

2024

Idaho Fiscal Facts

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

A Publication of Idaho Legislative Services

Introduction

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

Though not a comprehensive fiscal report, Idaho Fiscal Facts will answer many frequently asked questions in a format that is more accessible than would be found in a comprehensive fiscal publication. This booklet has been published annually since 1995. We hope the reader will find this document handy and helpful.



Budget & Policy Analysis Division

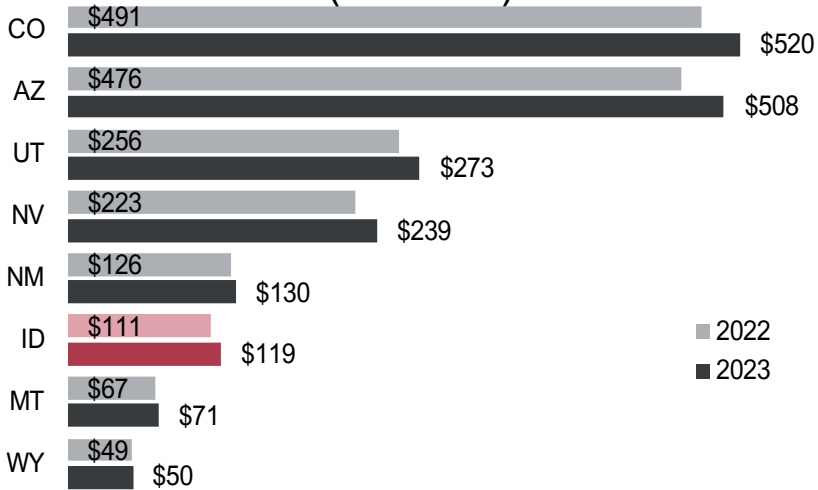
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Idaho's Economy 1

2022 and 2023 State GDP (in billions)



Source: U.S. Bureau of Economic Analysis 2023

Idaho's economic output grew 7.1% from 2022 to 2023 to \$118.8 billion. The U.S. economy grew by 6.3% over that same period.

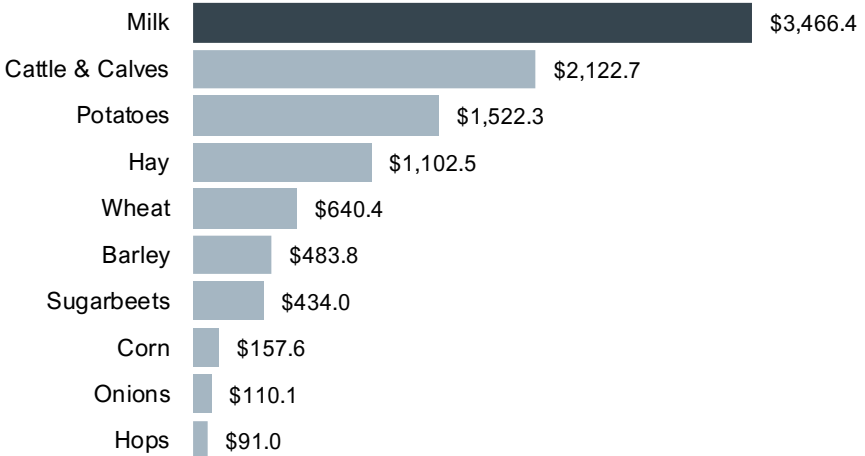
Since 2014, Idaho's economy grew at an annual rate of 6.3%, which is second fastest rate of growth for these states following only Utah (6.7%).

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

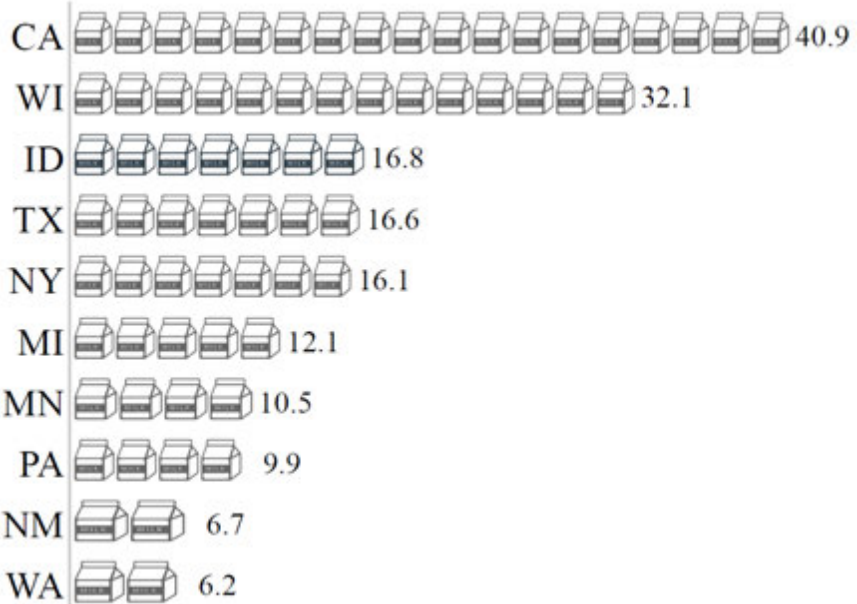
The largest private segment of Idaho's economy contains the following categories: Finance, Insurance, Real Estate, Rental, and Leasing.

2 Idaho's Economy

Idaho's Top Commodities 2023 (Production Values in millions)

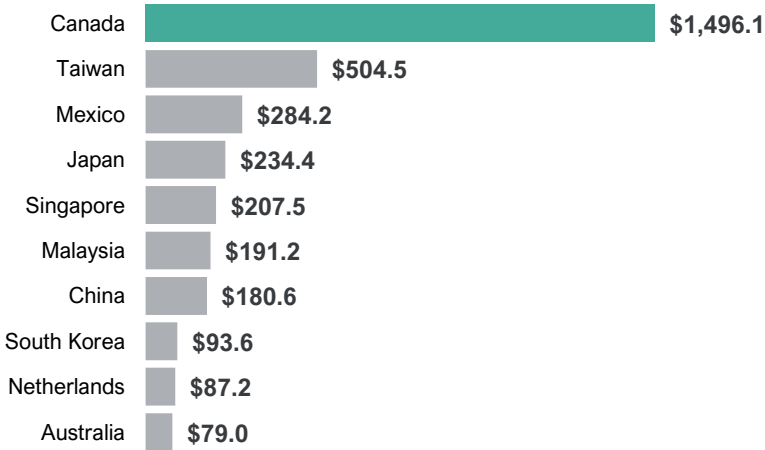


Top Milk-Producing States, 2023 (In billion pounds of milk)

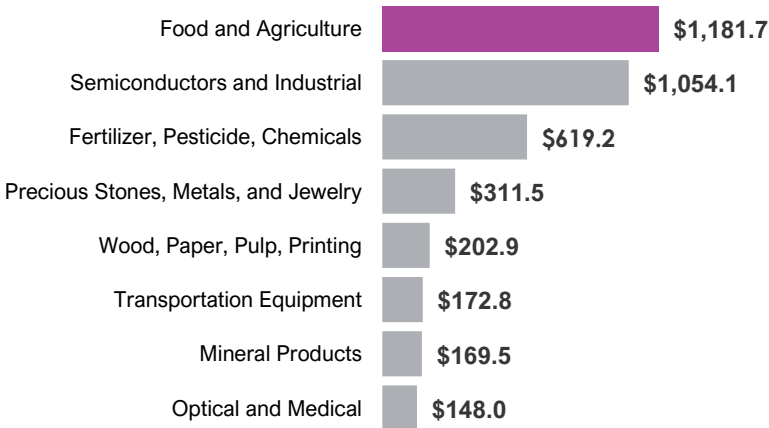


Source: Idaho Department of Agriculture (2023)

2023 Top 10 Trading Partners (In millions)



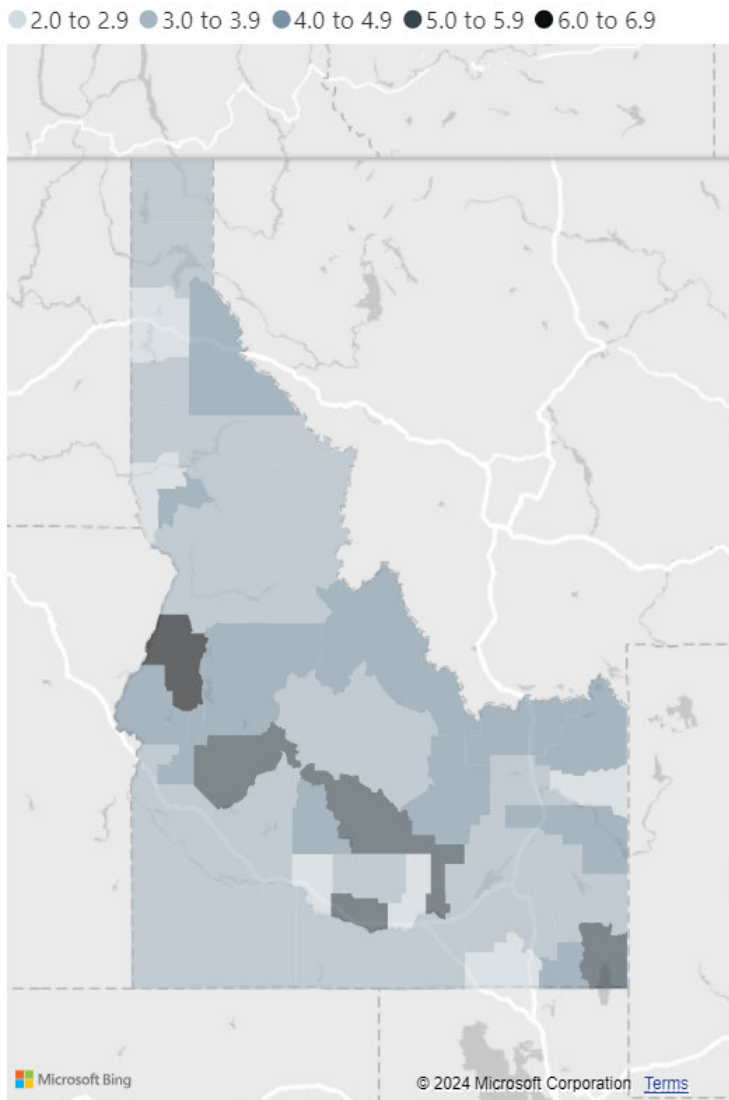
2023 Top Export by Industry (In millions)



Source: Idaho Department of Commerce (2023)

4 Idaho's Economy

Idaho Jobless Rate by County



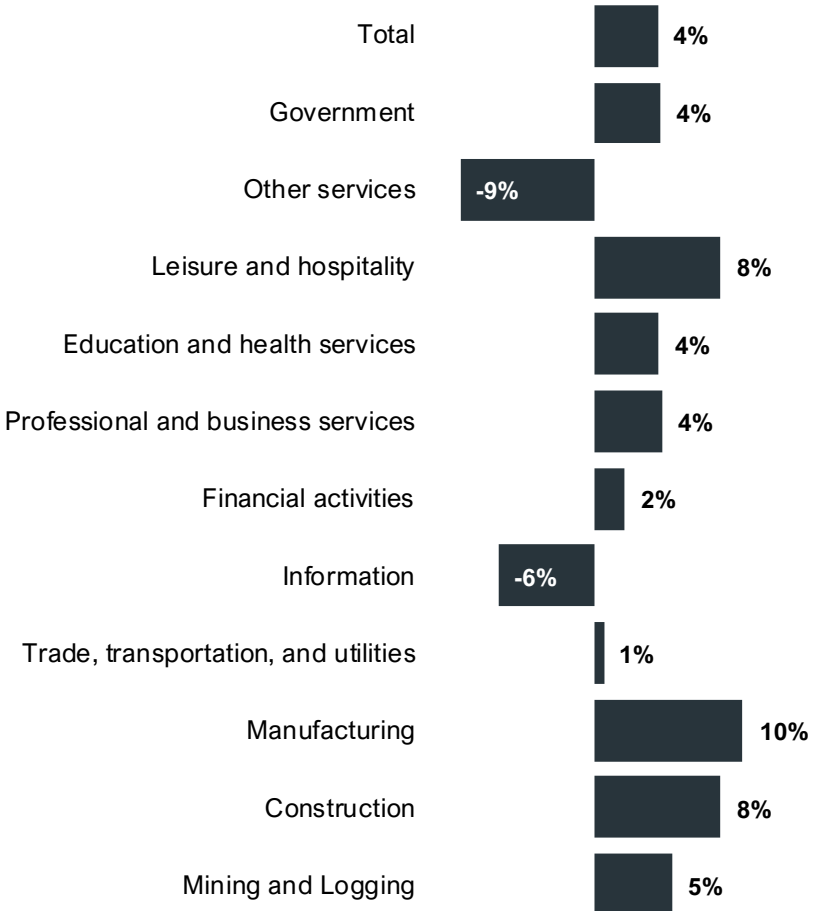
Source: Idaho Department of Labor 2024

As of June 2024, the seasonally adjusted statewide jobless rate was 3.4% for Idaho while the national rate was 4.1%. Adams County had the highest jobless rate at 6.7%, while Madison County had the lowest at 2.0%.

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Idaho Job Change by Industry

June 2023-June 2024



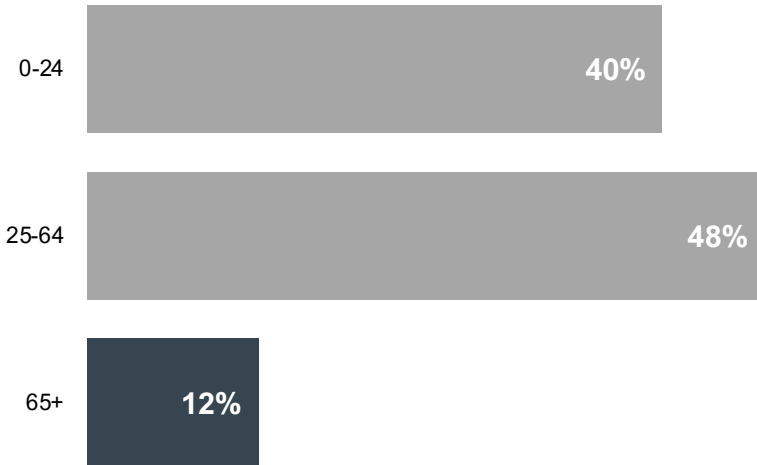
Source: Idaho Department of Labor; Organized by NAICS code from the US Bureau of Labor Statistics (2024)

This chart compares change in the number of jobs in each industry from June 2023 to June 2024. The number of jobs in Idaho grew 34,300 or 4% to 882,300. Manufacturing experienced the highest growth at 10% or 6,900 jobs. Other Services declined by 9% or 2,600 jobs.

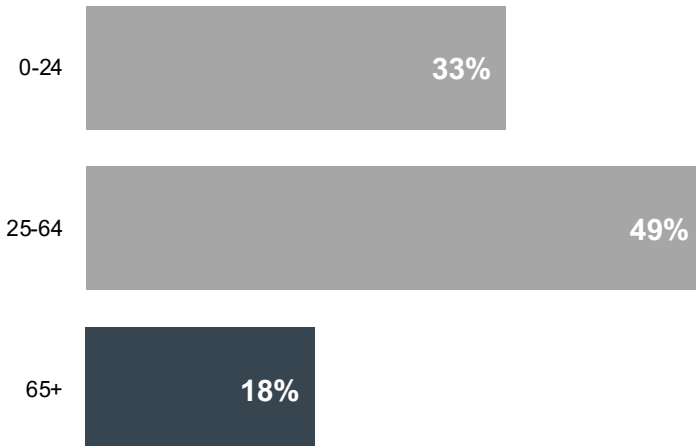
6 Idaho's Economy

Idaho's Population: Getting Older Since 1990 Share of Population in Each Age Range

1990



2024 Estimate



Source: Idaho Division of Financial Management 2024

Revenues & Appropriations 7

Common Terms and Definitions

Fiscal Year: Represents the accounting year used by the state of Idaho that begins July 1 and runs through June 30 of the following year (e.g., fiscal year 2025 began July 1, 2024 and ends June 30, 2025).

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

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

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

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

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

Dedicated Funds: These are revenues 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 sale 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.

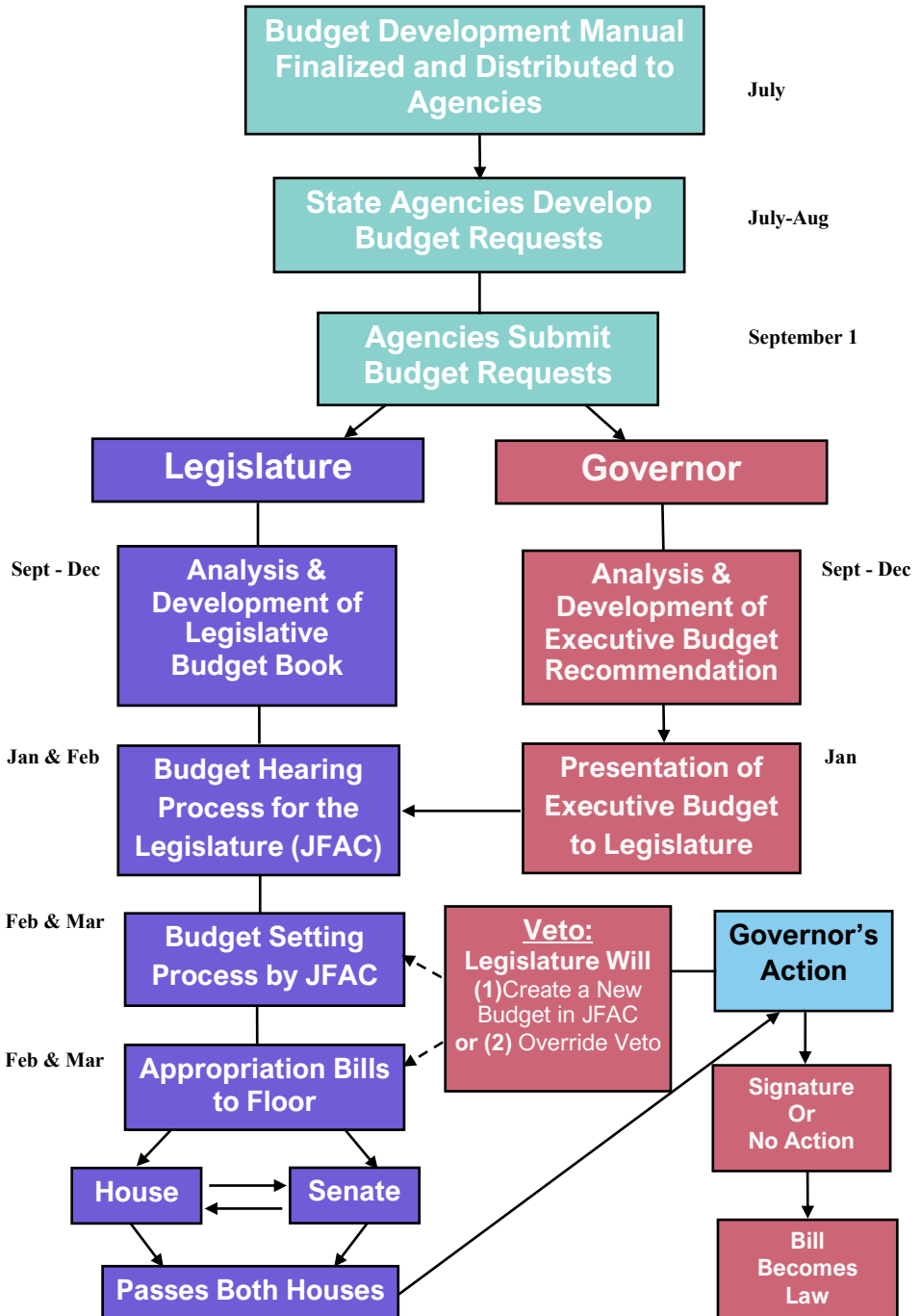
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State of Idaho Budget Process

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.
-

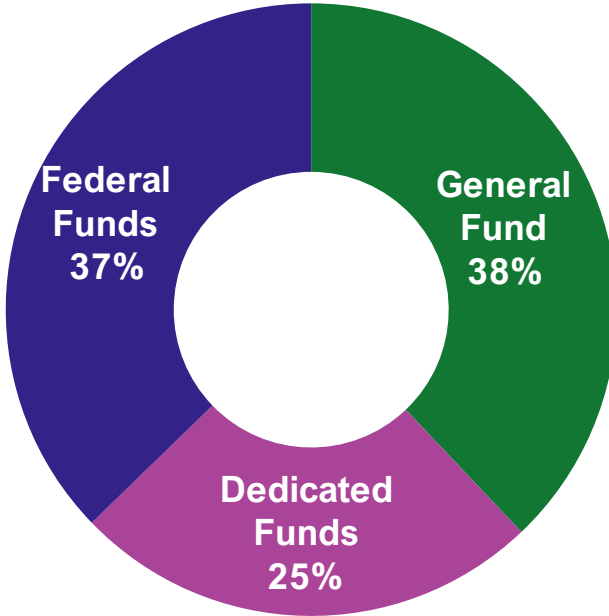
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10 Revenues & Appropriations

FY 2025 Original Appropriation by Fund Source

\$13,887,632,200



Sources of Funds (in millions)

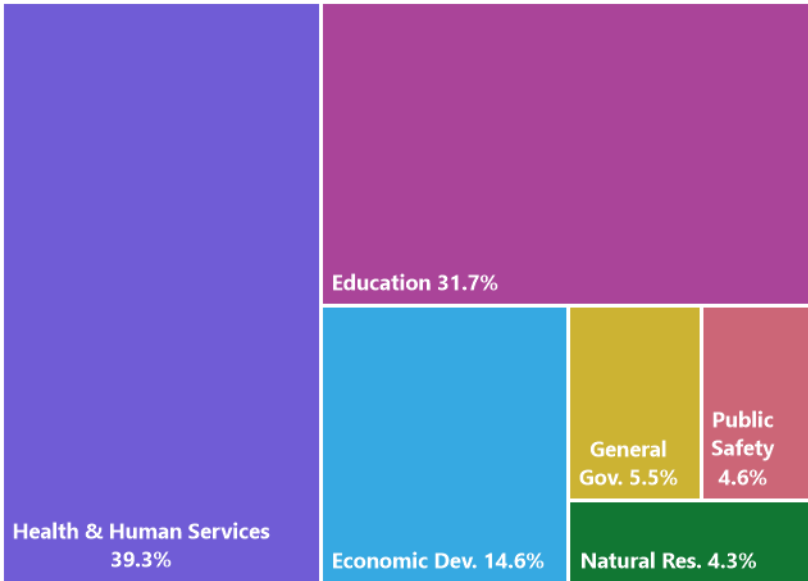
| <u>By Fund Source</u> | <u>FY 2024</u> | <u>FY 2025</u> | <u>Total % Chg</u> |
|-----------------------|-------------------|-------------------|--------------------|
| General Fund | \$5,181.0 | \$5,266.9 | 1.7% |
| Dedicated Funds | \$3,091.3 | \$3,448.2 | 11.5% |
| Federal Funds | \$5,582.5 | \$5,172.5 | -7.3% |
| Total Sources | \$13,854.9 | \$13,887.6 | 0.2% |

Totals may not add due to rounding.

Source: 2024 Legislative Fiscal Report

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FY 2025 All Funds Appropriations By Functional Area \$13,887,632,200



All Funds Original Appropriations (in millions)

| <u>By Functional Area</u> | <u>FY 2024</u> | <u>FY 2025</u> | <u>Total % Chg</u> |
|-----------------------------|-------------------|-------------------|--------------------|
| Education | \$4,551.6 | \$4,402.4 | (3.3%) |
| Health & Human Services | \$5,426.7 | \$5,456.0 | 0.5% |
| Public Safety | \$610.0 | \$644.6 | 5.7% |
| Natural Resources | \$563.5 | \$591.1 | 4.9% |
| Economic Development | \$1,946.8 | \$2,030.9 | 4.3% |
| General Government | \$756.2 | \$762.6 | 0.8% |
| Total Appropriations | \$13,854.9 | \$13,887.6 | 0.2% |

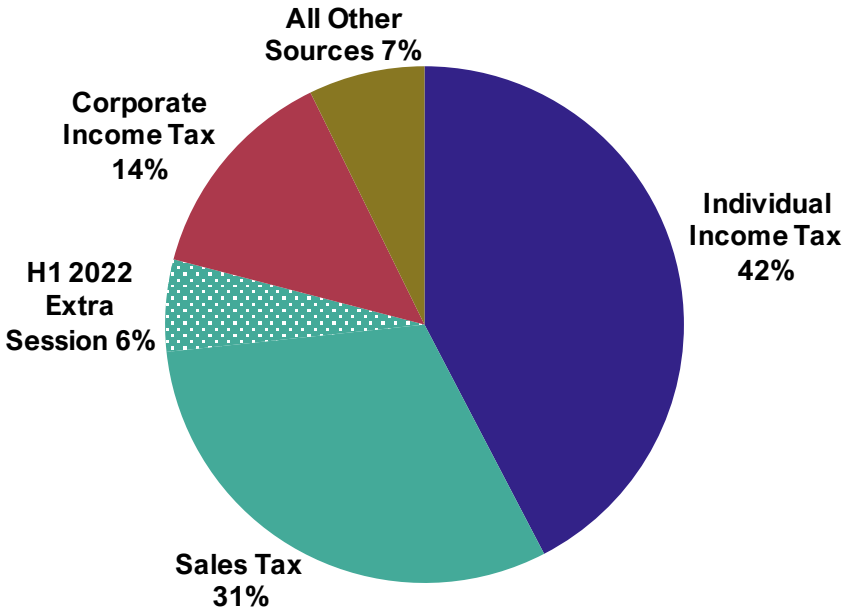
Totals may not add due to rounding

Source: 2024 Legislative Fiscal Report

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FY 2025 General Fund Revenues

\$5,732,348,233



General Fund Revenues (in millions)

| <u>By Revenue Source</u> | <u>FY 2024</u> | <u>FY 2025</u> | <u>Total %</u> <u>Chg</u> |
|--------------------------|------------------|------------------|------------------------------|
| Individual Income Tax | \$2,228.7 | \$2,428.9 | 9.0% |
| Sales Tax | \$1,823.9 | \$1,773.6 | (2.8%) |
| H1 2022 Extra Session | \$330.0 | \$330.0 | 0.0% |
| Corporate Income Tax | \$867.5 | \$784.4 | (9.6%) |
| All Other Sources | \$446.7 | \$415.5 | (7.0%) |
| Total | \$5,696.7 | \$5,732.3 | 0.6% |

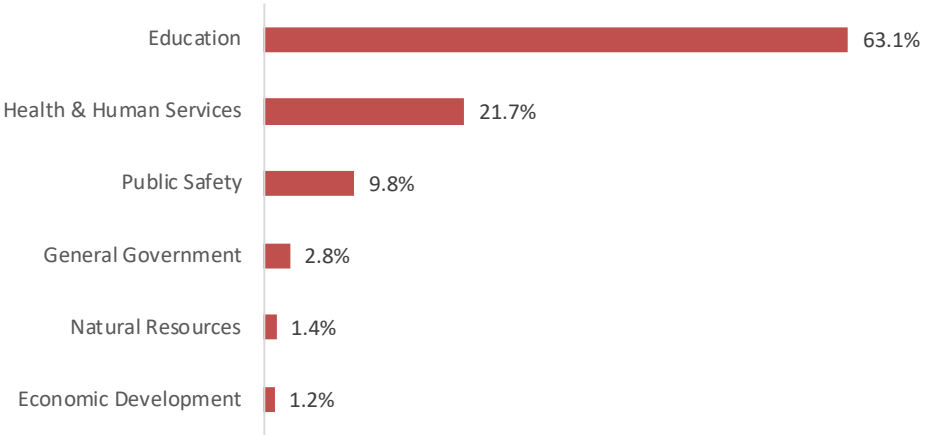
*DFM Forecast Published August 2024. Sales Tax includes \$330M for public school support.

Source: Idaho Division of Financial Management

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FY 2025 General Fund Appropriations \$5,266,863,200

Appropriations as a Percent of Total



General Fund Original Appropriations (\$ in millions)

| <u>By Functional Area</u> | <u>FY 2024</u> | <u>FY 2025</u> | <u>Total % Chg</u> |
|---------------------------|------------------|------------------|--------------------|
| Education | \$3,347.4 | \$3,323.2 | (0.7%) |
| Health & Human Services | \$1,070.6 | \$1,141.8 | 6.6% |
| Public Safety | \$484.6 | \$517.3 | 6.7% |
| Natural Resources | \$64.4 | \$72.5 | 12.6% |
| Economic Development | \$56.3 | \$62.1 | 10.2% |
| General Government | \$157.6 | \$150.1 | (4.8%) |
| Appropriations | \$5,181.0 | \$5,266.9 | 1.7% |

Totals may not add due to rounding

Source: 2024 Legislative Fiscal Report

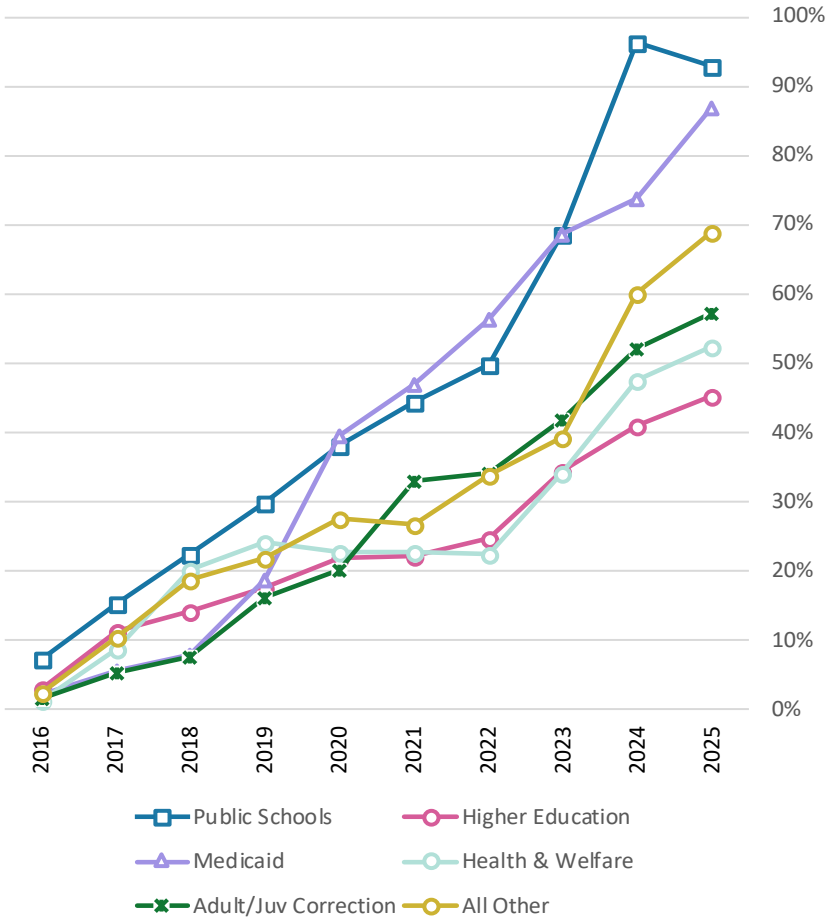
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General Fund Appropriation 15-year History

| | Public Schools | Higher Education | *H&W + Medicaid | Adult/Juv Correction | All Other | Total |
|-----------------------------------|-------------------|---------------------|--------------------|-------------------------|--------------|-----------|
| Original Appropriations* | | | | | | |
| 2025 | \$2,651.9 | \$365.1 | \$1,141.5 | \$382.5 | \$725.9 | \$5,266.9 |
| 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 |
| Percentage of Total Budget | | | | | | |
| 2025 | 50.4% | 6.9% | 21.7% | 7.3% | 13.8% | 100.0% |
| 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% |

Revenues & Appropriations 15

Original Appropriation as Cumulative Percentage Change since FY 2015



Source: 2024 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 92.9% and Medicaid grew 86.9%. The table on the facing page shows that the percent of the state's General Fund appropriated to Public Schools decreased from 52% to 50.4% of the total while all other areas experienced slight increases.

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General Fund Revenues (\$ in millions)

| Source | Actual Collections | | | | |
|------------------------------|--------------------|------------------|------------------|------------------|------------------|
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 |
| Individual Income Tax | \$1,513.2 | \$1,651.2 | \$1,828.3 | \$1,661.1 | \$1,905.2 |
| % Change | 2.9% | 9.1% | 10.7% | (9.1%) | 14.7% |
| Corporate Income Tax | \$186.9 | \$214.0 | \$238.7 | \$283.2 | \$243.3 |
| % Change | (13.2%) | 14.5% | 11.5% | 18.6% | (14.1%) |
| Sales Tax | \$1,303.0 | \$1,382.4 | \$1,490.0 | \$1,597.7 | \$1,689.4 |
| % Change | 6.9% | 6.1% | 7.8% | 7.2% | 5.7% |
| Cigarette Tax | \$7.9 | \$10.0 | \$7.3 | \$10.4 | \$7.9 |
| Tobacco Tax | \$11.6 | \$12.7 | \$13.3 | \$13.7 | \$13.0 |
| Beer Tax | \$1.9 | \$1.9 | \$2.0 | \$2.0 | \$2.1 |
| Wine Tax | \$4.5 | \$4.7 | \$4.8 | \$5.0 | \$5.1 |
| Liquor Profits | \$25.9 | \$28.9 | \$31.0 | \$33.2 | \$37.4 |
| Product Taxes | \$51.8 | \$58.1 | \$58.3 | \$64.3 | \$65.6 |
| % Change | 13.9% | 12.1% | 0.4% | 10.3% | 2.0% |
| Kilowatt-Hour | \$1.9 | \$2.1 | \$2.6 | \$2.4 | \$2.1 |
| Mine License | (\$0.2) | \$0.1 | \$0.0 | \$0.0 | \$0.1 |
| Interest Earnings | \$0.3 | (\$0.1) | \$4.7 | \$2.8 | \$0.1 |
| Court Fees/Fines | \$6.3 | \$8.4 | \$9.2 | \$8.2 | \$7.2 |
| Insurance Premium | \$72.1 | \$75.4 | \$70.5 | \$75.4 | \$84.4 |
| State Police | \$0.0 | \$0.3 | (\$0.0) | \$0.0 | \$0.0 |
| UCC Filings | \$2.8 | \$2.9 | \$3.5 | \$4.0 | \$4.9 |
| Unclaimed Prop | \$9.9 | \$10.4 | \$8.5 | \$11.8 | \$14.1 |
| Estate Tax | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| Other | \$35.8 | \$43.3 | \$17.4 | \$23.7 | \$15.6 |
| Misc. Revenue | \$128.8 | \$142.7 | \$116.3 | \$128.3 | \$128.5 |
| % Change | 21.2% | 10.8% | (18.5%) | 10.3% | 0.1% |
| Total General Fund | \$3,183.7 | \$3,448.5 | \$3,731.6 | \$3,734.6 | \$4,032.0 |
| % Change | 4.2% | 8.3% | 8.2% | 0.1% | 8.0% |

Sources: Legislative Fiscal Reports & DFM General Fund Revenue Book

Revenues & Appropriations 17

General Fund Revenues (\$ in millions)

| Source | | | | | Forecast* |
|------------------------------|------------------|------------------|------------------|------------------|------------------|
| | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
| Individual Income Tax | \$2,446.3 | \$2,602.6 | \$2,148.7 | \$2,228.7 | \$2,428.9 |
| % Change | 28.4% | 6.4% | (17.4%) | 3.7% | 9.0% |
| Corporate Income Tax | \$348.9 | \$1,039.2 | \$1,031.9 | \$867.5 | \$784.4 |
| % Change | 43.4% | 197.8% | (0.7%) | (15.9%) | (9.6%) |
| Sales Tax | \$2,004.2 | \$2,195.4 | \$2,299.2 | \$2,153.9 | \$1,773.6 |
| % Change | 18.6% | 9.5% | 4.7% | (6.3%) | (17.7%) |
| H1 - 2022 Extra Sess. | | | | \$330.0 | \$330.0 |
| Total Sales Tax | | | | \$2,483.9 | \$2,103.6 |
| Cigarette Tax | \$8.8 | \$9.5 | \$1.3 | \$0.0 | |
| Tobacco Tax | \$12.9 | \$11.9 | \$2.2 | \$10.4 | \$10.9 |
| Beer Tax | \$2.2 | \$2.2 | \$10.9 | \$2.2 | \$2.1 |
| Wine Tax | \$5.4 | \$4.9 | \$5.4 | \$5.4 | \$5.6 |
| Liquor Profits | \$42.6 | \$55.6 | \$50.1 | \$52.6 | \$46.8 |
| Product Taxes | \$72.0 | \$84.2 | \$69.9 | \$70.7 | \$65.4 |
| % Change | 9.8% | 17.0% | (17.0%) | 1.1% | (7.5%) |
| Kilowatt-Hour | \$2.0 | \$1.6 | \$1.6 | \$2.1 | \$1.7 |
| Mine License | \$0.0 | \$0.0 | \$0.0 | \$0.3 | \$0.0 |
| Interest Earnings | \$1.9 | \$14.7 | \$27.9 | \$21.2 | \$19.7 |
| Court Fees/Fines | \$7.0 | \$7.1 | \$7.3 | \$7.6 | \$8.1 |
| Insurance Premium | \$85.5 | \$103.1 | \$97.9 | \$106.8 | \$108.6 |
| State Police | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| UCC Filings | \$6.0 | \$6.8 | \$6.9 | \$6.8 | \$7.3 |
| Unclaimed Prop | \$16.1 | \$15.3 | \$28.7 | \$36.3 | \$28.0 |
| Estate Tax | \$0.0 | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| Other | \$19.1 | \$127.4 | \$228.0 | \$195.0 | \$176.8 |
| Misc. Revenue | \$137.7 | \$276.2 | \$398.4 | \$376.0 | \$350.1 |
| % Change | 7.1% | 100.6% | 44.3% | (5.6%) | (6.9%) |
| Total General Fund | \$5,009.1 | \$6,197.6 | \$5,948.0 | \$6,026.7 | \$5,732.3 |
| % Change | 24.2% | 23.7% | (4.0%) | 1.3% | (4.9%) |

*Revenue Forecast is August 2024 Revised Forecast

18 Revenues & Appropriations

FY 2021 State and Local Tax Burden Rocky Mountain States

Taxes Per \$100 of Personal Income With Ranking

| | | |
|----|----|---------|
| NM | 17 | \$10.59 |
| UT | 18 | \$10.47 |
| CO | 30 | \$9.44 |
| NV | 38 | \$8.87 |
| ID | 35 | \$9.07 |
| MT | 33 | \$9.20 |
| AZ | 43 | \$8.58 |
| WY | 47 | \$7.71 |

Tax Burden Per Person With Ranking

| | | |
|----|----|--------|
| CO | 18 | \$6.40 |
| WY | 29 | \$5.21 |
| NM | 30 | \$5.18 |
| NV | 32 | \$5.11 |
| MT | 31 | \$5.11 |
| UT | 25 | \$5.65 |
| AZ | 42 | \$4.63 |
| ID | 43 | \$4.59 |

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: FY2021, December 2023).

In FY2021, Idaho's state and local tax burden (\$9.07 per \$100 of personal income) was the 16th 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 2021 tax burden, from major state and local taxes relative to population, ranks eighth lowest in the nation.

Revenues & Appropriations 19

Idaho Tax Rates & History of Changes

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

| Personal (Individual) Income Tax* | | Rate |
|---|--------------------------|--------|
| Brackets** (indexed for inflation since 2000) | Inflation Indexed Amount | |
| 1st \$2,500 | \$4,673 | 0.0% |
| Excess of \$2,500 | \$4,674+ | 5.695% |

** Double for married individuals filing jointly.

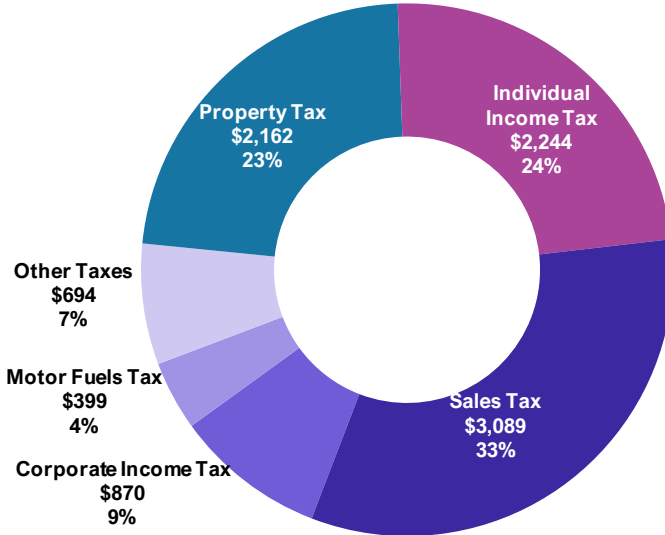
| Corporate Income Tax | Rate |
|----------------------|---|
| 1972 through 1980 | 6.5% |
| 1981 through 1982 | 6.5% + 0.2% franchise tax up to \$250,000 |
| 1983 through 1986 | 7.7% |
| 1987 through 2000 | 8.0% |
| 2001 through 2011 | 7.6% |
| 2012 through 2017 | 7.4% |
| 2018 through 2020 | 6.925% |
| 2021 | 6.5% |
| 2022 | 6.0% |
| 2023 | 5.8% |
| 2024 and forward | 5.695% |

| Insurance Premium Tax | Rate |
|-----------------------|-------------------------------------|
| Jan 1987 - Dec 1987 | 3.3% |
| Jan 1988 - Dec 1994 | 3.0% |
| Jan 1995 - Dec 2004 | 2.75% |
| Jan 2005 to Jan 2010 | gradual decrease from 2.75% to 1.5% |
| 2010 and forward | 1.5% |

*Tax brackets for Personal Income Tax adjusted effective Jan 2024

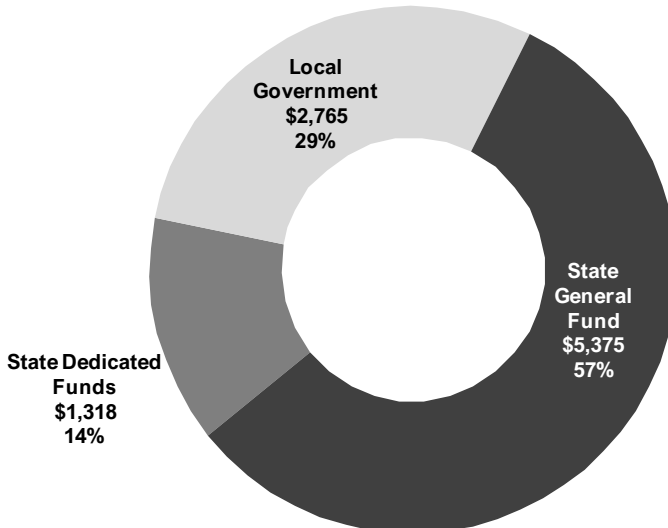
20 Revenues & Appropriations

FY 2024 Major State & Local Tax Collections (\$ in millions)



Total Tax Collections: \$9,457.7 million

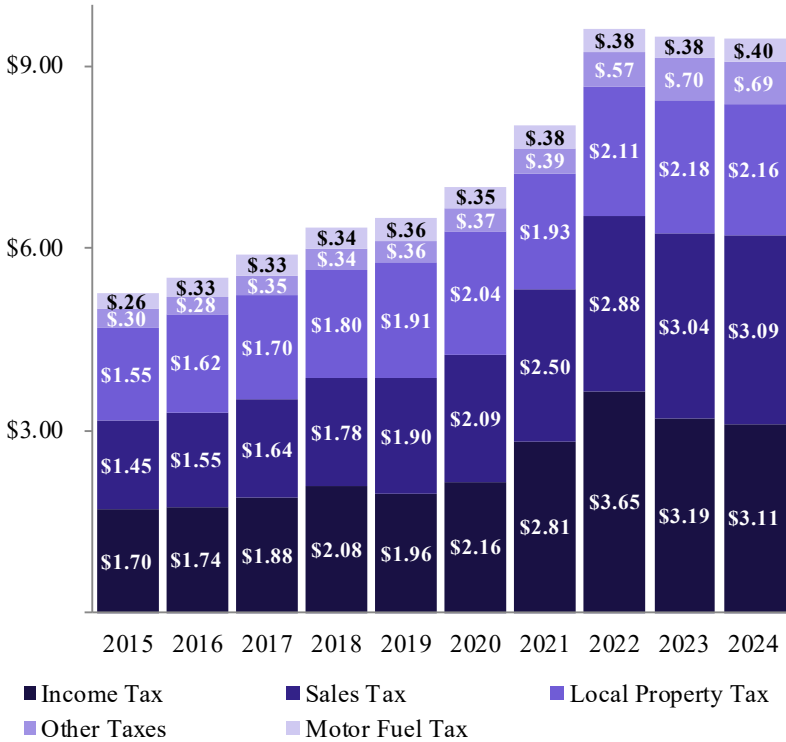
FY 2024 Major State & Local Tax Distribution (\$ in millions)



Total Tax Distribution: \$9,457.7 million

Revenues & Appropriations 21

Major State & Local Tax Collections (\$ in billions) FY 2015 – 2024



From FY2015 to FY2024, major state and local tax collections increased 80%, or 6% annually from \$5.25 billion in FY2015 to \$9.46 billion in FY2024. From FY2023 to FY2024, collections decreased 0.4%.

| Revenue Category | Average Annual Change FY15 to FY24 | Change FY23 to FY24 |
|------------------|---------------------------------------|---------------------|
| Total | 6% | 0% |
| Income | 6% | -3% |
| Sales | 8% | 2% |
| Property | 3% | -1% |
| Other | 9% | -1% |
| Motor | 5% | 6% |

22 Revenues & Appropriations

Sales Tax Distributions

(\$ in millions)

| Year (a) | Gross Collections | Refunds | General Fund* | Rev Sharing | % Change |
|----------------|----------------------|-------------|------------------|----------------|-------------|
| 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 | 3,054.4 | 11.9 | 2,299.2 | 327.5 | 5.6% |
| FY24(b) | 3,102.2 | 12.9 | 2,153.9 | 329.1 | 1.6% |

Sources: (a) DFM General Fund Revenue Book FY 2024

(b) State Tax Commission Comparative Report, FY 2024

*FY 24 includes \$330M for public schools for H1 of 2022 Extraordinary Session

Revenues & Appropriations 23

Sales Tax Distributions

(\$ in millions)

| Perm Bldg Fund | Pollution Control | Circuit Breaker | Property Tax Relief | Tax Relief Fund | Miscellaneous Distributions | |
|----------------|-------------------|-----------------|---------------------|-----------------|-----------------------------|----------|
| 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 | 12 |
| 5.0 | 4.8 | 15.5 | 8.5 | | 2.3 | 12 |
| 5.0 | 4.8 | 15.7 | 8.5 | | 2.4 | 12 |
| 5.0 | 4.8 | 16.0 | 8.5 | | 7.3 | 12,3 |
| 5.0 | 4.8 | 16.1 | 8.5 | | 7.3 | 12,3 |
| 5.0 | 4.8 | 15.9 | 8.5 | | 8.8 | 12,3 |
| 5.0 | 4.8 | 15.7 | 27.4 | | 10.5 | 12,3 |
| 5.0 | 4.8 | 16.3 | 27.4 | | 12.8 | 12,3 |
| 5.0 | 4.8 | 16.6 | 27.4 | | 13.5 | 12,3 |
| 5.0 | 4.8 | 17.0 | 27.3 | | 13.6 | 12,3 |
| 5.0 | 4.8 | 17.4 | 27.3 | | 31.4 | 12,3,4 |
| 5.0 | 4.8 | 18.0 | 27.2 | | 25.9 | 12,3,4 |
| 5.0 | 4.8 | 19.5 | 27.1 | 83.6 | 26.3 | 12,3,4 |
| 5.0 | 4.8 | 20.6 | 27.0 | 135.9 | 31.1 | 12,3,4 |
| 5.0 | 4.8 | 23.9 | 27.1 | 183.6 | 128.7 | 12,3,4 |
| 5.0 | 4.8 | 23.4 | 31.5 | 185.2 | 166.0 | 12,3,4 |
| 5.0 | 4.8 | 24.2 | 140.3 | 220.2 | 211.8 | 12,3,4,5 |

Notes: 1) Multi-State Tax Compact \$1.5m

2) Demonstration Pilot Project \$10.1m

3) Election Consolidation \$5.8m

4) TECM Fund and Local Highway \$114m

5) In-Demand Careers Fund \$80m

24 State Revenue Sharing to Locals

| County | Sales Tax Rev Sharing ¹ | Ag & Pers Prop Tax Repl ¹ | Circuit Breaker ¹ | Election Consol ¹ | Indigent Defense ¹ |
|--------------|---------------------------------------|---|---------------------------------|---------------------------------|----------------------------------|
| Ada | \$92,797,776 | \$5,138,091 | \$5,001,603 | \$998,735 | \$10,926,186 |
| Adams | 905,088 | 92,922 | 69,901 | 58,836 | 53,456 |
| Bannock | 15,805,256 | 1,370,865 | 1,106,676 | 213,566 | 857,052 |
| Bear Lake | 1,283,240 | 118,507 | 77,892 | 62,262 | 46,109 |
| Benewah | 1,107,950 | 218,443 | 186,449 | 68,855 | 135,416 |
| Bingham | 7,053,285 | 1,392,799 | 471,501 | 141,201 | 388,929 |
| Blaine | 5,645,704 | 352,080 | 139,496 | 95,372 | 580,334 |
| Boise | 1,010,957 | 116,034 | 134,386 | 65,318 | 176,861 |
| Bonner | 6,382,808 | 802,742 | 869,998 | 144,509 | 1,364,131 |
| Bonneville | 20,227,520 | 2,160,836 | 1,214,656 | 287,151 | 1,701,958 |
| Boundary | 1,318,747 | 238,523 | 265,566 | 74,457 | 243,919 |
| Butte | 610,469 | 216,886 | 49,516 | 54,947 | - |
| Camas | 287,252 | 60,977 | 16,809 | 52,168 | 6,746 |
| Canyon | 42,263,989 | 3,418,191 | 3,734,571 | 512,480 | 4,916,291 |
| Caribou | 1,520,354 | 313,065 | 95,675 | 63,100 | 99,582 |
| Cassia | 4,289,915 | 796,866 | 214,803 | 96,685 | 654,508 |
| Clark | 377,353 | 83,113 | 1,776 | 51,461 | 15,014 |
| Clearwater | 2,062,287 | 238,278 | 230,276 | 66,572 | 193,659 |
| Custer | 982,282 | 78,693 | 63,150 | 58,209 | 40,917 |
| Elmore | 4,556,625 | 579,350 | 611,622 | 103,753 | 1,091,070 |
| Franklin | 2,435,460 | 268,864 | 165,595 | 77,894 | 100,329 |
| Fremont | 2,351,546 | 302,887 | 122,739 | 75,613 | 124,031 |
| Gem | 2,901,936 | 254,781 | 346,425 | 87,716 | 297,327 |
| Gooding | 2,662,851 | 555,110 | 235,347 | 78,887 | 425,896 |
| Idaho | 2,728,174 | 257,801 | 197,312 | 82,258 | 249,856 |
| Jefferson | 3,755,354 | 582,950 | 330,048 | 111,477 | 173,538 |
| Jerome | 4,143,746 | 843,975 | 346,795 | 96,175 | 614,344 |
| Kootenai | 31,873,867 | 1,886,810 | 2,906,165 | 385,093 | 4,196,301 |
| Latah | 6,952,651 | 955,737 | 404,548 | 124,802 | 568,737 |
| Lemhi | 1,542,727 | 108,195 | 167,947 | 65,164 | 105,203 |
| Lewis | 712,583 | 202,973 | 87,590 | 56,821 | 65,864 |
| Lincoln | 942,595 | 223,833 | 35,303 | 59,799 | 72,153 |
| Madison | 8,414,198 | 709,660 | 222,556 | 149,575 | 129,718 |
| Minidoka | 3,757,654 | 759,877 | 323,347 | 90,614 | 430,719 |
| Nez Perce | 7,998,769 | 1,120,651 | 917,249 | 128,179 | 1,038,303 |
| Oneida | 855,419 | 132,150 | 58,066 | 58,785 | 57,988 |
| Owyhee | 2,099,966 | 335,882 | 163,167 | 73,033 | 171,539 |
| Payette | 4,217,987 | 480,787 | 448,259 | 99,306 | 388,991 |
| Power | 1,893,389 | 657,134 | 86,811 | 64,837 | 124,207 |
| Shoshone | 2,696,062 | 293,726 | 413,218 | 75,491 | 325,026 |
| Teton | 1,791,535 | 117,662 | 56,829 | 72,813 | 110,250 |
| Twin Falls | 16,507,658 | 1,879,076 | 1,270,430 | 221,686 | 2,107,979 |
| Valley | 2,162,342 | 153,477 | 117,864 | 72,826 | 304,120 |
| Washington | 2,039,635 | 296,996 | 309,411 | 70,465 | 325,442 |
| TOTAL | \$327,926,958 | \$31,168,257 | \$24,289,344 | \$5,748,944 | \$36,000,000 |

Sources: 1 Tax Commission (FY 2024), 2 Liquor Division (FY 2024)

State Revenue Sharing to Locals 25

| County | Prop Tax Relief (H292) | Liquor Distrib ² | Highway Distrib ³ | State Lottery ⁴ | Total | \$ Per Capita ⁵ |
|--------------|------------------------|-----------------------------|------------------------------|----------------------------|------------------------|----------------------------|
| Ada | \$73,953,809 | \$14,431,508 | \$85,914,175 | \$12,774,690 | \$301,936,574 | \$575.48 |
| Adams | 362,140 | 110,821 | 3,481,591 | 79,290 | 5,214,047 | 1,063.44 |
| Bannock | 10,529,461 | 1,797,509 | 18,360,206 | 2,515,307 | 52,555,899 | 581.37 |
| Bear Lake | 394,028 | 159,642 | 3,960,049 | 239,883 | 6,341,612 | 937.28 |
| Benewah | 622,809 | 264,580 | 4,327,549 | 239,491 | 7,171,542 | 691.63 |
| Bingham | 3,956,679 | 575,501 | 13,472,812 | 1,888,934 | 29,341,641 | 582.23 |
| Blaine | 3,286,811 | 1,458,875 | 7,548,504 | 616,957 | 19,724,133 | 787.67 |
| Boise | 842,127 | 209,383 | 3,328,574 | 148,617 | 6,032,257 | 708.26 |
| Bonner | 5,540,711 | 1,878,481 | 11,085,185 | 949,670 | 29,018,235 | 552.23 |
| Bonneville | 14,132,519 | 2,657,593 | 24,642,382 | 4,440,990 | 71,465,605 | 544.02 |
| Boundary | 979,852 | 297,947 | 4,150,009 | 253,416 | 7,822,436 | 577.00 |
| Butte | 167,993 | 71,654 | 3,112,150 | 75,730 | 4,359,345 | 1,580.62 |
| Camas | 95,736 | 24,053 | 3,102,627 | 33,439 | 3,679,808 | 2,986.86 |
| Canyon | 25,514,313 | 3,812,272 | 44,269,250 | 6,715,113 | 135,156,468 | 524.53 |
| Caribou | 630,897 | 118,785 | 5,906,146 | 295,365 | 9,042,969 | 1,252.66 |
| Cassia | 1,436,130 | 402,631 | 6,027,946 | 1,058,216 | 14,977,701 | 582.88 |
| Clark | 40,272 | 35,113 | 2,909,866 | 20,030 | 3,533,998 | 4,411.98 |
| Clearwater | 781,649 | 268,554 | 3,782,897 | 240,001 | 7,864,171 | 853.50 |
| Custer | 271,745 | 182,100 | 4,873,909 | 108,525 | 6,659,530 | 1,472.37 |
| Elmore | 2,835,257 | 456,759 | 10,101,734 | 789,056 | 21,125,226 | 710.71 |
| Franklin | 1,319,476 | 261,879 | 4,677,883 | 641,007 | 9,948,386 | 642.08 |
| Fremont | 1,100,600 | 302,541 | 6,073,449 | 436,055 | 10,889,462 | 767.08 |
| Gem | 1,545,732 | 284,739 | 5,277,227 | 454,115 | 11,449,998 | 543.40 |
| Gooding | 996,025 | 221,341 | 5,604,689 | 562,928 | 11,343,075 | 706.25 |
| Idaho | 794,871 | 335,776 | 9,944,671 | 332,342 | 14,923,061 | 834.16 |
| Jefferson | 2,353,089 | 257,428 | 8,230,561 | 1,475,459 | 17,269,904 | 505.00 |
| Jerome | 2,407,062 | 320,184 | 7,480,765 | 882,445 | 17,135,491 | 672.53 |
| Kootenai | 22,960,654 | 7,766,139 | 34,098,405 | 3,862,582 | 109,936,018 | 594.22 |
| Latah | 4,018,853 | 1,192,385 | 11,486,826 | 721,155 | 26,425,693 | 639.83 |
| Lemhi | 537,765 | 250,692 | 4,136,803 | 151,002 | 7,065,499 | 837.05 |
| Lewis | 328,713 | 81,616 | 3,966,560 | 141,487 | 5,644,207 | 1,509.55 |
| Lincoln | 319,437 | 87,234 | 3,822,319 | 177,318 | 5,739,990 | 1,053.21 |
| Madison | 2,911,281 | 229,973 | 9,800,899 | 1,397,942 | 23,965,803 | 439.36 |
| Minidoka | 1,536,142 | 360,561 | 7,606,633 | 841,685 | 15,707,231 | 698.72 |
| Nez Perce | 6,379,247 | 1,326,982 | 10,748,374 | 998,946 | 30,656,698 | 713.16 |
| Oneida | 363,203 | 99,660 | 3,805,841 | 181,088 | 5,612,201 | 1,133.09 |
| Owyhee | 764,172 | 195,806 | 7,665,537 | 464,896 | 11,933,998 | 938.06 |
| Payette | 2,367,693 | 676,445 | 6,267,674 | 749,792 | 15,696,934 | 575.42 |
| Powder | 877,276 | 81,346 | 5,779,306 | 343,297 | 9,907,603 | 1,200.49 |
| Shoshone | 1,062,671 | 565,730 | 4,768,633 | 329,445 | 10,530,003 | 750.75 |
| Teton | 1,021,183 | 443,258 | 4,185,325 | 371,163 | 8,170,019 | 651.05 |
| Twin Falls | 11,233,315 | 1,915,924 | 22,247,802 | 2,872,590 | 60,256,460 | 633.24 |
| Valley | 1,580,519 | 866,133 | 6,606,641 | 307,508 | 12,171,428 | 962.62 |
| Washington | 1,207,921 | 361,034 | 5,311,722 | 321,031 | 10,243,658 | 896.60 |
| TOTAL | \$216,361,841 | \$47,698,567 | \$463,952,104 | \$52,500,000 | \$1,205,646,015 | 613.65 |

3 Transportation Dept (FY 2024), 4 Lottery (FY 2024), 5 U.S. Census Bureau Est. 3/24

26 Revenues & Appropriations

Sales Tax Exceptions & Exemptions and Income Tax Expenditures

Sales tax preferences relate to specific uses and entities. The overwhelming bulk of these sales tax exemptions are for equipment and supplies used in industry, mining, agriculture, and irrigation. Sales tax preferences relating to goods and services were expected to total about \$3.8 billion in 2024, the majority coming from services rather than goods. Health care and professional services are expected to make up half of this amount.

Sales Tax Exceptions & Exemptions

(\$ in Thousands Based on 6% Tax)

| Sales Tax Relating to Specific Uses & Entities | 2022 | 2023 | 2024 |
|--|--------------------|--------------------|--------------------|
| Trade-in Allowance | \$48,064 | \$48,899 | \$48,446 |
| Auto Manufacturer Rebates | 24,403 | 24,827 | 24,597 |
| Production Exemption - Equipment & Supplies | 494,504 | 497,193 | 506,098 |
| Agricultural & Irrigation Equipment Exemption | 408,609 | 480,766 | 482,213 |
| School Lunches and Senior Citizen Meals | 8,717 | 8,985 | 9,230 |
| Educational Institution Purchases | 16,920 | 17,028 | 17,153 |
| Hospital Purchases | 144,977 | 151,075 | 158,404 |
| State of Idaho & Local Government Purchases | 70,977 | 74,016 | 76,931 |
| Vehicles and Vessels Sold to Non-residents | 42,290 | 43,025 | 42,626 |
| Pollution Control Equipment | 31,250 | 31,449 | 32,029 |
| Railroad Rolling Stock and Remanufacturing | 3,347 | 3,738 | 3,813 |
| SNAP/WIC | 13,548 | 13,602 | 15,477 |
| Commercial Aircraft | 8,403 | 9,148 | 9,419 |
| Interstate Trucks | 14,449 | 15,213 | 14,702 |
| Research and Development Equipment | 56,826 | 55,000 | 56,111 |
| State Tax Anticipation Revenue | 14,451 | 11,509 | 12,047 |
| Total | \$1,401,733 | \$1,485,473 | \$1,509,296 |

Revenues & Appropriations 27

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands Based on 6% Tax)

| Sales Tax For Goods and Services | 2022 | 2023 | 2024 |
|--|--------------------|--------------------|--------------------|
| Construction Services | \$234,891 | \$266,548 | \$278,209 |
| Repair Services | 63,524 | 64,056 | 65,311 |
| Transportation Services | 49,305 | 51,566 | 52,770 |
| New Manufactured Homes/Modular Buildings | 3,324 | 3,149 | 3,278 |
| Gratuities | 16,403 | 17,644 | 18,316 |
| Motor Fuels | 305,471 | 251,309 | 246,775 |
| Utility Sales | 152,391 | 159,383 | 168,158 |
| Prescriptions & Durable Medical Equipment | 96,645 | 100,710 | 105,596 |
| Used Manufactured Homes | 2,789 | 2,642 | 2,750 |
| Broadcasting Equipment | 5,781 | 5,729 | 5,759 |
| Lottery Tickets | 22,579 | 22,974 | 23,306 |
| Remotely-Accessed Computer Software | 197,649 | 199,304 | 203,209 |
| Agricultural Services | 6,638 | 7,126 | 7,390 |
| Industrial and Mining Services | 59,008 | 59,325 | 60,386 |
| Trade and Retail Services | 298,726 | 304,784 | 309,609 |
| Information Services | 164,490 | 176,383 | 180,981 |
| Financial and Real Estate Services | 100,627 | 101,013 | 104,064 |
| Professional, Management, Admin Services | 713,875 | 753,476 | 787,432 |
| Education Services | 11,129 | 11,585 | 11,900 |
| Health Care Services | 804,877 | 857,861 | 873,924 |
| All Other Services | 240,529 | 253,504 | 260,473 |
| Total | \$3,550,651 | \$3,670,071 | \$3,769,596 |
| Total Sales Tax Exceptions & Exemptions | \$4,952,384 | \$5,155,544 | \$5,278,892 |

Source: DFM estimates published in 2024

28 Revenues & Appropriations

Income tax credit preferences were expected to be worth just over \$637 million in 2024. The largest contributor was the grocery tax credit. The grocery tax credit increased \$20 per person in tax year 2023. Income tax deductions and exclusions were expected to be worth about \$326 million in 2024. Deductions and exclusions may have a smaller impact because they reduce taxable income rather refund actual taxes.

Income Tax Expenditures

(\$ in thousands)

| Income Tax Credits | 2022 | 2023 | 2024 |
|--|------------------|------------------|------------------|
| Grocery Credit | \$158,462 | \$193,479 | \$196,273 |
| Elderly Dependent Credit | 1,275 | 1,330 | 1,381 |
| Other States Tax Credit | 163,806 | 179,485 | 192,701 |
| Schools, Libraries, and Museums Credit | 9,192 | 9,251 | 9,318 |
| Investment Tax Credit | 108,568 | 115,701 | 115,763 |
| Youth and Rehabilitation Credit | 9,808 | 9,871 | 9,943 |
| Research Activity Credit | 7,535 | 7,667 | 7,778 |
| Broadband Investment Credit | 1,223 | 1,299 | 1,365 |
| Child Income Tax Credit | 66,534 | 67,025 | 67,470 |
| Reimbursement Incentive Credit | 29,614 | 33,605 | 35,075 |
| Total | \$556,016 | \$618,712 | \$637,068 |

| Income Tax Deductions and Exclusions | 2022 | 2023 | 2024 |
|--|------------------|------------------|------------------|
| Social Security Exclusion | \$123,269 | \$124,311 | \$129,106 |
| Retirement Benefit Exclusion | 13,244 | 13,356 | 13,871 |
| Energy Efficiency Upgrades Deduction | 3,175 | 3,123 | 3,168 |
| Alternative Energy Device Deduction | 2,305 | 2,267 | 2,300 |
| Child Care Deduction | 5,237 | 14,707 | 14,805 |
| Capital Gains Exclusion | 110,407 | 103,505 | 105,715 |
| Medical Savings Account Deduction | 1,537 | 1,548 | 1,624 |
| Government Interest Exclusion | 2,798 | 3,522 | 3,711 |
| College Savings Deduction | 4,020 | 3,954 | 4,011 |
| Health Insurance Deduction | 30,452 | 30,675 | 32,163 |
| Long-Term Care Insurance Deduction | 1,791 | 1,807 | 1,876 |
| Indigenous Earnings on Reservation Exclusion | 1,246 | 1,320 | 1,417 |
| First-time Homebuyer Deduction | 2,508 | 2,328 | 2,160 |
| Idaho Lottery Winnings Exclusion | 10,285 | 10,116 | 10,262 |
| Total | \$312,275 | \$316,538 | \$326,190 |

| Total Income Tax Credits, Deductions, and Exclusions | 2022 | 2023 | 2024 |
|---|------------------|------------------|------------------|
| | \$868,291 | \$935,250 | \$963,259 |

Source: DFM estimates published in 2024

Revenues & Appropriations 29

20-Year History of Change in Employee Compensation

| Fiscal Year | Gen Fund Orig Approp | Fund % Chg | DHR Rec. | CPI Inflation* | CEC Funded |
|---------------------------|----------------------|--------------|--------------|----------------|--------------|
| 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% | \$1.20/FTP |
| 2024 | \$5,181.0 M | 12.0% | 4.0% | 3.3% | 4.0% |
| 2025 | \$5,266.9 M | 1.7% | 4.5% | Not Available | 3.0% |
| Avg. Annual Change | | 5.07% | 3.60% | 2.59% | 2.21% |

*Average monthly CPI-U reported by U.S. Bureau of Labor Statistics.

**The FY 2023 CEC funded reflects a 7.8% increase statewide and may fluctuate by agency.

For permanent full time equivalent positions, the Legislature funded a 1% across-the-board salary increase and an additional 2% increase for merit-based salary increases for distribution as agency heads and institution presidents see fit. Additionally, the Legislature approved the Governor's recommendations based on DHR's FY 2025 CEC Report to 1) move the salary structure up by an average of 3.7%, with the exception of paygrade D where the minimum remains \$7.25 per hour, and 2) add two new salary structures for IT/Engineering and Nursing Healthcare. Appointed officials in the Public Utilities Commission, Tax Commission, and Industrial Commission received a 3% CEC through H725 and the judges received an increase in pay in H764.

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.



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

| | BSF | ERR | PESF | HESF | EF | [T] MF | TRF | 27th Payroll | Total Balance |
|------|----------|---------|----------|---------|---------|---------|----------|--------------|---------------|
| 2005 | \$27.31 | \$22.04 | \$12.14 | \$0 | \$13 | \$44.68 | | | \$106.30 |
| 2006 | \$108.65 | \$24.63 | \$7.77 | \$0 | \$28 | \$67.44 | | | \$208.77 |
| 2007 | \$121.57 | \$2.66 | \$109.03 | \$0 | \$88 | \$64.08 | | | \$298.21 |
| 2008 | \$140.62 | \$66.13 | \$112.05 | \$0 | \$3.34 | \$70.21 | | | \$392.35 |
| 2009 | \$128.22 | \$68.10 | \$17.98 | \$0 | \$72 | \$74.21 | | | \$289.23 |
| 2010 | \$64.33 | \$48.85 | \$23.17 | \$0 | \$79 | \$76.97 | | | \$214.10 |
| 2011 | \$10 | \$05 | \$11.15 | \$0 | \$3.34 | \$74.59 | | | \$89.23 |
| 2012 | \$23.87 | \$06 | \$36.97 | \$37 | \$4.23 | \$14.16 | | | \$79.65 |
| 2013 | \$135.14 | \$06 | \$49.24 | \$94 | \$3.42 | \$15.56 | | | \$204.37 |
| 2014 | \$161.51 | \$06 | \$72.85 | \$3.23 | \$3.37 | \$19.83 | | | \$260.85 |
| 2015 | \$243.82 | \$06 | \$90.95 | \$3.49 | \$2.80 | \$25.41 | | | \$366.52 |
| 2016 | \$259.44 | \$20.09 | \$88.55 | \$3.06 | \$2.57 | \$29.83 | | | \$403.55 |
| 2017 | \$318.75 | \$37 | \$85.04 | \$8.87 | \$53.90 | \$33.58 | | | \$500.51 |
| 2018 | \$413.53 | \$45 | \$79.72 | \$5.28 | \$41.50 | \$37.83 | | | \$578.30 |
| 2019 | \$373.16 | \$25 | \$61.51 | \$11.27 | \$29.94 | \$41.27 | | | \$517.40 |
| 2020 | \$393.37 | \$0 | \$72.44 | \$11.45 | \$54.14 | \$44.26 | \$44.27 | | \$619.93 |
| 2021 | \$677.73 | \$0 | \$95.63 | \$13.72 | \$60.88 | \$47.01 | \$180.16 | | \$1,075.13 |
| 2022 | \$727.83 | \$0 | \$124.61 | \$14.44 | \$24.77 | \$49.58 | \$19.05 | \$15.0 | \$975.27 |
| 2023 | \$847.83 | \$0 | \$204.13 | \$15.04 | \$34.94 | \$53.14 | \$0 | \$35.0 | \$1,190.08 |
| 2024 | \$880.19 | \$0 | \$243.62 | \$16.06 | \$31.08 | \$67.83 | \$0 | \$37.31 | \$1,276.08 |

BSF: Budget Stabilization Fund

ERR: Economic Recovery Reserve

PESF: Public Education Stabilization Fund

HESF: Higher Education Stabilization Fund

EF: Emergency Funds

[T] MF: [Traditional] Millenium Fund

TRF: Tax Relief Fund

32 Revenues & Appropriations

Idaho Endowment Trusts

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

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

| Institution | Idaho Land Grant Acres | Remaining Acres 6/15 | Percent Remain | Percent of Total |
|-------------------------|-------------------------------|-----------------------------|-----------------------|-------------------------|
| Public Schools | 2,982,683 | 2,103,036 | 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

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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 (\$ millions)

| Institution | 2022 | 2023 | 2024 | 2025 | 2026* |
|----------------------------------|---------------|----------------|----------------|----------------|----------------|
| Public Schools | \$54.8 | \$61.5 | \$61.5 | \$63.0 | \$68.2 |
| Agricultural Coll (U of I) | 1.7 | 1.9 | 1.9 | 2.0 | 2.1 |
| Charitable Institutions | 6.2 | 7.0 | 7.0 | 7.1 | 7.5 |
| <i>Idaho State University</i> | 1.6 | 1.9 | 1.9 | 1.9 | 2.0 |
| <i>St. Juvenile Corr Ctr</i> | 1.6 | 1.9 | 1.9 | 1.9 | 2.0 |
| <i>State Hospital North</i> | 1.6 | 1.9 | 1.9 | 1.9 | 2.0 |
| <i>Veterans Home</i> | 1.0 | 1.2 | 1.2 | 1.2 | 1.3 |
| <i>School for Deaf/Blind</i> | .2 | .2 | .2 | .2 | .3 |
| Normal School | 5.5 | 6.6 | 6.6 | 7.3 | 7.8 |
| <i>ISU College of Ed</i> | 2.7 | 3.3 | 3.3 | 3.6 | 3.9 |
| <i>Lewis-Clark State College</i> | 2.7 | 3.3 | 3.3 | 3.6 | 3.9 |
| Penitentiary | 2.7 | 3.1 | 3.1 | 3.2 | 3.3 |
| School of Science (U of I) | 5.7 | 6.7 | 6.7 | 6.7 | 7.1 |
| Mental Hospital (South) | 6.4 | 7.6 | 7.6 | 7.8 | 7.8 |
| University of Idaho | 5.1 | 5.9 | 5.9 | 6.1 | 6.6 |
| Total | \$88.1 | \$100.3 | \$100.3 | \$103.2 | \$110.4 |

*The amounts for Fiscal Year 2026 are proposed, but have yet to be acted upon by the Idaho Legislature.

Distributions for FY 2026 mark the highest distribution from endowment funds, with \$110.4 million distributed to beneficiaries. In FY 2006, the distribution from endowment funds was \$35.7M. In twenty years, the amount distributed to beneficiaries has increased \$74.4M, or 209% (average of 1.4% each year).

In FY 2024, the Endowment Fund Investment Board proposed to not increase the distribution to beneficiaries from the amounts distributed in FY 2023, citing market uncertainties. The Legislature held distributions constant, resulting in the same amount being distributed in FY 2023 and FY 2024.

34 Revenues & Appropriations

State Fiscal Recovery Fund Amounts Appropriated or Obligated Balance by Fiscal Year

| | FY 22 | FY 23 | FY 24 | FY 25 | FY 26 - FY 27 | Total |
|----------------------|-----------|-----------|-----------|-----------|------------------|----------|
| Total | \$204.7 M | \$367.8 M | \$239.3 M | \$137.4 M | \$144.8 M | \$1.09 B |
| Balance | \$889.3 M | \$521.5 M | \$282.2 M | \$144.8 M | \$0.0 M | \$0.0 M |
| % Ob. by Year | 18.71% | 33.62% | 21.88% | 12.56% | 13.23% | 100.00% |

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

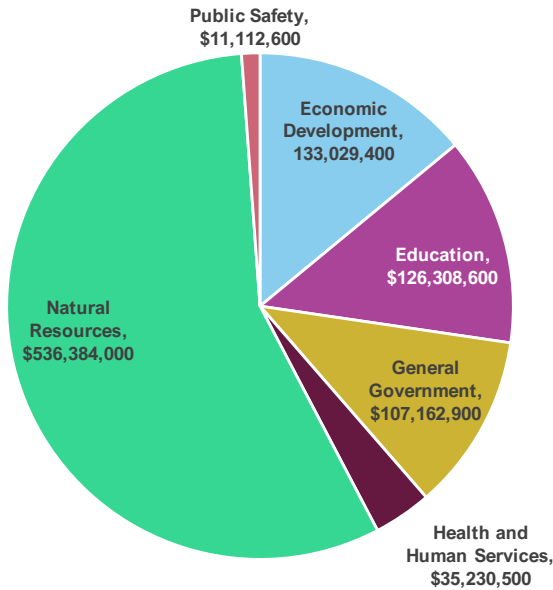
- 1) Up to \$10 million for revenue replacement, at the discretion of the unit of government;
- 2) Public Health and Economic Response;
- 3) Premium Pay for Essential Workers; and
- 4) Water, Sewer, and Broadband Infrastructure.

The amount allocated to local units of government includes \$471 million in 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” allocates 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 distributed as grants through the Idaho Broadband Board.

Revenues & Appropriations 35

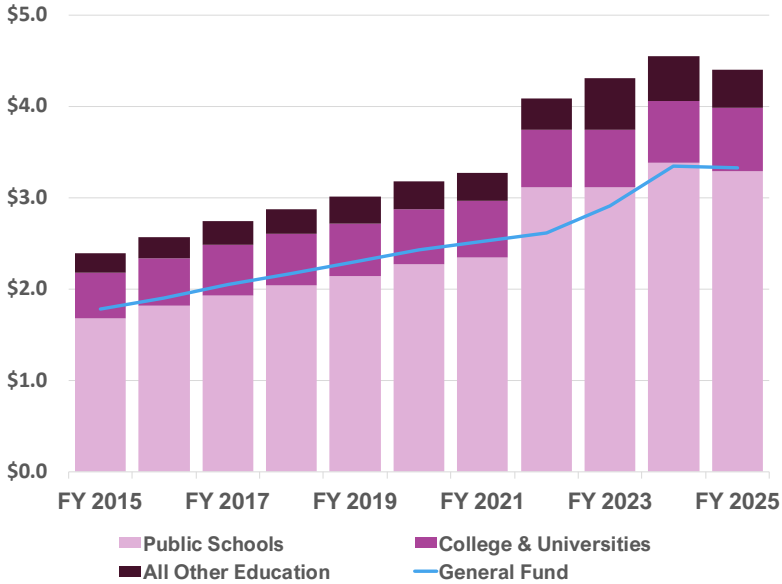
FY 2022 - FY 2025 State Fiscal Recovery Fund Total Appropriations



The Legislature has obligated \$949.2 million of the \$1.09 billion available from the State Fiscal Recovery Fund through appropriations, as shown above. Additionally, two appropriation bills provided intent for funding beyond FY 2025. S 1269, the maintenance of current operations appropriation for natural resources, provided intent that no more than \$325 million support construction of drinking and wastewater projects through grants administered by the Department of Environmental Quality. H 770, the appropriation to the Idaho Transportation Department, obligated up to \$10 million in anticipated remaining funds as of December 31, 2026, toward pedestrian safety projects. The final amount of this obligation is to be determined by the State Controller's Office. H 770 also provides intent that any anticipated remaining balance in excess of \$10 million and up to 30% of the overall fund be directed toward surface transportation projects during the 2025 legislative session.

36 Education

Appropriation Trends Selected Agencies (\$ in billions) All Funds



The Public School Support budget, comprised of state and federal funds, is 93% higher than the FY 2015 original appropriation. The FY 2025 General Fund Original Appropriation was \$2,651,908,900 and \$3,287,044,800 from all fund sources. This appropriation provided funding for a projected 16,154 support units (aka classrooms), which is 696 fewer units than in FY 2024. The FY 2025 original appropriation is highlighted with a \$203 million appropriation for school facilities and property tax relief from school bonds and levies.

In House Bill 698 of 2024, the Legislature provided ongoing funding for three new college and career training coordinators based in Idaho's northern, south/central, and eastern regions. The Legislature appropriated ongoing funding to the Office of the State Board of Education for arts education in rural K-12 public schools. House Bill 698 also continued the process of consolidating audit staff from Boise State University, Idaho State University, and the University of Idaho to the Office of the State Board of Education and appropriated \$520,900 from the General Fund for this purpose in FY2025. House Bill 734 directed that state-appropriated funds not be utilized to support diversity, equity, inclusion, or social justice ideology as part of any student activities, clubs, events, or organization on the campuses of Idaho's college and universities.

State Board of Education Original Appropriation

| <u>Original Appropriations</u> (All funds, \$ in millions) | <u>FY2024</u> | <u>FY2025</u> | <u>Annual % Chg</u> |
|--|----------------------|----------------------|--------------------------------|
| <i>By Department or Division</i> | | | |
| Public School Support | \$3,382.8 | \$3,287.0 | (2.8%) |
| Agricultural Research & Extensior | 37.2 | 38.5 | 3.5% |
| College and Universities | 678.6 | 700.0 | 3.2% |
| Community Colleges | 61.7 | 64.7 | 4.9% |
| Office of State Bd. of Education | 96.4 | 55.6 | (42.3%) |
| Health Education Programs | 27.2 | 28.2 | 3.6% |
| Career Technical Education | 108.3 | 94.6 | (12.6%) |
| Idaho Public Television | 3.2 | 4.0 | 24.2% |
| Special Programs | 34.9 | 35.8 | 2.7% |
| Department of Education | 94.1 | 66.1 | (29.7%) |
| Vocational Rehabilitation | 26.5 | 27.0 | 1.7% |
| Charter School Commission | .7 | .7 | (0.5%) |
| Total | \$4,551.6 | \$4,402.4 | (3.3%) |

By Fund Source

| | | | |
|-----------------|------------------|------------------|---------------|
| General Fund | \$3,347.4 | \$3,323.2 | (0.7%) |
| Dedicated Funds | \$541.4 | \$669.8 | 23.7% |
| Federal Funds | \$662.8 | \$409.5 | (38.2%) |
| Total | \$4,551.6 | \$4,402.4 | (3.3%) |

Totals may not add due to rounding.

38 K-12 Education

K – 12 Public School Metrics

| School Year | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|--|-----------|-----------|-----------|--------------|
| Students / Support Units | | | | |
| Fall Enrollment | 316,159 | 318,979 | 318,660 | N/A |
| <i>Traditional Schools</i> | 286,991 | 289,219 | 286,378 | N/A |
| <i>Charter Schools</i> | 29,168 | 29,760 | 32,282 | N/A |
| Avg Daily Attendance | 309,452 | 312,190 | 290,583 | N/A |
| Mid-Term Support Units | 16,553 | 16,690 | 15,854 | 16,154 (est) |
| Best 28 wks Support Units | 16,607 | 16,697 | 15,796 | 16,154 (est) |
| Original Appropriations (in millions) | | | | |
| General Fund | \$2,060.1 | \$2,318.1 | \$2,698.8 | \$2,651.9 |
| Dedicated Funds | 102.2 | 128.6 | 126.5 | 284.0 |
| Federal Funds | 946.9 | 871.4 | 557.5 | 351.1 |
| Total | \$3,109.2 | \$3,318.1 | \$3,382.8 | \$3,287.0 |
| Changes to the Original Appropriation (in millions) | | | | |
| General Fund (New) | \$74.6 | \$258.0 | \$380.7 | (\$46.9) |
| General Fund Percentage | 3.8% | 12.5% | 16.4% | -1.7% |
| Total Funds (New) | \$767.8 | \$208.9 | \$64.7 | (\$95.8) |
| Total Funds Percentage | 32.8% | 6.7% | 2.0% | -2.8% |
| Discretionary Funds per Best-28 Week Support Units | \$16,226 | \$16,226 | \$19,537 | \$23,472 |
| Health Insurance Funds per Best-28 Week Support Units | \$13,316 | \$19,698 | \$21,854 | \$20,150 |

Note: *2020-2021 and 2021-2022 used enrollment-ADA per temp IDAPA rule.

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

When comparing the 2023-2024 school year to the 2022-2023 school year, student enrollment counts declined by less than 1%, whereas the average daily attendance (ADA) student counts declined by 7.4%. As required by Idaho Code, ADA was used to determine funding distributions in the 2023-2024 school year; whereas an enrollment-ADA hybrid method was used in the prior two years. To assist schools with the differences between enrollment and ADA, the Legislature through a supplemental appropriation redirected \$116 million to schools through the discretionary funding distribution to ensure 100% of the state funds appropriated for the 2023-2024 school year were distributed for the benefit of public schools. The appropriation bills for K-12 fully funded the career ladder compensation system for instructional staff; increased discretionary funding by 20% for the second straight year; and approved issuing a state bond to assist school districts with facility needs.

K-12 Education 39

Public School Funding

| Appropriation by Fund Source | | FY 2024 | FY 2025 |
|---|---|------------------------|------------------------|
| | | Orig Approp | Orig Approp |
| General Fund | | \$2,698,842,500 | \$2,651,908,900 |
| Dedicated Funds | | \$126,498,300 | \$284,030,400 |
| | | | |
| (Gen + Ded) | STATE FUNDS | \$2,825,340,800 | \$2,935,939,300 |
| | FEDERAL FUNDS | \$557,501,200 | \$351,105,500 |
| | TOTAL APPROPRIATION | \$3,382,842,000 | \$3,287,044,800 |
| | General Fund Percent Change: | | (1.7%) |
| | State Funds Percent Change: | | 3.9% |
| | Total Funds Percent Change: | | (2.8%) |
| I. DISTRIBUTIONS | | | |
| Ia. Statutory Requirements | | | |
| 1 | Transportation | \$100,267,700 | \$106,149,800 |
| 2 | Border Contracts | \$2,462,700 | \$2,462,700 |
| 3 | Exceptional Contracts/Tuition Equivalents | \$6,448,100 | \$6,448,100 |
| 4 | Salary-Based Apportionment | \$346,865,100 | \$343,341,100 |
| 5 | State Paid Employee Benefits | \$65,858,800 | \$68,868,000 |
| 6 | Career Ladder Salaries | \$1,062,669,700 | \$1,036,266,000 |
| 7 | Career Ladder Benefits | \$235,086,400 | \$218,963,000 |
| 8 | Bond Levy Equalization | \$23,781,400 | \$0 |
| 9 | Idaho Digital Learning Academy | \$19,719,900 | \$21,362,400 |
| 10 | Idaho Safe & Drug-Free Schools | \$4,324,900 | \$4,324,900 |
| 11 | Math and Science Requirement | \$7,358,700 | \$7,358,700 |
| 12 | Advanced Opportunities | \$27,000,000 | \$27,000,000 |
| 13 | National Board Teacher Certification | \$40,000 | \$40,000 |
| 14 | Facilities (Lottery & Interest Earned) | \$29,625,000 | \$0 |
| 15 | Facilities State Match (GF) | \$1,274,300 | \$0 |
| 16 | Facilities - Charter School Funding | \$13,204,900 | \$12,003,400 |
| 17 | Continuous Improvement Plans and Training | \$652,000 | \$652,000 |
| 18 | Literacy Proficiency/Interventions Based on IRI | \$72,812,000 | \$72,812,000 |
| 19 | Academic & College/Career Advisors and Mentors | \$9,000,000 | \$9,000,000 |
| 20 | H292 & H521 Facilities Fund | \$0 | \$202,978,700 |
| | Sub-Total -- Statutory Requirements | \$2,028,451,600 | \$2,140,030,800 |
| Ib. Other Program Distributions | | | |
| 21 | Program Support (Math Initiative, LEP, Learning Loss) | \$7,279,100 | \$7,279,100 |
| 22 | Technology (Classroom, WiFi, LMS) | \$36,500,000 | \$36,500,000 |
| 23 | Student Achievement Assessments | \$2,258,500 | \$2,258,500 |
| 24 | Professional Development | \$18,250,000 | \$18,250,000 |
| 25 | Content and Curriculum | \$11,335,000 | \$11,335,000 |
| 26 | Special Ed. And Teacher of Year Stipend | \$8,547,200 | \$0 |
| 28 | Special Education - Onetime Funding (MFS) | | |
| 27 | Bureau of Services for the Deaf & Blind (Campus) | \$9,261,800 | \$9,484,400 |
| 28 | Bureau of Services for the Deaf & Blind (Outreach) | \$6,007,600 | \$6,130,400 |
| 29 | Federal Funds for School Districts (Excluding IESDB) | \$251,147,800 | \$251,147,800 |
| 30 | COVID-19 Relief Funds | \$306,353,400 | \$99,957,700 |
| | Sub-Total -- Other Program Distributions | \$656,940,400 | \$442,342,900 |
| Ic. TOTAL DISTRIBUTIONS (LINE ITEMS) | | \$2,685,392,000 | \$2,582,373,700 |
| II. STATE DISCRETIONARY FUNDS | | \$329,203,100 | \$379,168,000 |
| III. HEALTH INSURANCE FUNDS | | \$368,246,900 | \$325,503,100 |
| IV. ESTIMATED SUPPORT UNITS (Best 28 weeks) | | 16,850 | 16,154 |
| V. STATE DISCRETIONARY \$ PER SUPPORT UNIT | | \$19,537 | \$23,472 |
| VI. STATE HEALTH INSURANCE \$ PER SUPPORT UNIT | | \$21,854 | \$20,150 |

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

40 K-12 Education

School District Facilities Funding

Beginning in FY 2025, funding for school district facilities changed in several ways with the passage of H521. First, the BLE and facilities maintenance match programs were eliminated. Second, the per-student distribution to districts was enhanced by redirecting lottery funds to that program. Third, beginning in FY 2026 the sales tax distribution for school facilities was increased to 3.25%. Finally, H521 authorized the state building authority to issue education bonds for school facilities distributed to districts on a per-student basis, for up to \$1 billion. As of this writing, bonds have not been let.

Revenue Sources for School District Facilities Funding

| Revenue Source | FY 2023 | FY 2024 | FY 2025 |
|------------------------------|---------------------|----------------------|----------------------|
| Lottery Funds | | | |
| Bond Levy Equalization | \$25,743,085 | \$24,398,062 | \$10,410 |
| Maintenance Match | \$28,847,045 | \$26,878,801 | \$0 |
| Facility Fund | \$0 | \$0 | \$52,489,590 |
| General Fund | | | |
| Maintenance Match | \$956,053 | \$1,542,875 | \$0 |
| Surplus Eliminator | \$0 | \$24,564,356 | \$13,515,554 |
| Direct Appropriation | \$0 | \$20,000,000 | \$20,000,000 |
| Sales Tax | \$0 | \$0 | \$54,646,243 |
| Idaho Tax Rebate Fund | \$0 | \$61,637,104 | \$0 |
| Interest | \$0 | \$0 | \$267,530 |
| Total | \$55,546,183 | \$159,021,198 | \$140,929,327 |

Source: Idaho Department of Education

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Facilities Funding Distributions by School District, FY23-FY25

| School District | FY 2023 | FY 2024 | FY 2025 | |
|------------------------|-------------|--------------|--------------|----------|
| | H796 | S1208 & H292 | H521 | Students |
| Aberdeen | \$366,696 | \$701,123 | \$333,178 | 592 |
| American Falls Jt. | \$222,746 | \$921,508 | \$817,235 | 1,453 |
| Arbon Elem | \$2,236 | \$11,678 | \$9,507 | 17 |
| Avery | \$2,236 | \$10,468 | \$10,042 | 18 |
| Basin | \$33,814 | \$147,282 | \$165,410 | 294 |
| Bear Lake County | \$146,943 | \$659,186 | \$643,887 | 1,145 |
| Blackfoot | \$1,357,156 | \$2,469,971 | \$1,982,225 | 3,524 |
| Blaine County | \$320,699 | \$1,496,478 | \$1,656,017 | 2,944 |
| Bliss Jt. | \$20,837 | \$75,386 | \$68,689 | 122 |
| Boise Independent | \$2,350,768 | \$11,151,445 | \$11,340,581 | 20,159 |
| Bonneville Jt. | \$4,259,023 | \$8,687,089 | \$6,777,187 | 12,047 |
| Boundary County | \$141,420 | \$645,104 | \$680,212 | 1,209 |
| Bruneau-Grand View Jt. | \$122,117 | \$251,415 | \$139,015 | 247 |
| Buhl Jt. | \$260,502 | \$595,176 | \$647,308 | 1,151 |
| Butte County | \$50,691 | \$209,642 | \$203,271 | 361 |
| Caldwell | \$2,055,803 | \$2,719,340 | \$2,699,015 | 4,798 |
| Camas County | \$31,737 | \$103,263 | \$89,757 | 160 |
| Cambridge Jt. | \$27,227 | \$81,544 | \$73,741 | 131 |
| Cascade | \$20,705 | \$89,438 | \$102,195 | 182 |
| Cassia County Jt. | \$1,233,203 | \$3,437,774 | \$2,840,432 | 5,049 |
| Castelford Jt. | \$40,346 | \$158,124 | \$160,556 | 285 |
| Challis Jt. | \$34,533 | \$158,752 | \$180,363 | 321 |
| Clark County Jt. | \$32,310 | \$82,930 | \$53,764 | 96 |
| Coeur d' Alene | \$1,187,854 | \$4,681,339 | \$4,831,945 | 8,589 |
| Cottonwood Jt. | \$72,225 | \$242,533 | \$231,917 | 412 |
| Council | \$32,674 | \$155,222 | \$147,701 | 263 |
| Culdesac Jt. | \$24,881 | \$69,782 | \$55,064 | 98 |
| Dietrich | \$109,898 | \$199,621 | \$98,471 | 175 |
| Emmett Independent | \$245,475 | \$1,110,925 | \$1,218,922 | 2,167 |
| Filer | \$465,723 | \$1,098,933 | \$780,911 | 1,388 |
| Firth | \$100,377 | \$417,710 | \$449,347 | 799 |
| Fremont County Jt. | \$251,823 | \$1,047,851 | \$1,170,446 | 2,081 |
| Fruitland | \$286,951 | \$888,561 | \$834,928 | 1,484 |
| Garden Valley | \$28,824 | \$128,271 | \$129,851 | 231 |
| Genesee Jt. | \$76,202 | \$200,261 | \$150,373 | 267 |
| Glenns Ferry Jt. | \$47,230 | \$191,810 | \$184,858 | 329 |
| Gooding Jt. | \$128,583 | \$573,504 | \$618,476 | 1,099 |
| Grace Jt. | \$155,518 | \$394,776 | \$266,346 | 473 |
| Hagerman Jt. | \$37,788 | \$181,976 | \$174,445 | 310 |

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| School District | FY 2023 | FY 2024 | FY 2025 | |
|------------------------|-------------|--------------|-------------|----------|
| | H796 | S1208 & H292 | H521 | Students |
| Hansen | \$53,564 | \$174,649 | \$157,146 | 279 |
| Highland Jt. | \$25,464 | \$90,280 | \$91,889 | 163 |
| Homedale Jt. | \$814,182 | \$922,753 | \$676,696 | 1,203 |
| Horseshoe Bend | \$52,470 | \$117,784 | \$103,652 | 184 |
| Idaho Falls | \$1,628,847 | \$5,498,773 | \$5,116,405 | 9,095 |
| Ed Svcs - Deaf & Blind | \$0 | \$0 | \$57,516 | 102 |
| Jefferson County Jt. | \$2,492,342 | \$4,769,454 | \$3,260,245 | 5,795 |
| Jerome Jt. | \$2,016,231 | \$3,826,557 | \$2,099,109 | 3,731 |
| Kamiah Jt. | \$62,680 | \$204,863 | \$197,960 | 352 |
| Kellogg Jt. | \$282,678 | \$709,037 | \$577,330 | 1,026 |
| Kendrick Jt. | \$70,262 | \$190,190 | \$153,270 | 272 |
| Kimberly | \$714,085 | \$1,439,393 | \$1,034,284 | 1,839 |
| Kootenai Jt. | \$18,619 | \$96,061 | \$109,750 | 195 |
| Kuna Jt. | \$815,598 | \$2,876,767 | \$3,027,192 | 5,381 |
| Lake Pend Oreille | \$389,028 | \$1,750,326 | \$2,043,758 | 3,633 |
| Lakeland | \$513,555 | \$2,232,553 | \$2,374,821 | 4,221 |
| Lapwai | \$155,734 | \$369,436 | \$254,048 | 452 |
| Lewiston Independent | \$622,589 | \$2,460,153 | \$2,372,228 | 4,217 |
| Mackay Jt. | \$35,269 | \$118,261 | \$110,937 | 197 |
| Madison | \$1,671,412 | \$5,295,360 | \$2,910,938 | 5,174 |
| Marsh Valley Jt. | \$184,150 | \$629,670 | \$612,131 | 1,088 |
| Marsing Jt. | \$326,135 | \$627,929 | \$425,450 | 756 |
| McCall-Donnelly Jt. | \$135,761 | \$637,701 | \$723,209 | 1,286 |
| Meadows Valley | \$14,457 | \$61,192 | \$65,128 | 116 |
| Melba Jt. | \$330,389 | \$620,722 | \$429,534 | 764 |
| Middleton | \$1,207,667 | \$2,616,933 | \$2,260,728 | 4,019 |
| Midvale | \$31,307 | \$88,840 | \$78,787 | 140 |
| Minidoka County Jt. | \$684,636 | \$2,362,615 | \$2,259,225 | 4,016 |
| Moscow | \$240,576 | \$1,032,865 | \$1,103,636 | 1,962 |
| Mountain Home | \$376,585 | \$1,752,559 | \$1,929,743 | 3,430 |
| Mountain View | \$143,726 | \$551,971 | \$586,106 | 1,042 |
| Mullan | \$71,704 | \$93,984 | \$42,451 | 75 |
| Murtaugh Jt. | \$224,847 | \$412,233 | \$221,595 | 375 |
| Nampa | \$2,781,972 | \$7,196,195 | \$6,449,275 | 11,464 |
| New Plymouth | \$200,414 | \$568,616 | \$499,421 | 888 |
| Nezperce Jt. | \$43,009 | \$115,297 | \$89,926 | 160 |
| North Gem | \$24,792 | \$73,533 | \$66,371 | 118 |
| Notus | \$131,366 | \$248,056 | \$166,277 | 296 |
| Oneida County | \$709,110 | \$3,828,829 | \$486,071 | 864 |
| Orofino Jt. | \$117,044 | \$600,657 | \$644,202 | 1,145 |

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| School District | FY 2023 | FY 2024 | FY 2025 | |
|----------------------|---------------------|----------------------|----------------------|----------------|
| | H796 | S1208 & H292 | H521 | Students |
| Parma | \$290,097 | \$676,922 | \$543,391 | 966 |
| Payette Jt. | \$145,609 | \$651,781 | \$678,221 | 1,206 |
| Pleasant Valley Elem | \$1,810 | \$7,473 | \$6,700 | 12 |
| Plummer / Worley Jt. | \$36,771 | \$159,534 | \$167,858 | 298 |
| Pocatello | \$1,229,041 | \$5,715,416 | \$6,139,381 | 10,913 |
| Post Falls | \$724,337 | \$2,906,710 | \$3,051,309 | 5,424 |
| Potlatch | \$47,717 | \$225,293 | \$242,769 | 432 |
| Prairie Elementary | \$663 | \$2,551 | \$3,359 | 6 |
| Preston Jt. | \$247,358 | \$1,129,768 | \$1,304,100 | 2,318 |
| Richfield | \$130,655 | \$228,369 | \$110,223 | 196 |
| Ririe Jt. | \$88,901 | \$353,030 | \$373,401 | 664 |
| Rockland | \$60,023 | \$134,599 | \$94,724 | 168 |
| Salmon | \$65,404 | \$304,513 | \$339,175 | 603 |
| Salmon River Jt. | \$24,628 | \$73,669 | \$74,039 | 132 |
| Shelley Jt. | \$1,001,315 | \$1,777,278 | \$1,343,508 | 2,388 |
| Shoshone Jt. | \$53,593 | \$255,306 | \$267,257 | 475 |
| Snake River | \$698,326 | \$1,815,101 | \$961,960 | 1,710 |
| Soda Springs Jt. | \$103,486 | \$476,726 | \$460,092 | 818 |
| South Lemhi | \$23,105 | \$68,867 | \$66,141 | 118 |
| St. Maries Jt. | \$92,810 | \$433,457 | \$474,978 | 844 |
| Sugar-Salem Jt. | \$459,911 | \$1,334,387 | \$841,375 | 1,496 |
| Swan Valley Elem. | \$6,323 | \$25,386 | \$26,778 | 48 |
| Teton County | \$318,898 | \$858,787 | \$996,266 | 1,771 |
| Three Creek Jt. Elem | \$1,918 | \$3,975 | \$2,250 | 4 |
| Troy | \$38,530 | \$159,085 | \$174,873 | 311 |
| Twin Falls | \$2,493,042 | \$5,938,529 | \$4,716,895 | 8,385 |
| Valley | \$56,003 | \$244,357 | \$269,524 | 479 |
| Vallivue | \$4,387,294 | \$7,264,875 | \$5,162,648 | 9,177 |
| Wallace | \$65,243 | \$252,652 | \$254,464 | 452 |
| Weiser | \$183,425 | \$760,942 | \$782,914 | 1,392 |
| Wendell | \$148,857 | \$631,218 | \$591,867 | 1,052 |
| West Ada Jt. | \$4,993,202 | \$18,630,749 | \$19,921,661 | 35,412 |
| West Bonner County | \$108,534 | \$528,519 | \$505,317 | 898 |
| West Jefferson | \$189,547 | \$389,512 | \$326,737 | 581 |
| West Side Jt. | \$91,838 | \$413,093 | \$416,471 | 740 |
| Whitepine Jt. | \$27,981 | \$105,251 | \$110,780 | 197 |
| Wilder | \$109,958 | \$373,283 | \$239,894 | 426 |
| State Totals | \$55,546,183 | \$159,021,198 | \$140,929,327 | 250,494 |

Source: Idaho Department of Education

44 Higher Education

The Advanced Opportunities Program

The Legislature appropriates funds for the Advanced Opportunities program which provides every student in grades 7-12 attending an Idaho public school* \$4,625 to use towards college level academic courses, workforce training courses at an Idaho public college or university, or for college credit or career-technical exams.

Appropriation for Advanced Opportunities for Public Schools

FY2020 - FY2025
(in millions)



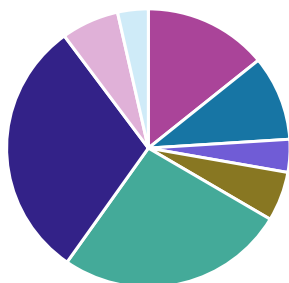
FY20 FY21 FY22 FY23 FY24 FY25

Source: Legislative Services Office

Dual Credit

Dual Credits Earned**

257,463 credits in FY 2024.



■ BSU ■ ISU ■ LCSC ■ UI
■ CSI ■ CWI ■ NIC ■ CEI

Created by the Legislature in 1997, the dual credit program allows Idaho students in grades 7-12 to earn secondary and college credits simultaneously.

The per credit fee for dual enrollment courses is fixed at \$75.

* Students attending an accredited Idaho nonpublic school in grades 7-12 are eligible for up to \$2,500 for dual credit courses, postsecondary credit-bearing courses, or career technical certifications and exams, subject to appropriations.

** This includes career technical and academic dual credits.

Source: Office of the State Board of Education (OSBE)

College & Universities: Enrollment & Tuition and Fees

Enrollment Headcount, Academic year 2020-2023 *

| | Fall 2020 | Fall 2021 | Fall 2022 | Fall 2023 | Average change |
|-------------------------|---------------|---------------|---------------|---------------|-------------------|
| Boise State University | 24,067 | 25,793 | 26,115 | 26,670 | 2.6% |
| Idaho State University | 11,786 | 12,157 | 12,319 | 12,623 | 1.7% |
| University of Idaho | 10,791 | 11,303 | 11,507 | 11,849 | 2.4% |
| Lewis-Clark St. College | 3,856 | 3,710 | 3,783 | 3,769 | (0.6%) |
| Total | 50,500 | 52,963 | 53,724 | 54,911 | 2.1% |

Full-Time Equivalent (FTE) Enrollment, 2020-2023 **

| | Fall 2020 | Fall 2021 | Fall 2022 | Fall 2023 | Average change |
|-------------------------|---------------|---------------|---------------|---------------|-------------------|
| Boise State University | 16,953 | 17,631 | 17,721 | 18,119 | 1.7% |
| Idaho State University | 8,982 | 9,008 | 8,966 | 9,242 | 0.7% |
| University of Idaho | 8,619 | 8,736 | 8,886 | 9,216 | 1.7% |
| Lewis-Clark St. College | 2,682 | 2,607 | 2,625 | 2,588 | (0.9%) |
| Total | 37,236 | 37,982 | 38,198 | 39,165 | 1.3% |

Resident Undergraduate Tuition and Fees, 2022-2025 ***

| | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Average change |
|-------------------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| Boise State University | \$ 8,364 | \$ 8,364 | \$ 8,782 | \$ 9,048 | 2.7% |
| Idaho State University | \$ 7,958 | \$ 7,958 | \$ 8,356 | \$ 8,610 | 2.7% |
| University of Idaho | \$ 8,396 | \$ 8,396 | \$ 8,816 | \$ 9,084 | 2.7% |
| Lewis-Clark St. College | \$ 6,996 | \$ 6,996 | \$ 7,388 | \$ 7,610 | 2.8% |
| Average | \$ 7,929 | \$ 7,929 | \$ 8,336 | \$ 8,588 | 2.7% |

* Headcount measures the total number of students taking classes in a semester.

** FTE enrollment measures the number of students enrolled for 12 credit hours or more per semester.

*** Tuition and fees are for the fall and spring semester and are set by the State Board of Education.

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Idaho's College & Universities Appropriations History

One Year Comparison

| By Institution | FY 2024 | FY 2025 | \$ Change | % Change |
|---------------------------|-----------------|-----------------|----------------|-------------|
| Boise State University | \$282.5M | \$289.8M | \$7.3M | 2.6% |
| Idaho State University | \$159.5M | \$165.7M | \$6.2M | 3.9% |
| University of Idaho | \$196.4M | \$196.4M | \$.0M | 0% |
| Lewis Clark State College | \$40.5M | \$41.7M | \$1.2M | 2.9% |
| Systemwide* | \$6.4M | \$6.4M | \$.0M | 0% |
| TOTAL | \$685.4M | \$700.0M | \$14.6M | 2.1% |

Ten Year Comparison

| | FY 2015 | FY 2025 | Average Yearly Change | Total Change |
|------------------|-----------------|-----------------|-----------------------------|-----------------|
| Original Approp. | | | | |
| TOTAL | \$498.6M | \$700.0M | 3.5% | 40.4% |

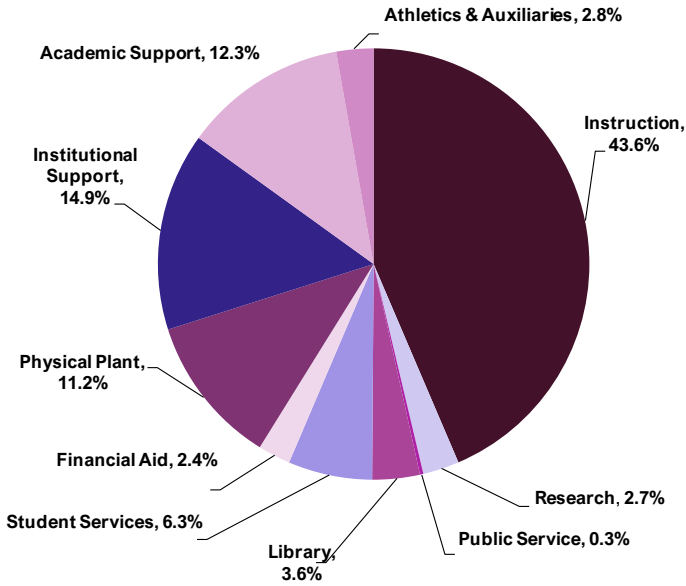
Ten Year Comparison by Fund

| | FY 2015 | FY 2025 | Annual %Chg | Total %Chg |
|------------------------|-----------------|-----------------|----------------|---------------|
| General Fund | \$251.2M | \$365.1M | 3.8% | 45.3% |
| Endowment Funds** | \$12.6M | \$24.0M | 6.7% | 90.9% |
| Student Tuition & Fees | \$234.8M | \$310.9M | 2.8% | 32.4% |
| TOTAL | \$498.6M | \$700.0M | 3.5% | 40.4% |

* Systemwide appropriations include the Higher Education Research Council (HERC) which promotes basic and applied research at the four-year institutions and other expenses that benefit all of the four-year institutions.

** Boise State does not receive any endowment funds.

Idaho's Higher Education System Budget Distribution by Functional Classification



The FY 2025 budget for higher education in Idaho is **\$700,004,700**

Functional Classification Definitions

Instruction: Academic and professional-technical credit and non-credit courses including faculty salaries & benefits.

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 & Auxillaries: Administration, marketing and student participation in intercollegiate men's and women's athletics.

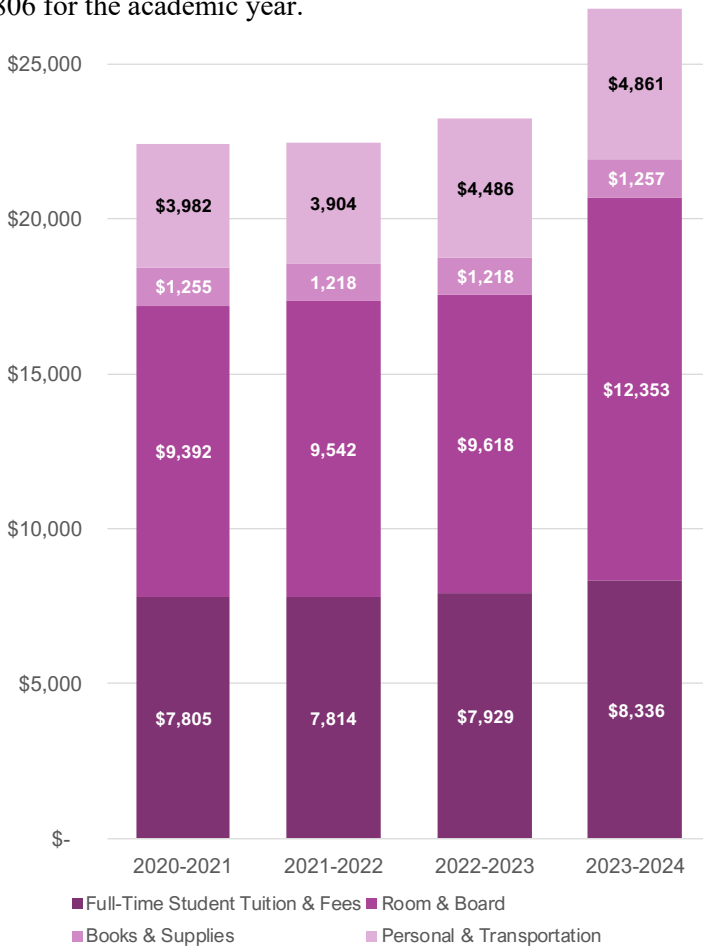
Physical Plant: Services and maintenance related to facilities and grounds.

Source: Office of the State Board of Education (OSBE)

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Idaho's College & Universities Cost of Attendance

For a single Idaho resident undergraduate with no dependents attending full-time (at least 12 credits) and living independently, the average cost of attendance at an Idaho college or university in 2023-2024 was \$26,806 for the academic year.



Cost-of-attendance (COA) is an important factor for students receiving financial aid. COA calculations assume the maximum annual limit for federal loans, merit-based scholarships, and 10 hours of work per week. The college and universities report that inflation and new federal regulations affected COA in 2023-2024.

Source: Office of the State Board of Education (OSBE)

Idaho's Community Colleges Enrollment & Tuition and Fees

Fall Enrollment Headcount (full and part-time students) *

| | Fall 2020 | Fall 2021 | Fall 2022 | Fall 2023 | Average change |
|---------------------------|---------------|---------------|---------------|---------------|-------------------|
| College of Southern Idaho | 7,585 | 8,148 | 8,344 | 9,167 | 4.8% |
| College of Western Idaho | 10,148 | 10,448 | 9,916 | 10,294 | 0.4% |
| North Idaho College | 4,737 | 4,579 | 4,296 | 3,979 | (4.3%) |
| College of Eastern Idaho | 1,809 | 2,157 | 2,321 | 2,571 | 9.2% |
| Total | 24,279 | 25,332 | 24,877 | 26,011 | 1.7% |

Fall Full-Time Enrollment (FTE) Academic and CTE, 2022-2023 **

| | Fall 2020 | Fall 2021 | Fall 2022 | Fall 2023 | Average change |
|---------------------------|---------------|---------------|---------------|---------------|-------------------|
| College of Southern Idaho | 3,476 | 3,590 | 3,702 | 3,963 | 3.3% |
| College of Western Idaho | 5,193 | 4,980 | 4,645 | 4,783 | (2.0%) |
| North Idaho College | 2,863 | 2,773 | 2,573 | 2,322 | (5.1%) |
| College of Eastern Idaho | 1,009 | 1,118 | 1,146 | 1,305 | 6.6% |
| Total | 12,541 | 12,461 | 12,066 | 12,373 | (0.3%) |

Resident Undergraduate Tuition and Fees, 2022-2025 ***

| | FY 2022 | FY 2023 | FY 2024 | FY 2025 | Average change |
|---------------------------|-----------------|-----------------|-----------------|-----------------|-------------------|
| College of Southern Idaho | \$ 3,360 | \$ 3,360 | \$ 3,360 | \$ 3,360 | 0.0% |
| College of Western Idaho | \$ 3,336 | \$ 3,336 | \$ 3,336 | \$ 3,336 | 0.0% |
| North Idaho College | \$ 3,396 | \$ 3,396 | \$ 3,396 | \$ 3,396 | 0.0% |
| College of Eastern Idaho | \$ 3,096 | \$ 3,096 | \$ 3,360 | \$ 3,360 | 2.1% |
| Average | \$ 3,297 | \$ 3,297 | \$ 3,363 | \$ 3,363 | 1% |

Source: Office of the State Board of Education (OSBE)

* Headcount measures the total number of students taking classes in a semester.

** FTE enrollment measures the number of students enrolled for 12 credit hours or more per semester.

*** Tuition and fees are for the fall and spring semester and are set by the Board of Trustees of each community college, in accordance with Idaho Code.

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Idaho's Community Colleges Operating Budgets

College of Southern Idaho

| | Actual FY2023 | Actual FY2024 | Estimated FY2025 |
|----------------------|------------------|------------------|---------------------|
| State Appropriation* | \$17.3M | \$18.7M | \$19.9M |
| Property Tax | \$9.7M | \$10.6M | \$10.4M |
| Tuition and Fees** | \$13.8M | \$15.0M | \$14.8M |
| Other | \$5.0M | \$5.1M | \$4.3M |
| Total | \$45.8M | \$49.4M | \$49.4M |

College of Western Idaho

| | Actual FY2023 | Actual FY2024 | Estimated FY2025 |
|----------------------|------------------|------------------|---------------------|
| State Appropriation* | \$19.3M | \$20.9M | \$21.5M |
| Property Tax | \$10.5M | \$12.1M | \$11.9M |
| Tuition and Fees | \$22.9M | \$24.2M | \$20.1M |
| Other | \$8.0M | \$4.5M | \$2.7M |
| Total | \$53.5M | \$61.7M | \$56.2M |

North Idaho College

| | Actual FY2023 | Actual FY2024 | Estimated FY2025 |
|----------------------|------------------|------------------|---------------------|
| State Appropriation* | \$14.8M | \$15.4M | \$15.6M |
| Property Tax | \$17.7M | \$17.8M | \$18.0M |
| Tuition and Fees | \$10.6M | \$9.4M | \$10.2M |
| Other | \$2.5M | \$4.6M | \$5.2M |
| Total | \$45.5M | \$47.2M | \$49.1M |

College of Eastern Idaho

| | Actual FY2023 | Actual FY2024 | Estimated FY2025 |
|----------------------|------------------|------------------|---------------------|
| State Appropriation* | \$6.3M | \$7.0M | \$7.7M |
| Property Tax | \$1.4M | \$1.3M | \$1.4M |
| Tuition and Fees | \$5.8M | \$6.3M | \$7.1M |
| Other | \$1.2M | \$1.7M | \$1.6M |
| Total | \$14.7M | \$16.4M | \$17.9M |

Idaho's community college budgets include state appropriations, student tuition & fees, local property taxes, and other miscellaneous revenues.

* Appropriated funds include \$800,000 from the sale of liquor distributed equally among the four community colleges (\$200,000 each).

**Tuition and fees include career technical student fees and summer credit classes and are set by the Board of Trustees of each community college, in accordance with Idaho Code.

Idaho's Community Colleges Property Levies and Taxes

College of Southern Idaho

| | Levy Rate* | Total Valuation | Total Tax Charged |
|------|------------|-------------------|-------------------|
| 2018 | \$91.49 | \$ 7,207,149,143 | \$ 6,593,914 |
| 2019 | \$96.70 | \$ 7,406,648,973 | \$ 7,152,520 |
| 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 |
| 2023 | \$73.24 | \$ 14,020,673,761 | \$ 10,448,088 |

College of Western Idaho

| | Levy Rate | Total Valuation | Total Tax Charged |
|------|-----------|--------------------|-------------------|
| 2018 | \$14.32 | \$ 58,589,956,336 | \$ 8,387,302 |
| 2019 | \$12.86 | \$ 69,870,850,740 | \$ 8,987,393 |
| 2020 | \$12.44 | \$ 77,176,969,055 | \$ 9,599,530 |
| 2021 | \$10.29 | \$ 96,124,768,478 | \$ 9,887,516 |
| 2022 | \$7.69 | \$ 136,036,359,527 | \$ 10,454,900 |
| 2023 | \$8.75 | \$ 129,782,109,976 | \$ 11,360,000 |

North Idaho College

| | Levy Rate | Total Valuation | Total Tax Charged |
|------|-----------|-------------------|-------------------|
| 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 |
| 2023 | \$37.53 | \$ 47,059,919,750 | \$ 17,820,607 |

College of Eastern Idaho

| | Levy Rate | Total Valuation | Total Tax Charged |
|------|-----------|-------------------|-------------------|
| 2018 | \$15.00 | \$ 6,985,980,000 | \$ 1,044,897 |
| 2019 | \$13.86 | \$ 8,101,622,878 | \$ 1,122,731 |
| 2020 | \$12.97 | \$ 9,181,154,336 | \$ 1,190,658 |
| 2021 | \$12.25 | \$ 10,216,581,208 | \$ 1,251,286 |
| 2022 | \$9.51 | \$ 13,820,007,363 | \$ 1,313,799 |
| 2023 | \$8.34 | \$ 16,625,025,474 | \$ 1,386,843 |

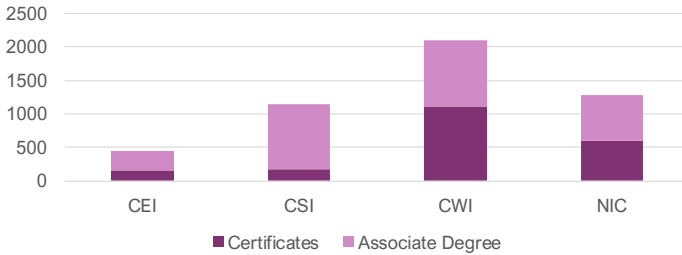
* Levy rates are per \$100,000 of assessed property value, but may not account for new construction.

Source: *The Community Colleges*

52 Higher Education

Idaho's Colleges & Universities Degrees Conferred

Community Colleges 2023-2024



Community Colleges 2023-2024

| | CEI | CSI | CWI | NIC |
|------------------|-----|-----|------|-----|
| Certificates | 148 | 169 | 1106 | 601 |
| Associate Degree | 304 | 980 | 1001 | 684 |

College & Universities 2023-2024



College & Universities 2023-2024

| | BSU | ISU | LCSC | UI |
|------------------------------|------|------|------|------|
| Associate Degree/Certificate | 316 | 484 | 298 | 283 |
| Bachelors | 4098 | 1189 | 541 | 1493 |
| Graduate/Doctorate* | 1144 | 805 | 1 | 615 |

* Includes masters, doctoral, and professional degrees.

Source: Office of the State Board of Education (OSBE)

Idaho's Division of Career Technical Education (CTE)

Performance Measures

Allocation of Post-Secondary Appropriation (\$ in millions)

| Technical Colleges | FY23 | FY24 | FY25 | % Chg |
|---------------------------|---------------|---------------|---------------|-------------|
| College of Southern Idaho | \$7.9 | \$8.3 | \$8.5 | 6.9% |
| College of Western Idaho | \$10.3 | \$10.9 | \$11.1 | 6.9% |
| North Idaho College | \$6.3 | \$6.6 | \$6.7 | 6.8% |
| College of Eastern Idaho | \$7.2 | \$7.5 | \$7.7 | 6.7% |
| Idaho State University | \$13.7 | \$14.4 | \$14.8 | 7.3% |
| Lewis-Clark State College | \$5.4 | \$5.6 | \$5.7 | 5.7% |
| Total | \$50.8 | \$53.2 | \$54.5 | 6.8% |

Statewide Measures for Secondary CTE

| | FY22 | FY23 | FY24 | % Chg |
|----------------------------------|---------|---------|---------|-------|
| Total number of CTE programs | 933 | 945 | 1,121 | 16.8% |
| Total number of school districts | 123 | 126 | 125 | 1.6% |
| Secondary Course Enrollment | 120,829 | 131,089 | 133,856 | 9.7% |
| SkillStack® Badges Awarded | 32,390 | 34,011 | 42,157 | 23.2% |
| CTE Digital Enrollment | 1,538 | 5,246 | 7,119 | 78.4% |

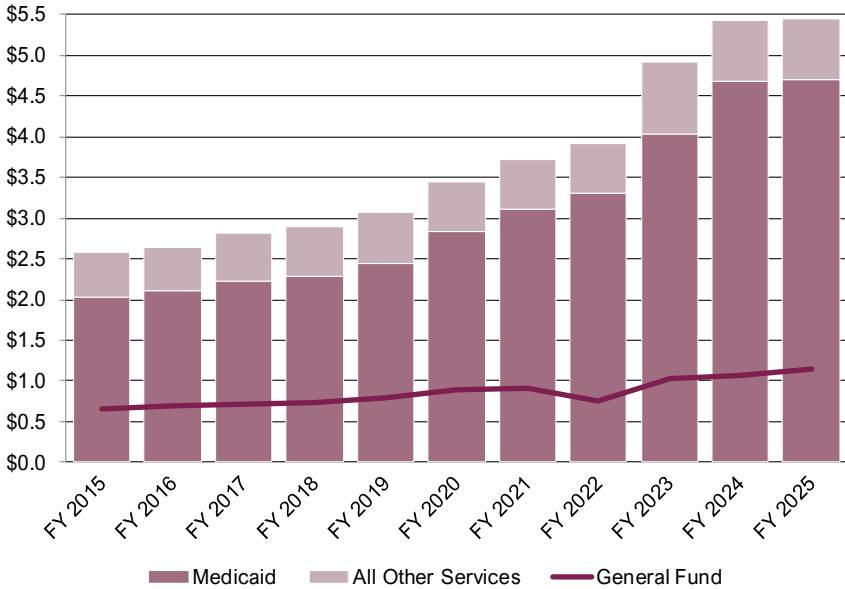
Statewide Measures for Postsecondary CTE

| | FY22 | FY23 | FY24 | % Chg |
|-------------------------------------|------------|------------|------------|--------------|
| Total AAS/certification enrollment | 5,546 | 5,192 | 5,690 | 2.53% |
| Total workforce training enrollment | 45,209 | 50,992 | 58,909 | 23.3% |
| Total degree/certificates awarded | 1,886 | 1,708 | * | * |
| Positive Placement Rate | 92% | 93% | 98% | 6.12% |

* This data was not available at the time of publication as collection & reporting occurs in November for the prior fiscal year.

54 Health & Human Services

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 accounts for 86.3% of all Health and Human Services appropriations for FY 2025.
- The next largest appropriation within Health and Human Services appropriations for FY 2025 was the Division of Welfare, which accounted for 3.5% of the department's appropriations.
- The Public Health Districts received smoking cessation funds as a pass through from the Division of Public Health via the Millennium Income Fund.
- H735a of 2022 repealed the Catastrophic Health Care Program, which removed the requirements for county and state officials to pay for medically indigent services.

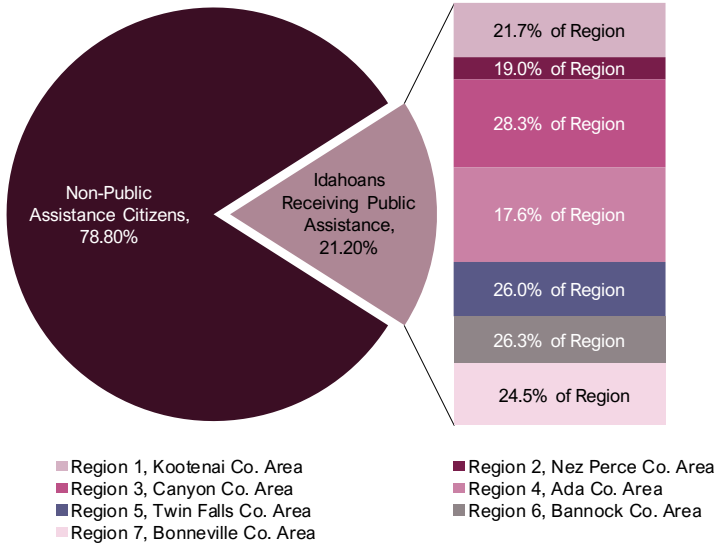
Health & Human Services 55

| <u>Original Appropriations</u> | <u>FY 2024</u> | <u>FY 2025</u> | <u>% Chg</u> |
|---|------------------|------------------|---------------|
| <u>By Department or Division</u> | (in millions) | | |
| Health & Welfare | 5,424.1 | 5,455.3 | 0.6% |
| Child Welfare | 106.6 | 113.2 | 6.1% |
| Developmentally Disabled | 41.6 | 45.7 | 9.7% |
| Independent Councils | 18.1 | 15.1 | (16.4%) |
| Indirect Support Services | 53.2 | 56.0 | 5.3% |
| Medicaid | 4,683.7 | 4,710.4 | 0.6% |
| Mental Health Services | 59.3 | 51.0 | (13.9%) |
| Psychiatric Hospitalization | 63.0 | 65.8 | 4.5% |
| Public Health Services | 178.3 | 164.0 | (8.0%) |
| Service Integration | 6.6 | 6.6 | 0.1% |
| Substance Abuse | 27.4 | 27.7 | 1.2% |
| Welfare | 178.0 | 191.2 | 7.4% |
| Licensing and Certification | 8.5 | 8.7 | 1.8% |
| Independent Living Council | .7 | .7 | (6.6%) |
| Total | \$5,424.9 | \$5,456.0 | 0.6% |
| <u>By Fund Source</u> | | | |
| General Fund | \$1,070.6 | \$1,141.8 | 6.6% |
| Dedicated Funds | \$779.3 | \$851.5 | 9.3% |
| Federal Funds | \$3,574.9 | \$3,462.7 | (3.1%) |
| Total | \$5,424.9 | \$5,456.0 | 0.6% |

Totals may not add due to rounding.

56 Health & Human Services

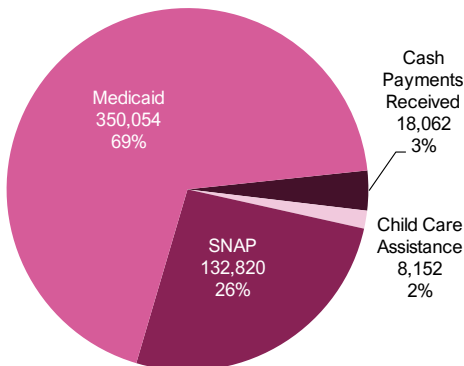
Public Assistance Received, by Region



In fiscal year 2024, the Department of Health and Welfare's Benefits Program spent \$105,762,100 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 \$4,205,901,200 of state expenditures in fiscal year 2024.

Approximately 1 in 5 (354,510) or 18.0% of Idahoans are receiving some form of support.

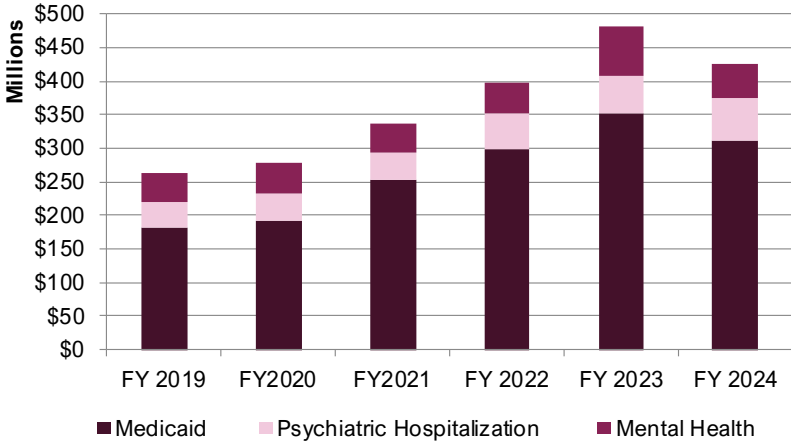
Idahoans Receiving Assistance by Type of Support



Note: Individuals may receive support in more than one program. Unduplicated counts were 354,510.

Source: Idaho Department of Health and Welfare

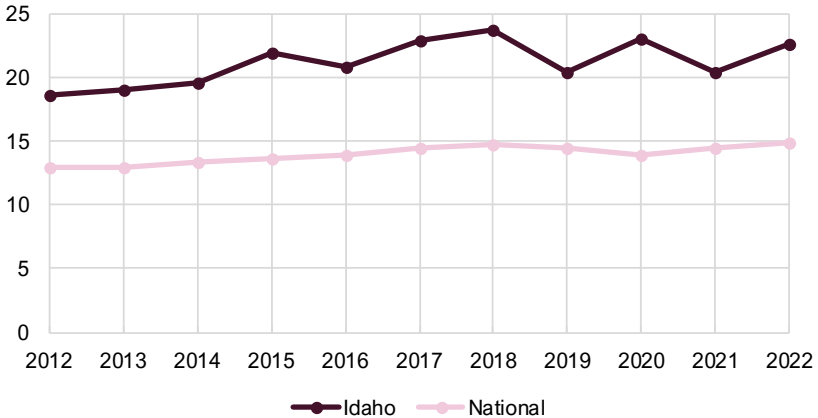
Mental Health Spending



Total mental health expenditures in the Department of Health and Welfare decreased \$56.2 million or 11.7% from FY 2023 to FY 2024. Expenditures in FY 2024 were \$424,779,100.

Suicide Prevention and Awareness

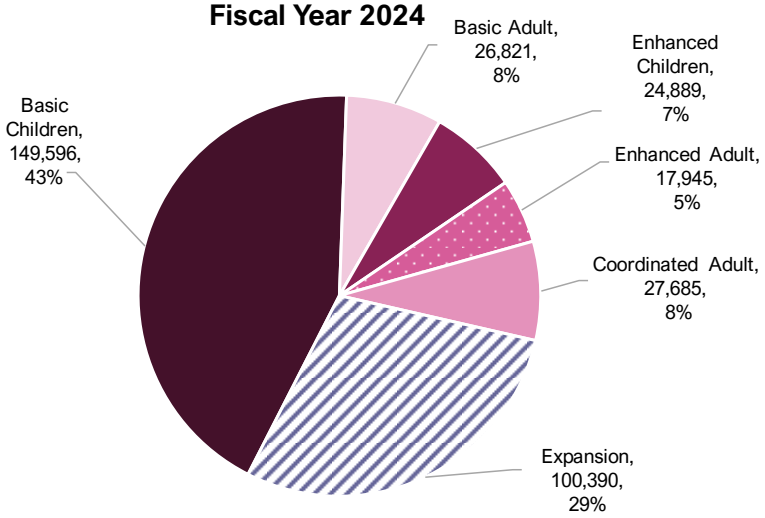
Death Rate by Suicide per 100,000 people



In 2022, Idaho ranked 12th nationwide in death by suicide with 22.6 suicides per 100,000 people, The national average was 14.9.

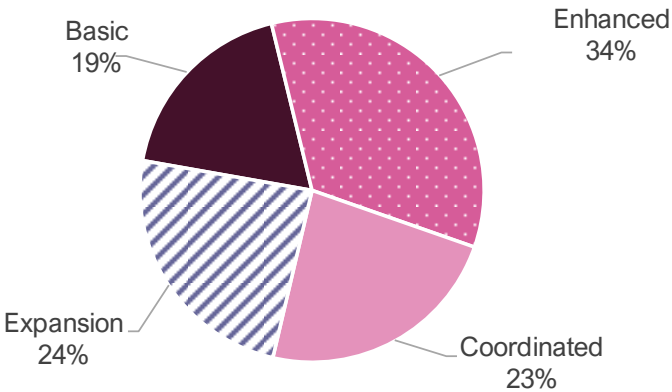
Source: gethealthy.dhw.idaho.gov/suicide-prevention

Medicaid Participants by Program



Medicaid Expenditures by Program

Fiscal Year 2024



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. 13,900+ Idahoans enrolled through YHI during Medicaid unwinding.

Enrollment by Level

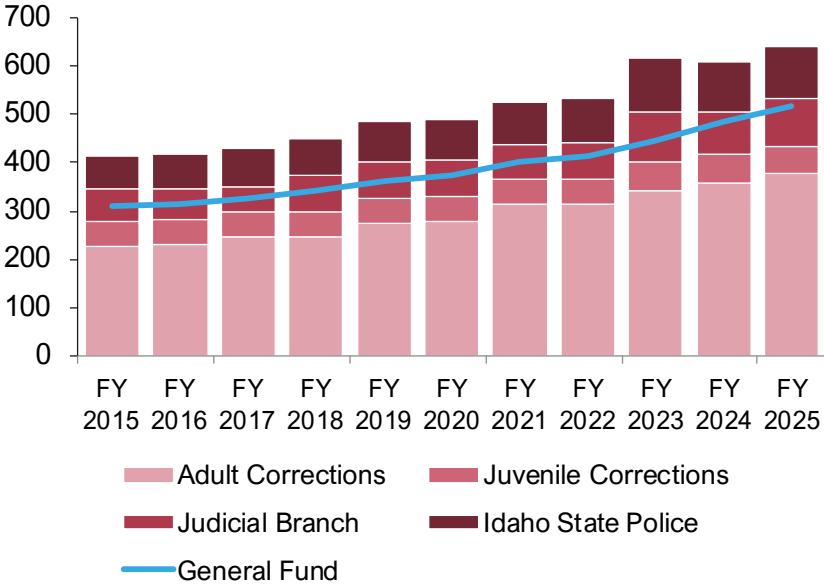
TABLE: Enrollment by Metal Level

| Level | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|--------------|--------|--------|--------|--------|--------|--------|
| Bronze | 40,003 | 40,497 | 42,705 | 41,030 | 48,389 | 51,890 |
| Silver | 37,957 | 22,000 | 18,982 | 20,462 | 30,370 | 38,435 |
| Gold | 7,669 | 5,290 | 4,837 | 6,017 | 8,761 | 11,550 |
| Platinum | | | | | | 269 |
| Catastrophic | 534 | 337 | 361 | 327 | 212 | 222 |

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% |

Appropriation Trends (\$ in millions)



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

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

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

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



Public Safety 61

Original Appropriations **FY 2024** **FY 2025** **% Chg**
 (\$ in millions)

By Department or Division

| | | | |
|-----------------------------|--------------|--------------|---------------|
| Correction Dept. | 358.3 | 376.6 | 5.1% |
| Management Services | 22.2 | 27.1 | 21.9% |
| State Prisons | 171.6 | 179.8 | 4.7% |
| County & Out-of-State | 29.9 | 31.9 | 6.4% |
| Community Corrections | 58.1 | 66.1 | 13.7% |
| Education & Treatment | 3.6 | 3.7 | 4.2% |
| Medical Services | 68.7 | 63.8 | (7.1%) |
| Pardons and Parole Com. | 4.1 | 4.2 | 2.1% |
| Judicial Branch | 90.3 | 98.4 | 8.9% |
| Juvenile Corrections | 58.3 | 58.5 | 0.4% |
| State Police | 103.1 | 111.1 | 7.8% |
| Brand Inspection | 4.0 | 4.0 | 0.1% |
| Police, Division of State | 93.0 | 100.9 | 8.5% |
| POST Academy | 5.6 | 5.7 | 2.0% |
| Racing Commission | .5 | .5 | 1.2% |
| Total | 610.0 | 644.6 | 5.7% |

By Fund Source

| | | | |
|-----------------|--------------|--------------|-------------|
| General Fund | 484.6 | 517.3 | 6.7% |
| Dedicated Funds | 105.8 | 106.4 | 0.6% |
| Federal Funds | 19.6 | 20.9 | 6.8% |
| Total | 610.0 | 644.6 | 5.7% |

Total may not add due to rounding.

62 Public Safety

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

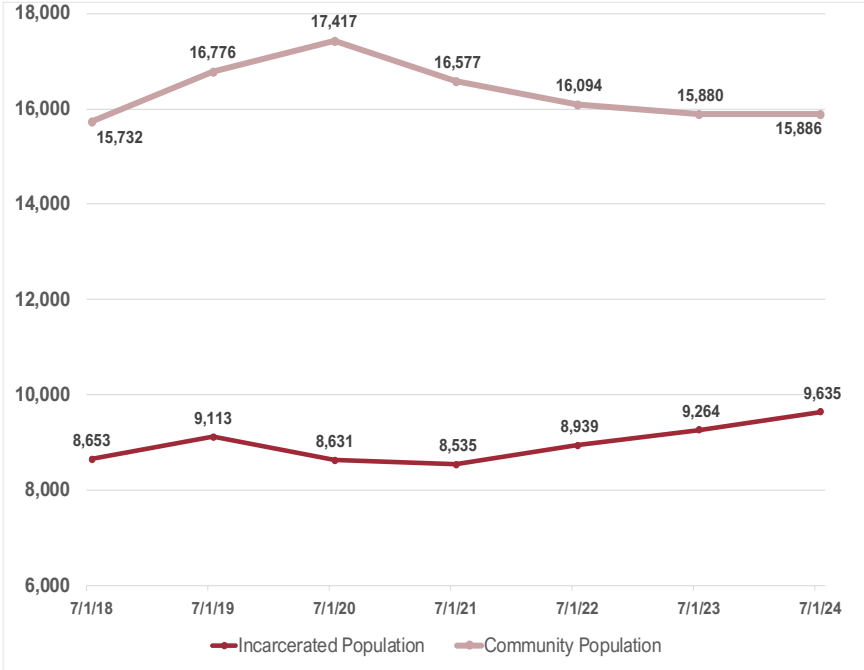
| Western States | State Imprisonment Rate per 100,000 Pop ¹ | *State Crime Rate per 100,000 Pop ² | Number of Peace Officers per 100,000 Pop ³ |
|----------------------|--|--|---|
| Idaho | 460 | 1736 | 183 |
| <i>Regional Rank</i> | 1 | 7 | 4 |
| Montana | 414 | 2546 | 214 |
| <i>Regional Rank</i> | 2 | 5 | 3 |
| Nevada | 322 | 3926 | 217 |
| <i>Regional Rank</i> | 4 | 1 | 2 |
| Oregon | 295 | 3040 | 160 |
| <i>Regional Rank</i> | 5 | 4 | 6 |
| Utah | 176 | 2441 | 168 |
| <i>Regional Rank</i> | 6 | 6 | 5 |
| Washington | 174 | 3330 | 155 |
| <i>Regional Rank</i> | 7 | 2 | 7 |
| Wyoming | 369 | 3058 | 288 |
| <i>Regional Rank</i> | 3 | 3 | 1 |

¹U.S. Department of Justice (U.S.D.J.), Bureau of Justice Statistics (B.J.S.), *Prisoners in 2022 - Statistical Tables*; ²U.S.D.J., B.J.S., *Law Enforcement Agency Reported Crime Analysis Tool (LEARCAT), 2022*; ³U.S.D.J., B.J.S., *Census of State and Local Law Enforcement Agencies, 2018*.

Note: All figures represent the most recently available statistics. Regional ranking is from high to low with one being the highest and seven being the lowest.

*Wyoming received crime data from only 71% of agencies governing 78% of the population, resulting in incomplete data.

IDOC Population Distribution: FY 2019 – FY 2024



Total Offender Population

| 7/1/2018 | 7/1/2019 | 7/1/2020 | 7/1/2021 | 7/1/2022 | 7/1/2023 | 7/1/2024 |
|----------|----------|----------|----------|----------|----------|----------|
| 24,385 | 25,889 | 26,048 | 25,112 | 25,033 | 25,144 | 25,521 |

The total **offender population** decreased by 2.0% from 26,048 at the beginning of FY 2021 to 25,521 at the end of FY 2024.

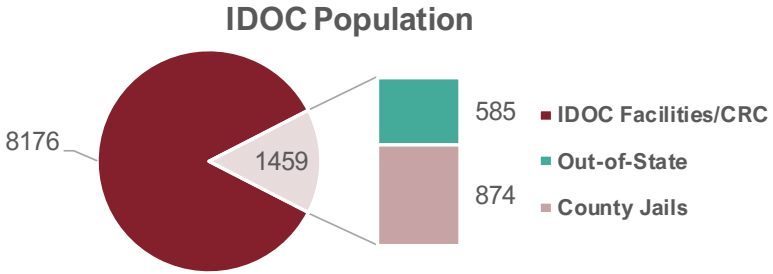
The **incarcerated population** increased by 7.3% from 8,631 to 9,635.

The **community population** decreased by 8.8% from 17,417 to 15,886.

64 Public Safety

IDOC Population Snapshot

The Idaho Department of Correction (IDOC) houses its offender population in one of 10 IDOC facilities, community reentry centers, out-of-state, or county jails.



| Population | Rider | Termer | Parole Violator | Total |
|--------------------------------|--------------|--------------|-----------------|--------------|
| COUNTY JAILS | 108 | 531 | 235 | 874 |
| CRC EAST BOISE | - | 143 | 1 | 144 |
| CRC IDAHO FALLS | - | 110 | - | 110 |
| CRC NAMPA | - | 114 | - | 114 |
| CRC TREASURE VALLEY | - | 104 | - | 104 |
| CRC TWIN FALLS | - | 155 | - | 155 |
| CRC-X EAST BOISE | - | 5 | - | 5 |
| CRC-X IDAHO FALLS | - | 8 | - | 8 |
| CRC-X NAMPA | - | 16 | - | 16 |
| CRC-X PWCC | - | 3 | - | 3 |
| CRC-X TREASURE VALLEY | - | 15 | - | 15 |
| CRC-X TWIN FALLS | - | 9 | - | 9 |
| ICIO | 5 | 576 | - | 581 |
| IMSI | 2 | 506 | - | 508 |
| ISCC | 1 | 2,089 | 11 | 2,101 |
| ISCI | 173 | 1,308 | 73 | 1,554 |
| MVTC | 348 | 92 | 3 | 443 |
| NICI | 434 | 2 | - | 436 |
| PWCC | 40 | 297 | 7 | 344 |
| SAGUARO CORRECTION FACILITY-A2 | - | 585 | - | 585 |
| SAWC | - | 389 | - | 389 |
| SBWCC | 298 | 6 | - | 304 |
| SICI-FEMALES | 22 | 358 | 1 | 381 |
| SICI-MALES | - | 452 | - | 452 |
| Total | 1,431 | 7,873 | 331 | 9,635 |

Source: IDOC Evaluation & Compliance as of 7/1/2024

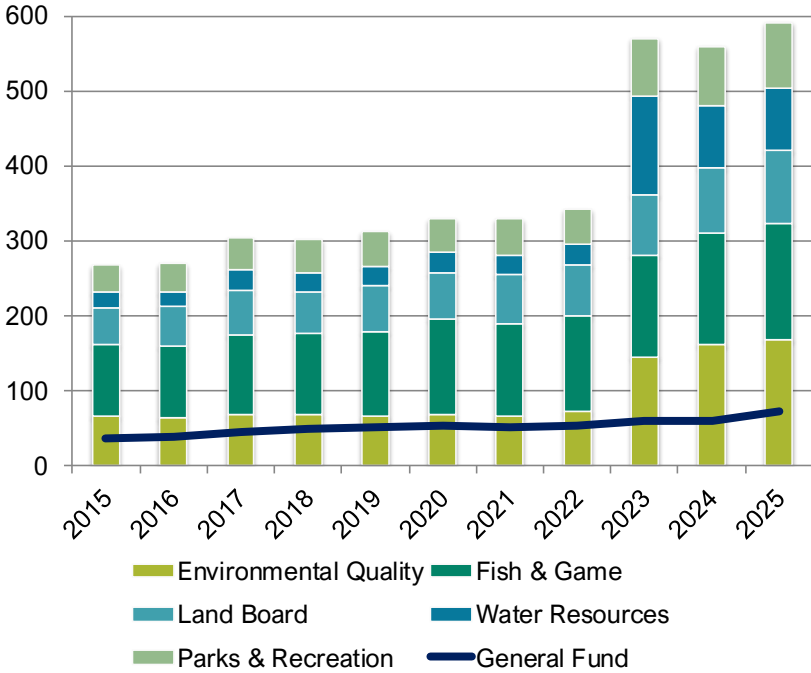
Public Safety 65

NOTES



66 Natural Resources

Appropriation Trends (in millions)



From FY 2015 to FY 2025, the state’s Natural Resources budgets grew by \$323.2 million, or 120.6%. Concurrently, General Fund support increased 100.5%, from \$36.2 million in FY 2015 to \$72.5 million in FY 2025.

The Natural Resources budgets increased by \$32.6 million or 5.8% from FY 2024 to FY 2025. As part of the FY 2025 budgets, the Legislature appropriated \$53.3 million onetime from all funds. These are appropriations that will only last for one year and do not become part of the agency’s base budget.

For FY 2025, the Natural Resources portion of the state budget accounted for 1.4% of the General Fund appropriation and 4.3% of the \$13.9 billion all funds appropriation.

Natural Resources 67

FY 2025 Appropriation by Department

| <u>Original Appropriations by Department (in millions)</u> | <u>FY 2024</u> | <u>FY 2025</u> | <u>% Chg</u> |
|--|----------------|----------------|--------------|
| Environmental Quality | \$161.1 | \$169.0 | 4.9% |
| Fish & Game | \$149.9 | \$154.5 | 3.1% |
| Land Board | \$87.1 | \$97.8 | 12.3% |
| Investment Board | \$0.9 | \$0.9 | 2.4% |
| Lands | \$86.2 | \$96.9 | 12.4% |
| Parks & Recreation | \$78.9 | \$88.0 | 11.5% |
| Water Resources | \$81.5 | \$81.8 | 0.4% |
| Total | \$558.5 | \$591.1 | 5.8% |

By Fund Source

| | | | |
|-----------------|----------------|----------------|-------------|
| General Fund | 59.4 | 72.5 | 22.1% |
| Dedicated Funds | 221.4 | 226.8 | 2.4% |
| Federal Funds | 277.7 | 291.9 | 5.1% |
| Total | \$558.5 | \$591.1 | 5.8% |

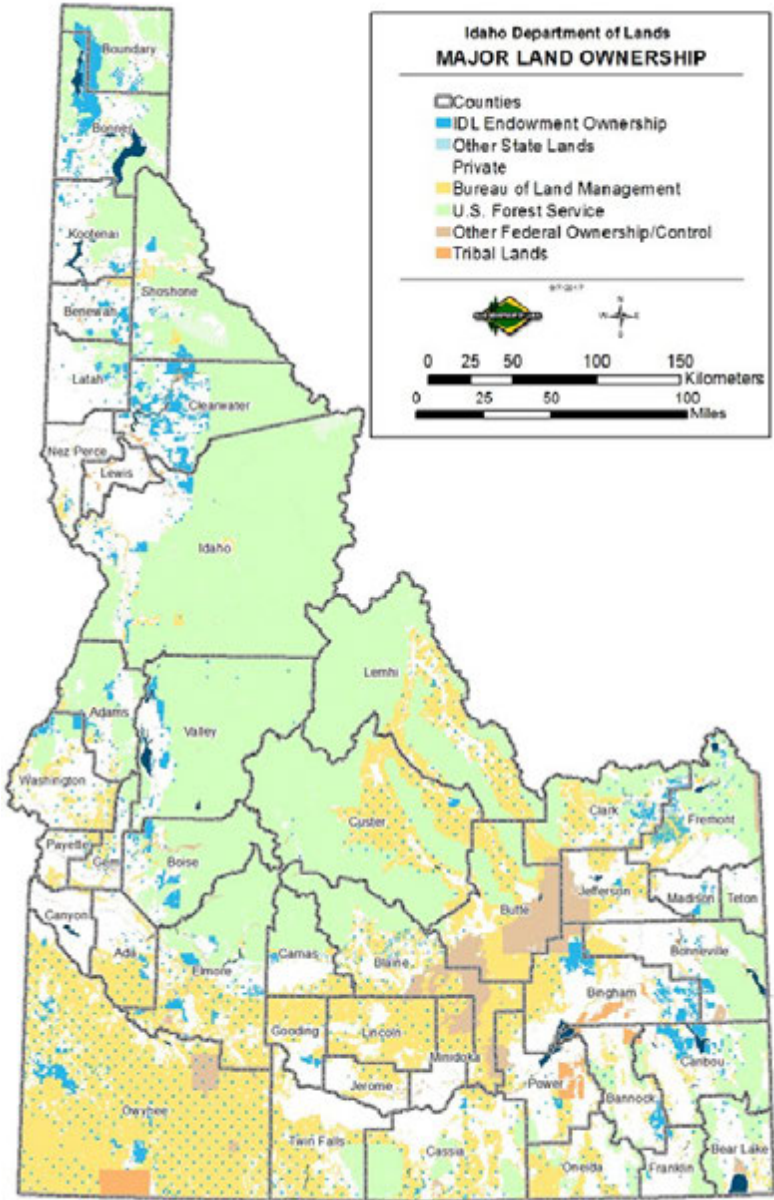
Numbers May Not Add Due to Rounding

Historically, the appropriation for Idaho Department of Lands (Lands) and the Endowment Fund Investment Board (Investment Board) were in separate appropriations. In FY 2025, enhancements were combined in one appropriation (\$ 1410).

The FY 2025 budget included onetime transfers from the General Fund to dedicated funds for different agencies. These transfer amounts included \$30 million within the Department of Water Resources for water infrastructure projects, \$17 million within the Department of Lands for fire suppression, and \$2 million within the Department of Environmental Quality for confined animal feeding operations. This transfers were heard by the Joint Finance-Appropriations Committee, and included in the appropriation bills for each relevant agency.

68 Natural 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 | 63.6% |
| BLM | 11,692,707 | 22.1% |
| USFS | 20,294,108 | 38.4% |
| Other* | 1,612,933 | 3.1% |
| State Land | 2,491,770 | 4.7% |
| Endowments | 2,486,260 | 4.7% |
| Other** | 5,510 | 0.0% |
| Private | 15,813,020 | 29.9% |
| Tribal Land*** | 933,691 | 1.8% |
| Total | 52,838,229 | 100.0% |

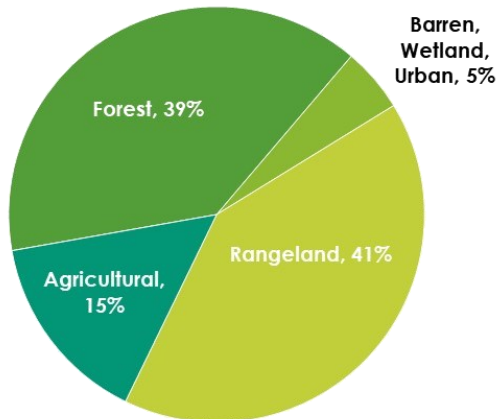
* Includes NPS, NWR, DOD, DOE, COE, BOR

** Includes non-beneficiary state land other than listed

*** Includes Bureau of Indian Affairs and reservations

Source: Idaho Department of Lands State Ownership Dataset, 2019

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



70 Natural Resources

Federal Land Ownership by State (millions of acres)

| (Excludes water area) | Federal Acreage | % of Federal | Total Acres in State | % of State |
|-----------------------|-----------------|---------------|----------------------|--------------|
| Nevada | 56.3 | 9.0% | 70.3 | 80.1% |
| Utah | 33.3 | 5.3% | 52.7 | 63.1% |
| Idaho | 33.6 | 5.4% | 52.8 | 63.6% |
| 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 | 622.8 | 100.0% | 2,271.2 | 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 three 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 71

Federal Land Ownership by County (in acres) - 2020

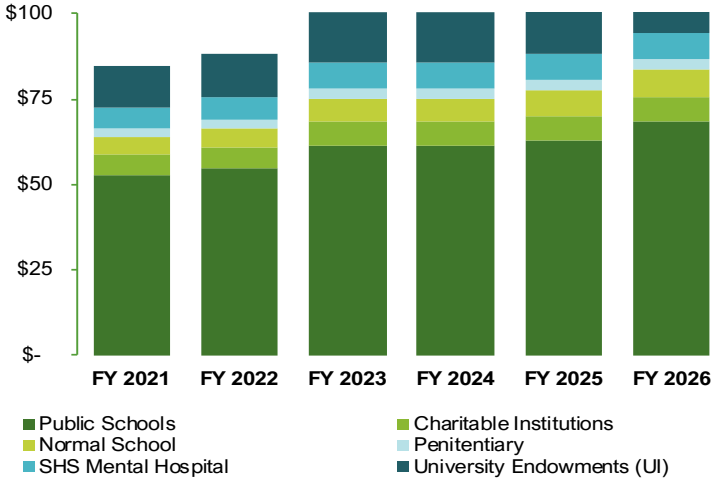
| County | Federal | % of Total | State and Tribal | Private | Total |
|---------------|-------------------|--------------|------------------|-------------------|-------------------|
| Custer | 2,919,413 | 92.4% | 54,739 | 178,702 | 3,158,302 |
| Lemhi | 2,637,768 | 90.3% | 37,822 | 241,277 | 2,920,956 |
| 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)

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Idaho Land Board Activities & Distributions

Endowment Board Distributions
(\$ in Millions)



Net Endowment Income by Asset Type

| | FY 2022 | FY 2023 | FY 2024 |
|------------------------------|----------------------|----------------------|----------------------|
| Timberland | \$54,527,470 | \$61,619,672 | \$50,718,721 |
| Farmland | 99,864 | 91,368 | 450,474 |
| Rangeland | 893,159 | 652,223 | 1,311,927 |
| Residential Real Estate | 1,169,969 | 1,759,791 | 102,902 |
| Commercial Real Estate | 606,002 | 594,563 | 689,976 |
| Oil and Gas Rentals/Bonuses | (88,168) | (104,790) | (68,500) |
| Minerals Rentals and Bonuses | 734,879 | 1,126,180 | (361,762) |
| TOTAL INCOME | \$ 57,943,175 | \$ 65,739,007 | \$ 52,843,738 |

Fire Season Statistics (by fire season)*

| | FS 2021 | FS 2022 | FS 2023 | 3 Yr. Avg |
|-----------------------------|-----------|----------|----------|-----------|
| # of Fires | 408 | 287 | 268 | 321 |
| % of 20-year average | 132.0% | 95.0% | 99.0% | 109% |
| Median Fire Size (in acres) | 0.25 | 0.10 | 0.25 | 0.20 |
| Average Cost per Fire | \$146,814 | \$31,672 | \$46,038 | \$74,841 |
| Total Fire Season Costs | \$76.6 M | \$26.7 M | \$22.2 M | \$41.8 M |
| IDL Protected Acres Burned | 142,022 | 4,676 | 2,590 | 49,763 |

* Fire Season (FS) reflect the calendar year, not the fiscal year

Idaho Fish and Game License & Tag Counts

| Description | FY 2023 | FY 2024 | Chg | % Chg |
|---------------------------------------|------------------|------------------|-----------------|----------------|
| Resident Combination | 115,729 | 112,839 | (2,890) | (2.5%) |
| Resident Sportsman Package | 28,024 | 28,083 | 59 | 0.2% |
| Resident Season Fishing | 144,902 | 153,051 | 8,149 | 5.6% |
| Resident Short Term Fishing | 6,462 | 7,562 | 1,100 | 17.0% |
| Resident Hunting | 49,884 | 50,448 | 564 | 1.1% |
| Total Resident Licenses | 345,001 | 351,983 | 6,982 | 2.0% |
| Non-resident Combination | \$6,715 | 7,122 | \$407 | 6.1% |
| Non-resident Season Fishing | 41,492 | 42,659 | 1,167 | 2.8% |
| Non-resident Short Term Fishing | 127,605 | 124,379 | (3,226) | (2.5%) |
| Non-resident Hunting * | 44,563 | 48,226 | 3,663 | 8.2% |
| Total Nonresident Licenses | 220,375 | 222,386 | (51,569) | (19.3%) |
| Resident Tags | \$224,228 | 238,867 | \$14,639 | 6.5% |
| Resident Tags in Sportsman Pack** | 158,501 | 173,633 | 15,132 | 9.5% |
| Non-Resident Tags | 54,338 | 53,183 | (1,155) | (2.1%) |
| Miscellaneous Permits | 232,751 | 228,029 | (4,722) | (2.0%) |
| Misc. Permits in Sportsman Pack** | 103,331 | 105,851 | 2,520 | 2.4% |
| Miscellaneous Permit issued at \$0† | 82,200 | 59,388 | (22,812) | (27.8%) |
| Access Depredation Fee | 398,820 | 407,248 | 8,428 | 2.1% |
| Controlled Hunt Applications | 231,465 | 237,282 | 5,817 | 2.5% |
| Total Tags, Permits, and Misc. | 1,485,634 | 1,503,481 | 17,847 | 1.2% |
| Total Licenses, Tags, & | 2,051,010 | 2,077,850 | 26,840 | 1.3% |

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

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

***Counts above are representative of transactions in a fiscal year, including the sales of a multi-year license. Numbers do NOT reflect total count of license holders for that year, due to issued prior year multi-year licenses.

† Misc. Permit Issued at \$0 generally includes permits issued at no cost to the customer such as reasonable modification permits for rifle and archery, Artificial Light permits, Shooting Hours Exemptions and \$0 Cost Tag Exchanges.

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

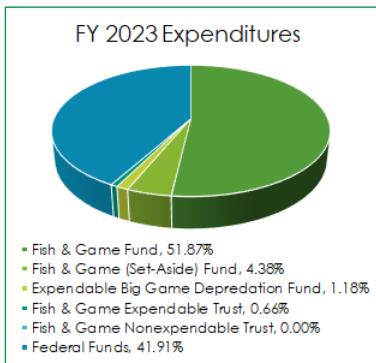
From FY 2023 to FY 2024, Fish and Game resident license sales increased by 6,982, or 2.0%, while non-resident license sales decreased by 19.3%. Overall sales of licenses, tags and permits increased by 1.3% from FY 2023 to FY 2024.

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Idaho Department of Fish & Game (Receipts in millions)

| Description | FY 2023 Actual | FY 2024 Actual | \$ Chg | % Chg |
|-----------------------------------|------------------|------------------|-------------------|----------------|
| Fish and Game Fund | | | | |
| Licenses & Permits | \$58.189 | \$51.518 | (\$6.670) | (11.5%) |
| Federal Reimburs. | 55.756 | 39.008 | (16.748) | (30.0%) |
| Priv. & Loc. Reimburs. | 10.269 | 13.764 | 3.494 | 34.0% |
| Priv. & Loc. Trusts | 2.542 | 2.782 | 0.240 | 9.4% |
| Big Game Depred. | 0.100 | 0.168 | 0.068 | 68.1% |
| Miscellaneous Income | 4.281 | 3.540 | (0.742) | (17.3%) |
| Total Fish & Game Fund | \$131.137 | \$110.779 | (\$20.358) | (15.5%) |
| Set-Aside Fund | | | | |
| Habitat Acq. and Devel. | \$0.474 | \$0.575 | \$0.101 | 21.3% |
| Salmon & Steelhead Tag | 0.531 | 0.659 | 0.128 | 24.2% |
| Winter Feed/Hab. Impr. | 0.899 | 0.889 | (0.011) | (1.2%) |
| Non-game Programs | 0.001 | 0.058 | 0.057 | 7289.6% |
| Meat Proc. Charges | 0.001 | 0.007 | 0.006 | 782.1% |
| License Endorsement Fee | 2.370 | 2.443 | 0.073 | 3.1% |
| Adjustments | 0.040 | 0.311 | 0.272 | 687.9% |
| Total Set-Aside Fund | \$4.315 | \$4.942 | \$0.626 | 14.5% |
| Grand Total | \$135.453 | \$115.721 | (\$19.732) | (14.6%) |

The **Fish & Game Fund** includes revenues received from the sale of hunting, fishing, trapping licenses, and other administration income. Moneys are used to enforce and administer various aspects of the fish and game laws, and match federal distributions.



Section 36-111, Idaho Code, created the **Fish & Game (Set-Aside) Fund**, which receives statutorily directed funds that are “set-aside” from the sale of hunting, fishing, and trapping licenses for specific uses.

Some uses include habitat improvements, hunter and angler access, depredation control, and support for non-game animal programming.

Natural Resources 75

2024 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 | \$32.00 MT |
| 2 | \$37.50 ID | \$48.50 ID | \$174.50 NV | \$55.25 ID |
| 3 | \$44.90 WA | \$50.40 WA | \$178.50 WY | \$60.06 CO |
| 4 | \$45.50 ID | \$57.50 ID | \$184.50 OR | \$63.50 WY |
| 5 | \$60.06 CO | \$78.27 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 | \$84.50 NV | \$126.00 NM | \$350.00 AZ | \$114.50 NV |
| 10 | \$86.00 UT | \$179.50 NV | \$386.28 CO | \$140.00 AZ |
| 11 | \$95.00 AZ | \$185.00 AZ | \$605.45 CA | \$267.08 CA |
| 12 | \$102.60 CA | \$654.95 CA | \$614.00 UT | n/a WA |
| Avg. | \$66.55 | \$140.14 | \$301.06 | \$99.90 |



Highlighted 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.

2024 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 | \$225.00 MT |
| 2 | \$410.50 WY | \$640.00 NM | \$1,371.50 NV | \$362.50 WY |
| 3 | \$411.50 NV | \$728.50 WY | \$1,652.00 WA | \$375.00 NM |
| 4 | \$434.30 WA | \$733.00 UT | \$1,693.50 OR | \$471.50 NV |
| 5 | \$475.00 AZ | \$760.00 OR | \$1,975.00 AZ | \$493.67 CO |
| 6 | \$493.67 CO | \$815.54 CO | \$2,210.88 CA | \$555.75 ID |
| 7 | \$538.00 UT | \$825.00 AZ | \$2,514.00 UT | \$575.50 OR |
| 8 | \$546.75 ID | \$846.75 ID | \$2,708.19 CO | \$641.00 UT |
| 9 | \$577.90 CA | \$1,073.00 MT | \$2,867.50 ID | \$725.00 AZ |
| 10 | \$615.50 OR | \$1,376.50 NV | \$3,038.50 WY | \$826.98 CA |
| 11 | \$749.00 MT | \$2,017.93 CA | \$3,265.00 NM | N/A WA |
| Avg. | \$511.56 | \$937.57 | \$2,238.28 | \$525.19 |

Idaho Department of Fish and Game, <https://idfg.idaho.gov/licenses>

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2024 Resident Cost to Fish

(Includes licenses, tags, application and vendor fees)

| Rank | State | License | 1 Day | 2 Day | 3 Day |
|----------|----------------|----------------|----------------|----------------|----------------|
| 1 | Washington | \$29.50 | \$11.35 | \$15.75 | \$19.05 |
| 2 | Idaho | \$30.75 | \$11.50 | \$16.50 | \$21.50 |
| 3 | Montana | \$31.00 | | \$15.00 | |
| 4 | Idaho | \$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 | \$53.98 | \$16.33 | \$24.15 | \$31.97 |
| 12 | California | \$61.82 | \$20.26 | \$31.06 | |
| | Average | \$40.92 | \$15.19 | \$21.80 | \$26.19 |



Highlighted costs are "Price Locked" and unhighlighted Idaho costs are 2024 prices.

2024 Non-resident Cost to Fish

(Includes licenses, tags, application and vendor fees)

| 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 | Wyoming | \$123.50 | \$14.00 | \$28.00 | \$42.00 |
| 10 | Colorado | \$129.29 | \$19.97 | \$27.79 | \$35.61 |
| 11 | California | \$166.89 | \$20.26 | \$31.06 | |
| | Average | \$104.47 | \$20.46 | \$33.12 | \$38.92 |

Idaho Department of Fish and Game, <https://idfg.idaho.gov/licenses>

Idaho Dept of Parks & Recreation Facts and Figures

1. State Park Revenue Details - FY 2024 % Chg

| | FY 2023 | FY 2024 | |
|--|---------------|---------------|---------|
| Non-Resident Visitors - 71.3% | 1,908,700 | 1,930,745 | 1.2% |
| Resident Visitors - 28.7% | 4,744,600 | 4,803,129 | 1.2% |
| Dedicated Fund Revenue | \$ 14,414,900 | \$ 14,841,113 | 3.0% |
| Passport Revenue (Gross of fees & tax) | \$ 4,420,400 | \$ 4,477,340 | 1.3% |
| Total Expenditures (includes Capital) | \$ 23,441,600 | \$ 30,533,396 | 30.3% |
| Self-Support Percent | 80.3% | 62.4% | (22.2%) |
| General Fund Support | \$ 2,948,500 | \$ 3,915,000 | 32.8% |
| Capital Repair and Maintenance | \$ 9,790,300 | \$ 15,432,823 | 57.6% |

2. Recreation Users by Registration Type - FY 2024

| | | | |
|--------------------------------------|---------|---------|---------|
| Boat Registrations | 93,900 | 84,100 | (10.4%) |
| Snowmobile Registrations | 43,800 | 43,100 | (1.6%) |
| Motorbikes, ATVs, UTVs Registrations | 120,000 | 215,100 | 79.3% |
| Cross Country Ski Permits | 4,000 | 2,800 | (30.0%) |

3. Recreational Funds to Public Agencies - FY 2024

| | | | |
|-----------------------------------|--------------|--------------|---------|
| Recreational Vehicle Fund Grants | \$ 3,112,760 | \$ 2,455,084 | (21.1%) |
| Waterway Improvement Fund Grants | \$ 1,296,900 | \$ 1,265,292 | (2.4%) |
| State and Federal Trails Programs | \$ 1,963,200 | \$ 1,575,194 | (19.8%) |
| County Boating Programs | \$ 2,527,600 | \$ 2,565,538 | 1.5% |
| Federal Boating Safety Grants | \$ 850,000 | \$ 858,050 | 0.9% |
| County Snow Grooming Programs | \$ 1,786,100 | \$ 1,768,390 | (1.0%) |
| Trout License Plate Grants* | \$ 44,700 | \$ 31,947 | (28.5%) |

4. Park Land and Facilities - FY 2024

| | | |
|--------------------------------------|--------|--------|
| Number of State Parks/Trails | 30 | 30 |
| Number of Acres in the Park System** | 60,167 | 60,600 |
| Number of Structures Maintained** | 558 | 570 |

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

**Added 28 acres for the Bear Lake Fish Haven, 104 acres at Challis Hot Springs, and 260 acres in Sheridan.

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State Parks Self-Support Index

| State Park | FY 2024 Park Operating Expenditures | FY 2023 Park Revenues | Self-Support Percent | Total Visitors CY 2023 | % Chg of Visitors vs 2023 |
|------------------------------|-------------------------------------|-----------------------|----------------------|------------------------|---------------------------|
| Bear Lake | \$512,717 | \$912,784 | 178.0% | 251,443 | (14.1%) |
| Bruneau Dunes | 563,908 | 428,548 | 76.0% | 96,070 | (19.0%) |
| City of Rocks / Castle Rocks | 1,039,175 | 1,054,729 | 101.5% | 423,831 | 8.1% |
| Coeur d'Alene Lake Pkwy | 23,874 | 32,506 | 136.2% | 146,244 | (43.9%) |
| Dworshak | 558,047 | 400,282 | 71.7% | 124,345 | (12.1%) |
| Eagle Island | 542,238 | 325,810 | 60.1% | 605,193 | (2.6%) |
| Farragut | 1,334,468 | 2,128,237 | 159.5% | 493,001 | (24.4%) |
| Harriman | 780,460 | 645,151 | 82.7% | 218,150 | (10.2%) |
| Hells Gate | 840,372 | 661,184 | 78.7% | 788,831 | (42.4%) |
| Henry's Lake | 244,746 | 467,521 | 191.0% | 186,492 | 0.7% |
| Heyburn | 1,054,238 | 1,332,873 | 126.4% | 161,744 | (24.5%) |
| Lake Cascade | 931,007 | 1,074,175 | 115.4% | 586,636 | (7.8%) |
| Lake Walcott | 293,303 | 250,698 | 85.5% | 104,914 | 26.8% |
| Lucky Peak | 619,454 | 569,482 | 91.9% | 614,241 | (29.0%) |
| Massacre Rocks | 385,980 | 170,058 | 44.1% | 47,380 | (7.2%) |
| McCroskey | 14,789 | 90,576 | 612.5% | n/a | n/a |
| Mesa Falls | 36,267 | 65,796 | 181.4% | n/a | n/a |
| Old Mission | 564,143 | 93,134 | 16.5% | 112,661 | 10.0% |
| Ponderosa | 1,013,024 | 1,209,714 | 119.4% | 596,531 | 449.4% |
| Priest Lake | 958,007 | 1,105,322 | 115.4% | 160,807 | (3.5%) |
| Round Lake | 388,701 | 216,743 | 55.8% | 106,372 | (12.7%) |
| Thousand Springs | 656,594 | 206,207 | 31.4% | 464,536 | 74.8% |
| Three Island | 617,452 | 544,009 | 88.1% | 135,660 | (10.5%) |
| Trail of the Coeur d'Alenes | 37,865 | 91,896 | 242.7% | 134,858 | (4.1%) |
| Winchester | 385,181 | 233,272 | 60.6% | 132,109 | (12.9%) |
| Yankee Fork | 704,562 | 530,405 | 75.3% | 41,825 | 0.2% |
| Subtotal | \$15,100,572 | \$14,841,113 | 98.3% | 6,733,874 | (10.3%) |

The repair and maintenance budget for the parks includes an additional \$15,432,823 and revenue from Passport sales include \$4,223,906. In total, park revenues account for approx. 62.4% of the statewide expenditures.

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, which 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

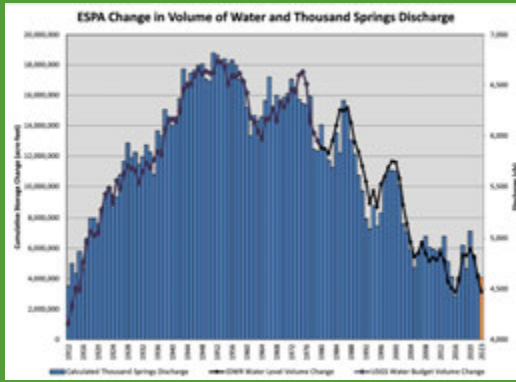
| Used in Idaho in 2015 | Acre-Feet/Yr | MG/D | Percent |
|------------------------|-------------------|-----------------|---------------|
| Irrigation | 17,108,010 | 15,273.0 | 86.3% |
| Aquaculture | 2,201,089 | 1,965.0 | 11.1% |
| Public Supply | 309,161 | 276.0 | 1.6% |
| Domestic Self-Supply | 78,410 | 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>

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

80 Natural Resources

Eastern Snake Plain Aquifer



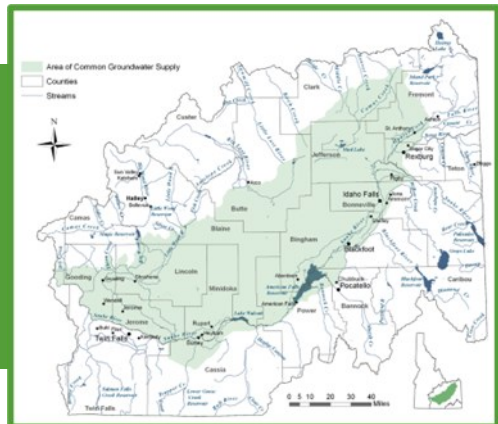
The Dept. of Water Resources monitors 1,200 wells throughout the state to evaluate ground water trends and model water levels. Water levels within the ESPA follow patterns of “wet years” and “dry years”.

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 Department 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.

From 2023 to 2024, the aquifer gained 800,000 acre-feet of water. Combined with previous recharge efforts and use, the aquifer has gained approximately 500,000 acre-feet of storage since 2015.

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



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NOTES



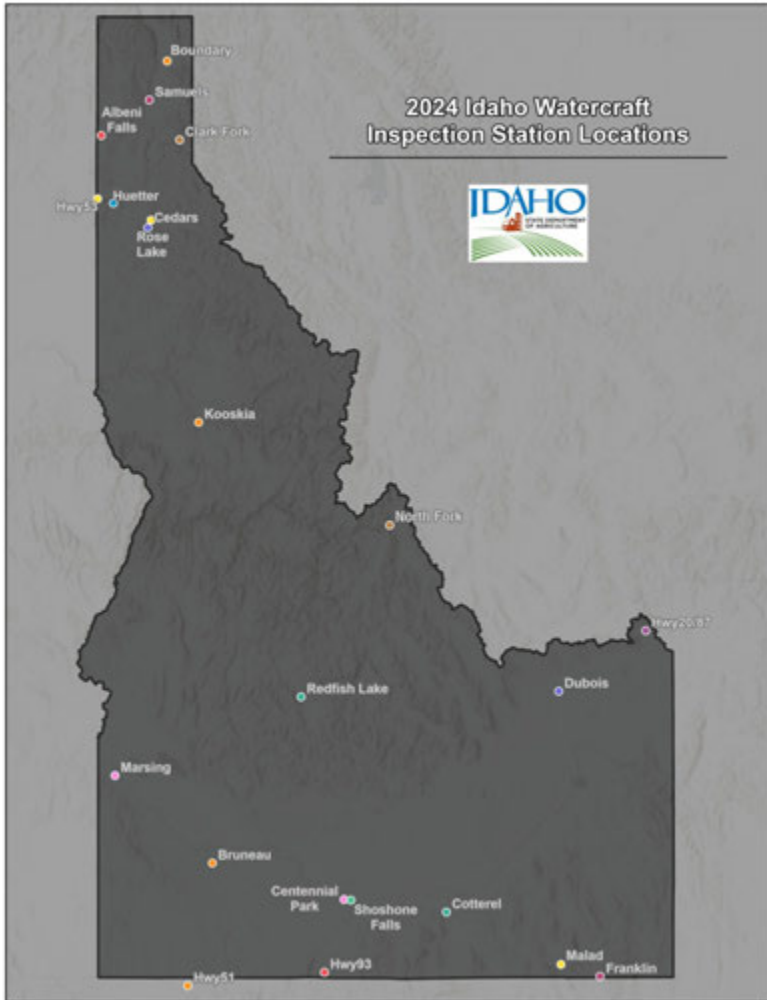
82 Economic Development

| <u>Original Appropriations</u> | <u>FY 2024</u> | <u>FY 2025</u> | <u>Annual % Chg</u> |
|---|------------------|------------------|---------------------|
| (\$ in millions) | | | |
| <u>By Department or Division</u> | | | |
| Agriculture | \$56.8 | \$72.2 | 27.0% |
| Agriculture Department | 51.2 | 67.2 | 31.2% |
| Soil & Water Conservation Com. | 5.6 | 5.0 | (11.1%) |
| Commerce Department | 204.5 | 203.8 | (0.3%) |
| Finance | 10.7 | 11.0 | 2.9% |
| Industrial Commission | 20.8 | 24.1 | 16.0% |
| Insurance, Department | 10.6 | 11.7 | 9.9% |
| Labor Department | 107.6 | 102.0 | (5.2%) |
| Public Utilities Commission | 7.2 | 7.5 | 4.3% |
| Self-Governing Agencies | 216.1 | 228.3 | 5.7% |
| Hispanic Affairs | .5 | .5 | 0.6% |
| Historical Society | 10.0 | 12.1 | 21.1% |
| Libraries, Commission for | 11.8 | 7.5 | (36.9%) |
| Lottery, State | 7.5 | 8.3 | 10.9% |
| Public Defense Comm/ Pub Defend€ | 16.4 | 52.0 | 216.4% |
| State Appellate Pub. Defend. | 4.0 | 4.1 | 3.3% |
| Veterans Services | 130.3 | 105.3 | (19.2%) |
| Occupational and Profess. Lic. | 34.7 | 36.5 | 5.2% |
| Office of Administ. Hearings | .8 | 1.6 | 94.5% |
| Health & Social Svcs Ombudsman | | .5 | - |
| Transportation Department | 1,312.5 | 1,370.2 | 4.4% |
| Total | \$1,946.8 | \$2,030.9 | 4.3% |

By Fund Source

| | | | |
|-----------------|------------------|------------------|-------------|
| General Fund | \$56.3 | \$62.1 | 10.2% |
| Dedicated Funds | 1,054.6 | 1,169.3 | 10.9% |
| Federal Funds | 835.9 | 799.6 | (4.3%) |
| Total | \$1,946.8 | \$2,030.9 | 4.3% |

Invasive Species



Since 2009, the Department of Agriculture has inspected more than nearly 1.5 million watercraft for aquatic invasive species such as quagga and zebra mussels. As of August 28, 2024, a total of 130,000 inspections have been conducted during the 2024 season, more inspections than have been done in any one season. Inspections included statewide stations, as well as quarantine efforts in the Mid-Snake River near Twin Falls.

84 Economic Development

Transportation Revenue Above Baseline since 2015

| (\$ in millions) | FY 2016-2022 | FY 2023 | FY 2024 | Total |
|---|-----------------|-----------------|-----------------|----------------|
| <u>Traditional Revenue</u> | | | | |
| Fuel Tax Increase* | 501.7 | 77.6 | 82.2 | 661.6 |
| Regist. Increase* | 258.2 | 40.6 | 41.2 | 340.0 |
| Com. Reg. Increase* | 9.1 | 2.4 | 2.4 | 13.9 |
| Electric/Hybrid Fees* | 3.8 | 1.2 | 1.7 | 6.7 |
| Traditional Rev. Increase | 772.8 | 121.9 | 127.5 | 1022.2 |
| <u>Non-Traditional Revenue</u> | | | | |
| Sales Tax TECM** | 278.2 | 113.4 | 114.0 | 505.6 |
| Cig Tax to TECM** | 16.8 | 5.8 | 4.2 | 26.8 |
| Cig Tax Distribution* | 11.9 | | | 11.9 |
| Cig Tax Dist. GARVEE | 32.9 | 4.7 | 4.7 | 42.3 |
| Strategic Initiatives Program ** | 448.7 | 410.0 | 402.8 | 1261.5 |
| Interest | 4.0 | 8.4 | 24.6 | 37.0 |
| Non-Traditional Rev Increase | 792.5 | 542.3 | 550.3 | 1,885.1 |
| <u>Bonding</u> | | | | |
| GARVEE Auth. ** | \$ 300.0 | | | 300.0 |
| TECM Bonding *** | \$ 216.0 | \$ 398.6 | \$ 372.8 | 987.4 |
| Total Bonding | \$ 516.0 | \$ 398.6 | \$ 372.8 | 1287.4 |
| TOTAL (Revenue and Authorized Bonding) | 2081.3 | 1062.8 | 1050.6 | 4,194.6 |

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 (Grant Anticipation Revenue Vehicle) payment

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

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

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

*** Bond Series 2022A closed April 12, 2022, Series 2023A closed April 27, 2023, and Series 2024A closed March 27, 2024.

Transportation Revenue Trends (in millions)



Transportation Revenue 10 - Year Comparison

| | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Federal Receipts | 348.9 | 287.1 | 266.9 | 333.5 | 355.3 | 436.5 | 398.5 | 370.0 | 386.5 | 508.4 |
| Secure Rural Schools | 16.4 | 14.9 | 15.6 | 8.2 | 14.3 | 14.6 | 12.7 | 11.8 | 14.6 | 13.9 |
| Other Federal Receipts | 15.6 | 17.7 | 15.8 | 7.8 | 23.5 | 27.1 | 21.7 | 6.3 | 11.4 | 12.6 |
| Highway Dist. Account | 309.7 | 330.6 | 335.9 | 342.5 | 357.2 | 360.8 | 389.6 | 394.5 | 401.2 | 423.2 |
| User Funds State Hwy Acct | 63.2 | 75.4 | 70.2 | 66.6 | 54.4 | 58.5 | 64.8 | 64.5 | 69.7 | 77.7 |
| Strategic Initiatives Program* | 54.2 | 11.0 | 27.5 | 60.3 | 0 | 0 | 122.0 | 228.5 | 418.3 | 427.4 |
| Other State Sources | 21.8 | 19.5 | 18.5 | 14.9 | 40.6 | 51.9 | 30.4 | 15.8 | 42.2 | 76.6 |
| Property Tax | 112.8 | 117.6 | 122.9 | 127.9 | 138.7 | 143.2 | 150.7 | 159.1 | 166.5 | 170.9 |
| Other Local Sources | 90.5 | 97.7 | 99.0 | 105.2 | 130.6 | 113.8 | 116.2 | 292.9 | 298.5 | 338.9 |
| H312, 2015 "New Revenue" | | 88.2 | 105.5 | 107.5 | 111.1 | 112.1 | 122.9 | 120.8 | 121.7 | 127.2 |
| TECM | | | | 22.7 | 19.2 | 22.4 | 24.4 | 207.4 | 119.2 | 118.2 |
| Total Revenue | 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 | 2,295.0 |

Sources: Idaho Transportation Department, previous Fiscal Facts publications

*includes cash transfers, interest and local highway distribution

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 FY24 Annual Road and Street Financial Reports.

86 Economic Development

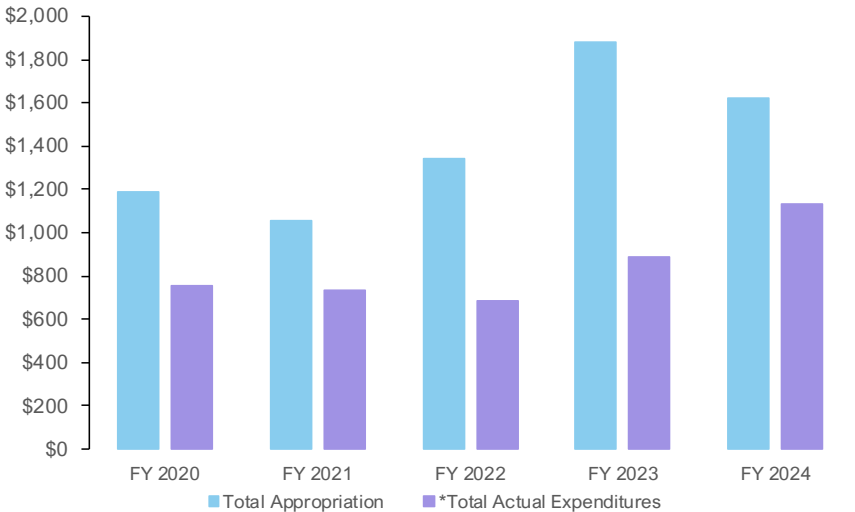
Transportation Dept. Appropriation and Expenditures

| Total Appropriation | | | | | |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Division | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
| Transportation Services | \$42,121,700 | \$44,552,500 | \$53,933,500 | \$109,798,000 | \$123,377,700 |
| DMV | \$37,766,700 | \$38,279,900 | \$39,084,100 | \$41,769,200 | \$42,001,300 |
| Highway Operations | \$202,691,200 | \$213,906,400 | \$220,023,000 | \$246,980,000 | \$285,045,400 |
| Contract Construction | \$903,147,100 | \$762,714,400 | \$1,032,176,500 | \$1,485,575,700 | \$1,170,192,800 |
| Total Appropriation | \$1,185,726,700 | \$1,059,453,200 | \$1,345,217,100 | \$1,884,122,900 | \$1,620,617,200 |

| Total Actual Expenditures | | | | | |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Division | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 |
| Transportation Services | \$34,923,800 | \$32,298,600 | \$37,087,878 | \$43,175,105 | \$63,258,605 |
| DMV | \$29,880,100 | \$30,173,800 | \$29,648,991 | \$28,468,796 | \$30,031,811 |
| Highway Operations | \$190,683,100 | \$215,416,100 | \$213,645,753 | \$201,802,150 | \$248,068,807 |
| Contract Construction | \$498,929,200 | \$454,318,800 | \$405,759,725 | \$613,966,923 | \$794,047,266 |
| *Total Actual Expenditures | \$754,416,200 | \$732,207,300 | \$686,142,347 | \$887,412,974 | \$1,135,406,489 |

*Total Actual Expenditures includes encumbered funds.

Total Appropriation and Actual Expenditures (\$ in millions)



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

Idaho Transportation Trend Indicators

| Trend Indicator | Actual Numbers During 2014 | Actual Numbers During 2023 | % Total 10 Year Growth | Avg Annual Growth for 2014 - 2023 |
|--|----------------------------|----------------------------|------------------------|-----------------------------------|
| Annual Vehicle Miles Traveled (Billions) | 16.10 | 19.70 | 22.4% | 2.2% |
| Passenger Cars Registered (Millions) | 1.63 | 1.77 | 8.6% | 0.9% |
| Drivers Licenses in Force (Millions) | 1.15 | 1.41 | 22.6% | 2.3% |
| Population (Millions) | 1.63 | 1.96 | 20.0% | 2.0% |
| Gallons of Highway Fuel Consumed* (Millions) | 913.02 | 1,166.51 | 27.8% | 2.8% |

*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 2018 | \$ | 242.20 |
| FY 2019 | \$ | 252.60 |
| FY 2020 | \$ | 246.38 |
| FY 2021 | \$ | 260.77 |
| FY 2022 | \$ | 264.65 |
| FY 2023 | \$ | 262.22 |
| FY 2024 | \$ | 275.40 |

Source: Idaho Tax Commission's comparative statement

*Total revenue includes gross collections before refunds and administrative fees

Not all fuel uses are taxed. For example, non-taxable uses include stationary engines, vehicles and off-road equipment not required to be registered, furnaces, space heaters, and commercial motorboats. Any person or business purchasing 50 gallons or more of taxable fuel for a non-tax purpose can claim a refund from the Idaho Tax Commission.

| Idaho State Historical Fuel Tax Rates | |
|--|-----------------------------|
| Fiscal Years | Fuel Tax Rate/Gallon |
| 1976-1981 | 9.5¢ |
| 1981-1982 | 11.5¢ |
| 1982-1983 | 12.5¢ |
| 1983-1988 | 14.5¢ |
| 1988-1991 | 18.0¢ |
| 1991-1995 | 21.0¢ |
| 1996 - 2015 | 25.0¢ |
| 2016 - Present | 32.0¢ |

Source: Idaho Transportation Department

Grant Anticipation Revenue Vehicle (GARVEE)

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

GARVEE Authorization by Session and Bill Number

| Legislative Session | Bill # | Amount(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 annual 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 \$57.5 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 \$522.2 million are scheduled to be paid off in FY 2040.

GARVEE Bond Allocations By Corridor (in millions)

| Corridor | *GARVEE bonded prior to FY 2017 | **Current GARVEE | Total Authorized Bonding |
|-------------------------------------|---------------------------------|------------------|--------------------------|
| US 95, Garwood to Sagle | \$ 135.7 | \$ 75.5 | \$ 211.2 |
| US 95, Worley to Setters | \$ 57.6 | | \$ 57.6 |
| Idaho 16, I-84 to Emmett | \$ 107.0 | \$ 86.3 | \$ 193.3 |
| I-84, Caldwell to Meridian | \$ 284.9 | \$ 141.3 | \$ 426.2 |
| I-84, Orchard to Isaacs Canyon | \$ 183.8 | | \$ 183.8 |
| US 30, McCammon to Lava Hot Springs | \$ 88.6 | | \$ 88.6 |
| Total | \$ 857.6 | \$ 303.1 | \$ 1,160.7 |

Sources: Annual GARVEE report, Legislative bill information.

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

** Current GARVEE is the \$300 million authorized in S1206 of 2017. Estimated \$3 million interest earnings on 2019 bond series.

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) | | | |
|---|-----------------|-------------------|-------------------|
| Corridor | Other Funding* | Current Bonding** | Total Funding |
| I-90, Washington State Line to Coeur d'Alene | | \$ 93.4 | \$ 93.4 |
| US-95 Spalding Bridge & US-12 Arrow Bridge | | \$ 8.0 | \$ 8.0 |
| I-84, Ada & Canyon Counties | | \$ 69.7 | \$ 69.7 |
| SH-55, Sunnyslope to Nampa | | \$ 89.8 | \$ 89.8 |
| SH-16, I-84 to SH-44 | \$ 99.0 | \$ 140.2 | \$ 239.2 |
| US-20/26, I-84 – SH-16 | \$ 1.0 | \$ 70.7 | \$ 71.7 |
| SH-75, Timmerman Jct to Ketchum | | \$ 15.0 | \$ 15.0 |
| I-84, Jerome to Twin Falls Interchange | | \$ 91.2 | \$ 91.2 |
| I-84, Burley & Heyburn Interchanges | | \$ 138.5 | \$ 138.5 |
| I-15, Pocatello to Blackfoot | | \$ 247.1 | \$ 247.1 |
| US-20, Idaho Falls to Montana State Line | | \$ 23.0 | \$ 23.0 |
| Total | \$ 100.0 | \$ 986.6 | \$ 1,086.6 |

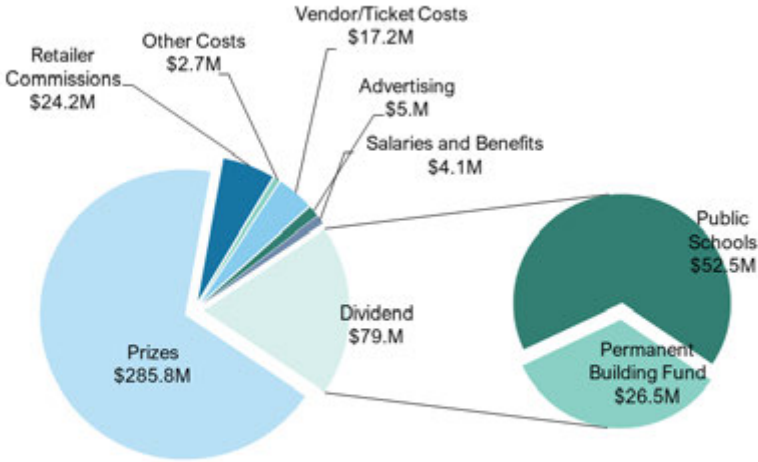
*H787 of 2022 transferred \$100 million from the General Fund to the TECM Fund.

**Includes 2022A, 2023A, and 2024A Bond Funding

The current annual debt service payment is approximately \$60.2 million. The current total TECM debt is \$987 million with a weighted average interest rate of 3.81%. The current outstanding debt of \$869.3 million is scheduled to be paid off in FY 2050.

Distribution of FY 2024 Lottery Revenues

Total = \$417.9 M



State lottery revenues are derived from the sale of lottery tickets 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 commissions, advertising and promotional costs, and gaming supplier vendor fees.

House Bill 521 of 2024 amended Section 67-7434, Idaho Code, to adjust lottery dividends. A lottery dividend must be paid annually from the net income of lottery ticket sales as follows: three-eighths to the Permanent Building Fund and five-eighths to the School District Facilities Fund. The FY2024 dividend totaled \$79,000,000, of which public schools received \$52,500,000 and public works received \$26,500,000.

92 General Government

Appropriation Trends

| Original Appropriations | FY 2015 | FY 2024 | FY 2025 | Annual Chg |
|--|----------------|----------------|----------------|-------------------|
| Administration, Dept. | 92.5 M | 216.6 M | 208.7 M | -4% |
| Administration, Dept. | 28.5 M | 29.1 M | 31.5 M | 8% |
| Capitol Commission | 3.1 M | 2.3 M | 2.3 M | 0% |
| Bond Payments | 24.6 M | 0.0 M | 0.0 M | - |
| Permanent Building Fund | 36.3 M | 185.2 M | 174.9 M | -6% |
| Attorney General | 21.5 M | 33.2 M | 34.0 M | 2% |
| State Controller | 14.3 M | 24.6 M | 24.5 M | 0% |
| Governor, Office of the | 134.0 M | 350.6 M | 409.4 M | 17% |
| Aging, Commission on | 12.9 M | 21.2 M | 18.5 M | -13% |
| Arts, Commission on the | 1.8 M | 2.3 M | 2.3 M | -3% |
| Blind and Visually Impaired | 4.6 M | 5.8 M | 7.1 M | 22% |
| Drug Policy, Office of | 3.6 M | 4.9 M | 5.0 M | 2% |
| Energy and Min. Resources, Office of | 1.5 M | 8.2 M | 12.7 M | 54% |
| Financial Management, Div. | 1.7 M | 44.7 M | 44.8 M | 0% |
| Governor, Executive Office of the | 2.0 M | 4.6 M | 4.9 M | 7% |
| Human Resources, Division of | 1.7 M | 17.4 M | 18.3 M | 5% |
| Info. Technology, Office of | | 25.4 M | 34.7 M | 37% |
| Liquor Division | 17.7 M | 29.5 M | 30.4 M | 3% |
| Military Division | 65.8 M | 92.0 M | 104.9 M | 14% |
| Public Employee Retirement System | 7.1 M | 13.6 M | 13.9 M | 2% |
| Species Conservation, Office of | 13.5 M | 19.8 M | 19.9 M | 0% |
| STEM Action Center | | 6.2 M | 6.2 M | 0% |
| Wolf Depredation Control Board | 0.0 M | 0.4 M | 0.4 M | 0% |
| Workforce Development Council | | 54.6 M | 85.6 M | 57% |
| Legislative Branch | 14.2 M | 20.0 M | 21.0 M | 5% |
| Legislature | 6.5 M | 8.5 M | 8.5 M | 0% |
| Legislative Services Office | 7.0 M | 10.4 M | 11.4 M | 9% |
| Performance Evaluations, Office of | 0.8 M | 1.1 M | 1.1 M | 2% |
| Lieutenant Governor | 0.2 M | 0.3 M | 0.3 M | 1% |
| Revenue and Taxation, Dept. | 38.5 M | 91.2 M | 54.2 M | -41% |
| Tax Appeals, Board of | 0.5 M | 0.7 M | 0.7 M | -1% |
| Tax Commission, State | 38.0 M | 90.5 M | 53.5 M | -41% |
| Secretary of State | 2.4 M | 14.8 M | 5.2 M | -65% |
| State Treasurer | 4.7 M | 6.8 M | 5.2 M | -24% |
| State Treasurer | 3.6 M | 4.9 M | 5.2 M | 5% |
| Idaho Millennium Fund | 1.2 M | 1.8 M | 0.0 M | -100% |
| Total | 322.3 M | 758.1 M | 762.6 M | 1% |
| By Fund Source (\$ in Millions) | | | | |
| General Fund | 105.2 M | 157.6 M | 150.1 M | -5% |
| Dedicated Funds | 132.2 M | 388.9 M | 424.6 M | 9% |
| Federal Funds | 84.9 M | 211.6 M | 187.9 M | -11% |
| Total | 322.3 M | 758.1 M | 762.6 M | 1% |

Permanent Building Fund

FY 2025 Revenue Estimates

| Revenues (in millions) | FY 22 | FY 23 | FY 24 | FY 25 Est |
|------------------------|------------------|------------------|------------------|------------------|
| Income Tax | \$8.6 M | \$9.8 M | \$9.7 M | \$10.2 M |
| Cigarette Tax | \$5.0 M | \$5.0 M | \$5.0 M | \$5.0 M |
| Beer Tax | \$1.6 M | \$1.6 M | \$1.5 M | \$1.6 M |
| Sales Tax | \$5.0 M | \$5.0 M | \$5.0 M | \$5.0 M |
| Lottery | \$27.2 M | \$27.4 M | \$30.8 M | \$31.8 M |
| BSF* Interest Earnings | \$3.2 M | \$25.9 M | \$55.3 M | \$37.3 M |
| PBF Interest Earnings | \$2.0 M | \$13.9 M | \$29.5 M | \$19.9 M |
| General Fund Transfer | \$471.5 M | \$452.8 M | \$94.1 M | \$23.0 M |
| GRAND TOTAL | \$524.1 M | \$541.4 M | \$230.9 M | \$133.7 M |

*Budget Stabilization Fund

FY 2025 Original Appropriation

| | |
|--|----------------------|
| Public Works Operating Budget | \$4,345,500 |
| New Alteration and Repair Projects | \$78,451,100 |
| ADA Compliance Projects | \$4,016,300 |
| Asbestos Abatement Projects | \$500,000 |
| Capitol Mall & Chinden Campus Maintenance | \$4,480,900 |
| IDOC New Female Prison | \$25,000,000 |
| IDOC Secure Mental Health Facility* | \$25,000,000 |
| Orchard Readiness Center | \$345,000 |
| BSU Science & Research Building | \$13,000,000 |
| ISU Physician Assistant Expansion | \$7,000,000 |
| U of I Meat Science & Innovation Center | \$2,000,000 |
| U of I MOSS Campus | \$2,000,000 |
| LCSC Mech-Tech Bldg & Wittman Complex | \$6,115,000 |
| IESDB Residential Cottages | \$6,000,000 |
| IESDB Bus Storage Barn | \$1,000,000 |
| IDOC Connection & Intervention Station Housing** | -\$5,000,000 |
| IDOC North Idaho Reentry Center** | -\$2,000,000 |
| IDOC Training & Development Center | \$7,000,000 |
| Deferred Maintenance Contingency*** | -\$12,568,100 |
| IDOC Minimum Security Dorm, Orofino | \$10,000,000 |
| ISU Physician Assistant Expansion | \$2,568,100 |
| Total | \$179,253,800 |

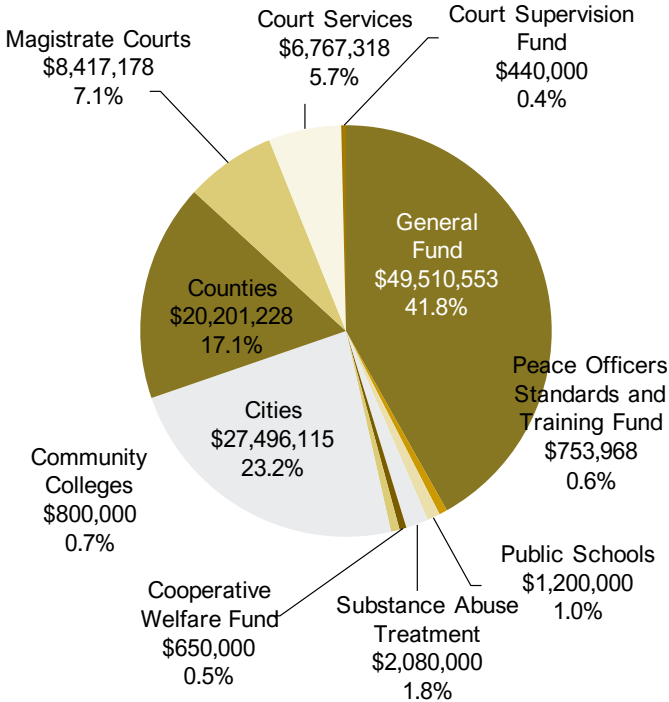
*The appropriation included a cash transfer of \$23,000,000 from the General Fund for this project.

**These negative amounts reflect excess portions of prior appropriations for IDOC projects that were repurposed for the purchase of the Training & Development Center.

***This negative amount reflects the repurposing of contingency funding for deferred maintenance projects. The bill provided this funding would be restored in FY 2026 for its original purpose from interest earnings.

94 General Government

Distribution of FY 2024 Liquor Earnings Total = \$118,316,360

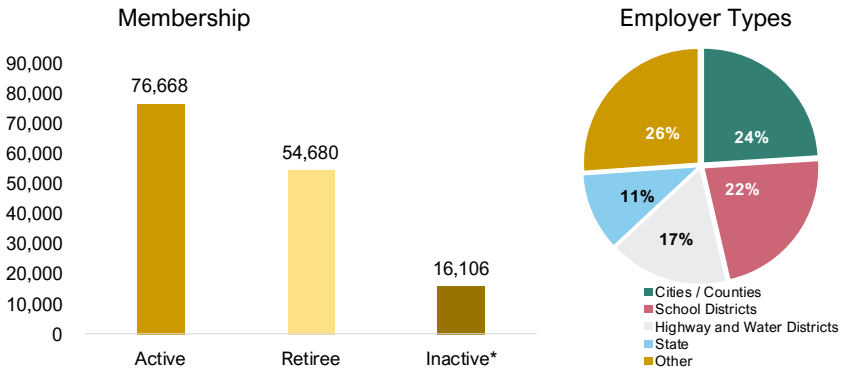


There is a 2% surcharge on sales in liquor stores, directed to the Court Services Fund. This amount, along with a fixed statutory distribution of \$680,000 made annually to the fund, decreased 0.1% from the FY 2023 distribution. Of the remaining amount, 50% of annual net profits are distributed to the 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 2024, the remaining 50% was distributed 23.2% to cities, 17.1% to counties, and 7.1% to magistrate courts. 90% of the 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.

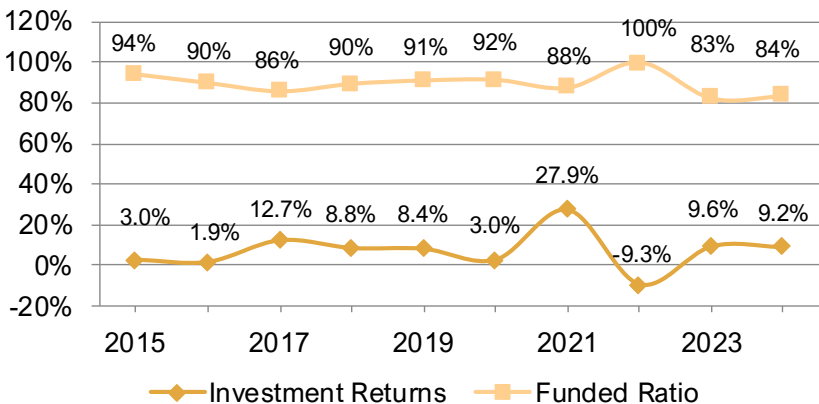
PERSI

As of June 30, 2023, 850 public employers in Idaho participate in PERSI, providing for a total of 147,454 individual members and beneficiaries. PERSI was valued at \$23.9 billion at FY 2023 year-end with a funded ratio of 83.7% and an amortization period of 13.5 years. In FY 2024, the gross return on investments for the PERSI Base Plan was 9.2%. A funded ratio is estimated annually to determine the general financial health of the PERSI fund. The plan calculates the unfunded actuarial accrued liability, or the present value of projected benefits earned less the value of current assets and the present value of future contributions, and then estimates the length of time needed to pay that liability off using current assumptions and contribution rates.

Membership and Employer Types



Investment Returns and Funded Ratio



Source: FY 2023 Annual Report.

96 General Government

Idaho Millennium Fund

| Idaho Millennium Fund [Traditional] (in millions) | | | | Permanent Endowment Fund (in millions) | | |
|---|----------|-----------------------|---------------------|--|-----------------------|---------------------|
| Fiscal Year | Receipts | Approp. and Transfers | Ending Market Value | Receipts | Approp. and Transfers | Ending Market Value |
| 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 | \$14.8 | (\$2.3) | \$67.8 | \$59.4 | (\$22.9) | \$567.6 |
| 2025* | \$4.5 | (\$2.5) | \$70.5 | \$18.0 | (\$21.7) | \$586.4 |
| 2026* | \$4.5 | (\$2.8) | \$72.9 | \$18.0 | (\$24.4) | \$603.5 |

*Estimates

The Idaho Millennium Fund consists of three funds:

(1) Permanent Endowment Fund: Receives 80% of the master settlement agreement with tobacco companies. Through specific statutory requirement, 5% of the average fair market value is distributed to the Income Fund.

(2) Millennium Fund [Traditional]: Receives 20% of the master settlement agreement with tobacco companies. Through specific statutory requirement, 5% of the average fair market value is distributed to the Income Fund.

(3) Millennium Income Fund: Legislature appropriates funds from this account to state agencies and qualified private sector organizations. Moneys are appropriated for prevention, cessation, and treatment of tobacco, vaping, and other substance uses. In 2021 and 2022, the CDC reported that 11.9% of Idahoans smoke, which is down from 15.3%; compared to the national average of 7.7%, 10% of Idahoans used e-cigarettes/vaping. The Legislative Millennium Fund Committee is implementing its strategic plan and is working to further reduce substance usage, especially with youth.

General Government 97

NOTES



98 State Facts & Demographics

Idaho Facts

Geography

| | |
|--------------------|---|
| Total Area: | 83,569 square miles (14th in area size) |
| Lowest Elevation: | 710 feet, Snake River at Lewiston |
| Highest Elevation: | 12,662 feet, Mt. Borah in Custer County |
| Length: | 164 / 479 miles at shortest / longest 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 (<i>Dicamptodon aterrimus</i>) |
| Bird | Mountain Bluebird (<i>Sialia arctica</i>) |
| Fish | Cutthroat Trout (<i>Oncorhynchus clarkii</i>) |
| Flower | Syringa (<i>Philadelphus lewisii</i>) |
| Dance | Square Dance |
| Dinosaur | Oryctodromeus |
| Fossil | Hagerman Horse |
| Fruit | Huckleberry |
| Gem | Idaho Star Garnet |
| Horse | Appaloosa |
| Insect | Monarch Butterfly (<i>Danaus plexippus</i>) |
| Motto | <i>Esto Perpetua</i> ("Let it be perpetual") |
| Nickname | The Gem State |
| Raptor | Peregrine Falcon (<i>Falco peregrinus</i>) |
| Song | "Here We Have Idaho" |
| Tree | Western White Pine (<i>Pinus monticola</i>) |
| Vegetable | Potato |

Cities and Counties

| | |
|------------------|------------------------------------|
| Number of Cities | 201 Incorporated Cities |
| Largest | Boise, Ada County, pop. 235,421 |
| Smallest | Warm River, Fremont County, pop. 3 |
| # of Counties | 44 |
| Largest | Ada, population 524,673 |
| Smallest | Clark, population 801 |

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| County | Pop 2023 | County Seat | Pop 2023 | License Prefix |
|--------------|------------------|-----------------|----------------|----------------|
| Ada | 524,673 | Boise | 235,421 | 1A |
| Adams | 4,903 | Council | 957 | 2A |
| Bannock | 90,400 | Pocatello | 58,064 | 1B |
| Bear Lake | 6,766 | Paris | 549 | 2B |
| Benewah | 10,369 | St. Maries | 2,473 | 3B |
| Bingham | 50,395 | Blackfoot | 12,999 | 4B |
| Blaine | 25,041 | Hailey | 9,824 | 5B |
| Boise | 8,517 | Idaho City | 529 | 6B |
| Bonner | 52,547 | Sandpoint | 10,024 | 7B |
| Bonneville | 131,366 | Idaho Falls | 68,001 | 8B |
| Boundary | 13,557 | Bonnerr's Ferry | 2,697 | 9B |
| Butte | 2,758 | Arco | 930 | 10B |
| Camas | 1,232 | Fairfield | 489 | 1C |
| Canyon | 257,674 | Caldwell | 68,336 | 2C |
| Caribou | 7,219 | Soda Springs | 3,171 | 3C |
| Cassia | 25,696 | Burley | 12,146 | 4C |
| Clark | 801 | Dubois | 522 | 5C |
| Clearwater | 9,214 | Orofino | 3,313 | 6C |
| Custer | 4,523 | Challis | 924 | 7C |
| Elmore | 29,724 | Mountain Home | 16,703 | E |
| Franklin | 15,494 | Preston | 6112 | 1F |
| Fremont | 14,196 | St. Anthony | 4,025 | 2F |
| Gem | 21,071 | Emmett | 8,492 | 1G |
| Gooding | 16,061 | Gooding | 3,802 | 2G |
| Idaho | 17,890 | Grangeville | 3,617 | I |
| Jefferson | 34,198 | Rigby | 5,577 | 1J |
| Jerome | 25,479 | Jerome | 13,135 | 2J |
| Kootenai | 185,010 | Coeur d'Alene | 56,894 | K |
| Latah | 41,301 | Moscow | 26,387 | 1L |
| Lemhi | 8,441 | Salmon | 3,295 | 2L |
| Lewis | 3,739 | Nezperce | 482 | 3L |
| Lincoln | 5,450 | Shoshone | 1,725 | 4L |
| Madison | 54,547 | Rexburg | 39,975 | 1M |
| Minidoka | 22,480 | Rupert | 6,324 | 2M |
| Nez Perce | 42,987 | Lewiston | 34,836 | N |
| Oneida | 4,953 | Malad | 2,344 | 1O |
| Owyhee | 12,722 | Murphy | 154 | 2O |
| Payette | 27,279 | Payette | 8,636 | 1P |
| Power | 8,253 | American Falls | 4,781 | 2P |
| Shoshone | 14,026 | Wallace | 825 | S |
| Teton | 12,549 | Driggs | 2,263 | 1T |
| Twin Falls | 95,156 | Twin Falls | 54,943 | 2T |
| Valley | 12,644 | Cascade | 1012 | V |
| Washington | 11,425 | Weiser | 6,056 | W |
| Total | 1,964,726 | | 803,764 | 41% |

Source: U.S. Census Bureau, March 2024

100 State Facts & Demographics

Idaho's 20 Largest Cities

| City | 2020 Census | Pop. Rank | 2023 Pop | Pop. Rank | Change | % Change |
|---------------|-------------|-----------|----------|-----------|--------|----------|
| Boise | 235,684 | 1 | 235,421 | 1 | -263 | -0.1% |
| Meridian | 117,635 | 2 | 134,801 | 2 | 17,166 | 14.6% |
| Nampa | 100,200 | 3 | 114,268 | 3 | 14,068 | 14.0% |
| Caldwell | 59,996 | 5 | 68,336 | 4 | 8,340 | 13.9% |
| Idaho Falls | 64,818 | 4 | 68,001 | 5 | 3,183 | 4.9% |
| Pocatello | 56,320 | 6 | 58,064 | 6 | 1,744 | 3.1% |
| Coeur d'Alene | 54,628 | 7 | 56,894 | 7 | 2,266 | 4.1% |
| Twin Falls | 51,807 | 8 | 54,943 | 8 | 3,136 | 6.1% |
| Post Falls | 38,485 | 10 | 44,798 | 9 | 6,313 | 16.4% |
| Rexburg | 39,409 | 9 | 39,975 | 10 | 566 | 1.4% |
| Lewiston | 34,203 | 11 | 34,836 | 11 | 633 | 1.9% |
| Eagle | 30,346 | 12 | 32,319 | 12 | 1,973 | 6.5% |
| Kuna | 24,011 | 14 | 28,050 | 13 | 4,039 | 16.8% |
| Moscow | 25,435 | 13 | 26,387 | 14 | 952 | 3.7% |
| Ammon | 17,694 | 15 | 19,617 | 15 | 1,923 | 10.9% |
| Mountain Home | 15,979 | 16 | 16,703 | 16 | 724 | 4.5% |
| Hayden | 13,294 | 18 | 16,422 | 17 | 3,128 | 23.5% |
| Chubbuck | 15,570 | 17 | 16,362 | 18 | 792 | 5.1% |
| Star | 11,363 | 22 | 16,333 | 19 | 4,970 | 43.7% |
| Jerome | 12,309 | 19 | 13,135 | 20 | 826 | 6.7% |

Northwest Population Highlights

| Northwest States | Census 2020 | Pop 2023 | Change | % Change |
|------------------|------------------|------------------|----------------|-------------|
| Washington | 7,705,281 | 7,812,880 | 107,599 | 1.4% |
| Oregon | 4,237,256 | 4,233,358 | -3,898 | -0.1% |
| Utah | 3,271,616 | 3,417,734 | 146,118 | 4.5% |
| Nevada | 3,104,614 | 3,194,176 | 89,562 | 2.9% |
| Idaho | 1,839,106 | 1,964,726 | 125,620 | 6.8% |
| Montana | 1,084,225 | 1,132,812 | 48,587 | 4.5% |
| Wyoming | 576,851 | 584,057 | 7,206 | 1.2% |

Sources: U.S. Census Bureau, May 2024 and December 2023

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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**

| Legislation | 2024 5-Yr Average | |
|--------------------------|-------------------|-----|
| Bills Drafted | 979 | 891 |
| Bills Introduced | 718 | 626 |
| Bills Passed Both Houses | 332 | 342 |
| Bills Enacted | 330 | 337 |
| Length of Session (Days) | 94 | 130 |

2021 session was 301 days.

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 2024:

| Senate | House |
|-----------------|-------------------|
| Chuck Winder | Mike Moyle |
| Kelly Anthon | Jason A. Monks |
| C. Scott Grow | John Vander Woude |
| Treg A. Bernt | Wendy Horman |
| Melissa Wintrow | Ilana Rubel |
| James Ruchti | Brooke Green |
| Alison Rabe | Soñia R. Galaviz |