,171,537	3,045,065	2,641,078	1,659,729	1,843,465	9,583,149	5,349,192	424%
29										
30	<b>Total Bdgt by Function</b>	<b>\$1,149,407,028</b>	<b>\$1,158,670,523</b>	<b>\$1,171,317,303</b>	<b>\$1,218,578,511</b>	<b>\$1,282,065,063</b>	<b>\$1,312,705,023</b>	<b>\$1,315,858,712</b>	<b>\$1,355,493,278</b>	<b>18%</b>

(1) Includes state grants, scholarships, and work study

(2) Auxiliary Enterprises includes University of Idaho's Student Recreation Center

**College & Universities Summary**  
**Summary of Sources and Uses of Ongoing Funds**  
**Fiscal Year 2016**

		A	B	C	D	E	F	G	H
		Operating Budgets							
		Board Approved Budgets			CEO Approved	Estimated Budgets		Total	%
		General Education	Professional- Technical Education	Special Programs	Auxiliary Enterprise	Instit Accounts	Grants & Contracts	Operating Budgets	of Total
<b>SOURCES OF FUNDS:</b>									
State Appropriations									
1	General Account	\$255,177,700	\$14,403,172	\$40,798,000	\$0	\$0	\$0	\$310,378,872	22.9%
2	General Acct - One time funds	3,598,700	230,400	181,500	0	0	0	4,010,600	0.3%
3	Endowment Funds	13,980,000	0	0	0	0	0	13,980,000	1.0%
4	Student Fees	246,897,225	0	205,640	0	0	0	247,102,865	18.3%
5	One-time Replacement Cap.	0	0	0	0	0	0	0	0.0%
6	Federal Stimulus Funds	0	0	0	0	0	0	0	0.0%
7									
8	Total Appropriations	\$519,653,625	\$14,633,572	\$41,185,140	\$0	\$0	\$0	\$575,472,337	42.5%
9									
10	Other Student Fees	\$0	\$0	\$1,120,100	\$27,087,441	\$57,092,613	\$0	\$85,300,154	6.3%
11	Federal Approp/Grants/Contrac	\$0	\$0	\$0	\$0	\$0	\$126,045,621	126,045,621	9.3%
12	Federal Student Financial Aid	\$0	\$0	\$0	\$0	\$0	\$290,298,904	290,298,904	21.4%
13	State Grants & Contracts	\$0	\$0	\$0	\$0	\$607,340	\$20,960,588 (3)	21,567,928	1.6%
14	Private Gifts, Grts & Contr	\$0	\$0	\$0	\$15,593,321	\$33,006,105	\$17,337,430	65,936,856	4.9%
15	Sales & Serv of Educ Act	\$0	\$0	\$0	\$35,500	\$26,372,158	\$0	26,407,658	2.0%
16	Sales & Serv of Aux Ent	\$0	\$0	\$0	\$93,068,483	\$13,521,443	\$0	106,589,926	7.9%
17	Indirect Costs	\$0	\$0	\$0	\$0	\$18,149,490	\$0	18,149,490	1.3%
18	Other	\$168,375	\$0	\$125,600	\$7,497,477	\$29,893,211	\$386,694	38,071,357	2.8%
19									
20	Total Revenue	\$519,822,000	\$14,633,572	\$42,430,840	\$143,282,222	\$178,642,361	\$455,029,237	\$1,353,840,232	100.0%

**21 USES OF FUNDS:**

22	Instruction	\$234,915,369	\$13,798,414	\$10,325,240	\$0	\$73,207,935	\$39,788,729	\$372,035,687	27.3%
23	Research	\$20,787,052	\$0	\$19,340,955	\$0	\$12,315,329	\$85,576,569	138,019,905	10.1%
24	Public Service	\$1,872,030	\$0	\$12,583,145	\$0	\$5,761,063	\$32,998,512	53,214,750	3.9%
25	Academic Support	\$44,735,526	\$478,233	\$0	\$0	\$16,755,024	\$0	61,968,783	4.6%
26	Libraries	\$24,603,597	\$0	\$0	\$0	\$716,436	\$0	25,320,033	1.9%
27	Student Services	\$29,881,597	\$102,486	\$0	\$0	\$15,780,060	\$2,180,382	47,944,525	3.5%
28	Institutional Support	\$66,318,353	\$24,039	\$0	\$0	\$34,296,293	\$0	100,638,685	7.4%
29	Physical Plant	\$69,748,858	\$0	\$0	\$0	\$9,260,934	\$778,415	79,788,207	5.9%
30	Scholarships & Fellowships	\$10,735,897	\$0	\$0	\$5,909,598	\$15,070,286	\$3,407,726	35,123,507	2.6%
31	Federal Student Financial Aid	\$0	\$0	\$0	\$0	\$0	\$290,298,904	290,298,904	21.3%
32	Auxiliary Enterprises (2)	\$11,400	\$0	\$0	\$119,295,305	\$755,544	\$0	120,062,249	8.8%
33	Athletics (1)	\$11,275,029	\$0	\$0	\$17,267,117	\$2,151,705	\$0	30,693,851	2.3%
34	Other (Incl One-Time Funds)	\$4,937,292	\$230,400	\$181,500	\$0	\$0	\$0	5,349,192	0.4%
35									
36	Total Uses	\$519,822,000	\$14,633,572	\$42,430,840	\$142,472,020	\$186,070,609	\$455,029,237	\$1,360,458,278	100.0%
37									
38									
39	Incr/(Decr) to Balance	\$0	\$0	\$0	\$810,202	(\$7,428,248)	\$0	(\$6,618,046)	
40									
41									
42	Employee FTE	4,332.68	181.92	312.99	591.99	1,072.38	404.74	6,896.70	
43									

44 (1) General Education program supports intercollegiate athletics which is an auxiliary enterprise and reported in the General Education column not the auxiliary enterprise column.

45 (2) Auxiliary Enterprises includes University of Idaho's Kibbie Dome operations

46 (3) Includes state grants, scholarships, and work study



**Boise State University  
Sources and Uses of Funds**

a	b	c	d	e	f	g	h	i	i vs b	
	2009	2010	2011	2012	2013	2014	2015	2016		
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change	
<b>Revenues by Source:</b>										
1	Approp: General Funds	\$95,700,847	\$78,835,980	\$70,506,500	\$68,005,800	\$74,496,000	\$77,703,500	\$83,460,500	\$86,302,700	-10%
2	Approp: Federal Stimulus	-	4,856,400	1,381,100	-	-	-	-	-	0%
3	Approp: Endowment Funds	0	0	0	0	0	0	0	0	0%
4	Approp: Student Fees	50,322,017	55,165,000	61,818,400	70,126,300	76,318,400	82,819,800	90,629,600	93,423,300	86%
5	Institutional Student Fees	30,380,097	29,373,721	24,094,812	27,302,419	31,241,972	37,736,289	37,827,575	33,142,081	9%
6	Federal Grants & Contracts	84,068,486	89,641,739	91,434,574	114,526,277	32,100,129	32,742,131	26,946,770	43,000,000	
7	Federal Student Financial Aid					93,000,000	93,000,000	85,000,000	95,000,000	
8	State Grants & Contracts (1)	3,246,324	2,840,328	2,897,135	3,379,468	2,502,674	2,597,409	2,742,190	3,400,000	5%
9	Private Gifts, Grants & Contr	13,309,333	22,489,477	17,621,575	17,222,042	24,613,704	30,515,015	28,501,024	30,138,214	126%
10	Sales & Serv of Educ Act	0	0	0	0	0	0	0	0	0%
11	Sales & Serv of Aux Ent	56,966,521	49,268,011	47,671,784	54,170,604	53,138,693	54,301,532	54,579,692	53,577,283	-6%
12	Indirect Cost Recovery	3,022,557	3,083,009	4,491,646	5,395,226	5,430,885	5,539,503	4,349,889	4,317,000	43%
13	Other	15,656,592	15,273,559	8,310,233	15,075,691	20,444,074	26,188,400	23,030,296	26,490,835	69%
14	<b>Total Revenues</b>	\$352,672,774	\$350,827,224	\$330,227,759	\$375,203,827	\$413,286,531	\$443,143,579	\$437,067,536	\$468,791,413	33%
15										
<b>Expenditures by Function</b>										
17	Instruction	\$95,003,418	\$86,989,423	\$90,631,721	\$92,024,606	\$102,215,854	\$112,366,933	\$116,927,364	\$138,977,056	46%
18	Research	17,891,374	18,088,831	15,026,939	19,967,082	30,867,286	32,111,329	24,547,890	23,830,164	33%
19	Public Service	13,130,655	12,534,632	12,786,895	12,177,939	13,479,370	13,788,180	15,300,187	15,843,894	21%
23	Academic Support	18,854,391	22,050,035	15,686,466	18,826,838	19,966,959	22,892,201	25,052,930	25,977,315	38%
20	Library	7,407,503	7,160,147	6,997,873	6,902,947	7,291,196	7,287,094	7,556,320	7,909,739	7%
21	Student Services	10,269,955	13,195,914	11,941,830	12,117,207	16,026,556	16,541,328	18,390,266	19,460,886	89%
22	Institutional Support	30,496,067	33,745,968	26,710,970	28,989,836	29,764,591	33,325,817	37,054,222	37,101,030	22%
23	Physical Plant	17,037,209	18,189,410	15,081,111	15,398,849	20,339,348	21,262,303	19,701,035	22,388,588	31%
24	Scholarships/Fellowships	68,285,664	72,646,006	71,650,735	96,328,558	10,846,409	13,164,621	11,728,102	13,438,598	
25	Federal Student Financial Aid					93,000,000	93,000,000	85,000,000	95,000,000	
26	Auxiliary Enterprises	67,963,096	38,904,476	33,068,047	38,755,931	36,169,293	41,568,212	39,687,332	71,999,373	6%
27	Athletics	25,584,503	26,312,240	32,806,108	33,540,533	37,883,119	36,051,747	35,842,187	2,669,634	-90%
28	Other-Incl One-Time	0	800,000	1,381,100	530,400	0	0	3,114,400	1,273,700	100%
29										
30	<b>Total Bdgt by Function</b>	\$371,923,835	\$350,617,082	\$333,769,795	\$375,560,726	\$417,849,981	\$443,359,765	\$439,902,235	\$475,869,977	28%
31										
32	<b>Incr/(Decr) to Balance</b>	(\$19,251,061)	\$210,142	(\$3,542,036)	(\$356,899)	(\$4,563,450)	(\$216,186)	(\$2,834,699)	(\$7,078,564)	

(1) Includes state grants, scholarships, and work study

**Boise State University**  
**Summary of Sources and Uses of Funds**  
**Fiscal Year 2016**

	A	B	C	D	E	F	G	H	
	Operating Budgets								
	Board Approved Budgets			CEO Approved	Estimated Budgets		Total	%	
	General Education	Professional- Technical Education	Special Programs	Auxiliary Enterprise	Instit Accounts	Grants & Contracts	Operating Budgets	of Total	
<b>SOURCES OF FUNDS:</b>									
	State Appropriations								
1	General Account	\$84,747,800	\$722,800				\$85,470,600	18.2%	
2	General Acct - One time funds	\$832,100					832,100	0.2%	
3	Endowment Funds						0	0.0%	
4	Student Fees	93,423,300					93,423,300	19.9%	
5	One-time Replacement Cap.						0	0.0%	
6	Federal Stimulus Funds						0	0.0%	
7									
8	Total Appropriations	\$179,003,200	\$0	\$722,800	\$0	\$0	\$179,726,000	38.3%	
9									
10	Other Student Fees			\$8,936,946	\$24,205,135		\$33,142,081	7.1%	
11	Federal Approp/Grants/Contracts					43,000,000	43,000,000	9.2%	
12	Federal Student Financial Aid					95,000,000	95,000,000	20.3%	
13	State Grants & Contracts					3,400,000 (2)	3,400,000	0.7%	
14	Private Gifts, Grts & Contr			11,784,675	13,553,539	4,800,000	30,138,214	6.4%	
15	Sales & Serv of Educ Act						0	0.0%	
16	Sales & Serv of Aux Ent			51,521,381	2,055,902		53,577,283	11.4%	
17	Indirect Costs				4,317,000		4,317,000	0.9%	
18	Other			6,504,268	19,986,567		26,490,835	5.7%	
19									
20	Total Revenue	\$179,003,200	\$0	\$722,800	\$78,747,270	\$64,118,143	\$146,200,000	\$468,791,413	100.0%
<b>USES OF FUNDS:</b>									
21									
22	Instruction	\$88,039,866			\$25,337,190	\$25,600,000	\$138,977,056	29.2%	
23	Research	4,692,136			3,778,028	15,360,000	23,830,164	5.0%	
24	Public Service	1,545,764	722,800		3,335,330	10,240,000	15,843,894	3.3%	
25	Academic Support	18,803,279			7,174,036		25,977,315	5.5%	
26	Libraries	7,650,459			259,280		7,909,739	1.7%	
27	Student Services	10,624,335			8,836,551		19,460,886	4.1%	
28	Institutional Support	24,726,609			12,374,421		37,101,030	7.8%	
29	Physical Plant	18,977,418			3,411,170		22,388,588	4.7%	
30	Scholarships & Fellowships			5,909,598	7,529,000		13,438,598	2.8%	
31	Federal Student Financial Aid					95,000,000	95,000,000	20.0%	
32	Auxiliary Enterprises			71,999,373			71,999,373	15.1%	
33	Athletics (1)	2,669,634					2,669,634	0.6%	
34	Other (Incl One-Time Funds)	1,273,700					1,273,700	0.3%	
35									
36	Total Uses	\$179,003,200	\$0	\$722,800	\$77,908,971	\$72,035,006	\$146,200,000	\$475,869,977	100.0%
37									
38									
39	Incr/(Decr) to Balance	\$0	\$0	\$0	\$838,299	(\$7,916,863)	\$0	(\$7,078,564)	
40									
41									
42	Employee FTE	1,561.40	0.72	326.08	373.16	163.00	2,424.36		
43									
44	(1) General Education program supports intercollegiate athletics which is an auxiliary enterprise and reported in the General Education								
45	column not the auxiliary enterprise column.								
46	(2) Includes state grants, scholarships, and work study								

**Idaho State University  
Sources and Uses of Funds**

a	b	c	d	e	f	g	h	i	i vs b	
	2009	2010	2011	2012	2013	2014	2015	2016		
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change	
<b>Revenues by Source:</b>										
1	Approp: General Funds	\$87,622,446	\$78,598,679	\$70,977,925	\$68,913,825	\$74,049,598	\$76,984,198	\$80,576,998	\$83,420,416	-5%
2	Approp: Federal Stimulus	-	4,126,300	1,173,500	-	-	-	-	-	0%
3	Approp: Endowment Funds	2,020,700	2,121,300	2,121,500	2,121,500	2,125,600	2,227,800	2,599,200	3,004,200	49%
4	Approp: Student Fees	34,013,220	37,588,552	46,318,776	53,342,096	56,204,528	58,471,100	62,791,260	65,869,140	94%
5	Institutional Student Fees	18,281,770	19,699,467	21,224,439	22,400,287	24,954,791	25,705,455	26,349,054	28,278,309	55%
6	Federal Grants & Contracts	89,146,950	103,935,280	120,640,296	121,810,845	18,717,019	18,104,976	19,199,454	16,937,084	
7	Federal Student Financial Aid					99,897,691	105,763,134	99,790,102	95,468,347	
8	State Grants & Contracts (1)	7,560,240	8,034,740	8,638,938	10,321,739	11,786,781	11,804,673	13,261,587	10,275,456	36%
9	Private Gifts, Grants & Contr	12,012,194	13,366,222	13,038,361	16,558,590	18,948,455	14,777,870	12,872,988	12,100,469	1%
10	Sales & Serv of Educ Act	4,930,056	5,146,525	5,124,285	5,427,392	5,478,282	5,872,971	6,110,464	6,142,639	25%
11	Sales & Serv of Aux Ent	22,222,614	20,371,796	20,904,227	21,275,772	23,003,482	23,489,102	23,656,934	22,634,104	2%
12	Indirect Cost Recovery	6,612,348	5,907,489	5,648,956	5,811,957	4,921,127	3,854,651	3,378,106	3,659,490	-45%
13	Other	2,947,959	2,821,385	4,546,790	4,772,178	4,460,138	4,523,306	4,592,684	3,408,407	16%
14	<b>Total Revenues</b>	<b>\$287,370,497</b>	<b>\$301,717,735</b>	<b>\$320,357,993</b>	<b>\$332,756,181</b>	<b>\$344,547,492</b>	<b>\$351,579,236</b>	<b>\$355,178,831</b>	<b>\$351,198,061</b>	<b>22%</b>
15										
<b>Expenditures by Function</b>										
17	Instruction	\$92,765,539	\$89,304,998	\$89,060,654	\$92,732,030	\$99,085,733	\$100,888,469	\$105,478,597	\$107,558,260	16%
18	Research	29,973,932	30,392,481	34,018,929	36,568,011	36,293,273	31,882,624	31,660,093	27,832,775	-7%
19	Public Service	4,826,166	3,851,861	3,180,603	5,166,057	4,931,209	6,012,450	6,461,619	6,351,800	32%
23	Academic Support	13,319,827	12,668,776	12,764,214	13,196,267	14,610,603	14,877,138	14,712,979	15,340,116	15%
20	Library	5,390,026	4,939,251	4,924,218	4,923,422	5,310,128	5,317,235	5,712,097	6,050,201	12%
21	Student Services	8,455,009	7,804,741	7,563,755	7,592,089	8,273,681	8,296,818	8,996,565	9,188,667	9%
22	Institutional Support	18,575,992	18,432,015	22,035,515	22,336,175	23,672,120	25,099,214	25,579,656	25,852,593	39%
23	Physical Plant	15,576,677	18,031,943	16,804,498	17,545,953	19,067,230	20,038,512	20,818,034	22,219,131	43%
24	Scholarships/Fellowships	74,518,868	89,821,109	103,552,073	105,199,169	4,422,581	4,524,535	5,814,688	5,608,873	
25	Federal Student Financial Aid					99,897,691	105,763,134	99,790,102	95,468,347	
26	Auxiliary Enterprises	17,470,121	16,583,859	16,971,281	17,382,243	18,438,882	19,075,067	18,860,333	18,578,048	6%
27	Athletics	8,019,039	7,949,803	8,045,694	8,182,213	8,743,625	8,766,400	8,832,502	9,516,645	19%
28	Other-Incl One-Time	0	2,534,237	1,425,765	2,110,678	1,594,729	1,832,465	2,766,239	1,974,092	100%
29										
30	<b>Total Bdgt by Function</b>	<b>\$288,891,196</b>	<b>\$302,315,074</b>	<b>\$320,347,200</b>	<b>\$332,934,307</b>	<b>\$344,341,485</b>	<b>\$352,374,061</b>	<b>\$355,483,504</b>	<b>\$351,539,548</b>	<b>22%</b>
31										
32	<b>Incr/(Decr) to Balance</b>	<b>(\$1,520,699)</b>	<b>(\$597,339)</b>	<b>\$10,794</b>	<b>(\$178,126)</b>	<b>\$206,007</b>	<b>(\$794,825)</b>	<b>(\$304,673)</b>	<b>(\$341,487)</b>	

(1) Includes state grants, scholarships, and work study

**Idaho State University  
Summary of Sources and Uses of Funds  
Fiscal Year 2016**

	A	B	C	D	E	F	G	H	
	Operating Budgets								
	Board Approved Budgets			CEO Approved	Estimated Budgets		Total	%	
	General Education	Professional- Technical Education	Special Programs	Auxiliary Enterprise	Instit Accounts	Grants & Contracts	Operating Budgets	of Total	
<b>SOURCES OF FUNDS:</b>									
State Appropriations									
1	General Account	\$69,054,400	\$10,225,916	\$3,063,000			\$82,343,316	23.4%	
2	General Acct - One time funds	927,700	149,400				1,077,100	0.3%	
3	Endowment Funds	3,004,200					3,004,200	0.9%	
4	Student Fees	65,663,500		205,640			65,869,140	18.8%	
5	One-time Replacement Cap.						0	0.0%	
6	Federal Stimulus Funds						0	0.0%	
7									
8	Total Appropriations	\$138,649,800	\$10,375,316	\$3,268,640	\$0	\$0	\$152,293,756	43.4%	
9									
10	Other Student Fees				\$9,576,701	\$18,701,608	\$28,278,309	8.1%	
11	Federal Approp/Grants/Contracts					16,937,084	16,937,084	4.8%	
12	Federal Student Financial Aid					95,468,347	95,468,347	27.2%	
13	State Grants & Contracts				94,949	10,180,507 (2)	10,275,456	2.9%	
14	Private Gifts, Grts & Contr			817,044	2,413,895	8,869,530	12,100,469	3.4%	
15	Sales & Serv of Educ Act			35,500	6,107,139		6,142,639	1.7%	
16	Sales & Serv of Aux Ent			13,094,486	9,539,618		22,634,104	6.4%	
17	Indirect Costs				3,659,490		3,659,490	1.0%	
18	Other			636,905	2,384,808	386,694	3,408,407	1.0%	
19									
20	Total Revenue	\$138,649,800	\$10,375,316	\$3,268,640	\$24,160,636	\$42,901,507	\$131,842,162	\$351,198,061	100.0%
<b>USES OF FUNDS:</b>									
21									
22	Instruction	\$64,865,990	\$10,225,916	\$2,782,640		\$20,943,528	\$8,740,186	\$107,558,260	30.6%
23	Research	4,964,666				2,858,452	20,009,657	27,832,775	7.9%
24	Public Service	0		486,000		235,929	5,629,871	6,351,800	1.8%
25	Academic Support	11,264,571				4,075,545		15,340,116	4.4%
26	Libraries	5,901,532				148,669		6,050,201	1.7%
27	Student Services	6,502,493				1,661,132	1,025,042	9,188,667	2.6%
28	Institutional Support	15,426,895				10,425,698		25,852,593	7.4%
29	Physical Plant	20,478,812				1,740,319		22,219,131	6.3%
30	Scholarships & Fellowships	3,864,449				775,365	969,059	5,608,873	1.6%
31	Federal Student Financial Aid						95,468,347	95,468,347	27.2%
32	Auxiliary Enterprises				18,578,048			18,578,048	5.3%
33	Athletics (1)	3,555,700			5,960,945			9,516,645	2.7%
34	Other (Incl One-Time Funds)	1,824,692	149,400					1,974,092	0.6%
35									
36	Total Uses	\$138,649,800	\$10,375,316	\$3,268,640	\$24,538,993	\$42,864,637	\$131,842,162	\$351,539,548	100.0%
37									
38									
39	Incr/(Decr) to Balance	\$0	\$0	\$0	(\$378,357)	\$36,870	\$0	(\$341,487)	
40									
41									
42	Employee FTE	1,173.68	126.45	16.25	117.94	225.59	175.57	1,835.48	
43									
44	(1) General Education program supports intercollegiate athletics which is an auxiliary enterprise and reported in the General Education column not the auxiliary enterprise column.								
45									
46	(2) Includes state grants, scholarships, and work study								

**University of Idaho**  
**Sources and Uses of Ongoing Funds**

a	b	c	d	e	f	g	h	i	i vs b	
	2009	2010	2011	2012	2013	2014	2015	2016		
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change	
<b>Revenues by Source:</b>										
1	Approp: General Funds	\$130,916,100	\$124,207,900	\$102,473,100	\$99,891,100	\$104,793,100	\$107,524,800	\$116,199,600	\$119,755,200	-9%
2	Approp: Federal Stimulus	-	5,320,600	1,513,100	-	-	-	-	-	0%
3	Approp: Endowment Funds	5,307,300	6,164,400	6,164,400	6,164,400	6,466,800	7,166,400	8,356,800	9,171,600	73%
4	Approp: Student Fees	40,948,900	45,653,000	58,422,800	67,004,730	71,428,200	72,756,100	73,465,100	72,543,525	77%
5	Institutional Student Fees	15,100,300	16,279,600	16,514,700	16,569,000	17,926,600	18,098,760	16,661,630	20,077,664	33%
6	Federal Grants & Contracts	117,534,200	131,373,900	152,535,500	155,156,700	61,180,500	64,299,600	66,067,442	65,508,537	
7	Federal Student Financial Aid					93,624,600	85,174,000	80,675,557	78,830,557	
8	State Grants & Contracts (1)	9,373,200	5,672,500	5,255,200	4,881,800	5,163,300	5,280,786	5,443,937	6,492,472	-31%
9	Private Gifts, Grants & Contr	25,713,300	23,757,100	19,914,200	18,139,900	18,558,400	20,183,759	20,490,814	21,698,173	-16%
10	Sales & Serv of Educ Act	30,586,500	30,473,400	30,459,500	24,017,600	17,266,500	17,907,044	19,619,590	19,365,019	-37%
11	Sales & Serv of Aux Ent	34,199,300	34,999,600	39,162,600	36,091,700	37,530,400	33,781,163	27,843,422	27,419,639	-20%
12	Indirect Cost Recovery	6,435,000	7,150,000	10,340,000	11,340,000	11,340,000	10,023,000	10,023,000	10,023,000	56%
13	Other	12,134,800	11,612,300	10,594,200	6,298,070	6,392,800	7,175,488	7,361,462	7,931,115	-35%
14	<b>Total Revenues</b>	<b>\$428,248,900</b>	<b>\$442,664,300</b>	<b>\$453,349,300</b>	<b>\$445,555,000</b>	<b>\$451,671,200</b>	<b>\$449,370,900</b>	<b>\$452,208,354</b>	<b>\$458,816,502</b>	<b>7%</b>
15										
<b>Expenditures by Function</b>										
17	Instruction	\$99,274,538	\$94,752,796	\$94,092,371	\$96,773,742	\$96,847,048	\$99,242,944	\$102,807,496	\$103,620,808	4%
18	Research	79,583,577	76,425,138	79,459,661	70,333,066	71,178,677	74,496,556	77,436,409	81,083,004	2%
19	Public Service	27,589,351	31,426,724	31,565,877	28,069,242	27,683,100	28,848,035	29,603,447	30,345,034	10%
23	Academic Support	16,833,129	14,393,349	14,363,064	15,326,781	15,547,604	16,791,965	16,897,039	17,544,543	4%
20	Library	8,267,702	8,220,580	7,840,734	8,001,488	8,795,223	9,092,324	9,633,254	10,047,322	22%
21	Student Services	9,371,106	8,647,739	10,384,949	12,332,858	12,525,006	12,334,623	12,749,338	14,814,225	58%
22	Institutional Support	35,397,800	36,563,262	36,998,463	32,786,254	33,010,401	31,168,096	32,037,276	32,169,802	-9%
23	Physical Plant	28,670,636	27,406,419	27,845,934	27,737,523	27,195,047	29,267,914	30,185,307	31,388,261	9%
24	Scholarships/Fellowships	76,068,868	83,854,362	95,965,062	105,082,386	13,965,734	14,748,643	14,668,320	15,672,736	
25	Federal Student Financial Aid					93,624,600	85,174,000	80,675,557	78,830,557	
26	Auxiliary Enterprises (2)	34,460,919	37,284,100	38,768,100	33,383,000	34,436,000	31,423,000	26,421,283	25,908,228	-25%
27	Athletics	13,086,274	13,213,731	14,181,585	14,077,060	15,057,460	15,472,700	15,202,829	15,606,072	19%
28	Other-Incl One-Time	0	10,000,000	0	0	0	0	3,420,800	1,194,700	100%
29										
30	<b>Total Bdgt by Function</b>	<b>\$428,603,900</b>	<b>\$442,188,200</b>	<b>\$451,465,800</b>	<b>\$443,903,400</b>	<b>\$449,865,900</b>	<b>\$448,060,800</b>	<b>\$451,738,356</b>	<b>\$458,225,292</b>	<b>7%</b>
31										
32	<b>Incr/(Decr) to Balance</b>	<b>(\$355,000)</b>	<b>\$476,100</b>	<b>\$1,883,500</b>	<b>\$1,651,600</b>	<b>\$1,805,300</b>	<b>\$1,310,100</b>	<b>\$469,998</b>	<b>\$591,210</b>	

(1) Includes state grants, scholarships, and work study

(2) Auxiliary Enterprises includes University of Idaho's Student Recreation Center

**University of Idaho**  
**Summary of Sources and Uses of Funds**  
**Fiscal Year 2016**

	A	B	C	D	E	F	G	H
	Operating Budgets							
	Board Approved Budgets			CEO Approved	Estimated Budgets		Total	%
	General Education	Professional- Technical Education	Special Programs	Auxiliary Enterprise	Instit Accounts	Grants & Contracts	Operating Budgets	of Total
<b>SOURCES OF FUNDS:</b>								
State Appropriations								
1	General Account	\$81,548,300	\$37,012,200				118,560,500	25.8%
2	General Acct - One time funds	1,013,200	181,500				1,194,700	0.3%
3	Endowment Funds	9,171,600					9,171,600	2.0%
4	Student Fees	72,543,525					72,543,525	15.8%
5	One-time Replacement Cap.						0	0.0%
6	Federal Stimulus Funds						0	0.0%
7								
8	Total Appropriations	164,276,625	37,193,700	0	0	0	201,470,325	43.9%
9								
10	Other Student Fees		1,120,100	6,571,694	12,385,870		20,077,664	4.4%
11	Federal Approp/Grants/Contracts					65,508,537	65,508,537	14.3%
12	Federal Student Financial Aid					78,830,557	78,830,557	17.2%
13	State Grants & Contracts				512,391	5,980,081 (2)	6,492,472	1.4%
14	Private Gifts, Grts & Contr			2,991,602	15,338,671	3,367,900	21,698,173	4.7%
15	Sales & Serv of Educ Act				19,365,019		19,365,019	4.2%
16	Sales & Serv of Aux Ent			26,102,716	1,316,923		27,419,639	6.0%
17	Indirect Costs				10,023,000		10,023,000	2.2%
18	Other	168,375	125,600	356,304	7,280,836		7,931,115	1.7%
19								
20	Total Revenue	164,445,000	38,439,400	36,022,316	66,222,711	153,687,075	458,816,502	100.0%

<b>21 USES OF FUNDS:</b>								
22	Instruction	66,825,148	7,542,600		25,177,217	4,075,843	103,620,808	22.6%
23	Research	6,020,288	19,340,955		5,678,849	50,042,912	81,083,004	17.7%
24	Public Service	644	11,374,345		1,999,904	16,970,141	30,345,034	6.6%
25	Academic Support	12,089,400			5,455,143		17,544,543	3.8%
26	Libraries	9,742,835			304,487		10,047,322	2.2%
27	Student Services	9,510,508			4,753,177	550,540	14,814,225	3.2%
28	Institutional Support	21,198,428			10,971,374		32,169,802	7.0%
29	Physical Plant	27,248,901			3,360,945	778,415	31,388,261	6.8%
30	Scholarships & Fellowships	6,871,448			6,362,621	2,438,667	15,672,736	3.4%
31	Federal Student Financial Aid	0				78,830,557	78,830,557	17.2%
32	Auxiliary Enterprises (3)	0		25,152,684	755,544		25,908,228	5.7%
33	Athletics (1)	3,924,200		10,672,172	1,009,700		15,606,072	3.4%
34	Other-Incl One-Time	1,013,200	181,500				1,194,700	0.3%
35								
36	Total Uses	164,445,000	38,439,400	35,824,856	65,828,961	153,687,075	458,225,292	100.0%
37								
38								
39	Incr/(Decr) to Balance	0	0	197,460	393,750	0	591,210	
40								
41								
42	Employee FTE	1,251.33	0.00	296.02	131.52	455.92	41.77	2,176.56
43								

44 (1) The General Education program supports intercollegiate athletics, which is an auxiliary enterprise. General Education support for athletics is reported in the General Education column, not the auxiliary enterprise column.

46 (2) Includes state grants, scholarships, and work study

47 (3) Auxiliary Enterprises includes the Student Recreation Center.

**Lewis-Clark State College  
Sources and Uses of Funds**

a	b	c	d	e	f	g	h	i	i vs b	
	2009	2010	2011	2012	2013	2014	2015	2016		
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change	
<b>Revenues by Source:</b>										
1	Approp: General Funds	\$20,274,434	\$17,466,667	\$15,662,278	\$15,105,778	\$16,580,897	\$17,240,097	\$18,288,817	\$19,946,156	-2%
2	Approp: Federal Stimulus	-	837,300	238,200	-	-	-			0%
3	Approp: Endowment Funds	1,267,000	1,330,700	1,330,700	1,330,700	1,335,000	1,335,000	1,572,000	1,804,200	42%
4	Approp: Student Fees	8,533,800	9,516,900	10,782,400	11,742,400	12,287,000	13,193,000	14,366,100	15,266,900	79%
5	Institutional Student Fees	5,016,000	5,002,200	5,140,600	5,377,700	5,012,100	4,814,570	4,155,600	3,802,100	-24%
6	Federal Grants & Contracts	15,800,000	21,000,000	24,400,000	24,200,000	500,000	400,000	500,000	600,000	
7	Federal Student Financial Aid					26,000,000	24,000,000	23,000,000	21,000,000	
8	State Grants & Contracts (1)	2,400,000	3,000,000	3,000,000	3,000,000	2,700,000	2,000,000	1,400,000	1,400,000	-42%
9	Private Gifts, Grants & Contr	1,900,000	1,600,000	1,800,000	2,000,000	2,000,000	1,800,000	1,700,000	2,000,000	5%
10	Sales & Serv of Educ Act	1,500,000	1,300,000	1,200,000	1,300,000	1,300,000	1,000,000	1,000,000	900,000	-40%
11	Sales & Serv of Aux Ent	2,452,641	2,609,200	2,335,972	2,393,100	2,535,000	3,112,850	2,722,250	2,958,900	21%
12	Indirect Cost Recovery	150,000	100,000	100,000	100,000	100,000	100,000	60,000	150,000	0%
13	Other	900,000	600,000	700,000	628,400	600,000	500,000	300,000	241,000	-73%
14	<b>Total Revenues</b>	<b>\$60,193,875</b>	<b>\$64,362,967</b>	<b>\$66,690,150</b>	<b>\$67,178,078</b>	<b>\$70,949,997</b>	<b>\$69,495,517</b>	<b>\$69,064,767</b>	<b>\$70,069,256</b>	<b>16%</b>
15										
<b>Expenditures by Function</b>										
17	Instruction	\$21,001,419	\$20,485,904	\$20,406,330	\$20,042,376	\$20,498,813	\$20,580,086	\$20,923,487	\$21,879,563	4%
18	Research	336,461	198,600	169,097	192,270	198,442	178,281	213,887	308,962	-8%
19	Public Service	2,318,362	1,864,713	1,534,654	1,902,957	2,098,022	1,823,115	1,042,341	674,022	-71%
23	Academic Support	2,995,607	2,823,850	2,466,281	2,556,546	2,720,286	2,643,279	3,156,035	3,106,809	4%
20	Library	1,035,219	1,063,412	1,051,475	1,050,537	1,074,713	1,169,397	1,238,132	1,312,771	27%
21	Student Services	3,461,897	3,172,369	3,592,580	3,706,933	3,771,905	4,345,177	4,245,445	4,480,747	29%
22	Institutional Support	5,289,055	5,189,876	4,722,704	4,817,989	4,906,075	4,934,736	4,862,793	5,515,260	4%
23	Physical Plant	3,323,155	3,034,043	2,981,637	2,884,770	3,061,641	3,058,074	3,239,119	3,792,227	14%
24	Scholarships/Fellowships	13,950,200	19,743,600	23,457,400	23,903,200	244,500	302,900	419,600	403,300	
25	Federal Student Financial Aid					26,000,000	24,000,000	23,000,000	21,000,000	
26	Auxiliary Enterprises	2,919,355	2,904,700	2,809,150	2,819,400	2,987,700	3,298,200	3,404,600	3,576,600	23%
27	Athletics	2,337,000	2,231,800	2,305,000	2,303,100	2,380,600	2,566,152	2,707,468	2,901,500	24%
28	Other-Incl One-Time	1,020,367	837,300	238,200	0	65,000	11,000	281,710	906,700	-11%
29						0	0	0	0	
30	<b>Total Bdgt by Function</b>	<b>\$59,988,097</b>	<b>\$63,550,167</b>	<b>\$65,734,508</b>	<b>\$66,180,078</b>	<b>\$70,007,697</b>	<b>\$68,910,397</b>	<b>\$68,734,617</b>	<b>\$69,858,461</b>	<b>16%</b>
31										
32	<b>Incr/(Decr) to Balance</b>	<b>\$205,778</b>	<b>\$812,800</b>	<b>\$955,642</b>	<b>\$998,000</b>	<b>\$942,300</b>	<b>\$585,120</b>	<b>\$330,150</b>	<b>\$210,795</b>	

(1) Includes state grants, scholarships, and work study

**Lewis-Clark State College**  
**Summary of Sources and Uses of Funds**  
**Fiscal Year 2016**

	A	B	C	D	E	F	G	H	
	Operating Budgets								
	Board Approved Budgets			CEO Approved	Estimated Budgets		Total	%	
	General Education	Professional- Technical Education	Special Programs	Auxiliary Enterprise	Instit Accounts	Grants & Contracts	Operating Budgets	of Total	
<b>SOURCES OF FUNDS:</b>									
State Appropriations									
1	General Account	\$14,862,200	\$4,177,256				\$19,039,456	27.2%	
2	General Acct - One time funds	825,700	81,000				906,700	1.3%	
3	Endowment Funds	1,804,200					1,804,200	2.6%	
4	Student Fees	15,266,900					15,266,900	21.8%	
5	One-time Replacement Cap.						0	0.0%	
6	Federal Stimulus Funds						0	0.0%	
7									
8	Total Appropriations	\$32,759,000	\$4,258,256	\$0	\$0	\$0	\$37,017,256	52.8%	
9									
10	Other Student Fees			\$2,002,100	\$1,800,000		3,802,100	5.4%	
11	Federal Approp/Grants/Contracts					\$600,000	600,000	0.9%	
12	Federal Student Financial Aid					21,000,000 (3)	21,000,000	30.0%	
13	State Grants & Contracts					1,400,000 (2)	1,400,000	2.0%	
14	Private Gifts, Grts & Contr				1,700,000	300,000	2,000,000	2.9%	
15	Sales & Serv of Educ Act				900,000		900,000	1.3%	
16	Sales & Serv of Aux Ent			2,349,900	609,000		2,958,900	4.2%	
17	Indirect Costs				150,000		150,000	0.2%	
18	Other				241,000		241,000	0.3%	
19									
20	Total Revenue	\$32,759,000	\$4,258,256	\$0	\$4,352,000	\$5,400,000	\$23,300,000	\$70,069,256	100.0%
<b>21 USES OF FUNDS:</b>									
22	Instruction	\$15,184,365	\$3,572,498		\$1,750,000	\$1,372,700	\$21,879,563	31.3%	
23	Research	144,962				164,000	308,962	0.4%	
24	Public Service	325,622			189,900	158,500	674,022	1.0%	
25	Academic Support	2,578,276	478,233		50,300		3,106,809	4.4%	
26	Libraries	1,308,771			4,000		1,312,771	1.9%	
27	Student Services	3,244,261	102,486		529,200	604,800	4,480,747	6.4%	
28	Institutional Support	4,966,421	24,039		524,800		5,515,260	7.9%	
29	Physical Plant	3,043,727			748,500		3,792,227	5.4%	
30	Scholarships & Fellowships				403,300		403,300	0.6%	
31	Federal Student Financial Aid					21,000,000 (3)	21,000,000	30.1%	
32	Auxiliary Enterprises	11,400		3,565,200			3,576,600	5.1%	
33	Athletics (1)	1,125,495		634,000	1,142,005		2,901,500	4.2%	
34	Other-Incl One-Time	825,700	81,000				906,700	1.3%	
35									
36	Total Uses	\$32,759,000	\$4,258,256	\$0	\$4,199,200	\$5,342,005	\$23,300,000	\$69,858,461	100.0%
37									
38									
39	Incr/(Decr) to Balance	\$0	\$0	\$0	\$152,800	\$57,995	\$0	\$210,795	
40									
41									
42	Employee FTE	346.27	55.47		16.45	17.71	24.40	460.30	
43									
44	(1) General Education program supports intercollegiate athletics which is an auxiliary enterprise and reported in the General Education								
45	column not the auxiliary enterprise column.								
46	(2) Includes state grants, scholarships, and work study								
47	(3) Includes Pell Grants and Direct Student Loan Funds								



**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 22, 2015**

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**SUBJECT**

Budget Policies V.B. – First Reading

**REFERENCE**

October 2012 Board approved revisions to the Occupancy Costs policy.

**APPLICABLE STATUTES, RULE OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V.B.

**BACKGROUND / DISCUSSION**

The current policy on occupancy costs provides certain deadlines by which notification of facility eligible for occupancy costs must be provided to the Division of Financial Management (DFM) and the Legislative Services Office (LSO). The policy is silent on what happens if the deadline is missed. Is an institution estopped from ever requesting funding again or could an institution seek separate approval to submit a request at a later time?

The policy is also in need of clarification with respect to funding which can be requested for remodeled or expanded facilities.

**IMPACT**

The proposed amendments would simplify the notification requirement by aligning it with the statutory deadline for the submission of annual budget requests. If, by error or oversight, an institution misses the deadline, it would have one year in which to correct the omission.

The amendments would also clarify that when remodeled or expanded space is involved, only the new, incremental square footage would be eligible for occupancy costs. The term “remodel” is defined using industry standards.

**ATTACHMENTS**

Attachment 1 – Board policy V.B. – first reading

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**STAFF COMMENTS AND RECOMMENDATIONS**

DFM and LSO staff have been consulted and are supportive of these proposed amendments. Staff recommends approval.

**BOARD ACTION**

I move to approve the first reading of proposed amendments to Board policy V.B., Budget Policies, as presented in Attachment 1.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

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**Idaho State Board of Education**  
**GOVERNING POLICIES AND PROCEDURES**

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1. Budget Requests

For purposes of Items 1. and 10., the community colleges (CSI, CWI and NIC) are included.

a. Submission of Budget Requests

The Board is responsible for submission of budget request for the institutions and agencies under its governance to the executive and legislative branches of government. Only those budget requests which have been formally approved by the Board will be submitted by the office to the executive and legislative branches.

b. Direction by the Office of the State Board of Education

The preparation of all annual budget requests is to be directed by the Office of the State Board of Education which designates forms to be used in the process. The procedures for the preparation and submission of budget requests apply to operational and capital improvements budgets.

c. Preparation and Submission of Annual Budget Requests

Annual budget requests to be submitted to the Board by the institutions and agencies under Board governance are due in the Office of the State Board of Education on the date established by the Executive Director.

d. Presentation to the Board

Annual budget requests are formally presented to the designated committee by the chief executive officer of each institution or agency or his or her designee. The designated committee will review the requests and provide recommendations to the Board for ~~their~~ it's action.

2. Budget Requests and Expenditure Authority

a. Budget requests must include projected student tuition and fee revenue based on the enrollment of the fiscal year just completed (e.g., the FY 2003 budget request, prepared in the summer of 2001, projected student tuition and fee revenue based on academic year 2001 enrollments which ended with the Spring 2001 semester).

b. Approval by the Executive Director, or his or her designee, as authorized, for all increases and decreases of spending authority caused by changes in student tuition and fee revenue is required.

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- c. Student tuition and fee revenue collected by an institution will not be allocated to another institution. The lump sum appropriation will not be affected by changes in student tuition and fee revenue.

**3. Operating Budgets (Appropriated)**

**a. Availability of Appropriated Funds**

- i. Funds appropriated by the legislature from the State General Fund for the operation of the institutions and agencies (exclusive of funds for construction appropriated to the Permanent Building Fund) become available at the beginning of the fiscal year following the session of the legislature during which the funds are appropriated, except when the appropriation contains an emergency clause.

**b. Approval of Operating Budgets**

- i. The appropriated funds operating budgets for the institutions and agencies under Board supervision are based on a fiscal year, beginning July 1 and ending on June 30 of the following year.
- ii. During the spring of each year, the chief executive officer of each institution or agency prepares an operating budget for the next fiscal year based upon guidelines adopted by the Board. Each budget is then submitted to the Board in a summary format prescribed by the Executive Director for review and formal approval before the beginning of the fiscal year.

**c. Appropriation Transactions**

**i. Chief Executive Officer Approval**

The chief executive officer of each institution, agency, office, or department is responsible for approving all appropriation transactions. Appropriation transactions include original yearly set up, object and program transfers, receipt to appropriation and non-cognizable funds.

**ii. Institution Requests**

Requests for appropriation transactions are submitted by the institutions to the Division of Financial Management and copies provided concurrently to the Office of the State Board of Education.

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4. Operating Budgets (Non-appropriated -- Auxiliary Enterprises)

a. Auxiliary Enterprises Defined

An auxiliary enterprise directly or indirectly provides a service to students, faculty, or staff and charges a fee related to but not necessarily equal to the cost of services. The distinguishing characteristic of most auxiliary enterprises is that they are managed essentially as self-supporting activities, whose services are provided primarily to individuals in the institutional community rather than to departments of the institution, although a portion of student fees or other support is sometimes allocated to them. Auxiliary enterprises should contribute and relate directly to the mission, goals, and objectives of the college or university. Intercollegiate athletics and student health services should be included in the category of auxiliary enterprises if the activities are essentially self-supporting.

All operating costs, including personnel, utilities, maintenance, etc., for auxiliary enterprises are to be paid out of income from fees, charges, and sales of goods or services. No state appropriated funds may be allocated to cover any portion of the operating costs. However, rental charges for uses of the facilities or services provided by auxiliary enterprises may be assessed to departments or programs supported by state-appropriated funds.

b. Operating Budgets

Reports of revenues and expenditures must be submitted to the State Board of Education at the request of the Board.

5. Operating Budgets (Non-appropriated -- Local Service Operations)

a. Local Service Operations Defined

Local service operations provide a specific type of service to various institutional entities and are supported by charges for such services to the user. Such a service might be purchased from commercial sources, but for reasons of convenience, cost, or control, is provided more effectively through a unit of the institution. Examples are mailing services, duplicating services, office machine maintenance, motor pools, and central stores.

b. The policies and practices used for appropriated funds are used in the employment of personnel, use of facilities, and accounting for all expenditures and receipts.

c. Reports of revenues and expenditures must be submitted to the State Board of Education at the request of the Board.

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6. Operating Budgets (Non-appropriated -- Other)

- a. The policies and practices used for appropriated funds are used in the employment of personnel, use of facilities, and accounting for all expenditures and receipts.
- b. Reports of revenues and expenditures must be submitted to the State Board of Education at the request of the Board.

7. Agency Funds

- a. Agency funds are assets received and held by an institution or agency, as custodian or fiscal agent for other individuals or organizations, but over which the institution or agency exercises no fiscal control.
- b. Agency funds may be expended for any legal purpose prescribed by the individual or organization depositing the funds with the institution or agency following established institutional disbursement procedures.

8. Major Capital Improvement Project -- Budget Requests

For purposes of Item 8., the community colleges (CSI, CWI and NIC) are included, except as noted in V.B.8.b.ii.

a. Definition

A major capital improvement is defined as the acquisition of an existing building, construction of a new building or an addition to an existing building, or a major renovation of an existing building. A major renovation provides for a substantial change to a building. The change may include a remodeled wing or floor of a building, or the remodeling of the majority of the building's net assignable square feet. An extensive upgrade of one (1) or more of the major building systems is generally considered to be a major renovation.

b. Preparation and Submission of Major Capital Improvement Requests

i. Permanent Building Fund Requests

Requests for approval of major capital improvement projects to be funded from the Permanent Building Fund are to be submitted to the Office of the State Board of Education on a date and in a format established by the Executive Director. Only technical revisions may be made to the request for a given fiscal year after the Board has made its recommendation for that fiscal year. Technical revisions must be made prior to November 1.

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ii. Other Requests

Requests for approval of major capital improvement projects from other fund sources are to be submitted in a format established by the Executive Director. Substantive and fiscal revisions to a requested project are resubmitted to the Board for approval. This subsection shall not apply to the community colleges.

c. Submission of Approved Major Capital Budget Requests

The Board is responsible for the submission of major capital budget requests for the institutions and agencies under this subsection to the Division of Public Works. Only those budget requests which have been formally approved by the Board will be submitted by the office to the executive and legislative branches.

9. Approval by the Board

Requests for approval of major capital improvement projects must be submitted for Board action. Major capital improvement projects, which are approved by the Board and for which funds from the Permanent Building Fund are requested, are placed in priority order prior to the submission of major capital budget requests to the Division of Public Works.

10. Occupancy Costs.

a. Definitions.

- i. "Auxiliary Enterprise" is an entity that exists to furnish goods or services to students, faculty, or staff, and that charges a fee directly related to the cost of the goods or services.
- ii. "Eligible Space" means all owner-occupied space other than auxiliary enterprise space. Space owned by an institution but leased to another entity is not eligible space. Occupancy costs for "common use" space (i.e. space which shares eligible and auxiliary enterprise space) will be prorated based on its use. When funds are used to expand, remodel, or convert existing space, the eligible space shall be limited to the new, incremental square footage of the expanded, remodeled or converted space, only.
- iii. "Gross Square Feet" (GSF) means the sum of all areas on all floors of a building included within the outside faces of its exterior walls.

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- iv. "Occupancy costs" means those costs associated with occupying eligible space including custodial, utility, maintenance and other costs as outlined in the occupancy costs formula.
- v. "Remodel" means the improvement, addition, or expansion of facilities by work performed to change the interior alignment of space or the physical characteristics of an existing facility.

b. Notification of ~~New~~ Eligible Space

- ~~i. No institution shall acquire, build, take possession of, expand, remodel, or convert any eligible space for which occupancy costs will be requested unless prior written notification has been provided to the Division of Financial Management (DFM) and the Legislative Services Office, Budget and Policy Analysis Division (LSO-BPA). Written notification shall be provided to DFM and LSO-BPA by the approving entity or institution within thirty (30) calendar days of final project by:
  - 1) the State Board of Education or its executive director;
  - 2) the vice president for finance and administration (or functional equivalent) — in the case of a locally approved project, or
  - 3) a community college board of trustees.~~

~~Written notification shall include:~~

- ~~1) description of the eligible space, its intended use, and how it relates to the mission of the institution;~~
- ~~2) estimated cost of the building or facility, and source(s) of funds;~~
- ~~3) estimated occupancy costs; and~~
- ~~4) estimated date of completion.~~

- ~~i. A facility or project specifically identified by name and approved by the Legislature and the Governor in the capital projects category of the Permanent Building Fund appropriation bill satisfies the notice requirement for purposes of requesting occupancy costs. All other facilities and projects for which occupancy costs may be requested shall follow the notification requirements of this policy.~~Prior written notification must be provided to the Division of Financial Management (DFM) and the Legislative Services Office Budget and Policy Analysis Division (LSO-BPA) before an institution requests funding for occupancy costs for eligible space in a capital improvement project in which the institution acquires, builds, takes possession of, expands, remodels, or converts facility space. This written notification to DFM and LSO-BPA will be provided following final approval of the project and not later than the first business day of September for occupancy cost requests which would take effect in the subsequent fiscal year. Written notification will be by:



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- 1) the State Board of Education or its executive director for projects approved by the Board;
    - 2) the community college board of trustees for projects approved under their authority; or
    - 3) the institution's financial vice president (or functional equivalent) for projects for which, by virtue of their smaller scope, approval authority has been delegated to the institution's chief executive.
  - ii. Written notification shall include:
    - a) description of the eligible space, its intended use, and how it relates to the mission of the institution;
    - b) estimated cost of the building or facility, and source(s) of funds;
    - c) estimated occupancy costs; and
    - d) estimated date of completion.
  - iii. If an approving authority approves a project after the first business day of September, the notification and/or funding request shall be submitted the following September. If by error or oversight the approving authority fails to submit notification by the September deadline, there is a one-time, one-year grace period such that the approving authority may submit the notification as soon as possible, to be followed by a funding request not later than the first business day of the following September.
- c. Sources of Funds: Institutions may request occupancy costs regardless of the source(s) of funds used to acquire or construct eligible space.
- d. Required Information: Requests for occupancy costs shall include the following information: (i) projected date of occupancy of the eligible space; (ii) gross square feet of eligible space; and (iii) number of months of the fiscal year the eligible space will be occupied (i.e. identify occupancy of eligible space for a full or partial fiscal year).
- e. Once an institution has taken occupancy of a facility, or the remodeled or expanded area of a facility, the institution shall provide verification to DFM and LSO-BPA of the gross square footage, construction costs, current replacement value, and, if applicable, current or proposed lease space.
- f. Occupancy Costs Formula
  - i. Custodial: For the first 13,000 GSF and in 13,000 GSF increments thereafter, one-half (.50) custodial FTE. In addition, 10¢ per GSF may be requested for custodial supplies.

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- ii. Utility Costs: \$1.75 per GSF.
- iii. Building Maintenance: 1.5% of the construction costs, excluding pre-construction costs (e.g. architectural/engineering fees, site work, etc.) and moveable equipment.
- iv. Other Costs:
  - 1) 77¢ per GSF for information technology maintenance, security, general safety, and research and scientific safety;
  - 2) .0005 current replacement value for insurance; and
  - 3) .0003 current replacement value for landscape maintenance.
- v. The formula rates may be periodically reviewed against inflation.
- vi. Reversions:
  - 1) If eligible space which received occupancy costs is later:
    - a) razed and replaced with non-eligible space; or
    - b) converted to non-eligible space,then the institution shall revert back to the state the occupancy cost funding at the base level originally funded.
  - 2) If eligible space is razed and replaced with new eligible space, then the institution may retain the base occupancy costs, net the funded GSF against any additional GSF, and request funding for the difference.
- g. Unfunded Occupancy Costs: If occupancy costs for eligible space have been requested but not funded due to budgetary reasons, institutions may request occupancy costs again in the following year. If, however, occupancy costs are denied for non-budgetary reasons, no further requests for occupancy costs related to the space in question will be considered.

### 11. Program Prioritization

- a. “Program Prioritization” is a process adopted by the Board in setting priorities and allocating resources among programs and services with a specific focus on Mission, Core Themes and Strategic Plans.
- b. Program Prioritization shall be incorporated in the colleges and universities’ annual budgeting and program review process.
- c. Annual Program Prioritization updates are to be submitted to the Board by the colleges and universities on the date and in a format established by the Executive Director.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 22, 2015**

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**SUBJECT**

Board Policy V.R. – Establishment of Fees – first reading

**REFERENCE**

December 2014	Idaho State Board of Education (Board) approved amendments to revise special course fees, and to authorize summer bridge program and online program fees.
May 2015	Board authorized BSU to offer professional development credits at a discounted rate to Idaho and non-Idaho teachers.
June 2015	Board approved new fee rates of Independent Study in Idaho.

**APPLICABLE STATUTES, RULE OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V.R.

**BACKGROUND / DISCUSSION**

In-service Teacher Education Fee

At the May Board meeting the Board approved a request from Boise State University (BSU) to allow it to develop professional development opportunities for teachers nationally and apply the in-service teacher fee rather than the applicable tuition rate for these teachers. Staff indicated at the time that if the Board approved BSU's request, then staff would incorporate the necessary changes into Board policy V.R. and bring back the amendments to the Board for approval.

Sections 33-3717A and 33-3717C, Idaho Code, jointly allow the Board to grant a full or partial waiver of fees or tuition charged to nonresident students through policy guidelines. Board policy V.R.3.a.viii.a) establishes a fee for Idaho teacher in-service courses that may not exceed one-third of the average part-time undergraduate credit hour fee or one-third of the average graduate credit hour fee; however, this policy only applies to teachers that are employed in Idaho schools.

For courses for which the costs for providing the instruction are paid by a teacher or an entity other than the credit-granting institution, the proposed policy amendment would allow non-Idaho teachers to take in-service courses on a cost recovery basis.

For courses for which the costs for providing the in-service instruction are paid fully or in part by the credit-granting institution, an added amount may be charged to recoup instructional costs.

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
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Independent Study in Idaho (ISI) Fee

ISI was created in 1973 by the Idaho State Board of Education as a cooperative of four regionally accredited Idaho institutions led by the University of Idaho (UI). Other cooperating members include Lewis-Clark State College (LCSC), Idaho State University (ISU) and Boise State University (BSU).

Due to changes to Board policy, ISI fees no longer qualify as Special Lab and Course Fees under Board policy V.R, so a new policy must be created to provide a process for submitting requests to adjust ISI fees. In June 2015 the Board took independent action to increase the per-credit fee to \$160 for undergraduate-level courses and \$200 for graduate-level courses. ISI receives no state or institutional funding and operates on revenue generated through student enrollment fees.

As of spring 2015, the total number of ISI courses, students, and course instructors per cooperative institution were as follows:

	Institution Totals					Percentages by Institution			
	COURSES	CREDITS	INSTRUCTORS	STUDENTS		COURSES	CREDITS	INSTRUCTORS	STUDENTS
BSU	0	0	0	0	BSU	0%	0%	0%	0%
ISU	6	17	5	193	ISU	6%	6%	8%	12%
LCSC	18	39	11	258	LCSC	17%	13%	19%	16%
UI	80	251	43	1130	UI	77%	82%	73%	71%
<b>Total</b>	<b>104</b>	<b>307</b>	<b>59</b>	<b>1581</b>					

Online Program Fee

In December the Board approved an amendment to Board policy to authorize an Online Program fee. Since that time, there has been some confusion at the institution level with respect to interpretation of the policy as it relates to application and implementation of the fee. The proposed amendment would clarify that limited on-campus meetings maybe be required if necessary for accreditation purposes or to ensure the program is pedagogically sound. The program approval process through the Council on Academic Affairs and Programs (CAAP) and the Instruction, Research and Student Affairs (IRSA) committee will ensure on-campus meetings, if any, will be appropriately limited for programs requesting use of the online program fee.

**IMPACT**

These amendments will clarify Board fees to enhance accessibility to educational opportunities.

**ATTACHMENTS**

Attachment 1 – Board policy V.R. – first reading

Page 5

**STAFF COMMENTS AND RECOMMENDATIONS**

Staff recommends approval.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 22, 2015**

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**BOARD ACTION**

I move to approve the first reading of proposed amendments to Board policy V.R., Establishment of Fees, as presented.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

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Idaho State Board of Education

**GOVERNING POLICIES AND PROCEDURES**

**SECTION: V. FINANCIAL AFFAIRS**

Subsection: R. Establishment of Fees

[December 2014](#) [December 2015](#)

1. Board Policy on Student Tuition and Fees

Consistent with the Statewide Plan for Higher Education in Idaho, the institutions shall maintain tuition and fees that provide for quality education and maintain access to educational programs for Idaho citizens. In setting fees, the Board will consider recommended fees as compared to fees at peer institutions, percent fee increases compared to inflationary factors, fees as a percent of per capita income and/or household income, and the share students pay of their education costs. Other criteria may be considered as is deemed appropriate at the time of a fee change. An institution cannot request more than a ten percent (10%) increase in the total full-time student fee unless otherwise authorized by the Board.

2. Tuition and Fee Setting Process – Board Approved Tuition and Fees

a. Initial Notice

A proposal to alter student tuition and fees covered by Subsection V.R.3. shall be formalized by initial notice of the chief executive officer of the institution at least six (6) weeks prior to the Board meeting at which a final decision is to be made.

Notice will consist of transmittal, in writing, to the student body president and to the recognized student newspaper during the months of publication of the proposal contained in the initial notice. The proposal will describe the amount of change, statement of purpose, and the amount of revenues to be collected.

The initial notice must include an invitation to the students to present oral or written testimony at the public hearing held by the institution to discuss the fee proposal. A record of the public hearing as well as a copy of the initial notice shall be made available to the Board.

b. Board Approval

Board approval for fees will be considered when appropriate or necessary. This approval will be timed to provide the institutions with sufficient time to prepare the subsequent fiscal year operating budget.

c. Effective Date

Any change in the rate of tuition and fees becomes effective on the date approved by the Board unless otherwise specified.

3. Definitions and Types of Tuition and Fees

The following definitions are applicable to tuition and fees charged to students at all of the state colleges and universities under the governance of the Board (the community colleges are included only as specified).

a. General and Professional-Technical Education Tuition and Fees

Tuition and fees approved by the State Board of Education. Revenues from these fees are deposited in the unrestricted fund.

i. Tuition – University of Idaho, Boise State University, Idaho State University, Lewis-Clark State College

Tuition is the amount charged for any and all educational costs at University of Idaho, Boise State University, Idaho State University, and Lewis-Clark State College. Tuition includes, but is not limited to, costs associated with academic services; instruction; the construction, maintenance, and operation of buildings and facilities; student services; or institutional support.

ii. Professional-Technical Education Fee

Professional-Technical Education fee is defined as the fee charged for educational costs for students enrolled in Professional-Technical Education pre-employment, preparatory programs.

iii. Part-time Credit Hour Fee

Part-time credit hour fee is defined as the fee per credit hour charged for educational costs for part-time students enrolled in any degree program.

iv. Graduate Fee

Graduate fee is defined as the additional fee charged for educational costs for full-time and part-time students enrolled in any post- baccalaureate degree-granting program.

v. Western Undergraduate Exchange (WUE) Fee

Western Undergraduate Exchange fee is defined as the additional fee for full-time students participating in this program and shall be equal to fifty percent (50%) of the total of tuition, facility fee, technology fee and activity fee.

vi. Employee/Spouse/Dependent Fee



The fee for eligible participants shall be set by each institution, subject to Board approval. Eligibility shall be determined by each institution. Employees, spouses and dependents at institutions and agencies under the jurisdiction of the Board may be eligible for this fee. Employees of the Office of the State Board of Education and the Division of Professional-Technical Education shall be treated as institution employees for purposes of eligibility. Special course fees may also be charged.

vii. Senior Citizen Fee

The fee for eligible participants shall be set by each institution, subject to Board approval. Eligibility shall be determined by each institution.

viii. In-Service Teacher Education Fee

This fee shall be applicable only to teacher education courses offered as teacher professional development. This fee is not intended for courses which count toward an institution's degree programs. Courses must be approved by the appropriate academic unit(s) at the institution. For purposes of this special fee only, "teacher" means any certificated staff (i.e. pupil services, instructional and administrative).

a) The fee shall not exceed one-third of the ~~average~~ part-time undergraduate credit hour fee or one-third of the ~~average~~ graduate credit hour fee for Idaho teachers employed at an Idaho elementary or secondary school;  
b) The credit-granting institution may set a course fee up to the regular undergraduate or graduate credit hour fee for non-Idaho teachers, for teachers who are not employed at an Idaho elementary or secondary school, or in cases where the credit-granting institution bears all or part of the costs of delivering the course.

~~This special fee shall be applicable only to approved teacher education courses.~~

~~The following guidelines will determine if a course or individual qualifies for this special fee.~~

~~a) The student must be an Idaho certified teacher or other professional employed at an Idaho elementary or secondary school.~~

~~b) The costs of instruction are paid by an entity other than an institution.~~

~~c) The course must be approved by the appropriate academic unit(s) at the institution.~~

~~d) The credit awarded is for professional development and cannot be applied towards a degree program.~~

ix. Transcription Fee

A fee may be charged for processing and transcribing credits. The fee shall be \$10.00 per credit for academic year 2014-15 only, and set annually by the Board thereafter. This fee may be charged to students enrolled in a qualified Workforce Training course where the student elects to receive credit. The cost of delivering Workforce Training courses, which typically are for noncredit, is an additional fee since Workforce Training courses are self-supporting. The fees for delivering the courses are retained by the technical colleges. This fee may also be charged for transcribing demonstrable technical competencies.

x. Online Program Fee

a) An online program fee ~~is defined as a fee~~ may be charged for any fully online undergraduate, graduate, and certificate programs. An online program fee shall be in lieu of resident or non-resident tuition (as defined in Idaho Code §33-3717B) and all other Board-approved fees. An online program is one in which all courses are offered and delivered via distance learning modalities (e.g. campus-supported learning management system, videoconferencing, etc.); provided however, that limited on-campus meetings may be allowed if necessary for accreditation purposes or to ensure the program is pedagogically sound.

b) Nothing in this policy shall preclude pricing online programs at a market competitive rate which may be less or more than the current resident or non-resident per credit hour rates.

b. Institutional Local Fees – Approved by the Board

Institutional local fees are student fees that are approved by the State Board of Education and deposited into local institutional accounts. Local fees shall be expended for the purposes for which they were collected.

The facilities, activity and technology fees shall be displayed with the institution's tuition and fees when the Board approves tuition and fees.

i. Facilities Fee

Facilities fee is defined as the fee charged for capital improvement and building projects and for debt service required by these projects. Revenues collected from this fee may not be expended on the operating costs of the general education facilities.

ii. Activity Fee

Activity fee is defined as the fee charged for such activities as intercollegiate athletics, student health center, student union operations, the associated student body, financial aid, intramural and recreation, and other activities

which directly benefit and involve students. The activity fee shall not be charged for educational costs or major capital improvement or building projects. Each institution shall develop a detailed definition and allocation proposal for each activity for internal management purposes.

iii. Technology Fee

Technology fee is defined as the fee charged for campus technology enhancements and operations directly related to services for student use and benefit (e.g., internet and web access, general computer facilities, electronic or online testing, and online media).

iv. Professional Fees

To designate a professional fee for a Board approved academic program, *all* of the following criteria must be met:

a) Credential or Licensure Requirement:

- 1) A professional fee may be charged for an academic professional program if graduates of the program obtain a specialized higher education degree that qualifies them to practice a professional service involving expert and specialized knowledge for which credentialing or licensing is required. For purposes of this fee, "academic" means a systematic, usually sequential, grouping of courses that provide the student with the knowledge and competencies required for a baccalaureate, master's, specialist or doctoral degree as defined in policy III.E.1.
- 2) The program leads to a degree where the degree is at least the minimum required for entry to the practice of a profession.

b) Accreditation Requirement: The program:

- 1) is accredited,
- 2) is actively seeking accreditation if a new program, or
- 3) will be actively seeking accreditation after the first full year of existence if a new program by a regional or specialized accrediting agency.

c) Extraordinary Program Costs: Institutions will propose professional fees for Board approval based on the costs to deliver the program. An institution must provide clear and convincing documentation that the cost of the professional program significantly exceeds the cost to deliver non-professional programs at the institution. A reduction in appropriated funding in support of an existing program is not a sufficient basis alone upon which to make a claim of extraordinary program costs.

d) The program may include support from appropriated funds.

- e) The program is consistent with traditional academic offerings of the institution serving a population that accesses the same activities, services, and features as regular full-time, tuition-paying students.
  - f) Upon the approval and establishment of a professional fee, course fees associated with the same program shall be prohibited.
  - g) Once a professional fee is initially approved by the Board, any subsequent increase in a professional fee shall require prior approval by the Board at the same meeting institutions submit proposals for tuition and fees.
- v. Self-Support Academic Program Fees
- a) Self-support programs are academic degrees or certificates for which students are charged program fees, in lieu of tuition. For purposes of this fee, “academic” means a systematic, usually sequential, grouping of courses that provide the student with the knowledge and competencies required for an academic certificate, baccalaureate, master’s, specialist or doctoral degree. To bring a Self-support program fee to the Board for approval, the following criteria must be met:
    - 1) An institution shall follow the program approval guidelines set forth in policy III.G.
    - 2) The Self-support program shall be a defined set of specific courses that once successfully completed result in the awarding of an academic certificate or degree.
    - 3) The Self-support program shall be distinct from the traditional offerings of the institution by serving a population that does not access the same activities, services and features as full-time, tuition paying students, such as programs designed specifically for working professionals, programs offered off-campus, or programs delivered completely online.
    - 4) No appropriated funds may be used in support of Self-support programs. Self-support program fee revenue shall cover all direct costs of the program. In addition, Self-support program fee revenue shall cover all indirect costs of the program within two years of program start-up.
    - 5) Self-support program fees shall be segregated, tracked and accounted for separately from all other programs of the institution.
  - b) If a Self-support program fee is requested for a new program, an institution may fund program start-up costs with appropriated or local funds, but all such funding shall be repaid to the institution from program revenue within a period not to exceed three years from program start-up.

- c) Once a Self-support program fee is initially approved by the Board, any subsequent increase in a Self-support program fee shall require prior approval by the Board.
- d) Institutions shall review Self-support academic programs every three (3) years to ensure that program revenue is paying for all program costs, direct and indirect, and that no appropriated funds are supporting the program.
- e) Students enrolled in self-support programs may take courses outside of the program so long as they pay the required tuition and fees for those courses.

vi. Contracts and Grants

Special fee arrangements are authorized by the Board for instructional programs provided by an institution pursuant to a grant or contract approved by the Board.

vii. Student Health Insurance Premiums or Room and Board Rates

Fees for student health insurance premiums paid either as part of the uniform student fee or separately by individual students, or charges for room and board at the dormitories or family housing units of the institutions. Changes in insurance premiums or room and board rates or family housing charges shall be approved by the Board no later than three (3) months prior to the semester the change is to become effective. The Board may delegate the approval of these premiums and rates to the chief executive officer.

viii. New Student Orientation Fee

This fee is defined as a mandatory fee charged to all first-time, full-time students who are registered and enrolled at an institution. The fee may only be used for costs of on-campus orientation programs such as materials, housing, food and student leader stipends, not otherwise covered in Board-approved tuition and fees.

ix. Dual Credit Fee

High school students who enroll in one or more dual credit courses delivered by high schools (including Idaho Digital Learning Academy), either face-to-face or online, are eligible to pay a reduced cost per credit which is approved at the Board's annual tuition and fee setting meeting. The term "dual credit" as used in this section is defined in Board Policy III.Y.

x. Summer Bridge Program Fee

This fee is defined as a fee charged to students recently graduated from high school, who are admitted into a summer bridge program at an institution the

summer immediately following graduation from high school, and who will be enrolling in pre-determined college-level courses at the same institution the fall semester of the same year for the express purpose of acquiring knowledge and skills necessary to be successful in college. The bridge program fee shall be \$65 per credit for academic year 2014-15 only, and set annually by the Board thereafter.

xi. Independent Study in Idaho

A fee may be charged for courses offered through the Independent Study in Idaho (ISI) cooperative program. Complete degree programs shall not be offered through the ISI. Credits earned upon course completion shall transfer to any Idaho public college or university. The ISI program shall receive no appropriated or institutional funding, and shall operate alone on revenue generated through ISI student registration fees.

c. Institutional Local Fees and Charges Approved by Chief Executive Officer

The following local fees and charges are charged to support specific activities and are only charged to students that engage in these particular activities. Local fees and charges are deposited into local institutional accounts or the unrestricted fund and shall only be expended for the purposes for which they were collected. All local fees or changes to such local fees are established and become effective in the amount and at the time specified by the chief executive officer or provost of the institution. The chief executive officer is responsible for reporting these local fees to the Board upon request.

i. Continuing Education

Continuing education fee is defined as the additional fee to continuing education students which is charged on a per credit hour basis to support the costs of continuing education.

ii. Course Overload Fee

This fee may be charged to full-time students with excessive course loads as determined by each institution. Revenue from this fee is deposited in the unrestricted fund.

iii. Special Course Fees

A special course fee is an additive fee on top of the standard per credit hour fee which may be charged to students enrolled in a specific course for materials and/or activities required for that course. Special course fees, or changes to such fees, are established and become effective in the amount and at the time specified by the chief executive officer or provost, and must be prominently posted so as to be readily accessible and transparent to

students, along with other required course cost information. These fees shall be reported to the Board upon request.

- a) Special course fees shall be directly related to academic programming. Likewise, special course fees for professional-technical courses shall be directly related to the skill or trade being taught.
- b) Special course fees may only be charged to cover the direct costs of the additional and necessary expenses that are unique to the course. This includes the costs for lab materials and supplies, specialized software, cost for distance and/or online delivery, and personnel costs for a lab manager. A special course fee shall not subsidize other courses, programs or institution operations.
- c) A special course fee shall not be used to pay a cost for which the institution would ordinarily budget including faculty, administrative support and supplies.
- d) Special course fees shall be separately accounted for and shall not be commingled with other funds; provided however, multiple course fees supporting a common special cost (e.g. language lab, science lab equipment, computer equipment/software, etc.) may be combined. The institution is responsible for managing these fees to ensure appropriate use (i.e. directly attributable to the associated courses) and that reserve balances are justified to ensure that fees charged are not excessive.
- e) The institution shall maintain a system of procedures and controls providing reasonable assurance that special course fees are properly approved and used in accordance with this policy, including an annual rolling review of one-third of the fees over a 3-year cycle.

iv. Processing Fees, Permits and Fines

- a) Processing fees may be charged for the provision of academic products or services to students (e.g. undergraduate application fee, graduate application fee, program application fee, graduation/diploma fee, and transcripts). Fees for permits (e.g. parking permit) may also be charged.
- b) Fines may be charged for the infraction of an institution policy (e.g., late fee, late drop, library fine, parking fine, lost card, returned check, or stop payment).

All processing fees, permit fees and fines are established and become effective in the amount and at the time specified by the chief executive officer, and shall be reported to the Board upon request.

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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 22, 2015**

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**BOISE STATE UNIVERSITY**

**SUBJECT**

Planning and Design of Center for Materials Science Research

**REFERENCE**

August 2015

Idaho State Board of Education (Board) approved Six-year Capital Improvement Plan

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V.K.1.

**BACKGROUND/DISCUSSION**

Boise State University (BSU) seeks Board approval for the planning and design of a new Center for Materials Science Research. The proposed building will be located in the master-planned science and engineering complex in the south campus zone.

The Materials Science program is the leading program in the northwest and the PhD program has the largest enrollment of any doctoral level engineering program in Idaho. Recent faculty initiatives have accelerated the growth in research activities, but because existing laboratory space is currently fully allocated, future growth is limited. A new state-of-the art science research building will support the growing program and will allow for additional growth and hires.

As currently envisioned, the new building will include teaching spaces, research and computational laboratories to facilitate cutting-edge research, shared equipment and storage areas, departmental and faculty offices, graduate student and post-doctoral spaces, informal learning areas, and associated support spaces. The southern and eastern portion of campus need additional classroom space. To help meet this need, the building may also include a 225-250 seat lecture hall and two 80 seat classrooms.

**IMPACT**

The cost of design services for the project is estimated not to exceed \$3.4 million. The source of funds for planning and design services is gift proceeds. Total project costs, including construction costs, contingency, design and engineering fees, equipment costs, testing, surveying, reports and furniture, fixtures and equipment are estimated to be between \$45 and \$55 million, depending on the final scope and design development details. Cost ranges are related to continued uncertainty in the construction market, especially for competitively bid public sector work. This estimate includes escalation costs for the expected duration of the project design phase.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 22, 2015**

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BSU is actively seeking private donations for this project, and envisions the final funding sources to be a combination of private gifts and University funds, and/or new bond proceeds, subject to future Board approval. A final budget, including source of funds, will be presented to the Board when the project is brought forward for construction approval.

**ATTACHMENTS**

Attachment 1 – Project Budget	Page 3
Attachment 2 – Capital Project Tracking Sheet	Page 4
Attachment 2 – Campus Map of Proposed Site	Page 5

**STAFF COMMENTS AND RECOMMENDATIONS**

This is a request by BSU to authorize commencement of planning and design for a new science building. A facilities needs assessment quantifying the need for a new science building (e.g. growth projections for materials science engineering) and general classroom space would be helpful so the Board has context and data by which to evaluate and review this proposed project.

**BOARD ACTION**

I move to approve the request by Boise State University for planning and design of the Materials Science Research Center for a cost not to exceed \$3.4 million.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

**MATERIALS SCIENCE BUILDING PROJECT BUDGET**

Project Number:	TBD
Project Title:	Materials Science Research Center
Date:	October 2015

<b>Category</b>	<b>Design Budget</b>
Architectural Fees	\$ 3,256,000
Construction Costs	-
Testing, Inspections and Misc.	\$ 30,400
Construction Contingency	-
<b>Subtotal</b>	<b>\$ 3,286,400</b>

University Costs	\$ 113,600
Project Contingency 10%	-

<b>Total Project</b>	<b>\$ 3,400,000</b>
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Office of the Idaho State Board of Education  
 Capital Project Tracking Sheet  
 Aug-15

History Narrative

1 **Institution/Agency:** Boise State University      **Project:** Materials Science Research Center  
 2 **Project Description:** Planning and Design for new Materials Science Research building

3 **Project Use:**

4 **Project Size:**

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	Sources of Funds				Use of Funds			
	PBF	ISBA	Other *	Total Sources	Planning	Use of Funds Const	Other	Total Uses
Initial Cost of Project	\$ -	\$ -	\$ 3,400,000	\$ 3,400,000	\$ 3,256,000		\$ 144,000	\$ 3,400,000
<b>Total Project Costs</b>	\$ -	\$ -	\$ 3,400,000	\$ 3,400,000	\$ 3,256,000	\$ -	\$ 144,000	\$ 3,400,000

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History of Funding:	PBF	ISBA	* Other Sources of Funds			Total Other	Total Funding
			Institutional Funds	Student Revenue	Other		
	\$ -	\$ -	\$ 3,400,000			\$ 3,400,000	\$ 3,400,000
						\$ -	\$ -
<b>Total</b>	\$ -	\$ -	\$ 3,400,000	\$ -	\$ -	\$ 3,400,000	\$ 3,400,000

PROPOSED MATERIALS SCIENCE BUILDING PLACEMENT



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**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 22, 2015**

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**BOISE STATE UNIVERSITY**

**SUBJECT**

Purchase of City Center Tenant Improvements

**REFERENCE**

June 2014

Idaho State Board of Education (Board) approves City Center Facility Lease and Acquisition Option

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V.I.2

**BACKGROUND/DISCUSSION**

In June 2014 the Board approved Boise State University's (BSU) facility lease and purchase option for the City Center project with Gardner Company (Gardner) wherein BSU's Computer Science (CS) program will share occupancy with industry partners including Clearwater Analytics. Placement of the CS program downtown will result in a premier academic experience and provide collaborative opportunities for both student and faculty research with industry partners. Numerous other software and related IT companies will be located near the City Center to be part of a rapidly developing IT industry cluster. Many of these firms have indicated proximity to the Boise State CS program as a determining factor in their relocation decisions, including some from out-of-state.

Other City Center projects include a federally funded underground transit center, providing connectivity to the facility from throughout the Treasure Valley (including a route to and from BSU Transit Center). The project will also include an expansion of the convention center by the Greater Boise Auditorium District, which will provide larger meeting and convention spaces and services for computer science events and ground level retail businesses.

The purpose of this agenda item is to provide the Board with updated tenant improvement purchase options for the facility. The approved lease provides for tenant improvements to be funded all or in part by Gardner, or, for a reduction in the annual lease rate, BSU may purchase the tenant improvements from Gardner.

**Project Update:**

Due to a decrease in the building's footprint, interior space size has been reduced. Initially, BSU agreed to occupy approximately 53,549 square feet on the second and third floors of the facility; however, BSU now estimates it will occupy 50,179 gross square feet on the second and third floors, in addition to a small office suite on the first floor.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 22, 2015**

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Gardner is obligated to invest approximately \$2.1 million in tenant improvements for BSU space; however, the current estimate of the total cost for BSU to purchase the full build out will be \$2,763,400, or about \$690,000 more than the tenant improvement budget. Major contributors to this increase are the enhancements requested by BSU beyond a traditional office build out (the basis for Gardner's \$2.1 million tenant improvement budget), including more faculty offices than estimated in 2014, interior staircases to augment the elevators, additional bike parking to accommodate students, and more specialized systems serving BSU spaces. Some systems not typically developed in standard office space are needed to support high performance computing activities.

In addition to the tenant improvements, the furniture, fixtures and equipment (FF&E) cost will be a separate future project which is not included in the current \$2.7 million tenant improvement estimate. BSU is seeking private donations for FF&E and will return to the Board with an update on fundraising and FF&E costs.

The facility components are:

- Six classrooms
- Thirty one faculty offices
- Beowulf Server Room (advanced computer cluster room for advanced networks and parallel computing)
- Visualization room
- Tutoring lab
- Six graduate assistant research "neighborhoods"
- One hundred and eighty bicycle parking spaces in secured areas
- Restrooms, circulation space and informal gathering spaces

**IMPACT**

The June 2014 lease cost was set at \$16 per foot, triple net. The lease also provided BSU with a developer-paid tenant improvement project funded at \$50 per foot based upon a model where the tenant improvement allowance is first used for common area needs such as restrooms and a pro-rata share of the elevators. The lease further stated that square footage was estimated and after design and construction the facility would be re-measured in order to calculate the final lease payment and tenant improvement budget.

While the facility is still under construction and without final measurements, revised design documents show the new estimated facility size to be approximately 50,179 gross square feet. The revised developer-paid tenant improvements are \$2,071,950.

Two strategic lease options were pre-negotiated with the Developer: 1) in lieu of leasing, BSU could acquire the portions of the project occupied by BSU through a condominium agreement for \$9,100,000 prior to any lease payments or a reduced purchase option every year thereafter terminating with a \$1 purchase option after



**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 22, 2015**

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lease year 20, and 2) BSU could purchase the tenant improvements from Gardner, at its cost. The annual lease rate would be reduced to \$11.25 per foot and the purchase price would also be reduced to \$6,422,660.

BSU is requesting Board authorization to purchase tenant improvements for \$2,763,400. Approval of this request provides the contractual compensation for Gardner to execute the First Lease Amendment, reducing the lease rate to \$11.25 (from \$16, a savings of \$4.75 per foot) and reducing the initial purchase price from \$9.1 million to \$6.4 million. The source of funding is University reserves held for the procurement of property.

Purchasing the tenant improvements reduces the lease rate and allows an average savings of \$320,000 per year, or \$6.4 million over the 20 year lease, resulting in an approximate 12% return on investment via cost savings.

**ATTACHMENTS**

Attachment 1: First Amendment to Lease

Page 5

**STAFF COMMENTS AND RECOMMENDATIONS**

This is a request by BSU to amend its lease agreement for computer science program space in the new City Center building under construction in downtown Boise.

As noted under the Impact statement, the lease amendment to purchase tenant improvements would result in significant cost savings over the life of the lease.

Staff recommends approval.

**BOARD ACTION**

I move to approve the request by Boise State University to enter into and execute the First Amendment to the June 30, 2014 Lease Agreement between the State of Idaho by and through the Idaho State Board of Education by and through Boise State University and City Center Plaza Education LLC, for a cost not to exceed \$2,763,400, and to authorize the Vice President for Finance and Administration to execute all related documents and payments.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_

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**FIRST AMENDMENT TO LEASE AGREEMENT**

THIS FIRST AMENDMENT TO THIS LEASE AGREEMENT (this "Amendment") is made and entered into as of this \_\_\_\_ day of October, 2015, by and between CITY CENTER PLAZA EDUCATION, LLC ("Landlord"), and IDAHO STATE BOARD OF EDUCATION BY AND THROUGH BOISE STATE UNIVERSITY ("Tenant").

**RECITALS**

WHEREAS, Landlord and Tenant entered into that certain Lease Agreement dated June 30, 2014 (the "Lease") pursuant to which Landlord agreed to lease to Tenant, and Tenant agreed to lease from Tenant, approximately 53,549 square feet as the Leased Premises (as defined in the Lease Agreement);

WHEREAS, Landlord and Tenant desire to enter into this Amendment to modify certain provisions of the Lease

NOW THEREFORE, in consideration of the foregoing and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Landlord and Tenant hereby agrees as follows:

**AGREEMENT**

1. Amendment to Exhibit "C". Section D of Article III of Exhibit "C" is deleted in its entirety and replaced as follows:

D. PAYMENT: Landlord shall furnish, construct, and complete all of the matters entering into Landlord's Construction Obligation at its own cost and expense; Tenant shall furnish, construct and complete all of the matters entering Tenant's Construction Obligations at its own cost and expense. Landlord shall retain all architects and engineers required for the design of Tenant's Construction Obligations and shall retain the general contractor to perform Tenant's Construction Obligations. The cost of such design and construction services shall be deducted by Landlord from the Tenant Finish Allowance. All government, municipal, and/or city fees shall be paid by Tenant. This Tenant Finish Allowance shall be provided in accordance with the following conditions:

**BUSINESS AFFAIRS AND HUMAN RESOURCES  
OCTOBER 21-22, 2015**

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**ATTACHMENT 1**

2. Any and all other terms and provisions of the Lease are hereby amended and modified wherever necessary, and even though not specifically addressed herein, so as to conform to the amendments set forth in the preceding paragraph. Except as expressly modified and amended hereby, all other terms and conditions of the Lease shall continue in full force and effect.

3. This Amendment contains the entire understanding of Tenant and Landlord and supersedes all prior oral or written understandings relating to the subject matter set forth herein.

4. This Amendment may be executed in counterparts each of which shall be deemed an original. An executed counterpart of this Amendment transmitted by facsimile shall be equally as effective as a manually executed counterpart.

5. This Amendment shall inure for the benefit of and shall be binding on each of the parties hereto and their respective successors and/or assigns.

6. Each individual executing this Amendment does thereby represent and warrant to each other person so signing (and to each other entity for which such other person may be signing) that he or she has been duly authorized to deliver this Amendment in the capacity and for the entity set forth where she or he signs.

[SIGNATURE PAGE FOLLOWS]

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**ATTACHMENT 1**

IN WITNESS WHEREOF, Landlord and Tenant have entered into this Amendment as of the date first set forth above.

**LANDLORD:**

CITY CENTER PLAZA EDUCATION, LLC, an Idaho limited liability company, by its Manager

KC Gardner Company, L.C., a Utah limited liability company

By: \_\_\_\_\_

Name:

Title:

**TENANT:**

IDAHO STATE BOARD OF EDUCATION BY AND THROUGH BOISE STATE UNIVERSITY, a governmental subdivision of the State of Idaho and a body corporate with all the powers of a public or quasi-public corporation

By: \_\_\_\_\_

Name:

Title:

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**SUBJECT**

Waiver of Board Policy V.B.10.b.i, Notification of New Eligible Space

**REFERENCE**

June 2013                      The Idaho State Board of Education (Board) approved second reading of changes to policy V.B.

**APPLICABLE STATUTES, RULE OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section V.B.

**BACKGROUND/DISCUSSION**

Board Policy V.B., Budget Policies provides Idaho's public institutions with definitions and general provisions for preparing annual operating budgets and the annual budget request submitted to the Governor and Legislature.

Board Policy V.B.10.b.i, states that "No institution shall acquire, build, take possession of, expand, remodel, or convert any eligible space for which occupancy costs will be requested unless prior written notification has been provided to the Division of Financial Management (DFM) and the Legislative Services Office, Budget and Policy Analysis Division (LSO-BPA). Written notification shall be provided to DFM and LSO-BPA by the approving entity or institution within thirty (30) calendar days of final project approval by:

- 1) the State Board of Education or its executive director,
- 2) the vice-president for finance and administration (or functional equivalent) in the case of a locally approved project, or
- 3) a community college board of trustees."

North Idaho College (NIC) included a request for occupancy costs in its FY 2017 budget request for the Career and Technical Education Facility and Automotive Technology Center in the amount of \$612,700. This project was unanimously approved by the NIC Board of Trustees in July 2014. NIC was not aware of the Board's policy requiring notification and did not make the necessary notification to DFM and LSO.

NIC requests a waiver of Board Policy V.B.10.b.i in order to include their request for occupancy costs in the budget request.

**IMPACT**

Approval of the waiver will allow NIC to request occupancy costs for their Career and Technical Education Facility and Automotive Technology Center in the amount of \$612,700.

**STAFF COMMENTS AND RECOMMENDATIONS**

Revisions to Board policy V.B.10.b.i submitted in Tab 2 of the BHR Finance agenda would simplify the notification requirement by aligning it with the statutory deadline for the submission of annual budget requests. If, by error or oversight, an institution misses the deadline, it would have one year in which to correct the

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omission.

Staff recommends approval.

**BOARD ACTION**

I move to waive Board Policy V.B.10.b.i as it applies to Notification of New Eligible Space for North Idaho College for Career and Technical Education Facility and Automotive Technology Center in the FY 2017 budget request.

Moved by \_\_\_\_\_ Seconded by \_\_\_\_\_ Carried Yes \_\_\_\_\_ No \_\_\_\_\_