

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 21, 2020**

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<b>TAB</b>	<b>DESCRIPTION</b>	<b>ACTION</b>
<b>1</b>	<b>RETIREMENT PLAN AMENDMENT</b>	Motion to approve
<b>2</b>	<b>AMENDMENT TO BOARD POLICY II R. – FIRST READING</b>	Motion to approve
<b>3</b>	<b>SOURCES AND USES REPORT</b>	Information item
<b>4</b>	<b>WORKFORCE SHARING RECOMMENDATION</b>	Motion to approve

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**SUBJECT**

Optional Retirement Plan Amendments

**REFERENCE**

June 2011	Idaho State Board of Education (Board) approved Supplemental Retirement 403(b) Plan document
August 2013	Board approved technical amendments to plan document
February 2014	Board approved amendments to the Supplemental Retirement Benefit Plan
April 27, 2020	Board approved allowance of plan-optional COVID-19 distribution and loan relief related to the CARES Act.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Sections II.K.2. and II.R.  
Sections 33-107A and 107C, Idaho Code

**BACKGROUND/DISCUSSION**

Board Policy II.R. provides that Board-sponsored plans include the 401(a) Optional Retirement Plan (ORP), and the 403(b) and 457(b) voluntary deferred compensation plans (collectively referred to hereinafter as “Plan” or “Plans”). The Board has authority to manage and control the Plans’ operation and administration. The Board retains exclusive authority to amend the Plans and select trustees/custodians.

The Retirement Plan Committee (RPC) has been reviewing the Plans and how to best manage the costs of managing the Plans. By using consultants who specialize in retirement plans for legal and fiduciary review, the Board has been able to maintain compliance with federal and state law, and changes in policy, such as changes resulting from the CARES Act. The consultants also reevaluate fees and costs associated with the Plans, resulting in better returns on participants’ investments. Specifically, the Office of the State Board of Education has engaged the Multnomah Group, which provides guidance to the RPC. Multnomah’s consultation with the RPC has helped increase the value of the retirement plan by providing guidance on managing and benchmarking the plan and fees. The costs for Multnomah’s consulting services and any legal services are currently managed within the Office of the State Board of Education budget.

The RPC has recommended that the fees for consultants be funded by the plan itself, which would provide consistency and stability. This model is consistent with industry norms and is similar to how both PERSI and the State Treasurer’s Office manage such investments and associated fees. RPC is also recommending retaining the services of a consultant to do a vendor search through an Invitation to Bid process.

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Following the RPC's recommendation, Board staff consulted with legal counsel to establish such a change. Legal counsel recommend a series of changes to the Plans and Board Policy in order to accomplish three major objectives: (1) amend the Plans to clarify that consultant fees/expenses may be paid from Plan assets; (2) authorize staff to move forward with an Invitation to Bid for a consultant, paid from the newly amended Plans, who will oversee a vendor search to assure that plan participants obtain maximize the return on their investments; and (3) allow Executive Director authorization to retain the services of financial, legal and other professionals recommended by the RPC. This agenda item specifically addresses the first two objectives.

**IMPACT**

To best serve the fiduciary responsibility to ensure that participants in the Plans receive the best possible return on their investments, and to ensure that the Plan keeps current with all legal and statutory guidelines, consultants who specialize in this area are often required. To ensure continuity of oversight, finding a steady funding stream is preferable, ultimately benefiting plan participants. A Plan participant would pay approximately .004% to support Plan legal and fiduciary review, with the estimated benefit being significantly higher.

Approval of the proposed amendments and the authorization to initiate the Invitation to Bid allows for the Plans to provide stability and assure ongoing evaluation of vendors, legal compliance and plan costs, further aligning with industry practice.

**ATTACHMENTS**

Attachment 1 – Proposed Plan Amendments

**STAFF COMMENTS AND RECOMMENDATIONS**

The RPC has provided recommendations based on review by legal counsel and believes that this provides a more consistent means for continual evaluation of the Plans. Implementing these changes ensures that the RPC, in conjunction with Board staff, will have the ability to make appropriate fiduciary recommendations, at little cost to participants in the Plans, and with the potential for significant reduction of costs and potential increased return on investments. The Invitation to Bid will allow the Committee to secure the services of a consultant to evaluate current and potential vendors in order to provide Plan participants with the best possible benefits. Staff recommends approval of each item.

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**BOARD ACTION**

I move to amend the documents for the Optional Retirement Plan, and the 403(b) and 457(b) voluntary deferred compensation plans as proposed in Attachment 1.

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

I move to approve the recommendation of the Retirement Plan Committee and authorize Board Staff to initiate an Invitation to Bid for a consultant to oversee a vendor search.

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

AMENDMENTS TO IDAHO STATE BOARD OF EDUCATION  
OPTIONAL RETIREMENT PLAN, TAX DEFERRED 403(b) PLAN AND SECTION 457(b)  
DEFERRED COMPENSATION PLAN

Purpose of Amendments: Amend Plans to clarify that the Board may pay for reasonable and necessary Plan expenses not paid by the Employers through Participant accounts.

Effective Date of Amendments: These amendments are effective \_\_\_\_\_, 2020.

1. Amend the Idaho State Board of Education Optional Retirement Plan to add the following Section 8.8:

8.8 **Administrative Expenses.** Reasonable expenses incurred in the proper administration of the Plan may be paid from the Trust Fund. At its discretion, the Board may charge reasonable Plan administrative expenses to the Accumulation Accounts of Participants on a pro rata basis, or another reasonable basis as determined by the Board.

2. Amend the Idaho State Board of Education Tax Deferred 403(b) Plan to add the following section 9.12:

9.12 **Administrative Expenses.** Reasonable expenses incurred in the proper administration of the Plan may be paid from the Trust Fund. At its discretion, the Administrator may charge reasonable Plan administrative expenses to the Accounts of Participants on a pro rata basis, or another reasonable basis as determined by the Administrator.

3. Amend the Idaho State Board of Education Section 457(b) Deferred Compensation Plan to add the following section 4.04:

4.04 **Administrative Expenses.** Reasonable expenses incurred in the proper administration of the Plan may be paid from the Trust Fund. At its discretion, the Plan Administrator may charge reasonable Plan administrative expenses to the Accounts of Participants on a pro rata basis, or another reasonable basis as determined by the Plan Administrator.

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
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**SUBJECT**

Amendment to Idaho State Board of Education Policy II.R. – First Reading -  
Optional Retirement Plan Consultant Funding

**REFERENCE**

June 2011	Idaho State Board of Education (Board) approved Supplemental Retirement 403(b) Plan document
August 2013	Board approved technical amendments to plan document
February 2014	Board approved amendments to the Supplemental Retirement Benefit Plan
April 27, 2020	Board approved allowance of plan-optional COVID-19 distribution and loan relief related to the CARES Act.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Sections II.K.2. and II.R.  
Sections 33-107A and 107C, Idaho Code

**BACKGROUND/DISCUSSION**

Board Policy II.R states that Board-sponsored plans include the 401(a) Optional Retirement Plan (ORP), and the 403(b) and 457(b) voluntary deferred compensation plans (collectively referred to hereinafter as “Plan” or “Plans”). The Board has authority to manage and control the Plans’ operation and administration. The Board retains exclusive authority to amend the Plans and select trustees/custodians.

The Retirement Plan Committee (RPC) has been reviewing the Plans and how best to manage the costs of managing the Plans. By using consultants who specialize in retirement plans for legal and fiduciary review, the Board has been able to maintain compliance with federal and state law, changes in policy, such as changes resulting from the CARES Act. The consultants also reevaluate fees and costs associated with the plans, resulting in better returns on participants’ investments. Specifically, the Office of the State Board of Education has engaged the Multnomah Group, which provides guidance to the RPC. Multnomah’s consultation with the RPC has helped increase the value of the retirement plan by providing guidance on managing and benchmarking the plan and fees. The costs for Multnomah’s consulting services and any legal services are currently managed within the Office of the State Board of Education budget.

The RPC has recommended that the fees for consultants be funded by the plan itself, which would provide consistency and stability. This model is consistent with industry norms and is similar to how both PERSI and the State Treasurer’s Office manage such investments and these fees associated with them. RPC is also recommending retaining the services of a consultant to do a vendor search through an Invitation to Bid process.

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Following the RPC's recommendation, Board staff consulted with legal counsel to establish such a change. Legal counsel recommend a series of changes to the Plans and Board Policy in order to accomplish three major objectives: (1) amend the Plans to clarify that consultant fees/expenses may be paid from Plan assets; (2) authorize staff to move forward with an Invitation to Bid for a consultant, paid from the newly amended Plans, who will oversee a vendor search to assure that plan participants obtain maximize the return on their investments; and (3) allow Executive Director authorization to retain the services of financial, legal and other professionals recommended by the RPC. This agenda item specifically addresses the third objective.

**IMPACT**

Approval of the policy revision will support the ability of the RPC to review and make recommendations on financial and legal consultants who will assist in providing guidance in support of strong returns on investment and compliance with changing legislation regarding retirement plans. It will allow decisions to be made more nimbly as circumstances require.

**ATTACHMENTS**

Attachment 1 – Proposed Amendment to Policy II.R

**STAFF COMMENTS AND RECOMMENDATIONS**

The RPC has provided recommendations based on review by legal counsel, which will provide a more consistent means for continual evaluation of the Plans. Implementing these changes ensures that the RPC, in conjunction with Board staff, will have the resources necessary to make appropriate fiduciary recommendations, at little cost to participants in the Plans, and with the potential for significant reduction of costs and potential increased return on investments. Staff recommends approval.

**BOARD ACTION**

I move to approve the first reading of policy V.R. to allow the Executive Director to authorize the hiring of consultants to accommodate the recommendation of the Retirement Plan Committee as set forth in Attachment 1.

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

## Idaho State Board of Education

**GOVERNING POLICIES AND PROCEDURES****SECTION: II. HUMAN RESOURCES****SUBSECTION: R. Retirement Plan Committee**April 2015 December 2020

1. The Retirement Plan Committee is a special committee of the Board. The Committee provides stewardship of the retirement plans sponsored by the Board for the exclusive benefit of participants and their beneficiaries. The Committee may establish necessary procedures to carry out its responsibilities. Such procedures must be consistent with the Board's Governing Policies and Procedures.
  2. The Committee shall consist of five or more members appointed by, and serving at the pleasure of, the Board. The chair of the Committee shall be appointed by the Board President and shall be a Board member. Other members of the Committee shall include two participants in the sponsored plans: one representative from a public four-year institution and one representative from a community or technical college. At least two members shall be private sector members who are knowledgeable about financial markets. All committee members should have investment, legal or benefits management expertise sufficient to evaluate the risks associated with the Committee's purpose. A quorum of any meeting of the Committee shall consist of a majority of the members. Committee members shall not be compensated for their service on the Committee. The Committee will meet as needed, but not less than semi-annually. The Committee is supported by the Board's Chief Fiscal Officer and by the Board's outside tax counsel.
  3. Board-sponsored plans include the 401(a) Optional Retirement Plan (ORP), and the 403(b) and 457(b) voluntary deferred compensation plans (collectively referred to hereinafter as "Plan" or "Plans"). The Board ~~is the Plans' named fiduciary and~~ has authority to manage and control the Plans' operation and administration. The Board retains exclusive authority to amend the Plans and select ~~Trustees~~trustees/Custodians~~custodians~~.
- a. The Committee shall report at least annually to the Board.
  - b. The Committee members shall sign a conflict of interest disclosure questionnaire.
  - c. The Board delegates execution of the following fiduciary responsibilities with respect to the Plans to the Committee:
    - i. Establishing, periodically reviewing, and maintaining a written investment policy, including investment allocation strategies.
    - ii. Overseeing administration of the Plans in accordance with the investment policy, including:
      - a) Selecting an appropriate number and type of investment asset classes and management styles for Plan participants, including default investment elections.
      - b) Establishing performance criteria and benchmarks for selected asset classes.
      - c) Researching, selecting, and withdrawing Plan investments as appropriate for specified asset classes or styles.



**Idaho State Board of Education**  
**GOVERNING POLICIES AND PROCEDURES**  
**SECTION: II. HUMAN RESOURCES**  
**SUBSECTION: R. Retirement Plan Committee**

April 2015December 2020

- d) Reviewing communication methods and materials to ensure that Plan participants receive adequate investment education and performance information.
    - e) Ensuring the Committee and the Plans comply with applicable laws, regulations, and the terms of the Plan pertaining to investments.
  - iii. Reviewing and monitoring investment performance, including the reasonableness of investment fees, against appropriate benchmarks and in accordance with the investment policy.
  - iv. Managing the Plans to ensure regulatory compliance pertaining to Plan investments, including required Plan amendments and document retention;
  - v. Monitoring the Plans' vendors and implementation of contractual service arrangements;
  - vi. Advising the Board on selection or termination of the Plans' trustee(s)/custodian(s);
  - vii. Monitoring for reasonableness and consistency with the Plans' terms any investment product fees and charges passed through to Plan participants; and
  - viii. Retaining ~~investment~~ consultants, subject to approval by the Board's executive director as noted in Section 5.
- 4. The ~~T~~trustee(s) and/or ~~C~~custodian(s) of the sponsored plans will be responsible for holding and investing the Plans' assets in accordance with the terms of the Trust/Custodial Agreement.
- 5. The Committee may recommend to the Board's executive director the engagement of outside consultants and/or other professionals. The services of consultants and other professionals may include, but are not limited to:
  - a. Providing formal reviews of the performance of the investment options. Such reviews shall be based on established criteria and shall include recommendations for changes where appropriate;
  - b. Advising the Committee of any recommended modifications to the investment structure of the Plans; and
  - c. Advising the Committee as to the appropriate performance benchmarks for the investment options.
  - d. Advising the Committee as to the effectiveness of vendors and assisting in periodic review and/or vendor searches.
  - e. Providing legal counsel to the Board regarding plan administration.
  - ~~e.f.~~ As determined by the Plans, payment for fees may be made from record keeping fees established within the Plans.

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**SUBJECT**

FY 2021 College and Universities “Summary of Sources and Uses of Funds”

**REFERENCE**

October 2019            Board received annual Sources and Uses update

**APPLICABLE STATUTES, RULE OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Sections V.B.4.b., 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:**

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

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

Sales and 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 and 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, 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, audio/visual 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, 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' budgeted 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 2014 excluding any mid-year adjustments (e.g. holdbacks).

**ATTACHMENTS**

Attachment 1 – Aggregate Trend Report  
Attachment 2 – Aggregate Annual Report  
Attachment 3 – Boise State University Trend Report  
Attachment 4 – Boise State Annual Report  
Attachment 5 – Idaho State University Trend Report  
Attachment 6 – Idaho State University Annual Report  
Attachment 7 – University of Idaho Trend Report  
Attachment 8 – University of Idaho Annual Report  
Attachment 9 – Lewis-Clark State College Trend Report  
Attachment 10 – Lewis-Clark State College Annual Report

**STAFF COMMENTS AND RECOMMENDATIONS**

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

**BOARD ACTION**

This item is for informational purposes only.

College and Universities Sources and Uses of Funds									
a	b	c	d	e	f	g	h	i	i vs b
	2014	2015	2016	2017	2018	2019	2020	2021	
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change
<b>Revenues by Source:</b>									
1 Approp: General Funds	\$279,452,595	\$298,525,915	\$309,424,472	\$334,984,591	\$344,306,056	\$353,675,100	\$366,774,400	\$365,903,166	31%
2 Approp: Endowment Funds	10,729,200	12,528,000	13,980,000	15,840,000	15,840,000	16,443,200	17,236,400	18,670,200	74%
3 Approp: Student Fees	227,240,000	241,252,060	247,102,865	251,030,760	256,485,890	268,793,143	274,286,612	257,999,800	14%
4 Institutional Student Fees	86,355,074	84,993,859	85,300,154	90,003,071	111,514,766	113,955,324	120,495,322	110,202,044	28%
5 Federal Grants & Contracts	115,546,707	112,713,666	126,045,621	110,262,677	110,076,614	113,150,409	107,259,271	150,016,005	30%
6 Federal Student Financial Aid	307,937,134	288,465,659	290,298,904	284,572,355	280,182,279	283,966,784	285,026,283	289,277,883	-6%
7 State Grants & Contracts (1)	21,682,868	22,847,714	21,567,928	22,915,957	23,926,250	25,155,177	26,216,393	27,194,217	25%
8 Private Gifts, Grants & Contr	67,276,644	63,564,826	65,936,856	63,578,497	62,774,068	58,818,849	62,220,874	69,940,739	4%
9 Sales & Serv of Educ Act	24,780,015	26,730,054	26,407,658	26,475,373	27,653,237	26,485,847	26,539,823	24,696,260	0%
10 Sales & Serv of Aux Ent	114,684,647	108,802,298	106,589,926	102,304,302	100,893,081	95,832,858	104,483,559	94,558,299	-18%
11 Indirect Cost Recovery	19,517,154	17,810,995	18,149,490	17,923,636	27,158,944	27,333,128	13,630,382	11,826,898	-39%
12 Other	38,387,194	35,284,442	38,071,357	42,086,843	41,791,454	52,545,732	50,132,304	61,624,629	61%
13 <b>Total Revenues</b>	<b>\$1,313,589,232</b>	<b>\$1,313,519,488</b>	<b>\$1,348,875,232</b>	<b>\$1,361,978,061</b>	<b>\$1,402,602,639</b>	<b>\$1,436,155,551</b>	<b>\$1,454,301,623</b>	<b>\$1,481,910,140</b>	<b>13%</b>
14									
<b>Expenditures by Function</b>									
16 Instruction	\$333,078,432	\$346,136,944	\$372,035,687	\$366,337,251	\$380,073,534	\$397,950,694	\$411,738,926	\$388,385,074	17%
17 Research	138,668,790	133,858,279	133,054,905	139,165,294	139,315,744	139,654,317	132,593,461	159,394,930	15%
18 Public Service	50,471,780	52,407,594	53,214,750	57,577,749	52,029,256	55,515,888	53,135,257	55,075,820	9%
22 Academic Support	57,204,583	59,818,983	61,968,783	64,484,850	64,533,318	68,130,993	86,318,601	84,231,929	47%
19 Library	22,866,050	24,139,803	25,320,033	26,357,423	26,564,846	26,743,147	26,408,247	24,049,357	5%
20 Student Services	41,517,946	44,381,614	47,944,525	49,748,598	51,576,063	52,969,210	56,604,840	53,072,136	28%
21 Institutional Support	94,527,863	99,533,947	100,638,685	105,187,040	122,517,090	114,877,934	132,992,853	133,790,679	42%
22 Physical Plant	73,626,803	73,943,495	79,788,207	78,028,862	85,168,976	101,444,260	82,224,666	82,117,972	12%
23 Scholarships/Fellowships	32,740,699	32,630,710	35,123,507	34,422,546	35,433,991	38,111,560	46,284,855	54,494,437	66%
24 Federal Student Financial Aid	307,937,134	288,465,659	290,298,904	284,572,355	280,182,279	283,966,784	285,026,283	289,277,883	-6%
25 Auxiliary Enterprises (2)	95,364,479	88,373,548	83,664,258	87,290,168	87,859,972	81,853,544	89,738,763	84,123,760	-12%
26 Athletics	62,856,999	62,584,986	67,091,842	69,713,376	71,453,880	71,729,047	68,005,504	73,141,944	16%
27 Other-Incl One-Time	1,843,465	9,583,149	5,349,192	18,323,284	4,461,724	5,018,236	(8,768,514)	2,510,500	36%
28									
29 <b>Total Bdgt by Function</b>	<b>\$1,312,705,023</b>	<b>\$1,315,858,712</b>	<b>\$1,355,493,278</b>	<b>\$1,381,208,795</b>	<b>\$1,401,170,673</b>	<b>\$1,437,965,614</b>	<b>\$1,462,303,741</b>	<b>\$1,483,666,421</b>	<b>13%</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 2021**

	A	B	C	D	E	F	G	H
	Operating Budgets							
	Board Approved Budgets			CEO Approved	Estimated Budgets		Total	%
	General Education	Career-Technical Education	Special Programs	Auxiliary Enterprise	Instit Accounts	Grants & Contracts	Operating Budgets	of Total
<b>SOURCES OF FUNDS:</b>								
State Appropriations								
1 General Account	\$306,052,700	\$17,239,300	\$48,826,966	\$0	\$0	\$0	\$372,118,966	25.0%
2 General Acct - One time funds	0	0	0	0	0	0	0	0.0%
3 Endowment Funds	18,670,200	0	0	0	0	0	18,670,200	1.3%
4 Student Fees	257,762,500	0	237,300	0	0	0	257,999,800	17.3%
5 One-time Other Funds	531,000	0	0	0	0	0	531,000	0.0%
6 Millennium Funds	0	0	0	0	0	0	0	0.0%
7								
8 Total Appropriations	\$583,016,400	\$17,239,300	\$49,064,266	\$0	\$0	\$0	\$649,319,966	43.6%
9								
10 Other Student Fees	\$0	\$0	\$2,090,600	\$24,000,579	\$84,110,865	\$0	\$110,202,044	7.4%
11 Federal Approp/Grants/Contrac	\$0	\$0	\$0	\$84,000	\$16,978,600	\$132,953,405	150,016,005	10.1%
12 Federal Student Financial Aid	\$0	\$0	\$0	\$0	\$0	\$289,277,883	289,277,883	19.4%
13 State Grants & Contracts	\$0	\$0	\$0	\$4,000	\$10,700	\$27,179,517 (3)	27,194,217	1.8%
14 Private Gifts, Grts & Contr	\$0	\$0	\$0	\$14,829,225	\$45,135,986	\$9,975,528	69,940,739	4.7%
15 Sales & Serv of Educ Act	\$0	\$0	\$0	\$0	\$24,696,260	\$0	24,696,260	1.7%
16 Sales & Serv of Aux Ent	\$0	\$0	\$0	\$93,523,590	\$1,034,709	\$0	94,558,299	6.4%
17 Indirect Costs	\$0	\$0	\$0	\$0	\$11,826,898	\$0	11,826,898	0.8%
18 Other	\$0	\$0	\$100,000	\$722,787	\$60,270,842	\$0	61,093,629	4.1%
19								
20 Total Revenue	\$583,016,400	\$17,239,300	\$51,254,866	\$133,164,181	\$244,064,860	\$459,386,333	\$1,488,125,940	100.0%
<b>21 USES OF FUNDS:</b>								
22 Instruction	\$268,444,179	\$16,252,853	\$14,861,950	\$0	\$72,630,275	\$16,195,818	\$388,385,074	26.1%
23 Research	\$21,454,991	\$0	\$21,308,931	\$0	\$7,559,213	\$115,287,595	165,610,730	11.1%
24 Public Service	\$2,001,740	\$0	\$14,279,911	\$0	\$6,954,536	\$31,839,632	55,075,820	3.7%
25 Academic Support	\$59,873,150	\$845,950	\$228,474	\$0	\$23,284,355	\$0	84,231,929	5.7%
26 Libraries	\$23,336,815	\$0	\$0	\$0	\$712,542	\$0	24,049,357	1.6%
27 Student Services	\$39,292,206	\$113,328	\$0	\$0	\$12,816,788	\$849,814	53,072,136	3.6%
28 Institutional Support	\$82,747,056	\$27,169	\$0	\$0	\$50,444,416	\$572,039	133,790,679	9.0%
29 Physical Plant	\$63,759,022	\$0	\$0	\$0	\$18,258,950	\$100,000	82,117,972	5.5%
30 Scholarships & Fellowships	\$6,336,744	\$0	\$0	\$0	\$42,897,246	\$5,260,447	54,494,437	3.7%
31 Federal Student Financial Aid	\$0	\$0	\$0	\$0	\$0	\$289,277,883	289,277,883	19.4%
32 Auxiliary Enterprises (2)	\$1,025,957	\$0	\$0	\$80,095,764	\$2,998,934	\$3,105	84,123,760	5.6%
33 Athletics (1)	\$12,983,540	\$0	\$0	\$57,679,104	\$2,479,300	\$0	73,141,944	4.9%
34 Other (Incl One-Time Funds)	\$1,934,900	\$0	\$575,600	\$0	\$0	\$0	2,510,500	0.2%
35								
36 Total Uses	\$583,190,300	\$17,239,300	\$51,254,866	\$137,774,868	\$241,036,554	\$459,386,333	\$1,489,882,221	100.0%
37								
38								
39 Incr/(Decr) to Balance	(\$173,900)	\$0	\$0	(\$4,610,687)	\$3,028,306	\$0	(\$1,756,281)	
40								
41								
42 Employee FTE	4,752.78	183.44	380.50	589.07	1,489.64	356.02	7,751.45	
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) Auxiliary Enterprises includes University of Idaho's Kibbie Dome operations								
47 (3) Includes state grants, scholarships, and work study								

Boise State University Sources and Uses of Funds									
a	b 2014	c 2015	d 2016	e 2017	f 2018	g 2019	h 2020	i 2021	i vs b
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change
<b>Revenues by Source:</b>									
1 Approp: General Funds	\$77,703,500	\$83,460,500	\$86,302,700	\$93,744,600	\$96,991,900	\$100,841,300	\$106,249,500	\$108,523,566	40%
2 Approp: Endowment Funds	0	0	0	0	0	0	0	0	0%
3 Approp: Student Fees	82,819,800	90,629,600	93,423,300	95,988,900	102,866,700	118,188,200	127,803,200	127,419,800	54%
4 Institutional Student Fees (2)	37,736,289	37,827,575	33,142,081	38,341,469	61,889,411	60,111,062	63,455,142	60,883,634	61%
5 Federal Grants & Contracts	32,742,131	26,946,770	43,000,000	28,000,000	31,000,000	32,000,000	33,920,000	59,541,000	82%
6 Federal Student Financial Aid	93,000,000	85,000,000	95,000,000	100,000,000	100,000,000	105,000,000	112,000,000	115,360,000	24%
7 State Grants & Contracts (1)	2,597,409	2,742,190	3,400,000	5,000,000	5,000,000	5,000,000	5,300,000	5,459,000	110%
8 Private Gifts, Grants & Contr	30,515,015	28,501,024	30,138,214	28,740,642	26,335,037	26,052,355	28,372,495	29,906,294	-2%
9 Sales & Serv of Educ Act	0	0	0	0	0	0	0	0	0%
10 Sales & Serv of Aux Ent	54,301,532	54,579,692	53,577,283	47,313,670	49,851,373	49,915,991	62,538,994	63,139,807	16%
11 Indirect Cost Recovery	5,539,503	4,349,889	4,317,000	4,000,000	13,600,000	13,600,000	0	0	-100%
12 Other	26,188,400	23,030,296	26,490,835	28,003,601	29,034,075	37,533,097	35,548,900	45,274,422	73%
13 <b>Total Revenues</b>	<b>\$443,143,579</b>	<b>\$437,067,536</b>	<b>\$468,791,413</b>	<b>\$469,132,882</b>	<b>\$516,568,496</b>	<b>\$548,242,005</b>	<b>\$575,188,231</b>	<b>\$615,507,523</b>	<b>39%</b>
14									
<b>15 Expenditures by Function</b>									
16 Instruction	\$112,366,933	\$116,927,364	\$138,977,056	\$124,501,577	\$134,743,367	\$143,836,721	\$149,404,479	\$144,949,060	29%
17 Research	32,111,329	24,547,890	23,830,164	28,050,519	30,788,167	34,619,061	36,597,014	66,172,785	106%
18 Public Service	13,788,180	15,300,187	15,843,894	18,842,465	15,059,345	16,187,483	16,322,757	17,778,894	29%
22 Academic Support	22,892,201	25,052,930	25,977,315	26,930,138	27,848,358	29,562,534	36,739,372	39,892,749	74%
19 Library	7,287,094	7,556,320	7,909,739	8,072,725	8,202,604	8,265,950	8,509,530	8,384,519	15%
20 Student Services	16,541,328	18,390,266	19,460,886	19,137,485	21,030,085	22,396,926	22,846,515	23,416,237	42%
21 Institutional Support (3)	33,325,817	37,054,222	37,101,030	39,212,664	54,433,048	47,732,041	68,003,251	67,570,803	103%
22 Physical Plant	21,262,303	19,701,035	22,388,588	21,771,220	27,406,606	41,782,030	24,352,749	28,134,945	32%
23 Scholarships/Fellowships	13,164,621	11,728,102	13,438,598	9,671,912	7,954,200	9,620,325	11,550,200	15,648,058	19%
24 Federal Student Financial Aid	93,000,000	85,000,000	95,000,000	100,000,000	100,000,000	105,000,000	112,000,000	115,360,000	24%
25 Auxiliary Enterprises	41,568,212	39,687,332	35,601,382	39,640,969	43,195,914	43,000,826	49,502,903	42,373,740	2%
26 Athletics	36,051,747	35,842,187	39,067,625	41,841,325	42,826,476	43,087,697	39,359,464	46,153,579	28%
27 Other-Incl One-Time	0	3,114,400	1,273,700	5,361,700	0	0	0	0	0%
28									
29 <b>Total Bdgt by Function</b>	<b>\$443,359,765</b>	<b>\$439,902,235</b>	<b>\$475,869,977</b>	<b>\$483,034,699</b>	<b>\$513,488,170</b>	<b>\$545,091,594</b>	<b>\$575,188,234</b>	<b>\$615,835,369</b>	<b>39%</b>
30									
31 <b>Incr/(Decr) to Balance</b>	<b>(\$216,186)</b>	<b>(\$2,834,699)</b>	<b>(\$7,078,564)</b>	<b>(\$13,901,817)</b>	<b>\$3,080,326</b>	<b>\$3,150,411</b>	<b>(\$3)</b>	<b>(\$327,846)</b>	

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

(2) FY18 Includes \$18.2M in Student Fee Rev in Facility Fee Reserve

(3) FY18 includes \$10.3 M OE in Facility Fee Reserve

**Boise State University**  
**Summary of Sources and Uses of Funds**  
**Fiscal Year 2021**

	A	B	C	D	E	F	G	H
	Board Approved Budgets			Operating Budgets				
	Career-			CEO Approved	Estimated Budgets		Total	%
	General	Technical	Special	Auxiliary	Instit	Grants &	Operating	of
	Education	Education	Programs	Enterprise	Accounts	Contracts	Budgets	Total
<b>SOURCES OF FUNDS:</b>								
State Appropriations								
1 General Account	\$107,580,200		\$943,366				\$108,523,566	17.6%
2 General Acct - One time funds							0	0.0%
3 Endowment Funds							0	0.0%
4 Student Fees	127,419,800						127,419,800	20.7%
5 One-time Other Funds							0	0.0%
6 Millennium Funds							0	0.0%
7								
8 Total Appropriations	\$235,000,000	\$0	\$943,366	\$0	\$0	\$0	\$235,943,366	38.3%
9								
10 Other Student Fees				\$9,831,968	\$51,051,666		\$60,883,634	9.9%
11 Federal Approp/Grants/Contracts						59,541,000	59,541,000	9.7%
12 Federal Student Financial Aid						115,360,000	115,360,000	18.7%
13 State Grants & Contracts						5,459,000 (2)	5,459,000	0.9%
14 Private Gifts, Grts & Contr				12,098,325	17,807,969		29,906,294	4.9%
15 Sales & Serv of Educ Act							0	0.0%
16 Sales & Serv of Aux Ent				63,139,807			63,139,807	10.3%
17 Indirect Costs							0	0.0%
18 Other				77,173	45,197,249		45,274,422	7.4%
19								
20 Total Revenue	\$235,000,000	\$0	\$943,366	\$85,147,273	\$114,056,884	\$180,360,000	\$615,507,523	100.0%
<b>21 USES OF FUNDS:</b>								
22 Instruction	\$119,268,496				\$25,680,564		\$144,949,060	23.5%
23 Research	5,447,745				5,725,040	55,000,000	66,172,785	10.7%
24 Public Service	1,779,365		943,366		5,056,163	10,000,000	17,778,894	2.9%
25 Academic Support	31,098,325				8,794,424		39,892,749	6.5%
26 Libraries	8,149,819				234,700		8,384,519	1.4%
27 Student Services	14,564,839				8,851,398		23,416,237	3.8%
28 Institutional Support	31,538,008				36,032,795		67,570,803	11.0%
29 Physical Plant	20,101,203				8,033,742		28,134,945	4.6%
30 Scholarships & Fellowships					15,648,058		15,648,058	2.5%
31 Federal Student Financial Aid						115,360,000	115,360,000	18.7%
32 Auxiliary Enterprises				42,373,740			42,373,740	6.9%
33 Athletics (1)	3,052,200			43,101,379			46,153,579	7.5%
34 Other (Incl One-Time Funds)							0	0.0%
35								
36 Total Uses	\$235,000,000	\$0	\$943,366	\$85,475,119	\$114,056,884	\$180,360,000	\$615,835,369	100.0%
37								
38								
39 Incr/(Decr) to Balance	\$0	\$0	\$0	(\$327,846)	\$0	\$0	(\$327,846)	
40								
41								
42 Employee FTE	1,855.17		2.95	358.16	466.87	210.00	2,893.15	
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								
48								



Idaho State University Sources and Uses of Funds									
a	b	c	d	e	f	g	h	i	i vs b
	2014	2015	2016	2017	2018	2019	2020	2021	
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change
<b>Revenues by Source:</b>									
1 Approp: General Funds	\$76,984,198	\$80,576,998	\$83,420,416	\$89,882,035	\$92,730,600	\$95,963,100	\$99,396,400	\$98,184,200	28%
2 Approp: Endowment Funds	2,227,800	2,599,200	3,004,200	3,609,600	3,609,600	3,739,400	4,007,400	4,264,800	91%
3 Approp: Student Fees	58,471,100	62,791,260	65,869,140	65,757,908	63,788,380	60,236,736	54,775,612	53,825,300	-8%
4 Institutional Student Fees	25,705,455	26,349,054	28,278,309	27,171,452	24,443,860	27,576,085	29,816,388	22,382,400	-13%
5 Federal Grants & Contracts	18,104,976	19,199,454	16,937,084	13,594,412	13,411,450	12,110,964	8,000,000	26,109,200	44%
6 Federal Student Financial Aid	105,763,134	99,790,102	95,468,347	92,887,734	92,794,149	92,775,267	92,057,336	93,530,000	-12%
7 State Grants & Contracts (1)	11,804,673	13,261,587	10,275,456	10,226,496	8,537,371	8,396,912	8,400,000	8,404,000	-29%
8 Private Gifts, Grants & Contr	14,777,870	12,872,988	12,100,469	10,349,541	9,289,083	7,124,898	8,200,000	10,797,100	-27%
9 Sales & Serv of Educ Act	5,872,971	6,110,464	6,142,639	6,701,628	6,616,070	6,712,487	6,000,000	6,036,500	3%
10 Sales & Serv of Aux Ent	23,489,102	23,656,934	22,634,104	24,002,566	22,207,962	23,852,709	18,900,000	15,100,300	-36%
11 Indirect Cost Recovery	3,854,651	3,378,106	3,659,490	3,530,636	3,188,944	3,318,128	2,600,000	0	-100%
12 Other	4,523,306	4,592,684	3,408,407	4,591,021	3,756,058	3,866,281	5,600,000	7,629,200	69%
13 <b>Total Revenues</b>	<b>\$351,579,236</b>	<b>\$355,178,831</b>	<b>\$351,198,061</b>	<b>\$352,305,029</b>	<b>\$344,373,527</b>	<b>\$345,672,967</b>	<b>\$337,753,136</b>	<b>\$346,263,000</b>	<b>-2%</b>
<b>Expenditures by Function</b>									
16 Instruction	\$100,888,469	\$105,478,597	\$107,558,260	\$110,073,277	\$112,154,230	\$114,873,727	\$113,707,194	\$110,512,567	10%
17 Research	31,882,624	31,660,093	27,832,775	26,007,479	22,675,344	18,135,846	16,921,763	13,972,116	-56%
18 Public Service	6,012,450	6,461,619	6,351,800	5,688,177	3,390,942	3,459,951	2,948,854	3,626,061	-40%
22 Academic Support	14,877,138	14,712,979	15,340,116	17,078,316	16,513,940	18,022,070	20,036,343	16,818,221	13%
19 Library	5,317,235	5,712,097	6,050,201	6,311,636	6,257,014	6,284,173	6,053,137	5,835,626	10%
20 Student Services	8,296,818	8,996,565	9,188,667	10,276,493	9,704,845	9,761,488	12,186,455	9,890,372	19%
21 Institutional Support	25,099,214	25,579,656	25,852,593	26,296,651	24,157,987	24,189,767	20,913,151	22,782,728	-9%
22 Physical Plant	20,038,512	20,818,034	22,219,131	21,204,858	21,707,069	22,950,791	20,913,151	20,842,624	4%
23 Scholarships/Fellowships	4,524,535	5,814,688	5,608,873	7,181,345	6,847,864	7,843,991	8,187,605	15,275,769	238%
24 Federal Student Financial Aid	105,763,134	99,790,102	95,468,347	92,887,734	92,794,149	92,775,267	92,057,336	93,530,000	-12%
25 Auxiliary Enterprises	19,075,067	18,860,333	18,578,048	17,950,685	18,130,504	17,750,124	17,579,988	21,056,829	10%
26 Athletics	8,766,400	8,832,502	9,516,645	9,820,708	9,924,602	10,274,181	10,051,473	10,002,987	14%
27 Other-Incl One-Time	1,832,465	2,766,239	1,974,092	6,914,284	2,900,224	2,406,636	2,371,686		-100%
29 <b>Total Bdgt by Function</b>	<b>\$352,374,061</b>	<b>\$355,483,504</b>	<b>\$351,539,548</b>	<b>\$357,691,643</b>	<b>\$347,158,714</b>	<b>\$348,728,012</b>	<b>\$343,928,136</b>	<b>\$344,145,900</b>	<b>-2%</b>
31 <b>Incr/(Decr) to Balance</b>	<b>(\$794,825)</b>	<b>(\$304,673)</b>	<b>(\$341,487)</b>	<b>(\$5,386,614)</b>	<b>(\$2,785,187)</b>	<b>(\$3,055,045)</b>	<b>(\$6,175,000)</b>	<b>\$2,117,100</b>	

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

**Idaho State University**  
**Summary of Sources and Uses of Funds**  
**Fiscal Year 2021**

	A	B	C	D	E	F	G	H
	Board Approved Budgets			CEO Approved	Estimated Budgets		Total	%
	General Education	Career-Technical Education	Special Programs	Auxiliary Enterprise	Instit Accounts	Grants & Contracts	Operating Budgets	of Total
<b>SOURCES OF FUNDS:</b>								
State Appropriations								
1 General Account	\$81,350,500	\$12,370,600	\$4,463,100				\$98,184,200	28.4%
2 General Acct - One time funds							0	0.0%
3 Endowment Funds	4,264,800						4,264,800	1.2%
4 Student Fees	53,588,000		237,300				53,825,300	15.5%
5 One-time Other Funds							0	0.0%
6 Millennium Funds							0	0.0%
7								
8 Total Appropriations	\$139,203,300	\$12,370,600	\$4,700,400	\$0	\$0	\$0	\$156,274,300	45.1%
9								
10 Other Student Fees				\$8,349,700	\$14,032,700		\$22,382,400	6.5%
11 Federal Approp/Grants/Contracts				84,000	16,978,600	9,046,600	26,109,200	7.5%
12 Federal Student Financial Aid						93,530,000	93,530,000	27.0%
13 State Grants & Contracts				4,000	10,700	8,389,300 (2)	8,404,000	2.4%
14 Private Gifts, Grts & Contr				793,400	4,459,400	5,544,300	10,797,100	3.1%
15 Sales & Serv of Educ Act					6,036,500		6,036,500	1.7%
16 Sales & Serv of Aux Ent				14,813,100	287,200		15,100,300	4.4%
17 Indirect Costs							0	0.0%
18 Other				18,000	7,611,200		7,629,200	2.2%
19								
20 Total Revenue (3)	\$139,203,300	\$12,370,600	\$4,700,400	\$24,062,200	\$49,416,300	\$116,510,200	\$346,263,000	100.0%
<b>21 USES OF FUNDS:</b>								
22 Instruction	\$63,746,558	\$12,370,600	\$3,913,369		\$19,241,839	\$11,240,201	\$110,512,567	32.1%
23 Research	4,908,877				122,146	8,941,093	13,972,116	4.1%
24 Public Service			558,557		348,047	2,719,457	3,626,061	1.1%
25 Academic Support	12,617,338		228,474		3,972,409		16,818,221	4.9%
26 Libraries	5,811,241				24,385		5,835,626	1.7%
27 Student Services	8,463,448				1,347,475	79,449	9,890,372	2.9%
28 Institutional Support	14,867,438				7,915,290		22,782,728	6.6%
29 Physical Plant	18,571,409				2,271,215		20,842,624	6.1%
30 Scholarships & Fellowships	5,760,800				9,514,969		15,275,769	4.4%
31 Federal Student Financial Aid						93,530,000	93,530,000	27.2%
32 Auxiliary Enterprises	40,029			19,386,581	1,630,219		21,056,829	6.1%
33 Athletics (1)	4,590,062			5,412,925			10,002,987	2.9%
34 Other (Incl One-Time Funds)							0	0.0%
35								
36 Total Uses (3)	\$139,377,200	\$12,370,600	\$4,700,400	\$24,799,506	\$46,387,994	\$116,510,200	\$344,145,900	100.0%
37								
38								
39 Incr/(Decr) to Balance	(\$173,900)	\$0	\$0	(\$737,306)	\$3,028,306	\$0	\$2,117,100	
40								
41								
42 Employee FTE	1,248.40	125.10	17.80	92.60	131.50	79.60	1,695.00	
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) Adjustments to revenue and expense may be necessary due to enrollment fluctuations.								

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

a		b	c	d	e	f	g	h	i	i vs b
		2014	2015	2016	2017	2018	2019	2020	2021	
		Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change
<b>Revenues by Source:</b>										
1	Approp: General Funds	\$107,524,800	\$116,199,600	\$119,755,200	\$129,331,000	\$132,401,400	\$134,816,200	\$138,449,300	\$137,016,800	27%
2	Approp: Endowment Funds	7,166,400	8,356,800	9,171,600	10,099,200	10,099,200	10,498,800	10,756,000	11,738,400	64%
3	Approp: Student Fees	72,756,100	73,465,100	72,543,525	73,783,952	73,799,310	74,123,507	75,139,600	60,665,300	-17%
4	Institutional Student Fees	18,098,760	16,661,630	20,077,664	21,491,150	22,217,495	23,064,677	23,855,252	23,533,510	30%
5	Federal Grants & Contracts	64,299,600	66,067,442	65,508,537	67,496,665	64,657,375	67,961,545	62,334,467	61,931,479	-4%
6	Federal Student Financial Aid	85,174,000	80,675,557	78,830,557	73,384,621	69,288,130	68,891,517	64,702,947	64,513,883	-24%
7	State Grants & Contracts (1)	5,280,786	5,443,937	6,492,472	6,489,461	8,711,156	9,668,565	9,923,275	10,889,332	106%
8	Private Gifts, Grants & Contr	20,183,759	20,490,814	21,698,173	22,508,314	24,985,460	23,449,196	23,251,631	26,064,368	29%
9	Sales & Serv of Educ Act	17,907,044	19,619,590	19,365,019	18,573,745	19,837,167	18,592,360	19,374,823	17,674,760	-1%
10	Sales & Serv of Aux Ent	33,781,163	27,843,422	27,419,639	27,640,766	25,508,296	18,520,918	19,438,765	12,782,003	-62%
11	Indirect Cost Recovery	10,023,000	10,023,000	10,023,000	10,100,000	10,100,000	10,200,000	10,700,000	11,500,000	15%
12	Other	7,175,488	7,361,462	7,931,115	9,114,521	8,786,271	10,878,304	8,322,626	8,078,614	13%
13	<b>Total Revenues</b>	<b>\$449,370,900</b>	<b>\$452,208,354</b>	<b>\$458,816,502</b>	<b>\$470,013,394</b>	<b>\$470,391,260</b>	<b>\$470,665,589</b>	<b>\$466,248,686</b>	<b>\$446,388,449</b>	<b>-1%</b>
14										
<b>Expenditures by Function</b>										
16	Instruction	\$99,242,944	\$102,807,496	\$103,620,808	\$108,981,380	\$109,053,579	\$114,520,766	\$121,098,123	\$107,714,126	9%
17	Research	74,496,556	77,436,409	81,083,004	84,768,367	85,350,759	86,394,574	78,443,760	78,425,925	5%
18	Public Service	28,848,035	29,603,447	30,345,034	31,725,567	32,770,828	34,961,541	33,133,199	33,045,189	15%
22	Academic Support	16,791,965	16,897,039	17,544,543	16,999,876	16,518,950	16,842,896	25,677,471	23,643,203	41%
19	Library	9,092,324	9,633,254	10,047,322	10,607,077	10,730,412	10,790,197	10,464,796	8,808,863	-3%
20	Student Services	12,334,623	12,749,338	14,814,225	15,465,311	15,066,400	14,585,529	14,524,265	13,885,503	13%
21	Institutional Support	31,168,096	32,037,276	32,169,802	34,101,703	38,302,854	37,261,804	37,672,689	35,254,819	13%
22	Physical Plant	29,267,914	30,185,307	31,388,261	31,411,092	32,321,846	32,963,880	33,076,346	28,828,074	-2%
23	Scholarships/Fellowships	14,748,643	14,668,320	15,672,736	17,024,989	20,030,421	20,019,660	25,773,583	22,900,993	55%
24	Federal Student Financial Aid	85,174,000	80,675,557	78,830,557	73,384,621	69,288,130	68,891,517	64,702,947	64,513,883	-24%
25	Auxiliary Enterprises	31,423,000	26,421,283	25,908,228	26,293,544	23,407,740	17,694,806	19,056,640	17,370,291	-45%
26	Athletics	15,472,700	15,202,829	15,606,072	15,005,500	15,618,100	15,118,100	15,469,000	13,620,000	-12%
27	Other-Incl One-Time	0	3,420,800	1,194,700	4,214,500	1,038,700	2,541,600	(11,250,100)	1,979,500	100%
28										
29	<b>Total Bdgt by Function</b>	<b>\$448,060,800</b>	<b>\$451,738,356</b>	<b>\$458,225,292</b>	<b>\$469,983,527</b>	<b>\$469,498,719</b>	<b>\$472,586,870</b>	<b>\$467,842,719</b>	<b>\$449,990,369</b>	<b>0%</b>
30										
31	<b>Incr/(Decr) to Balance</b>	<b>\$1,310,100</b>	<b>\$469,998</b>	<b>\$591,210</b>	<b>\$29,867</b>	<b>\$892,541</b>	<b>(\$1,921,281)</b>	<b>(\$1,594,033)</b>	<b>(\$3,601,920)</b>	

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

**University of Idaho**  
**Summary of Sources and Uses of Funds**  
**Fiscal Year 2021**

	A	B	C	D	E	F	G	H
	Operating Budgets							
	Board Approved Budgets			CEO Approved	Estimated Budgets		Total	%
	General Education	Career-Technical Education	Special Programs	Auxiliary Enterprise	Instit Accounts	Grants & Contracts	Operating Budgets	of Total
<b>SOURCES OF FUNDS:</b>								
State Appropriations								
1 General Account	\$93,596,300		\$43,420,500				137,016,800	30.7%
2 General Acct - One time funds							0	0.0%
3 Endowment Funds	11,738,400						11,738,400	2.6%
4 Student Fees	60,665,300						60,665,300	13.6%
5 One-time Other Funds							0	0.0%
6 Millennium Funds							0	0.0%
7								
8 Total Appropriations	166,000,000		43,420,500	0	0	0	209,420,500	46.9%
9								
10 Other Student Fees			2,090,600	4,605,611	16,837,299		23,533,510	5.3%
11 Federal Approp/Grants/Contracts						61,931,479	61,931,479	13.9%
12 Federal Student Financial Aid						64,513,883	64,513,883	14.5%
13 State Grants & Contracts						10,889,332 (2)	10,889,332	2.4%
14 Private Gifts, Grts & Contr				1,937,500	20,328,617	3,798,251	26,064,368	5.8%
15 Sales & Serv of Educ Act					17,674,760		17,674,760	4.0%
16 Sales & Serv of Aux Ent				12,782,003			12,782,003	2.9%
17 Indirect Costs					11,500,000		11,500,000	2.6%
18 Other			100,000	627,614	7,351,000		8,078,614	1.8%
19								
20 Total Revenue	166,000,000		45,611,100	19,952,728	73,691,676	141,132,945	446,388,449	100.0%
<b>USES OF FUNDS:</b>								
21								
22 Instruction	69,314,050		10,948,581		25,526,640	1,924,855	107,714,126	23.9%
23 Research	4,882,569		21,308,931		1,712,027	50,522,398	78,425,925	17.4%
24 Public Service	0		12,777,988		1,443,402	18,823,799	33,045,189	7.3%
25 Academic Support	13,361,076				10,282,127		23,643,203	5.3%
26 Libraries	8,361,665				447,198		8,808,863	2.0%
27 Student Services	11,694,625				2,190,878		13,885,503	3.1%
28 Institutional Support	30,028,055				5,226,764		35,254,819	7.8%
29 Physical Plant	21,436,988				7,291,086	100,000	28,828,074	6.4%
30 Scholarships & Fellowships	575,944				17,077,039	5,248,010	22,900,993	5.1%
31 Federal Student Financial Aid	0					64,513,883	64,513,883	14.3%
32 Auxiliary Enterprises	974,528			15,027,048	1,368,715		17,370,291	3.9%
33 Athletics (1)	3,966,600			8,527,600	1,125,800		13,620,000	3.0%
34 Other-Incl One-Time	1,403,900		575,600				1,979,500	0.4%
35								
36 Total Uses	166,000,000		45,611,100	23,554,648	73,691,676	141,132,945	449,990,369	100.0%
37								
38								
39 Incr/(Decr) to Balance	0		0	(3,601,920)	0	0	(3,601,920)	
40								
41								
42 Employee FTE	1,309.23	0.00	359.75	127.62	873.17	40.19	2,709.96	
43								
44 (1) The General Education program supports intercollegiate athletics, which is an auxiliary enterprise. General Education support for athletics								
45 is reported in the General Education column, not the auxiliary enterprise column.								
46 (2) Includes state grants, scholarships, and work study								
47								

Lewis-Clark State College Sources and Uses of Funds									
a	b 2014	c 2015	d 2016	e 2017	f 2018	g 2019	h 2020	i 2021	i vs b
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	% Change
<b>Revenues by Source:</b>									
1 Approp: General Funds	\$17,240,097	\$18,288,817	\$19,946,156	\$22,026,956	\$22,182,156	\$22,054,500	\$22,679,200	\$22,178,600	29%
2 Approp: Endowment Funds	1,335,000	1,572,000	1,804,200	2,131,200	2,131,200	2,205,000	2,473,000	2,667,000	100%
3 Approp: Student Fees	13,193,000	14,366,100	15,266,900	15,500,000	16,031,500	16,244,700	16,568,200	16,089,400	22%
4 Institutional Student Fees	4,814,570	4,155,600	3,802,100	2,999,000	2,964,000	3,203,500	3,368,540	3,402,500	-29%
5 Federal Grants & Contracts	400,000	500,000	600,000	1,171,600	1,007,789	1,077,900	3,004,804	2,434,326	509%
6 Federal Student Financial Aid	24,000,000	23,000,000	21,000,000	18,300,000	18,100,000	17,300,000	16,266,000	15,874,000	-34%
7 State Grants & Contracts (1)	2,000,000	1,400,000	1,400,000	1,200,000	1,677,723	2,089,700	2,593,118	2,441,885	22%
8 Private Gifts, Grants & Contr	1,800,000	1,700,000	2,000,000	1,980,000	2,164,488	2,192,400	2,396,748	3,172,977	76%
9 Sales & Serv of Educ Act	1,000,000	1,000,000	900,000	1,200,000	1,200,000	1,181,000	1,165,000	985,000	-2%
10 Sales & Serv of Aux Ent	3,112,850	2,722,250	2,958,900	3,347,300	3,325,450	3,543,240	3,605,800	3,536,189	14%
11 Indirect Cost Recovery	100,000	60,000	150,000	293,000	270,000	215,000	330,382	326,898	227%
12 Other	500,000	300,000	241,000	377,700	215,050	268,050	660,778	642,393	28%
13 <b>Total Revenues</b>	<b>\$69,495,517</b>	<b>\$69,064,767</b>	<b>\$70,069,256</b>	<b>\$70,526,756</b>	<b>\$71,269,356</b>	<b>\$71,574,990</b>	<b>\$75,111,570</b>	<b>\$73,751,168</b>	<b>6%</b>
14									
<b>Expenditures by Function</b>									
16 Instruction	\$20,580,086	\$20,923,487	\$21,879,563	\$22,781,017	\$24,122,358	\$24,719,480	\$27,529,130	\$25,209,322	22%
17 Research	178,281	213,887	308,962	338,929	501,474	504,836	630,924	824,104	362%
18 Public Service	1,823,115	1,042,341	674,022	1,321,540	808,141	906,913	730,447	625,675	-66%
22 Academic Support	2,643,279	3,156,035	3,106,809	3,476,520	3,652,070	3,703,493	3,865,415	3,877,756	47%
19 Library	1,169,397	1,238,132	1,312,771	1,365,985	1,374,816	1,402,827	1,380,784	1,020,349	-13%
20 Student Services	4,345,177	4,245,445	4,480,747	4,869,309	5,774,733	6,225,267	7,047,605	5,880,024	35%
21 Institutional Support	4,934,736	4,862,793	5,515,260	5,576,022	5,623,201	5,694,322	6,403,762	8,182,329	66%
22 Physical Plant	3,058,074	3,239,119	3,792,227	3,641,692	3,733,455	3,747,559	3,882,420	4,312,329	41%
23 Scholarships/Fellowships	302,900	419,600	403,300	544,300	601,506	627,584	773,467	669,617	121%
24 Federal Student Financial Aid	24,000,000	23,000,000	21,000,000	18,300,000	18,100,000	17,300,000	16,266,000	15,874,000	-34%
25 Auxiliary Enterprises	3,298,200	3,404,600	3,576,600	3,404,970	3,125,814	3,407,788	3,599,232	3,322,900	1%
26 Athletics	2,566,152	2,707,468	2,901,500	3,045,843	3,084,702	3,249,069	3,125,567	3,365,378	31%
27 Other-Incl One-Time	11,000	281,710	906,700	1,832,800	522,800	70,000	109,900	531,000	4727%
28	0	0	0	0	0	0	0	0	
29 <b>Total Bdgt by Function</b>	<b>\$68,910,397</b>	<b>\$68,734,617</b>	<b>\$69,858,461</b>	<b>\$70,498,926</b>	<b>\$71,025,070</b>	<b>\$71,559,138</b>	<b>\$75,344,652</b>	<b>\$73,694,783</b>	<b>7%</b>
30									
31 <b>Incr/(Decr) to Balance</b>	<b>\$585,120</b>	<b>\$330,150</b>	<b>\$210,795</b>	<b>\$27,830</b>	<b>\$244,286</b>	<b>\$15,852</b>	<b>(\$233,082)</b>	<b>\$56,385</b>	

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

**Lewis-Clark State College**  
**Summary of Sources and Uses of Funds**  
**Fiscal Year 2021**

	A	B	C	D	E	F	G	H
	Board Approved Budgets			Operating Budgets			Total	%
	General Education	Career-Technical Education	Special Programs	CEO Approved Auxiliary Enterprise	Estimated Budgets Instit Accounts	Grants & Contracts	Operating Budgets	of Total
<b>SOURCES OF FUNDS:</b>								
1	State Appropriations							
2	General Account	\$17,309,900	\$4,868,700				\$22,178,600	30.1%
3	General Acct - One time funds	0	0				0	0.0%
4	Endowment Funds	2,667,000					2,667,000	3.6%
5	Student Fees	16,089,400					16,089,400	21.8%
6	One-time Other Funds	531,000					531,000	0.7%
7	Millennium Funds						0	0.0%
8	Total Appropriations	\$36,597,300	\$4,868,700	\$0	\$0	\$0	\$41,466,000	56.2%
9								
10	Other Student Fees			\$1,213,300	\$2,189,200		3,402,500	4.6%
11	Federal Approp/Grants/Contracts					\$2,434,326	2,434,326	3.3%
12	Federal Student Financial Aid					15,874,000 (3)	15,874,000	21.5%
13	State Grants & Contracts					2,441,885 (2)	2,441,885	3.3%
14	Private Gifts, Grts & Contr				2,540,000	632,977	3,172,977	4.3%
15	Sales & Serv of Educ Act				985,000		985,000	1.3%
16	Sales & Serv of Aux Ent			2,788,680	747,509		3,536,189	4.8%
17	Indirect Costs				326,898		326,898	0.4%
18	Other				111,393		111,393	0.2%
19								
20	Total Revenue	\$36,597,300	\$4,868,700	\$0	\$4,001,980	\$6,900,000	\$21,383,188	100.0%
21	<b>USES OF FUNDS:</b>							
22	Instruction	\$16,115,075	\$3,882,253		\$2,181,232	\$3,030,762	\$25,209,322	34.2%
23	Research	0				824,104	824,104	1.1%
24	Public Service	222,375			106,924	296,376	625,675	0.8%
25	Academic Support	2,796,411	845,950		235,395	0	3,877,756	5.3%
26	Libraries	1,014,090			6,259	0	1,020,349	1.4%
27	Student Services	4,569,294	113,328		427,037	770,365	5,880,024	8.0%
28	Institutional Support	6,313,555	27,169		1,269,567	572,039	8,182,329	11.1%
29	Physical Plant	3,649,422			662,907	0	4,312,329	5.9%
30	Scholarships & Fellowships				657,180	12,437	669,617	0.9%
31	Federal Student Financial Aid					15,874,000 (3)	15,874,000	21.5%
32	Auxiliary Enterprises	11,400		3,308,395		3,105	3,322,900	4.5%
33	Athletics (1)	1,374,678		637,200	1,353,500		3,365,378	4.6%
34	Other-Incl One-Time	531,000					531,000	0.7%
35								
36	Total Uses	\$36,597,300	\$4,868,700	\$0	\$3,945,595	\$6,900,000	\$21,383,188	100.0%
37								
38								
39	Incr/(Decr) to Balance	\$0	\$0	\$0	\$56,385	\$0	\$56,385	
40								
41								
42	Employee FTE	339.98	58.34	10.69	18.10	26.23	453.34	
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 21, 2020**

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**SUBJECT**

Workforce Sharing Recommendations

**REFERENCE**

August 2020

The Presidents Leadership Council presented recommendations to the Board regarding potential systemic consolidation of functions, including the functions of Risk Management and Internal Audit.

**APPLICABLE STATUTE, RULE, OR POLICY**

Idaho State Board of Education Governing Policies & Procedures, Section 3.B.

**BACKGROUND/DISCUSSION**

The Presidents Leadership Council (PLC) has been collaborating in order to create system-wide efficiencies. As the presidents have brought recommendations for cohesive structures across all institutions, they have proposed new models to create efficiency, some of which were not specifically envisioned in the Huron report.

PLC recommendations include consolidation of risk management and internal audit, which could potentially generate savings across the institutions while creating efficiency and standardization. The System Optimization Subcommittee has reviewed those proposals and has brought a recommendation to the Business Affairs and Human Resources Committee to consolidate those functions under the Office of the State Board of Education.

The Subcommittee also recognizes the level of work being done by the institutions regarding Span of Control and Generalist positions as laid out in the Huron report. The Subcommittee has expressed a desire to coordinate data around the extensive work being undertaken by the institutions and recommends the hiring of a short term, contracted project manager to coordinate efforts between the PLC and the Board.

**IMPACT**

Consolidation of risk management and internal audit functions would generate financial savings and create standardization in project and evaluation, while still retaining a physical presence at each campus. There would be cost savings realized, but such consolidation would also create stronger ties with state agencies and the Board.

**ATTACHMENTS**

Attachment 1 – Presidents Leadership Council Progress Report

**STAFF COMMENTS AND RECOMMENDATIONS**

Board Staff acknowledges the incredible amount of work being asked of the institutions, particularly this year in the midst of public health crisis. The work of the

**BUSINESS AFFAIRS AND HUMAN RESOURCES**  
**OCTOBER 21, 2020**

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PLC has brought to light some first steps in creating a more consolidated approach to business functions. Both risk management and internal audit would require regular on-site presence of individuals to effectively support the institutions. Staff would seek counsel from the institutions in developing a model. The Subcommittee also recommends the hiring of a project manager to collect and report institutional progress on system optimization. Staff recommends approval of all three recommendations.

**BOARD ACTION**

I move to approve the recommendation of the System Optimization Subcommittee to consolidate Risk Management as a function of the Office of the State Board of Education and to direct Board staff to work with the institutions to develop and implement a consolidated model.

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

I move to approve the recommendation of the System Optimization Subcommittee to consolidate Internal Audit as a function of the Office of the State Board of Education and to direct Board staff to work with the institutions and the Audit Committee to develop and implement a consolidated model.

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

I move to approve the recommendation of the System Optimization Committee for the Office of the State Board of Education to hire a project manager through June 30, 2021 to coordinate the system optimization efforts between the Board and the institutions.

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



# Presidents Leadership Council

AUGUST 2020 REPORT



BAHR



Idaho State  
University



University  
of Idaho

## **Presidents Leadership Council**

**Boise State University**

**Idaho State University**

**University of Idaho**

**Lewis-Clark State College**

**College of Eastern Idaho**

**College of Southern Idaho**

**College of Western Idaho**

**North Idaho College**

**Office of the State Board of Education**

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## **Executive Summary**

The Presidents Leadership Council (PLC) has undertaken a number of initiatives in response to the State Board of Education's call for increased collaboration, coordination, and cohesion (i.e. systemness) among the eight public higher education institutions in Idaho. Among these initiatives are those that were directly commissioned by the State Board of Education (Board) along with initiatives arising from the PLC itself in the spirit of addressing the Board's call for systemness in back office functions and academic collaboration. All initiatives are aimed to support the State Board of Education's strategic plan, enhance academic program offerings in the state, create efficiencies, and improve effectiveness of higher education in Idaho. In addition, certain initiatives are aimed to address barriers to systemwide success.

The following report provides an overview of all current PLC-led initiatives, including an overview of the initiative objectives, progress to date, and next steps currently planned by the PLC. It is the intent of the PLC to provide this information to the Board to ensure that activities undertaken and planned are in alignment with the Board's expectations for the institutions of higher education, while also providing an avenue for feedback from board members.

Please note, the Huron recommendation updates provided below only apply to the Colleges and Universities.

## Huron Recommendations: Span of Control and Generalist Positions

### Overview

Optimize mid-level manager footprint by improving average span of control within each 4-year institution. Leverage economies of scale for both specialized business support staff as well as administrative generalists to reduce the overall non-faculty labor footprint of each institution.

### Progress

In Fall 2019, Idaho State University, University of Idaho, and Lewis-Clark State College initiated a comprehensive review of staffing levels and organizational structures as part of budget balancing efforts to address long-term structural deficits at each of these institutions. While Boise State University doesn't face the same long-term structural deficits, it too is engaged in the process of a holistic review of all positions. Through this process, the institutions have identified strategic position eliminations, implemented reorganizations to address span of control issues, and made adjustments to existing positions to maximize effectiveness and efficiency.

Given each institution's unique circumstances, the approach to these reviews and subsequent actions manifested differently at each institution. The following provides an overview for each institution.

### Barriers

- While the institutions have worked to make progress on the span of control and generalist position recommendations, which largely impact mid-level management and front line staff, the system also experienced significant political pressure to reduce administrative leadership positions. With finite human resources, this dual focus creates considerable constraints to maintain staffing levels needed to meet the mission of the institutions.
- Given current administrative rules, regulations, and structures through the Division of Human Resources, there are significant barriers to make position adjustments to classified staff.
- Further, as long as the higher education system remains within the Division of Human Resources jurisdiction for its classified staff, and has to justify each non-classified position to meet the DHR exemption requirements, the span-of-control and generalist position problem will continue to exist.

### Next Steps:

- The institutions are still in the process of identifying the full scope of the budget impacts of the pandemic and one institution is in the midpoint of its initial response to this Huron recommendation. Further changes to the workforce are possible given the realities of the state appropriation and tuition revenue. Therefore, the institutions will continue to evaluate their workforce needs with the span of control and generalists positions recommendations in mind.

## University of Idaho

Upon assuming the role, President Green removed \$14 million from the FY2020 budget, which was compounded by the State recisions and holdbacks. For FY2021 another \$22 million was permanently eliminated prior to the State 2% base and 5% one-time holdbacks. In order to address one-time budget pressures, the University of Idaho instituted a voluntary furlough program in FY2020 and a mandatory furlough program in FY2021. The financial impact of these actions across all funds types total \$0.4 million in FY2020 and \$5.5 million in FY2021. The portion of the \$0.4 million in FY2020 coming from appropriated funds, in combination with university reserves, was used to meet the FY2020 2% (1% + 1%) holdback. The portion of the \$5.5 million in FY2021 coming from appropriated funds will be used, in combination with unallocated CEC funding, to meet the FY2021 5% holdback of approximately \$5 million. In addition, the uUniversity realized approximately \$19.9 million in one-time salary savings in FY2020, again across all fund types. It should be noted that these salary savings are equal to budget less actuals. For revenue generating fund types, these salary savings may have been offset by unrealized budgeted revenue, thereby not resulting in actual cash savings to meet other needs.

In terms of base reductions, the university's personnel (salary plus benefits) budget decreased from FY2020 to FY2021 by \$7.7 million and 73.68 FTE, with 117 or 45% of departments having FTE decreases, 68 or 27% having FTE increases and 73 or 28% having no change in FTE. The base changes reflect the impact of voluntary separation, voluntary early retirement, position eliminations, non-renewals and other permanent changes, with departmental FTE totals also impacted by reorganizations and consolidations.

FY 2019 - 2022 Eliminations and Reductions					
	FTE	Total		FY 2020	FY 2021
Faculty FTE	56.17	\$ 5,003,706	Salary Savings	\$ 19,895,932	N/A
Non-Classified/Professional Staff	29.31*	+ \$ 1,548,560	Voluntary Furlough	\$ 406,611	N/A
Classified Staff	74.2	\$ 3,122,231	Mandatory Furlough	N/A	\$ 5,477,211
<b>Total</b>	<b>73.68</b>	<b>\$ 7,671,092</b>	<b>Total</b>	<b>\$ 20,302,543</b>	<b>\$ 5,477,211</b>

\*Departments with FTE increase: 68

FY 2019 - 2022 Positions Eliminated		
Classified	Faculty	Non-Classified
Administrative Assistant	Clinical Faculty	Academic Advisor
Administrative Coordinator	Instructor	Academic Consultant
Administrative Financial Specialist	Instructor Faculty	Assistant Men's Basketball Coach
Agricultural Technician	Regular Faculty	Assistant to the Dean

<p>Assistant to the Director</p> <p>Compliance Coordinator</p> <p>Coordinator of Competitive and Recreational Sports</p> <p>Course Material Liaison/Co-Buyer</p> <p>Depot Technician</p> <p>Education Abroad Specialist</p> <p>Events and Communications Specialist</p> <p>Financial and Administrative Assistant</p> <p>Financial Specialist</p> <p>Recycling Technician</p> <p>Research Aide</p> <p>Research Specialist</p> <p>Scientific Aide</p> <p>Team Cleaning Specialist</p>	<p>Research Professor</p>	<p>Associate Controller</p> <p>Business Manager</p> <p>Capital Asset Accountant</p> <p>Co-Director</p> <p>Computation Resources Core Director</p> <p>Continuing Medical Education Coordinator</p> <p>Director</p> <p>Director of Strategic Initiatives</p> <p>Director, American Language and Culture Program</p> <p>Director, College Assistance Migrant Program</p> <p>Education Resource Manager</p> <p>Energy Manager</p> <p>Enterprise Systems Analyst 2</p> <p>Executive Director</p> <p>Head of Portfolio/Project Management</p> <p>IT Research Supervisor</p> <p>ITS Project Manager</p> <p>Junior Technology and Licensing Associate</p> <p>Marketing and Communications Manager</p> <p>Postdoctoral Fellow</p> <p>Program Coordinator</p> <p>Program Director</p> <p>Project Manager</p> <p>Ranch Manager</p> <p>Research and Development Engineer 1</p> <p>Research and Development Engineer 2</p> <p>Research Scientist</p> <p>VandalSphere Support Manager</p>
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## Lewis-Clark State College

Upon assuming the role, President Pemberton was faced with a \$1 million budgetary deficit across fund types, which was compounded by a State 2% base reduction, 5% holdback, and enrollment workload adjustment amongst other challenges. Lewis-Clark State College's General Education program anticipates a \$2.6M budget deficit in total and a yet to be determined enrollment impact from COVID-19 with estimates upwards of \$3.1M. To address FY2021 financial challenges, Lewis-Clark reduced budgeted expenditures in the general education program by \$1.7M. One-time legislative authorized stabilization funds, unallocated CEC and target position funding, mandatory furloughs, and a hiring freeze will further assist in meeting the 5% holdback and uncertain enrollment. In terms of personnel impacts, Lewis-Clark's FTE decreased by 6.1% from FY 2020 to FY 2021 and 6% across all fund types. Further personnel reductions will occur in FY 2022 for a total reduction of -9.3% across all funds and -7.3% in general education from FY 2019 – FY 2021. Lewis-Clark further reduced budgeted expenditures in the Career and Technical Education (CTE) program by \$98,300 for a 2% base reduction. This resulted in the reduction of personnel and operating expenditures. Unallocated CEC, mandatory furloughs, and a hiring freeze will further assist in meeting the 5% CTE holdback.

The following provides an overview of position reductions, reorganizations and adjustments that addressed Lewis-Clark's budget shortfall, while also addressing Huron's span of control and generalist position recommendations.

FY 2019 - 2022 Eliminations, Reductions, and Vacancies		
	FTE	Total
<b>Position Elimination and Reduction Savings</b>	<b>53.24*</b>	<b>\$ 3,396,963</b>
Faculty FTE	15.15	
Non-Classified/Professional Staff	16.3	
Classified Staff	21.79	
<b>Position Vacancies</b>	<b>27.5**</b>	<b>\$ 2,034,913</b>
<b>Grand Total</b>		<b>\$ 5,431,876</b>

\*Total Positions: 68

\*\*Total Positions: 29

Span of Control Snapshot		
2019 - 2020	2020 - 2021	2021 - 2022
8 Departments 11 Direct Reports	23 Departments 20.62 Direct Reports	4 Departments 10 Direct Reports
International Programs (-2.8)	Student Account Services (-1)	Movement & Sports Sciences (-1)



Student Counseling and Health Services (-1.25) Admissions (-1) LC Service Corps (-2) Athletics (-1) Library (-1) Teacher Education (-2) TRIO (-1) Information Technology (+2) Advising Center (-1 ) Student Employment, Career Center and Work Scholars (-.25 ) First Year Experience/Student Union (-1)	Registrar and Records (-1) Controller's Office (-1) Advancement (-1.5 and +1.5 per reorg) Center for Arts and History (-3) CTE Office Technical & Industrial Division (-1) Academic Affairs (-1) Coeur d'Alene Center (-1) Accessibility Services (-1.15) Liberal Arts & Sciences (-.24) Humanities Division (-1.92)	Natural Science & Mathematics (-3) Early College Programs (-.25) Professional and Graduate Studies (-.16) Business (-3.6) Nursing & Health Sciences (-1.5) Teacher Education (-2.5) Library (-1) Business Technology & Services (-4 )
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Span of Control - Number of Supervisors			
July 1, 2018	July 1, 2019	July 1, 2020	July 1, 2021
81	73	72	TBD

Titles of Positions Eliminated by Unit			
Academic Affairs	Student Affairs	Administrative Services	Direct Reporting Units
Administrative Assistant 1 Apprenticeship Coordinator Assistant Professor Associate Professor Director, Lewis-Clark Service Corps Financial Technician Instructional Assistant Instructor Instructor of Chemistry Instructor, Biology Library Assistant 2 Professor of English Professor, Business Management Professor, Engineering Student Success Navigator Technologist	College Health Nurse Practitioner Account Collection Specialist Administrative Assistant 1 Associate Director Counselor Custodian Leadworker Director, SUB, Center for Student Leadership Instructor, IIE International Recruitment & Retention Specialist Intramural Coordinator IPO Director Nurse, Student Health Services Resident Director Technical Records Specialist 2 Transcript Evaluator, Senior	Administrative Assistant 1	IT Director Custodian Maintenance Craftsman Sr. Administrative Assistant 2 Telecommunications Technician

Titles of Reduced Positions by Unit			
Associate Professor Assistant Professor Nursing Associate Professor Nursing Assistant Professor Nursing Program Assistant Coordinator, Early College Programs Program Advisor Director – Library Division Chair - Business Sim Lab Technician Director, Early College Programs Division Chair – DONSAM Division Chair - Social Sciences Administrative Assistant 1 Technical Records Specialist 2	Counselor Assistant Director	N/A	N/A
Vacant Positions by Unit			
Administrative Assistant 2 Assistant Professor Associate Professor Associate Professor/Division Chair Coordinator Instructor Library Assistant 2 Professor Program Advisor Technical Records Specialist 1	Coordinator, Events & Conferences		Vice President for Finance & Administration Development Coordinator Director, Alumni & Community Relations Athletic Operations IT Web Developer Coordinator, Theater & IVC/Media Spec IT Operations & Support Technician

## Idaho State University

Idaho State University began FY20 with a \$6 million structural deficit, driven by multi-year enrollment declines. During the course of FY2020, the University's deficit worsened through a combination of additional enrollment declines, a 2% rescission of state funding, and the unprecedented COVID-19 pandemic. Idaho State's structural deficit going into FY2021 is \$11.7 million, as illustrated below. In addition to the structural deficit, the University faced an additional \$5M rescission from the State of Idaho and yet to be determined enrollment and event revenue impact from COVID-19. As a result of this situation and to address the Huron recommendations, Idaho State University underwent a systematic review of all departments, units and positions to identify positions for reduction, elimination, or adjustment.

Budget Overview	
FY 2020 Structural Deficit	\$ 6.7 M
Revenue Shortfall	\$ 3 M
State Rescission	\$ 2 M
Structural Deficit	\$ 11.7 M
Additional State Rescission	\$ 5 M
<b>FY 2021 Budget Deficit</b>	<b>~ \$ 16.7 M</b>

The following provides an overview of position reductions, reorganizations and adjustments that addressed the Idaho State University's budget shortfall, while also addressing Huron's span of control and generalist position recommendations.

FY 2019 - 2022 Eliminations, Reductions, and Vacancy Snapshot		
	FY 21 Savings	FY 22 Savings
Elimination of Vacant Positions 26 Non-Classified 19 Faculty 16 Classified	\$ 3,832,500	\$ 714,834
Elimination of Filled Positions 17 Non-Classified 8 Faculty 8 Classified	\$ 1,723,929	\$ 492,567
Decrease in Part-Time Employees (including adjunct faculty)	\$ 852,613	\$ 54,537
Salary Savings through Vacant Positions and Employee Turnover	\$ 2,750,000	---

Total Position Eliminations	
Vacant Positions	\$ 4,547,334
Filled Positions	\$ 2,216,496
Irregular/Temporary Expenditures	\$ 907,150
<b>Total Permanent Position Budget Savings</b>	<b>\$ 7,670,980</b>

One-Time Budget Savings: FY 2021	
Salary Savings	\$ 2,750,000
Employee Furlough Program	\$ 2,000,000
Hiring Freeze Vacancies April-July 2020	\$ 2,480,000
<b>Total One-Time Position Budget Savings</b>	<b>\$ 7,230,000</b>

Span of Control Reductions			
Original Supervisor Count	328	Supervisors after FY 2021-2022 Reductions	299

**FY 2019 - 2022  
Positions Eliminated**

<b>Classified</b>	<b>Faculty</b>	<b>Non-Classified</b>
Administrative Assistant (9)*	Assistant Lecturer (2)	Accountant (3)
Cashier*	Associate Lecturer (2)	Assistant Controller (2)
Custodian (2)	Assistant Professor (15)	Assistant Director (2)
Dental Assistant	Associate Dean	Assistant Vice President (3)
Engineering Technician	Associate Professor (2)	Budget Analyst
Financial Technician*	Professor (4)	Compliance Manager
IT Records Specialist*	Tutoring Director	Dean (2)
Laboratory Technician		Dental Hygienist
Landscape Technician		Director (13)
Library Assistant		Human Resources Consultant
Maintenance Craftsman		Lab Coordinator
Motor Pool Mechanic		Maintenance Manager
Purchasing Records Specialist*		Project Manager (3)*
Maintenance and Operations Supervisor		Public Relations Specialist*
Research Analyst		Quality Coordinator*
		Records Manager*
		Security Engineer
		Systems Administrator
		Systems Analyst
		Systems Manager*
		Web Manager
		Departmental Accompanist*

*\*Considered generalist positions and have been eliminated from the budget with functions reassigned to specialist positions.*

## Boise State University

Boise State University is midway through the process of a comprehensive workforce review in which every position description, unit/departmental structure, and supervisory role and responsibilities are assessed. Through this process, span of control issues are being identified and addressed.

As part of this process, earlier this spring the university eliminated annual contracts for professional staff, which constitutes 40 percent of our workforce. This change gives the university significant flexibility to restructure reporting lines to address the span of control concerns as well as any other structural or operational issues that are identified in the review process. The university is simultaneously implementing a strategy for professional development.

The review process will conclude this fall and additional span of control reductions are anticipated.

In addition to supervisory reductions, in FY20, the university eliminated 145 positions and froze 210 positions generating \$28.7 million in savings, \$12 million of which is permanent. These savings will be used to offset the FY20-21 reductions to base and one-time holdbacks.

FY 2020 - 2021 Budget Position Elimination and Vacancy Snapshots		
	Savings	Total Positions
Total Position Elimination Savings ( <i>excludes positions funded from grants</i> )	\$12,218,488	145
Total Projected Annualized Position Vacancy Savings (as of FYE20)	\$16,487,128	210
<b>Grand Total</b>	<b>\$28,705,616</b>	<b>355</b>

Total Positions Eliminated by Position Classification		
Classification	FTE	Total with Benefits
Classified	51.5	\$3,067,256
Faculty	21.3	\$2,284,306
Professional	72	\$6,866,926
<b>Total</b>	<b>144.8</b>	<b>\$12,218,488</b>

Total Positions Eliminated by Fund Type		
Fund	FTE	Total with Benefits
Appropriated	84.6	\$7,761,024
Local	38.4	\$2,861,608
Auxiliary	21.8	\$1,595,856
<b>Total</b>	<b>144.8</b>	<b>\$12,218,488</b>

Span of Control		
FY20	FY21	Change
Number of Supervisors = 859	Number of Supervisors = 815	- 44

Total of Positions Eliminated by Area		
Organizational Area	FTE	Total with Benefits
Academic Affairs	80.6	\$6,621,468
Athletics	16	\$1,136,378
Campus Operations	14	\$1,059,749
Finance & Administration	16.2	\$1,440,726
President Direct Reporting Unit	6	\$681,399
Research & Economic Development	4	\$586,765
Student Affairs	5	\$352,192
University Advancement	3	\$339,810
<b>Grand Total</b>	<b>144.8</b>	<b>\$12,218,488</b>

FY 2020 - 2021 Titles by Position Eliminated	
Academic Affairs	
Academic Advisor Academic Advising Coordinator Accountant (2) Administrative Assistant 1 (3) Administrative Asst 1 LSA Administrative Assistant 2 (3) Administrative Asst 2 LSA Associate Business Consultant Associate Director MTI-PD Associate Director, Statewide CSI/PS Program Associate Dean Academic Affairs/Prof Associate Program Developer Assistant Site Coordinator CDA Assistant Site Coordinator Lewiston Assistant to the Dean (2) Assistant Professor Assistant Research Professor Business Manager Business Operations Manager (2) Clinical Assistant Professor Coord Major Exploration/Trans Customer Service Rep 1 Director Med Svcs/Chief Med Officer Dir External Affairs/Dev Deputy Director Faculty (10)	Intl Student Svcs Coord Interim Director COHS Research Lab Materials Supervisor (2) Lecturer (2) Library Assistant 2 Library Assistant 3 Library Section Manager (2) Management Assistant (7) Manager Online Faculty/Tech Prog Mechanical Instrmt Engineer MGR Student Outreach Services NSF Step Program Coordinator Physics Laboratory Instructor Prof/Dir Intl Bus/Dept Chair Professor Professor/Associate Chair Program Director Recruit/Admissions Advisor Coord Regional Math Specialist (2) Research Analyst Research Associate Research Scientist Site Coord Lewiston Senior Research Scientist Staff Interpreter Sr IEP Inst/Cont Prog Liaison

Facilities Manager Financial Technician General Assignment Reporter Graphic Design Specialist (2) IEP Instructor	Systems Administrator Technical Records Specialist 1 Technical Records Specialist 2 (3) Transfer Advising Coordinator
<b>Athletics</b>	<b>Campus Operations</b>
Academic Advising Coordinator Assistant Coach Wrestling Assistant Director (2) Assistant Site Coord Lewiston Assistant Ticket Manager Associate AD Administration Assistant Director FB & Recruiting Ops Athletic Facilities Sch Coordinator Box Office Manager Building Facilities Foreman Business Manager Business Operations Manager Co-head Coach Gymnastics Director Director Business Operations Facilities Maint Supervisor Football Operations Coordinator Landscape Foreman	Administrative Assistant 2 Assistant Manager Textbooks Building Facility Maint Foreman Building Superintendent Business Services Supervisor Commercial Appl Repair Tech Coordinator Director Energy Engineer Facilities Project Manager GIS Manager HVAC Specialist Maintenance Craftsman OCC Health/Hazmat Officer Planner Project Coordinator
<b>Finance and Administration</b>	
Communications Coordinator Director of Operations Director of Purchasing Directory Sys & Proc Improvement Enterprise Business Analyst 3 (2) Executive Assistant Human Resources Associate Management Systems Coordinator	Personnel Technician LSA Programmer Analyst 3 Senior Buyer (2) Software Applic Admin 2 Sr Financial Technician Tech Support Spec 2 Technical Records Spec 1 LSA Web Developer 1
<b>President Direct Reporting Units</b>	<b>Research and Economic Development</b>
Administrative Assistant 2 (3) Assistant Director Audit Manager Chief of Staff Intake & Outreach Advisor Printing/Graphics Manager	Assc Dir Research Compliance Assc VP Research/Economic Dev Director Economic Development Research Associate
<b>Student Affairs</b>	<b>University Advancement</b>
Financial Aid Counselor Management Assistant Program Information Coord Technical Records Specialist 2 (2) Veterans Services Coordinator	Assc VP University Advancement Assistant Director Development Director Development/Athletics

## Huron Recommendation: Workforce Sharing

**Overview:** Reduce staffing costs and increase efficiencies through the sharing of resources in certain functional areas with limited scale.

**Progress:** Since August 2019, the PLC has regularly discussed functions that could be shared, coordinated, and/or centralized. Currently, the institutions are exploring workforce sharing for Internal Audit, Risk Management, and Purchasing.

As outlined in the Huron report (Attachment 1), they recommend that certain functions can be managed effectively through delivery model 1: Building out OSBOE, while others would function most effectively through delivery model 4: Leveraging one institution as the service provider for all. Delivery models 2 and 3 were not considered given lack of feasibility. The following provides an overview of rationale for centralization as well as recommended delivery model for each function.

*Internal Audit:* Internal Audit has been identified by both the institutions as well as the Audit Committee of the Board for an opportunity for centralization. Due to the standard processes, skill sets, and similarities in campus needs, this function could be ideally centralized to realize efficiencies and potentially financial savings. The institutions are working to compile all individual audit plans and integrate those into a single system audit plan for the Colleges and Universities. Following this, an assessment will be conducted to determine needed staffing levels, reporting structure, and budget allocation.

**Delivery Mechanism:** The PLC recommends service delivery model 4: leverage institution as service provider. In this case, Boise State is best suited to provide this service for the system. Boise State has a robust internal audit operation and also has the expertise needed to handle a multi-campus audit operation. Using this, the largest of the internal audit operations in the system, as the lead and the base, along with local auditors in Southeast Idaho and North Idaho, the system can cover its internal audit function via a single statewide, uniform audit plan with consistent methodologies and consistent reporting among the institutions.

**System Benefit:** A staffing analysis has yet to be conducted, however, it is anticipated that the system could realize savings of approximately 2 to 3 FTE or approximately \$75,000-\$150,000 annually. Standard processes and procedures across the system will also provide streamlined services to campuses and common reporting to the Board.

*Risk Management:* All institutions have very similar risk management functions given the State's Department of Administration oversight of risk. As a result of the uniformity and straightforward transactional services, the PLC feels strongly that this function has potential for centralization.

**Delivery Mechanism:** The PLC recommends Model 1: Build out OSBE functions. All four institutions operate on the State of Idaho's retained risk program. So, essentially, the College and Universities are ultimately insured by the State of Idaho centrally at present. The campus risk management operations could be consolidated into one office in OSBE designed to provide all College and University employees with uniform service for risk management.



**System Benefit:** A staffing analysis has yet to be conducted; however, it is anticipated that the system could realize savings of \$50,000-\$85,000. In addition, Lewis-Clark State College and Idaho State University would likely benefit from a more professionalized and consultative risk management program as current budget constraints have limited this potential in the past.

**Purchasing:** The PLC is currently exploring centralizing purchasing functions. This function would be ideal as a shared service provider, as it would allow the level of communication and coordination needed to effectively address Huron's shared purchasing power recommendation.

**Delivery Mechanism:** The PLC is currently exploring service delivery model 4: leverage institution as service provider. Specifically the PLC is exploring centralizing this function at the University of Idaho. The University of Idaho operates in a more flexible purchasing statutory framework than the other institutions, which might allow that flexibility to benefit the entire system.

**System Benefit:** This restructure would provide the organizational structure needed to leverage collective buying power. A staffing analysis has yet to be conducted; however, it is anticipated that the system could realize savings of \$75,000-\$250,000. In addition, pooling purchasing power and economy of scale buying has significant potential for systemwide savings.

**Next Steps:**

- **Internal Audit:** The Institutions will seek Audit Committee approval to restructure Internal Audit as a shared delivery function with reporting authority at Boise State University. It is recommended that reporting authority be reviewed jointly by the PLC and Audit Committee biannually.
- **Risk Management:** The institutions recommend that the Risk Management function of each institution be relocated to the Office of the State Board of Education reporting to the Chief Financial Officer. Following a staffing analysis, savings yielded from the centralization will be allocated back to the institutions by a methodology to be determined.
- **Purchasing:** The PLC will develop an implementation timeline and plan to be informally reviewed and approved by the Executive Officers of the State Board of Education by December 2020.

## Huron Recommendation: Purchasing

**Overview:** Target savings from improved purchasing power through activities such as shared contract negotiation, resulting in discounts and rebates. Included is reducing manual processes and mitigating off-contract or rogue spending.

**Progress:** The PLC is currently working on a proposal to consolidate/centralize purchasing functions as outlined above. This effort will provide the organizational structure to facilitate coordination and communication to leverage collective buying power.

**Barriers:**

- Currently the State of Idaho is pursuing the LUMA project implementation designed to provide an enterprise resource planning system for all state agencies to realize statewide unification in budget planning, financial management, procurement, payroll, and human capital management. It is unclear at this point to what extent higher education and campus purchasing departments will be impacted by this, which may create a barrier to the consolidation concept presented.

**Next Steps:**

- The PLC will develop an implementation timeline for consolidating purchasing to be informally reviewed and approved by the Executive Officers of the State Board of Education by December 2020.
- The PLC will commission a planning process to begin to set up the standard operating procedures among the institutions to start to integrate operations, with the goal of leveraging joint purchasing power as soon as possible.

## Huron Recommendation: ERP Planning

**Overview:** Establish the infrastructure, inventory business needs, inform requirements, and prepare the State Board to create a solicitation (RFP) for both a cloud-based ERP for finance, HR, and student systems, as well as an implementation partner.

**Progress:** Currently, Idaho's institutions of Higher Education institutions are engaged in contracts for ERP services for finance, human resources and student databases. Huron explicitly stated that while a common ERP solution is potentially a worthwhile venture, it is a long-term project. Specifically, Huron recommended that "the four institutions (. . .) ERPs will require an upgrade to a cloud-based platform in the next 5-10 years." This is due in part to current contract engagements, but is primarily due to the long-term planning nature of transitioning ERP systems for the institutions. As Huron pointed out, "While consideration of the full spectrum of IT activity along the roadmap is critical, the steps involved in ERP implementation alone are substantial," and "coordinated transition to a single ERP environment (. . .) is more complex than independently managed upgrades." Finally, the one-time implementation and transition costs are expected to be substantial and will require a financial plan that is not considered feasible at this time.

However, in coordination with the Office of the State Board of Education, the institutions have inventoried all systems currently in place. Given the recommendation, the institutions and OSBE can work together to identify a target year where transition to a common ERP transition would be possible and in a timeline that allows for the development of a financial plan to account for the transition expenses. In preparation for that, the institutions are not entering into contracts that are outside of that potential time horizon.

Institution	Category	Service	Cost	Contract Terms
ISU	Finance	Ellucian Banner	\$ 45,239	2022
	Human Resources	Ellucian Banner	\$ 49,833	2022
	Student	Ellucian Banner	\$ 135,061	2022
	Direct Supporting Products	Various	\$ 450,872	2022
LCSC	Finance	Ellucian Colleague	\$ 267,182	Annual
	Human Resources	IPOPs, I-Time	\$ 209,070	Annual
	Student	N/A	N/A	N/A
	Direct Supporting Products	EMC, SQL Server	\$ 98,511	Annual
U of I	Finance	Ellucian Banner	\$ 421,858	2021
	Human Resources	Ellucian Banner	\$ 2,006	2021
	Student	Ellucian Banner	\$ 11,432	2021
	Direct Supporting Products	Oracle DBMS & App Server	\$ 243,086	2021
BSU	Finance	Oracle ERP Cloud	\$ 375,000	2020
	Human Resources	Oracle HCM Cloud	\$ 450,000	2022
	Student	PeopleSoft Campus Solutions	\$ 390,000	Annual
	Direct Supporting Products	Oracle Databases and Analytics	\$ 387,000	Annual

**Next Steps:**

- The institutions are developing a working project timeline for a common ERP solution.
- In the interim, as institutions bid on products before that date, coordination will occur to realize joint purchasing power when possible.

## System Academic Collaboration: Online Idaho

**Overview:** To address education access and meet the educational needs of the State of Idaho, Idaho's higher education institutions have developed a baseline inventory of degree/certificate programs and GEM courses available to be completed online across the eight Idaho public institutions. The purpose is to reveal and leverage the range and scope of online education opportunities currently available in Idaho. Packaging and marketing the existing composite of online Idaho education offerings facilitates seamless access across the state and institutions, with accreditation, academic quality and administrative infrastructures that are already in place.

**Progress:** A comprehensive inventory of online degrees, certificates and GEM courses has been developed. This will allow the system to identify pathways for students regardless of the institution providing the instruction. The inventory clearly reveals that Online Idaho not only exists, but includes a robust menu of courses and programs across degree levels.

**Next Steps:** Data verification is in progress. Following this, the Office of the State Board of Education will begin efforts to build an access portal.

## System Academic Collaboration: Cybersecurity Joint Program

**Overview:** Develop statewide cybersecurity joint programming that efficiently and effectively utilizes the resources and expertise of all eight institutions to deliver top-quality cybersecurity education in the state of Idaho. Design and build jointly delivered statewide cyber education degree(s) and curricular pathways where credits earned at each institution are part of the common program(s)/pathways. Pursue a "stackable" statewide cybersecurity pathway from the associate/certificate level through the doctoral level. Allow students to access the cybersecurity pathway and pursue cybersecurity degrees using any of the institutions as the entry point. The pathway will utilize resources and at all the institutions.

**Progress:** The PLC identified an ecosystem with the potential partners and key stakeholders who will help the institutions be a success in the process including the state board. Presidents Satterlee, Tromp and Green met with Mark Peters at INL to discuss CAES and how to move our research partnerships around cybersecurity forward. Leadership and faculty from all of our institutions are committed to serving INL and other employers workforce needs.

CAAP prepared a preliminary inventory report on what the institutions are offering now, what is already in the pipeline, and what they plan for the future. We also started a needs assessment on what will be required for facilities and funding successful execution.

PLC partnered with OSBE to write a funding briefing and were successful in receiving 1 million dollars in funding to help start developing the curriculum, building the infrastructure, and connectivity necessary for the overall cybersecurity ecosystem. While the funding may come to some specific institutions, it is the intent of PLC to use the funds in a way to benefit all of us.

**Next Steps:** PLC to work with BAHF on expenditure of the \$950,000 (\$1 million less 5% holdback). Identify a project manager to help coordinate initiative to continue momentum.

## System Academic Collaboration: Dual Enrollment Program

**Overview:** Review the state's dual enrollment program with the following objectives:

1. Leverage Idaho's dual-enrollment program and Idaho's Advanced Opportunity funding to realize more students going on to in-state higher education. Essentially, develop strategies that can develop dual-enrollment as a recruiting tool for Idaho's higher education system.
2. Leverage Idaho's dual-enrollment program and Idaho's Advanced Opportunity funding to increase the speed of progress toward a degree for students that go on to higher education.
3. Develop a proposal for PLC to approve initiatives that can be launched or alterations to current dual enrollment policies, practices or processes that meet those objectives.

**Progress:** A work group was formed in March 2020 that is currently conducting a modified SWOT analysis of Idaho's advanced Opportunities.

**Next Steps:** The work group will present recommendations to the Presidents Leadership Council by October 2020 outlining programmatic improvements to Idaho's dual enrollment program.

## System Academic Collaboration: Board Policy III.Z Revision

**Overview:** Develop a policy revision proposal for board policy III.Z that incentivizes cooperation, coordination, and synergies between the institutions. Revise policy language that creates an environment of competition and silos. Maintain a focus on avoiding duplication and encouraging excellence in certain areas.

**Progress:** A small working group comprised of TJ Bliss, Laura Woodworth-Ney, and Board member Linda Clark have been meeting to begin the policy revision process.

**Next Steps:** The policy draft will be finalized in CAAP August 2020. The PLC and IRSA will then review the policy draft in September 2020. A first reading of the policy is slated for December 2020.

## Funding Formula

**Overview:** Develop a holistic higher education funding formula that provides a sustainable and predictable funding for core university functions including instruction, student support, facilities needs, while incentivizing collaboration amongst the institutions. The funding formula should include all elements of higher education funding, including base funding, CEC, occupancy costs, and line items.

**Progress:** A work group established by the Governor's office, composed of the PLC, elected and appointed officials, and an industry representative, started meeting in February 2020 but did not meet for several months during the stay-home order. The group recently began meeting again. In addition, the PLC has met several times to advance this initiative. Presently, there are two conceptual models which were developed by the PLC. The first model is an augmented Outcomes-Based Funding Model and the second is tied to a percentage of overall state appropriations, with outcomes-based elements as well. The Office of the State Board of Education is currently conducting the analysis to refine the models.

**Next Steps:** Two models are being refined and vetted through the funding formula workgroup.

## **Conclusion**

In only one year, the Presidents Leadership Council has achieved significant progress on the abovementioned initiatives and we request the State Board of Education to provide feedback, direction, or clarification surrounding expected outcomes of these initiatives. Unless directed otherwise by the Board, the PLC will continue to move these initiatives forward as outlined and will provide regular updates at Board meetings.

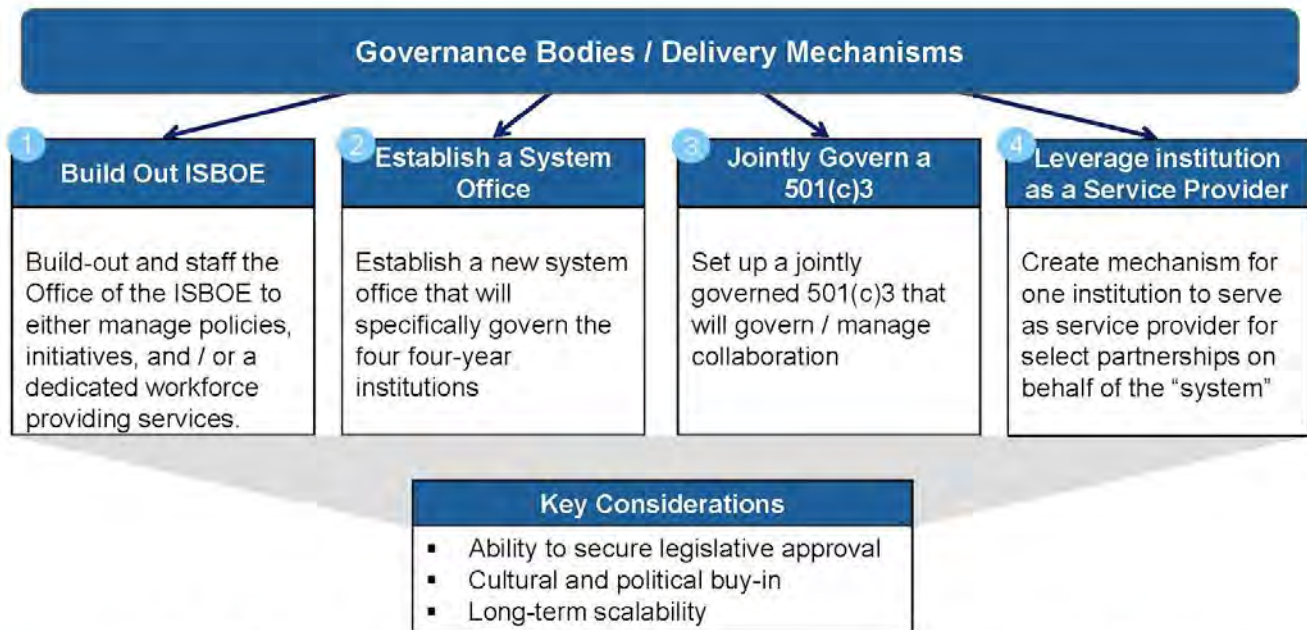
## Attachment 1

# FOUNDATIONAL DECISIONS

## GOVERNANCE BODIES / DELIVERY MECHANISMS



Partnership efforts will require new, or reconfigurations of existing governance structures. The below framework outlines possible delivery mechanisms.



BAHR - SECTION II

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HURON