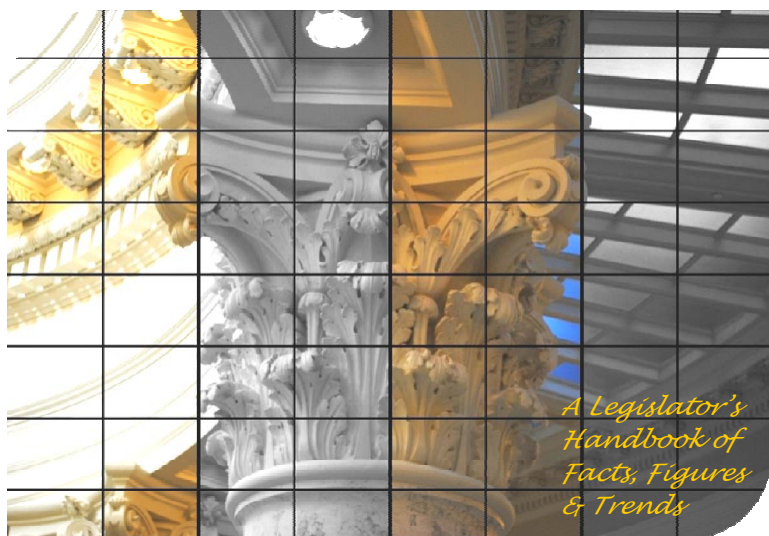


2011

Idaho

Fiscal Facts



A Publication of the
Idaho Legislative Services Office
Budget & Policy Analysis

Introduction

Idaho Fiscal Facts is a pocket reference guide designed to provide legislators with convenient access to facts, figures and trends in Idaho's state budget, as well as selected information on state government programs, taxes, demographics and state rankings.

Though not a comprehensive fiscal report, **Idaho Fiscal Facts** will answer many frequently asked questions, in a format that is more accessible than would be found in a comprehensive fiscal publication. This booklet has been published annually since 1995.

Idaho Fiscal Facts is organized into three major sections:

- I. The **Revenues & Expenditures** section provides tables, graphs and narratives which outline the history, source and distribution of state revenues, as well as, statewide budget information.
- II. The **Functional Areas** section includes more detailed information on specific state agencies, programs and trends using ten-year comparisons.
- III. The **State Facts & Demographics** section includes more general information of statewide interest including population trends, Idaho rankings nationally, and an overview of the Legislative Branch of government.



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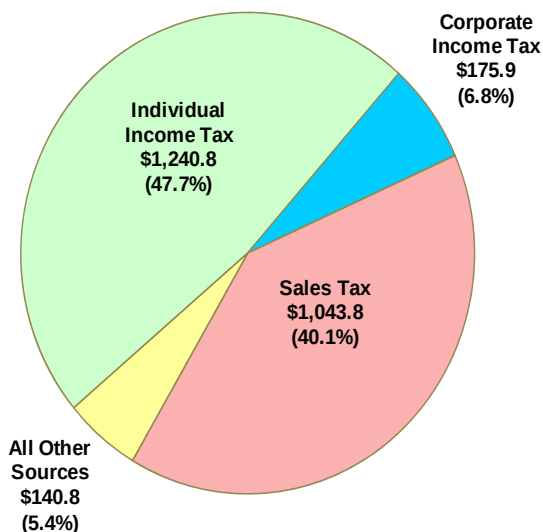
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FY 2012 General Fund Revenues

Revised Forecast Revenues* = \$2,601,312,700



General Fund Revenues (Millions)

<u>By Revenue Source</u>	<u>FY 2002</u>	<u>FY 2012</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
Individual Income Tax	\$835.9	\$1,240.8	4.0%	48.5%
Corporate Income Tax	76.3	175.9	8.7%	130.6%
Sales Tax	657.1	1,043.8	4.7%	58.8%
All Other Sources	121.1	140.8	1.5%	16.3%
Revenues*	\$1,690.3	\$2,601.3	4.4%	53.9%

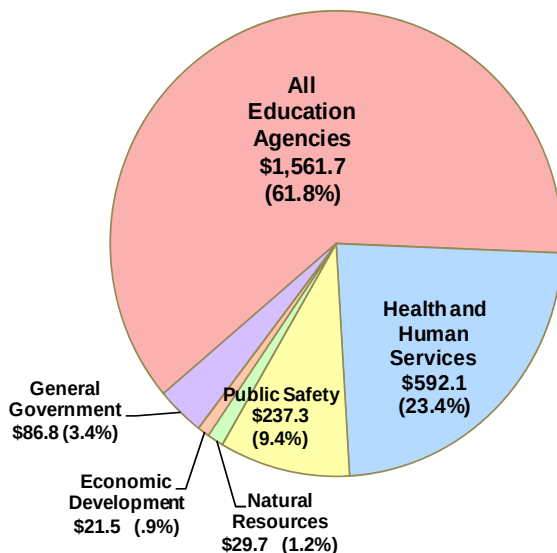
**Revenue forecast revised Aug 2011 is \$95.9M more than originally budgeted.*

Annual % Chg is the annual compound rate at which the FY 2002 actual collections would have to change to reach the FY 2012 projections.

FY 2012 General Fund Appropriations

Appropriations = \$2,528,960,600

Functional Areas of Government



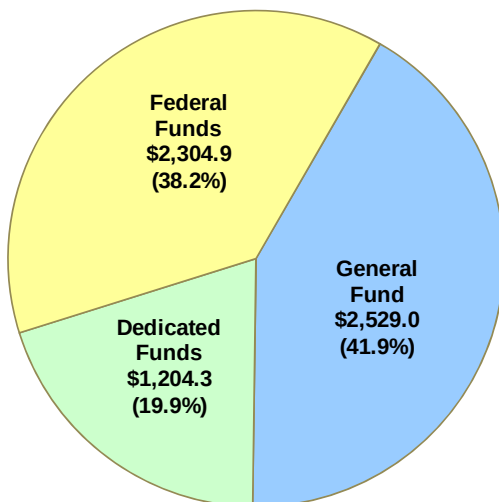
General Fund Appropriations (Millions)

By Functional Area	FY 2002	FY 2012	Annual % Chg	Total % Chg
All Education Agencies	\$1,311.5	\$1,561.7	1.8%	19.1%
Health and Human Services	378.6	592.1	4.6%	56.4%
Public Safety	194.2	237.3	2.0%	22.2%
Natural Resources	45.1	29.7	(4.1%)	(34.3%)
Economic Development	23.0	21.5	(0.7%)	(6.5%)
General Government	91.9	86.8	(0.6%)	(5.6%)
Appropriations	\$2,044.3	\$2,529.0	2.2%	23.7%

Totals may not add due to rounding

FY 2012 Appropriations by Fund Source

Total Sources = \$6,038,142,900



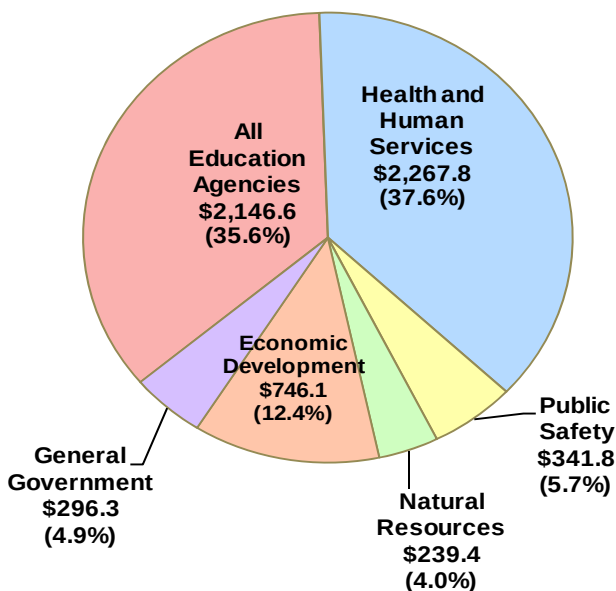
Sources of Funds (Millions)

<u>By Fund Source</u>	<u>FY 2002</u>	<u>FY 2012</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
General Fund	\$2,044.3	\$2,529.0	2.2%	23.7%
Dedicated Funds	806.2	1,204.3	4.1%	49.4%
Federal Funds	1,247.5	2,304.9	6.3%	84.8%
Total Sources	\$4,097.9	\$6,038.1	4.0%	47.3%

Totals may not add due to rounding

FY 2012 All Funds Appropriations by Functional Area

Total Appropriations = \$6,038,142,900



All Funds Appropriations (Millions)

<u>By Functional Area</u>	<u>FY 2002</u>	<u>FY 2012</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
All Education Agencies	\$1,606.6	\$2,146.6	2.9%	33.6%
Health and Human Services	1,199.3	2,267.8	6.6%	89.1%
Public Safety	256.1	341.8	2.9%	33.4%
Natural Resources	190.1	239.4	2.3%	25.9%
Economic Development	565.8	746.1	2.8%	31.9%
General Government	280.0	296.3	0.6%	5.8%
Total Appropriations	\$4,097.9	\$6,038.1	4.0%	47.3%

Totals may not add due to rounding

General Fund 17-Year History

*Original Appropriations from FY 1995 through FY 2011
(Dollars are expressed in millions)*

Fiscal Year	Public Schools	Higher Education	*H&W+ Medicaid	Adult/Juv Correction	All Other Agencies	Total
Original Appropriations*						
2012	\$1,223.6	\$209.8	\$564.8	\$193.1	\$337.6	\$2,529.0
2011	\$1,214.3	\$217.5	\$436.3	\$180.7	\$335.0	\$2,383.8
2010	\$1,231.4	\$253.3	\$462.3	\$186.8	\$372.8	\$2,506.6
2009	\$1,418.5	\$285.2	\$587.3	\$215.9	\$452.4	\$2,959.3
2008	\$1,367.4	\$264.2	\$544.8	\$201.2	\$443.1	\$2,820.7
2007	\$1,291.6	\$243.7	\$502.4	\$178.0	\$378.0	\$2,593.7
2006	\$987.1	\$228.9	\$457.7	\$152.2	\$355.0	\$2,180.9
2005	\$964.7	\$223.4	\$407.6	\$142.8	\$343.7	\$2,082.1
2004	\$943.0	\$218.0	\$375.8	\$140.6	\$326.7	\$2,004.1
2003	\$920.0	\$213.6	\$359.6	\$145.0	\$329.7	\$1,967.9
2002	\$933.0	\$236.4	\$358.0	\$147.3	\$369.6	\$2,044.3
2001	\$873.5	\$215.0	\$282.1	\$123.2	\$310.2	\$1,804.0
2000	\$821.1	\$202.0	\$270.7	\$108.5	\$272.4	\$1,674.7
1999	\$796.4	\$192.9	\$252.7	\$106.4	\$262.4	\$1,610.8
1998	\$705.0	\$178.6	\$236.6	\$90.3	\$228.4	\$1,438.9
1997	\$689.5	\$178.0	\$238.5	\$78.6	\$228.1	\$1,412.7
1996	\$664.0	\$171.0	\$224.3	\$73.5	\$216.0	\$1,348.8

Percentage of Total

2012	48.4%	8.3%	22.3%	7.6%	13.3%	100.0%
2011	50.9%	9.1%	18.3%	7.6%	14.1%	100.0%
2010	49.1%	10.1%	18.4%	7.5%	14.9%	100.0%
2009	47.9%	9.6%	19.8%	7.3%	15.3%	100.0%
2008	48.5%	9.4%	19.3%	7.1%	15.7%	100.0%
2007	49.8%	9.4%	19.4%	6.9%	14.6%	100.0%
2006	45.3%	10.5%	21.0%	7.0%	16.3%	100.0%
2005	46.3%	10.7%	19.6%	6.9%	16.5%	100.0%
2004	47.1%	10.9%	18.8%	7.0%	16.3%	100.0%
2003	46.8%	10.9%	18.3%	7.4%	16.8%	100.0%
2002	45.6%	11.6%	17.5%	7.2%	18.1%	100.0%
2001	48.4%	11.9%	15.6%	6.8%	17.2%	100.0%
2000	49.0%	12.1%	16.2%	6.5%	16.3%	100.0%
1999	49.4%	12.0%	15.7%	6.6%	16.3%	100.0%
1998	49.0%	12.4%	16.4%	6.3%	15.9%	100.0%
1997	48.8%	12.6%	16.9%	5.6%	16.1%	100.0%
1996	49.2%	12.7%	16.6%	5.4%	16.0%	100.0%

*2010 moved D&B to Public Sch (.3%), Hist Soc & Libraries to Self-Gov (.2%);

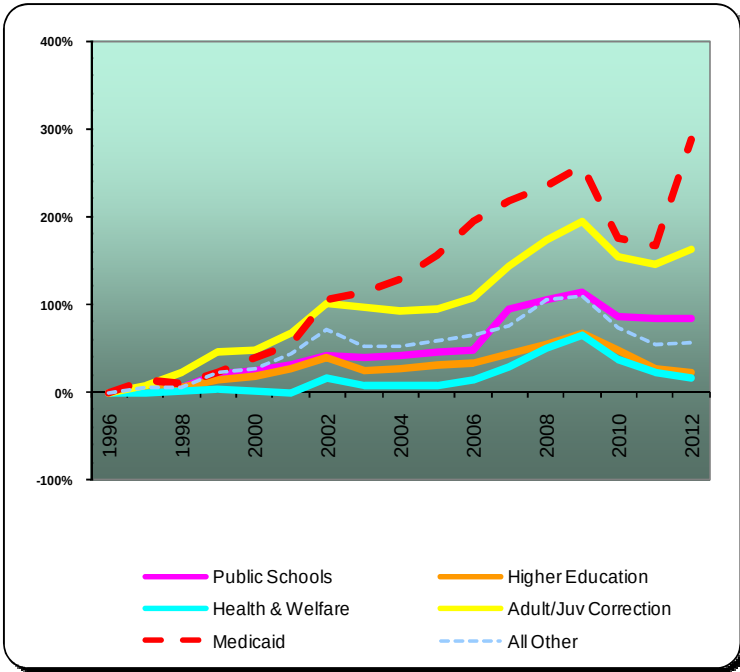
2007 includes H1 of 2006 Special Session increased PS by \$250,645,700;

2001 DEQ and Veterans Services moved to "All Other Agencies" (.9%);

1996 Juvenile Corrections moved from Health and Welfare (1.5%).

General Fund 17-Year Trend Comparison

General Fund Original Appropriations are expressed as a cumulative percentage change over FY 1996 levels



- ◆ The largest budget increases in state government in the past seventeen years have been in the areas of Medicaid and Adult & Juvenile Corrections with Medicaid growing by 289% and Corrections by 163%.
- ◆ As a consequence, the facing table shows that the percent of our General Fund going to Higher Education and other agencies has decreased to accommodate Medicaid and Corrections.
- ◆ Health and Welfare including Medicaid made up 16.6% of the State General Fund budget in 1996. In 2012 it was 22.3%.
- ◆ Medicaid made up 8.3% of the state General Fund budget in 1996. Today, that figure has grown to 17.2%.
- ◆ The Department of Health and Welfare, without Medicaid, also made up 8.3% of the state General Fund budget in 1996, but has since declined to 5.1%.
- ◆ Adult Correction and Juvenile Corrections made up 5.4% of the state General Fund budget in 1996. It has since grown to 7.6% of the state budget in 2012.

General Fund Revenues (\$ in Millions)

Source	Actual				
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006
Individual					
Income Tax	\$835.85	\$837.80	\$902.13	\$1,035.54	\$1,216.49
% Change	(18.4%)	0.2%	7.7%	14.8%	17.5%
Corporate					
Income Tax	\$76.30	\$93.13	\$103.02	\$139.56	\$194.13
% Change	(46.1%)	22.1%	10.6%	35.5%	39.1%
Sales Tax	\$657.12	\$700.24	\$886.08	\$950.83	\$880.77
% Change	1.5%	6.6%	26.5%	7.3%	(7.4%)
Cigarette Tax	\$8.00	\$8.26	\$30.04	\$7.81	\$7.98
Tobacco Tax	\$4.31	\$4.67	\$5.49	\$5.75	\$6.16
Beer Tax	\$1.88	\$1.91	\$1.96	\$1.95	\$1.99
Wine Tax	\$1.88	\$1.97	\$2.14	\$2.33	\$2.43
Liquor Profits	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95
Product Taxes	\$21.02	\$21.75	\$44.57	\$22.79	\$23.50
% Change	1.5%	3.5%	104.9%	(48.9%)	3.1%
Kilowatt-Hour	\$1.79	\$1.80	\$1.83	\$1.53	\$2.29
Mine License	\$0.82	\$0.04	\$0.07	\$0.03	\$0.27
Treas Interest	\$11.30	\$2.98	\$4.97	\$8.92	\$18.12
Judicial	\$5.19	\$5.29	\$4.98	\$4.66	\$4.79
Insur Premium	\$55.37	\$59.49	\$62.77	\$60.85	\$60.37
State Police	\$1.36	\$1.39	\$1.61	\$1.64	\$1.72
Sec of State	\$2.03	\$2.14	\$2.39	\$2.69	\$3.02
Unclaimed Prop	\$0.88	\$3.76	\$3.69	\$9.83	\$1.99
Estate Tax	\$7.59	\$13.65	\$4.43	\$3.30	\$1.11
Ag Eq Exempt	(\$10.09)	(\$13.45)	(\$13.45)	---	---
Other	\$23.78	\$20.49	\$74.57	\$25.53	\$22.76
Misc. Revenue	\$100.02	\$97.58	\$147.87	\$118.98	\$116.43
% Change	(33.8%)	(2.4%)	51.5%	(19.5%)	(2.1%)
Total					
General Fund	\$1,690.31	\$1,750.50	\$2,083.65	\$2,267.70	\$2,431.31
% Change	(14.8%)	3.6%	19.0%	8.8%	7.2%

Sources: Legislative Fiscal Reports & DFM General Fund Revenue Book

General Fund Revenues (\$ in Millions)

<i>Actual</i>					<i>Forecast*</i>
FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
\$1,400.16	\$1,430.16	\$1,167.89	\$1,061.88	\$1,152.65	\$1,240.84
15.1%	2.1%	(18.3%)	(9.1%)	8.5%	7.7%
\$190.22	\$189.70	\$141.03	\$97.02	\$168.95	\$175.94
(2.0%)	(0.3%)	(25.7%)	(31.2%)	74.1%	4.1%
\$1,077.46	\$1,142.47	\$1,022.20	\$955.91	\$972.38	\$1,043.78
22.3%	6.0%	(10.5%)	(6.5%)	1.7%	7.3%
\$1.00	\$6.54	\$7.77	\$16.90	\$14.40	\$11.60
\$6.55	\$7.20	\$7.36	\$7.82	\$8.48	\$8.97
\$2.13	\$2.15	\$2.04	\$2.07	\$1.97	\$2.02
\$2.48	\$2.58	\$3.28	\$3.00	\$3.21	\$3.29
\$10.24	\$8.38	\$9.29	\$11.39	\$14.76	\$17.25
\$22.41	\$26.84	\$29.74	\$41.18	\$42.82	\$43.12
(4.6%)	19.8%	10.8%	38.5%	4.0%	0.7%
\$2.26	\$1.60	\$2.02	\$2.14	\$2.43	\$2.70
\$2.35	\$2.52	\$0.94	\$1.80	\$1.54	\$1.50
\$17.17	\$11.37	\$0.76	(\$1.32)	(\$0.43)	\$0.02
\$5.04	\$5.33	\$5.35	\$5.38	\$5.12	\$5.20
\$59.78	\$56.34	\$55.48	\$53.63	\$54.12	\$52.26
\$1.81	\$1.92	\$1.61	\$1.47	\$1.52	\$1.55
\$3.00	\$2.82	\$2.42	\$2.42	\$2.41	\$2.44
\$3.31	\$5.63	\$1.78	\$8.22	\$4.51	\$4.50
\$0.12	\$0.03	\$0.24	(\$0.17)	\$0.52	---
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\$27.41	\$33.11	\$34.10	\$34.90	\$35.94	\$27.46
\$122.25	\$120.67	\$104.71	\$108.47	\$107.68	\$97.63
5.0%	(1.3%)	(13.2%)	3.6%	(0.7%)	(9.3%)
\$2,812.49	\$2,909.85	\$2,465.57	\$2,264.46	\$2,444.48	\$2,601.31
15.7%	3.5%	(15.3%)	(8.2%)	7.9%	6.4%

* Revenue Forecast is August Revised Forecast

FY 2011 General Fund Year-End

It was the first sign of optimism when DFM's revised revenue forecast of 4.2% for FY 2011 was accepted for budgeting purposes for the current fiscal year. By the end of the legislative session revenues were tracking \$60.2 million ahead of the forecast, and that eventually turned into \$95.8 million or a 7.9% increase over FY 2010 by the end of June.

All along FY 2012's budget counted on a hefty General Fund balance of \$39.4 million at the end of FY 2011 to fund next year's appropriations. Instead, with the \$95.4 million of excess revenues, the state had to send \$59.9 million to Public Schools and \$7.5 to community colleges to meet a maintenance of effort requirement for education. When Idaho accepted \$300 million federal dollars authorized under the ARRA, we promised to spend at least the same percent of state funds for education as we did in FY 2006, so a portion of the surplus had to be dedicated to education. The unanticipated amount that carried over from FY 2011 into FY 2012 was \$29.2 million.

REVENUES

Beginning Balance	\$37,500
Reapprop Fund Bal H&W	1,498,600

FY 2011 Actual Revenue Collections & Transfers

DFM Jan 2011 Revised Rev Est 4.2%	2,359,190,000
less Fiscal Impact of Legislation	(10,564,000)
*Amount over EORAC Rev Est 7.9%	95,848,800
Subtotal Revenue & Beg Bal	2,446,010,900
Deficiency Warrants	(3,357,700)
2010 Session Net Transfers	78,981,300
Transfer in Dedicated Funds	1,505,600
Transfer out to Disaster Emergency Fund	(3,000,000)
*Cancel Prior Year Encumbrances	36,500
*Misc Adjustments	(71,000)
TOTAL REVENUE & FUND BALANCES	2,520,105,600

APPROPRIATIONS

FY 2011 Original Appropriations	2,383,836,000
Prior Year Reapprops FY10 to FY11	1,498,600
*Carryover from FY11 to FY12	(32,300)
Supplementals	4,652,400
*S1207 MOE to Education Comply ARRA	67,436,100
Rescissions H&W/Juv Corrections	(1,600,500)
*Actual Reversions	(4,520,500)
*Sale of Assets/Insurance Settlements	185,300
TOTAL EXPENDITURES	2,451,455,100

ENDING BALANCE

\$68,650,500

**changes from Sine Die*

FY 2012 Current Budget Scenario

Going into the 2011 session, and before considering any growth in revenue, there was a \$340 million budget gap identified for FY 2012. This assumed that levels of service would stay the same for Medicaid, public schools, and adult corrections. Once the Legislature accepted the Gov's recommendation to use a 3% revenue growth for FY 2012, the budget gap shrank to \$193 million. In the end, the Legislature closed the gap by reducing spending by \$101 million and using other revenue reserves and temporary initiatives to cover the remaining \$92 million.

Budget reductions included \$34.5M in Medicaid, \$13.3M in public schools, \$8.9M in higher education, and \$9.4M for all other state agencies. The Legislature also shifted \$20.3M back onto gasoline taxes for ISP and Parks & Recreation, and used state insurance health reserves to save \$14.7M. They also relied upon a \$39.4M beginning cash balance (now \$68.6M), \$22M from the Millennium Fund, and \$16.4M from other agency cash reserves. Although the Governor recommended increasing revenue by \$15M by delaying Phase 4 of the Grocery Tax Credit expansion—he reversed this when the beginning cash balance was higher than projected. In August, DFM revised the forecast and increased the amount projected for FY 2012 by \$79.8 million. Even though the percent change decreased from 6.9% to 6.4%, the dollar amount is higher due to FY 2011 actual collections being so much higher than forecast.

REVENUES

Beg Balance plus Reapprop Fund Bal H&W	\$68,650,500
Reapprop Funds H&W & DEQ	1,292,500

FY 2012 Revenue Estimate

DFM Jan 2011 Revenue Estimate 6.9%	2,521,456,000
<i>*Revised Up by:</i>	79,844,000
DFM Aug 2011 Revenue Estimate 6.4%	2,601,300,000
Transfer in Idaho Millennium Fund	21,959,000
Transfer in Dedicated Funds	16,045,700
TOTAL REVENUE & FUND BALANCES	\$2,709,247,700

APPROPRIATIONS

FY 2012 Original Appropriations	2,528,960,600
* Deficiency Warrants	4,221,300
*Reappropriations (Inc H&W & DEQ)	1,324,800
*Budgeted Reversion (H&W & DEQ)	(1,292,500)
TOTAL APPROPRIATIONS	2,533,214,200

<u>ESTIMATED ENDING BALANCE</u>	\$176,033,500
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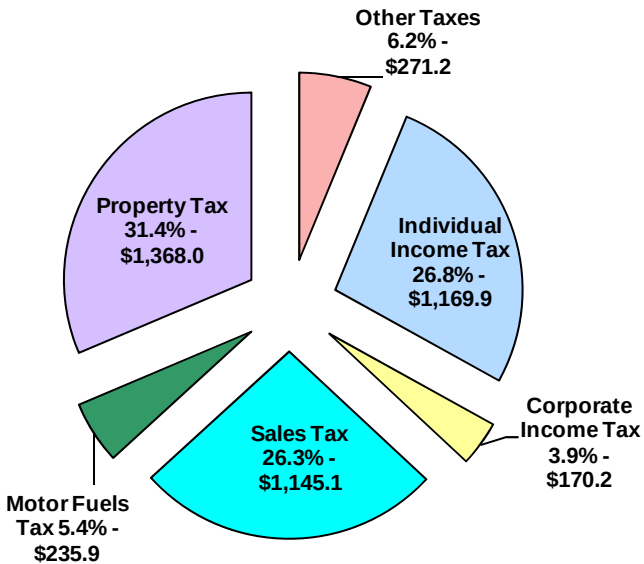
**changes from Sine Die*

Fiscal Year 2011 Major State and Local Tax Distribution Summary

(excludes federal funds, fees, and endowment revenues)

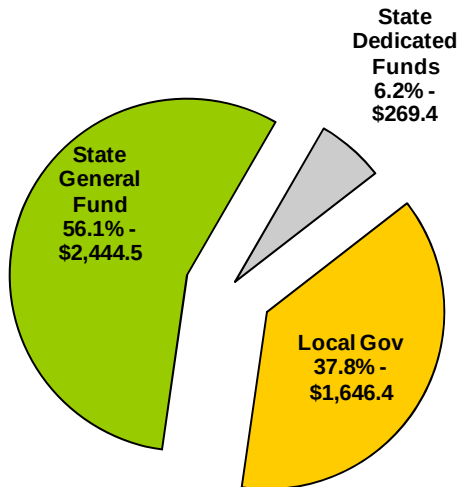
	<u>\$ Millions</u>
FY 2011 Revenue Collections	4,360.3
Less Local Property Tax Charges	(1,368.0)
Less Transfers to Local Government	
Revenue Sharing (11.5% sales tax)	(131.2)
Motor Fuel Revenue	(79.0)
Liquor Profits to Locals (FY09)	(25.9)
Sales Tax to Circuit Breaker	(16.0)
Ag Equipment Exemption to counties	(6.5)
Boise Auditorium & Local Option	(6.0)
Inc. Tax on Lottery to Cty Juv Justice	(5.3)
Consolidated Elections	(4.1)
Developers' Rebate Pilot Project	(2.4)
Ag Equipment Exemption to schools	(2.0)
Subtotal Assistance to Local Gov	(278.4)
Less Dedicated State Funds	
Motor Fuel Revenue (<i>incl. transfer fee</i>)	(156.9)
Permanent Building Fund (<i>income, sales, cig, beer, lottery</i>)	(48.2)
To Public Schools: Cigarette, Liquor, Tobacco, Lottery, RR Car Tax	(29.1)
Idaho Travel and Convention	(6.5)
Water Pollution Control (sales tax)	(4.8)
Cig & Tob Tax to Juvenile Probation	(4.3)
Liquor Profits to Comm Colleges (FY09)	(0.6)
Other Dedicated Funds	(19.0)
Subtotal State Dedicated Funds	(269.4)
FY 2011 General Fund Revenues	2,444.5

FY 2011 Major State & Local Tax Collections (\$ Millions)



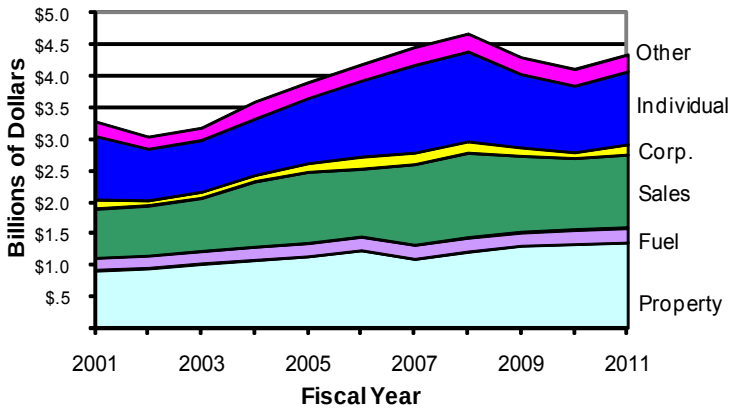
Total Tax Collections \$4,360.3 Million

FY 2011 Major State and Local Tax Distribution



Total Tax Distribution \$4,360.3 Million

Major State and Local Tax Collections 2001-2011



- ◆ Over the ten-year period from FY 2001 to FY 2011, major state and local taxes were up 32% or 2.8% annually, from \$3.302 billion to \$4.360 billion. Individual income tax collections grew at an annual (compound) rate of 1.3% and corporate grew at a 1.8% annual rate. Sales tax grew at a rate of 4.0% annually while motor fuels grew at 1.3%, and property tax charges grew at 4.1% during the same period.

Fiscal Year	Local Property Tax	Motor Fuel Tax	Sales Tax	Corporate Income Tax	Individual Income Tax	Other Taxes	Total Major State/Local Taxes
2001	\$.914	\$.207	\$.775	\$.142	\$ 1.031	\$.233	\$ 3.302
2002	\$.949	\$.211	\$.788	\$.077	\$.842	\$.192	\$ 3.059
2003	\$ 1.021	\$.210	\$.836	\$.094	\$.844	\$.196	\$ 3.201
2004	\$ 1.081	\$.218	\$ 1.029	\$.104	\$.908	\$.274	\$ 3.613
2005	\$ 1.141	\$.218	\$ 1.119	\$.141	\$ 1.051	\$.251	\$ 3.920
2006	\$ 1.239	\$.223	\$ 1.064	\$.198	\$ 1.223	\$.256	\$ 4.202
2007	\$ 1.098	\$.233	\$ 1.268	\$.188	\$ 1.407	\$.283	\$ 4.477
2008	\$ 1.218	\$.231	\$ 1.330	\$.190	\$ 1.438	\$.283	\$ 4.690
2009	\$ 1.316	\$.218	\$ 1.195	\$.142	\$ 1.176	\$.267	\$ 4.313
2010	\$ 1.341	\$.231	\$ 1.121	\$.098	\$ 1.069	\$.268	\$ 4.129
2011	\$ 1.368	\$.236	\$ 1.145	\$.170	\$ 1.170	\$.271	\$ 4.360
Chg/10	2.0%	2.0%	2.2%	73.1%	9.4%	1.3%	5.6%

- ◆ FY 2011 major state and local tax collections increased by 5.6% from FY 2010. Corporate income tax collections were up by 73.1%, followed by individual income tax at 9.4%, and sales tax at 2.2%. Local property tax collections were up 2.0%, motor fuel tax collections were up by 2.0%, and other taxes were up by 1.3% from last year.

State Tax Burden

Type of Tax	Fiscal Year 2007 vs 2008		Based on Income		Based on Population		Number of States* with Tax
	% of U.S. Average	Rank	% of U.S. Average	Rank	% of U.S. Average	Rank	
Individual Income	118/114	18/19	98/94	23/26			44
Corporate Income	75/80	32/27	63/66	35/33			47
Sales	104/107	21/19	86/88	29/29			47
Motor Vehicles	150/151	6/8	125/125	13/13			51
Property	71/70	41/41	59/57	42/42			51
Overall	91/90	42/39	75/74	46/46			51

*Includes Washington, D.C.

- ◆ The State Tax Commission conducts a tax burden study periodically which compares Idaho's taxes to the national average after adjusting for differences in personal income or population among the states (*Comparative Tax Potential: Fiscal Year 2008*, Alan Dornfest, Oct. 2010). The comparison based on income shows higher comparative taxes in Idaho than the ranking based on population because per capita income in Idaho is 17.5% lower than the U.S. average. We make less, so we pay less, but taxes take up a larger proportion of our income.
- ◆ Idaho's overall tax burden showed mixed changes relative to other states between 2007 and 2008. Idaho's income based ranking increased from 42nd to 39th but the population based ranking stayed the same at 46th.
- ◆ Idaho's relative sales tax burden reflects a full-year change in the tax rate from 5% to 6%.
- ◆ The study ranks Idaho motor vehicle taxes higher than most states. This comparison takes registration fees into account, but not sales taxes on fuel or personal property taxes.
- ◆ Based on income, Idaho's tax burden ranks in the bottom half of states in the property tax (41st out of 51) and corporate income tax (27th out of 47). Based on population, Idaho's tax burden ranks in the bottom half of states in all categories except motor vehicles.
- ◆ Overall, Idaho's FY 2008 tax burden from *major* state and local taxes ranks 10% below the US average based on personal income and 26% below the US average per capita.

Idaho Tax Rates & History of Changes

Sales Tax	Rate
Jul 1965 - Feb 1983	3.0%
Mar 1983 - May 1983	4.0%
Jun 1983 - Jun 1984	4.5%
Jul 1984 - Mar 1986	4.0%
Apr 1986 - May 2003	5.0%
May 2003 - June 2005	6.0%
July 2005 - Oct 2006	5.0%
Oct 2006 to present	6.0%

Personal (Individual) Income Tax	Rate			
Brackets** (indexed for inflation since 2000)	Jan 1972 through Dec 1986*	Jan 1987 through Dec 1999	Jan 2000 through Dec 2000	Jan 2001 through 2010
1st 1,000 (\$1,315)	2.0%	2.0%	1.9%	1.6%
2nd 1,000 (\$2,631)	4.0%	4.0%	3.9%	3.6%
3rd 1,000 (\$3,947)	4.5%	4.5%	4.4%	4.1%
4th 1,000 (\$5,263)	5.5%	5.5%	5.4%	5.1%
5th 1,000 (\$6,579)	6.5%	6.5%	6.4%	6.1%
excess of 5,000	7.5%			
next 2,500 (\$9,869)		7.5%	7.4%	7.1%
next 12,500 (\$26,319)		7.8%	7.7%	7.4%
excess of 20,000 (\$26,320+)		8.2%	8.1%	7.8%

**Also eliminated the federal tax deduction.*

*** Double for married individuals filing jointly.*

Corporate Income Tax	Rate
1972 through 1980	6.5%
1981 through 1982	6.5% + .2% franchise tax up to \$250,000
1983 through 1986	7.7%
1987 through 2000	8.0%
2001 and forward	7.6%

Insurance Premium	Rate
Jul 1977 - Dec 1986	3.0%
Jan 1987 - Dec 1987	3.3%
Jan 1988 - Dec 1994	3.0%
Jan 1995 - Dec 2004	2.75%
Jan 2005 to Jan 2010	gradual decrease from 2.75% to 1.5%
& gradual elimination of reduced tax based on Idaho Investment	

Sales Tax Rate History & Distribution Formula

(\$ in Thousands)

Balance goes to General Fund

Effective Date	Tax Rate	Revenue Sharing	Perm Bldg Fund	Pollution Control	Election Consol.	Public Schools	Misc. Distrib
Jul-1965	3.0%		\$500				A,B
Jul-1968	3.0%	5.0%	\$500				B
Jul-1969	3.0%	10.0%	\$500				B
Jul-1970	3.0%	15.0%	\$500				B
Jul-1971	3.0%	20.0%	\$500				B
Jul-1975	3.0%	20.0%	\$500				B,1
Jul-1976	3.0%	20.0%	\$500				B,1,2
Jul-1977	3.0%	20.0%	\$500				B,1,2
Jul-1980	3.0%	10.0%	\$500			10.0%	B,1,2
Mar-1983	4.0%	10.0%	\$500			10.0%	B,1,2
Jun-1983	4.5%	10.0%	\$500			10.0%	B,1,2
Jul-1984	4.0%	13.75%	\$500	\$4,800			1,2
Apr-1986	5.0%	13.75%	\$500	\$4,800			1,2
Jul-1987	5.0%	13.75%	\$500	\$4,800			1,2
Jul-1988	5.0%	13.75%	\$500	\$4,800			1,2,3
Jul-1995	5.0%	13.75%	\$500	\$4,800			1,2,3,C
Jul-1998	5.0%	13.75%	\$500	\$4,800			1,2,3
Jul-2000	5.0%	13.75%	\$5,000	\$4,800			1 - 4
May-2003	6.0%	11.50%	\$5,000	\$4,800			1 - 5
Jul-2004	6.0%	11.50%	\$5,000	\$4,800			1 - 6
Jul-2005	5.0%	13.75%	\$5,000	\$4,800			1 - 6
Oct-2006	6.0%	11.50%	\$5,000	\$4,800			1 - 7
Jul-2010	6.0%	11.50%	\$5,000	\$4,800	\$4,100		1 - 8

Indexed to Consumer Price Index for Urban Consumers

Miscellaneous Distributions:

- A) Amount equal to 1-mil of all assessed property values to Teachers Retirement System; and \$1 million (one-time) to Tax Commission.
- B) Amount required for the Social Security Trust Fund.
- C) Amount necessary to fund School M&O Property Tax Relief.
 - 1) Amount required to be certified by the Idaho Housing Agency.
 - 2) \$1.00 fee on vehicle registration transfers that do not involve sales tax.
 - 3) Amount certified by the Tax Commission as necessary to fund the Circuit Breaker.
 - 4) School Bond Guaranty
 - 5) Idaho Bond Bank Authority
 - 6) Distributions to replace local funds lost from the repeal of personal property taxes on agricultural equipment.
 - 7) Pilot Project Fund disbursements for developer rebates.
 - 8) Business personal property tax replacement (trigger pending).

Source: § 63-3638, Idaho Code and DFM *General Fund Revenue Book FY 2012*

Sales Tax Distributions

(\$ in Thousands)

Year ^(a)	Collections After Refunds % Change		General Fund	Rev Sharing	% Change
FY77	103,640.4	16.8%	73,594.5	20,728.1	16.8%
FY78	118,709.2	14.5%	84,107.4	23,741.8	14.5%
FY79	129,700.5	9.3%	91,463.6	25,940.1	9.3%
FY80	136,849.4	5.5%	95,984.6	27,369.9	5.5%
FY81	144,787.5	5.8%	97,679.3	14,476.0	-47.1%
FY82	145,895.1	0.8%	98,720.2	14,607.4	0.9%
FY83	165,259.9	13.3%	115,407.0	15,266.3	4.5%
FY84	241,242.2	46.0%	188,422.1	16,192.2	6.1%
FY85	238,094.6	-1.3%	200,026.6	32,727.6	102.1%
FY86	249,973.3	5.0%	211,564.2	33,080.8	1.1%
FY87	297,353.6	19.0%	259,358.6	32,680.4	-1.2%
FY88	310,710.0	4.5%	258,762.1	42,721.6	30.7%
FY89	345,799.9	11.3%	288,780.3	47,522.5	11.2%
FY90	381,432.0	10.3%	319,290.7	52,410.9	10.3%
FY91	400,743.3	5.1%	335,739.5	55,064.4	5.1%
FY92	433,916.4	8.3%	364,323.0	59,634.8	8.3%
FY93	480,194.0	10.7%	402,819.5	65,992.5	10.7%
FY94	539,764.6	12.4%	452,684.8	74,142.5	12.3%
FY95	573,984.1	6.3%	481,568.8	78,890.9	6.4%
FY96	600,458.8	4.6%	462,999.7	82,577.5	4.7%
FY97	622,522.4	3.7%	476,726.1	85,588.2	3.6%
FY98	653,159.0	4.9%	496,807.8	89,725.2	4.8%
FY99	701,950.1	7.5%	588,796.7	96,217.1	7.2%
FY00	747,384.2	6.5%	627,503.0	102,607.4	6.6%
FY01	775,422.8	3.8%	647,293.8	106,024.7	3.3%
FY02	787,520.2	1.6%	657,119.2	108,500.4	2.3%
FY03	836,061.8	6.2%	700,240.7	112,947.4	4.1%
FY04	1,028,674.9	23.0%	886,079.0	117,825.4	4.3%
FY05	1,121,838.7	9.1%	950,825.2	128,485.1	9.0%
FY06	1,063,537.7	-5.2%	880,772.8	143,195.3	11.4%
FY07	1,267,825.6	19.2%	1,077,455.9	154,818.1	8.1%
FY08	1,329,671.7	4.9%	1,142,468.0	152,578.2	-1.4%
FY09	1,195,285.0	-10.1%	1,022,201.6	136,994.7	-10.2%
FY10	1,120,796.9	-6.2%	955,908.7	128,496.0	-6.2%
FY11(b)	1,145,147.4	2.2%	972,379.8	131,214.7	2.1%

Sources: (a) DFM General Fund Revenue Book FY 2012

(b) State Tax Commission Comparative Report, FY 2011

FY 2011 State Revenue Sharing

County	Sales Tax Rev Sharing ¹	Ag Prop Tax Repl ¹	Circuit Breaker ¹	Election Consol ¹	Liquor Distrib ²
Ada	\$31,435,769	\$107,145	\$2,645,137	\$522,795	\$6,848,693
Adams	548,436	21,207	75,995	54,327	80,758
Bannock	7,496,921	102,114	912,206	151,452	1,293,696
Bear Lake	723,898	42,867	70,216	57,097	111,293
Benewah	722,212	43,276	135,349	61,379	212,241
Bingham	3,486,222	817,778	434,915	104,903	367,509
Blaine	3,076,304	87,563	93,574	77,444	855,702
Boise	488,309	4,031	76,242	59,151	123,980
Bonner	2,651,196	45,002	453,319	100,890	1,187,213
Bonneville	8,328,231	398,930	1,003,743	174,547	1,405,449
Boundary	812,657	54,060	154,338	63,460	187,655
Butte	336,074	113,415	39,843	53,397	49,162
Camas	213,743	38,234	11,735	51,363	21,198
Canyon	13,391,536	942,296	1,978,978	279,375	1,637,384
Caribou	984,558	137,160	77,298	58,498	96,282
Cassia	2,165,956	489,528	190,857	76,670	232,278
Clark	318,805	34,448	2,158	51,170	16,271
Clearwater	1,480,920	22,689	145,907	59,886	159,995
Custer	677,952	36,551	28,088	55,212	128,094
Elmore	1,898,196	167,670	243,049	85,424	288,362
Franklin	1,098,346	125,068	151,550	65,581	135,016
Fremont	1,095,947	160,592	161,234	65,599	201,631
Gem	1,350,625	75,104	339,473	70,203	148,913
Gooding	1,346,836	350,047	214,916	67,736	166,976
Idaho	1,760,023	82,989	234,202	69,004	230,736
Jefferson	1,451,492	322,714	235,280	80,485	174,667
Jerome	1,700,835	482,528	308,984	76,134	212,528
Kootenai	9,995,388	84,010	1,531,460	221,329	3,854,959
Latah	2,815,295	356,933	245,438	96,764	877,599
Lemhi	1,044,685	28,206	128,881	59,720	182,231
Lewis	452,384	134,033	85,810	54,591	100,532
Lincoln	602,240	113,095	49,112	55,709	60,927
Madison	2,368,647	266,822	170,310	97,248	183,972
Minidoka	1,774,497	479,145	281,436	73,631	225,545
Nez Perce	4,830,158	115,102	749,544	98,196	979,346
Oneida	514,518	71,317	55,983	55,188	40,677
Owyhee	1,184,483	236,395	100,228	63,795	111,809
Payette	1,633,074	159,056	417,429	78,392	381,578
Power	962,859	370,654	98,000	59,506	74,687
Shoshone	1,696,567	3,179	390,244	65,561	376,094
Teton	713,496	32,574	25,630	61,476	202,268
Twin Falls	7,336,186	602,136	987,889	142,549	1,055,535
Valley	1,061,341	5,700	77,881	60,725	436,412
Washington	1,186,914	126,461	237,434	62,438	132,747
TOTAL	131,214,730	8,489,824	16,051,293	4,100,000	25,850,600

Sources: ¹ Tax Commission (FY 2011), ² Liquor Division (FY 2010)

to Local Jurisdictions by County

County	Highway Distrib ³	State Lottery ⁴	Total	2010 Pop ⁵	\$\$\$ Per Capita
Ada	\$19,842,536	\$4,138,579	\$65,540,653	392,365	\$167.04
Adams	865,422	39,069	1,685,213	3,976	423.85
Bannock	5,287,950	814,338	16,058,677	82,839	193.85
Bear Lake	1,017,913	80,138	2,103,422	5,986	351.39
Benewah	1,142,008	121,774	2,438,239	9,285	262.60
Bingham	3,685,439	641,285	9,538,051	45,607	209.14
Blaine	1,974,001	197,850	6,362,438	21,376	297.64
Boise	873,278	86,347	1,711,338	7,028	243.50
Bonner	2,768,817	363,192	7,569,628	40,877	185.18
Bonneville	6,424,243	1,194,622	18,929,765	104,234	181.61
Boundary	1,057,292	113,956	2,443,418	10,972	222.70
Butte	812,735	40,058	1,444,684	2,891	499.72
Camas	800,277	17,170	1,153,720	1,117	1,032.87
Canyon	10,391,472	2,220,081	30,841,122	188,923	163.25
Caribou	1,521,141	114,824	2,989,761	6,963	429.38
Cassia	2,717,992	331,255	6,204,536	22,952	270.33
Clark	749,079	20,021	1,191,952	982	1,213.80
Clearwater	1,035,231	93,068	2,997,696	8,761	342.16
Custer	1,164,432	62,382	2,152,711	4,368	492.84
Elmore	2,679,721	312,122	5,674,544	27,038	209.87
Franklin	1,195,396	187,954	2,958,910	12,786	231.42
Fremont	1,602,261	157,029	3,444,293	13,242	260.10
Gem	1,350,335	184,140	3,518,793	16,719	210.47
Gooding	1,520,599	216,847	3,883,958	15,464	251.16
Idaho	2,700,433	140,746	5,218,133	16,267	320.78
Jefferson	2,046,987	382,970	4,694,595	26,140	179.59
Jerome	1,975,495	257,429	5,013,933	22,374	224.10
Kootenai	8,216,674	1,245,375	25,149,195	138,494	181.59
Latah	3,238,696	343,977	7,974,702	37,244	214.12
Lemhi	1,098,588	82,586	2,624,896	7,936	330.76
Lewis	1,063,791	78,035	1,969,176	3,821	515.36
Lincoln	986,181	79,455	1,946,719	5,208	373.79
Madison	2,476,677	366,029	5,929,705	37,536	157.97
Minidoka	2,010,838	253,067	5,098,159	20,069	254.03
Nez Perce	3,104,230	359,419	10,235,995	39,265	260.69
Oneida	1,006,254	60,542	1,804,479	4,286	421.02
Owyhee	1,968,508	181,695	3,846,913	11,526	333.76
Payette	1,641,400	272,728	4,583,656	22,623	202.61
Power	1,514,547	121,627	3,201,881	7,817	409.60
Shoshone	1,340,288	155,522	4,027,454	12,765	315.51
Teton	1,019,049	101,556	2,156,049	10,170	212.00
Twin Falls	5,782,878	809,010	16,716,183	77,230	216.45
Valley	1,730,024	98,149	3,470,233	9,862	351.88
Washington	1,426,700	132,482	3,305,176	10,198	324.10
TOTAL	118,827,808	17,270,500	321,804,755	1,567,582	205.29

³ Transportation Dept. (FY 2011), ⁴ State Lottery (FY 2010), ⁵ U.S. Census Bureau

Sales Tax Exceptions & Exemptions

(\$ in Thousands based on 6 cent rate)

<i>Specific Uses Not Taxed</i>	FY 2011	FY 2012	FY 2013
Production Exemption Equip	\$67,948	\$74,243	\$80,629
Production Exemption Supplies	51,437	56,202	61,036
Irrigation Equipment & Supplies	3,824	3,920	4,018
Pollution Control Equipment	8,293	7,982	8,720
Broadcast Equipment	2,457	2,684	2,915
Publishing Equipment Supplies	157	172	187
Commercial Aircraft	1,890	1,890	1,890
Railroad Rolling Stock & Remfg	2,550	2,550	2,550
Interstate Trucks	5,776	6,677	7,208
Out-of-State Contracts	4,094	4,474	4,859
Trade-in Value	24,659	28,504	30,772
Sales of Bus or Bus Assets	1,943	2,123	2,306
Food Stamps/WIC	14,033	14,553	14,945
Motor Vehicles used Outside ID	13,773	15,921	17,188
Donation Real Prop to ID Gov't	4	4	4
Incidental Sales Tangible Prop	12	12	12
Lodging, Eating, Drinking Place	79	82	85
School Lunches & Senior Meals	4,042	4,171	4,303
Driver's Education Automobiles	39	40	41
Ski Lifts & Snowgrooming Equip	600	600	600
Clean Rooms	480	480	480
Alternative Electricity-Prod Equip	900	Sunset	Sunset
Research & Development Equip	7,200	7,200	7,200
Other	3,732	3,773	3,798
<i>Total Specific Uses Not Taxed</i>	\$219,922	\$238,257	\$255,746
<i>Goods Not Taxed</i>	FY 2011	FY 2012	FY 2013
Motor Fuels	\$157,478	\$166,809	\$174,149
Heating Materials	5,232	5,368	5,499
Utility Sales	90,638	93,357	96,157
Used Mobile Homes	2,760	2,760	2,760
Prescrip. & Durable Med Equip	41,261	44,419	47,799
Funeral Caskets & Containers	1,359	1,400	1,442
Nonprofit Literature	133	135	137
Official Documents	66	67	68
Bullion & Idaho Medallion	560	560	560
New Mfd Homes & Modular Bldg	2,255	2,314	2,379
Telecommunication Equipment	1,549	1,704	1,875
Personnel Prop Tax on Rentals	400	400	400
<i>Total Goods Not Taxed</i>	\$303,691	\$319,293	\$333,225

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands based on 6 cent rate)

<i>Services Not Taxed</i>	FY 2011	FY 2012	FY 2013
Construction	\$97,580	\$100,643	\$109,525
Agricultural & Industrial Srvs	3,751	3,818	3,891
Transportation Services	35,701	36,927	37,930
Information Services	86,762	88,315	89,942
Repairs	44,458	45,931	47,473
Professional Services	212,941	219,995	277,378
Business Services	121,530	125,555	129,769
Personal Services	9,891	10,218	10,561
Health & Medical Services	394,251	410,103	429,514
Social Services	65,321	67,948	71,164
Educational Services	33,446	34,554	35,713
Lottery & Pari-Mutuel Betting	10,073	10,456	10,854
Media Measurement Srvs	68	70	73
Misc Services & Range Fees	2,537	2,620	2,708
<i>Total Services Not Taxed</i>	\$1,118,310	\$1,157,153	\$1,256,495

<i>Entities Not Taxed</i>	FY 2011	FY 2012	FY 2013
Educational Inst Purchases	\$9,475	\$9,817	\$10,199
Hospital Purchases	23,981	24,945	26,125
Health Entity Purchases	392	407	421
Canal Company Purchases	1,002	1,017	1,034
Forest Protective Assoc Purch	44	45	45
Food Bank, Clothier, Indep Livin	287	298	309
State & Local Gov. Purchases	26,678	27,056	27,706
INL R&D Purchases	4,663	5,068	5,571
Motor Veh Purch by Relatives	1,616	1,868	2,017
Sales by 4H & FFA Clubs	28	28	28
Non-Retail Sales & Clothier	3,226	3,349	3,463
Sales by Indian Tribes on Res	5,078	5,273	5,436
Sales by Outfitters & Guides	16	16	16
Sales via Vending Machines	2,430	2,520	2,588
Auto Manufacturers' Rebates	533	616	665
Meals & Sales by Churches	821	852	880
Volunteer Fire Depts & EMS	181	188	195
Senior Citizen Centers	43	45	46
Other Charitable Services	27	29	29
Museums	198	206	213
<i>Total Entities Not Taxed</i>	\$80,719	\$83,643	\$86,986
<i>Total Exceptions & Exemption:</i>	\$1,722,642	\$1,798,346	\$1,932,452

Source: DFM General Fund Revenue Book FY 2012

History of Reserve Fund Balances

The State of Idaho has four major reserve funds.

- 1) The *Budget Stabilization Fund* was created for the purpose of meeting General Fund revenue shortfalls and to meet expenses incurred as a result of major disasters (\$57-814).
- 2) The *Public Education Stabilization Fund* is continuously appropriated for the purpose of making up shortfalls in discretionary funding available per support unit. It may also be used to make up for General Fund holdbacks, make up for declining endowment distributions, and to meet state match requirements for the School District Building Account (\$33-907).
- 3) The *Economic Recovery Reserve Fund* was created for the purpose of meeting General Fund revenue shortfalls, to meet expenses incurred as the result of a major disaster, and to provide one-time tax relief (\$67-3520).
- 4) The *Idaho Millennium Fund* receives 20% of the moneys collected under a tobacco settlement agreement. Five percent of the market value is annually transferred to the income fund for appropriation (\$67-1803).

Fiscal Year	Budget Stabilization Fund	Public Ed Stabilization Fund	Economic Recovery Reserve Fund	TOTAL	Traditional Millennium Fund
2000	\$ 36.0			\$ 36.0	\$ 29.8
2001	\$ 53.2			\$ 53.2	\$ 48.8
2002	\$ 53.1			\$ 53.1	\$ 49.3
2003	\$ 0.0			\$ 0.0	\$ 0.0
2004	\$ 0.0	\$ 7.1		\$ 7.1	\$ 22.8
2005	\$ 16.0	\$ 12.1	\$ 22.0	\$ 50.1	\$ 44.6
2006	\$ 108.6	\$ 7.8	\$ 36.2	\$ 152.6	\$ 67.7
2007	\$ 121.6	\$ 109.0	\$ 2.7	\$ 233.3	\$ 64.4
2008	\$ 140.6	\$ 112.0	\$ 66.1	\$ 318.8	\$ 70.4
2009	\$ 128.2	\$ 18.0	\$ 68.1	\$ 214.3	\$ 74.2
2010	\$ 30.8	\$ 23.2	\$ 48.8	\$ 102.8	\$ 77.0
2011	\$ 0.1	\$ 11.2	\$ 0.1	\$ 11.3	\$ 74.6
2012 est	\$ 0.1	\$ 15.5	\$ 0.1	\$ 15.6	\$ 11.1

At the end of FY 2011 the state's three other emergency funds contained \$3.3 million. The balance in the Governor's Emergency Fund (0230) was \$83,744; the Disaster Emergency Fund (0231) was \$3,175,292; and the Emergency Relief Fund (0232) was \$79,659.

Budget Stabilization Fund History

Idaho Code §57-814

Date	Action		Balance
1984	Creation & General Fund Transfer	\$4,267,200	\$4,267,200
1985	Transfer from General Fund	1,490,300	5,757,500
1985	Transfer to General Fund	(5,757,500)	-
1989	Transfers from General Fund	12,000,000	12,000,000
1990	Transfer from General Fund	38,000,000	50,000,000
1990	Interest earnings Apr.89 to Mar.90*	684,432	50,684,432
1990	Local highway projects	(15,500,000)	35,184,432
1992	Transfer to General Fund	(5,406,100)	29,778,332
1993	Oregon Trail Project	(100,000)	29,678,332
1993	Transfer to General Fund for Schools	(3,000,000)	26,678,332
93/94	Transfers from Liquor Fund	6,255,800	32,934,132
94/95	Oregon Trail/Juvenile Justice Study	(46,237)	32,887,895
1996	Transfer for North Idaho floods	(1,000,000)	31,887,895
1997	Transfer for Floods	(4,000,000)	27,887,895
1997	State Controller - Y2K appropriation	(357,700)	27,530,195
1998	Transfers from General Fund	8,500,000	36,030,195
1999	Deposits from tobacco settlement	16,781,559	52,811,754
2000	Transfer to Millennium Fund	(16,781,559)	36,030,195
2000	Transfer to Am. Trucking Settlement	(17,000,000)	19,030,195
2000	Transfer from General Fund	17,000,000	36,030,195
2000	Qtrly transfers from General Fund	9,104,821	45,135,016
2000	Transfer to Disaster Fund	(1,000,000)	44,135,016
2001	Qtrly transfers from General Fund	9,104,821	53,239,836
2001	Rainbow Gathering	(150,000)	53,089,836
2001	Qtrly transfers from General Fund	9,923,198	63,013,034
2002	Trans. to Gen. Fund & Defer Qtr. Pmt	(9,923,000)	53,090,034
2002	Transfer to General Fund	(26,700,000)	26,390,034
2003	Transfer to General Fund	(26,390,000)	34
04/05	Qtrly transfers from General Fund	15,728,258	15,728,292
2005	Transfer to Pub School Stab Fund	(5,000,000)	10,728,292
2005	Qtrly transfer from General Fund	5,242,753	15,971,045
2006	Transfer from General Fund (H409)	70,000,000	85,971,045
2006	Qtrly transfers from General Fund	22,676,916	108,647,961
2007	Qtrly transfers from General Fund	12,917,610	121,565,571
2008	Qtrly transfers from General Fund	19,059,068	140,624,639
2009	S1227 End of Year Transfer	(12,400,000)	128,224,639
09/10	Transfers, Elections Consol, Salaries	(97,404,567)	30,820,072
2011	Transfers, Appropriations, Reversions	(30,720,400)	99,672

* Prior to April 1989, interest accrued to the General Fund.

Idaho's Endowment Trusts

When Idaho became a state in 1890, the Admission's Act granted the new state about 3 million acres of federal lands for public school support (sections 16 and 36 of every township) and another 650 thousand acres for support of eight other endowment beneficiaries. The State Constitution placed the management of these lands into the hands of the five-member State Board of Land Commissioners composed of the Governor, Secretary of State, Attorney General, State Controller, and Superintendent of Public Instruction. The Constitution gave the State Treasurer the responsibility for management of the financial assets generated by the endowment lands.

In 1905, the Legislature created the Department of Lands to support the Land Board. Over the years the board sold and exchanged properties so that about 2.1 million acres of public school endowment lands remain and about 350,000 acres of the other eight beneficiaries land remain. In addition to land sales and mineral revenue, the Land Board chose to deposit timber sale revenue into the permanent endowment. It chose to place lease revenues into the income funds for annual distribution along with the earnings from the permanent funds.

In 1969 the Legislature voiced its desire to improve the investment performance of the financial trusts by creating an Endowment Fund Investment Board (EFIB).

Institution	Idaho Land Grants	Remaining Acres 6/10	Percent Remain	Percent of Total
Public Schools	2,982,683	2,080,249	69.7%	84.9%
Agricultural College	90,000	33,526	37.3%	1.4%
Charitable Institutions	150,000	77,211	51.5%	3.2%
Normal School	100,000	60,046	60.0%	2.5%
Penitentiary	50,000	29,067	58.1%	1.2%
School of Science	100,000	75,875	75.9%	3.1%
Mental Hospital	50,000	31,414	62.8%	1.3%
University of Idaho*	96,080	54,646	56.9%	2.2%
Capitol Endowment	32,000	7,222	22.6%	0.3%
Total	3,650,763	2,449,256	67.1%	100.0%

* Includes 46,080 acres granted Feb 18, 1881 to University of Idaho

- ◆ Public school endowment lands comprise 85% of the total endowment lands.
- ◆ Sixty-seven percent of original or exchanged endowment lands remain.

Endowment Distributions

Four pieces of legislation, the final piece effective July 1, 2000, became the latest "Endowment Reform". Changes to the state constitution allowed the EFIB to invest in the stock market, authorized a land bank, and allowed for payment of administrative costs from earnings. Statutory changes put control of the EFIB under the Land Board, established an earnings reserve fund as the mechanism to distribute earnings, put timber sale revenues into the earnings reserve, and gave the Land Board the power to determine the amount of distributions to the beneficiaries. Separate legislation for the Capitol Endowment did not include an earnings reserve fund.

Endowment Distributions to the Beneficiaries (\$ millions)

Institution	2002	2004	2006	2008	2010	Appr.
						2012
Public Schools	\$47.7	\$37.8	\$23.1	\$27.0	\$31.3	\$31.3
Agricultural Coll (Uof I)	1.3	1.0	(2.1)	.7	.9	.9
Charitable Institutions						
Idaho State University	1.2	.9	(.7)	.7	.8	.8
St. Juvenile Corr Ctr	1.2	.9	(.7)	.7	.8	.8
State Hospital North	1.2	.9	(.7)	.7	.8	.8
Veterans Home	.8	.6	(.4)	.4	.5	.5
School for Deaf/Blind	.2	.1	(.1)	.1	.1	.1
Normal School						
ISU College of Ed	2.0	1.6	1.6	1.2	1.3	1.3
Lewis-Clark State Coll	2.0	1.6	1.6	1.2	1.3	1.3
Penitentiary	1.6	1.2	2.4	.7	1.0	1.0
School of Science (Uof I)	4.7	3.8	2.8	2.1	3.0	3.0
Mental Hospital (South)	2.0	1.7	5.3	1.1	1.5	2.3
University of Idaho	3.6	3.1	3.5	2.0	2.3	2.3
Total	\$69.6	\$55.1	\$35.7	\$38.6	\$45.7	\$46.4

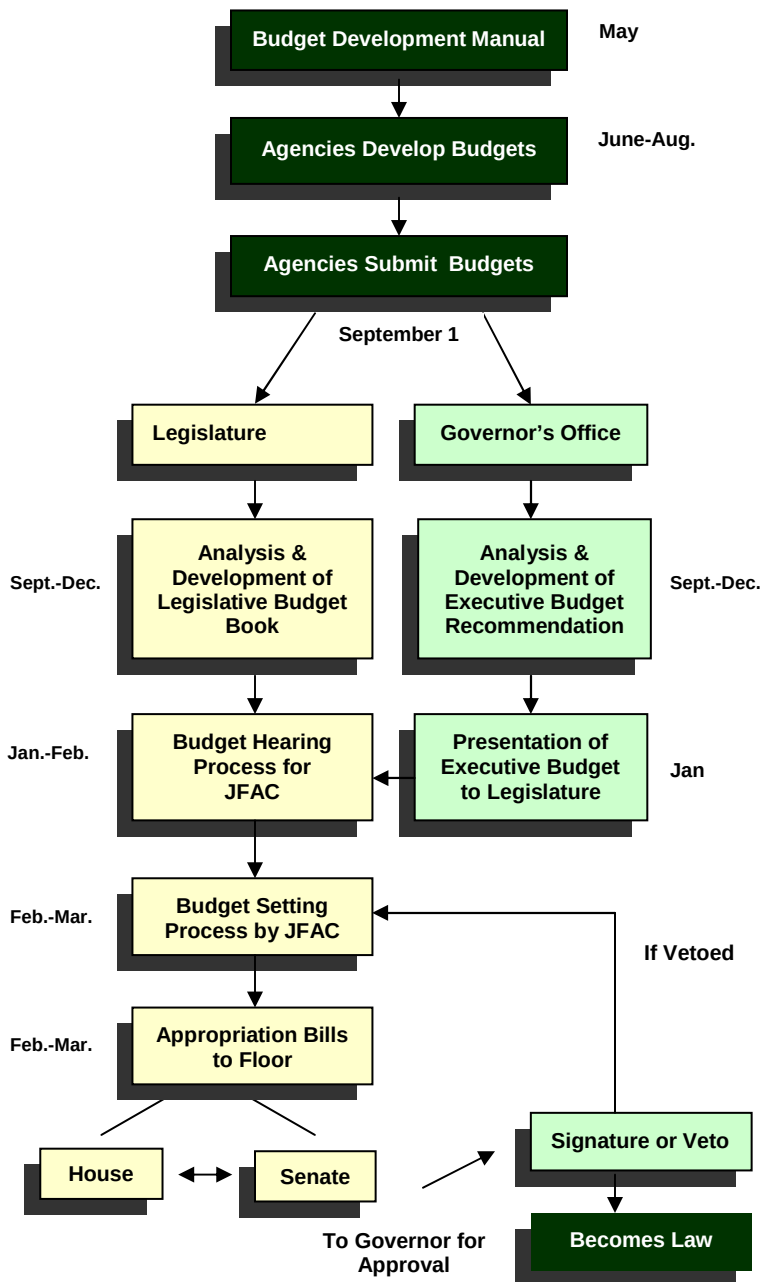
- ◆ Fiscal year 2001 was the first full-year after reform. Although the distributions rose to an all-time high of \$69.6 million in FY 2002, a combination of market losses and a change in the spending rule resulted in significant reductions.
- ◆ Half way through FY 2005, the Land Board halted distributions to the Ag College and Charitable Institutions. For FY 2005 and FY 2006, the Legislature shifted General Fund support to the Ag College and Charitable Institutions and increased distributions to the healthy endowments.
- ◆ FY 2011 included a \$22 million one-time distribution to Public Schools.

Idaho State Budget Process

The Idaho budget and appropriations process has evolved over time into one of the most streamlined and efficient state budget systems in the nation. Foremost, our system is based on an approach that shares key elements of authority and responsibility between the Legislative and Executive branches of Government:

- ◆ The rules and guidelines that state agencies use to develop their annual budget requests are developed cooperatively between the Governor's Division of Financial Management and the Legislature's Budget and Policy Analysis staff.
- ◆ Both the executive and legislative budget staffs are involved in providing input and assistance to state agencies over the summer months as they develop their new budget requests.
- ◆ The agency budget requests are required by statute to be submitted simultaneously to the Division of Financial Management and to the Legislature's Budget and Policy Analysis staff by September 1.
- ◆ The Governor's budget recommendation is featured prominently in the Legislative Budget Book, the primary source document for the Joint Finance-Appropriations Committee (JFAC).
- ◆ The Joint Finance-Appropriations Committee, made up of ten Senate Finance members and ten House Appropriations members, holds budget hearings for about five weeks during the first part of the session, hearing from agency directors and germane committees in reviewing the agency budget requests and the Governor's budget recommendation.
- ◆ After the budget hearing process is complete, JFAC has the responsibility to set appropriated spending levels for all state agencies and institutions. Working closely with the Legislature's Budget and Policy Analysts, the Committee normally produces about 100 appropriation bills in a three-week time frame, providing a balanced budget for the State of Idaho each year.
- ◆ Historically, most appropriation bills passed by JFAC become law without amendment or veto.

Idaho State Budget Process Flowchart



Change in Employee Compensation (CEC) 20 Year Historical Comparison

Fiscal Year	Gen Fund Orig Approp	% Chg	Personnel Comm /DHR*	CPI% Chg	CEC Funded
1993	\$1,007.1 M	2.0%	3.0%	3.0%	1.5%
1994	\$1,084.6 M	7.7%	11.0%	2.5%	2.0%
1995	\$1,264.2 M	16.6%	8.5%	3.0%	5.4%
1996	\$1,348.8 M	6.7%	6.0%	2.8%	5.0%
1997	\$1,412.7 M	4.7%	4.6%	2.3%	3.0%
1998	\$1,438.9 M	1.9%	5.2%	1.7%	0.0%
1999	\$1,610.8 M	11.9%	7.7%	2.0%	5.0%
2000	\$1,674.7 M	4.0%	14.0%	3.7%	3.0%
2001	\$1,804.0 M	7.7%	0.0%	3.2%	3.5%
2002	\$2,044.3 M	13.3%	0.0%	1.1%	4.5%
2003	\$1,967.9 M	-3.7%	0.0%	2.1%	0.0%
2004	\$2,004.1 M	1.8%	1.0%	3.3%	0.0%
2005	\$2,082.1 M	3.9%	6.8%	2.5%	3.0%
2006	\$2,180.9 M	4.7%	6.7%	4.3%	1.0%
2007	\$2,593.7 M	18.9%	5.7%	2.7%	3.0%
2008	\$2,820.7 M	8.8%	5.8%	5.0%	5.0%
2009	\$2,959.3 M	4.9%	5.0%	-1.4%	3.0%
2010	\$2,506.6 M	-15.3%	5.0%	1.1%	0.0%
2011	\$2,383.8 M	-4.9%	3.0%	2.0%	0.0%
2012	\$2,528.9 M	6.1%	3.0%	N/A	0.0%
Ave. Annual Change		5.09%	5.10%	2.47%	2.39%

In FY 2008, the Governor recommended and the Legislature funded, a 5% CEC. FY 2009 saw a 3% CEC with 1% across the board and the remaining 2% for merit based pay raises. Because of declining tax revenues and worsening economic conditions, the Legislature reduced ongoing funding for personnel costs by 5% in FY 2010. However, 2% of personnel cost funding was added back one-time to agency budgets for federal and dedicated funds. The Governor did not recommend a CEC increase for FY 2011, and the Legislature did not provide funding for a CEC.

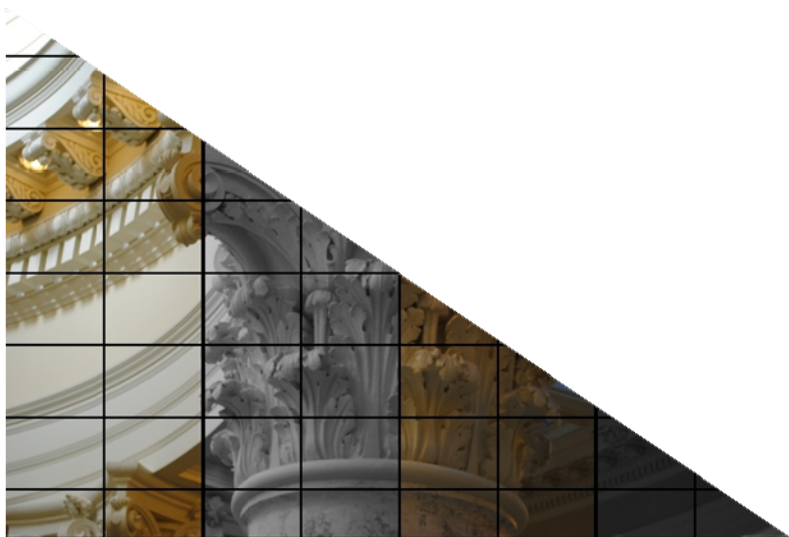


Education	37
Health and Human Services	59
Public Safety	67
Natural Resources	75
Economic Development	87
General Government	95



2011

Education





Education

<u>Original Appropriations</u>	<u>FY 2002</u>	<u>FY 2012</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Public School Support	\$992.8	\$1,561.1	4.6%	57.2%
Agricultural Research & Ext.	30.1	22.6	(2.8%)	(24.9%)
College and Universities	315.5	396.7	2.3%	25.7%
Community Colleges	20.6	23.6	1.4%	14.8%
State Board of Education	2.8	4.3	4.3%	51.8%
Health Education Programs	7.1	10.7	4.2%	50.8%
Historical Society	11.8	---	---	(100.0%)
Library, State	4.0	---	---	(100.0%)
Professional-Tech. Ed.	54.9	56.9	0.4%	3.7%
Public Broadcasting Sys.	8.7	2.3	(12.5%)	(73.6%)
Special Programs	9.6	10.4	0.7%	7.4%
Superintend. of Public Instr.	131.0	34.6	(12.5%)	(73.6%)
Vocational Rehabilitation	17.5	23.4	2.9%	33.7%
Total	\$1,606.6	\$2,146.6	2.9%	33.6%

By Fund Source

General	\$1,311.5	\$1,561.7	1.8%	19.1%
Dedicated	147.6	267.5	6.1%	81.2%
Federal	147.5	317.4	8.0%	115.3%
Total	\$1,606.6	\$2,146.6	2.9%	33.6%

Numbers Displayed in Millions of Dollars and May Not Sum Due to Rounding

- ◆ The Public School Support budget, comprised of state and federal funds, has increased 57.2% during the past 10 years. This increase is due primarily to 1) the shift of \$154 million of federal moneys from the Superintendent of Public Instruction's budget into the Public School's budget, and 2) when Gov. Risch called the 2006 Legislature into special session to replace the remaining 75% of the local property tax M&O Levy with \$250.6 million of General Funds beginning in FY 2007.
- ◆ Beginning in FY 2010, the State Historical Society and the Commission for Libraries were moved out from under the jurisdiction of the State Board of Education into the Department of Self-Governing Agencies. The historically large percentage increase in appropriations for the State Board of Education is due primarily to its assuming State Education Agency (SEA) responsibilities from the State Department of Education in FY 2005. However, some of those duties, such as assessment, have been moved back to the Superintendent.

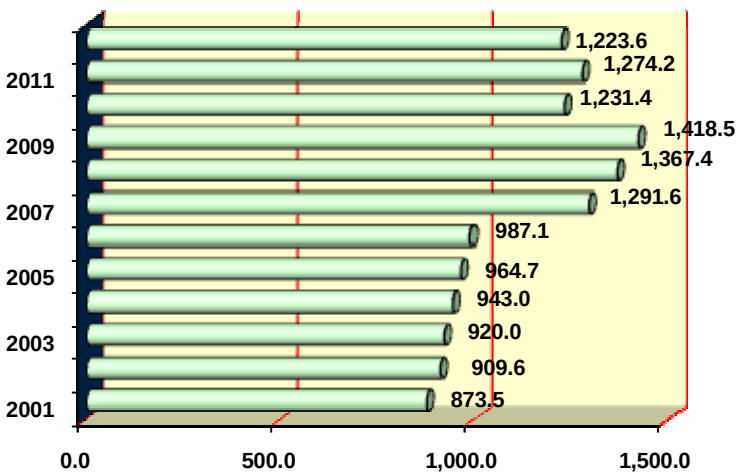
Public Schools (K-12)

(General Fund, Dedicated, and Federal Dollars)

Original Appropriated Operating Budget	FY 2002	FY 2012	Annual % Change	10-Year % Change
By Program				
Public Schools	\$992.9	\$1,561.0	4.6%	57.2%
General Fund	\$933.0	\$1,223.6	2.7%	31.1%
Dedicated/Other	\$59.9	\$68.5	1.4%	14.4%
Fed. Ed. Jobs Moneys	-	\$25.8	-	-
Fed. Funds & Title 8 ARRA	-	\$243.1	-	-
Total	\$992.9	\$1,561.0	4.6%	57.2%

ARRA is the American Recovery and Reinvestment Act of 2009. Prior to FY 2004, federal funds were appropriated in the Superintendent of Public Instruction's budget. Does not include local dollars from various levies.

General Fund Appropriations to Public Schools (in millions of dollars)



Note: The FY 2007 appropriation includes \$250.6 million in property tax replacement dollars. The FY 2011 appropriation includes \$59.9 million of one-time General Funds that were added at the end of the fiscal year to satisfy (ARRA) maintenance of effort requirements.

Source: Annual Legislative Fiscal Reports

Local School District Certificated Personnel, 2009-2010

86% of the 17,648 certificated personnel employed by Idaho school districts are teachers

	FY 2000 FTP	FY 2010 FTP	Annual % Change	10-Year % Change
District Administration	379.9	376.7	(0.1%)	(0.8%)
School Administration	714.2	730.5	0.2%	2.3%
Student Services	1,228.5	1,339.0	0.9%	9.0%
Instructional Services	13,640.1	15,202.2	1.1%	11.5%
TOTAL	15,962.7	17,648.4	1.0%	10.6%

Source: State Department of Education, Annual Statistical Reports.

Information for the 2010-2011 school year was not available at the time this publication was printed.

K-12 Fall Student Enrollment

School Year	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011
Enrollment	256,004	270,358	275,075	278,522	281,593
Percent Change		5.61%	1.74%	1.25%	1.10%

Source: State Department of Education, Fall Enrollment Statistics.

FY 2012 Public School Funding Formula

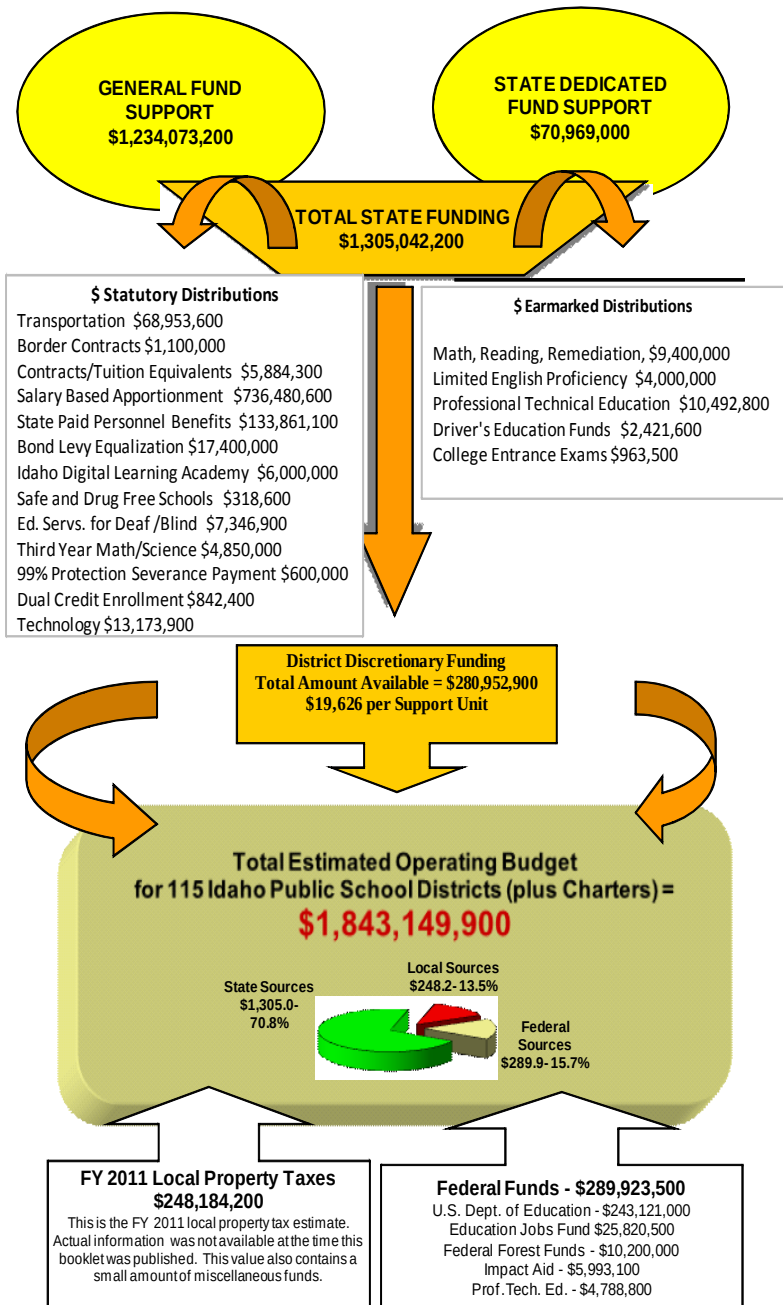
- ◆ **Support Units** - An integral part of the funding formula calculations is based on average daily attendance (ADA). The ADA is then converted to *support units*. In general, a support unit approximates the size of a classroom. For example: In a district with 300 or more elementary students, each support unit is equal to 21.5 ADA. In a district with 100 elementary students, each support unit is equal to 16.0 ADA. In a district with 750 or more secondary students, each support unit is equal to 18.5 ADA. This variability in the formula provides a slight advantage to smaller districts that have fewer opportunities for economies of scale. This is commonly referred to as the "sparsity factor". (Section 33-1002, Subsection 6, Idaho Code).
- ◆ **Salary-Based Apportionment** – The salary-based apportionment and associated benefits portion of the public schools' appropriation comprises approximately 2/3 of the available state General and dedicated funds for public schools. In FY2012, the appropriated amount was \$870,341,700.

Salary-based apportionment is computed using the number of school district support units multiplied by a staff allowance (1.1 for instructional positions; 0.075 for administrative positions; and, 0.375 for classified support staff) multiplied by a base salary (\$23,123 for instructional; \$31,833 for administrative; \$18,684 for classified; and a minimum instructional salary of \$30,000) multiplied by a district average experience and education index for the instructional and administrative areas. The experience and education index is computed according to years of service and level of education as defined in Idaho Code. Benefit costs for PERSI and FICA are computed on the total apportionment.

- ◆ **Transportation Program** - The transportation support program is based on transporting pupils who live 1.5 miles or more from school, unless otherwise approved by the State Board of Education. The costs of transporting pupils to and from school includes maintenance, operation, depreciation of vehicles, insurance, salaries, driver benefits, and other costs including contracted operations. The state's share of the transportation costs is 85% of allowable costs of the preceding year (Section 33-1006, Idaho Code). In addition to the several changes the 2009 Legislature made in this area, the 2011 Legislature reduced the total reimbursement amount by 10% and redirected those funds, approximately \$7.5 million, to the Public Schools discretionary funding.

Idaho Public School Fund Flow

*This figure provides an overview of the fund sources flowing into the Public Schools
FY 2012 Operating Budget (excludes bond and plant facility funds)*



Developing the FY 2012 Public Schools Appropriation, Senate Bill 1206

1. **The first step was for the Legislature to determine the FY 2012 base budget** by removing all FY 2011 one-time funds. This included \$35,660,600 of dedicated funds, \$80,286,600 of federal funds and other base adjustments resulting in:

General Fund, \$1,216,080,400; Dedicated, \$63,200,400; and Federal, \$215,121,000 = \$1,494,401,800.

2. **The next step added program maintenance costs** for 225 additional support units, transportation increases, the Idaho Digital Learning Academy, and the Bond Levy Equalization program:

General Fund, \$1,234,568,200; Dedicated, \$65,500,400; and Federal, \$215,121,000 = \$1,515,189,600.

3. **The Legislature then took numerous actions** to reach a budget and to comply with funding requirements of S1108 and S1184, which are two of the three education reform bills that passed during the 2011 legislative session. These actions were in the form of line items and included:

\$33,601,000 directed from existing programs to discretionary funds
 \$28,000,000 for the final year of federal ARRA Title 8 funding
 \$25,820,500 for the first half of the federal Education Jobs Fund moneys
 \$13,173,900 for technology initiatives
 \$4,850,000 to fund additional math/science requirements
 \$4,000,000 to fund the education portion of salary grid (S1184)
 \$1,800,000 to relieve the state from its share of GF maintenance match
 \$1,645,000 to raise the minimum teacher pay to \$30,000 (S1184)
 \$963,500 to fund college entrance exams for juniors
 \$842,400 for dual credit enrollment (S1184)
 \$600,000 for contract severance payouts (S1108)
 (\$14,764,500) a 1.67% reduction in salaries and benefits (S1184)
 (\$13,344,300) reduction as a budget-balancing omnibus decision
 (\$6,153,800) reduction to repeal the 99% enrollment protection (1108)
 (\$1,000,000) reduction to phase out teacher early retirement (S1108)

4. **Lastly, the remaining \$280,959,200 allowed the discretionary funds to be set at \$19,626 per support unit.**

FY 2012 Total Appropriation:

General Funds	\$1,223,580,400
Dedicated Funds	68,547,400
Federal Funds	<u>268,941,500</u>
Total	\$1,561,069,300

Certified Staff Base Salaries and Total FTEs, 10-Year Period

	Avg. Base* Salary 2009-2010	Avg. Base* Salary 1999-2000	Total Salary % Change	Total FTE 2009-2010	Total FTE 1999-2000	Total FTE % Change
SUPERINTENDENT / ADMINISTRATORS	\$90,833	\$73,461	23.65%	124.78	99.69	25.17%
ASSISTANT SUPERINTENDENT / ADMINISTRATORS	\$95,846	\$77,982	22.91%	12.98	18.60	-30.22%
DIRECTOR	\$75,675	\$56,039	35.04%	144.76	142.52	1.57%
SUPERVISOR / COORDINATOR	\$70,674	\$54,019	30.83%	94.14	119.04	-20.92%
PRINCIPAL- ELEMENTARY	\$73,744	\$58,778	25.46%	306.51	291.90	5.01%
PRINCIPAL- SECONDARY	\$76,806	\$60,524	26.90%	234.06	224.73	4.15%
ASSISTANT PRINCIPAL	\$70,996	\$55,446	28.04%	189.92	197.53	-3.85%
TEACHER- ELEMENTARY	\$45,117	\$35,234	28.05%	8,024.95	6,955.13	15.38%
TEACHER- SECONDARY	\$45,651	\$35,088	30.10%	7,177.21	6,682.29	7.41%
EDUCATION MEDIA GENERALIST	\$51,677	\$39,237	31.70%	140.60	193.84	-27.47%
COUNSELOR	\$50,851	\$40,263	26.30%	618.38	577.96	6.99%
PSYCHOLOGICAL EXAMINER	NA	\$44,185	NA	NA	7.26	NA
SCHOOL PSYCHOLOGIST	\$56,181	\$44,843	25.28%	159.32	112.97	41.03%
SPEECH/LANGUAGE PATHOLOGIST	\$53,194	\$39,016	36.34%	202.61	182.01	11.32%
AUDIOLOGIST	\$49,456	\$45,008	9.88%	4.60	4.40	4.55%
SCHOOL SOCIAL WORKER	\$53,689	\$38,080	40.99%	54.39	58.40	-6.87%
SCHOOL NURSE	\$44,506	\$33,870	31.40%	119.72	78.45	52.61%
OCCUPATIONAL / PHYSICAL THERAPIST	\$56,654	\$42,646	32.85%	39.34	13.21	197.80%
TOTAL				17,648.27	15,959.93	10.58%

Categorized by Administration, Instruction, and Student Support Services

DISTRICT/CHARTER ADMINISTRATION	\$80,142	\$61,053	31.27%	376.66	379.85	-0.84%
SCHOOL ADMINISTRATION	\$74,011	\$58,533	26.44%	730.49	714.16	2.29%
STUDENT SERVICES	\$51,640	\$39,891	29.45%	1,338.96	1,225.80	9.23%
INSTRUCTIONAL SERVICES	\$45,369	\$35,155	29.05%	15,202.16	13,640.12	11.45%
TOTAL				17,648.27	15,959.93	10.58%

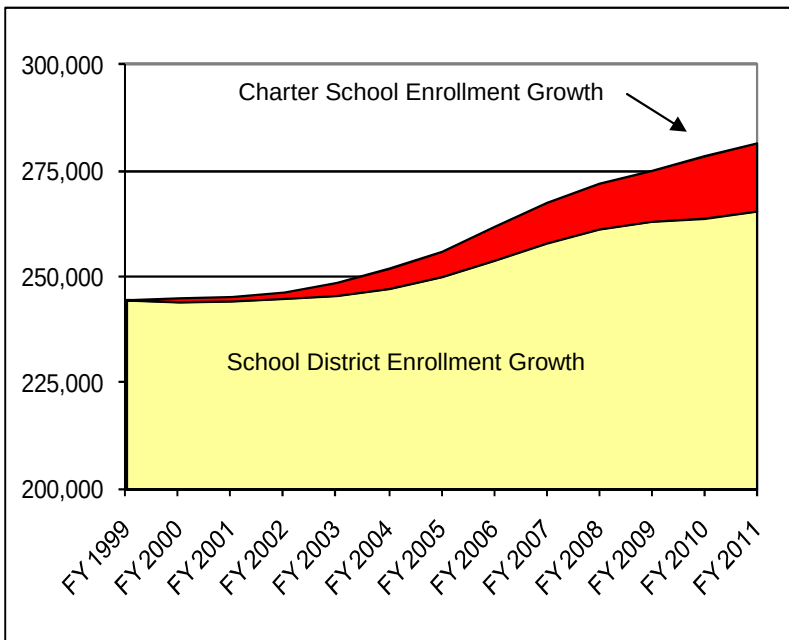
*Base salary does not include pay for extracurricular activities.

Source: State Department of Education Annual Statistical Reports.

Information for the 2010-2011 school year was not available.

Traditional School District and Charter School Enrollment, 2010-2011 School Year

- ◆ There were 115 traditional school districts and 39 charter schools in operation during the 2010-2011 school year.
- ◆ Fall 2010 K-12 enrollment was 281,593. Of this, 265,509 were in districts and 16,084 in charter schools.
- ◆ Statewide, enrollment grew by 3,071 students from the previous year. This was a 1.1% increase.
- ◆ Of this annual growth, 1,374 students, or 45%, attended charter schools. The remaining growth of 1,697 students, or 55%, was in traditional school districts.



Higher Education



Higher Education
College & Universities
Student Enrollment

Fall Academic Enrollment			Annual	Total
<u>Headcount (full & part time)</u>	<u>2000</u>	<u>2010</u>	<u>%Chg</u>	<u>%Chg</u>
Boise State University	15,632	19,993	2.5%	27.9%
Idaho State University	11,768	11,003	-0.7%	-6.5%
University of Idaho	11,635	12,302	0.6%	5.7%
Lewis-Clark State College	2,307	3,215	3.4%	39.4%
Total	41,342	46,513	1.2%	12.5%

Fall Academic Enrollment			Annual	Total
<u>Full-Time Equivalent</u>	<u>2000</u>	<u>2010</u>	<u>%Chg</u>	<u>%Chg</u>
Boise State University	10,872	15,336	3.5%	41.1%
Idaho State University	8,528	9,030	0.6%	5.9%
University of Idaho	9,683	10,763	1.1%	11.2%
Lewis-Clark State College	1,722	2,669	4.5%	55.0%
Total	30,805	37,798	2.1%	22.7%

Fall 2010 Academic Enrollment

<u>Full-Time Equivalent</u>	<u>Lower Div.</u>	<u>Upper Div.</u>	<u>Grad.</u>	<u>Prof.</u>
Boise State University	9,590	4,424	1,322	-
Idaho State University	5,163	2,265	1,242	360
University of Idaho	5,607	3,610	1,182	364
Lewis-Clark State College	1,637	1,032	-	-
Total	21,997	11,331	3,746	724

Higher Education
College & Universities
Student Fees

For 2010-2011, student fees at Idaho universities were 82.4% (\$5,373) of the WICHE state average (\$6,519), while student fees at LCSC were 96.8% (\$4,998) of the \$5,162 average. Among WICHE state universities, Wyoming was the least expensive at 60.2% of the average, while the most expensive state was Washington at 139.5%.

Annual Undergraduate			Annual	Total
Full-Time Student Tuition/Fee	FY 2002	FY 2012	%Chg	%Chg
Resident				
Boise State University	\$ 2,665	\$ 5,566	7.6%	108.9%
Idaho State University	\$ 2,800	\$ 5,796	7.5%	107.0%
University of Idaho	\$ 2,720	\$ 5,856	8.0%	115.3%
Lewis-Clark State College	\$ 2,550	\$ 5,348	7.7%	109.7%

Annual Non-Resident (in addition to resident tuition/fees)

Boise State University	\$ 6,200	\$ 10,400	5.3%	67.7%
Idaho State University	\$ 6,240	\$ 11,236	6.1%	80.1%
University of Idaho	\$ 6,000	\$ 12,520	7.6%	108.7%
Lewis-Clark State College	\$ 5,438	\$ 9,532	5.8%	75.3%

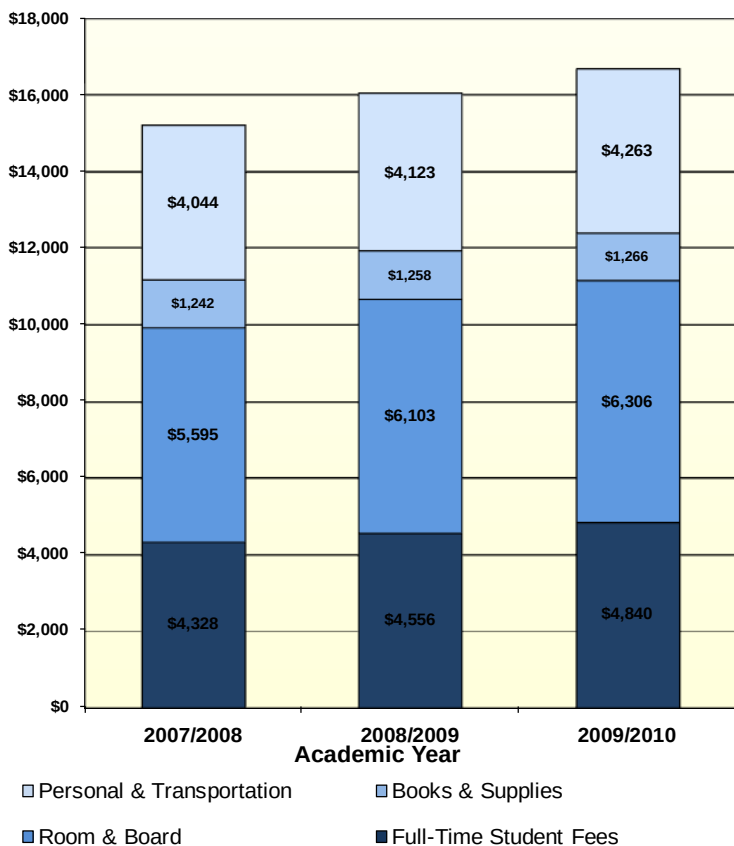
Percent Change Comparison	FY 2001	FY 2011	Annual	Total
			%Chg	%Chg
Average ID Resident Tuition	\$ 2,502	\$ 5,373	7.9%	114.7%
WICHE Average*	\$ 2,721	\$ 6,519	9.1%	139.6%
Consumer Price Index	177.1	218.1	2.1%	23.2%

The Western Interstate Commission on Higher Education (WICHE) member states are Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming.

* Reflects average resident undergraduate tuition and fees at public four-year institutions.

Higher Education **College & Universities** **Cost of Attending College**

During the 2009/2010 school year, it cost approximately \$16,700 to attend an Idaho four-year college or university. This cost is for a traditional (single, no dependents), full-time (at least 12 credits), resident undergraduate student living independently.



Assumptions & Sources: Based on average costs provided by institutions; maximum annual limit for federal loans; academic ability for scholarships; student 10-hour work week; examples of actual family Free Application for Federal Student Aid (FAFSA) completions. U.S. Census Bureau.

Higher Education
College & Universities
State Board of Education Allocation of Appropriations

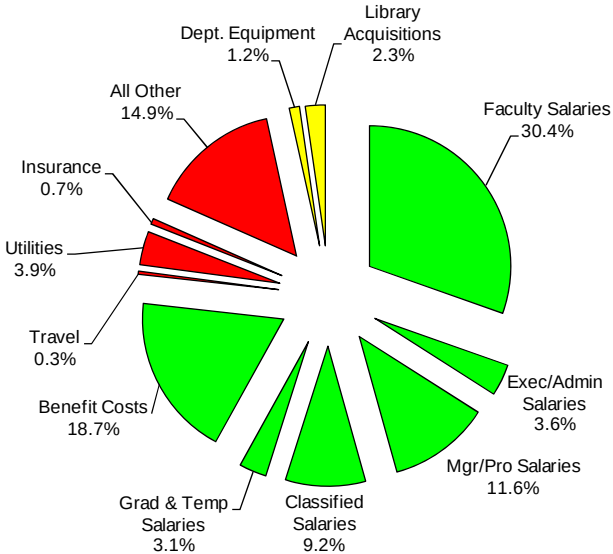
One Year Comparative			\$	Total
Allocation	<u>FY 2011</u>	<u>FY 2012</u>	<u>Chg</u>	<u>%Chg</u>
<i>By Campus</i>				
BSU	\$126.1M	\$129.5M	\$3.4M	2.7%
ISU	\$100.M	\$105.4M	\$5.5M	5.5%
UI	\$125.8M	\$135.7M	\$9.9M	7.9%
LCSC	\$23.2M	\$23.6M	\$.5M	2.0%
Systemwide	\$2.7M	\$2.5M	-\$.2M	-7.6%
TOTAL	\$377.7M	\$396.7M	\$19.M	5.0%

Ten Year Comparative			Annual	Total
Allocation	<u>FY 2002</u>	<u>FY 2012</u>	<u>%Chg</u>	<u>%Chg</u>
<i>By Campus</i>				
BSU	\$96.6M	\$129.5M	3.0%	34.0%
ISU	\$85.6M	\$105.4M	2.1%	23.1%
UI	\$114.8M	\$135.7M	1.7%	18.2%
LCSC	\$17.3M	\$23.6M	3.2%	36.6%
Systemwide	\$1.1M	\$2.5M	8.6%	128.1%
TOTAL	\$315.5M	\$396.7M	2.3%	25.7%

Ten Year Comparative				
Original Approp.			Annual	Total
By Fund Source	<u>FY 2002</u>	<u>FY 2012</u>	<u>%Chg</u>	<u>%Chg</u>
General Fund	\$236.4M	\$209.8M	-1.2%	-11.3%
Endowment Funds	\$16.M	\$9.6M	-5.0%	-39.9%
Total State Support	\$252.4M	\$219.4M	-1.4%	-13.1%
Student Fees	\$63.1M	\$177.3M	10.9%	181.0%
TOTAL	\$315.5M	\$396.7M	2.3%	25.7%

Idaho's Higher Education System FY 2012 Allocation of Funding by Expense Class

Source: Office of the State Board of Education



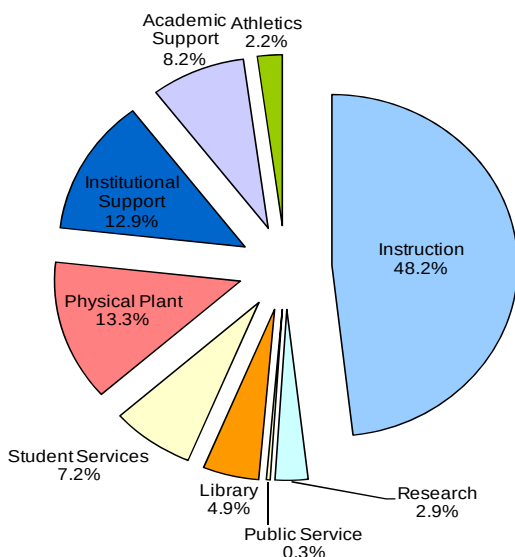
**Total Funding is \$416,024,600
(appropriated and non-appropriated funds)**

Personnel Costs will account for \$319.3 million, or 76.8%, of the \$416.0 million (ongoing) distributed to the four-year institutions. Of this amount, the two largest portions are faculty salaries and employee benefits.

Operating Expenses account for \$82.3 million, or 19.8%, of the higher education budget. Of this amount, \$62 million, or 14.9%, is budgeted for consumables; \$16.1 million, or 3.9%, for utilities; \$2.8 million, or 0.7% for insurance; and \$1.4 million, or 0.3%, on

Capital Outlay totals \$14.4 million, or 3.5%, of the appropriation. Library acquisitions account for two-thirds of the durable goods purchased by the institutions.

Higher Education
College & Universities
Use of FY 2012 Budget Allocation
by Functional Classification



Instruction: academic and professional-technical credit and non-credit courses including faculty.

Research: individual and/or project research, institutes, and research centers.

Student Services: financial aid, counseling and career guidance, student health services, student newspapers, student organizations, intramural athletics, cultural events, etc.

Physical Plant: services and maintenance related to facilities and grounds.

Public Service: cooperative extension, conferences, institutes, radio & television, reference bureaus, consulting, etc.

Institutional Support: governing board, planning, programming, legal, fiscal, personnel, logistical, fund raising, investment, etc.

Academic Support: academic administration, computing services, libraries, museums, galleries, audio-visual services, etc.

Athletics: administration, marketing and student participation in intercollegiate men's and women's athletics.

Higher Education
Community College
Student Enrollment & Fees

Fall Academic Enrollment			Annual	Total
Full-Time Equivalent	2000	2010	%Chg	%Chg
College of Southern Idaho	2,579	3,714	3.7%	44.0%
North Idaho College	2,626	3,735	3.6%	42.2%
College of Western Idaho	N/A	3,614	N/A	N/A
Total	5,205	11,063		

Fall Academic Enrollment			Annual	Total
Headcount (full & part time)	2000	2010	%Chg	%Chg
College of Southern Idaho	4,545	6,420	3.5%	41.3%
North Idaho College	3,468	5,567	4.8%	60.5%
College of Western Idaho	N/A	5,127	N/A	N/A
Total	8,013	17,114		

Annual Resident			Annual	Total
Full-Time Tuition & Fees	FY 2002	FY 2012	%Chg	%Chg
College of Southern Idaho	\$ 1,410	\$ 2,640	6.5%	87.2%
North Idaho College	\$ 1,404	\$ 2,764	7.0%	96.9%
College of Western Idaho	N/A	\$ 3,264	N/A	N/A
Average	\$ 1,407	\$ 2,889	6.7%	92.1%

College of Western Idaho

Full-time equivalent (FTE) academic enrollment at CWI more than doubled from the previous year from 1,729 during Fall 2009 to 3,614 during Fall 2010.

Tuition at the community colleges is set by each college's respective board of trustees, and may be increased by increments of not more than 10% per year to a maximum tuition of \$2,500 (not including fees) per year for full-time, academic students, who are residents of the community college district. *Section 33-2110, Idaho Code*

Higher Education
Community Colleges
Operating Budgets

<u>Budgets</u>	<u>FY 2002</u>	<u>FY 2012</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
CSI	\$25.1M	\$28.7M	1.4%	14.4%
CWI	N/A	\$23.4M	N/A	N/A
NIC	\$25.8M	\$33.4M	2.6%	29.2%
Total	\$50.9M	\$85.5M	5.3%	68.0%

Budgets by Fund Source (FY 2012)*

	<u>CSI</u>	<u>CWI</u>	<u>NIC</u>	<u>TOTAL</u>
General Funds	\$10.24M	\$4.05M	\$8.74M	\$23.03M
Liquor Funds	\$.2M	\$.2M	\$.2M	\$.6M
Property Taxes	\$5.1M	\$5.72M	\$12.46M	\$23.28M
Tuition & Fees	\$10.57M	\$13.33M	\$10.58M	\$34.48M
County Tuition	\$1.55M	\$.1M	\$.74M	\$2.39M
Miscellaneous	\$.99M	\$.05M	\$.64M	\$1.69M
Total	\$28.7M	\$23.4M	\$33.4M	\$85.5M

FY 2012 Original Appropriation

	<u>CSI</u>	<u>CWI</u>	<u>NIC</u>	<u>TOTAL</u>
General Funds	\$10.243M	\$4.047M	\$8.743M	\$23.033M
Liquor Funds	\$.2M	\$.2M	\$.2M	\$.6M
TOTAL	\$10.443M	\$4.247M	\$8.943M	\$23.633M

*Only General Funds and liquor funds are appropriated by the Legislature.

Higher Education
Community College Taxing Districts
Levy Rates, Property Valuations, and Taxes Charged

CSI	CY2005	CY2006	CY2007
Lewy Rate/\$100,000 Assessed Value	\$92.0469	\$93.2323	\$79.8167
Total Valuation	\$3,728,535,841	\$3,928,938,407	\$4,966,327,350
Total Tax Charged	\$3,432,002	\$3,663,040	\$3,963,959

NIC

Lewy Rate/\$100,000 Assessed Value	\$70.6398	\$53.1039	\$50.9932
Total Valuation	\$10,032,995,341	\$14,535,834,541	\$16,841,126,658
Total Tax Charged	\$7,087,288	\$7,719,095	\$8,587,829

CSI	CY2008	CY2009	CY2010
Lewy Rate/\$100,000 Assessed Value	\$80.4923	\$83.5215	\$87.2809
Total Valuation	\$5,293,377,339	\$5,399,648,942	\$5,441,571,366
Total Tax Charged	\$4,260,761	\$4,509,868	\$4,749,454

NIC

Lewy Rate/\$100,000 Assessed Value	\$72.7467	\$82.9345	\$99.8173
Total Valuation	\$15,993,511,529	\$14,781,630,221	\$12,927,862,542
Total Tax Charged	\$11,634,752	\$12,259,071	\$12,904,243

CWI

Lewy Rate/\$100,000 Assessed Value	\$11.2395	\$13.3257	\$16.1640
Total Valuation	\$44,620,279,730	\$39,551,914,473	\$34,025,390,174
Total Tax Charged	\$5,015,096	\$5,270,569	\$5,499,867

Counties and Taxing Units:

Twin Falls and Jerome Counties - College of Southern Idaho (CSI)

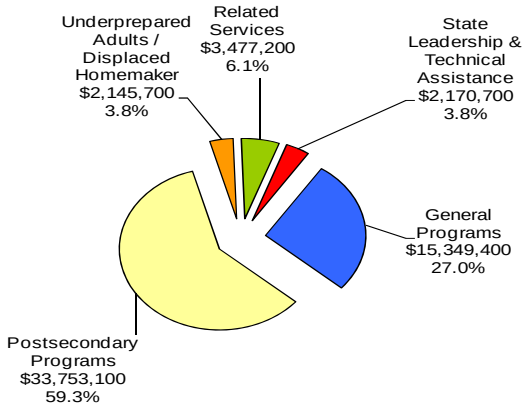
Kootenai County - North Idaho College (NIC)

Ada and Canyon Counties - College of Western Idaho (CWI)

Source: *State of Idaho 2010 Property Tax Levies.*
 Associated Taxpayers of Idaho

Professional-Technical Education

FY 2012 Appropriation by Program



FY 2012 Appropriation by Fund Source

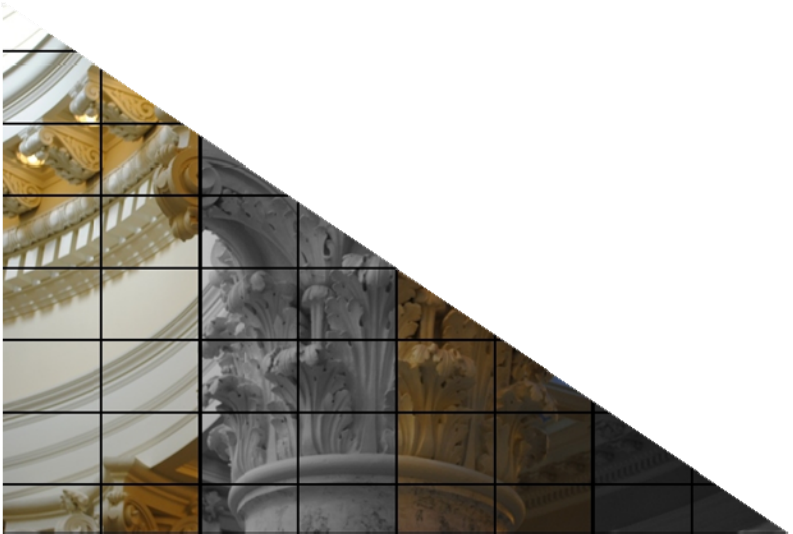
	FY 2012	% of Total
General Funds	\$46,511,600	81.7%
Dedicated Funds	\$1,132,600	2.0%
<u>Federal Funds</u>	<u>\$9,251,900</u>	16.3%
TOTAL	\$56,896,100	

Allocation of Post-Secondary Appropriation			Total
<u>Technical Colleges</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>%Chg</u>
College of Southern Idaho	\$5.37M	\$5.27M	-1.8%
College of Western Idaho	\$6.58M	\$6.29M	-4.5%
E. Idaho Tech. College	\$5.68M	\$5.64M	-0.7%
Idaho State University	\$9.26M	\$9.11M	-1.6%
Lewis-Clark State College	\$3.64M	\$3.58M	-1.6%
North Idaho College	\$3.92M	\$3.85M	-1.8%
Total	\$34.46M	\$33.75M	-2.1%



2011

Health & Human Services





Health & Human Services

<u>Original Appropriations</u>	<u>FY 2002</u>	<u>FY 2012</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Catastrophic Health Care	\$10.7	\$22.4	7.6%	108.3%
Health & Welfare	1,177.5	2,236.6	6.6%	90.0%
Child Welfare	55.9	53.3	(0.5%)	(4.6%)
Devel Disabled	41.5	37.4	(1.0%)	(9.9%)
Independent Councils	3.7	4.7	2.6%	28.7%
Indirect Support Services	32.6	33.5	0.3%	2.7%
Medical Assistance	809.5	1,807.5	8.4%	123.3%
Mental Health Services	56.6	30.5	(6.0%)	(46.0%)
Psychiatric Hospitalization	---	28.6	---	---
Public Health Services	54.1	92.5	5.5%	70.8%
Service Integration	---	4.4	---	---
Substance Abuse	---	16.8	---	---
Welfare	123.6	127.3	0.3%	3.0%
Medically Indigent Admin	---	.1	---	---
Independent Living Council	---	.7	---	---
Public Health Districts	11.1	8.1	(3.1%)	(26.8%)
Total	\$1,199.3	\$2,267.8	6.6%	89.1%
<u>By Fund Source</u>				
General	\$378.6	\$592.1	4.6%	56.4%
Dedicated	59.2	228.8	14.5%	286.7%
Federal	761.6	1,447.0	6.6%	90.0%
Total	\$1,199.3	\$2,267.8	6.6%	89.1%

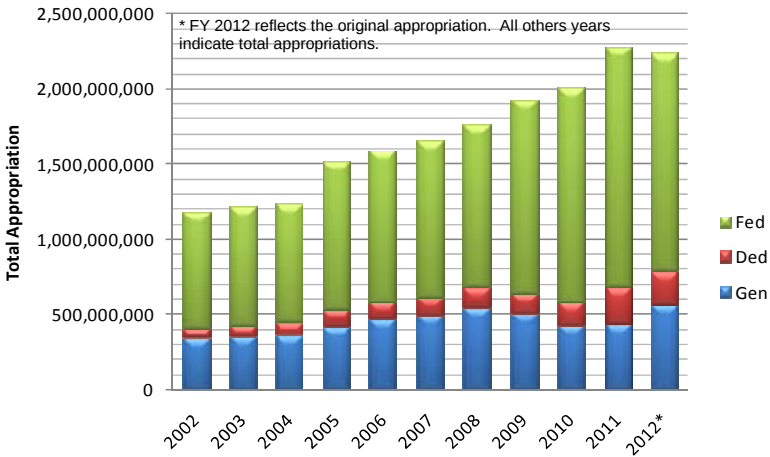
Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ The Health & Human Services functional area consists of the Catastrophic Health Care Program, Department of Health & Welfare, State Independent Living Council, and Public Health Districts.
- ◆ Psychiatric Hospitalization and Substance Abuse Treatment & Prevention were established as individual divisions within the Department of Health & Welfare in FY 2003.
- ◆ Service Integration was split from the Division of Welfare into its own division within the Department of Health & Welfare in FY 2008.
- ◆ The State Independent Living Council was split from the Division of Vocational Rehabilitation starting in FY 2005.

Department of Health & Welfare

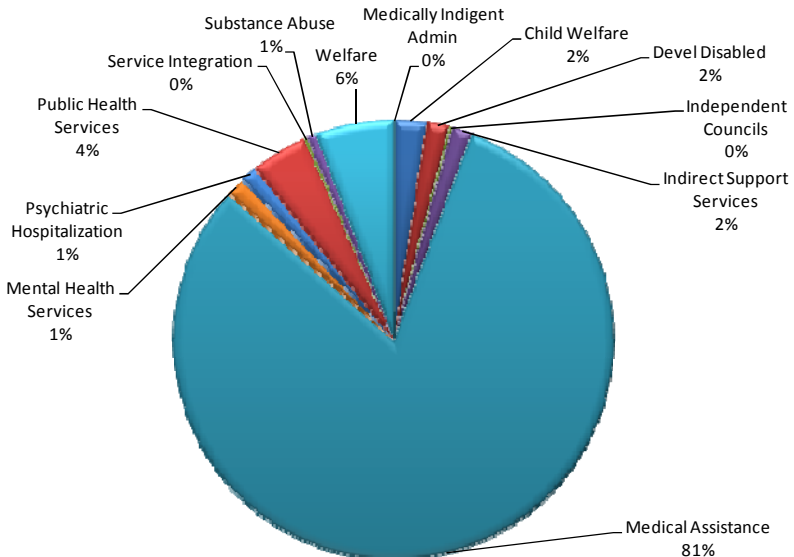
With a total appropriation of \$2,236,639,500 for FY 2012, the Department of Health & Welfare (DHW) is the largest agency within the Health and Human Services functional area.

DHW Appropriation by General, Dedicated, and Federal Funds



- ◆ Over two-thirds of DHWs appropriation is federal funds.
- ◆ Over 80% of DHWs appropriation, or about \$1.8b in FY 2012, goes to Medicaid.

FY 2012 DHW Appropriation by Division



Medicaid

Medicaid is a federal/state partnership program that provides health insurance to low-income and high-need individuals.

Health Insurance Coverage: Idaho and Neighboring States

State	Pct Pop with Health Insurance, 2009	Pct Pop with Gov't Health Insurance, 2009	Pct Pop Enrolled in Medicaid, 2009	Pct Private Employers that Offer Health Insurance, 2009	
				Small*	Large**
Idaho <i>State Rank</i>	84.8% 27	27.0% 41	13.4% 37	31.8% 41	95.3% 35
Montana <i>State Rank</i>	84.6% 30	32.5% 18	9.3% 48	28.0% 49	98.5% 5
Nevada <i>State Rank</i>	79.2% 47	29.3% 32	8.7% 50	38.1% 25	95.7% 31
Oregon <i>State Rank</i>	82.3% 39	29.3% 32	13.4% 37	41.2% 19	94.7% 40
Utah <i>State Rank</i>	85.2% 24	20.3% 50	8.9% 49	31.4% 42	94.3% 43
Washington <i>State Rank</i>	87.1% 14	32.1% 22	16.1% 26	41.7% 18	97.4% 15
Wyoming <i>State Rank</i>	84.2% 32	27.8% 39	12.4% 41	28.5% 48	91.7% 49
National	83.3%	30.6%	16.7%	41.0%	96.2%

* Small employers are those with fewer than 50 employees.

** Large employers are those with more than 50 employees.

Source: Health Care State Rankings 2011, Morgan (CQ Press)

- ◆ Nearly 85% of Idaho residents had health insurance in 2009. This is slightly higher than the national average of 83%.
- ◆ In 2009, 27% of Idaho residents received health insurance from the government; about 13% from Medicaid in particular. These percentages were lower than national averages for the same year.
- ◆ The percentage of large Idaho employers that provided health insurance to employees in 2009 was only slightly less than the national average.
- ◆ About 32% of small employers in Idaho provided employee health insurance in 2009. While that rate placed Idaho in the middle among neighboring states, it lagged more noticeably behind the national average of 41%.

Medicaid Expenditures

Total Medicaid trustee & benefit expenditures are steadily increasing in Idaho and nationwide.

Medicaid Trustee & Benefit Expenditures in Idaho

	2009 Actual	2010 Actual	2011 Actual*	2012 Org App
Administration	918,800	934,200	510,100	2,857,800
Coordinated	411,561,200	445,676,400	340,541,900	548,901,800
Enhanced	568,266,100	568,310,500	997,801,900	714,425,900
Basic	395,737,900	394,647,600	495,615,400	487,016,800
Total	1,376,484,000	1,409,568,700	1,834,469,300	1,753,202,300

*Includes interim payments of approximately \$118 million.

- ◆ Idaho's per capita (2009) and per beneficiary (2010) Medicaid expenditures are below the national averages.
- ◆ When federal American Recovery & Reinvestment Act of 2009 (ARRA) funding for Medicaid expired at the end of FY 2011, the Federal Medical Assistance Percentage (FMAP) rate returned to 2009 levels, resulting in a decrease of federal funding in the amount of \$154.6 million. That amount was shifted to general and dedicated funds for FY2012.

Medicaid Expenditures: Idaho and Neighboring States

State	Per Capita Medicaid Exp 2010	Medicaid Exp per Beneficiary, 2009	Pct Change in Medicaid Exp 2009-2010	Federal Medical Assistance Percentages (FMAP)	
				Regular*	Enhanced**
Idaho	\$974.00	\$6,053.00	4.5%	69.4%	79.2%
State Rank	40	36	32	9	7
Montana	\$954.00	\$9,602.00	10.6%	67.4%	76.3%
State Rank	42	8	11	12	15
Nevada	\$516.00	\$5,983.00	2.3%	50.1%	69.3%
State Rank	49	37	41	39	30
Oregon	\$1,032.00	\$7,075.00	12.6%	62.7%	74.0%
State Rank	35	21	8	25	21
Utah	\$650.00	\$6,464.00	5.1%	71.7%	79.7%
State Rank	48	31	30	4	4
Washington	\$1,116.00	\$6,101.00	3.0%	50.1%	65.0%
State Rank	30	34	39	40	37
Wyoming	\$1,027.00	\$7,699.00	4.1%	50.0%	65.0%
State Rank	38	15	34	41	37
National	\$1,153.00	\$7,000.00	8.2%	60.1%	71.7%

* Regular or original FMAP rate for federal fiscal year 2010.

** ARRA Enhanced FMAP rate for Q1, federal fiscal year 2011.

Source: Health Care State Rankings 2011, Morgan (CQ Press)

Medicaid Cost Containment

HB 260 of 2011 enacted changes to Medicaid intended to achieve approximately \$35 million in savings.

HB 260: Summary and Anticipated Cost Savings

Freeze rates and remove mandatory rate increases in statute (but require department request rate increases through budget process).	\$4,700,000
Adjust non-primary care Medicaid rates to 90% of the most current Medicare rates.	\$1,500,000
Transition target individuals from institutional to community-based settings.	\$1,300,000
Align Medicaid coverage policy with Medicare as listed in the bill for Physical, Occupational and Speech Therapies.	\$200,000
Add county facilities (non-state government owned) to Hospital Assessment.	\$3,500,000
Add to nursing home assessment (non-state government owned).	\$3,500,000
Add new intermediate care facility assessment.	\$500,000
Limit adult dental coverage to emergency care only.	\$1,700,000
Reduce covered chiropractic visits from 24 to six per year.	\$200,000
Continue all HB 701 reductions.	\$6,940,000
Create a blended rate for developmental therapy.	\$1,100,000
Reduce outpatient physical, occupational and speech therapy rates	\$300,000
Remove audiology for adults.	\$70,000
Savings from eight additional Medicaid integrity staff by reducing fraudulent payments.	\$1,100,000
Reduce PSR coverage for adults from five to four hours.	\$2,270,000
Implement claims edits to avoid paying duplicative claims (National Correct Coding Initiative)	\$50,000
Respond to request for adult DD budget modifications only when health & safety issues are identified; move adults budgets to a tiered approach.	\$2,000,000
Limit podiatry and vision coverage for adults based on chronic care criteria.	\$800,000
Pharmacy pricing changes (including tiered dispensing fees).	\$2,000,000
Implement co-pays.	\$750,000
TOTAL	\$34,480,000

Statewide Community-Based Substance Abuse Treatment Expenditures

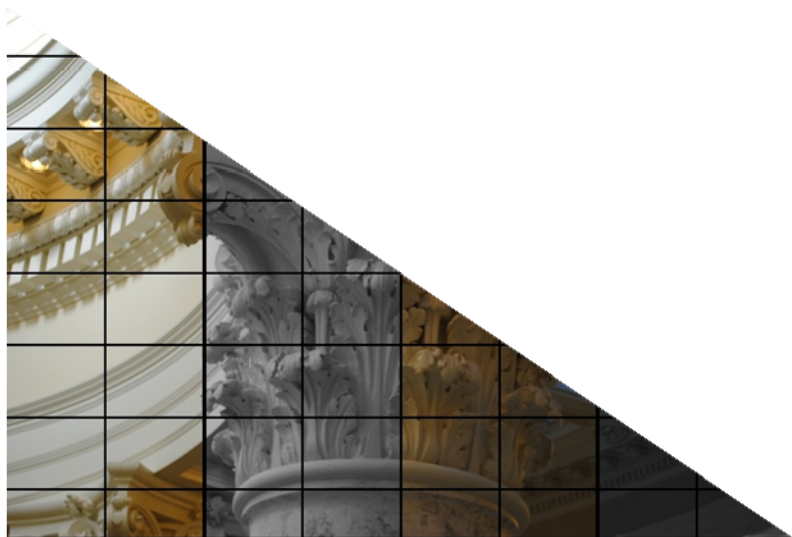
Over 21,000 individuals received services in FY 2011 at a total cost of \$19.7 million. Starting in FY 2012, substance abuse treatment funding is split between DHW, Department of Corrections, Department of Juvenile Corrections, and the Judicial Branch.

Substance Abuse Treatment Expenditures, 6/25/2010—7/7/2011

		Funding Source							
Referral Source	State-Funded	Federal Block Grant	CP Drug Court	Millennium Fund	Medicaid	ATR-III	Total	Client Count	
Criminal Justice									
Felony									
Risk of Revocation §19-2524, Idaho Code	\$ 83,976	\$ 576,152	\$ 18,407	\$ 600,339	\$ 439,050	\$	\$ 1,717,924	2,717	
Felony Drug Court	\$ 2,910,074	\$ 337,128	\$ 19,015	\$ 18,115	\$ 171,324	\$	\$ 3,455,666	4,645	
Mental Health Court	\$ 2,963,432	\$ 6,790	\$ 36,391	\$ 586	\$ 188,674	\$	\$ 3,195,872	1,518	
ES/GW Re-Entry Program	\$ 63,489	\$ 122	\$	\$	\$ 20,154	\$	\$ 83,773	100	
	\$ 2,922	\$ 129	\$	\$ 670,957	\$ 3,919	\$	\$ 677,920	326	
Total Felony	\$ 6,023,893	\$ 920,321	\$ 73,812	\$ 1,289,988	\$ 823,121	\$	\$ 9,131,145	8,621	
Misdemeanor									
Supervised Misdemeanor/DUI Drug Court	\$ 422,154	\$ 770,489	\$ 24,384	\$ 1,968	\$ 697,314	\$ 217,388	\$ 2,133,697	3,463	
Other Misdemeanor	\$ 304,076	\$ -	\$ 8	\$	\$ 15,349	\$	\$ 319,425	179	
	\$ 73,907	\$ 108,980	\$	\$	\$ 135,701	\$	\$ 318,596	528	
Total Misdemeanor	\$ 800,138	\$ 879,469	\$ 24,392	\$ 1,968	\$ 848,564	\$ 217,388	\$ 2,771,718	4,060	
CI Adolescent									
Juvenile Drug Court §20-520(i), Idaho Code	\$ 193,419	\$ -	\$	\$	\$ 52,265	\$	\$ 245,684	205	
Other CI Adolescent	\$ 2,294,159	\$ 52,971	\$ 7,019	\$ 49	\$ 380,280	\$	\$ 2,727,410	1,070	
	\$ 384,544	\$ 39,164	\$ 7,019	\$ 49	\$ 339,040	\$	\$ 769,816	1,085	
Total CI Adolescent	\$ 2,872,121	\$ 92,135	\$ 7,019	\$ 49	\$ 771,585	\$	\$ 3,742,910	2,056	
Total Criminal Justice	\$ 9,696,152	\$ 1,891,925	\$ 105,223	\$ 1,292,014	\$ 2,443,070	\$ 217,388	\$ 15,645,773	14,221	
Other									
Child Protection									
Child Protection Drug Court	\$ 871,070	\$ 127,849	\$ 101,434	\$ 12	\$ 138,309	\$	\$ 1,238,674	951	
Non-CI Adult Only	\$ 16,854	\$ 34	\$ 299,664	\$ 12	\$ 407	\$	\$ 316,970	70	
Non-CI Adolescent Only	\$ 455,549	\$ 879,027	\$ 17,048	\$ 40,293	\$ 499,707	\$	\$ 1,891,623	2,469	
ATR-III Military	\$ 59,504	\$ 4,956	\$	\$	\$ 75,471	\$	\$ 139,931	217	
State Psych Hospital	\$ 205,294	\$ 31,378	\$	\$ 540	\$ 20,543	\$ 2,949	\$ 257,754	204	
Ineligibles	\$ 173,478	\$ 951	\$ 62	\$ 5,585	\$ -	\$ 770	\$ 180,846	8,519	
Total Other	\$ 1,781,748	\$ 1,044,194	\$ 418,208	\$ 46,441	\$ 734,437	\$ 3,719	\$ 4,028,748	11,712	
Total All Referral Sources	\$11,477,900	\$ 2,936,119	\$ 523,432	\$ 1,338,456	\$ 3,177,507	\$ 221,107	\$ 19,674,521	21,836	

2011

Public Safety





Public Safety

<u>Original Appropriations</u>	<u>FY 2002</u>	<u>FY 2012</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Correction Dept.	127.2	183.0	3.7%	43.9%
Management Services	8.1	10.7	2.8%	32.2%
State Prisons	63.4	67.4	0.6%	6.2%
Private Prisons	21.5	28.9	3.0%	34.5%
County & Out-of-State	---	5.7	---	---
Corr. Alternative Placement	---	8.5	---	---
Community Corrections	17.8	24.8	3.4%	39.1%
Education & Treatment	15.1	10.6	(3.5%)	(29.7%)
Medical Services	---	24.4	---	---
Pardons & Parole Com.	1.3	2.1	5.0%	63.4%
Judicial Branch	29.1	48.3	5.2%	66.0%
Juvenile Corrections	47.2	47.1	(0.0%)	(0.2%)
State Police	52.7	63.4	1.9%	20.3%
Brand Inspection	2.4	2.5	0.5%	5.6%
Police, Division of State	47.1	55.8	1.7%	18.5%
POST Academy	2.4	4.4	6.1%	80.3%
Racing Commission	.8	.7	(0.9%)	(9.1%)
Total	\$256.1	\$341.8	2.9%	33.4%

By Fund Source

General	\$194.2	\$237.3	2.0%	22.2%
Dedicated	44.7	86.1	6.8%	92.3%
Federal	17.2	18.5	0.7%	7.1%
Total	\$256.1	\$341.8	2.9%	33.4%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ Prior to FY 2009, the Department of Correction was organized into four divisions — Support Division, Operations Division, Idaho Correctional Center (private prison), and the Commission of Pardons and Parole.
- ◆ As appropriated for FY 2009 and beyond, the department was reorganized into nine major cost centers for the purpose of promoting better transparency. Those cost centers include Management Services, State Prisons, Private Prisons, County & Out-of-State Placement, Correctional Alternative Placement, Community Corrections, Education and Treatment, Medical Services, and the Commission of Pardons and Parole.

Forecast vs. Actual Prison Commitments

*Overall, the Number of New Court Commitments
Fell Below Forecast for FY 2011*

Status	FY 2011 Court Commitments		Variance	
	Forecast	Actual	Number	Percent
Probation	2,808	2,616	(192)	(6.8%)
Rider	1,011	1,186	175	17.3%
Term	638	602	(36)	(5.6%)
Total	4,457	4,404	(53)	(1.2%)

SOURCE: Flow Model Offender Forecast, FY 2011- 2014, Page 4.

- ◆ The table above compares forecast and actual new court commitments by offender status for FY 2011.
- ◆ Total actual commitments were 4,404, while the forecast had assumed an increase of 4,457.
- ◆ Actual commitments were 1.2% less than forecast with an overall reduction of 53 in anticipated prison commitments.
- ◆ Probation commitments were down 192, or 6.8% less than forecast.
- ◆ The Rider forecast contributed the largest amount of variance, with 175 more commitments, or 17.3% more than forecast.
- ◆ Term commitments were down 36, or 5.6% less than forecast.

Court Commitment. An action of the courts when an offender is convicted and sentenced to supervision or incarceration by the Department of Correction. The offender may enter the department's jurisdiction in probation, rider, or term status.

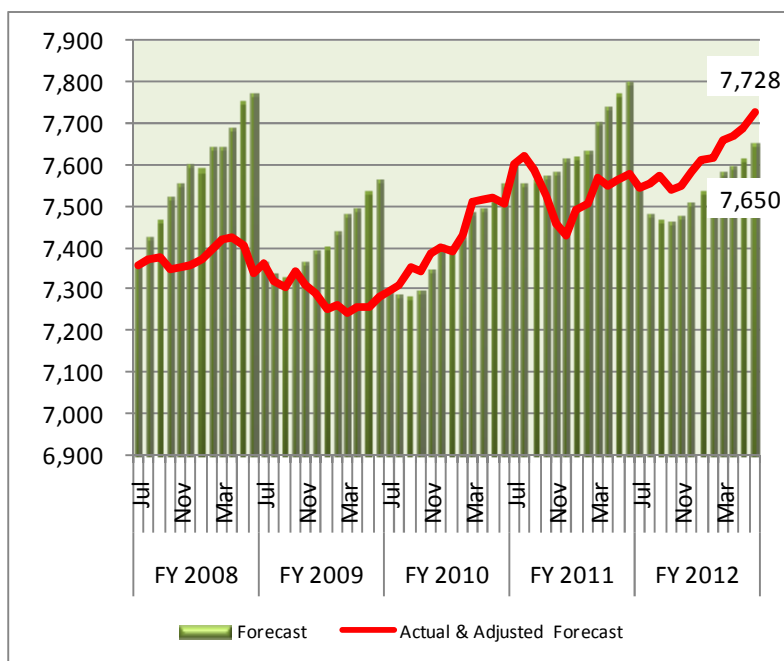
Revoked Probation. An offender who, while serving probation, violates the conditions of their probation and the court changes their sentence to incarceration. The offender's status changes from probation to term, or sometimes rider.

Rider. Retained jurisdiction provides a sentencing alternative for courts to target offenders who might, after a period of programming and evaluation, be viable candidates for probation rather than incarceration. This is commonly referred to as the rider program.

Term. The status of an offender who the courts or the Parole Commission has committed to prison. The offender is referred to as an inmate or a termier.

Incarcerated Offender Population

Forecast, Actual, & Adjusted Forecast
FY 2008 - FY 2012



- ◆ In FY 2009, the **actual** number of incarcerated offenders declined by 1%, going from 7,338 down to 7,283 and was 280 below forecast.
- ◆ In FY 2010, the **actual** number of incarcerated offenders increased by 3%, going from 7,283 to 7,504 and was 52 under forecast.
- ◆ In FY 2011, the **actual** number of incarcerated offenders increased by 1%, going from 7,504 to 7,578 and was 222 under forecast.
- ◆ The revised forecast for FY 2012 estimates the number of incarcerated offenders will increase by 72, or 1%, going from 7,578 in June 2011, up to 7,650 in June 2012. However, adjusting for September's actual count plus forecast admissions and releases for each subsequent month, puts the growth rate closer to 2%, or 78 over forecast.

The **actual and adjusted Forecast** for FY 2012, is the number of incarcerated offenders through the month of August, with the remaining months of the fiscal year adjusted for forecast admissions and releases for each subsequent month.

State Imprisonment Rates

*Comparison of Idaho's Imprisonment Rate to Adjacent States
and the Nation, Including State Rankings*

Western States	2009 State Imprisonment Rate Per 100,000 Population	2008-2009 % Change in State Imprisonment Rate	Male Imprisonment Rate Per 100,000 Population	Female Imprisonment Rate Per 100,000 Population
Idaho	476	0.4%	852	96
State Rank*	14	15	18	5
Oregon	373	0.5%	694	58
State Rank*	28	14	29	26
Washington	271	-0.4%	502	41
State Rank*	42	23	42	36
Nevada	470	-3.3%	853	73
State Rank*	15	40	17	16
Utah	232	0.0%	418	42
State Rank*	44	19	45	33
Montana	368	0.0%	656	80
State Rank*	31	19	32	11
Wyoming	377	-2.6%	666	79
State Rank*	27	36	31	12
National	442	-0.7%	834	60
Data as of:	Dec-09	Dec-09	Dec-09	Dec-09

*State Ranking is from high to low with one being the highest and fifty being the lowest.

SOURCE: Crime State Rankings 2011, CQ Press State Fact Finder Series, Pages 58, 59, 64, & 65.

State Supervision Rates

*Comparison of Idaho's Supervision Rates to Adjacent States
and the Nation, Including State Rankings*

Western States	2009 Adult Correctional Supervision Rate Per 100,000 Pop.	2009 % Population Under State Correctional Supervision	2009 Rate of Adults on State Probation Per 100,000 Adult Pop.	2009 Rate of Adults on State Parole Per 100,000 Adult Pop.
Idaho	5,333	5.4%	5,029	304
State Rank*	2	2	2	17
Oregon	2,124	2.1%	1,371	754
State Rank*	16	16	27	4
Washington	2,005	2.0%	1,877	128
State Rank*	19	19	16	38
Nevada	836	0.8%	624	212
State Rank*	46	46	47	26
Utah	762	0.8%	596	166
State Rank*	47	46	48	31
Montana	1,462	1.5%	1,329	133
State Rank*	35	29	29	36
Wyoming	1,269	1.3%	1,121	147
State Rank*	38	38	36	33
National	2,094	2.1%	1,789	307
Data as of:	Dec-09	Dec-09	Dec-09	Dec-09

*State Ranking is from high to low with one being the highest and fifty being the lowest.

SOURCE: Crime State Rankings 2011, CQ Press's State Fact Finder Series, Pages 100, 101, 103, & 106.

Other Selected State Comparisons

*Selected Comparisons of Idaho to Adjacent States
and the Nation, Including State Rankings*

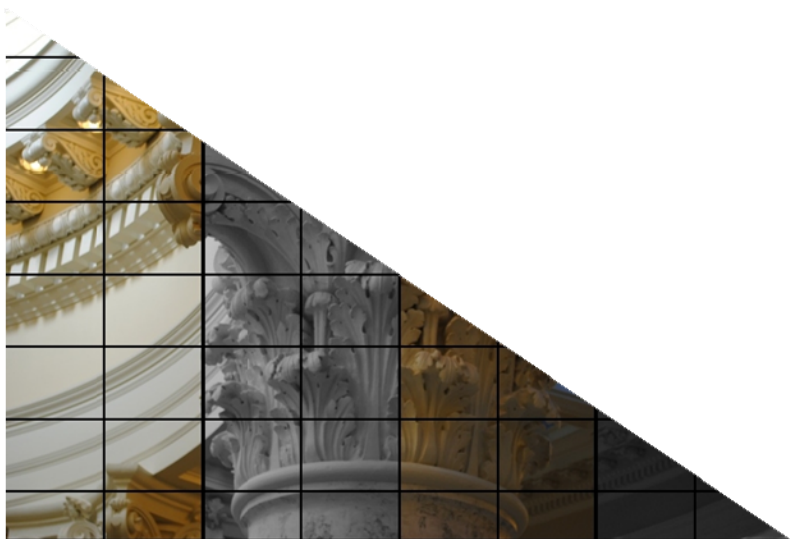
Western States	2009 % of State Prisoners in Private Facilities	2009 Percent of Parolees Returned to Incarceration	2009 Percent of State Prisoners Who Are Noncitizens	2009 Rate of Correctional Officers & Jailers per 100,000 Pop.
Idaho	27.9%	14.9%	4.0%	95
State Rank*	6	14	16	42
Oregon	0.0%	7.9%	11.8%	111
State Rank*	33	33	1	35
Washington	0.7%	NA	4.4%	123
State Rank*	27		12	30
Nevada	0.0%	7.6%	NA	104
State Rank*	33	34		38
Utah	0.0%	27.3%	4.3%	96
State Rank*	33	1	14	40
Montana	39.8%	16.8%	0.4%	144
State Rank*	2	11	42	23
Wyoming	10.9%	5.7%	3.3%	151
State Rank*	15	37	18	19
National	6.8%	14.4%	4.8%	148
Data as of:	Dec-09	Dec-09	Dec-09	Dec-09

*State Ranking is from high to low with one being the highest and fifty being the lowest.

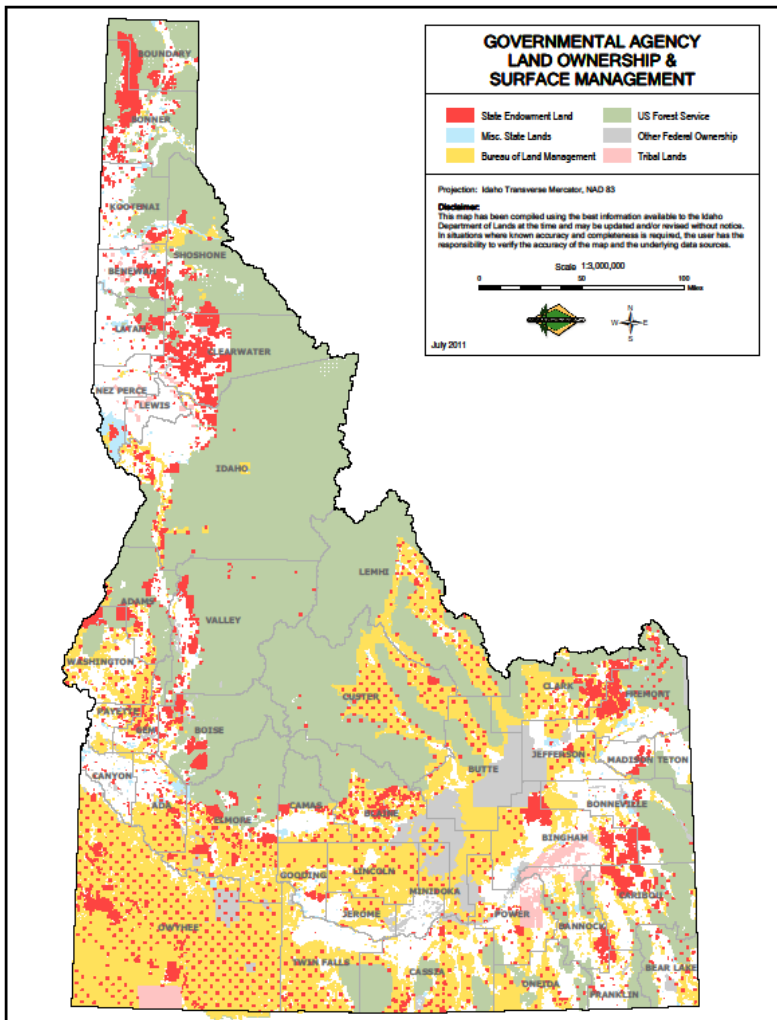
SOURCE: Crime State Rankings 2011, CQ Press's State Fact Finder Series, Pages 61, 108, 71 & 113.

2011

Natural Resources



Idaho Land Ownership Map



- ◆ Idaho's endowment lands, in red, comprise 2.5 million acres or about 5% of Idaho's 53 million acres. Private lands, in white, represent about 31% of Idaho's land ownership.

Map Source: Idaho's Endowment Lands: A Matter of Sacred Trust, Second Edition August 2011, University of Idaho.

Natural Resources

<u>Original Appropriations</u>	<u>FY 2002</u>	<u>FY 2012</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Environmental Quality	\$40.5	\$61.5	4.3%	51.9%
Fish & Game	62.8	77.2	2.1%	22.9%
Land Board	30.5	44.3	3.8%	45.2%
Investment Board	.6	.6	(0.0%)	(0.3%)
Lands	29.9	43.7	3.9%	46.2%
Parks & Recreation	34.3	36.3	0.6%	6.0%
Parks & Recreation	33.2	34.2	0.3%	3.1%
Lava Hot Springs	1.1	2.1	7.0%	96.1%
Water Resources	22.0	20.1	(0.9%)	(8.7%)
Total	\$190.1	\$239.4	2.3%	25.9%

By Fund Source

General	\$45.1	\$29.7	(4.1%)	(34.3%)
Dedicated	95.2	126.2	2.9%	32.7%
Federal	49.8	83.5	5.3%	67.7%
Total	\$190.1	\$239.4	2.3%	25.9%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ S1426 of 2000 moved the Division of Environmental Quality (DEQ) in the Department of Health and Welfare to a stand-alone Department of Environmental Quality effective July 1, 2000.
- ◆ H643aa of 1998 moved the Endowment Fund Investment Board (EFIB) from the Governor's Office to the Land Board effective July 1, 2000.
- ◆ Executive Order 2007-15 moved the Office of Energy resources from the Department of Water Resources to the Office of the Governor. The \$3.5 million budget was moved effective for FY 2009.
- ◆ For FY 2012, the Natural Resources functional area has 1.2% of the General Fund appropriation, 10.5% of the dedicated funds appropriation, and 3.6% of the federal funds appropriation for a total of 4.0% of the \$6.0 billion all funds original appropriations.

Fish and Game License and Tag Sales

Number Sold

Description	FY 2001	FY 2011	Change 01 to 11	Percent Change
Resident Combination	137,363	139,716	2,353	1.7%
Res. Sportsman Package	16,040	18,783	2,743	17.1%
Resident Season Fishing	128,394	130,185	1,791	1.4%
Resident Short Term Fishing	7,533	6,934	(599)	(8.0%)
Resident Hunting	56,194	56,892	698	1.2%
Total Resident Licenses	345,524	352,510	6,986	2.0%
Non-resident Combination	1,361	1,764	403	29.6%
Non-resident Season Fishing	18,310	19,215	905	4.9%
Nonresident Short Term Fishing	145,197	121,218	(23,979)	(16.5%)
Non-resident Hunting *	30,328	28,991	(1,337)	(4.4%)
Total Nonresident Licenses	195,196	171,188	(24,008)	(12.3%)
Resident Tags	198,962	197,322	(1,640)	(0.8%)
Resident Tags in Sportsman Pack	71,272	91,460	20,188	28.3%
Non-Resident Tags	29,018	25,024	(3,994)	(13.8%)
Miscellaneous Permits	139,575	170,830	31,255	22.4%
Misc. Permits in Sportsman Pack	61,743	71,110	9,367	15.2%
Miscellaneous Permit issued at \$	66,358	82,969	16,611	25.0%
Controlled Hunt Applications	105,575	154,581	49,006	46.4%
Total Tags, Permits, and Misc.	672,503	793,296	120,793	18.0%
Total Licenses, Tags, & Permits	1,213,223	1,316,994	103,771	8.6%

* Includes all hunting licenses (Big Game, Small Game, Nongame, and Shooting Preserve)

** Fees were collected in the sale of the sportsman package license sale.

- ◆ From fiscal year 2001 to fiscal year 2011, Idaho Fish and Game resident license sales increased by 6,986 or 2.0%. At the same time, nonresident license sales fell by 24,008 or by 12.3%.
- ◆ The number of resident combination licenses increased by 2,353 during the ten-year period. An even larger increase of 17.1% or 2,743 additional resident sportsman's packages were sold.
- ◆ Non-resident combination hunting and fishing licenses sold increased by 403 to 1,764 in FY 2011. However, non-resident hunting licenses fell by 4.4% and non-resident short-term fishing licenses were down from levels of ten years ago by 23,979 or 16.5%. Non-resident season fishing increased by 905 or 4.9%.
- ◆ The number of miscellaneous permits sold increased by 22.4% and the number of free permits increased by 25.0% for residents and non-residents. Examples of miscellaneous permits include the archery permit, steelhead permit, muzzleloader permit, 2-pole stamp, and commercial licenses.
- ◆ Overall sales of licenses, tags, and permits were up by 103,771 units or 8.6% over the ten year period from fiscal year 2001 to 2011.

Fish and Game Receipts

(\$ in Millions)

Description	FY 2001 Actual	FY 2011 Actual	Change 01 to 11	Percent Change
Fish and Game Fund				
Licenses & Permits	\$27.678	\$30.029	\$2.351	8.5%
Federal Reimburs.	19.112	35.555	16.443	86.0%
Priv. & Loc. Reimburs.	1.995	6.023	4.028	201.9%
Priv. & Loc. Trusts	.958	3.589	2.632	274.8%
Big Game Depred.	.192	.088	(.104)	(54.1%)
Miscellaneous Income	1.041	1.383	.342	32.8%
Total Fish & Game:	\$50.976	\$76.667	\$25.692	50.4%
Set-Aside Funds:				
Habitat Acq. and Devel.	.443	.408	(.035)	(7.9%)
Salmon & Steelhead Tag	.383	.300	(.083)	(21.7%)
Winter Feed/Hab. Impr.	.421	.322	(.098)	(23.3%)
Non-game Programs	.049	.028	(.021)	(42.5%)
Meat Proc. Charges	.010	.011	.002	18.9%
Adjustments	.005	.001	(.004)	(79.5%)
Total Set-Aside:	\$1.310	\$1.071	(\$.237)	(18.1%)
Grand Total	\$52.286	\$77.738	\$25.455	48.7%

- ◆ Federal funds accounted for the largest portion of the change in the Department of Fish and Games funding over the last ten years. Federal funds grew by \$16.4 million or 86%.
- ◆ Fish and Game revenue from Licenses and Permits was up by \$2.35 million or 8.5% for the ten-year period from FY 2001 to FY 2011.
- ◆ Private and local reimbursements increased by 201.9% over the ten-year period from FY 2001 to FY 2011. Private reimbursements include money received from certain fines, and money received for specific projects spelled out in contracts or agreements. It includes mitigation funds from Idaho Power and pass-through moneys from the Office of Species Conservation.
- ◆ Set-aside receipts declined by 18.1% during the ten-year period. These are moneys that are earmarked by statute for specific purposes. The decline was due to a reduction in tag sales.
- ◆ Overall, receipts increased by \$25.46 million over the ten-year period from FY 2001 to FY 2011. The 48.7% increase equates to an annual increase of 4.0%. This compares to 26.3% and 2.4% annualized for the consumer price index for all urban consumers for that same period.

2011 Resident Cost to Hunt

(Includes licenses, tags and vendor fees)

Rank	Deer		Elk		Sheep		Antelope	
1	\$29.00	MT	\$37.00	MT	\$128.50	WA	\$27.00	MT
2	<u>\$32.50</u>	ID	<u>\$43.50</u>	ID	\$134.50	WY	\$44.00	CO
3	\$44.00	CO	\$45.20	WA	\$138.00	MT	<u>\$44.00</u>	ID
4	\$45.20	WA	\$59.00	CO	\$160.00	OR	\$50.50	WY
5	\$52.00	NM	\$69.50	WY	\$165.00	NM	\$65.00	NM
6	\$54.00	OR	\$72.00	OR	\$166.00	NV	\$82.00	OR
7	\$55.50	WY	\$81.00	UT	<u>\$185.75</u>	ID	\$86.00	UT
8	\$71.00	UT	\$95.00	NM	\$264.00	CO	\$106.00	NV
9	\$72.62	CA	\$153.75	AZ	\$304.75	AZ	\$117.25	AZ
10	\$74.50	AZ	\$171.00	NV	\$415.09	CA	\$183.69	CA
11	\$76.00	NV	\$444.59	CA	\$544.00	UT	NA	WA
Ave.	\$55.12		\$115.59		\$236.87		\$80.54	

2011 Non-resident Cost to Hunt

(Includes licenses, tags and vendor fees)

Rank	Deer		Elk		Sheep		Antelope	
1	\$294.00	NM	\$434.00	WA	\$666.83	CA	\$215.00	MT
2	\$338.00	UT	\$463.00	UT	\$765.00	MT	\$294.00	NM
3	\$338.50	WY	\$559.00	CO	\$1,262.50	WA	\$298.50	WY
4	\$344.00	CO	\$559.00	NM	\$1,355.00	NV	\$344.00	CO
5	\$384.00	AZ	<u>\$571.50</u>	ID	\$1,449.00	OR	\$363.00	UT
6	\$395.00	NV	\$603.50	WY	\$1,558.75	AZ	\$455.00	NV
7	\$407.16	CA	\$641.00	OR	\$1,588.00	UT	<u>\$466.50</u>	ID
8	\$434.00	WA	\$746.25	AZ	\$1,854.00	CO	\$482.00	OR
9	<u>\$456.50</u>	ID	\$812.00	MT	<u>\$2,271.25</u>	ID	\$564.08	CA
10	\$516.00	OR	\$1,359.08	CA	\$2,278.50	WY	\$636.25	AZ
11	\$542.00	MT	\$1,360.00	NV	\$3,184.00	NM	NA	WA
Ave.	\$404.47		\$737.12		\$1,657.53		\$411.83	

Source: Idaho Department of Fish and Game Survey

- ◆ Idaho ranks in the lower half of the eleven Western states for resident costs to hunt deer, elk, and antelope but not sheep.
- ◆ Idaho ranks in the top half of the eleven Western states for non-resident costs to hunt deer, bighorn sheep, and antelope but not elk.

2011 Resident Cost to Fish

Rank	State	License	1 Day	2 Day	3 Day
1	Washington	\$24.00	\$10.18	\$13.46	\$16.73
2	Idaho	\$25.75	\$11.50	\$16.50	\$21.50
3	Montana	\$26.00		\$13.00	
3	Utah	\$26.00	\$8.00		
5	New Mexico	\$29.00	\$16.00		
6	Oregon	\$33.00	\$16.75	\$31.50	
7	Colorado	\$36.00	\$19.00		
8	Wyoming	\$36.50	\$6.00		
9	Nevada	\$39.00	\$9.00	\$12.00	\$15.00
10	Arizona	\$39.25	\$16.25	\$24.25	\$32.25
11	California	\$43.46	\$14.04	\$21.86	
	Average	\$32.54	\$12.67	\$18.94	\$21.37

2011 Non-resident Cost to Fish

Rank	State	License	1 Day	2 Day	3 Day
1	Washington	\$50.00	\$17.82	\$24.36	\$30.91
2	New Mexico	\$61.00	\$17.00		
3	Colorado	\$66.00	\$19.00		
4	Montana	\$70.00		\$25.00	
4	Utah	\$70.00	\$12.00		
6	Nevada	\$79.00	\$18.00	\$25.00	\$32.00
7	Idaho	\$98.25	\$12.75	\$18.75	\$24.75
8	Wyoming	\$104.50	\$14.00		
9	Oregon	\$106.25	\$16.75	\$31.50	\$46.25
10	California	\$116.90	\$14.04	\$21.86	
11	Arizona	\$128.00	\$17.25	\$26.25	\$35.25
	Average	\$86.35	\$15.86	\$24.67	\$33.83

Source: Idaho Department of Fish and Game Survey

- ◆ Idaho ranks in the lowest one-third of the eleven Western states for the cost of resident fishing licenses. The cost is 21% below the eleven-state average and 22% below the median (OR).
- ◆ Idaho ranks in the top half of the eleven Western states for the cost of non-resident fishing licenses.
- ◆ In Idaho, it costs a non-resident over three times the amount a resident pays for an annual fishing license. Non-residents pay 11% more than residents for a one-day fishing license and 15% more than residents for a three-day fishing license.

State Park Self-Support Index

<i>State Park</i>	¹ FY 2011 Park Expenditures	² FY 2011 Park Receipts	Self Support Percent	Total Visitation CY 2010
Bear Lake	256,110	163,186	63.7%	258,210
Bruneau Dunes	256,071	245,489	95.9%	58,194
Castle Rocks	117,495	109,980	93.6%	48,236
CD'A Lake Parkway	62,267	28,511	45.8%	407,600
City of Rocks ³	693,483	557,187	80.3%	200,267
Dworshak, Glade Creek	313,458	251,789	80.3%	95,438
Eagle Island	176,804	228,769	129.4%	189,693
Farragut	730,350	928,628	127.1%	345,996
Harriman, Ashton-Tetonia	423,859	245,575	57.9%	78,085
Hells Gate	452,245	420,133	92.9%	264,500
Henry's Lake	81,159	138,602	170.8%	26,592
Heyburn	542,884	953,492	175.6%	175,418
Lake Cascade ³	499,299	605,819	121.3%	341,074
Land of The Yankee Fork	198,954	35,359	17.8%	38,366
Lucky Peak ⁴	511,307	422,476	82.6%	443,025
Massacre Rocks	200,860	101,129	50.3%	42,129
McCroskey	68,306	22,084	32.3%	NA
Mesa Falls	40,950	21,323	52.1%	90,810
Old Mission	153,641	51,258	33.4%	88,494
Ponderosa	575,613	652,896	113.4%	331,250
Priest Lake	558,127	640,401	114.7%	182,179
Round Lake	218,931	137,398	62.8%	70,464
Thous. Springs Complex ⁵	206,963	56,270	27.2%	302,789
Three Island	301,345	269,434	89.4%	72,918
Trail of the Coeur d'Alenes	115,958	32,139	27.7%	78,871
Walcott ³	183,591	195,175	106.3%	46,826
Winchester	177,441	146,307	82.5%	111,694
Total	\$8,117,471	\$7,660,809	94.4%	4,389,118

¹ Does not include capital outlay

² Includes all funds including one-time revenue.

³ Includes ongoing federal partnership agreements

⁴ Includes Lucky Peak, Spring Shores, Sandy Point and Barber Pool

⁵ Includes Malad Gorge, Niagara Springs, Box Canyon, Ritter Island, and Billingsley Creek

Parks & Recreation Facts and Figures

CY = Calendar Year, FY = Fiscal Year

1. State Park Visitation

Resident Visitors 68%	CY10	2,992,648
Non-resident Visitors 32%	CY10	1,396,471
Total Visitation	CY10	4,389,119
Number of Annual Passes Sold	CY10	19,979

2. Recreation users by registration type

Number of boats registered in Idaho	CY10	88,854
Snowmobiles registered in Idaho	CY10	41,963
ATVs, UTVs, SOVs registered in Idaho*	CY10	104,359
Number of motorbikes registered in Idaho	CY10	33,897
Recreational vehicles registered in Idaho	CY10	97,844
Cross country skiers registered in Idaho	CY10	2,014

3. State Park Revenue

Base ongoing costs of park operations	FY10	\$8,434,759
Revenues generated by state parks	FY10	\$7,051,050
Self-support Index	FY10	84%

4. Recreational Grants to Public Agencies

Recreational vehicle grant amounts	FY10	\$3,529,089
Waterways improvement grants	FY10	\$849,690
Trails program grants	FY10	\$2,593,401
County vessel fund grants	FY10	\$2,167,145
County marine law enforcement grants	FY10	\$780,000
Park 'n Ski program grants	FY10	\$44,114

5. Park Land and Facilities

Number of State Parks/Trails	FY10	30
Number of acres in the park system	FY10	60,263
Number of structures maintained	FY10	554
Repair and maintenance investment	FY10	\$10,273,399
Existing infrastructure repair needs	FY10	\$26,513,625
New Infrastructure needs	FY10	\$18,182,800

*Acronyms:

ATV = All Terrain Vehicle

UTV = Utility Terrain Vehicle (mule, oversized ATV)

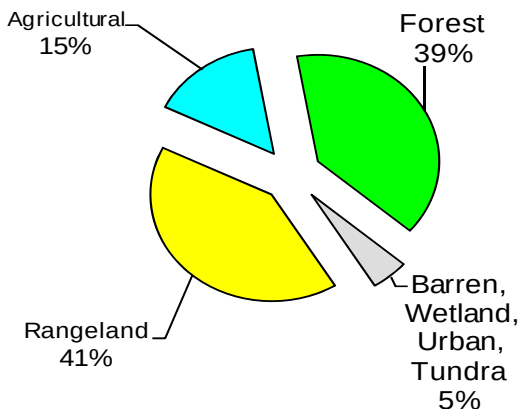
SOV = Specialty Off-highway Vehicle (dune buggies, etc)

Idaho Land Ownership

Description	Acres	% of Total
Federal Land	33,412,277	63.1%
BLM	11,836,481	22.3%
USFS	20,458,276	38.6%
Other	1,117,520	2.1%
State Land	2,693,260	5.1%
Endowments	2,458,405	4.6%
Fish & Game	187,769	0.4%
Parks & Recreation	38,407	0.1%
U of I Board of Regents	8,679	0.0%
Private Land	16,271,679	30.7%
Tribal Land	464,077	0.9%
County Land	96,311	0.2%
Municipal Land	22,972	0.0%
Total	52,960,576	100.0%

- ◆ Idaho is the 13th largest state. Its 53 million acres include 500,000 acres of lakes, reservoirs, and rivers.

Idaho Land Use



- ◆ Rangeland is the largest land use in Idaho.

Source: Idaho Department of Commerce County Profiles 2002
<http://commerce.idaho.gov/communities/community-demographics/>

Land Ownership by County (in acres)

County	Federal	Local Gov, State & Tribal	Private	%	Total
Custer	2,937,675	56,206	158,503	5%	3,152,384
Lemhi	2,648,258	39,705	233,189	8%	2,921,152
Valley	2,063,164	69,733	221,151	9%	2,354,048
Butte	1,229,906	15,639	183,511	13%	1,429,056
Owyhee	3,727,155	474,728	712,293	14%	4,914,176
Idaho	4,523,385	85,983	821,160	15%	5,430,528
Blaine	1,314,806	65,429	312,501	18%	1,692,736
Boise	900,540	89,738	227,322	19%	1,217,600
Lincoln	584,486	22,998	164,100	21%	771,584
Shoshone	1,255,653	60,041	370,066	22%	1,685,760
Boundary	495,219	108,775	208,038	26%	812,032
Elmore	1,327,041	120,397	522,354	27%	1,969,792
Clark	747,690	80,905	300,813	27%	1,129,408
Adams	565,066	39,769	268,573	31%	873,408
Fremont	708,023	116,413	370,316	31%	1,194,752
Clearwater	841,755	244,332	489,337	31%	1,575,424
Camas	445,876	27,143	214,981	31%	688,000
Bonner	492,593	178,691	440,780	40%	1,112,064
Cassia	925,150	54,066	663,408	40%	1,642,624
Bonneville	623,145	59,641	513,118	43%	1,195,904
Gooding	237,503	20,971	209,238	45%	467,712
Oneida	409,305	13,048	345,903	45%	768,256
Twin Falls	640,399	33,541	558,124	45%	1,232,064
Caribou	447,779	132,004	550,521	49%	1,130,304
Jefferson	328,226	29,471	343,168	49%	700,864
Bingham	392,484	280,457	667,731	50%	1,340,672
Bear Lake	287,994	19,187	314,515	51%	621,696
Bannock	221,402	108,668	382,378	54%	712,448
Power	300,239	106,549	492,860	55%	899,648
Washington	345,204	75,077	511,815	55%	932,096
Gem	135,009	22,230	202,825	56%	360,064
Kootenai	254,276	60,624	482,028	60%	796,928
Minidoka	174,649	11,118	300,441	62%	486,208
Ada	196,633	55,030	423,537	63%	675,200
Franklin	139,255	13,299	273,366	64%	425,920
Teton	95,131	1,850	191,275	66%	288,256
Payette	66,136	10,804	183,860	70%	260,800
Madison	63,519	24,212	214,093	71%	301,824
Jerome	96,510	10,471	276,955	72%	383,936
Benewah	48,887	70,842	376,911	76%	496,640
Nez Perce	33,771	96,596	413,057	76%	543,424
Latah	112,791	43,602	532,695	77%	689,088
Lewis	8,104	22,886	275,634	90%	306,624
Canyon	20,486	3,750	353,236	94%	377,472
Total	33,412,277	3,276,619	16,271,680	31%	52,960,576

Idaho Water Facts

Source: Idaho Department of Water Resources

Water Surface Area	880 square miles or 1.1% of the state
Number of Lakes	More than 2,000
Largest Lake	Pend Oreille - 158 square miles
Deepest Lake	Pend Oreille - more than 1,100 feet
Miles of streams and rivers	93,000 miles
Longest River	Snake River - 779 miles
Highest Waterfall	Big Fiddler Crk, S Fork Boise River - 600 ft
Annual Precipitation	Varies from 10 to 50 inches
Annual Inflows	About 37 million acre-feet
Annual Outflows	About 75 million acre-feet
Reservoir Storage	12,384,000 acre-feet

Water Conversion Factors

1 acre	43,560 square feet (208.71 ft x 208.71 ft)
1 acre-foot	325,850 gallons
1 cubic ft per sec	646,315 gallons per day or 1.9835 acre-feet per day, 724 AF/year
Cost at 1 cent per 100 gallons	\$32.59 per acre foot

Water Withdrawals

Source: United States Geological Survey <http://www.usgs.gov>

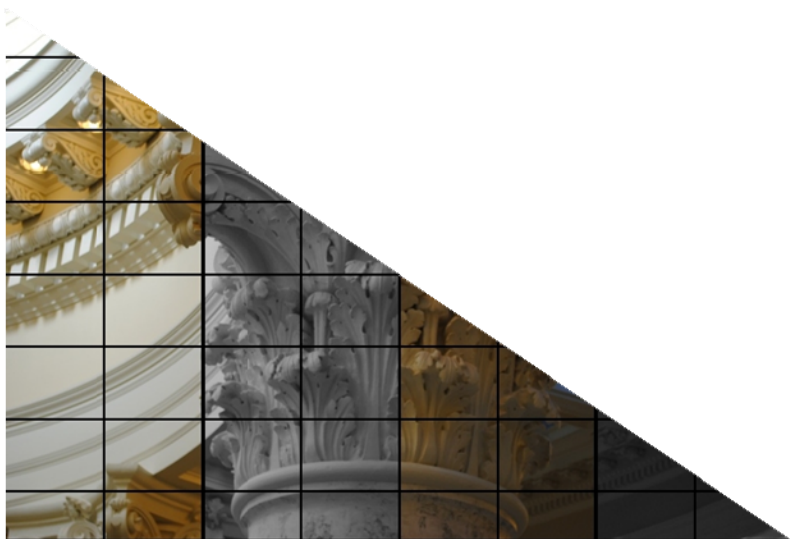
Estimated Use of Water in the United States in 2005

Used in Idaho in 2005	Acre-Foot/Yr	MG/D	Percent
Irrigation	18,594,445	16,600.0	84.9%
Aquaculture	2,789,167	2,490.0	12.7%
Public Supply	275,556	246.0	1.3%
Industrial and Mining	99,133	88.5	0.5%
Domestic Self-Supply	97,005	86.6	0.4%
Livestock	49,398	44.1	0.2%
TOTAL WATER USE	21,904,705	19,555.2	100.0%

Per capita water use is defined as the public supply, divided by the population using the public supply (71% of Idahoans). Idaho's per capita use in 2005 was 244 gallons per day, calculated by dividing 246 million gallons per day by 1.01 million people. Although relatively high compared to the U.S. average of 171 gallons per day, this per capita figure includes landscaping and garden irrigation uses.

2011

Economic Development





Economic Development

<u>Original Appropriations</u>	<u>FY 2002</u>	<u>FY 2012</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Agriculture	\$31.8	\$39.4	2.2%	23.7%
Agriculture Department	27.1	36.9	3.1%	36.1%
Soil Conservation Com.	4.7	2.5	(6.2%)	(47.1%)
Commerce Department	29.5	29.5	0.0%	0.2%
Finance	3.4	6.1	6.1%	81.4%
Industrial Commission	12.9	16.9	2.7%	31.1%
Insurance, Department	6.2	8.0	2.6%	28.9%
Labor Department	.6	4.4	22.0%	633.0%
Public Utilities Commission	4.4	5.1	1.4%	14.8%
Self-Governing Agencies	45.0	74.2	5.1%	64.7%
Building Safety, Division of	8.9	11.0	2.2%	23.8%
General Boards	.5	.3	(6.2%)	(47.1%)
Historical Society	---	4.7	---	---
Libraries, Commission of	---	5.4	---	---
Lottery, State	10.5	10.8	0.3%	2.6%
Medical Boards	3.2	4.6	3.7%	43.3%
Regulatory Boards	3.9	6.1	4.6%	56.3%
State Appellate Pub. Defend.	1.2	2.0	4.9%	61.4%
Veterans Services	16.7	29.3	5.8%	75.0%
Transportation Department	431.9	562.5	2.7%	30.2%
Total	\$565.8	\$746.1	2.8%	31.9%

By Fund Source

General	\$23.0	\$21.5	(0.7%)	(6.5%)
Dedicated	296.5	371.0	2.3%	25.1%
Federal	246.3	353.6	3.7%	43.6%
Total	\$565.8	\$746.1	2.8%	31.9%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ H607 of 2004 merged the Departments of Commerce and Labor effective July 1, 2004 and then H222 of 2007 separated them beginning July 1, 2007.
- ◆ S1011 of 2009 transferred the Historical Society from the State Board of Education to Self-Governing Agencies.
- ◆ S1013 of 2009 transferred the Commission for Libraries from the State Board of Education to Self-Governing Agencies.
- ◆ H603 of 2010 transferred the Human Rights Commission from the Governor's Office to the Department of Labor.

FY 2011 State and Local Transportation Revenues (in \$ Millions)					
Description	State ^a	County ^b	Hwy Dist	Cities	Total
Property Tax	0.0	16.3	63.1	17.2	96.6
Other Local Sources	0.0	8.8	23.1	41.2	73.1
Hwy Distribution Account (67% fuel tax, 30% registrations, 3% misc.)	178.5	39.3	53.1	24.7	295.6
Other State Sources	0.0	2.3	4.9	10.4	17.6
Federal Aid	338.8	5.9	6.8	3.4	354.9
Federal Receipts for Locals	-41.1	6.7	11.8	22.6	0.0
Transfers for Projects from Locals	3.6	0.0	0.0	0.0	3.6
National Forest Reserve	0.0	16.0	7.1	0.0	23.1
User Funds to State Hwy Account	59.8	0.0	0.0	0.0	59.8
Total Receipts	539.6	95.3	169.9	119.5	924.3
Percent of Total	58.4%	10.3%	18.4%	12.9%	100.0%

^a Amounts to the state reflect actual FY 2011 receipts to the State Highway Fund only.

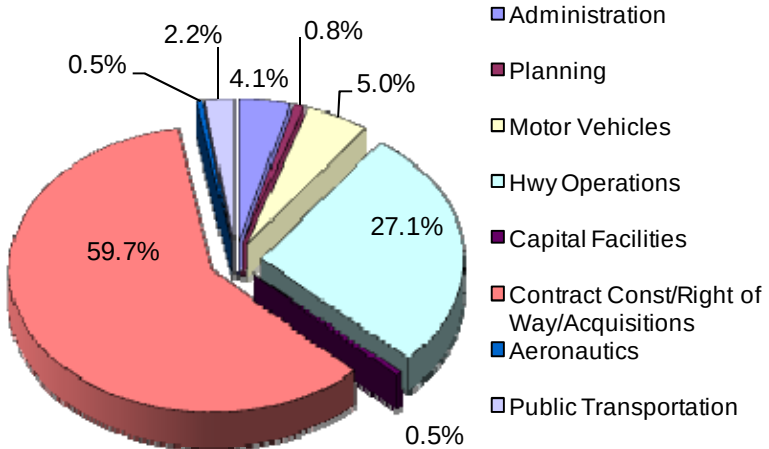
^b Includes only counties that maintain roads and streets.

Idaho Transportation Trend Indicators				
Trend Indicator	Actual Numbers During 2000	Actual Numbers During 2010	Percent Total 10 Year Growth	Avg Annual Growth for 2000 - 2010
Annual Vehicle Miles Traveled	13,728,357,452	15,555,355,972	88.3%	8.8%
Cars Registered	1,183,334	1,233,423	95.9%	9.6%
Drivers Licenses in Force	892,952	1,069,542	83.5%	8.3%
Population	1,299,551	1,567,582	82.9%	8.3%
Gallons of Highway Fuel Consumed*	863,786,972	909,029,246	95.0%	9.5%

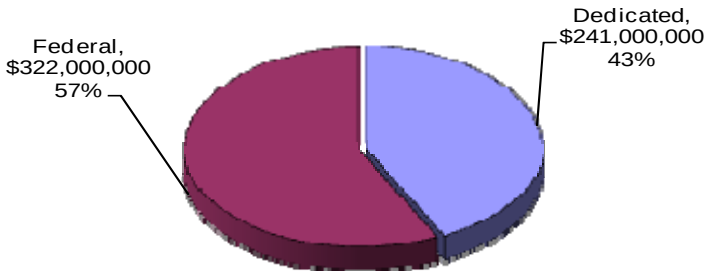
*Includes gasoline, diesel, and other highway fuels.

Idaho Transportation Department

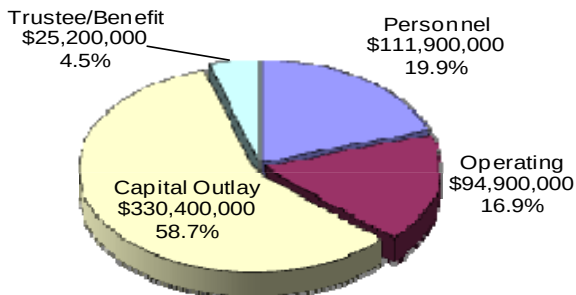
FY 2012 Original Appropriation = \$562.6 Million



FY 2012 Original Appropriation By Fund Source



FY 2012 Original Appropriation By Expenditure Classification



Transportation

Idaho Historical Fuel Tax Rates

Fiscal Years	Idaho Fuel Tax Rate per Gallon
1976-1981	9.5¢
1981-1982	11.5¢
1982-1983	12.5¢
1983-1988	14.5¢
1988-1991	18.0¢
1991-1995	21.0¢
1996 to present	25.0¢

- ◆ Fuels taxed at 25¢ per gallon include gasoline, diesel, bio-diesel, and biodiesel blends; plus, there is a 1¢ per gallon transfer fee that is used to partially fund the Petroleum Clean Water Trust Fund (PCWTF). The PCWTF began in 1990 and was suspended in 2006, then reinstated in 2008.
- ◆ The federal fuel tax rate is 18.4¢ per gallon and it was last increased in 1993.
- ◆ Not all fuel uses are taxed. For example, non-taxable uses include stationary engines, vehicles and off-road equipment not required to be registered, furnaces, space heaters, and commercial motor boats. Any person or business purchasing 50 gallons or more of taxable fuel for a non-tax purpose can claim a refund from the Idaho Tax Commission.

State	Fuel Tax per Gallon
Washington	37.5¢
Nevada	33.1¢
Oregon	31.0¢
Montana	27.8¢
Idaho	25.0¢
Utah	24.5¢
Wyoming	14.0¢

Source: Tax Foundation, State Tax Data as of January 1, 2011 at www.taxfoundation.org, citing the American Petroleum Institute.

Idaho Vehicle Registration Fees

Fuel taxes are only one variable associated with the cost of vehicle ownership and travel. Other fees vary from state to state including vehicle registration, operator licenses, and other miscellaneous fees. Idaho's registration fees for passenger vehicles range from \$24 to \$48 depending on the age of the vehicle. County administrative charges may also apply. Vehicles registered in Ada County require an additional fee ranging from \$24 to \$40. Therefore, total statewide vehicle registration fees range from \$51.05 to \$91.05. The statewide motorcycle registration fee is \$9. During FY 2012, registration fees, operator licenses, fines, and other miscellaneous fees are expected to yield approximately \$112.5 million. Additional fees may include special plate fees, new plate fees, and fees for *Project Choice*, which are earmarked for the Idaho State Police.

Age of Vehicle	Statewide Fee	Emergency Medical Service Fee	Ada County Highway District Fee
1 - 2 Years	\$48.00	\$1.25	\$40.00
3 - 6 Years	\$36.00	\$1.25	\$36.00
7+ Years	\$24.00	\$1.25	\$24.00
Motorcycle	\$9.00	\$1.25	\$8.00

American Recovery and Reinvestment Act

The Idaho Transportation Department received \$190.7 million of *Title 12 American Recovery and Reinvestment Act* funding (dedicated federal stimulus monies) as a FY 2009 supplemental appropriation to be used at the state and local levels. These funds must be fully expended by September 30, 2015.

Appropriated in FY 2009	Expenditures Thru FY 2011
\$ 190,677,100	\$ 151,779,900

The Idaho Transportation Department also received \$17.5 million in spending authority for *Title 14 American Recovery and Reinvestment Act* funding (discretionary federal stimulus monies) in FY2009 to be used at the local level. Local project selection, oversight, and coordination is carried out by the Local Highway Technical Assistance Council. The balance as of June 30, 2011 was \$6.9 million and these funds must be expended by December 31, 2011 or returned to the federal government.

Source: Idaho Transportation Department

Authorized Bonding for Grant Anticipation Revenue Vehicle (GARVEE) Projects

	2006 Session (H854)	2007 Session (H336)	2008 Session (H657)	2009 Session (S1186)	2010 Session (S1427)	2011 Session (H285)	Total Bonding Authority
Bonding Authority in Millions	\$215	\$250	\$134	\$82	\$12	\$162	\$855

The six GARVEE projects underway and in various stages of completion are as follows:

- 1) US 95, Garwood to Sagle
- 2) US 95 , Worley North
- 3) Idaho 16, JCT I-84 to Emmett
- 4) I-84, Caldwell to Meridian
- 5) I-84, Orchard to Isaacs Canyon
- 6) US 30, McCammon to Lava Hot Springs

Funding has also been used for project management conducted by Connecting Idaho Partners.

As of July 31, 2011:

- ◆ Total bonding authority \$855 million
- ◆ Total resources available (bonds sold) \$735 million
- ◆ Total contracts awarded \$686 million
- ◆ Total amount actually expended \$605 million

Estimated GARVEE debt service during the next five years - Based on a legislative authorized program of \$855 million

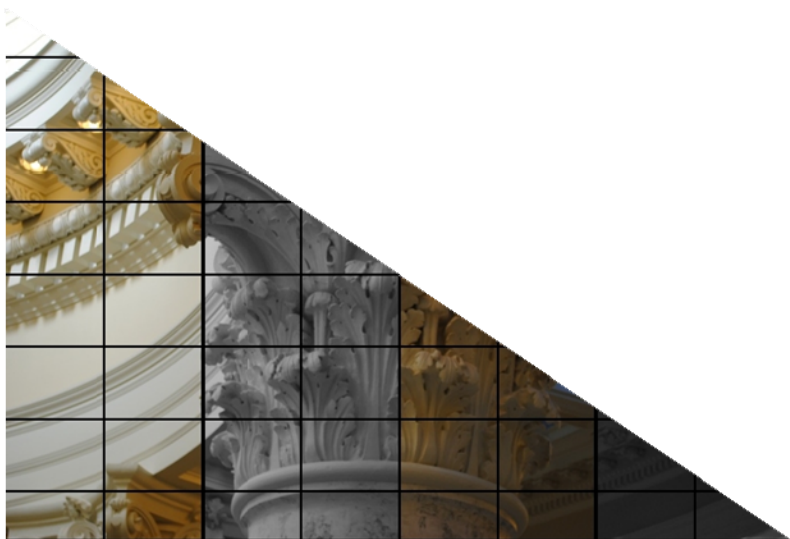
<i>Fiscal Year</i>	FY2012	FY2013	FY2014	FY2015	FY 2016
<i>Debt Service in Millions</i>	\$46.5	\$55.9	\$55.4	\$59.6	\$59.6

Debt service is comprised of approximately 90% federal funds and 10% state funds.

Based on \$855 million of bond revenue, debt service will continue until FY 2030 at approximately \$59.6 million per year.

2011

General Government





General Government

<u>Original Appropriations</u>	<u>FY 2002</u>	<u>FY 2012</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
<i>By Department or Division</i>				
Administration, Dept.	\$130.3	\$74.6	(5.4%)	(42.7%)
Administration, Dept.	27.0	53.0	7.0%	96.3%
Building Fund Adv. Council	103.0	21.2	(14.6%)	(79.4%)
Capitol Commission	.2	.3	3.4%	39.4%
Attorney General	16.2	17.9	1.0%	11.0%
Controller, State	13.1	13.9	0.6%	5.8%
Governor, Office of the	62.4	136.8	8.2%	119.4%
Aging, Commission on	10.8	12.7	1.6%	17.2%
Arts, Commission on the	---	1.8	---	---
Blind and Visually Impaired	3.9	4.5	1.3%	14.0%
Drug Policy, Office of	---	1.0	---	---
Energy Resource, Office of	---	2.8	---	---
Financial Management, Div.	3.1	1.4	(7.7%)	(55.3%)
Governor, Executive Office	2.1	1.8	(1.3%)	(12.5%)
Human Resources, Div.	2.9	1.6	(5.9%)	(45.6%)
Human Rights Commission	.8	---	---	(100.0%)
Liquor Division	10.3	16.4	4.8%	59.6%
Military Division	19.8	56.7	11.1%	185.6%
Public Empl. Retire. Sys.	5.8	13.2	8.5%	126.7%
Species Conservation	2.7	22.9	23.8%	743.1%
Women's Commission	.0	---	---	(100.0%)
Legislative Branch	11.5	12.1	0.5%	5.3%
Lieutenant Governor	.1	.1	0.7%	7.6%
Revenue & Taxation, Dept.	38.0	35.4	(0.7%)	(6.7%)
Tax Appeals, Board of	.3	.5	2.9%	33.3%
Tax Commission, State	37.6	35.0	(0.7%)	(7.0%)
Secretary of State	3.9	1.8	(7.2%)	(52.5%)
Arts, Commission on the	1.6	---	---	(100.0%)
Secretary of State	2.2	1.8	(1.9%)	(17.4%)
Treasurer, State	4.6	3.5	(2.5%)	(22.6%)
Treasurer, State	1.8	3.0	5.2%	66.6%
Idaho Millennium Fund	2.8	.5	(15.7%)	(81.9%)
Total	\$280.0	\$296.3	0.6%	5.8%

Continued on next page

<u>Original Appropriations</u>	<u>FY 2002</u>	<u>FY 2012</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Fund Source</u>				
General	\$91.9	\$86.8	(0.6%)	(5.6%)
Dedicated	163.0	124.7	(2.6%)	(23.5%)
Federal	25.1	84.8	12.9%	237.4%
Total	\$280.0	\$296.3	0.6%	5.8%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

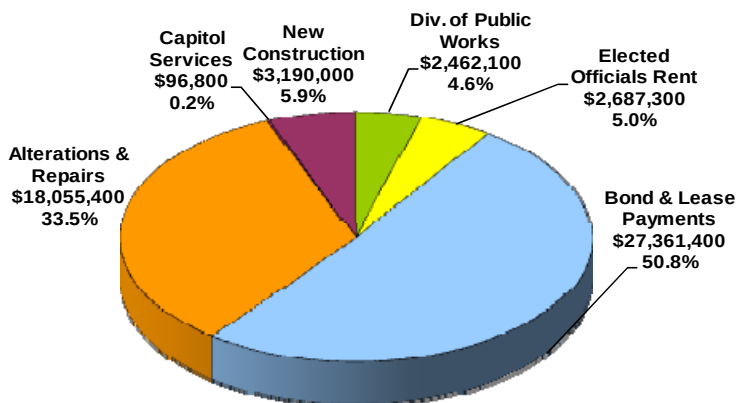
- ◆ The Capitol Commission was formed in 1998 to preserve the State Capitol building.
- ◆ The functions of the Personnel Commission were transferred to the Office of the Governor in FY 2000 and reorganized as the Division of Human Resources.
- ◆ In 2003 the Legislature moved the Commission on the Arts out from under the Secretary of State and placed it under the Office of the Governor.
- ◆ The Legislature created the Office of Drug Policy in the Office of the Governor in 2007.
- ◆ In 2008 the Legislature moved the Division of Energy Resources from Water Resources, to the Office of the Governor as the Office of Energy Resources.
- ◆ H603 of 2010 transferred the Human Rights Commission from the Governor's Office to the Department of Labor.
- ◆ In 1998, the Legislature changed the State Insurance Fund from a state agency to an "independent body corporate politic." Funding is no longer subject to appropriation by the Legislature.
- ◆ In 1998, the Legislature moved the Endowment Fund Investment Board out from under the Office of the Governor and placed it under the Land Board.
- ◆ The Office of Species Conservation was created by the Legislature in 2000 at the request of the Governor.
- ◆ The Idaho Millennium Fund was established by the Legislature in 2000 as the repository of all funds received by the state of Idaho under the Tobacco Master Settlement Agreement. Beginning in FY 2004, only the non-governmental organization projects are shown in the appropriated amount. The government project appropriations are shown in their respective agency budgets.
- ◆ In 2010 and 2011, the Idaho Women's Commission did not receive an appropriation from the Legislature.

Permanent Building Fund Revenues (also called Capital Budget)

Revenues	FY 08	FY 09	FY 10	FY 11	FY 12
Income Head Tax	\$6.9 M	\$7.0 M	\$7.1 M	\$6.3 M	\$6.7 M
Cigarette Tax	\$6.5 M	\$6.3 M	\$6.2 M	\$17.4 M	\$19.6 M
Beer Tax	\$1.5 M	\$1.5 M	\$1.5 M	\$1.4 M	\$1.5 M
Sales Tax	\$5.0 M	\$5.0 M	\$5.0 M	\$5.0 M	\$5.0 M
Lottery	\$17.0 M	\$17.4 M	\$17.5 M	\$17.0 M	\$17.0 M
BSF Interest and misc.	\$5.6 M	\$2.4 M	\$2.0 M	\$1.6 M	\$0 M
PBF Interest Earnings	\$8.0 M	\$3.2 M	\$2.6 M	\$6 M	\$4 M
<i>Subtotal</i>	<i>\$50.5 M</i>	<i>\$42.8 M</i>	<i>\$41.8 M</i>	<i>\$49.4 M</i>	<i>\$50.3 M</i>
General Fund transfer			-\$8.3 M		-\$7. M
GRAND TOTAL	\$50.5 M	\$42.8 M	\$33.6 M	\$49.4 M	\$43.3 M

NOTE: In FY 2010 and FY 2012, transfers were made to balance the state's General Fund. Bonds for the Idaho State Capitol Restoration Project were included in the Cigarette Tax figures above beginning in FY 2011.

FY 2012 Permanent Building Fund Appropriation

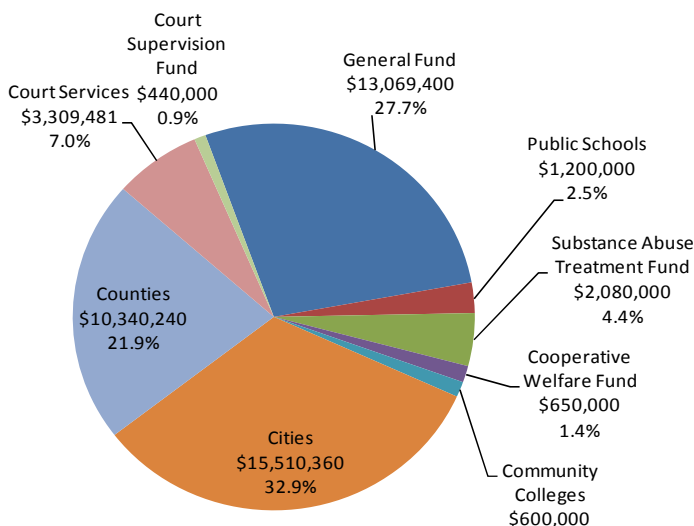


Note: The FY 2012 Permanent Building Fund appropriation was for \$21,245,400 and included new construction, plus alterations and repairs. The remaining appropriation of \$32,607,600, including the Division of Public Works, elected officials rent, Capitol Services, and bond & lease payments appropriations can be found in the Department of Administration and the Legislative branch budgets.

	Request and Gov's Rec.	JFAC Appropriation
Revenue:		
Beginning Balance	\$1,581,200	\$1,581,200
Income Tax Filing Fees (\$10 per return)	6,739,800	6,739,800
Cigarette Tax (including Capitol Restoration)	19,628,963	19,628,963
Beer Tax	1,511,500	1,511,500
Sales Tax	5,000,000	5,000,000
Lottery Dividends	17,000,000	17,000,000
Capitol Mall Parking Proceeds and other	540,000	540,000
Transfer to the Facilities Services Fund	(2,764,200)	(2,687,300)
Total Revenue	\$49,237,263	\$49,314,163
Operating Budget Expenditures:		
Public Works Operating Budget	\$2,565,700	\$2,462,100
Bond Payments (including Capitol Restoration)	21,426,563	21,426,563
LSO PBF Funds	96,800	96,800
Total Operating Budget	\$23,992,263	\$23,888,663
Maintenance Projects:		
New Alteration and Repair Projects	\$16,630,400	\$16,630,400
ADA Compliance Projects	800,000	800,000
Asbestos Abatement Projects	505,000	505,000
Capitol Mall Maintenance	120,000	120,000
Total Maintenance Projects	\$18,055,400	\$18,055,400
Construction Projects:		
Administration - Renovate Capitol Annex	\$2,500,000	\$1,500,000
BSU - Institute for Arts and Humanities	\$500,000	\$0
ISU - Remodel - College of Education	1,100,000	100,000
LSCO - Upgrade Fine Arts Building	1,700,000	200,000
Idaho History Center - Mobile Shelving	890,000	890,000
Idaho Veterans Cemetary	500,000	500,000
Total Construction Projects	\$7,190,000	\$3,190,000
Total FY 2012 Budget	\$49,237,663	\$45,134,063

FY 2010 Distribution of Liquor Division Earnings

Total = \$47,199,481



2010 Liquor Revenue Distribution Formula

Two percent (2%) surcharge on liquor sales to the Drug Court, Mental Health Court and Family Court Services Fund (Court Services Fund)

Forty-two percent (42%) of profit distributed (increasing 2% annually to 50% in 2014)

\$5,650,000 annual fixed distribution to Substance Abuse Treatment Fund, Community Colleges, Public Schools, Cooperative Welfare Fund, Court Services, and Court Supervision Funds.

Remaining Balance to General Fund

Fifty-eight percent (58%) of profit distributed (decreasing 2% annually to 50% in FY 2014)

60% to Cities (90% to cities with liquor stores, in proportion to sales; 10% to cities without liquor stores, in proportion to population)

40% to Counties, in proportion to sales

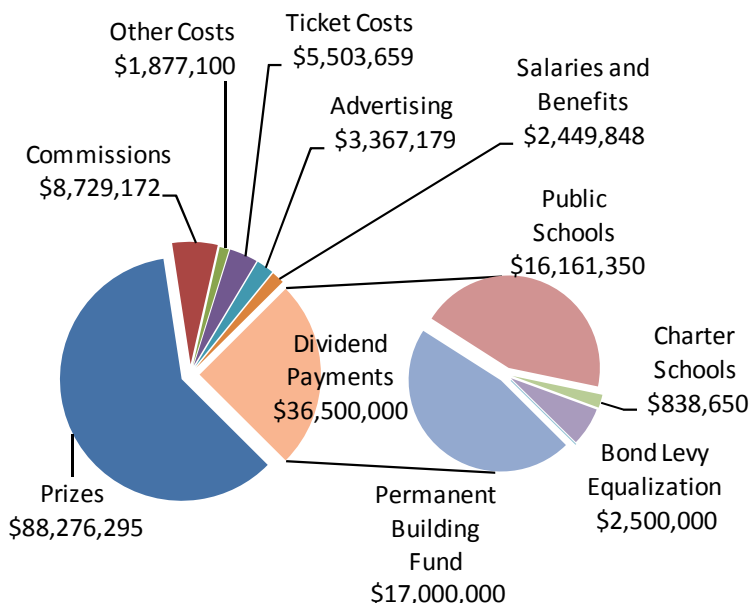
HB 400, 2008: Modified liquor revenue distribution formula to provide an additional \$300,000 to Community Colleges, \$200,000 of which is earmarked for the College of Western Idaho and an additional \$50,000 for NIC and CSI.

HB 180, 2007: Modified liquor revenue distribution formula to provide \$2,000,000 of increased funding for substance abuse treatment and drug and mental health courts.

SB 1388, 2006: Modified the liquor revenue distribution formula to provide cities and counties with additional annual distributions of \$1.8 million for fiscal years 2006-2009 to repay the \$7.2 million appropriation to the Water Resource Board Revolving Fund in FY 2005 and adjusted the 40/60 split between state and local governments to incrementally move to a 50/50 split by 2014.

Where the FY 2010 Lottery Revenues were Distributed in 2011

Total money generated in FY 2010 = \$147,920,174



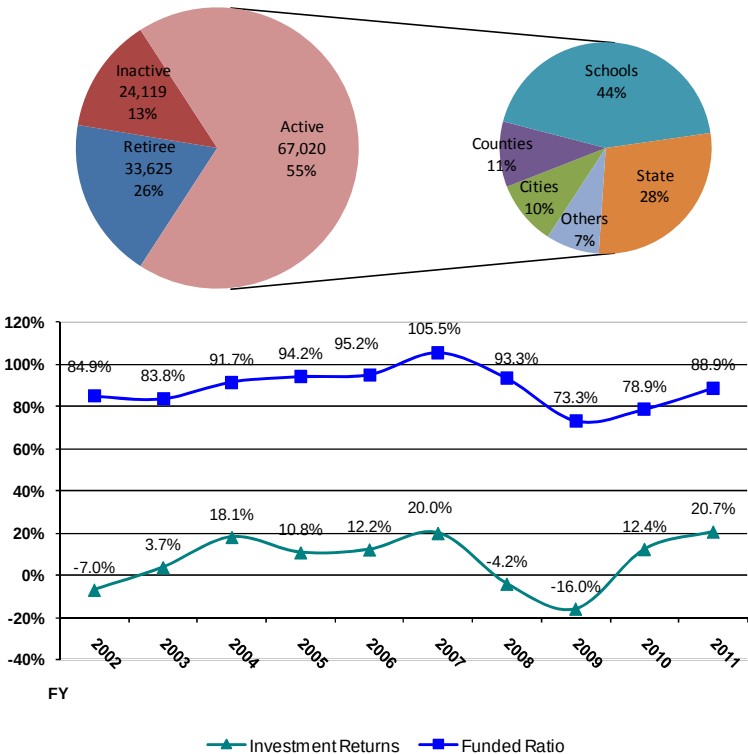
State lottery revenues are derived from the sale of lottery tickets and deposited into the State Lottery Fund. The fund is used to pay agency administrative costs including personnel, operating, and capital outlay. Other expenditures authorized from the State Lottery Fund, and appropriated on a continuous basis, include expenses for prizes, retail commissions, and advertising and promotion costs.

Per §67-7434, Idaho Code, a lottery dividend must be paid annually from net income of lottery ticket sales. After bond levy equalization, one-half of the dividend is paid to the state Permanent Building Fund and the other half of the dividend is paid to the School District Building Account. In FY 2010, the total dividend was \$36,500,000.

The State Board of Education spent the majority of the FY 2010 lottery dividend on maintaining, furnishing, and/or purchasing sites for public school buildings across the state. Charter schools received \$838,650 for maintenance or construction costs.

Public Employee Retirement System of Idaho

730 public employers in Idaho belong to PERSI, for a total FY 2010 system membership of 124,764



The PERSI Base Plan experienced a 12.4% gross return on investments in FY 2010, which equals \$1.6 billion in investment gains. For FY 2011, the return was 20.7%, amounting to \$2.0 billion in gains. This return was PERSI's best fiscal year in the last 25 years. As of June 2011, PERSI was valued at \$12.2 billion for all funds managed.

The funded ratio is a determination of the value of assets over the value of the actuarial accrued liability. This ratio is calculated to determine the funding status and general health of the defined benefit plan. The amount of the unfunded actuarial accrued liability is also calculated and the length of time (amortization period) it would take to pay that amount off using current assumptions and contribution rates. At the end of FY 2010, PERSI's funded ratio was 78.9% and the amortization period was 17.5 years (the FY 2011 figures in the chart above are estimates). If the amortization period exceeds 25 years, the Board is charged, by statute, to consider contribution rate increases in order to bring the amortization period down to 25 years or less.

Idaho Millennium Fund

(Millions)

Idaho Millennium Fund (0540)				Permanent Endowment Fund (0545)		
Fiscal Year	Receipts	Approp. and Transfers	Ending Market Value	Receipts	Approp. and Transfers	Ending Market Value
2003	\$26.7	(\$4.9)				
2004	\$22.8		\$22.8			
2005	\$23.2	(\$1.9)	\$44.6			
2006	\$21.3	(\$.3)	\$67.7			
2007	\$4.6	(\$1.4)	\$64.4	\$17.6		\$28.1
2008	\$5.7	(\$2.5)	\$70.4	\$22.8		\$56.1
2009	\$6.2	(\$3.6)	\$74.2	\$24.8	(\$.5)	\$67.0
2010	\$5.2	(\$3.2)	\$77.0	\$20.8	(\$1.7)	\$91.6
2011	\$4.9	(\$8.4)	\$74.6	\$19.6	(\$2.4)	\$130.2
2012	\$6.5	(\$70.9)	\$11.1	\$26.1	(\$4.0)	\$163.3
2013	\$6.6	(\$3.7)	\$14.5	\$26.3	(\$5.5)	\$197.7
2014	\$6.6	(\$.7)	\$21.2	\$26.5	(\$6.9)	\$233.6

- ◆ The 2000 Legislature established the Idaho Millennium Fund to receive, invest, and disburse funds received by the state as a result of the Master Settlement Agreement reached with tobacco companies.
- ◆ There is no statutory restriction on how the money in the fund can be used. Idaho Code §67-1802 provides that “the uses of this fund shall be determined by legislative appropriation.”
- ◆ The 2006 Legislature asked the voters to approve a constitutional amendment to divert a portion of the future proceeds of the settlement into a permanent endowment. The corpus of the constitutionally created endowment is protected and cannot be appropriated by the Legislature.
- ◆ In November 2006, voters approved a constitutional amendment to establish the Idaho Millennium Permanent Endowment Fund.
- ◆ Beginning in 2007, eighty percent of the annual tobacco settlement payment is deposited into the Endowment Fund and the remaining 20% is deposited into the original Idaho Millennium Fund. Five percent of each fund’s value is distributed annually to the Idaho Millennium Income Fund. The Legislature then appropriates grants to state agencies and non-state entities from the Income Fund.
- ◆ There is a statutory cap of \$100 million on the Idaho Millennium Fund. Once the cap is reached, excess distributions are transferred to the Idaho Millennium Permanent Endowment Fund.



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Idaho Facts

Geography

Land Area:	83,557 square miles (11th in area size)
Lowest Elevation:	710 feet, Snake River at Lewiston
Highest Elevation:	12,662 feet, Mt. Borah in Custer County
Length:	164 / 479 miles at shortest / longest point
Width:	45 / 305 miles at narrowest / widest point
% of Fed. Land:	63.1%
% of State Land:	5.1%

State Symbols

Bird	Mountain Bluebird (<i>Sialia arctica</i>)
Fish	Cutthroat Trout (<i>Oncorhynchus clarki</i>)
Flower	Syringa (<i>Philadelphus lewisii</i>)
Folk Dance	Square Dance
Fossil	Hagerman Horse
Fruit	Huckleberry
Gem	Star Garnet
Horse	Appaloosa
Insect	Monarch Butterfly (<i>Danaus plexippus</i>)
Motto	<i>Esto Perpetua</i> ("Let it be perpetual")
Nickname	The Gem State
Raptor	Peregrine Falcon (<i>Falco peregrinus</i>)
Song	"Here We Have Idaho"
Tree	Western White Pine (<i>Pinus monticola</i>)
Vegetable	Potato

Cities and Counties

Number of Cities	201 Incorporated Cities
Largest	Boise, Ada County, pop. 205,671
Smallest	Warm River, Fremont County, pop. 3
Number of Counties	44
Largest	Ada, population 392,365
Smallest	Clark, population 982

Idaho Counties

County	Population 2010	County Seat	Population 2010	License Prefix
Ada	392,365	Boise	205,671	1A
Adams	3,976	Council	839	2A
Bannock	82,839	Pocatello	54,255	1B
Bear Lake	5,986	Paris	513	2B
Benewah	9,285	St. Maries	2,402	3B
Bingham	45,607	Blackfoot	11,899	4B
Blaine	21,376	Hailey	7,960	5B
Boise	7,028	Idaho City	485	6B
Bonner	40,877	Sandpoint	7,365	7B
Bonneville	104,234	Idaho Falls	56,813	8B
Boundary	10,972	Bonn timers Ferry	2,543	9B
Butte	2,891	Arco	995	10B
Camas	1,117	Fairfield	416	1C
Canyon	188,923	Caldwell	46,237	2C
Caribou	6,963	Soda Springs	3,058	3C
Cassia	22,952	Burley	10,345	4C
Clark	982	Dubois	677	5C
Clearwater	8,761	Orofino	3,142	6C
Custer	4,368	Challis	1,081	7C
Elmore	27,038	Mtn. Home	14,206	E
Franklin	12,786	Preston	5,204	1F
Fremont	13,242	St. Anthony	3,542	2F
Gem	16,719	Emmett	6,557	1G
Gooding	15,464	Gooding	3,567	2G
Idaho	16,267	Grangeville	3,141	I
Jefferson	26,140	Rigby	3,945	1J
Jerome	22,374	Jerome	10,890	2J
Kootenai	138,494	Coeur d'Alene	44,137	K
Latah	37,244	Moscow	23,800	1L
Lemhi	7,936	Salmon	3,112	2L
Lewis	3,821	Nezperce	466	3L
Lincoln	5,208	Shoshone	1,461	4L
Madison	37,536	Rexburg	25,484	1M
Minidoka	20,069	Rupert	5,554	2M
Nez Perce	39,265	Lewiston	31,894	N
Oneida	4,286	Malad	2,095	1O
Owyhee	11,526	Murphy	97	2O
Payette	22,623	Payette	7,433	1P
Power	7,817	American Falls	4,457	2P
Shoshone	12,765	Wallace	784	S
Teton	10,170	Driggs	1,660	1T
Twin Falls	77,230	Twin Falls	44,125	2T
Valley	9,862	Cascade	939	V
Washington	10,198	Weiser	5,507	W
Total	1,567,582		646,542	

Idaho's 20 Largest Cities

City	2000 Census	Pop. Rank	2010 Census	Pop. Rank	Change
Boise	185,787	1	205,671	1	19,884
Nampa	51,867	2	81,557	2	29,690
Meridian	34,919	5	75,092	3	40,173
Idaho Falls	50,730	4	56,813	4	6,083
Pocatello	51,466	3	54,255	5	2,789
Caldwell	25,967	9	46,237	6	20,270
Coeur d'Alene	34,514	6	44,137	7	9,623
Twin Falls	34,469	7	44,125	8	9,656
Lewiston	30,904	8	31,894	9	990
Post Falls	17,247	12	27,574	10	10,327
Rexburg	17,257	11	25,484	11	8,227
Moscow	21,291	10	23,800	12	2,509
Eagle	11,085	14	19,908	13	8,823
Kuna	5,382	27	15,210	14	9,828
Mountain Home	11,143	13	14,206	15	3,063
Chubbuck	9,700	17	13,922	16	4,222
Ammon	6,187	24	13,816	17	7,629
Hayden	9,159	19	13,294	18	4,135
Blackfoot	10,419	16	11,899	19	1,480
Garden City	10,624	15	10,972	20	348

Northwest Population Highlights

Northwest Population	2000 Census	2010 Estimate	Change	% Change
Washington	5,894,121	6,724,540	830,419	14.1%
Oregon	3,421,399	3,831,074	409,675	12.0%
Utah	2,233,169	2,763,885	530,716	23.8%
Nevada	1,998,257	2,700,551	702,294	35.1%
Idaho	1,293,953	1,567,582	273,629	21.1%
Montana	902,195	989,415	87,220	9.7%
Wyoming	493,782	563,626	69,844	14.1%

2011 61st Legislature, First Regular Session

Senate

35 Members 7 Democrat (20%) 9 Female (26%)
 28 Republican (80%) 26 Male (74%)

President Pro Tempore: Brent Hill, Rexburg

Average Tenure in the Senate: 4.1 terms

Longest Serving Senator: Senator Denton Darrington R-Declo
 15 terms

House of Representatives

70 Members 13 Democrat (19%) 19 Female (27%)
 57 Republican (81%) 51 Male (73%)

Speaker: Lawrence Denney, R-Midvale

Average Tenure in the House: 4.3 terms

Longest Serving Representative: Rep. JoAn Wood R-Rigby
 15 terms

Legislation	2011	5-Yr Average
Bills Drafted	827	876
Bills Introduced	565	591
Bills Passed Both Houses	336	364
Bills Enacted	335	373
Length of Session (Days)	88	92

The Legislative Council oversees the management responsibilities and permanent staff of the Legislature. The Council consists of the President Pro Tempore of the Senate, the Speaker of the House of Representatives, the majority and minority leaders of each house and four senators and four representatives (two from each party) appointed by the parties of the Senate and House. The Legislative Council meets twice annually, once in the spring and once in the fall. Legislative Council Members for 2009-2010 are:

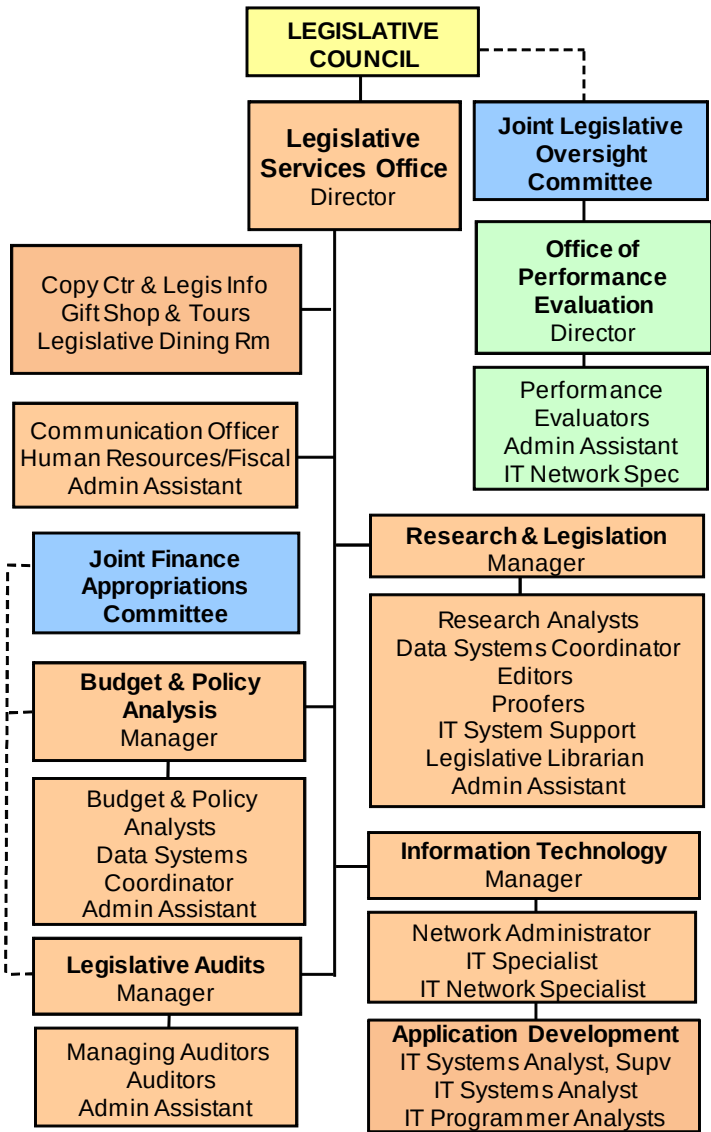
Senate

Brent Hill
 Bart Davis
 Steve Bair
 Jim Hammond
 Edgar Malepeai
 Les Bock
 Nicole LeFavour

House

Lawrence Denney
 Mike Moyle
 Gary Collins
 George Eskridge
 John Rusche
 Donna Pence
 Bill Killen

Legislative Staff Organizational Chart



Idaho Rankings 2010

Commodities	US Rank	US %	Production	Unit
Potatoes	1	29	1.14 billion	lb
Austrian Winter Peas	2	42	99,000	cwt
Wrinkled Seed Peas	2	33	190,000	cwt
Barley	2	21	43,240,000	bu
Sugarbeets	3	17	5,270,000	ton
All Mint	3	19	1,665,000	lb
Hops	3	8	4,962	lbs
Lentils	4	6	513,000	cwt
Dry Edible Peas	4	3	480,000	cwt
Dry Edible Beans	5	8	2,546,000	cwt
Sweet Cherries	6	1	4	ton
All Wheat	9	5	107,410,000	bu
Apples	11	1	60,000,000	lb
All Hay	10	4	5,460,000	ton

Livestock/ Products	US Rank	US %	Production	Unit
Foodsize Trout	1	72	32,800,000	lb
Total Cheese	3	8	849,568,000	lb
Milk Production	3	7	12,779 million	lb
Milk Cows	4	6	564,000	head
All Sheep and Lambs	7	4	235,000	head
Wool	7	6	1,940,000	lb
Honey	11	2	2.65 million	lb
Cattle & Calves	13	2	2,200,000	head

RANKING

	VALUE	US	NW*
AGRICULTURE			
Number of Farms (2009)	25,500	33	4
Average Acres Per Farm (2009)	447	14	5
Farm Income: Crops (2009)	\$2,649,561,000	20	3
Farm Income: Livestock (2009)	\$2,511,137,000	17	1
Farm Income: Gov't Pymts (2009)	\$140,267,000	30	3
Acres Planted (2010)	4,371,000	21	2
Acres Harvested (2010)	4,236,000	21	2

Sources: USDA Agricultural Statistics Bulletin, and

Idaho State Agricultural Overview - 2010

CQ Press State Rankings 2011

Rankings reflect 2010; production @ August 2011 as available

	VALUE	RANKING	
		US	NW*
POPULATION ESTIMATES			
Population (2010)	1,559,796	39	5
Percent Change (2009 to 2010)	1.0%	13	3
Persons Per Square Mile (2010)	18.9	44	5
% White Population (2010)	89.6%	4	1
% Hispanic Population (2010)	11.2%	15	4
2030 Population (projected)	1,969,624	37	5
2000-2030 % Pop. Change (projected)	52.2%	6	3
Net Domestic Migration (2008 to 2009)	1,555	24	6
Population per U.S. House Seat (2012)	786,750	4	2
Population per State Legislator (2011)	14,855	39	5
EDUCATION			
% School Age Pop to Total Pop. (2009)	19.0%	3	2
Pupil-Teacher Ratio (2009)	18.2	7	4
Average Teacher Salary (2011)	\$47,416	37	5
Pub High School Grad Rate (2008)	80.1%	17	2
% of Pop High School Grad (2009)	88.4%	21	6
High School Dropout Rate (2008)	2.0%	46	7
Per Capita Expend. for Ed. (2008)	\$1,262	50	7
Education Expend. as % of All State & Local Expenditures (2008)	19.9%	46	7
Expenditures Per Pupil (2011)	\$8,101	46	5
Per Capita Higher Ed. Exp. (2008)	\$714	33	6
% of Pop. College Grads (2009)	23.9%	39	5
Population per Public Library (2008)	10,911	38	5
ECONOMY			
Gross Domestic Product (GDP) (2009)	54.0B	42	5
2005-2009 Percent Change in GDP	3.4%	24	6
Personal Income (2009)	\$48.9B	41	5
Per Capita Personal Income (2009)	\$31,662	48	6
Median Household Income (2009)	\$48,299	29	6
FedTax Burden per Household (2007)	\$17,366	42	7
GOVERNMENT FINANCE			
Per Capita Fed Govt Exp (2009)	\$9,638	30	4
Federal Civilian Employees per 10,000 population (2008)	59	22	5
Per Capita Property Tax Rev (2008)	\$773	41	7

	VALUE	RANKING	
		US	NW*
Per Capita State Tax Rev (2008)	\$2,052	37	5
Per Capita State Individual Income Tax Rev (2009) ¹	\$761	28	4
Per Capita State Corporate Income Tax Revenue (2009) ¹	\$92	32	2
Per Capita State Sales Tax Rev (2009) ²	\$780	22	4
Per Capita State Fuel Tax Rev (2009)	\$141	18	3
Per Capita State Gov't Exp (2008)	\$5,025	37	6
State Employ. per 10,000 pop (2009)	150	32	6
Per Capita Local Gov't Total Revenue (2008)	\$3,607	42	6
Per Capita Local Gov't Exp (2008)	\$3,370	44	7

¹ NV, WA, and WY do not have income tax

² MT and OR do not have sales tax

EMPLOYMENT & LABOR

Average Annual Pay (2009)	\$34,124	47	6
Unemployment Rate (2010)	9.5%	14	3
Labor Force: % Women (2009)	57.9%	33	5
Job Growth (2009-2010)	-0.8%	31	2
% Emp: Construction (2010)	4.6%	20	6
% Emp: Manufacturing (2010)	9.0%	25	4
% Emp: Mining/Logging (2010)	0.5%	18	5

CRIME & LAW ENFORCEMENT

Violent Crimes Per 100,000 Population (2009)	228.4	42	5
Murders Per 100,000 Pop (2009)	1.4	45	5
State Prisoner Incarceration Rate Per 100,000 Pop. (2009)	476	14	1
Death Row Inmates (2009)	14	22	3
	\$50,823	603	88

	VALUE	RANKING	
		US	NW*
Law Officers per 10,000 Pop (2009)	20.4	35	2
Per Capita State & Local Expenditures for Police (2008)	\$210	40	7
Per Capita State & Local Expenditures for Corrections (2008)	\$203	25	5
ENERGY & ENVIRONMENT			
Per Cap. BTUs Consumed (2008)	346.5M	23	3
Per Capita Energy Expend. (2008)	\$4,008	42	5
Energy Prices - Per Million BTUs (2008)	\$18.12	45	6
Per Capita Gasoline Used (Gal.) (2009)	429	36	3
National Priority Listed Hazardous Waste Sites (2010)	9	39	5
Total Pollution Released Per Pounds of Toxins (2009)	48.0M	22	3
HEALTH			
% of Pop. w/o Health Insurance (2009)	14.9%	20	4
Community Hospitals Per 100,000 Population (2009)	2.7	15	3
Birth Rate Per 1,000 Pop (2008)	16.5	4	2
Teen Birth Rate, % of All Births (2008)	9	33	5
Births to Unmarried Women, % of All Births (2008)	25.3%	48	6
Abortions Per 1,000 Live Births (2006) ¹	52	46	6
Deaths (2008)	10,942	40	5
Cancer Deaths (2010)	2,530	41	5
Heart Disease Deaths (2007)	2,433	42	5
Suicide Deaths (2007)	223	38	5
AIDS Deaths (2007)	6	45	5
Percent of Adults Overweight (2009)	61.3	40	5

¹ No data reported by WY

	VALUE	RANKING	
		US	NW*
%Children (19-35 months) Fully Immunized	70.50%	23	1
SOCIAL WELFARE			
% of Population in Poverty (2009)	13.3%	24	3
Per Cap Soc. Sec. Payment (2008)	\$1,916	37	5
% Population in Medicare (2009)	14.4%	38	4
% Pop. Receiving Public Aid (2008)	1.8%	47	5
Recipients of TANF Payments (2010)	2,644	48	6
% Change in TANF Recipients (2009-2010)	9.9	13	3
% Pop. Receiving Food Stamps (2010)	12.6%	28	3
TRANSPORTATION			
Per Cap Fed Highway Fund (2010)	\$182	9	3
% Federally Funded Road & Street Miles (2008)	23.5	32	3
Pub Road & Street Mileage (2008)	47,788	35	4
Highway Fatalities Per 100 Million Vehicle Miles (2008)	1.52	12	4
Alcohol Related Fatalities as a % of all Highway Fatalities (2009)	29	49	6
Safety Belt Usage Rate (2009)	79%	38	5
Vehicle Registrations (2008)	1,318,233	39	5
DEFENSE			
Per Capita US Defense Dept. Expenditures (2009)	\$605	48	7
US Def. Dept. Personnel (2009)	12,575	41	5
Active Duty Military Personnel (2009)	4,967	32	4
Number of Veterans in Idaho (2010)	136,625	40	5

Source: State Rankings 2011, CQ Press (Morgan)

* NW Rank: Idaho's rank relative to its six contiguous neighboring states: Montana, Nevada, Oregon, Utah, Washington, and Wyoming.

Values Are Ranked From High To Low (Highest = 1)

Notes:

