

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.

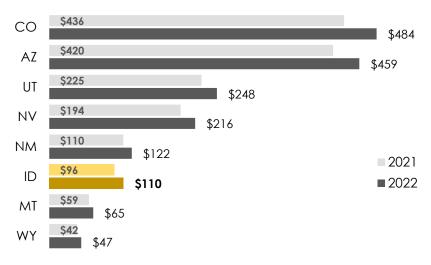


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2021 and 2022 Nominal GDP (in billions)



Source: U.S. Bureau of Economic Analysis

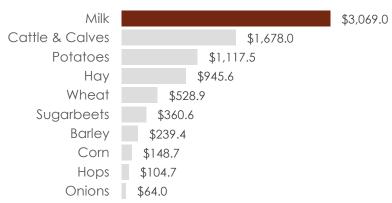
Idaho's economic output grew 14% from 2021 to 2022 to \$109.5 billion. The US economy grew by 9.2% over that same period.

Since 2013, Idaho's economy grew at an annual rate of 5.9%, which is second fastest rate of growth for these states following only Utah (6.3%).

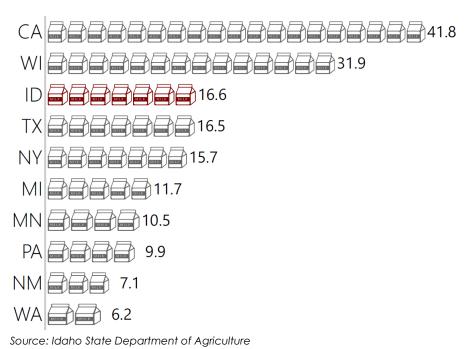
Idaho's economic output represents 0.4% of the total US output and is 0.6% of total US population.

The largest private segment of Idaho's economy contains the following categories: Finance, Insurance, Real Estate, Rental, and Leasing.

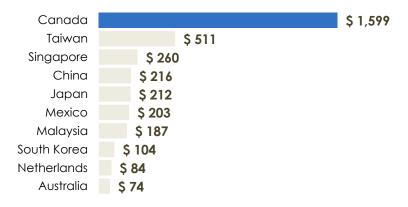
Idaho's Top Commodities 2022 (Production Values in millions)



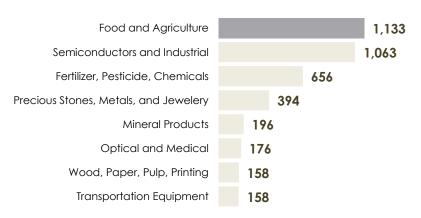
2022 Milk Production-Top States (In billion pounds of milk)



CY 2022 Top 10 Trading Partners (in millions)

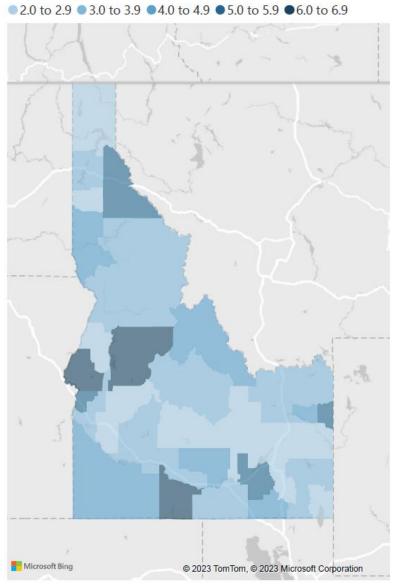


CY 2022 Top Export by Industry (in millions)



Source: Idaho Department of Commerce

Idaho Jobless Rate by County

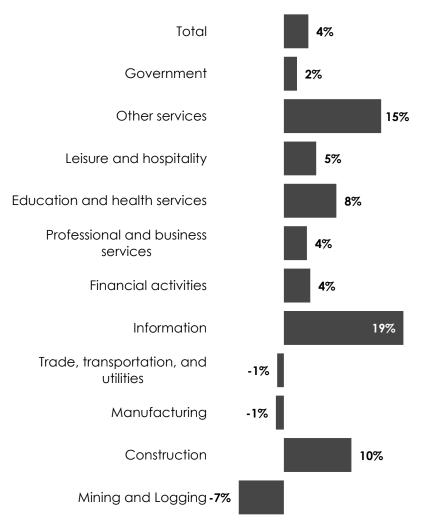


As of June 2023, the seasonally adjusted statewide jobless rate was 2.7% for Idaho while the national rate was 3.6%. Adams County had the highest jobless rate at 5.8%, while the lowest jobless rate was Madison County at 2.0%.

Source: Idaho Department of Labor

Idaho Job Change by Industry

June 2022 - June 2023



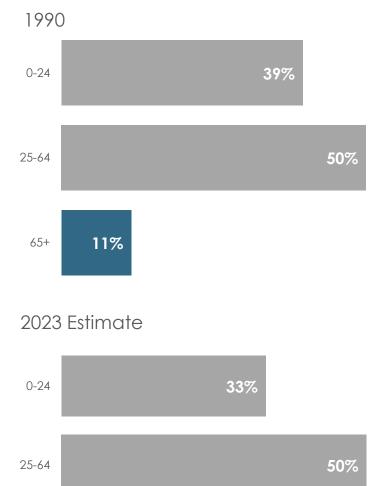
Source: Idaho Department of Labor; US Bureau of Labor Statistics

This chart compares change in the number of jobs in each industry from June 2022 to June 2023. Total job growth is at 4%. The Information industry experiences the highest growth at 19%. Mining and logging saw the largest decline at 7%.

6 Idaho's Economy

Idaho's Population: Getting Older Since 1990

Share of Population in Each Age Range



65+ 17%

Source: Idaho Division of Financial Management

Common Terms and Definitions

<u>Fiscal Year:</u> 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 2024 began July 1, 2023 and ends June 30, 2024.)

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.

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

<u>Original Appropriation:</u> 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.

<u>Classification of Funds:</u> 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:

<u>General Fund:</u> 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.

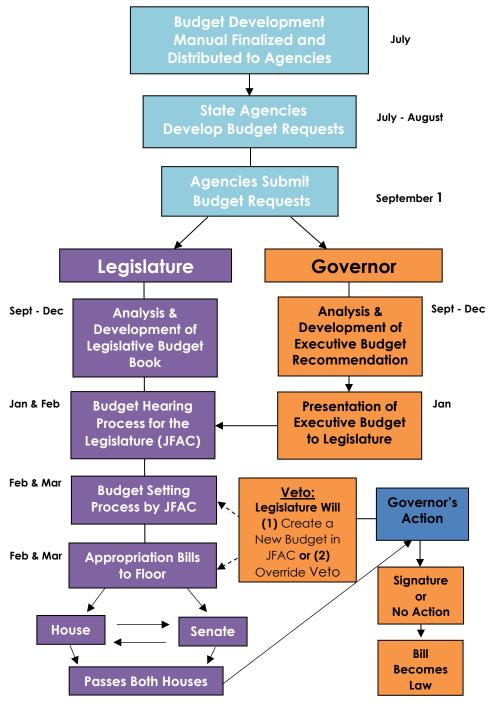
<u>Dedicated Funds:</u> Moneys received from a specified source or sources and spent for a specific function of government as required by law. These funds can also include miscellaneous revenue from the state of goods or services provided to the general public and other political entities. **Federal Funds:** Identifies moneys from the federal

government for specified state services.

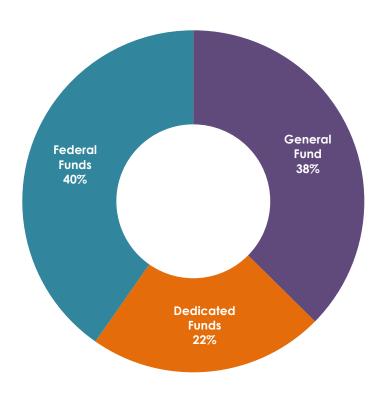
State of Idaho Budget Process

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 Division.
- · Both the executive and legislative budget staff 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 and to the Legislature's Budget and Policy Analysis Division 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.



FY 2024 Original Appropriation by Fund Source \$13,854,862,900



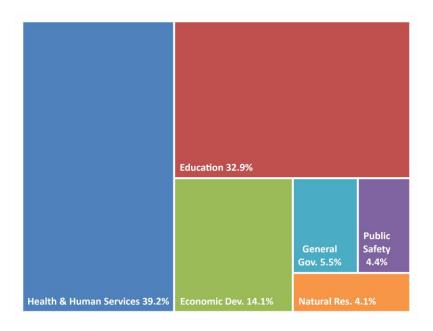
Sources of Funds (in millions)

			Total
By Fund Source	FY 2023	FY 2024	% Chg
General Fund	\$4,624.5	\$5,181.0	12.0%
Dedicated Funds	\$2,793.0	\$3,091.3	10.7%
Federal Funds	\$5,495.9	\$5,582.5	1.6%
Total Sources	\$12,913.4	\$13,854.9	7.3%

Totals may not add due to rounding

Source: 2023 Legislative Fiscal Report

FY 2024 All Funds Appropriations by Functional Area \$13,854,862,900



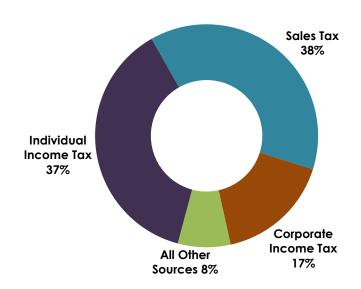
All Funds Original Appropriations (in millions)

			<u>Total</u>
By Functional Area	FY 2023	FY 2024	<u>% Chg</u>
Education	\$4,312.9	\$4,551.6	5.5%
Health & Human Services	\$4,919.9	\$5,426.7	10.3%
Public Safety	\$617.5	\$610.0	(1.2%)
Natural Resources	\$569.2	\$563.5	(1.0%)
Economic Development	\$1,791.4	\$1,946.8	8.7%
General Government	\$702.4	\$756.2	7.7%
Total Appropriations	\$12,913.4	\$13,854.9	7.3%

Totals may not add due to rounding

Source: 2023 Legislative Fiscal Report

FY 2024 General Fund Revenues \$5,833,177,300



General Fund Revenues

(millions)

By Revenue Source	FY 2023	FY 2024*	<u>Chg</u>
Individual Income Tax	\$2,148.7	\$2,194.8	2.1%
Sales Tax	\$2,299.2	\$2,221.5	(3.4%)
Corporate Income Tax	\$1,031.9	\$971.5	(5.8%)
All Other Sources	\$468.3	\$445.4	(4.9%)
Total	\$5,948.0	\$5,833.2	-1.9%

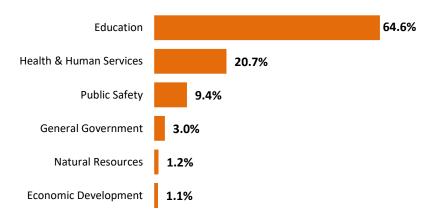
^{*}DFM Forecast Published August 2023. Sales Tax includes \$330 M for public school support

Source: Idaho Division of Financial Management

FY 2024 General Fund Appropriations

\$5,181,036,700

Appropriations as a Percent of Total



General Fund Original Appropriations (in millions)

By Functional Area	FY 2023	FY 2024	Total <u>% Cha</u>
Education	\$2,905.7	\$3,347.4	15.2%
Health & Human Services	\$1,024.8	\$1,070.6	4.5%
Public Safety	\$447.2	\$484.6	8.4%
Natural Resources	\$59.9	\$64.4	7.5%
Economic Development	\$49.4	\$56.3	14.0%
General Government	\$137.6	\$157.6	14.6%
Appropriations	\$4,624.5	\$5,181.0	12.0%

Totals may not add due to rounding

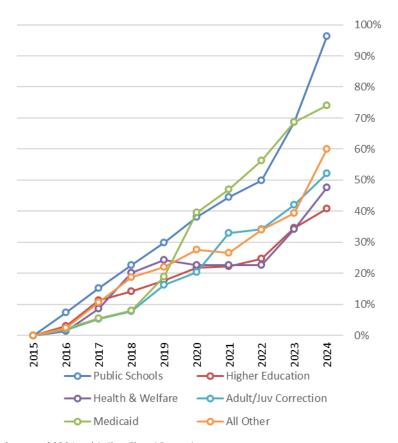
Source: 2023 Legislative Fiscal Report

General Fund Appropriation 15-year History

Fiscal	Public	Higher	*H&W +	Adult/Juv	All	Talal
Year	Schools			Correction	Other	Total
		Origin	nal Approp	riations*		
2024	\$2,698.8	\$353.9	\$1,070.6	\$370.3	\$687.4	\$5,181.0
2023	\$2,318.1	\$338.1	\$1,024.5	\$345.4	\$598.4	\$4,624.5
2022	\$2,060.1	\$313.1	\$947.4	\$326.5	\$575.5	\$4,222.6
2021	\$1,985.5	\$307.1	\$915.4	\$323.6	\$530.5	\$4,062.1
2020	\$1,898.4	\$306.0	\$885.4	\$292.7	\$527.9	\$3,910.4
2019	\$1,785.3	\$295.8	\$765.2	\$282.5	\$523.9	\$3,652.7
2018	\$1,685.3	\$287.1	\$706.1	\$262.1	\$510.0	\$3,450.6
2017	\$1,584.7	\$279.6	\$677.1	\$256.2	\$475.5	\$3,273.0
2016	\$1,475.8	\$258.8	\$649.5	\$247.5	\$440.3	\$3,071.9
2015	\$1,374.6	\$251.2	\$637.2	\$243.2	\$429.9	\$2,936.1
2014	\$1,308.4	\$236.5	\$616.8	\$218.3	\$401.0	\$2,781.0
2013	\$1,279.8	\$228.0	\$610.2	\$205.5	\$378.6	\$2,702.1
2012	\$1,223.6	\$209.8	\$564.8	\$193.1	\$337.6	\$2,529.0
2011	\$1,214.3	\$217.5	\$436.3	\$180.7	\$335.0	\$2,383.8
2010	\$1,231.4	\$253.3	\$462.3	\$186.8	\$372.8	\$2,506.6
		Percer	itage of Tot	al Budget		
2024	52.1%	6.8%	20.7%	7.1%	13.3%	100.0%
2023	50.1%	7.3%	22.2%	7.5%	12.9%	100.0%
2022	48.8%	7.4%	22.4%	7.7%	13.6%	100.0%
2021	48.9%	7.6%	22.5%	8.0%	13.1%	100.0%
2020	48.5%	7.8%	22.6%	7.5%	13.5%	100.0%
2019	48.9%	8.1%	20.9%	7.7%	14.3%	100.0%
2018	48.8%	8.3%	20.5%	7.6%	14.8%	100.0%
2017	48.4%	8.5%	20.7%	7.8%	14.5%	100.0%
2016	48.0%	8.4%	21.1%	8.1%	14.3%	100.0%
2015	46.8%	8.6%	21.7%	8.3%	14.6%	100.0%
2014	47.0%	8.5%	22.2%	7.8%	14.4%	100.0%
2013	47.4%	8.4%	22.6%	7.6%	14.0%	100.0%
2012	48.4%	8.3%	22.3%	7.6%	13.3%	100.0%
2011	50.9%	9.1%	18.3%	7.6%	14.1%	100.0%
2010	49.1%	10.1%	18.4%	7.5%	14.9%	100.0%

*2010 moved D&B to Public Sch (.3%), Hist Soc & Libraries to Self-Gov (.2%); 2007 includes H1of 2006 Special Session increased Public Schools by \$250,645,700.

Original Appropriation as Cumulative Percentage Change FY 2015 - 2024



Source: 2023 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 96.3% and Medicaid grew 73.9%. The table on the facing page shows that the percent of the state's General Fund appropriated to Public Schools increased to more than 52% of the total, while all other areas remained at relatively stable percentages with slight reductions in most other areas.

General Fund Revenues (\$ in millions)

Source	Actual Collections					
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	
Individual Income Tax	\$1,470.9	\$1,513.2	\$1,651.2	\$1,828.3	\$1,661.1	
% Change	10.6%	2.9%	9.1%	10.7%	(9.1%)	
Corporate Income	10.070	2.570	3.170	10.770	(3.170)	
Tax	\$215.4	\$186.9	\$214.0	\$238.7	\$283.2	
% Change	14.4%	(13.2%)	14.5%	11.5%	18.6%	
Sales Tax	\$1,218.8	\$1,303.0	\$1,382.4	\$1,490.0	\$1,597.7	
% Change	6.4%	6.9%	6.1%	7.8%	7.2%	
Cigarette Tax	\$3.3	\$7.9	\$10.0	\$7.3	\$10.4	
Tobacco Tax	\$10.5	\$11.6	\$12.7	\$13.3	\$13.7	
Beer Tax	\$1.9	\$1.9	\$1.9	\$2.0	\$2.0	
Wine Tax	\$4.2	\$4.5	\$4.7	\$4.8	\$5.0	
Liquor Profits	\$25.5	\$25.9	\$28.9	\$31.0	\$33.2	
Product Taxes	\$45.5	\$51.8	\$58.1	\$58.3	\$64.3	
% Change	3.8%	13.9%	12.1%	0.4%	10.3%	
Kilowatt-Hour	\$1.9	\$1.9	\$2.1	\$2.6	\$2.4	
Mine License	\$0.1	(\$0.2)	\$0.1	\$0.0	\$0.0	
Interest Earnings	(\$1.6)	\$0.3	(\$0.1)	\$4.7	\$2.8	
Court Fees/Fines	\$6.1	\$6.3	\$8.4	\$9.2	\$8.2	
Insurance Premium	\$61.7	\$72.1	\$75.4	\$70.5	\$75.4	
State Police	(\$0.0)	\$0.0	\$0.3	(\$0.0)	\$0.0	
UCC Filings	\$2.8	\$2.8	\$2.9	\$3.5	\$4.0	
Unclaimed Prop	\$6.3	\$9.9	\$10.4	\$8.5	\$11.8	
	(40.0)	400	400	400	400	
Estate Tax	(\$0.0)	\$0.0	\$0.0	\$0.0	\$0.0	
Other	\$28.9	\$35.8	\$43.3	\$17.4	\$23.7	
Other Misc. Revenue	\$28.9 \$106.3	\$35.8 \$128.8	\$43.3 \$142.7	\$17.4 \$116.3	\$23.7 \$128.3	
Other	\$28.9	\$35.8	\$43.3	\$17.4	\$23.7	
Other Misc. Revenue	\$28.9 \$106.3	\$35.8 \$128.8	\$43.3 \$142.7	\$17.4 \$116.3	\$23.7 \$128.3	

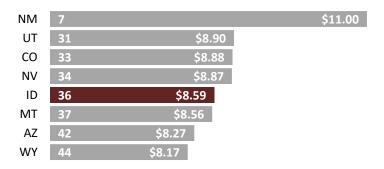
Sources: Legislative Fiscal Reports & DFM General Fund Revenue Book

General Fund Revenues (in millions) *Revenue Forecast is August 2023

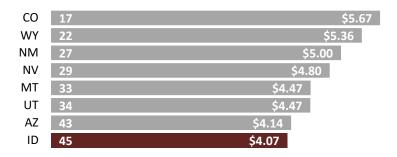
Individual Income Tax \$1,905. % Change 14.79 Corporate Income Tax \$243. % Change (14.1% Sales Tax \$1,689. % Change 5.79 H1 - 2022 Extra Sess.	2 \$2,446. % 28.4 3 \$348. 6) 43.4 4 \$2,004. % 18.6	3 \$2,602.6 % 6.4% 9 \$1,039.2 % 197.8% 2 \$2,195.4	\$1,031.9 (0.7%) \$2,299.2	\$2,194.8 2.1% \$971.5 (5.8%) \$1,891.5 (17.7%)
Tax \$1,905. % Change 14.79. Corporate Income \$243. % Change (14.1%) Sales Tax \$1,689. % Change 5.79. H1 - 2022 Extra	28.4° 3 \$348.6° 6) 43.4° 4 \$2,004.6° 18.6°	6.4% 9 \$1,039.2 % 197.8% 2 \$2,195.4	\$1,031.9 (0.7%) \$2,299.2	2.1% \$971.5 (5.8%) \$1,891.5
Tax \$1,905. % Change 14.79. Corporate Income \$243. % Change (14.1%) Sales Tax \$1,689. % Change 5.79. H1 - 2022 Extra	28.4° 3 \$348.6° 6) 43.4° 4 \$2,004.6° 18.6°	6.4% 9 \$1,039.2 % 197.8% 2 \$2,195.4	\$1,031.9 (0.7%) \$2,299.2	2.1% \$971.5 (5.8%) \$1,891.5
% Change 14.79 Corporate Income \$243. % Change (14.1% Sales Tax \$1,689. % Change 5.79 H1 - 2022 Extra	28.4° 3 \$348.6° 6) 43.4° 4 \$2,004.6° 18.6°	6.4% 9 \$1,039.2 % 197.8% 2 \$2,195.4	\$1,031.9 (0.7%) \$2,299.2	2.1% \$971.5 (5.8%) \$1,891.5
Corporate Income Tax \$243. % Change (14.1% Sales Tax \$1,689. % Change 5.79 H1 - 2022 Extra	3 \$348. 6) 43.4 4 \$2,004. % 18.6	 \$1,039.2 197.8% \$2,195.4 	\$1,031.9 (0.7%) \$2,299.2	\$971.5 (5.8%) \$1,891.5
Tax \$243. % Change (14.1% Sales Tax \$1,689. % Change 5.7% H1 - 2022 Extra 5.7%	43.4 4 \$2,004 % 18.6	% 197.8% 2 \$2,195.4	(0.7%)	(5.8%) \$1,891.5
\$1,689. % Change 5.79 H1 - 2022 Extra	4 \$2,004 . % 18.6	2 \$2,195.4	\$2,299.2	\$1,891.5
% Change 5.79 H1 - 2022 Extra	% 18.6 ⁶			
% Change 5.79 H1 - 2022 Extra	% 18.6 ⁶			
H1 - 2022 Extra		% 9.5%	4.7%	(17.7%)
	9 \$8.			
	9 \$8.			6220.0
Total Sales Tax	9 \$8.			\$330.0 \$2,221.5
Cigarette Tax \$7.	<i>)</i>	8 \$9.5	\$1.3	\$2,221.5
Tobacco Tax \$13.	0 \$12.			\$10.8
Beer Tax \$2.	•		•	\$2.3
Wine Tax \$5.	•	•	•	\$5.5
Liquor Profits \$37.		•	•	\$52.6
Product Taxes \$65.				\$71.2
% Change 2.09	•	. ,	7	1.8%
% Change 2.0	70 9.0	% 17.U%	(17.0%)	1.070
Kilowatt-Hour \$2.	1 \$2.	0 \$1.6	\$1.6	\$1.8
Mine License \$0.	1 \$0.	0 \$0.0	\$0.0	\$0.0
Interest Earnings \$0.	1 \$1.	9 \$14.7	\$27.9	\$43.8
Court Fees/Fines \$7.	2 \$7.	0 \$7.1	\$7.3	\$7.2
Insurance Premium \$84.	4 \$85.	5 \$103.1	\$97.9	\$100.3
State Police \$0.	0 \$0.	4 \$0.3	\$0.4	\$0.0
UCC Filings \$4.	9 \$6.	0 \$6.8	\$6.9	\$7.5
Unclaimed Prop \$14.	1 \$16.	1 \$15.3	\$28.7	\$18.0
Estate Tax \$0.	0 \$0.	0 \$0.0	\$0.0	\$0.0
Other \$15.	6 \$19.	1 \$127.1	\$227.6	\$195.5
Misc. Revenue \$128.	5 \$138.	0 \$276.2	\$398.4	\$374.2
% Change 0.19	% 7.4	% 100.1%	44.3%	(6.1%)
Total General Fund \$4,032.	0 \$5,009.	5 \$6,197.6	\$5,948.0	\$5,833.2
% Change 8.09				(1.9%)

FY 2020 State and Local Tax Burden Rocky Mountain States

Taxes Per \$100 of Personal Income With Ranking



Tax Burden Per Person With Ranking



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 2020, Sharlene Davis, December 2022).

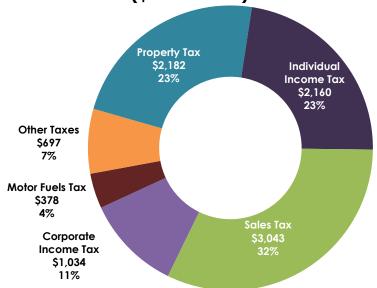
In FY 2020, Idaho's state and local tax burden (\$8.59 per \$100 of personal income) was the 15th lowest state burden in the country (considering the 50 states and D.C.). Idaho has the lowest burden of the Rocky Mountain states as a percentage of personal income. According to the study Idaho's FY 2020 tax burden, from major state and local taxes relative to population, ranks fifth lowest in the nation.

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) Inco	me Tax*	Rate
Brackets** (indexed for inflation since 2000)	Inflation Indexed Amount	
1st \$2500	\$4,563	0.0%
Excess of \$2,500	\$4,564+	5.8%
** Double for married individu	uals filing jointly	<i>/</i> .
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		6.5%
2022		6.0%
2023 and forward		5.8%
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	gradu	al decrease from 2.75% to 1.5%
2010 and forward		1.5%

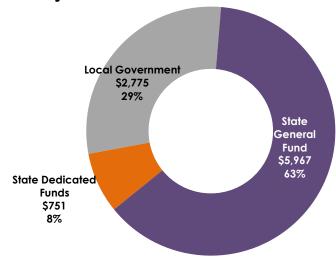
*Tax brackets for Personal Income Tax adjusted effective Jan 2023

FY 2023 Major State & Local Tax Collections (\$ in millions)



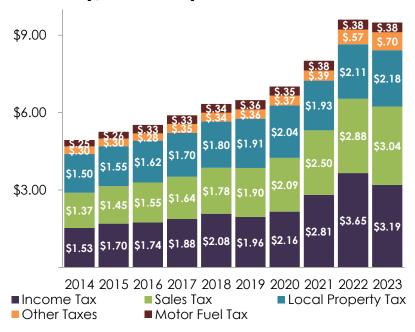
Total Tax Collections \$9,493.5 million

FY 2023 Major State & Local Tax Distribution



Total Tax Distribution \$9,604 million

Major State & Local Tax Collections (\$ in billions) FY 2014 – 2023



From FY2013 to FY2022, major state and local tax collections increased 92%, or 9% annually from \$4.94 billion in FY2014 to \$9.49 billion in FY2023. From FY2022 to FY2023, collections decreased 1.7%.

Revenue Category	Average Annual Change FY14 to FY23	Change FY22 to FY23
Total	7%	-1%
Income	8%	-13%
Sales	8%	6%
Property	4%	3%
Other	9%	22%
Motor	4%	-2%

Sales Tax Distributions

(in millions)

Year (a)	Gross Collections	Refunds	General Fund	Rev Sharing	% Change
FY00	750.1	2.7	627.5	102.6	6.6%
FY01	778.9	3.5	647.3	106.0	3.3%
FY02	791.6	4.1	657.1	108.5	2.3%
FY03	839.2	3.1	700.2	112.9	4.1%
FY04	1,033.0	4.3	886.1	117.8	4.3%
FY05	1,125.3	3.5	950.8	128.5	9.0%
FY06	1,071.2	7.7	880.8	143.2	11.4%
FY07	1,272.9	5.0	1,077.5	154.8	8.1%
FY08	1,339.3	9.6	1,142.5	152.6	-1.4%
FY09	1,201.2	6.0	1,022.2	137.0	-10.2%
FY10	1,123.9	3.1	955.9	128.5	-6.2%
FY11	1,166.3	21.1	972.4	131.2	2.1%
FY12	1,216.2	8.7	1,027.3	138.4	5.5%
FY13	1,313.4	11.1	1,109.8	149.4	7.9%
FY14	1,369.5	3.8	1,145.7	156.6	4.8%
FY15	1,457.0	5.5	1,218.8	166.3	6.2%
FY16	1,553.0	4.8	1,303.0	177.8	6.9%
FY17	1,643.6	5.3	1,382.4	188.2	5.8%
FY18	1,784.7	4.6	1,490.0	204.2	8.5%
FY19	1,901.7	5.8	1,597.7	217.3	6.4%
FY20	2,092.2	6.3	1,689.4	230.3	6.0%
FY21	2,508.9	7.0	2,004.2	273.2	18.6%
FY22	2,891.9	11.2	2,195.4	312.4	14.3%
FY23(b)	3,054.4	11.9	2,299.2	327.5	5.6%

Sources: (a) DFM General Fund Revenue Book FY 2023

(b) State Tax Commission Comparative Report, FY 2023

Sales Tax Distributions

(in millions)

Perm Bldg Fund	Pollution Control	Circuit Breaker	Property Tax Relief	Tax Relief Fund	Miscello Distrib	
0.5	4.8	11.5			0.5	1
5.0	4.8	11.7			0.6	1
5.0	4.8	12.0			0.1	1
5.0	4.8	12.8			0.3	1
5.0	4.8	14.1			0.9	1
5.0	4.8	15.0	16.8		0.9	1
5.0	4.8	15.5	13.4		0.9	1
5.0	4.8	15.4	9.7		0.6	1
5.0	4.8	15.4	8.5		0.9	1,2
5.0	4.8	15.5	8.5		2.3	1,2
5.0	4.8	15.7	8.5		2.4	1,2
5.0	4.8	16.0	8.5		7.3	1,2,3
5.0	4.8	16.1	8.5		7.3	1,2,3
5.0	4.8	15.9	8.5		8.8	1,2,3
5.0	4.8	15.7	27.4		10.5	1,2,3
5.0	4.8	16.3	27.4		12.8	1,2,3
5.0	4.8	16.6	27.4		13.5	1,2,3
5.0	4.8	17.0	27.3		13.6	1,2,3
5.0	4.8	17.4	27.3		31.4	1,2,3,4
5.0	4.8	18.0	27.2		25.9	1,2,3,4
5.0	4.8	19.5	27.1	83.6	26.3	1,2,3,4
5.0	4.8	20.6	27.0	135.9	31.1	1,2,3,4
5.0	4.8	23.9	27.1	183.6	128.7	1,2,3,4
5.0	4.8	23.4	31.5	185.2	166.0	1,2,3,4

Notes: 1) Multi-State Tax Compact

3) Election Consolidation

2) Demonstration Pilot Project 4) Transportation E.C.M. Fund

	Sales Tax	Ag & Pers Prop	Circuit	Election	Indigent
County	Rev Sharing ¹	Tax Repl ¹	Breaker ¹	Consol ¹	Defense 1
Ada	\$93,035,470	\$5,138,091	\$4,553,000	\$955,212	\$10,319,176
Adams	886,296	92,922	70,874	58,290	50,487
Bannock	16,059,093	1,379,748	1,031,098	206,114	809,438
Bear Lake	1,285,688	118,508	96,719	61,649	43,547
Benewah	1,339,342	218,597	161,141	67,824	127,893
Bingham	6,991,044	1,392,799	504,468	136,755	367,322
Blaine	5,668,325	352,080	119,681	93,585	548,094
Boise	998,005	116,034	135,790	64,424	167,035
Bonner	6,327,015	802,742	785,167	138,597	1,288,346
Bonneville	20,164,687	2,160,836	1,153,313	276,056	1,607,405
Boundary	1,656,060	238,523	289,715	72,744	230,368
Butte	472,392	216,886	55,053	54,688	-
Camas	280,040	60,977	18,042	52,013	6,371
Canyon	41,952,479	3,567,422	3,725,696	483,915	4,643,163
Caribou	1,501,653	313,065	96,740	62,558	94,049
Cassia	4,287,046	796,866	233,210	94,625	618,146
Clark	376,704	83,113	1,699	51,403	14,180
Clearwater	2,019,633	238,278	248,874	65,727	182,900
Custer	984,007	78,693	57,074	57,845	38,644
Elmore	4,559,216	579,350	590,517	101,132	1,030,455
Franklin	2,402,661	268,864			
			184,818	76,214	94,755
Fremont	2,150,757	302,887		74,208	117,140
Gem	2,850,700	254,781	379,130	85,307	280,808
Gooding	2,665,735	555,110	254,211	77,652	402,235
Idaho	2,767,808	257,801	199,792	80,410	235,975
Jefferson	3,714,194	582,950	315,170	107,625	163,897
Jerome	4,151,522	843,975	318,471	93,880	580,214
Kootenai	31,978,066	1,981,422	2,825,899	369,073	3,963,174
Latah	6,983,269	955,737	373,803	121,383	537,140
Lemhi	1,526,102	108,195	174,849	64,403	99,358
Lewis	968,421	202,973	94,237	56,567	62,205
Lincoln	981,415	223,833	38,942	59,318	68,145
Madison	8,404,566	726,969	211,739	145,588	122,511
Minidoka	3,750,858	759,942	316,839	88,769	406,791
Nez Perce	8,069,649	1,120,651	868,780	125,044	980,619
Oneida	838,330	132,150	60,584	58,186	54,766
Owyhee	2,045,426	335,882	140,095	71,908	162,009
Payette	4,203,703	480,787	507,861	96,808	367,380
Power	1,892,767	657,134	76,188	64,066	117,307
Shoshone	2,702,531	293,726	431,604	74,256	306,969
Teton	1,792,860	117,662	41,413	71,786	104,125
Twin Falls	16,516,709	1,949,657	1,363,160	213,277	1,990,869
Valley	1,920,425	153,477	103,064	71,694	287,224
Washington	2,018,652	296,997	271,826	69,305	307,362
TOTAL	\$328,141,322	\$31,509,093	\$23,615,730	\$5,571,882	\$34,000,000
		FY 2023), 2 Liquo			

County Ada	Liquor Distrib 2 \$14,728,545	Highway Distrib³	State Lottery ⁴		\$ Per
Ada			Loπerv	Total	Capita ⁵
	Ψ 1 ¬,, ∠U,∪¬U	\$50,152,554	\$5,510,334	\$184,392,381	\$355.35
Adams	105,728	2,023,572	29,748	3,317,917	688.79
Bannock	1,895,849	10,717,031	991,098	33,089,469	369.64
Bear Lake	152,672	2,303,501	89,112	4,151,396	617.58
Benewah	265,599	2,519,689	86,365	4,786,451	461.57
Bingham	583,807	7,849,485	749,437	18,575,118	372.08
Blaine	1,531,967	4,371,873	218,045	12,903,651	518.93
Boise	218,084	1,951,594	57,864	3,708,831	445.08
Bonner	1,902,386	6,420,424	324,862	17,989,539	349.90
Bonneville	2,690,316	14,354,197	1,740,083	44,146,893	340.91
Boundary	308,152	2,399,774	89,046	5,284,383	395.98
Butte	78,469	1,810,201	25,078	2,712,766	1,010.72
Camas	24,045	1,806,792	12,311	2,260,591	1,960.62
Canyon	3,834,182	25,670,967	2,772,048	86,649,872	345.13
Caribou	115,704	3,439,084	105,247	5,728,102	796.68
Cassia	409,308	6,017,286	392,308	12,848,795	500.83
Clark	35,199	1,694,682	7,853	2,264,835	2,809.97
Clearwater	277,704	2,215,499	78,511	5,327,127	590.92
Custer	190,229	2,835,612	35,678	4,277,783	949.35
Elmore	465,827	5,921,290	314,077	13,561,864	461.24
Franklin	270,341	2,715,981	216,581	6,230,215	410.18
Fremont	297,257	3,537,765	144,985	6,760,379	483.64
Gem	285,959	3,089,844	168,665	7,395,193	362.19
Gooding	236,397	3,272,945	215,031	7,679,316	488.66
Idaho	350,294	5,792,227	113,800	9,798,107	556.93
Jefferson	258,993	4,800,707	521,615	10,465,151	313.07
Jerome	307,148	4,341,098	323,414	10,959,722	433.00
Kootenai	8,011,733	19,943,409	1,511,944	70,584,720	384.49
Latah	1,257,019	6,720,047	270,784	17,219,183	420.21
Lemhi	255,185	2,420,951	61,334	4,710,378	571.65
Lewis	79,748	2,313,126	48,556	3,825,833	1,016.70
Lincoln	85,610	2,228,665	60,643	3,746,572	703.05
Madison	244,508	5,623,518	458,073	15,937,471	289.90
Minidoka	367,537	4,424,531	287,601	10,402,868	468.72
Nez Perce	1,395,406	6,296,194	352,032	19,208,375	446.66
Oneida	100,263	2,343,152	527,312	4,114,744	873.25
Owyhee	202,744	4,483,810	162,165	7,604,039	602.87
Payette	679,854	3,661,355	292,902	10,290,650	381.76
Power	83,740	3,354,800	114,996	6,360,998	788.42
Shoshone	579,216	2,790,620	108,683	7,287,605	520.10
Teton	480,919	2,414,555	118,224	5,141,545	409.88
Twin Falls	1,978,091	12,969,405	1,071,184	38,052,353	406.13
Valley	861,490	3,854,070	101,506	7,352,950	589.93
Washington	366,276	3,101,917	118,865	6,551,199	590.89
TOTAL		\$272,969,802		\$765,657,328	394.87
				Census Bureau	

Sales Tax Exceptions & Exemptions

(\$ in Thousands Based on 6% Tax)

Sales Tax Relating to Specific

Uses & Entities	2021	2022	2023
Trade-in Allowance	\$38,250	\$44,129	\$44,267
Auto Manufacturer Rebates	19,421	22,405	22,476
Production Exemption -			
Equipment & Supplies	481,553	508,099	514,732
Agricultural & Irrigation			
Equipment Exemption	533,267	562,665	570,010
School Lunches and Senior			
Citizen Meals	5,671	6,098	6,378
Educational Institution Purchases	13,559	14,256	15,036
Hospital Purchases	122,883	128,581	134,956
State of Idaho & Local			
Government Purchases	51,622	48,916	60,276
Vehicles and Vessels Sold to			
Non-residents	33,655	38,827	38,949
Pollution Control Equipment	30,232	34,995	35,998
Railroad Rolling Stock and			
Remanufacturing	3,220	3,633	3,618
SNAP/WIC	15,550	16,479	17,238
Commercial Aircraft	8,125	9,169	9,129
Interstate Trucks	9,512	11,010	11,326
Research and Development			
Equipment	46,166	53,322	54,618
State Tax Anticipation Revenue	3,683	4,426	4,674
Total	\$1,416,371	\$1,507,009	\$1,543,682

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands Based on 6% Tax)

Sales Tax For Goods and Services	2021	2022	2023
Construction Services	\$180,568	\$191,169	\$201,499
Repair Services	62,296	65,953	69,517
Transportation Services	51,481	54,503	57,448
New Manufactured			
Homes/Modular Buildings	2,512	2,786	3,116
Gratuities	13,764	14,652	15,142
Motor Fuels	229,636	282,446	273,638
Utility Sales	135,159	142,862	150,622
Prescriptions & Durable Medical			
Equipment	108,074	113,084	118,692
Used Manufactured Homes	2,296	2,452	2,562
Funeral Caskets	1,397	1,455	1,514
Lottery Tickets	22,321	23,758	24,783
Remotely-Accessed Computer			
Software	193,544	205,940	214,607
Agricultural Services	5,911	6,258	6,596
Industrial and Mining Services	58,318	61,742	65,078
Trade and Retail Services	297,869	315,357	332,397
Information Services	118,666	125,633	132,422
Financial and Real Estate Services	93,125	98,592	103,920
Professional, Management, Admin			
Services	584,538	618,857	652,297
Education Services	11,500	12,176	12,833
Health Care Services	751,733	795,867	838,872
All Other Services	244,242	258,582	272,554
Total	\$3,168,950	\$3,394,123	\$3,550,109

Income Tax Expenditures

(\$ in thousands)

Income Tax Credits	2021	2022	2023
Grocery Credit	\$130,462	\$144,632	\$146,559
Elderly Dependent Credit	2,059	2,114	2,171
Other States Tax Credit	157,026	160,388	168,072
Schools, Libraries, and Museums			
Credit	8,848	9,046	9,248
Investment Tax Credit	92,035	85,425	68,053
Youth and Rehabilitation Credit	9,996	10,205	10,413
Research Activity Credit	7,535	8,222	7,994
Broadband Investment Credit	3,100	3,383	3,289
Child Income Tax Credit	64,977	66,335	67,685
Reimbursement Incentive Credit	89,867	104,222	107,306
Total	\$565,906	\$593,972	\$590,790
Income Tax Deductions and	0001	0000	0000
Exclusions	2021	2022	2023
Social Security Exclusion	\$142,820	\$127,334	\$128,070
Retirement Benefit Exclusion	15,292	13,634	13,713
Energy Efficiency Upgrades Deduction	2,956	3,022	3,089
Alternative Energy Device	2,730	3,022	3,007
Deduction	3,809	3,894	3,980
Child Care Deduction	4,429	4,522	4,614
Capital Gains Exclusion	57,278	58,558	59,855
Medical Savings Account	07,270	00,000	07,000
Deduction	1,729	1,809	1,899
Government Interest Exclusion	1,694	1,732	1,770
College Savings Deduction	4,139	4,231	4,325
Health Insurance Deduction	34,751	36,362	38,165
Long-Term Care Insurance			
Deduction	2,060	2,115	2,172
Indigenous Earnings on Reservation			
Exclusion	1,352	1,381	1,447
First-time Homebuyer Deduction	2,000	2,052	2,101
Idaho Lottery Winnings Exclusion	13,453	14,033	14,588
Total	\$287,761	\$274,678	\$279,788

Source: DFM estimates published in 2022

20-Year Historical Change in Employee Compensation Comparison

Fiscal	Gen Fund	Gen			CEC
Year	Orig Approp	Fund %	DHR Rec.	CPI Inflation*	Funded
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%	7.2%	2.0%
2023	\$4,624.5 M	9.5%	5.0%	6.3%	7.8%
2024	\$5,181.0 M	12.0%	4.0%	Not Available	\$1.20/FTF
Avg. An	nual Change	5.07%	3.60%	2.56%	2.41%

^{*}CPI Inflation reported from Idaho Department of Labor

The FY 2023 CEC Funded reflects a 7.8% increase statewide, which may fluctuate by agency.

The Legislature funded a \$1.20 per hour per permanent full time equivalent position and an additional 6% increase for public safety positions. Additionally, the Legislature approved the Governor's recommendation to move the salary structure up by an average of 8.5% with no additional funding. Appointed officials in the Public Utilities Commission, Tax Commission, and Industrial Commission received a \$1.20/per hour CEC through \$1200 and the judges received an increase in pay in H348.

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 as defined in Section 57-814, Idaho Code.

The **Economic Recovery Reserve Fund** was created in 2005 to provide savings in times of General Fund revenue shortfalls. In 2020, H449 directed all moneys in this fund be transferred to the Budget Stabilization Fund.

The **Public Education Stabilization Fund (PESF)** 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. With significant investments made by the Legislature for FY 2023, PESF for the first time will meet the statutory cap of 8.334% of the state funded public schools' appropriations or about \$204 million.

The **Higher Education Stabilization Fund (HESF)** consists of three separate funds as defined in Section 33-3726, Idaho Code. All moneys are subject to appropriation and must be used for maintenance, use and support of the Universities and Community Colleges.

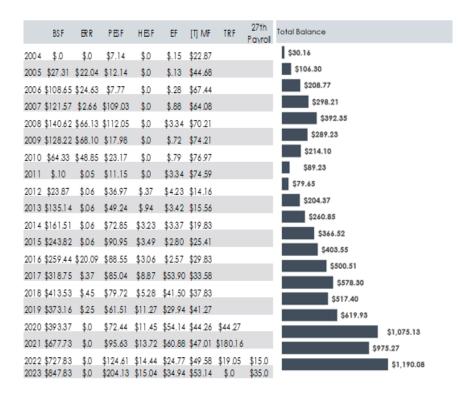
The **Emergency Funds** consists of separate funds which include: 1) Governor's Emergency, Section 57-160, Idaho Code; and 2) Disaster Emergency, Section 46-1005A, Idaho Code, which includes both Federal Emergency Management Act and state moneys.

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.

The **Tax Relief Fund** was created in 2014 to fund future tax relief statutes enacted by the Legislature. Moneys deposited into the fund are received from online sales tax as outlined in Section 57-811, Idaho Code.

The **27th Payroll Fund** was created in 2021 and includes funds from Legislative transfers as outlined in Section 57-826, Idaho Code. moneys in this fund are to be used to fund the 27th pay period which occurs every fourteen years.

20 Year History of Reserve Fund Balances (Ending balance FY 2023, \$ in millions)



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

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	Remaining	Percent	Percent
IIIZIIIOIIOII	Grant Acres	Acres 6/15	Remain	of Total
Public Schools	2,982,683	2,103,036	70.5%	84.9%
Agricultural College	90,000	33,527	37.3%	1.4%
Charitable Institutions	150,000	77,245	51.5%	3.1%
Normal School	100,000	61,021	61.0%	2.5%
Penitentiary	50,000	28,914	57.8%	1.2%
School of Science	100,000	75,493	75.5%	3.0%
Mental Hospital	50,000	35,942	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	2,477,552	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, 2021

Endowment Distributions

The Idaho 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 annual distributions to beneficiaries.

Endowment Distributions to Beneficiaries by FY (in millions)

Institution	2019	2020	2021	2022	2023
Public Schools	\$50.3	\$51.3	\$52.6	\$54.8	\$61.5
Agricultural Coll (U of I)	1.4	1.5	1.6	1.7	1.9
Charitable Institutions	5.8	5.8	6.0	6.2	7.0
Idaho State University	1.5	1.5	1.6	1.6	1.9
St. Juvenile Corr Ctr	1.5	1.5	1.6	1.6	1.9
State Hospital North	1.5	1.5	1.6	1.6	1.9
Veterans Home	1.0	1.0	1.0	1.0	1.2
School for Deaf /Blind	.2	.2	.2	.2	.2
Normal School	4.4	4.9	5.3	5.5	6.6
ISU College of Ed	2.2	2.5	2.7	2.7	3.3
Lewis-Clark State College	2.2	2.5	2.7	2.7	3.3
Penitentiary	2.2	2.2	2.5	2.7	3.1
School of Science (U of I)	4.8	4.9	5.4	5.7	6.7
Mental Hospital (South)	5.0	6.0	6.4	6.4	7.6
University of Idaho	4.2	4.4	4.8	5.1	5.9
Total	\$78.2	\$81.0	\$84.5	\$88.1	\$100.3

- 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. The FY 2023 distribution is the
 highest to have occurred since FY 2001.
- In August 2022, the Idaho Board of Land Commissioners approved a distribution for FY 2024 in the same amount as FY 2023. While the Endowment Fund Investment portfolio lost 13.0% in Fiscal Year 2022, timber sales from endowment lands were strong. Sales from timberland constituted 99% of the total net income from endowment lands in FY 2022.

State & Local Fiscal Recovery Fund

Amounts Appropriated or Obligated Balance by Fiscal Year

				FY 25 -	
	FY 22	FY 23	FY 24	FY 27	Total
Total	\$167.3 M	\$377.4 M	\$213.8 M	\$335.7 M	\$1.09 B
Balance	\$924.1 M	\$546.8 M	\$332.9 M	\$2.6 M	\$2.6 M
% Ob. by Year	15.3%	34.5%	19.5%	30.7%	99.8%

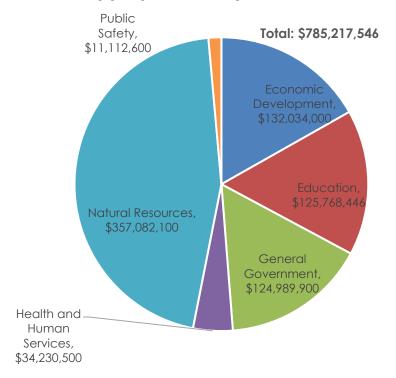
In the American Rescue Plan Act (ARPA) the state was provided \$1.66 billion for State Fiscal & Local Recovery Fund (SFRF) is available to the states through 2027. Of the amount, \$1.09 billion is available to the state and \$579 million is available to local units of government, and can be used for four broad areas:

- 1) Up to \$10 million for revenue replacement, at the discretion of the unit of government;
- 2) Public Health and Economic Response;
- 3) Premium Pay for Essential Workers; and
- 4) Water, Sewer, and Broadband Infrastructure.

The amount allocated to local units of government comprises \$471 million direct allocations to counties and metropolitan cities. The Legislature appropriated the remaining \$108 million in FY 2022 for distribution to local units of government with populations less than 50,000.

The "Capital Projects Fund" provided another \$128.5 million to the state to carry out critical capital projects for high-quality modern infrastructure, including broadband, that directly enable work, education, and health monitoring, including remote options, in response to the public health emergency. The Legislature appropriated 99.5% of the Capital Projects Fund in the 2023 session. Approximately \$3.5 million was appropriated to the Commission for Libraries to improve digital access at Idaho Libraries, while the remaining amount was appropriated to the Idaho Department of Commerce to be allocated for grants through the Idaho Broadband Board.

State Fiscal Recovery Fund Appropriations by Functional Area

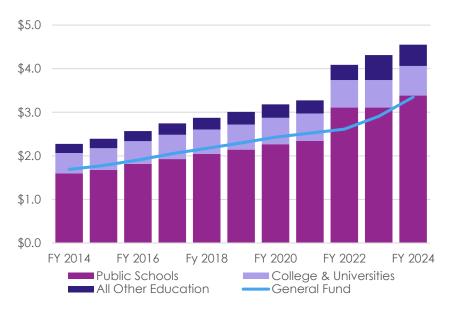


The Legislature has appropriated \$785.2 million of the \$1.09 billion available from the State Fiscal Recovery Fund, as shown above, while the remaining \$335.7 million is obligated to natural resources. The FY 2024 appropriation to the Department of Water Resources, \$1181, obligated approximately \$250 million, which includes \$100 million obligated toward FY 2025 – FY 2027. Additionally, \$1183, the appropriation to the Department of Environmental Quality, obligated not more than \$325 million for drinking and wastewater projects, which includes \$156.4 million obligated toward FY 2025 – FY 2027. That brings the grand total of amounts obligated by the Legislature to \$1.04 billion, or 95.3% of the State Fiscal Recovery Fund.

Appropriation Trends

Selected Agencies (in billions)

All Funds



The Public School Support budget, comprised of state and federal funds, is 111.7% more than the FY 2014 original appropriation. The FY 2024 General Fund Original Appropriation was \$2,698,842,500, which is \$380.8 million or 16.4% increase over FY 2023. This appropriation provided funding for a projected 16,850 support units; \$170,705,800 for career ladder and instructional staff compensation; \$100,046,800 for classified staff compensation and to address local funding shortfalls for these positions and \$54,318,100 in additional discretionary funding.

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 of the 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.

Annual

State Board of Education

Original Appropriation

Original Appropriations (All funds, \$ in millions)	FY2023	FY2024	% Chg
By Department or Division			
Public School Support	\$3,318.1	\$3,382.8	2.0%
Agricultural Research & Extension	35.8	37.2	3.9%
College and Universities	643.0	678.6	5.5%
Community Colleges	57.7	61.7	6.9%
Office of State Bd. of Education	34.0	96.4	183.1%
Health Education Programs	25.2	27.2	8.0%
Career Technical Education	84.2	108.3	28.6%
Idaho Public Television	2.8	3.2	14.8%
Special Programs	33.2	34.9	5.2%
Department of Education	52.2	94.1	80.1%
Vocational Rehabilitation	25.9	26.5	2.6%
Charter School Commission*	.7	.7	7.5%
Total	\$4,312.9	\$4,551.6	5.5%
By Fund Source			
General Fund	\$2,905.7	\$3,347.4	15.2%
Dedicated Funds	455.2	541.4	18.9%
Federal Funds	952.0	662.8	(30.4%)
<u>Total</u>	\$4,312.9	\$4,551.6	5.5%

Totals may not add due to rounding

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

^{*}Became a stand-alone program in FY 2022 - previously within OSBE

K - 12 Public School Metrics

School Year	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Stude	nts / Support U	nits		
Fall Enrollment	311,991	310,653	316,159	318,979	N/A
Traditional Schools	286,627	279,077	286,991	289,219	N/A
Charter Schools	25,364	31,576	29,168	29,760	N/A
Avg Daily Attendance	293,166	303,349	309,452	312,287	N/A
Mid-Term Support Units	15,695	16,178	16,553	16,690	16,850 (est)
Best 28 wks Support Units	15,743	16,269	16,607	16,697	16,850 (est)
	Original App	propriations (ir	n millions)		
General Fund	\$1,898.4	\$1,985.5	\$2,060.1	\$2,318.1	\$2,698.8
Dedicated Funds	105.1	105.7	102.2	128.6	126.5
Federal Funds	264.3	250.2	946.9	871.4	557.5
Total	\$2,267.8	\$2,341.4	\$3,109.2	\$3,318.1	\$3,382.8
Chang	es to the Orig	jinal Appropri	ation (in millio	ns)	
General Fund (New)	\$113.1	\$87.0	\$74.6	\$258.0	\$380.7
General Fund Percentage	6.3%	4.6%	3.8%	12.5%	16.4%
Total Funds (New)	\$127.2	\$73.6	\$767.8	\$208.9	\$64.7
Total Funds Percentage	5.9%	3.2%	32.8%	6.7%	2.0%
Discretionary Funds per Best-	¢1/00/	¢1/00/	¢1/00/	¢1/00/	¢10.527
28 Week Support Units	\$16,226	\$16,226	\$16,226	\$16,226	\$19,537
Health Insurance Funds per	\$12,190	\$12,661	\$13,316	\$19,698	\$21,854
Best-28 Week Support Units	Ψ. 2,170	Ψ12,001	ψ10,010	Ψ17,070	Ψ21,001

Sources: Legislative Fiscal Reports & Idaho State Department of Education http://www.sde.idaho.gov/finance/index.html

Note: *2020-2021 and 2021-2022 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 more than \$380.7 million in new support from the General Fund for a 16.4% increase. By way of comparison, the appropriation from all funds increased by 2.0%. The Legislature provided full appropriation for all remaining federal stimulus funds. The appropriation bills for K-12 fully funded the career ladder compensation system for teachers, including additional compensation beyond the statutory amounts in the career ladder; increased funding by \$100 million for classified positions and to address funding being provided from local resources; increased discretionary funding by 20.4%; restored technology funding; and provided funding for an estimated 16,850 support units.

^{**} Health Insurance funding was combined with traditional discretionary funding prior to 2018.

Public School Funding

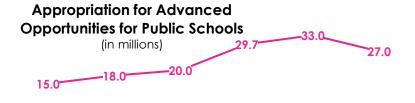
	Appropriation by Fund Source	FY 2023 Orig Approp	FY 2024 Orig Approp	
	General Fund	\$2,318,089,700	\$2,698,842,500	
	Dedicated Funds	\$128,652,000	\$126,498,300	
	Federal Funds	\$871,376,500	\$557,501,200	
	TOTAL APPROPRIATION	\$3,318,118,200	\$3,382,842,000	
	General Fund Percent Change: Total Funds Percent Change:		16.4% 2.0%	
I.	DISTRIBUTIONS		2.0/0	
la.	Statutory Requirements			
1	Transportation	\$98,573,100	\$100,267,700	
2	Border Contracts	\$2,462,700	\$2,462,700	
3	Exceptional Contracts/Tuition Equivalents	\$6,448,100	\$6,448,100	
4	Salary-Based Apportionment	\$257,496,500	\$346,865,100	
5	State Paid Employee Benefits	\$50,441,600	\$65,858,800	
6	Career Ladder Salaries	\$941,093,700	\$1,062,669,700	
7	Career Ladder Benefits	\$185,956,600	\$235,086,400	
8	Bond Levy Equalization	\$25,461,900	\$23,781,400	
9	Idaho Digital Learning Academy	\$16,916,200	\$19,719,900	
10	Idaho Safe & Drug-Free Schools	\$4,024,900	\$4,324,900	
11	Math and Science Requirement	\$7,081,000	\$7,358,700	
12	Advanced Opportunities	\$32,968,400	\$27,000,000	
13	National Board Teacher Certification	\$40,000	\$40,000	
14	Facilities (Lottery & Interest Earned)	\$31,687,500	\$29,625,000	
15	Facilities State Match (GF)	\$1,112,700	\$1,274,300	
16	Facilities - Charter School Funding	\$13,204,900	\$13,204,900	
17	Continuous Improv ement Plans and Training	\$652,000	\$652,000	
18	Mastery Based System	\$1,400,000	\$0	
19	Literacy Proficiency/Interv entions Based on IRI	\$72,812,000	\$72,812,000	
20	Academic & College/Career Advisors and Mentors	\$9,000,000	\$9,000,000	
21	Master Educator Premiums Salaries and Benefits	\$2,903,600	\$0	
	SubTotal Statutory Requirements	\$1,761,737,400	\$2,028,451,600	
lb.	Other Program Distributions			
22	Program Support (Math Initiative, LEP, Learning Loss	\$7,279,100	\$7,279,100	
23	District IT Staffing	\$4,000,000	\$0	
24	Technology (Classroom, WiFi, LMS)	\$26,500,000	\$36,500,000	
25	Student Achiev ement Assessments	\$2,258,500	\$2,258,500	
26	Professional Dev elopment	\$13,350,000	\$18,250,000	
27	Content and Curriculum	\$9,735,000	\$11,335,000	
28	Special Education 1X Funding	\$0	\$8,546,000	
29	Teacher of the Year Stipend	\$0	\$1,200	
30	Bureau of Services for the Deaf & Blind (Campus)	\$8,131,200	\$9,261,800	
31	Bureau of Services for the Deaf & Blind (Outreach)	\$5,160,800	\$6,007,600	
32	Federal Funds for School Districts (Excluding IESDB)	\$324,000,000	\$251,147,800	
33	COVID-19 Relief Funds	\$547,376,500	\$306,353,400	
	SubTotal Other Program Distributions	\$947,791,100	\$656,940,400	
lc.	TOTAL DISTRIBUTIONS (LINE ITEMS)	\$2,709,528,500	\$2,685,392,000	
II.	STATE DISCRETIONARY FUNDS	\$274,885,000	\$329,203,100	
III.	HEALTH INSURANCE FUNDS	\$333,704,700	\$368,246,900	
	ESTIMATED SUPPORT UNITS (Best 28 weeks)	16,941	16,850	
	STATE DISCRETIONARY \$ PER SUPPORT UNIT	\$16,226	\$19,537	
VI.	STATE HEALTH INSURANCE \$ PER SUPPORT UNIT	\$19,698	\$21,854	

(The Discretionary Funds distribution includes \$300/support unit for safe school environments (§33-1002, Idaho Code

NOTES

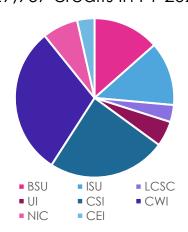
Advanced Opportunities

Advanced Opportunities through the Idaho State Department of Education provides Idaho public school students from grades 7-12 an allocation of up to \$4,125 per student to use to take overload courses, dual credits, exams for professional credentials, or college credit. In 2021, the Legislature provided a fixed amount of \$750,000 for non-public school



FY 2019 FY 2020 FY 2021 FY 2022 FY 2023 FY 2024 students to utilize.

Advanced Opportunities 229,967 credits in FY 2023



In FY 2024, the Legislature appropriated \$27.0M for Advanced Opportunities as part of a statutory distribution.*

In FY 2023, 31,548 distinct students took dual credit courses, an increase of 7.00% from FY 2022. The total number of credits taken increased by 12.25% from FY 2022.**

^{*}Pursuant to \$1045 (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 2023, 29,751 credits, 12.94% of the total, were taken from non-public postsecondary institutions.

College & Universities Enrollment and Resident Tuition and Fees

Student Information	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Avg. Chg.
Fall Enrollment Headcoun	t (full- and	d part-tim	e students	s), Fall 20°	19-2022
Boise State University	26,216	24,067	25,793	26,115	-0.1%
Idaho State University	12,425	11,786	12,157	12,319	-0.3%
University of Idaho	11,926	10,791	11,303	11,507	-1.2%
Lewis-Clark St. College	3,748	3,856	3,710	3,783	0.3%
Total	54,315	50,500	52,963	53,724	-0.4%
Fall Full-Time Equivalent (F	TE) Acad	emic Enro	ollment, Fo	all 2019-2	022
Boise State University	17,659	16,953	17,631	17,721	0.1%
Idaho State University	8,526	8,218	8,286	8,283	-1.0%
University of Idaho	9,068	8,619	8,736	8,886	-0.7%
Lewis-Clark St. College	2,323	2,357	2,335	2,337	0.2%
Total	37,576	36,147	36,988	37,227	-0.3%

Annual Undergraduate Resident Tuition and Fees							
	Fall 2021	Fall 2022	Fall 2022	Fall 2023	Avg. Chg.		
Boise State University	8,068	8,364	8,364	8,782	2.9%		
Idaho State University	7,872	7,958	7,958	8,356	2.0%		
University of Idaho	8,304	8,396	8,396	8,816	2.0%		
Lewis-Clark St. College	6,982	6,996	6,996	7,388	1.9%		
Average	\$ 7,807	\$ 7,929	\$ 7,929	\$ 8,336	2.2%		

For 2022-2023 average undergraduate student tuition and fees at Idaho universities (BSU, ISU, LCSC, and UI) were 79.4% of the Western Interstate Commission for Higher Education (WICHE) state average (\$10,309). This resulted in Idaho universities being ranked 11 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 64.2% of the average, while the most expensive was Oregon at 124.4% of the average.

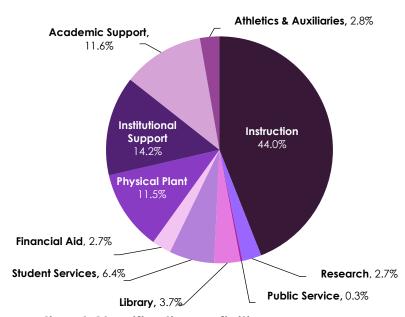
State Board of Education Approved Allocation of Appropriations by Institution

Appropriated Funds Only (\$ in millions)

One Year Comparative All Funds						
Original Approp. by Institution	FY 2023	FY 2024	\$ Chg	%Chg		
BSU	\$271.6M	\$282.5M	\$11.M	4.%		
ISU	\$149.M	\$159.5M	\$10.5M	7.%		
UI	\$177.3M	\$189.6M	\$12.3M	6.9%		
LCSC	\$38.9M	\$40.5M	\$1.6M	4.1%		
Systemwide	\$6.2M	\$6.4M	\$.2M	3.2%		
TOTAL	\$643.M	\$678.6M	\$35.5M	5.5%		
Ten Year Compai	rative All	Funds				
Original Approp.	FV 001.4	EV 0004	Annual	Total		
Original Approp.	FY 2014	FY 2024	%Chg	%Chg		
Original Approp. TOTAL	\$465.9M	\$678.6M	%Chg 3.8%	%Chg 45.6%		
	\$465.9M		_	•		
TOTAL	\$465.9M		_	•		
Ten Year Compai	\$465.9M	\$678.6M	3.8%	45.6% Total		
Total Ten Year Compai Original Approp.	\$465.9M	\$678.6M	3.8%	45.6% Total		
Total Ten Year Compai Original Approp. by Fund Source	\$465.9M rative FY 2014	\$678.6M FY 2024	3.8% Annual %Chg	45.6% Total %Chg		
Total Ten Year Compai Original Approp. by Fund Source General Fund	\$465.9M rative FY 2014 \$236.5M	\$678.6M FY 2024 \$353.9M	3.8% Annual %Chg	45.6% Total %Chg		
Total Ten Year Compai Original Approp. by Fund Source General Fund Endowment Funds	\$465.9M rative FY 2014 \$236.5M \$10.7M	\$678.6M FY 2024 \$353.9M \$22.9M	3.8% Annual %Chg 4.1% 7.9%	45.6% Total %Chg 49.6% 113.6%		

Total change calculations include carryover appropriations for dedicated funds.

Idaho's Higher Education System FY 2024 Budget Distribution by Functional Classification, \$646,048,800



Functional Classification Definitions

Instruction: Academic and professional-technical credit and noncredit 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, it cost approximately \$23,250 to attend a public Idaho college or university for one academic year in 2022/2023.



■ Full-Time Student Tuition & Fees ■ Room & Board

■ Books & Supplies ■ Personal & Transportation

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

Community College Fall Enrollment and Tuition & Fee Information

Student Information	Fall 2020	Fall 2021	Fall 2022	Avg Annl Chg	
Fall Enrollment Headcount (fu	II- and pa	ırt-time st	udents), 2	022-23	
College of Southern Idaho	7,585	8,148	8,344	3.2%	
College of Western Idaho	10,148	10,448	9,916	-0.8%	
North Idaho College	4,737	4,579	4,296	-3.2%	
College of Eastern Idaho	1,809	2,157	2,321	8.7%	
Total	24,279	25,332	24,877	0.8%	
Fall Full-Time Enrollment (FTE)	Academic and CTE, 2022-2023				
College of Southern Idaho	3,476	3,590	3,702	2.1%	
College of Western Idaho	5,193	4,980	4,645	-3.6%	
North Idaho College	2,863	2,773	2,573	-3.5%	
College of Eastern Idaho	1,009	1,118	1,146	4.3%	
Total	12,541	12,461	12,066	-1.3%	
Annual Student Tuition &	2021-22	2022-23	2023-24		
Fees*	2021-22	2022-23	2023-24		
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	3,360	3,390	3.1%	
Average	\$ 3,297	\$ 3,363	\$ 3,371	1.0%	

^{*} 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 was eligible to request a nondiscretionary adjustment to address increased 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, from which each college receives \$200,000.

	Actual FY 2022	Actual FY 2023	Appropriated FY 2024
College of Southern Idaho			
State Appropriation [®]	\$15,503,300	\$17,346,200	\$18,668,500
Property Tax	9,433,700	9,686,430	10,030,800
Tuition and Fees*	13,551,900	13,772,913	14,400,000
Other	4,429,700	4,970,657	4,158,900
Total	\$42,918,600	\$45,776,200	\$47,258,200
College of Western Idaho			
State Appropriation	\$17,378,700	\$19,295,000	\$20,816,700
Property Tax	9,983,500	10,454,900	11,360,000
Tuition and Fees*	23,912,700	22,940,800	23,428,700
Other	1,420,000	803,400	1,584,400
Total	\$52,694,900	\$53,494,100	\$57,189,800
North Idaho College			
State Appropriation	\$13,180,400	\$14,766,100	\$15,182,400
Property Tax	17,309,100	17,659,100	17,820,600
Tuition and Fees*	11,206,400	10,613,300	9,630,100
Other	5,069,200	2,469,600	4,324,700
Total	\$46,765,100	\$45,508,100	\$46,957,800
College of Eastern Idaho			
State Appropriation	\$5,517,600	\$6,282,400	\$7,003,700
Property Tax	1,137,400	1,313,799	1,378,200
Tuition and Fees*	3,914,524	4,012,700	5,744,900
Other	854,876	3,040,320	1,945,800
Total	\$11,424,400	\$14,649,219	\$16,072,600

^{*}Includes Career Technical student fees and summer credit classes

^{**}Other funds include county tuition and other miscellaneous revenues.

Taxing Districts

Levy Rates, Property Valuations, and Taxes Charged

	Levy Rate / \$100,000 Assessed Value	Total Valuation	Total Tax Charged
CSI			
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
2021	\$72.40	\$12,447,402,087	\$9,644,496
2022	\$69.79	\$13,780,105,300	\$9,987,300
CWI			
2018	\$14.32	\$58,589,956,336	\$8,387,302
2019	\$12.35	\$69,870,850,740	\$9,166,100
2020	\$11.98	\$77,176,969,055	\$9,804,500
2021	\$10.28	\$96,124,768,478	\$10,386,800
2022	\$7.70	\$139,036,359,527	\$10,454,900
NIC			
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
2021	\$64.95	\$26,000,175,956	\$17,311,270
2022	\$38.26	\$45,067,555,828	\$17,450,719
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
2021	\$12.97	\$10,232,597,277	\$1,251,286
2022	\$12.25	\$13,852,100,404	\$1,313,799

Sources: Levy amounts are determined by the local Board of Trustees pursuant to §33-2111, Idaho Code. Amounts and revenues shown above are updated and confirmed by the individual Community Colleges.

Community Colleges, 2022-2023

Degrees Conferred (Preliminary Count)



Community Colleges 2022-2023

Degrees Conferred (Preliminary Count)

	CSI	CWI	NIC	CEI	Average
1 year (or more) certificate	141	1148	658	116	515.75
Associate Degree	991	991	721	278	745

College & Universities, 2022-2023

Degrees Conferred (Preliminary Count)



Graduate/Doctorate**

College & Universities, 2022-2023

Degrees Conferred (Preliminary Count)

	BSU	ISU	LCSC	UI	Average
Associate Degree/Certificate*	184	519	314	0	339
Bachelors	3991	1134	554	1504	1796
Graduate/Doctorate**	1088	779	0	776	881

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

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

Career Technical Education

FY 2024 Original Appropriation: \$108,296,200

Allocation of Post-Secondo	ary Appr	opriation	(\$ in mi	illions)
Technical Colleges	FY22	FY23	FY24	% Chg
College of Southern Idaho	\$7.3	\$7.9	\$8.3	11.7%
College of Western Idaho	\$9.5	\$10.3	\$10.9	12.3%
North Idaho College	\$5.9	\$6.3	\$6.6	10.7%
College of Eastern Idaho	\$6.7	\$7.2	\$7.5	11.1%
Idaho State University	\$12.6	\$13.7	\$14.4	12.4%
Lewis-Clark State College	\$5.	\$5.4	\$5.6	11.1%
Total	\$46.9	\$50.8	\$53.2	11.7%

Statewide Measures for Secondary CTE

	FY21	FY22	FY23	% Chg
Total number of CTE programs	805	942	1,114	27.7%
Total number of school districts*	122	124	149	18.1%
Secondary Course Enrollment	117,003	120,829	131,089	10.7%
SkillStack® Badges Awarded*	19,192	32,390	34,011	43.6%
CTE Digital Enrollment	1,931	1,538	5,246	63.2%

^{*}Methodology for reporting this metric changed in FY21

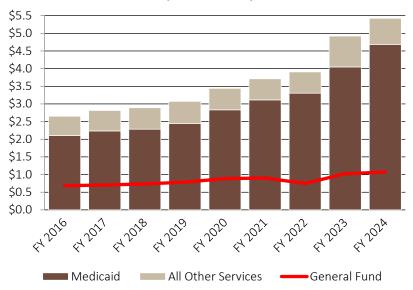
Statewide Measures for Postsecondary CTE						
	FY21	FY22	FY23	% Chg		
Total AAS/certification	5.363	5.546	5.229	-2.56%		
enrollment	3,303	3,340	5,227	-2.50%		
Total workforce training	46.458	45.209	56.757	18.15%		
enrollment	40,430	43,207	30,737	10.13/0		
Total degree/certificates	1.744	1.886	Data collection	on takes		
awarded	1,/44	1,000	place in Nov	rember		
Positive Placement Rate	88%	95%	95%	6.88%		

^{**}Div ision reported that numbers were updated for FY21

NOTES

Appropriation Trends

(in billions)



- The Department of Health and Welfare accounts for 99.9% of all Health and Human Services appropriations.
- Within the department, Medicaid expenditures account for 86.3% of all Health and Human Services appropriations for FY 2024.
- The next largest appropriation of all Health and Human Services appropriations in FY 2024 was tied at 3.3% between the Division of Welfare and the Division of Public Health.
- The Public Health Districts and Catastrophic Health Care Program appropriations were removed for FY 2024. Smoking cessation funds were passed through the Division of Public Health to the Public Health Districts via the Millennium Income Fund.

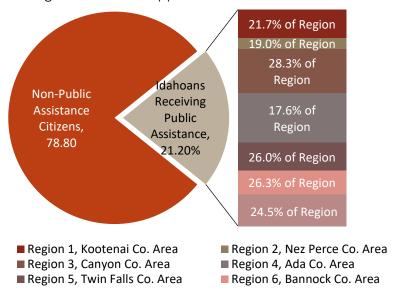
Original Appropriations	<u>FY 2023</u>	FY 2024	% Chg
By Department or Division	(in millions)		
Catastrophic Health Care			0.0
Health & Welfare	4,919.2	5,426.0	10.3%
Child Welfare	96.6	106.6	10.4%
Developmental Disabled	39.9	41.6	4.4%
Independent Councils	24.2	18.1	(25.3%)
Indirect Support Services	54.0	53.2	(1.5%)
Medicaid	4,044.7	4,683.7	15.8%
Mental Health Services	62.3	59.3	(4.9%)
Psychiatric Hospitalization	55.9	63.0	12.6%
Public Health Services	217.2	178.8	(17.7%)
Service Integration	6.4	6.6	2.6%
Substance Abuse	19.1	28.7	50.2%
Welfare	290.6	178.0	(38.8%)
Licensing and Certification	8.2	8.5	4.4%
Public Health Districts			0.0
Independent Living Council	.7	.7	3.9%
Total	\$4,919.9	\$5,426.7	10.3%
By Fund Source			
General Fund	\$1,024.8	\$1,070.4	4.5%
Dedicated Funds	\$527.7	\$780.7	48.0%
Federal Funds	\$3,367.5	\$3,574.9	6.2%
Total	\$4,919.9	\$5,426.0	10.3%

Totals may not add due to rounding

Idahoans Receiving Public Assistance

In FY 2023, the Department of Health and Welfare's Benefits Program spent \$206,861,600 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 \$4,195,128,700 of state expenditures in FY 2023.

Approximately 1 in 5 (417,775) or 21.20% of Idahoans are receiving some form of support.



Assistance by Program

Cash Payments

Received

18.696

3%

Child Care

Assistance

6,979

1%

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

Source: Idaho

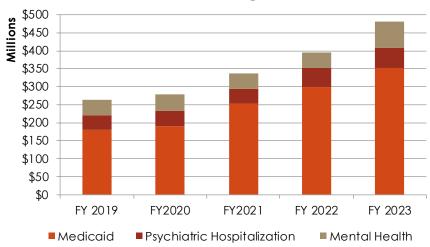
Medicaid 407,267 73%

SNAP 125,588 23%

Department of Health

and Welfare

Mental Health Spending (in millions)



Total mental health expenditures in the Department of Health and Welfare increased \$84.5 million or 21.3% from FY 2022 to FY 2023. Expenditures in FY 2023 were \$480,970,700.

Suicide Prevention and Awareness

Death Rate by Suicide per 100,000 people

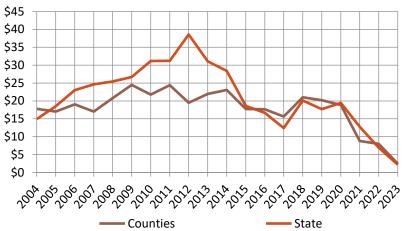
25
20
15
10
2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021

Idaho National

In 2021, Idaho ranked 11th of 50 in death by suicide with 20.4 suicides per 100,000 people, The national average was 14.5.

Source: gethealthy.dhw.idaho.gov/idaho-health-report-card

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] which 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. Beginning in FY 2024, state funding that was typically appropriated for the Public Health Districts was shifted to Medicaid to cover a portion of the state's share for Medicaid Expansion.

Data Source: Idaho Association of Counties

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.

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). More than 5,000 enrolled in coverage.

2022: As of June 30, YHI handles Advanced Premium Tax Credit eligibility determinations and plan selections.

2023: Medicaid Continuous Coverage requirements ended on April 1. As of June 30, more than 11,100 Idahoan have enrolled in coverage with the Qualifying Life Event of loss of Medicaid coverage.

YHI maintains operations with a 2.49% assessment fee on each plan premium; the federal exchange fee is 2.75% of each plan premium. As a result, as of 2023, Idahoans have saved nearly \$44 million due to the lower Idaho-based assessment fee.

Enrollment by Level

			/		
Level	2019	2020	2021	2022	2023
Bronze	40,003	40,497	42,705	41,030	48,389
Silver	37,957	22,000	18,982	20,462	30,370
Gold	7,669	5,290	4,837	6,017	8,761
Catastrophic	534	337	361	327	212
Dental	7,756	8,645	9,215	10,388	14,058
Total	93.919	76.769	76.100	78.224	101.790

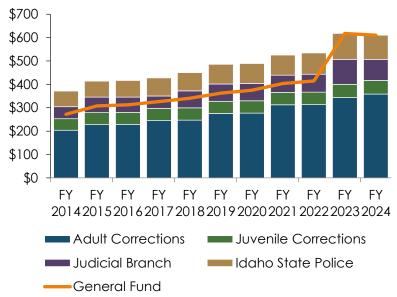
Insurance Carrier and Plan Information

	Number of Insurance Carriers	Number of Plans Offered	Change From Prior Year
2019	7	293	30%
2020	6	308	5%
2021	7	317	3%
2022	9	369	16%
2023	12	387	5%

Data Source: Your Health Idaho

Appropriation Trends





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 officers 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.

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

Original Appropriations	FY 2023	FY 2024	<u>% Chg</u>
(\$ in millions)			
By Department or Division			
Correction Dept.	343.7	358.3	4.3%
Management Services	20.8	22.2	6.9%
State Prisons	158.3	171.6	8.4%
County & Out-of-State	27.0	29.9	11.0%
Corr. Alternative Placement	9.0		(100.0%)
Community Corrections	51.6	58.1	12.8%
Education & Treatment	4.5	3.6	(20.2%)
Medical Services	68.7	68.7	0.0
Pardons and Parole Com.	3.9	4.1	6.7%
Judicial Branch	106.6	90.3	(15.3%)
Juvenile Corrections	56.5	58.3	3.1%
State Police	110.7	103.1	(6.9%)
Brand Inspection	3.7	4.0	8.5%
Police, Division of State	101.1	93.0	(8.0%)
POST Academy	5.5	5.6	2.1%
Racing Commission	.4	.5	7.9%
Total	617.5	610.0	(1.2%)
By Fund Source			
General Fund	447.2	484.6	8.4%
Dedicated Funds	119.0	105.8	(11.1%)
Federal Funds	51.4	19.6	(61.9%)
Total	617.5	610.0	(1.2%)

Total may not add due to rounding

2018 State Imprisonment & Crime Rates

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

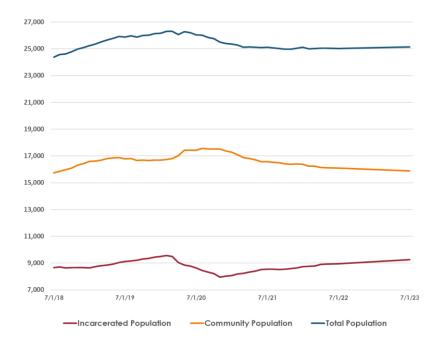
Western States	State Imprisonment Rate per 100,000 Pop	State Crime Rate per 100,000 Pop	Number of Peace Officers Per 10,000 Pop
Idaho	444	1,689	16
Regional Rank*	2	7	4
Montana	353	2,870	17
Regional Rank	5	4	3
Nevada	445	2,979	18
Regional Rank	1	3	2
Oregon	362	3,180	15
Regional Rank	4	2	5
Utah	208	2,611	14
Regional Rank	7	5	6
Washington	256	3,258	14
Regional Rank	6	1	6
Wyoming	441	1,997	25
Regional Rank	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 2019 – FY 2023 Community & Incarcerated



The total **offender population** decreased by 3.5% from 26,048 at the beginning of FY 2019 to 25,144 at the end of FY 2023.

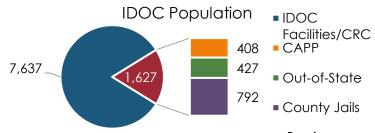
The **incarcerated population** increased by 7.3% from 8,631 to 9,264.

The **community population** decreases by 8.8% from 17,417 to 15,880.

Source: IDOC Evaluation & Compliance

IDOC Population Snapshot

The Idaho Department of Correction (IDOC) houses its offender population in one of nine IDOC facilities, community reentry centers, correctional alternate placement (CAPP), out-of-state, or county jails. Source: IDOC 6/1/2023

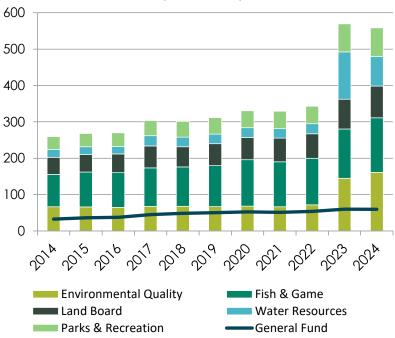


			Parole	
POPULATION	Rider	Termer	Violator	Total
CAPP	302	100	6	408
COUNTY JAILS	58	448	286	792
CRC EAST BOISE	-	141	1	142
CRC IDAHO FALLS	-	111	-	111
CRC NAMPA	-	108	-	108
CRC TREASURE VALLEY	-	107	-	107
CRC TWIN FALLS	-	159	-	159
CRC-X EAST BOISE	-	9	-	9
CRC-X IDAHO FALLS	-	9	-	9
CRC-X NAMPA	-	13	-	13
CRC-X TREASURE VALLEY	-	8	-	8
CRC-X TWIN FALLS	-	9	-	9
ICIO	18	545	1	564
IMSI	2	520	1	523
ISCC	2	2,064	37	2,103
ISCI	136	1,393	71	1,600
NICI	429	3	-	432
PWCC	48	290	10	348
SAGUARO CORRECTION FACILITY-AZ	-	427	-	427
SAWC	-	399	1	400
SBWCC	285	14	-	299
SICI-FEMALES	19	372	5	396
SICI-MALES	-	297	-	297
Total	1,299	7,546	419	9,264

NOTES

Appropriation Trends

(in millions)



From FY 2014 to FY 2024, the state's Natural Resources budgets grew by \$299.3 million, or 115%. Concurrently, General Fund support increased 82.5%, from \$32.5 million in FY 2014 to \$59.3 million in FY 2024.

The Natural Resources budgets decreased by \$10.7 million or 1.9% from FY 2023 to FY 2024. The ARPA State Fiscal Recovery Fund designated for one time projects and uses continues to represent significant growth for the 2023 and 2024 budgets. The entire state budget increased \$0.94 billion or 7.3%.

For FY 2024, the Natural Resources portion of the state budget accounted for 1.2% of the General Fund appropriation and 4.1% of the \$13.9 billion all funds appropriation.

FY 2024 Appropriation by Department

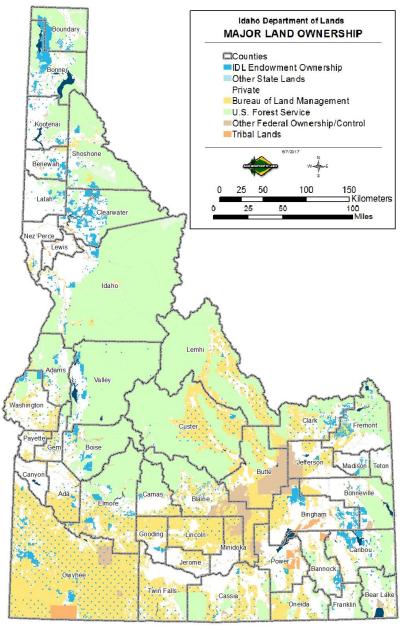
Original Appropriations by	FY 2023	FY 2024	% Chg
<u>Department</u> (in millions)			
Environmental Quality	\$144.7	\$161.1	11.3%
Fish & Game	135.4	149.9	10.7%
Land Board	82.2	87.1	6.0%
Investment Board	0.8	0.9	4.7%
Lands	81.4	86.2	6.0%
Parks & Recreation	76.9	78.9	2.6%
Water Resources	130.0	81.5	(37.3%)
Total	\$569.2	\$558.5	66.0%
By Fund Source			
General Fund	59.9	59.4	(0.8%)
Dedicated Funds	195.0	221.4	13.5%
Federal Funds	314.4	277.7	(11.7%)
Total	\$569.2	\$558.5	66.0%

Numbers May Not Add Due to Rounding

The FY 2024 budget for the Division of Water Resources (IDWR) included \$100.0 million from the ARPA State Fiscal Recovery Fund and \$75.0 million from the General Fund for statewide water projects. The FY 2024 budget for IDWR included a reduction of \$50.0 from the ARPA State Fiscal Recovery Fund as this appropriation is no longer needed to expend funds.

The above table does not reflect supplemental actions taken by the 2023 Legislature that appropriated an additional \$102.0 million to the Department of Environmental Quality, \$3.2 million the Department of Lands, \$85.9 million for the Department of Parks and Recreation, and \$150.0 million to the Department of Water Resources.

Idaho Land Ownership Map



Source: Idaho Department of Lands, 2021 *Includes NPS, NWR, Military/DOD, DOE, COE, BOR

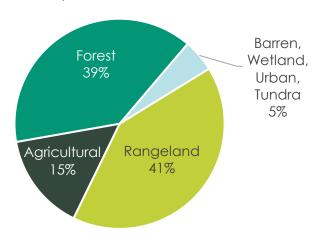
Idaho Land Ownership

Description	Acres	% of Total
Federal Land	33,599,748	62.9%
BLM	11,692,707	21.9%
USFS	20,294,108	38.0%
Other*	1,612,933	3.0%
Water	348,163	0.7%
State Land	2,760,929	5.2%
Endowments	2,486,260	4.7%
Fish and Game	228,157	0.4%
Parks and Rec	41,002	0.1%
Other**	5,510	0.0%
Private	15,813,020	29.6%
Tribal Land***	933,691	1.7%
Total	53,455,551	100.0%

^{*} Includes NPS, NWR, DOD, DOE, COE, BOR

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.



^{**} Includes non-beneficiary state land other than listed

^{***} Includes Bureau of Indian Affairs and reservations

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%
Total	622.4	100.0%	2,271.8	27.4%

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 and utilizes data from 2020.

As of 2023, the federal government owns 28% of the 2.4 billion acres of land in the United States, a decrease of 3.3% from 1990. The Bureau of Land Management owns 36% of all federal land nationwide, the Forest Service owns 28%, the Fish and Wildlife Service owns 13%, the National Park Service owns 12%, and the remainder is owned by other agencies.

Federal land ownership is concentrated in the West with over third quarters of federal lands being in Alaska and other western states. Congress exercises authority over federal lands, and federal law overrides conflicting state and local law under the Supremacy Clause of the U.S. Constitution.

Source: Federal Lands and Related Resources, February 2023, Congressional Research Service (CRS) R43429.

Natural Resources 69

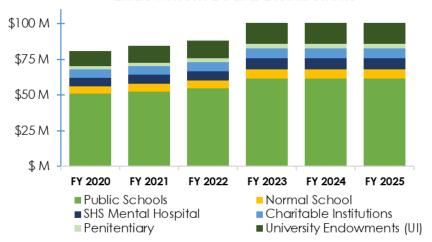
Federal	Land Ow	nership	by County (ir	acres)	- 2020
County	Federal	% of Total	State and Tribal	Private	Total
Custer	2,919,413	92.4%	54,739	178,702	3,158,302
Lemhi	2,637,768	90.3%	37,822	241,277	2,920,956
Butte	1,245,031	87.0%	13,249	173,402	1,431,682
Valley	2,044,509	85.6%	67,987	264,242	2,388,457
Idaho	4,527,346	83.3%	112,149	785,195	5,437,765
Owyhee	3,860,625	78.4%	472,097	587,200	4,926,001
Blaine	1,305,378	76.9%	60,953	327,645	1,697,890
Lincoln	585,229	75.9%	22,246	163,522	771,154
Shoshone	1,266,008	74.9%	74,187	347,438	1,690,306
Boise	895,854	73.4%	87,553	233,240	1,220,059
Elmore	1,388,308	69.9%	120,425	468,354	1,985,283
Clark	738,107	65.4%	79,270	310,666	1,128,044
Camas	442,495	64.3%	27,861	218,330	688,686
Adams	560,592	64.0%	41,013	273,648	875,428
Boundary	493,774	60.4%	118,742	198,580	817,744
Freemont	709,079	58.5%	115,600	380,932	1,212,499
Gooding	253,483	54.0%	21,190	193,043	469,537
Cassia	881,913	53.4%	53,078	712,257	1,650,360
Oneida	404,889	52.7%	12,979	350,264	768,132
Clearwater	820,373	51.5%	247,072	519,809	1,591,439
Minidoka	246,028	50.5%	7,668	231,861	487,526
Twin Falls	619,461	50.2%	29,586	581,910	1,233,451
Bonneville	600,188	49.3%	59,548	534,372	1,216,322
Bear Lake	300,093	47.1%	19,783	316,890	636,910
Jefferson	332,294	47.0%	29,515	341,710	707,448
Ada	294,202	43.3%	46,956	333,686	678,788
Caribou	452,940	39.3%	168,911	520,487	1,151,322
Bonner	481,470	39.2%	170,714	462,187	1,227,560
Jerome	143,214	37.2%	7,989	232,936	385,295
Gem	133,975	37.1%	19,604	205,246	361,383
Washington	347,220	37.0%	72,482	518,908	938,633
Teton	95,822	33.2%	1,637	190,739	288,198
Franklin	138,419	32.4%	13,284	275,573	427,275
Power	281,606	30.5%	188,400	446,775	922,423
Kootenai	253,790	30.3%	60,821	480,926	837,879
Bannock	194,861	26.5%	162,830	375,418	734,554
Bingham	353,386	26.1%	380,720	618,300	1,356,449
Payette	65,006	25.0%	8,532	184,914	260,479
Madison	60,823	20.1%	22,060	219,109	302,959
Latah	110,035	16.0%	36,362	542,941	689,338
Benewah	45,931	9.2%	124,543	328,940	501,954
Nez Perce	30,028	5.5%	149,519	361,876	545,010
Canyon	14,366	3.7%	4,196	362,080	385,796
Lewis	3,107	1.0%	57,644	245,699	307,046
TOTALS	33,578,441	62.9%	3,683,517	15,841,229	53,413,725

Source: "Federal Land Ownership," Congressional Research Service (2020)

Idaho Land Board

Activities & Distributions

Endowment Board Distributions



Net Endowment Income by Asset Type						
	FY 2020	FY 2021	FY 2022	FY 2023		
Forest Land	\$46,487,176	\$59,723,490	\$54,527,470	\$61,619,672		
Agricultural Land	211,158	296,962	99,864	91,368		
Grazing Land	1,152,416	688,866	893,159	652,223		
Residential Real Estate	(300,607)	(1,718)	1,169,969	1,759,791		
Commercial Real Estate	485,889	331,461	606,002	594,563		
Oil & Gas	(79,508)	(120,715)	(88,168)	(104,790)		
Minerals	(475,632)	(512,242)	734,879	1,126,180		
TOTAL INCOME	\$47,480,892	\$60,406,104	\$57,943,175	\$65,739,007		

Fire Season Statistics (by fire season)*									
	FS 2020 FS 2021 FS 2022 3 Yr. Avg								
# of Fires	256	408	287	317					
% of 20-year average	84.0%	132.0%	95.0%	103.7%					
Median Fire Size (in acres)	0.10	0.25	0.10	0.15					
Average Cost per Fire	\$74,769	\$146,814	\$31,672	84,418					
Total Fire Season Costs	\$32.0 M	\$76.6 M	\$26.7 M	\$45.1 M					
IDL Protected Acres Burned	23,730	142,022	4,676	56,809					

^{*}Fire Season reflects the calendar year, not the fiscal year

Idaho Department of Fish & Game

License & Tag Sales (FY 2022-2023)

Description	FY22	FY23	Chg FY22	%
Description	1122	1125	to FY23	Chg
Resident Combination	114,682	115,729	1,047	0.9%
Resident Sportsman Package	27,110	28,024	914	3.4%
Resident Season Fishing	132,951	144,902	11,951	9.0%
Resident Short Term Fishing	5,959	6,462	503	8.4%
Resident Hunting	50,965	49,884	(1,081)	(2.1%)
Total Resident Licenses	331,667	345,001	13,334	4.0%
Non-resident Combination	6,059	6,715	656	10.8%
Non-resident Season Fishing	38,359	41,492	3,133	8.2%
Non-resident Short Term Fishing	128,708	127,605	(1,103)	(0.9%)
Non-resident Hunting*	43,068	44,563	1,495	3.5%
Total Nonresident Licenses	216,194	220,375	4,181	1.9%
Resident Tags	230,932	224,228	(6,704)	(2.9%)
Resident Tags in Sportman Pack **	154,655	158,501	3,846	2.5%
Non-Resident Tags	53,226	54,338	1,112	2.1%
Miscellaneous Permits ^A	227,856	232,751	4,895	2.1%
Misc. Permits in Sportsman Pack **	100,856	103,331	2,475	2.5%
Miscellaneous Permit issued at \$0 [†]	81,696	82,220	524	0.6%
Access Depredation Fee Effective 5/1/17	382,939	398,820	15,881	4.1%
Controlled Hunt Applications	226,323	231,465	5,142	2.3%
Total Tags, Permits, and Misc.	1,458,483	1,485,654	27,171	1.9%
Total Licenses, Tags, & Permits	2,006,344	2,051,030	44,686	2.2%

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

Counts are representative of transactions in a fiscal year, including the sales of a multi-year license, <u>NOT</u> the total count of license holders for that year.

From FY 2022 to FY 2023, Fish and Game resident license sales increased by 13,334 units or 4.0%, and non-resident license sales also increased by 3.5%. Overall sales of licenses, tags and permits increased by 2.2% from FY 2022 to FY 2023.

^{**} Fees were collected in the sale of the sportsman package license sale. Δ Misc. permits restated for FY21-23 due to new licensing system and duplicate counts of sport pack items erroneously included.

[†] 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.

Idaho Department of Fish & Game

(in millions)

Description	FY 2022 Actual	FY 2023 Actual	Chg FY22 to FY23	% Chg
Fish and Game Fund				
Licenses & Permits	\$50.606	\$58.189	\$7.583	15.0%
Federal Reimburs.	50.542	55.756	5.215	10.3%
Priv. & Loc. Reimburs.	10.057	10.269	0.212	2.1%
Priv. & Loc. Trusts	2.741	2.542	(0.199)	(7.3%)
Big Game Depred.	0.037	0.100	0.062	167.4%
Miscellaneous Income	1.834	4.281	2.447	133.4%
Total Fish & Game:	\$115.817	\$131.137	\$15.320	13.2%
Set-Aside Funds:				
Habitat Acq. and Devel.	\$0.470	\$0.474	\$0.004	0.8%
Salmon & Steelhead Tag	0.446	0.531	0.085	19.1%
Winter Feed/Hab. Impr.	1.006	0.899	(0.107)	(10.6%)
Non-game Programs	0.006	0.001	(0.005)	(87.2%)
Meat Proc. Charges	0.011	0.011	0.00	0.0%
License Endorsement Fee	2.194	2.370	0.176	8.0%
Adjustments	0.020	0.040	0.019	95.2%
Total Set-Aside:	\$4.154	\$4.325	\$0.171	4.1%
Grand Total	\$119.971	\$135.463	\$15.491	12.9%



Over the previous ten years, revenue from licenses and permits has increased 45.4% or approximately 5.0% per fiscal year, with only one deviation from the upward trend occurring in FY 2022 when revenues decreased 8.0%.

Fish and Game revenue from licenses and permits increased \$51.3 million, or 13.2%, from FY 2022 to FY 2023 and federal reimbursements increased by \$5.2 million or 10.3%. Private and local reimbursements increased 2.1% from FY 2022 to FY 2023. 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.

2023 Resident Cost to Hunt

(Includes licenses, tags, application, and vendor fees)

Rank	Deer	Elk	Sheep	Pronghorn Antelope
1	\$34.00 MT	\$38.00 MT	\$153.00 MT	\$37.00 MT
2	\$37.50 ID	\$48.50 ID	\$173.50 NV	\$55.25 ID ♠
3	\$44.90 WA	\$50.40 WA	\$178.50 WY	\$56.96 CO
4	\$45.50 ID	\$57.50 ID	\$184.50 OR	\$63.50 WY
5	\$56.96 CO	\$74.22 CO	\$196.00 NM	\$63.50 ID
6	\$63.00 OR	\$83.50 WY	\$201.25 ID	\$94.00 OR
7	\$68.50 WY	\$84.00 OR	\$237.25 ID	\$96.00 NM
8	\$77.00 NM	\$96.00 UT	\$332.00 WA	\$113.00 UT
9	\$83.50 NV	\$126.00 NM	\$350.00 AZ	\$113.50 NV
10	\$86.00 UT	\$178.50 NV	\$366.36 CO	\$140.00 AZ
11	\$95.00 AZ	\$185.00 AZ	\$599.46 CA	\$253.55 CA
12	\$97.20 CA	\$621.51 CA	\$614.00 UT	NA WA
Avg.	\$65.76	\$136.93	\$298.82	\$98.75

Highlighted Idaho costs are "Price Locked" and unhighlighted Idaho costs are 2023 prices

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.

2023 Non-Resident Cost to Hunt

(Includes licenses, tags, application, and vendor fees)

Rank	Deer	Elk	Sheep	Pronghorn Antelope
1	\$375.00 NM	\$497.00 WA	\$1,325.00 MT	\$230.00 MT
2	\$410.50 NV	\$640.00 NM	\$1,370.50 NV	\$362.50 WY
3	\$410.50 WY	\$728.50 WY	\$1,652.00 WA	\$375.00 NM
4	\$434.30 WA	\$733.00 UT	\$1,693.50 OR	\$467.64 CO
5	\$467.64 CO	\$760.00 OR	\$1,975.00 AZ	\$470.50 NV
6	\$475.00 AZ	\$772.49 CO	\$2,189.87 CA	\$506.00 UT
7	\$538.00 UT	\$825.00 AZ	\$2,356.50 WY	\$555.75 ID
8	\$546.75 ID	\$846.75 ID	\$2,379.00 UT	\$575.50 OR
9	\$547.94 CA	\$1,043.00 MT	\$2,565.54 CO	\$725.00 AZ
10	\$615.50 OR	\$1,375.50 NV	\$2,867.50 ID	\$784.42 CA
11	\$729.00 MT	\$1,913.17 CA	\$3,265.00 NM	N/A WA
Avg.	\$504.56	\$921.31	\$2,149.04	\$505.23

Source: Idaho Department of Fish and Game Survey (July 2023)

2023 Resident Cost to Fish

Rank	State	License	1 Day	2 Day	3 Day	
1	Washington	\$29.50	\$11.35	\$15.75	\$19.05	
2	ldaho	\$30.75	\$11.50	\$16.50	\$21.50	
3	Montana	\$31.00		\$15.00		
4	ldaho	\$35.50	\$13.50	\$19.50	\$25.50	
5	Arizona	\$37.00	\$15.00	\$30.00		
6	New Mexico	\$39.00	\$26.00			
7	Utah	\$40.00			\$19.00	
8	Nevada	\$40.00	\$9.00	\$12.00	\$15.00	
9	Oregon	\$44.00	\$23.00	\$42.00	\$59.50	
10	Wyoming	\$48.50	\$6.00	\$12.00	\$18.00	
11	Colorado	\$51.21	\$15.55	\$23.05	\$30.55	
12	California	\$58.58	\$19.18	\$29.42	••••	
	Average	\$40.42	\$15.01	\$21.52	\$26.01	
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➡ Highlighted Idaho costs are "Price Locked" and unhighlighted Idaho costs are 2023 prices

2023 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	\$94.00			\$31.00
6	Oregon	\$110.50	\$23.00	\$42.00	\$59.50
7	Montana	\$117.50		\$45.50	
8	Idaho	\$118.00	\$22.75	\$29.75	\$36.75
9	Colorado	\$122.53	\$19.01	\$26.51	\$34.01
10	Wyoming	\$123.50	\$14.00	\$28.00	\$42.00
11	California	\$158.25	\$19.18	\$29.42	
	Average	\$103.07	\$20.23	\$32.79	\$38.69

Source: Idaho Department of Fish and Game Survey (July 2023)

Idaho Dept of Parks & Recreation

Facts and Figures

1. State Park Revenue Details - FY23	3				% Chg
		FY 2022		FY 2023	
Non-Resident Visitors - 30%		2,361,300		1,908,700	(19.2%)
Resident Visitors - 70%		5,147,300		4,744,600	(7.8%)
Dedicated Fund Revenue	\$	13,618,300	\$	14,414,900	5.8%
Passport Revenue (Gross of fees & tax)	\$	4,085,600	\$	4,420,400	8.2%
Total Expenditures (includes Capital)	\$	17,572,900	\$2	23,441,635	33.4%
Self-Support Percent		98.5%		80.3%	(18.4%)
General Fund Support	\$	2,769,000	\$	2,948,500	6.5%
Capital Repair and Maintenance	\$	5,636,700	\$	9,790,274	73.7%
2. Recreation Users by Registration	Ту	/pe - FY23			
Boat Registrations		87,100		93,900	7.8%
Snowmobile Registrations		42,800		43,800	2.3%
Motorbikes, ATVs, UTVs Registrations		166,300		120,000	(27.8%)
Cross-country Ski Permits		3,500		4,000	14.3%
3. Recreational Funds to Public Ag	en	cies - FY23			
Recreational Vehicle Fund Grants	\$	2,892,200	\$	3,112,760	7.6%
Waterway Improvement Fund Grants	\$	1,160,400	\$	1,296,928	11.8%
State and Federal Trails Programs	\$	2,677,600	\$	1,963,161	(26.7%)
County Boating Programs	\$	2,637,400	\$	2,527,647	(4.2%)
Federal Boating Safety Grants	\$	650,000	\$	850,000	30.8%
County Snow Grooming Programs	\$	1,065,500	\$	1,786,056	67.6%
Trout License Plate Grants*	\$	44,800	\$	44,739	(0.1%)
4. Park Land and Facilities - FY23					
Number of State Parks/Trails		30		30	
Number of Acres in the Park System		60,167		60,167	
Number of Structures Maintained		558		558	

^{*}IDPR allows these funds to accumulate over a few years to increase the scope of projects rather than providing small grants every year CY = Calendar Year, FY = Fiscal Year

76 Natural Resources

State Parks Self-Support Index & Visitor Spending

State Park	FY 2022 Park Operating Expenditures	FY 2022 Park Revenues	Self- Support Percent	Total Visitors CY 2022	% Chg vs CY 2021
Bear Lake	\$428,130	\$828,578	193.5%	240,736	-17.7%
Bruneau Dunes	474,661	432,647	91.1%	77,531	-34.6%
City of Rocks / Castle Rocks	1,081,221	887,880	82.1%	395,752	0.9%
Coeur d'Alene Lake Pkwy	111,241	17,126	15.4%	135,533	-48.0%
Dworshak	505,942	398,687	78.8%	117,098	-17.2%
Eagle Island	432,258	440,155	101.8%	598,943	-3.6%
Farragut	1,169,814	2,330,486	199.2%	552,734	-15.2%
Harriman	696,655	618,408	88.8%	217,588	-10.4%
Hells Gate	756,293	732,542	96.9%	909,632	-33.6%
Henrys Lake	232,938	407,083	174.8%	160,087	-13.5%
Heyburn	841,246	1,318,309	156.7%	178,292	-16.8%
Lake Cascade	882,077	742,711	84.2%	544,543	-14.4%
Lake Walcott	292,581	304,359	104.0%	96,832	17.0%
LuckyPeak	594,191	589,592	99.2%	792,664	-8.4%
Massacre Rocks	303,715	172,620	56.8%	43,252	-15.3%
McCroskey	118,365	23,077	19.5%	n/a	n/a
M esa Falls	56,713	71,690	126.4%	n/a	n/a
Old Mission	347,664	116,283	33.4%	88,806	-13.3%
Ponderosa	945,599	1,305,977	138.1%	499,286	359.8%
Priest Lake	915,366	1,220,970	133.4%	159,025	-4.5%
Round Lake	379,866	237,322	62.5%	108,985	-10.6%
Thousand Springs	559,317	180,402	32.3%	289,299	8.9%
Three Island	523,036	589,026	112.6%	141,622	-6.5%
Trail of the Coeur d'Alenes	126,476	105,213	83.2%	125,363	-10.8%
Winchester	371,527	250,040	67.3%	131,941	-13.0%
Yankee Fork	504,469	93,672	18.6%	47,699	14.3%
Subtotal	\$ 13,651,361	\$14,414,853	105.6%	6,653,243	-11.4%

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.

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 AF					

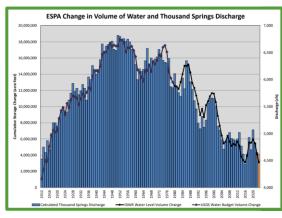
Water Conversion Factors						
1 acre	43,560 square feet (208.71 ft x 208.71 ft)					
1 acre-foot	325,850 gallons					
1 cubic ft per sec	646,315 gallons per day or 1.9835 AF per day, 724 AF/year					
Ex @ \$.01/100 gal	\$32.59 per AF or \$23,595 per cfs/yr					

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

Eastern Snake Plain Aquifer



The Dept. of Water Resources monitors 1,200 wells throughout the state to evaluate ground water trends and model water levels. Water levels within the ESPA follow patterns of "wet years" and "dry years".

The total volume for the Eastern Snake Plain Aquifer (ESPA) has declined from its peak in the 1950s.

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.

Since 2014, the Idaho Dept. of Water Resources has expanded managed recharge capabilities to add over 2,300 cfs of capacity. Since its inception, the Department has averaged 248,000 af/yr with 2000-2022 having been "dry years" where not as much water was used for recharge.

The ESPA extends from
Fremont through Gooding
Counties, covering
approximately 10,800 square
miles of Idaho. The region
produces approx. 21% of all
the goods and services within
the state, and water is a
significant part of production.



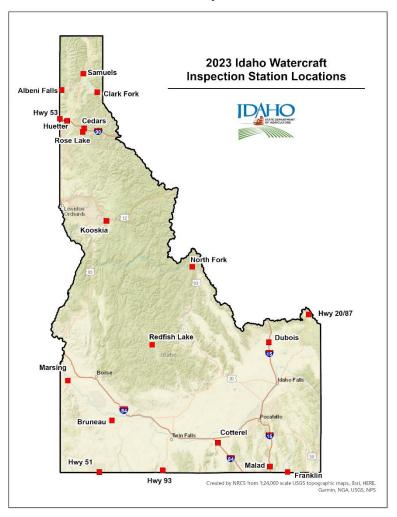
NOTES

80 Economic Development

			Annual
Original Appropriations	EV 2023	FY 2024	% Chq
(\$ in millions)	112023	112024	<u> 70 CHQ</u>
By Department or Division			
Agriculture	\$55.6	\$56.8	2.2%
Agriculture Department	50.1	51.2	2.1%
Soil & Water Conservation Com.	5.5	5.6	2.9%
Commerce Department	100.6	204.5	103.2%
Finance	10.1	10.7	6.6%
Industrial Commission	22.9	20.8	(9.1%)
Insurance, Department	10.3	10.6	2.5%
Labor Department	100.8	107.6	6.7%
Public Utilities Commission	7.0	7.2	2.7%
Self-Governing Agencies	131.7	216.1	64.0%
Hispanic Affairs	.5	.5	(1.4%)
Historical Society	8.5	10.0	18.3%
Libraries, Commission for	7.7	11.8	53.3%
Lottery, State	7.1	7.5	5.6%
Public Defense Commission	11.7	16.4	40.8%
State Appellate Pub. Defend.	3.5	4.0	11.4%
Veterans Services	52.8	130.3	146.8%
Occupational and Profess. Lic.	39.3	34.7	(11.7%)
Office of Administ. Hearings	.6	.8	34.9%
Transportation Department	1,352.3	1,312.5	(2.9%)
Total	\$1,791.4	\$1,946.8	8.7%
By Fund Source			
General Fund	\$49.4	\$56.3	14%
Dedicated Funds	1,151.0	1,054.6	(8%)
Federal Funds	591.0	835.9	41%
Total	\$1,791.4	\$1,946.8	9%

Totals may not add due to rounding

Invasive Species



Since 2009, the Department of Agriculture has inspected more than 1 million watercraft for aquatic invasive species such as quagga and zebra mussels. As of August 11, 2023, a total of 74,000 inspections have been conducted during the 2023 season, finding over 25 boats fouled by invasive mussels prior to launching in Idaho or the Columbia River Basin.

Increase in Revenue to Transportation

(\$ in millions)

	FY 20	016-2021	FY 2022	FY 2023	Total				
<u>Traditional Revenue</u>									
Fuel Tax Increase*		422.6	79.1	77.6	579.4				
Regist. Increase*		219.5	38.7	40.6	298.8				
Com. Reg. Increase*		6.8	2.3	2.4	11.5				
Electric/Hybrid Fees*		3.0	0.8	1.2	5.0				
Traditional Rev. Increase		651.9	120.9	121.9	894.7				
Non-Tr	Non-Traditional Revenue								
Sales Tax TECM**		71.0	207.2	113.4	391.6				
Cig Tax to TECM**		16.6	0.2	5.8	22.6				
Cig Tax Distribution*		11.9			11.9				
CigTax Dist. GARVEE		28.2	4.7	4.7	37.6				
Strategic Initiatives Program **		220.7	228.0	410.0	858.7				
Interest		3.5	0.5	8.4	12.4				
Non-Traditional Rev Increase		351.9	440.6	542.3	1,334.78				
	Bon	ding							
GARVEE Auth. **	\$	300.0			300.0				
TECM Bonding ***	\$	-	\$ 216.0	\$ 398.6	614.6				
Total Bonding	\$	300.0	\$ 216.0	\$ 398.6	914.6				
TOTAL (Revenue and Authorized Bonding)		1303.7	777.6	1062.8	3,144.03				

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

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

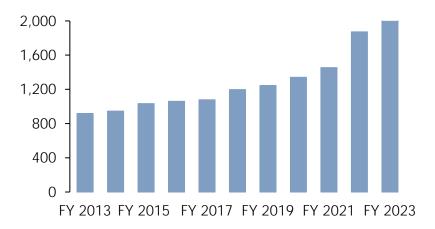
^{*}H312 of 2015 - Increased gas tax, registration, created a hybrid/electric fee, created surplus eliminator and cig tax dist.

^{**}S1206 of 2017 - Authorized an additional \$300 million in GARVEE, extended surplus eliminator, created TECM

^{***} Series 2022A closed April 12, 2022 and Series 2023A closed April 27, 2023

Transportation Revenue Trends

(\$ in millions)



Transportation Revenue 11 - Year Comparison

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Federal Receipts	331.4	343.5	348.9	287.1	266.9	333.5	355.3	436.5	398.5	370.0	386.5	3,858.1
Secure Rural Schools			16.4	14.9	15.6	8.2	14.3	14.6	12.7	11.8	14.6	123.1
Other Federal Receipts			15.6	17.7	15.8	7.8	23.5	27.1	21.7	6.3	11.4	146.9
Highway Dist. Account	298.6	300.4	309.7	330.6	335.9	342.5	357.2	360.8	389.6	394.5	401.2	3,821.0
User Funds State Hwy Acct	61.6	62.9	63.2	75.4	70.2	66.6	54.4	58.5	64.8	64.5	69.7	711.8
Strategic Initiatives Program*			54.2	11.0	27.5	60.3	0	0	122.0	228.5	418.3	921.8
Other State Sources	19.8	19.8	21.8	19.5	18.5	14.9	40.6	51.9	30.4	15.8	42.2	295.2
Property Tax	102.1	107.2	112.8	117.6	122.9	127.9	138.7	143.2	150.7	159.1	166.5	1,448.7
Other Local Sources	81.0	90.8	90.5	97.7	99.0	105.2	130.6	113.8	116.2	292.9	298.5	1,516.2
H312, 2015 "New Revenue"				88.2	105.5	107.5	111.1	112.1	122.9	120.8	121.7	889.8
TECM						22.7	19.2	22.4	24.4	207.4	119.2	415.3
National Forest Reserve	18.3	17.6										35.9
Projects from Locals	5.0	3.1										8.1
Total Revenue	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	1,871.8	2,049.8	14,192.1

Sources: Idaho Transportation Department, Previous Fiscal Facts publications

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 FY22 Annual Road and Street Financial Reports.

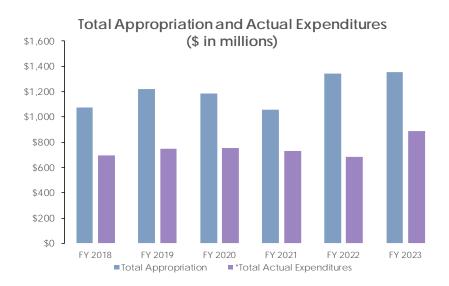
 $[\]ensuremath{^{\star}}$ includes cash transfers, interest and local highway distribution

Transportation Dept. Appropriation and Expenditures

Total Appropriation							
Division	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Transportation Services	\$39,750,400	\$38,688,500	\$42,121,700	\$44,552,500	\$53,933,500	\$59,533,600	
DMV	\$38,444,000	\$37,600,500	\$37,766,700	\$38,279,900	\$39,084,100	\$41,769,200	
Highway Operations	\$199,562,000	\$194,166,500	\$202,691,200	\$213,906,400	\$220,023,000	\$235,459,300	
Contract Construction	\$796,809,800	\$947,410,200	\$903,147,100	\$762,714,400	\$1,032,176,500	\$1,015,575,700	
Total Appropriation	\$1,074,566,200	\$1,217,865,700	\$1,185,726,700	\$1,059,453,200	\$1,345,217,100	\$1,352,337,800	

Total Actual Expenditures							
Division	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	
Transportation Services	\$36,213,700	\$35,960,800	\$34,923,800	\$32,298,600	\$37,087,878	\$43,175,105	
DMV	\$35,635,100	\$32,057,300	\$29,880,100	\$30,173,800	\$29,648,991	\$28,468,796	
Highway Operations	\$189,723,800	\$186,374,600	\$190,683,100	\$215,416,100	\$213,645,753	\$201,802,150	
Contract Construction	\$433,397,400	\$495,276,600	\$498,929,200	\$454,318,800	\$405,759,725	\$613,966,923	
*Total Actual Expenditures	\$694,970,000	\$749,669,300	\$754,416,200	\$732,207,300	\$686,142,347	\$887,412,974	

^{*}Total Actual Expenditures includes encumbered funds.



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

Idaho Transportation Trend Indicators

Trend Indicator	Actual Numbers During 2022	% Total 10 Year Growth	Avg Annual Growth for 2013 - 2022
Annual Vehicle Miles Traveled (Billions)	19.20	20.8%	2.1%
Passenger Cars Registered (Millions)	1.83	27.1%	2.7%
Drivers Licenses in Force (Millions)	1.38	24.3%	2.4%
Population (Millions)	1.94	20.3%	2.0%
Gallons of Highway Fuel Consumed* (Millions)	1,120.11	25.1%	2.5%

^{*}Includes gasoline, diesel, and other highway fuels.

Idaho's gas tax is 32 cents per gallon and was last increased on July 1, 2015; 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 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 2017	\$	236.30				
FY 2018	\$	242.20				
FY 2019	\$	252.60				
FY 2020	\$	246.38				
FY 2021	\$	260.77				
FY 2022	\$	264.65				
FY 2023	\$	262.22				

Source: Idaho Tax Commission's comparative statement

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

^{*}Total revenue includes gross collections before refunds and administrative fees

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(Million)				
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 \$62.3 million. The state portion is \$4.8 million, which comes from a distribution from cigarette tax revenue. The additional \$57.50 million is paid with federal funds. The current total GARVEE debt is \$1.16 billion with a weighted average interest rate of 3.40%. The current outstanding bonds totaling \$558.6 million are scheduled to be paid off in FY 2040.

GARVEE Bond Allocations by Corridor (in millions)							
	*GARVEE		Total				
	bonded prior	**Current	Authorized				
Corridor	to FY 2017	GARVEE	Bonding				
US 95, Garwood to Sagle	\$ 135.7	\$ 72.6	\$ 208.3				
US 95, Worley to Setters	\$ 57.6		\$ 57.6				
Idaho 16, I-84 to Emmett	\$ 107.0	\$ 96.7	\$ 203.7				
I-84, Caldwell to Meridian	\$ 284.9	\$ 133.7	\$ 418.6				
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 \$7.6 million in interest earned.

^{**} Current GARVEE is the \$300 million authorized in \$1206 of 2017.

88 Economic Development

Transportation Expansion & Congestion Mitigation (TECM)

The Transportation Expansion & Congestion Mitigation (TECM) Bond Program is a debt-financing mechanism for transportation construction projects. The bonds are secured by a transfer of \$80M from Sales Tax to the TECM fund. The bonds are paid back with a transfer from the TECM Fund into the TECM Debt Service Fund.

TECM Allocations By Corridor (\$ in millions)						
	(Other		Current		Total
Corridor	Fur	nding*	Е	Bonding**		Funding
I-90, Washington State Line to Coeur d'Alene			\$	91.4	\$	91.4
US-95 Spalding Bridge & US-12 Arrow Bridge			\$	4.0	\$	4.0
I-84, Ada & Canyon Counties			\$	69.7	\$	69.7
SH-55, Sunnyslope to Nampa			\$	30.2	\$	30.2
SH-16, I-84 to SH-44	\$	98.7	\$	95.6	\$	194.3
US-20/26, I-84 – SH-16	\$	1.3	\$	67.7	\$	69.0
SH-75, Timmerman Jct to Ketchum			\$	15.0	\$	15.0
I-84, Jerome to Twin Falls Interchange			\$	89.8	\$	89.8
I-84, Burley & Heyburn Interchanges			\$	8.5	\$	8.5
I-15, Pocatello to Blackfoot			\$	114.7	\$	114.7
US-20, Idaho Falls to Montana State Line			\$	28.0	\$	28.0
Total	\$	100.0	\$	614.6	\$	714.6

^{*}H787 of 2022 transferred \$100 million from the General Fund to the TECM Fund.

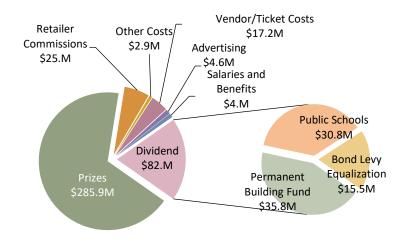
The current debt service payment is approximately \$13.1 million. The current total TECM debt is \$216 million with a weighted average interest rate of 3.55%. The current outstanding debt of \$534.3 million is scheduled to be paid off in FY 2048.

Sources: Idaho Transportation Department, Legislative bill information.

^{**}Includes 2022A and 2023A Bond Funding

FY 2023 Distribution of Lottery Revenues

Total = \$421,553,425



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 FY2023 dividend totaled \$82,000,000. Public schools received \$30,750,000 from the FY2023 dividend.

90 General Government

Original Appropriations	FY 2023	FY 2024	Annual % Chg					
By Department or Division (\$ in millions)								
Administration, Dept.	\$81.3	\$240.2	195.6%					
Administration, Dept.	24.5	25.8	5.1%					
Capitol Commission	2.3	2.3	0.0%					
Bond Payments	19.4	15.3	-21.1%					
Permanent Building Fund	35.0	196.8	461.8%					
Attorney General	27.6	30.7	11.2%					
Controller, State	23.7	25.2	6.3%					
Governor, Office of the	253.0	322.4	27.5%					
Aging, Commission on	17.5	19.7	12.7%					
Arts, Commission on the	2.1	2.1	2.5%					
Blind and Visually Impaired	5.2	5.4	3.4%					
Drug Policy, Office of	6.4	6.2	-2.9%					
Energy Resource, Office of	1.5	3.2	107.1%					
Financial Management, Div.	52.6	69.4	31.8%					
Governor, Executive Office	4.3	4.5	3.4%					
Human Resources, Div.	2.5	4.7	83.3%					
Liquor Division	24.0	27.6	15.0%					
Military Division	81.4	89.3	9.7%					
Public Empl. Retire. Sys.	9.1	12.5	36.6%					
Species Conservation	14.7	19.8	34.8%					
STEM Action Center	6.0	6.1	2.1%					
Wolf Depredation Control Bd.	.4	.4	0.0%					
Workforce Dev. Council	9.3	34.6	270.2%					
Info. Technology, Office of	15.7	17.0	7.9%					
Legislative Branch	19.3	22.8	18.1%					
Lieutenant Governor	.2	.2	12.0%					
Revenue & Taxation, Dept.	47.0	50.0	6.4%					
Tax Appeals, Board of	.6	.6	-2.8%					
Tax Commission, State	46.4	49.4	6.6%					
Secretary of State	3.6	4.5	24.4%					
Treasurer, State	4.4	6.3	43.6%					
Treasurer, State	4.4	4.5	4.3%					
Idaho Millennium Fund		1.7						
Total	\$460.0	\$702.4	52.7%					
By Fund Source (\$ in millions)								
General Fund	\$131.7	\$137.6	4.5%					
Dedicated Funds	170.3	345.1	102.7%					
Federal Funds	158.0	219.7	39.0%					
Total	\$460.0	\$702.4	52.7%					

Totals may not add due to rounding

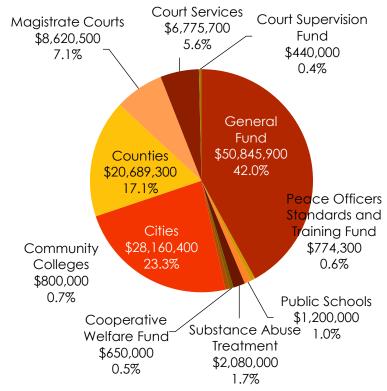
Permanent Building Fund

(in millions)

FY 2024 Revenue Estimates							
Revenues (in millions)	FY 21	FY 22	FY 23	FY 24 Est			
Income Tax	\$9.0	\$8.6	\$9.8	\$10.0			
Cigarette Tax	\$5.0	\$5.0	\$5.0	\$5.0			
Beer Tax	\$1.6	\$1.6	\$1.6	\$1.6			
Sales Tax	\$5.0	\$5.0	\$5.0	\$5.0			
Lottery	\$20.8	\$27.2	\$27.4	\$27.0			
Budget Stab. Interest	\$1.6	\$2.0	\$13.9	\$17.3			
PBF Interest	\$2.1	\$3.2	\$25.9	\$24.1			
General Fund Transfer	\$91.5	\$471.5	\$452.8	\$94.1			
GRAND TOTAL	\$136.6	\$524.1	\$541.4	\$184.1			

FY 2024 Original Appropriation	
Public Works Operating Budget	\$4,084,500
Bond Payments	\$0
New Alteration and Repair Projects	\$50,271,100
ADA Compliance Projects	\$3,000,000
Asbestos Abatement Projects	\$500,000
Facilities Maintenance (Capitol Mall & Chinden)	\$5,892,900
IDJC Cottages, St. Anthony	\$10,603,000
ISP District 2 Facility, Lewiston	\$9,975,000
ISP District 6 Facility, Idaho Falls	\$4,841,700
Military Youth ChalleNGe Dorms	\$6,000,000
BSU Science Research Building	\$17,936,000
Idaho State University	\$8,388,000
Lewis-Clark State College	\$2,370,000
University of Idaho	\$8,998,000
CWI Student Learning Center	\$10,700,000
CWI Ag. Science/Horticulture Expansion Phase 2	\$5,000,000
CSI Emergency Generator and Data Center	\$2,530,000
CSI Evergreen Building	\$9,000,000
CEI Campus Infrastructure Improvements	\$8,000,000
IDJC Facility Modifications, Lewiston	\$6,176,000
ISHS Preservation Facility	\$15,000,100
Total	\$189,266,300

FY 2023 Distribution of Liquor Earnings Total= \$121,036,100

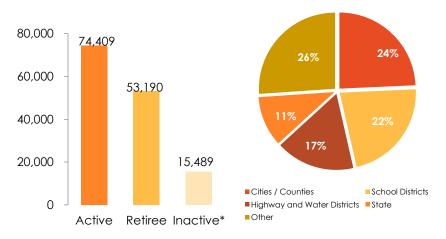


There is a 2% surcharge on sales in liquor stores, directed to the Court Services Fund. This amount, along with a fixed statutory distribution of \$680,000 made annually to the fund, increased 4.2% from the FY 2022 distribution. Of the remaining amount, 50% of annual net profits are distributed to the 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. Beginning in FY 2023, H469 of 2022 requires that 1.5% of the remaining balance after fixed statutory distributions is distributed to the Peace Officers Standards and Training Fund, before the remainder is distributed to the General Fund. In FY 2023, the remaining 50% was distributed 24.4% to cities, 17.9% to counties, and 7.5% to magistrate courts. 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.

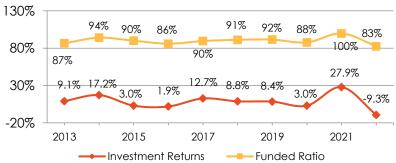
PERSI

As of June 30, 2022, 840 public employers in Idaho participate in PERSI, providing for a total of 143,037 individual members and beneficiaries. In FY 2022, the gross return on investments for the PERSI Base Plan was (9.33%) the funded ratio was 82.6%, and the amortization period was estimated to be 100+ years, which is higher than the 25-year maximum amortization period required by statute. Actuarial analysis to determine the funded ratio and amortization period for PERSI for FY 2023 will not be completed until October 2023, however, as of June 30, 2022, PERSI was valued at \$22.4 billion.

Membership and Employer Types



Investment Returns and Funded Ratio



Idaho Millennium Fund

Idaho Millennium Fund [Traditional] (in millions)				nent Endo d (in millic	_	
Fiscal Year	Receipts	Approp. and Transfers	Ending Market Value	Receipts	Approp. and Transfers	Ending Market Value
0015	\$4.8	(\$.6)	\$25.4	\$19.3	(\$7.9)	\$246.1
2015	•		•	•	11 /	•
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	\$4.1	(\$1.7)	\$44.3	\$16.5	(\$15.8)	\$364.9
2021	\$4.4	(\$1.9)	\$47.0	\$17.7	(\$16.6)	\$471.0
2022	\$4.4	(\$2.0)	\$49.6	\$17.8	(\$17.4)	\$428.5
2023	\$4.6	(\$2.2)	\$53.1	\$18.5	(\$20.6)	\$475.8
2024*	\$4.5	(\$2.3)	\$55.9	\$18.0	(\$22.9)	\$489.5
2025*	\$4.5	(\$2.5)	\$58.5	\$18.0	(\$21.7)	\$505.0

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 adult Idahoans smoke, which is higher than the national average of 14.0%. Idaho rank as the 11th lowest state/territory for cigarette use among adults.

NOTES

96 State Facts & Demographics

Idaho Facts

Geography

Total Area: 83,569 square miles (14th in area size)

Lowest Elevation: 770 feet, Snake River at Lewiston

Highest Elevation: 12,662 feet, Mt. Borah in Custer County

Length: 164 / 479 miles at shortest / longest point

Width: 45 / 305 miles at narrowest / widest point

% of Fed. Land: 63.1% % of State Land: 5.1%

State Symbols

Amphibian Idaho Giant Salamander (Dicamptodon ater

Bird Mountain Bluebird (Sialia arctica)

Fish Cutthroat Trout (Oncorhynchus clarkii)

Flower Syringa (Philadelphus lewisii)

Dance Square Dance

Dinosaur Oryctodromeus

Fossil Hagerman Horse

Fruit Huckleberry

Gem Idaho Star Garnet

Horse Appaloosa

Insect Monarch Butterfly (Danaus plexippus)

Motto Esto Perpetua ("Let it be perpetual")

Nickname The Gem State

Raptor Peregrine Falcon (Falco peregrinus)

Song "Here We Have Idaho"

Tree Western White Pine (Pinus monticola)

Vegetable Potato

Cities and Counties

Number of Cities 201 Incorporated Cities

Largest Boise, Ada County, pop. 236,634

Smallest Warm River, Fremont County, pop. 3

of Counties 44

Largest Ada, population 518,907

Smallest Clark, population 790

C	Barralatt esse		0000	License
County	Population 2023	•	2023	Prefix
Ada	525,747	Boise	240,713	1A
Adams	4,499	Council	996	2A
Bannock	88,272		58,747	1B
Bear Lake	6,489	Paris	573	2B
Benewah	9,602	St. Maries	2,559	3B
Bingham	48,706	Blackfoot	12,543	4B
Blaine	25,142	Hailey	10,126	5B
Boise	7,784	Idaho City	525	6B
Bonner	48,979	Sandpoint	9,875	7B
Bonnev ille	129,883	Idaho Falls	69,450	8B
Boundary	12,380	Bonners Ferry	2,692	9B
Butte	2,478	Arco	963	10B
Camas	1,065	Fairfield	501	1C
Canyon	243,759	Caldwell	70,423	2C
Caribou	7,045	Soda Springs	3,175	3C
Cassia	25,165	Burley	12,277	4C
Clark	733	Dubois	512	5C
Clearwater	8,725	Orofino	3,346	6C
Custer	4,248	Challis	974	7C
Elmore	29,155	Mountain Home	16,480	E
Franklin	14,617	Preston	6098	1F
Fremont	13,433	St. Anthony	3,867	2F
Gem	19,843	Emmett	8,200	1G
Gooding	15,637	Gooding	3,769	2G
Idaho	16,622	Grangev ille	3,653	1
Jefferson	32,316	Rigby	5,622	1J
Jerome	24,795	Jerome	13,062	2J
Kootenai	181,223	Coeur d'Alene	58,242	K
Latah	40,198	Moscow	26,636	1L
Lemhi	7,986	Salmon	3,360	2L
Lewis	3,446	Nezperce	543	3L
Lincoln	5,103	Shoshone	1,755	4L
Madison	57,527		36,127	1M
Minidoka	22,075	Rupert	6,115	2M
Nez Perce	42,936	Lewiston	34,977	N
Oneida	4.648	Malad	2,331	10
Owyhee	12,030		2,001	20
Payette	26,214	Payette	8,906	1P
Power	7,896	•	4,712	2P
Shoshone	13,289	Wallace	854	S
Teton	12.068	Driggs	2,494	IT
Twin Falls	93,892	Twin Falls	56,121	2T
Valley	12,310	Cascade	1028	21 V
,		Weiser		
Washington	10,590		6,168	W 4007
Total	1,920,550		812,090	42%

98 State Facts & Demographics

Idaho's 20 Largest Cities

	2020	Pop.		Pop.		%
City	Census	Rank	2023 Pop.	Rank	Change	Change
Boise	235,684	1	240,713	1	5,029	2.1%
Meridian	117,635	2	139,422	2	21,787	18.5%
Nampa	100,200	3	117,082	3	16,882	16.8%
Caldwell	59,996	5	70,423	4	10,427	17.4%
Idaho Falls	64,818	4	69,450	5	4,632	7.1%
Pocatello	56,320	6	58,747	6	2,427	4.3%
Coeur						
d'Alene	54,628	7	58,242	7	3,614	6.6%
Twin Falls	51,807	8	56,121	8	4,314	8.3%
Post Falls	38,485	10	50,323	9	11,838	30.8%
Rexburg	39,409	9	36,127	10	-3,282	-8.3%
Lewiston	34,203	11	34,977	11	774	2.3%
Eagle	30,346	12	34,603	12	4,257	14.0%
Kuna	24,011	14	31,478	13	7,467	31.1%
Moscow	25,435	13	26,636	14	1,201	4.7%
Ammon	17,694	15	20,389	15	2,695	15.2%
Hayden	13,294	18	17,383	16	4,089	30.8%
Star	11,363	22	16,672	17	5,309	46.7%
Mountain						
Home	15,979	16	16,480	18	501	3.1%
Chubbuck	15,570	17	16,099	19	529	3.4%
Jerome	12,309	19	13,602	20	753	6.1%

Northwest Population Highlights

	2020			%
Northwest States	Census	Est. 2023	Change	Change
Washington	7,705,281	7,830,827	125,546	1.6%
Oregon	4,237,256	4,223,973	-13,283	-0.3%
Utah	3,271,616	3,422,487	150,871	4.6%
Nevada	3,104,614	3,209,142	104,528	3.4%
Idaho	1,839,106	1,973,752	134,646	7.3%
Montana	1,084,225	1,139,507	55,282	5.1%
Wyoming	576,851	583,279	6,428	1.1%

Source: US Census Bureau

State Facts & Demographics 99

Senate

35 Members	7 Democrat (20%)	11 Female (31%)
	28 Republican (80%)	24 Male (69%)

President Pro Tempore: Chuck Winder, R-Boise

Average Tenure in the Senate: 2.4 terms

Longest Serving: Chuck Winder (R-Boise), 8 terms

House of Representatives

70 Members	11 Democrat (16%)	21 Female (30%)
	59 Republican (84%)	49 Male (70%)

Speaker: Mike Moyle, R-Star

Average Tenure in the House: 2.9 terms

Longest Serving: Mike Moyle (R-Star), 13 terms

		5-Yr
Legislation	2023	Average
Bills Drafted	861	848
Bills Introduced	595	586
Bills Passed Both Houses	314	346
Bills Enacted	314	342
Length of Session (Days)	88	130

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 2023:

Senate	House
Chuck Winder	Mike Moyle
Kelly Anthon	Megan Blanksma
C. Scott Grow	John Vander Woude
Treg A. Bernt	Wendy Horman
Melissa Wintrow	llana Rubel
James D. Ruchti	Brooke Green
Alison Rabe	Soñia R. Galaviz

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