



2021

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.



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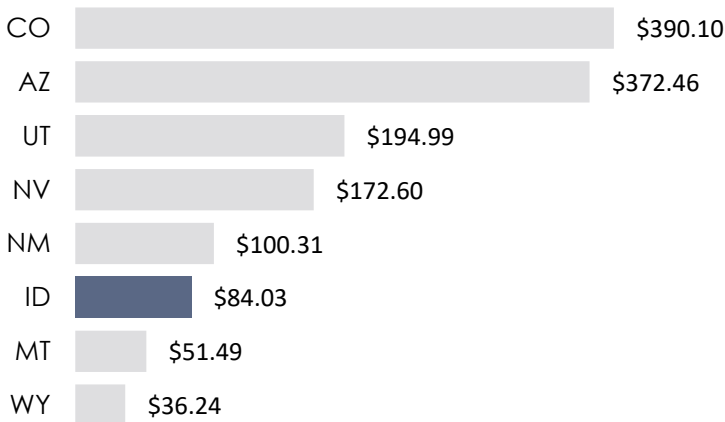
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2020 Nominal GDP (\$ in Billions)



Source: U.S. Bureau of Economic Analysis

Idaho's economic output grew 0.4% from 2019 to 2020 to \$84.03 billion. The US economy declined 2.3% over that same period.

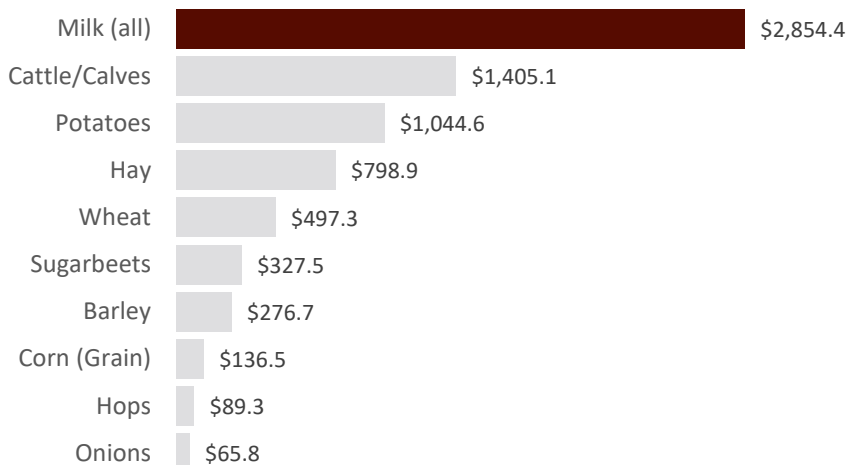
Since 2011, Idaho's economy grew at an annual rate of 4.0%, which is the second fastest rate of growth for these states following only Utah (4.6%).

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

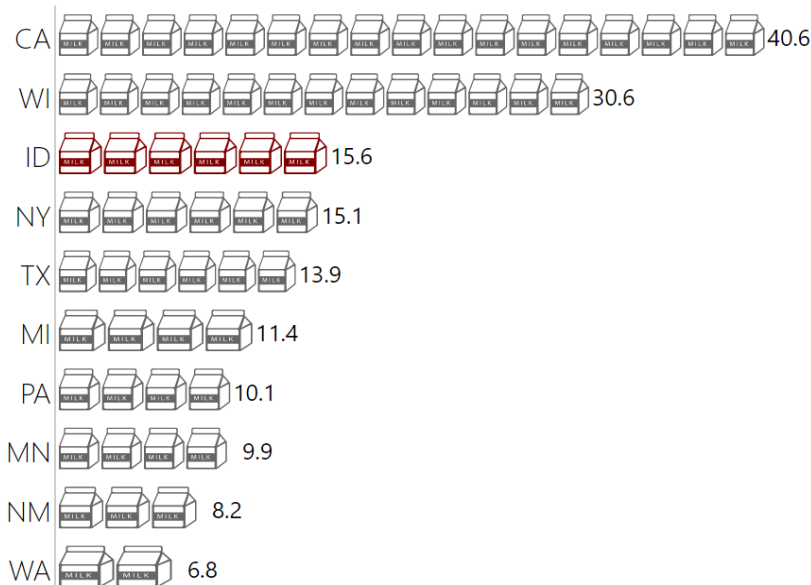
Real Estate, Manufacturing, Health Care, Trade, and Services make up the largest private segments of Idaho's Economy.

2 Idaho's Economy

Idaho's Top Commodities 2019* (Production Values in Millions)



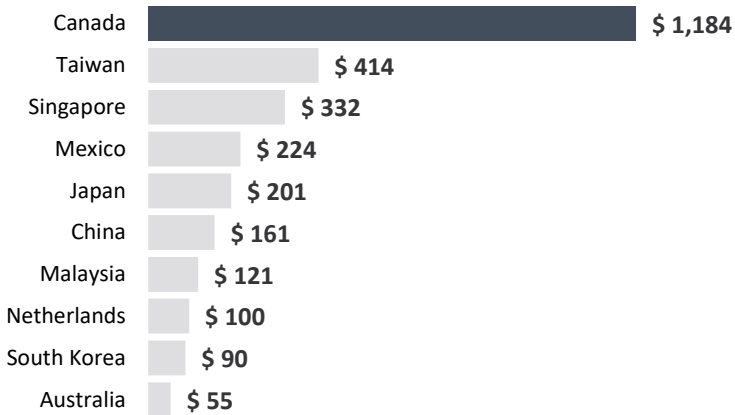
2019* Milk Production-Top States (In billion pounds of milk)



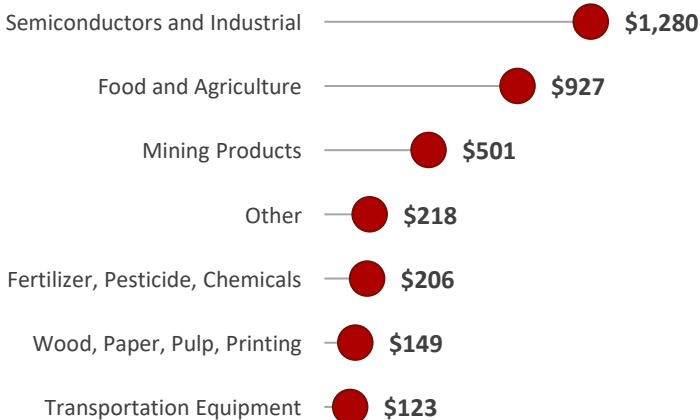
Source: Idaho State Department of Agriculture

*2019 data; 2020 data not available at time of publication

2020 Top 10 Trading Partners (In Millions)



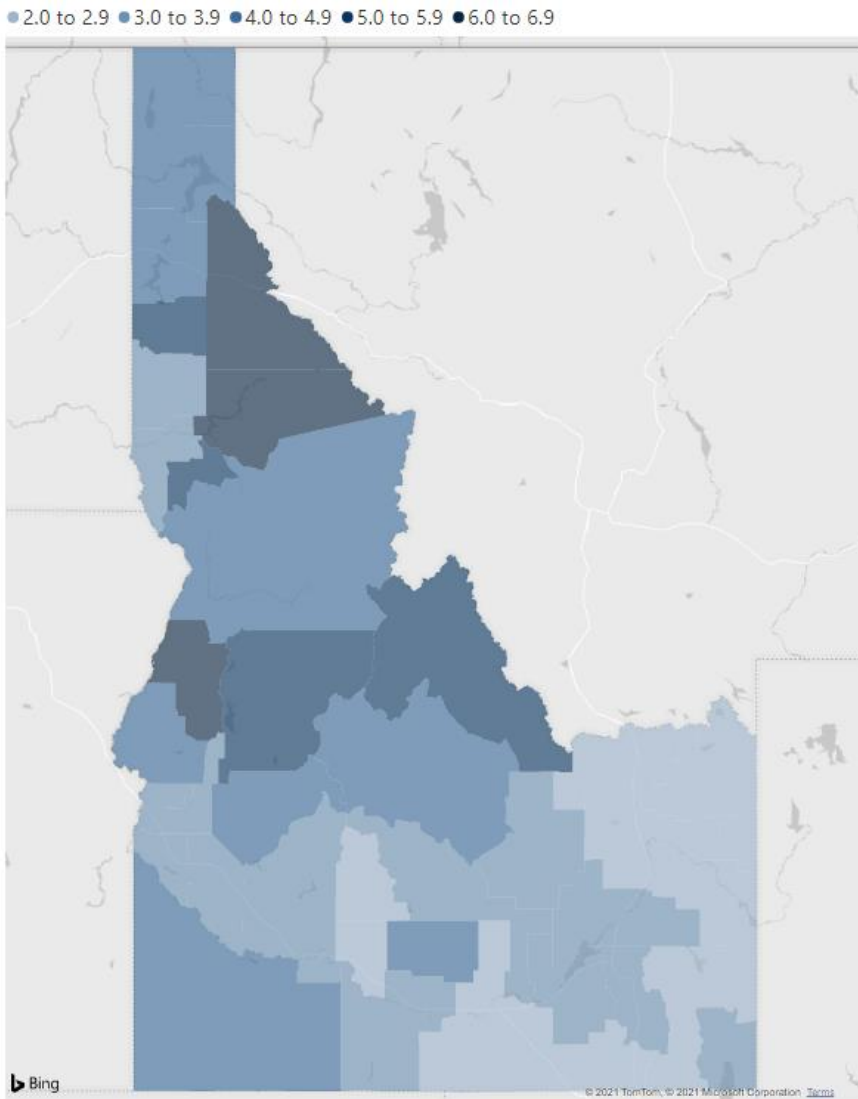
2020 Exports by Industry (in Millions)



Source: Idaho Department of Commerce

4 Idaho's Economy

Idaho Jobless Rate by County

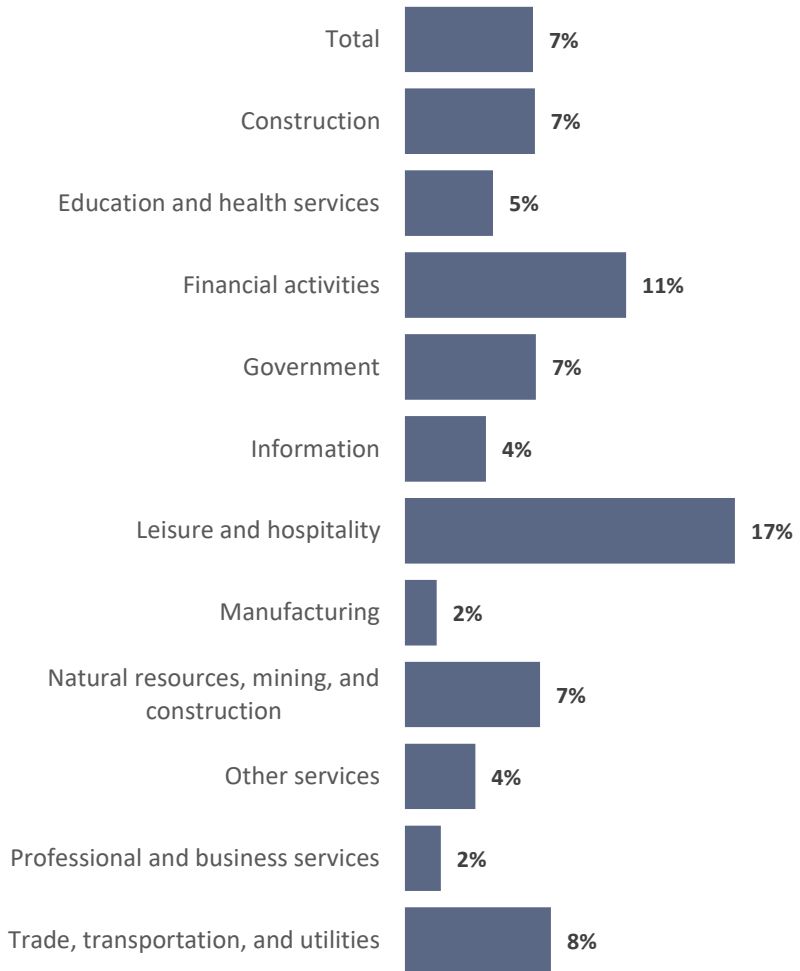


Source: Idaho Department of Labor

As of June 2021, the seasonally adjusted statewide jobless rate was 3% for Idaho while the national rate was 5.9%. Shoshone County had the highest jobless rate in June at 6.8%, while the lowest jobless rate was Madison County at 2.1%.

Idaho Job Change by Industry

June 2020 – June 2021



Source: Idaho Department of Labor; US Bureau of Labor Statistics

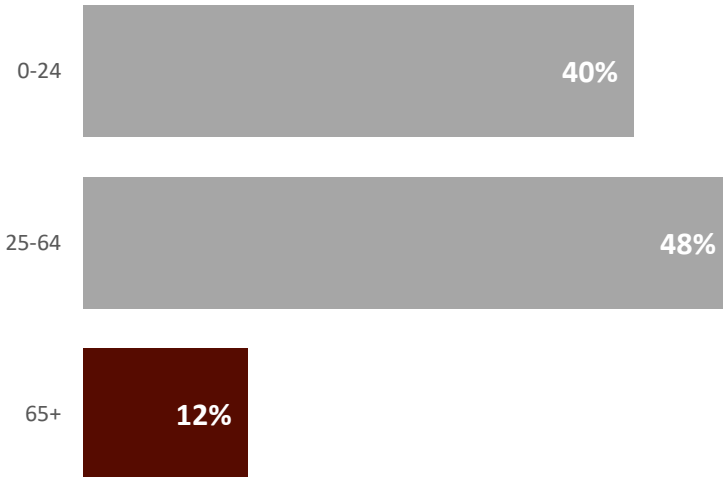
This chart compares change in the number of jobs in each industry from June 2020 to June 2021. Due to the large impact to the Leisure and Hospitality industry during 2020, there has been a large rebound of 17%.

6 *Idaho's Economy*

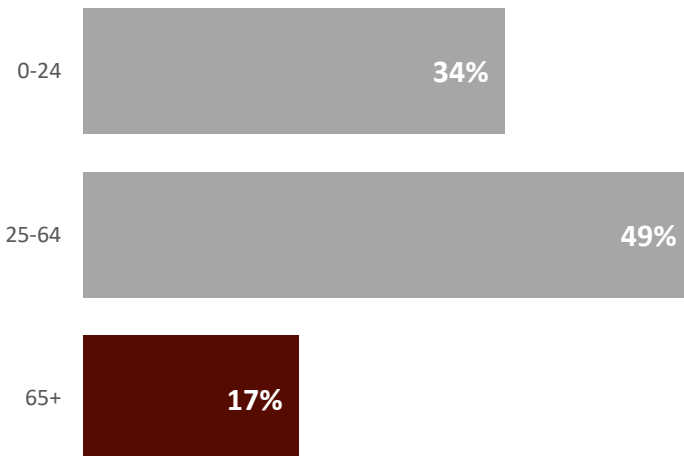
Idaho's Population has Gotten Older Since 1990

Share of Population in Each Age Range

1990



2021*



Source: Idaho Department of Financial Management

*estimate

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 2022 began July 1, 2021 and ends June 30, 2022.)

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 sources 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.

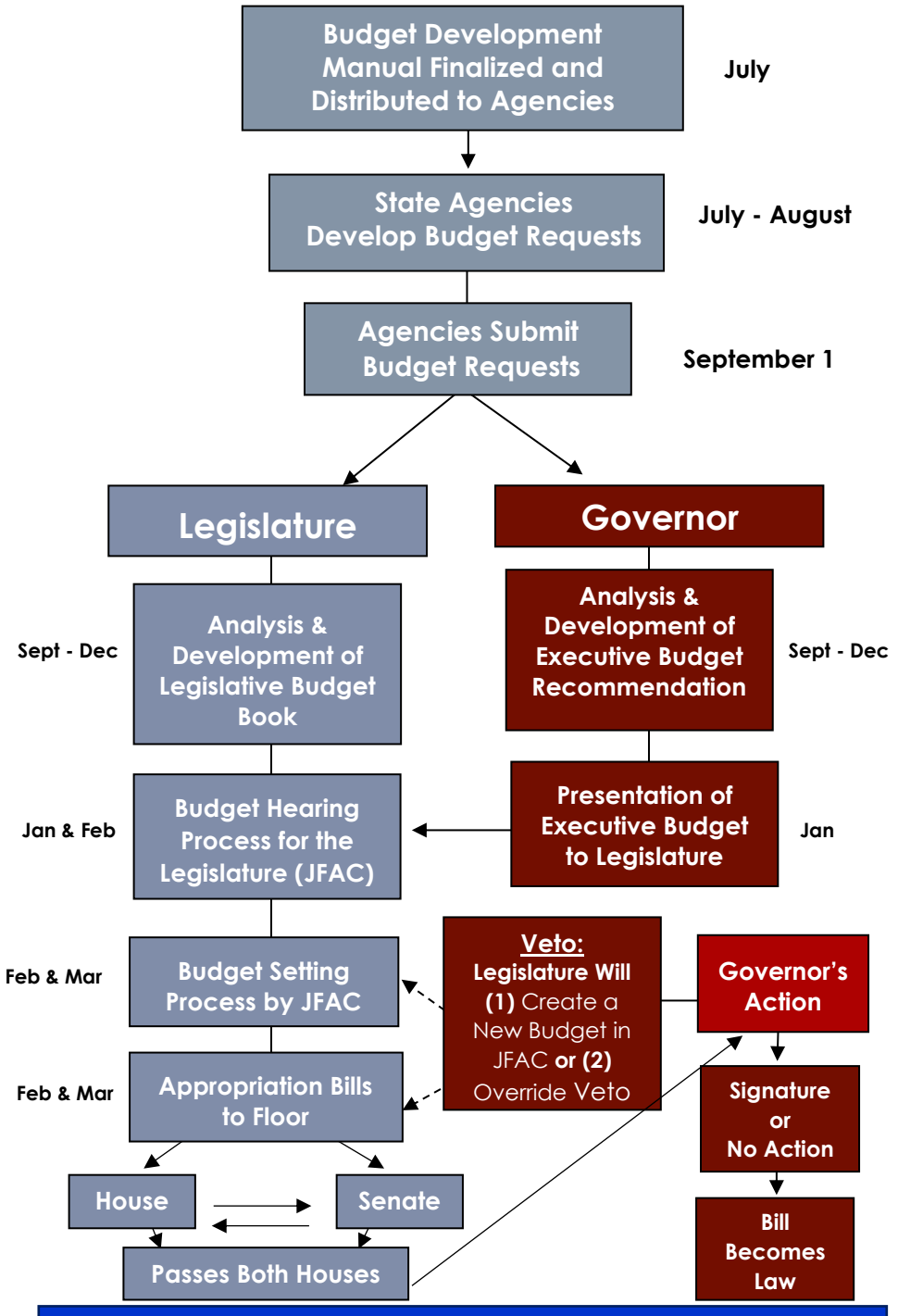
8 *Revenues & Appropriations*

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.
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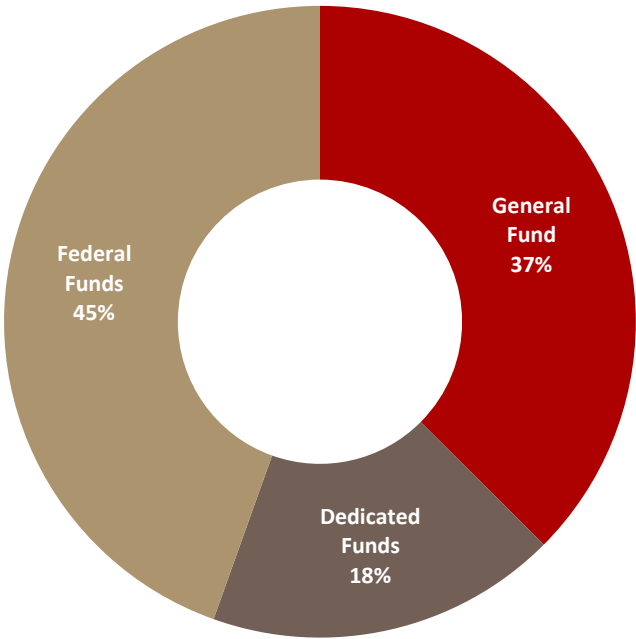
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FY 2022 Original Appropriation by Fund Source

\$11,271,460,100



Sources of Funds (millions)

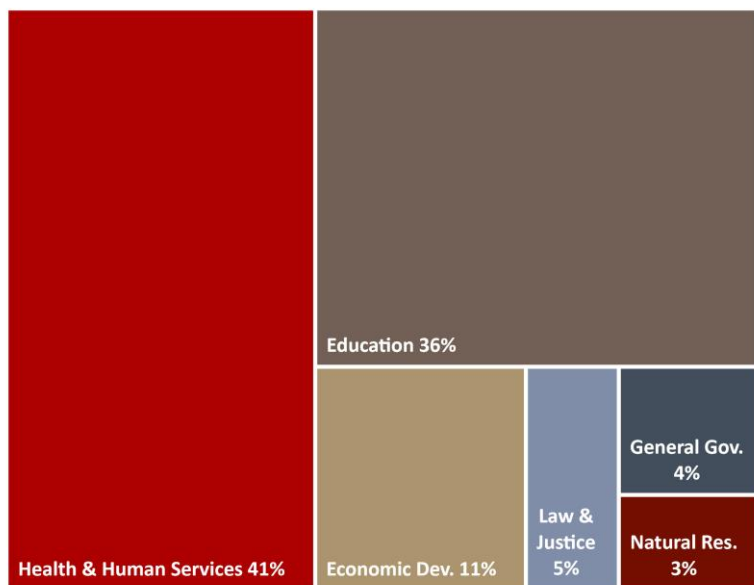
By Fund Source	FY 2021	FY 2022	Total % Chg
General Fund	\$4,062.1	\$4,222.6	4.0%
Dedicated Funds	\$1,913.0	\$2,029.6	6.1%
Federal Funds	\$3,423.8	\$5,019.3	46.6%
Total Sources	\$9,398.9	\$11,271.5	19.9%

Totals may not add due to rounding

Source: 2021 Legislative Fiscal Report

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FY 2022 All Funds Appropriations by Functional Area \$11,271,460,100



All Funds Original Appropriations (millions)

<u>By Functional Area</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>Total % Chg</u>
Health & Human Services	\$3,729.3	\$4,630.9	24.2%
Education	\$3,274.3	\$4,088.5	24.9%
Economic Development	\$1,129.0	\$1,215.0	7.6%
Law & Justice	\$525.7	\$534.2	1.6%
General Government	\$411.4	\$460.0	11.8%
Natural Resources	\$329.2	\$342.9	4.2%
Total Appropriations	\$9,398.9	\$11,271.5	19.9%

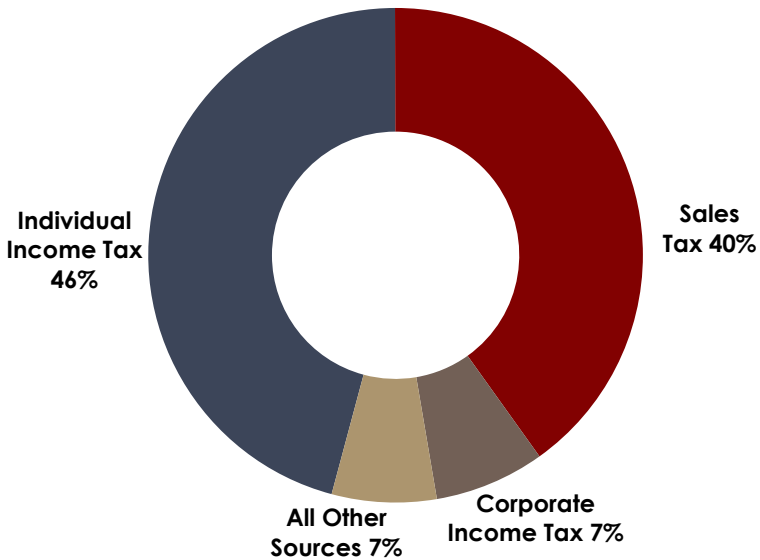
Totals may not add due to rounding

Source: 2021 Legislative Fiscal Report

12 Revenues & Appropriations

FY 2022 General Fund Forecasted Revenues

\$4,767,307,779



General Fund Revenues (millions)

By Revenue Source	<u>Actual</u> <u>FY 2021</u>	<u>FY</u> <u>2022*</u>	<u>Total</u> <u>% Chg</u>
Individual Income Tax	\$2,446.3	\$2,183.2	(10.8%)
Sales Tax	\$2,004.2	\$1,914.2	(4.5%)
Corporate Income Tax	\$348.9	\$343.8	(1.5%)
All Other Sources	\$210.0	\$326.1	55.3%
Total	\$5,009.5	\$4,767.3	-4.8%

Source: Idaho Department of Financial Management

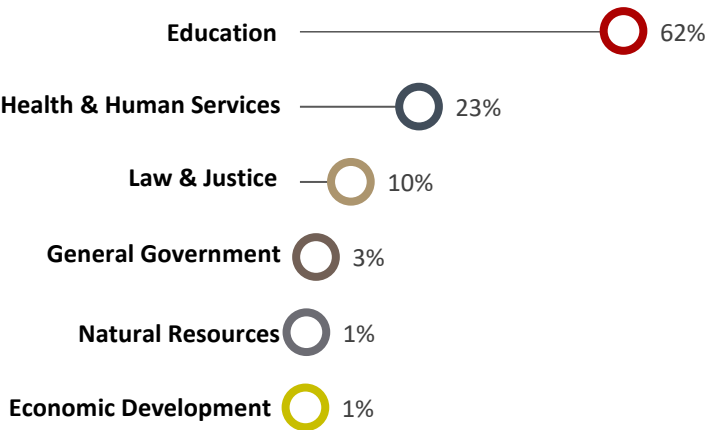
*DFM Forecast Published August 2021

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FY 2022 General Fund Appropriations

\$4,222,572,600

Appropriation as Percent of Total



General Fund Original Appropriations (millions)

<u>By Functional Area</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>Total % Chg</u>
Education	\$2,520.7	\$2,613.5	3.7%
Health & Human Services	\$915.4	\$963.0	5.2%
Law & Justice	\$403.4	\$414.8	2.8%
General Government	\$126.1	\$131.7	4.4%
Natural Resources	\$51.0	\$53.6	5.1%
Economic Development	\$45.5	\$46.1	1.3%
Appropriations	\$4,062.1	\$4,222.6	4.0%

Totals may not add due to rounding

Source: 2021 Legislative Fiscal Report

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General Fund Appropriation 15-year History

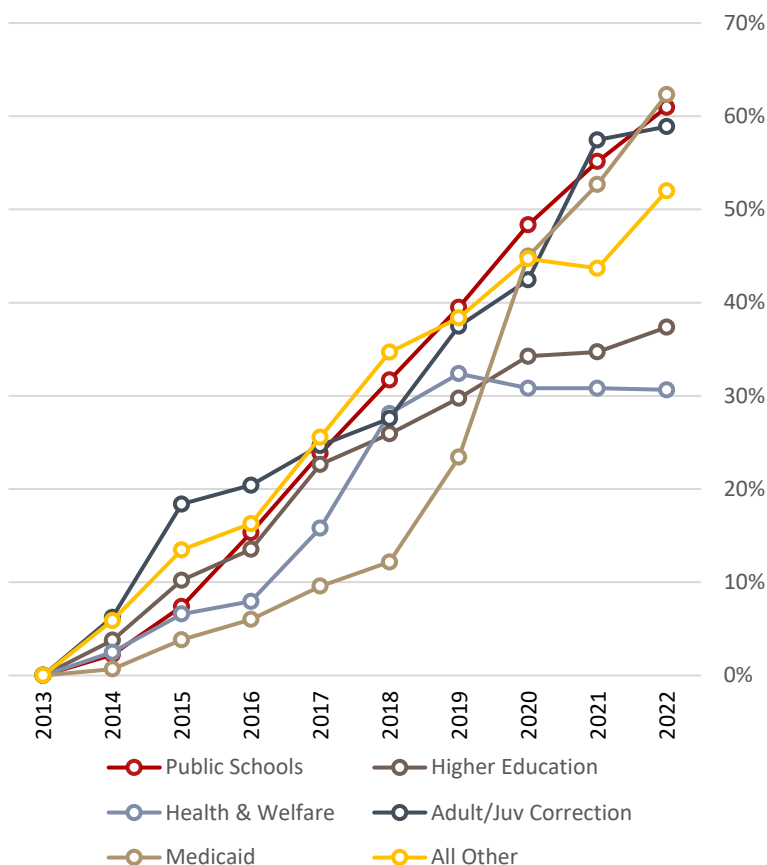
Fiscal Year	Public Schools	Higher Education	*H&W + Medicaid	Adult/Juv Correction	All Other	Total
Original Appropriations*						
2008	\$1,367.4	\$264.2	\$544.8	\$201.2	\$443.1	\$2,820.7
2009	\$1,418.5	\$285.2	\$587.3	\$215.9	\$452.4	\$2,959.3
2010	\$1,231.4	\$253.3	\$462.3	\$186.8	\$372.8	\$2,506.6
2011	\$1,214.3	\$217.5	\$436.3	\$180.7	\$335.0	\$2,383.8
2012	\$1,223.6	\$209.8	\$564.8	\$193.1	\$337.6	\$2,529.0
2013	\$1,279.8	\$228.0	\$610.2	\$205.5	\$378.6	\$2,702.1
2014	\$1,308.4	\$236.5	\$616.8	\$218.3	\$401.0	\$2,781.0
2015	\$1,374.6	\$251.2	\$637.2	\$243.2	\$429.9	\$2,936.1
2016	\$1,475.8	\$258.8	\$649.5	\$247.5	\$440.3	\$3,071.9
2017	\$1,584.7	\$279.6	\$677.1	\$256.2	\$475.5	\$3,273.0
2018	\$1,685.3	\$287.1	\$706.1	\$262.1	\$510.0	\$3,450.6
2019	\$1,785.3	\$295.8	\$765.2	\$282.5	\$523.9	\$3,652.7
2020	\$1,898.4	\$306.0	\$885.4	\$292.7	\$527.9	\$3,910.4
2021	\$1,985.5	\$307.1	\$915.4	\$323.6	\$530.5	\$4,062.1
2022	\$2,060.1	\$313.1	\$947.4	\$326.5	\$575.5	\$4,222.6
Percentage of Total Budget						
2008	48.5%	9.4%	19.3%	7.1%	15.7%	100.0%
2009	47.9%	9.6%	19.8%	7.3%	15.3%	100.0%
2010	49.1%	10.1%	18.4%	7.5%	14.9%	100.0%
2011	50.9%	9.1%	18.3%	7.6%	14.1%	100.0%
2012	48.4%	8.3%	22.3%	7.6%	13.3%	100.0%
2013	47.4%	8.4%	22.6%	7.6%	14.0%	100.0%
2014	47.0%	8.5%	22.2%	7.8%	14.4%	100.0%
2015	46.8%	8.6%	21.7%	8.3%	14.6%	100.0%
2016	48.0%	8.4%	21.1%	8.1%	14.3%	100.0%
2017	48.4%	8.5%	20.7%	7.8%	14.5%	100.0%
2018	48.8%	8.3%	20.5%	7.6%	14.8%	100.0%
2019	48.9%	8.1%	20.9%	7.7%	14.3%	100.0%
2020	48.5%	7.8%	22.6%	7.5%	13.5%	100.0%
2021	48.9%	7.6%	22.5%	8.0%	13.1%	100.0%
2022	48.8%	7.4%	22.4%	7.7%	13.6%	100.0%

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

Source: 2021 Legislative Fiscal Report

Revenues & Appropriations 15

Original Appropriation as Cumulative Percentage Change over FY 2013



Source: 2021 Legislative Fiscal Report

The largest budget increases in state government over the past 10 years have been in the areas of Public Schools and Medicaid. Public Schools grew 61% and Medicaid grew 62.3%. The table on the facing page shows that the percent of the state's General Fund appropriated to Public Schools remained stable while Adult / Juvenile Corrections and Medicaid have grown.

16 Revenues & Appropriations

General Fund Revenues (\$ in millions)

Source	Actual Collections				
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Individual Income Tax	\$1,284.4	\$1,329.3	\$1,470.9	\$1,513.2	\$1,651.2
% Change	6.5%	3.5%	10.6%	2.9%	9.1%
Corporate Income Tax	\$198.7	\$188.3	\$215.4	\$186.9	\$214.0
% Change	6.3%	(5.2%)	14.4%	(13.2%)	14.5%
Sales Tax	\$1,109.8	\$1,145.7	\$1,218.8	\$1,303.0	\$1,382.4
% Change	8.0%	3.2%	6.4%	6.9%	6.1%
Cigarette Tax	\$13.1	\$3.7	\$3.3	\$7.9	\$10.0
Tobacco Tax	\$10.0	\$9.9	\$10.5	\$11.6	\$12.7
Beer Tax	\$1.9	\$1.9	\$1.9	\$1.9	\$1.9
Wine Tax	\$3.9	\$4.1	\$4.2	\$4.5	\$4.7
Liquor Profits	\$20.9	\$24.2	\$25.5	\$25.9	\$28.9
Product Taxes	\$49.9	\$43.8	\$45.5	\$51.8	\$58.1
% Change	15.2%	(12.2%)	3.8%	13.9%	12.1%
Kilowatt-Hour	\$1.9	\$1.8	\$1.9	\$1.9	\$2.1
Mine License	\$0.5	\$0.5	\$0.1	(\$0.2)	\$0.1
Interest Earnings	\$0.4	(\$0.4)	(\$1.6)	\$0.3	(\$0.1)
Court Fees/Fines	\$4.6	\$4.4	\$6.1	\$6.3	\$8.4
Insurance Premium	\$55.6	\$59.4	\$61.7	\$72.1	\$75.4
State Police	\$0.1	\$0.0	(\$0.0)	\$0.0	\$0.3
UCC Filings	\$2.5	\$2.7	\$2.8	\$2.8	\$2.9
Unclaimed Prop	\$7.0	\$5.7	\$6.3	\$9.9	\$10.4
Estate Tax	\$0.1	\$0.3	(\$0.0)	\$0.0	\$0.0
Other	\$34.9	\$34.0	\$28.9	\$35.8	\$43.3
Misc. Revenue	\$107.6	\$108.3	\$106.3	\$128.8	\$142.7
% Change	(13.0%)	0.7%	(1.9%)	21.2%	10.8%
Total General Fund	\$2,750.3	\$2,815.4	\$3,056.8	\$3,183.7	\$3,448.5
% Change	6.3%	2.4%	8.6%	4.2%	8.3%

Sources: Legislative Fiscal Reports & DFM General Fund Revenue Book
General Fund Revenues (\$ in millions)

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Source	Actual Collections				Forecast*
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Individual Income Tax	\$1,828.3	\$1,661.1	\$1,905.2	\$2,446.3	\$2,183.2
% Change	10.7%	(9.1%)	14.7%	28.4%	(10.8%)
Corporate Income Tax	\$238.7	\$283.2	\$243.3	\$348.9	\$343.8
% Change	11.5%	18.6%	(14.1%)	43.4%	(1.5%)
Sales Tax	\$1,490.0	\$1,597.7	\$1,689.4	\$2,004.2	\$1,914.2
% Change	7.8%	7.2%	5.7%	18.6%	(4.5%)
Cigarette Tax	\$7.3	\$10.4	\$7.9	\$8.8	\$9.5
Tobacco Tax	\$13.3	\$13.7	\$13.0	\$12.9	\$14.0
Beer Tax	\$2.0	\$2.0	\$2.1	\$2.2	\$1.1
Wine Tax	\$4.8	\$5.0	\$5.1	\$5.4	\$3.4
Liquor Profits	\$31.0	\$33.2	\$37.4	\$42.6	\$55.6
Product Taxes	\$58.3	\$64.3	\$65.6	\$72.0	\$83.6
% Change	0.4%	10.3%	2.0%	9.8%	16.1%
Kilowatt-Hour	\$2.6	\$2.4	\$2.1	\$2.0	\$1.9
Mine License	\$0.0	\$0.0	\$0.1	\$0.0	\$0.0
Interest Earnings	\$4.7	\$2.8	\$0.1	\$1.9	\$1.3
Court Fees/Fines	\$9.2	\$8.2	\$7.2	\$7.0	\$7.4
Insurance Premium	\$70.5	\$75.4	\$84.4	\$85.5	\$78.1
State Police	(\$0.0)	\$0.0	\$0.0	\$0.4	\$0.0
UCC Filings	\$3.5	\$4.0	\$4.9	\$6.0	\$6.0
Unclaimed Prop	\$8.5	\$11.8	\$14.1	\$16.1	\$15.0
Estate Tax	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Other	\$17.4	\$23.7	\$15.6	\$19.1	\$132.8
Misc. Revenue	\$116.3	\$128.3	\$128.5	\$138.0	\$242.5
% Change	(18.5%)	10.3%	0.1%	7.4%	75.7%
Total General Fund	\$3,731.6	\$3,734.6	\$4,032.0	\$5,009.5	\$4,767.3
% Change	8.2%	0.1%	8.0%	24.2%	(4.8%)

*Revenue Forecast is August 2021 Revised Forecast

18 Revenues & Appropriations

FY 2018 State and Local Tax Burden Rocky Mountain States

Taxes per \$100 of Personal Income with Ranking

NM	19	\$10.18
NV	27	\$9.71
CO	32	\$9.21
UT	33	\$9.15
MT	34	\$9.07
ID	37	\$8.96
AZ	39	\$8.83
WY	43	\$8.63

Tax Burden per Person with Ranking

CO	20	\$5.24
WY	23	\$5.06
NV	28	\$4.69
MT	34	\$4.26
UT	36	\$4.14
NM	38	\$4.13
ID	45	\$3.85
AZ	47	\$3.82

The state Tax Commission conducts a tax burden study periodically which compares Idaho's taxes to the national average after adjusting for differences in personal income or population among the states (Comparative Tax Potential: Fiscal Year 2018, Alan Dornfest, Feb. 2021).

In FY 2018, Idaho's state and local tax burden (\$8.96 per \$100 of personal income) was the 13th lowest state burden in the country. Idaho has the third lowest burden of the Rocky Mountain states as a percentage of personal income. Wyoming was lowest among this group (\$8.63 per \$100 of personal income), and seventh lowest overall. According to the study Idaho's FY 2018 tax burden, from major state and local taxes relative to population, ranks fifth lowest in the nation.

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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)	Inflation Indexed Amount	
1st \$999	\$1,501	1.0%
\$1,000 to \$2,999 (Plus \$10)	\$1503-\$4,507	3.1%
\$3,000 to \$3,999 (Plus \$72)	\$4,509-\$6,010	4.5%
\$4,000 to \$4,999 (Plus \$117)	\$6,012-\$7,513	5.5%
Excess of \$5,000 (Plus \$172)	\$7,515+	6.5%

*** Double for married individuals filing jointly.*

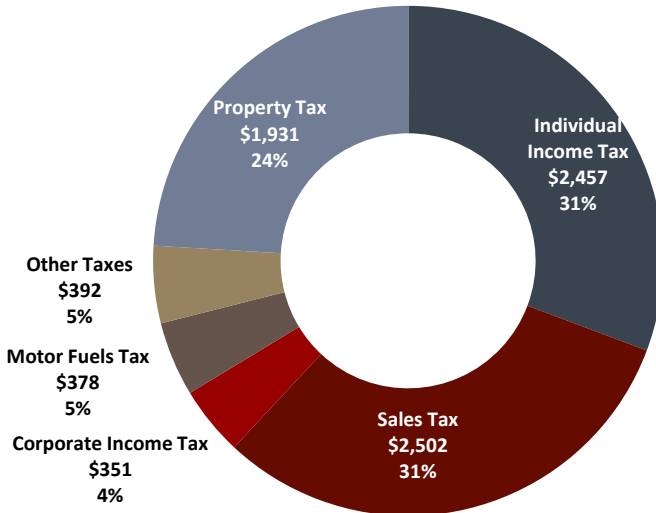
Corporate Income Tax	Rate
1972 through 1980	6.5%
1981 through 1982	6.5% + 0.2% franchise tax up to \$250,000
1983 through 1986	7.7%
1987 through 2000	8.0%
2001 through 2011	7.6%
2012 through 2017	7.4%
2018 through 2020	6.925%
2021 and forward	6.5%

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%

**Tax brackets for Personal Income Tax adjusted effective Jan 2021*

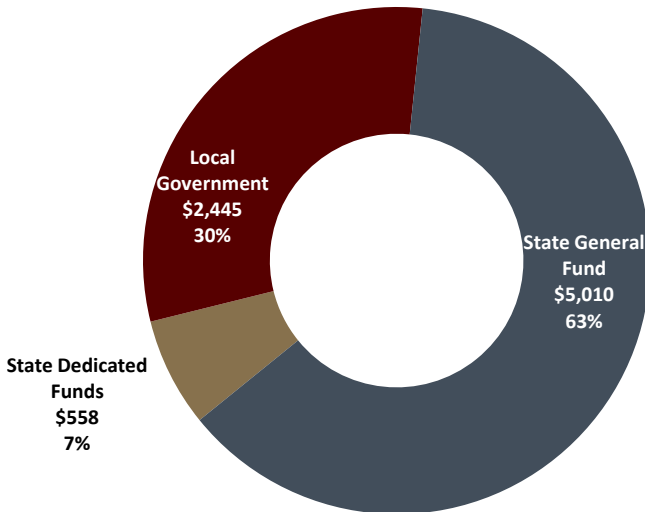
20 *Revenues & Appropriations*

FY 2021 Major State & Local Tax Collections (\$ in millions)



Total Tax Collections \$8,012 million

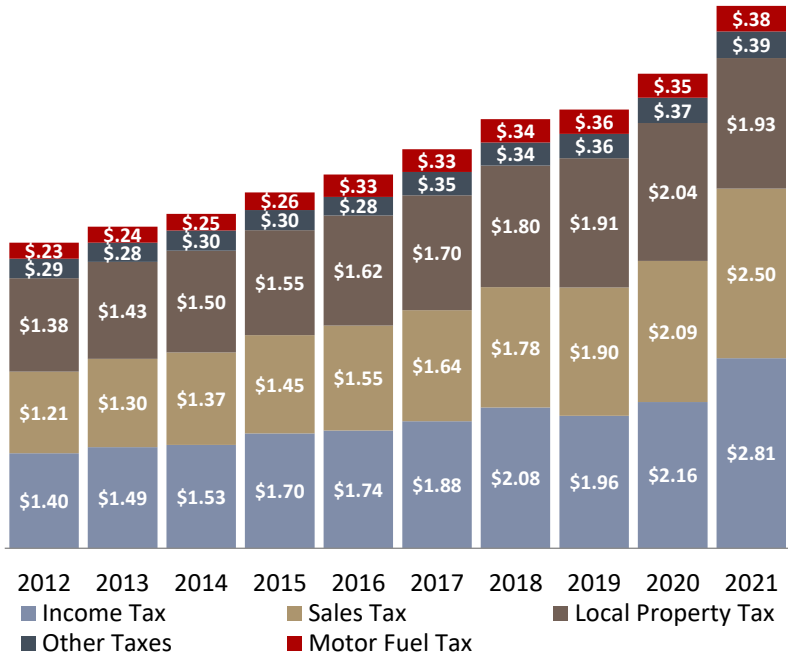
FY 2021 Major State & Local Tax Distribution



Total Tax Distribution \$8,012 million

Revenues & Appropriations 21

Major State & Local Tax Collections (\$ in billions) FY 2012 – 2021



From FY2012 to FY2021, major state and local tax collections increased 84%, or 6% annually from \$4.51 billion in FY2012 to \$8.02 billion in FY2021. From FY2020 to FY2021, collections increased 14%.

	Average Annual Change FY12 to FY21	Change FY20 to FY21
Total	6%	14%
Income	7%	30%
Sales	8%	20%
Property	3%	-5%
Other	3%	7%
Motor Fuel Tax	5%	7%

22 Revenues & Appropriations

Sales Tax Distributions

(\$ in thousands)

Year (a)	Gross Collections	Refunds	General Fund	Rev Sharing	% Change
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	2,092,204.4	6,294.4	1,689,376.0	230,305.6	6.0%
FY21(b)	2,508,871.3	7,035.8	2,004,203.4	273,236.3	18.6%

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

(b) State Tax Commission Comparative Report, FY 2021

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	4,335.5			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
5,000.0	4,800.0	20,596.4	27,037.2	135,892.5	31,069.6	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 PropTax Repl ¹	Circuit Breaker ¹	Election Consol ¹	Liquor Distrib ²
Ada	\$70,618,834	\$4,085,221	\$3,800,729	\$766,542	\$14,713,409
Adams	760,718	84,063	66,152	56,389	110,319
Bannock	12,658,608	1,067,972	843,477	180,647	1,994,446
Bear Lake	1,081,832	99,474	86,364	59,113	162,768
Benewah	1,120,183	191,716	145,156	63,834	295,181
Bingham	5,635,122	998,082	418,384	119,649	637,601
Blaine	4,715,575	314,550	113,009	84,252	1,430,609
Boise	813,128	105,910	121,165	61,652	203,265
Bonner	4,935,219	676,369	683,451	118,054	1,961,374
Bonneville	15,415,951	1,614,048	984,538	227,150	2,617,582
Boundary	1,348,594	202,747	279,418	68,219	306,047
Butte	444,984	159,899	44,442	53,864	75,108
Camas	259,854	55,021	15,780	51,646	27,350
Canyon	30,711,849	2,855,124	3,505,883	391,987	3,689,144
Caribou	1,321,847	230,544	86,865	60,646	132,957
Cassia	3,461,202	578,159	204,714	85,754	429,366
Clark	367,185	70,474	1,841	51,257	41,034
Clearwater	1,901,146	209,550	199,170	63,028	281,413
Custer	891,372	68,713	55,135	56,420	181,765
Elmore	3,468,438	492,442	425,315	90,933	465,480
Franklin	1,838,510	206,998	146,764	70,646	258,386
Fremont	1,784,483	271,671	140,079	69,490	311,416
Gem	2,253,085	220,513	343,780	76,948	282,596
Gooding	2,142,917	476,638	232,169	72,584	245,956
Idaho	2,406,294	229,675	203,802	74,798	301,246
Jefferson	2,826,773	394,657	259,678	94,444	310,424
Jerome	3,266,887	701,056	327,129	86,322	311,712
Kootenai	23,089,048	1,773,054	2,505,973	296,537	8,491,558
Latah	5,582,594	705,134	330,077	109,676	1,408,927
Lemhi	1,393,058	98,754	146,937	61,943	258,664
Lewis	688,466	176,819	93,048	55,710	137,557
Lincoln	869,138	166,776	31,642	57,984	103,437
Madison	5,054,653	580,358	187,525	109,377	199,888
Minidoka	2,999,529	611,745	316,881	81,303	358,938
Nez Perce	7,224,499	815,567	755,403	110,122	1,517,277
Oneida	719,392	98,664	63,215	56,742	108,410
Owyhee	1,714,131	259,779	114,852	67,591	195,285
Payette	3,087,685	392,017	412,028	85,636	625,106
Power	1,545,261	458,932	80,973	61,428	98,524
Shoshone	2,376,264	247,561	436,330	69,167	586,358
Teton	1,422,002	104,317	40,899	68,066	438,277
Twin Falls	12,966,575	1,521,507	1,148,474	179,264	1,998,383
Valley	1,821,535	141,303	86,568	66,950	852,110
Washington	1,679,463	245,417	278,425	65,167	374,879
TOTAL	\$252,683,881	\$25,058,989	\$20,763,637	\$4,858,932	\$49,531,532

Sources: 1 Tax Commission (FY 2020), 2 Liquor Division (FY 2021)

Revenues & Appropriations 25

County	Highway Distrib ³	State Lottery ⁴	Total	2020 Pop ⁵	\$ Per Capita
Ada	\$45,968,098	\$5,963,342	\$145,916,175	494,967	\$294.80
Adams	1,867,075	148,284	3,093,000	4,379	706.33
Bannock	10,307,542	1,382,418	28,435,110	87,018	326.77
Bear Lake	2,128,068	155,784	3,773,402	6,372	592.18
Benewah	2,353,591	106,798	4,276,459	9,530	448.74
Bingham	7,349,186	1,767,349	16,925,373	47,992	352.67
Blaine	4,035,110	245,905	10,939,010	24,272	450.68
Boise	1,813,170	94,182	3,212,471	7,610	422.14
Bonner	5,820,292	712,450	14,907,209	47,110	316.43
Bonneville	13,205,687	966,932	35,031,887	123,964	282.60
Boundary	2,213,446	103,979	4,522,450	12,056	375.12
Butte	1,695,852	46,316	2,520,465	2,574	979.20
Camas	1,679,730	13,594	2,102,975	1,077	1,952.62
Canyon	23,216,787	3,215,927	67,586,702	231,105	292.45
Caribou	3,211,351	11,113	5,055,324	7,027	719.41
Cassia	10,817,952	564,814	16,141,960	24,655	654.71
Clark	1,572,325	8,878	2,112,993	790	2,674.68
Clearwater	2,053,898	139,302	4,847,507	8,734	555.02
Custer	2,639,102	23,359	3,915,865	4,275	915.99
Elmore	5,466,983	387,985	10,797,577	28,666	376.67
Franklin	2,501,420	15,526	5,038,250	14,194	354.96
Fremont	3,259,272	281,404	6,117,814	13,388	456.96
Gem	2,825,498	185,415	6,187,836	19,123	323.58
Gooding	3,056,370	631,461	6,858,095	15,598	439.68
Idaho	5,365,634	160,153	8,741,603	16,541	528.48
Jefferson	4,398,355	501,792	8,786,123	30,891	284.42
Jerome	4,087,063	105,383	8,885,553	24,237	366.61
Kootenai	18,154,751	1,458,520	55,769,441	171,362	325.45
Latah	6,380,438	274,652	14,791,497	39,517	374.31
Lemhi	2,273,423	72,911	4,305,689	7,974	539.97
Lewis	2,189,233	7,645	3,348,479	3,533	947.77
Lincoln	2,201,959	30,544	3,461,480	5,127	675.15
Madison	4,931,802	399,470	11,463,072	52,913	216.64
Minidoka	4,132,152	309,117	8,809,665	21,613	407.61
Nez Perce	5,912,115	386,592	16,721,575	42,090	397.28
Oneida	2,154,965	253,560	3,454,948	4,564	757.00
Owyhee	4,151,818	25,455	6,528,911	11,913	548.05
Payette	3,326,697	318,409	8,247,578	25,386	324.89
Power	3,124,900	14,060	5,384,078	7,878	683.43
Shoshone	2,605,650	45,614	6,366,944	13,169	483.48
Teton	2,206,030	134,754	4,414,345	11,630	379.57
Twin Falls	12,054,574	1,067,951	30,936,728	90,046	343.57
Valley	3,577,703	14,153	6,560,322	11,746	558.52
Washington	2,863,086	121,748	5,628,185	10,500	536.02
TOTAL	\$257,150,153	\$22,875,000	\$632,922,123	1,839,106	\$344.15

3 Transportation Dept (FY 2021), 4 Lottery (FY 2021), 5 U.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 2019	FY 2020	FY 2021
Production Exemption Equip	\$125,418	\$118,761	\$125,053
Production Exemption Supplies	94,942	89,902	94,665
Irrigation Equipment & Supplies	4,660	4,776	4,896
Pollution Control Equipment	14,070	14,063	12,337
Broadcast Equipment	3,174	3,006	3,165
Publishing Equipment Supplies	203	193	203
Commercial Aircraft	2,154	2,154	2,291
Railroad Rolling Stock & Remfg	2,550	2,550	2,550
Interstate Trucks	8,568	8,311	9,665
Out-of-State Contracts	5,288	5,008	5,273
Trade-in Value	36,577	35,480	41,261
Sales of Business or Assets	2,510	2,377	2,502
SNAP/WIC	12,306	13,141	13,704
Motor Vehicles used Outside ID	20,625	20,007	23,266
Donation Real Prop to ID Gov't	4	4	4
Incidental Sales Tangible Prop	12	12	12
Lodging, Eating, Drinking Place	97	99	102
School Lunches & Senior Meals	4,824	5,058	5,334
Driver's Education Automobiles	38	38	40
Ski Lifts & Snowgrooming Equip	600	600	600
Clean Rooms	480	480	480
Research & Development Equip	7,200	7,200	7,200
Other	3,762	3,755	6,827
Total Specific Uses Not Taxed	\$350,061	\$336,972	\$361,428
<i>Goods Not Taxed</i>	FY 2019	FY 2020	FY 2021
Motor Fuels	\$165,705	\$139,743	\$122,682
Heating Materials	4,184	3,705	3,497
Utility Sales	114,817	118,262	121,809
Used Manufactured Homes	2,760	2,760	2,760
Prescrip & Durable Med Equip	69,419	74,293	77,531
Funeral Caskets & Containers	1,767	1,820	1,874
Nonprofit Literature	149	152	155
Official Documents	79	80	82
Bullion & Idaho Medallion	560	560	560
New Mfd Homes & Modular Bldg	2,738	2,832	2,933
Telecommunication Equipment	3,321	3,653	4,019
Personnel Prop Tax on Rentals	400	400	400
Remote-Access CPU Software	9,138	9,242	10,483
Total Goods Not Taxed	\$375,038	\$357,502	\$348,785

Source: DFM General Fund Revenue Book FY 2022

Revenues & Appropriations 27

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands Based on 6 Cent Rate)

Services Not Taxed	FY 2019	FY 2020	FY2021
Construction	\$205,788	\$226,735	\$258,267
Agricultural & Industrial Srvs	5,743	5,870	6,005
Transportation Services	58,161	53,031	48,238
Information Services	94,631	96,510	98,317
Repairs	66,510	66,019	66,505
Professional Services	270,252	268,258	270,232
Business Services	163,360	162,155	163,348
Personal Services	13,847	13,745	13,846
Health & Medical Services	589,112	575,644	604,020
Social Services	96,531	94,324	98,974
Educational Services	62,324	61,864	62,319
Lottery & Pari-Mutuel Betting	16,045	16,045	16,045
Media Measurement Srvs	81	84	86
Misc Services & Range Fees	4,677	5,661	5,754
Gratuities for Meals	242	259	270
Dealer Labor-New Vehicle		1,000	1,050
Custom Meat Processing			457
Total Services Not Taxed	\$1,647,305	\$1,647,203	\$1,713,276
Entities Not Taxed	FY 2019	FY 2020	FY 2021
Educational Inst Purchases	\$10,177	\$9,585	\$9,290
Hospital Purchases	\$33,292	\$32,531	\$34,134
Health Entity Purchases	\$313	\$306	\$321
Canal Company Purchases	\$1,114	\$1,129	\$1,146
Forest Protective Assoc Purch	\$49	\$50	\$50
Food Bank, Clothier, Indep Living	392	392	402
State & Local Gov Purchases	36,366	36,303	33,536
INL R&D Purchases	6,637	6,381	6,473
Motor Veh Purch by Relatives	2,397	2,325	2,704
Sales by 4H & FFA Clubs	28	28	28
Non-Retail Sales	4,404	4,404	4,516
Sales by Indian Tribes on Res	6,241	6,360	6,541
Sales by Outfitters & Guides	16	16	16
Sales via Vending Machines	2,916	3,114	3,247
Auto Manufacturers' Rebates	791	767	892
Meals & Sales by Churches	1,118	1,119	1,148
Volunteer Fire Depts & EMS	248	248	255
Senior Citizen Centers	59	59	61
Other Charitable Services	37	37	38
Museums and Ronald McDonald	272	272	281
Total Entities Not Taxed	\$106,867	\$105,426	\$105,078
Total Exceptions & Exemptions	\$2,479,271	\$2,447,103	\$2,528,566

Source: DFM General Fund Revenue Book FY 2022

28 Revenues & Appropriations

Income Tax Expenditures

(\$ in thousands)

Uses of Income Not Taxed	FY 2019	FY 2020	FY 2021
Investment Tax Credit	\$31,108	\$31,814	\$30,030
Other States Tax Credit	97,713	102,920	111,078
Elderly Dependent Credit	871	913	957
Youth and Rehab Credit	10,155	10,696	11,544
Schools, Libraries, Museums	9,568	10,078	10,877
Grocery Credit	154,440	157,668	160,679
Recycling Equipment Credit	2	14	14
Tech Equipment Deduction	\$79	\$83	\$89
Long-Term Care Insurance Ded	1,715	1,745	1,781
Alt Energy Device Ded	1,007	1,060	1,141
Insulation Deduction	1,903	2,004	2,154
Workers Comp Prem Ded	400	400	400
Child Care Deduction	4,587	4,645	4,673
College Savings Deduction	3,307	3,483	3,836
Health Insurance Deduction	26,093	27,264	25,522
Elderly & Dev Disability Ded	56	59	61
Adoption Expenses Deduction	\$76	\$77	\$79
Medical Savings Deduction	1,497	1,577	1,695
Right Income Adj Credit	40	42	46
Broadband Investment Credit	797	815	770
Research Activity Credit	5,332	5,344	5,342
Promoter Event Credit	2	2	2
Sml Emp Invst, Prop, & Job Cred	475	688	688
Organ Donation Credit	45	38	38
Reimbursement Incentive Credit	12,000	15,000	18,000
Charitable Contributions Ded	23	23	23
Child Income Tax Credit	61,300	62,579	63,777
Employer-College Savings Credit	0	0	80
First-time Homebuyer Deduction	0	0	2,000
Total Specific Uses Not Taxed	\$424,592	\$441,031	\$457,375
Sources of Income Not Taxed	FY 2019	FY 2020	FY 2021
Capital Gains Exclusion	\$34,898	\$36,756	\$39,622
Government Interest Exclusion	3,090	3,254	3,504
Social Security Exclusion	95,142	101,838	138,958
Retirement Benefit Exclusion	8,869	9,492	12,926
Idaho Lottery Winnings Exclusion	6,509	6,639	6,772
Indian Earnings on Reservation	413	466	503
Certain Loss Recoveries Exclusion	\$250	\$250	\$250
Nonresident Partnership Exclusion	440	440	440
Total Sources Not Taxed	\$149,611	\$159,136	\$202,975
Total Income Tax Expenditures	\$574,204	\$600,167	\$660,350

Source: DFM General Fund Revenue Book FY 2022

Revenues & Appropriations 29

20-Year Historical Change in Employee Compensation Comparison

Fiscal Year	Gen Fund Orig Approp	Gen Fund % Chg	DHR Rec.	CPI Inflation*	CEC Funded
2003	\$1,967.9 M	-3.7%	0.0%	2.2%	0.0%
2004	\$2,004.1 M	1.8%	1.0%	2.2%	0.0%
2005	\$2,082.1 M	3.9%	6.8%	3.0%	3.0%
2006	\$2,180.9 M	4.7%	6.7%	3.8%	1.0%
2007	\$2,593.7 M	18.9%	5.7%	2.6%	3.0%
2008	\$2,820.7 M	8.8%	5.8%	3.7%	5.0%
2009	\$2,959.3 M	4.9%	5.0%	1.4%	3.0%
2010	\$2,506.6 M	-15.3%	5.0%	1.0%	0.0%
2011	\$2,383.8 M	-4.9%	3.0%	2.0%	0.0%
2012	\$2,529.0 M	6.1%	3.0%	2.9%	0.0%
2013	\$2,702.1 M	6.8%	3.0%	1.8%	2.0%
2014	\$2,781.0 M	2.9%	0.0%	1.4%	0.0%
2015	\$2,936.1 M	5.6%	0.0%	0.7%	2.0%
2016	\$3,071.9 M	4.6%	3.0%	0.7%	3.0%
2017	\$3,273.0 M	6.5%	3.0%	1.8%	3.0%
2018	\$3,450.6 M	5.4%	3.0%	2.3%	3.0%
2019	\$3,652.7 M	5.9%	3.0%	2.1%	3.0%
2020	\$3,910.4 M	7.1%	3.0%	1.6%	3.0%
2021	\$4,062.1 M	3.9%	2.0%	2.3%	2.0%
2022	\$4,222.6 M	4.0%	2.0%	Not Available	2.0%
Avg. Annual Change		3.90%	3.20%	2.08%	1.90%

*CPI Inflation reported from Idaho Department of Labor

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.

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 (Ending Balance FY21, \$ in millions)

	BSF	ERR	PESF	HESF	EF	[T] MF	TRF	Total Balance
2002	\$63.01	\$0	\$0	\$0	\$0	\$56.70		\$119.71
2003	\$0	\$0	\$0	\$0	\$0	\$0		\$0.00
2004	\$0	\$0	\$7.14	\$0	\$1.15	\$22.87		\$30.16
2005	\$27.31	\$22.04	\$12.14	\$0	\$1.13	\$44.68		\$106.30
2006	\$108.65	\$24.63	\$7.77	\$0	\$1.28	\$67.44		\$208.77
2007	\$121.57	\$2.66	\$109.03	\$0	\$0.88	\$64.08		\$298.21
2008	\$140.62	\$66.13	\$112.05	\$0	\$3.34	\$70.21		\$392.35
2009	\$128.22	\$68.10	\$17.98	\$0	\$0.72	\$74.21		\$289.23
2010	\$64.33	\$48.85	\$23.17	\$0	\$0.79	\$76.97		\$214.10
2011	\$10	\$0.05	\$11.15	\$0	\$3.34	\$74.59		\$89.23
2012	\$23.87	\$0.06	\$36.97	\$0.37	\$4.23	\$14.16		\$79.65
2013	\$135.14	\$0.06	\$49.24	\$0.94	\$3.42	\$15.56		\$204.37
2014	\$161.51	\$0.06	\$72.85	\$3.23	\$3.37	\$19.83		\$260.85
2015	\$243.82	\$0.06	\$90.95	\$3.49	\$2.80	\$25.41		\$366.52
2016	\$259.44	\$20.09	\$88.55	\$3.06	\$2.57	\$29.83		\$403.55
2017	\$318.75	\$0.37	\$85.04	\$8.87	\$53.90	\$33.58		\$500.51
2018	\$413.53	\$0.45	\$79.72	\$5.28	\$41.50	\$37.83		\$578.30
2019	\$373.16	\$0.25	\$61.51	\$11.27	\$29.94	\$41.27		\$517.40
2020	\$393.37	\$0	\$72.44	\$11.45	\$54.14	\$44.26	\$44.27	\$619.93
2021	\$677.73	\$0	\$95.63	\$13.72	\$60.88	\$47.01	\$180.16	\$1,075.13

BSF: Budget Stabilization Fund

ERR: Economic Recovery Reserve

PESF: Public Education Stabilization Fund

HESF: Higher Education Stabilization Fund

EF: Emergency Funds

[T] MF: [Traditional] Millennium Fund

TRF: Tax Relief Fund

32 Revenues & Appropriations

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	2,103,071	70.5%	84.9%
Agricultural College	90,000	33,526	37.3%	1.4%
Charitable Institutions	150,000	77,246	51.5%	3.1%
Normal School	100,000	61,021	61.0%	2.5%
Penitentiary	50,000	28,915	57.8%	1.2%
School of Science	100,000	75,493	75.5%	3.0%
Mental Hospital	50,000	35,941	71.9%	1.5%
University of Idaho*	96,080	55,091	57.3%	2.2%
Capitol Endowment	32,000	7,283	22.8%	0.3%
Total	3,650,763	2,477,587	67.9%	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, 2020

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.

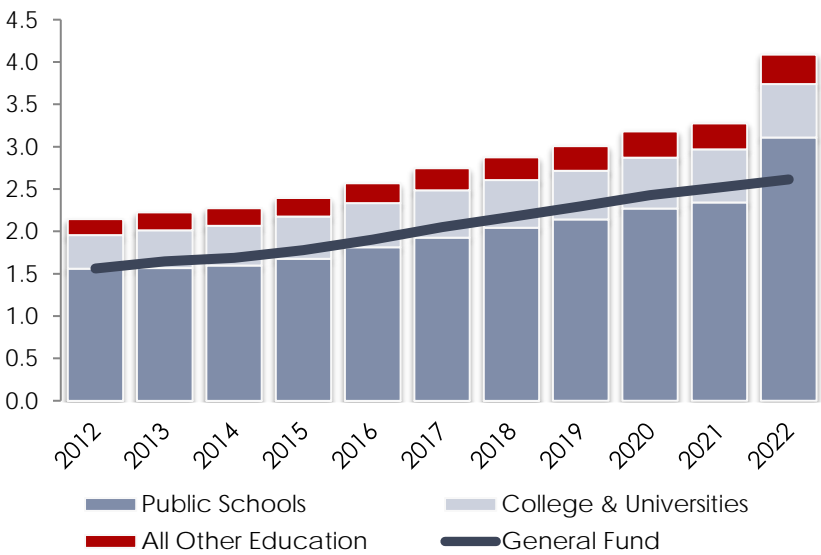
Endowment Distributions to Beneficiaries by FY (\$ millions)

Institution	2007	2012	2016	2021	2022
Public Schools	\$24.6	\$31.3	\$32.8	\$52.6	\$54.8
Agricultural Coll (U of I)	.7	.9	1.3	1.6	1.7
Charitable Institutions					
Idaho State University	.6	.8	1.2	1.6	1.6
St. Juvenile Corr Ctr	.6	.8	1.2	1.6	1.6
State Hospital North	.6	.8	1.2	1.6	1.6
Veterans Home	.4	.5	.8	1.0	1.0
School for Deaf /Blind	.1	.1	.2	.2	.2
Normal School					
ISU College of Ed	1.1	1.3	1.8	2.7	2.7
Lewis-Clark State	1.1	1.3	1.8	2.7	2.7
College					
Penitentiary	.8	1.0	1.9	2.5	2.7
School of Science (U of I)	2.4	3.0	3.9	5.4	5.7
Mental Hospital (South)	1.1	2.3	4.6	6.4	6.4
University of Idaho	1.8	2.3	4.0	4.8	5.1
Total	\$35.8	\$46.4	\$56.5	\$84.5	\$88.1

- 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 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)
All Funds



The Public School Support budget, comprised of state and federal funds, is 49.8% more than the FY 2012 original appropriation. The FY 2022 General Fund Original Appropriation was \$2,060,066,000, or a 3.8% increase, over FY 2021; this is a net increase of just under \$75 million. This appropriation provided funding for a projected 16,146 support units; \$44,906,800 for the career ladder; \$19,963,400 for additional discretionary and school health insurance; increased administrators and non-certified staff base salaries by 2%; and fully restored the 5% reduction approved by the Board of Examiners in July 2020.

The FY 2022 Original Appropriation included the addition of the Office of School Safety and Security to the Office of the State Board of Education. Pursuant to changes in Idaho Code, the Charter School Commission was removed from under the Office State Board of Education beginning in FY 2022. While the Commission will remain under the oversight of the State Board of Education, it is now a distinctly appropriated division.

State Board of Education

Original Appropriation

<u>Original Appropriations</u> (\$ in millions)	<u>FY2021</u>	<u>FY2022</u>	<u>Annual % Chg</u>
<u>By Department or Division</u>			
Public School Support	\$2,341.4	\$3,109.1	32.8%
Agricultural Research & Extension	32.1	32.7	1.8%
College and Universities	628.7	629.9	0.2%
Community Colleges	49.0	72.6	48.2%
Office of State Bd. of Education	15.3	24.5	60.0%
Health Education Programs	22.2	23.5	5.8%
Career Technical Education	78.4	84.2	7.4%
Idaho Public Television	8.8	9.6	8.8%
Special Programs	32.0	32.9	2.9%
Department of Education	37.8	39.9	5.5%
Vocational Rehabilitation	28.1	28.4	1.1%
Charter School Commission*	.5	1.2	124.4%
Total	\$3,274.3	\$4,088.5	24.9%

<u>By Fund Source</u>			
General Fund	\$2,520.7	\$2,613.5	3.7%
Dedicated Funds	\$456.0	\$414.3	(9.2%)
Federal Funds	\$297.7	\$1,060.7	256.4%
Total	\$3,274.3	\$4,088.5	24.9%

Totals May Not Add Due to Rounding

Totals reflect the Original Appropriation, not the Total Appropriation which may include rescissions, holdbacks, or supplementals

**Became a stand-alone program in FY2022 - previously within OSBE*

K – 12 Public School Metrics

School Year	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Students					
Fall Enrollment	302,469	307,228	311,991	310,653	N/A
Avg Daily Attendance	282,383	285,890	293,166	303,349*	N/A
Mid-Term Support Units	15,247	15,453	15,695	16,178	16,146 (est)
Best 28 wks Support Units	15,177	15,385	15,743	16,269	16,146 (est)
Original Appropriations (in millions \$)					
General Fund	\$1,685.3	\$1,785.3	\$1,898.4	\$1,985.5	\$2,060.1
Dedicated Funds	91.6	91.0	105.1	105.7	102.2
Federal Funds	264.3	264.3	264.3	250.2	946.9
Total	\$2,041.2	\$2,140.6	\$2,267.8	\$2,341.4	\$3,109.2
Changes in the Appropriation (in millions \$)					
General Fund (New)	\$100.6	\$100.0	\$113.1	\$87.0	\$74.6
General Fund Percentage	6.3%	5.9%	6.3%	4.6%	3.8%
Total Funds (New)	\$114.7	\$99.4	\$127.2	\$73.6	\$767.7
Total Funds Percentage	6.0%	4.9%	5.9%	3.2%	32.8%
Discretionary Funds per Full-Term Support Unit	\$26,748	\$27,481	\$28,416	\$28,887	\$29,542

*Note: *2020-2021 used enrollment ADA per temp IDAPA rule.*

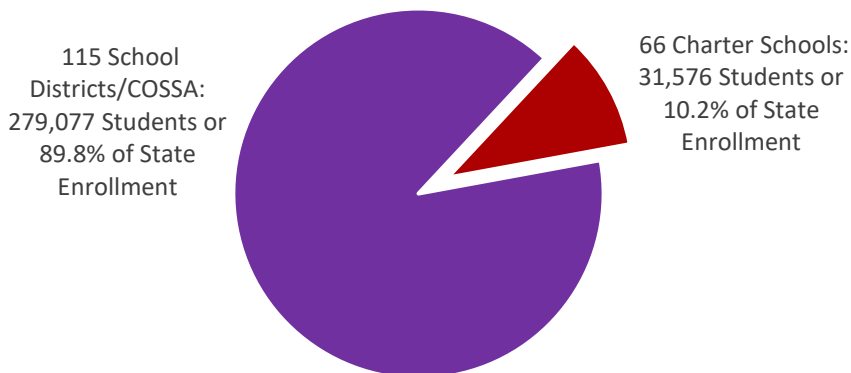
Source: <http://www.sde.idaho.gov/finance/index.html>

The Legislature continued its trend of supporting K-12 education by adding almost \$86 million in new support from the General Fund for a 3.8% increase. By way of comparison, the appropriation from all funds increased by 32.8% with the Legislature providing full appropriation for all federal stimulus funds and fully restoring the reductions made by the Board of Examiners in July 2020. The appropriation bills for K-12 fully funded the career ladder compensation system for teachers, increased funding for advanced opportunities, increased the starting salary for administrators and classified staff, and added \$19.9 million in discretionary dollars and for school employee health insurance.

Public School Funding

I. Appropriation by Fund Source		FY 2021	FY 2022 Orig Approp
General Fund (Original Appropriation)		\$1,985,451,000	\$2,060,066,000
<i>Board of Examiners Reduction</i>		<i>(\$98,707,300)</i>	
General Fund (Total Appropriation)		\$1,886,743,700	\$2,060,066,000
Dedicated Funds		\$105,717,600	\$102,153,900
Federal Funds		\$250,223,500	\$946,908,300
TOTAL APPROPRIATION		\$2,242,684,800	\$3,109,128,200
<i>General Fund Percent Change:</i>			3.8%
<i>Total Funds Percent Change:</i>			32.8%
II. DISTRIBUTIONS			
Statutory Requirements			
1	Transportation	\$83,040,000	\$89,449,100
2	Border Contracts	\$1,484,100	\$2,139,100
3	Exceptional Contracts/Tuition Equivalents	\$5,833,400	\$6,204,900
4	Salary-based Apportionment	\$220,436,600	\$228,848,800
5	State Paid Employee Benefits	\$42,720,600	\$44,831,500
6	Career Ladder Salaries	\$848,562,300	\$884,525,500
7	Career Ladder Benefits	\$164,334,900	\$173,278,500
8	Bond Levy Equalization	\$25,406,500	\$23,649,200
9	Idaho Digital Learning Academy	\$12,078,400	\$14,034,500
10	Idaho Safe & Drug-Free Schools	\$4,024,900	\$4,024,900
11	Math and Science Requirement	\$6,502,600	\$6,882,100
12	Advanced Opportunities	\$20,000,000	\$29,700,000
13	National Board Teacher Certification	\$90,000	\$40,000
14	Facilities (Lottery) & Interest Earned	\$24,187,500	\$21,000,000
15	Facilities State Match (GF)	\$1,972,200	\$3,477,800
16	Facilities - Charter School Funding	\$10,372,600	\$13,204,900
17	Leadership Awards/Premiums	\$19,310,000	\$19,718,100
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	\$8,892,700
Sub-total - Statutory Requirements		\$1,534,730,800	\$1,611,100,400
Other Program Distributions			
23	Math Initiative	\$1,817,800	\$1,817,800
24	Remediation Based on ISAT	\$0	\$0
24	Limited English Proficiency (LEP)	\$4,870,000	\$4,870,000
25	District IT Staffing	\$8,000,000	\$4,000,000
26	Technology (Classroom, WiFi Contract/Distribute, IMS)	\$36,500,000	\$26,500,000
27	Student Achievement Assessments	\$2,258,500	\$2,258,500
28	Prof. Development	\$22,550,000	\$13,350,000
30	Content and Curriculum	\$0	\$0
29	Content and Curriculum / Learning Loss	\$11,806,300	\$9,556,300
30	Bureau of Services for the Deaf & Blind (Campus)	\$7,727,000	\$7,557,000
31	Bureau of Services for the Deaf & Blind (Outreach)	\$4,109,600	\$4,224,400
32	Federal Funds for School Districts (excluding IESDB)	\$250,000,000	\$250,000,000
33	COVID-19 Relief Funds		\$696,908,300
Sub-total - Other Program Distributions		\$349,639,200	\$1,021,042,300
TOTAL DISTRIBUTIONS (LINE ITEMS)		\$1,884,370,000	\$2,632,142,700
III. STATE DISCRETIONARY FUNDS		\$457,022,100	\$476,985,500
IV. ESTIMATED SUPPORT UNITS (Best 28 weeks)		15,821	16,146
V STATE DISCRETIONARY \$ PER SUPPORT UNIT		\$28,887	\$29,542

Traditional and Charter School Fall Enrollment During the 2020-2021 School Year was 310,653



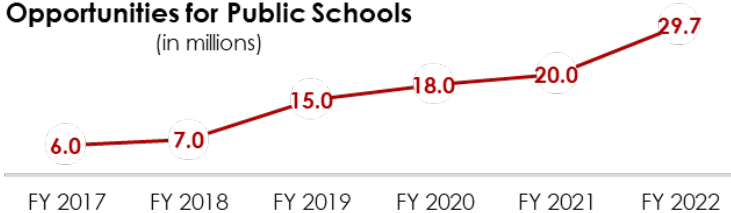
The Public Charter School Commission (PCSC) was created by the Idaho Legislature in 2004 to serve as an alternative, statewide authorizer of public charter schools and was included as a program within the Office of the State Board of Education. In 2021, the Legislature removed this program from the office of the State Board (OSBE) and made it a stand-alone agency; the commission still reports to the State Board of Education. The commission consists of seven appointed members. The PCSC has the authority to approve or deny charter school applications and monitors charter school operations. Fall enrollment for the 2020-2021 school year, was a 24% increase in enrollment from the 2019-2020 school year; the majority of this growth was in a virtual charter setting.

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 intended to allow the Public Charter School Commission to shift its 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 2022, \$13,204,900 was appropriated to charter schools for this purpose.

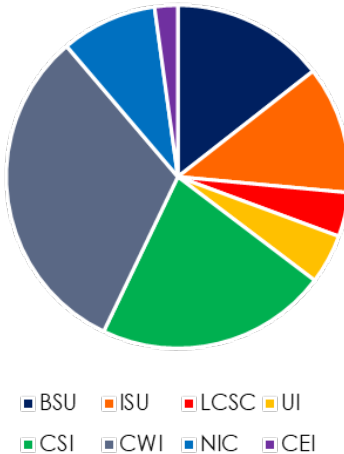
Advanced Opportunities

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. In 2021, the Legislature provided a fixed amount of \$750,000 for non-public school students to utilize.

Appropriation for Advanced Opportunities for Public Schools
(in millions)



Advanced Opportunities
189,523 credits in FY 2021



In FY 2021, the Legislature appropriated \$29.7M for Advanced Opportunities as part of a statutory distribution.*

In FY 2021, 27,130 distinct students took dual credit courses, a decrease of 0.09% from FY 2020. The total number of credits taken decreased by 8.9% from FY 2020.**

*Pursuant to S1045 (2021), Advanced Opportunities was expanded to include students at non-public secondary schools with the fixed amount of \$750,000 from the General Fund.

**Chart accounts for those credits taken through public institutions. In FY 2021, 28,806 credits, 13.2% of the total, were taken from non-public postsecondary institutions.

College & Universities Enrollment and Resident Tuition and Fees

Student Information	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Avg. Chg.
Fall Enrollment Headcount (full- and part-time students), Fall 2017-2020					
Boise State University	24,121	25,504	26,216	24,067	-0.1%
Idaho State University	11,560	12,372	12,425	11,786	0.6%
University of Idaho	12,072	11,841	11,926	10,791	-3.7%
Lewis-Clark St. College	3,313	3,677	3,748	3,856	5.2%
Total	51,066	53,394	54,315	50,500	-0.4%

Fall Full-Time Equivalent (FTE) Academic Enrollment, Fall 2017-2020					
Boise State University	16,305	16,955	17,659	16,953	1.3%
Idaho State University	8,766	8,609	8,526	8,218	-2.1%
University of Idaho	9,433	9,273	9,068	8,619	-3.0%
Lewis-Clark St. College	2,436	2,354	2,323	2,357	-1.1%
Total	36,940	37,191	37,576	36,147	-0.7%

Annual Undergraduate Resident Tuition and Fees					
	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Avg. Chg.
Boise State University	7,694	8,068	8,068	8,068	1.6%
Idaho State University	7,420	7,872	7,872	7,872	2.0%
University of Idaho	7,864	8,304	8,304	8,304	1.8%
Lewis-Clark St. College	6,620	6,982	6,982	6,982	1.8%
Average	\$ 7,400	\$ 7,807	\$ 7,807	\$ 7,807	1.8%

For 2020-2021 average undergraduate student tuition and fees at Idaho universities (BSU, ISU, LCSC, and UI) were 80.8% of the Western Interstate Commission for Higher Education (WICHE) state average (\$9,890). This resulted in Idaho universities being ranked 12 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 58.6% of the average, while the most expensive was Oregon 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 2021	FY 2022	\$ Chg	%Chg
BSU	\$240.4M	\$263.8M	\$23.4M	9.7%
ISU	\$150.6M	\$142.7M	(\$7.9M)	(5.2%)
UI	\$193.2M	\$173.3M	(\$19.8M)	(10.3%)
LCSC	\$37.3M	\$43.8M	\$6.5M	17.5%
Systemwide	\$7.2M	\$6.2M	(\$1.0M)	(13.8%)
TOTAL	\$628.7M	\$629.9M	\$1.2M	0.2%

Ten Year Comparative All Funds

Original Approp.	FY 2012	FY 2022	Annual %Chg	Total %Chg
TOTAL	\$396.7M	\$629.9M	4.7%	58.8%

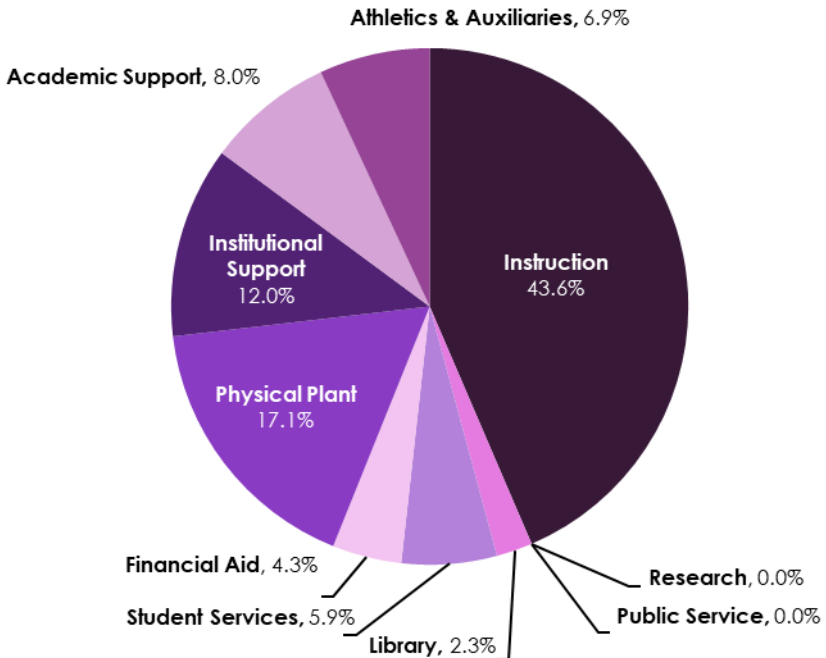
Ten Year Comparative

Original Approp. <i>by Fund Source</i>	FY 2012	FY 2022	Annual %Chg	Total %Chg
General Fund	\$209.8M	\$313.1M	4.1%	49.2%
Endowment Funds	\$9.6M	\$19.6M	7.4%	104.2%
Student Fees/Tuition	\$177.3M	\$264.3M	4.1%	49.1%
Federal	\$.M	\$32.8M	---	---
TOTAL	\$396.7M	\$597.1M	4.2%	50.5%

Total change calculations include carryover appropriations for dedicated funds. For FY 2020 thru FY 2022, federal funds included COVID relief funding.

42 Higher Education

Idaho's Higher Education System FY 2022 Budget Distribution by Functional Classification, \$603,745,100



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.

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 2020/2021 school year it cost approximately \$22,434 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.

44 Higher Education

Community College Fall Enrollment and Tuition & Fee Information

Student Information	Fall 2018	Fall 2019	Fall 2020	Avg Annl Chg
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Fall Enrollment Headcount (full- and part-time students), 2020-21

College of Southern Idaho	6,973	7,323	7,585	2.8%
College of Western Idaho	10,291	10,592	10,148	-0.5%
North Idaho College	5,270	5,069	4,737	-3.5%
College of Eastern Idaho	1,288	1,619	1,809	12.0%
Total	23,822	24,603	24,279	0.6%

Fall Full-Time Enrollment (FTE) Academic and CTE, 2020-21

College of Southern Idaho	3,378	3,435	3,476	1.0%
College of Western Idaho	5,035	5,307	5,193	1.0%
North Idaho College	3,188	3,026	2,863	-3.5%
College of Eastern Idaho	805	918	1,009	7.8%
Total	12,406	12,686	12,541	0.4%

Annual Student Tuition & Fees*

	2019-20	2020-21	2021-22	
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	3,397	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 College of Eastern Idaho (CEI) in Idaho Falls, previously Eastern Idaho Technical College, received its first appropriation as a community college in FY 2019. In FY 2023, the CEI is eligible to request a nondiscretionary adjustment to address increases costs based on enrollment.

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 2020	Actual FY 2021	Appropriated FY 2022
College of Southern Idaho			
State Appropriation*	\$14,317,900	\$13,997,500	\$15,493,500
Property Tax	7,162,520	7,355,800	7,521,800
Tuition and Fees*	12,997,900	12,997,900	11,750,000
Other	4,341,100	2,676,100	3,162,000
Total	\$38,819,420	\$37,027,300	\$37,927,300
College of Western Idaho			
State Appropriation	\$15,188,500	\$15,358,300	\$17,378,700
Property Tax	9,648,499	9,166,100	9,983,500
Tuition and Fees*	23,265,200	23,265,200	23,912,700
Other	3,647,600	3,647,600	1,420,000
Total	\$51,749,799	\$51,437,200	\$52,694,900
North Idaho College			
State Appropriation	\$12,620,600	\$12,005,400	\$13,170,600
Property Tax	15,299,608	15,992,700	17,194,100
Tuition and Fees*	11,677,500	11,677,500	11,547,000
Other	1,918,600	1,918,600	3,155,100
Total	\$41,516,308	\$41,594,200	\$45,066,800
Eastern Idaho College			
State Appropriation	\$5,358,000	\$4,957,100	\$5,517,600
Property Tax	1,122,731	1,162,100	1,137,400
Tuition and Fees*	3,312,300	3,312,300	3,914,524
Other	2,233,100	2,233,100	854,876
Total	\$12,026,131	\$11,664,600	\$11,424,400

*Includes Career Technical student fees and summer credit classes

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

46 *Higher Education*

Taxing Districts

Levy Rates, Property Valuations, and Taxes Charged

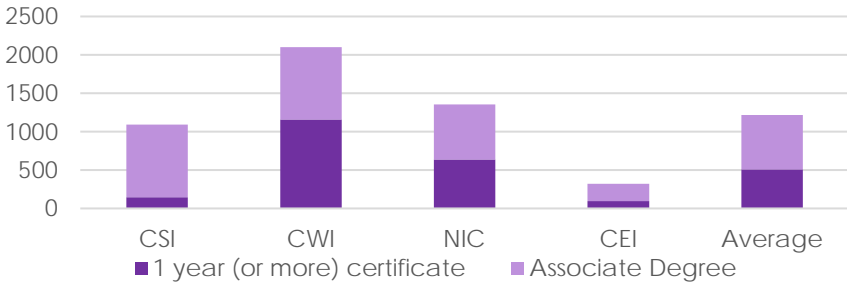
	Levy Rate / \$100,000	Total Valuation	Total Tax Charged
CSI			
2016	\$98.92	\$6,102,259,644	\$6,036,333
2017	\$95.41	\$6,619,941,360	\$6,315,964
2018	\$91.49	\$7,207,149,143	\$6,593,914
2019	\$96.70	\$7,406,648,973	\$7,162,520
2020	\$99.15	\$9,150,839,079	\$9,073,295

CWI			
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	\$12.39	\$77,864,573,983	\$9,648,499
2020	\$10.63	\$96,124,768,478	\$10,215,298

NIC			
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
2020	\$74.45	\$22,692,241,648	\$16,894,142

CEI			
2018	\$15.00	\$6,965,057,013	\$1,044,759
2019	\$15.00	\$7,484,873,333	\$1,122,731
2020	\$13.00	\$9,181,171,578	\$1,193,832

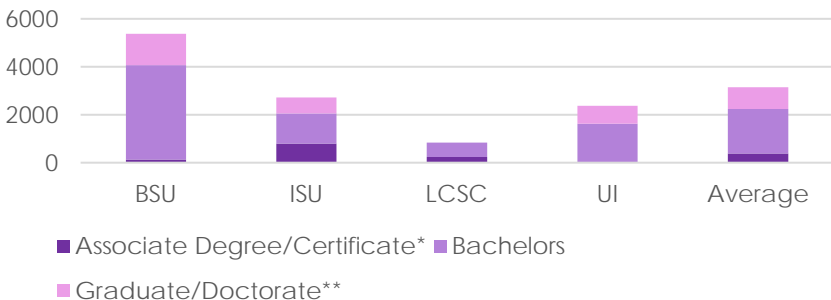
College & Universities, 2020-2021 Degrees Conferred (Preliminary Count)



Community Colleges 2020-2021 Degrees Conferred (Preliminary Count)

	CSI	CWI	NIC	CEI	Average
1 year (or more) certificate	147	1158	639	96	510
Associate Degree	947	944	717	227	709

College & Universities, 2020-2021 Degrees Conferred (Preliminary Count)



College & Universities, 2020-2021 Degrees Conferred (Preliminary Count)

	BSU	ISU	LCSC	UI	Average
Associate Degree/Certificate*	132	798	237	0	389
Bachelors	3929	1248	599	1631	1852
Graduate/Doctorate**	1317	674	0	735	909

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

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

48 Higher Education

Career Technical Education

FY 2022 Total Appropriation: \$68,075,700

Statewide Measures for Secondary CTE

	FY19	FY20	FY21	% Chg
Total number of CTE programs	701	751	805	12.9%
Total number of school districts	142	144	122	-16.4%
Secondary Course Enrollment	1,114,142	114,606	117,003	-852.2%
SkillStack® Badges Awarded*	5,372	10,006	23,261	76.9%
CTE Digital Enrollment	1,694	1,425	1,931	12.3%

*Methodology for reporting this metric changed since last publication

Statewide Measures for Postsecondary CTE

	FY19	FY20	FY21	% Chg
Total AAS/certification enrollment	5,234	5,402	5,328	1.76%
Total workforce training enrollment**	54,032	39,898	43,809	-23.34%
Total degree/certificates awarded	1,670	1,600	Data collection takes place in November	
Positive Placement Rate	95%	95%	93%	-2.15%

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

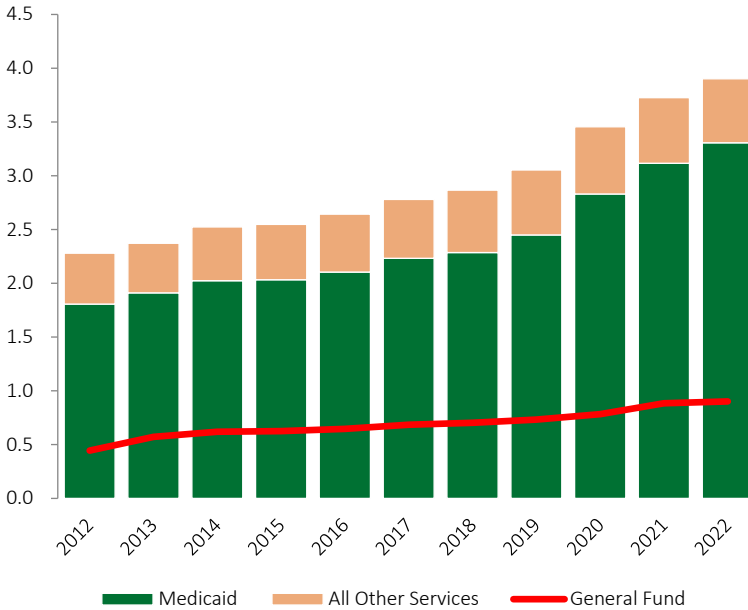
Allocation of Postsecondary Appropriation (\$ in millions)

Technical Colleges	FY20	FY21	FY22	% Chg
College of Southern Idaho	\$7.2M	\$6.8M	\$7.3M	1.3%
College of Western Idaho	\$9.3M	\$8.9M	\$9.5M	2.1%
North Idaho College	\$5.8M	\$5.5M	\$5.9M	1.6%
College of Eastern Idaho	\$7.1M	\$6.7M	\$6.7M	-6.3%
Idaho State University	\$12.5M	\$11.8M	\$12.6M	0.7%
Lewis-Clark State College	\$4.9M	\$4.6M	\$5.1M	0.9%
Total	\$46.8M	\$44.2M	\$46.9M	0.2%

NOTES

50 *Health & Human Services*

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 82.0% of all Health and Human Services appropriations.
- The next largest appropriation in FY 2022 was the Division of Welfare at 4.4% of all Health and Human Services appropriations.
- The Public Health Districts have the largest appropriation outside of the Department of Health and Welfare at \$7.6 million or 0.2% of all Health and Human Services appropriations.
- The Catastrophic Health Care Program appropriation was increased to \$8.5 million for FY 2022.

Health & Human Services 51

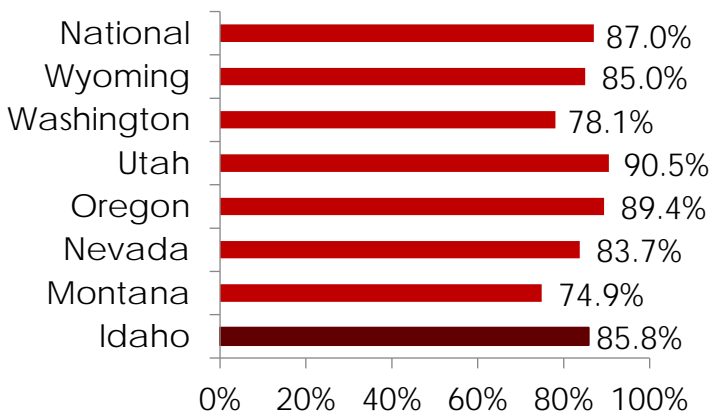
<u>Original Appropriations</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>% Chg</u>
(\$ in millions)			
<u>By Department or Division</u>			
Catastrophic Health Care	\$3.5	\$8.5	142.8%
Health & Welfare	3,714.5	4,614.1	24.2%
Child Welfare	90.7	82.6	(9.0%)
Developmental Disabled	32.6	33.0	1.3%
Independent Councils	17.1	14.6	(14.8%)
Indirect Support Services	47.6	47.8	0.3%
Medicaid	3,115.1	3,795.4	21.8%
Mental Health Services	46.8	57.0	21.9%
Psychiatric Hospitalization	44.8	48.6	8.7%
Public Health Services	126.8	206.0	62.4%
Service Integration	6.2	6.2	0.7%
Substance Abuse	13.1	25.2	93.3%
Welfare	166.1	289.9	74.5%
Licensing and Certification	7.6	7.8	1.7%
Public Health Districts	10.6	7.6	(28.0%)
Independent Living Council	.7	.7	(7.2%)
Total	\$3,729.3	\$4,630.9	24.2%

<u>By Fund Source</u>			
General Fund	\$915.4	\$963.0	5.2%
Dedicated Funds	\$357.1	\$497.9	39.4%
Federal Funds	\$2,456.7	\$3,170.0	29.0%
Total	\$3,729.3	\$4,630.9	24.2%

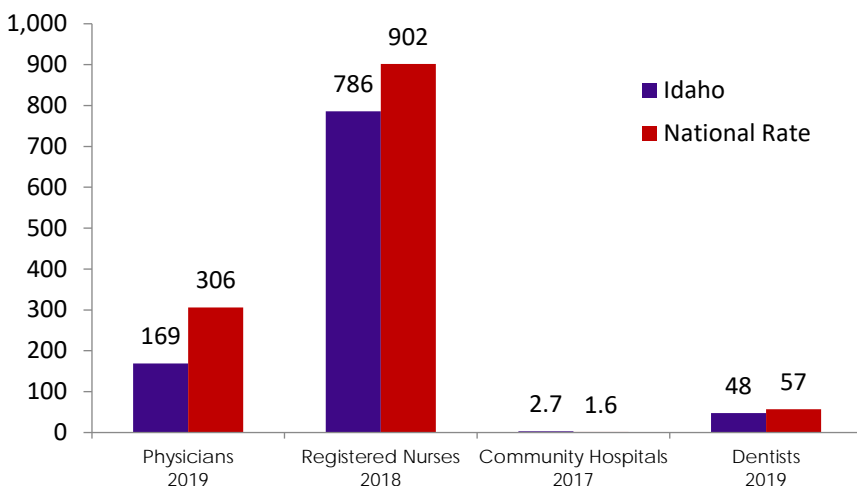
Numbers May Not Add Due to Rounding

52 *Health & Human Services*

Percentage of Population with Access to Primary Care



Primary Care Providers per 100,000 Population



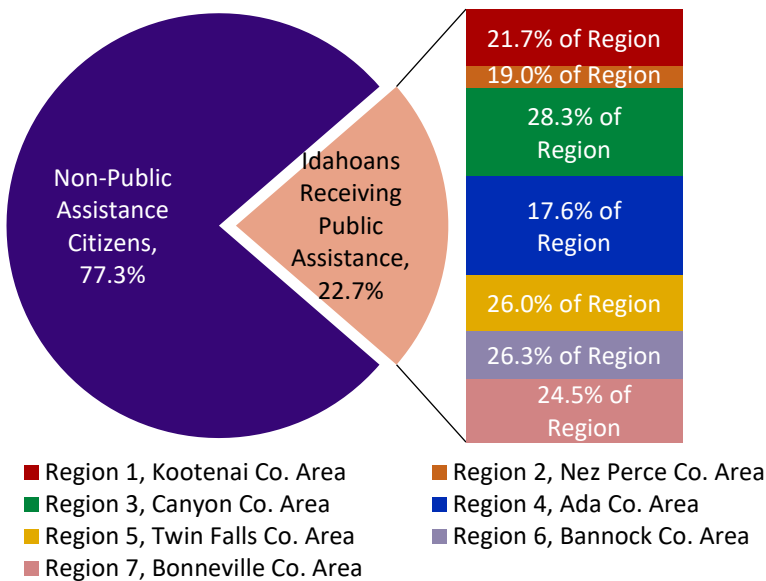
- Idaho ranks 30th of 50 for access to primary care with 14.2% of Idahoans not having access to primary care.
- Idaho ranks last for the number of physicians per 100,000 people.

Source: State Rankings 2020, Morgan CQ Press (As of Sept 2021 this is the most recent publication)

Idahoans Receiving Public Assistance

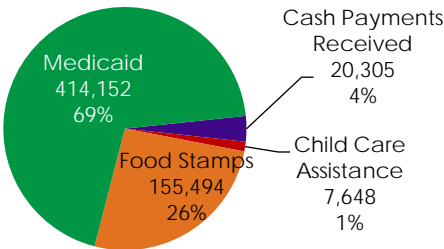
In fiscal year 2021, the Department of Health and Welfare's Benefits Program spent \$133,627,000 for (1) cash payments to needy individuals and families, (2) child care assistance payments to allow parents to work, and (3) food stamps. Medicaid trustee & benefit payments accounted for \$3,243,612,100 of state expenditures in fiscal year 2021.

Approximately 1 of 5 (417,775) Idahoans are receiving some form of support.



Assistance by Program

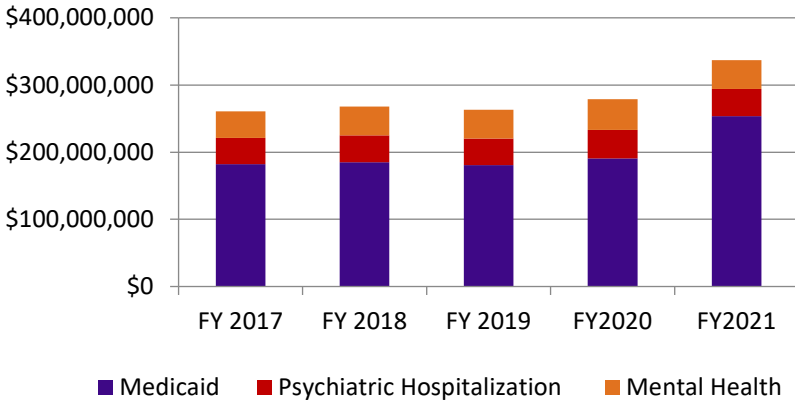
Note: Individuals may have received support in more than one program.



Source: Idaho Department of Health and Welfare

54 Health & Human Services

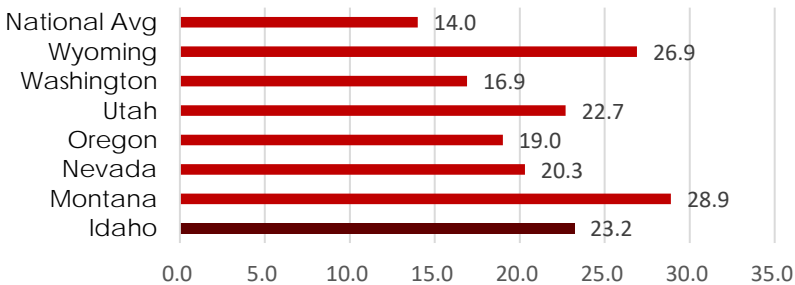
Department of Health and Welfare – Mental Health Spending



Total mental health expenditures in the Department of Health and Welfare increased \$57.8 million or 20.7% from FY 2020 to FY 2021. Expenditures in FY 2021 were \$336,759,900.

Suicide Prevention and Awareness

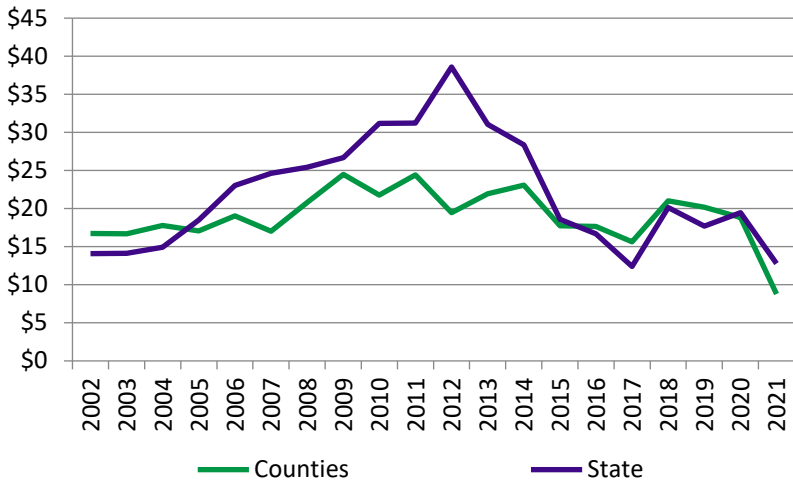
Death Rate by Suicide per 100,000 people, 2017



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 2020, Morgan CQ Press (As of Sept 2021 this is the most recent publication)

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 have generally dropped since 2012 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.

The 2021 Legislature passed H316aaS [effective 3/1/2022] added Section 31-3505H, IC, to clarify eligibility for the county indigent and state level CAT Program. The savings to counties as a result of this legislation will now be allocated to the Public Health Districts. State funding that is typically appropriated for the Public Health Districts will be used to cover a portion of the state's share for Medicaid Expansion.

56 *Health & Human Services*

Health Insurance Exchange Information

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

2013: 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.

2018: Individual mandate for insurance was repealed.

2020: Idaho expands Medicaid, and 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 result in an additional loss of enrollments.

2021: YHI opened a special enrollment period during March and April for Idahoans to enroll with enhanced subsidies made available through the American Rescue Plan Act (ARPA). During that time, more than 5,000 enrolled in coverage.

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 2021, Idahoans have saved nearly \$40 million due to the lower Idaho-based assessment fee.

Enrollment by Level

Level	2017	2018	2019	2020	2021
Bronze	22,335	35,356	40,003	40,497	42,705
Silver	62,972	41,856	37,957	22,000	18,982
Gold	3,359	8,418	7,669	5,290	4,837
Platinum	N/A	N/A	N/A	N/A	N/A
Catastrophic	727	974	534	337	361
Dental	4,935	6,074	7,756	8,645	9,215
Total	94,328	92,678	93,919	76,769	76,100

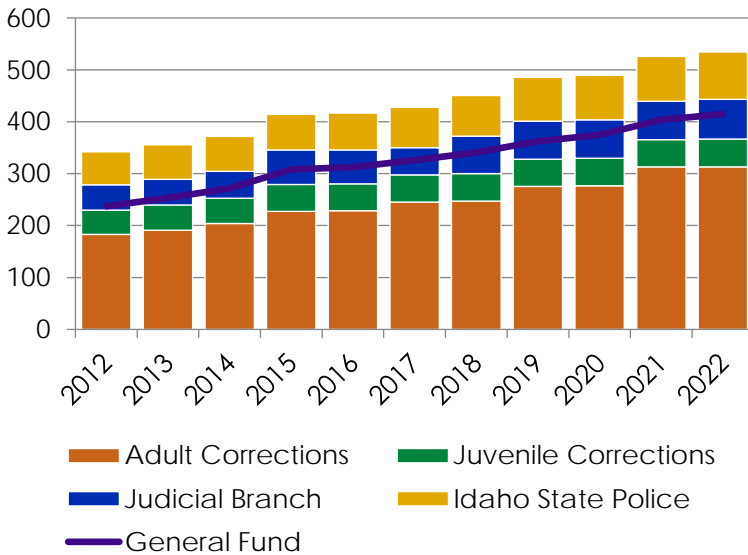
Insurance Carrier and Plan Information

	Number of Insurance Carriers	Number of Plans Offered	Change From Prior Year
2017	8	225	7%
2018	7	299	33%
2019	7	293	-2%
2020	6	308	5%
2021	7	317	3%

Source: Your Health Idaho

NOTES

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.

<u>Original Appropriations</u>	<u>FY</u> <u>2021</u>	<u>FY</u> <u>2022</u>	<u>% Chg</u>
(\$ in millions)			
<u>By Department or Division</u>			
Correction Dept.	312.8	313.3	0.2%
Management Services	23.8	21.6	(9.2%)
State Prisons	125.4	130.9	4.4%
County & Out-of-State	44.6	40.0	(10.3%)
Corr. Alternative Placement	10.3	10.6	3.3%
Community Corrections	45.7	46.2	1.3%
Education & Treatment	4.3	4.4	0.7%
Medical Services	55.2	55.9	1.3%
Pardons and Parole Com.	3.5	3.7	3.5%
Judicial Branch	74.1	76.1	2.7%
Juvenile Corrections	52.6	53.2	1.1%
State Police	86.2	91.1	5.8%
Brand Inspection	3.3	3.4	5.7%
Police, Division of State	77.6	82.4	6.1%
POST Academy	4.9	4.9	0.4%
Racing Commission	.4	.4	2.0%
Total	525.7	533.7	1.5%

<u>By Fund Source</u>			
General Fund	403.4	414.8	2.8%
Dedicated Funds	105.7	99.2	(6.2%)
Federal Funds	16.6	20.3	22.4%
Total	525.7	534.2	1.6%

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

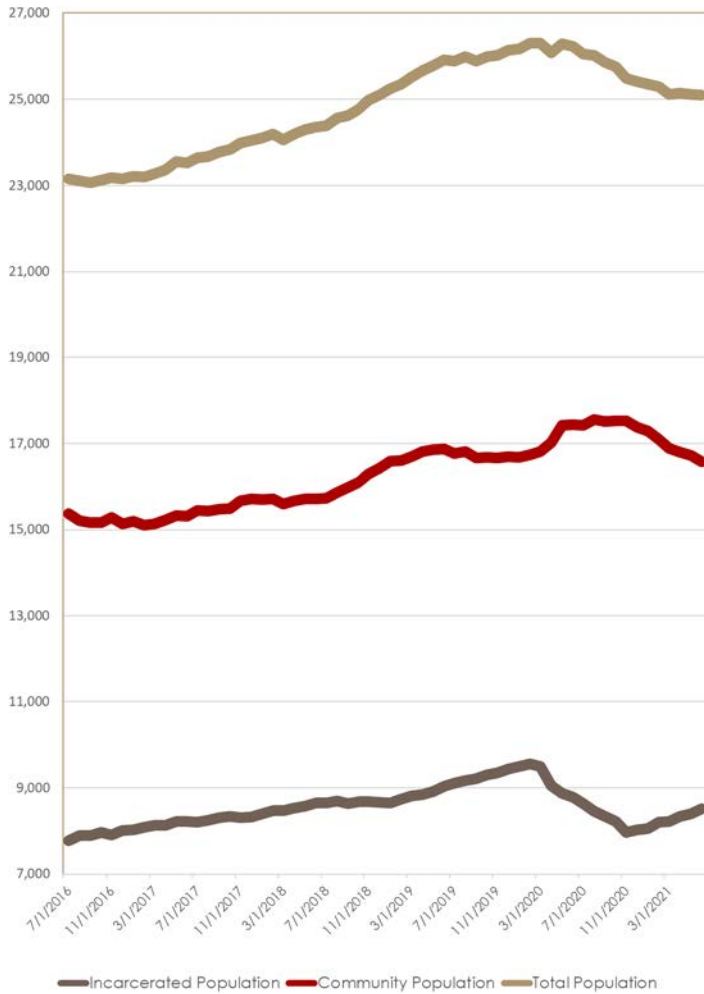
*Regional Ranking is from high to low with one being the highest and seven being the lowest.

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 2017 - FY 2021

Community & Incarcerated



The **total offender population** increased by 8.4% from 23,153 at the beginning of FY 2017 to 25,097 at the end of FY 2021.

The **incarcerated population** increased by 9.5% from 7,781 to 8,518.

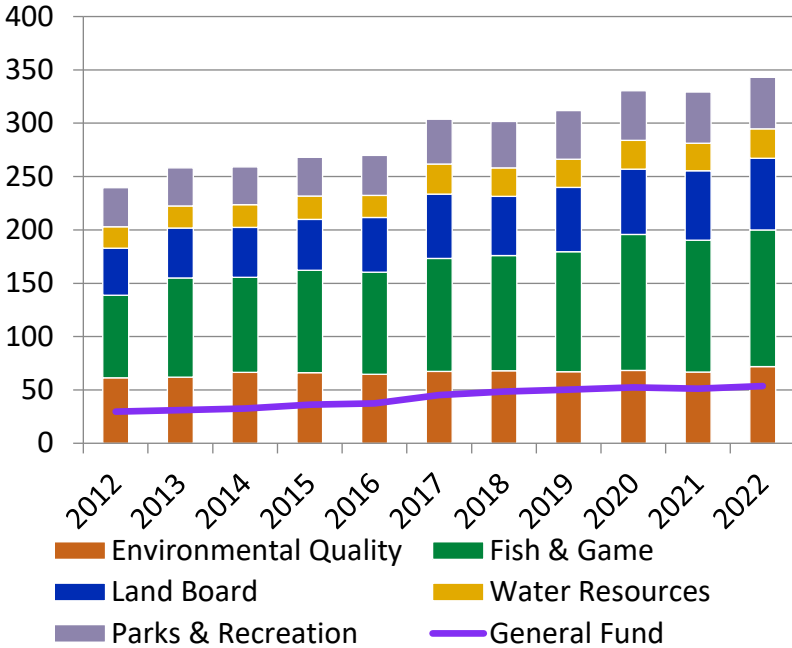
The **community population** increased by 7.9% from 15,372 to 16,579.

Source: IDOC Evaluation & Compliance

62 *Natural Resources*

11-Year Appropriation Trends

(in \$ millions)



Over the eleven-year period from FY 2012 to FY 2022, the state's Natural Resources budgets grew by \$103.5 million, or 43.2%. Concurrently, General Fund support increased 80.8%, from \$29.7 million in FY 2012 to \$53.6 million in FY 2022.

The Natural Resources budgets increased by \$13.7 million or 4.2% from FY 2021 to FY 2022. The entire state budget increased \$1.87 billion or 19.9%.

For FY 2022, the Natural Resources portion of the state budget accounted for 1.3% of the General Fund appropriation and 3.0% of the \$11.27 billion all funds appropriation.

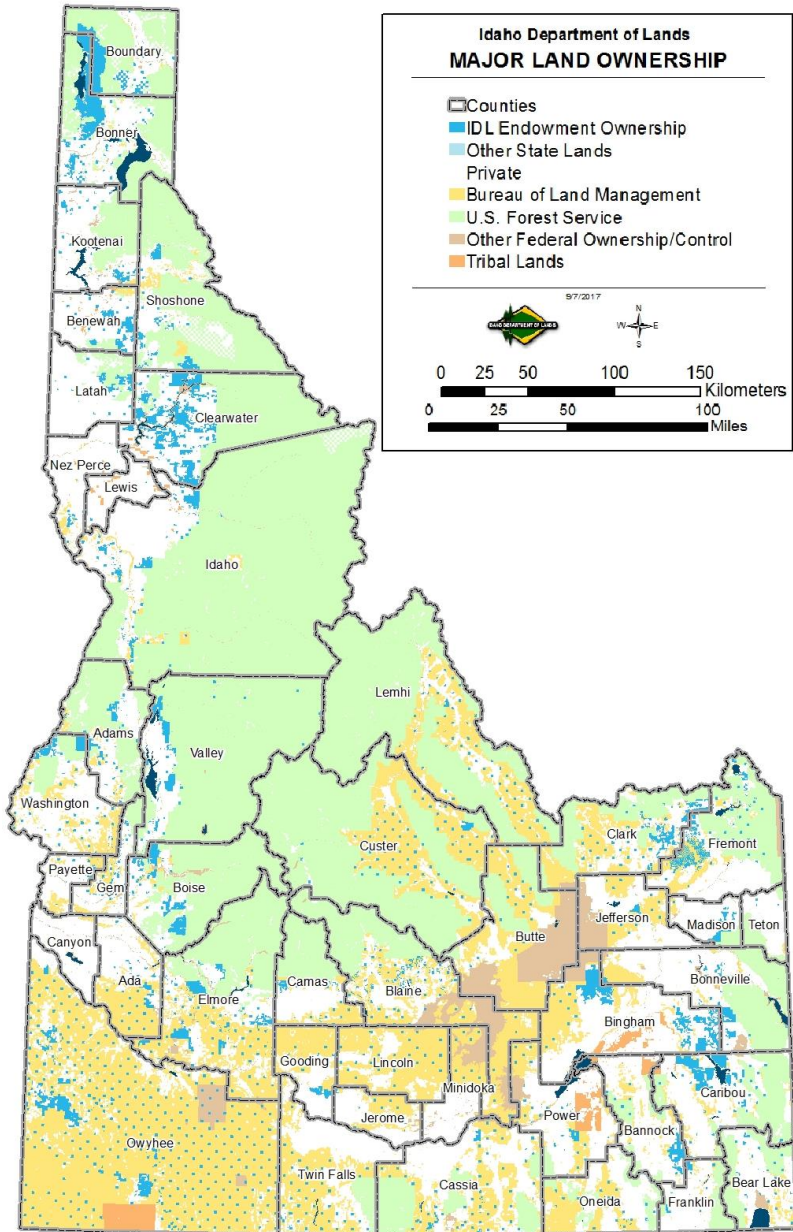
<u>Original Appropriations</u> (\$ in millions)	<u>FY 2021</u>	<u>FY 2022</u>	<u>% Chg</u>
<u>By Department or Division</u>			
Environmental Quality	\$66.7	\$71.8	7.6%
Fish & Game	123.6	128.2	3.7%
Land Board	65.1	67.2	3.2%
Investment Board	0.8	0.8	4.5%
Lands	64.3	66.5	3.4%
Parks & Recreation	48.0	48.1	0.2%
Parks & Recreation	45.0	48.1	6.9%
Lava Hot Springs	3.0	0.0	(100.0%)
Water Resources	25.9	27.7	6.9%
Total	\$329.2	\$342.9	4.2%
<u>By Fund Source</u>			
General Fund	51.0	53.6	5.1%
Dedicated Funds	176.9	180.3	1.9%
Federal Funds	101.3	109.1	7.7%
Total	\$329.2	\$342.9	4.2%

Numbers May Not Add Due to Rounding

Pursuant to S1123 of 2021, the Lava Hot Springs Foundation budget is continuously appropriated, and has been removed from the table above. Continuously appropriated accounts do not require an annual appropriation from the Legislature and are tracked by the Division of Financial Management

The Department of Environmental Quality budget increased 7.6% from FY 2021 to FY 2022 due, in part, to the Building Idaho's Future Initiative, which allocated onetime funds for water quality projects. The Department of Water Resources budget grew by 6.9% primarily due to appropriations for the adjudication of the Bear River Basin water rights.

Idaho Land Ownership Map



Source: Idaho Department of Lands, 2021

Idaho Land Ownership

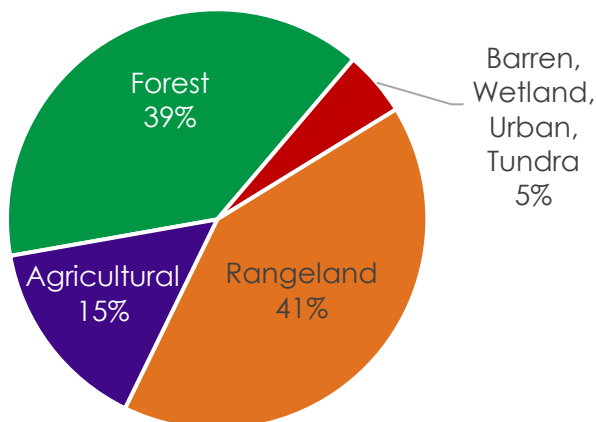
Description	Acres	% of Total
Federal Land	33,578,441	62.9%
BLM	11,771,810	22.0%
USFS	20,361,678	38.1%
Other*	1,444,952	2.7%
Water	310,539	0.6%
State Land	2,747,864	5.1%
Endowments	2,483,837	4.7%
Fish and Game	223,573	0.4%
Parks and Recreation	40,454	0.1%
Private	15,841,229	29.7%
Tribal Land**	935,652	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, and ranks 11th largest for land area, after excluding over 500,000 acres of lakes, reservoirs, and rivers.



66 *Natural Resources*

Federal Land Ownership by County (in acres) - 2020					
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

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 27.4% 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

Number Sold

Description	FY 2020	FY 2021	Change 20 to 21	% Change
Resident Combination	147,091	133,513	(13,578)	-9.2%
Resident Sportsman Package	24,222	26,971	2,749	11.3%
Resident Season Fishing	182,245	165,393	(16,852)	-9.2%
Resident Short Term Fishing	9,175	8,046	(1,129)	-12.3%
Resident Hunting	55,058	52,203	(2,855)	-5.2%
Total Resident Licenses	417,791	386,126	(31,665)	-7.6%
Non-resident Combination	3,096	4,406	1,310	42.3%
Non-resident Season Fishing	33,061	44,090	11,029	33.4%
Non-resident Short Term Fishing	141,093	171,471	30,378	21.5%
Non-resident Hunting *	56,470	47,796	(8,674)	-15.4%
Total Nonresident Licenses	233,720	267,763	34,043	14.6%
Resident Tags	256,021	247,936	(8,085)	-3.2%
Resident Tags in Sportsman Pack**	136,001	143,010	7,009	5.2%
Non-Resident Tags	67,873	55,411	(12,462)	-18.4%
Miscellaneous Permits	300,058	340,211	40,153	13.4%
Misc. Permits in Sportsman Pack**	90,868	95,449	4,581	5.0%
Miscellaneous Permit issued at \$0	93,202	75,053	(18,149)	-19.5%
Access Depredation Fee *Eff 5/1/17	463,840	440,396	(23,444)	-5.1%
Controlled Hunt Applications	240,854	221,874	(18,980)	-7.9%
Total Tags, Permits, and Misc.	1,648,717	1,619,340	(29,377)	-1.8%
Total Licenses, Tags, & Permits	2,300,228	2,273,229	(26,999)	-1.2%

* 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 2020 to FY 2021, Fish and Game resident license sales decreased by 31,665 units or 7.6%, however non-resident license sales increased by 34,043 or 15.4%. While more resident licenses and tags are sold, non-resident sales made up approximately 64% of revenues in FY 2021. Overall sales of licenses, tags and permits were down 29,377 units or 1.2% from FY 2020 to FY 2021, primarily due to resident sales and controlled hunt applications.

Fish and Game Receipts (\$ in millions)

Description	FY 2020 Actual	FY 2021 Actual	Change 20 to 21	% Change
Fish and Game Fund				
Licenses & Permits	\$51.381	\$55.016	\$3.635	7.1%
Federal Reimburs.	52.052	50.014	(2.038)	(3.9%)
Priv. & Loc. Reimburs.	7.667	9.356	1.688	22.0%
Priv. & Loc. Trusts	2.151	1.890	(0.261)	(12.1%)
Big Game Depred.	0.075	0.045	(0.030)	(40.3%)
Miscellaneous Income	1.904	3.584	1.679	88.2%
Total Fish & Game:	\$115.232	\$119.904	\$4.673	4.1%
Set-Aside Funds:				
Habitat Acq. and Devel.	\$0.526	\$0.504	(\$0.022)	(4.2%)
Salmon & Steelhead Tag	0.335	0.550	0.215	64.2%
Winter Feed/Hab. Impr.	0.888	0.916	0.028	3.1%
Non-game Programs	0.015	0.003	(0.013)	(82.3%)
Meat Proc. Charges	0.012	0.014	0.002	20.0%
License Endorsement Fee	2.540	2.538	(0.002)	(0.1%)
Adjustments	(0.006)	(0.002)	0.004	(59.8%)
Total Set-Aside:	\$4.311	\$4.523	\$.212	4.9%
Grand Total	\$119.542	\$124.427	\$4.885	4.1%

Fish and Game revenue from licenses and permits increased \$3.64 million, or 7.1%, from FY 2020 to FY 2021 and federal reimbursements decreased by \$2.03 million, or 3.9%.

Private and local reimbursements increased 22.0% from FY 2020 to FY 2021, compared to a decrease of 12.6% from FY 2019 to FY 2020. 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, increased 4.2%, driven primarily by increased fishing license sales during the COVID-19 Pandemic. This compares to the 0.3% decrease between FY 2019 to FY 2020.

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	\$172.00	NV	\$51.68	CO
3	\$45.40	WA	\$50.90	WA	\$178.50	WY	\$55.25	ID
4	\$45.50	ID	\$57.50	ID	\$184.50	OR	\$63.50	WY
5	\$51.68	CO	\$67.28	CO	\$189.00	NM	\$63.50	ID
6	\$63.00	OR	\$83.50	WY	\$201.25	ID	\$89.00	NM
7	\$68.50	WY	\$84.00	OR	\$237.25	ID	\$94.00	OR
8	\$70.00	NM	\$84.00	UT	\$331.20	CO	\$99.00	UT
9	\$74.00	UT	\$119.00	NM	\$332.00	WA	\$112.00	NV
10	\$82.00	NV	\$177.00	NV	\$350.00	AZ	\$140.00	AZ
11	\$87.22	CA	\$185.00	AZ	\$539.74	CA	\$228.45	CA
12	\$95.00	AZ	\$559.44	CA	\$557.00	UT	NA	WA
Avg.	\$62.82		\$129.51		\$284.62		\$93.94	



Highlighted costs are "Price Locked"; unhighlighted Idaho costs are 2021 prices

2021 Non-Resident Cost to Hunt

(Includes licenses, tags, application and vendor fees)

Rank	Deer		Elk		Sheep		Pronghorn Antelope	
1	\$362.00	NM	\$497.50	WA	\$1,275.00	MT	\$230.00	MT
2	\$409.00	NV	\$627.00	NM	\$1,369.00	NV	\$362.00	NM
3	\$410.50	WY	\$665.00	UT	\$1,652.00	WA	\$362.50	WY
4	\$423.01	CO	\$698.66	CO	\$1,693.50	OR	\$423.01	CO
5	\$434.30	WA	\$728.50	WY	\$1,966.63	CA	\$424.00	UT
6	\$470.00	UT	\$760.00	OR	\$1,975.00	AZ	\$469.00	NV
7	\$475.00	AZ	\$825.00	AZ	\$2,287.00	UT	\$555.75	ID
8	\$492.45	CA	\$846.75	ID	\$2,319.91	CO	\$575.50	OR
9	\$546.75	ID	\$928.00	MT	\$2,356.50	WY	\$705.33	CA
10	\$615.50	OR	\$1,374.00	NV	\$2,867.50	ID	\$725.00	AZ
11	\$654.00	MT	\$1,718.33	CA	\$3,252.00	NM	N/A	WA
Avg.	\$481.14		\$878.98		\$2,092.19		\$483.21	

Source: Idaho Department of Fish and Game Survey July 2021

2021 Resident Cost to Fish

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	Utah	\$34.00			\$16.00
5	Idaho	\$35.50	\$13.50	\$19.50	\$25.50
6	Arizona	\$37.00	\$15.00	\$30.00	
7	New Mexico	\$39.00	\$26.00		
8	Nevada	\$40.00	\$9.00	\$12.00	\$15.00
9	Oregon	\$44.00	\$23.00	\$42.00	\$59.50
10	Colorado	\$46.48	\$14.23	\$21.18	\$28.13
11	Wyoming	\$48.50	\$6.00	\$12.00	\$18.00
12	California	\$52.66	\$17.02	\$26.49	
Average		\$39.03	\$14.66	\$21.04	\$25.34



**Highlighted costs are "Price Locked";
unhighlighted Idaho costs are 2021 prices**

2021 Non-resident Cost to Fish

Rank	State	License	1 Day	2 Day	3 Day
1	Arizona	\$55.00	\$20.00	\$40.00	
2	New Mexico	\$70.00	\$26.00		
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	Oregon	\$110.50	\$23.00	\$42.00	\$59.50
8	Colorado	\$110.97	\$17.35	\$24.30	\$31.25
9	Idaho	\$118.00	\$22.75	\$29.75	\$36.75
10	Wyoming	\$123.50	\$14.00	\$28.00	\$42.00
11	California	\$142.05	\$17.02	\$26.49	
Average		\$98.46	\$19.81	\$31.89	\$37.86

Source: Idaho Department of Fish and Game Survey July 2021

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State Park Self-Support Index & Visitor Spending

State Park	FY 2021 Operating Expenditures	FY 2021 Revenues	Self- Support %	Total Visitors CY 2020	% Chg vs 2019	Est Visitor Spending CY 2020
Bear Lake	\$340,773	\$569,578	167.1%	314,876	47.5%	\$6,531,000
Bruneau Dunes	\$433,407	\$561,735	129.6%	127,840	21.4%	\$3,090,000
City of Rocks / Castle Rocks	\$995,535	\$1,216,666	122.2%	687,537	53.0%	\$16,834,000
Coeur d'Alene Lake Pkwy	\$89,150	\$30,069	33.7%	481,182	3.4%	\$5,363,000
Dworshak	\$421,229	\$496,828	117.9%	142,174	26.2%	\$4,291,000
Eagle Island	\$371,063	\$309,027	83.3%	532,806	24.2%	\$6,864,000
Farragut	\$1,031,290	\$1,967,687	190.8%	654,778	20.2%	\$16,163,000
Harriman	\$610,112	\$605,422	99.2%	223,127	23.5%	\$7,060,000
Hells Gate	\$618,571	\$786,030	127.1%	327,473	22.2%	\$8,202,000
Henrys Lake	\$159,412	\$555,924	348.7%	212,136	29.2%	\$6,365,000
Heyburn	\$709,956	\$1,303,569	183.6%	220,258	17.1%	\$6,478,000
Lake Cascade	\$773,175	\$904,151	116.9%	650,034	(9.3%)	\$17,316,000
Lake Walcott	\$199,841	\$248,927	124.6%	75,138	14.4%	\$949,000
Land of the Yankee Fork	\$319,968	\$39,825	12.4%	56,100	(5.0%)	\$1,277,000
Lucky Peak	\$543,089	\$473,023	87.1%	1,089,585	45.2%	\$18,554,000
Massacre Rocks	\$252,478	\$203,932	80.8%	59,180	28.4%	\$1,156,000
McCroskey	\$49,430	\$4,805	9.7%	-	-	-
Mesa Falls	\$26,961	\$5,768	21.4%	175,927	0.0%	-
Old Mission	\$264,582	\$115,009	43.5%	87,943	(3.0%)	\$746,000
Ponderosa	\$771,516	\$1,137,370	147.4%	470,498	(1.9%)	\$16,988,000
Priest Lake	\$707,838	\$1,001,200	141.4%	202,073	13.4%	\$6,027,000
Round Lake	\$281,246	\$258,260	91.8%	121,523	10.1%	\$2,430,000
Thousand Springs	\$365,662	\$129,846	35.5%	321,577	50.0%	\$3,012,000
Three Island Trail of the Coeur d'Alenes	\$430,823	\$694,468	161.2%	143,594	(33.7%)	\$4,248,000
	\$159,424	\$90,601	56.8%	142,884	31.8%	\$1,443,000
Winchester	\$264,428	\$291,214	110.1%	151,341	11.4%	\$2,482,000
Subtotal	\$11,190,959	\$14,000,933	125.1%	7,671,582	18.6%	\$163,869,000
Capital Repair and Maintenance	\$7,119,739	-	-			
Passport Revenue	-	\$4,036,100	-			
Total	\$18,310,699	\$18,037,033	98.5%			

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 - FY21		% Chg
Non-Resident Visitors - 30%	2,265,700	20%
Resident Visitors - 70%	5,405,900	18%
Dedicated Fund Revenue	\$ 14,000,900	28%
Passport Revenue (Gross of fees & tax)	\$ 4,036,100	42%
Total Expenditures (includes Capital)	\$ 18,310,700	28%
Self-Support Percent	98.5%	
General Fund Support	\$ 2,547,100	-8%
Capital Repair and Maintenance	\$ 7,119,700	101%
2. Recreation Users by Registration Type - FY21		
Boat Registrations	99,800	12%
Snowmobile Registrations	45,200	4%
Motorbikes, ATVs, UTVs Registrations	167,200	0%
Recreational Vehicle Registrations CY20	80,700	-35%
Cross-country Ski Permits	4,500	50%
3. Recreational Funds to Public Agencies - FY21		
Recreational Vehicle Fund Grants	\$ 4,969,500	4%
Waterway Improvement Fund Grants	\$ 1,016,000	-8%
State and Federal Trails Programs	\$ 2,181,900	-11%
County Boating Programs	\$ 2,599,700	3%
Federal Boating Safety Grants	\$ 840,000	17%
County Snow Grooming Programs	\$ 1,080,000	2%
Trout License Plate Grants*	\$ 25,000	-34%
4. Park Land and Facilities - FY21		
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

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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
1 cubic ft per sec	646,315 gallons per day or 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

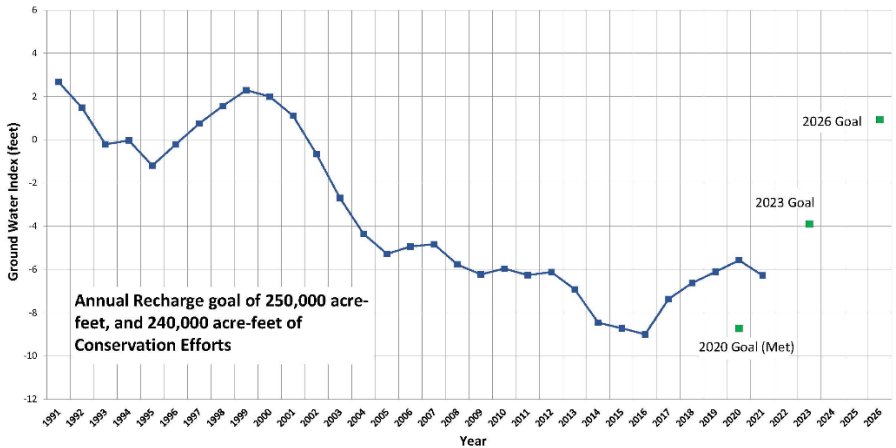
Estimated Use of Water in the United States in 2015

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.
Eastern Snake River Plain Aquifer Ground Water Level Index



In 2015, Idaho water users signed a settlement to halt the decline of water levels in the Eastern Snake River Plain 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	75,475	151	\$ 479,338
2015/2016	66,897	162	\$ 454,778
2016/2017	317,714	250	\$ 2,462,906
2017/2018	474,901	251	\$ 4,165,169
2018/2019	310,133	223	\$ 2,291,113
2019/2020	450,323	204	\$ 2,897,088
2020/2021	130,245	142	\$ 1,093,644
Total	1,825,688	1,383	\$ 13,844,036

Source: Idaho Department of Water Resources

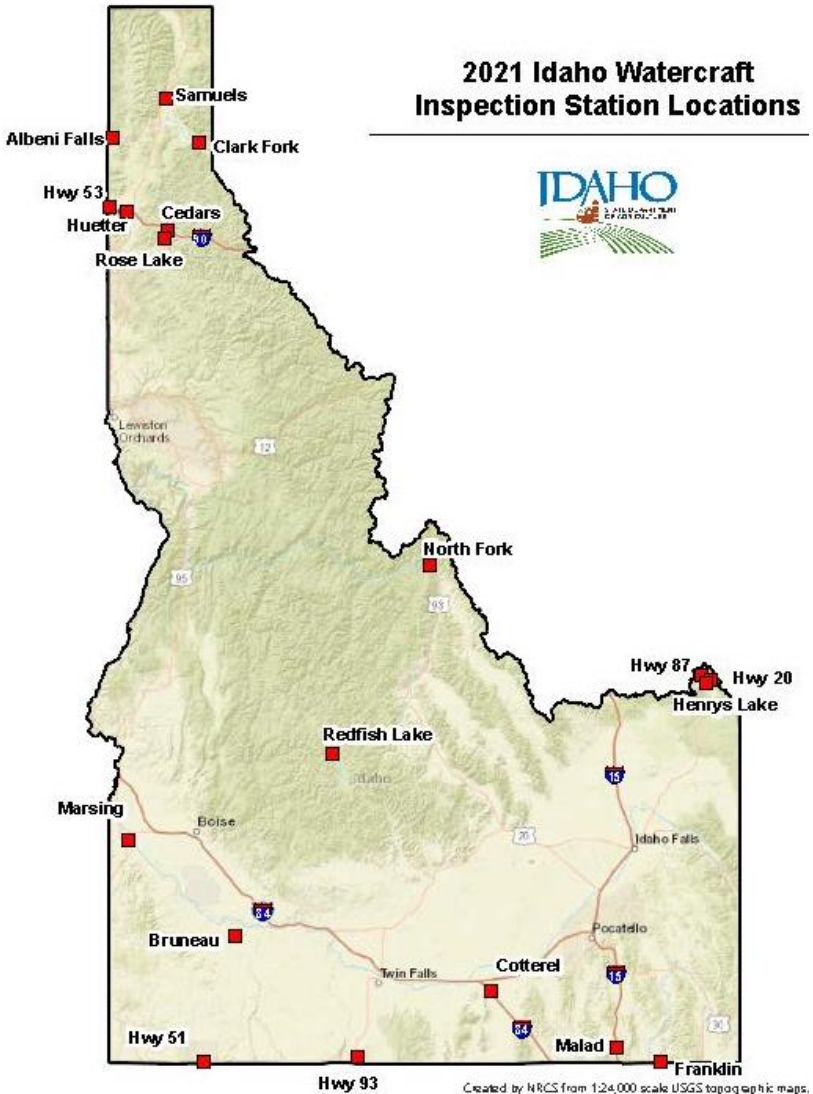
76 *Economic Development*

<u>Original Appropriations</u> (in Millions)	<u>FY 2021</u>	<u>FY 2022</u>	<u>Annual % Chg</u>
<u>By Department or Division</u>			
Agriculture	\$50.6	\$49.6	(2.0%)
Agriculture Department	47.6	46.3	(2.7%)
Soil & Water Conservation Com.	3.1	3.4	9.3%
Commerce Department	37.5	37.6	0.3%
Finance	8.9	9.1	1.9%
Industrial Commission	21.4	21.6	0.6%
Insurance, Department	9.9	10.1	1.5%
Labor Department	97.3	100.4	3.3%
Public Utilities Commission	6.6	6.7	2.4%
Self-Governing Agencies	114.2	88.0	(22.9%)
Building Safety, Division of	16.0		(100.0%)
Hispanic Com	.4	.4	5.9%
Historical Society	8.4	7.9	(6.3%)
Libraries, Commission of	5.9	8.6	46.1%
Lottery, State	6.3	6.5	2.4%
Medical Boards	7.9		(100.0%)
Public Defense Commission	11.3	11.3	0.1%
Regulatory Boards	8.7		(100.0%)
State Appellate Pub. Defend.	3.2	3.2	0.2%
Veterans Services	46.2	50.2	8.6%
Transportation Department	782.6	853.2	9.0%
Total	\$1,129.0	\$1,176.3	4.2%

<u>By Fund Source</u>			
General Fund	\$45.5	\$46.1	1%
Dedicated Funds	631.1	696.7	10%
Federal Funds	452.5	433.5	(4%)
Total	\$1,129.0	\$1,176.3	4%

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 September 20, 2021, a total of 107,798 inspections were conducted, finding 46 boats fouled by mussels that had already been treated in other states.

78 *Economic Development*

Increase in Revenue to Transportation						
(In \$ Millions)						
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Traditional Revenue						
Fuel Tax Increase*	68.9	71.3	74.0	73.3	78.2	365.7
Regist. Increase*	35.1	36.8	37.9	37.2	42.3	189.3
Com. Reg.Increase*	0.7	0.8	1.0	1.4	2.0	5.9
Electric /Hybrid Fees*	0.9	0.1	0.3	0.2	0.6	2.1
Traditional Rev. Increase	105.6	109.0	113.2	112.1	123.1	563.0
Non-Traditional Revenue						
Sales Tax TECM**		15.7	16.7	17.7	20.9	71.0
Cig Tax to TECM**		6.9	2.5	3.9	3.3	16.6
Strategic Initiatives Program **	27.4	60.3			122.0	209.7
Cig Tax Distribution*	4.6					4.6
CigTax Dist. GARVEE	4.7	4.7	4.7	4.7	4.7	23.5
Interest	0.3	0.3	1.5	0.9	0.3	3.3
Increase	37.0	87.9	25.4	27.2	151.2	328.7
Authorized Bonding						
GARVEE Auth. **		300.0				300.0
Sub-Total Auth. Bonding		300				300.0
TOTAL (Revenue and Authorized Bonding)	142.6	496.9	138.6	139.2	274.3	1,191.61

Sources: Idaho Transportation Department, Idaho State Tax Commission

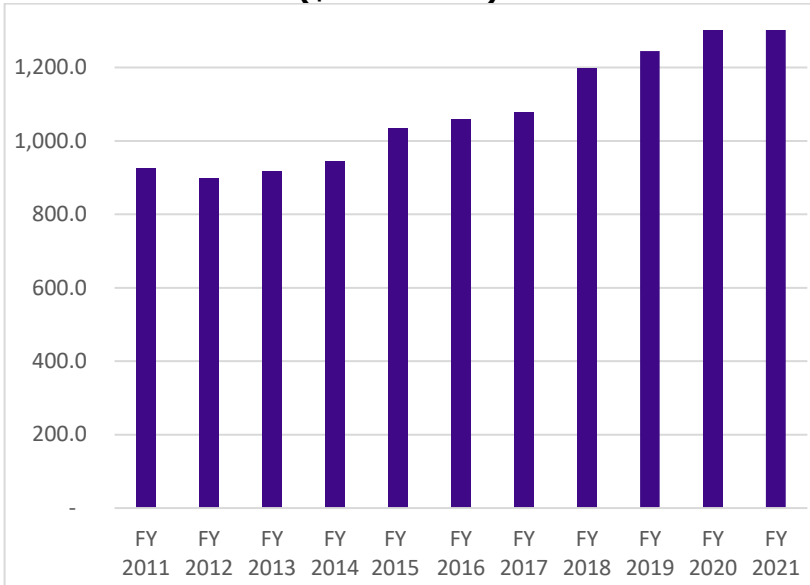
H547 of 2014 - Provides \$4.7 million from Cig tax to pay the state match of GARVEE payment

*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

H308 of 2020 transferred \$122 million from the General Fund to ITD and Locals for Strategic Initiatives Program Projects

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



	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Receipts	354.9	336.6	331.4	343.5	348.9	287.1	266.9	333.5	355.3	436.5	398.5	3,793.1
Secure Rural Schools					16.4	14.9	15.6	8.2	14.3	14.6	12.7	96.7
Other Federal Receipts					15.6	17.7	15.8	7.8	23.5	27.1	21.7	129.2
Highway Dist. Account	295.6	296	298.6	300.4	309.7	330.6	335.9	342.5	357.2	360.8	389.6	3,616.9
User Funds State Hwy Acct	59.8	58.2	61.6	62.9	63.2	75.4	70.2	66.6	54.4	58.5	64.8	695.6
Strategic Initiatives Program					54.2	11.0	27.5	60.3	0	0	122.0	275.0
Other State Sources	17.6	17.3	19.8	19.8	21.8	19.5	18.5	14.9	40.6	51.9	30.4	272.1
Property Tax	96.6	97.8	102.1	107.2	112.8	117.6	122.9	127.9	138.7	143.2	150.7	1,317.5
Other Local Sources	73.1	69.6	81.0	90.8	90.5	97.7	99.0	105.2	130.6	113.8	116.2	1,067.5
H312, 2015 "New Revenue"						88.2	105.5	107.5	111.1	112.1	122.9	647.3
TECM								22.7	19.2	22.4	24.4	88.7
National Forest Reserve	23.1	20.0	18.3	17.6								79.0
Projects from Locals	3.6	2.3	5.0	3.1								14.0
Interest												-
Stimulus												-
Total Revenue	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	1,453.9	12,092.6

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

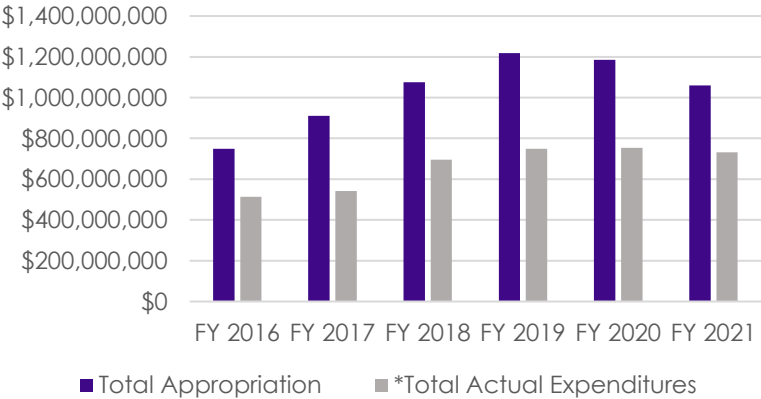
Local entities information obtained from FY19 Annual Road and Street Financial Reports.

Transportation Dept. Appropriation and Expenditures

Total Appropriation						
Division	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Transportation Services	\$31,671,900	\$35,176,100	\$39,750,400	\$38,688,500	\$42,121,700	\$44,552,500
DMV	\$34,065,400	\$35,315,500	\$38,444,000	\$37,600,500	\$37,766,700	\$38,279,900
Highway Operations	\$188,797,500	\$194,886,900	\$199,562,000	\$194,166,500	\$202,691,200	\$213,906,400
Contract Construction	\$494,787,900	\$645,820,300	\$796,809,800	\$947,410,200	\$903,147,100	\$762,714,400
Total Appropriation	\$749,322,700	\$911,198,800	\$1,074,566,200	\$1,217,865,700	\$1,185,726,700	\$1,059,453,200
Total Actual Expenditures						
Division	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Transportation Services	\$27,821,400	\$30,624,500	\$36,213,700	\$35,960,800	\$34,923,800	\$32,298,600
DMV	\$31,801,000	\$32,358,000	\$35,635,100	\$32,057,300	\$29,880,100	\$30,173,800
Highway Operations	\$171,261,600	\$185,996,400	\$189,723,800	\$186,374,600	\$190,683,100	\$215,416,100
Contract Construction	\$282,864,500	\$292,622,100	\$433,397,400	\$495,276,600	\$498,929,200	\$454,318,800
*Total Actual Expenditures	\$513,748,500	\$541,601,000	\$694,970,000	\$749,669,300	\$754,416,200	\$732,207,300

*Total Actual Expenditures includes encumbered funds.

Total Appropriation and 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

Idaho Transportation Trend Indicators			
Trend Indicator	Actual Numbers During 2020	Percent Total 10 Year Growth	Avg Annual Growth for 2010 - 2020
Annual Vehicle Miles Traveled	17,380,000,000	11.7%	1.2%
Passenger Cars Registered	1,123,738	-8.5%	-0.9%
Drivers Licenses in Force	1,316,651	23.1%	2.3%
Population	1,826,913	16.3%	1.6%
Gallons of Highway Fuel Consumed*	1,059,557,490	20.0%	2.0%

*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 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
FY 2021	\$ 260.77
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 \$64.7 million. The state portion is \$4.7 million, which comes from a distribution from cigarette tax revenue, and the additional amount is paid with federal funds. Cumulative GARVEE bonds issued to date is just over \$1.16 billion with a current principal balance of \$650 million, and a weighted average interest rate of 3.43%. The current outstanding bonds are scheduled to be paid off in FY 2040.

GARVEE Bond Allocations By Corridor (in Millions)			
Corridor	*GARVEE bonded prior to FY 2017	**Current GARVEE	Total Authorized Bonding
US 95, Garwood to Sagle	\$ 135.7	\$ 69.6	\$ 205.3
US 95, Worley to Setters	\$ 57.6		\$ 57.6
Idaho 16, I-84 to Emmett	\$ 107.0	\$ 100.2	\$ 207.2
I-84, Caldwell to Meridian	\$ 284.9	\$ 130.2	\$ 415.1
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.

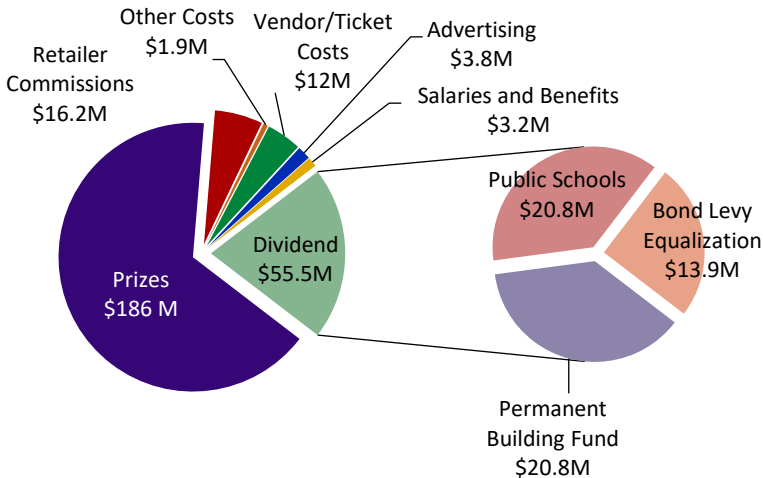
* GARVEE Bonded prior to FY 2017 includes \$840 million authorized by the Legislature plus 17.6 million in interest earned.

**Current GARVEE is the \$300 million authorized in S1206, of 2017.

Current Principal as of June 30, 2021

FY 2020 Distribution of Lottery Revenues

Total = \$278,441,271



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, retail commission, advertising and promotional costs, and gaming supplier vendor fees.

Pursuant to Section 67-7434, Idaho Code, a lottery dividend must be paid annually from the 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 FY2020 dividend totaled \$55,500,000 and was distributed in FY2021. Public schools received \$20,812,500 from the FY2020 dividend.

General Government 85

Original Appropriations	FY 2021	FY 2022	Annual % Chg
<u>By Department or Division (\$ in Millions)</u>			
Administration, Dept.	\$93.6	\$81.3	-13.2%
Administration, Dept.	24.9	24.5	-1.7%
Capitol Commission	2.3	2.3	0.0%
Bond Payments	19.8	19.4	-2.1%
Permanent Building Fund	46.5	35.0	-24.7%
Attorney General	26.5	27.6	3.9%
Controller, State	19.2	23.7	23.8%
Governor, Office of the	201.5	252.2	25.2%
Aging, Commission on	13.8	17.5	27.3%
Arts, Commission on the	2.1	2.1	0.8%
Blind and Visually Impaired	5.1	5.2	1.9%
Drug Policy, Office of	4.8	6.4	33.5%
Energy Resource, Office of	1.4	1.5	13.1%
Financial Management, Div.	2.6	52.6	1913.3%
Governor, Executive Office	4.3	4.3	0.9%
Human Resources, Div.	2.5	2.5	1.4%
Liquor Division	22.7	24.0	5.8%
Military Division	80.1	81.4	1.6%
Public Empl. Retire. Sys.	9.2	9.1	-0.4%
Species Conservation	15.1	14.7	-3.1%
STEM Action Center	6.1	6.0	-2.7%
Wolf Depredation Control Bd.	.4	.4	0.0%
Workforce Dev. Council	12.9	8.6	-33.4%
Info. Technology, Office of	18.4	15.7	-14.5%
Legislative Branch	16.0	19.3	20.3%
Lieutenant Governor	.2	.2	0.5%
Revenue & Taxation, Dept.	46.1	47.0	1.9%
Tax Appeals, Board of	.6	.6	1.6%
Tax Commission, State	45.5	46.4	1.9%
Secretary of State	3.9	3.6	-7.6%
Treasurer, State	4.3	4.4	0.5%
Treasurer, State	4.3	4.4	0.5%
Idaho Millennium Fund			0.0%
Total	\$411.4	\$459.3	11.6%

By Fund Source (\$ in Millions)

General Fund	\$126.1	\$130.2	3.3%
Dedicated Funds	186.3	167.4	(10.1%)
Federal Funds	99.1	176.6	78.3%
Total	\$411.4	\$474.2	15.3%

*Totals May Not Sum Due to Rounding

Permanent Building Fund

FY 2021 Revenue Estimates

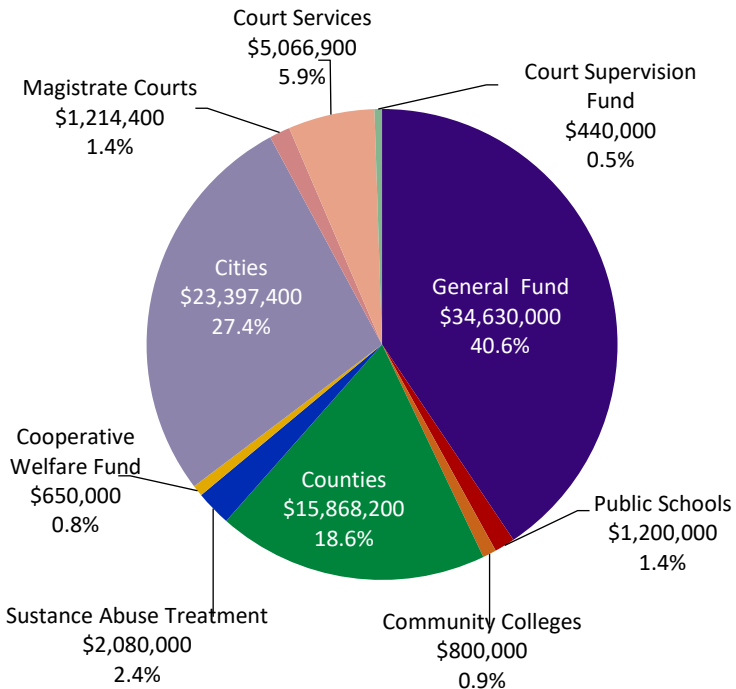
Revenues (in millions)	FY 18	FY 19	FY 20	FY 21 Est
Income Tax	\$7.9 M	\$8.0 M	\$8.2 M	\$8.3 M
Cigarette Tax	\$5.0 M	\$5.0 M	\$5.0 M	\$5.0 M
Beer Tax	\$1.4 M	\$1.4 M	\$1.4 M	\$1.4 M
Sales Tax	\$5.0 M	\$5.0 M	\$5.0 M	\$5.0 M
Lottery	\$18.2 M	\$20.1 M	\$22.5 M	\$20.8 M
Budget Stab. Interest	\$4.8 M	\$9.1 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 2020 Distribution of Liquor Earnings

Total = \$85,346,900

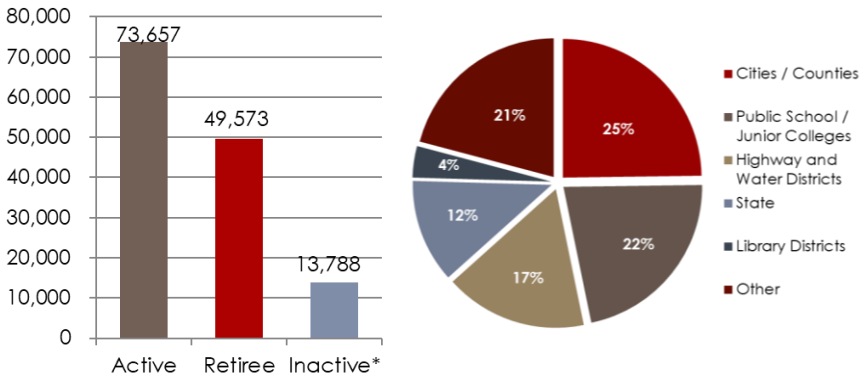


There is a 2% surcharge on sales in liquor stores, directed to the Court Services Fund. This amount, along with a fixed statutory distribution of \$680,000 made annually to the fund, increased 10.5% from the FY 2019 distribution. Of the remaining amount, 50% of annual net profits are distributed to the 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 2020, the remaining 50% was distributed 55.6% to cities, 38.4% to counties, and 6% 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. 90% of distribution to cities went to incorporated cities with liquor stores in proportion to sales and 10% went to incorporated cities without liquor stores in proportion to population.

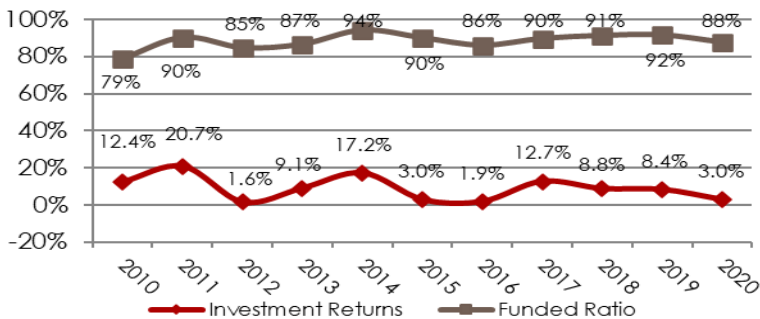
PERSI

As of June 30, 2020, 819 public employers in Idaho participate in PERSI, providing for a total of 137,018 individual members and beneficiaries. In FY 2020, the gross return on investments for the PERSI Base Plan was 3.01% the funded ratio was 87.7%, and the amortization period was estimated to be 20.5 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 2021 will not be completed until October 2021, however, as of June 30, 2020, PERSI was valued at \$19.8 billion.

Membership and Employer Types



Investment Returns and Funded Ratios



*Inactive members only include those who are vested in PERSI.

Idaho Millennium Fund

Millennium Fund [Traditional] (in Millions)				Permanent Endowment Fund (in Millions)		
Fiscal Year	Receipts	Approp. and Transfers	Ending Market Value	Receipts	Approp. and Transfers	Ending Market Value
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)	\$364.9
2021	\$5.0	(\$1.9)	\$47.8	\$20.0	(\$16.6)	\$383.2
2022*	\$5.0	(\$2.0)	\$51.3	\$20.0	(\$17.8)	\$401.0
2023*	\$5.0	(\$2.2)	\$54.5	\$20.0	(\$18.7)	\$418.6

*Estimates

The Idaho Millennium Fund consists of three funds:

- (1) 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.
- (2) 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.
- (3) 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 2019, the CDC reported that 15.3% of Idahoans smoke, which is higher than the national average of 14.0%. Idaho ranks as the 11th lowest state/territory for cigarette use among adults.

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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

State Facts & Demographics 91

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	Bonn timers 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%

92 State Facts & Demographics

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

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Senate

35 Members	7 Democrat (20%)	10 Female (29%)
	28 Republican (80%)	25 Male (71%)

President Pro Tempore: Chuck Winder, R-Boise

Average Tenure in the Senate: 3.9 terms

Longest Serving: Patti Ann Lodge (R-Huston), **11 terms**

House of Representatives

70 Members	12 Democrat (17%)	23 Female (33%)
	58 Republican (83%)	47 Male (67%)

Speaker: Scott Bedke, R-Oakley

Average Tenure in the House: 3.9 terms

Longest Serving: Mike Moyle (R-Star), **12 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 2021:

Senate

Chuck Winder
Kelly Anthon
Abby Lee
Carl Crabtree
Dave Lent
Michelle Stennett
Grant Burgoyne

House

Scott Bedke
Mike Moyle
John Vander Woude
Wendy Horman
Ilana Rubel
John McCrostie
Brooke Green

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