



Permanent Building Fund

Base Review

LBB 6-25

Frances Lippitt, Budget &
Policy Analyst

February 27, 2024

Permanent Building Fund

The Permanent Building Fund budget includes construction and maintenance costs for state buildings, including those at the college, universities, and community colleges, funded from the Permanent Building Fund.

The Permanent Building Fund Advisory Council (PBFAC) directs the fund's capital and maintenance project investments. Its members are appointed by, and serve at the pleasure of the Governor. Throughout the year, the council reviews and approves all planning, design, and construction of state public works projects.

A Onetime Budget

TITLE 57
PUBLIC FUNDS IN GENERAL

CHAPTER 11
PERMANENT BUILDING FUND

57-1105. APPROPRIATION - PURPOSE - LIMITATIONS AND CONDITIONS. All unencumbered and otherwise unappropriated funds now or hereafter placed in the permanent building account are hereby perpetually appropriated to the permanent building fund advisory council and the division of public works, subject to the provisions of chapter 57, title 67, Idaho Code.

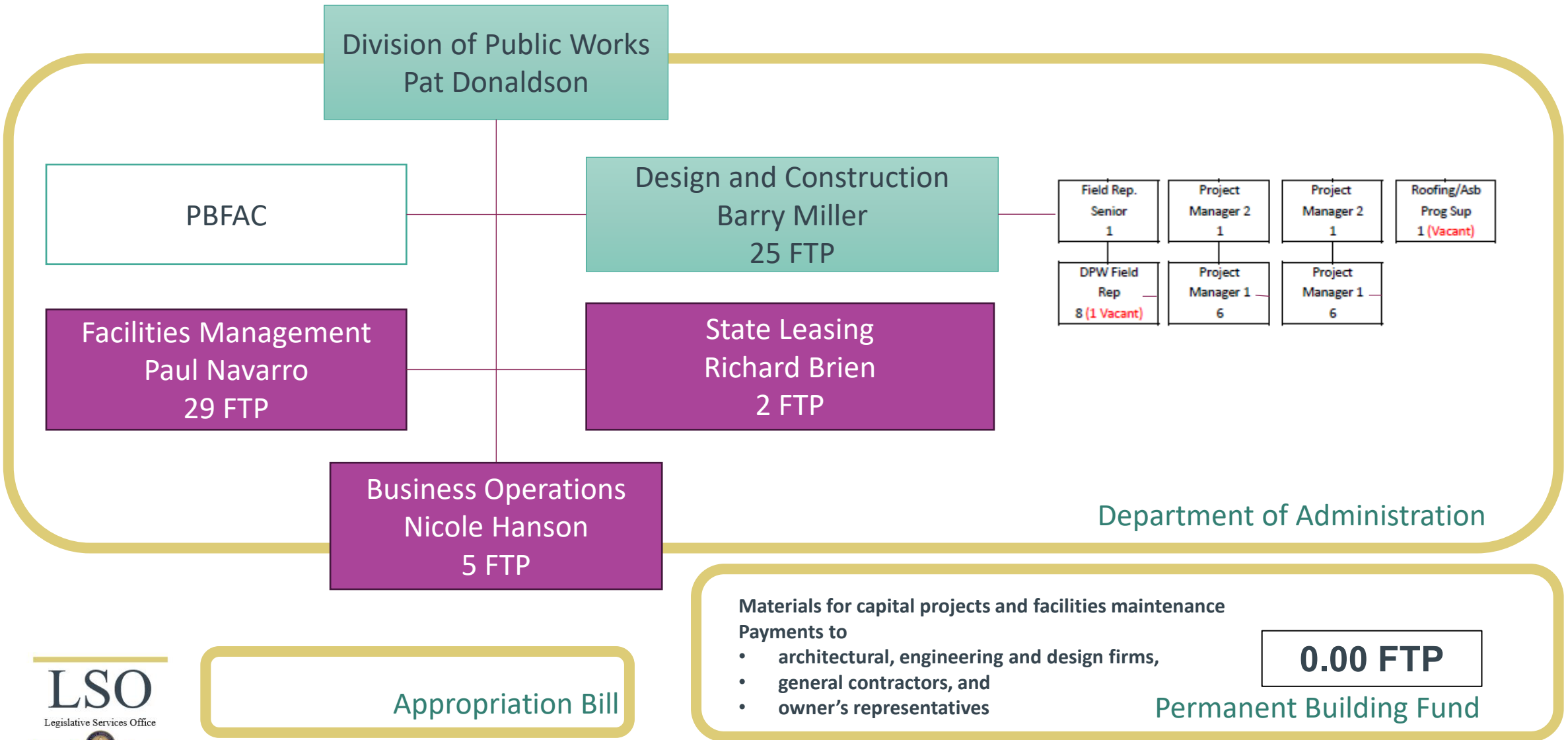
Permanent Building Fund

Analyst: Lippitt

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
FY 2024 Base					
Agency Request	0.00	0	0	0	0
Governor's Recommendation	0.00	0	0	0	0



Organizational Structure



Department of Administration

Materials for capital projects and facilities maintenance
Payments to

- architectural, engineering and design firms,
- general contractors, and
- owner's representatives

0.00 FTP

Permanent Building Fund

Appropriation Bill



Revenues

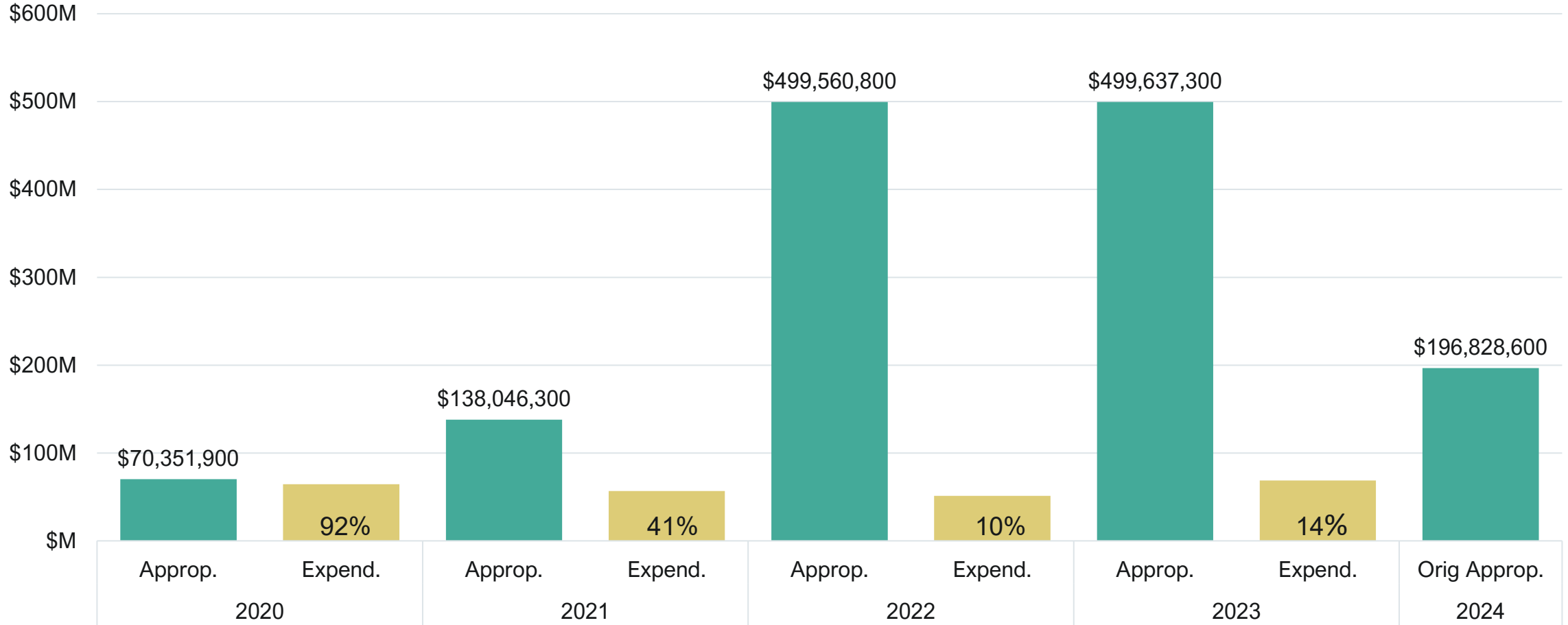
FY 2020 – FY 2024					
Revenues and General Fund Transfers					
Revenues (in millions)	FY 20	FY 21	FY 22	FY 23	FY 24 Est.
Income Tax	\$7.9 M	\$9.0 M	\$8.6 M	\$9.8 M	\$10.0 M
Sales Tax	\$5.0 M	\$5.0 M	\$5.0 M	\$5.0 M	\$5.0 M
Cigarette Tax	\$5.0 M	\$5.0 M	\$5.0 M	\$5.0 M	\$5.0 M
Beer Tax	\$1.5 M	\$1.6 M	\$1.6 M	\$1.6 M	\$1.6 M
Lottery	\$22.5 M	\$20.8 M	\$27.2 M	\$27.4 M	\$27.0 M
Budget Stabilization Fund Interest	\$.4 M	\$5.9 M	\$3.9 M	\$13.9 M	\$17.3 M
PBF Interest	\$8.5 M	\$2.1 M	\$3.2 M	\$25.9 M	\$24.1 M
General Fund Transfer	\$21.5 M	\$91.5 M	\$471.5 M	\$452.8 M	\$94.1 M
GRAND TOTAL	\$72.2 M	\$140.9 M	\$526.0 M	\$541.4 M	\$184.1 M

Fund Analysis: Permanent Building Fund

Description	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Estimate
Beginning Free Fund Balance	(\$98,428,026)	(\$12,620,552)	(\$110,997,910)	(\$289,309,432)	(\$495,892,302)
Receipts and Transfers	\$207,040,707	\$34,708,348	(\$33,709,107)	\$1,088,004,752	\$316,962,500
Expenditures	\$121,233,233	\$133,085,706	\$144,602,415	\$1,294,587,622	\$135,000,000
Ending Free Fund Balance	(\$12,620,552)	(\$110,997,910)	(\$289,309,432)	(\$495,892,302)	(\$313,929,802)
Direct Investments	\$148,171,218	\$150,177,100	\$664,027,454	\$650,000,000	\$650,000,000
Ending Free Fund Balance Incl Direct Investments	\$135,550,666	\$39,179,190	\$374,718,022	\$154,107,698	\$336,070,198

Five-Year Appropriations and Expenditures

Permanent Building Fund



2023 Budget Enhancements

Session	Bill No.	Agency	Purpose	Amount
2023	S1197	Department of Administration	Statewide Deferred Maintenance	\$300,000,000
		Idaho Public Television	Broadcast Infrastructure Update	\$2,808,700
2022	H779	Idaho State Police	Idaho Falls Facility	\$11,200,000
		IPTV/Dept of Emergency Management	Communication Tower Upgrade - Yahoo Creek	\$500,000
		Idaho State University	Leonard Hall Remodel, Phase I and II	\$3,400,000
		Department of Administration	Statewide Deferred Maintenance	\$150,000,000

2024 Budget Enhancements

Bill No.	Item No.	Agency	Project	Amount
S1197	1	Juvenile Corrections	Cottages in St. Anthony	\$10,603,000
	2	Idaho State Police	District 2 Facility - Lewiston	\$9,975,000
	3	Idaho State Police	District 6 Facility - Idaho Falls	\$4,841,700
	4	Division of Military	Youth ChalleNGe Academy Dorms	\$6,000,000
	5	Boise State University	Science Research Building	\$17,936,000
	6	Idaho State University	Multiple	\$8,388,000
	7	Lewis Clark State College	Multiple	\$2,370,000
	8	University of Idaho	Multiple	\$8,998,000
	9	College of Western Idaho	Student Learning Center	\$10,700,000
	10	College of Western Idaho	Ag. Science/Horticulture Expansion - Phase 2	\$5,000,000
	11	College of Southern Idaho	Emergency Generator & Data Center Improvements	\$2,530,000
	12	College of Southern Idaho	Evergreen Building Remodel	\$9,000,000
	13	College of Eastern Idaho	Campus Infrastructure Improvements	\$8,000,000
	14	Juvenile Corrections	Lewiston Facility Remodel	\$6,176,000
	15	Idaho State Historical Society	Records Archive Facility	\$15,000,100

2025 Budget Request

Permanent Building Fund

FY 2025 Base	0.00	0	0	0	0
Replacement Items	0.00	5,000,000	92,448,300	0	97,448,300
FY 2025 Program Maintenance	0.00	5,000,000	92,448,300	0	97,448,300
Line Items					
1. IDOC New Female Prison	0.00	0	25,000,000	0	25,000,000
2. IDOC Secure Mental Health Facility	0.00	25,000,000	25,000,000	0	50,000,000
3. Orchard Readiness Center	0.00	0	345,000	0	345,000
4. BSU Science & Research Building	0.00	0	15,000,000	0	15,000,000
5. ISU Physician Assistant Exp.	0.00	0	7,000,000	0	7,000,000
6. U of I Meat Science & Innovation Cente	0.00	0	2,000,000	0	2,000,000
7. U of I MOSS Campus	0.00	0	2,000,000	0	2,000,000
8. LCSC Mechanical Technical Building	0.00	0	6,115,000	0	6,115,000
9. IESDB Residential Cottages	0.00	0	6,000,000	0	6,000,000
10. IESDB Bus Storage Barn	0.00	0	1,000,000	0	1,000,000
Revenue Adjustments & Cash Transfers	0.00	(30,000,000)	0	0	(30,000,000)
FY 2025 Original Appropriation	0.00	0	181,908,300	0	181,908,300
Chg from FY 2024 Orig Approp.	0.00	0	(3,273,500)	0	(3,273,500)
% Chg from FY 2024 Orig Approp.			(1.8%)		(1.8%)

2025 Budget Request

Permanent Building Fund

FY 2025 Base	0.00	0	0	0	0
Replacement Items	0.00	5,000,000	92,448,300	0	97,448,300
FY 2025 Program Maintenance	0.00	5,000,000	92,448,300	0	97,448,300
Line Items					
1. IDOC New Female Prison	0.00	0	25,000,000	0	25,000,000
2. IDOC Secure Mental Health Facility	0.00	25,000,000	25,000,000	0	50,000,000
3. Orchard Readiness Center	0.00	0	345,000	0	345,000
4. BSU Science & Research Building	0.00	0	15,000,000	0	15,000,000
5. ISU Physician Assistant Exp.	0.00	0	7,000,000	0	7,000,000
6. U of I Meat Science & Innovation Cente	0.00	0	2,000,000	0	2,000,000
7. U of I MOSS Campus	0.00	0	2,000,000	0	2,000,000
8. LCSC Mechanical Technical Building	0.00	0	6,115,000	0	6,115,000
9. IESDB Residential Cottages	0.00	0	6,000,000	0	6,000,000
10. IESDB Bus Storage Barn	0.00	0	1,000,000	0	1,000,000
Revenue Adjustments & Cash Transfers	0.00	(30,000,000)	0	0	(30,000,000)
FY 2025 Original Appropriation	0.00	0	181,908,300	0	181,908,300
Chg from FY 2024 Orig Approp.	0.00	0	(3,273,500)	0	(3,273,500)
% Chg from FY 2024 Orig Approp.			(1.8%)		(1.8%)

This amount includes

- \$78,451,100 for agencies' alterations and repairs projects
- \$4,016,300 for statewide ADA compliance
- \$500,000 for asbestos abatement
- \$3,380,900 for facilities maintenance for the Capitol Mall and Chinden Campus

LSO

Legislative Services Office



2025 Budget Request

Permanent Building Fund

FY 2025 Base	0.00	0	0	0	0
Replacement Items	0.00	5,000,000	92,448,300	0	97,448,300
FY 2025 Program Maintenance	0.00	5,000,000	92,448,300	0	97,448,300
Line Items					
1. IDOC New Female Prison	0.00	0	25,000,000	0	25,000,000
2. IDOC Secure Mental Health Facility	0.00	25,000,000	25,000,000	0	50,000,000
3. Orchard Readiness Center	0.00	0	345,000	0	345,000
4. BSU Science & Research Building	0.00	0	15,000,000	0	15,000,000
5. ISU Physician Assistant Exp.	0.00	0	7,000,000	0	7,000,000
6. U of I Meat Science & Innovation Cente	0.00	0	2,000,000	0	2,000,000
7. U of I MOSS Campus	0.00	0	2,000,000	0	2,000,000
8. LCSC Mechanical Technical Building	0.00	0	6,115,000	0	6,115,000
9. IESDB Residential Cottages	0.00	0	6,000,000	0	6,000,000
10. IESDB Bus Storage Barn	0.00	0	1,000,000	0	1,000,000
Revenue Adjustments & Cash Transfers	0.00	(30,000,000)	0	0	(30,000,000)
FY 2025 Original Appropriation	0.00	0	181,908,300	0	181,908,300
Chg from FY 2024 Orig Approp.	0.00	0	(3,273,500)	0	(3,273,500)
% Chg from FY 2024 Orig Approp.			(1.8%)		(1.8%)

Two projects were requested to be funded through a transfer from the General Fund – improvements to the Capitol’s exterior and grounds, and a secure mental health facility.

2025 Budget Request

Permanent Building Fund

FY 2025 Base	0.00	0	0	0	0
Replacement Items	0.00	5,000,000	92,448,300	0	97,448,300
FY 2025 Program Maintenance	0.00	5,000,000	92,448,300	0	97,448,300
Line Items					Previous Funding
1. IDOC New Female Prison	0.00	0	25,000,000	0	25,000,000
2. IDOC Secure Mental Health Facility	0.00	25,000,000	25,000,000	0	50,000,000
3. Orchard Readiness Center	0.00	0	345,000	0	345,000
4. BSU Science & Research Building	0.00	0	15,000,000	0	15,000,000
5. ISU Physician Assistant Exp.	0.00	0	7,000,000	0	7,000,000
6. U of I Meat Science & Innovation Cente	0.00	0	2,000,000	0	2,000,000
7. U of I MOSS Campus	0.00	0	2,000,000	0	2,000,000
8. LCSC Mechanical Technical Building	0.00	0	6,115,000	0	6,115,000
9. IESDB Residential Cottages	0.00	0	6,000,000	0	6,000,000
10. IESDB Bus Storage Barn	0.00	0	1,000,000	0	1,000,000
Revenue Adjustments & Cash Transfers	0.00	(30,000,000)	0	0	(30,000,000)
FY 2025 Original Appropriation	0.00	0	181,908,300	0	181,908,300
Chg from FY 2024 Orig Approp.	0.00	0	(3,273,500)	0	(3,273,500)
% Chg from FY 2024 Orig Approp.			(1.8%)		(1.8%)

Four line item requests would provide additional funding to existing projects.



2025 Budget Request

Permanent Building Fund

FY 2025 Base	0.00	0	0	0	0
Replacement Items	0.00	5,000,000	92,448,300	0	97,448,300
FY 2025 Program Maintenance	0.00	5,000,000	92,448,300	0	97,448,300
Line Items					
1. IDOC New Female Prison	0.00	0	25,000,000	0	25,000,000
2. IDOC Secure Mental Health Facility	0.00	25,000,000	25,000,000	0	50,000,000
3. Orchard Readiness Center	0.00	0	345,000	0	345,000
4. BSU Science & Research Building	0.00	0	15,000,000	0	15,000,000
5. ISU Physician Assistant Exp.	0.00	0	7,000,000	0	7,000,000
6. U of I Meat Science & Innovation Cente	0.00	0	2,000,000	0	2,000,000
7. U of I MOSS Campus	0.00	0	2,000,000	0	2,000,000
8. LCSC Mechanical Technical Building	0.00	0	6,115,000	0	6,115,000
9. IESDB Residential Cottages	0.00	0	6,000,000	0	6,000,000
10. IESDB Bus Storage Barn	0.00	0	1,000,000	0	1,000,000
Revenue Adjustments & Cash Transfers	0.00	(30,000,000)	0	0	(30,000,000)
FY 2025 Original Appropriation	0.00	0	181,908,300	0	181,908,300
Chg from FY 2024 Orig Approp.	0.00	0	(3,273,500)	0	(3,273,500)
% Chg from FY 2024 Orig Approp.			(1.8%)		(1.8%)

The remaining five line items would provide funding to new projects from the fund's own revenue.

2025 Governor's Recommendation

Permanent Building Fund

FY 2025 Base	0.00	0	0	0	0
Replacement Items	0.00	0	87,448,300	0	87,448,300
FY 2025 Program Maintenance	0.00	0	87,448,300	0	87,448,300
Line Items					
1. IDOC New Female Prison	0.00	0	25,000,000	0	25,000,000
2. IDOC Secure Mental Health Facility	0.00	25,000,000	25,000,000	0	50,000,000
3. Orchard Readiness Center	0.00	0	345,000	0	345,000
4. BSU Science & Research Building	0.00	0	15,000,000	0	15,000,000
5. ISU Physician Assistant Exp.	0.00	0	7,000,000	0	7,000,000
6. U of I Meat Science & Innovation Cente	0.00	0	2,000,000	0	2,000,000
7. U of I MOSS Campus	0.00	0	2,000,000	0	2,000,000
8. LCSC Mechanical Technical Building	0.00	0	6,115,000	0	6,115,000
9. IESDB Residential Cottages	0.00	0	6,000,000	0	6,000,000
10. IESDB Bus Storage Barn	0.00	0	1,000,000	0	1,000,000
Revenue Adjustments & Cash Transfers	0.00	(25,000,000)	0	0	(25,000,000)
FY 2025 Original Appropriation	0.00	0	176,908,300	0	176,908,300
Chg from FY 2024 Orig Approp.	0.00	0	(8,273,500)	0	(8,273,500)
% Chg from FY 2024 Orig Approp.			(4.5%)		(4.5%)

The Governor's recommendation includes all requested line items, but does not include \$5,000,000 from the General Fund for improvements to the Capitol's exterior and grounds.

Please feel free to contact me with
any questions at (208)334 – 4745 or
flippitt@lso.idaho.gov

Performance Measures

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
All Funding Sources for Projects Under Construction	\$385,727,167	\$471,634,184	\$201,357,688	\$460,025,500	\$534,365,992
Active Projects	369	415	574	491	584
New Projects	237	122	259	111	87
Closed Projects	43	77	155	131	135

2020 Budget Enhancements

Session Year	Fiscal Year	Bill No.	Item No.	Agency	Project	Amount
2019	2020	S1198	1	Dept of Agriculture	Pathology Lab	\$8,000,000
			2	Military Division	Twin Falls Readiness Center Site Utilities	\$1,200,000
			3	Public Safety	Mica Peak Communications Site	\$630,000
			4	Dept of Correction	Wastewater Lagoon Repair	\$1,904,800
			5	Dept of Correction	North Idaho Reentry Center	\$12,200,000
			6	Dept of Correction	St. Anthony Facility Expansion	\$7,400,000

2021 Budget Enhancements

Session Year	Fiscal Year	Bill No.	Item No.	Agency	Project	Amount
2021	2021	H225	S1	Dept of Correction	IDJC St. Anthony Cottages	\$6,400,000
			S2	Dept of Correction	South Idaho Correctional Institution East Dorm	\$13,000,000
			S3	Dept of Correction	Connection and Intervention Station Housing	\$10,000,000
			S4	Military	Youth ChalleNGe Academy Dorms	\$7,417,500
			S5	University of Idaho	Parma Agricultural Research Campus	\$3,000,000
			S6	College of Eastern Idaho	Future Tech Facility	\$3,000,000
			S7	University of Idaho	Seedling Production Greenhouses	\$700,000
	2021	H408	S1	Dept of Public Works	Carnegie Library	\$2,300,000
2020	2021	H569	1	Lewis Clark State College	CTE Building	\$2,500,000
			2	College of Southern Idaho	Canyon Building Phase II	\$2,289,000
			3	Dept of Correction	IDJC Gym/CTE Building JCCN	\$3,330,000
			4	Public Safety	Blackfoot Communications Site	\$315,000
			5	Veterans Services	Blackfoot Cemetary Projects	\$1,170,000
			Repurp	College of Western Idaho	Nampa Health Sciences Building	-\$1,200,000
			Repurp	College of Eastern Idaho	Future Tech Facility	\$1,200,000

2022 Budget Enhancements

Session Year	Fiscal Year	Bill No.	Item No.	Agency	Project	Amount	
2022	2022	H779	S1	Idaho State Police	Combined Lab	\$29,000,000	
			S2	College of Western Idaho	Relocate Health Science Bldg, Nampa Campus	\$10,000,000	
			S3	Dept of Administration	Deferred Maintenance	\$94,000,000	
			S4	Dept of Administration	Chinden Campus Improvements	\$37,000,000	
			S5	Dept of Lands	St Joe Field Office	\$5,000,000	
			S6	Division of Military	Communication Tower Upgrades	\$4,300,000	
			S7	Idaho State University	Pedestrian Crossing over Railway Separating ISU/INL	\$3,000,000	
			S8	College of Southern Idaho	Automotive & Agricultural Diesel Mechanics Facility	\$10,000,000	
			S9	College of Eastern Idaho	Future Tech Facility	\$10,000,000	
			S10	College of Western Idaho	Horticulture Building	\$5,000,000	
			S11	North Idaho College	Diesel Bay Remodel & Aerospace Training Lab	\$3,325,000	
			S12	University of Idaho	McCall Field Campus Improvements	\$900,000	
	2022	2022	H791	S1	Veterans Services	Veterans Homes Private Room Conversions	\$75,000,000
				S2	Dept of Correction	Pocatello Reentry Center	\$12,000,000
				S3	Dept of Correction	Medical Annex Complex Improvements	\$37,600,000
S4				Dept of Correction	848-Bed Female Prison	\$112,400,000	
S5				Legislature	State Capitol Office Buildout	\$11,000,000	
S6				College of Eastern Idaho	Future Tech Facility	\$3,000,000	
2022	2022	H1421	S1	N/A	Audiovisuals for conference and hearing rooms	\$2,000,000	
2021	2022	S1172	1	Idaho State Police	Facility Design - Idaho Falls	\$800,000	
			2	Juvenile Corrections	IDJC Facility - St. Anthony	\$3,200,000	
			3	Military	Military Readiness Center - Twin Falls	\$5,429,600	
			4	College of Eastern Idaho	Future Tech Facility	\$7,000,000	

Agency Funds – Sources and Uses

Fund: Permanent Building (0365-00 Ded)

Sources: Seven statutory sources of revenue are dedicated to fund capital projects and alterations and repairs from the Permanent Building Fund:

- 1) Every person and corporation required to file a tax return pays a tax of ten dollars, which is credited to the Permanent Building Fund (§57-1110 and §63-3082, Idaho Code).
- 2) Five million dollars per year is continuously appropriated and set aside from the Sales Tax Fund to the Permanent Building Fund (§63-3638, Idaho Code).
- 3) Five million dollars per year of the cigarette tax revenue (§63-2520, Idaho Code).
- 4) Beer is taxed at \$4.65 per barrel of 31 gallons, and a like rate for any other quantity or fraction thereof, is levied and imposed upon each barrel of beer sold for use within Idaho. Thirty-three percent of the proceeds are deposited to the Permanent Building Fund (§23-1008, Idaho Code).
- 5) Three-eighths of state lottery earnings are distributed to the Permanent Building Fund (§67-7434, Idaho Code). The Lottery's net income has historically been split equally between the Permanent Building Fund and the School District Building Fund. In 2009, H275 provided that, beginning on July 1, 2009, so long as transfers to the Permanent Building Fund and the School District Building Fund reach FY 2008 levels or \$17,000,000 for each fund, transfers of net income to the Permanent Building Fund and School District Building Fund shall decrease to three-eighths each, and the remaining one-fourth of net lottery income shall transfer to the Bond Levy Equalization Fund. H478 of 2014 extended the sunset of the original legislation to July 1, 2019 (the legislation was originally set to expire September 30, 2014). After FY 2019, the lottery will again provide half of net income to the Permanent Building Fund and half of net income to the School District Building Fund. Since its inception in 1989, the lottery has distributed \$649.5 million in dividends to the Permanent Building Fund and School District Building Fund.
- 6) Interest earnings are retained by the fund and invested by the State Treasurer (§57-1108, Idaho Code).
- 7) Interest earnings from the Budget Stabilization Fund is credited to the Permanent Building Fund (§57-814(1), Idaho Code).

The Permanent Building Fund also has two sources of revenue dedicated to facilities maintenance. First, rent proceeds in the Administration and Accounting Services Fund in excess of \$200,000 at the end of the fiscal year are credited to the Permanent Building Fund to fund the long-term maintenance of the property that generated the revenue (§67-5709, Idaho Code). Second, Capitol Mall parking fee revenue funds maintenance and upkeep of the Capitol Mall (§67-5709, Idaho Code). In the budget system, fund detail 0365-01 designates this facilities revenue from the Capital Mall and Chinden Campus.

The Permanent Building Fund's budget is recommended by the Permanent Building Fund Advisory Council and appropriated by the Legislature. After appropriation, the Division has continuous appropriation authority for any funds remaining at the end of the fiscal year, as well as for any matching funds from agencies or institutions (§57-1105, Idaho Code). In the budget system, fund detail 0365-03 identifies these matching funds. Uses: Used to pay the Division of Public Works personnel, operating, and capital outlay costs for oversight of building needed structures, renovations, repairs to, and remodeling of existing structures at state institutions and agencies (Section 57-1108, Idaho Code).