



2020

Idaho Fiscal Facts

A Legislator's Handbook of Facts, Figures, & Trends

A Publication of Idaho Legislative Services Office

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. We hope the reader will find this document handy and helpful.



Budget & Policy Analysis Division

Paul Headlee, Division Manager 208-334-4746
Legislature, Legislative Services Office, Ofc of Performance Eval., Div. of Financial Mgmt.,Exc. Ofc. Of the Gov.

Keith Bybee, Deputy Division Manager 208-334-4739
Dept of Commerce, Dept of Labor, Dept of Rev & Tax, Dept of Finance, Dept of Insurance, Work Force Dev. Council, State Liquor Div, State Lottery

Jared Tatro, Principal Analyst 208-334-4740
Public School Support/Financing, Educational Svcs for the Deaf & Blind, Supt. of Public Instruction, Medicaid Div, Catastrophic Health Care Program, Public Health Districts

Jared Hoskins, Principal Analyst..... 208-334-4743
Dept of Correction, Comm Pardons & Parole, Dept of Juvenile Corrections, Judicial Branch, Attorney General, Public Defense Comm, State Appellate Public Defender, Comm on the Arts, Comm on Hispanic Affairs

Rob Sepich, Senior Analyst 208-334-4742
Dept of Env Quality, Dept of Fish & Game, Dept of Lands, Endowment Fund Investment Bd, Dept of Parks & Recreation, Lava Hot Springs, Dept of Agriculture, Dept of Water Res, Soil & Water Conservation Comm, Ofc Species Conservation, Wolf Depredation Control Bd, Public Utilities Comm, Ofc of Energy & Mineral Res, Ofc of Info Tech

Janet Jessup, Senior Analyst..... 208-334-4730
College and Universities, Agricultural Research & Extension, Health Ed. Programs, Special Programs, Community Colleges, Career-Technical Education, State Bd of Education, Ofc of Drug Policy, STEM Action Center, Millennium Fund, Idaho Public Television, Comm for the Blind & Visually Impaired

Christine Otto, Senior Analyst..... 208-334-4732
Idaho Transportation Dept, Idaho State Police, Regulatory Bds, Div of Building Safety, Military Div, Div of Veteran Services, Medical Bds

Jill Randolph, Senior Analyst 208-334-4749
Dept of Health & Welfare, Medicaid Div, Div of Vocational Rehab, Comm on Aging, State Ind Living Council, Historical Society

Maggie Smith, Senior Analyst 208-334-4741
Dept of Administration, Permanent Building Fund, Div of Human Resources, Lt Governor, State Treasurer, Secretary of State, State Controller, PERSI, Industrial Comm, Public Utilities Comm,

J. Shane Winslow, Data Sys Coord..... 208-334-4738

Table of Contents

Idaho's Economy 1-6

Revenue and Appropriations 7-32

- Common Terms and Definitions 7
- Budget Process 8-9
- State Budget Appropriation 10-15
- State and Local Tax 16- 21
- Tax Distributions and Exemptions 22-28
- Change in Employee Compensation 29
- Reserve and Endowment Funds 30 - 33

Education 34-48

- K-12 36-40
- Higher Education 41-50

Health and Human Services 52-58

- Primary Care 54
- Public Assistance 55
- Mental Health Spending by DHW 56
- CAT Fund 57
- Insurance Exchange 58

Law and Justice 60-63

- Imprisonments and Crime Rate 62
- IDOC Populations 63

Natural Resources 64-77

- Land Ownership 66-69
- Licenses and Tags 70-73
- Parks and Recreation 74-75
- Water Facts 76-77

Economic Development 79-87

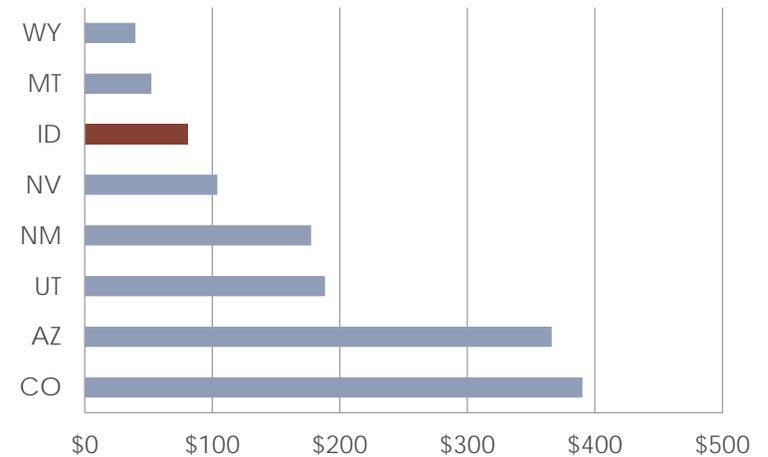
- ITD 81-86
- Lottery Revenue 87

General Government 88-92

- Permanent Building Fund 89
- Liquor 90
- PERSI 91
- Millennium Fund 92

State Facts and Demographics 93-96

2019 Real GDP (\$ in Billions)



Idaho's economic output grew 5.0% from 2018 to 2019 to \$80.9 billion. The US economy grew 4.1% over that same period.

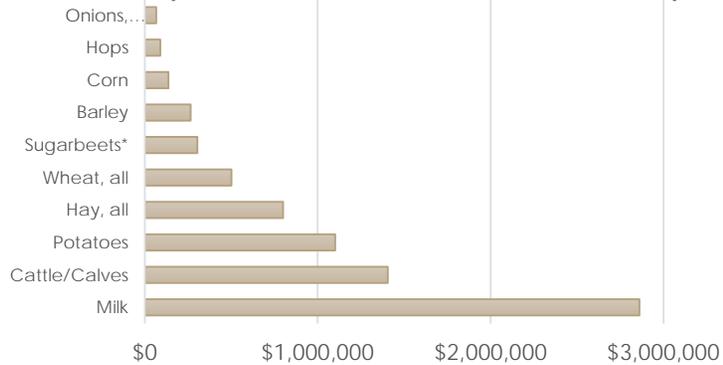
Since 2011, Idaho's economy grew at an annual rate of 5.3%, which is third fastest rate of growth for these states following only Utah (6.1%) and Colorado (5.7%).

Idaho's economic output represents 0.4% of the total US output and is 0.5% of total US population.

Finance, Insurance, Real Estate, Trade, and Manufacturing make up the largest private segments of Idaho's Economy.

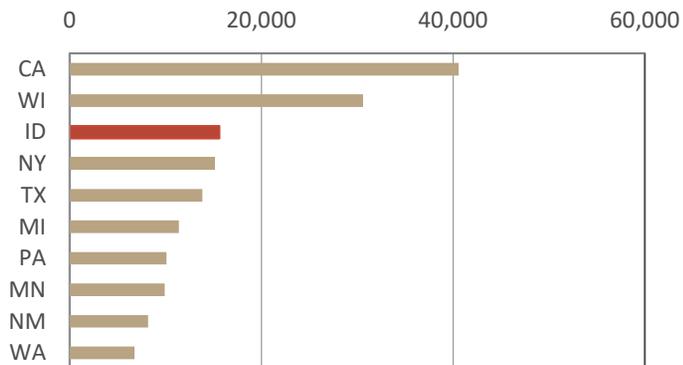


Idaho's Top Commodities 2019 (Production Values in \$ thousands)

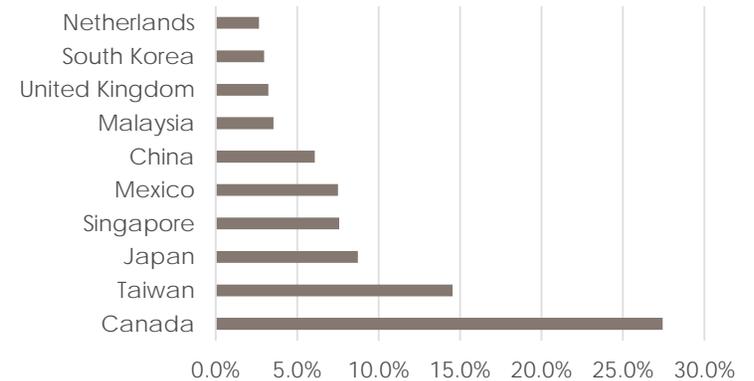


*2018 data; 2019 data not available at time of publication

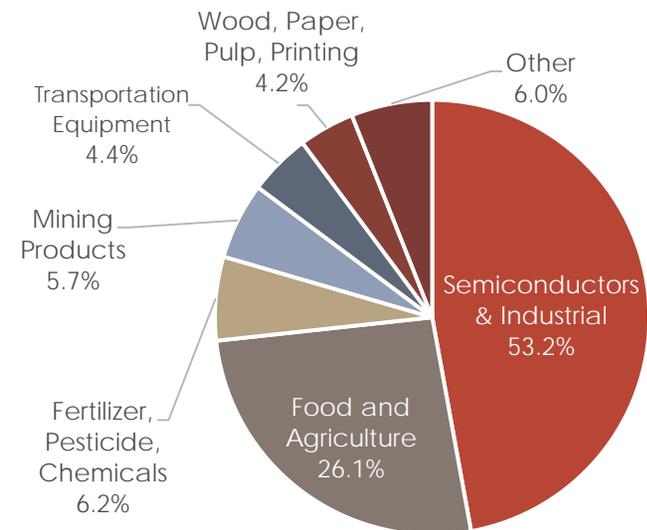
2019 Milk Production - Top States (in million pounds of milk)



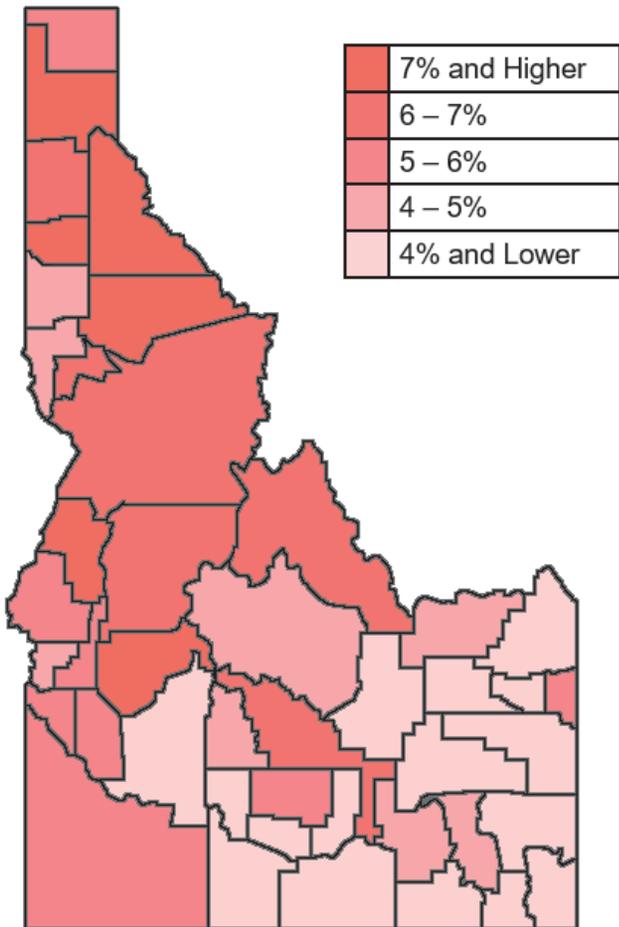
2019 Top 10 Trading Partners as % of Total Idaho Exports



2019 Exports by Industry



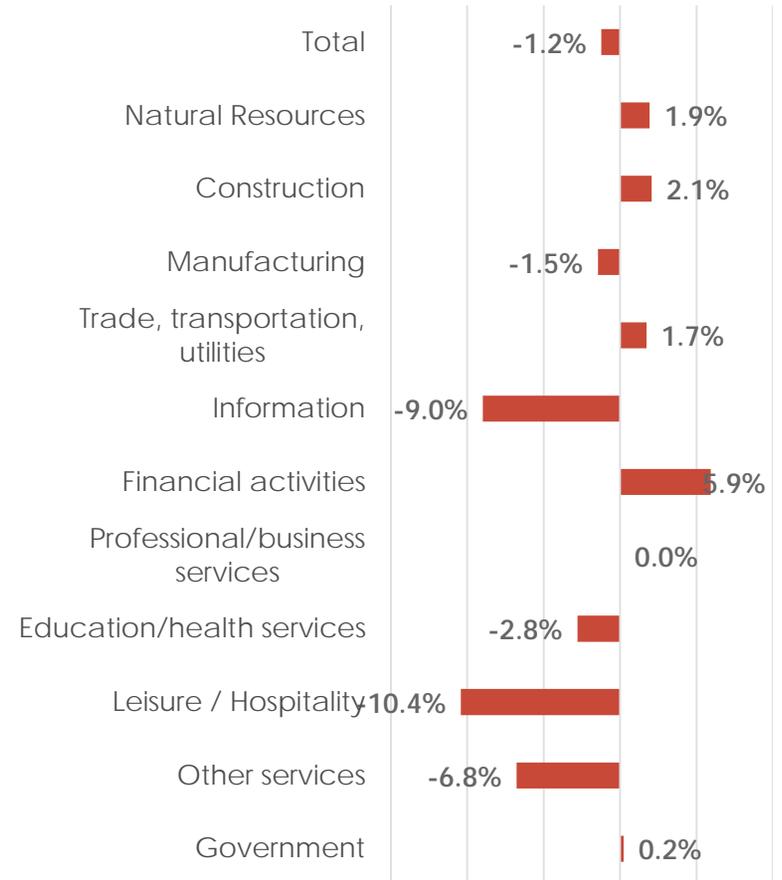
Idaho Jobless Rate by County



As of July 2020, the seasonally adjusted statewide jobless rate was 5.0% for Idaho while the national rate was 10.2%. Shoshone County had the highest jobless rate in July at 8.7%, while the lowest jobless rate by county was Madison at 2.6%.

Idaho Job Change by Industry

July 2019 – July 2020

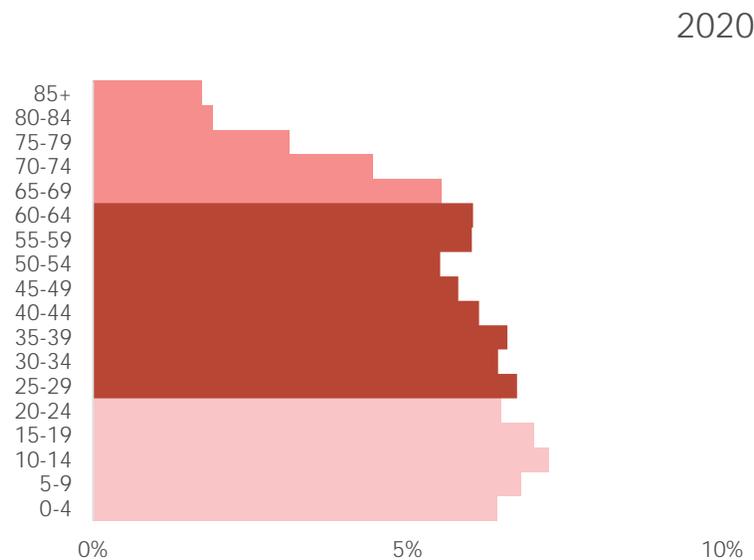
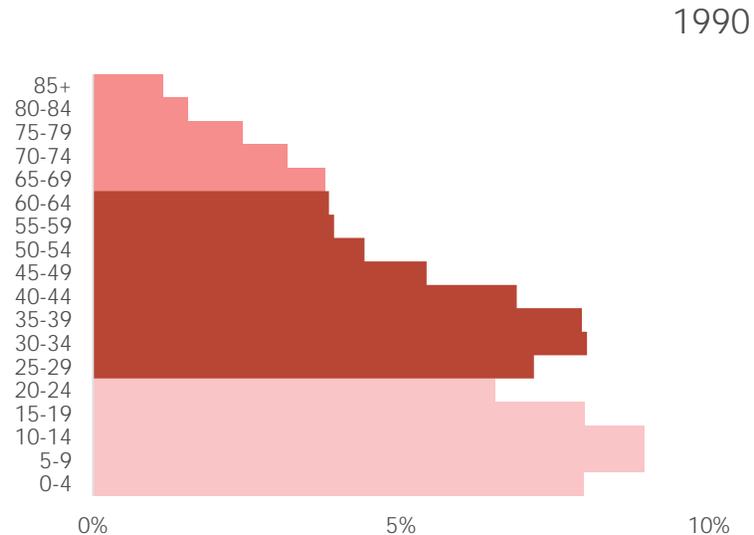


Source: US Bureau of Labor Statistics

This chart compares the number of jobs in 2020 to jobs in 2019 by industry and shows the percent difference. The service industry as a whole, has taken the largest hit, with leisure and hospitality leading the way.

Idaho's Population has Gotten Older Since 1990

Share of Population in Each Age Range



Common Terms and Definitions

Fiscal Year: Represents the accounting year used by the state of Idaho that begins July 1 and runs through June 30 of the following year (e.g. fiscal year 2021 begins July 1, 2020 and ends June 30, 2021.)

Appropriation: Provides a specific amount of spending authority authorized by the Legislature to an agency or program for a given purpose for a specified period of time.

Continuous or Perpetual Appropriation: An ongoing statutory appropriation of money not set by annual legislative action.

Original Appropriation: Reflects the amounts shown in appropriation bills before reappropriation (carryover) and supplemental appropriations. In some instances, legislative authority is given to enable an agency to carry over any unexpended balances to the next fiscal year, thus increasing the total appropriated spending authority over the amounts designated in the original appropriation bill.

Classification of Funds: The hundreds of funds used by state government in the budgeting process are condensed into three general categories. The appropriation bills, however, cite the specific fund by statutory name for spending authority. The three categories are:

General Fund: Consists of moneys received by the state from the collection of taxes, and certain licenses and fees not specifically appropriated to any other account, and which are used to finance the general operations of state Government.

Dedicated Funds: These are revenue received from a specified source or courses and spent for a specific function of government as required by law. These funds can also include miscellaneous revenue from the state of goods or services provided to the general public and other political entities.

Federal Funds: Identifies moneys from the federal government for specified state services.

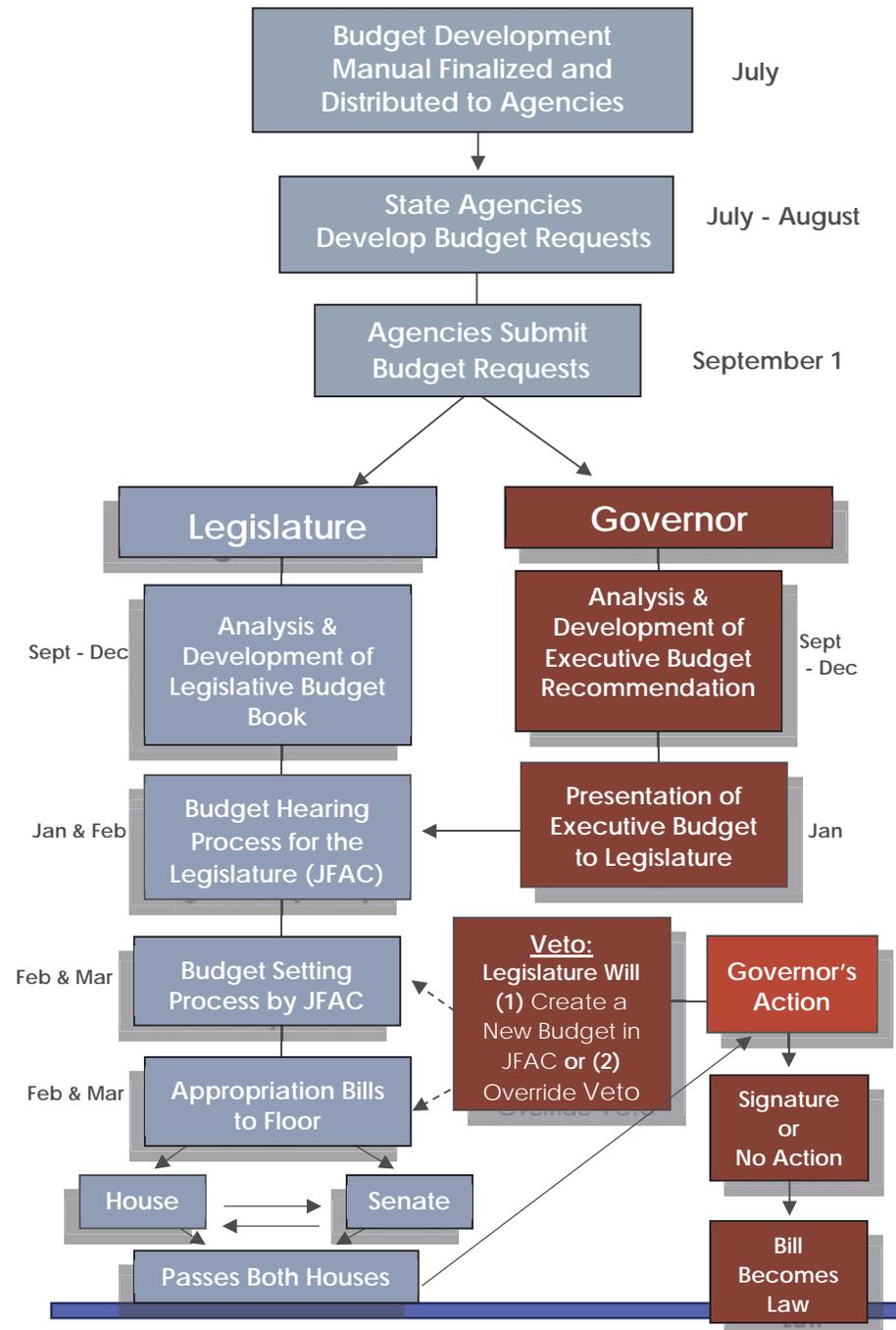
8 Revenues & Appropriations

State of Idaho 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 based on an approach that shares key elements of authority and responsibility between the legislative and executive branches:

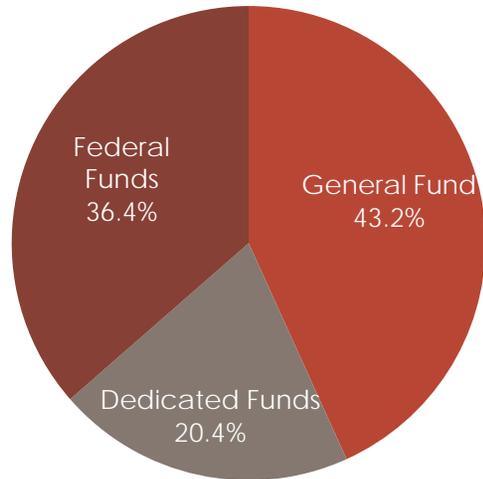
- The rules and guidelines used by state agencies to develop their annual budget requests are developed collaboratively by the Governor's Division of Financial Management and the Legislature's Budget and Policy Analysis staffs.
- Both the executive and legislative budget staffs provide input and assistance to state agencies over the summer months as they develop their new budget requests.
- Agency budget requests are statutorily required to be submitted simultaneously to the Governor's Division of Financial Management staff 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 reference document for the Joint Finance-Appropriations Committee (JFAC).
- JFAC, which is composed of ten Senate Finance Committee members and ten House Appropriations Committee members, holds budget hearings for about five weeks during the first part of the legislative session, hearing from agency directors and germane committees in its review of 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 Analysis staff, JFAC produces approximately 100 appropriation bills in a three-week time frame, providing a balanced budget for the state of Idaho each year.
- Historically, about 99% of appropriation bills passed by JFAC become law without amendment or veto.

Revenues & Appropriations 9



10 Revenues & Appropriations

FY 2021 Original Appropriation
by Fund Source
\$9,398,916,100



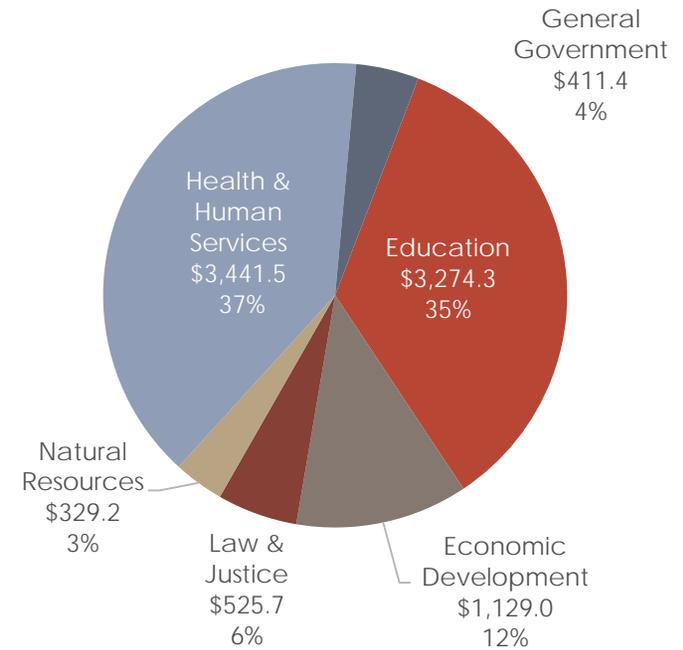
Sources of Funds
(millions)

<u>By Fund Source</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Total % Chg</u>
General Fund	\$3,910.4	\$4,062.1	3.9%
Dedicated Funds	\$1,793.8	\$1,913.0	6.6%
Federal Funds	\$3,257.6	\$3,423.8	5.1%
Total Sources	\$8,961.8	\$9,398.9	4.9%

Totals may not add due to rounding

Revenues & Appropriations 11

FY 2021 All Funds Appropriations
By Functional Area \$9,398,916,100



All Funds Original Appropriations (millions)

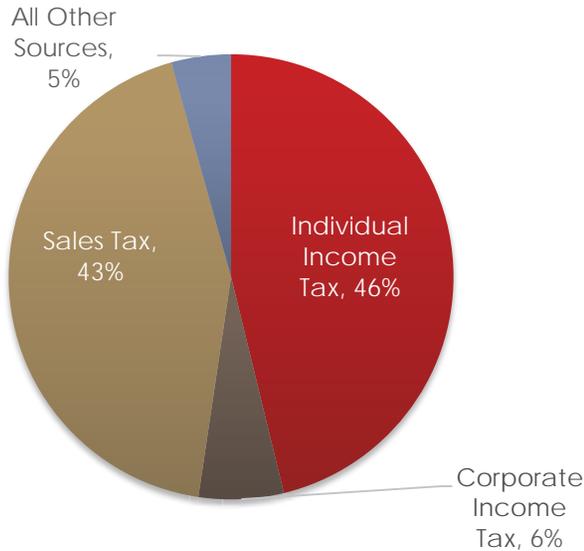
<u>By Functional Area</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Total % Chg</u>
Education	\$3,180.0	\$3,274.3	3.0%
Economic Development	\$1,099.5	\$1,129.0	2.7%
Law & Justice	\$489.2	\$525.7	7.4%
Natural Resources	\$330.5	\$329.2	(0.4%)
Health & Human Services	\$3,441.5	\$3,729.3	8.4%
General Government	\$421.0	\$411.4	(2.3%)
Total Appropriations	\$8,961.8	\$9,398.9	4.9%

Totals may not add due to rounding

12 Revenues & Appropriations

FY 2021 General Fund Forecasted Revenues

\$4,111,339,000



General Fund Forecasted Revenues (millions)

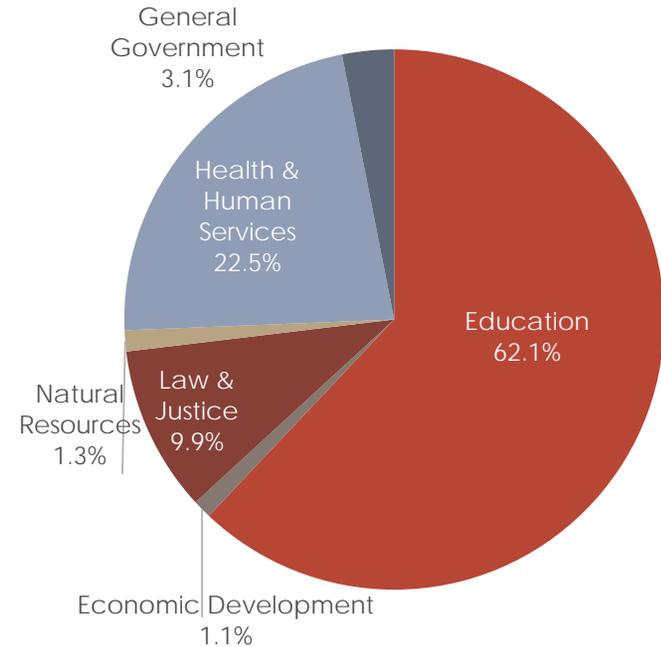
By Revenue Source	FY 2020	FY 2021*	Total % Chg
Individual Income Tax	\$1,905.2	\$1,898.7	(0.3%)
Corporate Income Tax	\$243.3	\$253.6	4.2%
Sales Tax	\$1,689.4	\$1,780.8	5.4%
All Other Sources	\$194.0	\$178.2	(8.1%)
Total	\$4,032.0	\$4,111.3	2.0%

* The FY 2021 revenue forecast was revised Aug 2020 and is \$37.0M less than originally forecast.

Revenues & Appropriations 13

FY 2021 General Fund Appropriations

\$4,062,091,300



General Fund Original Appropriations (millions)

By Functional Area	FY 2020	FY 2021	Total % Chg
Education	\$2,427.1	\$2,520.7	3.9%
Economic Development	\$46.0	\$45.5	(1.1%)
Law & Justice	\$374.6	\$403.4	7.7%
Natural Resources	\$52.3	\$51.0	(2.5%)
Health & Human Services	\$885.4	\$915.4	3.4%
General Government	\$124.9	\$126.1	0.9%
Appropriations	\$3,910.4	\$4,062.1	3.9%

Totals may not add due to rounding

14 Revenues & Appropriations

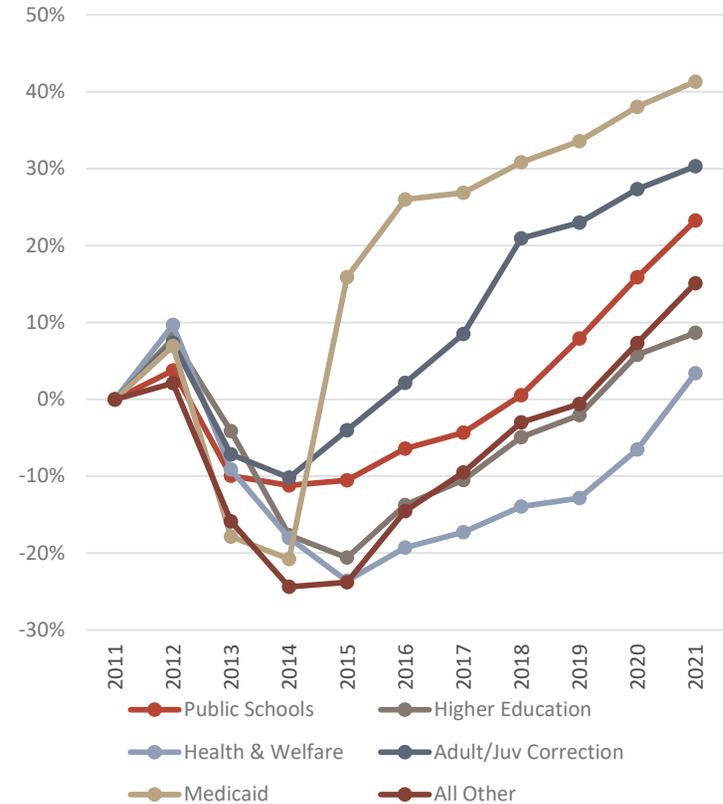
General Fund Appropriation 15-year History

Fiscal Year	Public Schools	Higher Education	*H&W+ Medicaid	Adult/Juv Correction	All Other	Total
Original Appropriations*						
2021	\$1,985.5	\$307.1	\$915.4	\$323.6	\$530.5	\$4,062.1
2020	\$1,898.4	\$306.0	\$885.4	\$292.7	\$527.9	\$3,910.4
2019	\$1,785.3	\$295.8	\$765.2	\$282.5	\$523.9	\$3,652.7
2018	\$1,685.3	\$287.1	\$706.1	\$262.1	\$510.0	\$3,450.6
2017	\$1,584.7	\$279.6	\$677.1	\$256.2	\$475.5	\$3,273.0
2016	\$1,475.8	\$258.8	\$649.5	\$247.5	\$440.3	\$3,071.9
2015	\$1,374.6	\$251.2	\$637.2	\$243.2	\$429.9	\$2,936.1
2014	\$1,308.4	\$236.5	\$616.8	\$218.3	\$401.0	\$2,781.0
2013	\$1,279.8	\$228.0	\$610.2	\$205.5	\$378.6	\$2,702.1
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
Percentage of Total Budget						
2021	48.9%	7.6%	22.5%	8.0%	13.1%	100.0%
2020	48.5%	7.8%	22.6%	7.5%	13.5%	100.0%
2019	48.9%	8.1%	20.9%	7.7%	14.3%	100.0%
2018	48.8%	8.3%	20.5%	7.6%	14.8%	100.0%
2017	48.4%	8.5%	20.7%	7.8%	14.5%	100.0%
2016	48.0%	8.4%	21.1%	8.1%	14.3%	100.0%
2015	46.8%	8.6%	21.7%	8.3%	14.6%	100.0%
2014	47.0%	8.5%	22.2%	7.8%	14.4%	100.0%
2013	47.4%	8.4%	22.6%	7.6%	14.0%	100.0%
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%

*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.

Revenues & Appropriations 15

Original Appropriation as Cumulative Percentage Change over FY 2011



The largest budget increases in state government over the past 10 years have been in the areas of Adult / Juvenile Corrections and Medicaid. Corrections grew 30.3% and Medicaid grew 41.3%. The table on the facing page shows that the percent of the state's General Fund going to Public Schools and Higher Education have decreased while Adult / Juvenile Corrections and Medicaid have grown.

16 Revenues & Appropriations

Revenues & Appropriations 17

General Fund Revenues (\$ in millions)

Source	Actual Collections				
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Individual Income Tax	\$1,206.0	\$1,284.4	\$1,329.3	\$1,470.9	\$1,513.2
% Change	4.6%	6.5%	3.5%	10.6%	2.9%
Corporate Income Tax	\$187.0	\$198.7	\$188.3	\$215.4	\$186.9
% Change	11.0%	6.3%	(5.2%)	14.4%	(13.2%)
Sales Tax	\$1,027.3	\$1,109.8	\$1,145.7	\$1,218.8	\$1,303.0
% Change	5.6%	8.0%	3.2%	6.4%	6.9%
Cigarette Tax	\$11.6	\$13.1	\$3.7	\$3.3	\$7.9
Tobacco Tax	\$8.9	\$10.0	\$9.9	\$10.5	\$11.6
Beer Tax	\$1.9	\$1.9	\$1.9	\$1.9	\$1.9
Wine Tax	\$3.5	\$3.9	\$4.1	\$4.2	\$4.5
Liquor Profits	\$17.2	\$20.9	\$24.2	\$25.5	\$25.9
Product Taxes	\$43.3	\$49.9	\$43.8	\$45.5	\$51.8
% Change	1.1%	15.2%	(12.2%)	3.8%	13.9%
Kilowatt-Hour	\$3.0	\$1.9	\$1.8	\$1.9	\$1.9
Mine License	\$2.0	\$0.5	\$0.5	\$0.1	(\$0.2)
Interest Earnings	(\$0.6)	\$0.4	(\$0.4)	(\$1.6)	\$0.3
Court Fees/Fines	\$4.8	\$4.6	\$4.4	\$6.1	\$6.3
Insurance Premium	\$56.6	\$55.6	\$59.4	\$61.7	\$72.1
State Police	\$1.6	\$0.1	\$0.0	(\$0.0)	\$0.0
UCC Filings	\$2.4	\$2.5	\$2.7	\$2.8	\$2.8
Unclaimed Prop	\$8.9	\$7.0	\$5.7	\$6.3	\$9.9
Estate Tax	(\$0.0)	\$0.1	\$0.3	(\$0.0)	\$0.0
Other	\$45.1	\$34.9	\$34.0	\$28.9	\$35.8
Misc. Revenue	\$123.8	\$107.6	\$108.3	\$106.3	\$128.8
% Change	14.9%	(13.0%)	0.7%	(1.9%)	21.2%
Total General Fund	\$2,587.7	\$2,750.3	\$2,815.4	\$3,056.8	\$3,183.7
% Change	5.9%	6.3%	2.4%	8.6%	4.2%

Sources: Legislative Fiscal Reports & DFM General Fund Revenue Book

General Fund Revenues (\$ in millions)

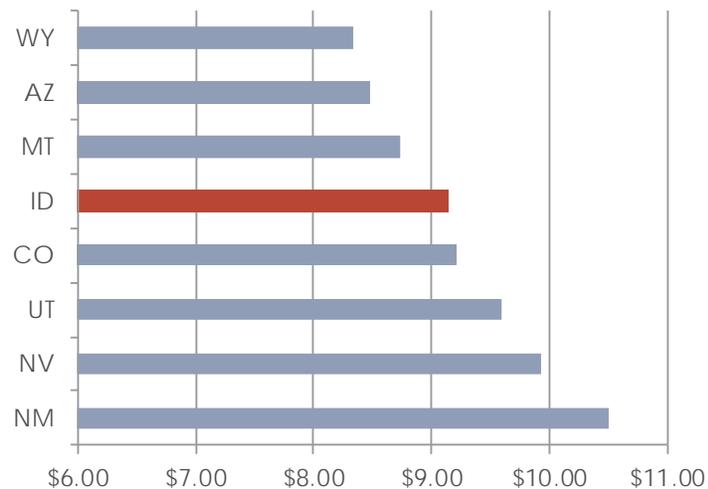
Source	Actual Collections				Forecast*
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Individual Income Tax	\$1,651.2	\$1,828.3	\$1,661.1	\$1,905.2	\$1,898.7
% Change	9.1%	10.7%	(9.1%)	14.7%	-0.3%
Corporate Income Tax	\$214.0	\$238.7	\$283.2	\$243.3	\$253.6
% Change	14.5%	11.5%	18.6%	(14.1%)	4.2%
Sales Tax	\$1,382.4	\$1,490.0	\$1,597.7	\$1,689.4	\$1,780.8
% Change	6.1%	7.8%	7.2%	5.7%	5.4%
Cigarette Tax	\$10.0	\$7.3	\$10.4	\$7.9	\$8.8
Tobacco Tax	\$12.7	\$13.3	\$13.7	\$13.0	\$13.6
Beer Tax	\$1.9	\$2.0	\$2.0	\$2.1	\$2.0
Wine Tax	\$4.7	\$4.8	\$5.0	\$5.1	\$5.1
Liquor Profits	\$28.9	\$31.0	\$33.2	\$37.4	\$42.6
Product Taxes	\$58.1	\$58.3	\$64.3	\$65.6	\$72.1
% Change	12.1%	0.4%	10.3%	2.0%	10.0%
Kilowatt-Hour	\$2.1	\$2.6	\$2.4	\$2.1	\$2.1
Mine License	\$0.1	\$0.0	\$0.0	\$0.1	\$0.1
Interest Earnings	(\$0.1)	\$4.7	\$2.8	\$0.1	\$1.6
Court Fees/Fines	\$8.4	\$9.2	\$8.2	\$7.2	\$7.3
Insurance Premium	\$75.4	\$70.5	\$75.4	\$84.4	\$67.7
State Police	\$0.3	(\$0.0)	\$0.0	\$0.0	\$0.0
UCC Filings	\$2.9	\$3.5	\$4.0	\$4.9	\$5.0
Unclaimed Prop	\$10.4	\$8.5	\$11.8	\$14.1	\$13.5
Estate Tax	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other	\$43.3	\$17.4	\$23.7	\$15.6	\$8.9
Misc. Revenue	\$142.7	\$116.3	\$128.3	\$128.5	\$106.1
% Change	10.8%	(18.5%)	10.3%	0.1%	(17.4%)
Total General Fund	\$3,448.5	\$3,731.6	\$3,734.6	\$4,032.0	\$4,111.3
% Change	8.3%	8.2%	0.1%	8.0%	2.0%

*Revenue Forecast is August 2020 Revised Forecast

18 Revenues & Appropriations

FY 2017 State and Local Tax Burden

State and Local Taxes per \$100 of Personal Income



The state Tax Commission periodically conducts a tax burden study that compares Idaho's taxes to the national average after adjusting for differences in personal income or population among the states (State and Local Tax Burden Analysis: Fiscal Year 2017, Alan Dornfest, Dec. 2019). This information is drawn from that study.

In FY 2017, Idaho's state and local tax burden was \$9.15 per \$100 of personal income and was the sixteenth lowest state burden in the country.

Idaho has the fourth lowest burden of the Rocky Mountain states as a percentage of personal income. Wyoming was lowest among this group (\$8.33 per \$100 of personal income), and fourth lowest in the country.

According to the report, Idaho's FY 2017 tax burden relative to population from major state and local taxes ranks 26.8% below the national average and 6th lowest overall.

Revenues & Appropriations 19

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 2000 through Dec 2000	Jan 2001 through Dec 2010	Jan 2012 through Dec 2017	Jan 2018 through Current
1st 1,000 (\$1,454)	1.9%	1.6%	1.6%	1.1%
2nd 1,000 (\$2,908)	3.9%	3.6%	3.6%	3.1%
3rd 1,000 (\$4,362)	4.4%	4.1%	4.1%	3.6%
4th 1,000 (\$5,816)	5.4%	5.1%	5.1%	4.6%
5th 1,000 (\$7,270)	6.4%	6.1%	6.1%	5.6%
next 2,500 (\$10,905)	7.4%	7.1%	7.1%	6.6%
next 12,500 (\$26,319)	7.7%	7.4%		
excess of 20,000 (\$26,320+)	8.1%	7.8%		
excess of \$10,00 (\$10,905+)			7.4%	6.9%

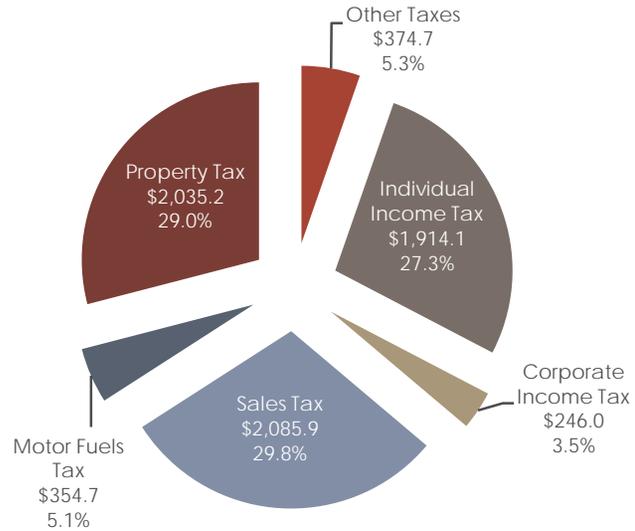
** Double for married individuals filing jointly.

Corporate Income Tax	Rate
1972 through 1980	6.5%
1981 through 1982	6.5% + 0.2% franchise tax up to \$250,000
1983 through 1986	7.7%
1987 through 2000	8.0%
2001 through 2011	7.6%
2012 through 2017	7.4%
2018 and forward	6.9%

Insurance Premium Tax	Rate
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%
2010 and forward	1.5%

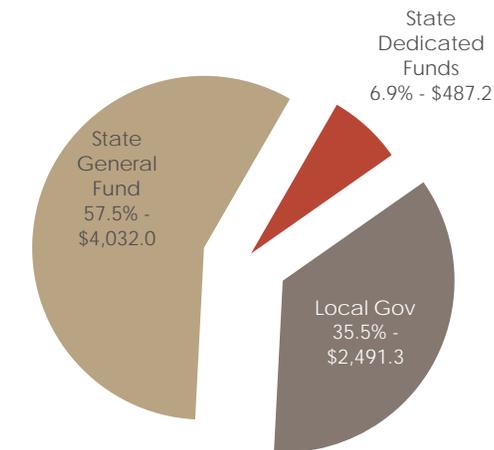
20 Revenues & Appropriations

FY 2020 Major State & Local Tax Collections (\$ in millions)



Total Tax Collections \$7,010.5 million

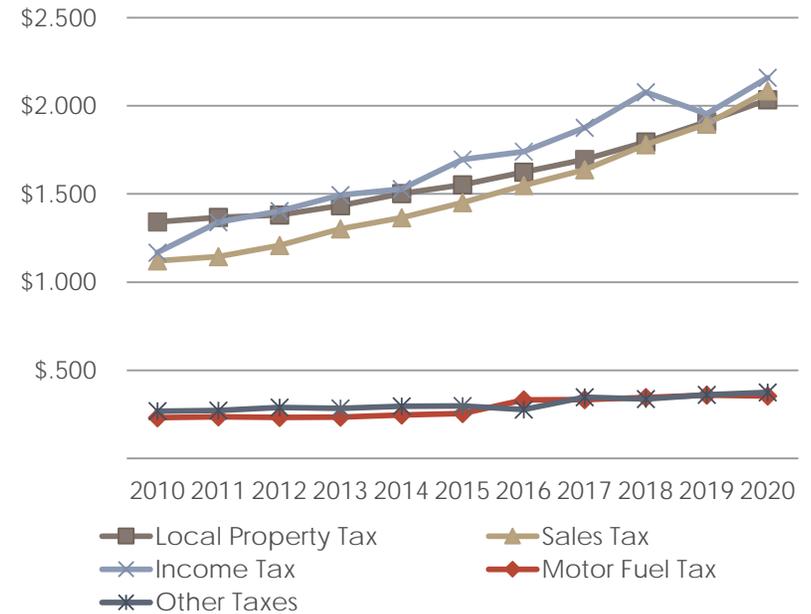
FY 2020 Major State & Local Tax Distribution



Total Tax Distribution \$7,010.5 million

Revenues & Appropriations 21

Major State & Local Tax Collections (\$ in billions) FY 2010 - 2020



From FY 2010 to FY 2020, major state and local taxes increased 69.8%, or 5.4% annually from \$4.13 billion to \$7.01 billion. Over that same period, individual income tax collections grew at an annual average rate of 6.0%, corporate income tax collections grew at an annual rate of 9.6%, sales tax collections grew at a rate of 6.4% annually, motor fuels grew at a rate of 4.4% annually, and property tax collections grew at a rate of 4.3% annually.

From FY 2019 to FY 2020, major state and local collections increased by 8.2%, individual income tax collections were 14.6% more than the previous year, sales tax collections grew 10.0%, property tax collections grew 6.5%, and motor fuel collections were 1.1% less than the previous year.

22 Revenues & Appropriations

Sales Tax Distributions

(\$ in thousands)

Year (a)	Gross Collections	Refunds	General Fund	Rev Sharing	% Change
FY89	346,682.3	882.4	288,780.3	47,522.5	11.2%
FY90	383,096.0	1,664.0	319,290.7	52,410.9	10.3%
FY91	404,146.4	3,403.1	335,739.5	55,064.4	5.1%
FY92	435,715.5	1,799.1	364,323.0	59,634.8	8.3%
FY93	481,357.9	1,163.9	402,819.5	65,992.5	10.7%
FY94	541,503.6	1,739.0	452,684.8	74,142.5	12.3%
FY95	575,751.5	1,767.4	481,568.8	78,890.9	6.4%
FY96	602,573.0	2,114.2	462,999.7	82,577.5	4.7%
FY97	624,631.8	2,109.4	476,726.1	85,588.2	3.6%
FY98	655,182.6	2,023.6	496,807.8	89,725.2	4.8%
FY99	704,734.8	2,784.7	588,796.7	96,217.1	7.2%
FY00	750,125.9	2,741.7	627,503.0	102,607.4	6.6%
FY01	778,886.9	3,464.1	647,293.8	106,024.7	3.3%
FY02	791,623.6	4,103.4	657,119.2	108,500.4	2.3%
FY03	839,180.9	3,119.1	700,240.7	112,947.4	4.1%
FY04	1,032,987.5	4,312.6	886,079.0	117,825.4	4.3%
FY05	1,125,317.0	3,478.3	950,825.2	128,485.1	9.0%
FY06	1,071,204.9	7,667.2	880,772.8	143,195.3	11.4%
FY07	1,272,854.7	5,029.1	1,077,455.9	154,818.1	8.1%
FY08	1,339,278.0	9,606.4	1,142,468.0	152,578.2	-1.4%
FY09	1,201,248.3	5,963.3	1,022,201.6	136,994.7	-10.2%
FY10	1,123,885.3	3,088.4	955,908.7	128,496.0	-6.2%
FY11	1,166,271.5	21,124.1	972,379.8	131,214.7	2.1%
FY12	1,216,228.4	8,738.5	1,027,344.3	138,440.4	5.5%
FY13	1,313,372.0	11,087.6	1,109,828.5	149,426.5	7.9%
FY14	1,369,521.6	3,780.6	1,145,731.8	156,568.6	4.8%
FY15	1,456,971.4	5,534.5	1,218,769.7	166,329.4	6.2%
FY16	1,553,033.8	4,839.9	1,303,027.5	177,834.0	6.9%
FY17	1,643,649.3	5,312.6	1,382,418.2	188,174.7	5.8%
FY18	1,784,749.2	4,552.5	1,490,015.4	204,185.1	8.5%
FY19	1,901,712.3	5,764.6	1,597,703.6	217,332.6	6.4%
FY20(b)	2,092,204.4	6,294.4	1,689,376.0	230,305.6	6.0%

Sources: (a) DFM General Fund Revenue Book FY 2021

(b) State Tax Commission Comparative Report, FY 2020

Revenues & Appropriations 23

Sales Tax Distributions

(\$ in thousands)

Perm Bldg Fund	Pollution Control	Circuit Breaker	Property Tax Relief	Tax Relief Fund	Miscellaneous Distributions
500.0	4,800.0	4,171.7			25.4 3
500.0	4,800.0	4,335.5			94.9 3
500.0	4,800.0	4,491.1			148.3 3
500.0	4,800.0	4,606.1			52.5 1
500.0	4,800.0	6,031.2			50.8 1
500.0	4,800.0	7,504.3			132.9 1
500.0	4,800.0	8,241.1			(16.6) 1
500.0	4,800.0	8,807.0	40,757.1		17.6 1
500.0	4,800.0	9,609.0	45,238.4		60.7 1
500.0	4,800.0	10,331.1	50,400.4		594.5 1
500.0	4,800.0	10,891.7			744.6 1
500.0	4,800.0	11,481.2			492.7 1
5,000.0	4,800.0	11,711.3			593.0 1
5,000.0	4,800.0	11,983.5			117.0 1
5,000.0	4,800.0	12,787.1			286.6 1
5,000.0	4,800.0	14,097.7			872.8 1
5,000.0	4,800.0	14,995.3	16,810.6		922.5 1
5,000.0	4,800.0	15,466.7	13,448.5		854.4 1
5,000.0	4,800.0	15,402.7	9,727.4		621.5 1
5,000.0	4,800.0	15,405.6	8,487.1		932.8 1,2
5,000.0	4,800.0	15,459.1	8,487.1		2,342.5 1,2
5,000.0	4,800.0	15,706.9	8,487.1		2,398.2 1,2
5,000.0	4,800.0	16,001.7	8,487.1		7,264.1 1,2,3
5,000.0	4,800.0	16,069.8	8,487.1		7,348.3 1,2,3
5,000.0	4,800.0	15,901.5	8,487.1		8,840.8 1,2,3
5,000.0	4,800.0	15,728.2	27,420.7		10,491.7 1,2,3
5,000.0	4,800.0	16,318.8	27,408.9		12,810.1 1,2,3
5,000.0	4,800.0	16,606.1	27,376.8		13,549.5 1,2,3
5,000.0	4,800.0	16,968.1	27,339.2		13,636.5 1,2,3
5,000.0	4,800.0	17,426.7	27,324.5		31,445.1 1,2,3,4
5,000.0	4,800.0	17,990.5	27,217.3		25,903.7 1,2,3
5,000.0	4,800.0	19,464.9	27,091.8	83,566.0	26,305.7 1,2,3,4

Notes: 1) Multi-State Tax Compact

2) Demonstration Pilot Project

3) Election Consolidation

4) Transportation E.C.M. Fund

24 Revenues & Appropriations

County	Sales Tax Rev Sharing ¹	Ag & Pers Prop Tax Repl ¹	Circuit Breaker ¹	Election Consol ¹	Liquor Distrib ²
Ada	\$64,389,723	\$4,085,221	\$3,318,894	\$746,005	\$11,629,593
Adams	713,211	84,063	59,296	56,294	92,521
Bannock	11,943,545	1,090,975	871,794	179,049	1,643,885
Bear Lake	1,019,177	99,474	82,722	58,960	137,221
Benewah	1,048,314	191,716	149,137	63,663	231,405
Bingham	5,217,692	998,086	434,261	118,474	498,029
Blaine	4,462,593	314,550	111,586	83,471	1,180,735
Boise	734,074	105,910	125,971	61,306	154,569
Bonner	4,530,544	676,369	783,973	116,239	1,588,008
Bonneville	14,272,367	1,666,070	1,068,018	223,057	2,057,701
Boundary	1,216,184	202,747	244,025	67,695	256,656
Butte	426,125	159,899	40,138	53,867	59,577
Camas	250,269	55,021	13,766	51,669	24,984
Canyon	26,249,356	2,855,124	3,161,894	380,995	2,765,329
Caribou	1,274,900	230,544	82,010	60,456	107,018
Cassia	3,245,355	578,159	189,262	85,342	338,606
Clark	352,978	70,474	1,810	51,262	36,773
Clearwater	1,845,122	209,550	171,818	62,970	223,256
Custer	859,026	68,713	56,138	56,339	156,020
Elmore	3,058,018	492,442	372,437	90,370	369,864
Franklin	1,714,867	206,998	150,097	70,328	197,387
Fremont	1,632,940	271,671	151,789	69,501	245,397
Gem	2,015,917	220,513	329,233	76,115	210,492
Gooding	1,986,946	482,160	208,943	72,505	217,350
Idaho	2,295,508	229,675	257,851	74,455	256,054
Jefferson	2,516,338	394,657	253,303	93,598	209,955
Jerome	2,875,012	701,056	327,418	85,565	240,980
Kootenai	20,309,822	1,790,475	2,296,780	289,184	6,598,761
Latah	4,867,416	705,134	303,806	109,437	1,200,982
Lemhi	1,338,712	98,754	140,395	61,790	212,747
Lewis	657,995	176,819	84,473	55,718	109,917
Lincoln	820,805	166,776	36,224	57,938	88,763
Madison	4,307,217	580,358	185,489	108,208	184,434
Minidoka	2,717,909	611,745	328,718	80,841	284,836
Nez Perce	6,966,442	815,567	690,344	109,843	1,265,184
Oneida	690,572	98,664	61,086	56,647	86,123
Owyhee	1,610,104	259,779	133,645	67,317	155,869
Payette	2,691,543	392,017	407,517	84,878	500,900
Power	1,406,695	458,932	71,619	61,504	83,176
Shoshone	2,234,079	247,561	404,718	68,951	460,010
Teton	1,275,894	104,317	35,540	67,238	345,010
Twin Falls	12,209,879	1,524,959	1,133,572	177,483	1,597,510
Valley	1,701,204	141,303	86,648	66,351	661,841
Washington	1,608,507	245,417	273,125	65,048	300,172
TOTAL	\$229,560,894	\$25,160,413	\$19,691,282	\$4,797,929	\$39,265,600

Sources: 1 Tax Commission (FY 2020), 2 Liquor Division (FY 2019)

Revenues & Appropriations 25

County	Highway Distrib ³	State Lottery ⁴	Total	2019 Pop ⁵	\$ Per Capita
Ada	\$34,424,250	\$5,954,455	\$124,548,142	481,587	\$258.62
Adams	1,390,673	32,026	2,428,084	4,294	565.46
Bannock	7,783,745	1,112,926	24,625,919	87,808	280.45
Bear Lake	1,592,911	90,089	3,080,553	6,125	502.95
Benewah	1,771,377	97,931	3,553,543	9,298	382.18
Bingham	5,545,100	800,969	13,612,611	46,811	290.80
Blaine	3,043,199	258,851	9,454,985	23,021	410.71
Boise	1,352,614	61,447	2,595,891	7,831	331.49
Bonner	4,330,372	370,947	12,396,452	45,739	271.03
Bonneville	10,027,848	1,869,139	31,184,200	119,062	261.92
Boundary	1,654,400	104,142	3,745,849	12,245	305.91
Butte	1,272,325	32,044	2,043,974	2,597	787.05
Camas	1,272,151	12,924	1,680,784	1,106	1,519.70
Canyon	17,182,123	3,094,664	55,689,486	229,849	242.29
Caribou	2,419,778	121,879	4,296,585	7,155	600.50
Cassia	4,190,180	407,230	9,034,134	24,030	375.95
Clark	1,183,787	8,973	1,706,057	845	2,019.00
Clearwater	1,551,659	96,071	4,160,447	8,756	475.15
Custer	1,989,521	42,637	3,228,393	4,315	748.18
Elmore	4,105,054	355,114	8,843,299	27,511	321.45
Franklin	1,869,500	243,302	4,452,479	13,876	320.88
Fremont	2,450,929	165,426	4,987,653	13,099	380.77
Gem	2,113,047	197,719	5,163,036	18,112	285.06
Gooding	2,315,619	238,261	5,521,784	15,179	363.78
Idaho	4,031,520	129,345	7,274,408	16,667	436.46
Jefferson	3,277,999	551,639	7,297,489	29,871	244.30
Jerome	3,074,904	360,586	7,665,522	24,412	314.01
Kootenai	13,732,866	1,702,350	46,720,237	165,697	281.96
Latah	4,852,532	353,112	12,392,419	40,108	308.98
Lemhi	1,705,118	73,577	3,631,093	8,027	452.36
Lewis	1,653,222	55,896	2,794,041	3,838	727.99
Lincoln	1,565,905	66,901	2,803,312	5,366	522.42
Madison	3,680,620	517,238	9,563,564	39,907	239.65
Minidoka	3,122,061	329,737	7,475,847	21,039	355.33
Nez Perce	4,491,382	395,367	14,734,129	40,408	364.63
Oneida	1,619,107	183,418	2,795,616	4,531	617.00
Owyhee	3,131,379	177,637	5,535,730	11,823	468.22
Payette	2,483,984	319,640	6,880,479	23,951	287.27
Power	2,359,621	122,510	4,564,057	7,681	594.20
Shoshone	1,966,649	124,750	5,506,717	12,882	427.47
Teton	1,642,033	132,066	3,602,100	12,142	296.66
Twin Falls	9,076,194	1,232,873	26,952,470	86,878	310.23
Valley	2,701,768	111,202	5,470,317	11,392	480.19
Washington	2,159,086	133,490	4,784,845	10,194	469.38
TOTAL	\$189,160,112	\$22,842,500	\$530,478,730	1,787,065	\$296.84

³Transportation Dept (FY 2020), ⁴Lottery (FY 2020), ⁵U.S. Census Bureau Est.

26 Revenues & Appropriations

Sales Tax Exceptions & Exemptions

(\$ in Thousands Based on 6 Cent Rate)

<i>Specific Uses Not Taxed</i>	FY 2018	FY 2019	FY 2020
Production Exemption Equip	\$118,533	\$124,199	\$125,110
Production Exemption Supplies	89,729	94,019	94,708
Irrigation Equipment & Supplies	4,546	4,660	4,776
Pollution Control Equipment	13,450	14,130	13,473
Broadcast Equipment	3,035	3,180	3,204
Publishing Equipment Supplies	194	204	205
Commercial Aircraft	2,154	2,154	2,154
Railroad Rolling Stock & Remfg	2,550	2,550	2,550
Interstate Trucks	8,447	8,624	8,815
Out-of-State Contracts	5,057	5,298	5,337
Trade-in Value	36,061	36,817	37,633
Sales of Bus or Bus Assets	2,400	2,515	2,533
SNAP/WIC	12,771	13,143	13,717
Motor Vehicles used Outside ID	20,335	20,761	21,221
Donation Real Prop to ID Gov't	4	4	4
Incidental Sales Tangible Prop	12	12	12
Lodging, Eating, Drinking Place	94	97	101
School Lunches & Senior Meals	4,982	5,152	5,339
Driver's Education Automobiles	38	38	38
Ski Lifts & Snowgrooming Equip	600	600	600
Clean Rooms	480	480	480
Research & Development Equip	7,200	7,200	7,200
Other	10,758	10,965	10,975
Total Specific Uses Not Taxed	\$343,430	\$356,802	\$360,185
<i>Goods Not Taxed</i>	FY 2018	FY 2019	FY 2020
Motor Fuels	\$159,593	\$165,935	\$162,414
Heating Materials	4,228	4,450	4,151
Utility Sales	111,473	114,817	118,262
Used Manufactured Homes	2,760	2,760	2,760
Prescrip & Durable Med Equip	65,704	69,467	74,758
Funeral Caskets & Containers	1,715	1,768	1,821
Nonprofit Literature	146	149	152
Official Documents	72	79	80
Bullion & Idaho Medallion	560	560	560
New Mfd Homes & Modular Bldg	2,651	2,724	2,815
Telecommunication Equipment	3,019	3,321	3,653
Personnel Prop Tax on Rentals	400	400	400
Remote-Access CPU Software	8,818	9,096	9,584
Total Goods Not Taxed	\$361,139	\$375,526	\$381,410

Revenues & Appropriations 27

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands Based on 6 Cent Rate)

<i>Services Not Taxed</i>	FY 2018	FY 2019	FY 2020
Construction	\$182,636	\$206,220	\$232,054
Agricultural & Industrial Svcs	5,271	5,369	5,481
Transportation Services	54,295	56,010	58,777
Information Services	104,915	106,874	108,818
Repairs	63,300	66,513	69,480
Professional Services	244,035	256,420	267,861
Business Services	157,296	165,279	172,653
Personal Services	13,137	13,804	14,420
Health & Medical Services	550,493	577,725	606,682
Social Services	84,449	88,627	93,069
Educational Services	58,192	61,145	63,873
Lottery & Pari-Mutuel Betting	16,045	16,687	17,354
Media Measurement Svcs	79	81	84
Misc Services & Range Fees	5,678	5,956	8,221
Total Services Not Taxed	\$1,539,821	\$1,626,710	\$1,718,827
<i>Entities Not Taxed</i>	FY 2018	FY 2019	FY 2020
Educational Inst Purchases	\$9,597	\$10,143	\$10,291
Hospital Purchases	31,910	33,498	35,177
Health Entity Purchases	513	546	571
Canal Company Purchases	1,093	1,112	1,131
Forest Protective Assoc Purch	48	49	50
Food Bank, Clothier, Indep Living	367	384	401
State & Local Gov Purchases	35,768	37,807	38,506
INL R&D Purchases	6,322	6,606	6,655
Motor Veh Purch by Relatives	2,364	2,413	2,467
Sales by 4H & FFA Clubs	28	28	28
Non-Retail Sales	4,215	4,408	4,608
Sales by Indian Tribes on Res	6,015	6,239	6,513
Sales by Outfitters & Guides	16	16	16
Sales via Vending Machines	2,850	2,933	3,061
Auto Manufacturers' Rebates	780	796	814
Meals & Sales by Churches	1,071	1,119	1,170
Volunteer Fire Depts & EMS	238	249	260
Senior Citizen Centers	57	59	62
Other Charitable Services	37	38	38
Total Entities Not Taxed	\$103,289	\$108,443	\$111,819
Total Exceptions & Exemptions	\$2,347,679	\$2,467,481	\$2,572,241

Source: DFM General Fund Revenue Book FY 2021

28 Revenues & Appropriations

Income Tax Expenditures (\$ in thousands)

<i>Uses of Income Not Taxed</i>	FY 2018	FY 2019	FY 2020
Investment Tax Credit	\$31,989	\$34,196	\$34,849
Other States Tax Credit	85,253	90,740	96,210
Elderly Dependent Credit	842	881	920
Youth and Rehab Credit	10,045	10,692	11,336
Schools, Libraries, Museums	9,676	10,324	10,946
Grocery Credit	149,991	153,072	155,755
Recycling Equipment Credit	2	15	15
Tech Equipment Deduction	56	56	59
Long-Term Care Insurance Ded	1,619	1,536	1,564
Alt Energy Device Ded	678	672	712
Insulation Deduction	1,667	1,652	1,749
Workers Comp Prem Ded	400	400	400
Child Care Deduction	4,624	4,355	4,401
College Savings Deduction	3,108	4,318	4,504
Health Insurance Deduction	22,933	22,308	23,408
Elderly & Dev Disability Ded	53	51	53
Adoption Expenses Deduction	28	130	130
Medical Savings Deduction	1,447	1,433	1,519
Right Income Adj Credit	40	37	37
Broadband Investment Credit	4,523	4,849	1,918
Research Activity Credit	3,674	3,678	3,689
Promoter Event Credit	2	2	2
Sml Emp Invst, Prop, & Job Cred	599	711	711
Organ Donation Credit	56	37	37
Reimbursement Incentive Credit	9,000	12,000	15,000
Charitable Contributions Ded	25	23	23
Child Income Tax Credit	67,300	68,300	69,100
Total Specific Uses Not Taxed	\$409,630	\$426,468	\$439,047
<i>Sources of Income Not Taxed</i>	FY 2018	FY 2019	FY 2020
Capital Gains Exclusion	\$27,063	\$27,373	\$28,987
Government Interest Exclusion	1,141	1,152	1,191
Social Security Exclusion	91,703	90,747	98,855
Retirement Benefit Exclusion	9,076	8,908	9,697
Idaho Lottery Winnings Exclusion	5,339	6,509	6,639
Indian Earnings on Reservation	408	423	481
Certain Loss Recoveries Exclusion	250	250	250
Nonresident Partnership Exclusion	440	440	440
Total Sources Not Taxed	\$135,420	\$135,802	\$146,540
Total Income Tax Expenditures	\$545,050	\$562,270	\$585,587

Revenues & Appropriations 29

20-Year Historical Change in Employee Compensation Comparison

Fiscal Year	Gen Fund Orig Approp	Gen Fund % Chg	Personnel Comm / DHR	CPI% FY Chg	CEC Funded
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%	3.6%	0.0%
2012	\$2,529.0 M	6.1%	3.0%	1.7%	0.0%
2013	\$2,702.1 M	6.8%	3.0%	1.8%	2.0%
2014	\$2,781.0 M	2.9%	0.0%	2.0%	0.0%
2015	\$2,936.1 M	5.6%	0.0%	0.1%	2.0%
2016	\$3,071.9 M	4.6%	3.0%	1.0%	3.0%
2017	\$3,273.0 M	6.5%	3.0%	1.6%	3.0%
2018	\$3,450.6 M	5.4%	3.0%	2.9%	3.0%
2019	\$3,652.7 M	5.9%	3.0%	1.6%	3.0%
2020	\$3,910.4 M	7.1%	3.0%	N/A	3.0%
2021	\$4,062.1 M	3.9%	2.0%	N/A	2.0%
Avg. Annual Change		4.36%	3.10%	2.05%	2.03%

The Legislature's Change in Employee Compensation Committee recommended funding for the equivalent of a 2% change increase in employee compensation, and additional funding for hard to fill positions as outlined in DHR's CEC Report. The Legislature also authorized and funded a 2% increase in the annual salary for appointed officials as well.

30 Revenues & Appropriations

The **Budget Stabilization Fund** was created in 1984 for the purpose of meeting General Fund revenue shortfalls and to meet expenses resulting from major disasters (IC §57-814). Most of the cash balance has come from General Fund transfers; since 2000, Idaho Code requires quarterly distributions from the General Fund in the next year if the prior year's revenue growth exceeds 4%. Over the years, money was appropriated from this fund to meet General Fund budget shortfalls, and to pay for disasters, highway projects, election consolidation, and small one time projects. In 2015, H312a removed the ceiling and provided that one-half of any General Fund surplus be deposited to the fund. In 2019, the surplus eliminator law expired.

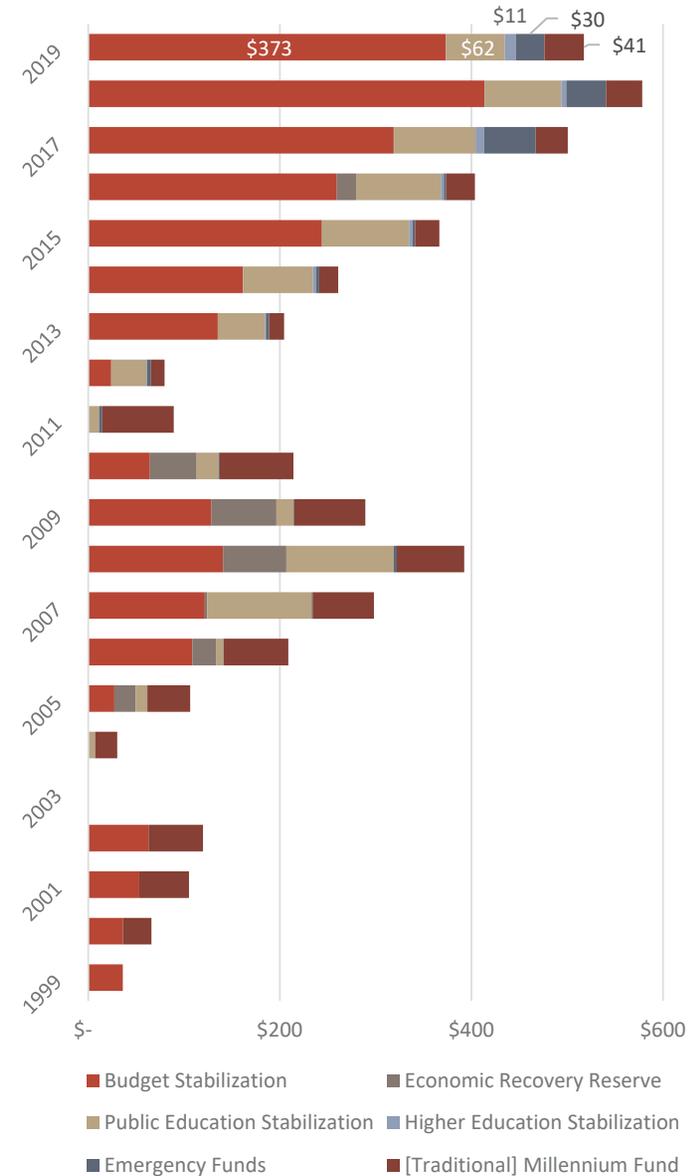
The **Public Education Stabilization Fund** is continuously appropriated to make up shortfalls in discretionary funding for Public Schools and the state made deposits beginning in 2004. It may also be used to make up for General Fund holdbacks, for declining endowment distributions, and to meet state match for the School District Building Account. The fund reached an all-time high of \$112 million in 2008, and was drawn down to \$11.2 million by 2011 as the state dealt with a major recession.

The **Economic Recovery Reserve Fund** was created in 2005 to provide savings in times of General Fund revenue shortfalls with an increase in the cigarette tax. Shortly thereafter, the cigarette taxes were redirected for Bond Levy Equalization in Public Schools and to pay for the renovation of the Capitol building. With the scheduled payoff of the Capitol bond in FY 2015, H547 of 2014 redirected the cigarette tax from the fund to pay for GARVEE bonds and water projects.

The **[Traditional] Millennium Fund** receives 20% of the revenue collected under the tobacco settlement agreement. Five percent of the market value is annually transferred to the Millennium Income Fund and has historically been appropriated for grants. Although the fund is not classified as a reserve fund, it is subject to appropriation and has been used by the Governor and the Legislature over several economic downturns to support shortfalls in the General Fund.

Revenues & Appropriations 31

20 Year History of Reserve Fund Balances (\$ in millions)



Idaho Endowment Trusts

The Admission's Act granted Idaho about 3 million acres of federal lands for public school support (sections 16 and 36 of every township) and another 650 thousand acres for eight other endowment beneficiaries. The five-member State Board of Land Commissioners manages state lands, and is composed of the Governor, Secretary of State, Attorney General, State Controller, and Superintendent of Public Instruction.

In 1905, the Department of Lands was created to support the Land Board and take over management from the State Treasurer. The Land Board chose to deposit timber sale revenue into the permanent endowment, and to place lease revenues into the income funds for annual distribution along with the earnings from the permanent funds. In 1969, the Legislature created an Endowment Fund Investment Board (EFIB) to manage the financial assets.

Institution	Idaho Land Grant Acres	Remaining Acres 6/15	Percent Remain	Percent of Total
Public Schools	2,982,683	2,076,829	69.5%	84.9%
Agricultural College	90,000	33,526	37.3%	1.4%
Charitable Institutions	150,000	77,241	51.5%	3.2%
Normal School	100,000	59,639	59.6%	2.4%
Penitentiary	50,000	28,915	57.8%	1.2%
School of Science	100,000	75,497	75.5%	3.1%
Mental Hospital	50,000	31,376	62.8%	1.3%
University of Idaho*	96,080	55,094	57.3%	2.3%
Capitol Endowment	32,000	7,283	22.8%	0.3%
Total	3,650,763	2,445,400	67.0%	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.

Source: Idaho Department of Lands Annual Report

Endowment Distributions

The state Constitution was amended in 2000 to allow the Endowment Fund Investment Board (EFIB) to invest in the stock market, authorize a land bank, and to permit payment of administrative costs from earnings. The EFIB, under the Land Board, established an earnings reserve fund to distribute earnings, put timber sale revenues into the reserve fund, and gave the Land Board the power to determine the amount of distributions to beneficiaries.

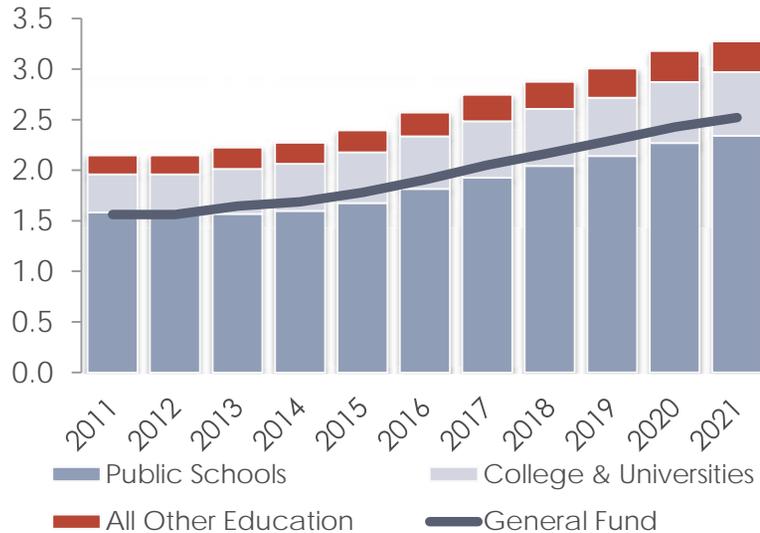
Endowment Distributions to Beneficiaries (\$ millions)

Institution	2006	2011	2015	2020	2021
Public Schools	\$23.1	\$53.3	\$31.3	\$51.3	\$52.6
Agricultural Coll (U of I)	(2.1)	.9	1.2	1.5	1.6
Charitable Institutions					
Idaho State University	(.7)	.8	1.0	1.5	1.6
St. Juvenile Corr Ctr	(.7)	.8	1.0	1.5	1.6
State Hospital North	(.7)	.8	1.0	1.5	1.6
Veterans Home	(.4)	.5	.6	1.0	1.0
School for Deaf /Blind	(.1)	.1	.1	.2	.2
Normal School					
ISU College of Ed	1.6	1.3	1.6	2.5	2.7
Lewis-Clark State College	1.6	1.3	1.6	2.5	2.7
Penitentiary	2.4	1.0	1.7	2.2	2.5
School of Science (U of I)	2.8	3.0	3.9	4.9	5.4
Mental Hospital (South)	5.3	1.7	3.6	6.0	6.4
University of Idaho	3.5	2.3	3.3	4.4	4.8
Total	\$35.7	\$67.8	\$52.0	\$81.0	\$84.5

- FY 2001 was the first full-year after Endowment Reform. Distributions rose to a high of \$69.6 million in FY 2002, but market losses and a change in the spending rule resulted in lower distributions until 2018.
- For FY 2005 and FY 2006, the Land Board halted distributions to the Ag College and Charitable Institutions, resulting in the Legislature utilizing the General Fund for those distributions.
- A onetime \$22 million distribution went to Public Schools in FY 2011.

11-Year Appropriation Trend

Selected Agencies (\$ in billions)



The Public School Support budget, comprised of state and federal funds, has increased 32% from FY 2011. The FY 2021 General Fund Original Appropriation was \$1,985,451,000 million, or a 4.4% increase, over FY 2020; this is an increase of just over \$87 million. This appropriation provided funding for a projected 15,821 support units; provided \$8,315,600 to add a third rung to the existing career ladder; \$3,156,500 for the literacy proficiency program; and increased administrators and non-certified staff base salaries by 2%.

The FY 2021 Original Appropriation included 18.0 FTP and \$2,714,800 to centralize IT and data management under the State Board of Education, resulting in a 3.4% increase. A mirror reduction in FTP and funding was present in the appropriation for the Department of Education. The College and Universities were appropriated \$1,000,000 for cybersecurity programs, but overall budgets were reduced by 2%. The Legislature appropriated and additional \$1,250,000 to support 25 new medical residency positions throughout the state.

State Board of Education

Original Appropriation

<u>Original Appropriations</u> (\$ in millions)	<u>FY2020</u>	<u>FY2021</u>	<u>Annual % Chg</u>
<i><u>By Department or Division</u></i>			
Public School Support	\$2,267.8	\$2,341.4	3.1%
Agricultural Research & Extension	32.5	32.1	(1.3%)
College and Universities	604.2	628.7	3.9%
Community Colleges	48.6	49.0	0.8%
State Board of Education	15.4	15.9	3.3%
Health Education Programs	21.6	22.2	2.7%
Career Technical Education	78.8	78.4	(0.5%)
Idaho Public Television	9.6	8.8	(9.3%)
Special Programs	32.0	32.0	(0.2%)
Superintend. of Public Instruction	40.7	37.8	(7.6%)
Vocational Rehabilitation	28.8	28.1	(2.3%)
Total	\$3,180.0	\$3,274.3	2.9%

By Fund Source

General Fund	\$2,427.1	\$2,520.7	3.7%
Dedicated Funds	\$439.1	\$456.0	3.7%
Federal Funds	\$313.8	\$297.7	(5.4%)
Total	\$3,180.0	\$3,274.3	2.9%

Totals May Not Add Due to Rounding

K – 12 Public School Metrics

School Year	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Students					
Fall Enrollment	298,787	302,469	307,228	311,991	N/A
Avg Daily Attendance	279,519	282,383	285,890	293,166	N/A
Mid-Term Support Units	15,064	15,247	15,453	15,695	15,861 (est)
Best 28 wks Support Units	15,020	15,177	15,385	15,743	15,821 (est)
Original Appropriations (in millions \$)					
General Fund	\$1,584.7	\$1,685.3	\$1,785.3	\$1,898.4	\$1,985.5
Dedicated Funds	77.5	91.6	91.0	105.1	105.7
Federal Funds	264.3	264.3	264.3	264.3	250.2
Total	\$1,926.5	\$2,041.2	\$2,140.6	\$2,267.8	\$2,341.4
General Fund Percentage	7.4%	6.3%	5.9%	6.3%	4.6%
Total Funds Percentage	6.2%	6.0%	4.9%	5.9%	3.2%
Discretionary Funds per Full-Term Support Unit					
	\$25,696	\$26,748	\$27,481	\$28,416	\$28,887

Source: <http://www.sde.idaho.gov/finance/index.html>

For the past five years, the Legislature increased the General Fund appropriation for K-12 by more than \$100 million; in FY 2021 the budget increases by \$87 million. For FY 2021, the appropriation includes the fifth year of the five-year phase-in of the career ladder compensation system for teachers, bringing the total amount of new career ladder funding since FY 2016 to \$226 million. The FY 2020 appropriation also includes \$3.8 million for the increase in the minimum teacher salary to \$38,500 beginning July 1, 2019, and to a minimum of \$40,000 in FY 2021. The FY 2020 appropriation also adds \$21.8 million in discretionary dollars that includes funding for health insurance costs and other general operations at the districts and charter schools, as well as fully funding the Governor's K - 3 literacy initiative recommendation at \$13.1 million, bringing the new total for K-3 literacy to \$26.1 million. There are additional increases and decreases in several other funding distributions that net to a \$113 million General Fund increase over the current year, which reflects a 6.3% increase.

Public School Funding

I. Appropriation by Fund Source		FY 2020	FY 2021
General Fund		\$1,898,399,000	\$1,985,451,000
Dedicated Funds		\$105,062,300	\$105,717,600
Federal Funds		\$264,338,500	\$250,223,500
APPROPRIATION after Board of Examiners Action		\$2,267,799,800	\$2,341,392,100
General Fund % Change (EXCLUDES BOE Action):			4.6%
Total Funds % Change (EXCLUDES BOE Action):			3.2%
* Board of Examiners Reductions:		(\$18,874,200)	(\$98,707,300)
NET General Fund Available		\$1,917,273,200	\$2,084,158,300
All information below reflect amounts as appropriated; Excludes BOE actions			
II. DISTRIBUTIONS			
Statutory Requirements			
1	Transportation	\$75,334,700	\$83,040,000
2	Border Contracts	\$1,200,000	\$1,484,100
3	Exceptional Contracts/Tuition Equivalents	\$5,761,000	\$5,833,400
4	Salary-based Apportionment	\$213,050,600	\$220,436,600
5	State Paid Employee Benefits	\$41,289,200	\$42,720,600
6	Career Ladder Salaries	\$806,572,300	\$848,562,300
7	Career Ladder Benefits	\$156,313,700	\$164,334,900
8	Bond Levy Equalization	\$23,387,900	\$25,406,500
9	Idaho Digital Learning Academy	\$11,854,200	\$12,078,400
10	Idaho Safe & Drug-Free Schools	\$4,024,900	\$4,024,900
11	Math and Science Requirement	\$6,590,900	\$6,502,600
12	Advanced Opportunities	\$18,000,000	\$20,000,000
13	National Board Teacher Certification	\$90,000	\$90,000
14	Facilities (Lottery) & Interest Earned	\$22,842,500	\$24,187,500
15	Facilities State Match (GF)	\$4,104,000	\$1,972,200
16	Facilities - Charter School Funding	\$8,840,000	\$10,372,600
17	Leadership Awards/Premiums	\$18,400,700	\$19,310,000
18	Continuous Improvement Plans and Training	\$652,000	\$652,000
19	Mastery Based System	\$1,400,000	\$1,400,000
20	Literacy Proficiency/Interventions Based on IRI	\$26,146,800	\$26,146,800
21	Academic & College/Career Advisors and Mentors	\$9,000,000	\$9,000,000
22	Master Educator Premiums Salaries and Benefits	\$7,175,400	\$7,175,400
Sub-total -- Statutory Requirements		\$1,462,030,800	\$1,534,730,800
Other Program Distributions			
23	Math Initiative	\$1,817,800	\$1,817,800
24	Remediation Based on ISAT	\$5,456,300	\$5,456,300
25	Limited English Proficiency (LEP)	\$4,870,000	\$4,870,000
26	District IT Staffing	\$8,000,000	\$8,000,000
27	Technology (Classroom, WiFi Contract/Distribute, IMS)	\$36,500,000	\$36,500,000
28	Student Achievement Assessments	\$2,258,500	\$2,258,500
29	Prof. Development	\$21,550,000	\$22,550,000
30	Content and Curriculum	\$6,350,000	\$6,350,000
31	Bureau of Services for the Deaf & Blind (Campus)	\$7,410,600	\$7,727,000
32	Bureau of Services for the Deaf & Blind (Outreach)	\$4,129,400	\$4,109,600
33	Federal Funds for School Districts (excluding IESDB)	\$264,115,000	\$250,000,000
Sub-total -- Other Program Distributions		\$362,457,600	\$349,639,200
III. TOTAL DISTRIBUTIONS (LINE ITEMS)		\$1,824,488,400	\$1,884,370,000
IV. STATE DISCRETIONARY FUNDS		\$443,311,400	\$457,022,100
V. ESTIMATED SUPPORT UNITS (Best 28 weeks)		15,601	15,821
VI. STATE DISCRETIONARY \$ PER SUPPORT UNIT		\$28,416	\$28,887

Public School Funding FY 2020

I. FY 2020 Appropriation by Fund Source	Orig. Approp	BOE Action	Final Approp
General Fund	\$1,898,399,000	(\$18,874,200)	\$1,879,524,800
Dedicated Funds	\$105,062,300	\$0	\$105,062,300
Federal Funds	\$264,338,500	\$25,329,000	\$289,667,500
Totals	\$2,267,799,800	\$6,454,800	\$2,274,254,600
II. DISTRIBUTIONS			
Statutory Requirements	\$1,462,030,800	\$0	\$1,462,030,800
Other Program Distributions			
26 District IT Staffing	\$8,000,000	(\$1,600,000)	\$6,400,000
27 Technology (Classroom, WiFi Contract/Distribute, IMS)	\$36,500,000	(\$7,300,000)	\$29,200,000
29 Prof. Development	\$21,550,000	(\$4,570,000)	\$16,980,000
30 Content and Curriculum	\$6,350,000	(\$320,000)	\$6,030,000
Sub-total -- Other Program Distributions	\$362,457,600	(\$13,790,000)	\$348,667,600
III. TOTAL DISTRIBUTIONS (LINE ITEMS)	\$1,824,488,400	(\$13,790,000)	\$1,810,698,400
IV. STATE DISCRETIONARY FUNDS	\$443,319,600	(\$5,084,200)	\$438,235,400
V. ESTIMATED SUPPORT UNITS (Best 28 weeks)	15,601		15,601
VI. STATE DISCRETIONARY \$ PER SUPPORT UNIT	\$28,416	(\$326)	\$28,090

§67-3512, Idaho Code states that “any legislative appropriation made for any department, office or institution of the state may be reduced in amount by the state board of examiners upon investigation and report of the administrator of the division of financial management; provided, that before such reduction is ordered the head of such department, office or institution shall be allowed a hearing before said state board of examiners and may at such hearing present such evidence as he may see fit...”

On April 16, 2020, the Board of Examiners (BOE), at the request of the Division of Financial Management, reduced the public school’s appropriation by 1% or \$18,874,200. All amounts are reduced on a onetime basis and restored to the public school’s appropriation base amount. Services intended to be reduced by the BOE action are noted in the table above and include technology, salaries for district level IT staff, gifted and talented, professional development, IT content and discretionary funding.

The Board of Examiners also approved a non-cognizable adjustment of \$88.65 million for public Schools, and \$25.3 million of that amount was expended. These moneys were approved as part of the federal CARES Act.

Public School Funding FY 2021

I. FY 2021 Appropriation by Fund Source	Orig. Approp	BOE Action	Current Approp
General Fund	\$1,985,451,000	(\$98,707,300)	\$1,886,743,700
Dedicated Funds	\$105,717,600	\$0	\$105,717,600
Federal Funds	\$250,223,500	\$0	\$250,223,500
Totals	\$2,341,392,100	(\$98,707,300)	\$2,242,684,800
II. DISTRIBUTIONS			
4 Salary-based Apportionment	\$220,436,600		
5 State Paid Employee Benefits	\$42,720,600		
6 Career Ladder Salaries	\$848,562,300		
7 Career Ladder Benefits	\$164,334,900		
17 Leadership Awards/Premiums	\$19,310,000		
Statutory Requirements	\$1,534,730,800	\$0	\$1,534,730,800
Other Program Distributions			
19 Mastery-based Education (Central Services)	\$350,000	(\$50,000)	\$300,000
23 Math Initiative	\$1,817,800	(\$100,000)	\$1,717,800
24 Remediation Based on ISAT	\$5,456,300	(\$350,000)	\$5,106,300
26 District IT Staffing	\$8,000,000	(\$4,000,000)	\$4,000,000
27 Technology (Classroom, WiFi Contract/Distribute, IMS)	\$36,500,000	(\$10,000,000)	\$26,500,000
29 Professional Development	\$22,550,000	(\$10,200,000)	\$12,350,000
30 Content and Curriculum	\$6,350,000	(\$1,900,000)	\$4,450,000
Sub-total -- Other Program Distributions - REDUCED	\$81,024,100	(\$26,600,000)	\$54,424,100
III. TOTAL DISTRIBUTIONS (LINE ITEMS)	\$1,884,370,000	(\$26,600,000)	\$1,589,154,900
IV. STATE DISCRETIONARY FUNDS	\$457,022,100	(\$21,050,900)	\$435,971,200
IVa. UNSPECIFIED REDUCTIONS			
V. ESTIMATED SUPPORT UNITS (Best 28 weeks)	15,821		15,821
VI. STATE DISCRETIONARY \$ PER SUPPORT UNIT	\$28,887	(\$1,331)	\$27,556

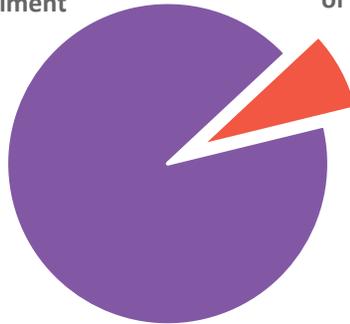
On July 21, 2020, the Board of Examiners (BOE), at the request of the Division of Financial Management (DFM), reduced the public school’s appropriation by 5% or \$98,707,300. All amounts are reduced on a onetime basis and restored to the public school’s appropriation base amount. DFM recommended a variety of services be reduced; however, about one-half of those are statutory distributions that require legislative action. Without legislative action, these distributions will remain state funding obligations. These services are highlighted in yellow in the table above and includes freezing the career ladder (\$26,617,500), zeroing out leadership premiums (\$19,310,000), and reducing the base salaries and benefits for classified and administrative staff (\$5,128,900). Although the BOE does not have the authority to amend statute; the overall reduction reflects those statutory reductions and is consistent with the DFM recommendation. As a result, the non-statutory services to be reduced are included in the table above.

The Board of Examiners/DFM have approved a net amount of \$201,380,400 in non-cognizable adjustments for public schools and IESDB (as of 9/23/20) from CARES Act funding.

Traditional and Charter School Fall Enrollment During the 2019-2020 School Year was 311,991

115 School Districts:
286,627 Students or 91.9% of State Enrollment

61 Charter Schools:
25,364 Students or 8.1% of State Enrollment



The Public Charter School Commission (PCSC) was created by the Idaho Legislature in 2004 to serve as an alternative, statewide authorizer of public charter schools. The commission consists of seven appointed members and is staffed by the State Board of Education. The PCSC has the authority to approve or deny charter school applications and monitors charter school operations. During the 2019-2020 school year, fall enrollment at public charter schools was 25,364 or 8.1%, of the total statewide K-12 enrollment.

H206 of 2013 required that all charter schools pay an annual authorizer fee. The purpose of the fee is to help defray the cost of providing authorizer oversight. This fee is estimated to annually generate approximately \$365,000 and has allowed the Public Charter School Commission to shift 68% of its \$532,800 appropriation off the General Fund and onto dedicated funds. The bill also required that charter schools receive moneys from the General Fund for facilities maintenance; for FY 2021, \$10,372,600 was appropriated to charter schools for this purpose.

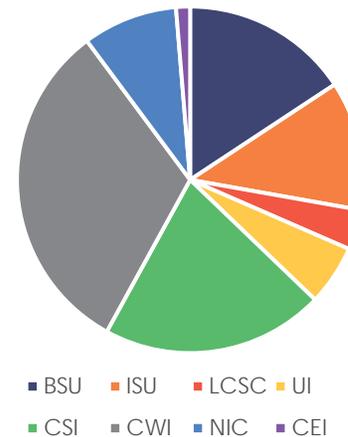
Advanced Opportunities

Advanced Opportunities through the Idaho State Department of Education provides Idaho public school students an allocation of \$4,125 to use to take overload courses, dual credits, or exams for professional credentials or college credit.

Appropriation for Advanced Opportunities (in millions)



Advanced Opportunities 204,437 credits in FY 2020



In FY 2021, the Legislature appropriated \$20M for Advanced Opportunities as part of a statutory distribution.

In FY 2020, 29,768 distinct students took dual credit courses, a decrease of 6.8% from FY 2019. The total number of credits taken increased by 4.2% from FY 2019.*

*Number of credits accounts for those credits taken through public institutions. In FY 2020, 30,945.5 credits were taken from non-public institutions.

College & Universities Enrollment and Resident Tuition and Fees

Selected Measures

Fall Enrollment Headcount (full- and part-time students), Fall 2016-2019

	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Avg. Chg.
Boise State University	23,854	24,121	25,504	26,216	3.2%
Idaho State University	11,831	11,560	12,372	12,425	1.6%
University of Idaho	11,780	12,072	11,841	11,926	0.4%
Lewis-Clark St. College	3,481	3,313	3,677	3,748	2.5%
Total	50,946	51,066	53,394	54,315	2.2%

Fall Full-Time Equivalent (FTE) Academic Enrollment, Fall 2016-2019

	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Avg. Chg.
Boise State University	15,954	16,305	16,955	17,659	3.4%
Idaho State University	9,049	8,766	8,609	8,526	-2.0%
University of Idaho	9,422	9,433	9,273	9,068	-1.3%
Lewis-Clark St. College	2,476	2,436	2,354	2,323	-2.1%
Total	36,901	36,940	37,191	37,576	0.6%

Annual Undergraduate Resident Tuition and Fees

	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Avg. Chg.
Boise State University	7,330	7,694	8,068	8,068	3.2%
Idaho State University	7,166	7,420	7,872	7,872	3.2%
University of Idaho	7,450	7,864	8,304	8,304	3.7%
Lewis-Clark St. College	6,334	6,620	6,982	6,982	3.3%
Average	\$ 7,070	\$ 7,400	\$ 7,807	\$ 7,807	3.4%

For 2019-2020 average undergraduate student tuition and fees at Idaho universities (BSU, ISU, LCSC, and UI) were 81.9% (\$7,996) of the Western Interstate Commission for Higher Education (WICHE) state average (\$9,759). This resulted in Idaho universities being ranked 10 of 16 (1 is highest cost and 16 is lowest cost) when compared to other western states. Among WICHE state universities, Wyoming was the least expensive at 57.2% of the average, while the most expensive was Arizona at 119.8% of the average.

State Board of Education Approved Allocation of Appropriations by Institution *Appropriated Funds Only*

One Year Comparative

Original Approp. <i>by Institution</i>	FY 2020	FY 2021	\$ Chg	%Chg
BSU	\$226.5M	\$240.4M	\$13.9M	6.1%
ISU	\$150.0M	\$150.6M	\$.6M	0.4%
UI	\$184.5M	\$193.2M	\$8.6M	4.7%
LCSC	\$36.8M	\$37.3M	\$.52M	1.4%
Systemwide	\$6.4M	\$7.2M	\$.83M	12.9%
TOTAL	\$604.2M	\$628.7M	\$24.4M	4.0%

Ten Year Comparative All Funds

Original Approp.	FY 2011	FY 2021	Annual %Chg	Total %Chg
TOTAL	\$377.7M	\$628.7M	5.2%	66.4%

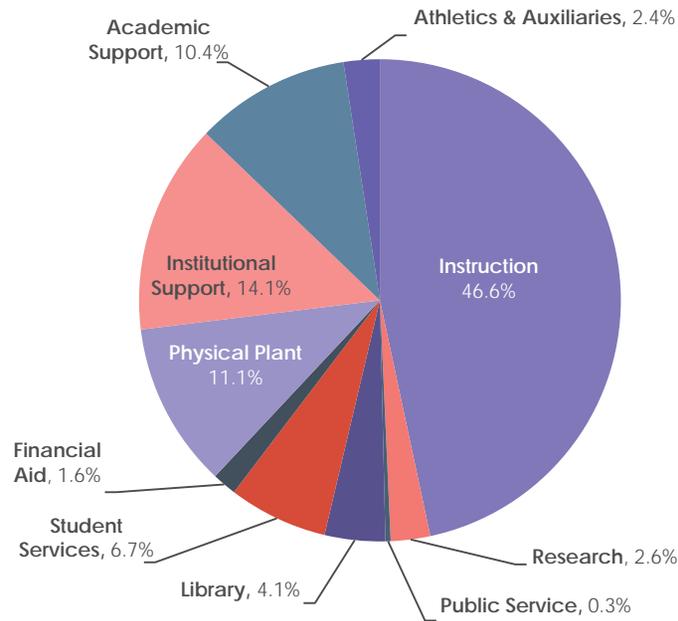
Ten Year Comparative

Original Approp. <i>by Fund Source</i>	FY 2011	FY 2021	Annual %Chg	Total %Chg
General Fund	\$217.5M	\$307.1M	3.5%	41.2%
Endowment Funds	\$13.9M	\$19.2M	3.3%	37.9%
Student Fees/Tuition	\$146.3M	\$302.4M	7.5%	106.7%
TOTAL	\$377.7M	\$628.7M	5.2%	66.4%

*Total change calculations include carryover appropriations for dedicated funds.

44 Higher Education

Idaho's Higher Education System FY 2021 Budget Distribution by Functional Classification, \$574,077,800



Functional Classification Definitions

- Instruction:** Academic and professional-technical credit and non-credit courses including faculty.
- Research:** Individual and/or project research, institutes, and research centers.
- Public Service:** Cooperative extension, conferences, institutes, radio & television, reference bureaus, consulting, etc.
- Academic Support:** Academic administration, computing services, libraries, museums, galleries, audio-visual services, etc.
- Institutional Support:** Governing board, planning, programming, legal, fiscal, personnel, logistical, fund raising, investment, etc.
- Student Services:** Financial aid, counseling and career guidance, student health services, student newspapers, student organizations, intramural athletics, cultural events, etc.
- Athletics:** Administration, marketing and student participation in intercollegiate men's and women's athletics.
- Physical Plant:** Services and maintenance related to facilities and grounds.

Higher Education 45

Idaho's Higher Education System Cost to Attend

For a traditional (single, no dependents), full-time (at least 12 credits), resident undergraduate student living independently, based on the 2019/2020 school year it cost approximately \$21,926 to attend a public Idaho college or university for one academic year.



Sources & Assumptions: 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.

Community College Fall Enrollment and Tuition & Fee Information

Student Information	Fall 2017	Fall 2018	Fall 2019	Avg Annl Chg
Fall Enrollment Headcount (full- and part-time students), 2019-2020				
College of Southern Idaho	7,063	6,973	7,323	1.2%
College of Western Idaho	10,321	10,291	10,592	0.9%
North Idaho College	5,390	5,270	5,069	-2.0%
College of Eastern Idaho	809	1,288	1,619	26.0%
Total	23,583	23,822	24,603	1.4%
Fall Full-Time Enrollment (FTE) Academic and CTE, 2019-2020				
College of Southern Idaho	3,409	3,378	3,435	0.3%
College of Western Idaho	5,185	5,035	5,307	0.8%
North Idaho College	3,252	3,188	3,026	-2.4%
College of Eastern Idaho	546	805	918	18.9%
Total	12,392	12,406	12,686	0.8%
Annual Student Tuition & Fees*				
	2018-9	2019-20	2020-21	
College of Southern Idaho	3,360	3,360	3,360	0.0%
College of Western Idaho	3,336	3,336	3,336	0.0%
North Idaho College	3,396	3,397	3,397	0.0%
College of Eastern Idaho	3,096	3,096	3,096	0.0%
Average	\$ 3,297	\$ 3,297	\$ 3,297	0.0%

* Full-time enrollment is calculated at 12 credits for two semesters for all four institutions.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provided relief to community colleges during FY 2020 and FY 2021. For FY 2020, these funds were processed by the Division of Financial Management as noncognizable (AKA "non-cog") expenditure adjustments to the FY 2020 appropriation for each.

Community College Operating Budgets

The Community College budget appropriated by the Legislature includes only the state support from the General Fund and an \$800,000 statutory distribution of liquor funds, where each college receives \$200,000.

	Actual FY 2019	Actual FY 2020	Appropriated FY 2021
College of Southern Idaho			
State Appropriation	\$14,264,000	\$14,317,900	\$14,723,700
Property Tax	6,838,000	7,355,800	7,521,800
Tuition and Fees*	11,604,500	12,997,900	11,750,000
Other	4,613,500	4,341,100	2,676,100
Total	\$37,320,000	\$39,012,700	\$36,671,600
College of Western Idaho			
State Appropriation	\$13,938,900	\$15,188,500	\$16,166,600
Property Tax	8,564,800	9,166,100	9,532,800
Tuition and Fees*	24,241,300	23,265,200	24,459,500
Other	2,158,300	3,647,600	1,650,000
Total	\$48,903,300	\$51,267,400	\$51,808,900
North Idaho College			
State Appropriation	\$12,909,900	\$12,620,600	\$12,626,700
Property Tax	15,299,600	15,992,700	16,894,100
Tuition and Fees*	11,646,000	11,677,500	11,302,700
Other	2,397,500	1,918,600	3,659,600
Total	\$42,253,000	\$42,209,400	\$44,483,100
Eastern Idaho College			
State Appropriation	\$5,013,800	\$5,358,000	\$5,418,000
Property Tax	1,055,000	1,162,100	1,137,400
Tuition and Fees*	379,900	3,312,300	3,763,300
Other	802,400	2,233,100	1,229,600
Total	\$7,251,100	\$12,065,500	\$11,548,300

*Includes Career Technical student fees and summer credit classes

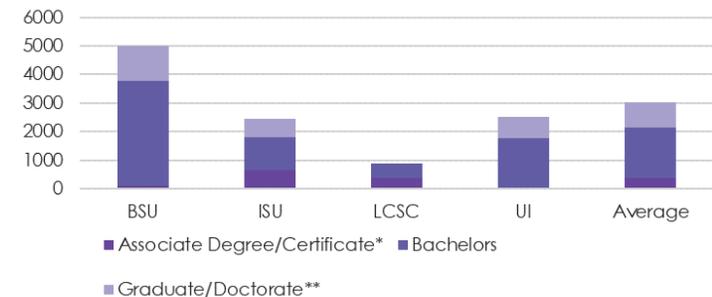
**Other funds include county tuition and other miscellaneous revenues.

Taxing Districts

Levy Rates, Property Valuations, and Taxes Charged

	Levy Rate / \$100,000	Total Valuation	Total Tax Charged
CSI			
2015	\$96.49	\$5,958,786,059	\$5,749,361
2016	\$98.92	\$6,102,259,644	\$6,036,333
2017	\$95.41	\$6,619,941,360	\$6,315,964
2018	\$91.49	\$7,207,149,143	\$6,593,914
2019	\$96.70	\$7,406,648,973	\$7,162,520
CWI			
2015	\$16.42	\$42,282,915,154	\$6,942,147
2016	\$15.95	\$47,177,822,649	\$7,524,878
2017	\$15.36	\$51,085,954,861	\$7,844,288
2018	\$14.32	\$58,589,956,336	\$8,387,302
2019	\$12.59	\$76,182,862,009	\$9,590,437
NIC			
2015	\$109.89	\$13,087,893,022	\$14,382,710
2016	\$104.95	\$14,026,088,304	\$14,719,900
2017	\$97.88	\$15,340,157,680	\$15,014,827
2018	\$88.54	\$17,280,370,464	\$15,299,608
2019	\$79.77	\$20,047,750,390	\$15,992,651
CEI			
2018	\$15.00	\$6,965,057,013	\$1,044,759
2019	\$15.00	\$7,484,873,333	\$1,122,731

College & Universities, 2019-2020 Degrees Conferred (Preliminary Count)



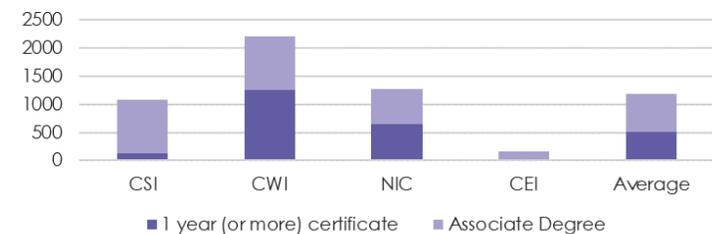
College & Universities, 2019-2020 Degrees Conferred (Preliminary Count)

	BSU	ISU	LCSC	UI	Average
Associate Degree/Certificate*	111	648	391	0	383
Bachelors	3680	1155	505	1761	1775
Graduate/Doctorate**	1218	643	0	763	875

*This average does not include UI, which does not offer associate degrees

**This average does not include LCSC, which is not a doctoral institution

Community Colleges, 2019-2020 Degrees Conferred (Preliminary Count)



Community Colleges 2019-2020

Degrees Conferred (Preliminary Count)

	CSI	CWI	NIC	CEI	Average
1 year (or more) certificate	129	1264	646	0	509.75
Associate Degree	947	949	627	164	671.75

Career Technical Education

FY 2021 Total Appropriation: \$68,075,700

NOTES

Statewide Measures for Secondary CTE

	FY18	FY19	FY20	% Chg
Total number of CTE programs	705	701	751	6.1%
Total number of school district	142	142	144	1.4%
Secondary Course Enrollment	93,850	95,767	99,079	5.3%
SkillStack® Badges Awarded*	6,706	5,372	10,006	33.0%
CTE Digital Enrollment	1,311	1,694	1,425	8.0%

*Methodology for reporting this metric changed since last publication

Statewide Measures for Postsecondary CTE

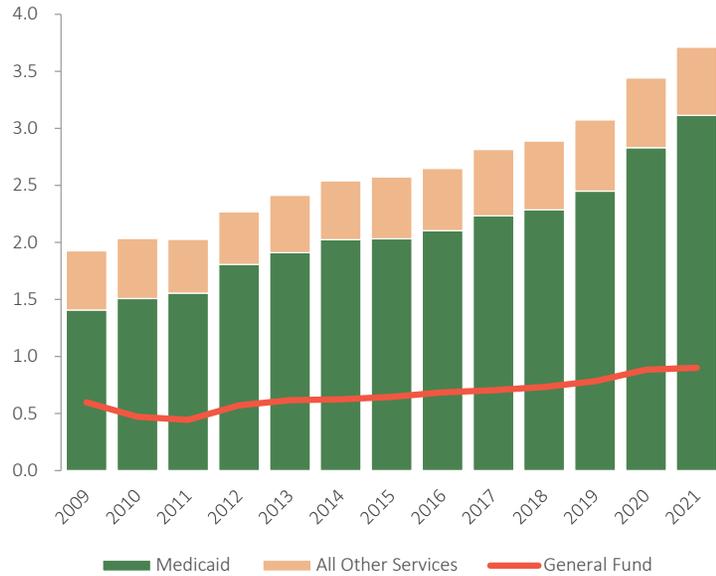
	FY18	FY19	FY20	% Chg
Total AAS/certification enrollment	5,597	5,234	5,426	-3.15%
Total workforce training enrollment**	50,797	54,032	39,898	-27.32%
Total degree/certificates awarded	1,852	1,670	1,543	-20.03%
Positive Placement Rate	95%	95%	95%	0.00%

**Division reported that enrollments were negatively impacted by the pandemic

Allocation of Postsecondary Appropriation (\$ in millions)

Technical Colleges	FY19	FY20	FY21	% Chg
College of Southern Idaho	\$7.3M	\$7.2M	\$6.8M	-7.3%
College of Western Idaho	\$9.3M	\$9.3M	\$8.9M	-3.9%
North Idaho College	\$5.6M	\$5.8M	\$5.5M	-3.2%
College of Eastern Idaho	\$6.9M	\$7.1M	\$6.7M	-3.3%
Idaho State University	\$12.3M	\$12.5M	\$11.8M	-5.0%
Lewis-Clark State College	\$4.9M	\$4.9M	\$4.6M	-5.3%
Total	\$46.3M	\$46.8M	\$44.2M	-4.7%

11-year Appropriation Trend (All Funds) (in \$ billions)

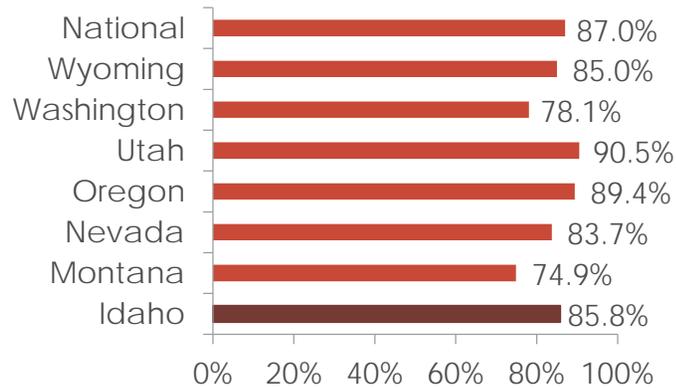


- The Department of Health and Welfare accounts for 99.6% of all Health and Human Services appropriations.
- Within the department, Medicaid expenditures account for 83.9% of all Health and Human Services appropriations.
- The next largest appropriation in FY 2021 was the Division of Welfare at 4.5% of all Health and Human Services appropriations.
- The Public Health Districts have the largest appropriation outside of the Department of Health and Welfare at \$10.6 million or 0.3% of all Health and Human Services appropriations.
- The Catastrophic Health Care Program appropriation was decreased to \$2.5 million for FY 2021 and the program is expected to use existing cash for claims.

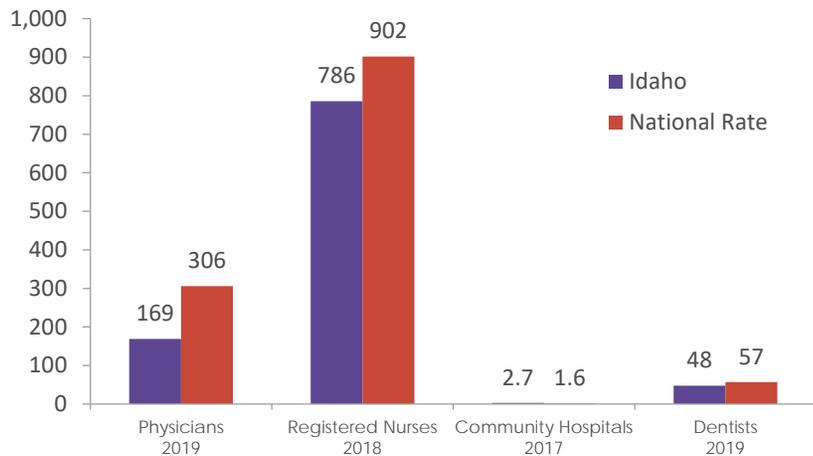
Original Appropriations	FY 2020	FY 2021	% Chg
(\$ in millions)			
<i>By Department or Division</i>			
Catastrophic Health Care	\$10.0	\$3.5	(65.0%)
Health & Welfare	3,420.1	3,714.5	8.6%
Child Welfare	79.8	90.7	13.7%
Developmental Disabled	32.8	32.6	(0.6%)
Independent Councils	13.1	17.1	30.4%
Indirect Support Services	48.6	47.6	(2.0%)
Medicaid	2,831.7	3,115.1	10.0%
Mental Health Services	51.2	46.8	(8.6%)
Psychiatric Hospitalization	38.9	44.8	14.9%
Public Health Services	124.3	126.8	2.0%
Service Integration	6.1	6.2	0.3%
Substance Abuse	17.5	13.1	(25.2%)
Welfare	167.3	166.1	(0.7%)
Healthcare Policy Initiatives	1.1	---	(100.0%)
Licensing and Certification	7.6	7.6	0.7%
Public Health Districts	10.7	10.6	(0.6%)
Independent Living Council	.7	.7	0.1%
Total	\$3,441.5	\$3,729.3	8.4%
<i>By Fund Source</i>			
General Fund	\$885.4	\$915.4	3.4%
Dedicated Funds	\$332.3	\$357.1	7.5%
Federal Funds	\$2,223.8	\$2,456.7	10.5%
Total	\$3,441.5	\$3,729.3	8.4%

Numbers May Not Add Due to Rounding

Percentage of Population with Access to Primary Care



Primary Care Providers per 100,000 Population



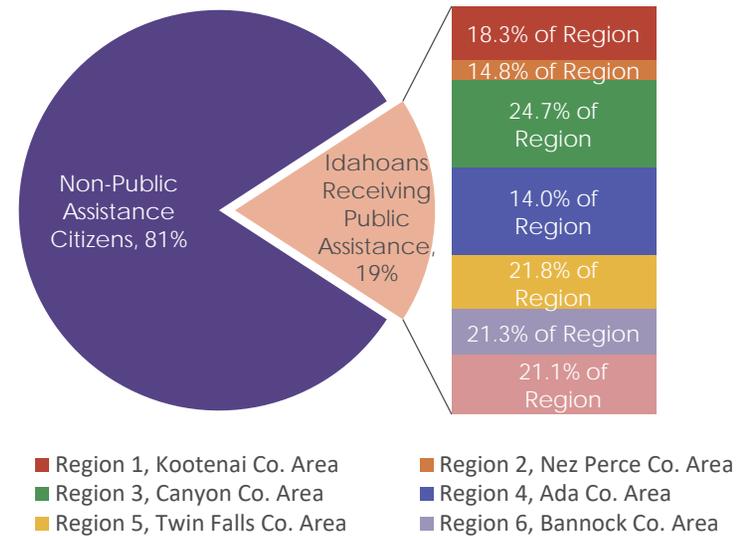
- Idaho ranks 30th of 50 for access to primary care with 14.2% of Idahoans not having access to primary care.
- Idaho ranks last for the number of physicians per 100,000 people.

Source: State Rankings 2019, Morgan (CQ Press)

Idahoans Receiving Public Assistance

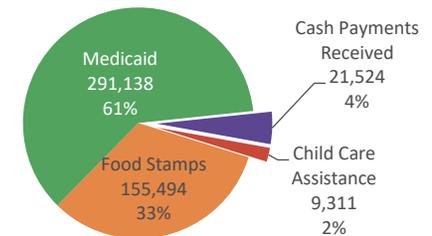
In FY 2020, the Department of Health and Welfare's Benefit Payments Program expended \$103,679,500 for (1) cash payments to needy families, (2) childcare assistance payments to allow parents to work, and (3) food stamps. Medicaid trustee and benefit payments accounted for \$2,735,645,700 of state expenditures in FY 2020.

Approximately 1 in 5 Idahoans (321,433) are receiving some form of public assistance.



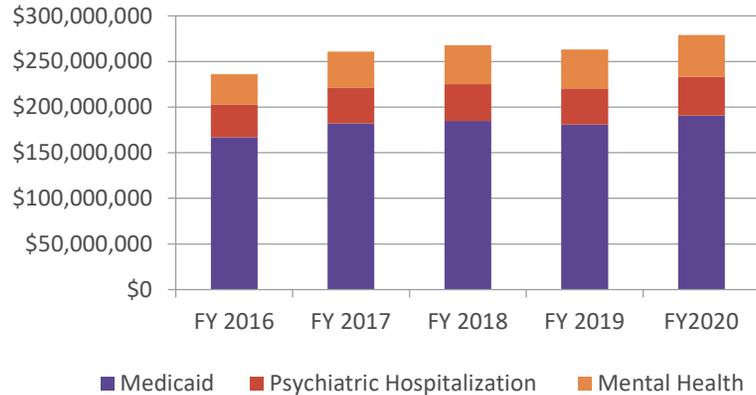
Assistance by Program

Note: Individuals may have received support in more than one program.



Source: Idaho Department of Health and Welfare

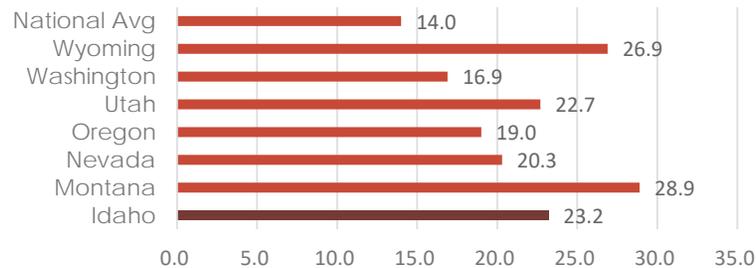
Department of Health and Welfare – Mental Health Spending



Total mental health expenditures in the Department of Health and Welfare increased \$15.8 million or 6% from FY 2019 to FY 2020. Expenditures in FY 2020 were \$278,984,700.

Suicide Prevention and Awareness

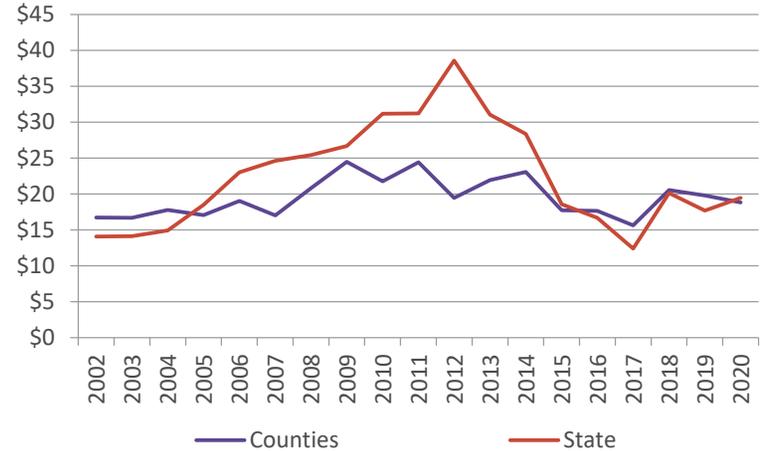
Death Rate by Suicide per 100,000 people, 2017



In 2017, Idaho ranked 5th of 50 in death by suicide with 23.2 suicides per 100,000 people, whereas Montana ranked 1st with 28.9 suicides per 100,000 people and New York ranked 50th with 8.1 suicides per 100,000 people. Idaho’s rate worsened by 8.4% from 2016; national average worsened by 3.7%.

Source: Idaho Department of Health & Welfare: State Rankings 2019, Morgan (CQ Press)

Catastrophic Health Care Program (CAT Fund) (\$ in millions)



This program addresses the needs of the medically indigent who do not qualify for other state or federal health assistance programs but do qualify for county assistance. Beginning July 1, 2009, the resident county is responsible for the first \$11,000 in medical bills and the state is responsible for the remaining amounts.

State expenditures in this fund dropped significantly in 2013 and continued to decrease through 2017 for three primary reasons:

- More Idahoans signing up for health insurance coverage
- Medical reviews being done on all CAT Fund submissions
- Full implementation of the dual-application for Indigence and Medicaid.

State expenditures increased 9.8% from \$17,708,648 in FY 2019 to \$19,445,579 in FY 2020. State expenditures for FY 2021 are estimated at about \$15,000,000 and decreasing in FY 2022 to \$12,000,000. Future General Fund reductions are anticipated with continued implementation of Medicaid expansion.

Data Source: Idaho Association of Counties

Health Insurance Exchange Information

NOTES

2010: Congress passed the Patient Protection and Affordable Care Act (PPACA or ACA).

2013: Governor Otter proposed and sponsored legislation to have a state-based exchange. The Legislature passed H248 creating the Your Health Idaho Exchange (YHI). Enrollment began, and more than 76,000 Idahoans enrolled in a health plan through the exchange. More than half of enrollments involved a licensed agent or broker.

2018: Individual mandate for insurance was repealed, effective in 2019.

2020: Idaho expands Medicaid, and as a result, YHI sees a loss of 13,000 enrollments. This is lower than anticipated due to Idahoans increasing their income to maintain exchange coverage. Impacts from COVID-19 later in the year result in an additional loss of enrollments.

YHI maintains operations with a 2.29% assessment fee on each plan premium; the federal exchange fee is 3.0% of each plan premium. As a result, as of 2020, Idahoans have saved nearly \$38 million due to the lower Idaho-based assessment fee.

Enrollment by Level

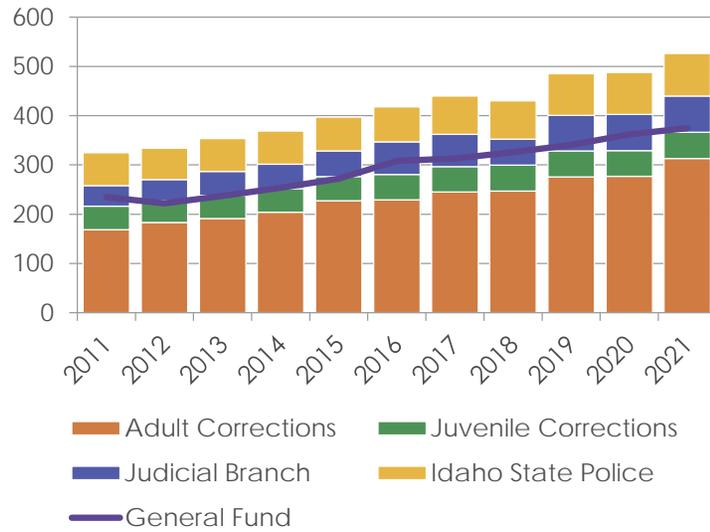
Level	2016	2017	2018	2019	2020
Bronze	21,717	22,335	35,356	40,003	40,497
Silver	65,153	62,972	41,856	37,957	22,000
Gold	7,176	3,359	8,418	7,669	5,290
Platinum	N/A	N/A	N/A	N/A	N/A
Catastrophic	380	727	974	534	337
Dental	N/A	4,935	6,074	7,756	8,645
Total	94,426	94,328	92,678	93,919	76,769

Insurance Carrier and Plan Information

	Number of Insurance Carriers	Number of Plans Offered	Change From Prior Year
2016	9	211	7%
2017	8	225	7%
2018	7	299	33%
2019	7	293	-2%
2020	6	308	5%

Source: Your Health Idaho

11-Year Appropriation Trend
(in millions)



Adult Corrections: The Department of Correction is responsible for managing felony offenders in prison and on probation or parole. In addition, the Commission of Pardons and Parole supports the department's efforts to successfully reintegrate offenders into the community.

Juvenile Corrections: The Department of Juvenile Corrections operates three juvenile correctional centers and works closely with county probation offices to provide accountability, community protection, and rehabilitation to justice-involved juveniles.

Idaho State Police: The Idaho State Police provides law enforcement services to Idaho, including patrol, investigations, forensics, training, and support activities.

Supreme Court: Idaho has a unified court system, in which all state courts are administered and supervised by the Idaho Supreme Court. The court establishes statewide rules and policies for its operation and that of the district courts.

Original Appropriations (\$ in millions)	FY 2020	FY 2020	% Chg
By Department or Division			
Correction Dept.	276.7	312.8	13.0%
Management Services	17.4	23.8	37.0%
State Prisons	125.5	125.4	(0.1%)
County & Out-of-State	27.5	44.6	62.5%
Corr. Alternative Placement	10.0	10.3	3.0%
Community Corrections	36.9	45.7	23.6%
Education & Treatment	7.2	4.3	(39.8%)
Medical Services	48.8	55.2	13.0%
Pardons and Parole Com.	3.5	3.5	1.4%
Judicial Branch	73.9	74.1	0.2%
Juvenile Corrections	53.3	52.6	(1.2%)
State Police	85.3	86.2	1.0%
Brand Inspection	3.2	3.3	1.1%
Police, Division of State	76.5	77.6	1.4%
POST Academy	5.1	4.9	(5.3%)
Racing Commission	.4	.4	(0.1%)
Total	489.2	525.7	7.4%

By Fund Source			
General Fund	374.6	403.4	7.7%
Dedicated Funds	99.2	105.7	6.6%
Federal Funds	15.4	16.6	7.2%
Total	489.2	525.7	7.4%

Numbers May Not Add Due to Rounding

2018 State Imprisonment & Crime Rates
 Comparison of Idaho's Imprisonment & Crime Rates to Adjacent States

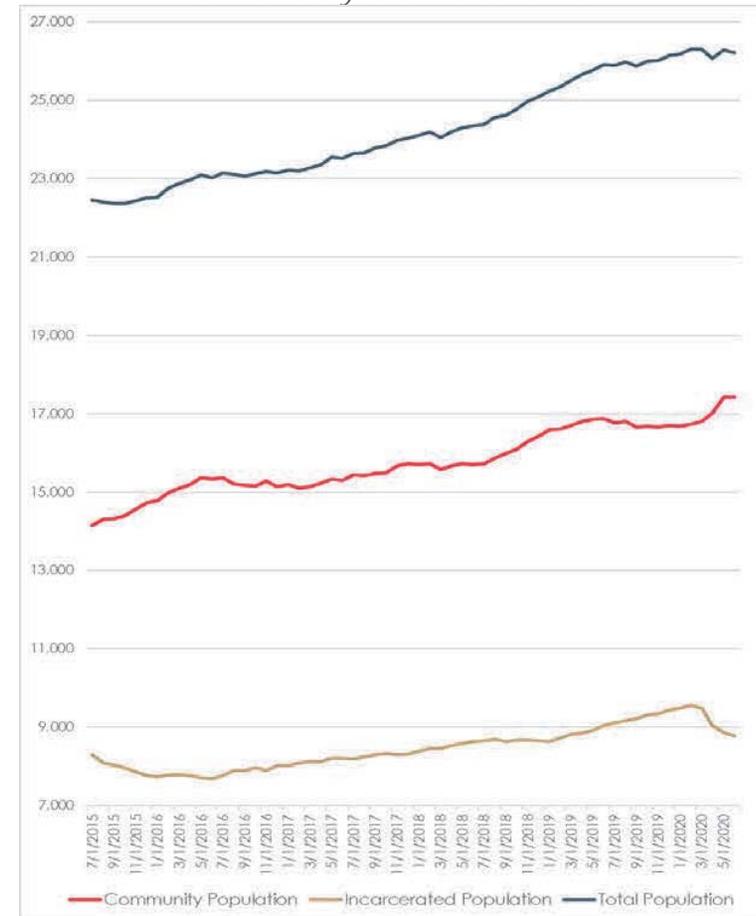
Western States	State Imprisonment Rate per 100,000 Pop	State Crime Rate per 100,000 Pop	Number of Peace Officers Per 10,000 Pop
Idaho	444	1,689	16
<i>Regional Rank*</i>	2	7	4
Montana	353	2,870	17
<i>Regional Rank</i>	5	4	3
Nevada	445	2,979	18
<i>Regional Rank</i>	1	3	2
Oregon	362	3,180	15
<i>Regional Rank</i>	4	2	5
Utah	208	2,611	14
<i>Regional Rank</i>	7	5	6
Washington	256	3,258	14
<i>Regional Rank</i>	6	1	6
Wyoming	441	1,997	25
<i>Regional Rank</i>	3	6	1

*Regional Ranking is from high to low with one being the highest and seven being the lowest.

Note: Imprisonment rate is the final count of prisoners under the jurisdiction of state and federal correctional authorities as of December 31, 2018, with a sentence of more than one year per 100,000 residents.

Source(s): O'Leary Morgan, Kathleen and Morgan, Scott. *State Rankings 2020: A Statistical View of America*; U.S. Department of Justice, Bureau of Justice Statistics, *Prisoners in 2018*.

IDOC Populations: FY 2016 - FY 2020
 Community & Incarcerated

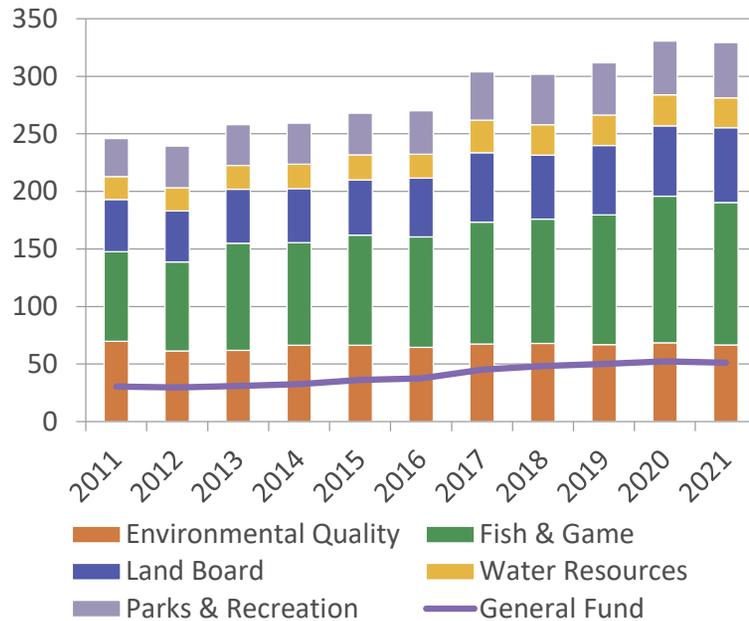


The **total offender population** increased by 16.7% from 22,467 at the beginning of FY 2016 to 26,222 at the end of FY 2020. The **incarcerated population** increased by 5.8% from 8,308 to 8,789. The **community population** increased by 23.1% from 14,159 to 17,433.

Source: IDOC Evaluation & Compliance

11-Year Appropriation Trends

(in \$ millions)



Over the eleven-year period from FY 2011 to FY 2021, the state's Natural Resources budget grew by \$83,377,000 million, or 33.9%.

Concurrently, General Fund support increased 67%, from \$30.6 million in FY 2011 to \$51.0 million in FY 2021.

The Natural Resources budget decreased by \$1.3 million or 0.4% from FY 2020 to FY 2021. The entire state budget increased \$437.1 million or 4.9%.

For FY 2021, the Natural Resources portion of the budget accounted for 1.3% of the General Fund appropriation and 3.5% of the \$9.4 billion all funds appropriation.

Original Appropriations (\$ in millions)	FY 2020	FY 2021	% Chg
<i>By Department or Division</i>			
Environmental Quality	\$68.4	\$66.7	(2.5%)
Fish & Game	127.5	123.6	(3.1%)
Land Board	61.0	65.1	6.7%
Investment Board	0.7	0.8	1.2%
Lands	60.3	64.3	6.7%
Parks & Recreation	46.6	48.0	3.0%
Parks & Recreation	44.1	45.0	1.9%
Lava Hot Springs	2.5	3.0	20.2%
Water Resources	27.0	25.9	(4.1%)
Total	\$330.5	\$329.2	(0.4%)

<i>By Fund Source</i>			
General Fund	52.3	51.0	(2.5%)
Dedicated Funds	174.4	176.9	1.4%
Federal Funds	103.9	101.3	(2.5%)
Total	\$330.5	\$329.2	(0.4%)

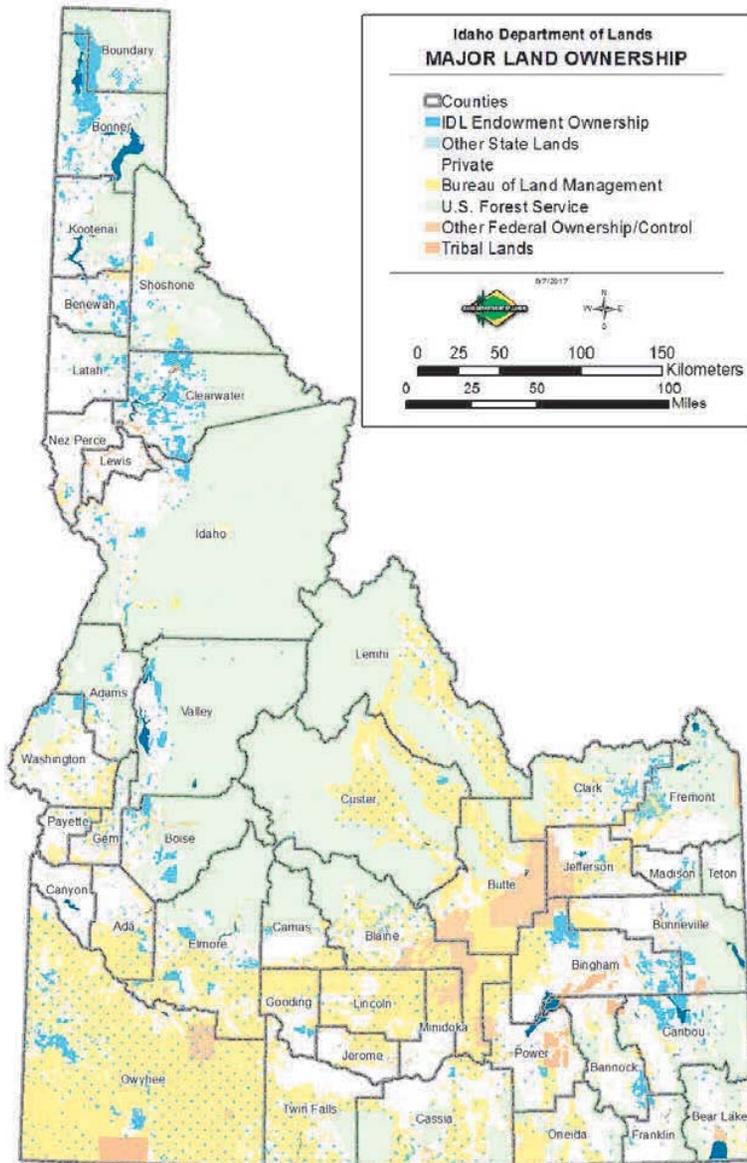
Numbers May Not Add Due to Rounding

All General Fund appropriations statewide saw a 2% reduction for FY 2021. In the Natural Resources Section, only the Departments of Environmental Quality, Lands, Parks and Recreation, and Water Resources receive a portion of their budget from the General Fund.

The Lava Hot Springs Foundation budget increased 20.2% from FY 2020 to FY 2021 due primarily to a onetime appropriation of \$500,000 to demolish a motel.

The Department of Lands budget increased 6.7% from FY 2020 to FY 2021 due, in part, to the expansion of the Good Neighbor Authority and the Shared Stewardship Program.

Idaho Land Ownership Map



Source: Idaho Department of Lands

Idaho Land Ownership

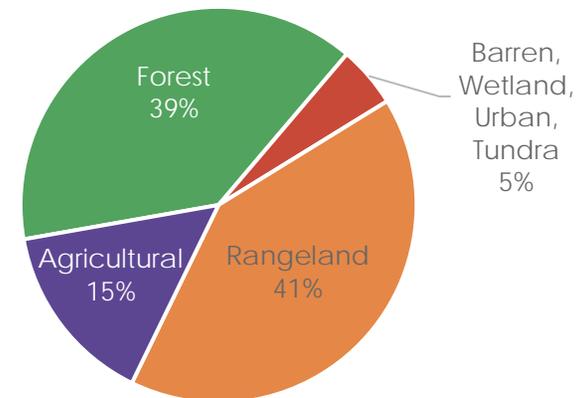
Description	Acres	% of Total
Federal Land	33,578,441	62.9%
BLM	11,771,810	22.0%
USFS	20,361,678	38.1%
Other*	1,444,952	2.7%
Water	310,539	0.6%
State Land	2,747,864	5.1%
Endowments	2,483,837	4.7%
Fish and Game	223,573	0.4%
Parks and Recreation	40,454	0.1%
Private	15,841,229	29.7%
Tribal Land**	935,652	1.8%
Total	53,413,725	100.0%

*Includes NPS, NWR, Military/DOD, DOE, COE, BOR

** Includes Bureau of Indian Affairs and reservations

Source: Idaho Department of Lands State Ownership Dataset, 2019

Idaho is the 14th largest state by total area. Idaho ranks 11th largest for land area, after excluding over 500,000 acres of lakes, reservoirs, and rivers.



68 Natural Resources

Federal Land Ownership by County (in acres)					
County	Federal	% of Total	State and Tribal	Private	Total
Custer	2,919,413	92%	54,739	178,702	3,158,302
Lemhi	2,637,768	90%	37,822	241,277	2,920,956
Butte	1,245,031	87%	13,249	173,402	1,431,682
Valley	2,044,509	86%	67,987	264,242	2,388,457
Idaho	4,527,346	83%	112,149	785,195	5,437,765
Owyhee	3,860,625	78%	472,097	587,200	4,926,001
Blaine	1,305,378	77%	60,953	327,645	1,697,890
Lincoln	585,229	76%	22,246	163,522	771,154
Shoshone	1,266,008	75%	74,187	347,438	1,690,306
Boise	895,854	73%	87,553	233,240	1,220,059
Elmore	1,388,308	70%	120,425	468,354	1,985,283
Clark	738,107	65%	79,270	310,666	1,128,044
Camas	442,495	64%	27,861	218,330	688,686
Adams	560,592	64%	41,013	273,648	875,428
Boundary	493,774	60%	118,742	198,580	817,744
Freemont	709,079	58%	115,600	380,932	1,212,499
Gooding	253,483	54%	21,190	193,043	469,537
Cassia	881,913	53%	53,078	712,257	1,650,360
Oneida	404,889	53%	12,979	350,264	768,132
Clearwater	820,373	52%	247,072	519,809	1,591,439
Minidoka	246,028	50%	7,668	231,861	487,526
Twin Falls	619,461	50%	29,586	581,910	1,233,451
Bonneville	600,188	49%	59,548	534,372	1,216,322
Bear Lake	300,093	47%	19,783	316,890	636,910
Jefferson	332,294	47%	29,515	341,710	707,448
Ada	294,202	43%	46,956	333,686	678,788
Caribou	452,940	39%	168,911	520,487	1,151,322
Bonner	481,470	39%	170,714	462,187	1,227,560
Jerome	143,214	37%	7,989	232,936	385,295
Gem	133,975	37%	19,604	205,246	361,383
Washington	347,220	37%	72,482	518,908	938,633
Teton	95,822	33%	1,637	190,739	288,198
Franklin	138,419	32%	13,284	275,573	427,275
Power	281,606	31%	188,400	446,775	922,423
Kootenai	253,790	30%	60,821	480,926	837,879
Bannock	194,861	27%	162,830	375,418	734,554
Bingham	353,386	26%	380,720	618,300	1,356,449
Payette	65,006	25%	8,532	184,914	260,479
Madison	60,823	20%	22,060	219,109	302,959
Latah	110,035	16%	36,362	542,941	689,338
Benewah	45,931	9%	124,543	328,940	501,954
Nez Perce	30,028	6%	149,519	361,876	545,010
Canyon	14,366	4%	4,196	362,080	385,796
Lewis	3,107	1%	57,644	245,699	307,046
TOTALS	33,578,441	63%	3,683,517	15,841,229	53,413,725

Natural Resources 69

Federal Land Ownership by State

(millions of acres)				
(Excludes water area)	Federal Acreage	% of Federal	Total Acres in State	% of State
Nevada	55.9	9.0%	70.3	79.6%
Utah	33.3	5.3%	52.7	63.1%
Idaho	33.6	5.4%	53.4	62.9%
Alaska	224.1	36.0%	365.5	61.3%
Oregon	32.6	5.2%	61.6	53.0%
Wyoming	30.2	4.8%	62.3	48.4%
California	46.0	7.4%	100.2	45.9%
Arizona	28.1	4.5%	72.7	38.7%
Colorado	23.8	3.8%	66.5	35.9%
New Mexico	27.5	4.4%	77.8	35.4%
Montana	27.0	4.3%	93.3	29.0%
Washington	12.2	2.0%	42.7	28.6%
Other States & D.C.	48.0	7.7%	1,152.9	4.2%
<i>Total</i>	<i>622.4</i>	<i>100.0%</i>	<i>2,271.8</i>	<i>27.4%</i>

Note: The table excludes an estimated 5-10 million acres outside of Idaho that are owned by the Department of Energy, Bureau of Reclamation, Agricultural Research Service, and other federal landowners.

The federal government owns about 28% of the land in the United States, a decrease of 3.9% since 1990.

The Bureau of Land Management owns 40% of all federal land nationwide, the Forest Service owns 31%, the Fish and Wildlife Service owns 14%, the National Park Service owns 13%, and the Department of Defense owns 2%.

Federal land ownership is concentrated in the West with 36.1% of all federal lands located in Alaska, 46.4% in the 11 western states and 7.7% in the remaining 38 states and the District of Columbia. "This western concentration has contributed to a higher degree of controversy over land ownership and use in that part of the country."

Source: Federal Land Ownership: Overview and Data, March 2017, Congressional Research Service (CRS).

Idaho Fish and Game License and Tag Sales

Description	Number Sold		Change 19 to 20	% Change
	FY 2019	FY 2020		
Resident Combination	133,662	147,091	13,429	10.0%
Resident Sportsman Package	22,435	24,222	1,787	8.0%
Resident Season Fishing	147,582	182,245	34,663	23.5%
Resident Short Term Fishing	9,072	9,175	103	1.1%
Resident Hunting	54,800	55,058	258	0.5%
Total Resident Licenses	367,551	417,791	50,240	13.7%
Non-resident Combination	2,840	3,096	256	9.0%
Non-resident Season Fishing	28,344	33,061	4,717	16.6%
Non-resident Short Term Fishing	143,373	141,093	(2,280)	-1.6%
Non-resident Hunting *	51,674	56,470	4,796	9.3%
Total Nonresident Licenses	226,231	233,720	7,489	3.3%
Resident Tags	245,893	256,021	10,128	4.1%
Resident Tags in Sportman Pack**	130,204	136,001	5,797	4.5%
Non-Resident Tags	60,695	67,873	7,178	11.8%
Miscellaneous Permits	238,144	300,058	61,914	26.0%
Misc. Permits in Sportsman Pack**	84,579	90,868	6,289	7.4%
Miscellaneous Permit issued at \$0	100,419	93,202	(7,217)	-7.2%
Access Depredation Fee *Eff 5/1/17	406,452	463,840	57,388	14.1%
Controlled Hunt Applications	233,160	240,854	7,694	3.3%
Total Tags, Permits, and Misc.	1,499,546	1,648,717	149,171	9.9%
Total Licenses, Tags, & Permits	2,093,328	2,300,228	206,900	9.9%

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

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

^ Misc. Permit Issued at \$0 generally includes: controlled hunt purchase records, which are automatically generated as part of the purchase of a controlled hunt tag. Also includes handicapped permits for rifle, archery, and conversions from Adult to Senior licenses where this is no balance due, etc.

H230 of 2017 established a "Price Lock" program that, starting in 2018, reduced annual license costs by 20% for residents who continue to purchase consecutive annual licenses.

From FY 2018 to FY 2019, Fish and Game resident license sales decreased by 6,093 units or 1.6%, however non-resident license sales increased by 11,243 or 5.2%. While more resident licenses and tags are sold, non-resident sales made up approximately 63% of revenues in FY 2019.

Overall sales of licenses, tags and permits were up 45,754 units or 2.2% from FY 2018 to FY 2019, primarily due to resident and non-resident tag sales, and controlled hunt applications.

Fish and Game Receipts

Description	(\$ in millions)			
	FY 2019 Actual	FY 2020 Actual	Change 19 to 20	% Change
Fish and Game Fund				
Licenses & Permits	\$45.046	\$51.381	\$6.336	14.1%
Federal Reimburs.	46.215	52.052	5.837	12.6%
Priv. & Loc. Reimburs.	8.071	7.667	(0.404)	(5.0%)
Priv. & Loc. Trusts	1.277	2.151	0.874	68.5%
Big Game Depred.	0.074	0.075	0.001	1.7%
Miscellaneous Income	2.119	1.904	(0.215)	(10.1%)
Total Fish & Game:	\$102.802	\$115.232	\$12.430	12.1%
Set-Aside Funds:				
Habitat Acq. and Devel.	\$0.492	\$0.526	\$0.034	6.9%
Salmon & Steelhead Tag	0.413	0.335	(0.078)	(18.9%)
Winter Feed/Hab. Impr.	0.908	0.888	(0.020)	(2.2%)
Non-game Programs	0.014	0.015	0.001	5.2%
Meat Proc. Charges	0.008	0.012	0.004	49.7%
License Endorsement Fee Adjustments				
Total Set-Aside:	\$1.841	\$1.771	(\$0.070)	(3.8%)
Grand Total	\$104.643	\$117.002	\$12.359	11.8%

Fish and Game revenue from licenses and permits increased \$2.92 million, or 6.9%, from FY 2018 to FY 2019 and federal reimbursements increased by \$2.76 million, or 6.3%. Private and local reimbursements decreased 12.6% from FY 2018 to FY 2019, compared to an increase of 19.3% from FY 2017 to FY 2018. This includes money received for specific projects per contracts or agreements, such as mitigation funds from Idaho Power, pass-through moneys from the Office of Species Conservation, and certain fines.

Set-aside receipts, which are earmarked by statute for specific purposes, decreased 0.3%. This compares to the 156.2% increase between FY 2017 to FY 2018 driven by license endorsements established in H230 of 2017 to fund depredation and sportsman access programs.

2021 Resident Cost to Hunt

(Includes licenses, tags, application and vendor fees)

Rank	Deer	Elk	Sheep	Pronghorn Antelope
1	\$34.00 MT	\$38.00 MT	\$143.00 MT	\$37.00 MT
2	\$37.50 ID	\$48.50 ID	\$169.50 WY	\$50.37 CO
3	\$44.90 WA	\$50.40 WA	\$172.00 NV	\$54.50 WY
4	\$45.50 ID	\$57.50 ID	\$184.00 NM	\$55.25 ID
5	\$50.37 CO	\$65.56 CO	\$184.50 OR	\$63.50 ID
6	\$59.50 WY	\$74.50 WY	\$201.25 ID	\$84.00 NM
7	\$63.00 OR	\$84.00 OR	\$237.25 ID	\$94.00 OR
8	\$65.00 NM	\$84.00 UT	\$322.74 CO	\$99.00 UT
9	\$74.00 UT	\$121.00 NM	\$332.00 WA	\$112.00 NV
10	\$82.00 NV	\$177.00 NV	\$350.00 AZ	\$140.00 AZ
11	\$84.50 CA	\$185.00 AZ	\$502.40 CA	\$221.97 CA
12	\$95.00 AZ	\$543.35 CA	\$557.00 UT	NA WA
Avg	\$61.27	\$127.40	\$279.64	\$91.96

Highlighted costs are "Price Locked"; unhighlighted Idaho costs are 2020 prices

2021 Non-Resident Cost to Hunt

(Includes licenses, tags, application & vendor fees - prices)

Rank	Deer	Elk	Sheep	Pronghorn Antelope
1	\$357.00 NM	\$497.00 WA	\$1,275.00 MT	\$230.00 MT
2	\$401.50 WY	\$622.00 NM	\$1,369.00 NV	\$353.50 WY
3	\$409.00 NV	\$665.00 UT	\$1,652.00 WA	\$357.00 NM
4	\$411.96 CO	\$680.38 CO	\$1,693.50 OR	\$411.96 CO
5	\$434.30 WA	\$719.50 WY	\$1,827.33 CA	\$419.00 UT
6	\$470.00 UT	\$760.00 OR	\$1,975.00 AZ	\$469.00 NV
7	\$475.00 AZ	\$825.00 AZ	\$2,259.33 CO	\$555.75 ID
8	\$478.15 CA	\$846.75 ID	\$2,282.00 UT	\$575.50 OR
9	\$546.75 ID	\$924.00 MT	\$2,347.50 WY	\$684.98 CA
10	\$615.50 OR	\$1,374.00 NV	\$2,867.50 ID	\$725.00 AZ
11	\$652.00 MT	\$1,668.03 CA	\$3,247.00 NM	N/A WA
Avg	\$477.38	\$871.06	\$2,072.29	\$478.17

Source: Idaho Department of Fish and Game Survey July 2020

2021 Resident Cost to Fish

From Dec 1, 2020 thru June 30, 2021

Rank	State	License	1 Day	2 Day	3 Day
1	Washington	\$29.50	\$11.35	\$15.75	\$19.05
2	Idaho	\$30.75	\$11.50	\$16.50	\$21.50
3	Montana	\$31.00		\$15.00	
4	New Mexico	\$34.00	\$21.00		
5	Utah	\$34.00			\$16.00
6	Idaho	\$35.50	\$13.50	\$19.50	\$25.50
7	Arizona	\$37.00	\$15.00	\$30.00	
8	Wyoming	\$39.50	\$6.00	\$12.00	\$18.00
9	Nevada	\$40.00	\$9.00	\$12.00	\$15.00
10	Oregon	\$44.00	\$23.00	\$42.00	\$59.50
11	Colorado	\$45.30	\$13.90	\$20.71	\$27.52
12	California	\$51.02	\$16.46	\$25.66	
Average		\$37.63	\$14.07	\$20.91	\$25.26

Highlighted costs are "Price Locked"; unhighlighted Idaho costs are 2020 prices

2021 Non-resident Cost to Fish

From Dec 1, 2020 thru June 30, 2021

Rank	State	License	1 Day	2 Day	3 Day
1	Arizona	\$55.00	\$20.00	\$40.00	
2	New Mexico	\$65.00	\$21.00		
3	Nevada	\$80.00	\$18.00	\$25.00	\$32.00
4	Washington	\$84.50	\$20.15	\$28.95	\$35.55
5	Utah	\$85.00			\$28.00
6	Montana	\$103.50		\$42.50	
7	Colorado	\$108.10	\$16.94	\$23.75	\$30.56
8	Oregon	\$110.50	\$23.00	\$42.00	\$59.50
9	Wyoming	\$114.50	\$14.00	\$28.00	\$42.00
10	Idaho	\$118.00	\$22.75	\$29.75	\$36.75
11	California	\$137.73	\$16.46	\$25.66	
Average		\$96.53	\$19.14	\$31.73	\$37.77

Source: Idaho Department of Fish and Game Survey July 2020

State Park Self-Support Index & Visitor Spending

State Park	FY 2020 Park Operating Expenditures	FY 2020 Park Revenues	Self-Support Percent	Total Visitors CY 2019	% Chg vs 2018	Estimated Visitor Spending CY 2018
Bear Lake	\$317,111	\$388,107	122.4%	213,454	1.5%	\$4,470,000
Bruneau Dunes	414,511	294,004	70.9%	105,340	-2.7%	2,860,000
City of Rocks / Castle Rocks	906,950	1,191,702	131.4%	449,244	-16.0%	13,662,000
Coeur d'Alene Lake Pkwy	81,304	22,491	27.7%	465,561	1.4%	5,116,000
Dworshak	384,625	329,611	85.7%	112,687	9.1%	3,159,000
Eagle Island	371,319	277,386	74.7%	428,840	9.0%	5,068,000
Farragut	1,054,617	1,359,621	128.9%	544,699	1.3%	13,457,000
Harriman	599,251	501,156	83.6%	180,695	90.7%	3,180,000
Hells Gate	598,603	452,819	75.6%	267,905	3.3%	6,995,000
Henrys Lake	167,488	351,516	209.9%	164,163	11.7%	4,502,000
Heyburn	674,558	1,136,605	168.5%	188,045	-6.6%	5,904,000
Lake Cascade	741,109	786,346	106.1%	716,529	-2.1%	19,292,000
Lake Walcott	218,702	184,060	84.2%	65,708	-9.6%	1,072,000
Land of the Yankee Fork	309,821	26,260	8.5%	59,063	0.1%	1,344,000
Lucky Peak	486,808	433,867	89.1%	750,250	0.0%	12,778,000
Massacre Rocks	237,388	108,788	45.8%	46,076	20.4%	730,000
McCroskey	54,497	22,803	41.8%	n/a	n/a	n/a
Mesa Falls	40,079	36,654	91.5%	175,927	0.8%	n/a
Old Mission	237,558	85,162	35.8%	90,668	-7.6%	832,000
Ponderosa	739,111	991,354	134.1%	479,515	0.0%	17,506,000
Priest Lake	697,609	789,194	113.1%	178,144	-7.0%	5,724,000
Round Lake	289,215	196,135	67.8%	110,407	6.7%	2,091,000
Thousand Springs	317,835	207,806	65.4%	214,324	5.2%	1,864,000
Three Island	405,423	362,436	89.4%	216,715	9.4%	5,707,000
Trail of the Coeur d'Alenes	149,214	187,890	125.9%	108,403	0.0%	1,095,000
Winchester	257,077	180,893	70.4%	135,796	-4.5%	2,320,000
Subtotal	\$10,751,781	\$10,904,665	101.4%	6,468,159	1.0%	\$140,728,000
Capital Repair and Maintenance	3,550,120					
Passport Revenue		2,839,900				
Total	\$14,301,901	\$13,744,565	96.1%			

Total Visitor Spending is calculated using the "Economic Impact and Importance of State Parks in Idaho: a Park-Level Study" created by Boise State University, January 2018. This analysis did not include McCroskey or Mesa Falls Parks.

Parks & Recreation Facts and Figures

1. State Park Revenue Details - FY20		% Chg
Non-Resident Visitors - 29%	1,893,700	2%
Resident Visitors - 71%	4,574,500	1%
Dedicated Fund Revenue	\$ 10,904,700	-3%
Passport Revenue (Gross of fees & tax)	\$ 2,839,900	7%
Total Expenditures (includes Capital)	\$ 14,301,900	9%
Self-Support Percent	96.1%	
General Fund Support	\$ 2,756,200	2%
Capital Repair and Maintenance	\$ 3,550,100	36%
2. Recreation Users by Registration Type - CY19		
Boat Registrations	89,400	0%
Snowmobile Registrations	43,400	10%
Motorbikes, ATVs, UTVs Registrations	167,800	3%
Recreational Vehicle Registrations	124,100	2%
Cross-country Ski Permits	3,000	38%
3. Recreational Funds to Public Agencies - FY20		
Recreational Vehicle Fund Grants	\$ 4,782,400	48%
Waterway Improvement Fund Grants	\$ 1,104,600	16%
State and Federal Trails Programs	\$ 2,439,300	5%
County Boating Programs	\$ 2,516,600	-22%
Federal Boating Safety Grants	\$ 720,000	12%
County Snow Grooming Programs	\$ 1,062,000	12%
Trout License Plate Grants*	\$ 37,600	
4. Park Land and Facilities - FY20		
Number of State Parks/Trails	30	
Number of Acres in the Park System	60,167	
Number of Structures Maintained	556	

*IDPR allows these funds to accumulate over a few years to increase the scope of projects rather than providing small grants every year

CY = Calendar Year, FY = Fiscal Year

Idaho Water Facts

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 Streams & 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/Outflows	About 37 million/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
	646,315 gallons per day or
1 cubic ft per sec	1.9835 acre-feet per day, 724 AF/year
Ex @ \$.01/100 gal	\$32.59 per acre foot or \$23,595 per cfs/yr

Source: Idaho Department of Water Resources

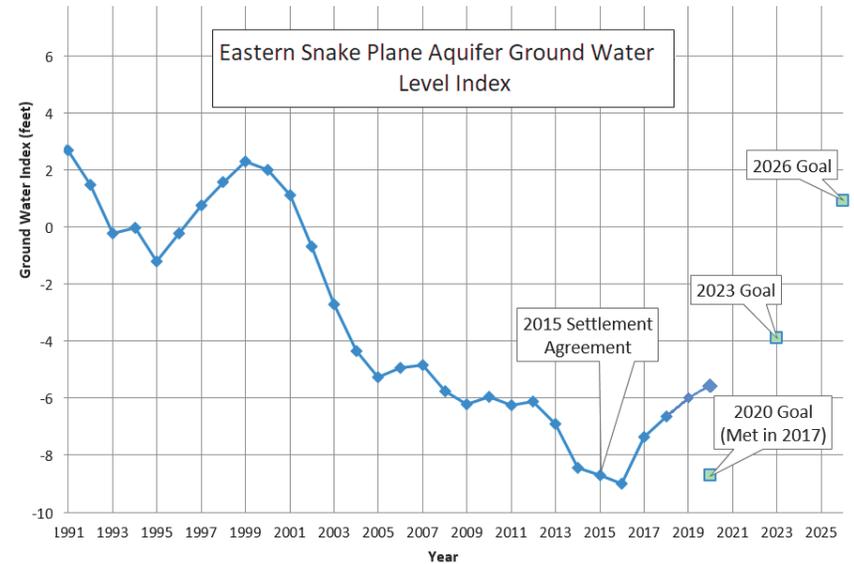
Water Withdrawals

Estimated Use of Water in the United States in 2015

Used in Idaho in 2015	Acre-Feet/Yr	MG/D	Percent
Irrigation	17,108,010	15,273.0	86.3%
Aquaculture	2,201,089	1,965.0	11.1%
Public Supply	309,161	276.0	1.6%
Domestic Self-Supply	78,410	70.0	0.4%
Industrial and Mining	79,284	70.8	0.4%
Livestock	57,128	51.0	0.3%
TOTAL WATER USE	19,833,082	17,705.8	100.0%

Source: USGS Idaho Water Use, 2015 <http://www.usgs.gov>

Idaho households had the highest average per capita domestic water use in the nation at 184 gallons per person, per day. The 2015 statewide average was 102 gallons higher per person per day than the national average. Domestic per capita water use was at or below the national average in only five counties: Bear Lake, Bingham, Bonner, Boundary, and Gem counties.



In 2015, Idaho water users signed a settlement to halt the decline of water levels in the Eastern Snake Plane Aquifer and preempt the need to cut water delivery to junior water rights holders. Water users agreed to shorten irrigation seasons and limit well draws, totaling 240,000 acre-feet saved yearly. The Idaho Dept. of Water Resources oversees annual recharge goals of 250,000 acre-feet of water to return to an average of 1991-2000 levels by 2026. **Above:** the overall aquifer level (in feet) above or below the 2026 target as sampled from 19 test wells. **Below:** the length of recharge season and costs paid to canal companies for conveying water to recharge sites.

Eastern Snake River Plain Aquifer Recharge

Recharge Season	Volume (af)	Days Run	Conveyance Cost
2014/2015	75,505	149	\$ 479,338
2015/2016	66,897	161	\$ 455,803
2016/2017	317,714	250	\$ 2,462,906
2017/2018	535,991	298	\$ 4,488,007
2018/2019	349,240	290	\$ 2,526,659
2019/2020	447,956	202	\$ 2,884,188

Source: Idaho Department of Water Resources

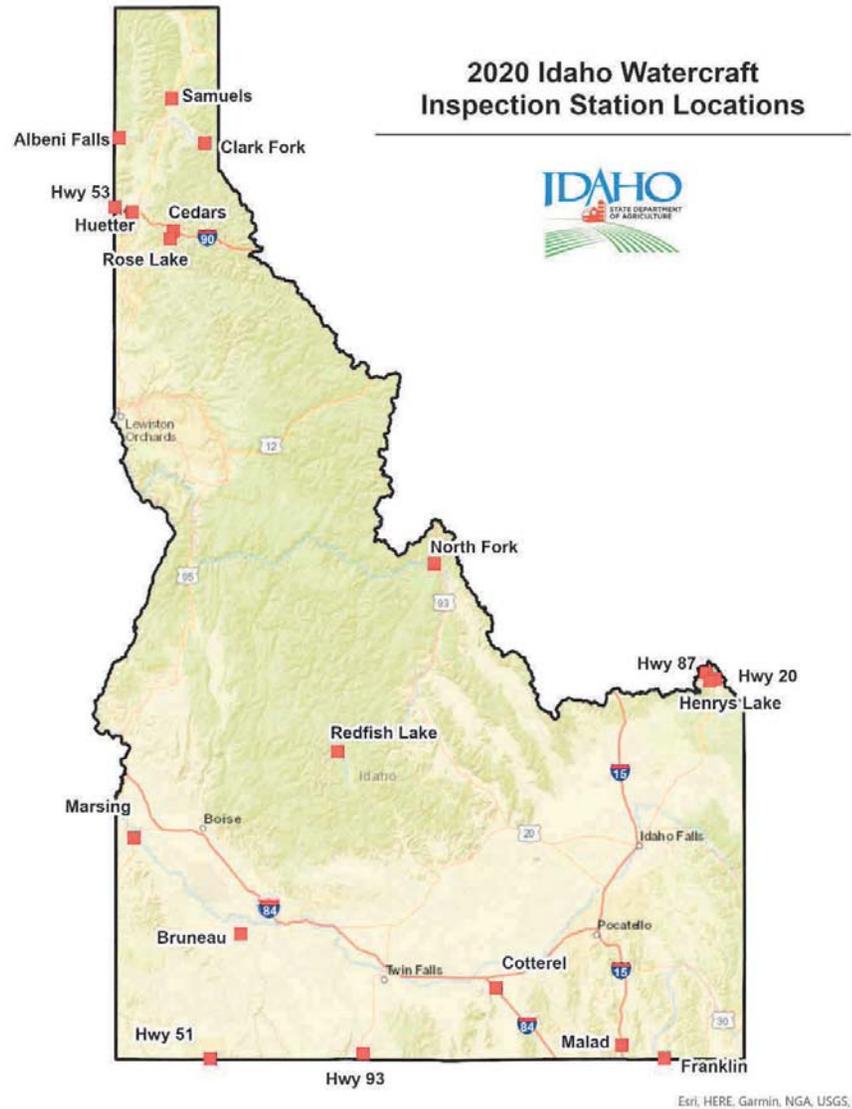
NOTES

<u>Original Appropriations</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Annual</u>
(in Millions)			<u>% Chg</u>
<u>By Department or Division</u>			
Agriculture	\$48.6	\$50.6	4.2%
Dept of Agriculture	45.2	47.6	5.3%
Soil & Water Conservation Com.	3.4	3.1	(10.3%)
Dept of Commerce	42.4	37.5	(11.6%)
Dept of Finance	8.9	8.9	(0.1%)
Industrial Commission	18.1	21.4	18.5%
Dept of Insurance	9.8	9.9	1.4%
Dept of Labor	94.0	97.3	3.5%
Public Utilities Commission	6.6	6.6	(1.2%)
Self-Governing Agencies	143.4	114.2	(20.4%)
Building Safety, Division of	15.0	16.0	6.5%
Hispanic Com	.4	.4	6.7%
Historical Society	7.6	8.4	10.5%
Libraries, Commission of	5.9	5.9	0.2%
Lottery, State	6.2	6.3	2.3%
Medical Boards	6.8	7.9	15.5%
Public Defense Commission	11.5	11.3	(1.9%)
Regulatory Boards	8.5	8.7	2.9%
State Appellate Pub. Defend.	3.0	3.2	4.6%
Veterans Services	78.6	46.2	(41.2%)
Transportation Department	727.6	782.6	7.6%
Total	\$1,099.5	\$1,129.0	2.7%

<u>By Fund Source</u>			
General Fund	\$46.0	\$45.5	(1%)
Dedicated Funds	554.4	631.1	14%
Federal Funds	499.1	452.5	(9%)
Total	\$1,099.5	\$1,129.0	3%

Totals May Not Add Due to Rounding

Invasive Species

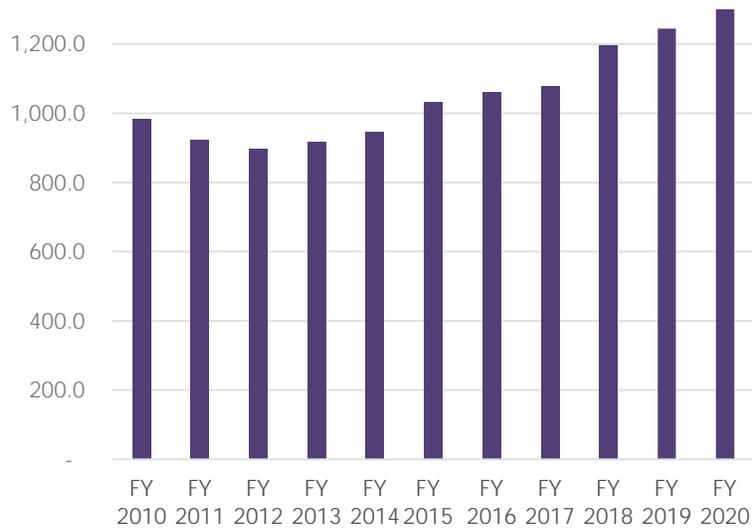


Since 2009, the Department of Agriculture has inspected more than 800,000 watercraft for waterborne invasive species such as quagga and zebra mussels. As of August 28, 2020, a total of 113,193 inspections were conducted, finding 26 boats fouled by mussels that had already been treated in other states.

Increase in Revenue to Transportation (\$ in Millions)						
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
Traditional Revenue						
Fuel Tax*	56.9	68.9	71.3	74.0	73.3	344.4
Regist.*	30.2	35.1	36.8	37.9	37.2	177.2
Com. Reg.*	0.9	0.7	0.8	1.0	1.2	4.6
Electric /Hybrid Fees*	0.9	0.9	0.1	0.3	.4	2.6
Traditional Rev.	88.9	105.6	109.0	113.2	112.1	528.8
Non-Traditional Revenue						
1% Sales Tax TECM**			15.7	16.7	17.7	50.1
Cig Tax to TECM**			6.9	2.5	3.9	13.3
Surplus Eliminator **	11.0	27.4	60.3			98.7
Cig Tax Distribution*	7.3	4.6				11.9
CigTax Dist. GARVEE	4.7	4.7	4.7	4.7	4.7	23.5
Interest	0.2	0.3	0.3	1.5	.9	3.2
Non-Traditional Rev Increase	23.2	37.0	87.9	25.4	27.21	200.7
Authorized Bonding						
GARVEE Auth. **			300.0			300.0
Sub-Total Auth. Bonding			300.0			300.0
TOTAL (Revenue and Authorized Bonding)	112.1	142.6	496.9	138.6	139.2	1,029.5

Sources: Idaho Transportation Department, Idaho State Tax Commission
 H547 of 2014 - Provides \$4.7 million from Cig tax to pay the state match of GARVEE payment
 *H312 of 2015 - Increased gas tax, registration, created a hybrid/electric fee, created surplus eliminator and cig tax dist.
 **S1206 of 2017 - Authorized an additional \$300 million in GARVEE, extended surplus eliminator, created TECM

Transportation Revenue 11 - Year Revenue (\$ in millions)



	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total
Federal Receipts	313.7	354.9	336.6	331.4	343.5	348.9	287.1	266.9	333.5	355.3	436.5	3,708.3
Secure Rural Schools						16.4	14.9	15.6	8.2	14.3	14.6	84.0
Other Federal Receipts						15.6	17.7	15.8	7.8	23.5	27.1	107.5
Highway Dist. Account	293.5	295.6	296	298.6	300.4	309.7	330.6	335.9	342.5	357.2	360.8	3,520.8
User Funds State Hwy Acct	36.5	59.8	58.2	61.6	62.9	63.2	75.4	70.2	66.6	54.4	58.5	667.3
Strategic Initiatives Program						54.2	11.0	27.5	60.3	0	0	153.0
Other State Sources	30.5	17.6	17.3	19.8	19.8	21.8	19.5	18.5	14.9	40.6	51.9	272.2
Property Tax	97	96.6	97.8	102.1	107.2	112.8	117.6	122.9	127.9	138.7	143.2	1,263.8
Other Local Sources	76	73.1	69.6	81.0	90.8	90.5	97.7	99.0	105.2	130.6	113.8	1,027.3
H312, 2015 "New Revenue"							88.2	105.5	107.5	111.1	112.1	524.4
TECM									22.7	19.2	22.4	64.3
National Forest Reserve	26.5	23.1	20.0	18.3	17.6							105.5
Projects from Locals	4.4	3.6	2.3	5.0	3.1							18.4
Interest	2.2											2.2
Stimulus	104.3											104.3
Total Revenue	984.6	924.3	897.8	917.8	945.3	1,033.1	1,059.7	1,077.8	1,197.1	1,244.9	1,340.9	11,623.3

Revenues reported are for surface transportation programs only. Does not include revenues for non-surface transportation (aeronautics, behavioral safety, transit, etc.).

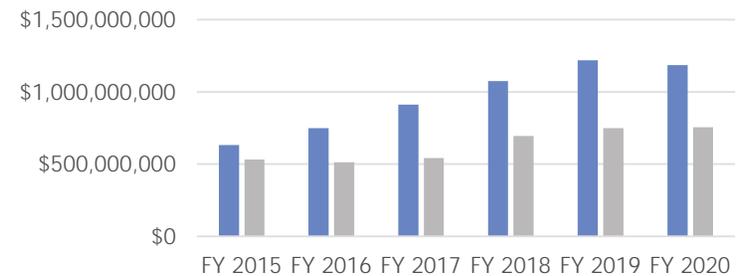
Local entities information obtained from FY18 Annual Road and Street Financial Reports.

Transportation Dept. Appropriation and Expenditures

Total Appropriation						
Division	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Transportation Services	\$45,359,100	\$31,671,900	\$35,176,100	\$39,750,400	\$38,688,500	\$42,121,700
DMV	\$35,342,300	\$34,065,400	\$35,315,500	\$38,444,000	\$37,600,500	\$37,766,700
Highway Operations	\$173,661,400	\$188,797,500	\$194,886,900	\$199,562,000	\$194,166,500	\$202,691,200
Contract Construction	\$377,459,800	\$494,787,900	\$645,820,300	\$796,809,800	\$947,410,200	\$903,147,100
Total Appropriation	\$631,822,600	\$749,322,700	\$911,198,800	\$1,074,566,200	\$1,217,865,700	\$1,185,726,700
Total Actual Expenditures						
Division	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Transportation Services	\$41,930,300	\$27,821,400	\$30,624,500	\$36,213,700	\$35,960,800	\$34,923,800
DMV	\$29,627,400	\$31,801,000	\$32,358,000	\$35,635,100	\$32,057,300	\$29,880,100
Highway Operations	\$157,959,000	\$171,261,600	\$185,996,400	\$189,723,800	\$186,374,600	\$190,683,100
Contract Construction	\$302,198,600	\$282,864,500	\$292,622,100	\$433,397,400	\$495,276,600	\$498,929,200
*Total Actual Expenditures	\$531,715,300	\$513,748,500	\$541,601,000	\$694,970,000	\$749,669,300	\$754,416,200

*Total Actual Expenditures includes encumbered funds.

Total Appropriation and Actual Expenditures



■ Total Appropriation ■ *Total Actual Expenditures

The total appropriation for the Idaho Transportation Department includes the original appropriation, supplemental appropriations, and reappropriation, for all four divisions.

Idaho Transportation Trend Indicators

Trend Indicator	Actual Numbers During 2019	Percent Total 10 Year Growth	Avg Annual Growth for 2009 - 2019
Annual Vehicle Miles Traveled	18,060,000,000	17%	1.7%
Passenger Cars Registered	1,858,901	19.2%	1.9%
Drivers Licenses in Force	1,271,430	20.5%	2.0%
Population	1,787,065	15.0%	1.5%
Gallons of Highway Fuel Consumed*	1,078,755,264	23.8%	2.4%

*Includes gasoline, diesel, and other highway fuels.

Idaho's gas tax is 32 cents per gallon and was last increased in 2016; federal fuel tax is 18.4 cents per gallon and was last increased in 1993.

There is also a 1 cent per gallon transfer fee that is used to fund the Petroleum Clean Water Trust Fund.

Annual registration fees for passenger vehicles range from \$45 to \$69, depending on the age of the vehicle. An EMS Service fee of \$1.25 is added to all registrations. Vehicles registered in Ada County require an additional fee ranging from \$24 to \$40. County administrative charges may also apply. In addition to each a registration fee, a project choice fee of \$3.00 is assessed and transferred to the Idaho State Police.

The statewide motorcycle registration fee is \$19, plus an additional \$8 in Ada County.

Source: Idaho Transportation Department

Idaho Transportation Trend Indicators – Gas Tax

*State Gasoline Tax Revenue (\$ in millions)	
FY 2015	\$ 172.20
FY 2016 (gas tax increased from \$0.25 to \$0.32)	\$ 224.80
FY 2017	\$ 236.30
FY 2018	\$ 242.20
FY 2019	\$ 252.60
FY 2020	\$ 246.38
Source: Idaho Tax Commission's comparative statement	
*Total revenue includes gross collections before refunds and administrative fees	

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 motorboats. 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.

Idaho State Historical Fuel Tax Rates	
Fiscal Years	Fuel Tax Rate/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 - 2015	25.0¢
2016 - Present	32.0¢
Source: Idaho Transportation Department	

Grant Anticipation Revenue Vehicle (GARVEE)

The Grant Anticipation Revenue Vehicle (GARVEE) Transportation Program is a debt-financing mechanism that permits states to accelerate highway construction projects by selling bonds. In Idaho's case, the bonds are secured solely by future federal funds. However, the bonds are paid back with a combination of future federal appropriations and state matching funds.

GARVEE Authorization by Session and Bill Number		
Legislative Session	Bill #	Amount (\$ in Millions)
2006	H854	\$ 200
2007	H336	\$ 250
2008	H657	\$ 134
2009	S1186	\$ 82
2010	S1427	\$ 12
2011	H285	\$ 162
2017	S1206	\$ 300
Total		\$ 1,140

The current debt service payment is approximately \$61.5 million. The state portion is \$4.7 million, which comes from a distribution from cigarette tax revenue, and the additional \$56.5 million is paid with federal funds. Cumulative GARVEE bonds issued to date is just over \$999 Million with a current principal of \$571 million, and a weighted average interest rate of 3.75%. The current outstanding bonds are scheduled to be paid off in FY 2038.

GARVEE Bond Allocations By Corridor (\$ in Millions)			
Corridor	*Bonds Prior to FY 2017	**Current GARVEE	Total Authorized Bonding
US 95, Garwood to Sagle	\$ 135.7	\$ 64.0	\$ 199.7
US 95, Worley to Setters	\$ 57.6		\$ 57.6
Idaho 16, I-84 to Emmett	\$ 107.0	\$ 84.5	\$ 191.5
I-84, Caldwell to Meridian	\$ 284.9	\$ 151.5	\$ 436.4
I-84, Orchard to Isaacs Canyon	\$ 183.8		\$ 183.8
US 60, McCammon to Lava Hot Springs	\$ 88.6		\$ 88.6
Total	\$ 857.6	\$ 300.0	\$1,157.6

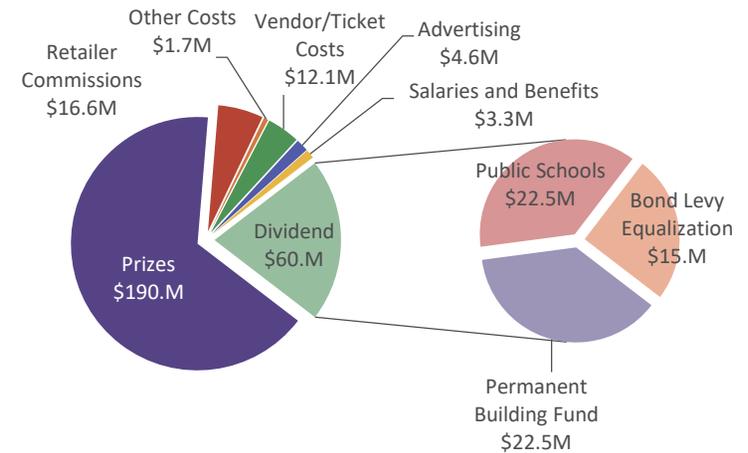
Sources: Annual GARVEE report, Legislative bill information.

* GARVEE Bonded prior to FY 2017 includes \$840 million authorized by the Legislature plus 17.6 million in interest earned.

**Current GARVEE is the \$300 million authorized in S1206, of 2017. The amounts per corridor could change as only \$141.5 million in bonds have been issued.

FY 2019 Distribution of Lottery Revenues

Total = \$288,351,600



State lottery revenues are derived from the sale of lottery tickets and deposited into the State Lottery Fund. Funds are used to pay agency administrative costs as well as other expenditures under continuous appropriation, including prizes, retailer commissions, advertising and promotional costs, and gaming supplier vendor fees.

Pursuant to Section 67-7434, Idaho Code, a lottery dividend must be paid annually from net income of lottery ticket sales as follows: one-fourth to the Bond Levy Equalization Fund; three-eighths to the Permanent Building Fund; and three-eighths to the School District Building Fund. The FY 2019 dividend totaled \$60,000,000 and was distributed in FY 2020. Public Schools received \$22,500,000 from the FY 2019 dividend, but the actual amount distributed to the schools was \$22,842,500 due to dividend cash carried forward from the previous year.

<u>Original Appropriations</u>	<u>FY 2020</u>	<u>FY 2020</u>	<u>Annual</u>
<u>By Department or Division (\$ in Millions)</u>			<u>% Chg</u>
Administration, Dept.	\$116.2	\$93.6	-19.5%
Administration, Dept.	23.7	24.9	5.0%
Capitol Commission	2.3	2.3	0.0%
Bond Payments	19.8	19.8	0.0%
Permanent Building Fund	70.4	46.5	-33.9%
Attorney General	26.5	26.5	0.1%
Controller, State	19.0	19.2	0.8%
Governor, Office of the	186.8	201.5	7.9%
Aging, Commission on	13.6	13.8	1%
Arts, Commission on the	2.1	2.1	-0.3%
Blind and Visually Impaired	5.1	5.1	0.2%
Drug Policy, Office of	4.9	4.8	-2.2%
Energy Resource, Office of	1.3	1.4	0.8%
Financial Management, Div.	2.5	2.6	4.4%
Governor, Executive Office	2.3	4.3	87.0%
Human Resources, Div.	2.4	2.5	5.2%
Liquor Division	22.4	22.7	1.6%
Military Division	83.2	80.1	-3.8%
Public Empl. Retire. Sys.	8.8	9.2	4.4%
Species Conservation	14.9	15.1	1.3%
STEM Action Center	4.7	6.1	31.0%
Wolf Depredation Control Bd.		.4	100.0%
Workforce Dev. Council	8.6	12.9	50.4%
Info. Technology, Office of	10.0	18.4	84.8%
Legislative Branch	15.8	16.0	1.4%
Lieutenant Governor	.2	.2	-1.0%
Revenue & Taxation, Dept.	45.7	46.1	0.8%
Tax Appeals, Board of	.6	.6	-0.2%
Tax Commission, State	45.1	45.5	0.9%
Secretary of State	5.7	3.9	-31.2%
Treasurer, State	5.0	4.3	-12.6%
Treasurer, State	4.3	4.3	0.1%
Idaho Millennium Fund	.6		-100.0%
Total	\$421.0	\$411.4	-2.3%

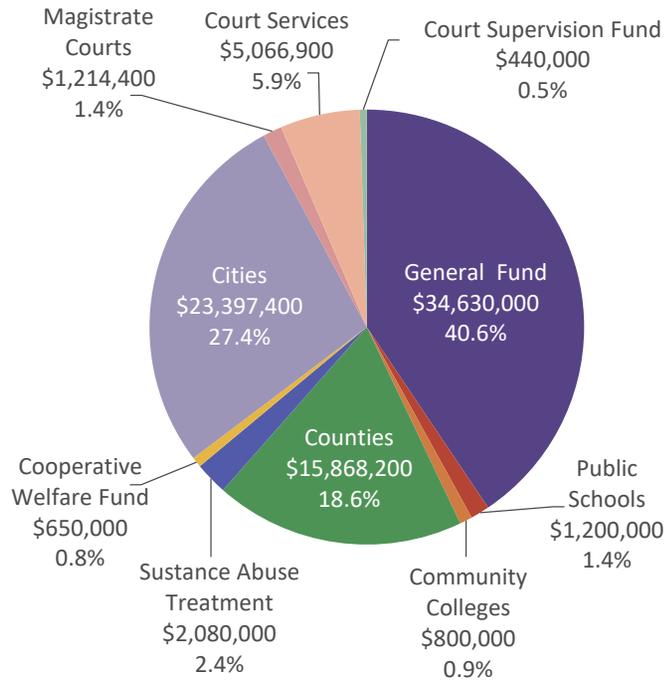
Permanent Building Fund

FY 2021 Revenue Estimates				
Revenues (in millions)	FY 18	FY 19	FY 20	FY 21 Est
Income Tax	\$7.9 M	\$8.0 M	\$8.2 M	\$8.3 M
Cigarette Tax	\$5.0 M	\$5.0 M	\$5.0 M	\$5.0 M
Beer Tax	\$1.4 M	\$1.4 M	\$1.4 M	\$1.4 M
Sales Tax	\$5.0 M	\$5.0 M	\$5.0 M	\$5.0 M
Lottery	\$18.2 M	\$20.1 M	\$22.5 M	\$20.8 M
Budget Stab. Interest	\$4.8 M	\$9.1 M	\$7.4 M	\$2.1 M
PBF Interest	\$.6 M	\$2.0 M	\$3.2 M	\$.7 M
General Fund Transfer	\$45.3 M	\$44.1 M	\$21.5 M	N/A
GRAND TOTAL	\$88.2 M	\$94.7 M	\$74.2 M	\$43.3 M

FY 2021 Original Appropriation	
Public Works Operating Budget	\$2,828,800
Bond Payments	\$15,174,000
New Alteration and Repair Projects	\$33,817,400
ADA Compliance Projects	\$1,300,000
Asbestos Abatement Projects	\$500,000
Capitol Mall Maintenance	\$1,307,400
Lewis-Clark State College CTE Building	\$2,500,000
College of Southern Idaho Canyon Bldg. Phase II	\$2,289,000
Juv. Corrections Center Nampa Gym/CTE Bldg.	\$3,330,000
Pub. Safety Blackfoot Communications Site	\$315,000
Veterans Services Blackfoot Cemetery Projects	\$1,170,000
Total	\$64,531,600

FY 2019 Distribution of Liquor Earnings

Total = \$85,346,900

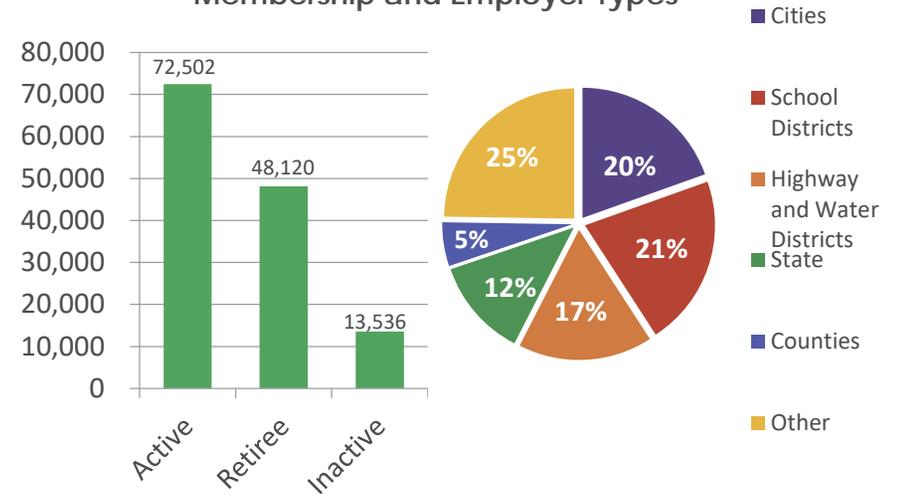


There is a 2% surcharge on sales in liquor stores, directed to the Court Services Fund. This amount, along with a fixed statutory distribution of \$680,000 made annually to the fund, increased 6% from the FY 2018 distribution. Of the remaining amount, 50% of annual net profits are distributed to the General Fund, less a total of \$5,850,000 in fixed statutory distributions to the Substance Abuse Treatment Fund, Community Colleges, Public Schools, Cooperative Welfare Fund, Court Services Fund, and Court Supervision Fund. In FY 2019, the remaining 50% was distributed 57.8% to cities, 39.2% to counties, and 3% to magistrate courts. The distribution to magistrate courts will increase by 3% annually until FY 2023, and distributions to cities and counties will decrease proportionately.

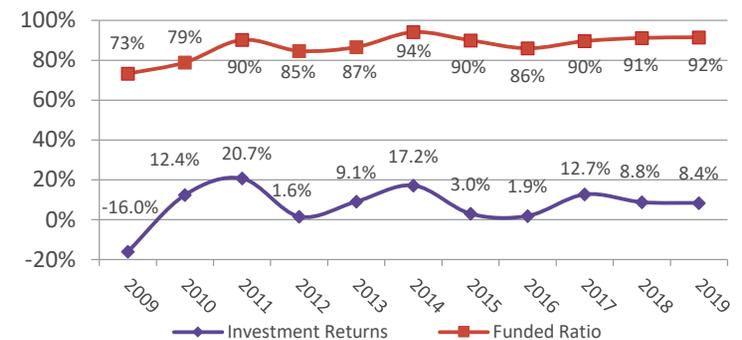
PERSI

As of June 30, 2019, 808 public employers in Idaho participate in PERSI, providing for a total of 134,158 individual members and beneficiaries. In FY 2019, the gross return on investments for the PERSI Base Plan was 8.4%, the funded ratio was 91.5%, and the amortization period was estimated to be 10.6 years, which is lower than the 25-year maximum amortization period required by statute. Actuarial analysis to determine the funded ratio and amortization period for PERSI for FY 2020 will not be completed until October 2020, however, as of June 30, 2020, PERSI was valued at \$18.7 billion.

Membership and Employer Types



Investment Returns and Funded Ratios



Idaho Millennium Fund

Fiscal Year	Millennium Fund [Traditional] (in Millions)			Permanent Endowment Fund (in Millions)		
	Receipts	Approp. and Transfers	Ending Market Value	Receipts	Approp. and Transfers	Ending Market Value
2012	\$5.0	(\$70.9)	\$14.2	\$19.9	(\$4.0)	\$147.4
2013	\$5.0	(\$3.7)	\$15.5	\$19.9	(\$5.5)	\$179.7
2014	\$5.5	(\$.8)	\$20.3	\$22.0	(\$6.4)	\$227.0
2015	\$4.8	(\$.6)	\$25.4	\$19.3	(\$7.9)	\$246.1
2016	\$5.1	(\$.8)	\$29.8	\$20.2	(\$9.8)	\$260.2
2017	\$4.6	(\$1.0)	\$33.6	\$18.4	(\$11.5)	\$301.4
2018	\$4.7	(\$1.3)	\$37.5	\$18.9	(\$11.8)	\$337.8
2019	\$4.2	(\$1.5)	\$41.0	\$16.8	(\$13.6)	\$358.8
2020	\$5.0	(\$1.7)	\$44.8	\$20.0	(\$15.8)	\$376.0
2021*	\$5.0	(\$1.9)	\$48.4	\$20.0	(\$16.6)	\$394.2
2022*	\$5.0	(\$2.0)	\$51.8	\$20.0	(\$17.7)	\$412.0

*Estimates

- The Idaho Millennium Fund consists of three funds:
 - Permanent Endowment Fund:** Receives 80% of the master settlement agreement with tobacco companies. Through specific statutory requirement, 5% of the average fair market value is distributed to the Income Fund.
 - Millennium Fund [Traditional]:** Receives 20% of the master settlement agreement with tobacco companies. Through specific statutory requirement, 5% of the average fair market value is distributed to the Income Fund.
 - Millennium Income Fund:** Legislature appropriates funds from this account. The Legislature appropriates funds to state agencies and qualified private sector organizations. Moneys are typically appropriated for tobacco cessation, substance abuse prevention, and treatment efforts. In 2017, the CDC reported that 14.3% of Idahoans smoke, which is lower than the national average of 17.3%. Idaho rank as the 11th lowest state/territory for cigarette use among adults.

Idaho Facts	
Geography	
Total Area:	83,569 square miles (14th 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
Width:	45 / 305 miles at narrowest / widest
% of Fed. Land:	63.1%
% of State Land:	5.1%

State Symbols	
Amphibian	Idaho Giant Salamander (<i>Dicamptodon aterrimus</i>)
Bird	Mountain Bluebird (<i>Sialia arctica</i>)
Fish	Cutthroat Trout (<i>Oncorhynchus clarkii</i>)
Flower	Syringa (<i>Philadelphus lewisii</i>)
Dance	Square Dance
Fossil	Hagerman Horse
Fruit	Huckleberry
Gem	Idaho 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	200 Incorporated Cities
Largest	Boise, Ada County, pop. 228,959
Smallest	Warm River, Fremont County, pop. 3
# of Counties	44
Largest	Ada, population 481,587

County	Population 2019	County Seat	2019	License Prefix
Ada	481,587	Boise	228,959	1A
Adams	4,294	Council	894	2A
Bannock	87,808	Pocatello	56,637	1B
Bear Lake	6,125	Paris	521	2B
Benewah	9,298	St. Maries	2,448	3B
Bingham	46,811	Blackfoot	12,034	4B
Blaine	23,021	Hailey	8,689	5B
Boise	7,831	Idaho City	467	6B
Bonner	45,739	Sandpoint	8,931	7B
Bonneville	119,062	Idaho Falls	62,888	8B
Boundary	12,245	Bonnors Ferry	2,637	9B
Butte	2,597	Arco	880	10B
Camas	1,106	Fairfield	395	1C
Canyon	229,849	Caldwell	58,481	2C
Caribou	7,155	Soda Springs	3,023	3C
Cassia	24,030	Burley	10,582	4C
Clark	845	Dubois	584	5C
Clearwater	8,756	Orofino	3,099	6C
Custer	4,315	Challis	1,091	7C
Elmore	27,511	Mountain Home	14,562	E
Franklin	13,876	Preston	5557	1F
Fremont	13,099	St. Anthony	3,553	2F
Gem	18,112	Emmett	7,054	1G
Gooding	15,179	Gooding	3,446	2G
Idaho	16,667	Grangeville	3,237	I
Jefferson	29,871	Rigby	4,292	1J
Jerome	24,412	Jerome	11,994	2J
Kootenai	165,697	Coeur d'Alene	52,414	K
Latah	40,108	Moscow	25,702	1L
Lemhi	8,027	Salmon	3,169	2L
Lewis	3,838	Nezperce	458	3L
Lincoln	5,366	Shoshone	1,502	4L
Madison	39,907	Rexburg	29,400	1M
Minidoka	21,039	Rupert	5,893	2M
Nez Perce	40,408	Lewiston	32,788	N
Oneida	4,531	Malad	2,137	1O
Owyhee	11,823	Murphy	79	2O
Payette	23,951	Payette	7,727	1P
Power	7,681	American Falls	4,315	2P
Shoshone	12,882	Wallace	782	S
Teton	12,142	Driggs	1,817	1T
Twin Falls	86,878	Twin Falls	50,197	2T
Valley	11,392	Cascade	1025	V
Washington	10,194	Weiser	5,376	W
Total	1,787,065		743,735	42%

Idaho's 20 Largest Cities

City	2010 Census	Pop. Rank	2019 Pop.	Pop Rank	Change	% Change
Boise	205,671	1	228,959	1	23,288	11.3%
Meridian	75,092	3	114,161	2	39,069	52.0%
Nampa	81,557	2	99,277	3	17,720	21.7%
Idaho Falls	56,813	4	62,888	4	6,075	10.7%
Caldwell	46,237	6	58,481	5	12,244	26.5%
Pocatello	54,255	5	56,637	6	2,382	4.4%
Coeur d'Alene	44,137	7	52,414	7	8,277	18.8%
Twin Falls	44,125	8	50,197	8	6,072	13.8%
Post Falls	27,574	10	36,250	9	8,676	31.5%
Lewiston	31,894	9	32,788	10	894	2.8%
Rexburg	25,484	11	29,796	11	4,312	16.9%
Eagle	19,908	13	29,400	12	9,492	47.7%
Moscow	23,800	12	25,702	13	1,902	8.0%
Kuna	15,210	14	22,257	14	7,047	46.3%
Ammon	13,816	17	17,115	15	3,299	23.9%
Chubbuck	13,922	16	15,588	16	1,666	12.0%
Hayden	13,294	18	15,434	17	2,140	16.1%
Mountain Home	14,206	15	14,562	18	356	2.5%
Blackfoot	11,899	19	12,034	19	135	1.1%
Garden City	10,972	20	11,994	20	1,022	9.3%

Northwest Population Highlights

Northwest States	2010	2019	Change	% Change
Washington	6,724,540	7,614,893	890,353	13.2%
Oregon	3,831,074	4,217,737	386,663	10.1%
Utah	2,763,885	3,205,958	442,073	16.0%
Nevada	2,700,551	3,080,156	379,605	14.1%
Idaho	1,567,582	1,787,065	219,483	14.0%
Montana	989,415	1,068,778	79,363	8.0%
Wyoming	563,626	578,759	15,133	2.7%

Source: US Census Bureau

96 State Facts & Demographics

Senate

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

President Pro Tempore: Brent Hill, R-Rexburg

Average Tenure in the Senate: 3.7 terms

Longest Serving: Patti Ann Lodge (R-Huston), Brent Hill (R-Rexburg), 10 terms

House of Representatives

70 Members	14 Democrat (20%)	23 Female (33%)
	56 Republican (80%)	47 Male (67%)

Speaker: Scott Bedke, R-Oakley

Average Tenure in the House: 3.4 terms

Longest Serving: Mike Moyle (R-Star), 11 terms

Legislation	2020	5-Yr Average
Bills Drafted	830	801
Bills Introduced	559	548
Bills Passed Both Houses	347	356
Bills Enacted	341	352
Length of Session (Days)	75	81

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 2019:

Senate	House
Brent Hill	Scott Bedke
Chuck Winder	Mike Moyle
Abby Lee	Clark Kauffman
Carl Crabtree	Wendy Horman
Michelle Stennett	Ilana Rubel
Cherie Buckner-Webb	John McCrostie
Grant Burgoyne	Sally Toone