

Idaho Fiscal Sourcebook



2022 Edition

*Legislative Services Office
Budget & Policy Analysis*



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Serving Idaho's Citizen Legislature

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How to Use this Book

The *Idaho Fiscal Sourcebook, 2022 Edition* details the sources and uses of funds for state agencies. It includes those funds specifically appropriated by the Legislature and those funds that are continuously appropriated or limited only by revenues as provided by statute. It is compiled by legislative budget staff and acts as a companion to two other publications, the *Legislative Budget Book*, the primary reference document used by the Joint Senate Finance - House Appropriations Committee (JFAC) to set the Idaho State Budget, and the *Legislative Fiscal Report*, the comprehensive record of budget decisions made by the Legislature.

This publication organizes each state department that has the appropriation to spend the listed funds into six broad functional areas: 1) Education, 2) Health and Human Services, 3) Public Safety, 4) Natural Resources, 5) Economic Development, and 6) General Government. Departments are then divided into divisions or agencies for budgeting purposes. The relevant funds are next, sorted within three fund categories of General (Gen), Dedicated (Ded), and Federal (Fed) then by the accounting code number.

Following the fund is a description of the fund sources and fund uses. The Statewide Accounting and Reporting System (STARS) budget unit and agency code follow on the next line as a cross-reference to the accounting system. The term "(Cont)" found after certain budget units signifies a continuous appropriation or one limited only by revenues as provided by statute. Each budget unit representing a fixed appropriation has a corresponding program in the *Legislative Fiscal Report*.

The next line lists five fiscal years of budgetary basis **actual expenditures** from the stated fund for that budget unit. The state's fiscal year (FY) begins July 1 and ends June 30. These unaudited numbers, derived from STARS, are the sum of the cash expenditures and the encumbrances for each respective fiscal year.

(Continued)

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The assigned legislative budget and policy analyst is responsible for the descriptions of fund sources and uses. Provisions of *Idaho Code* are cited throughout to provide a legal reference to the sources and uses of state funds. The title, chapter and section numbers are placed in parentheses following the statement that refers to or summarizes the relevant *Idaho Code* provision. For example, "(§67-3516)" inserted in the description of a source of funds indicates that further information about that fund source may be found in Title 67, Chapter 35, Section 16 of the *Idaho Code*.

There are several methods to locate fund sources and uses. If you want to know what funds are used by a certain agency, go to the **Table of Contents** on pages *iii* through *vi* to find the functional area, agency, and page number. If you want to know which agencies use a particular fund, turn to the **Index by Fund Name** on pages 381 through 390 to find those agencies and their page numbers. If you only know the fund number, turn to **Crosswalk by Fund Number** on pages 377 through 380 to find the name of the fund, and then turn back to the **Index by Fund Name** to find the page numbers. If you are using the electronic version, use the pdf search function.

Lastly, we have included an **Appendix: Laws Governing the State Budget** on pages 355 through 376. This appendix contains sections of the *Idaho State Constitution* and the *Idaho Code* that pertain to the responsibilities of the Legislature and the Governor in the establishment and execution of the state budget.

This publication is named after the *Idaho Fiscal Sourcebook* published in four editions from 1971 to 1974 by the University of Idaho, Bureau of Public Affairs Research. This edition of the *Idaho Fiscal Sourcebook*, represents a snapshot in time and should be considered as part of an ongoing project. Each edition incorporates changes as funds or budget units are added, combined, or deleted or as names are changed or descriptions improved.

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Administrators

Fund: Public School Income (0481-01 Ded)

- Sources: Section 33-903, Idaho Code: Sources of moneys to the Public School Income Fund include:
- (a) Moneys from the public school earnings reserve fund and other sources the Legislature deems appropriate;
 - (b) Proceeds of all state taxes levied for public school purposes (ex. \$1.2 million in liquor taxes, §23-404) ;
 - (c) Federal government grants for public school purposes when other disposition is not specified by law;
 - (d) Ninety percent (90%) of any moneys received by any department of state government from the federal government from sales, royalties, bonuses or rentals of oil, gas or mineral lands;
 - (e) Legislative appropriations in support of the public schools and other moneys required by law.

The majority of moneys in the Public School Income Fund include transfers from the General Fund pursuant to the annual appropriation for public schools and dedicated revenues as provided by statute. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are about 48% from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Also included are dedicated moneys such as permanent endowment fund earnings (§33-902A), liquor funds, pari-mutuel racing receipts, car company taxes, fines and forfeitures, federal oil, gas, or mineral royalties, State Treasurer's interest earnings, miscellaneous fees, and earnings on the investment of moneys in the fund remain in the fund.

Uses: Funds in this account are appropriated for purposes as designated by the appropriation bills for public schools (§33-903, Idaho Code). Uses include the public school foundation program, unemployment insurance, social security taxes, and any special programs or projects. Payments to school districts from the General Fund are made each fiscal year in four installments - August (50%), November (20%), February (20%), and May (10%) (§33-1009). Payments to school districts from other than the General Fund, in amounts determined by the State Board of Education, are made each fiscal year in four installments - November, February, May, and July (§33-1009).

Budget Unit: EDPA(170) Administrators

FY 18 \$90,149,554	FY 19 \$94,299,521	FY 20 \$98,854,475	FY 21 \$102,811,275	FY 22 \$107,027,946
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: Moneys from this fund were appropriated in FY 2022 for onetime \$1,000 bonuses for Teachers, pupil service, classified, and administrative staff for a total of \$36,705,800.

For FY 2023, \$36,473,700 was appropriated for onetime additional compensation for teachers and pupil service staff; these moneys were not used to accelerate the career ladder.

For FY 2023, \$8,000 was appropriated to the Educational Services for the Deaf and the Blind to purchase technology equipment.

Budget Unit: EDPA(170) Administrators

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$1,499,978
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

Public School Support, Children's Division was approved for a \$88,651,400 noncognizable adjustment in FY 2020. Of that amount, the division, through the school districts and charter schools, expended \$25,329,000 on programs that supported schools during the COVID-19 pandemic. For FY 2021, FY 2022, and FY 2023 the Legislature appropriated all available funding from the various sources of federal legislation associated with this fund. The remaining \$48.9 million is being requested for FY 2024.

H353 (2021 session) appropriated funding for the fiscal impact of H22aaS onetime from the set-aside portion of the Elementary and Secondary School Emergency Relief (ESSER II) funding from the CARES Act. Moneys were provided to cover the cost of increased support units at two virtual charter schools for a net impact of \$6,137,700. This legislation and funding impacted the Administrators, Teachers, and Operations Divisions.

Central Services in FY 2022 received funding for professional development services, content and curriculum, and remediation as these services could be covered from federal COVID-19 relief funds. The Legislature also provided an additional \$1 million of federal COVID-19 relief funds for content and curriculum.

Budget Unit: EDPA(170) Administrators

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$326,068	FY 22 \$0
Administrators Grand Total				
FY 18 \$90,149,554	FY 19 \$94,299,521	FY 20 \$98,854,475	FY 21 \$103,137,343	FY 22 \$108,527,924

Teachers

Fund: Public School Income (0481-01 Ded)

- Sources: Section 33-903, Idaho Code: Sources of moneys to the Public School Income Fund include:
- (a) Moneys from the public school earnings reserve fund and other sources the Legislature deems appropriate;
 - (b) Proceeds of all state taxes levied for public school purposes (ex. \$1.2 million in liquor taxes, §23-404) ;
 - (c) Federal government grants for public school purposes when other disposition is not specified by law;
 - (d) Ninety percent (90%) of any moneys received by any department of state government from the federal government from sales, royalties, bonuses or rentals of oil, gas or mineral lands;
 - (e) Legislative appropriations in support of the public schools and other moneys required by law.

The majority of moneys in the Public School Income Fund include transfers from the General Fund pursuant to the annual appropriation for public schools and dedicated revenues as provided by statute. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are about 48% from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Also included are dedicated moneys such as permanent endowment fund earnings (§33-902A), liquor funds, pari-mutuel racing receipts, car company taxes, fines and forfeitures, federal oil, gas, or mineral royalties, State Treasurer's interest earnings, miscellaneous fees, and earnings on the investment of moneys in the fund remain in the fund.

Uses: Funds in this account are appropriated for purposes as designated by the appropriation bills for public schools (§33-903, Idaho Code). Uses include the public school foundation program, unemployment insurance, social security taxes, and any special programs or projects. Payments to school districts from the General Fund are made each fiscal year in four installments - August (50%), November (20%), February (20%), and May (10%) (§33-1009). Payments to school districts from other than the General Fund, in amounts determined by the State Board of Education, are made each fiscal year in four installments - November, February, May, and July (§33-1009).

Budget Unit: EDPT(170) Teachers

FY 18	\$896,807,992	FY 19	\$938,846,734	FY 20	\$998,992,135	FY 21	\$1,064,406,364	FY 22	\$1,122,530,433
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: Moneys from this fund were appropriated in FY 2022 for onetime \$1,000 bonuses for Teachers, pupil service, classified, and administrative staff for a total of \$36,705,800.

For FY 2023, \$36,473,700 was appropriated for onetime additional compensation for teachers and pupil service staff; these moneys were not used to accelerate the career ladder.

For FY 2023, \$8,000 was appropriated to the Educational Services for the Deaf and the Blind to purchase technology equipment.

Budget Unit: EDPT(170) Teachers

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$23,040,472
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

Public School Support, Children's Division was approved for a \$88,651,400 noncognizable adjustment in FY 2020. Of that amount, the division, through the school districts and charter schools, expended \$25,329,000 on programs that supported schools during the COVID-19 pandemic. For FY 2021, FY 2022, and FY 2023 the Legislature appropriated all available funding from the various sources of federal legislation associated with this fund. The remaining \$48.9 million is being requested for FY 2024.

H353 (2021 session) appropriated funding for the fiscal impact of H22aaS onetime from the set-aside portion of the Elementary and Secondary School Emergency Relief (ESSER II) funding from the CARES Act. Moneys were provided to cover the cost of increased support units at two virtual charter schools for a net impact of \$6,137,700. This legislation and funding impacted the Administrators, Teachers, and Operations Divisions.

Central Services in FY 2022 received funding for professional development services, content and curriculum, and remediation as these services could be covered from federal COVID-19 relief funds. The Legislature also provided an additional \$1 million of federal COVID-19 relief funds for content and curriculum.

Budget Unit: EDPT(170) Teachers

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$3,612,616	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: The primary sources of revenue to this fund includes grants from the U.S. Department of Education and the U.S. Department of Agriculture. The state Department of Education receives between 40 and 50 separate grants from these two federal agencies.

Uses: The primary federal grant used for the Teacher's Division is the Improving Teacher Quality State Grants, CFDA 84.367, which originates from Title II of the Elementary and Secondary Education Act (ESEA). Funds from this grant may be used to assist school districts and schools to recruit and retain highly qualified teachers; to make available professional development activities that address subject-matter knowledge; and other activities as set forth in Section 2123 of the ESEA.

Budget Unit: EDPT(170) Teachers

FY 18	\$10,028,098	FY 19	\$8,782,030	FY 20	\$8,625,428	FY 21	\$8,919,141	FY 22	\$9,397,053
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Teachers Grand Total

FY 18	\$906,836,091	FY 19	\$947,628,764	FY 20	\$1,007,617,563	FY 21	\$1,076,938,120	FY 22	\$1,154,967,958
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Operations

Fund: Public School Income (0481-01 Ded)

- Sources: Section 33-903, Idaho Code: Sources of moneys to the Public School Income Fund include:
- (a) Moneys from the public school earnings reserve fund and other sources the Legislature deems appropriate;
 - (b) Proceeds of all state taxes levied for public school purposes (ex. \$1.2 million in liquor taxes, §23-404) ;
 - (c) Federal government grants for public school purposes when other disposition is not specified by law;
 - (d) Ninety percent (90%) of any moneys received by any department of state government from the federal government from sales, royalties, bonuses or rentals of oil, gas or mineral lands;
 - (e) Legislative appropriations in support of the public schools and other moneys required by law.

The majority of moneys in the Public School Income Fund include transfers from the General Fund pursuant to the annual appropriation for public schools and dedicated revenues as provided by statute. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are about 48% from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Also included are dedicated moneys such as permanent endowment fund earnings (§33-902A), liquor funds, pari-mutuel racing receipts, car company taxes, fines and forfeitures, federal oil, gas, or mineral royalties, State Treasurer's interest earnings, miscellaneous fees, and earnings on the investment of moneys in the fund remain in the fund.

- Uses: Funds in this account are appropriated for purposes as designated by the appropriation bills for public schools (§33-903, Idaho Code). Uses include the public school foundation program, unemployment insurance, social security taxes, and any special programs or projects. Payments to school districts from the General Fund are made each fiscal year in four installments - August (50%), November (20%), February (20%), and May (10%) (§33-1009). Payments to school districts from other than the General Fund, in amounts determined by the State Board of Education, are made each fiscal year in four installments - November, February, May, and July (§33-1009).

Budget Unit: EDPO(170) Public Schools Operations

FY 18	\$657,846,221	FY 19	\$699,218,139	FY 20	\$721,345,347	FY 21	\$652,466,386	FY 22	\$783,380,484
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Fund: Public Education Stabilization (0481-55 Ded)

- Sources: Sources include the transfer of any excess funds in the public school budget that result from the net overestimation of certain variable factors, such as support unit growth, and any moneys appropriated to the fund by the Legislature (§33-907, §33-1018, §33-1018A, §33-1018B). The Legislature may also appropriate moneys from the fund to make up for declining endowment distribution, for state matching funds for the School District Building Account, or for other purposes as stated in appropriation bills (§33-1018; §33-1018A, §33-1018B).

- Uses: Continuously appropriated for the purposes of making up for any shortfall in the amount of discretionary funding available per support unit, as stated in the appropriation for the Division of Operations (§33-1018, Idaho Code). The fund may also be used by the Board of Examiners to pay for the Public Schools' proportional share of any General Fund budget holdback. Additionally, any accumulated balance in the fund that is in excess of 8.344% of the current year's appropriation of state funds shall be transferred to the Bond Levy Equalization Fund (§33-907).

Budget Unit: EDPS (Cont) (170) Public School Stabilization Fund

FY 18	\$21,874,399	FY 19	\$16,634,632	FY 20	\$32,704,142	FY 21	\$32,669,808	FY 22	\$15,474,731
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: Moneys from this fund were appropriated in FY 2022 for onetime \$1,000 bonuses for Teachers, pupil service, classified, and administrative staff for a total of \$36,705,800.

For FY 2023, \$36,473,700 was appropriated for onetime additional compensation for teachers and pupil service staff; these moneys were not used to accelerate the career ladder.

For FY 2023, \$8,000 was appropriated to the Educational Services for the Deaf and the Blind to purchase technology equipment.

Budget Unit: EDPP(170) Public Schools Operations

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$12,112,925
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

Public School Support, Children's Division was approved for a \$88,651,400 noncognizable adjustment in FY 2020. Of that amount, the division, through the school districts and charter schools, expended \$25,329,000 on programs that supported schools during the COVID-19 pandemic. For FY 2021, FY 2022, and FY 2023 the Legislature appropriated all available funding from the various sources of federal legislation associated with this fund. The remaining \$48.9 million is being requested for FY 2024.

H353 (2021 session) appropriated funding for the fiscal impact of H22aaS onetime from the set-aside portion of the Elementary and Secondary School Emergency Relief (ESSER II) funding from the CARES Act. Moneys were provided to cover the cost of increased support units at two virtual charter schools for a net impact of \$6,137,700. This legislation and funding impacted the Administrators, Teachers, and Operations Divisions.

Central Services in FY 2022 received funding for professional development services, content and curriculum, and remediation as these services could be covered from federal COVID-19 relief funds. The Legislature also provided an additional \$1 million of federal COVID-19 relief funds for content and curriculum.

Budget Unit: EDPO(170) Public Schools Operations

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$2,150,920	FY 22 \$0
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Operations Grand Total				
FY 18 \$679,720,620	FY 19 \$715,852,771	FY 20 \$754,049,489	FY 21 \$687,287,113	FY 22 \$810,968,141

Children's Programs

Fund: Public School Income (0481-01 Ded)

Sources: Section 33-903, Idaho Code: Sources of moneys to the Public School Income Fund include:

- (a) Moneys from the public school earnings reserve fund and other sources the Legislature deems appropriate;
- (b) Proceeds of all state taxes levied for public school purposes (ex. \$1.2 million in liquor taxes, §23-404) ;
- (c) Federal government grants for public school purposes when other disposition is not specified by law;
- (d) Ninety percent (90%) of any moneys received by any department of state government from the federal government from sales, royalties, bonuses or rentals of oil, gas or mineral lands;
- (e) Legislative appropriations in support of the public schools and other moneys required by law.

The majority of moneys in the Public School Income Fund include transfers from the General Fund pursuant to the annual appropriation for public schools and dedicated revenues as provided by statute. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are about 48% from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Also included are dedicated moneys such as permanent endowment fund earnings (§33-902A), liquor funds, pari-mutuel racing receipts, car company taxes, fines and forfeitures, federal oil, gas, or mineral royalties, State Treasurer's interest earnings, miscellaneous fees, and earnings on the investment of moneys in the fund remain in the fund.

Uses: Funds in this account are appropriated for purposes as designated by the appropriation bills for public schools (§33-903, Idaho Code). Uses include the public school foundation program, unemployment insurance, social security taxes, and any special programs or projects. Payments to school districts from the General Fund are made each fiscal year in four installments - August (50%), November (20%), February (20%), and May (10%) (§33-1009). Payments to school districts from other than the General Fund, in amounts determined by the State Board of Education, are made each fiscal year in four installments - November, February, May, and July (§33-1009).

Budget Unit: EDPC(170) Children's Programs

FY 18	\$55,701,288	FY 19	\$62,195,714	FY 20	\$80,356,550	FY 21	\$84,614,328	FY 22	\$83,350,063
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Fund: Cigarette, Tobacco and Lottery Income Taxes (0481-54 Ded)

Sources: Sources of revenue include:

- 1) a fixed amount of \$3,315,000 of the 57 cent tax upon the purchase, storage, use, consumption, handling, distribution, or wholesale per pack of 20 cigarettes imposed by §63-2506;
- 2) fifty-percent (50%) of the five-percent (5%) tax levied on all tobacco products by §63-2552A; and
- 3) three-eighths (37.5%) of income taxes on Idaho Lottery winnings (§63-3067).

Uses: Funds are to be utilized to facilitate and provide school safety and substance abuse prevention programs in the public school system.

Budget Unit: EDPC(170) Children's Programs

FY 18	\$4,024,900	FY 19	\$4,024,900	FY 20	\$4,024,900	FY 21	\$4,024,900	FY 22	\$4,024,900
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19").

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: Moneys were appropriated at the full ARPA allocation for the allowable uses of the Elementary and Secondary School Emergency Relief Fund (ESSER III) funds. There are 18 allowable uses, all intended to keep students in the classroom and schools open during the pandemic. Additional ARPA funds include support for homeless children and for enhanced funds related to the Individuals with Disabilities in Education Act (IDEA). Total allocations include \$439,125,200 for ESSER III funding; \$13,233,700 for IDEA Part B funds; \$1,156,100 for IDEA Pre-K funds; and \$2,881,900 for programs that support homeless children.

Budget Unit: EDPC(170) Children's Programs

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$47,408,768
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA "non-cog") expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

Public School Support, Children's Division was approved for a \$88,651,400 noncognizable adjustment in FY 2020. Of that amount, the division, through the school districts and charter schools, expended \$25,329,000 on programs that supported schools during the COVID-19 pandemic. For FY 2021, FY 2022, and FY 2023 the Legislature appropriated all available funding from the various sources of federal legislation associated with this fund. The remaining \$48.9 million is being requested for FY 2024.

H353 (2021 session) appropriated funding for the fiscal impact of H22aaS onetime from the set-aside portion of the Elementary and Secondary School Emergency Relief (ESSER II) funding from the CARES Act. Moneys were provided to cover the cost of increased support units at two virtual charter schools for a net impact of \$6,137,700. This legislation and funding impacted the Administrators, Teachers, and Operations Divisions.

Central Services in FY 2022 received funding for professional development services, content and curriculum, and remediation as these services could be covered from federal COVID-19 relief funds. The Legislature also provided an additional \$1 million of federal COVID-19 relief funds for content and curriculum.

Budget Unit: EDPC(170) Children's Programs

FY 18	\$0	FY 19	\$0	FY 20	\$25,329,003	FY 21	\$194,783,438	FY 22	\$136,942,250
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Fund: Federal Grant (0348-00 Fed)

Sources: The primary sources of revenue to this fund includes grants from the U.S. Department of Education and the U.S. Department of Agriculture. The state Department of Education receives between 40 and 50 separate grants from these two federal agencies.

Uses: The primary uses of federal funds in the Children's Division include school lunch and breakfast programs, Title I grants for disadvantaged students, and special education grants for students with disabilities.

Budget Unit: EDPC(170) Children's Programs

FY 18	\$220,694,463	FY 19	\$216,108,855	FY 20	\$191,840,377	FY 21	\$222,686,505	FY 22	\$296,680,811
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Children's Programs Grand Total

FY 18	\$280,420,651	FY 19	\$282,329,469	FY 20	\$301,550,831	FY 21	\$506,109,171	FY 22	\$568,406,792
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Facilities

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Primarily to meet the state's portion of the facilities funding maintenance match.

Budget Unit: EDPF(170) Facilities

FY 18 \$9,911,600	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Bond Levy Equalization (0315-02 Ded)

Sources: Moneys are made available through appropriations (§33-906A, Idaho Code), distribution of moneys collected pursuant to §63-2520; one-fourth of annual Idaho Lottery proceeds (§67-7434, Idaho Code); and in specific circumstances, from the School District Building Account (§33-905, Idaho Code).

Uses: To subsidize the interest-cost portion of school bonds passed after September 15, 2002. Subsidies range from 10% to 100% of interest costs, depending on the relative wealth and economic vitality of each school district. (§33-906 and §33-906B, Idaho Code).

Budget Unit: EDPF(170) Facilities

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDPM (Cont) (170) Facilities - Cooperative and Bond Levy

FY 18 \$20,182,667	FY 19 \$22,409,764	FY 20 \$23,387,900	FY 21 \$24,283,637	FY 22 \$20,474,809
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Total Bond Levy Equalization Fund (0315-02)

FY 18 \$20,182,667	FY 19 \$22,409,764	FY 20 \$23,387,900	FY 21 \$24,283,637	FY 22 \$20,474,809
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Fund: School District Building (0315-03 Ded)

Sources: The School District Building Account shall have paid into it such appropriations or revenues as may be provided by law (§33-905(1)), a percentage of the net income from State Lottery sales according to §67-7434 and interest earned on the investment of moneys in the Public Schools Facilities Cooperative Fund (§33-909(10)). The annual distribution from the State Lottery sales to the School District Building Account is three-eighths of net income, provided that the \$17 million fiscal year 2008 floor has been met (FY 2007 revenues). The FY 2021 lottery distribution to the School District Building Account was \$20,812,500 or 3/8 of the FY 2020 net income from lottery sales.

Uses: According to §33-905(2), moneys in the account are to be distributed to all Idaho school districts on the basis of average daily attendance.

According to §33-905(3), moneys in the account are to be used for those purposes stated in §33-1019(3), which are:

". . . Shall be used exclusively for the maintenance and repair of school buildings or any serious or imminent safety hazard on the property of said school buildings as identified pursuant to chapter 80, title 39, Idaho Code, and shall be utilized, first, to abate serious or imminent safety hazards, as identified pursuant to chapter 80, title 39, Idaho Code. Unexpended moneys in a school district's school building maintenance allocation shall be carried over from year to year and shall remain allocated for the purposes specified in this subsection (3)."

At the state level, any excess moneys not needed to meet these provisions of §33-1019 are to be deposited into the Public Education Stabilization Fund.

Budget Unit: EDPF(170) Facilities

FY 18	\$18,075,000	FY 19	\$18,562,500	FY 20	\$22,842,500	FY 21	\$22,875,000	FY 22	\$21,000,000
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Fund: Facilities Cooperative (0315-06 Ded)

Sources: The fund shall contain such moneys as may be directed pursuant to appropriation. To date, there has been a single appropriation of \$25 million to this fund. The fund and the Public School Facilities Cooperative Funding Program are created in Section 33-909, Idaho Code.

Uses: Moneys in the fund shall be used exclusively to finance the public school facilities cooperative funding program and are continuously appropriated. The Salmon School District withdrew \$1,731,900 between 3/27/13 - 9/24/14 and the Plummer / Worley School District withdrew \$10,622,300 between 4/13/10 - 9/24/14.

There have been no withdrawals from the fund since 2014. The fund balance as of September 30, 2020 is \$22,629,334.

Budget Unit: EDPM (Cont) (170) Facilities - Cooperative and Bond Levy

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Public School Income (0481-01 Ded)

Sources: According to §33-903, Idaho Code, the sources of moneys to the Public School Income Fund include:

- (a) Moneys from the public school earnings reserve fund and other sources the Legislature deems appropriate;
- (b) Proceeds of all state taxes levied for public school purposes;
- (c) Federal government grants for public school purposes when other disposition is not specified by law;
- (d) Ninety percent (90%) of any moneys received by any department of state government from the federal government from sales, royalties, bonuses or rentals of oil, gas or mineral lands;
- (e) Legislative appropriations in support of the public schools and other moneys required by law.

Also, earnings on the investment of moneys in the fund remain in the fund.

The majority of moneys in the Public School Income Fund include transfers from the General Fund pursuant to the annual appropriation for public schools and dedicated revenues as provided by statute. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are about 48% from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Also included are dedicated moneys such as permanent endowment fund earnings (§33-902A), liquor funds, pari-mutuel racing receipts, car company taxes, fines and forfeitures, federal oil, gas, or mineral royalties, State Treasurer's interest earnings, and miscellaneous fees.

Uses: Funds in this account are appropriated for purposes as designated by the appropriation bills for public schools (§33-903). Uses include the public school foundation program, unemployment insurance, social security taxes, and any special programs or projects. Payments to school districts are made each fiscal year in four installments - August (50%), November (20%), February (20%), and May (10%) (§33-1009).

Budget Unit: EDPF(170) Facilities

FY 18	\$0	FY 19	\$12,216,883	FY 20	\$12,254,478	FY 21	\$12,552,160	FY 22	\$12,642,215
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Facilities Grand Total									
FY 18	\$48,169,267	FY 19	\$53,189,148	FY 20	\$58,484,878	FY 21	\$59,710,797	FY 22	\$54,117,024

Central Services

Fund: Public School Income (0481-01 Ded)

Sources: According to §33-903, Idaho Code, the sources of moneys to the Public School Income Fund include:

- (a) Moneys from the public school earnings reserve fund and other sources the Legislature deems appropriate;
- (b) Proceeds of all state taxes levied for public school purposes (ex. \$1.2 million in liquor taxes, §23-404) ;
- (c) Federal government grants for public school purposes when other disposition is not specified by law;
- (d) Ninety percent (90%) of any moneys received by any department of state government from the federal government from sales, royalties, bonuses or rentals of oil, gas or mineral lands;
- (e) Legislative appropriations in support of the public schools and other moneys required by law.

Also, earnings on the investment of moneys in the fund remain in the fund.

The majority of moneys in the Public School Income Fund include transfers from the General Fund pursuant to the annual appropriation for public schools and dedicated revenues as provided by statute. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are about 48% from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Also included are dedicated moneys such as permanent endowment fund earnings (§33-902A), liquor funds, pari-mutuel racing receipts, car company taxes, fines and forfeitures, federal oil, gas, or mineral royalties, State Treasurer's interest earnings, and miscellaneous fees.

Uses: Funds in this account are appropriated for purposes as designated by the appropriation bills for public schools (§33-903, Idaho Code). Uses include the public school foundation program, unemployment insurance, social security taxes, and any special programs or projects. Payments to school districts from the General Fund are made each fiscal year in four installments - August (50%), November (20%), February (20%), and May (10%) (§33-1009). Payments to school districts from other than the General Fund, in amounts determined by the State Board of Education, are made each fiscal year in four installments - November, February, May, and July (§33-1009).

Budget Unit: EDPB(170) Central Services

FY 18	\$13,332,544	FY 19	\$12,971,808	FY 20	\$11,220,515	FY 21	\$10,378,787	FY 22	\$11,171,201
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

Public School Support, Children's Division was approved for a \$88,651,400 noncognizable adjustment in FY 2020. Of that amount, the division, through the school districts and charter schools, expended \$25,329,000 on programs that supported schools during the COVID-19 pandemic. For FY 2021, FY 2022, and FY 2023 the Legislature appropriated all available funding from the various sources of federal legislation associated with this fund. The remaining \$48.9 million is being requested for FY 2024.

H353 (2021 session) appropriated funding for the fiscal impact of H22aaS onetime from the set-aside portion of the Elementary and Secondary School Emergency Relief (ESSER II) funding from the CARES Act. Moneys were provided to cover the cost of increased support units at two virtual charter schools for a net impact of \$6,137,700. This legislation and funding impacted the Administrators, Teachers, and Operations Divisions.

Central Services in FY 2022 received funding for professional development services, content and curriculum, and remediation as these services could be covered from federal COVID-19 relief funds. The Legislature also provided an additional \$1 million of federal COVID-19 relief funds for content and curriculum.

Budget Unit: EDPB(170) Central Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$1,277,373
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Central Services Grand Total				
FY 18 \$13,332,544	FY 19 \$12,971,808	FY 20 \$11,220,515	FY 21 \$10,378,787	FY 22 \$12,448,574

Educational Services for the Deaf & Blind

Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Moneys in this fund come from a variety of sources including rental income receipts, out-of-state tuition, donations received from individuals, organizations, and foundations.

Uses: Moneys in this fund are typically used for the general operating budget, to pay utilities and for other maintenance expenses at the campus in Gooding. Moneys from donations are expended per the directions of the donors. If a use is not specified, donated moneys are used to support "students in need" at the campus, but not for general operating budget. Funds are used as stated above, but IESDB does not use the statewide accounting and reporting system (STARS). Therefore, actual expenditures are shown as zeros in this report with actual expenditures confirmed in their annual audited financial statements.

Budget Unit: EDPD(502) Campus and Outreach

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Public School Income (0481-01 Ded)

Sources: According to §33-903, Idaho Code, the sources of moneys to the Public School Income Fund include:

- (a) Moneys from the public school earnings reserve fund and other sources the Legislature deems appropriate;
 - (b) Proceeds of all state taxes levied for public school purposes;
 - (c) Federal government grants for public school purposes when other disposition is not specified by law;
 - (d) Ninety percent (90%) of any moneys received by any department of state government from the federal government from sales, royalties, bonuses or rentals of oil, gas or mineral lands;
 - (e) Legislative appropriations in support of the public schools and other moneys required by law.
- Also, earnings on the investment of moneys in the fund remain in the fund.

The majority of moneys in the Public School Income Fund include transfers from the General Fund pursuant to the annual appropriation for public schools and dedicated revenues as provided by statute. The General Fund consists of 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Also included are dedicated moneys such as permanent endowment fund earnings (§33-902A, Idaho Code), liquor funds, pari-mutuel racing receipts, car company taxes, fines and forfeitures, federal oil, gas, or mineral royalties, State Treasurer's interest earnings, and miscellaneous fees.

Uses: Funds in this account are appropriated for purposes as designated by the appropriation bills for public schools (§33-903). Uses include the public school foundation program, unemployment insurance, social security taxes, and for any special programs or projects. Payments to school districts are made each fiscal year in five installments - August (30%), October (30%), November (20%), February (10%), and May (10%) (§33-1009). Beginning in FY 2004, the legislature broke out the appropriation for Public School Support into multiple divisions for budgeting purposes. The Idaho Educational Services for the Deaf and the Blind (formerly Idaho School for the Deaf and the Blind) was added as a division of the Public School Support program in FY 2010.

Budget Unit: EDPD(502) Campus and Outreach

FY 18 \$10,366,800	FY 19 \$10,454,900	FY 20 \$10,868,900	FY 21 \$10,739,000	FY 22 \$11,806,400
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Fund: School for the Deaf and the Blind (Endowment) (0481-22 Ded)

Sources: This fund consists of all moneys distributed from the Charitable Institutions Fund according to §66-1106, Idaho Code, of which 1/30 is directed to the School for the Deaf and the Blind (also known as Idaho Educational Services for the Deaf and the Blind).

Uses: Moneys from this fund are to be used for maintenance and expenses of campus facilities at the School for the Deaf and the Blind according to §66-1107.

Budget Unit: EDPD(502) Campus and Outreach

FY 18	\$184,800	FY 19	\$191,800	FY 20	\$191,800	FY 21	\$199,700	FY 22	\$206,000
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for expenditures related to the first five acts: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

CARES Act moneys were either approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code, or through legislative appropriation.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: IESDB was authorized \$565,200 in FY 2021 through a noncognizable adjustment by the Division of Financial Management for federal coronavirus relief funds. Funds were to be used in accordance with federal guidelines for associated costs from the COVID-19 pandemic. IESDB does not use the statewide accounting and reporting system (STARS). Therefore, we cannot verify actual expenditures and zeros are shown in this report. Rather, actual expenditures are confirmed in their annual audited financial statements.

Budget Unit: EDPD(502) Campus and Outreach

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Federal Grant (0348-00 Fed)

Sources: Receives federal reimbursement grant funds from 1) Child Nutrition for food provided for school breakfasts, lunches, and the Fresh Fruits & Vegetables Program; 2) IDEA to supplement special education services; and 3) Medicaid for Medicaid-allowable school-based services.

Uses: Funds are used as stated above, but IESDB does not use the statewide accounting and reporting system (STARS). Therefore, actual expenditures are shown as zeros in this report with actual expenditures confirmed in their annual audited financial statements.

Budget Unit: EDPD(502) Campus and Outreach

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Educational Services for the Deaf & Blind Grand Total									
FY 18	\$10,551,600	FY 19	\$10,646,700	FY 20	\$11,060,700	FY 21	\$10,938,700	FY 22	\$12,012,400

Agricultural Research & Extension Service

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: General Fund moneys provide base support for agricultural research and extension programming, and provide leverage to generate additional grants and contract funding for ongoing program needs as well as new program redirections. The Cooperative Extension Service has offices in 42 of Idaho's 44 counties (all except Boise and Shoshone counties) and at three of the four tribes sharing Idaho's borders, for a total of 45 offices. These offices are staffed by those who are specially trained to work with agriculture, families, youth, and communities.

Budget Unit: EDHA(514) Agricultural Research and Extension Service

FY 18 \$31,263,300	FY 19 \$31,307,100	FY 20 \$31,823,400	FY 21 \$30,503,000	FY 22 \$32,695,100
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Fund: Equine Education (0660-05 Ded)

Sources: Equine Education funds come from the Idaho State Racing Commission and they are a portion of the "handle" generated by pari-mutuel horse race wagering in the state in accordance with §54-2513(B)(4)(c) and §57-818. The last time the agency received an appropriation from this fund was FY 2019.

Uses: This dedicated fund is used: 1) for the University of Idaho social science research unit for the purpose of funding the Idaho horse census survey and, 2) any unexpended appropriation balances after contractual obligations for the census are satisfied may be expended on education or research projects by the University of Idaho as agreed upon by the Idaho Horse Council.

Budget Unit: EDHA(514) Agricultural Research and Extension Service

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: Fund uses in FY2022 include an adult computer literacy program to be implemented at extension centers in each county.

Budget Unit: EDHA(514) Agricultural Research and Extension Service

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Agricultural Research & Extension Service Grand Total				
FY 18 \$31,263,300	FY 19 \$31,307,100	FY 20 \$31,823,400	FY 21 \$30,503,000	FY 22 \$32,695,100

College and Universities

Fund: General (0001-00 Gen)

Sources: Idaho's four-year college and universities, the University of Idaho, Boise State University, Idaho State University, and Lewis-Clark State College, form a statewide higher education system. Most of the appropriated funding they receive comes from the General Fund. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The college and universities use their General Fund appropriation to support and maintain the instruction, research and public service functions of the university, including related institutional support, operation, and maintenance activities.

Budget Unit: EDGA(512) Boise State University

FY 18 \$98,000,300	FY 19 \$100,932,300	FY 20 \$104,309,170	FY 21 \$103,340,500	FY 22 \$111,730,700
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Budget Unit: EDGB(513) Idaho State University

FY 18 \$77,405,100	FY 19 \$80,244,399	FY 20 \$81,437,300	FY 21 \$77,967,400	FY 22 \$84,345,200
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Budget Unit: EDGC(514) University of Idaho

FY 18 \$93,403,600	FY 19 \$95,348,900	FY 20 \$94,675,800	FY 21 \$91,310,000	FY 22 \$97,317,200
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Budget Unit: EDGD(511) Lewis-Clark State College

FY 18 \$17,413,600	FY 19 \$17,502,300	FY 20 \$17,429,000	FY 21 \$16,583,200	FY 22 \$18,362,493
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Budget Unit: EDGE(501) Systemwide

FY 18 \$802,950	FY 19 \$1,717,391	FY 20 \$1,443,619	FY 21 \$2,524,026	FY 22 \$1,636,477
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Total General Fund (0001-00)

FY 18 \$287,025,549	FY 19 \$295,745,289	FY 20 \$299,294,889	FY 21 \$291,725,126	FY 22 \$313,392,070
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Fund: HESF Strategic Interest CU (0149-01 Ded)

Sources: Pursuant to Section 33-3726(1), Idaho Code, an account designated as the strategic interest account was created in the treasury to consist of interest earnings from the investment of moneys deposited with the state treasurer into unrestricted current fund (0650-00). Interest collected on the moneys in this fund remain with the fund.

Uses: Moneys in this fund shall be expended for the maintenance, use and support of institutions that have deposited moneys into the unrestricted current fund (0650-00). When appropriated by the Legislature, institutions shall receive a pro rata share of the appropriation based upon the amount that the institutions has deposited in the unrestricted current fund (0650-00). The University of Idaho does not pay its tuition and fees into the unrestricted current fund.

Budget Unit: EDGA(512) Boise State University

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDGD(511) Lewis-Clark State College

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDGF(001) Idaho State University HESF

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total HESF Strategic Interest CU Fund (0149-01)

FY 18 \$0 FY 19 \$0 FY 20 \$0 FY 21 \$0 FY 22 \$0

Fund: HESF Surplus Stabilization CU (0149-02 Ded)

Sources: Pursuant to Section 33-3726(2), Idaho Code, an account designated as the surplus stabilization account was created in the treasury to consist of any moneys made available through legislative transfers, appropriations, or otherwise provided by law. Interest collected on the moneys in this fund remain with the fund.

In FY 2015, the legislature appropriated \$1,379,000 to this account pursuant to Section 6 of H635 (2014). In FY 2021, the legislature appropriated \$531,000 to Lewis-Clark State College on a onetime basis to support campus operations and building projects.

Uses: Moneys in this fund shall be expended for the maintenance, use and support of the Regents of the University of Idaho, Lewis-Clark State College, Idaho State University, and Boise State University (§33-3803, Idaho Code). Moneys are subject to appropriation, and distribution of such moneys to the institutions shall be based upon the state board of education’s established practices for the allocation of moneys to institutions.

Budget Unit: EDGA(512) Boise State University

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDGC(514) University of Idaho

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDGF(001) Idaho State University HESF

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDGG(511) Lewis-Clark State College 2

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$531,000	FY 22 \$0
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Total HESF Surplus Stabilization CU Fund (0149-02)

FY 18 \$0 FY 19 \$0 FY 20 \$0 FY 21 \$531,000 FY 22 \$0

Fund: Economic Recovery Reserve (0150-01 Ded)

Sources: The Economic Recovery Reserve Fund was created in 2005 to provide savings, in times of General Fund revenue shortfalls, through an increase in the cigarette tax. Shortly thereafter, the cigarette taxes were redirected for Bond Levy Equalization in Public Schools and to pay for the renovation of the Capitol. The fund had built back up a balance of \$68.1 million by 2009, but was spent during the economic downturn of 2010 and 2011. With the scheduled payoff of the capitol bond in FY 2015, H547 of 2014 redirected the cigarette tax from ERRF to pay for GARVEE bonds and water projects. S1190 of 2015 transferred \$20 million from the General Fund for the 27th payroll in FY 2017, but was used for one-time projects instead (§67-3520, Idaho Code).

Uses: Funds are used for Idaho State University's Meridian Health Sciences Center.

Budget Unit: EDGB(513) Idaho State University

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Agricultural College Endowment Income (0481-02 Ded)

Sources: The University of Idaho is the beneficiary of the Agricultural College Endowment Fund (§33-2913, §33-2913A, and §33-2914, Idaho Code). Congress granted lands to the territory and the state of Idaho for the support and maintenance of what would become the agricultural college at the University of Idaho. The Permanent Endowment Fund receives receipts from the sale of land and mineral royalties. The Earnings Reserve Fund receives receipts from timber sales, interest on timber sales, land rentals, and earnings from the Permanent Endowment Fund. The Board of Land Commissioners distributes moneys from the Earnings Reserve Fund to the Agricultural College Income Fund for appropriation by the Legislature.

Uses: Section 33-2914, Idaho Code, directs that these funds be used for the support and maintenance of the agricultural college at the University of Idaho.

Budget Unit: EDGC(514) University of Idaho

FY 18	\$1,347,600	FY 19	\$1,447,200	FY 20	\$1,466,000	FY 21	\$1,551,600	FY 22	\$1,660,000
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Fund: Charitable Institutions Endowment Income (0481-03 Ded)

Sources: Idaho State University is a beneficiary of the Charitable Institutions Endowment Fund created in Section 66-1103, Idaho Code. Moneys in the fund are generated from the following:

- (a) Proceeds from the sale of lands granted to the state of Idaho for charitable, educational, penal and reformatory institutions by the Idaho Admission Bill, 26 Stat. L. 215, ch. 656, and lands granted in lieu thereof;
- (b) Proceeds of royalties from the extraction of minerals on charitable institutions endowment lands owned by the state;
- (c) Moneys allocated from the Charitable Institutions Earnings Reserve Fund.

Section 66-1105, Idaho Code, creates the Charitable Institutions Fund that is credited for all the above revenue and Section 66-1106, Idaho Code, transfers the funds in the Charitable Institutions Fund to "the following designated funds in the following proportions:"

Idaho State University - 4/15
State Juvenile Corrections Institutions- 4/15
State Hospital North - 4/15
Division of Veteran's - 5/30
School for Deaf and Blind - 1/30

Uses: Section 66-1107, Idaho Code, specifies that these funds be used for the "support or maintenance" of the institutions listed above.

Budget Unit: EDGB(513) Idaho State University

FY 18	\$1,476,000	FY 19	\$1,536,800	FY 20	\$1,534,400	FY 21	\$1,597,800	FY 22	\$1,647,700
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Fund: Normal School Endowment Income (0481-04 Ded)

Sources: According to Section 33-3301B, Idaho Code, the fund shall consist of all moneys distributed from the Normal School Earnings Reserve Fund and from other sources as the Legislature deems appropriate. Additionally, pursuant to Section 33-3301A, moneys in the Fund originate from:

- (a) All earnings of the Normal School Earnings Reserve Fund;
- (b) Proceeds of the sale of timber growing on normal school endowment lands;
- (c) Proceeds of leases of normal school endowment lands;
- (d) Proceeds of interest upon deferred payments on normal school endowment lands or timber on those lands; and
- (e) All other proceeds received from the use of normal school endowment lands and not otherwise designated for deposit in the Normal School Earnings Reserve Fund.

Idaho State University (§33-3304, Idaho Code) and Lewis-Clark State College (§33-3302, Idaho Code) are the beneficiaries of the Normal School Endowment Fund.

Uses: Section 33-3304, Idaho Code, provides: "Fifty percent (50%) of all the moneys that now are in or which may hereafter accrue to the normal school income fund are hereby appropriated and set apart for the support and maintenance of the department of education at Idaho State University . . ."

Section 33-3302, Idaho Code, provides: "Fifty percent (50%) of all moneys that now are in or which may hereafter accrue to the normal school income fund are perpetually appropriated and set apart for the support and maintenance of the Lewis-Clark State College, . . ."

Budget Unit: EDGB(513) Idaho State University

FY 18	\$2,124,000	FY 19	\$2,212,200	FY 20	\$2,473,000	FY 21	\$2,667,000	FY 22	\$2,743,800
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Budget Unit: EDGD(511) Lewis-Clark State College

FY 18	\$2,131,200	FY 19	\$2,205,000	FY 20	\$2,473,000	FY 21	\$2,667,000	FY 22	\$2,743,800
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Total Normal School Endowment Income Fund (0481-04)

FY 18	\$4,255,200	FY 19	\$4,417,200	FY 20	\$4,946,000	FY 21	\$5,334,000	FY 22	\$5,487,600
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Fund: Scientific School Endowment Income (0481-06 Ded)

Sources: The University of Idaho is the beneficiary of the Scientific School Endowment Fund (§33-2911, §33-2911A, and §33-2912, Idaho Code). Congress granted lands to the state of Idaho for the support and maintenance of a scientific school at the University of Idaho. The Permanent Endowment Fund receives receipts from the sale of land and mineral royalties. The Earnings Reserve Fund receives receipts from timber sales, interest on timber sales, land rentals, and earnings from the Permanent Endowment Fund. The Board of Land Commissioners distributes moneys from the Earnings Reserve Fund to the Scientific School Income Fund for appropriation by the Legislature.

Uses: Section 33-2912, Idaho Code, directs that these moneys be used for the benefit the University of Idaho pursuant to appropriation by the Legislature.

Budget Unit: EDGC(514) University of Idaho

FY 18	\$4,708,800	FY 19	\$4,826,400	FY 20	\$4,930,000	FY 21	\$5,420,400	FY 22	\$5,735,500
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Fund: University Endowment Income (0481-08 Ded)

Sources: The University of Idaho is the beneficiary of the University Endowment Fund (§33-2909, §33-2909A, and §33-2910, Idaho Code). Congress granted lands to the state of Idaho for the support and maintenance of a University in Idaho. The Permanent Endowment Fund receives receipts from the sale of land and mineral royalties. The Earnings Reserve Fund receives receipts from timber sales, interest on timber sales, land rentals, and earnings from the Permanent Endowment Fund. The Board of Land Commissioners distributes moneys from the Earnings Reserve Fund to the University Income Fund for appropriation by the Legislature.

Uses: Section 33-2910, Idaho Code, directs that these funds be set apart for the benefit the University of Idaho pursuant to appropriation by the Legislature.

Budget Unit: EDGC(514) University of Idaho

FY 18	FY 19	FY 20	FY 21	FY 22
\$4,042,800	\$4,225,200	\$4,360,000	\$4,766,400	\$5,102,000

Fund: Idaho Millennium Income (0499-00 Ded)

Sources: Consists of distributions from the Idaho Millennium Fund and Idaho Permanent Endowment Fund (beginning in July 2009) and such moneys that are provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the State Treasurer and shall retain its own earnings (§67-1806, Idaho Code).

Uses: The Joint Millennium Fund Committee has the power and duty to present recommendations annually to the Legislature for the use of the moneys in the Idaho Millennium Income Fund (§67-1808, Idaho Code).

Appropriations included the following grants:

- In FY 2015, \$50,672 to Boise State University, Institute for the Study of Addiction for the distribution of substance abuse materials.
- In FY 2016, \$116,200 to Boise State University, Institute for the Study of Addiction to provide specialty training, and free substance abuse prevention and addiction treatment resources to Idahoans through the Regional Alcohol Drug Awareness Resource (RADAR) Center.
- In FY 2017, \$127,700 to Lewis-Clark State College for the Fresh Mouth Campaign, designed to educate participants about the impacts of smoking on oral health and to motivate clients to reduce or cease smoking.
- In FY 2017, \$398,400 to the University of Idaho to develop, test, and implement an awareness program on electronic devices used for ingesting nicotine and THC by youth. This project utilized social media and built a coalition between Coeur d'Alene, Moscow, and Lewiston.

Budget Unit: EDGA(512) Boise State University

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$0

Budget Unit: EDGC(514) University of Idaho

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$0

Budget Unit: EDMF(511) Lewis-Clark State College - Millennium Fund

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$0

Total Idaho Millennium Income Fund (0499-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$0

Fund: Unrestricted (0650-00 Ded)

Sources: Unrestricted Funds are student tuition and fees collected by BSU, ISU, LCSC, and UI (beginning in FY 2012). In addition to tuition, all students are charged a variety of fees, where applicable, including: part-time fees, graduate fees, professional fees (e.g. law, medicine, pharmacy, architecture, etc.), course overload fees, summer session fees, in-service teacher fees, Western Undergraduate Exchange (WUE) fees, employee/spouse fees and senior citizen fees. Traditionally, interest earned on tuition and fees was deposited into the General Fund, however, beginning in FY 2012, interest earned from appropriated tuition and fees will be deposited to the newly created Higher Education Stabilization Fund (§33-2909, Idaho Code).

Uses: BSU, ISU, LCSC, and UI (beginning in FY 2012) can expend tuition and fees without restriction in the performance of the primary objectives of the institution, e.g. for instruction, research, extension, and public service, and for programs that support those functions. The expenditure detail for the University of Idaho is not included below. Unlike BSU, ISU and LCSC, the constitutional status of the UI allows it to retain, manage, and expend all student fees directly rather than depositing those moneys with the State Treasurer and expending them through the State Controller.

The appropriation for UI from the Unrestricted Fund were as follows: \$73,098,200 in FY 2014; \$74,917,500 in FY 2015; \$76,204,200 in FY 2016; \$76,529,900 in FY 2017; \$79,190,300 in FY 2018; \$75,578,300 in FY 2019; \$79,232,300 in FY 2020; \$87,829,500 in FY 2021; and \$61,701,700 in FY 2022.

Budget Unit: EDGA(512) Boise State University

FY 18	\$106,676,866	FY 19	\$113,943,608	FY 20	\$126,401,033	FY 21	\$116,640,049	FY 22	\$130,770,667
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Budget Unit: EDGB(513) Idaho State University

FY 18	\$62,018,203	FY 19	\$68,407,393	FY 20	\$58,176,704	FY 21	\$57,583,487	FY 22	\$61,572,498
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Budget Unit: EDGC(514) University of Idaho

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: EDGD(511) Lewis-Clark State College

FY 18	\$17,550,473	FY 19	\$17,246,805	FY 20	\$17,731,164	FY 21	\$13,600,053	FY 22	\$11,570,750
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Total Unrestricted Fund (0650-00)

FY 18	\$186,245,542	FY 19	\$199,597,806	FY 20	\$202,308,901	FY 21	\$187,823,589	FY 22	\$203,913,916
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Fund: LCSC Payroll (0651-00 Ded)

Sources: Lewis-Clark State College uses the State Controller's payroll system to pay all employees of the college, not just those funded with General Fund money. Revenues are generated by the institution's auxiliary enterprises, local accounts, and grants. This fund is continuously appropriated and does not appear in the institution's annual appropriation.

Uses: The fund is used as a memo account only for payroll processing purposes and only for those employees who are paid from revenues generated from the college's auxiliary enterprises, local accounts, and grants. This account creates no obligation to the state, and relies on zero dollars from the state.

Budget Unit: EDGD(511) Lewis-Clark State College

FY 18	\$10,104,411	FY 19	\$9,758,411	FY 20	\$9,494,761	FY 21	\$9,071,174	FY 22	\$8,835,992
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund (“CARES-Act COVID-19”).

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: In Fiscal Year 2023, ARPA money was used for one-time Capital Outlay, including computers, for Title IX and Non-Traditional Learner support at Lewis-Clark State College. Funds were also used for similar Capital Outlay at the University of Idaho.

Budget Unit: EDGC(514) University of Idaho

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDGD(511) Lewis-Clark State College

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total American Rescue Plan Fund (0344-00)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic. As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds. Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021. The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020. Funding was used for student reimbursements, technology upgrades to meet online course demand, cleaning/sanitization efforts on campus, and replace lost revenue.

Budget Unit: EDGA(512) Boise State University

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDGC(514) University of Idaho

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDGG(511) Lewis-Clark State College 2

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDGH(513) Idaho State University 2

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Federal COVID-19 Relief Fund (0345-00)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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College and Universities Grand Total				
FY 18 \$499,205,902	FY 19 \$521,554,306	FY 20 \$528,334,952	FY 21 \$507,821,088	FY 22 \$545,774,777

Community Colleges

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book. The College of Eastern Idaho received its first appropriation for FY 2019, and actuals will not be reflected until July 2019.

Uses: General Fund money is used to support and maintain the instruction and public service functions of the community colleges, including related institutional support, operation, and maintenance activities.

Budget Unit: EDFA(501) Community College Startup

FY 18 \$0	FY 19 \$0	FY 20 \$39,199	FY 21 \$0	FY 22 \$0
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Budget Unit: EDFA(001)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$1,247	FY 22 \$1,039,200
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Budget Unit: EDFB(501) College of Southern Idaho

FY 18 \$14,105,800	FY 19 \$14,264,000	FY 20 \$14,117,900	FY 21 \$13,797,500	FY 22 \$15,293,500
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Budget Unit: EDFC(501) North Idaho College

FY 18 \$12,725,100	FY 19 \$12,909,900	FY 20 \$12,420,600	FY 21 \$11,805,400	FY 22 \$12,970,600
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Budget Unit: EDFD(501) College of Western Idaho

FY 18 \$12,570,000	FY 19 \$13,938,900	FY 20 \$14,988,500	FY 21 \$15,168,300	FY 22 \$17,178,700
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Budget Unit: EDFE(501) College of Eastern Idaho

FY 18 \$0	FY 19 \$5,013,800	FY 20 \$5,158,246	FY 21 \$4,957,100	FY 22 \$5,317,600
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Total General Fund (0001-00)

FY 18 \$39,400,900	FY 19 \$46,126,600	FY 20 \$46,724,445	FY 21 \$45,729,547	FY 22 \$51,799,600
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Fund: HESF Surplus Stabilization CC (0149-03 Ded)

Sources: Pursuant to Section 33-3726(3), Idaho Code, an account designated as the surplus stabilization account was created in the treasury to consist of any moneys made available through legislative transfers, appropriations, or otherwise provided by law. Interest collected on the moneys in this fund remain with the fund.

In FY 2015, the legislature appropriated \$621,000 to this account pursuant to Section 7 of H635 (2014). No appropriation to or from this account has occurred since this initial deposit.

Uses: Moneys in this fund shall be expended for the maintenance, use and support of Eastern Idaho Technical College (now the College of Eastern Idaho), North Idaho College, College of Southern Idaho, and College of Western Idaho. Moneys are subject to appropriation, and distribution of such moneys to the institutions shall be based upon the state board of education's established practices for the allocation of moneys to institutions.

Budget Unit: EDFB(501) College of Southern Idaho

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDFC(501) North Idaho College

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDFD(501) College of Western Idaho

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDFE(501) College of Eastern Idaho

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total HESF Surplus Stabilization CC Fund (0149-03)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: HESF Community College Startup (0149-04 Ded)

Sources: Pursuant to Section 33-3726(4), Idaho Code, an account designated at the community college start-up account was created in the treasury to consists of any moneys made available through legislative transferrs, appropriations, or otherwise provided by law. Interest collected on the moneys in this fund remain with the fund.

In FY 2017, the legislature appropriated \$5,000,000 to this fund to be utilized in the case that voters in eastern Idaho supported the creation of a community college in their region. These moneys were reappropriated in FY 2018 to allow additional time for planning and implementation. In FY 2020, the legislature appropriated \$55,000 for spend interest that had accumulated in the account. In FY 2021, Section 33-3726(4), Idaho Code, was removed pursuant to Senate Bill 1266 (2020).

Uses: All moneys shall be expended for the establishment, use, and support of a community college in eastern Idaho. Distribution of such moneys shall be based upon voter approval of a community college district and appointment of a local board of trustees by the state board of education and made subject to legislative appropriation to the state board of education.

Budget Unit: EDFA(501) Community College Startup

FY 18 \$5,000,000	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDFE(501) College of Eastern Idaho

FY 18 \$0	FY 19 \$0	FY 20 \$52,617	FY 21 \$0	FY 22 \$0
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Total HESF Community College Startup Fund (0149-04)

FY 18 \$5,000,000	FY 19 \$0	FY 20 \$52,617	FY 21 \$0	FY 22 \$0
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Fund: Community College (0506-00 Ded)

Sources: The State Community College Account consists of all moneys which may be appropriated, apportioned or allocated to the fund, pursuant to Section 33-2139, Idaho Code. Recent revenues into this account have come exclusively from that portion of the funds generated by the controlled sale of liquor in the state designated for the community colleges (§23-404, Idaho Code). It is a flat, statutory distribution of \$800,000 per year, split in equal shares among the four community colleges (North Idaho College, College of Southern Idaho, College of Western Idaho, and College of Eastern Idaho). The College of Eastern Idaho received its first appropriation for FY 2019, and actuals will not be reflected until July 2019.

Uses: Section 33-2141, Idaho Code, directs that "funds transferred to the state community college account shall be disbursed quarterly to the qualifying community college districts." Community colleges commingle funds from this account with their other revenue sources and expend them to fulfill their mission.

Budget Unit: EDFB(501) College of Southern Idaho

FY 18 \$200,000	FY 19 \$200,000	FY 20 \$200,000	FY 21 \$200,000	FY 22 \$200,000
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Budget Unit: EDFC(501) North Idaho College

FY 18 \$200,000	FY 19 \$200,000	FY 20 \$200,000	FY 21 \$200,000	FY 22 \$200,000
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Budget Unit: EDFD(501) College of Western Idaho

FY 18 \$200,000	FY 19 \$200,000	FY 20 \$200,000	FY 21 \$200,000	FY 22 \$200,000
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Budget Unit: EDFE(501) College of Eastern Idaho

FY 18 \$0	FY 19 \$200,000	FY 20 \$199,700	FY 21 \$200,000	FY 22 \$200,000
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Total Community College Fund (0506-00)

FY 18 \$600,000	FY 19 \$800,000	FY 20 \$799,700	FY 21 \$800,000	FY 22 \$800,000
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund (“CARES-Act COVID-19”).

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: Funds were used for one-time capital outlay for computers and office equipment at the College of Eastern Idaho and the College of Western Idaho.

Budget Unit: EDFD(501) College of Western Idaho

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDFE(501) College of Eastern Idaho

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total American Rescue Plan Fund (0344-00)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic. As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds. Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021. The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020. Funding was used for student reimbursements, technology upgrades to meet online course demand, cleaning/sanitization efforts on campus, and lost revenue.

Budget Unit: EDFA(001)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDFB(501) College of Southern Idaho

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDFC(501) North Idaho College

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDFD(501) College of Western Idaho

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDFE(501) College of Eastern Idaho

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Federal COVID-19 Relief Fund (0345-00)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Community Colleges Grand Total

FY 18 \$45,000,900	FY 19 \$46,926,600	FY 20 \$47,576,762	FY 21 \$46,529,547	FY 22 \$52,599,600
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Office of the State Board of Education

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The General Fund supports the general administrative functions of the Office of the State Board of Education and programs administered by, or expended through, the Board Office including the general supervision, governance, and control of Idaho's public education system from kindergarten through the doctoral level. Western Interstate Commission for Higher Education (WICHE) membership dues were moved to the OSBE Administration Program beginning with FY 2014 expenditures.

Budget Unit: EDAA(501) Education, Office of the State Board

FY 18 \$4,888,778	FY 19 \$4,023,483	FY 20 \$3,929,043	FY 21 \$3,992,950	FY 22 \$6,066,621
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Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The General Fund supports the general administrative functions of the Charter School Commission and oversight administered by, or expended through, the Commission including the adoption of rules regarding the governance and administration of the commission.

In FY 2022, S1115 amended Sections 33-5209A and 33-5213, Idaho Code, to make the Charter School Commission a separate, stand-alone agency under the State Board of Education. Actuals expenditures are not reflected here, as this is a new budgeted program. For historical information, please reference this fund data under the Office of the State Board of Education.

Budget Unit: EDAB(525) Charter School Commission

FY 18 \$220,459	FY 19 \$170,700	FY 20 \$140,769	FY 21 \$0	FY 22 \$0
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Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The General Fund supports the general administrative functions of the Office of the State Board of Education and programs administered by, or expended through, the Board Office including the general supervision, governance, and control of Idaho's public education system from kindergarten through the doctoral level. Western Interstate Commission for Higher Education (WICHE) membership dues were moved to the OSBE Administration Program beginning with FY 2014 expenditures.

Budget Unit: EDAC(501) IT and Data Management

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$2,652,526	FY 22 \$2,840,809
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Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The General Fund supports the general administrative functions Office of School Safety and Security (OSSS) and programs administered by, or expended through, the OSSS.

Budget Unit: EDAE(501) School Safety & Security

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$392,627
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Total General Fund (0001-00)

FY 18 \$5,109,237	FY 19 \$4,194,183	FY 20 \$4,069,812	FY 21 \$6,645,475	FY 22 \$9,300,057
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Fund: Indirect Cost Recovery (0125-00 Ded)

Sources: The source of fund revenue is the collection of indirect cost on actual expenditures from federal grants (excluding capital outlay and trustee/benefit payments). The rate applied is negotiated and approved by the U.S. Department of Education annually.

Uses: The money in this account is used to cover the administrative costs of accounting/human resources, as well as to pay for goods and services that would benefit the office as a whole that are not directly chargeable to any one program.

Budget Unit: EDAA(501) Education, Office of the State Board

FY 18 \$5,199	FY 19 \$4,660	FY 20 \$3,693	FY 21 \$4,885	FY 22 \$4,138
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Fund: Public Instruction (0325-00 Ded)

Sources: Revenue into this fund is from fees assessed on school districts and other agencies participating in state-level training sessions, educational programs, and the surplus food commodity program.

Uses: Fund expenditures are for the costs of operating state-level training sessions and educational programs, and for storage, processing and distribution of food commodities. Teaching certificate fees are used by the Professional Standards Commission for payment of reasonable expenses in performing duties and responsibilities as approved by the Board of Education (§33-1205). Additionally, the Department of Education may use the collected fees for payment of expenses for the professional standards commission.

Lastly, moneys in the fund may be used for other purposes as stated in appropriation bills, notwithstanding any other laws.

Budget Unit: EDAC(501) IT and Data Management

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Public Charter School Authorizers (0325-33 Ded)

Sources: All authorizer fees paid pursuant to Section 33-5208(8), Idaho Code, for public charter schools under the governance of the Public Charter School Commission shall be deposited in the fund.

Uses: Pursuant to Section 33-5214, Idaho Code, moneys in the fund shall be appropriated to defray the commission's cost of operations and the State Department of Education's cost of reviewing, approving, and overseeing any charter school authorizers requiring department approval. The first year of actual expenditures for this program was FY 2015.

Beginning in FY 2022, S1115 amended Sections 33-5209A and 33-5213, Idaho Code, to make the Charter School Commission a separate, stand-alone agency under the State Board of Education. Actuals expenditures are not reflected here, as this is a new budgeted program. For actual expenditures starting in FY 2022, please reference this fund data under the Charter School Commission.

Budget Unit: EDAA(501) Education, Office of the State Board

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Sources: All authorizer fees paid pursuant to Section 33-5208(8), Idaho Code, for public charter schools under the governance of the Public Charter School Commission shall be deposited in the fund.

Uses: Pursuant to Section 33-5214, Idaho Code, moneys in the fund shall be appropriated to defray the commission's cost of operations and the State Department of Education's cost of reviewing, approving, and overseeing any charter school authorizers requiring department approval. The first year of actual expenditures for this program was FY 2015.

Beginning in FY 2022, S1115 amended Sections 33-5209A and 33-5213, Idaho Code, to make the Charter School Commission a separate, stand-alone agency under the State Board of Education. Actuals expenditures are not reflected here, as this is a new budgeted program. For actual expenditures starting in FY 2022, please reference this fund data under the Charter School Commission.

Budget Unit: EDAB(525) Charter School Commission

FY 18 \$268,162	FY 19 \$301,949	FY 20 \$233,810	FY 21 \$0	FY 22 \$0
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Total Public Charter School Authorizers Fund (0325-33)

FY 18 \$268,162	FY 19 \$301,949	FY 20 \$233,810	FY 21 \$0	FY 22 \$0
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Miscellaneous revenue includes moneys received from the annual registration of private, degree-granting post-secondary educational institutions, proprietary schools, which is not to exceed \$5,000 per school (§33-2402 & 2403, Idaho Code), and certain livestock proceeds (§25-1174, Idaho Code).

Uses: Post-secondary and proprietary school receipts are used to offset the administrative costs of reviewing/registering schools. Proceeds from unclaimed livestock are to be used for public education and/or higher education programs that advance the livestock or agriculture industries, as directed by the Idaho Cattle Foundation (§25-1174, Idaho Code).

Budget Unit: EDAA(501) Education, Office of the State Board

FY 18 \$147,719	FY 19 \$146,737	FY 20 \$6,259,300	FY 21 \$6,808,677	FY 22 \$6,401,945
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Fund: Miscellaneous Revenue/ School Security Assessment (0349-36 Ded)

Sources: H514 (2016) created the Office of School Safety and Security to provide training and technical assistance on best practices and resources for school safety and security. This fund receives all of its revenue from an annual transfer of three hundred thousand dollars (\$300,000) from the Public School Income Fund to the Division of Building Safety's miscellaneous revenue fund 0349 (§33-5804, Idaho Code).

The Office of School Safety & Security was previously housed in the Division of Building Safety. In FY 2022, pursuant to changes in statute, the office was relocated to the Office of the State Board of Education.

Uses: This fund is used to administer the duties of the Office of School Safety and Security, and conduct annual assessments for consistency with the school safety and security guidelines developed by the Idaho School Safety and Security Advisory Board.

Budget Unit: EDAE(501) School Safety & Security

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$168,009
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Fund: Opportunity Scholarship Program (0403-05 Ded)

Sources: Consists of moneys appropriated to the account by the Legislature, moneys contributed to the account from other sources, and the earnings on such moneys (§33-4303). All moneys placed in the account and interest are perpetually appropriated. However, the Legislature appropriated one-million dollars from this fund on a one-time basis for scholarship awards for the 2009-2010 and 2011-2012 academic years. In fiscal year 2020, the Legislature appropriated funds from this account within the budgets of the Office of the State Board of Education, the Department of Education, and transferred funds to the Public Education Stabilization Fund.

Uses: Earnings from moneys in the fund or specified gifts are distributed annually to the state board to implement the Opportunity Scholarship Program as provided under Chapter 33, Idaho Code. In FY 2020, a onetime appropriation of \$100,000 was appropriated from this fund to the Office of the State Board of Education for external program evaluations.

Budget Unit: EDAA(501) Education, Office of the State Board

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19").

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: The Office of the State Board of Education received Elementary and Secondary School Emergency Relief (ESSER) funds through the American Rescue Plan Act (ARPA) as a FY2022 supplemental to replace the current school data system, create a dyslexia handbook, and administer summer learning programs.

In addition, ARPA funds were used for onetime capital outlay to purchase computers and computer equipment.

Funds were also passed through with a total of \$1.25 Million being sent to the Commission for Libraries to provide a summer reading program and \$2 Million being sent to the STEM Action Center to provide summer STEM learning programs.

Budget Unit: EDAA(501) Education, Office of the State Board

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: These onetime moneys were appropriated to the Office for the "Strong Families, Strong Students-Empowering Students Grants" to provide direct support for learning. The grants will first prioritize high-need families and students, and will be distributed through a grant program including a parent advisory committee. Grants must be spent by recipients by November 15, 2024 and eligible expenses include computer hardware, internet access, textbooks, instructional materials, fees for standardized testing, supplemental education services, and other services provided by the parent advisory panel. \$24.9 Million of the \$25 Million is for Trustee and Benefit payments.

State Fiscal Recovery funds were also used for computers and associated IT equipment.

Budget Unit: EDAA(501) Education, Office of the State Board

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic. As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA "non-cog") expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds. Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021. The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: CARES Act Funds received by the Office of the State Board of Education were used to support the Stronger Students, Stronger Families program (\$50,000,000), Online Idaho (\$4,000,000), reimbursement for postsecondary institutions (\$6,000,000), and other programming (\$15,676,400).

Budget Unit: EDAA(501) Education, Office of the State Board

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDAD(501) OSBE - CARES ACT COVID-19

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$68,065,990	FY 22 \$6,137,710
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Total Federal COVID-19 Relief Fund (0345-00)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$68,065,990	FY 22 \$6,137,710
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Fund: Federal Grant (0348-00 Fed)

Sources: Moneys in this fund originate from the U.S. Department of Education.

Uses: The federal grant money supports the following programs: College Access Challenge Grant program, Statewide Data Systems, and Improving Teacher Quality State Grants.

Budget Unit: EDAA(501) Education, Office of the State Board

FY 18	\$330,369	FY 19	\$255,664	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Sources: The Office of School Safety and Security (OSSS) is the recipient of a grant for the Students, Teachers, and Officers Preventing (STOP) School Violence Act from the Department of Justice.

The OSSS was previously housed in the Division of Building Safety. In FY 2022, pursuant to changes in statute, the office was relocated to the Office of the State Board of Education. At the time of this relocation, the DOJ grant is the only source of federal funds for the OSSS.

Uses: Grant moneys are being used to: (1) develop and operate an anonymous reporting system against threats of schools violence; (2) support a school safety analyst position that will enhance and maintain the web-based safety center, help facilitate threat assessments, and develop partnerships to address schools safety concerns; and (3) develop and train school officials for interventions with troubled students.

Budget Unit: EDAE(501) School Safety & Security

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$192,750
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Total Federal Grant Fund (0348-00)

FY 18	\$330,369	FY 19	\$255,664	FY 20	\$0	FY 21	\$0	FY 22	\$192,750
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Office of the State Board of Education Grand Total

FY 18	\$5,860,686	FY 19	\$4,903,193	FY 20	\$10,566,616	FY 21	\$81,525,028	FY 22	\$22,204,608
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Health Education Programs

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: General Fund money is used to support the nine Health Education Programs including:

1. The WIMU (Washington-Idaho-Montana-Utah) Veterinary Education Program provides access to a veterinary medical education through a cooperative agreement between the University of Idaho, Montana State University, Utah State University, and Washington State University.
2. The WWAMI (Washington, Wyoming, Alaska, Montana, Idaho) Medical Education Program provides Idaho students with the opportunity to attend medical school through a cooperative agreement with the University of Washington.
3. The IDEP (Idaho Dental Education Program) provides access to dental education for Idaho students through a cooperative agreement between Idaho State University and Creighton University in Omaha, Nebraska.
4. The University of Utah Medical Education Program provides medical school opportunities for Idaho students.
5. Idaho's three Family Medicine Residency programs (located in Boise, Pocatello, and Coeur d'Alene) provide the final three years of family physician residency training and encourage newly graduated medical doctors to practice in Idaho. These three programs are represented as three distinct budget units.
6. The Boise Internal Medicine (BIM) residency program allows training at rural and underserved sites in Idaho, such as small non-affiliated offices and community-based training sites.
7. The Idaho Psychiatry Residency Program offers training for residents who spend the first two years in Seattle (University of Washington) and the last two years in Boise. Clinical rotations are served at multiple urban and rural sites throughout the state.
8. The Eastern Idaho Medical Residency program offers training for residents in Idaho Falls and other regional communities. The Eastern Idaho Medical Residency program received its first appropriation for FY 2019.
9. The Bingham Internal Medicine Residency program offers training for residents at the Idaho Physicians Clinic in Blackfoot, specializing in internal medicine. The Bingham Internal Medicine Residency program received its first appropriation for FY 2019. Funding was discontinued in FY 2020 due to the closure of the program.

The Western Interstate Commission for Higher Education (WICHE) was previously budgeted under Health Education Programs, but was moved to the Office of the State Board of Education beginning in FY 2014.

Budget Unit: EDIA(514) WOI Veterinary Education

FY 18 \$1,976,100	FY 19 \$2,016,500	FY 20 \$2,059,100	FY 21 \$2,000,200	FY 22 \$2,158,800
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Budget Unit: EDIB(514) WWAMI Medical Education

FY 18 \$5,303,400	FY 19 \$6,399,500	FY 20 \$6,830,600	FY 21 \$6,575,600	FY 22 \$6,879,400
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Budget Unit: EDIC(513) IDEP Dental Education

FY 18 \$1,508,448	FY 19 \$1,506,728	FY 20 \$1,615,326	FY 21 \$177,800	FY 22 \$3,180,300
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Budget Unit: EDID(501) University of Utah Medical Education

FY 18 \$1,576,000	FY 19 \$1,694,900	FY 20 \$2,049,800	FY 21 \$2,098,360	FY 22 \$2,446,600
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Budget Unit: EDIE(501) Family Medical Residencies OSBE

FY 18	\$2,530,000	FY 19	\$2,770,000	FY 20	\$3,010,000	FY 21	\$2,859,500	FY 22	\$3,010,000
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Budget Unit: EDIF(513) Family Medical Residencies ISU

FY 18	\$1,350,900	FY 19	\$1,580,895	FY 20	\$2,046,000	FY 21	\$2,009,200	FY 22	\$2,273,700
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Budget Unit: EDIG(501) Boise Internal Medicine

FY 18	\$540,000	FY 19	\$617,500	FY 20	\$845,000	FY 21	\$850,200	FY 22	\$895,000
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Budget Unit: EDII(501) Psychiatry Residency

FY 18	\$157,800	FY 19	\$397,800	FY 20	\$397,800	FY 21	\$567,900	FY 22	\$837,800
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Budget Unit: EDIJ(501) Kootenai Family Medical Residency

FY 18	\$560,000	FY 19	\$650,000	FY 20	\$740,000	FY 21	\$703,000	FY 22	\$740,000
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Budget Unit: EDIK(501) Eastern Idaho Med Residencies

FY 18	\$0	FY 19	\$455,000	FY 20	\$1,005,000	FY 21	\$1,714,700	FY 22	\$2,165,000
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Budget Unit: EDIL(501) Bingham Internal Medicine

FY 18	\$0	FY 19	\$525,000	FY 20	\$635,000	FY 21	\$0	FY 22	\$0
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Total General Fund (0001-00)

FY 18	\$15,502,648	FY 19	\$18,613,822	FY 20	\$21,233,626	FY 21	\$19,556,460	FY 22	\$24,586,600
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Fund: Unrestricted (0650-00 Ded)

Sources: IDEP students take the first year of their dental education at Idaho State University and pay full-time resident student fees to that institution.

Uses: These student fees are used to support the first year IDEP program provided by Idaho State University. These funds are unrestricted and can be used for any purpose in the pursuit of the goals of those programs.

Budget Unit: EDIC(513) IDEP Dental Education

FY 18	\$412,087	FY 19	\$137,863	FY 20	\$157,621	FY 21	\$242,138	FY 22	\$199,254
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Fund: Restricted (0660-00 Ded)

Sources: Section 36-107(a), Idaho Code, provides that the State Controller shall transfer \$100,000 annually from the Fish and Game Account to the University of Idaho College of Agricultural and Life Sciences, Department of Animal and Veterinary Science for disease research.

Uses: These moneys are to be used for disease research projects pertaining to the interaction of disease between wildlife and domestic livestock. Eligible projects must be agreed upon by the WIMU Veterinary Education program and the state wildlife veterinarian.

Budget Unit: EDIA(514) WOI Veterinary Education

FY 18	\$100,000	FY 19	\$100,000	FY 20	\$100,000	FY 21	\$100,000	FY 22	\$100,000
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Health Education Programs Grand Total

FY 18	\$16,014,735	FY 19	\$18,851,685	FY 20	\$21,491,247	FY 21	\$19,898,598	FY 22	\$24,885,854
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Division of Career Technical Education

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The Division of Career Technical education uses General Fund moneys to provide secondary, postsecondary, adult courses, and training and services for occupations or careers that require other than a baccalaureate, master's or a doctoral degree. The courses, programs, training and services include, but are not limited to, vocational, technical and applied technology education. They are delivered through the career technical delivery system of public secondary and postsecondary schools and colleges.

Budget Unit: EDEA(503) State Leadership and Technical Assistance

FY 18 \$2,826,548	FY 19 \$2,999,043	FY 20 \$3,123,004	FY 21 \$3,158,961	FY 22 \$2,136,657
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Budget Unit: EDEB(503) General Programs

FY 18 \$14,150,600	FY 19 \$14,530,618	FY 20 \$14,336,877	FY 21 \$14,230,936	FY 22 \$16,340,368
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Budget Unit: EDEC(503) Postsecondary Programs

FY 18 \$46,511,900	FY 19 \$46,312,600	FY 20 \$46,800,900	FY 21 \$44,241,500	FY 22 \$49,181,143
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Budget Unit: EDED(503) Educator Services Program

FY 18 \$625,000	FY 19 \$1,375,000	FY 20 \$1,558,500	FY 21 \$1,836,900	FY 22 \$2,376,638
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Budget Unit: EDEJ(503) Related Services

FY 18 \$1,170,720	FY 19 \$1,180,637	FY 20 \$1,147,796	FY 21 \$1,097,959	FY 22 \$2,748,067
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Total General Fund (0001-00)

FY 18 \$65,284,768	FY 19 \$66,397,898	FY 20 \$66,967,076	FY 21 \$64,566,256	FY 22 \$72,782,873
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Fund: Displaced Homemaker (0218-00 Ded)

Sources: In 1982, the Legislature established a \$20 fee to be assessed on all divorces filed in Idaho (§39-5009, Idaho Code). The fee is collected by the court and remitted to the state treasurer. These dedicated funds must be appropriated by the Legislature on an annual basis. This fund was previously appropriated through Dedicated Programs, but was moved to Related Services in FY 2022.

Uses: Moneys are expended from this fund to establish multipurpose service centers for displaced homemakers (§39-5003, Idaho Code). The Centers for New Directions are located at each of the six technical colleges in Idaho include the following services:

- (a) Job counseling services designed for a displaced homemaker;
- (b) Job training and placement services developed in cooperation with public and private employers to train displaced homemakers for available jobs in the public and private sectors, taking into account the skills and job experiences of a homemaker and to assist displaced homemakers in gaining admission to existing public and private job training programs;
- (c) Health education and counseling services with respect to general principles of preventive health care, mental health, alcohol and drug addiction and other related health care matters;
- (d) Financial management services which provide information and assistance with respect to insurance, taxes, estate and probate problems, mortgages, loans and other related financial matters; and
- (e) Educational services including information about courses offering credit through secondary and postsecondary education programs and information about other services determined to be of interest and benefit to displaced homemakers.

Prior to FY 2016, funding to the Displaced Homemaker Fund was encumbered and is reflected in the total year end expenditure pursuant to §67-3521, Idaho Code. In FY 2016, the Division for Career Technical Education changed their accounting methodology from the encumbrance process to using carryover appropriations. As a result of this change, there is a momentary decrease reflected in expenditures for FY 2016.

Budget Unit: EDED(503) Educator Services Program

FY 18	\$150,989	FY 19	\$122,329	FY 20	\$136,833	FY 21	\$165,420	FY 22	\$0
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Budget Unit: EDEJ(503) Related Services

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$150,000
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Total Displaced Homemaker Fund (0218-00)

FY 18	\$150,989	FY 19	\$122,329	FY 20	\$136,833	FY 21	\$165,420	FY 22	\$150,000
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Fund: Hazardous Materials/Waste Enforcement (0274-00 Ded)

Sources: Permits for the transportation of hazardous waste shall be twenty dollars (\$20.00) for a single trip permit and two hundred fifty dollars (\$250.00) for an annual permit (§49-2202, Idaho Code). This fund was previously appropriated through General Programs, but was moved to Related Services in FY 2022.

The fee for annual vehicle registration endorsement for the transportation of hazardous materials shall be ten dollars (\$10.00). Vendors shall be reimbursed at the rate of forty (40) cents per endorsement (§49-2203, Idaho Code).

Uses: Moneys in the fund may be used for reasonable costs incident to enforcement of the laws and rules related to the transportation of hazardous material or hazardous waste. Such costs include expenditures for training for inspection and monitoring programs, and law enforcement personnel to meet specialized needs of hazardous materials/hazardous waste enforcement (§49-2205, Idaho Code).

Prior to FY 2016, funding to the Hazardous Material Training Fund was encumbered and is reflected in the the total year end expenditure pursuant to §67-3521, Idaho Code. In FY 2016, the Division for Career Technical Education changed their accounting methodology from the encumbrance process to using carryover appropriations. As a result of this change, there is a momentary decrease reflected in expenditures for FY 2016.

Budget Unit: EDEI(503) Hazardous Material Training

FY 18	\$69,304	FY 19	\$70,955	FY 20	\$67,800	FY 21	\$67,800	FY 22	\$0
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Budget Unit: EDEJ(503) Related Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$22,236
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Total Hazardous Materials/Waste Enforcement Fund (0274-00)

FY 18 \$69,304	FY 19 \$70,955	FY 20 \$67,800	FY 21 \$67,800	FY 22 \$22,236
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Fund: Motorcycle Safety Program (0319-01 Ded)

Sources: The Motorcycle Safety Program Fund is created under §33-4904, Idaho Code. Revenue credited to the fund shall include one dollar (\$1.00) for each class A, B, C, or D driver's licenses issued (§33-4904, Idaho Code), a nineteen dollar (\$19.00) motorcycle registration fee (§49-402, Idaho Code), and an additional six dollar (\$6.00) safety program fee (§49-453, Idaho Code).

Portions of additional fees (ranging from \$1.00 to \$2.00) collected pursuant to §49-306 (8)(I), Idaho Code, are to be deposited into the Motorcycle Safety Program Fund. Interest earned on money in the fund shall remain in the fund.

Uses: Revenue in the Motorcycle Safety Program Fund, which is appropriated on a continual basis to the Division of Career Technical Education, is to be used for the administration and implementation of the motorcycle safety program, including reimbursement of entities which offer approved motorcycle rider training courses.

According to Section 33-4903, Idaho Code, the State Board for Career Technical Education shall carry out a Motorcycle Safety Program. The Division of Professional-Technical Education may enter into contracts with public or private entities for course delivery and for the provision of services or materials necessary for administration and implementation of the program.

Budget Unit: EDEK (Cont) (503)

FY 18 \$828,921	FY 19 \$778,949	FY 20 \$670,229	FY 21 \$573,645	FY 22 \$584,891
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Miscellaneous grants and contracts (e.g. J.A. & Kathryn Albertson Foundation grants and Career Information System user fees).

Uses: Allowable uses according to grant and contract specifications.

Budget Unit: EDEB(503) General Programs

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$14,419
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Budget Unit: EDED(503) Educator Services Program

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$26,626
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Budget Unit: EDEJ(503) Related Services

FY 18 \$154,682	FY 19 \$208,682	FY 20 \$176,916	FY 21 \$41,407	FY 22 \$13,946
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Total Miscellaneous Revenue Fund (0349-00)

FY 18 \$154,682	FY 19 \$208,682	FY 20 \$176,916	FY 21 \$41,407	FY 22 \$54,991
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Fund: Agriculture and Natural Resource Education Program Start-Up (0349-61 Ded)

Sources: In 2014, the Legislature established the Quality Program Standards Incentive Grant Fund in the state treasury (§33-1629(1)(c), Idaho Code). Moneys in fund derive from appropriated, allocated, or donated funds for Idaho Quality Program Standards Incentive Grant. This fund is continuously appropriated, but the legislature chose to appropriate funds in FY 2018.

Uses: The Idaho Quality Program Standards Incentive Grant was created to support an inventive grant program for instructors of agricultural and natural resource programs offered in any grade 9 through 12 where such programs meet or exceed the standards established by the board of career technical education (§33-1629(1), Idaho Code).

Budget Unit: EDED(503) Educator Services Program

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDEH (Cont) (503) Ag Incentive & Start Up Fund

FY 18 \$0	FY 19 \$772	FY 20 \$0	FY 21 \$1	FY 22 \$0
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Total Agriculture and Natural Resource Education Program Start-Up Fund (0349-61)

FY 18 \$0	FY 19 \$772	FY 20 \$0	FY 21 \$1	FY 22 \$0
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Fund: Seminars and Publications (0401-00 Ded)

Sources: Career Technical Education contracts with vendors and instructors for training and publications and charges each participating agency for their share of the costs.

Uses: Pursuant to §33-2202, Idaho Code, Career Technical Education provides secondary, postsecondary and adult courses, programs, training, and services for occupations or careers that require other than a baccalaureate, master's, or doctoral degree. The courses, programs, training and services include, but are not limited to, vocational, technical, and applied technology education.

Budget Unit: EDEJ(503) Related Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Unrestricted (0650-00 Ded)

Sources: Student fees (miscellaneous receipts) allocated to the Eastern Idaho Technical College (EITC) through the State Division of Career Technical Education and collected by the college.

Uses: Funds are used by EITC for salaries, supplies, and other expenses of operating career technical education programs at the college.

NOTE: Actual expenditures reflect both appropriated student fees and General Funds allocated to EITC under Postsecondary Programs.

Budget Unit: EDEF (Cont) (504) Eastern Idaho Technical College

FY 18 \$6,649,424	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Restricted (0660-00 Ded)

Sources: Amounts received for/from the operation of state, federal and local special grants, projects, and contracts funded separately from and not related to the general operation and maintenance of Eastern Idaho Technical College (EITC). Certain revenues received into this fund are generated by the college's local accounts and auxiliary enterprises.

Uses: Expenditures associated with the operation of the various special grants, projects, and contracts. EITC uses the State Controller payroll system to pay all employees. EITC uses this fund for personnel cost expenditures related to local accounts and auxiliary enterprises.

NOTE: While the actual expenditures from this fund are reflected in the Statewide Accounting and Reporting System, they are neither appropriated in nor controlled by the Division of Career Technical Education.

Budget Unit: EDEF (Cont) (504) Eastern Idaho Technical College

FY 18 \$4,097,810	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19").

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: Funds were used for onetime capital outlay to support a new FTP providing program support for secondary school projects and higher education partnerships.

Budget Unit: EDEB(503) General Programs

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic. As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA "non-cog") expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds. Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021. The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19. Funding was used for online tools, organization memberships, e-learning platform access, and training for secondary instructors and students to continue to lead/attend courses during distance learning.

Budget Unit: EDEB(503) General Programs

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$1,570,528	FY 22 \$207,174
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Fund: Federal Grant (0348-00 Fed)

Sources: The two primary federal funds are the Carl D. Perkins and the Adult Basic Education grants. These grants are found in the following federal codes under the administration of the U.S. Department of Education. Carl D Perkins Career and technology Education Act Amendments of 2006., Public Law 109-270 (August 12, 2006) and the Adult Education and Family Literacy Act (Title II of the Workforce Innovation and Opportunity Act).

Uses: Moneys are expended from this fund for a variety of vocational education programs at colleges, community colleges, high schools, and other training situations. This money is provided by the federal government to expand, improve, modernize, and develop quality career technical education programs that will improve productivity and promote economic growth.

The purpose of the Carl D. Perkins Career and Technical Education Improvement Act of 2006 is to develop more fully the academic, career, and technical skills of secondary and postsecondary education students who elect to enroll in career and technical education programs.

Other allowable uses are according to program grant and contract specifications.

The purpose of the Adult Basic Education grant is to assist adults to become literate and obtain knowledge and skills necessary for employment and economic self- sufficiency.

Budget Unit: EDEA(503) State Leadership and Technical Assistance

FY 18	FY 19	FY 20	FY 21	FY 22
\$303,416	\$293,789	\$242,325	\$323,878	\$2

Budget Unit: EDEB(503) General Programs

FY 18	FY 19	FY 20	FY 21	FY 22
\$6,447,839	\$6,582,394	\$6,195,591	\$6,574,794	\$5,742,540

Budget Unit: EDEC(503) Postsecondary Programs

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$947,041

Budget Unit: EDED(503) Educator Services Program

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$0

Budget Unit: EDEH (Cont) (503) Special Grants

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$0

Budget Unit: EDEJ(503) Related Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$2,388,686	\$2,364,311	\$2,586,078	\$2,751,472	\$3,600,898

Total Federal Grant Fund (0348-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$9,139,941	\$9,240,494	\$9,023,994	\$9,650,143	\$10,290,481

Division of Career Technical Education Grand Total

FY 18	FY 19	FY 20	FY 21	FY 22
\$86,375,839	\$76,820,079	\$77,042,847	\$76,635,198	\$84,092,646

Idaho Public Television

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: This fund is primarily used for the maintenance and administration of the statewide delivery system throughout Idaho. This delivery system allows for the distribution of broadcast and media content. These funds are used for a portion of the agency's personnel costs, operating expenditures, and capital outlay including site and facility leases, maintenance of state assets, and equipment replacement. General Funds are also used to ensure compliance with various federal guidelines including Federal Communications Commission (FCC) regulations.

Budget Unit: EDKA(520) Idaho Public Television

FY 18	\$3,326,949	FY 19	\$2,585,300	FY 20	\$2,863,268	FY 21	\$2,546,631	FY 22	\$2,719,200
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Fund: Technology Infrastructure Stabilization (0128-00 Ded)

Sources: The Technology Infrastructure Stabilization Fund shall consist of moneys that may be provided by legislative appropriation. The state treasurer shall invest the idle moneys of the fund, and the interest earned on such investments shall be retained by the fund.

For FY 2019, the Legislature appropriated and transferred \$22,000,000 from the General Fund to the Technology Infrastructure Stabilization Fund for various IT needs within eight different agencies (§67-3532, Idaho Code).

Uses: Subject to appropriation by the legislature, moneys in the technology infrastructure stabilization fund shall be used solely for: (a) Technology projects requested, recommended, or funded through the annual state budget process including, but not limited to, software development and computer hardware or equipment; and (b) The legislative services office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process, as well as other state technology projects, needs, or issues (§67-3532, Idaho Code).

For FY 2019, through H654, the Legislature appropriated \$400,000 from this fund for year two of a three-year investment to replace the microwave ethernet system which delivers broadcast signals throughout the state through mountaintop sites shared with the Idaho Military Division's Public Safety Communications program.

Budget Unit: EDKA(520) Idaho Public Television

FY 18	\$0	FY 19	\$399,999	FY 20	\$400,000	FY 21	\$0	FY 22	\$0
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Primary sources of funding include private donations and grants from individuals, corporations and nonprofit entities, as well as annual grants from the Corporation for Public Broadcasting (CPB). Funds are also received from the Friends of Idaho Public Television, Inc., a nonprofit corporation. Funds are transferred from the nonprofit to the State Treasurer.

Uses: This fund is largely used for the content side of the operation, which includes acquisition of programs to re-broadcast and local productions of shows created by IdahoPTV that are then available to Idahoans via the statewide delivery system, Internet, and other media channels. CPB grant funds are restricted by federal law for use by the grantee for "purposes related primarily to the production or acquisition of programming." Starting in FY 2023, this fund and positions were approved for continuous appropriation.

Budget Unit: EDKA(520) Idaho Public Television

FY 18	\$5,400,406	FY 19	\$5,377,907	FY 20	\$5,771,629	FY 21	\$5,949,058	FY 22	\$6,342,175
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic. As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds. Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021. The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020. Idaho Public Television used funding to support educational programming and outreach services for distance learning.

Budget Unit: EDKA(520) Idaho Public Television

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$369,705	FY 22	\$99,268
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Fund: Federal Grant (0348-00 Fed)

Sources: Historically, the primary source of federal funds had been through two competitive grant programs: the US Department of Commerce’s National Telecommunications Information Agency’s Public Telecommunications Facilities Program (PTFP) and the Corporation for Public Broadcasting Digital Distribution Fund (DDF). Both grant programs were eliminated by Congress in April of 2011. Previously, federal funds have come from US Department of Agriculture Rural Utilities Service (RUS) grants, but have not been awarded in recent years. Beginning in FY 2018, federal funds were received from the Federal Communications Commission (FCC) to assist with spectrum re-packaging after the spectrum auction, which effected northern Idaho.

Uses: These federal reimbursement grant funds are largely used for capital equipment projects that support rural areas within the statewide delivery system and infrastructure.

Budget Unit: EDKA(520) Idaho Public Television

FY 18	\$137,629	FY 19	\$166,405	FY 20	\$19,787	FY 21	\$91,563	FY 22	\$5,137
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Idaho Public Television Grand Total									
FY 18	\$8,864,984	FY 19	\$8,529,610	FY 20	\$9,054,683	FY 21	\$8,956,957	FY 22	\$9,165,780

Special Programs

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: General Fund money supports the following six Special Programs:

1. The Forest Utilization Research (FUR) program, located at the University of Idaho, conducts research and analyzes policy to increase the productivity of Idaho's forests.
2. The Idaho Geological Survey (IGS), headquartered at the University of Idaho with field offices at BSU and ISU, collects data and conducts research on Idaho's geologic and mineral-based assets.
3. The Scholarships & Grants program, administered by the Office of the State Board of Education, manages several scholarship and grant programs available to students attending Idaho's postsecondary educational institutions.
4. The Museum of Natural History, located at Idaho State University, preserves, expands, and disseminates knowledge of the natural history of Idaho and the Intermountain West.
5. The Idaho Small Business Development Centers (ISBDC), headquartered at Boise State University, deliver counseling, training, and technical support services to small businesses in Idaho to encourage their survival and growth.
6. TechHelp, headquartered at Boise State University, provides manufacturing consulting services to small and medium sized companies.

Budget Unit: EDJA(514) Forest Utilization Research

FY 18 \$1,347,100	FY 19 \$1,281,100	FY 20 \$1,404,300	FY 21 \$1,349,900	FY 22 \$1,447,700
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Budget Unit: EDJB(514) Geological Survey

FY 18 \$1,080,400	FY 19 \$1,085,100	FY 20 \$1,098,900	FY 21 \$1,049,900	FY 22 \$1,128,300
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Budget Unit: EDJC(501) Scholarships and Grants

FY 18 \$11,729,485	FY 19 \$15,216,748	FY 20 \$15,181,817	FY 21 \$20,937,833	FY 22 \$21,945,378
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Budget Unit: EDJD(513) Museum of Natural History

FY 18 \$625,400	FY 19 \$616,197	FY 20 \$642,100	FY 21 \$593,500	FY 22 \$637,200
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Budget Unit: EDJI(512) Small Business Development Centers

FY 18 \$610,893	FY 19 \$666,248	FY 20 \$671,016	FY 21 \$647,300	FY 22 \$698,000
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Budget Unit: EDJK(512) Tech Help

FY 18 \$164,140	FY 19 \$356,483	FY 20 \$357,800	FY 21 \$344,596	FY 22 \$364,000
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Total General Fund (0001-00)

FY 18 \$15,557,417	FY 19 \$19,221,877	FY 20 \$19,355,933	FY 21 \$24,923,029	FY 22 \$26,220,578
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Moneys in this fund come from a variety of sources including donations received from individuals, organizations, and foundations.

Uses: Provides financial aid grants to post-secondary students. Scholarship recipients must demonstrate financial need and be enrolled full-time at an eligible institution of higher education within Idaho's boundaries (including all public institutions, College of Idaho, Northwest Nazarene University, and BYU Idaho).

Budget Unit: EDJC(501) Scholarships and Grants

FY 18 \$62,850	FY 19 \$113,550	FY 20 \$119,450	FY 21 \$110,479	FY 22 \$72,950
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Fund: Opportunity Scholarship Program (0403-05 Ded)

Sources: Consists of moneys appropriated to the account by the Legislature, moneys contributed to the account from other sources, and the earnings on such moneys (§33-4303, Idaho Code). All moneys placed in the account and interest are continuously appropriated. However, the Legislature appropriated one-million dollars from this fund on a one-time basis for scholarship awards for the 2009-2010 and 2011-2012 academic years. In fiscal year 2020, the Legislature appropriated funds from this account within the budgets of the Office of the State Board of Education, the Department of Education, and transferred funds to the Public Education Stabilization Fund.

Uses: Earnings from moneys in the fund or specified gifts are distributed annually to the state board to implement the Opportunity Scholarship Program as provided at §33-4303, Idaho Code.

Budget Unit: EDJO (Cont) (501) Opportunity Scholarship

FY 18 \$1,316,799	FY 19 \$588,168	FY 20 \$7,514,116	FY 21 \$1,263,351	FY 22 \$41,152
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: Funds were used to replace computers and other electronic equipment at the Idaho Museum of Natural History.

Budget Unit: EDJD(513) Museum of Natural History

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: The Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136) was passed by Congress and signed into law by the President on March 27th, 2020. As part of the legislation, Idaho received the minimum stimulus allocation of \$1.25 billion to address the effects of the COVID-19 pandemic. This included funding for education stabilization, disaster relief, COVID tests and equipment for testing, infrastructure, election security and upgrades, increased unemployment compensation, business loans, and direct payments to citizens.

Funding for TechHelp and Small Business Development Centers were allocated by the U.S. Department of Commerce and distributed directly to the programs via Boise State University. This funding was included in the appropriation, but was never deposited to the Treasury of the State of Idaho.

A new fund was created by the Office of the State Controller to account for expenditures related to the CARES Act. All CARES Act moneys were approved by the Idaho Board of Examiners or the Division of Financial Management as noncognizable (AKA "non-cog") expenditure adjustments pursuant to Section 67-3516(2), Idaho Code.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

Budget Unit: EDJI(512) Small Business Development Centers

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EDJK(512) Tech Help

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Federal COVID-19 Relief Fund (0345-00)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: The GEAR UP Program is a discretionary grant program that focuses on early intervention strategies to assist students in becoming prepared for post-secondary education. The program helps eligible low-income students meet standards necessary for high school graduation and provide them with the skills necessary to succeed beyond high school. Students who participate in the early intervention component of GEAR UP (through the Idaho Department of Education) are eligible for scholarships through the State Board of Education.

Uses: Provides financial aid grants to post-secondary students. Scholarship recipients must demonstrate financial need and be enrolled full-time at an eligible institution of higher education within Idaho's boundaries (including all public institutions, College of Idaho, Northwest Nazarene University, and BYU Idaho).

Budget Unit: EDJC(501) Scholarships and Grants

FY 18 \$1,603,945	FY 19 \$2,692,850	FY 20 \$2,965,436	FY 21 \$3,366,262	FY 22 \$2,122,873
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Special Programs Grand Total

FY 18 \$18,541,012	FY 19 \$22,616,445	FY 20 \$29,954,935	FY 21 \$29,663,120	FY 22 \$28,457,553
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Department of Education

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Primarily for personnel and operating costs of the agency.

Budget Unit: EDBD(170) SDE - Administration

FY 18 \$13,305,737	FY 19 \$14,797,112	FY 20 \$15,349,759	FY 21 \$6,289,919	FY 22 \$6,754,100
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Budget Unit: EDBE(170) SDE - Student Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$5,142,010	FY 22 \$6,014,189
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Total General Fund (0001-00)

FY 18 \$13,305,737	FY 19 \$14,797,112	FY 20 \$15,349,759	FY 21 \$11,431,928	FY 22 \$12,768,289
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Fund: Indirect Cost Recovery (0125-00 Ded)

Sources: The source of revenue is the collection of indirect cost on actual expenditures from federal grants (excluding capital outlay and trustee/benefit payments). The rate applied is negotiated and approved by the U.S. Department of Education annually.

Uses: The money in this account is used to cover the administrative costs of accounting/human resources in the department, as well as to pay for goods and services that would benefit the agency as a whole that are not directly chargeable to any one program.

Budget Unit: EDBC(170) SDE - Administration

FY 18 \$1,356,732	FY 19 \$1,402,869	FY 20 \$937,297	FY 21 \$730,857	FY 22 \$543,058
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Budget Unit: EDBG(170) SDE - Student Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$97,129	FY 22 \$100,226
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Total Indirect Cost Recovery Fund (0125-00)

FY 18 \$1,356,732	FY 19 \$1,402,869	FY 20 \$937,297	FY 21 \$827,985	FY 22 \$643,284
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Fund: Charter School Debt Reserve (0315-07 Ded)

Sources: As appropriated by the Legislature. S1430 of 2016 appropriated and transferred \$750,000 into this fund.

Uses: Moneys in this fund are to assist qualifying charter schools to obtain favorable financing for facility improvements and construction.

Budget Unit: EDPR (Cont) (170) Charter School Debt Reserve Cont

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Driver's Training (0319-00 Ded)

Sources: The Driver's Training account is established in §49-308, Idaho Code. The sources of fund revenue include the following: \$5.30 of each fee for a four-year and \$10.60 of each fee for an eight-year Class D driver's license, \$4.00 of each fee for ages 21 and under, \$1.33 of each fee charged for a one-year driver's license ages under 17-20, and \$2.60 of each fee for a Class D instruction permit, duplicate Class D license or permit, or Class D license extension (§49-306 (8)(g) & (i), Idaho Code), and \$5.00 for each enrollee in a Class D driver's training course (§49-307, Idaho Code).

Uses: The money in this account is used to cover the state administrative cost of the driver's training program and payments to school districts for reimbursement of driver's education programs.

Budget Unit: EDBD(170) SDE - Administration

FY 18	\$1,436,732	FY 19	\$1,290,744	FY 20	\$1,218,706	FY 21	\$0	FY 22	\$0
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Budget Unit: EDBF(170) Drivers Training Program

FY 18	\$109	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: EDBF(170) Drivers Training

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: EDBG(170) SDE - Student Services

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$1,510,771	FY 22	\$1,450,642
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Total Driver's Training Fund (0319-00)

FY 18	\$1,436,841	FY 19	\$1,290,744	FY 20	\$1,218,706	FY 21	\$1,510,771	FY 22	\$1,450,642
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Fund: Broadband Infrastructure (0321-00 Ded)

Sources: Section 33-910(1), Idaho Code, created the Broadband Infrastructure Improvement Grant (BIIG) Fund. Moneys from this fund are available to be distributed by the department to provide state matching funds for eligible special construction projects to deploy new fiber (or fiber-equivalent) for high-speed broadband.

Uses: The department's Broadband Program is responsible for reimbursing Idaho's E-rate eligible entities for the remaining portion of eligible broadband costs after their E-rate discount is applied. Reimbursement methodology is determined by the Broadband Program and the Education Opportunity Resource Committee. The Broadband Program compiles and analyzes broadband utilization data from entities receiving reimbursement for broadband services. This analysis is used to forecast budget requests and help entities determine their broadband needs. Technical support is also available for the interactive video conferencing systems, which are used to share courses between schools.

Budget Unit: EDBC(170) SDE - Administration

FY 18	\$3,750	FY 19	\$98,260	FY 20	\$344,199	FY 21	\$431,314	FY 22	\$187,441
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Fund: Public Instruction (0325-00 Ded)

Sources: Revenue into this fund is from fees assessed on school districts and other agencies participating in state-level training sessions, educational programs, and the surplus food commodity program.

Uses: Fund expenditures are for the costs of operating state-level training sessions and educational programs, and for storage, processing and distribution of food commodities. Teaching certificate fees are used by the Professional Standards Commission for payment of reasonable expenses in performing duties and responsibilities as approved by the Board of Education (§33-1205). Additionally, the Department of Education may use the collected fees for payment of expenses for the professional standards commission.

Lastly, moneys in the fund may be used for other purposes as stated in appropriation bills, notwithstanding any other laws.

Budget Unit: EDBD(170) SDE - Administration

FY 18	\$1,267,351	FY 19	\$1,654,277	FY 20	\$1,227,995	FY 21	\$531,855	FY 22	\$584,105
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Budget Unit: EDBE(170) SDE - Student Services

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$614,650	FY 22	\$626,025
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Total Public Instruction Fund (0325-00)

FY 18	\$1,267,351	FY 19	\$1,654,277	FY 20	\$1,227,995	FY 21	\$1,146,506	FY 22	\$1,210,131
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Sources of revenue to this fund include moneys paid by the public and school for licenses, fees, permits, and technical services (e.g. bus inspections) issued or offered by the Department. This fund has also received moneys from private grants, such as the J.A. and Kathryn Albertson Foundation.

Uses: Much of the revenue is used by the department to operate the pupil transportation program that conducts bus inspections, efficiency audits, and processes reimbursement payments to local school districts.

Other revenue collected by the Department of Education is transferred monthly to the Idaho State Police based on the invoices for the fingerprinting cards they have processed. The Department of Education has no spending authority for these funds. Funds are suspended as they come in and transferred out based on the dollar amount of the invoice.

For fiscal years 2012, 2013, and 2014 the department received a grant of \$21 million to develop a learning management system that will provide resources to teachers, parents, and other education stakeholders.

Budget Unit: EDBC(170) SDE - Administration

FY 18	\$366,174	FY 19	\$362,629	FY 20	\$354,477	FY 21	\$0	FY 22	\$0
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Budget Unit: EDBE(170) SDE - Student Services

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$341,010	FY 22	\$353,754
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Total Miscellaneous Revenue Fund (0349-00)

FY 18	\$366,174	FY 19	\$362,629	FY 20	\$354,477	FY 21	\$341,010	FY 22	\$353,754
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Fund: Public School Income (0481-01 Ded)

Sources: According to §33-903, Idaho Code, the sources of moneys to the Public School Income Fund include:

- (a) Moneys from the public school earnings reserve fund and other sources the Legislature deems appropriate;
- (b) Proceeds of all state taxes levied for public school purposes (ex. \$1.2 million in liquor taxes, §23-404) ;
- (c) Federal government grants for public school purposes when other disposition is not specified by law;
- (d) Ninety percent (90%) of any moneys received by any department of state government from the federal government from sales, royalties, bonuses or rentals of oil, gas or mineral lands;
- (e) Legislative appropriations in support of the public schools and other moneys required by law.

Also, earnings on the investment of moneys in the fund remain in the fund.

The majority of moneys in the Public School Income Fund include transfers from the General Fund pursuant to the annual appropriation for public schools and dedicated revenues as provided by statute. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are about 48% from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor’s General Fund Revenue Book.

Also included are dedicated moneys such as permanent endowment fund earnings (§33-902A), liquor funds, pari-mutuel racing receipts, car company taxes, fines and forfeitures, federal oil, gas, or mineral royalties, State Treasurer’s interest earnings, and miscellaneous fees.

Uses: Moneys in this fund are used for the Idaho Science and Aerospace Scholars Program.

Budget Unit: EDBC(170) SDE - Administration

FY 18	\$295,732	FY 19	\$324,831	FY 20	\$242,771	FY 21	\$0	FY 22	\$0
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Budget Unit: EDBG(170) SDE - Student Services

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$215,061	FY 22	\$213,478
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Total Public School Income Fund (0481-01)

FY 18	\$295,732	FY 19	\$324,831	FY 20	\$242,771	FY 21	\$215,061	FY 22	\$213,478
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Fund: Public Schools Other Income (0481-10 Ded)

Sources: This fund detail includes various revenue sources into the Public School Income Fund from sources as diverse as liquor revenue, interest income on the Public School Endowment (Section 33-902A), taxes on pari-mutual horse racing, and motor vehicle fines. The fund detail was created to internally separate out these revenue sources from the Public School Endowment.

Uses: Moneys in this fund are used for the Idaho Science and Aerospace Scholars program but are spent out of fund the Public School Income Fund (0481-01).

Budget Unit: EDBC(170) SDE - Administration

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: EDBE(170) SDE - Student Services

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: EDBG(170) SDE - Student Services

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Total Public Schools Other Income Fund (0481-10)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Cigarette, Tobacco and Lottery Income Taxes (0481-54 Ded)Sources: Sources of revenue include:

- 1) a fixed amount of \$3,315,000 of the 57 cent tax upon the purchase, storage, use, consumption, handling, distribution, or wholesale per pack of 20 cigarettes imposed by §63-2506;
- 2) fifty-percent (50%) of the five-percent (5%) tax levied on all tobacco products by §63-2552A; and
- 3) three-eighths (37.5%) of income taxes on Idaho Lottery winnings (§63-3067).

Funds are to be utilized to facilitate and provide school safety and substance abuse prevention programs in the public school system.

Uses: Funds are to be utilized to facilitate and provide school safety and substance abuse prevention programs in the public school system.Budget Unit: EDBD(170) SDE - Administration

FY 18 \$89,129	FY 19 \$91,169	FY 20 \$57,817	FY 21 \$0	FY 22 \$0
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Budget Unit: EDBG(170) SDE - Student Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$53,522	FY 22 \$39,535
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Total Cigarette, Tobacco and Lottery Income Taxes Fund (0481-54)

FY 18 \$89,129	FY 19 \$91,169	FY 20 \$57,817	FY 21 \$53,522	FY 22 \$39,535
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Fund: School Bus Camera Fund (0581-00 Ded)Sources: Per S1131 of 2019, any person found guilty of failing to stop for a school bus shall be fined an amount no less than \$200 for a first offense and no less than \$400 for a second offense. The fines imposed under Section 49-1422, Idaho Code, in excess of \$100, shall be deposited into the School Bus Camera Fund (0581-00).Uses: Moneys in the fund may be appropriated only for the purpose of installing cameras on school buses to enforce the traffic law established in Section 49-1422, Idaho Code.Budget Unit: EDBE(170) SDE - Administration

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: American Rescue Plan (0344-00 Fed)Sources: Moneys are provided from the Federal Government as a result of the American Rescue Plan Act (ARPA) as passed in March 2021. ARPA provided federal funding for a variety of purposes. For education and grades K-12, funding was provided for enhancements to special education programs (IDEA), assisting with homeless children, and for assistance in non-public schools.Uses: For FY 2022 and FY 2023, moneys were appropriated and reappropriated from this fund to assist non-public schools with COVID-19 related impacts and to support public schools with special education enhanced funding, identifying and supporting school districts with homeless children, and to assist school districts and charter schools with administrative assistance for their Elementary and Secondary School Emergency Relief Fund (ESSER III) funds.Budget Unit: EDBE(170) SDE - Student Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for expenditures related to the first five acts: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

CARES Act moneys were either approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code, or through legislative appropriation.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Moneys were appropriated in FY 2021 to the Department of Education to assist both public and private local education agencies with administering federal relief funds (\$500,000); funding to assist non-public schools with emergency assistance services as a result of the pandemic (\$19,381,600); and funding for nutrition programs for low income students (\$1,600,500). The department received reappropriation authority for any unspent moneys for these purposes.

Budget Unit: EDBG(170) SDE - Student Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$85,103	\$3,882,559

Fund: Federal Grant (0348-00 Fed)

Sources: The primary sources are grants from federal agencies.

Uses: Fund expenditures are used to pay the direct and indirect costs of operating federal grant-related programs.

Budget Unit: EDBD(170) SDE - Administration

FY 18	FY 19	FY 20	FY 21	FY 22
\$11,883,753	\$11,690,442	\$13,210,862	\$0	\$0

Budget Unit: EDBE(170) SDE - Student Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$11,959,006	\$14,894,844

Total Federal Grant Fund (0348-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$11,883,753	\$11,690,442	\$13,210,862	\$11,959,006	\$14,894,844

Department of Education Grand Total

FY 18	FY 19	FY 20	FY 21	FY 22
\$30,005,199	\$31,712,331	\$32,943,883	\$28,002,206	\$35,643,956

Vocational Rehabilitation

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: General Fund moneys are used to meet federal matching requirements for the Vocational Rehabilitation program, and to provide community supported employment services under the Extended Employment Services program. The Council for the Deaf and Hard of Hearing uses General Funds to coordinate state-level programs and to ensure accommodations and access to services for the deaf and hearing impaired.

Budget Unit: EDNB(523) Vocational Rehabilitation

FY 18	\$3,942,350	FY 19	\$3,954,200	FY 20	\$4,059,800	FY 21	\$3,955,700	FY 22	\$4,221,501
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Budget Unit: EDNE(523) EES Work Services

FY 18	\$3,928,995	FY 19	\$3,558,952	FY 20	\$3,126,024	FY 21	\$2,623,412	FY 22	\$2,761,207
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Budget Unit: EDNF(523) Deaf and Hard of Hearing

FY 18	\$221,988	FY 19	\$253,441	FY 20	\$361,307	FY 21	\$350,283	FY 22	\$390,100
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Total General Fund (0001-00)

FY 18	\$8,093,333	FY 19	\$7,766,593	FY 20	\$7,547,131	FY 21	\$6,929,395	FY 22	\$7,372,808
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Fund: Rehabilitation Revenue and Refunds (0288-00 Ded)

Sources: This fund primarily receives federal reimbursements from the Social Security Administration for purchased services from Vocational Rehabilitation. This fund does not include federal moneys from the Rehabilitation Services Administration.

Uses: Moneys are considered program income by the federal government and therefore must be expended before any regular grant program expenditures. Since FY 2012, these funds have been appropriated in the personnel cost object class and then transferred to the trustee & benefit payments object class to allow expeditious expenditure by the agency per federal requirements. Moneys in this fund may not be used by the state to match federal funds.

Budget Unit: EDNB(523) Vocational Rehabilitation

FY 18	\$1,053,305	FY 19	\$992,556	FY 20	\$1,073,904	FY 21	\$952,265	FY 22	\$1,143,900
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: This fund consists of contributions and contract payments from various sources, including, but not limited to: the Department of Health and Welfare; the Department of Correction; school districts; Medicare; Medicaid; private insurance carriers; clients; attorneys; and other third-party payers as cost reimbursements, refunds, or donations.

Uses: Funds are primarily used as matching funds for projects conducted around the state in cooperation with the Department of Health and Welfare, the Department of Correction, and school-to-work transition projects conducted with various school districts.

Budget Unit: EDNB(523) Vocational Rehabilitation

FY 18	\$447,077	FY 19	\$113,603	FY 20	\$193,464	FY 21	\$149,944	FY 22	\$970,900
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Budget Unit: EDNF(523) Deaf and Hard of Hearing

FY 18	\$1,165	FY 19	\$1,781	FY 20	\$3,000	FY 21	\$0	FY 22	\$1,495
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Total Miscellaneous Revenue Fund (0349-00)

FY 18	\$448,242	FY 19	\$115,385	FY 20	\$196,464	FY 21	\$149,944	FY 22	\$972,395
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Fund: Federal Grant (0348-00 Fed)

Sources: This fund receives moneys from several federal grants primarily authorized by the Vocational Rehabilitation Act, as amended. The grants are administered by the Rehabilitation Services Administration, US Department of Education. The state matching share varies from 21.3% for Section 110 funding to 0% on other grants (§33-2301, Idaho Code).

Uses: Funds are used to assist people with disabilities in gaining and/or retaining productive employment and in preserving dignity and self-respect. Funding is split 78.7%:21.3% (federal:non-federal match) and is the mainstay of the division. This grant pays for program operations, pass-through grants, and direct client services. Other specialized grants include funding for eligible migrant agricultural workers in Idaho, community-based supported employment, and training and continuing education of Vocational Rehabilitation staff.

Budget Unit: EDNB(523) Vocational Rehabilitation

FY 18	\$15,555,122	FY 19	\$14,663,933	FY 20	\$14,145,923	FY 21	\$13,488,576	FY 22	\$13,599,856
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Vocational Rehabilitation Grand Total

FY 18	\$25,150,002	FY 19	\$23,538,466	FY 20	\$22,963,421	FY 21	\$21,520,180	FY 22	\$23,088,959
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Charter School Commission

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The General Fund supports the general administrative functions of the Charter School Commission and oversight administered by, or expended through, the Commission including the adoption of rules regarding the governance and administration of the commission.

In FY 2022, S1115 amended Sections 33-5209A and 33-5213, Idaho Code, to make the Charter School Commission a separate, stand-alone agency under the State Board of Education. Actuals expenditures are not reflected here, as this is a new budgeted program. For historical information, please reference this fund data under the Office of the State Board of Education.

Budget Unit: EDAB(525) Charter School Commission

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$124,881	FY 22 \$172,703
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Fund: Public Charter School Authorizers (0325-33 Ded)

Sources: All authorizer fees paid pursuant to Section 33-5208(8), Idaho Code, for public charter schools under the governance of the Public Charter School Commission shall be deposited in the fund.

Uses: Pursuant to Section 33-5214, Idaho Code, moneys in the fund shall be appropriated to defray the commission's cost of operations and the State Department of Education's cost of reviewing, approving, and overseeing any charter school authorizers requiring department approval. The first year of actual expenditures for this program was FY 2015.

Beginning in FY 2022, S1115 amended Sections 33-5209A and 33-5213, Idaho Code, to make the Charter School Commission a separate, stand-alone agency under the State Board of Education. Actuals expenditures are not reflected here, as this is a new budgeted program. For actual expenditures starting in FY 2022, please reference this fund data under the Charter School Commission.

Budget Unit: EDAB(525) Charter School Commission

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$279,804	FY 22 \$369,799
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Charter School Commission Grand Total				
FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$404,685	FY 22 \$542,502

Catastrophic Health Care Program

Fund: Catastrophic Health Care Cost (Dedicated) (0301-00 Ded)

Sources: Consists of all moneys placed into the Catastrophic Health Care Cost Account (CAT Fund) along with interest earned on investment of fund balances (§57-813). All moneys placed in this fund are continuously appropriated (§57-813).

The primary funding source is the state General Fund, which consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. Funding from the General Fund is appropriated and transferred to the CAT Fund at the start of the fiscal year. For budgeting purposes, fund detail 0301-00 is used to describe appropriations from the General Fund for deposit into the CAT Fund.

Counties also contribute five dollars for every seat belt fine collected from violations imposed under Section 49-673, Idaho Code.

Section 31-3510A, Idaho Code provides guidance on reimbursement to the counties and CAT Fund, and states that an applicant is obligated to reimburse a reasonable portion of financial assistance that was received. This includes the automatic placement of a lien that may be filed in any county in the state or with the district court if resources are out of state. This allows for the recovery of receipts from individuals able to pay a portion of their medical costs.

Uses: The Catastrophic Health Care Account is to be used according to provisions of Chapter 35, Title 31, Idaho Code including:

- (1) Payment of insurance premiums;
- (2) Payment of eligible claims, as determined by the Catastrophic Health Care Board for amounts in excess of the \$11,000 county portion; and
- (3) Administration of the fund by the Idaho Association of Counties.

The 2021 Legislature passed H316aaS [effective March 1, 2022] which added Section 31-3505H, Idaho Code, to clarify eligibility for the county indigent and state level CAT Program. If individuals are eligible for Medicaid or other health insurance then they would not be eligible for the county or state [CAT] indigent program. The savings to counties as a result of this legislation is to be used to cover costs for the Public Health Districts.

Budget Unit: XXAA(903) Catastrophic Health Care

FY 18 \$20,137,741	FY 19 \$17,708,648	FY 20 \$19,395,997	FY 21 \$12,786,861	FY 22 \$8,778,520
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Catastrophic Health Care Program Grand Total				
FY 18 \$20,137,741	FY 19 \$17,708,648	FY 20 \$19,395,997	FY 21 \$12,786,861	FY 22 \$8,778,520

Child Welfare

Fund: Technology Infrastructure Stabilization (0128-00 Ded)

Sources: The Technology Infrastructure Stabilization Fund (TISF) shall consist of moneys that may be provided by legislative appropriation. The state treasurer shall invest the idle moneys of the fund, and the interest earned on such investments shall be retained by the fund.

For FY 2019, the Legislature appropriated and transferred \$22,000,000 from the General Fund to the Technology Infrastructure Stabilization Fund for various IT needs within eight different agencies (Section 67-3532, Idaho Code). For Child Welfare, \$15 million was transferred from the General Fund to TISF for the three year project to replace the Child Welfare IT System.

Uses: Subject to appropriation by the legislature, moneys in the technology infrastructure stabilization fund shall be used solely for: (a) Technology projects requested, recommended, or funded through the annual state budget process including, but not limited to, software development and computer hardware or equipment; and (b) The legislative services office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process, as well as other state technology projects, needs, or issues (Section 67-3532, Idaho Code).

For FY 2019 through FY 2021, the Legislature appropriated \$15 million from this fund for a multi-year project to replace the child welfare information system used by social workers, known as iCare. In total, the Legislature appropriated just over \$30 million from all funds, with the other moneys being appropriated from the General Fund and federal funds.

Budget Unit: HWJA(270) Child Welfare

FY 18 \$0	FY 19 \$3,900,000	FY 20 \$5,752,000	FY 21 \$5,347,094	FY 22 \$0
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Fund: Cooperative Welfare (0220-00 Ded)

Sources: Appropriations from the General Fund (§56-404, Idaho Code). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Federal grants-in-aid made to the state of Idaho by all federal agencies (§56-402, Idaho Code). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Receives a transfer of \$650,000 annually from the liquor account (§23-404 (1)(b)(v), Idaho Code). Appropriations from other fund sources as authorized by the Legislature including funding from the Court Services Fund as provided for in legislative intent language for Mental Health Services. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Uses: This fund is used for public health and welfare programs and services, including personnel costs, operating expenditures and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions, and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical services.

Budget Unit: HWJA(270) Child Welfare

FY 18 \$34,676,725	FY 19 \$38,983,534	FY 20 \$42,797,806	FY 21 \$41,622,074	FY 22 \$39,779,117
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Budget Unit: HWJB(270) Foster & Assistance Payments

FY 18 \$32,374,268	FY 19 \$36,116,910	FY 20 \$33,431,096	FY 21 \$37,267,662	FY 22 \$42,702,093
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Total Cooperative Welfare Fund (0220-00)

FY 18 \$67,050,993 FY 19 \$75,100,444 FY 20 \$76,228,902 FY 21 \$78,889,736 FY 22 \$82,481,209

Child Welfare Grand Total

FY 18 \$67,050,993 FY 19 \$79,000,444 FY 20 \$81,980,902 FY 21 \$84,236,830 FY 22 \$82,481,209

Services for the Developmentally Disabled

Fund: Cooperative Welfare (0220-00 Ded)

Sources: Appropriations from the General Fund (§56-404, Idaho Code). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Federal grants-in-aid made to the state of Idaho by all federal agencies (§56-402, Idaho Code). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Receives a transfer of \$650,000 annually from the liquor account (§23-404 (1)(b)(v), Idaho Code). Appropriations from other fund sources as authorized by the Legislature including funding from the Court Services Fund as provided for in legislative intent language for Mental Health Services. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Uses: This fund is used for public health and welfare programs and services, including personnel costs, operating expenditures and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions, and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical services.

Budget Unit: HWJC(270) Community Developmental Disabilities

FY 18 \$19,353,962	FY 19 \$19,791,109	FY 20 \$19,970,581	FY 21 \$18,710,037	FY 22 \$20,358,956
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Budget Unit: HWJD(270) Southwest Idaho Treatment Center (SWITC)

FY 18 \$8,853,298	FY 19 \$8,234,031	FY 20 \$9,875,862	FY 21 \$9,824,641	FY 22 \$21,853,420
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Budget Unit: HWJF(270) Extended Employment Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Cooperative Welfare Fund (0220-00)

FY 18 \$28,207,260	FY 19 \$28,025,139	FY 20 \$29,846,443	FY 21 \$28,534,677	FY 22 \$42,212,376
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Services for the Developmentally Disabled Grand Total				
FY 18 \$28,207,260	FY 19 \$28,025,139	FY 20 \$29,846,443	FY 21 \$28,534,677	FY 22 \$42,212,376

Service Integration

Fund: Cooperative Welfare (0220-00 Ded)

Sources: Appropriations from the General Fund (§56-404, Idaho Code). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Federal grants-in-aid made to the State of Idaho by all federal agencies (§56-402, Idaho Code). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Receives a transfer of \$650,000 annually from the liquor account (§23-404 (1)(b)(v), Idaho Code). Appropriations from other fund sources as authorized by the state legislature. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Uses: This fund is used for public health and welfare programs and services, including personnel costs, operating expenditures and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical services.

Budget Unit: HWJE(270)

FY 18 \$5,222,159	FY 19 \$5,467,695	FY 20 \$5,354,329	FY 21 \$4,405,387	FY 22 \$4,947,927
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Service Integration Grand Total				
FY 18 \$5,222,159	FY 19 \$5,467,695	FY 20 \$5,354,329	FY 21 \$4,405,387	FY 22 \$4,947,927

Division of Welfare

Fund: Technology Infrastructure Stabilization (0128-00 Ded)

Sources: The Technology Infrastructure Stabilization Fund shall consist of moneys that may be provided by legislative appropriation. The state treasurer shall invest the idle moneys of the fund, and the interest earned on such investments shall be retained by the fund.

For FY 2019, the Legislature appropriated and transferred \$22,000,000 from the General Fund to the Technology Infrastructure Stabilization Fund for various IT needs within eight different agencies (Section 67-3532, Idaho Code).

Uses: Subject to appropriation by the legislature, moneys in the technology infrastructure stabilization fund shall be used solely for: (a) Technology projects requested, recommended, or funded through the annual state budget process including, but not limited to, software development and computer hardware or equipment; and (b) The legislative services office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process, as well as other state technology projects, needs, or issues (Section 67-3532, Idaho Code).

For FY 2019, through S1361, the Legislature appropriated \$2,720,000 from this fund for year three of a three-year project to replace the child support enforcement system. In total, the Legislature appropriated \$8,000,000 from all funds, with the other \$5,280,000 being appropriated from federal funds.

Budget Unit: HWCA(270) Self-Reliance Programs

FY 18 \$0	FY 19 \$2,720,000	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Idaho Health Insurance Access Card (0173-00 Ded)

Sources: Moneys in the Idaho Health Insurance Access Card Fund shall be maintained in three (3) subaccounts, identified respectively as the "CHIP Plan B subaccount," the "children's access card program subaccount" and the "small business health insurance pilot program subaccount." Appropriations, matching federal funds, grants, donations and moneys from other sources shall be paid into the fund. The department shall administer the fund. Any interest earned on the investment of idle moneys in the fund shall be returned to and deposited in the fund (§56-242, Idaho Code).

The director shall apply for waivers of federal Title XXI and Title XIX to subsidize health care coverage under the CHIP Plan B, the Children's Access Card Program and the Small Business Health Insurance Pilot Program. Federal matching funds received by the department to provide coverage under CHIP Plan B, the Children's Access Card Program and the Small Business Health Insurance Pilot Program shall be deposited in the appropriate subaccount (§56-242, Idaho Code).

Uses: In 2013, the department proposed, and the Legislature passed, S1014 with the intent of eliminating the 80/20 split within the Health Insurance Access Card. However, inadvertently, the legislation placed a sunset on all distributions above \$45 million, not just the Health Insurance Access Card. As a result the revenue source for this fund was eliminated from Idaho Code and any cash remained in the fund.

For FY 2018, the Legislature appropriated all remaining funds to pay for the second year of the Child Support Program's Information System modernization. The total FY 2018 appropriation was for \$2,273,700.

Budget Unit: HWCA(270) Self-Reliance Programs

FY 18 \$2,225,938	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Cooperative Welfare (0220-00 Ded)

Sources: Appropriations from the General Fund (§56-404, Idaho Code). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Federal grants-in-aid made to the state of Idaho by all federal agencies (§56-402, Idaho Code). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Receives a transfer of \$650,000 annually from the liquor account (§23-404 (1)(b)(v), Idaho Code). Appropriations from other fund sources as authorized by the Legislature including funding from the Court Services Fund as provided for in legislative intent language for Mental Health Services. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Uses: This fund is used for public health and welfare programs and services, including personnel costs, operating expenditures and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions, and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical services.

Budget Unit: HWCA(270) Self-Reliance Programs

FY 18	\$70,177,707	FY 19	\$65,454,174	FY 20	\$65,559,337	FY 21	\$62,955,500	FY 22	\$62,706,764
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Budget Unit: HWCC(270) Benefit Payments

FY 18	\$89,075,020	FY 19	\$92,008,721	FY 20	\$103,679,461	FY 21	\$133,627,020	FY 22	\$189,582,095
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Total Cooperative Welfare Fund (0220-00)

FY 18	\$159,252,727	FY 19	\$157,462,895	FY 20	\$169,238,798	FY 21	\$196,582,520	FY 22	\$252,288,858
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Division of Welfare Grand Total

FY 18	\$161,478,665	FY 19	\$160,182,895	FY 20	\$169,238,798	FY 21	\$196,582,520	FY 22	\$252,288,858
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Division of Medicaid

Fund: Technology Infrastructure Stabilization (0128-00 Ded)

Sources: The Technology Infrastructure Stabilization Fund shall consist of moneys that may be provided by legislative appropriation. The state treasurer shall invest the idle moneys of the fund, and the interest earned on such investments shall be retained by the fund.

For FY 2019, the Legislature appropriated and transferred \$22,000,000 from the General Fund to the Technology Infrastructure Stabilization Fund for various IT needs within eight different agencies (Section 67-3532, Idaho Code).

Uses: Subject to appropriation by the legislature, moneys in the technology infrastructure stabilization fund shall be used solely for: (a) Technology projects requested, recommended, or funded through the annual state budget process including, but not limited to, software development and computer hardware or equipment; and (b) The legislative services office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process, as well as other state technology projects, needs, or issues (Section 67-3532, Idaho Code).

For FY 2019, through H695, the Legislature appropriated \$719,200 from this fund for three different projects: 1) \$200,000 for MMIS independent verification; 2) \$230,000 for provider software improvements; and 3) \$289,200 provider enrollment changes. In total, the Legislature appropriated \$7,445,000 from all funds, with the other \$6,725,800 being appropriated from federal funds.

Budget Unit: HWIA(270) Medicaid Administration & Medical Mgmt

FY 18 \$0	FY 19 \$719,200	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Hospital Assessment (0219-00 Ded)

Sources: The fund collects revenue from a hospital assessment that is calculated by the Department of Health & Welfare pursuant to Section 56-1404, Idaho Code; a skilled nursing facility assessment pursuant to Section 56-1505, Idaho Code; and an intermediate care facility assessment pursuant to Section 56-1604, Idaho Code. The balance of the fund also includes all federal matching funds received by the department; any interest or penalties collected on assessment funds; and any federal funds, donations, and gifts or moneys from other sources designated for the purpose of matching federal dollars associated with medical services provided by hospitals, skilled nursing facilities, and intermediate care facilities (§56-1403, §56-1504, and §56-1604, Idaho Code).

Uses: The moneys in the fund are used to match federal dollars. The funds are paid to both inpatient and outpatient hospitals to account for the hospitals that serve a disproportionate share of Medicaid low-income patients as compared to other hospitals as determined by department rule and for the upper payment limit gap rate, which is a limitation established by federal regulations, 42 CFR 447.272 and 42 CFR 447.321, that disallows federal matching funds when state Medicaid agencies pay certain classes of hospitals an aggregate amount for inpatient and outpatient hospital services that would exceed the amount that would be paid for the same services furnished by that class of hospitals under Medicare payment principles (§56-1402, §56-1403, §56-1404, & §56-1508 Idaho Code). Further, all nursing facilities and Intermediate Care Facilities for the Intellectually Disabled (ICF/ID), with the exception of the state and county-owned facilities, shall be eligible for annual adjustments, which shall be paid on an annual basis to reimburse covered Medicaid expenditures in the aggregate within the upper payment limit (§56-1511 & §56-1609, Idaho Code).

Budget Unit: HWIB(270) Coordinated Medicaid Plan

FY 18 \$15,895,871	FY 19 \$14,000,490	FY 20 \$13,000,247	FY 21 \$14,713,182	FY 22 \$14,606,420
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Budget Unit: HWIC(270) Enhanced Medicaid Plan

FY 18 \$725,441	FY 19 \$825,494	FY 20 \$1,361,957	FY 21 \$1,545,179	FY 22 \$1,677,292
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Budget Unit: HWID(270) Basic Medicaid Plan

FY 18	\$18,794,808	FY 19	\$10,964,415	FY 20	\$11,454,500	FY 21	\$14,768,100	FY 22	\$11,454,500
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Total Hospital Assessment Fund (0219-00)

FY 18	\$35,416,120	FY 19	\$25,790,399	FY 20	\$25,816,704	FY 21	\$31,026,461	FY 22	\$27,738,212
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Fund: Cooperative Welfare (0220-00 Ded)

Sources: Appropriations from the General Fund (§56-404, Idaho Code). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Federal grants-in-aid made to the state of Idaho by all federal agencies (§56-402, Idaho Code). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Receives a transfer of \$650,000 annually from the liquor account (§23-404 (1)(b)(v), Idaho Code). Appropriations from other fund sources as authorized by the Legislature including funding from the Court Services Fund as provided for in legislative intent language for Mental Health Services. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Uses: This fund is used for public health and welfare programs and services, including personnel costs, operating expenditures and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions, and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical services.

Budget Unit: HWIA(270) Medicaid Administration & Medical Mgmt

FY 18	\$62,917,124	FY 19	\$62,422,975	FY 20	\$64,479,603	FY 21	\$67,049,172	FY 22	\$66,859,762
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Budget Unit: HWIB(270) Coordinated Medicaid Plan

FY 18	\$600,106,868	FY 19	\$685,167,900	FY 20	\$735,210,748	FY 21	\$736,813,620	FY 22	\$792,118,446
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Budget Unit: HWIC(270) Enhanced Medicaid Plan

FY 18	\$972,767,701	FY 19	\$983,460,323	FY 20	\$1,052,299,413	FY 21	\$1,070,338,781	FY 22	\$1,128,794,833
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Budget Unit: HWID(270) Basic Medicaid Plan

FY 18	\$645,700,320	FY 19	\$701,305,629	FY 20	\$721,919,289	FY 21	\$728,143,566	FY 22	\$809,820,748
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Budget Unit: HWIE(270) Expansion Medicaid Plan

FY 18	\$0	FY 19	\$0	FY 20	\$181,853,196	FY 21	\$657,211,166	FY 22	\$842,781,145
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Total Cooperative Welfare Fund (0220-00)

FY 18	\$2,281,492,013	FY 19	\$2,432,356,827	FY 20	\$2,755,762,249	FY 21	\$3,259,556,305	FY 22	\$3,640,374,934
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Fund: Idaho Millennium Income (0499-00 Ded)

Sources: Consists of distributions from the Idaho Millennium Fund and Idaho Permanent Endowment Fund, and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the State Treasurer and shall retain its own earnings (§67-1806, Idaho Code).

Uses: The Joint Millennium Fund Committee has the power and duty to present recommendations annually to the Legislature for the use of the moneys in the Idaho Millennium Income Fund (§67-1808, Idaho Code). The Millennium Funds appropriated to the Division of Medicaid are used to pay claims in traditional Medicaid, Medicaid expansion, and to cover personnel costs and operating expenditures related to Medicaid expansion.

Budget Unit: HWIA(270) Medicaid Administration & Medical Mgmt

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$260,400	\$238,500	\$240,500

Budget Unit: HWIB(270) Coordinated Medicaid Plan

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$4,769,000	\$0	\$0

Budget Unit: HWIC(270) Enhanced Medicaid Plan

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$4,055,200	\$1,886,100	\$1,886,100	\$1,886,100

Budget Unit: HWIE(270) Expansion Medicaid Plan

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$10,496,700	\$12,561,700	\$13,451,900

Total Idaho Millennium Income Fund (0499-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$4,055,200	\$17,412,200	\$14,686,300	\$15,578,500

Division of Medicaid Grand Total

FY 18	FY 19	FY 20	FY 21	FY 22
\$2,316,908,133	\$2,462,921,626	\$2,798,991,154	\$3,305,269,066	\$3,683,691,645

Public Health Services

Fund: Idaho Immunization Dedicated Vaccine (0172-00 Ded)

Sources: Moneys in this fund consist of assessment payments made by health insurance carriers pursuant to Section 41-6006, Idaho Code. Each carrier's proportion of the assessment and the dates upon which the carrier must pay the assessment into the fund are determined by the Idaho Immunization Assessment board based on annual statements and other reports deemed necessary by the board. In making the assessment determination, the board considers any surplus funds remaining from a prior assessment, the number and cost of vaccine doses expected to be administered in the pertinent time period, and the number of program eligible children in the pertinent time period, as well as any necessary costs and expenses to administer the fund and discharge the duties of the board.

Uses: Subject to legislative appropriation, moneys in the fund shall be used for the sole purposes of purchasing vaccines for use in the Idaho immunization program and program administration (§41-6007, Idaho Code). The purpose of the program is to ensure access to childhood vaccinations in Idaho by decreasing costs and enabling the maintenance of a single distribution of vaccines available to health care providers who administer the vaccines to program eligible children (§41-6001, Idaho Code).

Budget Unit: HWBF(270) Public Health Services

FY 18	\$11,680,175	FY 19	\$15,695,959	FY 20	\$17,501,010	FY 21	\$18,507,861	FY 22	\$17,761,415
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Fund: Cancer Control (0176-00 Ded)

Sources: Chapter 337 of 2014 fixed the cigarette tax distribution to the Cancer Control Fund at \$300,000 per year for the five-year period from July 1, 2015 through June 30, 2019 (§63-2520(b)(3)).

Before July 1, 2015 and after July 1, 2019, of the tax levied on all cigarettes sold, used, consumed, handled, or distributed within this state, and any revenues received from licenses, permits, penalties, interest, or deficiency additions, 1% of such balance shall be distributed to the cancer control account created by section 57-1702, Idaho Code. Revenues received in the cancer control account shall be paid over to the state treasurer by the state tax commission to be distributed as follows:

- (i) Such amounts as are appropriated for purposes specified in Section 57-1702, Idaho Code, shall be expended as appropriated;
- (ii) Any balance remaining in the cancer control account on June 30 of any fiscal year after the amounts withdrawn by appropriation have been deducted, shall be reserved for transfer to the General Fund on July 1 and the state controller shall order such transfer (§63-2520(b)(3), Idaho Code).

Uses: Moneys in this fund, to the extent appropriated, are dedicated for the purpose of contracting for and obtaining the services to promote cancer control for the citizens of Idaho, through research, education, screening and treatment. The director of the Department of Health and Welfare is charged with the administration of moneys appropriated from the fund unless otherwise provided by law (§57-1702, Idaho Code).

Budget Unit: HWBA(270) Public Health Services

FY 18	\$299,381	FY 19	\$299,186	FY 20	\$297,325	FY 21	\$299,857	FY 22	\$300,037
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Fund: Emergency Medical Services (0178-00 Ded)

Sources: Includes Emergency Medical Services Funds I and II.

(1) An emergency medical services fee of one dollar and twenty-five cents (\$1.25) shall be collected in addition to each motor vehicle registration fee amount collected, with the exception of fleet vehicles proportionally registered under Section 49-435, Idaho Code. Twenty-five cents (25¢) of the fee shall be retained by the county of residence for use in funding local emergency medical service costs. One dollar (\$1.00) of the fee shall be transmitted to the state treasurer for deposit in the Emergency Medical Services Fund (EMS I), established in Section 56-1018, Idaho Code (§49-452, Idaho Code).

(2) An emergency medical services fee of two dollars (\$2.00) added to the cost of a driver's license shall be deposited in the Emergency Medical Services Fund II (EMS II), established in Section 56-1018B, Idaho Code (§49-306(8)(a), Idaho Code).

Uses: (1) Subject to appropriation by the Legislature, moneys in the Emergency Medical Services Fund (EMS I) shall be used exclusively for the purposes of emergency medical services training, communications, vehicle and equipment grants, and other programs furthering the goals of highway safety and emergency response providing medical services at motor vehicle accidents (§56-1018, Idaho Code).

(2) Subject to appropriation by the legislature, moneys in the Emergency Medical Services Fund II (EMS II) shall be used exclusively for the purposes of emergency medical services (§56-1018A, Idaho Code).

Budget Unit: HWBB(270) Emergency Medical Services

FY 18	\$2,452,977	FY 19	\$2,356,122	FY 20	\$2,598,285	FY 21	\$2,723,428	FY 22	\$2,574,313
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Fund: Central Tumor Registry (0181-00 Ded)

Sources: Chapter 337 of 2014 fixed the cigarette tax distribution to the Central Tumor (Cancer) Registry Fund at \$120,000 per year for the five-year period from July 1, 2015 through June 30, 2019 (§63-2520(b)(2)).

Before July 1, 2015 and after July 1, 2019, from the tax levied on all cigarettes sold, used, consumed, handled, or distributed within this state, and any revenues received from licenses, permits, penalties, interest, or deficiency additions, 0.4% of such balance shall be distributed to the Central Tumor Registry Fund. The amount of money so distributed to the fund shall not exceed the fiscal year's appropriation, and at such time as the appropriation has been distributed to the fund during any fiscal year, all such distributions in excess of the appropriation shall be made instead to the General Fund of the state of Idaho (§63-2520(b)(2), Idaho Code).

Uses: All moneys in the central cancer registry fund are dedicated for the purpose of contracting for and obtaining the services of a continuous registry of all cancer patients in the state of Idaho and maintaining cooperative exchange of information with other states providing similar cancer registry. The department of health and welfare is charged with the administration of this fund for the purposes specified herein (§57-1701, Idaho Code).

Budget Unit: HWBA(270) Public Health Services

FY 18	\$120,000	FY 19	\$120,000	FY 20	\$130,000	FY 21	\$120,000	FY 22	\$120,000
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Fund: Emergency Medical Services III (0190-00 Ded)

Sources: An emergency medical services fee of four dollars (\$4.00) added to the cost of a driver's license shall be deposited in the Emergency Medical Services Fund III (§49-306(8)(a), Idaho Code). An emergency medical services fee of four dollars (\$4.00) added to the costs for a class A, B, or C instruction permit shall be deposited in the Emergency Medical Services Fund III (§49-306(8)(a), Idaho Code).

Uses: Subject to appropriation by the legislature, moneys in the Emergency Medical Services Fund III shall be used exclusively for the purpose of acquiring vehicles and equipment for use by emergency medical services personnel in the performance of their duties which include highway safety and emergency response to motor vehicle accidents (§56-1018B, Idaho Code).

Budget Unit: HWBB(270) Emergency Medical Services

FY 18	\$1,386,255	FY 19	\$1,680,789	FY 20	\$1,357,536	FY 21	\$1,698,494	FY 22	\$1,598,000
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Fund: TSE Registry (0192-00 Ded)

Sources: Initial funding was provided in FY 2015 with a one-time transfer of \$225,800 from the General Fund. Personnel funding was realized with existing General Fund appropriations in the Public Health Services Division. Ongoing funding is expected from receipts through hospital designation and certification fees, and grants.

Uses: Subject to appropriation by the Legislature, moneys in the Time Sensitive Emergency (TSE) Registry Fund shall be used to contract for and obtain services of a continuous registry, of all TSE incident patients, in the state of Idaho. Funding will also be used to maintain a cooperative exchange of information with other states providing a similar TSE incident registry as well as provide support for the Idaho TSE Council and training, education and equipment for the TSE Regional Committees. (Section 57-2005, Idaho Code).

Budget Unit: HWBB(270) Emergency Medical Services

FY 18	\$133,094	FY 19	\$391,136	FY 20	\$155,245	FY 21	\$146,316	FY 22	\$233,046
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Fund: Cooperative Welfare (0220-00 Ded)

Sources: Appropriations from the General Fund (§56-404, Idaho Code). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Federal grants-in-aid made to the state of Idaho by all federal agencies (§56-402, Idaho Code). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Receives a transfer of \$650,000 annually from the liquor account (§23-404 (1)(b)(v), Idaho Code). Appropriations from other fund sources as authorized by the Legislature including funding from the Court Services Fund as provided for in legislative intent language for Mental Health Services. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Uses: This fund is used for public health and welfare programs and services, including personnel costs, operating expenditures and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions, and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical services.

Budget Unit: HWBA(270) Public Health Services

FY 18	\$70,264,324	FY 19	\$72,131,696	FY 20	\$70,388,683	FY 21	\$86,731,923	FY 22	\$118,948,775
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Budget Unit: HWBB(270) Emergency Medical Services

FY 18	\$5,258,005	FY 19	\$5,824,929	FY 20	\$6,174,956	FY 21	\$8,342,807	FY 22	\$5,807,357
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Budget Unit: HWBC(270) Laboratory Services

FY 18	\$4,405,741	FY 19	\$4,374,222	FY 20	\$4,233,877	FY 21	\$7,171,580	FY 22	\$8,233,231
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Budget Unit: HWBD(270) Suicide Prevention Awareness

FY 18 \$1,109,436	FY 19 \$1,323,635	FY 20 \$1,275,082	FY 21 \$1,518,167	FY 22 \$1,994,417
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Budget Unit: HWKB(270) Health Care Policy Initiatives

FY 18 \$0	FY 19 \$0	FY 20 \$673,493	FY 21 \$880,223	FY 22 \$933,691
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Total Cooperative Welfare Fund (0220-00)

FY 18 \$81,037,507	FY 19 \$83,654,483	FY 20 \$82,746,090	FY 21 \$104,644,699	FY 22 \$135,917,471
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Fund: Idaho Millennium Income (0499-00 Ded)

Sources: Consists of distributions from the Idaho Millennium Fund and Idaho Permanent Endowment Fund, and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the State Treasurer and shall retain its own earnings (§67-1806, Idaho Code).

Uses: The Joint Millennium Fund Committee has the power and duty to present recommendations annually to the Legislature for the use of the moneys in the Idaho Millennium Income Fund (§67-1808, Idaho Code). The Millennium Funds appropriated to the Public Health Services Program are used for Project Filter which is a tobacco cessation program and anti-tobacco campaign, and to provide free nicotine replacement therapy medication.

Budget Unit: HWBF(270) Public Health Services

FY 18 \$2,706,700	FY 19 \$2,706,700	FY 20 \$2,706,700	FY 21 \$2,706,695	FY 22 \$2,706,700
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: A total of \$22,230,500 was appropriated from this fund to the Department of Health and Welfare in FY 2023, including: \$1,000,000 for home visiting grants; \$2,500,000 for ambulance grants; \$2,330,500 for technology replacement items; \$6,000,000 for three community behavioral health clinics; \$4,400,000 to standup the new national 988 number for behavioral health crisis; and \$6,000,000 for bridge funding for the Council for Domestic Violence while federal allocations are reworked nationally.

Budget Unit: HWBA(270) Public Health Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: HWBB(270) Emergency Medical Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total ARPA State Fiscal Recovery Fund (0344-30)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Public Health Services Grand Total

FY 18 \$99,816,089	FY 19 \$106,904,375	FY 20 \$107,492,191	FY 21 \$130,847,350	FY 22 \$161,210,982
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Indirect Support Services

Fund: Technology Infrastructure Stabilization (0128-00 Ded)

Sources: The Technology Infrastructure Stabilization Fund shall consist of moneys that may be provided by legislative appropriation. The state treasurer shall invest the idle moneys of the fund, and the interest earned on such investments shall be retained by the fund.

For FY 2019, the Legislature appropriated and transferred \$22,000,000 from the General Fund to the Technology Infrastructure Stabilization Fund for various IT needs within eight different agencies (Section 67-3532, Idaho Code).

Uses: Subject to appropriation by the legislature, moneys in the technology infrastructure stabilization fund shall be used solely for: (a) Technology projects requested, recommended, or funded through the annual state budget process including, but not limited to, software development and computer hardware or equipment; and (b) The legislative services office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process, as well as other state technology projects, needs, or issues (Section 67-3532, Idaho Code).

For FY 2019, through S1369, the Legislature appropriated \$633,000 from this fund with \$458,000 for IT server replacements and \$175,000 for a new criminal history unit background check and fingerprint system. In total, the Legislature appropriated \$825,000 from all funds for the server replacement and \$700,000 for the criminal history unit system.

Budget Unit: HWAA(270) Indirect Support Services

FY 18 \$0	FY 19 \$369,856	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Cooperative Welfare (0220-00 Ded)

Sources: Appropriations from the General Fund (§56-404, Idaho Code). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Federal grants-in-aid made to the state of Idaho by all federal agencies (§56-402, Idaho Code). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Receives a transfer of \$650,000 annually from the liquor account (§23-404 (1)(b)(v), Idaho Code). Appropriations from other fund sources as authorized by the Legislature including funding from the Court Services Fund as provided for in legislative intent language for Mental Health Services. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Uses: This fund is used for public health and welfare programs and services, including personnel costs, operating expenditures and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions, and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical services.

Budget Unit: HWAA(270) Indirect Support Services

FY 18 \$43,565,918	FY 19 \$43,391,878	FY 20 \$44,589,986	FY 21 \$41,299,979	FY 22 \$43,648,073
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Fund: Rural Physician Incentive (0349-20 Ded)

Sources: The State Board of Education may assess a fee to students preparing to be physicians in the fields of medicine or osteopathic medicine who are supported by the state pursuant to an interstate compact for a professional education program in those fields, as those fields are defined by the compact. The fee may not exceed an amount equal to four percent (4%) of the annual average medicine support fee paid by the state. The fee must be assessed by the board and deposited in the Rural Physician Incentive Fund established in Section 39-5902, Idaho Code, to be administered by the Department of Health and Welfare. Moneys are also payable into the fund from state appropriations, private contributions, gifts and grants and other sources. Income and earnings on the fund shall be returned to the fund. The expenses of administering the physician incentive fund portion of the fund shall not exceed ten percent (10%) of the annual fees assessed pursuant to this section (§33-2723, Idaho Code). H472 (2018) provided that the Legislature, subject to appropriation, shall contribute to the Rural Physician Incentive Fund at a rate of two state dollars for every one student dollar. Funds in the program are used for paying down medical education loans for physicians who take on hard to fill rural positions. The Legislature appropriated \$640,000 from the General Fund ongoing in the Physical Health Services Program to be transferred each year to the Rural Physician Incentive Fund. Language is added each year in the appropriation bill for the transfer of funds.

In 2012 with passage of H393a, the administration of this fund was moved from the Office of the State Board of Education to the Department of Health and Welfare to begin in FY 2013.

Uses: Moneys in this fund are continuously appropriated and are to be used for the payment of: (a) The educational debts of rural physicians who practice primary care medicine in medically underserved areas of the state that demonstrate a need for assistance in physician recruitment; and (b) The expenses of administering the rural physician incentive program. The expenses of administering the program shall not exceed ten percent (10%) of the annual fees assessed pursuant to Section 33-3723, Idaho Code.

Budget Unit: HWTa (Cont) (270) Children's Trust & Rural Physicians

FY 18	\$579,617	FY 19	\$724,478	FY 20	\$809,283	FY 21	\$1,058,679	FY 22	\$1,021,515
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Fund: Children's Trust (0483-00 Ded)

Sources: There is hereby created a fund in the agency asset fund in the state treasury to be designated the Children's Trust Fund (§39-6007, Idaho Code).

The fund shall consist of:

- 1) Moneys appropriated to the fund;
- 2) Moneys as provided in §63-3067A, Idaho Code;
- 3) Donations, gifts and grants from any source; and
- 4) Any other moneys which may hereafter be provided by law.

Uses: The Children's Trust Fund Advisory Board is authorized to expend up to fifty percent (50%) of the moneys generated annually pursuant to §63-3067A, Idaho Code. Interest earned on the investment of idle money in the Children's Trust Fund shall be returned to the Children's Trust Fund (§39-6007, Idaho Code).

Disbursements of moneys from the fund shall be authorized by the Children's Trust Fund Board or duly authorized representative of the Board. H353 was approved in the 2014 legislative session allowing the board to hire a full-time executive director and part-time staff, along with the ability to purchase or rent office space, equipment and supplies (§39-6002(5), Idaho Code).

After a balance total of two million five hundred thousand dollars (\$2,500,000) has been distributed to the Children's Trust Fund, the fund shall be abolished, and no further collections shall be received by the State Tax Commission, and all references to the fund shall be deleted from income tax forms.

Budget Unit: HWTA (Cont) (270) Children's Trust & Rural Physicians

FY 18	\$94,375	FY 19	\$123,608	FY 20	\$92,708	FY 21	\$125,343	FY 22	\$120,070
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: A total of \$22,230,500 was appropriated from this fund to the Department of Health and Welfare in FY 2023, including: \$1,000,000 for home visiting grants; \$2,500,000 for ambulance grants; \$2,330,500 for technology replacement items; \$6,000,000 for three community behavioral health clinics; \$4,400,000 to standup the new national 988 number for behavioral health crisis; and \$6,000,000 for bridge funding for the Council for Domestic Violence while federal allocations are reworked nationally.

Budget Unit: HWAA(270) Indirect Support Services

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Indirect Support Services Grand Total									
FY 18	\$44,239,910	FY 19	\$44,609,819	FY 20	\$45,491,977	FY 21	\$42,484,001	FY 22	\$44,789,658

Licensing and Certification

Fund: Cooperative Welfare (0220-00 Ded)

Sources: Appropriations from the General Fund (§56-404, Idaho Code). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Federal grants-in-aid made to the state of Idaho by all federal agencies (§56-402). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Receives a transfer of \$650,000 annually from the Liquor Account (§23-404 (1)(b)(v), Idaho Code). Appropriations from other fund sources as authorized by the Legislature. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Uses: This fund is used for public health and welfare programs and services, including personnel costs, operating expenditures and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical services.

Budget Unit: HWLC(270) Licensing and Certification

FY 18 \$6,938,383	FY 19 \$7,549,014	FY 20 \$7,337,524	FY 21 \$6,199,524	FY 22 \$6,252,061
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Licensing and Certification Grand Total				
FY 18 \$6,938,383	FY 19 \$7,549,014	FY 20 \$7,337,524	FY 21 \$6,199,524	FY 22 \$6,252,061

Substance Abuse Treatment & Prevention

Fund: Prevention of Minors' Access to Tobacco (0174-00 Ded)

Sources: There is hereby created the prevention of minors' access to tobacco fund in the state treasury (§39-5711, Idaho Code). The fund consists of federal funds that are available for inspections or for the prevention on minor's access to tobacco, as well as from fines from civil penalties (§39-5708, Idaho Code), and moneys from any other sources.

Uses: Funds are to be used for administration, inspections, and enforcement of Chapter 57, Title 39, Idaho Code (Prevention of Minors' Access to Tobacco), effective January 1, 1999.

Budget Unit: HWGH(270) Substance Abuse Services

FY 18	\$17,399	FY 19	\$4,520	FY 20	\$12,080	FY 21	\$7,900	FY 22	\$6,468
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Fund: Cooperative Welfare (0220-00 Ded)

Sources: Appropriations from the General Fund (§56-404, Idaho Code). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Federal grants-in-aid made to the state of Idaho by all federal agencies (§56-402, Idaho Code). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Receives a transfer of \$650,000 annually from the liquor account (§23-404 (1)(b)(v), Idaho Code). Appropriations from other fund sources as authorized by the Legislature including funding from the Court Services Fund as provided for in legislative intent language for Mental Health Services. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Uses: This fund is used for public health and welfare programs and services, including personnel costs, operating expenditures and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions, and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical services.

Budget Unit: HWGH(270) Substance Abuse Services

FY 18	\$14,875,532	FY 19	\$14,017,137	FY 20	\$15,362,672	FY 21	\$13,360,086	FY 22	\$20,459,956
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Fund: Liquor Control (0418-00 Ded)

Sources: Included in the Liquor Control Fund per Section 23-401, Idaho Code, are all revenues derived from the sale of alcoholic beverages, excise taxes, licenses, permits, fees, profits on sales, sales of equipment, supplies and other merchandise. In addition, all moneys from the purchase of properties, buildings, plants, apparatus, real estate, and securities, including any interest acquired by or through moneys belonging to the liquor account, shall be included in the Liquor Fund (§23-404).

A 2% surcharge on the sale of all liquor through the division is to be deposited into the Drug Court and Family Court Services Fund within the Judicial Branch (§23-217). After this transfer, and when the moneys in the Liquor Fund are sufficient to pay all current obligations of the division and a cash reserve of \$50,000 has accumulated over and above all other assets (§23-403 - 404), the remaining surplus is distributed as outlined below.

1. 50% of profits are directed to the following:
 - a. Annual fixed distributions totaling \$5.65 million as follows: \$1.2 million to Public Schools, \$2.08 million to the Substance Abuse Treatment Fund, \$650,000 to the Cooperative Welfare Fund, \$600,000 to the Community Colleges, \$680,000 to the Drug Court, Mental Health Court, and Family Court Services Fund, and \$440,000 to the Court Supervision Fund.
 - b. Any remaining balance to the General Fund.
2. The other 50% of profits are distributed to counties and cities.

Uses: These funds are used to support substance use prevention programs.

Budget Unit: HWGH(270) Substance Abuse Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Idaho Millennium Income (0499-00 Ded)

Sources: Consists of distributions from the Idaho Millennium Fund and Idaho Permanent Endowment Fund, and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the State Treasurer and shall retain its own earnings (§67-1806, Idaho Code).

Uses: The Joint Millennium Fund Committee has the power and duty to present recommendations annually to the Legislature for the use of the moneys in the Idaho Millennium Income Fund (§67-1808, Idaho Code). The Millennium Funds appropriated to the Substance Abuse Treatment and Prevention Program for tobacco compliance checks with retailers that sell tobacco and tobacco related products. Retailers are required to have a permit to sell, but that permit does not cost the retailer any money, which is why the Legislature appropriated funding the Millennium Income Fund to cover the cost of inspections and compliance.

Budget Unit: HWGH(270) Substance Abuse Services

FY 18 \$0	FY 19 \$160,000	FY 20 \$160,000	FY 21 \$160,000	FY 22 \$610,000
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Substance Abuse Treatment & Prevention Grand Total				
FY 18 \$14,892,931	FY 19 \$14,181,657	FY 20 \$15,534,752	FY 21 \$13,527,986	FY 22 \$21,076,424

Mental Health Services

Fund: Technology Infrastructure Stabilization (0128-00 Ded)

Sources: The Technology Infrastructure Stabilization Fund shall consist of moneys that may be provided by legislative appropriation. The state treasurer shall invest the idle moneys of the fund, and the interest earned on such investments shall be retained by the fund.

For FY 2019, the Legislature appropriated and transferred \$22,000,000 from the General Fund to the Technology Infrastructure Stabilization Fund for various IT needs within eight different agencies (Section 67-3532, Idaho Code).

Uses: Subject to appropriation by the legislature, moneys in the technology infrastructure stabilization fund shall be used solely for: (a) Technology projects requested, recommended, or funded through the annual state budget process including, but not limited to, software development and computer hardware or equipment; and (b) The legislative services office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process, as well as other state technology projects, needs, or issues (Section 67-3532, Idaho Code).

For FY 2019, through H682, the Legislature appropriated \$250,000 from this fund for Jeff D lawsuit settlement requirements. In total, the Legislature appropriated \$500,000 from all funds, with the other \$250,000 being appropriated from federal funds.

Budget Unit: HWGF(270) Children's Mental Health

FY 18 \$0	FY 19 \$176,429	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Cooperative Welfare (0220-00 Ded)

Sources: Appropriations from the General Fund (§56-404, Idaho Code). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Federal grants-in-aid made to the state of Idaho by all federal agencies (§56-402, Idaho Code). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Receives a transfer of \$650,000 annually from the liquor account (§23-404 (1)(b)(v), Idaho Code). Appropriations from other fund sources as authorized by the Legislature including funding from the Court Services Fund as provided for in legislative intent language for Mental Health Services. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Uses: This fund is used for public health and welfare programs and services, including personnel costs, operating expenditures and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions, and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical services.

Budget Unit: HWGB(270) Adult Mental Health

FY 18 \$28,785,297	FY 19 \$31,066,029	FY 20 \$33,376,405	FY 21 \$31,041,396	FY 22 \$31,001,722
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Budget Unit: HWGF(270) Children's Mental Health

FY 18 \$13,759,053	FY 19 \$11,513,390	FY 20 \$12,611,933	FY 21 \$11,726,230	FY 22 \$13,201,691
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Total Cooperative Welfare Fund (0220-00)

FY 18 \$42,544,350 FY 19 \$42,579,419 FY 20 \$45,988,338 FY 21 \$42,767,626 FY 22 \$44,203,413

Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: A total of \$22,230,500 was appropriated from this fund to the Department of Health and Welfare in FY 2023, including: \$1,000,000 for home visiting grants; \$2,500,000 for ambulance grants; \$2,330,500 for technology replacement items; \$6,000,000 for three community behavioral health clinics; \$4,400,000 to standup the new national 988 number for behavioral health crisis; and \$6,000,000 for bridge funding for the Council for Domestic Violence while federal allocations are reworked nationally.

Budget Unit: HWGB(270) Adult Mental Health

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Mental Health Services Grand Total				
FY 18 \$42,544,350	FY 19 \$42,755,848	FY 20 \$45,988,338	FY 21 \$42,767,626	FY 22 \$44,203,413

Psychiatric Hospitalization

Fund: Cooperative Welfare (0220-00 Ded)

Sources: Appropriations from the General Fund (§56-404, Idaho Code). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Federal grants-in-aid made to the state of Idaho by all federal agencies (§56-402, Idaho Code). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Receives a transfer of \$650,000 annually from the liquor account (§23-404 (1)(b)(v), Idaho Code). Appropriations from other fund sources as authorized by the Legislature including funding from the Court Services Fund as provided for in legislative intent language for Mental Health Services. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Uses: This fund is used for public health and welfare programs and services, including personnel costs, operating expenditures and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions, and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical services.

Budget Unit: HWGC(270) State Hospital North

FY 18 \$7,883,507	FY 19 \$8,039,987	FY 20 \$8,377,838	FY 21 \$5,672,035	FY 22 \$12,641,523
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Budget Unit: HWGD(270) State Hospital South

FY 18 \$21,083,092	FY 19 \$20,878,345	FY 20 \$20,856,098	FY 21 \$23,778,962	FY 22 \$26,358,308
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Budget Unit: HWGE(270) Community Hospitalization

FY 18 \$5,019,758	FY 19 \$4,195,189	FY 20 \$5,411,324	FY 21 \$605,940	FY 22 \$1,108,989
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Budget Unit: HWGI(270) State Hospital West

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$2,481,251	FY 22 \$5,130,471
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Total Cooperative Welfare Fund (0220-00)

FY 18 \$33,986,356	FY 19 \$33,113,521	FY 20 \$34,645,260	FY 21 \$32,538,188	FY 22 \$45,239,291
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Fund: Mental Hospital Endowment Income (0481-07 Ded)

Sources: The Department of Health and Welfare is the beneficiary of the Mental Hospital Endowment Fund (§66-1101, §66-1101A, and §66-1102). Congress granted lands to the state of Idaho for the support and maintenance of State Hospital South. The Permanent Endowment Fund receives receipts from the sale of land and mineral royalties. The Earnings Reserve Fund receives receipts from timber sales, interest on timber sales, land rentals, and earnings from the Permanent Endowment Fund. The Board of Land Commissioners distributes moneys from the Earnings Reserve Fund to the State Hospital South Income Fund for appropriation by the Legislature.

Uses: State law permits the moneys to be used for the support and maintenance of State Hospital South (§66-1102, Idaho Code).

Budget Unit: HWGD(270) State Hospital South

FY 18 \$4,602,532	FY 19 \$4,943,576	FY 20 \$5,898,523	FY 21 \$6,426,328	FY 22 \$6,504,660
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Fund: State Hospital North Endowment Income (0481-26 Ded)

Sources: The Department of Health and Welfare is one of the beneficiaries of the Charitable Institutions Endowment Fund (§66-1103, §66-1104, and §66-1105). Congress granted lands to the state of Idaho for the support and maintenance of charitable institutions. The Permanent Endowment Fund receives receipts from the sale of land and mineral royalties. The Earnings Reserve Fund receives receipts from timber sales, interest on timber sales, land rentals, and earnings from the Permanent Endowment Fund. The Board of Land Commissioners distributes four-fifteenths (4/15) of the moneys available from the Earnings Reserve Fund to the State Hospital North Income Fund (§66-1106) for appropriation by the Legislature.

Uses: This fund is used for the support and maintenance of State Hospital North (§66-1107, Idaho Code).

Budget Unit: HWGC(270) State Hospital North

FY 18	\$1,569,997	FY 19	\$1,551,709	FY 20	\$1,554,700	FY 21	\$1,563,913	FY 22	\$1,524,223
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Psychiatric Hospitalization Grand Total
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FY 18	\$40,158,885	FY 19	\$39,608,806	FY 20	\$42,098,483	FY 21	\$40,528,429	FY 22	\$53,268,173
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Independent Councils

Fund: Domestic Violence Project (0175-00 Ded)

Sources: In addition to the fee due to the county recorder of each county of this state under the provisions of §31-3205, Idaho Code, for the issuance of a marriage license, the recorder shall collect upon presentation of proper identification by the applicants an additional fee of fifteen dollars (\$15.00) for each license issued, which additional fee shall be remitted to the State Treasurer for credit to the Domestic Violence Project Fund (§39-5213, Idaho Code).

In addition to any other fee imposed for filing an action for divorce in the district court, there shall be a collected fee of twenty dollars (\$20.00) for each divorce action, separately identified, which additional fee shall be remitted to the State Treasurer for credit to the Domestic Violence Project Fund (§39-5213, Idaho Code).

Whenever a fine is imposed for the violation of a protection order, ten dollars (\$10.00) of the fine collected shall be deposited to the credit of the Domestic Violence Project Fund created in Section 39-5212, Idaho Code (§39-6312, Idaho Code).

Uses: Moneys received from the fees imposed by §39-5213, Idaho Code, and §39-6312, Idaho Code, are credited to the Domestic Violence Project Fund (§39-5212) and are perpetually appropriated to the Council on Domestic Violence to be used for domestic violence project grants and to meet the cost of maintaining the operation of the council (§39-5212, Idaho Code).

Eligible projects are given priority by the council based upon an allocation of funds to projects in the seven substate regions established pursuant to §39-104, Idaho Code, in the proportion that marriage licenses are filed in each region (§39-5212, Idaho Code).

Budget Unit: HWWA(270) Domestic Violence

FY 18 \$375,098	FY 19 \$440,017	FY 20 \$404,664	FY 21 \$461,932	FY 22 \$373,384
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Fund: Cooperative Welfare (0220-00 Ded)

Sources: Appropriations from the General Fund (§56-404, Idaho Code). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Federal grants-in-aid made to the state of Idaho by all federal agencies (§56-402, Idaho Code). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Receives a transfer of \$650,000 annually from the liquor account (§23-404 (1)(b)(v), Idaho Code). Appropriations from other fund sources as authorized by the Legislature including funding from the Court Services Fund as provided for in legislative intent language for Mental Health Services. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Uses: This fund is used for public health and welfare programs and services, including personnel costs, operating expenditures and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions, and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical services.

Budget Unit: HWWA(270) Domestic Violence

FY 18 \$7,681,566	FY 19 \$9,606,885	FY 20 \$11,914,063	FY 21 \$17,313,889	FY 22 \$11,405,089
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Budget Unit: HWHB(270) Developmental Disabilities

FY 18 \$722,828	FY 19 \$758,818	FY 20 \$782,401	FY 21 \$659,053	FY 22 \$764,038
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Total Cooperative Welfare Fund (0220-00)

FY 18 \$8,404,394	FY 19 \$10,365,703	FY 20 \$12,696,463	FY 21 \$17,972,942	FY 22 \$12,169,126
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: A total of \$22,230,500 was appropriated from this fund to the Department of Health and Welfare in FY 2023, including: \$1,000,000 for home visiting grants; \$2,500,000 for ambulance grants; \$2,330,500 for technology replacement items; \$6,000,000 for three community behavioral health clinics; \$4,400,000 to standup the new national 988 number for behavioral health crisis; and \$6,000,000 for bridge funding for the Council for Domestic Violence while federal allocations are reworked nationally.

Budget Unit: HWHA(270) Domestic Violence

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Independent Councils Grand Total

FY 18 \$8,779,492	FY 19 \$10,805,720	FY 20 \$13,101,127	FY 21 \$18,434,873	FY 22 \$12,542,510
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Health Care Policy Initiatives

Fund: Cooperative Welfare (0220-00 Ded)

Sources: Appropriations from the General Fund (§56-404, Idaho Code). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Federal grants-in-aid made to the state of Idaho by all federal agencies (§56-402). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Receives a transfer of \$650,000 annually from the Liquor Account (§23-404 (1)(b)(v), Idaho Code). Appropriations from other fund sources as authorized by the Legislature. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404, Idaho Code).

Uses: This fund is used for public health and welfare programs and services, including personnel costs, operating expenditures and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical services.

Budget Unit: HWKB(270) Health Care Policy Initiatives

FY 18 \$10,141,634	FY 19 \$10,668,444	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Health Care Policy Initiatives Grand Total				
FY 18 \$10,141,634	FY 19 \$10,668,444	FY 20 \$0	FY 21 \$0	FY 22 \$0

Public Health Districts

Fund: Public Health Trust (0290-00 Ded)

Sources: The Public Health Trust Fund consists of General Fund appropriations, county contributions and contracts, as well as enterprise moneys from third-party reimbursements, licenses, permits, and fees (§39-422, §39-424, and §39-425, Idaho Code). County contributions are affected by county budget limitations per section 63-802, Idaho Code.

Every year, the districts submit a request to the Legislature for money to be used to match funds contributed by the counties pursuant to Section 31-862, Idaho Code, for the maintenance and operation of district health departments. The matching amount to be included in the request is a minimum of sixty-seven percent (67%) of the amounts pledged by each county, as adopted as part of the budget for the health districts during the budget formulations, as provided for in Section 39-423, Idaho Code. If a county is unable to generate the maximum mill levy amount as determined in Section 31-862, Idaho Code, then a "circuit breaker" is applied and that county's participation is reduced to the maximum amount that the county is able to raise. The Legislature is not limited from authorizing or granting additional funds for selected projects in excess of the percentage of participation of general aid granted all health districts (§39-425, Idaho Code). For budgeting purposes, fund detail 0290-01 is used to describe the General Fund appropriations and their subsequent transfer to the Public Health Trust Fund.

The 2021 Legislature passed H316aaS [effective March 1, 2022] which added Section 31-3505H, Idaho Code, to clarify eligibility for the county indigent and state level CAT Program. If individuals are eligible for Medicaid or other health insurance then they would not be eligible for the county or state [CAT] indigent program. The savings to counties as a result of this legislation is to be used to cover costs for the Public Health Districts. State funding that is typically appropriated for the Public Health Districts will be used to cover a portion of the state's share for Medicaid Expansion.

Uses: The Public Health Trust Fund includes all seven districts and is divided into (7) divisions, one (1) for each of the seven (7) public health districts. Each division within the fund is under the exclusive control of its respective district board of health and no moneys shall be withdrawn from such division of the fund unless authorized by the district board of health or its authorized agent (§39-422, Idaho Code). Funds are allocated to each of the districts according to Section 39-425, Idaho Code. The formula approved by the board of trustees up to FY 2019 used population, poverty, and county contributions for General Fund allocations. Starting in FY 2019, the board developed formula uses 67% country contributions and of the remaining 33% it is separated out by population (50%), minimum base amount (18%), Health Professional Shortage Area (HPSA) Score (18%), and poverty (14%). During the 2018 legislative session, the Legislature passed H562a, which requires the board of trustees to maintain the same formula for a two year period.

The district health departments provide the basic health services of public health education, physical health, environmental health, and public health administration, but the service programs of the districts are not restricted solely to these categories. Each district is mandated to have a doctor of medicine licensed in Idaho as a staff member or as a regular consultant (§39-409, Idaho Code).

Budget Unit: HDAA(951) Public Health District 1

FY 18	FY 19	FY 20	FY 21	FY 22
\$11,478,699	\$11,639,488	\$12,533,903	\$13,214,301	\$13,487,176

Budget Unit: HDAB(952) Public Health District 2

FY 18	FY 19	FY 20	FY 21	FY 22
\$4,934,318	\$4,771,844	\$4,374,756	\$5,133,035	\$5,669,850

Budget Unit: HDAC(953) Public Health District 3

FY 18	FY 19	FY 20	FY 21	FY 22
\$8,672,410	\$8,728,470	\$9,903,572	\$11,271,097	\$10,427,750

Budget Unit: HDAD(954) Public Health District 4

FY 18	FY 19	FY 20	FY 21	FY 22
\$9,905,779	\$11,995,955	\$11,548,637	\$12,525,119	\$13,304,528

Budget Unit: HDAE(955) Public Health District 5

FY 18	\$7,788,278	FY 19	\$7,696,261	FY 20	\$7,771,842	FY 21	\$7,566,260	FY 22	\$7,105,019
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Budget Unit: HDAF(956) Public Health District 6

FY 18	\$6,549,042	FY 19	\$6,718,696	FY 20	\$6,674,624	FY 21	\$7,957,540	FY 22	\$7,943,398
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Budget Unit: HDAG(957) Public Health District 7

FY 18	\$7,902,970	FY 19	\$8,055,267	FY 20	\$8,125,705	FY 21	\$9,327,595	FY 22	\$9,992,463
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Total Public Health Trust Fund (0290-00)

FY 18	\$57,231,496	FY 19	\$59,605,982	FY 20	\$60,933,037	FY 21	\$66,994,947	FY 22	\$67,930,183
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Fund: Idaho Millennium Income (0499-00 Ded)

Sources: Consists of distributions from the Idaho Millennium Fund, Idaho Permanent Endowment Fund, and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the State Treasurer and shall retain its own earnings (§67-1806, Idaho Code).

Uses: The Joint Millennium Fund Committee has the power and duty to present recommendations annually to the Legislature for the use of the moneys in the Idaho Millennium Income Fund (§67-1808, Idaho Code). Public Health Districts use Millennium Funds for statewide tobacco cessation programs and agency overhead.

Budget Unit: HDAA(951) Public Health District 1

FY 18	\$103,366	FY 19	\$120,400	FY 20	\$116,432	FY 21	\$100,312	FY 22	\$109,085
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Budget Unit: HDAB(952) Public Health District 2

FY 18	\$69,300	FY 19	\$72,700	FY 20	\$75,100	FY 21	\$33,070	FY 22	\$61,198
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Budget Unit: HDAC(953) Public Health District 3

FY 18	\$134,100	FY 19	\$139,500	FY 20	\$87,725	FY 21	\$119,522	FY 22	\$116,839
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Budget Unit: HDAD(954) Public Health District 4

FY 18	\$147,800	FY 19	\$163,500	FY 20	\$155,988	FY 21	\$175,200	FY 22	\$166,177
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Budget Unit: HDAE(955) Public Health District 5

FY 18	\$91,142	FY 19	\$78,689	FY 20	\$85,224	FY 21	\$89,381	FY 22	\$87,999
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Budget Unit: HDAF(956) Public Health District 6

FY 18	\$87,500	FY 19	\$92,200	FY 20	\$89,600	FY 21	\$40,032	FY 22	\$68,633
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Budget Unit: HDAG(957) Public Health District 7

FY 18	\$109,400	FY 19	\$82,532	FY 20	\$58,004	FY 21	\$43,072	FY 22	\$75,432
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Total Idaho Millennium Income Fund (0499-00)

FY 18	\$742,607	FY 19	\$749,521	FY 20	\$668,073	FY 21	\$600,589	FY 22	\$685,361
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: In FY 2021 the Public Health Districts were approved for a noncognizable increase by the Governor's budget office for \$1,160,800 from this fund for increased operational costs as a result of COVID-19. However, there were no expenditures from this fund during that fiscal year.

Budget Unit: HDAA(951) Public Health District 1

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: HDAB(952) Public Health District 2

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: HDAC(953) Public Health District 3

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: HDAD(954) Public Health District 4

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: HDAE(955) Public Health District 5

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: HDAF(956) Public Health District 6

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: HDAG(957) Public Health District 7

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Federal COVID-19 Relief Fund (0345-00)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Public Health Districts Grand Total				
FY 18 \$57,974,103	FY 19 \$60,355,503	FY 20 \$61,601,110	FY 21 \$67,595,536	FY 22 \$68,615,544

State Independent Living Council

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Moneys are used for personnel costs, operating expenditures, and as match for non-state funding opportunities.

Prior to FY 2014, General Funds were appropriated to 0291-01. Currently, General Funds are appropriated to this fund.

Budget Unit: EDND(905) State Independent Living Council

FY 18 \$214,700	FY 19 \$215,709	FY 20 \$204,678	FY 21 \$209,262	FY 22 \$226,210
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Fund: State Independent Living Council (Ded) (0291-02 Ded)

Sources: The Idaho State Independent Living Council (SILC) Fund consists of appropriations, grants, federal funds, donations, gifts, and other sources (§56-1206, Idaho Code). The Idaho Division of Vocational Rehabilitation (IDVR) is statutorily required to enter into an agreement with the council for the allocation of funds to support the council's activities (§56-1205, Idaho Code).

Dedicated funds are derived from Independent Living Services grants authorized by Title VII of the Workforce Investment Act (P.L. 105-220) and Title I of the Rehabilitation Act of 1973, as amended by the Workforce Opportunity and Innovations Act (WIOA) of 2014 (P.L. 113-128). These grants pass through to SILC from IDVR on a percentage basis. Funds also come from conference revenues.

Analyst Note: IDVR similarly distributes funds to the Commission for the Blind and Visually Impaired and the Disability Action Center Northwest from Title VII of the Workforce Investment Act (P.L. 105-220).

Uses: Moneys are used to support various programs that contract with SILC.

Budget Unit: EDND(905) State Independent Living Council

FY 18 \$215,486	FY 19 \$228,883	FY 20 \$236,495	FY 21 \$189,945	FY 22 \$202,726
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Fund: Federal Grant (0348-00 Fed)

Sources: Grant sources include the US Department of Justice, AmeriCorps, and other Medicaid infrastructure grants offered through the Center for Medicare and Medicaid Services (CMS) in the US Department of Health and Human Services.

Uses: This fund supports various grants that align with the mission of the State Independent Living Council, including the Idaho Home Choice Money Follows the Person grant conducted in partnership with the state's independent living centers and the Idaho Department of Health and Welfare. Federal funds were previously appropriated to 0291-03, but are appropriated to 0348-00 beginning in FY 2015.

Budget Unit: EDND(905) State Independent Living Council

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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State Independent Living Council Grand Total				
FY 18 \$430,186	FY 19 \$444,592	FY 20 \$441,173	FY 21 \$399,207	FY 22 \$428,936

Management Services

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are used to provide for the general operation and maintenance of the Department of Correction as well as supporting inmate medical services.

Budget Unit: CCAA(230) Support Services

FY 18 \$15,141,400	FY 19 \$13,906,633	FY 20 \$15,097,914	FY 21 \$22,695,621	FY 22 \$20,813,600
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Fund: Technology Infrastructure Stabilization (0128-00 Ded)

Sources: The Technology Infrastructure Stabilization Fund consists of moneys that are provided by legislative appropriation. The state treasurer invests the idle moneys of the fund, and the interest earned on such investments is retained by the fund. For FY 2019, the Legislature appropriated and transferred \$22,000,000 from the General Fund to the Technology Infrastructure Stabilization Fund for various IT needs within eight different agencies (Section 67-3532, Idaho Code).

Uses: Subject to appropriation by the Legislature, moneys in the Technology Infrastructure Stabilization Fund shall be used solely for: (a) technology projects requested, recommended, or funded through the annual state budget process including, but not limited to, software development and computer hardware or equipment; and (b) the Legislative Services Office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process, as well as other state technology projects, needs, or issues (Section 67-3532, Idaho Code).

For FY 2019, through H690, the Legislature appropriated \$7,016,000 from this fund for the first of three onetime appropriations for replacement of the department's offender management system.

Budget Unit: CCAY(230) Management Services 2

FY 18 \$0	FY 19 \$2,401,199	FY 20 \$4,508,262	FY 21 \$0	FY 22 \$0
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Fund: Hepatitis-C (0237-00 Ded)

Sources: The Hepatitis-C Fund was created in S1420 of 2022. The Hepatitis-C Fund received a cash transfer of \$12 million to be used for treating and mitigating Hepatitis-C as agreed upon in the settlement; Turney v. Atencio, Case No. 1:18-cv5 00001-BLW (D. Idaho Jan. 17, 2019). The bill also provided a cash transfer and appropriation from the General Fund into the Hepatitis-C Fund in FY 2022.

Uses: The Hepatitis-C Fund was created in S1420 of 2022 and is to be used for treating and mitigating Hepatitis-C as agreed upon in the settlement; Turney v. Atencio, Case No. 1:18-cv5 00001-BLW (D. Idaho Jan. 17, 2019). The bill also provided a cash transfer and appropriation from the General Fund into the Hepatitis-C Fund in FY 2022.

Budget Unit: CCAY(230) Management Services 2

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$2,326,106
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Fund: Inmate Labor (0282-00 Ded)

Sources: Revenue is derived from varying fees received for inmate work crews under contract with federal, state, and local governmental agencies and nonprofit entities; and from 35% of gross wages earned by inmate workers involved in work-release programs (Sections 20-242 and 20-245, Idaho Code).

Uses: Funds are used to cover the administrative and program costs of inmates involved in work-related activities.

Budget Unit: CCAA(230) Support Services

FY 18	\$300,132	FY 19	\$296,629	FY 20	\$220,281	FY 21	\$119,174	FY 22	\$101,020
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Fund: Parolee Supervision (0284-00 Ded)

Sources: Revenue is derived from fees imposed upon probationers and parolees. By statute, the department may not charge more than \$75 per month (Section 20-225, Idaho Code). Currently, the department charges \$60 per month as the standard fee and \$30 per month for offenders in the Limited Supervision Unit.

Uses: Funds are to be used for the direct and indirect costs incurred by the department in supervising probationers and parolees, including drug and alcohol testing, books and written materials to support rehabilitation efforts, and monitoring of physical location through the use of technology (Section 20-225, Idaho Code).

Budget Unit: CCAA(230) Support Services

FY 18	\$286,235	FY 19	\$348,197	FY 20	\$338,478	FY 21	\$373,521	FY 22	\$366,555
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Revenue is derived from: the sale of items to offenders from the prison commissaries, vending machines, recycling, telephone calls, laundry fees, medical co-pays, and interest income; annual fees assessed to host and guest agencies for using firing ranges; recycling of metal from expended ammunition; the sale of used vehicles and equipment; fees for conducting employee background checks and sewer lagoon maintenance; reimbursement for security provided to Correctional Industries; rental income from state-owned housing in Cottonwood; receipts from community service projects; receipts from grazing leases; reimbursement for contract monitoring; and the 2% CAPP reserve.

Uses: Funds are used to support the operation and maintenance of the department as well as for capital improvements and significant maintenance at CAPP.

Budget Unit: CCAA(230) Support Services

FY 18	\$823,341	FY 19	\$781,659	FY 20	\$867,156	FY 21	\$1,265,099	FY 22	\$1,356,382
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Fund: Penitentiary Endowment Income (0481-05 Ded)

Sources: Revenue is derived from the earnings of the Penitentiary Permanent Endowment Fund, which consists of proceeds from: the sale of lands granted to the state by the federal government upon admission to the United States, known as penitentiary endowment lands, and lands granted in lieu thereof; and royalties arising from the extraction of minerals on penitentiary endowment lands (Section 20-102, Idaho Code). Revenue is also derived from moneys distributed from the Penitentiary Earnings Reserve Fund, which consists of proceeds from: the sale of timber growing upon penitentiary endowment lands, leases of penitentiary endowment lands; and interest charged upon deferred payments on penitentiary endowment lands or timber on those lands (Section 20-102A, Idaho Code).

Uses: Funds are to be used to benefit the beneficiaries of the penitentiary endowment and distributed to current beneficiaries of the penitentiary endowment pursuant to legislative appropriation (Section 20-103, Idaho Code).

Budget Unit: CCAY(230) Management Services 2

FY 18 \$0	FY 19 \$229,975	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for expenditures related to the first five acts: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

CARES Act moneys were either approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code, or through legislative appropriation.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds are used to respond to the COVID-19 pandemic by developing technology infrastructure (\$5,100,000); automating the placement process to achieve decarceration (\$1,600,000); and increasing capacity of Connection and Intervention Stations (CISs), transitional services, and substance use testing (\$9,500,000).

Budget Unit: CCAY(230) Management Services 2

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$10,194,020	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: Revenue is derived from various federal grants from the Department of Justice (DOJ), Department of Education (DOE), and the Department of Health and Human Services (HHS).

Uses: DOJ funds are used to provide victim services for crimes against women and statewide victim programs; to provide substance abuse treatment for pre-release programming; to defray the cost of incarcerating undocumented immigrants; and to provide training for staff on substance abuse and sex offender curricula. DOE funds are used to provide adult education and literacy programs, career and technical education programs, and education programs for incarcerated youth. HHS funds are used for child abuse prevention.

Budget Unit: CCAA(230) Support Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Management Services Grand Total

FY 18 \$16,551,108	FY 19 \$17,964,291	FY 20 \$21,032,091	FY 21 \$34,647,436	FY 22 \$24,963,662
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State Prisons

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are used to provide education and treatment services to offenders in Department of Correction facilities and in the community.

Budget Unit: CCAC(230) Idaho State Correctional Institution - Boise

FY 18	\$26,056,948	FY 19	\$25,696,958	FY 20	\$27,033,681	FY 21	\$27,210,301	FY 22	\$26,398,238
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Budget Unit: CCAD(230) Idaho Correctional Institution - Orofino

FY 18	\$9,334,884	FY 19	\$9,123,558	FY 20	\$9,447,749	FY 21	\$9,272,638	FY 22	\$9,753,242
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Budget Unit: CCAE(230) North Idaho Correctional Institution - Cottonwood

FY 18	\$6,031,935	FY 19	\$6,170,020	FY 20	\$6,264,840	FY 21	\$6,202,360	FY 22	\$6,249,207
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Budget Unit: CCAF(230) South Idaho Correctional Institution - Boise

FY 18	\$8,817,500	FY 19	\$9,276,984	FY 20	\$9,366,800	FY 21	\$9,966,417	FY 22	\$10,938,039
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Budget Unit: CCAG(230) Idaho Maximum Security Institution - Boise

FY 18	\$12,647,413	FY 19	\$11,908,057	FY 20	\$12,632,816	FY 21	\$12,503,551	FY 22	\$12,111,122
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Budget Unit: CCAH(230) St. Anthony Work Camp

FY 18	\$2,826,862	FY 19	\$2,787,280	FY 20	\$2,951,474	FY 21	\$2,843,241	FY 22	\$4,921,255
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Budget Unit: CCAI(230) Pocatello Women's Correctional Center

FY 18	\$6,454,525	FY 19	\$6,919,796	FY 20	\$7,053,967	FY 21	\$7,014,861	FY 22	\$7,636,937
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Budget Unit: CCAL(230) Prisons Administration

FY 18	\$1,880,201	FY 19	\$2,095,395	FY 20	\$2,251,631	FY 21	\$3,426,971	FY 22	\$7,221,085
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Budget Unit: CCAP(230) South Boise Women's Corr. Center

FY 18	\$4,075,195	FY 19	\$4,236,878	FY 20	\$4,504,045	FY 21	\$4,517,656	FY 22	\$4,582,137
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Budget Unit: CCAV(230) Idaho State Correctional Center

FY 18	\$27,957,710	FY 19	\$28,990,861	FY 20	\$30,232,718	FY 21	\$27,869,811	FY 22	\$26,336,165
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Total General Fund (0001-00)

FY 18	\$106,083,173	FY 19	\$107,205,788	FY 20	\$111,739,722	FY 21	\$110,827,807	FY 22	\$116,147,427
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Fund: Inmate Labor (0282-00 Ded)

Sources: Revenue is derived from varying fees received for inmate work crews under contract with federal, state, and local governmental agencies and nonprofit entities; and from 35% of gross wages earned by inmate workers involved in work-release programs (Sections 20-242 and 20-245, Idaho Code).

Uses: Funds are used to cover the administrative and program costs of inmates involved in work-related activities.

Budget Unit: CCAC(230) Idaho State Correctional Institution - Boise

FY 18	\$46,799	FY 19	\$55,485	FY 20	\$150,489	FY 21	\$167,378	FY 22	\$101,355
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Budget Unit: CCAD(230) Idaho Correctional Institution - Orofino

FY 18	\$1,034,377	FY 19	\$738,006	FY 20	\$1,094,762	FY 21	\$635,227	FY 22	\$836,680
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Budget Unit: CCAE(230) North Idaho Correctional Institution - Cottonwood

FY 18	\$41,276	FY 19	\$272,804	FY 20	\$145,805	FY 21	\$49,001	FY 22	\$49,379
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Budget Unit: CCAF(230) South Idaho Correctional Institution - Boise

FY 18	\$1,410,713	FY 19	\$2,110,086	FY 20	\$2,532,682	FY 21	\$881,679	FY 22	\$1,864,510
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Budget Unit: CCAG(230) Idaho Maximum Security Institution - Boise

FY 18	\$49,404	FY 19	\$49,013	FY 20	\$47,558	FY 21	\$103,784	FY 22	\$45,438
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Budget Unit: CCAH(230) St. Anthony Work Camp

FY 18	\$1,305,475	FY 19	\$1,449,959	FY 20	\$1,491,883	FY 21	\$1,448,919	FY 22	\$1,426,055
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Budget Unit: CCAI(230) Pocatello Women's Correctional Center

FY 18	\$319,145	FY 19	\$429,956	FY 20	\$414,255	FY 21	\$228,216	FY 22	\$108,666
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Budget Unit: CCAL(230) Prisons Administration

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$78,800	FY 22	\$55,131
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Budget Unit: CCAP(230) South Boise Women's Corr. Center

FY 18	\$84,215	FY 19	\$132,769	FY 20	\$667	FY 21	\$34,148	FY 22	\$57,747
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Budget Unit: CCAV(230) Idaho State Correctional Center

FY 18	\$0	FY 19	\$0	FY 20	\$68,976	FY 21	\$12,952	FY 22	\$57,952
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Total Inmate Labor Fund (0282-00)

FY 18	\$4,291,404	FY 19	\$5,238,078	FY 20	\$5,947,076	FY 21	\$3,640,105	FY 22	\$4,602,912
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Revenue is derived from: the sale of items to offenders from the prison commissaries, vending machines, recycling, telephone calls, laundry fees, medical co-pays, and interest income; annual fees assessed to host and guest agencies for using firing ranges; recycling of metal from expended ammunition; the sale of used vehicles and equipment; fees for conducting employee background checks and sewer lagoon maintenance; reimbursement for security provided to Correctional Industries; rental income from state-owned housing in Cottonwood; receipts from community service projects; receipts from grazing leases; reimbursement for contract monitoring; and the 2% CAPP reserve.

Uses: Funds are used to support the operation and maintenance of the department as well as for capital improvements and significant maintenance at CAPP.

Budget Unit: CCAC(230) Idaho State Correctional Institution - Boise

FY 18	\$1,016,484	FY 19	\$797,892	FY 20	\$861,432	FY 21	\$484,925	FY 22	\$859,357
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Budget Unit: CCAD(230) Idaho Correctional Institution - Orofino

FY 18	\$201,827	FY 19	\$352,942	FY 20	\$130,721	FY 21	\$130,950	FY 22	\$141,380
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Budget Unit: CCAE(230) North Idaho Correctional Institution - Cottonwood

FY 18	\$147,667	FY 19	\$113,397	FY 20	\$114,613	FY 21	\$90,790	FY 22	\$177,354
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Budget Unit: CCAF(230) South Idaho Correctional Institution - Boise

FY 18	\$589,346	FY 19	\$195,025	FY 20	\$226,733	FY 21	\$232,151	FY 22	\$223,728
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Budget Unit: CCAG(230) Idaho Maximum Security Institution - Boise

FY 18	\$135,142	FY 19	\$122,609	FY 20	\$108,348	FY 21	\$118,867	FY 22	\$121,046
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Budget Unit: CCAH(230) St. Anthony Work Camp

FY 18	\$22,545	FY 19	\$95,315	FY 20	\$6,988	FY 21	\$20,604	FY 22	\$19,457
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Budget Unit: CCAI(230) Pocatello Women's Correctional Center

FY 18	\$363,797	FY 19	\$338,715	FY 20	\$353,278	FY 21	\$313,092	FY 22	\$337,474
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Budget Unit: CCAL(230) Prisons Administration

FY 18	\$641,822	FY 19	\$461,395	FY 20	\$552,971	FY 21	\$1,052,445	FY 22	\$465,564
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Budget Unit: CCAP(230) South Boise Women's Corr. Center

FY 18	\$92,968	FY 19	\$32,550	FY 20	\$37,643	FY 21	\$38,491	FY 22	\$34,104
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Budget Unit: CCAV(230) Idaho State Correctional Center

FY 18	\$416,000	FY 19	\$341,340	FY 20	\$424,325	FY 21	\$363,039	FY 22	\$336,500
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Total Miscellaneous Revenue Fund (0349-00)

FY 18	\$3,627,597	FY 19	\$2,851,180	FY 20	\$2,817,053	FY 21	\$2,845,354	FY 22	\$2,715,965
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Fund: Penitentiary Endowment Income (0481-05 Ded)

Sources: Revenue is derived from the earnings of the Penitentiary Permanent Endowment Fund, which consists of proceeds from: the sale of lands granted to the state by the federal government upon admission to the United States, known as penitentiary endowment lands, and lands granted in lieu thereof; and royalties arising from the extraction of minerals on penitentiary endowment lands (Section 20-102, Idaho Code). Revenue is also derived from moneys distributed from the Penitentiary Earnings Reserve Fund, which consists of proceeds from: the sale of timber growing upon penitentiary endowment lands, leases of penitentiary endowment lands; and interest charged upon deferred payments on penitentiary endowment lands or timber on those lands (Section 20-102A, Idaho Code).

Uses: Funds are to be used to benefit the beneficiaries of the penitentiary endowment and distributed to current beneficiaries of the penitentiary endowment pursuant to legislative appropriation (Section 20-103, Idaho Code).

Budget Unit: CCAC(230) Idaho State Correctional Institution - Boise

FY 18	\$1,211,448	FY 19	\$1,272,388	FY 20	\$1,127,217	FY 21	\$1,234,747	FY 22	\$1,128,321
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Budget Unit: CCAD(230) Idaho Correctional Institution - Orofino

FY 18	\$67,999	FY 19	\$49,000	FY 20	\$94,379	FY 21	\$125,917	FY 22	\$86,835
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Budget Unit: CCAE(230) North Idaho Correctional Institution - Cottonwood

FY 18	\$62,592	FY 19	\$223,438	FY 20	\$53,856	FY 21	\$56,958	FY 22	\$207,047
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Budget Unit: CCAF(230) South Idaho Correctional Institution - Boise

FY 18	\$167,538	FY 19	\$21,000	FY 20	\$308,949	FY 21	\$90,481	FY 22	\$352,071
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Budget Unit: CCAG(230) Idaho Maximum Security Institution - Boise

FY 18 \$75,099	FY 19 \$223,648	FY 20 \$239,031	FY 21 \$68,660	FY 22 \$233,335
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Budget Unit: CCAH(230) St. Anthony Work Camp

FY 18 \$1,900	FY 19 \$1,696	FY 20 \$46,705	FY 21 \$1,900	FY 22 \$1,900
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Budget Unit: CCAI(230) Pocatello Women's Correctional Center

FY 18 \$99,447	FY 19 \$26,864	FY 20 \$108,001	FY 21 \$65,362	FY 22 \$141,726
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Budget Unit: CCAL(230) Prisons Administration

FY 18 \$200,697	FY 19 \$159,821	FY 20 \$52,000	FY 21 \$392,495	FY 22 \$174,560
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Budget Unit: CCAP(230) South Boise Women's Corr. Center

FY 18 \$48,038	FY 19 \$120,632	FY 20 \$7,800	FY 21 \$4,226	FY 22 \$7,778
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Budget Unit: CCAV(230) Idaho State Correctional Center

FY 18 \$37,500	FY 19 \$0	FY 20 \$167,353	FY 21 \$25,930	FY 22 \$43,273
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Total Penitentiary Endowment Income Fund (0481-05)

FY 18 \$1,972,257	FY 19 \$2,098,489	FY 20 \$2,205,291	FY 21 \$2,066,676	FY 22 \$2,376,846
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: The Prisons Administration Program received an appropriation of \$10,500,000 from the State Fiscal Recovery Fund through S1420 of 2022. Of the total, \$10,000,000 is to be used to upgrade the wastewater lagoons serving the South Boise Complex and \$500,000 was for operating costs which increased due to COVID.

Budget Unit: CCAL(230) Prisons Administration

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: Revenue is derived from various federal grants from the Department of Justice (DOJ), Department of Education (DOE), and Health and Human Services (HHS).

Uses: DOJ funds are used to provide victim services for crimes against women and statewide victim programs; to provide substance abuse treatment for pre-release programming; to defray the cost of incarcerating undocumented immigrants; and to provide training for staff on substance abuse and sex offender curricula. DOE funds are used to provide adult education and literacy programs, career and technical education programs, and education programs for incarcerated youth. HHS funds are used for child abuse prevention.

Budget Unit: CCAC(230) Idaho State Correctional Institution - Boise

FY 18 \$55,696	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: CCAE(230) North Idaho Correctional Institution - Cottonwood

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: CCAL(230) Prisons Administration

FY 18	\$837,560	FY 19	\$822,752	FY 20	\$988,012	FY 21	\$942,494	FY 22	\$1,084,211
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Total Federal Grant Fund (0348-00)

FY 18	\$893,256	FY 19	\$822,752	FY 20	\$988,012	FY 21	\$942,494	FY 22	\$1,084,211
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State Prisons Grand Total

FY 18	\$116,867,687	FY 19	\$118,216,287	FY 20	\$123,697,154	FY 21	\$120,322,435	FY 22	\$126,927,362
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Private Prisons

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Per diem paid to private contractor operating the state-owned prison. On July 1, 2015, the state made final payment to cover the state's contractual obligation with Corrections Corporation of America, and moved operation of this facility to the State Prisons Division. It has been subsequently renamed the Idaho State Correctional Center, and is now a state-owned, state-operated prison facility.

Budget Unit: CCAM(230) Privately Operated State Prison

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Private Prisons Grand Total				
FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0

County & Out-of-State Placement

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are used for per diem costs paid to counties or other out-of-state facilities for housing Idaho inmates.

Budget Unit: CCAR(230) County & Out-of-State Placement

FY 18	\$13,229,097	FY 19	\$29,341,000	FY 20	\$42,704,755	FY 21	\$34,942,986	FY 22	\$24,238,660
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County & Out-of-State Placement Grand Total

FY 18	\$13,229,097	FY 19	\$29,341,000	FY 20	\$42,704,755	FY 21	\$34,942,986	FY 22	\$24,238,660
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Correctional Alternative Placement

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are used to provide for the general operation and maintenance of the CAPP facility.

Budget Unit: CCAQ(230) Correctional Alternative Placement

FY 18 \$9,585,868	FY 19 \$9,836,400	FY 20 \$9,915,051	FY 21 \$9,669,730	FY 22 \$21,055,909
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Moneys deposited in this fund act as a reserve as included in the lease purchase contract. The contract stipulates that 2% of the annual lease purchase payment made by the state to the contractor's trust account be returned to the state and held in a reserve fund in the State Treasurer's Office.

Uses: Moneys in this fund are used for facility capital improvements and for significant maintenance projects.

Budget Unit: CCAQ(230) Correctional Alternative Placement

FY 18 \$18,900	FY 19 \$5,056	FY 20 \$199,448	FY 21 \$97	FY 22 \$108,631
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Correctional Alternative Placement Grand Total				
FY 18 \$9,604,768	FY 19 \$9,841,456	FY 20 \$10,114,499	FY 21 \$9,669,827	FY 22 \$21,164,540

Community Corrections

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are used to provide education and treatment services to offenders in Department of Correction facilities and in the community.

Budget Unit: CCAJ(230) Community Supervision

FY 18 \$19,917,383	FY 19 \$19,402,982	FY 20 \$22,090,372	FY 21 \$24,806,051	FY 22 \$29,711,809
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Budget Unit: CCAN(230) Community Reentry Centers

FY 18 \$3,576,407	FY 19 \$2,994,364	FY 20 \$3,182,758	FY 21 \$4,063,173	FY 22 \$5,186,137
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Total General Fund (0001-00)

FY 18 \$23,493,790	FY 19 \$22,397,346	FY 20 \$25,273,129	FY 21 \$28,869,224	FY 22 \$34,897,946
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Fund: Inmate Labor (0282-00 Ded)

Sources: Revenue is derived from varying fees received for inmate work crews under contract with federal, state, and local governmental agencies and nonprofit entities; and from 35% of gross wages earned by inmate workers involved in work-release programs (Sections 20-242 and 20-245, Idaho Code).

Uses: Funds are used to cover the administrative and program costs of inmates involved in work-related activities.

Budget Unit: CCAJ(230) Community Supervision

FY 18 \$53,465	FY 19 \$228,927	FY 20 \$0	FY 21 \$22,502	FY 22 \$0
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Budget Unit: CCAN(230) Community Reentry Centers

FY 18 \$2,722,252	FY 19 \$2,864,840	FY 20 \$2,766,450	FY 21 \$4,291,041	FY 22 \$3,700,588
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Total Inmate Labor Fund (0282-00)

FY 18 \$2,775,717	FY 19 \$3,093,767	FY 20 \$2,766,450	FY 21 \$4,313,542	FY 22 \$3,700,588
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Fund: Parolee Supervision (0284-00 Ded)

Sources: Revenue is derived from fees imposed upon probationers and parolees. By statute, the department may not charge more than \$75 per month (Section 20-225, Idaho Code). Currently, the department charges \$60 per month as the standard fee and \$30 per month for offenders in the Limited Supervision Unit.

Uses: Funds are to be used for the direct and indirect costs incurred by the department in supervising probationers and parolees, including drug and alcohol testing, books and written materials to support rehabilitation efforts, and monitoring of physical location through the use of technology (Section 20-225, Idaho Code).

Budget Unit: CCAJ(230) Community Supervision

FY 18 \$6,586,786	FY 19 \$6,446,914	FY 20 \$6,539,985	FY 21 \$6,224,792	FY 22 \$6,518,800
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Fund: Drug and Mental Health Court Supervision (0340-01 Ded)

Sources: Revenue is derived from an annual statutory transfer of \$440,000 from the Liquor Account, which consists of all revenues derived from the sale of alcoholic beverages and other merchandise, excise taxes, licenses, permits, fees, profits on sales, sales of equipment, and supplies (Sections 23-401 and 23-404(1)(b)(vii), Idaho Code).

Uses: Funds are to be used by the department for the supervision of offenders sentenced to drug or mental health court (Section 23-409, Idaho Code).

Budget Unit: CCAJ(230) Community Supervision

FY 18	\$401,454	FY 19	\$459,309	FY 20	\$480,295	FY 21	\$430,787	FY 22	\$513,735
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Revenue is derived from: the sale of items to offenders from the prison commissaries, vending machines, recycling, telephone calls, laundry fees, medical co-pays, and interest income; annual fees assessed to host and guest agencies for using firing ranges; recycling of metal from expended ammunition; the sale of used vehicles and equipment; fees for conducting employee background checks and sewer lagoon maintenance; reimbursement for security provided to Correctional Industries; rental income from state-owned housing in Cottonwood; receipts from community service projects; receipts from grazing leases; reimbursement for contract monitoring; and the 2% CAPP reserve.

Uses: Funds are used to support the operation and maintenance of the department as well as for capital improvements and significant maintenance at CAPP.

Budget Unit: CCAJ(230) Community Supervision

FY 18	\$68,829	FY 19	\$149,000	FY 20	\$88,752	FY 21	\$287,848	FY 22	\$93,140
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Budget Unit: CCAN(230) Community Reentry Centers

FY 18	\$29,634	FY 19	\$30,674	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Total Miscellaneous Revenue Fund (0349-00)

FY 18	\$98,463	FY 19	\$179,674	FY 20	\$88,752	FY 21	\$287,848	FY 22	\$93,140
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Fund: Penitentiary Endowment Income (0481-05 Ded)

Sources: Revenue is derived from the earnings of the Penitentiary Permanent Endowment Fund, which consists of proceeds from: the sale of lands granted to the state by the federal government upon admission to the United States, known as penitentiary endowment lands, and lands granted in lieu thereof; and royalties arising from the extraction of minerals on penitentiary endowment lands (Section 20-102, Idaho Code). Revenue is also derived from moneys distributed from the Penitentiary Earnings Reserve Fund, which consists of proceeds from: the sale of timber growing upon penitentiary endowment lands, leases of penitentiary endowment lands; and interest charged upon deferred payments on penitentiary endowment lands or timber on those lands (Section 20-102A, Idaho Code).

Uses: Funds are to be used to benefit the beneficiaries of the penitentiary endowment and distributed to current beneficiaries of the penitentiary endowment pursuant to legislative appropriation (Section 20-103, Idaho Code).

Budget Unit: CCAN(230) Community Reentry Centers

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Federal Grant (0348-00 Fed)

Sources: Revenue is derived from various federal grants from the Department of Justice (DOJ), Department of Education (DOE), and Health and Human Services (HHS).

Uses: DOJ funds are used to provide victim services for crimes against women and statewide victim programs; to provide substance abuse treatment for pre-release programming; to defray the cost of incarcerating undocumented immigrants; and to provide training for staff on substance abuse and sex offender curricula. DOE funds are used to provide adult education and literacy programs, career and technical education programs, and education programs for incarcerated youth. HHS funds are used for child abuse prevention.

Budget Unit: CCAN(230) Community Reentry Centers

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$0

Budget Unit: CCAW(230)

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$353,130	\$426,462	\$1,300,657	\$421,899

Total Federal Grant Fund (0348-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$353,130	\$426,462	\$1,300,657	\$421,899

Community Corrections Grand Total

FY 18	FY 19	FY 20	FY 21	FY 22
\$33,356,210	\$32,930,141	\$35,575,074	\$41,426,850	\$46,146,109

Community-Based Substance Abuse Treatment

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are used to provide education and treatment services to offenders in Department of Correction facilities and in the community.

Budget Unit: CCAB(230) Offender Programs

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: CCAK(230) Substance Abuse Treatment

FY 18 \$7,689,011	FY 19 \$7,712,809	FY 20 \$4,615,647	FY 21 \$2,983,214	FY 22 \$3,559,348
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Total General Fund (0001-00)

FY 18 \$7,689,011	FY 19 \$7,712,809	FY 20 \$4,615,647	FY 21 \$2,983,214	FY 22 \$3,559,348
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Fund: Substance Abuse Treatment (0182-00 Ded)

Sources: Revenue is derived from the \$2,080,000 annual statutory transfer from the Liquor Account (Section 23-404(1)(b)(i), Idaho Code); 20% of the beer tax (Section 23-1008, Idaho Code); 12% of the wine tax (Section 23-1319, Idaho Code); and interest earnings.

Uses: Funds are to be used to assist state government and local units of government in providing affordable and accessible substance abuse treatment services, including crisis intervention and detoxification services, inpatient and outpatient treatment services, and recovery support services (Section 23-408, Idaho Code).

Budget Unit: CCAK(230) Substance Abuse Treatment

FY 18 \$36,500	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Inmate Labor (0282-00 Ded)

Sources: Revenue is derived from varying fees received for inmate work crews under contract with federal, state, and local governmental agencies and nonprofit entities; and from 35% of gross wages earned by inmate workers involved in work-release programs (Sections 20-242 and 20-245, Idaho Code).

Uses: Funds are used to cover the administrative and program costs of inmates involved in work-related activities.

Budget Unit: CCAB(230) Offender Programs

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Revenue is derived from: the sale of items to offenders from the prison commissaries, vending machines, recycling, telephone calls, laundry fees, medical co-pays, and interest income; annual fees assessed to host and guest agencies for using firing ranges; recycling of metal from expended ammunition; the sale of used vehicles and equipment; fees for conducting employee background checks and sewer lagoon maintenance; reimbursement for security provided to Correctional Industries; rental income from state-owned housing in Cottonwood; receipts from community service projects; receipts from grazing leases; reimbursement for contract monitoring; and the 2% CAPP reserve.

Uses: Funds are used to support the operation and maintenance of the department as well as for capital improvements and significant maintenance at CAPP.

Budget Unit: CCAB(230) Offender Programs

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Idaho Millennium Income (0499-00 Ded)

Sources: Revenue is derived from distributions from the Idaho Millennium Permanent Endowment Fund, the Idaho Millennium Fund, and such moneys that may be provided by legislative appropriations (Section 67-1806, Idaho Code).

Uses: The funds are allocated by legislative appropriation and, with regard to the department, are used to provide community-based substance abuse treatment services for felony offenders.

Budget Unit: CCAK(230) Substance Abuse Treatment

FY 18 \$1,859,200	FY 19 \$2,078,100	FY 20 \$1,039,000	FY 21 \$0	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: Revenue is derived from various federal grants from the Department of Justice (DOJ), Department of Education (DOE), and Health and Human Services (HHS).

Uses: DOJ funds are used to provide victim services for crimes against women and statewide victim programs; to provide substance abuse treatment for pre-release programming; to defray the cost of incarcerating undocumented immigrants; and to provide training for staff on substance abuse and sex offender curricula. DOE funds are used to provide adult education and literacy programs, career and technical education programs, and education programs for incarcerated youth. HHS funds are used for child abuse prevention.

Budget Unit: CCAB(230) Offender Programs

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Community-Based Substance Abuse Treatment Grand Total

FY 18 \$9,584,711	FY 19 \$9,790,909	FY 20 \$5,654,647	FY 21 \$2,983,214	FY 22 \$3,559,348
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Medical Services

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are used to provide for the general operation and maintenance of the Department of Correction as well as supporting inmate medical services.

Budget Unit: CCAO(230) Medical Services Contract

FY 18	\$46,673,581	FY 19	\$48,363,093	FY 20	\$54,249,067	FY 21	\$53,118,159	FY 22	\$60,336,223
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Fund: Economic Recovery Reserve (0150-01 Ded)

Sources: The Economic Recovery Reserve Fund was created in 2005 to provide savings, in times of General Fund revenue shortfalls, through an increase in the cigarette tax. Shortly thereafter, the cigarette taxes were redirected for Bond Levy Equalization in Public Schools and to pay for the renovation of the Capitol. The fund had built back up a balance of \$68.1 million by 2009, but was spent during the economic downturn of 2010 and 2011. With the scheduled payoff of the capitol bond in FY 2015, H547 of 2014 redirected the cigarette tax from ERRF to pay for GARVEE bonds and water projects. S1190 of 2015 transferred \$20 million from the General Fund for the 27th payroll in FY 2017, but was used for one-time projects instead. Section 67-3520, Idaho Code.

Uses: The department was provided \$3,106,100 one-time from the Economic Recovery Reserve Fund in the Medical Services Program to pay for hepatitis-C treatment in FY 2017.

Budget Unit: CCAO(230) Medical Services Contract

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Revenue is derived from co-payments collected from offenders in prison and community work centers for medical services.

Uses: Funds are used to pay for contracted medical services.

Budget Unit: CCAO(230) Medical Services Contract

FY 18	\$135,000	FY 19	\$135,000	FY 20	\$79,285	FY 21	\$10,748	FY 22	\$948
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Medical Services Grand Total

FY 18	\$46,808,581	FY 19	\$48,498,093	FY 20	\$54,328,352	FY 21	\$53,128,906	FY 22	\$60,337,172
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Commission of Pardons & Parole

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are used to pay for the operations of the Commission of Pardons and Parole.

Budget Unit: CPPA(232) Commission of Pardons and Parole

FY 18 \$3,125,261	FY 19 \$3,153,058	FY 20 \$3,053,740	FY 21 \$3,286,228	FY 22 \$3,208,285
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Revenue is derived from \$500 bonds collected from parolees who are approved to move out-of-state pursuant to interstate compact. Of the total bond amount, \$95 goes toward an administrative fee and the remaining \$405 is held in trust.

Uses: Funds are used to offset the cost of returning out-of-state parolees found to be in violation of the terms of their parole; or are returned to the parolee if requested within one year of successful discharge (Section 20-223(2), Idaho Code).

Budget Unit: CPPA(232) Commission of Pardons and Parole

FY 18 \$5,500	FY 19 \$16,788	FY 20 \$70,271	FY 21 \$52,725	FY 22 \$66,665
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: Funds are used to respond to the COVID-19 pandemic, including transport costs associated with extraditing parole violators back to Idaho; and contracted minute-taking services at parole revocation hearings.

Budget Unit: CPPA(232) Commission of Pardons and Parole

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for expenditures related to the first five acts: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

CARES Act moneys were either approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code, or through legislative appropriation.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds are used to respond to the COVID-19 pandemic, including transport costs associated with extraditing parole violators back to Idaho; and contracted minute-taking services at parole revocation hearings.

Budget Unit: CPPA(232) Commission of Pardons and Parole

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$15,495	\$33,169

Commission of Pardons & Parole Grand Total

FY 18	FY 19	FY 20	FY 21	FY 22
\$3,130,761	\$3,169,845	\$3,124,011	\$3,354,448	\$3,308,119

Correctional Industries

Fund: Correctional Industries Betterment (0421-01 Ded)

Sources: The Correctional Industries Betterment Account is established by Section 20-415, Idaho Code. Revenue in the account is derived from the sale of state manufactured goods and services (Section 20-416, Idaho Code). All moneys in the account are continuously appropriated (Section 20-419, Idaho Code) and are invested by the State Treasurer in the same manner as provided under Section 67-1210, Idaho Code, with respect to other surplus or idle moneys in the state treasury (Section 20-415, Idaho Code). Any interest earned on the investments is credited to the account (Section 20-415, Idaho Code).

Uses: Funds are used for staff payroll, inmate payroll, operating expenditures, and capital outlay to support production of state manufactured goods and services. Surplus moneys may be used for vocational and educational programs for inmates (Section 20-416, Idaho Code).

Budget Unit: CRAJ (Cont) (231) State Manufactured Goods

FY 18 \$9,461,102	FY 19 \$12,345,727	FY 20 \$14,906,564	FY 21 \$9,253,323	FY 22 \$17,423,049
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Correctional Industries Grand Total				
FY 18 \$9,461,102	FY 19 \$12,345,727	FY 20 \$14,906,564	FY 21 \$9,253,323	FY 22 \$17,423,049

Court Operations

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are used to provide state support of Idaho's court system.

Budget Unit: JBAA(110) Supreme Court

FY 18 \$7,695,986	FY 19 \$7,566,621	FY 20 \$7,900,732	FY 21 \$8,125,330	FY 22 \$9,417,568
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Budget Unit: JBAC(110) District Courts

FY 18 \$19,702,392	FY 19 \$16,233,195	FY 20 \$16,658,430	FY 21 \$17,782,457	FY 22 \$18,052,537
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Budget Unit: JBAD(110) Magistrates Division

FY 18 \$15,188,968	FY 19 \$15,814,605	FY 20 \$16,315,565	FY 21 \$16,981,893	FY 22 \$17,615,966
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Budget Unit: JBAF(110) Court of Appeals

FY 18 \$2,056,815	FY 19 \$2,261,300	FY 20 \$2,227,297	FY 21 \$2,306,603	FY 22 \$2,362,657
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Budget Unit: JBAI(110) Water Adjudication

FY 18 \$826,993	FY 19 \$902,100	FY 20 \$860,582	FY 21 \$900,931	FY 22 \$657,346
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Budget Unit: JBAK(110) Community Based Substance Abuse Treatment Services

FY 18 \$1,594,800	FY 19 \$1,826,100	FY 20 \$2,551,366	FY 21 \$1,048,000	FY 22 \$1,047,999
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Budget Unit: JBAL(110) Senior Judges

FY 18 \$1,044,495	FY 19 \$1,042,922	FY 20 \$944,467	FY 21 \$1,087,873	FY 22 \$1,214,889
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Total General Fund (0001-00)

FY 18 \$48,110,449	FY 19 \$45,646,843	FY 20 \$47,458,438	FY 21 \$48,233,086	FY 22 \$50,368,963
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Fund: Technology Infrastructure Stabilization (0128-00 Ded)

Sources: The Technology Infrastructure Stabilization Fund consists of moneys that are provided by legislative appropriation. The state treasurer invests the idle moneys of the fund, and the interest earned on such investments is retained by the fund. For FY 2019, the Legislature appropriated and transferred \$22,000,000 from the General Fund to the Technology Infrastructure Stabilization Fund for various IT needs within eight different agencies (Section 67-3532, Idaho Code).

Uses: Subject to appropriation by the Legislature, moneys in the Technology Infrastructure Stabilization Fund shall be used solely for: (a) technology projects requested, recommended, or funded through the annual state budget process including, but not limited to, software development and computer hardware or equipment; and (b) the Legislative Services Office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process, as well as other state technology projects, needs, or issues (Section 67-3532, Idaho Code).

For FY 2019, through H668, the Legislature appropriated \$3,358,000 from this fund for the fifth and final year of the Supreme Court's technology implementation plan.

Budget Unit: JBAC(110) District Courts

FY 18 \$0	FY 19 \$3,358,000	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Economic Recovery Reserve (0150-01 Ded)

Sources: The Economic Recovery Reserve Fund was created in 2005 to provide savings, in times of General Fund revenue shortfalls, through an increase in the cigarette tax. Shortly thereafter, the cigarette taxes were redirected for Bond Levy Equalization in Public Schools and to pay for the renovation of the Capitol. The fund had built back up a balance of \$68.1 million by 2009, but was spent during the economic downturn of 2010 and 2011. With the scheduled payoff of the capitol bond in FY 2015, H547 of 2014 redirected the cigarette tax from ERRF to pay for GARVEE bonds and water projects. S1190 of 2015 transferred \$20 million from the General Fund for the 27th payroll in FY 2017, but was used for one-time projects instead. Section 67-3520, Idaho Code.

Uses: The Supreme Court was appropriated \$2,000,000 onetime from the Economic Recovery Reserve Fund in the District Courts Program for phase 3 of 5 of its court technology upgrades in FY 2017. The court was also appropriated \$194,000 onetime in the Supreme Court Program for language access in order to address the constitutional and statutory requirement to provide meaningful access to the courts for individuals with limited English proficiency or a disability.

Budget Unit: JBAA(110) Supreme Court

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: JBAC(110) District Courts

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Economic Recovery Reserve Fund (0150-01)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Substance Abuse Treatment (0182-00 Ded)

Sources: Revenue is derived from a \$2,080,000 annual statutory transfer from the Liquor Account (Section 23-404(1)(b)(i), Idaho Code); 20% of the beer tax (Section 23-1008, Idaho Code); 12% of the wine tax (Section 23-1319, Idaho Code); and interest earnings.

Uses: Funds are to be used to assist state government and local units of government in providing affordable and accessible substance abuse treatment services, including crisis intervention and detoxification services, inpatient and outpatient treatment services, and recovery support services (Section 23-408, Idaho Code).

Budget Unit: JBAK(110) Community Based Substance Abuse Treatment Services

FY 18 \$3,614,000	FY 19 \$3,713,027	FY 20 \$2,985,559	FY 21 \$2,035,011	FY 22 \$2,569,072
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Fund: Court Technology (0314-00 Ded)

Sources: Revenue is derived from various fees, including: \$20 for small claims cases* (Section 1-2303, Idaho Code); \$20 for small claims appeals* (Section 1-2311, Idaho Code); \$20 for foreign judgments* (Section 10-1305, Idaho Code); \$10 for criminal and infraction offenses (Section 31-3201, Idaho Code); \$80 for filing, \$80 for initial appearance, \$20 for change of venue,* \$70 for reopening,* \$20 for renewal,* and \$20 for appeals in civil cases* (Section 31-3201A, Idaho Code); 20% of the emergency surcharge collected for felonies (\$100), misdemeanors (\$50), and infractions (\$10) (Section 31-3201H, Idaho Code); \$3 for electronic payment convenience fees (Section 31-3221, Idaho Code); and interest earnings (Section 1-1623, Idaho Code).

Uses: Funds are to be used for the purpose of maintaining, replacing, and enhancing the court technology program and other technologies that assist in the efficient management of the courts or that improve access to the courts and court records including, but not limited to: a system for payments by credit card or debit card, development of electronic filing of documents in court cases, video conferencing, and electronic access to court records (Section 1-1623, Idaho Code). [*attributable to those fines added by H509 (2014) as part of the Supreme Court's comprehensive plan to fund the court technology (Odyssey) project]

Budget Unit: JBAC(110) District Courts

FY 18	\$7,142,191	FY 19	\$10,530,980	FY 20	\$10,002,084	FY 21	\$10,844,286	FY 22	\$6,828,410
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Fund: Drug Court, Mental Health Court and Family Court Services (0340-00 Ded)

Sources: Revenue is derived from fine amounts above the maximum amount that could have been imposed for misdemeanors prior to July 1, 2005 (Section 19-4705(2)(b), Idaho Code); the 2% surcharge added to the price of alcoholic liquor (Section 23-217(3), Idaho Code); the \$680,000 annual statutory transfer from the Liquor Account (Section 23-404(1)(b)(vi), Idaho Code); and the \$30 fee imposed for alcohol, substance abuse, or domestic violence-related offenses (Section 32-1410, Idaho Code).

NOTE: H687 (2010) added an emergency surcharge of \$10 per infraction, \$50 per misdemeanor, and \$100 per felony. Initially, 80% of all funds collected from the emergency surcharge were deposited in the Drug Court, Mental Health Court and Family Court Services Fund. The emergency surcharge was intended to sunset on June 30, 2013. H103 (2013), however, removed the sunset provision. Yet, H461 (2016) was passed to offset most of the cost associated with the Supreme Court's proposal to shift its appropriation for "other court services" from the Drug Court, Mental Health Court and Family Court Services Fund to the General Fund. H461 (2016) shifted 80% of the revenue generated by the emergency surcharge from the Drug Court, Mental Health Court and Family Court Services Fund to the General Fund.

Uses: Funds are to be used for operating drug courts and mental health courts, including drug testing, substance abuse treatment and supervision, mental health assessment, treatment, and supervision; assisting children and families in the courts; and for other court services as provided by statute (Section 1-1625, Idaho Code).

Budget Unit: JBAC(110) District Courts

FY 18	\$3,118,841	FY 19	\$3,200,224	FY 20	\$3,245,228	FY 21	\$2,789,241	FY 22	\$3,353,664
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Budget Unit: JBAD(110) Magistrates Division

FY 18	\$1,931,255	FY 19	\$1,959,240	FY 20	\$1,958,081	FY 21	\$1,833,506	FY 22	\$2,122,197
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Total Drug Court, Mental Health Court and Family Court Services Fund (0340-00)

FY 18	\$5,050,096	FY 19	\$5,159,464	FY 20	\$5,203,308	FY 21	\$4,622,747	FY 22	\$5,475,861
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Fund: Guardianship Pilot Project (0341-00 Ded)

Sources: Revenue is derived from a \$50 dollar filing fee for cases involving guardianships or conservatorships; \$41 for reports required to be filed with court conservators; \$25 for reports required to be filed with the court by guardians; and compensation recovered from estates pursuant to Section 15-5-314, Idaho Code (Section 31-3201G, Idaho Code).

Uses: Funds are to be used exclusively for the development of a project which shall be designed to improve reporting and monitoring systems and processes for the protection of persons and their assets where a guardian or conservator has been appointed (Section 31-3201G, Idaho Code).

Budget Unit: JBAD(110) Magistrates Division

FY 18	\$233,970	FY 19	\$298,683	FY 20	\$301,562	FY 21	\$301,061	FY 22	\$343,686
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Fund: Senior Magistrate Judges (0347-00 Ded)

Sources: Revenue is derived from a \$6 fee for filing, initial appearance, estate distribution, third-party claims, cross-claims, reopening, or appeals in civil cases (Section 31-3201A, Idaho Code); and interest earnings (Section 1-2224, Idaho Code).

Uses: Funds are to be used to purchase up to a maximum of 48 months of membership service in the Public Employee Retirement System of Idaho for retiring magistrate judges. Retired judges are then available for Senior Judge service (Section 1-2224, Idaho Code).

Budget Unit: JBAJ(110) Magistrates Division

FY 18	\$429,004	FY 19	\$510,000	FY 20	\$510,000	FY 21	\$217,803	FY 22	\$510,000
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Revenue is derived from miscellaneous sources such as computer-aided legal research contracts (Westlaw), conference fees, reproduction and Xeroxing, and other transfers and reimbursements.

Uses: Funds are used for the statewide computer research contract (Westlaw) and other operating expenses.

Budget Unit: JBAA(110) Supreme Court

FY 18	\$3,667	FY 19	\$15,281	FY 20	\$14,156	FY 21	\$5,384	FY 22	\$23,624
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Fund: Judges' Retirement (0560-00 Ded)

Sources: Revenue is derived from all moneys appropriated from the General Fund, moneys received from special fees to be paid by parties to civil actions and proceedings (other than criminal, commenced in or appealed to the several courts of the state), all contributions out of the salaries and compensation of justices and judges, and interest received from investment of moneys in the fund (Section 1-2002(1), Idaho Code); and certain additional fees in civil actions and appeals (Section 1-2003, Idaho Code).

Deductions from the salaries of Supreme Court justices, judges of the Court of Appeals, and district court judges amount to 7.69% on and after July 1, 2012 and prior to July 1, 2013 and 9% after July 1, 2013 (Section 1-2004, Idaho Code). However, after 20 years of service no deductions shall be taken from a justice's or judge's compensation for payment to the fund, nor shall the employer make contributions for its share of such justice's or judge's retirement costs (Section 1-2004(1) and (2), Idaho Code).

Section 3 of S1160 (2017) was added to require the Supreme Court to use uncommitted amounts (due to 20 years of service) appropriated for the employer's share of judicial retirement contributions for monthly transfers to the Judges' Retirement Fund.

Uses: All moneys in the Judges' Retirement Fund are continuously appropriated for the payment of the annual compensation of retired justices and judges and the allowances to surviving spouses (Section 1-2002(3), Idaho Code).

Budget Unit: JBAH (Cont) (110) Judges' Retirement

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: In FY2023, the Legislature appropriated \$19,990,500 to the Judicial Branch for COVID-19 related expenses to address needs related to the Court's response to the pandemic which resulted in increased reliance on technology, including filing cases online, digital evidence sharing, remote hearings, off-site jury selection, and virtual options for management of court administration.

Budget Unit: JBAA(110) Supreme Court

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: Revenue is derived from various federal grants from the Department of Justice (DOJ) and the Department of Health and Human Services (HHS).

Uses: DOJ funds are used to: provide training for court personnel and others working with victims of domestic violence; increase victim safety and offender accountability through addressing gaps in the current process that restrict access to services for victims and families, as well as offenders entering treatment; enhance technology which will allow for a statewide and local comprehensive study of DV Courts; improve the response of all aspects of the civil and criminal justice systems to families with a history of domestic violence, sexual assault, stalking, or in cases involving allegations of child sexual abuse; expand substance abuse treatment and enhance capabilities for addressing trauma and co-occurring mental disorders; improve assessment of child welfare families and enhancement treatment to address trauma and co-occurring mental disorders; provide financial and technical assistance to states, state courts, and units of local government to implement drug court treatment; and provide support for a multi-phase project to institute a systematic statewide approach to remodeling, renovating, and/or constructing new court facilities in Idaho.

HHS funds are used to: serve high-risk/ high-need felony offenders, giving priority to a separate combat Veteran's Docket; develop a comprehensive, concise, and readily accessible child protection curriculum for Idaho judges and attorneys who handle child protection cases; develop and implement statewide remaining ABA/NCJFCJ performance measure reports; conduct assessments of state foster care and adoption laws and judicial processes to develop a plan for system improvements, and to implement such planned improvements; and assist the seven judicial districts with Children and Families mediation programs, ADR screeners, parent education, child development and supervised visitations.

Budget Unit: JBAA(110) Supreme Court

FY 18 \$660,065	FY 19 \$574,487	FY 20 \$577,650	FY 21 \$631,402	FY 22 \$769,530
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Budget Unit: JBAD(110) Magistrates Division

FY 18 \$95,513	FY 19 \$97,744	FY 20 \$98,899	FY 21 \$108,977	FY 22 \$103,045
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Total Federal Grant Fund (0348-00)

FY 18 \$755,578	FY 19 \$672,231	FY 20 \$676,550	FY 21 \$740,378	FY 22 \$872,575
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Court Operations Grand Total

FY 18 \$65,338,955	FY 19 \$69,904,508	FY 20 \$67,151,657	FY 21 \$66,999,757	FY 22 \$66,992,192
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Guardian Ad Litem Program

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are used to recruit, train, and coordinate volunteers to serve as guardians ad litem for abused, neglected, or abandoned children. A small portion is used by the Supreme Court to pay the administrative expenses associated with administering the funds.

Budget Unit: JBAG(110) Guardian Ad Litem

FY 18	\$1,104,116	FY 19	\$1,108,436	FY 20	\$1,176,072	FY 21	\$1,372,522	FY 22	\$1,673,367
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Guardian Ad Litem Program Grand Total									
FY 18	\$1,104,116	FY 19	\$1,108,436	FY 20	\$1,176,072	FY 21	\$1,372,522	FY 22	\$1,673,367

Judicial Council

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are used to fulfill the statutory duties of the council, pursuant to Section 1-2102, Idaho Code, including nominating persons to the Governor for appointment to vacancies on the Supreme Court, Court of Appeals, and District Courts; and making recommendations to the Supreme Court for the removal, discipline, and retirement of judicial officers. Funds appropriated as operating expenditures are used to cover travel expenses, contested disciplinary hearings, and judicial performance evaluations. Personnel costs are appropriated for honorariums paid to council members pursuant to Sections 1-2104 and 59-509(h), Idaho Code, for actual and necessary expenses.

Budget Unit: JBAE(110) Judicial Council

FY 18	\$118,538	FY 19	\$108,535	FY 20	\$99,316	FY 21	\$97,117	FY 22	\$87,910
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Judicial Council Grand Total									
FY 18	\$118,538	FY 19	\$108,535	FY 20	\$99,316	FY 21	\$97,117	FY 22	\$87,910

Department of Juvenile Corrections

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are used to carry out the statutory duties of the Department of Juvenile Corrections. The Community, Operations, and Program Services portion is passed on to Idaho's 44 counties for probation services.

Budget Unit: JCAA(285) Administration

FY 18 \$3,713,469	FY 19 \$3,719,584	FY 20 \$3,570,341	FY 21 \$3,636,018	FY 22 \$4,099,530
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Budget Unit: JCBA(285) Community Services

FY 18 \$5,597,494	FY 19 \$5,726,016	FY 20 \$5,781,583	FY 21 \$5,313,528	FY 22 \$5,704,720
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Budget Unit: JCCA(285) Institutions

FY 18 \$27,959,606	FY 19 \$28,383,873	FY 20 \$27,197,923	FY 21 \$25,805,683	FY 22 \$25,654,544
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Budget Unit: JCEA(285) Substance Abuse Treatment

FY 18 \$2,798,560	FY 19 \$2,762,284	FY 20 \$2,390,252	FY 21 \$2,047,055	FY 22 \$2,389,897
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Total General Fund (0001-00)

FY 18 \$40,069,130	FY 19 \$40,591,757	FY 20 \$38,940,100	FY 21 \$36,802,284	FY 22 \$37,848,691
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Fund: Juvenile Corrections (0188-00 Ded)

Sources: Revenue is derived from a \$20 detention/probation training academy fee for every petition filed where there has been an adjudication that a juvenile offender is within the purview of the Juvenile Corrections Act (Section 20-520(p), Idaho Code); and from a breach of contract fee up to \$1,000, which is assessed against a juvenile's parent, guardian, or custodian upon breach of the terms of a probationary contract (Section 20-522, Idaho Code).

Uses: Funds are to be used for construction and administration of facilities; for assistance to counties in constructing, contracting for, or administering detention facilities for juvenile offenders; to coordinate training for juvenile detention officers and/or juvenile probation officers; and for alternative programs designed to help juveniles avoid the traditional juvenile corrections system (Section 20-542, Idaho Code).

Budget Unit: JCBA(285) Community Services

FY 18 \$48,120	FY 19 \$102,649	FY 20 \$46,844	FY 21 \$22,729	FY 22 \$51,731
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Fund: Juvenile Corrections - Cigarette/Tobacco Tax (0188-01 Ded)

Sources: Revenue is derived from a tax upon the purchase, storage, use, consumption, handling, distribution or wholesale sale of cigarettes, which is imposed upon the wholesaler at the rate of 57 cents per package of 20 cigarettes. Of the amount collected, \$3,315,000 is allocated to the department for distribution to the counties quarterly on a proportional basis (Section 63-2506, Idaho Code). Revenue is also derived from a tax upon the sale, use, consumption, handling, or distribution of all tobacco products, which is imposed upon the distributor at the rate of 5% of the wholesale sales price (Section 63-2552A(1), Idaho Code). Of the amount collected, 50% is allocated to the department for distribution to the counties quarterly on a proportional basis (Section 63-2506, Idaho Code).

Uses: Funds are to be used by counties for juvenile probation services (Sections 63-2506 and 63-2552A(3), Idaho Code).

Budget Unit: JCBA(285) Community Services

FY 18	\$4,249,560	FY 19	\$4,289,274	FY 20	\$4,296,732	FY 21	\$4,208,831	FY 22	\$4,204,190
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Revenue is derived from several miscellaneous sources: parent reimbursement is obtained via court order and/or department assessments; Social Security benefits are received by the department for the duration of custody for those eligible juveniles; the St. Anthony institution collects lease revenue for 600 acres of farmland; the three facilities participate in Idaho Department of Education's meal/snack entitlement program based on tray costs and the number of meals or snacks served; returned county block grant moneys; and a onetime foundation grant was received to support education programming.

Uses: Funds are used as follows: parent reimbursement and Social Security revenue is used to offset residential care expenses and for regional religious resource coordinators; farm lease revenue is used for irrigation water assessments and onetime department capital expenses; meal/snack entitlement revenue is used to offset food purchases; returned county block grant moneys are reserved for county allocation; and the foundation grant was used to update equipment and learning resources for the Juniper Hills School within the three department facilities.

Budget Unit: JCAA(285) Administration

FY 18	\$96,851	FY 19	\$232,357	FY 20	\$216,782	FY 21	\$236,356	FY 22	\$250,313
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Budget Unit: JCBA(285) Community Services

FY 18	\$440,885	FY 19	\$359,700	FY 20	\$326,691	FY 21	\$327,000	FY 22	\$327,000
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Budget Unit: JCCA(285) Institutions

FY 18	\$28,390	FY 19	\$78,958	FY 20	\$143,673	FY 21	\$216,238	FY 22	\$86,019
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Total Miscellaneous Revenue Fund (0349-00)

FY 18	\$566,125	FY 19	\$671,015	FY 20	\$687,145	FY 21	\$779,594	FY 22	\$663,331
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Fund: State Juvenile Corrections Center Endowment Income (0481-29 Ded)

Sources: Section 66-1105, Idaho Code, establishes the Charitable Institutions Income Fund, which consists of all moneys distributed from the Charitable Institutions Earnings Reserve Fund and from other sources as the Legislature deems appropriate. Section 66-1106, Idaho Code, provides for the transfer of four-fifteenths (4/15) of accrued moneys in the fund to the State Juvenile Corrections Institutions Fund.

Uses: Section 66-1107, Idaho Code, requires that moneys accruing to the State Juvenile Corrections Institutions Fund are to be used solely for the "maintenance" of the three state juvenile corrections centers.

Budget Unit: JCAA(285) Administration

FY 18	\$337,005	FY 19	\$199,086	FY 20	\$419,235	FY 21	\$229,173	FY 22	\$277,448
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Budget Unit: JCCA(285) Institutions

FY 18	\$1,017,663	FY 19	\$1,122,067	FY 20	\$1,144,893	FY 21	\$961,872	FY 22	\$1,050,758
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Total State Juvenile Corrections Center Endowment Income Fund (0481-29)

FY 18	\$1,354,668	FY 19	\$1,321,154	FY 20	\$1,564,128	FY 21	\$1,191,045	FY 22	\$1,328,206
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Fund: Idaho Millennium Income (0499-00 Ded)

Sources: Revenue is derived from distributions from the Idaho Millennium Permanent Endowment Fund, the Idaho Millennium Fund, and such moneys that may be provided by legislative appropriations (Section 67-1806, Idaho Code).

Uses: The funds are allocated by legislative appropriation and, with regard to the department, are used to support youth prevention and cessation programs to prevent and reduce the use of tobacco and other substances by youth.

Budget Unit: JCFA(285) Cummunity Services

FY 18	\$557,075	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Federal Grant (0348-00 Fed)

Sources: Revenue is derived from various federal grants from the Department of Health and Human services (HHS), Department of Education (DOE), Department of Agriculture (DOA), and Department of Justice (DOJ).

Uses: HHS funds are used to provide social services. DOE funds are used to provide: special education and related services; teacher recruitment, retention, and professional development; educational technology; parental involvement activities; assistance to schools in effectively recruiting and retaining highly qualified teachers; educational continuity for neglected and delinquent children and youth in state institutions for juveniles; and assistance to state educational agencies to design, develop, and implement statewide, longitudinal data systems to efficiently and accurately manage, analyze, disaggregate, and use individual student data. DOA funds are used for reimbursement for lunches meeting nutritional requirements. DOJ funds are used to: develop programs to strengthen and promote greater accountability in the juvenile justice system; support activities of corrections, probation, or parole authorities to assist in the rehabilitation, supervision, and care of criminal offenders, and programs relating to the prevention, control, or reduction of narcotic addiction and juvenile delinquency; provide financial and technical assistance to state governments for the establishment and operation of Statistical Analysis Centers (SACs) to collect, analyze, and disseminate justice statistics; and support a variety of programs related to delinquency prevention and reduction and juvenile justice system improvement.

Budget Unit: JCBA(285) Community Services

FY 18	\$249,125	FY 19	\$280,895	FY 20	\$227,887	FY 21	\$167,809	FY 22	\$293,077
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Budget Unit: JCCA(285) Institutions

FY 18	\$1,901,713	FY 19	\$1,993,160	FY 20	\$2,140,539	FY 21	\$1,676,324	FY 22	\$1,370,138
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Total Federal Grant Fund (0348-00)

FY 18	\$2,150,838	FY 19	\$2,274,055	FY 20	\$2,368,426	FY 21	\$1,844,133	FY 22	\$1,663,214
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Department of Juvenile Corrections Grand Total

FY 18	\$48,995,517	FY 19	\$49,249,904	FY 20	\$47,903,374	FY 21	\$44,848,617	FY 22	\$45,759,364
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Brand Inspection

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The Brand Inspection Division received \$250,000 from the General Fund through a supplemental appropriation in S1115 of 2017 and \$86,400 from the General Fund through a supplemental in H628 of 2018 for a total of \$336,400. The money appropriated from the General Fund is to be used to purchase and implement an electronic livestock identification software system.

Budget Unit: LEAF(331) Brand Inspection

FY 18 \$336,400	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: State Brand Board (0229-15 Ded)

Sources: Monies collected in this fund are for livestock inspection fees and reimbursements from the Idaho Beef Council, the Idaho Sheep Commission and the Bureau of Animal Disease and Livestock Control. The brand inspection fee on all cattle shall be \$1.25 per head. The inspection fee on horses, mules and asses shall be \$10.00 per head. There is a minimum fee of \$20.00 for each brand inspection certificate issued, whether for cattle, horses, mules or asses, or a combination thereof. There is an equine farm service fee not to exceed \$55.00 for each case a Brand Inspector must travel from his assigned post to complete and inspection. The minimum fee for brand inspection services at any livestock auction is \$50.00 per day (Section 25-1160, Idaho Code). The State Brand Inspector is the collection agent for the Idaho Beef Council, the Idaho Horse Board, the Idaho Sheep Commission and the Bureau of Animal Disease and Livestock Control. The State Brand Inspector shall be reimbursed in an amount determined by the Idaho Beef Council (5%) (Section 25-2907, Idaho Code), and the Idaho Horse Board (10%) (Section 25-2505, Idaho Code), and the Inspector. The Division of Animal Industries is charged an amount to reimburse the State Brand Inspector not to exceed 1-1/4 cents per head (Section 25-232, Idaho Code). Also, transfers are made as needed from the Brand Board Fund Holding account (0229-16).

Uses: The monies are to be used by the State Brand Board in carrying out the rules and regulations made by the Board, and for salaries and wages and other expenses of the office of the State Brand Inspector, the State Brand Board, and its employees (Section 25-1161, Idaho Code).

Budget Unit: LEAF(331) Brand Inspection

FY 18 \$2,742,207	FY 19 \$2,824,090	FY 20 \$2,879,857	FY 21 \$3,060,092	FY 22 \$3,356,643
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for expenditures related to the first five acts: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

CARES Act moneys were either approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code, or through legislative appropriation.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Brand Inspection was approved for a \$12,000 noncognizable adjustment by the Division of Financial Management for FY 2022, however none of the funding was expended.

Budget Unit: LEAF(331) Brand Inspection

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Brand Inspection Grand Total				
FY 18 \$3,078,607	FY 19 \$2,824,090	FY 20 \$2,879,857	FY 21 \$3,060,092	FY 22 \$3,356,643

Division of Idaho State Police

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Carry out the statutory requirements of the Idaho State Police not otherwise funded through other sources.

Budget Unit: LEBA(330) Director's Office

FY 18 \$2,338,384	FY 19 \$2,368,111	FY 20 \$3,123,694	FY 21 \$2,370,556	FY 22 \$2,571,955
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Budget Unit: LEBB(330) Investigations

FY 18 \$7,413,939	FY 19 \$7,367,727	FY 20 \$7,547,737	FY 21 \$7,955,870	FY 22 \$8,128,699
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Budget Unit: LEBC(330) Patrol

FY 18 \$10,598,606	FY 19 \$12,131,789	FY 20 \$11,105,360	FY 21 \$10,114,866	FY 22 \$17,849,854
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Budget Unit: LEBD(330) Law Enforcement Programs

FY 18 \$555,977	FY 19 \$585,888	FY 20 \$565,818	FY 21 \$448,540	FY 22 \$457,392
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Budget Unit: LEBK(330) Support Services

FY 18 \$3,195,142	FY 19 \$3,320,776	FY 20 \$3,199,455	FY 21 \$3,326,130	FY 22 \$3,030,720
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Budget Unit: LEBL(330) Forensic Services

FY 18 \$4,666,620	FY 19 \$5,966,898	FY 20 \$5,070,644	FY 21 \$5,127,201	FY 22 \$5,097,174
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Budget Unit: LEBM(330) Executive Protection

FY 18 \$393,241	FY 19 \$616,901	FY 20 \$558,133	FY 21 \$479,660	FY 22 \$601,797
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Total General Fund (0001-00)

FY 18 \$29,161,909	FY 19 \$32,358,091	FY 20 \$31,170,842	FY 21 \$29,822,823	FY 22 \$37,737,592
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Fund: Technology Infrastructure Stabilization (0128-00 Ded)

Sources: The Technology Infrastructure Stabilization Fund (TISF) shall consist of moneys that may be provided by legislative appropriation. The state treasurer shall invest the idle moneys of the fund, and the interest earned on such investments shall be retained by the fund. (Section 67-3532, Idaho Code).

For FY 2020, the Legislature appropriated and transferred \$534,100 from the General Fund to the Technology Infrastructure Stabilization Fund for a Records Management System within ISP. Of the total, \$425,500 was appropriated to the Patrol Program and \$108,600 was appropriated to the Investigations Program.

Uses: Subject to appropriation by the legislature, moneys in the technology infrastructure stabilization fund shall be used solely for: (a) Technology projects requested, recommended, or funded through the annual state budget process including, but not limited to, software development and computer hardware or equipment; and (b) The legislative services office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process, as well as other state technology projects, needs, or issues (Section 67-3532, Idaho Code).

For ISP, the Legislature appropriated \$534,100 for a consultant to assist with the evaluation, assessment, procurement, and implementation of a Records Management System. Of the total, \$425,500 was appropriated to the Patrol Program and \$108,600 was appropriated to the Investigations Program.

Budget Unit: LEBF(330) ERRF Investigations

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: LEBO(330) Patrol

FY 18 \$0	FY 19 \$0	FY 20 \$228,341	FY 21 \$0	FY 22 \$0
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Total Technology Infrastructure Stabilization Fund (0128-00)

FY 18 \$0	FY 19 \$0	FY 20 \$228,341	FY 21 \$0	FY 22 \$0
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Fund: Economic Recovery Reserve (0150-01 Ded)

Sources: The Economic Recovery Reserve Fund was created in 2005 to provide savings, in times of General Fund revenue shortfalls, through an increase in the cigarette tax. Shortly thereafter, the cigarette taxes were redirected for Bond Levy Equalization in Public Schools and to pay for the renovation of the Capitol. The fund had built back up a balance of \$68.1 million by 2009, but was spent during the economic downturn of 2010 and 2011. With the scheduled payoff of the capitol bond in FY 2015, H547 of 2014 redirected the cigarette tax from ERRF to pay for GARVEE bonds and water projects. S1190 of 2015 transferred \$20 million from the General Fund for the 27th payroll in FY 2017, but was used for one-time projects instead. §67-3520, Idaho Code.

Uses: For FY 2017, the Division of Idaho State Police was appropriated \$859,800 one-time from the Economic Recovery Reserve Fund as follows: \$51,400 in the Investigations Program, \$93,100 in the Patrol Program, and \$46,300 in the Forensic Services program to cover the cost of moving and to furnish a new facility in Pocatello that was scheduled for completion in the spring of 2017; and \$669,000 in the Patrol Program to replace the regional communication center integrated radio/phone console and recording systems. Section 3 of S1166 (2017) provided reappropriation or carryover authority for any unused and unencumbered funds appropriated from the Economic Recovery Reserve Fund to the Idaho State Police for endpoint installation and a recording system related to the Regional Communications Centers console system at the end of FY 2017.

Budget Unit: LEBO(330) Patrol

FY 18 \$578,024	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Alcohol Beverage Control (0254-00 Ded)

Sources: Moneys collected by the Idaho State Police Alcohol Beverage Control from liquor, beer, and wine license and transfer fees in accordance with Sections 23-940, 23-1025, and 23-1324, Idaho Code.

Uses: Moneys are for use in carrying out the provisions of Title 23, Idaho Code, and promulgated rules. At the beginning of each fiscal year, moneys in the fund that exceed two hundred percent (200%) of that fiscal year's appropriation, as certified by the State Treasurer, are to be transferred to the General Fund (Section 23-1324, Idaho Code). The Patrol and Investigation Program received an appropriation from this fund in FY 2021 for onetime replacement items.

Budget Unit: LEBD(330) Law Enforcement Programs

FY 18	\$1,486,804	FY 19	\$1,535,171	FY 20	\$1,613,586	FY 21	\$1,857,965	FY 22	\$1,673,235
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Budget Unit: LEBF(330) ERRF Investigations

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$217,045	FY 22	\$0
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Budget Unit: LEBO(330) Patrol

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$132,299	FY 22	\$0
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Total Alcohol Beverage Control Fund (0254-00)

FY 18	\$1,486,804	FY 19	\$1,535,171	FY 20	\$1,613,586	FY 21	\$2,207,308	FY 22	\$1,673,235
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Fund: State Victim Notification (0255-00 Ded)

Sources: Moneys in the fund are perpetually appropriated (§67-2912) and are derived from a court ordered fee of \$10.00 through June 30, 2014, and \$15.00 thereafter for victim notification purposes to be paid by each person found guilty of each felony or misdemeanor, except when the court orders such fee waived because the person is indigent and unable to pay such fee (§31-3204).

Uses: Moneys are used for defraying the costs of administering the statewide automated victim information and notification (SAVIN) system by the Idaho Sheriffs' Association for the purpose of satisfying the provisions of Section 22, Article I, of the Idaho Constitution, requiring victim notification of offender court and incarceration status. Moneys are paid to the Idaho Sheriffs' Association on a quarterly basis. The director of the Idaho State Police is authorized to allocate up to five percent (5%) of the moneys in the fund for reimbursement of all expenses related to administration of the fund. At the end of each state fiscal year, all moneys remaining in the fund after all costs for the administration of the SAVIN system have been paid, less one quarter's operating and administrative moneys, are remitted to the Crime Victims Compensation Account established in §72-1009. The State Treasurer shall invest all moneys in the State Victim Notification Fund and interest and proceeds earned shall be retained in the fund.

Budget Unit: LEAH (Cont) (330) Special Programs

FY 18	\$394,075	FY 19	\$458,513	FY 20	\$533,445	FY 21	\$526,433	FY 22	\$387,304
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Fund: Idaho Law Enforcement (0264-00 Ded)

Sources: The fund is created in Section 67-2914, Idaho Code. Revenue is derived from 5% of moneys apportioned from the Highway Distribution Account, which consists of income from aircraft engine fuel tax (Section 63-2412, Idaho Code), special fuel tax (Section 63-2418, Idaho Code), and other moneys collected under Title 49 (Motor Vehicles) (Section 40-701, Idaho Code). In 2019, S1201 updated the distribution amount that is going to the Idaho Law Enforcement Fund. Starting in FY 2022 this fund will receive 4%, FY 2023 will decrease to 3%, FY 2024 to 2%, FY 2025 to 1%, and 0% after that time. Any revenue derived from Title 49 (Motor Vehicles) will still be deposited into this fund.

Uses: Funds are used to pay expenses incurred in maintaining and operating the Idaho State Police Division (Section 67-2908, Idaho Code).

Budget Unit: LEBA(330) Director's Office

FY 18	\$147,168	FY 19	\$136,077	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: LEBC(330) Patrol

FY 18	\$18,751,087	FY 19	\$19,528,661	FY 20	\$19,742,788	FY 21	\$20,777,968	FY 22	\$17,214,829
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Budget Unit: LEBK(330) Support Services

FY 18	\$106,857	FY 19	\$108,075	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: LEBM(330) Executive Protection

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Idaho Law Enforcement Fund (0264-00)

FY 18 \$19,005,113	FY 19 \$19,772,814	FY 20 \$19,742,788	FY 21 \$20,777,968	FY 22 \$17,214,829
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Fund: Idaho Law Enforcement (Project Choice) (0264-01 Ded)

Sources: Beginning in calendar year 2007 and thereafter, vehicle registration fees were increased by \$3.00 and dedicated to the implementation of the Creating Hope, Opportunity, and Incentives for Career Employment (Project CHOICE) plan, pursuant to Section 49-454, Idaho Code, and deposited into the Idaho Law Enforcement Fund (Section 67-2914, Idaho Code). CHOICE fees are collected on passenger car registrations (Section 49-402(1), Idaho Code); school buses (Section 49-402(2), Idaho Code); motorcycles (Section 49-402(3), Idaho Code); dealer plates (Section 49-411, Idaho Code); loaner plates (Section 49-412, Idaho Code); and trucks 60,000 MGW or less (Section 49-434(1), Idaho Code).

Uses: Moneys are for the purposes of creating a career ladder within the Idaho State Police (ISP) and to provide salaries to encourage the hiring and retention of trained and qualified employees for ISP positions. Beginning July 1, 2010, the use of the Project CHOICE fee was restricted to commissioned officers, dispatch personnel, and forensic personnel within ISP.

Budget Unit: LEBA(330) Director's Office

FY 18 \$76,949	FY 19 \$68,196	FY 20 \$93,498	FY 21 \$126,333	FY 22 \$150,044
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Budget Unit: LEBB(330) Investigations

FY 18 \$1,044,788	FY 19 \$975,440	FY 20 \$1,021,894	FY 21 \$1,113,696	FY 22 \$1,158,294
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Budget Unit: LEBC(330) Patrol

FY 18 \$3,040,250	FY 19 \$3,088,494	FY 20 \$3,169,420	FY 21 \$3,176,729	FY 22 \$3,285,468
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Budget Unit: LEBL(330) Forensic Services

FY 18 \$448,129	FY 19 \$456,622	FY 20 \$445,775	FY 21 \$461,093	FY 22 \$465,113
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Budget Unit: LEBM(330) Executive Protection

FY 18 \$58,848	FY 19 \$76,273	FY 20 \$88,937	FY 21 \$86,999	FY 22 \$78,748
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Budget Unit: LEBN(330) Support Services

FY 18 \$74,021	FY 19 \$63,637	FY 20 \$61,947	FY 21 \$55,911	FY 22 \$45,690
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Budget Unit: LEBP(330) Law Enforcement Programs

FY 18 \$194,813	FY 19 \$192,165	FY 20 \$183,636	FY 21 \$181,719	FY 22 \$198,231
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Total Idaho Law Enforcement (Project Choice) Fund (0264-01)

FY 18 \$4,937,799	FY 19 \$4,920,827	FY 20 \$5,065,107	FY 21 \$5,202,481	FY 22 \$5,381,588
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Fund: Search and Rescue (0266-00 Ded)

Sources: SEARCH AND RESCUE (0266-00)

Moneys in the Search and Rescue Fund are to be maintained in four subaccounts, identified respectively as (1) the cost reimbursement subaccount, (2) the training subaccount, (3) the catastrophic search subaccount, and (4) the equipment purchase matching subaccount. Moneys in these subaccounts are perpetually appropriated (§67-2913) and are derived from moneys received from recreational vehicle registration fees (§49-448), the gasoline tax (§63-2412), and ten percent of fines and forfeitures remitted for violations of Department of Fish and Game laws in accordance with §19-4705(b). In addition to fines imposed in §36-1402 and §36-1404 for violations of certain Department of Fish and Game laws, there is also imposed a fine of \$7.50 that is to be credited to the Search and Rescue Fund per §36-1405.

SNOWMOBILE SEARCH AND RESCUE (0266-01)

The Idaho Department of Parks and Recreation (IDPR) is responsible for the State Snowmobile Registration Program. After IDPR administrative expenses (15% of county collections) the remaining amount is to be returned to the Snowmobile Search and Rescue Fund. Counties with no bona fide snowmobile program shall remit the entire balance collected for snowmobile registrations to the Snowmobile Search and Rescue Fund. Additionally, \$1.00 from each snowmobile certificate of number fee, \$1.00 from each rental certificate of number fee, and \$1.00 from each non-resident snowmobile user certificate fee shall be credited by the State Treasurer (§67-7106) to the State Snowmobile Search and Rescue Fund created by §61-2913A.

Uses: SEARCH AND RESCUE (0266-00)

(1) Cost Reimbursement Subaccount: One-hundred percent of moneys received from §49-448 and §63-2414 are to be credited to the cost reimbursement subaccount for the purpose of defraying costs of search and rescue missions conducted by the county sheriffs' office at a maximum of \$4,000 per rescue mission. Of the additional fine imposed in §36-1405, 50% is to be deposited to the cost reimbursement subaccount. Any balance in excess of \$25,000 shall be transferred to the equipment purchase matching subaccount.

(2) Equipment Purchase Matching Subaccount: Fifty percent (50%) of moneys received pursuant to the provisions of §36-1405 and any amount in excess of \$25,000 in the cost reimbursement subaccount, is to be deposited into the equipment purchase matching subaccount. Moneys in the equipment purchase subaccount are to be used to match local funds for the purchase of equipment for use by local search and rescue units, at a maximum of \$2,000 per unit in any single fiscal year. The cost sharing match in equipment purchase matching subaccount is thirty-five percent local funds to sixty-five percent from the equipment purchase matching subaccount. In the event the balance in the equipment purchase matching subaccount exceeds \$15,000, the amount in excess is to be transferred to the training subaccount.

(3) Training Subaccount: Moneys in excess of \$15,000 in the purchase matching subaccount are to be deposited into the training subaccount to be used for search and rescue training, to a maximum of \$2,000 per training exercise. In the event the balance of the training subaccount exceeds \$20,000, the amount in excess shall be transferred to the catastrophic search subaccount.

(4) Catastrophic Search Subaccount: Moneys in excess of \$20,000 in the training subaccount are to be transferred to the catastrophic search subaccount to be used to reimburse searches and rescues costing more than \$4,000. Reimbursement of each claim shall be made as follows: (a) the first \$4,000 is to be reimbursed from the cost reimbursement subaccount; (b) the remaining amount of each claim is to be reimbursed from the catastrophic search subaccount.

SNOWMOBILE SEARCH AND RESCUE (0266-01)

Defray costs of search and rescue operations to assist or recover individuals riding snowmobiles. The director may allocate up to ten percent of moneys in the fund to reimburse administrative expenses.

On July 1, of any given year, moneys greater than \$30,000 shall be divided into two equal parts and distributed either to the training sub account of the Search and Rescue Fund (§67-2913), or the State Snowmobile Fund used exclusively by the Idaho Department of Parks and Recreation (§67-7106).

Budget Unit: LEAH (Cont) (330) Special Programs

FY 18 \$96,900	FY 19 \$161,862	FY 20 \$126,646	FY 21 \$68,663	FY 22 \$106,110
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Fund: Peace Officers Training (0272-00 Ded)

Sources: The fund is created in §19-5116, Idaho Code. Revenue is derived from a \$15 court fee for felonies, misdemeanors, infractions, or any minor traffic, conservation, or ordinance violation (§31-3201B); a portion of all civil fees and court fees on traffic infractions (§31-3201A and §19-4705 (c)-(h)); misdemeanor probation fees (§31-3201D(2)); and dormitory fees, tuition from self-sponsored students, nonrefundable processing fees, and refunds from officers that quit law enforcement prior to the end of their agreement (§19-5116(b)(c)). During the 2022 Legislative session, H469 amended Section 23-404(b)(viii), Idaho Code, that will transfer 1.5% liquor revenue that would be transferred to the General Fund be transferred to the Peace Officers Training Fund.

Uses: Funds are to be used for: training peace officers, county detention officers, and self-sponsored students; personnel costs, operating expenditures, and capital outlay related thereto; and aiding approved peace officer training programs or county detention officer programs certified as having met the standards established by the peace officer standards and training council (§19-5116(a)). Revenue received from misdemeanor probation fees are to be used specifically for the purpose of providing basic training, continuing education, and certification of public and private misdemeanor probation officers (§19-5116(f)). If the fiscal year-end balance attributable to fees exceeds \$1,000,000, the excess reverts to the General Fund (§19-5116(e)).

Budget Unit: LEBA(330) Director's Office

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Drug & DWUI Enforcement Donation (0273-00 Ded)

Sources: There are three basic sources of moneys deposited into this fund:

- 1.) All funds collected due to the loss of property or money because of violating the Uniformed Controlled Substance Act (§37-2744, §37-2735A, and §37-2744A).
- 2.) Pursuant to §18-8003, upon conviction for a felony or misdemeanor violation under chapter 80 (motor vehicles), except pursuant to §18-8001 and §18-8007, or upon conviction for vehicular manslaughter pursuant to §18-4006(3)(b), the court may order restitution for the reasonable costs incurred by Idaho State Police (ISP) to draw blood samples, perform laboratory analysis, transport and preserve evidence, preserve evidentiary test results and for testimony relating to the analysis in judicial proceedings, including travel costs associated with the testimony. Moneys shall be paid to the ISP for deposit into the Drug and Driving While Under the Influence (DWUI) Enforcement Donation Fund (§57-816).
- 3.) Separate and apart from any other moneys in the fund, moneys deposited in the fund pursuant to §37-2735A, shall be used exclusively to support a twenty-four (24) hour anonymous hotline and reward system, including any advertising for and about such system, for the reporting of drug violations.

Uses: Funds from property which is confiscated and sold are used for all expenditures made or incurred in connection with the sale and for expenditures incurred in connection with forfeiture proceedings. Funds are given to the law enforcement agency of this state which seized the property for all expenditures for traveling, investigation, storage, etc. (§37-2744, §37-2744A). In addition to any other penalties, a person convicted of a violation under Chapter 37 shall be subject to an additional fine of ten dollars to be deposited in the Drug and DWUI Enforcement Donation Fund (§57-816). Moneys in the fund may be appropriated only for programs designed to control or eliminate illicit drug traffic or to enforce statutory provisions related to driving while under the influence, and for law enforcement functions associated with such control or enforcement.

In addition, moneys may be appropriated to withdraw blood samples, perform laboratory analysis, transport and preserve evidence, preserve evidentiary test results and for testimony relating to the analysis in judicial proceedings, including travel costs associated with the testimony.

Moneys deposited in the fund pursuant to §37-2735A, shall be used exclusively to support a twenty-four (24) hour anonymous hotline and reward system, including any advertising for and about such system, for the reporting of drug violations.

Budget Unit: LEBB(330) Investigations

FY 18 \$208,100	FY 19 \$267,255	FY 20 \$327,873	FY 21 \$484,548	FY 22 \$337,837
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Budget Unit: LEBI(330) Director's Office

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: LEBL(330) Forensic Services

FY 18 \$370,532	FY 19 \$453,268	FY 20 \$466,774	FY 21 \$621,134	FY 22 \$592,795
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Total Drug & DWUI Enforcement Donation Fund (0273-00)

FY 18 \$578,632	FY 19 \$720,523	FY 20 \$794,647	FY 21 \$1,105,682	FY 22 \$930,631
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Fund: Hazardous Materials/Waste Enforcement (0274-00 Ded)

Sources: 1. Permits for the transportation of hazardous waste shall be \$20.00 for a single trip permit and \$250.00 for an annual permit. The vendor shall be remunerated at the rate of \$2.00 per permit sold (§49-2202).

2. Effective through June 30, 2010: The fee for annual vehicle registration endorsement for the transportation of hazardous materials shall be \$3.00 if purchased at the time of registration or renewal, or \$5.00 if purchased at any time thereafter and the fee for a single trip vehicle registration endorsement shall be \$5.00. Vendors shall be reimbursed at the rate of \$0.40 per endorsement (§49-2203). Effective July 1, 2020: The fee for an annual vehicle registration endorsement for the transportation of hazardous materials shall be \$15.00. Vendors shall be reimbursed at the rate of \$0.40 per endorsement (§49-2203).

3. Moneys recovered from false statements or violations of §49-2209, subsections (1) and (2)(a), ©, and (d) shall be paid into the Hazardous Material/Hazardous Waste Transportation Enforcement Fund.

Uses: Moneys in the fund may be used for reasonable costs incident to enforcement of the laws and rules related to the transportation of hazardous material or hazardous waste. Such costs include expenditures for inspection and monitoring programs, training of law enforcement personnel to meet specialized needs of hazardous materials/hazardous waste enforcement, and other reasonable expenses necessary for the enforcement of such programs (§49-2205).

Budget Unit: LEBC(330) Patrol

FY 18 \$655,366	FY 19 \$616,167	FY 20 \$591,780	FY 21 \$623,564	FY 22 \$583,632
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Fund: Idaho Law Enforcement Telecommunications (0275-00 Ded)

Sources: Funds are derived from the quarterly access fees charged to each department or agency participating in the telecommunications (ILETS) network. The fees are set by the ILETS board and all fees collected are paid into the fund (§19-5202).

Uses: All moneys are used to pay salaries and operating expenses required to operate this program.

Budget Unit: LEBI(330) Director's Office

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: LEBK(330) Support Services

FY 18 \$1,276,061	FY 19 \$1,167,652	FY 20 \$1,491,296	FY 21 \$1,786,262	FY 22 \$1,590,145
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Total Idaho Law Enforcement Telecommunications Fund (0275-00)

FY 18 \$1,276,061	FY 19 \$1,167,652	FY 20 \$1,491,296	FY 21 \$1,786,262	FY 22 \$1,590,145
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Patrol: Private (non-government) funded contracts for overtime and mileage reimbursement to provide law enforcement and traffic safety services. Reimbursements are also received from the Department of Agriculture for ISP troopers to help staff the watercraft inspection stations.

Executive Protection: The program receives moneys from the Department of Administration to provide Capitol Mall security.

ABC: Wine shippers permits are \$50.00 in annual registration fees if the winery is not currently licensed and a \$25.00 renewal fee thereafter. All registration fees and renewal fees are shared equally by the Idaho State Police and the State Tax Commission (§23-1309A).

Support Services: Fingerprint fees: Receipts collected from state and local units of government and private entities for processing fingerprint cards through both state and FBI systems. The fee is \$41.50 per applicant print card and \$40.00 per volunteer print card. It is made up of \$16.50 (applicant) or \$15.00 (volunteer) charged by and paid to the FBI, and \$25.00 paid to the state for processing the card. A fee not more than \$10.00 may also be charged for rolling a set of fingerprints and no more than \$5.00 for each additional copy. The funds are used to process the card and maintain the data base of criminal histories. Also, a \$20.00 fee is collected for each name check requested for other than law enforcement purposes.

Forensic Lab: Forensic Services receives up to \$200,000 through the Department of Education from a 5% tax on the wholesale price of tobacco products to increase toxicology lab capacity, primarily for drug testing of juveniles (§63-2552A).

Note: Although §63-2552A states that \$250,000 shall be remitted annually, that was changed to \$200,000 by H589 of 2014. In FY 2006, JFAC reduced the transfer amount by \$50,000 in S1224 and replaced it with General Funds in S1236.

Uses: Funds are used towards maintaining the programs identified above.

Budget Unit: LEBA(330) Director's Office

FY 18	FY 19	FY 20	FY 21	FY 22
\$42,294	\$44,787	\$46,973	\$45,094	\$45,207

Budget Unit: LEBD(330) Law Enforcement Programs

FY 18	FY 19	FY 20	FY 21	FY 22
\$128	\$141	\$91	\$1,682	\$8,701

Budget Unit: LEBK(330) Support Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$2,335,047	\$3,204,997	\$2,696,892	\$3,228,101	\$3,229,151

Budget Unit: LEBL(330) Forensic Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$200,000	\$200,000	\$200,117	\$199,951	\$199,174

Budget Unit: LEBM(330) Executive Protection

FY 18	FY 19	FY 20	FY 21	FY 22
\$86,330	\$94,815	\$98,204	\$96,864	\$100,050

Budget Unit: LEBO(330) Patrol

FY 18	FY 19	FY 20	FY 21	FY 22
\$233,755	\$390,101	\$501,328	\$1,942,739	\$397,518

Total Miscellaneous Revenue Fund (0349-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$2,897,552	\$3,934,841	\$3,543,606	\$5,514,431	\$3,979,802

Fund: Idaho Millennium Income (0499-00 Ded)

Sources: Consists of appropriations (grants) made to the Idaho State Police from the Idaho Millennium Income Fund. This fund is managed by the State Treasurer and retains its own earning per §67-1806.

Uses: The purpose of this grant is to assist the Idaho State Police and the Department of Health and Welfare with the cost of tobacco permittee compliance inspections required under the Prevention of Minors' Access to Tobacco Act (Chapter 57, Title 39, Idaho Code).

Budget Unit: LEBP(330) Law Enforcement Programs

FY 18	FY 19	FY 20	FY 21	FY 22
\$187,065	\$0	\$0	\$0	\$0

Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA "non-cog") expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: These funds are to be used to carry out the Coronavirus Emergency Supplemental Funding (CESF) Program within ISP. Funds are to be used for administration of the program and the rest sub-granted to local units of government, other state agencies, tribal governments and faith-based for non-profit organizations. Sub-grantees must have a criminal justice connection and funds must be used to respond to coronavirus. The total grant was \$3,910,000.

Budget Unit: LEBO(330) Patrol

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$551,568	\$358,257

Fund: Federal Grant (0348-00 Fed)

Sources: 1) Office of Highway Safety: grants received under the Highway Safety Act of 1966 for traffic enforcement, DUI and seatbelt emphasis patrol.

2) Waste Isolation: funds are received through the INL Oversight Office of the Idaho Department of Environmental Quality.

3) Marijuana Eradication Program: the Drug Enforcement Administration, U.S. Forest Service, and the Bureau of Land Management cooperate with this department's Investigations program to eliminate marijuana growing on public lands within the state.

4) Office of Justice Programs: (a) STOP is a state formula grant from the Violence Against Women Grant Office to assist law enforcement, prosecutors, and victim assistance programs in the development of domestic violence, sexual assault and stalking prevention programs; (b) Edward Byrne Memorial Justice Assistance Grant Program is a formula grant from the Bureau of Justice Assistance. Grants are awarded to tribal, state, and local law enforcement and faith-based entities for law enforcement; court and prosecution; prevention and education; corrections and community corrections; drug treatment; and planning, evaluation and technology programs; (c) Forensic DNA Capacity Enhancement to reduce backlog for ISP; (d) Paul Coverdale Forensic Science Improvement to improve forensic science; (e) Sex Offender Sentencing, Monitoring, apprehending, registering and Tracking funds to allow for sheriff offices to purchase "live scan" for fingerprinting; (f) Sorna Compliance to improve functionality of the criminal justice system; and (g) National Criminal History Improvement to provide funds to improve records management.

5) Motor Carrier Safety Assistance Program: funds received from the Federal Motor Carrier Safety Account for promoting commercial vehicle safety.

6) Homeland Security: grants made by the Bureau of Homeland Security enhance coordination of the Idaho Criminal Intelligence Center.

7) Equitable Share: asset forfeiture funds received from Department of Justice and US Treasury for federal investigations participation.

8) GARVEE: overtime payment and mileage reimbursement contracts with Idaho Transportation Department to provide traffic safety enforcement in GARVEE funded construction zones.

9) High Intensity Drug Trafficking Areas (HIDTA): This is a competitive grant that support Bannock, Canyon, and ADA County in its efforts to reduce drug trafficking.

10) Department of Health and Human Services Programs:

Uses: Used in accordance with grant specifications.

Budget Unit: LEBB(330) Investigations

FY 18	FY 19	FY 20	FY 21	FY 22
\$558,899	\$751,053	\$1,049,546	\$849,183	\$969,591

Budget Unit: LEBC(330) Patrol

FY 18	FY 19	FY 20	FY 21	FY 22
\$5,162,728	\$6,068,455	\$5,062,443	\$4,794,695	\$6,079,923

Budget Unit: LEBD(330) Law Enforcement Programs

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$58,081	\$91,098	\$72,696

Budget Unit: LEBI(330) Director's Office

FY 18	FY 19	FY 20	FY 21	FY 22
\$30,018	\$46,014	\$43,937	\$49,609	\$48,467

Budget Unit: LEBK(330) Support Services

FY 18	\$0	FY 19	\$8,263	FY 20	\$31,459	FY 21	\$51,493	FY 22	\$20,255
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Budget Unit: LEBL(330) Forensic Services

FY 18	\$493,002	FY 19	\$1,550,422	FY 20	\$790,402	FY 21	\$955,488	FY 22	\$999,066
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Total Federal Grant Fund (0348-00)

FY 18	\$6,244,647	FY 19	\$8,424,207	FY 20	\$7,035,868	FY 21	\$6,791,566	FY 22	\$8,189,997
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Division of Idaho State Police Grand Total

FY 18	\$67,499,945	FY 19	\$74,070,668	FY 20	\$71,937,952	FY 21	\$74,978,750	FY 22	\$78,133,121
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POST Academy

Fund: Idaho Law Enforcement (0264-00 Ded)

Sources: The fund is created in Section 67-2914, Idaho Code. Revenue is derived from 5% of moneys apportioned from the Highway Distribution Account, which consists of income from aircraft engine fuel tax (Section 63-2412, Idaho Code), special fuel tax (Section 63-2418, Idaho Code), and other moneys collected under Title 49 (Motor Vehicles) (Section 40-701, Idaho Code). In 2019, S1201 updated the distribution amount that is going to the Idaho Law Enforcement Fund. Starting in FY 2022 this fund will receive 4%, FY 2023 will decrease to 3%, FY 2024 to 2%, FY 2025 to 1%, and 0% after that time. Any revenue derived from Title 49 (Motor Vehicles) will still be deposited into this fund.

Uses: Funds are used to pay expenses incurred in maintaining and operating the Idaho State Police Division (Section 67-2908, Idaho Code).

Budget Unit: LEAE(330) Peace Officers' Standards and Training Academy

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Idaho Law Enforcement (Project Choice) (0264-01 Ded)

Sources: Beginning in calendar year 2007 and thereafter, vehicle registration fees were increased by \$3.00 and dedicated to the implementation of the Creating Hope, Opportunity, and Incentives for Career Employment (Project CHOICE) plan, pursuant to §49-454, Idaho Code, and deposited into the Idaho Law Enforcement Fund (§67-2914). CHOICE fees are collected on passenger car registrations (§49-402(1)); school buses (§49-402(2)); motorcycles (§49-402(3)); dealers plates (§49-411); loaner plates (§49-412); and trucks 60,000 MGW or less (§49-434(1)).

Uses: Moneys are for the purposes of creating a career ladder within the Idaho State Police (ISP) and to provide salaries to encourage the hiring and retention of trained and qualified employees for ISP positions. Beginning July 1, 2010, the use of the Project CHOICE fee was restricted to commissioned officers, dispatch personnel, and forensic personnel within ISP.

Budget Unit: LEAE(330) Peace Officers' Standards and Training Academy

FY 18 \$79,083	FY 19 \$61,475	FY 20 \$54,837	FY 21 \$45,215	FY 22 \$44,412
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Fund: Peace Officers Training (0272-00 Ded)

Sources: The fund is created in §19-5116, Idaho Code. Revenue is derived from a \$15 court fee for felonies, misdemeanors, infractions, or any minor traffic, conservation, or ordinance violation (§31-3201B); a portion of all civil fees and court fees on traffic infractions (§31-3201A and §19-4705 (c)-(h)); misdemeanor probation fees (§31-3201D(2)); and dormitory fees, tuition from self-sponsored students, nonrefundable processing fees, and refunds from officers that quit law enforcement prior to the end of their agreement (§19-5116(b)(c)). During the 2022 Legislative session, H469 amended Section 23-404(b)(viii), Idaho Code, that will transfer 1.5% liquor revenue that would be transferred to the General Fund be transferred to the Peace Officers Training Fund.

Uses: Funds are to be used for: training peace officers, county detention officers, and self-sponsored students; personnel costs, operating expenditures, and capital outlay related thereto; and aiding approved peace officer training programs or county detention officer programs certified as having met the standards established by the peace officer standards and training council (§19-5116(a)). Revenue received from misdemeanor probation fees are to be used specifically for the purpose of providing basic training, continuing education, and certification of public and private misdemeanor probation officers (§19-5116(f)). If the fiscal year-end balance attributable to fees exceeds \$1,000,000, the excess reverts to the General Fund (§19-5116(e)).

Budget Unit: LEAE(330) Peace Officers' Standards and Training Academy

FY 18 \$3,519,533	FY 19 \$3,779,188	FY 20 \$4,092,026	FY 21 \$4,039,802	FY 22 \$4,376,786
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Fund: Misdemeanor Probation Training (0272-01 Ded)

Sources: The fund was created in Section 19-5116, Idaho Code, and revenue is collected from the first \$1.00 of any fee paid under Section, 31-3201D, Idaho Code for county misdemeanor probation.

Uses: Funds are to be used for providing basic training, continuing education and certification of misdemeanor probation officers both county employees and private sector contract with a county as defined in Section 19-5516(f), Idaho Code. Prior to FY 2023, this fund was included in the appropriation for the Peace Officers Training Fund but revenues were tracked separately.

Budget Unit: LEAE(330) Peace Officers' Standards and Training Academy

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Peace Officers Standards and Training (POST) receipts from trainees for registration and items purchased at classes.

Uses: Funds are used towards maintaining POST Academy programs, and replacing sold items.

Budget Unit: LEAE(330) Peace Officers' Standards and Training Academy

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: 1) STOP Violence Against Women Formula Grants Program to establish a strategy that integrates all elements of the criminal justice system to respond to violent crimes against women.

2) Edward Byrne Memorial Justice Assistance Grant program is a formula grant from the Bureau of Justice Assistance. Grants are awarded to tribal, state, and local law enforcement and faith-based entities for law enforcement; court and prosecution; prevention and education; corrections and community corrections; drug treatment; and planning, evaluation and technology programs.

Uses: In accordance with grant guidelines.

Budget Unit: LEAE(330) Peace Officers' Standards and Training Academy

FY 18 \$100,195	FY 19 \$65,533	FY 20 \$45,221	FY 21 \$43,893	FY 22 \$33,186
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POST Academy Grand Total

FY 18 \$3,698,811	FY 19 \$3,906,196	FY 20 \$4,192,083	FY 21 \$4,128,910	FY 22 \$4,454,384
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Racing Commission

Fund: State Regulatory (0229-00 Ded)

Sources: Each licensee conducting the pari-mutuel system for live or simulcast horse races shall distribute 1.25% of gross daily receipts and 0.75% of exotic wagers to the Racing Commission Fund, in accordance with §54-2513. Each licensee conducting the pari-mutuel system for historical horse races shall distribute 0.50% of gross daily receipts to the Racing Commission Fund in accordance with §54-2512A. In addition, each individual participating at any race meet must secure a license from the commission. The license fees are set by the commission per §54-2506. The budget system fund detail 0229-06 is used to denote the Idaho State Racing Commission Fund.

Uses: All sums due the commission are retained for the payment of salaries, travel, operating costs and other costs necessary for carrying out the provisions of Chapter 25, Title 54, Idaho Code.

In accordance with §54-2513(F) if the fiscal year-end balance in the Racing Commission Fund exceeds \$600,000, the excess shall be transferred by the Office of the State Controller to the pari-mutuel distribution fund for further distribution as follows:

Sixty percent shall be deposited in the Idaho Horse Owner/Breeder Award Account, and shall be distributed by the Racing Commission annually, but not later than December 15 of each year as follows: fifty percent to the breeders of Idaho bred winners based on the number of live races by each breed for the current calendar year; and fifty percent in equal amounts to owners of Idaho bred horse race winners. All moneys in the Idaho Owner/Breeder Award Account are continuously appropriated.

Forty percent shall be deposited in the Track Purse Enhancement Account and paid to all Idaho licensed horse racetracks for the purpose of purse enhancement based on the number of live race dates held the preceding calendar year. Moneys shall be disbursed no later than thirty days after Idaho State Racing Commission approval of live race meet license applications for the forthcoming calendar year.

Budget Unit: LEAG(332) Racing Commission

FY 18 \$250,327	FY 19 \$224,720	FY 20 \$233,002	FY 21 \$210,533	FY 22 \$330,879
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Fund: Pari-Mutuel Distribution (0485-00 Ded)

Sources: TRACK DISTRIBUTION/A.K.A. SMALL TRACK FUND: Moneys in this fund detail come from one-half of one percent from the pari-mutuel system for live horse races and five percent from the advance deposit wagering account. All moneys are appropriated to the commission for payment as required by §54-2513 (B)(2).

BREED DISTRIBUTION: Moneys in this fund detail come from one-half of one percent of gross daily receipts from horse races and five percent from the Advance Deposit Wagering Account. All moneys are appropriated to the commission for payment as required by §54-2513 (B)(3).

ADVANCE DEPOSIT WAGERING ACCOUNTS: Moneys in this fund detail come from a source market fee of not less than ten percent of the handle on advance deposit wagering.

SIMULCAST PURSE MONEYS FUND: Moneys in the fund consist of all simulcast purse moneys that are accrued as required by horsemen's agreements (§54-2508).

HISTORICAL HORSE RACE PURSE MONEYS FUND: Moneys in this fund consist of all historical horse race moneys that are accrued as required by horsemen's agreements.

IDAHO HORSE COUNCIL YOUTH PROGRAMS ACCOUNT: Moneys in this fund detail come from one-tenth of one percent from pari-mutuel betting on historical horse races pursuant to §54-2512A(2)(b)(v).

Uses: TRACK DISTRIBUTION/A.K.A. SMALL TRACK FUND: Recipient horse racing tracks shall be those which, during the race meet year of distribution, have an average daily handle of less than \$60,000. Distribution shall be weighted proportionately on the number of days raced during the year of distribution. Payments to horse racing tracks shall be paid annually but not later than December 15. The balance of all moneys shall be paid to owner of horse racing tracks in the state of Idaho. Each commission approved horse race track shall receive that proportion of moneys as is equal to the track's percentage of the total horse race track days held in Idaho during that calendar year. Moneys shall be used solely for the purpose of improvement, repair, maintenance and upkeep of each such horse track, grandstands, horse buildings, barns and stalls, lighting and horse track equipment, subject to the rules of the racing commission per §54-2513 (E)(3)(b).

BREED DISTRIBUTION: Payment is made in proportion to the handle generated by each horse breed, to a lawfully constituted representative of each horse breed, to benefit owners and breeders of Idaho bred racing thoroughbreds, racing quarter horses, racing Appaloosas, racing Paints and racing Arabians. Moneys which have not been distributed by the commission by December 31 of each year shall be paid to the Public School Income Fund.

ADVANCE DEPOSIT WAGERING ACCOUNTS: Payments to recipients shall be made annually. Distribution of the source market fee shall be forty percent to purses to be deposited directly into the horsemen's purse account at all tracks weighted by number of races ran through the year of distribution, thirty percent to the simulcast sites in the state weighted by the annual simulcast handle, five percent to the track distribution fund, five percent to the breed distribution fund, five percent to the Idaho State Racing Commission, five percent to the Public School Income Fund, and ten percent for track operating expenses at the live tracks with distribution weighted on the number of race days. All moneys in the track operating accounts are continuously appropriated to the commission for payment as required by §54-2512(5).

SIMULCAST PURSE MONEYS FUND: Moneys in the fund are perpetually appropriated to the Idaho State Racing Commission for distribution pursuant to the provisions of horsemen's agreements and rules of the commission.

HISTORICAL HORSE RACE PURSE MONEYS FUND: Distribution is pursuant to the provisions of horsemen's agreements and rules of the commission. The commission is authorized to promulgate rules providing for the receipt, deposit, withdrawal and distribution of such moneys. The state treasurer shall invest idle moneys in the fund and any interest received on those investments shall be returned to the fund. Moneys in the fund are continuously appropriated to the commission for payment per §54-2512A(4).

IDAHO HORSE COUNCIL YOUTH PROGRAMS ACCOUNT: Section 54-2512A(2)(c), Idaho Code, states that all moneys in these accounts are hereby continuously appropriated to the commission for further distribution and time of payment as provided in §54-2513. However, there is no language in §54-2513 that addresses this account.

Budget Unit: LEAG(332) Racing Commission

FY 18	FY 19	FY 20	FY 21	FY 22
\$144,814	\$2,248	\$2,370	\$2,516	\$2,349

Budget Unit: LEAJ (Cont) (332) Racing Commission

FY 18	FY 19	FY 20	FY 21	FY 22
\$670,943	\$847,353	\$824,743	\$1,181,306	\$1,172,195

Total Pari-Mutuel Distribution Fund (0485-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$815,757	\$849,602	\$827,114	\$1,183,822	\$1,174,545

Racing Commission Grand Total				
FY 18	FY 19	FY 20	FY 21	FY 22
\$1,066,085	\$1,074,322	\$1,060,116	\$1,394,355	\$1,505,424

Department of Environmental Quality

Fund: Economic Recovery Reserve (0150-01 Ded)

Sources: The Economic Recovery Reserve Fund was created in 2005 to provide savings, in times of General Fund revenue shortfalls, through an increase in the cigarette tax. Shortly thereafter, the cigarette taxes were redirected for Bond Levy Equalization in Public Schools and to pay for the renovation of the Capitol. The fund had built back up a balance of \$68.1 million by 2009, but was spent during the economic downturn of 2010 and 2011. With the scheduled payoff of the capitol bond in FY 2015, H547 of 2014 redirected the cigarette tax from ERRF to pay for GARVEE bonds and water projects. IC §67-3520.

Uses: S1190 of 2015 transferred \$20 million from the General Fund in FY 2016 for the 27th payroll in FY 2017, but was used for one-time projects instead.

Water Quality Program: During the 2018 session, for FY 2019, JFAC appropriated \$290,000 one-time for the implementation of agricultural Best Management Practices in high-priority watersheds throughout Idaho.

Waste Management and Remediation Program: During the 2016 session, for FY 2017, JFAC appropriated \$160,000 one-time for costs of transitioning the Underground Storage Tank Program from federal funds to fees.

Budget Unit: DQAD(245) Water Quality

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: DQAE(245) Waste Management and Remediation

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Economic Recovery Reserve Fund (0150-01)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Community Reinvestment Pilot Initiative (0184-00 Ded)

Sources: Chapter 308 of 2006 (H728) added a new subsection to the Legislative findings found in the Idaho Land Remediation Act (§39-7202); "That providing financial assistance to eligible property owners who conduct voluntary cleanups will promote the economic revitalization of property, particularly in rural communities, and will reduce or eliminate the need for many adversarial enforcement actions and delays in remediation plan approvals."

Section 39-7211, Idaho Code, established the Idaho Community Reinvestment Pilot Initiative Fund which shall consist of donations, gifts, grants, and appropriations provided by law. Any interest is retained by the fund. In the 2007 session for FY 2008, JFAC appropriated and transferred \$1.5 million from the General Fund to the Community Reinvestment Pilot Initiative Fund to reimburse up to \$150,000 of the expenses that private parties incur to conduct cleanups of their properties for each of the ten highest priority projects identified by DEQ.

Note: This same fund number was used historically as the Hazardous Waste Training, Emergency and Monitoring Fund.

Uses: Financial assistance shall not exceed \$150,000 per project and shall be limited to 70% of a project's remediation costs. The department is to establish an annual priority list of projects and rank them based on the population impacted, social and economic benefit, redevelopment and reuse plans, human health risk, and property conditions (§39-7211).

Section 4 of the 2006 legislation provided a contingent repeal that the act shall be null and void after the director of the Department of Environmental Quality certifies to the Secretary of State that the department has expended funds on ten projects. As of June 30, 2020, eight of the ten projects had been completed and the balance in the fund was \$601,800.

Budget Unit: DQAG (Cont) (245) Waste Management and Remediation

FY 18 \$150,000	FY 19 \$150,000	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Hazardous Waste Emergency (0185-00 Ded)

Sources: The fund consists of moneys appropriated to it by the Legislature, moneys allotted to the fund as a result of departmental compliance proceedings, moneys allotted to the fund in a court ordered award, judgment, or settlement, moneys contributed to the fund from other sources, and all earned interest (§39-4417).

Uses: Moneys in the fund are perpetually appropriated and may be used by the director in case of a hazardous waste emergency to pay the necessary costs of preventing, neutralizing, or mitigating any threat to the public health or safety, or to the environment caused by that emergency.

In FY 2018, the Hazardous Waste Emergency Fund was utilized for onetime costs associated with assuming primacy over the National Pollutant Discharge Elimination System (NPDES) from the EPA. For the DQAD Budget Unit, \$280,000 was appropriated to the Water Quality Program for onetime costs associated with contracted database programming (\$212,000), monitoring equipment (\$39,200), and computer hardware (\$28,800) required for testing and monitoring of pollutants.

Budget Unit: DQAD(245) Water Quality

FY 18 \$276,905	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Sources: The fund consists of moneys appropriated to it by the Legislature, moneys allotted to the fund as a result of departmental compliance proceedings, moneys allotted to the fund in a court ordered award, judgment, or settlement, moneys contributed to the fund from other sources, and all earned interest (§39-4417).

Uses: Moneys in the fund are perpetually appropriated and may be used by the director in case of a hazardous waste emergency to pay the necessary costs of preventing, neutralizing, or mitigating any threat to the public health or safety, or to the environment caused by that emergency. As of June 30, 2019, the balance in the fund was \$1,239,600.

Budget Unit: DQAG (Cont) (245) Waste Management and Remediation

FY 18 \$5,500	FY 19 \$437,522	FY 20 \$207,962	FY 21 \$0	FY 22 \$0
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Total Hazardous Waste Emergency Fund (0185-00)

FY 18 \$282,405	FY 19 \$437,522	FY 20 \$207,962	FY 21 \$0	FY 22 \$0
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Fund: Environmental Remediation (Box) (0201-01 Ded)

Sources: Sources of the Environmental Remediation Fund include transfers from the Water Pollution Control Fund. It may also include legislative transfers from the General Fund, donations and grants from any source, earned interest, and other funds as provided by law (§39-3605C).

Uses: Moneys in the Environmental Remediation Fund (Box) may be used for environmental cleanup, remediation, and restoration of the 20 square mile Box. Such moneys may be used to provide the state's matching share of grants for remediation including superfund grants and to provide for the operations of remediation activities (§39-3606C). Actual expenditures include encumbrances.

Budget Unit: DQAB(245) Administration and Support Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: DQAE(245) Waste Management and Remediation

FY 18 \$109,492	FY 19 \$121,005	FY 20 \$114,532	FY 21 \$85,776	FY 22 \$78,679
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Total Environmental Remediation (Box) Fund (0201-01)

FY 18 \$109,492	FY 19 \$121,005	FY 20 \$114,532	FY 21 \$85,776	FY 22 \$78,679
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Fund: Environmental Remediation (Basin) (0201-02 Ded)

Sources: Sources of the Environmental Remediation Fund include transfers from the Water Pollution Control Fund. It may also include legislative transfers from the General Fund, donations and grants from any source, earned interest, and other funds as provided by law (§39-3605C).

Uses: Moneys in the Environmental Remediation Fund (Basin) may be used for environmental cleanup, remediation, and restoration of the Coeur d'Alene Basin. Such moneys may be used to provide the state's matching share of grants for remediation including superfund grants and to provide for the operations of remediation activities (§39-3606C). Actual expenditures include encumbrances.

Budget Unit: DQAB(245) Administration and Support Services

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$25,490	FY 22	\$0
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Budget Unit: DQAE(245) Waste Management and Remediation

FY 18	\$531,686	FY 19	\$253,563	FY 20	\$244,954	FY 21	\$268,911	FY 22	\$305,850
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Budget Unit: DQAL(245) Coeur d'Alene Basin Commission

FY 18	\$64,586	FY 19	\$53,075	FY 20	\$54,989	FY 21	\$48,527	FY 22	\$52,971
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Total Environmental Remediation (Basin) Fund (0201-02)

FY 18	\$596,272	FY 19	\$306,638	FY 20	\$299,943	FY 21	\$342,928	FY 22	\$358,821
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Fund: Environmental Remediation (Triumph Mine) (0201-04 Ded)

Sources: The source of the Environmental Remediation (Triumph Mine) Fund is from H268 of 2019, which provided a onetime \$1.5 million transfer from the Water Pollution Control Fund in FY 2020. It may also include future legislative transfers from the Water Pollution Control Fund or General Fund, donations and grants from any source, earned interest, and other funds as provided by law, pursuant to Section 39-3605C, Idaho Code.

Uses: Moneys in the Environmental Remediation Fund (Triumph Mine) may be used to provide the state's matching share of grants for remediation, for testing, monitoring, environmental cleanup, remediation, and restoration of the lands and waters surrounding the Triumph Mine as outlined in Section 3 of H268 passed in the 2019 legislative session. The \$1.5 million transfer from the Water Pollution Control Fund in FY 2020 was intended to provide approximately ten years of onetime expenditures at the mine. The department anticipates requesting onetime funds each year in accordance with the needs at the site; beginning with \$340,000 for FY 2020, the first year of expenditures for the fund.

Budget Unit: DQAB(245) Administration and Support Services

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: DQAI(245) Waste Management & Remediation 2

FY 18	\$0	FY 19	\$0	FY 20	\$163,974	FY 21	\$127,639	FY 22	\$118,174
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Total Environmental Remediation (Triumph Mine) Fund (0201-04)

FY 18	\$0	FY 19	\$0	FY 20	\$163,974	FY 21	\$127,639	FY 22	\$118,174
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Fund: Agricultural Best Management Practices (0224-00 Ded)

Sources: S1079 of 2021 established Section 39-3628A, Idaho Code, which created the Agricultural Best Management Practices (BMP) Fund in the Department of Environmental Quality. This appropriated fund consists of all moneys received from any gifts or grants from any source, interest due to the investment of idle moneys in the account, or any other appropriation provided by the legislature. The fund is continuously appropriated.

Uses: The department may expend, loan, or grant moneys from the agricultural best management practices (BMP) fund for a statewide grant program to support implementation of agricultural best management practices to help meet water quality standards in impaired water bodies in Idaho. Entities eligible for grants from the agricultural BMP fund include agricultural producers, organizations that provide irrigation water and drainage; and soil conservation districts and other local public and private nonprofit organizations organized for the purpose of supporting agricultural BMP implementation. The department must ensure that funding applicants meet these requirements. The department is also required to report annually to the legislature regarding the use of moneys from this fund. The 2022 legislature transferred \$5,000,000 from the General Fund to the Agricultural Best Management Practices (BMP) Fund. As a continuously appropriated fund, this appropriation will remain available to the department until spent or returned to the General Fund by subsequent legislative action.

Budget Unit: DQAD(245) Water Quality

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$0

Budget Unit: DQAM (Cont) (245) Agricultural BMP

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$138,005	\$650,350

Total Agricultural Best Management Practices Fund (0224-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$138,005	\$650,350

Fund: Department of Environmental Quality (0225-00 Ded)

Sources: The Department of Environmental Quality fund receives transfers from the General Fund, federal grants, fees for services, permitting fees, other program income and transfers from other funds subject to administration by the director of the Department of Environmental Quality provided that the statewide accounting and reporting system must provide for identification of the balance of each funding source within the fund. The State Controller shall make transfers to the fund from the General Fund and any other funds appropriated to the Department of Environmental Quality as requested by the director of the department and approved by the Board of Examiners (§39-107B).

For budgeting purposes, fund detail 0225-03 is used to describe appropriations from the General Fund. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205).

For budgeting purposes, fund detail 0186 is used to describe appropriations from the Air Quality Permitting Fund. DEQ uses fund 0225-10 internally as an operating fund. It includes moneys received from fees collected from pollution sources requiring permitting under Title V of the Federal Clean Air Act Amendment of 1990, and all earned interest (§39-118D).

For budgeting purposes, fund 0191 is used to describe appropriations from the Public Water System Supervision Fund. DEQ uses fund 0225-04 internally as an operating fund. These are fees assessed pursuant to rules of the department on regulated public drinking water systems and all earned interest (§39-7606).

For budgeting purposes, fund 0200 is used to describe appropriations from the Water Pollution Control Fund. DEQ uses fund detail 0225-07 internally as an operating fund. The fund sources are the distribution of \$4.8 million annually from the sales tax (§63-3638(3)) and interest retained by the fund (§39-3630(5)).

For budgeting purposes, fund detail 0225-02 is used to describe appropriations from federal funds. This fund detail is used to designate the expenditures of federal grants or reimbursements from federal funds, primarily from the Environmental Protection Agency (EPA) and the Department of Energy (DOE).

For budgeting purposes, fund detail 0225-05 is used to describe appropriations from receipts. This fund detail is used to designate the expenditures of revenues derived from fees for services, permitting fees, and other program receipts. This fund detail is also used to spend any Environmental Trust Fund (0489-00) money donated, bequeathed, devised, or conditionally granted (legal settlements) to the department and all interest (§39-107C). Also, although appropriated in fund 0225-05, the department tracks air quality permits to construct expenditures internally in fund 0225-09.

Uses: All moneys deposited therein shall be available to be appropriated to the Department of Environmental Quality for purposes for which the department was established (§39-107B). The State Controller's accounting system controls expenditures of the Department of Environmental Quality Fund at the fund level without regard to revenue source. The department assigns actual expenditures to fund-details monthly throughout the fiscal year.

Moneys in the Water Pollution Control Fund may be used to pay general obligation bonds (§39-3633), water quality contracts (§39-36), capitalization of the wastewater facility loan fund (§39-3629), capitalization of the drinking water loan fund (§39-7602), and such other purposes as authorized by the Legislature including capitalization of the Environmental Remediation Fund (§39-3605C), water quality monitoring, cleanup projects, and aquifer protection.

Budget Unit: DQAA(245) INEEL Oversight

FY 18	\$1,389,516	FY 19	\$1,454,337	FY 20	\$1,285,506	FY 21	\$1,339,069	FY 22	\$1,510,261
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Budget Unit: DQAB(245) Administration and Support Services

FY 18	\$8,172,916	FY 19	\$8,458,133	FY 20	\$8,224,950	FY 21	\$8,666,970	FY 22	\$9,856,744
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Budget Unit: DQAC(245) Air Quality

FY 18 \$7,682,763	FY 19 \$7,890,478	FY 20 \$8,210,189	FY 21 \$7,911,559	FY 22 \$7,515,693
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Budget Unit: DQAD(245) Water Quality

FY 18 \$20,216,739	FY 19 \$21,117,304	FY 20 \$21,240,691	FY 21 \$19,849,154	FY 22 \$22,090,747
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Budget Unit: DQAE(245) Waste Management and Remediation

FY 18 \$11,592,888	FY 19 \$10,790,164	FY 20 \$10,717,970	FY 21 \$8,172,507	FY 22 \$7,941,174
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Budget Unit: DQAL(245) Coeur d'Alene Basin Commission

FY 18 \$124,515	FY 19 \$126,186	FY 20 \$141,360	FY 21 \$134,251	FY 22 \$140,936
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Total Department of Environmental Quality Fund (0225-00)

FY 18 \$49,179,337	FY 19 \$49,836,602	FY 20 \$49,820,666	FY 21 \$46,073,509	FY 22 \$49,055,555
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Fund: Idaho Underground Storage Tank Program (0226-00 Ded)

Sources: Originally, the Underground Storage Tank (UST) Program was supported by federal grants, which has now shifted to fees. During the 2016 session, for FY 2017, JFAC appropriated \$160,000 one-time for costs of transitioning the Underground Storage Tank Program from federal funds to fees. In the 2017 session, the legislature created the Underground Storage Tank Program Fund through S1028 to separate UST funds from other sources and provide transparency.

S1244 of 2016 provided DEQ the authority to begin collecting UST fees to supplement the remaining federal grant dollars and state matching funds. Fees to tank owners are limited to \$100 per tank per year, and are the only fees that may be assessed by DEQ for the UST program. There are, on average, about 2.8 tanks per facility, meaning the average facility owner would pay approximately \$300 per year. If the year-end fee balance exceeds \$35,000, fees for the following year will be reduced to avoid excessive buildup of funds. Fees are collected on a calendar year basis (§39-8813).

Uses: H3 of 2007 directed DEQ to establish an Underground Storage Tank (UST) Program through negotiated rulemaking which eventually led to state program approval or primacy from the EPA. DEQ's UST program is nationally recognized for having a streamlined approach to inspections and on-site operator training, and is recognized by gas station owners, commercial fueling facilities, petroleum marketers, and government UST owners. DEQ needs approximately \$700,000 each year to operate the UST program. All fees collected must only be used for the UST program (§39-8802). Starting in FY 2020, the department anticipates using the fund 0226-01 to internally account for indirect costs associated with oversight of the program.

Budget Unit: DQAB(245) Administration and Support Services

FY 18 \$0	FY 19 \$0	FY 20 \$39,519	FY 21 \$45,461	FY 22 \$0
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Budget Unit: DQAE(245) Waste Management and Remediation

FY 18 \$74,765	FY 19 \$190,624	FY 20 \$150,178	FY 21 \$149,869	FY 22 \$64,961
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Total Idaho Underground Storage Tank Program Fund (0226-00)

FY 18 \$74,765	FY 19 \$190,624	FY 20 \$189,697	FY 21 \$195,330	FY 22 \$64,961
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Fund: IPDES Program (0227-00 Ded)

Sources: S1281 of 2018 established Section 39-175F, Idaho Code, which created the Idaho Pollution Discharge Elimination System (IPDES) Program Fund in the Department of Environmental Quality. This appropriated fund consists of all moneys received from fees collected from facilities obtaining an IPDES permit or a general permit pursuant to Section 39-175C(2), Idaho Code. The department started receiving funds in October of 2019 with the issuance of permits. This fund retains its own interest earned on investments of idle moneys.

Uses: H406 of 2014 directed DEQ to develop a National Pollutant Discharge Elimination System (NPDES) primacy delegation application. On June 5, 2018, Idaho became the 47th state to receive primacy to implement the NPDES from the U.S. Environmental Protection Agency (EPA). The IPDES Program Fund is to be used for the costs and expenses incurred by the department in carrying out the IPDES program including, but not limited to, compliance, training, technical, legal and administrative support and proceedings necessary for implementing the program. Expenditures from this fund started in FY 2020, the first year the department was authorized an appropriation for this program.

Budget Unit: DQAB(245) Administration and Support Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$2,628	\$58,813	\$0

Budget Unit: DQAD(245) Water Quality

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$9,278	\$190,412	\$826,438

Total IPDES Program Fund (0227-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$11,906	\$249,225	\$826,438

Fund: Waste Tire Grant (0484-00 Ded)

Sources: The Waste Tire Disposal Act (Section 39-65, Idaho Code), regulates waste tire transport, storage, and disposal in Idaho. This is a continuously appropriated fund within the Department of Environmental Quality.

Uses: Uses include those purpose allowed pursuant to Sections 39-6501 through 39-6508, Idaho Code.

Budget Unit: DQAG (Cont) (245) Waste Management and Remediation

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$25,000	\$14,000

Fund: Bunker Hill Trust (0511-00 Ded)

Sources: This fund includes any receipts or interest that are the result of consent decree declarations between the State of Idaho and settling defendants involved in the Bunker Hill Mine cleanup. In September 8, 2011, consent decree "United States of America v. Hecla Mining Company and Consolidated Cases, No. 96-01220N-EJL, No. 91-0342-N-EJL, and No. 94-0206-N-HLR" created the larger endowment fund, and a 2014 memorandum of agreement among the Environmental Protection Agency (EPA), the Coeur d'Alene Tribe, and the Idaho Department of Environmental Quality (DEQ), resulted in a deposit of \$52,319,496 to the endowment fund. The moneys shall be held by the State as a trust fund and have been invested with the Endowment Fund Investment Board, allowing any interest or dividends to accrue to the trust fund.

Uses: The Governor, or his designee, shall be the trustee of the fund and direct expenditures for operation and maintenance activities, encouraging economic development, or assisting local governmental entities within the site per Section 39-107A, Idaho Code. These moneys have been traditionally utilized to fund blood lead screening and house dust activities or other institutional control activities for the benefit of human health and the environment within the Bunker Hill Superfund Site in Shoshone County. Long term costs are expected to include operations and maintenance of the Bunker Hill Central Treatment Plant in Kellogg once the EPA completes upgrades to the water treatment plant and transitions operations to the DEQ. Actual expenditures include encumbrances.

Budget Unit: DQAB(245) Administration and Support Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$19,455	\$0

Budget Unit: DQAE(245) Waste Management and Remediation

FY 18	FY 19	FY 20	FY 21	FY 22
\$745,046	\$651,645	\$986,495	\$606,621	\$2,061,658

Total Bunker Hill Trust Fund (0511-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$745,046	\$651,645	\$986,495	\$626,076	\$2,061,658

Fund: Wastewater Facility Loan (0529-00 Ded)

Sources: Surplus moneys in the Wastewater Facility Loan Fund, as established in Section 39-3629, Idaho Code, shall be invested by the State Treasurer in the manner provided for idle state moneys in the state treasury under §67-1210, Idaho Code. Interest received on all such investments shall be paid into the Wastewater Facility Loan Fund. The fund shall have paid into it:

1. Federal funds which are received by the state to provide for wastewater facility loans together with required state matching funds coming from a portion of the moneys in the Water Pollution Control Fund as established in §39-3628, Idaho Code. (Note: the Water Pollution Control Fund is perpetually appropriated to provide the required matching share of federal capitalization grants to capitalize the Wastewater Facility Loan Fund, 39-3630(3));
2. All donations and grants from any source;
3. All principal and interest repayments of loans; and
4. Any other moneys which may hereafter be provided by law.

Uses: Moneys in the Wastewater Facility Loan Fund are perpetually appropriated under Section 39-3631, Idaho Code, to provide loans and other forms of financial assistance authorized under Title VI of the Federal Water Quality Act of 1987, P.L. 100-4, to any municipality for construction of sewage treatment works. Funds are subject to annual federal and state appropriation and applicable federal limitations for operation of the Wastewater Facility Loan Program. Loan disbursements are part of a revolving fund and are not considered as expenditures. Moneys for allowable administrative costs are transferred to fund 0225-02 for expenditure.

Budget Unit: DQAF (Cont) (245) Drinking Water & Wastewater Continuous

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Clean Water Revolving Loan (SCC) (0529-16 Ded)

Sources: The State of Idaho to make grants and loans, as funds are available, to any municipality of assist in the construction of sewage treatment works, to community public water systems and nonprofit noncommunity public water systems (Section 39-3626, Idaho Code). This is a continuously appropriated fund within the Department of Environmental Quality, and may include moneys from:

1. Federal funds which are received by the state to provide for wastewater facility loans together with required state matching funds coming from a portion of the moneys in the Water Pollution Control Fund as established in §39-3628, Idaho Code. (Note: the Water Pollution Control Fund is perpetually appropriated to provide the required matching share of federal capitalization grants to capitalize the Wastewater Facility Loan Fund, 39-3630(3));
2. All donations and grants from any source;
3. All principal and interest repayments of loans; and
4. Any other moneys which may hereafter be provided by law.

The Department of Environmental Quality may use a portion of the interest revenues from wastewater and drinking water loans, in an amount not to exceed one percent (1%) of loans outstanding for operation of the wastewater and drinking water loan programs. In allocating state construction grants and loans under Section 36-36, Idaho Code, the Idaho Board of Environmental Quality considers to water pollution control needs, protection of public health and provision of safe drinking water and can weigh such needs in the approval of loans from this fund.

Uses: Similar to moneys in the Wastewater Facility Loan Fund, moneys in the Drinking Water and Wastewater Facilities Loan are perpetually appropriated to provide loans and other forms of financial assistance authorized under Title VI of the Federal Water Quality Act of 1987, P.L. 100-4, to any municipality for construction of sewage treatment works, and public water works of community water systems and nonprofit, noncommunity public water systems. Funds are subject to annual federal and state appropriation and applicable federal limitations for operation of the Wastewater Facility Loan Program. Loan disbursements are part of a revolving fund and are not considered as expenditures. Moneys are allowed to be transferred between this fund and the Wastewater Facility Loan Fund.

Budget Unit: DQAF (Cont) (245) Drinking Water & Wastewater Continuous

FY 18 \$0	FY 19 \$11,600,000	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Drinking Water Loan (0532-00 Ded)

Sources: The Drinking Water Loan Fund (§39-7602) shall have paid into it federal funds which are received by the state to provide for drinking water loans to public water systems together with the required state matching funds. (Note: the Water Pollution Control Fund is perpetually appropriated to provide the required matching share of federal capitalization grants to capitalize the Drinking Water Loan Fund (§39-3630(4)). Other fund sources include all principal and interest payments of loans made pursuant to Idaho Code, Title 39, Chapter 76, donations and grants from any source, and any moneys which may otherwise be provided by law.

Surplus moneys in the Drinking Water Loan Fund shall be invested by the State Treasurer in the manner for idle state moneys in the state treasury as provided by Section 67-1210, Idaho Code. Interest received on all such investments shall be paid into the Drinking Water Loan Fund.

Uses: Moneys in the Drinking Water Loan Fund are perpetually appropriated under Section 39-7604, Idaho Code, for the purpose of making low-cost loans to communities across Idaho for upgrades and improvements to their drinking water systems. Loan disbursements are not considered as expenditures. Moneys for allowable administrative costs are transferred to fund 0225-02 for expenditure.

Budget Unit: DQAF (Cont) (245) Drinking Water & Wastewater Continuous

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: Appropriations in FY 2023 included funding for contaminated site cleanup projects and related administrative oversight costs within DEQ.

Budget Unit: DQAD(245) Water Quality

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: DQAI(245) Waste Management & Remediation 2

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$1,028,901
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Budget Unit: DQAN(245)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total ARPA State Fiscal Recovery Fund (0344-30)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$1,028,901
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Department of Environmental Quality Grand Total				
FY 18 \$51,137,318	FY 19 \$63,294,036	FY 20 \$51,795,175	FY 21 \$47,863,489	FY 22 \$54,257,536

Department of Fish and Game

Fund: Fish and Game (0050-00 Ded)

Sources: All moneys received from the sale of hunting, fishing and trapping licenses, tags and permits (except as provided by §36-111, set-aside account), or from any other source connected with the administration of the provisions of the Idaho Fish and Game Code or any law or regulation for the protection of wildlife, including the sale of predatory animal furs, are credited to the Fish and Game Fund (§36-107).

All revenue received from the sale of property, either owned by the commission or that which has been confiscated, is deposited into the Fish and Game Fund.

Moneys received for specific projects from private individuals, other state agencies, foundations, and businesses (e.g. Idaho Power Company for anadromous hatchery operations) are deposited into the Fish and Game Fund. These funds are designated as "Fish and Game (Other) Fund" in the budget system.

All moneys received from the federal government for the administration of any aspect of the Fish and Game laws (§36-110). These funds are designated as "Fish and Game (Federal) Fund" in the budget system.

Uses: The money from this fund is used to enforce and administer the fish and game laws in Idaho and to perpetuate and manage Idaho's wildlife resources (§36-107). An annual report is published on each fiscal year's operations.

Federal moneys in this fund are used to administer various aspects of the Fish and Game laws within the limits set in each grant, contract, or agreement with a federal agency. Federal Aid for Wildlife and Fisheries Restoration is administered by the U.S. Fish and Wildlife Service of the Department of the Interior. These funds require a 25 percent state match. Uses of other federal funds include the monitoring, research, and artificial propagation of anadromous fish, wildlife habitat protection and development, and the research of various wildlife species including those listed as threatened and endangered (§36-110).

Although the department reports actual expenditures at the fund-detail level for budgeting purposes, the State Controller controls Fish and Game expenditures at the fund level. Revenues from licenses, federal and other sources are commingled in the actual expenditures reported by STARS.

Budget Unit: FGAA(260) Administration

FY 18 \$17,130,225	FY 19 \$19,871,920	FY 20 \$20,115,178	FY 21 \$19,016,205	FY 22 \$23,014,695
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Budget Unit: FGAB(260) Enforcement

FY 18 \$11,730,151	FY 19 \$11,879,020	FY 20 \$12,345,507	FY 21 \$13,445,676	FY 22 \$12,651,579
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Budget Unit: FGAC(260) Fisheries

FY 18 \$36,909,426	FY 19 \$37,047,018	FY 20 \$38,377,490	FY 21 \$44,266,382	FY 22 \$42,193,006
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Budget Unit: FGAD(260) Wildlife

FY 18 \$22,894,796	FY 19 \$24,318,753	FY 20 \$26,680,411	FY 21 \$23,546,362	FY 22 \$24,676,417
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Budget Unit: FGAE(260) Communications

FY 18 \$5,134,386	FY 19 \$4,503,971	FY 20 \$4,883,646	FY 21 \$4,018,527	FY 22 \$3,705,926
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Budget Unit: FGAF(260) Engineering

FY 18 \$695,808	FY 19 \$1,117,625	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: FGAH(260) Wildlife Mitigation and Habitat Conservation

FY 18 \$2,046,624	FY 19 \$1,796,890	FY 20 \$6,025,944	FY 21 \$1,673,378	FY 22 \$6,841,001
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Total Fish and Game Fund (0050-00)

FY 18 \$96,541,416	FY 19 \$100,535,197	FY 20 \$108,428,175	FY 21 \$105,966,530	FY 22 \$113,082,623
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Fund: Fish and Game Set-Aside (0051-00 Ded)

Sources: The moneys received in the Fish and Game Set-aside Fund come from specific license, tag or permit fees and donations. H230 of 2017 added a \$5 resident and \$10 non-resident license endorsement (§36-414) for sportsmen access, and made other changes to the set-asides. The budget system differentiates "Fish and Game Set-Aside (Licenses) Fund" from "Fish and Game Set-Aside (Other) Fund". Revenues from meat processing fines, the tax check-off and license plate sales are recording in the "Other" category and are reported separately for budgeting purposes. See the department's financial report for detailed expenditures by set-aside. The Statewide Accounting and Reporting System (STARS) does not make the revenue distinction in the expenditure record. Reported expenditures include all set-asides.

- Uses:
1. Salmon and Steelhead Tag: 50% of each steelhead trout or anadromous salmon permit sold (§36-111(a)) or a total of \$5.50 of all Sport Pack licenses sold (§36-406(f)(i)). Moneys from this source shall be used for the acquisition, development and maintenance of parking areas, access sites, boat ramps and sanitation facilities in salmon and steelhead fishing areas, for management of and research on steelhead trout and anadromous salmon problems, and for technical assistance with litigation concerning steelhead and anadromous salmon originating in Idaho. (§36-406(f))
 2. Land Acquisition and Habitat Improvement: \$2.00 from each combination and hunting license sold is used to acquire access or rehabilitate big game, upland bird, or waterfowl habitat (§36-111(b), §36-406(f)(ii)).
 3. Winter Feeding & Depredation Control: \$3.50 from each deer, elk and antelope tag sold (§36-111(c), §36-406(f)(iii)), of which \$1.75 shall go to winter feeding operations for deer, elk, and antelope and \$1.75 cents to prevent damage to private property by deer, elk, and antelope. An additional \$500,000 per year is transferred to the depredation control set-aside from the license endorsement §36-111(f)(ii). Furthermore, any excess cash balance above \$2.5 million in the Expendable Big Game Depredation Fund is also transferred to the Depredation Control Set-aside.
 4. Non-game Program:
 - A) Every individual who has a refund due and payable for overpayment of state income taxes may designate all or any portion thereof to be deposited in the non-game fund for support of the non-game program (§63-3067A(3) and (§36-111(d)).
 - B) There are three Idaho wildlife special licenses plates (§49-417). In addition to the regular registration fees, applicants are charged \$35 for the initial issuance of the plates and \$25 for annual renewal. Ten dollars of the initial fee and ten dollars of the renewal fee are deposited to the state highway account. The remaining donation of \$25 of the \$35 plate fee and \$15 of the \$25 renewal fee is earmarked as follows: bluebird plate, \$25 and \$15 to non-game programs; elk plate, \$1.25 and \$.75 to the wildlife disease laboratory, \$1.25 and \$.75 to livestock disease control with remainder to non-game programs; and cutthroat plate, \$2.50 and \$1.25 to Parks and Recreation for non-motorized boating access with remainder to non-game programs. Sample license plates may be purchased from the Idaho Transportation Department for a one-time fee of \$30 of which \$20 is deposited for non-game programs.
 5. Certain moneys derived from the assessment of fees on violators shall be used for meat processing of the confiscated game, accidentally killed game, and donated meat. The meat is to be distributed to charitable organizations (§36-1407).
 6. The balance of moneys from the license endorsement, after distributions to the Expendable Big Game Depredation Fund and the Depredation Control Set-aside, are distributed to the Sportsmen Access Set-aside (§36-111(f)(iii)). Moneys in the Sportsmen Access Set-aside are dedicated to fishing and hunting access agreements and easements.

Budget Unit: FGAA(260) Administration

FY 18 \$5,905	FY 19 \$4,761	FY 20 \$5,465	FY 21 \$6,149	FY 22 \$9,532
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Budget Unit: FGAB(260) Enforcement

FY 18 \$13,952	FY 19 \$15,369	FY 20 \$19,482	FY 21 \$18,563	FY 22 \$16,496
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Budget Unit: FGAC(260) Fisheries

FY 18 \$274,866	FY 19 \$471,399	FY 20 \$528,269	FY 21 \$501,799	FY 22 \$493,269
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Budget Unit: FGAD(260) Wildlife

FY 18 \$921,734	FY 19 \$788,011	FY 20 \$852,058	FY 21 \$833,714	FY 22 \$1,060,674
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Budget Unit: FGAE(260) Communications

FY 18 \$86,281	FY 19 \$74,171	FY 20 \$307	FY 21 \$0	FY 22 \$0
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Budget Unit: FGAH(260) Wildlife Mitigation and Habitat Conservation

FY 18 \$1,369,463	FY 19 \$1,931,197	FY 20 \$2,999,849	FY 21 \$2,849,587	FY 22 \$2,205,448
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Total Fish and Game Set-Aside Fund (0051-00)

FY 18 \$2,672,200	FY 19 \$3,284,908	FY 20 \$4,405,430	FY 21 \$4,209,811	FY 22 \$3,785,418
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Fund: Expendable Big Game Depredation (0055-00 Ded)

Sources: Effective July 1, 2005, SB1171 transferred \$2.25 million from the Secondary Depredation Account into the Nonexpendable Big Game Depredation Fund. Interest earnings are annually transferred to the Expendable Big Game Depredation Fund from which all depredation payments are made. In addition to the annual transfer of \$500,000, from the license endorsement (§36-111(f)(i)), an annual cash transfer of \$200,000 (§36-115(b)) is made from the Fish and Game Fund to the Expendable Big Game Depredation Fund, which retains its interest. Any unspent balances at year's end are not returned to the Fish and Game Fund (§36-115(c)).

Uses: Used for payment to landowners for depredation to crops for damages caused by antelope, elk, deer and moose, subject to \$750 deductible (§36-115(d)(2)(A)). Also, the fund is used to pay for livestock losses due to black bears, grizzly bears, and mountain lions (§36-1109) and to pay claims for forage losses caused by grazing wildlife (§36-1110). H80 of 2019 amended Section 36-1108, Idaho Code, to expand eligible wildlife depredation claims to include damage to center pivots and fall seed bed prepared ground. Any ending balance exceeding \$2,500,000 must be transferred to the Depredation Control Set-aside (§36-111(c)) and used to prevent or control depredation of private property. S1151 of 2019 amended Section 36-115, Idaho Code, to limit the amount paid on a single depredation claim to not exceed 10% of the annual Expendable Big Game Depredation Fund appropriation for the fiscal year in which the depredations occur.

Budget Unit: FGAD(260) Wildlife

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: FGAH(260) Wildlife Mitigation and Habitat Conservation

FY 18 \$1,048,597	FY 19 \$2,130,506	FY 20 \$1,100,000	FY 21 \$1,100,000	FY 22 \$2,000,000
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Budget Unit: FGAI(260) Administration

FY 18 \$81	FY 19 \$171	FY 20 \$337	FY 21 \$165	FY 22 \$0
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Total Expendable Big Game Depredation Fund (0055-00)

FY 18 \$1,048,678	FY 19 \$2,130,676	FY 20 \$1,100,337	FY 21 \$1,100,165	FY 22 \$2,000,000
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Fund: Public Shooting Range Fund (0169-00 Ded)

Sources: The Public Shooting Range Fund was established pursuant to H396 of 2020, which created Section 36-418, Idaho Code, to provide funding to improve or construct shooting ranges. Funding is sourced through fines and forfeitures remitted to the department for violations of Fish and Game laws, the sale of property owned by the Fish and Game Department originally purchased for shooting ranges, revenues from goods and services provided by the Department related to shooting ranges; gifts, grants, or other contributions, or any Legislative appropriations. This fund is continuously appropriated, and interest earned is retained by the fund.

Uses: The Fish and Game Commission shall determine the amount available to distribute to recipients and the Director of the Department shall appoint a committee to advise on the application process and allocation of funding. Both government and nonprofit entities are eligible to apply for funding for the following: shooting range design, engineering, or studies; noise abatement; safety enhancement; new construction for shooting range sites; relocation of shooting ranges; or other projects deemed necessary to enhance or preserve a shooting range under good practices and management.

Budget Unit: FGAJ (Cont) (260) Public Shooting Ranges (Cont)

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$459,703	FY 22	\$308,466
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Fund: Fish and Game Expendable Trust (0524-00 Ded)

Sources: Any money or real or personal property donated, bequeathed, devised or granted (§36-108). This fund is also used to account for life-time licenses. Annual transfers are made from this fund to the Fish and Game Fund for moneys held for lifetime licenses. Both interest and principal can be expended for the purposes stipulated in the trust.

Uses: Moneys donated are to be used as stated in the conditions of the donation or grant (§36-108).

Budget Unit: FGAA(260) Administration

FY 18	\$1,028	FY 19	\$1,042	FY 20	\$1,131	FY 21	\$1,363	FY 22	\$3,142
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Budget Unit: FGAB(260) Enforcement

FY 18	\$8,244	FY 19	\$5,190	FY 20	\$5,665	FY 21	\$15,617	FY 22	\$0
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Budget Unit: FGAC(260) Fisheries

FY 18	\$728,228	FY 19	\$833,169	FY 20	\$373,834	FY 21	\$316,353	FY 22	\$146,561
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Budget Unit: FGAD(260) Wildlife

FY 18	\$601,675	FY 19	\$442,393	FY 20	\$618,190	FY 21	\$519,209	FY 22	\$958,058
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Budget Unit: FGAE(260) Communications

FY 18	\$73,124	FY 19	\$52,277	FY 20	\$58,475	FY 21	\$45,891	FY 22	\$43,521
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Total Fish and Game Expendable Trust Fund (0524-00)

FY 18	\$1,412,299	FY 19	\$1,334,071	FY 20	\$1,057,296	FY 21	\$898,433	FY 22	\$1,151,281
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Fund: Fish and Game Nonexpendable Trust (0530-00 Ded)

Sources: Any money or real or personal property donated, bequeathed, devised or granted (§36-109). Restrictions placed on expending only the interest amounts. Principal amount to stay intact and not expended.

Uses: The interest on moneys donated are to be used as stated in the conditions of the donation, while the principal amount grows to generate additional interest. (§36-109).

Budget Unit: FGAA(260) Administration

FY 18 \$108	FY 19 \$38	FY 20 \$40	FY 21 \$103	FY 22 \$135
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Budget Unit: FGAC(260) Fisheries

FY 18 \$4,852	FY 19 \$1,763	FY 20 \$7,774	FY 21 \$0	FY 22 \$0
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Budget Unit: FGAD(260) Wildlife

FY 18 \$3,117	FY 19 \$7,513	FY 20 \$6,322	FY 21 \$7,132	FY 22 \$6,506
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Total Fish and Game Nonexpendable Trust Fund (0530-00)

FY 18 \$8,077	FY 19 \$9,315	FY 20 \$14,136	FY 21 \$7,235	FY 22 \$6,641
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Department of Fish and Game Grand Total

FY 18 \$101,682,670	FY 19 \$107,294,167	FY 20 \$115,005,373	FY 21 \$112,641,875	FY 22 \$120,334,429
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Endowment Fund Investment Board

Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: The Endowment Fund Investment Board invests certain balances of the State Insurance Fund, Ritter Island, Trail of the Coeur d'Alenes, Bunker Hill Water Treatment, Wildlife Stewardship, and Fish and Game Trust. HB 660 of 2012 transferred responsibilities for investment of the Judges Retirement Fund to PERSI effective July 1, 2014 following the determination by the Internal Revenue Service that the plan met federal requirements for a qualified plan (§1-2002).

Uses: Earnings pay for the administrative costs of managing the investments of the State Insurance Fund, the Department of Parks and Recreation, the Department of Environmental Quality, and the Department of Fish and Game based on the amount of staff time consumed as a proportion of the total budget.

Budget Unit: LABA(322) Endowment Fund Investment Board

FY 18 \$68,866	FY 19 \$73,684	FY 20 \$74,425	FY 21 \$76,796	FY 22 \$83,192
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Budget Unit: LABB (Cont) (322) Endowment Fund Investment Board

FY 18 \$322,679	FY 19 \$392,833	FY 20 \$594,773	FY 21 \$661,765	FY 22 \$753,317
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Total Miscellaneous Revenue Fund (0349-00)

FY 18 \$391,545	FY 19 \$466,518	FY 20 \$669,198	FY 21 \$738,561	FY 22 \$836,509
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Fund: Endowment Earnings Administrative (0482-70 Ded)

Sources: Earnings from the investment of the permanent endowments, earnings from the investment of the endowment earnings reserves, earnings from timber sales, earnings from range and cottage site leases, and earnings on interest from timber sales are placed into the earnings reserve. Before endowment reform in 2000, activities related to the management of the Endowment Fund were paid from the General Fund.

Uses: The endowment administrative funds are a subset of the earning reserve funds and are used to pay for the administrative costs of managing the land grant endowments. The endowments constitute most of the Board's investments. Amendments to the Idaho State Constitution (HJR 8 of 1998) approved by popular vote and legislation (HB 643 of 1998) effective July 1, 2000 allowed the Legislature to appropriate administrative costs of the permanent endowments from the endowment earnings (public school §33-902A, penitentiary §20-102A, university §33-2909A, scientific school §33-2911A, agricultural college §33-2913A, normal school §33-3301A, mental hospital §66-1101A, and charitable institutions §66-1104). The Legislature provides a fixed appropriation to the Endowment Fund Investment Board for the salaries and operating costs of the staff and the Legislature provides a continuous appropriation for external investment costs. Separate statutory changes to the Capitol Endowment §67-1610 and §67-1611 (previously public buildings §76-5780) did not specify administrative uses by the Endowment Fund Investment Board until the Capitol Maintenance Reserve Fund was created in 2013.

Budget Unit: LABA(322) Endowment Fund Investment Board

FY 18 \$616,912	FY 19 \$556,098	FY 20 \$609,155	FY 21 \$604,042	FY 22 \$648,845
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Budget Unit: LABB (Cont) (322) Endowment Fund Investment Board

FY 18 \$8,076,376	FY 19 \$8,995,333	FY 20 \$10,443,230	FY 21 \$10,948,130	FY 22 \$12,461,775
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Total Endowment Earnings Administrative Fund (0482-70)

FY 18 \$8,693,288	FY 19 \$9,551,431	FY 20 \$11,052,385	FY 21 \$11,552,172	FY 22 \$13,110,620
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Endowment Fund Investment Board Grand Total				
FY 18 \$9,084,833	FY 19 \$10,017,949	FY 20 \$11,721,583	FY 21 \$12,290,733	FY 22 \$13,947,129

Department of Lands

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 36% of the General Fund is derived from individual income tax, 53% from sales tax, 4% from corporate income tax, and 7% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The General Fund is used for department-wide administration; fire protection of state and private forest and range lands; technical assistance to private forest landowners; statewide administration of the Forest Practices Act; Good Neighbor Authority projects on private lands; and to pay for costs of endangered species programs.

Budget Unit: LAAA(320) Support Services

FY 18 \$768,210	FY 19 \$816,711	FY 20 \$788,330	FY 21 \$681,864	FY 22 \$719,309
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Budget Unit: LAAB(320) Forest Resources Management

FY 18 \$1,320,016	FY 19 \$1,183,236	FY 20 \$1,383,726	FY 21 \$1,646,765	FY 22 \$2,140,481
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Budget Unit: LAAC(320) Lands and Waterways

FY 18 \$368,625	FY 19 \$387,117	FY 20 \$414,303	FY 21 \$437,137	FY 22 \$126,440
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Budget Unit: LAAD(320) Forest and Range Fire Protection

FY 18 \$2,987,810	FY 19 \$3,055,351	FY 20 \$3,081,907	FY 21 \$3,096,830	FY 22 \$3,331,797
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Budget Unit: LAAO(320) Minerals, Public Trust, Oil and Gas

FY 18 \$493,905	FY 19 \$519,639	FY 20 \$444,966	FY 21 \$231,633	FY 22 \$842,055
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Total General Fund (0001-00)

FY 18 \$5,938,567	FY 19 \$5,962,053	FY 20 \$6,113,232	FY 21 \$6,094,229	FY 22 \$7,160,083
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Fund: Department of Lands (0075-00 Ded)

Sources: The Department of Lands fund include sixteen distinct sources for funding that include:

- Receipts from miscellaneous equipment sales, copies, and employee rentals (fund detail 0075-01);
- The State Board of Scaling Practices levies an assessment on the scale of all forest products harvested within the state in an amount not to exceed 20 cents per thousand board feet, provided that no such assessment is levied more than once on any forest product (§38-1209) (fund detail 0075-04);
- Moneys accruing or received from the Forest Protection Fund Tax Roll (0075-16) after refunds and after distributions to the Timber Protective Associations under the provisions of §38-111, §38-112, and §38-130 (fund detail 0075-06);
- Permit to conduct dredge or placer mining operations, an applicant must file an initial surety board with the director of the Idaho State Board of Land Commissions (§47-1317). Failure of permit holder to comply with the requirements of the Dredge and Placer Mining Act will result in forfeiture of the bond as outlined in §47-1319. Prior to conducting any surface mining operations on a mine parcel covered by an approved reclamation plan, an operation shall submit to the board a bond meeting the requirements of §47-1512 (fund detail 0075-08);
- Forest land owners assessments received or accruing under the Forest Practices Act §38-134 and §38-122 (fund detail 0075-11);
- The Forest and Range Conservation Fund is composed of money donated by private industry and is commonly called the Keep Idaho Green Fund (fund detail 0075-12);
- All moneys received or accruing under Forest Practices Rehabilitation §38-1313 (fund detail 0075-15);
- Land owner assessments paid for fire protection under Forest Protection Tax Roll §38-111 and §38-112 (fund detail 0075-16);
- Hazard management moneys are paid to the state under any contract whereby the state assumes the management and reduction of any fire hazard for the protection of forest resources (§38-408) (fund detail 0075-20);
- Revenue for the Abandoned Mine Reclamation Fund is derived from a portion of the 1% profit tax on Idaho mining operations. The Mine Tax was initially set at 3% in 1935, then was lowered to 2% in 1972 and lowered again in 2002 to 1%. All collections accrued to the General Fund from inception in 1935 until 1999. Beginning July 1 of 1999 (HB 84), one-third of the revenues accrued to the Abandoned Mine Reclamation Fund and the other two-thirds accrued to the General Fund. Furthermore, the distribution was amended in 2005 to revise the distribution of taxes imposed on mining operations that include a cyanidation facility so that one third of those revenues accrue to the Abandoned Mine Reclamation Fund, one third of those revenues accrue to the General Fund and one third of those revenues accrue to the Cyanidation Facility Closure Fund (§47-1206) (fund detail 0075-35);
- Small mine operators may make payments into the mine "Reclamation Fund" (§47-1803) as an alternative form of performance bond or financial assurance for mining operations and mineral leases (fund detail 0075-54);
- Idaho timber special license plates may be purchased for \$35 and renewed annually for \$25. A twenty-five dollar (\$25) fee for initial issuance and a fifteen dollar (\$15) fee for renewal of each set is deposited to the Idaho Timber License Plate Fund (§49-417A). Sample Idaho timber plates may be purchased for \$30 of which \$20 is deposited to the Timber Plate Fund (fund detail 0075-70);
- Tax roll assessment, General Fund, and other moneys may be used for the purchase and replacement of wildfire fighting equipment. The Department of Lands shall determine reimbursement rates for all capital fire equipment used for activities other than fire preparedness and those receipts are then placed into a wildfire equipment replacement fund (§38-111) (fund detail 0075-72);
- The source of Off-Highway Vehicle Fund is from \$1 of a \$12 registration fee on Off-Highway Vehicles (§67-7126(4)) (fund detail 0075-73);
- Funding for forest legacy monitoring comes from agreements with land owners receiving forest legacy conservation easements (fund detail 0075-74); and
- The Good Neighbor Authority was approved in 2016. Good Neighbor Authority (GNA) is a federal law that enables the U.S. Forest Service to partner with the Idaho Department of Lands (IDL) to achieve restoration and resilient landscape objectives across ownership boundaries. The source of funding is from revenues earned on federal forest sales in which the Department

of Lands partnered (fund detail 0075-80)

Uses:

The use of moneys in the Department of Lands fund are tied to the sources for funds, and may be proscribed by statute. These uses include:

- Receipts are used for supporting services (fund detail 0075-01);
- The moneys from the Scaling Practices Fund are used to operate the State Board of Scaling Practices program (fund detail 0075-04);
- Department costs of fire pre-suppression activities on state and privately owned property (fund detail 0075-06);
- In FY 2002, the Dredge and Placer Administration Mining Fund (0075-08) was combined with the Surface Mining Administration Fund (0075-18). All application fees are perpetually appropriated to this fund to be administered by the Board of Land Commissioners for administration (0075-08) and restoration (0075-09) of such lands and water courses damaged in dredge or other placer mining operations. In FY 2002, the Dredge and Placer Mining Reclamation Fund (0075-09) was combined with the Surface Mining Reclamation Fund (0075-10). Sums recovered from bond forfeitures are to be used to reclaim affected lands. This fund may also be used to expend funds transferred from the Reclamation Fund (0075-54) or Cyanidation Closure Fund as needed (§47-1513) (fund detail 0075-09);
- Administration and enforcement of the Forest Practices Act (§38-1305). The Forest Practices Act encourages forest practices that maintain and enhance the forest resources within the state of Idaho (fund detail 0075-11);
- The money from the Keep Idaho Green Fund is used for highway sign painting programs and other forms of fire prevention education (fund detail 0075-12);
- Rehabilitation of lands damaged by a forest practice that is not repaired following the serving of a notice of violation (fund detail 0075-15);
- Tax roll moneys are used for refunds, transferred to the Timber Protective Associations, and are transferred to the Fire Pre-Suppression Fund to pay for fire protection costs (fund detail 0075-16);
- To treat slash hazard on areas where the state has assumed management of fire hazard (fund detail 0075-20);
- Used for the reclamation of lands affected by mining operations (§47-1703). Any unencumbered and unexpended balance of this account remaining at the end of a fiscal year shall not lapse but shall be carried forward for the purposes of Title 47, Chapter 17 until expended or until modified by subsequent statute. Expenditure of funds from the Abandoned Mine Reclamation Account shall reflect the following priorities in the order stated (§47-1707):
(1) The protection of public health, safety, and general welfare from the adverse effects of past hard rock mining practices. (2) The restoration of land and water resources previously degraded by the adverse effects of past hard rock mining practices. (fund detail 0075-35);
- Funds may be authorized by appropriation for mine reclamation, administration, and mineral education (fund detail 0075-54);
- Funds are to be directed by the State Board of Land Commissioners for educational efforts upon recommendations developed jointly by the Department of Lands and the Idaho Forest Products Commission (§49-417A(5)). Such efforts may include signs or other appropriate means designed to help build public understanding of restoration of the management and conservation of forest resources on public and private lands in Idaho (fund detail 0075-70);
- Used for wildfire equipment replacement (§38-111) (fund detail 0075-72);
- The Off-Highway Vehicle Fund is to be used to provide off-highway vehicle opportunities and to repair damage to state lands directly related to off-highway vehicle use (§67-7126(4)) (fund detail 0075-73);
- When the department takes on the responsibility for monitoring forest legacy conservation agreements, it requires land owners to donate to a special fund to be used for monitoring expenses (fund detail 0075-74); and
- Moneys received from Good Neighbor Authority projects are deposited into a dedicated fund to be used to pay for the department's costs of those projects and to develop more cooperative forestry projects (fund detail 0075-80).

Budget Unit: LAAA(320) Support Services

FY 18	\$1,061,206	FY 19	\$1,115,270	FY 20	\$1,198,700	FY 21	\$1,197,039	FY 22	\$1,161,704
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Budget Unit: LAAB(320) Forest Resources Management

FY 18	\$1,158,966	FY 19	\$2,822,077	FY 20	\$3,388,556	FY 21	\$2,509,375	FY 22	\$2,339,185
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Budget Unit: LAAC(320) Lands and Waterways

FY 18	\$746,381	FY 19	\$959,822	FY 20	\$928,395	FY 21	\$749,590	FY 22	\$212,495
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Budget Unit: LAAD(320) Forest and Range Fire Protection

FY 18	\$4,759,578	FY 19	\$5,130,455	FY 20	\$5,827,049	FY 21	\$5,072,170	FY 22	\$5,614,795
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Budget Unit: LAAF(320) Scaling Practices

FY 18	\$229,221	FY 19	\$231,577	FY 20	\$266,894	FY 21	\$260,877	FY 22	\$256,927
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Budget Unit: LAAO(320) Minerals, Public Trust, Oil and Gas

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$331,296
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Total Department of Lands Fund (0075-00)

FY 18	\$7,955,351	FY 19	\$10,259,202	FY 20	\$11,609,594	FY 21	\$9,789,052	FY 22	\$9,916,402
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Fund: Oil and Gas Conservation (0075-14 Ded)

Sources: The Oil and Gas Conservation Fund includes permit to drill or treat a well fees (§47-320) and 60% of the remainder of moneys, after refunds, deposited from the 2.5% severance tax placed on the market value of the oil or gas produced at the site of production (§47-330). Royalties are not paid to this fund (§47-805).

Uses: The Oil and Gas Conservation Fund is used to pay administrative costs of the Oil and Gas Conservation Commission (§47-330). Originally, the LAAC budget unit carried out functions of the Oil and Gas Conservation Commission while the work was housed in the Lands and Waterways Program. As oil and gas exploration began to increase, the department created the temporary LAAK budget unit to distinguish oil specific work from other Lands and Waterways projects. This later shifted to the LAAO budget unit during FY 2018 with the anticipation of shifting oil and gas to a stand alone budgeted program. In 2018, for the FY 2019 budget, the legislature authorized the creation of the new Oil and Gas Conservation budgeted program, and moved the LAAO budget unit to this new program.

Budget Unit: LAAC(320) Lands and Waterways

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: LAAK(320) Oil and Gas Conservation

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: LAAO(320) Minerals, Public Trust, Oil and Gas

FY 18	\$49,762	FY 19	\$204,661	FY 20	\$95,012	FY 21	\$64,970	FY 22	\$60,674
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Total Oil and Gas Conservation Fund (0075-14)

FY 18	\$49,762	FY 19	\$204,661	FY 20	\$95,012	FY 21	\$64,970	FY 22	\$60,674
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Fund: Navigable Waterways (0075-75 Ded)

Sources: The Navigable Waterways Fund was added in 2015 (§58-104(9)(b)). Revenue generated by the state from navigable waterways (public trust) activities, except mineral royalties, shall be deposited in the navigable waterways fund. The source of revenues is from permits, filing fees, and licenses.

Uses: Moneys were formerly transferred to the General Fund. The dedicated fund is used for administrative expenses of the Navigable Waters (Public Trust) Program (§58-104(9)(b)). At the beginning of each fiscal year, those moneys in the navigable waterways fund that exceed two hundred percent (200%) of the current year's appropriations for the state's administration of navigable waterways shall be deposited in the waterways improvement fund established pursuant to Section 57-1501, Idaho Code.

Budget Unit: LAAC(320) Lands and Waterways

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$716,993	FY 22 \$0
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Sources: The Navigable Waterways Fund was added in 2015 (§58-104(9)(b)). Revenue generated by the state from navigable waterways (public trust) activities, except mineral royalties, shall be deposited in the Navigable Waterways Fund. The source of revenues is from permits, filing fees, and licenses.

Uses: Moneys were formerly transferred to the General Fund. The dedicated fund is used for administrative expenses of the Navigable Waters (Public Trust) Program (§58-104(9)(b)). At the beginning of each fiscal year, those moneys in the navigable waterways fund that exceed two hundred percent (200%) of the current year's appropriations for the state's administration of navigable waterways shall be deposited in the waterways improvement fund established pursuant to Section 57-1501, Idaho Code.

Budget Unit: LAAO(320) Minerals, Public Trust, Oil and Gas

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$738,106
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Total Navigable Waterways Fund (0075-75)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$716,993	FY 22 \$738,106
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Fund: Fire Suppression Deficiency (0076-00 Ded)

Sources: Three percent of the hazard reduction payments (§38-122) and any funds the Legislature may appropriate to cover the issuance of deficiency warrants authorized by the State Board of Land Commissioners for the costs of emergency fire suppression (§38-114, §38-131, §38-131A).

Uses: Warrants are drawn against this fund to defray the expenses of emergency fire suppression on lands protected by the state (§38-131, §38-131A). Approximately \$151,600 of hazard reduction moneys are appropriated from this fund annually to help pay the cost of suppressing forest fires (§38-122). All remaining expenditures are continuously appropriated and the deficiencies remaining at year-end are liquidated through legislative appropriation in the following fiscal year.

Budget Unit: LAAH (Cont) (320) Forest and Range Fire Protection

FY 18 \$37,871,775	FY 19 \$27,308,485	FY 20 \$32,511,687	FY 21 \$26,031,800	FY 22 \$66,030,259
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Fund: Indirect Cost Recovery (0125-00 Ded)

Sources: Indirect funds collected through the various federal and other programs from the indirect administrative charges.

Uses: These funds are used to pay personnel costs and certain operating expenses of some support service positions in information technology, financial, purchasing, and administration that the department deems to be "indirect costs". This fund also supplements rent, communications such as phone, postage and mailing, general office supplies, fuel, insurance and facility maintenance.

Budget Unit: LAAA(320) Support Services

FY 18 \$192,187	FY 19 \$195,199	FY 20 \$145,319	FY 21 \$191,222	FY 22 \$153,202
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Budget Unit: LAAG(320) Forest Resources Management

FY 18 \$136,040	FY 19 \$319,033	FY 20 \$130,369	FY 21 \$135,817	FY 22 \$126,151
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Total Indirect Cost Recovery Fund (0125-00)

FY 18 \$328,227	FY 19 \$514,232	FY 20 \$275,688	FY 21 \$327,039	FY 22 \$279,353
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Fund: Economic Recovery Reserve (0150-01 Ded)

Sources: Moneys in the fund came from cigarette taxes (deposits made pursuant to §63-2520) and interest earnings from the investment of idle moneys in the fund. However, H547 of 2014 revised the cigarette tax distribution to exclude the Economic Recovery Fund. Although not specified in law, it also includes transfers from the General Fund or other funds as approved by the Legislature (§67-3520).

Uses: The Economic Recovery Reserve Fund was created for the purpose of meeting General Fund revenue shortfalls, to meet expenses incurred as the result of a major disaster, and to provide one-time tax relief (§67-3520). It was used for the 27th pay period in FY 2006, one-time replacement equipment costs, economic development projects and the Parks and Recreation "Experience Idaho" initiative in FY 2007, the Governor's discretionary personnel costs in FY 2010, and other line-items as approved by the Legislature (§67-3520).

S1190 of 2015 transferred \$20 million from the General Fund in FY 2016 for the 27th payroll in FY 2017, but was used for one-time projects instead, During the 2016 session, for FY 2017, JFAC appropriated \$140,000 one-time for costs of supporting the Rangeland Fire Protection Associations.

Budget Unit: LAAD(320) Forest and Range Fire Protection

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Emergency Relief (0232-00 Ded)

Sources: This fund is used to pay for costs incurred by the department when an emergency is declared by the Governor and authorization to expend funds is given by the Governor. Generally, these funds come from the Federal Emergency Management Agency (FEMA) moneys passed through the Idaho Office of Emergency Management.

Uses: This fund provides reimbursement for expenses associated with an emergency declaration, such as time and travel statewide related to flooding or drought issues. Reimbursements and advancements made to these funds are continuously appropriated.

Budget Unit: LAAZ (Cont) (320) Disaster Subgrant

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Endowment Earnings Administrative (0482-70 Ded)

Sources: Earnings from the investment of the permanent endowments, earnings from the investment of the endowment earnings reserves, earnings from timber sales, earnings from range and cottage site leases, and earnings on interest from timber sales are placed into the earnings reserve. The Endowment Administrative Fund is a subset of the earnings reserve to be used to pay for administrative costs. Before endowment reform in 2000, an amount not to exceed 10% of the moneys received by the Department of Lands from the sale of grazing leases, recreation site leases, timber sales, cropland leases, and commercial leases constituted a special fund to be used for administrative costs.

Uses: Earnings pay for the administrative costs of managing the endowment lands including timber management, timber sales, road maintenance, scaling, and leasing.

Budget Unit: LAAA(320) Support Services

FY 18 \$4,367,398	FY 19 \$4,538,619	FY 20 \$4,633,590	FY 21 \$4,859,141	FY 22 \$4,581,496
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Budget Unit: LAAB(320) Forest Resources Management

FY 18 \$17,467,612	FY 19 \$18,114,853	FY 20 \$17,466,910	FY 21 \$16,663,600	FY 22 \$269,755
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Budget Unit: LAAC(320) Lands and Waterways

FY 18 \$5,769,093	FY 19 \$5,850,448	FY 20 \$6,387,430	FY 21 \$5,342,850	FY 22 \$22,946,870
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Total Endowment Earnings Administrative Fund (0482-70)

FY 18 \$27,604,103	FY 19 \$28,503,921	FY 20 \$28,487,931	FY 21 \$26,865,592	FY 22 \$27,798,122
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Fund: Community Forestry (0495-00 Ded)

Sources: The Community Forest Trust Fund consists of donations, gifts, grants, interest, and any other source provided by law.

Uses: The Community Forest Trust Fund provides cost share grants covering no more than 65% of project costs to communities, counties, state agencies, and non-profit organizations at the to promote tree planting and care in communities. In kind contributions such as materials, personnel, supplies, or services may be considered as part of the funding provided by the grantee (\$38-136).

Budget Unit: LAAG(320) Forest Resources Management

FY 18 \$13,503	FY 19 \$15,298	FY 20 \$12,650	FY 21 \$7,715	FY 22 \$8,829
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Fund: Planning and Development (0521-11 Ded)

Sources: The 1971 Legislature created the Land Commissioner Revolving Fund (\$58-141) and appropriated \$35,000 from the General Fund to the Revolving Fund. The 1972 Legislature appropriated an additional \$35,000 (Chapter 329, 1972 Idaho Session Laws). This fund is currently not utilized by the department.

Uses: Moneys are used by the State Board of Land Commissioners for the financing of the planning and developing of sewage systems on state lands, primarily to pay engineering costs. The balance of \$20,914 was returned by the Department of Lands to the General Fund per 67-1206, Idaho Code, in FY 2018. This fund is currently not utilized by the department.

Budget Unit: LAAL (Cont) (320) Lands and Waterways Continuous

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Land Bank (0527-00 Ded)

Sources: The proceeds from the sale of state endowment land may be deposited into a fund which shall be known as the "land bank fund," which is created in the state treasury for the purpose of temporarily holding proceeds from land sales pending the purchase of other land for the benefit of the beneficiaries of the endowment. The State Board of Land Commissioners may hold proceeds from the sale of land in the land bank fund for a period not to exceed five (5) years from the effective date of sale. If, by the end of the fifth year, the proceeds from the land sale have not been encumbered to purchase other land within the state, the proceeds shall be deposited in the permanent endowment fund of the respective endowment along with any earnings on the proceeds from the land sale, unless the period is extended by the Legislature (\$58-133).

Uses: A record shall be maintained showing separately from each of the respective endowments the moneys received from the sale of endowment lands. Moneys from the sale of lands which are a part of an endowment land grant shall be used only to purchase land for the same endowment (\$58-133(2)).

Budget Unit: LAAL (Cont) (320) Support Services - Land Bank

FY 18 \$0	FY 19 \$43,388,901	FY 20 \$0	FY 21 \$0	FY 22 \$13,666
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19").

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: In FY 2023, the Department of Lands receive an appropriation of \$80,900 from the American Rescue Plan fund for the replacement of capital equipment, including remote work equipment.

Budget Unit: LAAA(320) Support Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: LAAD(320) Forest and Range Fire Protection

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total American Rescue Plan Fund (0344-00)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: Federal government formula and project grants primarily from the United States Forest Service and US Fish and Wildlife Service.

Uses: To finance the federal share of participating programs and to cover costs of federal project grants. Examples include USDA consolidated payments grants, hazardous fuel reduction grants, conservation easement grants, fire management grants, conservation reserve payments, forest health grants, certain Good Neighbor Authority grants, and Sage Grouse Action grants. See the Department of Lands federal funds inventory for more details.

Budget Unit: LAAB(320) Forest Resources Management

FY 18 \$3,084,404	FY 19 \$2,411,882	FY 20 \$3,224,246	FY 21 \$2,701,908	FY 22 \$3,305,020
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Budget Unit: LAAD(320) Forest and Range Fire Protection

FY 18 \$1,181,056	FY 19 \$1,295,143	FY 20 \$996,634	FY 21 \$1,046,323	FY 22 \$1,114,291
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Budget Unit: LAAO(320) Minerals, Public Trust, Oil and Gas

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Federal Grant Fund (0348-00)

FY 18 \$4,265,461	FY 19 \$3,707,025	FY 20 \$4,220,880	FY 21 \$3,748,231	FY 22 \$4,419,311
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Department of Lands Grand Total				
FY 18 \$84,026,749	FY 19 \$119,863,777	FY 20 \$83,326,674	FY 21 \$73,645,622	FY 22 \$116,424,804

Department of Parks and Recreation

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 36% of the General Fund is derived from individual income tax, 53% from sales tax, 4% from corporate income tax, and 7% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The General Fund represents roughly 8.5% of the department's department-wide budget and is mainly used to pay full time employee salary and benefit costs in the Park Operations program, utility charges, and safety related maintenance and upkeep projects.

Budget Unit: PRAA(340) Management Services

FY 18 \$645,200	FY 19 \$642,200	FY 20 \$673,000	FY 21 \$633,900	FY 22 \$719,600
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Budget Unit: PRBA(340) Park Operations

FY 18 \$2,711,400	FY 19 \$2,710,500	FY 20 \$2,756,200	FY 21 \$2,606,400	FY 22 \$2,769,000
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Budget Unit: PRCA(340) Capital Development

FY 18 \$418,258	FY 19 \$110,185	FY 20 \$291,724	FY 21 \$226,246	FY 22 \$86,014
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Total General Fund (0001-00)

FY 18 \$3,774,858	FY 19 \$3,462,885	FY 20 \$3,720,924	FY 21 \$3,466,546	FY 22 \$3,574,614
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Fund: Indirect Cost Recovery (0125-00 Ded)

Sources: Indirect Cost Recovery funds are sourced from indirect overhead costs assessed to other agencies for administering federal grants.

Uses: These funds are used to pay general administrative costs for state and federal grants. A portion of personnel costs and certain operating expenses of some support service positions in information technology, financial, purchasing, and administration that the department deems to be "indirect costs" are paid through this fund. These expenditures supplement rent, communications such as phone, postage and mailing, general office supplies, fuel, insurance and facility maintenance costs otherwise borne by other funds.

Budget Unit: PRAA(340) Management Services

FY 18 \$263,309	FY 19 \$464,210	FY 20 \$394,379	FY 21 \$437,183	FY 22 \$364,595
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Budget Unit: PRBB(340) Park Operations

FY 18 \$342	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: PRCB(340) Capital Development

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Indirect Cost Recovery Fund (0125-00)

FY 18 \$263,650	FY 19 \$464,210	FY 20 \$394,379	FY 21 \$437,183	FY 22 \$364,595
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Fund: Parks and Recreation (0243-00 Ded)

Sources: Park user fees such as day use fees, campground fees, leases, concessions, etc. and general operational revenues from fees, administration, and vendor fees (§67-4225).

0243-02 Administrative fee amounting to 15% of the revenue from recreational vehicle registrations (§67-7001 thru §67-7133) and fees collected from the Idaho state parks Passport Program (§67-4223(A) and §49-402(11)).

0243-03 Twenty-five dollars from each initial fee and \$15 of each renewal fee for the Sawtooth National Recreation Area special license plate is deposited in the Parks and Recreation Fund (§49-419(A)).

0243-04 The equivalent of \$2.50 from each initial fee and \$1.25 from each renewal from the sale of the cutthroat wildlife license plate is deposited into the Parks and Recreation Fund (§49-417(2)(c)).

0243-05 Revenue from the sale of the Idaho mountain bike vehicle license plate is deposited into the Parks and Recreation Fund (§49-419(E)).

Uses: Used for the administration and operations of the Parks and Recreation Department.

0243-02 Used for any agency administrative cost (§67-7106(3), §67-7013, §67-7118). Fees collected for the Idaho state parks Passport Program are deposited into this fund and subject to appropriation.

0243-03 Fifteen percent of the Sawtooth National Recreational Area special license plate revenues is retained for administrative costs and the remaining 85% is, by MOU, transferred to the Sawtooth Society for recreational facilities and services within the SNRA (49-419A).

0234-04 Revenues from the sale of the cutthroat wildlife license plate are used for the construction and maintenance of nonmotorized boating access facilities for anglers. (§49-417(2)(c)).

0234-05 Revenue from the sale of the Idaho mountain bike vehicle license plate is used for the preservation, maintenance and expansion of recreational trails on which mountain biking is permitted (§49-419(E)).

Budget Unit: PRAA(340) Management Services

FY 18	\$2,153,875	FY 19	\$2,421,259	FY 20	\$2,423,850	FY 21	\$2,955,448	FY 22	\$2,933,766
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Budget Unit: PRBA(340) Park Operations

FY 18	\$6,230,049	FY 19	\$6,657,801	FY 20	\$6,858,635	FY 21	\$7,473,877	FY 22	\$7,700,150
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Budget Unit: PRCA(340) Capital Development

FY 18	\$485,773	FY 19	\$1,107,833	FY 20	\$950,066	FY 21	\$1,356,493	FY 22	\$2,335,275
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Total Parks and Recreation Fund (0243-00)

FY 18	\$8,869,697	FY 19	\$10,186,893	FY 20	\$10,232,551	FY 21	\$11,785,818	FY 22	\$12,969,192
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Fund: Recreational Fuels (0247-00 Ded)

Sources: The source of the Recreational Fuels Fund is from three percent* of the first 25 cents of gas tax collections after deductions for tax administration, refunds, the Railroad Grade Crossing Protection Fund, the Local Bridge Inspection Fund, and the ethanol portion or 7% of the gas tax (§63-2412). It also includes 3% of the collections from the Petroleum Clean Water transfer fee §41-4910(5)(b). The 3% is further broken down into six fund-details of which the Department of Parks and Recreation is the administrator of five. The State Police are responsible for the administration of the Search and Rescue Fund.

*Note that the effective rate fell from 3% of the gas tax to 2.34% of the gas tax because H312 of 2015 did not include recreational users when the fuel tax was increased from 25 cents per gallon to 32 cents per gallon.

Uses: 0247-01 Parks and Recreation Capital Improvement: 33% of 1.28% (or 0.4244%) is distributed to the Parks and Recreation Capital Improvement Fund under §63-2412(1)(f)(1), and another 33% of 1.28% (or 0.4244%) is distributed to the Parks and Recreation Capital Improvement Fund under §63-2412(1)(f)(2). The Capital Improvement Fund shall be used to acquire, purchase, maintain, improve, repair, furnish and equip parks and recreation sites (§57-1801).

0247-02 Waterway Improvement: 66% of 1.28% (or 0.8448%) is distributed to the Waterways Improvement Fund under §63-2412(1)(f)(1), for the protection and promotion of safety, waterways improvement, creation and improvement of parking areas, making and improving boat ramps and mooring, marking of waterways, search and rescue, and the purchase of real and personal property (§57-1501). Up to 20% of the moneys may be used to defray administrative costs.

0247-03 Off-road Motor Vehicles: 66% of 1.28% (or 0.8448%) is distributed to the Off-road Vehicle Fund under §63-2412(1)(f)(2), to acquire, maintain and equip Off-Highway Vehicle (OHV) sites and facilities (§57-1901). Up to 20% of the moneys may be used to defray administrative costs.

0247-04 Roads and Bridges: 0.44% is distributed to the Parks and Recreation Capital Improvement Fund under (§63-2412(1)(f)(4), to be used solely to develop, construct, maintain and repair roads, bridges and parking areas within and leading to parks and recreation areas of the state. By agreement, about half is used for park roads and the other half is used for county access road improvements.

0247-06 The allowable 20% of the waterways and off-road motor vehicle portions of the gasoline tax diverted for recreational purposes is deposited into a separate fund-detail for administrative expenses (§63-2412).

0266-00 Search and Rescue: 1% of 1.28% (or 0.0128%) is distributed to the Search and Rescue Fund under §63-2412(1)(e)(1), and another 1% of 1.28% or (or 0.0128%) is distributed to the Search and Rescue Fund under §63-2412(1)(e)(2), for the purpose of defraying costs of search and rescue missions conducted by the county sheriff's offices (§67-2913). The State Police are the administrator of this fund-detail and therefore no expenses are recorded in the Department of Parks and Recreation. It is referenced here for informational purposes to account for the remaining portion of the 3% distribution of gas tax.

Budget Unit: PRAA(340) Management Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$2,529,089	\$2,208,925	\$2,476,904	\$2,608,519	\$2,635,928

Budget Unit: PRBA(340) Park Operations

FY 18	FY 19	FY 20	FY 21	FY 22
\$1,377,126	\$1,184,051	\$883,880	\$1,070,064	\$871,010

Budget Unit: PRCA(340) Capital Development

FY 18	FY 19	FY 20	FY 21	FY 22
\$859,433	\$2,818,516	\$1,350,738	\$2,921,183	\$1,093,066

Total Recreational Fuels Fund (0247-00)

FY 18 \$4,765,649	FY 19 \$6,211,493	FY 20 \$4,711,521	FY 21 \$6,599,765	FY 22 \$4,600,005
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Fund: Parks and Recreation Registration (0250-00 Ded)

Sources: The department receives fees to the Parks and Recreation Registration Fund related to the registration of various recreational activities and vehicles, including boats, cross country skiing permits and parking passes, snowmobiles, motorbikes, and recreational vehicles.

Uses: 0250-01 State Vessel Fund. Registration fees are used to support state and county boating programs. IDPR may retain up to 15% for administration of the boat registration program. The remaining fees, at least 85%, are distributed to eligible counties for deposit into their County Vessel Fund to pay for program development, boating facilities maintenance, and services (§67-7013).

0250-02 Cross County Ski Fund. Rental income from the Idaho City Yurt System, income from Nordic pass sales at Ponderosa State Park and Harriman State Park, and receipts from the sale of winter recreational parking permits ("Park N Ski" permit §67-7115). IDPR may retain up to 15% for administration of the Park N Ski program. The remaining moneys are deposited into the Cross-country Skiing Recreation Account for the reimbursement of costs for snow removal from parking locations and for the purpose of developing and maintaining cross-country ski trails and parking lots (§67-7118).

0250-03 Snowmobile Fund. After deductions for the Snowmobile Search and Rescue Fund, IDPR may retain up to 15% of snowmobile registration fees for administration of the program. The remaining fees, at least 85%, are distributed to the counties to provide services or facilities approved by the department that will benefit snowmobilers. This includes things such as trail grooming, plowing and maintaining snowmobile parking areas, facilities and trail signing. Up to 15% of each county's funds may be used for law enforcement with the agreement of the County Snowmobile Advisory Committee (§67-7106).

0250-04 Motorbike Fund. Fees charged for off-highway motorbike, all-terrain vehicle, and utility type vehicle stickers. After deduction of vendor fees, IDPR may retain up to 15% for administration of the motorbike registration program. The remaining fees, at least 85%, are used for the purchase or lease of land, maintenance and development of trails and facilities and for off-road user education (§67-7127).

0250-05 Recreational Vehicle Fund. Includes recreational vehicle registration fees after a \$2 deduction per license for county collection costs and a 1% slice to the Search and Rescue Fund. By board policy, at least 85% of the revenue has traditionally been used to provide grants for recreational vehicle projects. However, moneys can be used for administration and park operations, and in FY 2011 JFAC concurred with the Governor's revised recommendation to shift \$2.0 million from the General Fund to this fund. The remaining portion of that five-year shift was reversed when JFAC approved \$1,500,000 from the General Fund in FY 2016 (§49-448 and §67-4223).

Budget Unit: PRAB(340) Management Services

FY 18 \$7,798,568	FY 19 \$7,763,961	FY 20 \$8,697,003	FY 21 \$9,027,222	FY 22 \$6,967,715
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Budget Unit: PRBB(340) Park Operations

FY 18 \$1,597,232	FY 19 \$1,507,549	FY 20 \$1,696,375	FY 21 \$1,820,508	FY 22 \$2,073,711
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Budget Unit: PRCA(340) Capital Development

FY 18 \$1,405,790	FY 19 \$758,708	FY 20 \$377,223	FY 21 \$2,169,794	FY 22 \$2,409,700
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Total Parks and Recreation Registration Fund (0250-00)

FY 18 \$10,801,590	FY 19 \$10,030,218	FY 20 \$10,770,602	FY 21 \$13,017,525	FY 22 \$11,451,126
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: The Miscellaneous Revenue Fund is sourced through reimbursements and other miscellaneous state grants or agreements.

Uses: The department utilizes the Miscellaneous Revenue Fund to account for various non-federal state grants and contracts.

Budget Unit: PRAB(340) Management Services

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$11,501
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Budget Unit: PRBA(340) Park Operations

FY 18	\$33,645	FY 19	\$40,441	FY 20	\$15,901	FY 21	\$11,791	FY 22	\$11,116
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Budget Unit: PRCB(340) Capital Development

FY 18	\$1,441	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$24,418
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Total Miscellaneous Revenue Fund (0349-00)

FY 18	\$35,086	FY 19	\$40,441	FY 20	\$15,901	FY 21	\$11,791	FY 22	\$47,035
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Fund: Public Recreation Enterprise (0410-01 Ded)

Sources: The Public Recreation Enterprise Fund is derived from operations such as retail sales, cabin leases, and other sources such as gas sales and slip rentals at marinas.

Uses: The Public Recreation Enterprise Fund is used for various enterprise functions including the purchase of goods for resale and operations, utilities, and maintenance parks across the state. Additionally, operations are funded for marinas such as Hells Gate and Spring Shores.

Budget Unit: PRBD(340) Park Operations

FY 18	\$1,975,428	FY 19	\$2,024,846	FY 20	\$1,901,849	FY 21	\$2,096,691	FY 22	\$2,166,244
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Budget Unit: PRCB(340) Capital Development

FY 18	\$406,936	FY 19	\$51,387	FY 20	\$98,136	FY 21	\$126,311	FY 22	\$209,377
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Total Public Recreation Enterprise Fund (0410-01)

FY 18	\$2,382,364	FY 19	\$2,076,233	FY 20	\$1,999,986	FY 21	\$2,223,002	FY 22	\$2,375,621
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Fund: Parks and Recreation Expendable Trust (0496-00 Ded)

Sources: The Parks and Recreation Expendable Trust Fund is sourced from donations and special use trust funds such as those at Harriman and McCroskey State Parks (§67-4244). Income from the sale or management of properties in the Park Land Trust may be used to acquire property. Proceeds from land sales, gravel sales, timber harvests, interest, and leases from these properties are deposited to this fund.

Uses: 0496-01 Park Donations. Used for the purpose designated by the donor or the Parks and Recreation Board.

0496-02 Harriman Trust. Harriman park fees, grazing revenues, facility rentals and investment earnings used for the operation and maintenance of Harriman State Park.

0496-03 Park Land Trust. Includes proceeds of surplus land sales from the Department of Parks and Recreation, timber sales, and the Ritter Island Endowment. This fund detail included the total proceeds of \$1,885,000 from the sale of the Vardis Fisher portion of the Billingsley Creek properties, which is being reinvested into the Billingsley Creek Unit of the Thousand Springs State Park.

0496-05 Trail of the Coeur d'Alenes. Trust Fund set up under a court ordered mitigation settlement with Union Pacific Railroad, which is used to support and maintain the rail to trail path from Plummer to Mullan.

Budget Unit: PRBA(340) Park Operations

FY 18	\$552,092	FY 19	\$505,129	FY 20	\$617,052	FY 21	\$607,946	FY 22	\$650,000
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Budget Unit: PRCA(340) Capital Development

FY 18	\$184	FY 19	\$21,999	FY 20	\$183,612	FY 21	\$869,557	FY 22	\$257,619
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Total Parks and Recreation Expendable Trust Fund (0496-00)

FY 18	\$552,276	FY 19	\$527,128	FY 20	\$800,664	FY 21	\$1,477,503	FY 22	\$907,619
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19").

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: In FY 2023, the Department of Parks and Recreation was appropriated \$3,016,400 from the State Fiscal Recovery Fund for Ashton Tetonia Trail Project.

Budget Unit: PRCA(340) Capital Development

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: In FY 2023, the Department of Parks and Recreation was appropriated \$20,000,000 from the State Fiscal Recovery Fund for park maintenance and expansion.

Budget Unit: PRCA(340) Capital Development

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

The Capital Development Program was authorized a noncognizable increase of \$1,292,300 by the Division of Financial Management for cancellation of camper reservations (\$192,300), and costs to expand parking (\$1,100,000) due to significant increases in day use at three parks: Thousand Springs Park for \$300,000; Priest Lake Park for \$300,000; and Lake Cascade Park for \$500,000.

S1209 of 2021 appropriated an additional \$1,300,000 in FY 2022 for various repair and maintenance projects at parks that saw exceptional visitation during the pandemic. Projects initially identified included paving projects at the East Beach unit of Bear Lake Park, the Indian Creek unit and Lionhead Campground of Priest Lake Park, Harriman Park, and Winchester Park, large screen space visualization systems at Bruneau Dunes enabling social distancing, and other minor maintenance items.

Budget Unit: PRCB(340) Capital Development

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$1,292,321	FY 22 \$1,300,000
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Fund: Federal Grant (0348-00 Fed)

Sources: Federal Grants include reimbursements from federal agencies such as the National Park Service, U.S. Bureau of Reclamation, U.S. Coast Guard, U.S. Fish and Wildlife Service, and Federal Highway Administration.

Uses: The department has a \$1.25 million borrowing limit, allowing expenditures when timing between state and federal budget years would otherwise create issues with cash flow. These funds are used on projects or programs that benefit the department's goals and satisfy federal guidelines. Funds may be used by the Idaho Department of Parks and Recreation or passed through to other agencies.

Budget Unit: PRAB(340) Management Services

FY 18	\$2,436,852	FY 19	\$1,799,003	FY 20	\$2,439,343	FY 21	\$1,700,907	FY 22	\$2,263,348
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Budget Unit: PRBB(340) Park Operations

FY 18	\$1,855,255	FY 19	\$2,229,944	FY 20	\$2,346,248	FY 21	\$2,505,233	FY 22	\$2,426,844
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Budget Unit: PRCB(340) Capital Development

FY 18	\$408,706	FY 19	\$276,019	FY 20	\$80,806	FY 21	\$60,276	FY 22	\$912,963
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Total Federal Grant Fund (0348-00)

FY 18	\$4,700,813	FY 19	\$4,304,966	FY 20	\$4,866,397	FY 21	\$4,266,416	FY 22	\$5,603,155
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Department of Parks and Recreation Grand Total

FY 18	\$36,145,984	FY 19	\$37,304,467	FY 20	\$37,512,924	FY 21	\$44,577,869	FY 22	\$43,192,963
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Lava Hot Springs Foundation

Fund: Lava Hot Springs Foundation (0410-03 Ded)

Sources: The Lava Hot Springs Foundation Fund is sourced through receipts from day use fees for the swimming pools and hot baths, rentals, concession and giftshop sales, and leases as provided in Section 67-4405, Idaho Code.

In FY 2022, S1123 amended Section Chapter 44, Title 67, Idaho Code, to make the Lava Hot Springs Foundation Fund and the Lava Hot Springs Capital Improvement Account continuously appropriated. The Lava Hot Springs Foundation assumed responsibility for oversight and authorization of expenditures, with auditing conducted by the Legislative Services Office and expenditures tracked by the State Controller's Office.

Uses: This is considered the main operational fund for the Lava Hot Springs facilities, providing maintenance, personnel, and operation costs as provided in Section 67-4405, Idaho Code.

Budget Unit: PRAE(341) Lava Hot Springs Foundation

FY 18 \$2,133,397	FY 19 \$2,133,387	FY 20 \$2,040,847	FY 21 \$2,201,509	FY 22 \$2,624,410
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Fund: Lava Hot Springs Capital Improvement (0410-04 Ded)

Sources: The Lava Hot Springs Capital Improvement Fund is provided by moneys and interest accruing over and above the operation and maintenance cost from the Lava Hot Springs Foundation Fund (0410-03), as the members of the Foundation determine appropriate pursuant to Section 67-4409, Idaho Code.

In FY 2022, S1123 amended Section Chapter 44, Title 67, Idaho Code, to make the Lava Hot Springs Foundation Fund and the Lava Hot Springs Capital Improvement Account continuously appropriated. The Lava Hot Springs Foundation assumed responsibility for oversight and authorization of expenditures, with auditing conducted by the Legislative Services Office and expenditures tracked by the State Controller's Office.

Uses: Moneys in this fund may be used to acquire, purchase, improve, repair, furnish, and equip Lava Hot Springs facilities and sites, such as the building of additional facilities (§67-4409).

Budget Unit: PRAE(341) Lava Hot Springs Foundation

FY 18 \$8,788	FY 19 \$53,908	FY 20 \$300,000	FY 21 \$125,861	FY 22 \$284,288
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Lava Hot Springs Foundation Grand Total				
FY 18 \$2,142,185	FY 19 \$2,187,295	FY 20 \$2,340,847	FY 21 \$2,327,370	FY 22 \$2,908,698

Department of Water Resources

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 36% of the General Fund is derived from individual income tax, 53% from sales tax, 4% from corporate income tax, and 7% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The General Fund represents roughly 72.3% of the department's department-wide budget and is mainly used to pay full time employee salary and benefit costs, rent and utility charges, and an annual transfer of \$5 million appropriated in the Planning and Technical Services Program to the Secondary Aquifer Planning, Management and Implementation Fund for aquifer stabilization, monitoring, and recharge.

Budget Unit: WRAA(360) Management and Support Services

FY 18 \$2,061,579	FY 19 \$2,002,052	FY 20 \$1,795,212	FY 21 \$1,612,192	FY 22 \$1,638,062
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Budget Unit: WRAB(360) Planning and Technical Services

FY 18 \$4,234,152	FY 19 \$4,406,850	FY 20 \$4,520,465	FY 21 \$3,853,479	FY 22 \$4,512,048
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Budget Unit: WRAE(360) Water Management

FY 18 \$7,507,522	FY 19 \$7,590,188	FY 20 \$7,427,538	FY 21 \$7,238,271	FY 22 \$7,522,614
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Budget Unit: WRAN(360) Northern Idaho Adjudication

FY 18 \$515,270	FY 19 \$519,895	FY 20 \$507,571	FY 21 \$555,696	FY 22 \$562,947
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Budget Unit: WRAR(360)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$155,836
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Total General Fund (0001-00)

FY 18 \$14,318,523	FY 19 \$14,518,984	FY 20 \$14,250,785	FY 21 \$13,259,639	FY 22 \$14,391,507
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Fund: Indirect Cost Recovery (0125-00 Ded)

Sources: Indirect Cost Recover funds are collected through the various federal and other programs from the indirect administrative charges.

Uses: Used for personnel costs of some support service positions in information technology, financial, purchasing, and administration. Also supplements rent, communications such as phone, postage and mailing, general office supplies, fuel, insurance, office supplies, and facility maintenance.

Budget Unit: WRAA(360) Management and Support Services

FY 18 \$477,442	FY 19 \$574,560	FY 20 \$438,944	FY 21 \$339,432	FY 22 \$396,016
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Budget Unit: WRAB(360) Planning and Technical Services

FY 18 \$5,084	FY 19 \$5,497	FY 20 \$6,445	FY 21 \$70,100	FY 22 \$68,881
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Budget Unit: WRAE(360) Water Management

FY 18 \$2,542	FY 19 \$2,748	FY 20 \$3,222	FY 21 \$35,722	FY 22 \$72,129
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Total Indirect Cost Recovery Fund (0125-00)

FY 18 \$485,068	FY 19 \$582,805	FY 20 \$448,611	FY 21 \$445,255	FY 22 \$537,027
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Fund: Technology Infrastructure Stabilization (0128-00 Ded)

Sources: The Technology Infrastructure Stabilization Fund shall consist of moneys that may be provided by legislative appropriation. The state treasurer shall invest the idle moneys of the fund, and the interest earned on such investments shall be retained by the fund.

For FY 2019, the Legislature appropriated and transferred \$22,000,000 from the General Fund to the Technology Infrastructure Stabilization Fund for various IT needs within eight different agencies (Section 67-3532, Idaho Code).

Uses: Subject to appropriation by the legislature, moneys in the technology infrastructure stabilization fund shall be used solely for: (a) Technology projects requested, recommended, or funded through the annual state budget process including, but not limited to, software development and computer hardware or equipment; and (b) The Legislative Services Office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process, as well as other state technology projects, needs, or issues (Section 67-3532, Idaho Code).

For FY 2019, through H677, the Legislature appropriated \$88,000 from this fund in the Planning and Technical Services Program (Budget Unit WRAQ) for the purchase of a modern and consolidated integrated ground water database that houses all of the department's groundwater data. For FY 2020, through H256, the Legislature appropriated \$322,800 onetime from this fund in the Management & Support Services Program (WRAA) for a software application development contractor (\$177,800) and purchase off-site disaster recovery equipment (\$145,000).

Budget Unit: WRAA(360) Management and Support Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$139,876	\$0	\$0

Budget Unit: WRAQ(360) Planning and Technical Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$88,000	\$0	\$0	\$0

Total Technology Infrastructure Stabilization Fund (0128-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$88,000	\$139,876	\$0	\$0

Fund: Aquifer Planning and Management (0129-00 Ded)

Sources: The source of moneys for the Aquifer Planning and Management Fund is from about \$8 million in General Fund transfers and such moneys as provided by the Legislature. The Legislature shifted the \$716,000 annual repayment of the Pristine Springs loan from the Secondary Aquifer Planning, Management and Implementation to this fund beginning in FY 2016. The fund is subject to appropriation (§42-1780(1)).

Uses: The Aquifer Planning and Management Fund shall be used for technical studies, facilitation services, hydrologic monitoring, measurement and comprehensive plan development as well as for personnel costs, operating expenditures and capital outlay associated with the statewide comprehensive aquifer planning and management effort.

Budget Unit: WRAB(360) Planning and Technical Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$783,969	\$544,644	\$688,868	\$521,896	\$899,080

Fund: Secondary Aquifer Planning, Management, and Implementation (0129-01 Ded)

Sources: The source of moneys for this fund is from voluntary contributions by water users, and any other moneys provided by law. Beginning with a \$2.5 million FY 2011 supplemental appropriation, the Legislature authorized the transfer of moneys from the Revolving Development Fund originally appropriated for a \$10 million loan to ground water users for the purchase of Pristine Springs. The Legislature followed in FY 2013 with the approval of another \$1.2 million transfer of principal and interest from the Pristine Springs loan to the Secondary Fund, \$716,000 in FY 2014, and \$716,000 in FY 2015; then shifted the \$716,000 annual payment to the Aquifer Planning and Management Fund for FY 2016. H547 of 2014 provided an ongoing source of revenue of up to \$5,000,000 per year from the cigarette tax. In FY 2016, JFAC approved a onetime transfer of \$500,000 from the General Fund. For FY 2017, JFAC approved a onetime transfer of \$2,500,000 from the Economic Recovery Reserve Fund. JFAC also approved an ongoing transfer of \$5,000,000 from the General Fund beginning in FY 2017. The fund is continuously appropriated (§42-1780(2)).

Uses: The Secondary Aquifer Planning, Management and Implementation Fund shall be used for the purposes for which the moneys were provided through appropriation, contribution or otherwise. Moneys are continuously appropriated to the Water Resource Board for technical studies, project management services, hydrologic monitoring, measurement and comprehensive plan development, as well as for personnel costs, operating expenditures, capital outlay and water projects associated with the statewide comprehensive aquifer planning and management effort (§42-1780(2)).

Budget Unit: WRAP (Cont) (360) Planning and Technical Services Continuous

FY 18	FY 19	FY 20	FY 21	FY 22
\$7,295,117	\$15,708,149	\$12,532,125	\$7,581,048	\$6,490,831

Fund: Water Administration (0229-21 Ded)

Sources: All fees and other moneys collected by the director of the Department of Water Resources according to §42-327(g) and §42-238, Idaho Code, are deposited into the Water Administration Fund (§42-238(a)):

- A. The fees for penalties under the provisions of this act are deposited in the Water Administration Fund (§42-238(a)).
- B. A well drilling license may be obtained for a fee of \$200 per two years with a \$100 per two year renewal fee (§42-238).
- C. The department collects permit and license fees to pay for legal advertising, publication of public notices, and for investigations required in issuing permits and licenses (§42-221).
- D. The department collects a fee for filing a notice of claim to a water right (§42-1777); for the issuance of a permit to appropriate water in the public domain (§42-501); for an application for permit to drill a well (§42-235); for a permit to appropriate geothermal resources (§42-4003); for reviewing safety of dam plans (§42-1713) and for processing a waste disposal and injection well application (§42-3905).

Uses: The funds are used for the administration of the provisions of Title 42 (§42-238(a)). The Department of Water Resources is the state agency providing the administration of Idaho water resources.

Budget Unit: WRAA(360) Management and Support Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$53,767	\$16,142	\$3,602	\$3,602	\$8,602

Budget Unit: WRAE(360) Water Management

FY 18	FY 19	FY 20	FY 21	FY 22
\$906,808	\$910,147	\$984,828	\$989,540	\$1,329,117

Total Water Administration Fund (0229-21)

FY 18	FY 19	FY 20	FY 21	FY 22
\$960,574	\$926,289	\$988,430	\$993,142	\$1,337,719

Fund: Water Rights Enforcement (0229-22 Ded)

Sources: Established by §42-1778, Idaho Code, this fund receives civil penalties collected by the department for illegal diversion or use of water, or other disciplinary fees.

Uses: This fund may be directed by the director in carrying out a water rights enforcement program.

Budget Unit: WRAI (Cont) (360) Water Management Continuous

FY 18	\$73,285	FY 19	\$35,409	FY 20	\$31,057	FY 21	\$51,951	FY 22	\$29,570
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Fund: Water Resources Adjudication (0337-00 Ded)

Sources: The Water Resource Adjudication Fund was created with multiple fund details within the fund to account for fees collected from different adjudications. Fee moneys in the fund are to be utilized by the Department of Water Resources, upon appropriation by the Legislature, to pay the costs of the department attributable to general water rights adjudications conducted pursuant to Chapter 14, Title 42, Idaho Code. The State Treasurer is directed to invest all moneys in the fund. All interest or other income accruing from such investment shall accrue to the appropriate fund detail. Receipts are deposited for water right filing fees as scheduled in §42-1414, Idaho Code.

Uses: In addition to expenses of the Idaho Department of Water Resources, fee moneys in the fund may be utilized by the judiciary, upon appropriation by the Legislature, to pay for judicial expenses directly relating to each adjudication including, but not limited to, compensation and expenses of special masters appointed by the Idaho Supreme Court or by the district court, compensation and expenses of clerical staff of the district court, and publication, notice and mailing costs incurred by the district court. Historically, moneys were used to pay for the Snake River Basin Adjudication (§42-1406A) under fund 0337.

Budget Unit: WRAO(360) Water Management

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Northern Idaho Adjudication (0337-01 Ded)

Sources: The Water Resource Adjudication Fund was created with multiple fund details within the fund to account for fees collected from different adjudications. Fee moneys in the fund are to be utilized by the Department of Water Resources, upon appropriation by the Legislature, to pay the costs of the department attributable to general water rights adjudications conducted pursuant to Chapter 14, Title 42, Idaho Code. The State Treasurer is directed to invest all moneys in the fund. All interest or other income accruing from such investment shall accrue to the appropriate fund detail. Receipts are deposited for water right filing fees as scheduled in §42-1414, Idaho Code.

Uses: In addition to expenses of the Idaho Department of Water Resources, fee moneys in the fund may be utilized by the judiciary, upon appropriation by the Legislature, to pay for judicial expenses directly relating to each adjudication including, but not limited to, compensation and expenses of special masters appointed by the Idaho Supreme Court or by the district court, compensation and expenses of clerical staff of the district court, and publication, notice and mailing costs incurred by the district court. The Northern Idaho Adjudication Program was added in FY 2007 but no fees were deposited into the fund detail until FY 2010 (§42-1407).

Budget Unit: WRAN(360) Northern Idaho Adjudication

FY 18	\$536	FY 19	\$7,249	FY 20	\$10,739	FY 21	\$7,876	FY 22	\$26,467
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: The Miscellaneous Revenue Fund collects revenue from Water District 01, miscellaneous interstate and intrastate agencies, water users, and utilities that are not otherwise attributed to other dedicated funds.

Uses: Water District 01, composed of the Snake River and its tributaries from the point where the river enters the State of Idaho downstream to Milner Dam, is the largest district in the state. Its office is in Idaho Falls and it distributes water throughout Eastern and Southern Idaho. This fund is used to control the reimbursement of expenses for service provided to the district and other miscellaneous revenues. Services include providing funding for the elected and appointed watermaster as well as administrative expenses.

This fund is also used for various water and energy resource studies.

Budget Unit: WRAA(360) Management and Support Services

FY 18	\$155,800	FY 19	\$163,800	FY 20	\$15,000	FY 21	\$166,500	FY 22	\$168,775
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Budget Unit: WRAB(360) Planning and Technical Services

FY 18	\$40,977	FY 19	\$22,953	FY 20	\$19,482	FY 21	\$8,267	FY 22	\$5,206
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Budget Unit: WRAE(360) Water Management

FY 18	\$1,129,094	FY 19	\$1,117,223	FY 20	\$1,095,776	FY 21	\$1,041,717	FY 22	\$1,088,523
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Total Miscellaneous Revenue Fund (0349-00)

FY 18	\$1,325,870	FY 19	\$1,303,977	FY 20	\$1,130,257	FY 21	\$1,216,485	FY 22	\$1,262,503
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Fund: Revolving Loans (0490-00 Ded)

Sources: 0490-01 Revolving Development Fund: State appropriations, water supply bank receipts, and interest earned on loans from the Revolving Development Fund established under Section 42-1752, Idaho Code. The interest earned by the State Treasurer is also deposited to this fund. The program was started in 1969 with a \$500,000 General Fund appropriation.

0490-02 Water Management Fund: State appropriations, water supply bank receipts, and interest earned on loans from the Water Management Fund established under Section 42-1760, Idaho Code. In 1978, the Idaho Legislature set up this fund, funding it with \$1,000,000. All loans repaid to this fund, plus interest, are re-loaned for other projects. H712 of 2018 transferred \$1,000,000 from the General Fund in FY 2018 to establish a temporary Flood Management Program in response to historic flooding. H285 of 2019 transferred \$21,000,000 from the General Fund to the Water Management Fund for FY 2019.

Uses: 0490-01 The Revolving Development Fund is used to make loans for projects which further implement the Idaho State Water Plan in the public interest. The projects are reviewed and approved by the board according to law (§42-1750 to §42-1759).

0490-02 Loans or grants from the Water Management Fund may be used for new water projects or the rehabilitation of existing water projects limited to reclamation, upstream storage, off-stream storage, aquifer recharge, reservoir site acquisition and protection, water supply, water quality, recreation, and water resource studies, including feasibility studies for qualifying projects (§42-1760). H712 of 2018 authorized a Flood Management Program with a grant process for flood preparation, flood response, and long-term flood management. H285 of 2019 amended Section 42-1760, Idaho Code, to allow the Water Resources Board to approve up to 50% of project costs associated with raising Anderson Ranch Dam, the Mountain Home Air Force Base water delivery and treatment system, or other enlargement or construction of new storage reservoirs in cooperation with the US Bureau of Reclamation or Army Corps of Engineers. Of the \$21,000,000 transferred to the Water Management Fund in FY 2019, \$20,000,000 was authorized for additional water storage, and \$1,000,000 was appropriated for a second year of the Flood Management Program and additional water quality monitoring. In FY 2021, \$1,000,000 was appropriated, with \$800,000 directed to the third year of funding for the Flood Management and Mitigation Grant Program and \$200,000 for water quality monitoring on the Snake River.

Budget Unit: WRAP (Cont) (360) Planning and Technical Services Continuous

FY 18	\$3,263,198	FY 19	\$3,856,869	FY 20	\$2,382,749	FY 21	\$5,435,883	FY 22	\$4,474,457
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses:

Budget Unit: WRAB(360) Planning and Technical Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: WRAE(360) Water Management

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total ARPA State Fiscal Recovery Fund (0344-30)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: Major federal fund sources are the Federal Emergency Management Agency, Pacific Coast Salmon Recovery Fund, National Fish and Wildlife Foundation, Environmental Protection Agency, Corps of Engineers, and U.S. Geological Survey.

Uses: Major uses are Federal Emergency Management Agency for flood plain map modernization and community field work, Pacific Coast Salmon Recovery funds and National Fish and Wildlife Foundation for endangered species water transactions, Environmental Protection Agency for underground injection control and Spokane-Rathdrum hydrologic project, Corps of Engineers for stream channel assistance, and U.S. Geological Survey for hydrography dataset research and data collection.

Budget Unit: WRAB(360) Planning and Technical Services

FY 18 \$1,100,416	FY 19 \$671,800	FY 20 \$717,446	FY 21 \$679,177	FY 22 \$862,020
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Budget Unit: WRAE(360) Water Management

FY 18 \$306,422	FY 19 \$334,315	FY 20 \$446,344	FY 21 \$366,317	FY 22 \$446,592
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Total Federal Grant Fund (0348-00)

FY 18 \$1,406,838	FY 19 \$1,006,116	FY 20 \$1,163,790	FY 21 \$1,045,494	FY 22 \$1,308,612
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Department of Water Resources Grand Total				
FY 18 \$29,912,976	FY 19 \$38,578,491	FY 20 \$33,767,288	FY 21 \$30,558,668	FY 22 \$30,757,774

Department of Agriculture

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 36% of the General Fund is derived from individual income tax, 53% from sales tax, 4% from corporate income tax, and 7% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The General Fund represents roughly 26% of ISDA's department-wide budget and is mainly used to pay for full time employee salary and benefit costs, the eradication of invasive species and administration of various statewide checkpoints, administrative costs, approximately two thirds of the costs of the Weights and Measures Program, and supplies.

Budget Unit: AGAA(210) Administration

FY 18	\$1,233,000	FY 19	\$1,279,000	FY 20	\$1,307,300	FY 21	\$1,505,700	FY 22	\$1,565,100
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Budget Unit: AGAB(210) Animal Industries

FY 18	\$1,967,300	FY 19	\$2,011,738	FY 20	\$2,028,596	FY 21	\$2,438,100	FY 22	\$2,494,498
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Budget Unit: AGAC(210) Agricultural Resources

FY 18	\$337,000	FY 19	\$339,600	FY 20	\$345,300	FY 21	\$127,300	FY 22	\$257,300
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Budget Unit: AGAD(210) Plant Industries

FY 18	\$4,822,181	FY 19	\$6,328,778	FY 20	\$5,085,504	FY 21	\$5,776,588	FY 22	\$5,870,965
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Budget Unit: AGAE(210) Agricultural Inspections

FY 18	\$846,500	FY 19	\$851,600	FY 20	\$926,400	FY 21	\$888,700	FY 22	\$903,800
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Budget Unit: AGAF(210) Market Development

FY 18	\$791,600	FY 19	\$794,400	FY 20	\$802,107	FY 21	\$733,600	FY 22	\$822,800
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Budget Unit: AGAG(210) Animal Damage Control

FY 18	\$164,000	FY 19	\$161,200	FY 20	\$160,168	FY 21	\$152,665	FY 22	\$160,700
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Budget Unit: AGAH(210) Sheep and Goat Health

FY 18	\$72,000	FY 19	\$70,394	FY 20	\$34,598	FY 21	\$67,500	FY 22	\$72,200
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Total General Fund (0001-00)

FY 18	\$10,233,581	FY 19	\$11,836,710	FY 20	\$10,689,972	FY 21	\$11,690,153	FY 22	\$12,147,363
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Fund: Animal Damage Control (0052-00 Ded)

Sources: The State Controller shall annually, by August 1 of each year, transfer the sum of \$100,000 from the Fish and Game Fund to the Animal Damage Control Fund (Section 36-112, Idaho Code). The distribution of excess moneys from the Expendable Big Game Depredation Fund pursuant to Section 36-115(c), Idaho Code, was eliminated by H230 of 2017.

Uses: Moneys in the fund are subject to appropriation to the State Animal Damage Control Board established by Section 25-2612A, Idaho Code, for the control of predatory animals and birds. The State Animal Damage Control Board in using these moneys shall follow Fish and Game Commission direction on actions regarding predatory animals or birds forwarded by the department by August 1 of each year. The Fish and Game Commission has traditionally made about half of the revenues available to the animal control districts for the control of predatory animals and birds and about half to the animal control districts to be used in conjunction with research projects to best accomplish the protection of upland game and big game animals from depredation.

Budget Unit: AGAG(210) Animal Damage Control

FY 18 \$100,000	FY 19 \$100,000	FY 20 \$100,000	FY 21 \$100,000	FY 22 \$100,000
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Fund: Administration and Accounting Services (0125-01 Ded)

Sources: Rent receipts, indirect costs receipts from Federal Grants, sale of Idaho Statistical Bulletins, and assessments of administrative charges for the department on the various special revenue funds administered by the agency.

Uses: Administrative expenses of the Department of Agriculture, including salary or wages, travel, supplies, equipment, communication and all other expenses necessary in carrying out the functions and duties of the department. The Department of Agriculture also provides administrative services to the Wolf Depredation Control Board and the Board of Veterinary Medicine.

Budget Unit: AGAA(210) Administration

FY 18 \$953,908	FY 19 \$958,448	FY 20 \$1,026,979	FY 21 \$807,469	FY 22 \$900,696
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Fund: Facilities Maintenance (0125-02 Ded)

Sources: Idaho Department of Agriculture allocations between bureaus, and receipts from the Department of Health & Welfare for facilities charges. These entities pre-pay anticipated expenses to operate the facilities at the Health/Ag Complex on Old Penitentiary Road, part of which is rented to the Department of Health and Welfare.

Uses: This fund is used to pay utilities, janitorial services, and repair and maintenance bills of the Health/Ag Complex.

Budget Unit: AGAA(210) Administration

FY 18 \$293,203	FY 19 \$232,509	FY 20 \$213,600	FY 21 \$290,814	FY 22 \$304,166
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Fund: Agricultural Inspection (0330-00 Ded)

Sources: All moneys received by the Department of Agriculture for any inspection, which the department by law may be authorized or required to make, except those moneys specifically received for and credited to another fund or funds, shall be credited to the Agriculture Department Inspection Fund (Section 22-104, Idaho Code).

Tax on bees - Assessment-Collection-Proceeds: 1) A levy upon each beekeeper within the state of Idaho a registration fee of \$10 for up to 50 colonies. Each additional colony in excess of the first 50 colonies shall be assessed at the rate of \$0.10 per colony. 2) The tax assessed for colonies in excess of 50 colonies may be increased to no more than \$0.20 per hive or colony per year, if approved by the majority of the beekeepers voting in a referendum held for the purpose of determining whether such levy of the tax shall or shall not be changed. If the levy of the tax is changed, the levy of the tax will continue annually at the changed rate until again changed by another referendum (Section 22-2510, Idaho Code).

Livestock Market: Every livestock market operator pays annually a market charter fee not to exceed \$200 to the director of the Department of Agriculture for each public livestock market operated by him or her. The payment constitutes a renewal of his or her license for one year (Section 25-1728, Idaho Code).

Uses: This fund is used for administrative expenses of the department, salaries or wages of the director and of subordinates and employees, expenses of travel, communication, supplies, equipment, fixed charges, inspection, and all other necessary expenses of the Department of Agriculture in carrying out its functions and the duties enjoined on it by law. All claims against the said Agriculture Department Inspection Fund shall be examined by the Department of Agriculture and certified to the State Controller, who shall, upon the approval of the Board of Examiners, draw warrants against said Agricultural Department Inspections Fund for all bills and claims so allowed by said Department of Agriculture (Section 22-105, Idaho Code).

The fee collected is used to pay the salary of apiary inspectors and the administration of the apiary certification program (Section 22-2510, Idaho Code).

It is the purpose of the Public Livestock Market Board to encourage the construction, development and productive operation of public livestock markets and trade areas (Section 25-1720, Idaho Code).

Budget Unit: AGAD(210) Plant Industries

FY 18	\$1,243,750	FY 19	\$1,351,712	FY 20	\$1,251,987	FY 21	\$1,274,370	FY 22	\$1,347,266
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Budget Unit: AGAF(210) Market Development

FY 18	\$57,289	FY 19	\$59,450	FY 20	\$19,641	FY 21	\$20,302	FY 22	\$65,977
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Budget Unit: AGAO(210) Animal Industries

FY 18	\$973	FY 19	\$236	FY 20	\$1,899	FY 21	\$159	FY 22	\$765
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Total Agricultural Inspection Fund (0330-00)

FY 18	\$1,302,012	FY 19	\$1,411,398	FY 20	\$1,273,527	FY 21	\$1,294,831	FY 22	\$1,414,008
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Fund: Weights and Measures Inspection (0330-12 Ded)

Sources: The department is authorized to charge fees for the licensing of weighing and measuring device to compensate the state for the expense of administering weights and measures laws. The fees are set by rule and deposited with the State Treasurer to the Weights and Measures Fund, which is established in Section 71-121, Idaho Code.

Uses: The fees shall be collected to allow the Department of Agriculture to enforce the weights and measures laws, test weights and measures used in public institutions, inspect and test commercially-used weights and measures, enforce orders, verify weights and measures of contents of packages, and provide other services (Sections 71-111 to 71-116, Idaho Code). The Legislature first authorized these fees for FY 2004. The fees are used to pay part of the personnel and operating costs for the inspectors and the administration of the program; however, General Fund moneys still support about two-thirds of the costs of the weights and measures program.

Budget Unit: AGAE(210) Agricultural Inspections

FY 18	\$481,662	FY 19	\$524,299	FY 20	\$798,277	FY 21	\$681,426	FY 22	\$515,826
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Fund: Invasive Species (0330-13 Ded)

Sources: The Invasive Species Fund receives appropriations as deemed necessary by the Governor and the Legislature to accomplish the goals of Chapter 19, Title 22, Idaho Code. The main source of funding is from a boat sticker fee charged to launch in Idaho waters of \$30 per boat registered outside Idaho, \$10 per motorboat or sailboat registered in Idaho, and \$7 per nonmotorized vessel (Section 67-7008A, Idaho Code). The fund shall also receive moneys from the collection of reasonable fees for permits or as otherwise required by this chapter or rules promulgated hereunder. The fund may also receive, at the discretion of the director, moneys from any other lawful source including, without limitation, interest, insurance settlements, fees for technical services, penalties, fines, gifts, grants, legacies of money, property, securities or other assets, or any other source, public or private.

All interest or other income accruing from moneys deposited to the fund shall accrue to the fund. Any unexpended balance left in the fund at the end of any fiscal year shall carry forward without reduction to the following fiscal year (Section 22-1911, Idaho Code).

Uses: The fund is used to support activities related to the prevention, detection, control, and management of invasive species in Idaho (Section 22-1911, Idaho Code).

Budget Unit: AGAD(210) Plant Industries

FY 18	\$401,857	FY 19	\$544,806	FY 20	\$1,192,063	FY 21	\$481,496	FY 22	\$1,230,395
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Fund: Pest Control Deficiency (0331-00 Ded)

Sources: This fund receives General Fund appropriations approved to reimburse the actual costs recorded as deficiency warrants that are approved by the State Board of Examiners (Section 22-2019, Idaho Code).

Uses: Whenever the cost of suppression and eradication of grasshoppers, crickets, or other pests on state-owned land or on private rangeland or agricultural land exceeds the funds appropriated or otherwise available for that purpose, the State Board of Examiners may authorize the issuance of deficiency warrants against the General Fund for up to \$5,000,000 in any one year for such suppression and eradication. The state becomes liable for those amounts and shall be paid out of appropriations which shall be made by the Legislature for that purpose.

Budget Unit: AGAK (Cont) (210) Plant Industries

FY 18	\$140,230	FY 19	\$129,275	FY 20	\$278,937	FY 21	\$368,352	FY 22	\$450,129
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Fund: Agricultural Fees - Sheep and Goat Health (0332-03 Ded)

Sources: An annual assessment, not to exceed \$0.12 per pound on all wool, in the grease basis, sold through commercial channels, is levied on all wool (tags, crutchings, dead wool exempt) produced within Idaho. \$0.02 of the assessment is considered a wolf control assessment pursuant to section 22-5306, Idaho Code. H512a of 2012 added an assessment on goats on a per head basis comparable to the assessment on wool. In the event that a sheep, which produces wool subject to this assessment, shall be located outside the state of Idaho during a part of the assessment year, the amount of the assessment shall be reduced on a pro rata basis. Such assessment shall be levied and assessed to the producer at the time of the first sale of wool and shall be deducted by the first purchaser from the price paid to the producer at the time of such first sale. The assessment provided in this section shall not be levied or collected on any casual sale (Section 25-131, Idaho Code). The current assessment is \$0.09 per pound (not found in IDAPA 02.08.01) and is distributed \$0.04 for animal health, \$0.03 for animal damage control, and \$0.02 for wolf control.

A separate assessment of up to \$0.04 per pound of wool marketed (Section 25-159, Idaho Code) is used for marketing, research, education, and promotion of the sheep, lamb, and wool industry (Section 25-154, Idaho Code) and is not included in the Sheep and Goat Health Fund. Those funds are not retained in the state treasury and are continuously appropriated (Section 25-156, Idaho Code). The current assessment is \$0.02 per pound.

Certain fees are authorized to be collected by the State Brand Inspector upon cattle, horses, and mules in Idaho and remitted to the Idaho Department of Agriculture (Section 25-232, Idaho Code). The assessment includes \$0.22 per head for animal health is deposited into the Livestock Disease Control Fund (Section 25- 233, Idaho Code), and \$0.05 per head is deposited into the Sheep and Goat Health Board Account to be transmitted to the animal damage control districts for predator control. (IDAPA 11.02.01.034.01).

Uses: The objectives of the Sheep and Goat Health Board are to perform all those duties and powers necessary for the supervision of sheep and goats including: handling, shipping, transporting or moving, regulation, eradication of all diseases, the making of all rules and regulations, and all other matters regarding sheep and goats either in the state of Idaho or which may be brought into or shipped from the state of Idaho (Section 25-128, Idaho Code). A portion of the assessment is dedicated to the Animal Damage Control (ADC) program.

Budget Unit: AGAG(210) Animal Damage Control

FY 18	FY 19	FY 20	FY 21	FY 22
\$167,200	\$138,333	\$68,654	\$112,111	\$115,811

Budget Unit: AGAH(210) Sheep and Goat Health

FY 18	FY 19	FY 20	FY 21	FY 22
\$194	\$5,094	\$27,175	\$8,090	\$71,891

Total Agricultural Fees - Sheep and Goat Health Fund (0332-03)

FY 18	FY 19	FY 20	FY 21	FY 22
\$167,394	\$143,427	\$95,829	\$120,201	\$187,701

Fund: Agricultural Fees - Commercial Feed and Fertilizer (0332-04 Ded)

Sources: Each type of commercial feed except customer-formula feed shall be registered and accompanied by a non-refundable fee established by the director not to exceed \$100 (Section 25-2704, Idaho Code).

Each separately identifiable commercial fertilizer is registered with the Department of Agriculture by a fee of \$25, plus a penalty late collection fee of \$10 (Section 22-605, Idaho Code). Also, distributors shall register each of their in-state storage facilities with the department. The application for registration shall be submitted to the department on forms furnished by the department and shall be accompanied by a nonrefundable fee of one \$100 per distributor. Every commercial fertilizer which is sold in this state in packages weighing greater than 25 pounds shall pay an inspection fee of \$0.35 per ton (Section 22-608, Idaho Code).

Each soil amendment and plant amendment offered for sale or sold in Idaho is registered annually by a fee of \$100 for each product, plus a late penalty fee of \$10 per product (Section 22-2205, Idaho Code).

Uses: The inspection fee is used to pay the costs of inspection, sampling, and other administrative expenses (Section 25-2717, Idaho Code). Moneys received from the registration of brands are used to purchase samples of feeds and fertilizers for testing and analysis, for making or procuring analyses to be made, and for printing of forms, licenses, and other records (Section 22-620, Idaho Code).

Budget Unit: AGAD(210) Plant Industries

FY 18	\$1,286,417	FY 19	\$1,304,051	FY 20	\$1,531,816	FY 21	\$1,850,848	FY 22	\$1,772,890
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Fund: Agricultural Fees - Pesticides (0332-05 Ded)

Sources: Every pesticide which is distributed, sold, or offered for sale within Idaho is registered annually with the Department of Agriculture (Section 22-3402, Idaho Code). The registrant pays an annual fee as prescribed by rule; if renewal is not filed with the department prior to January 1 of each year, a late penalty fee of \$5 per product shall be assessed.

Private and professional pesticide applicators and dealers must obtain a license issued by the Department of Agriculture. Each applicant must pay a license fee as prescribed by rule.

1) Every person wanting to obtain a pesticide license must first pass an examination to show competency. Each professional pesticide applicator and restricted-use pesticide dealer must pay an examination fee for each category in which he or she tests as prescribed by rule (Section 22-3404, Idaho Code).

2) Every person who applies pesticides or fertilizers through an irrigation system must certify and obtain a professional or private pesticide applicators license with a chemigation category as prescribed by rule (Section 22-3404, Idaho Code).

3) Any applicant requesting an exam at other than regularly scheduled exam dates must pay an additional examination fee of \$5 (Section 22-3404, Idaho Code).

Uses: The income in this fund is used for administering the Pesticide Law. For the purpose of carrying out the provisions of this act, the director may enter on any public or private premises at reasonable times in order to have access for the purpose of observing the use and application of pesticides, inspecting records that are required to be maintained by this act, chemigation equipment and standards, chemical use for chemigation, spraying equipment, storage facilities, disposal areas, investigating complaints of injury, inspection and sampling of land and sampling pesticides being distributed, offered for sale, applied or to be applied. The department shall conduct, or make provision to conduct, at least 250 annual chemigation system inspections to assure the effectiveness of the chemigation program in keeping chemicals out of surface and ground water (Section 22-3414 and 22-3415, Idaho Code).

Budget Unit: AGAC(210) Agricultural Resources

FY 18 \$2,257,142	FY 19 \$2,101,912	FY 20 \$2,125,366	FY 21 \$2,280,796	FY 22 \$2,378,255
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Fund: Agricultural Fees - Livestock Disease Control (0332-06 Ded)

Sources: The Division of Animal Industries can recover expenses incurred for disease control as provided by law (Sections 25-201, 25-207, 25-219, and 25-616, Idaho Code). Those moneys received by the division are credited to the Livestock Disease Control and T.B. (Tuberculosis) Indemnity Fund (Section 25-233, Idaho Code).

The Division of Animal Industries is authorized to charge every applicant for an artificial insemination license a fee of \$25 and \$5 for a renewal. All receipts are placed in the Livestock Disease Control Fund (Section 25-807, Idaho Code).

A fee of \$0.22 per head is collected by the State Brand Inspector upon cattle, horses, and mules brand inspected in Idaho and the fee is deposited in the State Treasury in the Livestock Disease Control and T.B. Indemnity Fund (Section 25-232, Idaho Code).

An assessment of up to \$0.30 per head may be levied on porcine animals (pigs) sold in the state (Section 25-3404, Idaho Code).

A license fee of \$10 per head per year is assessed on domestic cervidae producers (Section 25-3708, Idaho Code).

Uses: The moneys in this fund are used to pay for livestock disease control programs and deputy veterinarians and inspectors' salaries, travel expenses, cooperating with the U.S. Bureau of Animal Industry in maintaining laboratories, laboratory equipment expense, for the payment of indemnities for tubercular cattle slaughtered, and for other disease control activities (Section 25-233, Idaho Code).

Funds collected from the porcine assessment are used for the conduction of swine disease control programs (Section 25-3406, Idaho Code).

Funds collected from cervidae license and assessment are used to conduct the cervidae program and for cervidae disease control (Section 25-3708, Idaho Code).

Budget Unit: AGAB(210) Animal Industries

FY 18 \$922,570	FY 19 \$845,378	FY 20 \$833,148	FY 21 \$1,834,147	FY 22 \$950,381
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Fund: Agricultural Fees - Dairy Inspection (0332-07 Ded)

Sources: Whenever an inspection is made of any dairy product, the Department of Agriculture is authorized to collect a fee from the dairy processors to cover the cost of the inspection. In no event shall the fees exceed 4 mills per pound of butterfat (Section 37-407, Idaho Code).

Every business or individual receiving or purchasing milk or cream in bulk, other than a retail vendor of milk, on the basis of the amount of milk fat therein annually is required to obtain a license which ranges up to \$100, depending on the business (Section 37-503, Idaho Code).

It is unlawful to engage in the manufacture of food products resembling dairy products unless a license (\$100) is issued by the Idaho Department of Agriculture (Section 37-318, Idaho Code).

Bulk Hauler's Permit - \$25 for a three year permit (Section 37-412, Idaho Code).

Tester/Grader's License - \$25 for three years (Section 37-511, Idaho Code).

Through a cooperative agreement with USDA/AMS Dairy Grading, the Dairy Bureau conducts USDA inspections, grading, and sampling. USDA establishes the fee paid by industry. The Dairy Bureau is reimbursed by USDA at the rate of 70% of the total hourly rate and 100% of per diem expenses.

Uses: The money in this fund is used exclusively for inspection services (Section 37-407, Idaho Code).

Budget Unit: AGAB(210) Animal Industries

FY 18	FY 19	FY 20	FY 21	FY 22
\$1,681,930	\$1,985,167	\$1,883,607	\$2,269,440	\$2,060,243

Fund: Agricultural Fees - Honey Advertising (0332-08 Ded)

Sources: An annual tax, \$0.05 per hive or colony of bees, is levied upon each colony or hive of bees. The tax can be increased to not more than \$0.10 per hive and decreased to not less than \$0.03 per hive by the beekeepers voting in a referendum. The tax is collected by the Department of Agriculture (Section 22-2808, Idaho Code).

Uses: The purpose of the Idaho Honey Advertising Commission is to advertise and promote the honey industry in Idaho, and this fund supports honey related expenditures (Section 22-2802, Idaho Code).

Budget Unit: AGAD(210) Plant Industries

FY 18	FY 19	FY 20	FY 21	FY 22
\$4,085	\$4,657	\$5,256	\$7,398	\$694

Fund: Agricultural Fees - Egg Inspection (0332-09 Ded)

Sources: An annual license fee of \$20 is collected from each egg distributor, an annual license fee of \$5 from each egg candler, and an assessment not to exceed 4 mills per dozen on eggs (Section 37-1523 and 37-1523A, Idaho Code).

Uses: All moneys collected by the director of the Idaho Department of Agriculture for this fund are used exclusively for inspection, administration and enforcement of the Egg Products Act (Section 37-1519, Idaho Code).

Budget Unit: AGAB(210) Animal Industries

FY 18	FY 19	FY 20	FY 21	FY 22
\$53,766	\$88,359	\$85,572	\$333,459	\$122,421

Fund: Agricultural Fees - Organic Food Products (0332-10 Ded)

Sources: Registration fees, gross organic sales fees, inspection, and mileage fees from program participants (Section 22-1106, Idaho Code).

Uses: All moneys collected by the director of the Department of Agriculture are used exclusively for the inspection and administration of the Organic Certification Program through the organic food advisory council (Section 22-1107, Idaho Code).

Budget Unit: AGAE(210) Agricultural Inspections

FY 18	FY 19	FY 20	FY 21	FY 22
\$536,209	\$594,083	\$636,760	\$593,479	\$599,225

Fund: Agricultural Fees - Commercial Fisheries (0332-11 Ded)

Sources: The department is authorized to charge a license fee of \$25 biennially for commercial aquaculture facilities (Section 22-4602, Idaho Code). License fees and fines collected under this section are deposited in the Commercial Fisheries Fund (Section 22-4605, Idaho Code). Any person violating the provisions of the commercial fish facilities chapter shall be subject to a penalty not to exceed \$1,000 (Section 22-4604, Idaho Code).

Uses: The moneys in the Commercial Fisheries Fund are used to pay for facilities inspections, disease prevention and control, marketing, and research for commercial fisheries (Section 22-4603, Idaho Code).

Budget Unit: AGAO(210) Animal Industries

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$2,294	\$201	\$2,561

Fund: Agricultural Fees - Poultry Inspection (0332-12 Ded)

Sources: H206 of 2011, the Poultry Environmental Act, created the Poultry Inspection Program and Fund. This legislation moved the responsibility and oversight of current and future poultry operations from the Department of Environmental Quality to the Idaho State Department of Agriculture (ISDA). It required the utilization of best management practices designed to protect the environment; which include but are not limited to, nutrient management plans, soil sampling and appropriate record keeping. The funding source for this program is from a fee established in code of up to \$0.03 per square foot of the facility to be inspected (Section 25-4010, Idaho Code).

Uses: As of 2012, one poultry facility had been established that statute required ISDA inspection. The agency sees the potential additional facilities as the market grows. Initial FY 2013 funding provided for the equivalent of one position statewide. The ongoing budget includes \$36,000 for salary and benefits, and \$17,500 for travel, space charges, and other operating expenditures for a total of \$53,500.

Budget Unit: AGAO(210) Animal Industries

FY 18	FY 19	FY 20	FY 21	FY 22
\$4,630	\$8,502	\$1,302	\$4,373	\$4,675

Fund: Industrial Hemp Administration Fund (0332-13 Ded)

Sources: The industrial hemp development fund shall be credited the revenues derived from fees for registrations, inspections, and shipping fee reimbursements, and civil penalties collected as authorized by H0126 of 2021, as well as section 67-2921, Idaho Code, and the rules promulgated under that section.

Uses: Moneys in the fund shall be used solely for carrying out the provisions of this chapter and the provisions of section 22-1705, Idaho Code. Uses include administration fees, inspections, registrations, and shipping sample costs.

Budget Unit: AGAD(210) Plant Industries

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$0

Fund: Livestock Disease Deficiency (0335-00 Ded)

Sources: Whenever the director declares an emergency, as provided in Section 25-212, Idaho Code, the director shall cause the disease to be controlled and eradicated, using such funds as have been appropriated or may hereafter be made available for such purposes; provided, that whenever the cost of disease control and eradication exceeds the funds appropriated or otherwise available for that purpose, the State Board of Examiners may authorize the issuance of deficiency warrants against the General Fund for up to \$5,000,000 in any one year for such disease control and eradication (Section 25-212A, Idaho Code).

Uses: The director, in executing the provisions as it relates to disease control and eradication, shall have the authority to cooperate with federal, state, county and municipal agencies and private citizens in disease control and eradication efforts; provided, that the state funds shall only be used to pay the state's share of the cost of the disease control and eradication efforts. Disease control and eradication costs may include costs for inspection, diagnosis of disease, indemnity paid to owners for infected, exposed or disease susceptible animals purchased and destroyed by order of the director, costs associated with burial or disposal of animal carcasses, and costs for cleaning and disinfecting of infected premises. Such moneys as the state shall thus become liable for shall be paid as a part of the expenses of the Department of Agriculture out of appropriations which shall be made by the Legislature for that purpose. In all appropriations hereafter made for expenses of the Department of Agriculture, account shall be taken of and provision made for this item of expense.

Budget Unit: AGAR (Cont) (210) Livestock Disease Deficiency

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$0

Fund: Invasive Species Deficiency Warrants (0336-00 Ded)

Sources: This fund receives General Fund appropriations approved to reimburse the actual costs recorded as deficiency warrants that are approved by the State Board of Examiners (§22-1912).

Uses: Whenever the director determines that there exists the threat of an infestation of an invasive species on state-owned land or water, private, forested, range or agricultural land or water, and that the infestation is of such a character as to be a menace to state, private, range, forest or agricultural land or water, the director shall cause the infestation to be controlled and eradicated, using such moneys as have been appropriated or may hereafter be made available for such purposes. Provided however, that whenever the cost of control and eradication exceeds the moneys appropriated or otherwise available for that purpose, the State Board of Examiners may authorize the issuance of deficiency warrants against the General Fund for up to \$5,000,000 in any one year for such control and eradication. Control and eradication costs may include, but are not limited to, costs for survey, detection, inspection, enforcement, diagnosis, treatment and disposal of infected or infested materials, cleaning and disinfecting of infected premises or vessels and indemnity paid to owners for infected or infested materials destroyed by order of the director. The director, in executing control and eradication, shall have the authority to cooperate with federal, state, county and municipal agencies and private citizens in control and eradication efforts; provided, that in the case of joint federal/state programs, state moneys shall only be used to pay the state's share of the cost of the control and eradication efforts. Such moneys for which the state shall thus become liable shall be paid as a part of the expenses of the Idaho State Department of Agriculture out of appropriations that shall be made by the Legislature for that purpose from the General Fund of the state. In all appropriations hereafter made for expenses of the department, account shall be taken of and provision made for this item of expense (§22-1912).

Budget Unit: AGAK (Cont) (210) Plant Industries

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Seminars and Publications (0401-01 Ded)

Sources: Marketing Division - This account receives moneys from private industry and a regional non-profit trade association on a cost-recovery basis.

Animal Health Division - Receives revenue from the sale of trichomoniasis media test pouches.

Uses: Marketing Division - Moneys are used to sponsor domestic and foreign trade shows and exhibitions, special product promotions, publications and seminars which are conducted for the benefit of private companies, agri-food organizations and trade associations.

Animal Health Division - Purchase of trichomoniasis media test pouches.

Budget Unit: AGAB(210) Animal Industries

FY 18 \$2,095	FY 19 \$3,363	FY 20 \$3,084	FY 21 \$1,550	FY 22 \$1,017
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Budget Unit: AGAF(210) Market Development

FY 18 \$93,512	FY 19 \$64,750	FY 20 \$109,440	FY 21 \$61,519	FY 22 \$88,477
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Total Seminars and Publications Fund (0401-01)

FY 18 \$95,607	FY 19 \$68,113	FY 20 \$112,523	FY 21 \$63,068	FY 22 \$89,494
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Fund: Quality Assurance Laboratory Services (0402-00 Ded)

Sources: Moneys from donations from commodity commissions and laboratory service fees are placed in the Quality Assurance Laboratory Services Fund (Section 22-109, Idaho Code). The laboratory also receives a separate General Fund appropriation.

Uses: Moneys are used to pay salaries and operating costs of the Idaho Food Quality Assurance Laboratory in Twin Falls.

Budget Unit: AGAP(210) Plant Industries

FY 18 \$428,008	FY 19 \$397,614	FY 20 \$466,531	FY 21 \$347,504	FY 22 \$378,376
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Fund: Rural Economic Development Integrated Freight Transportation (0403-03 Ded)

Sources: H874 of 2006 provided \$5,000,000 to the Rural Economic Development and Integrated Freight Transportation Revolving Loan Fund from the one-time General Fund surplus designated for economic development projects throughout the state.

Uses: Moneys are to be used for revolving loans to upgrade, expand, rehabilitate, purchase, or modernize equipment and facilities for short line rail or intermodal freight shipping infrastructure as prescribed in Sections 49-2901 through 49-2905, Idaho Code. This program was transferred from the Department of Commerce and Labor to the Idaho State Department of Agriculture beginning in FY 2008. In FY 2010, \$1,000,000 was transferred back to the General Fund. In FY 2011 and FY 2012, \$1,250,000 was diverted for Eurasian water milfoil treatment. Also, the statute was amended to provide for matching grants not to exceed \$100,000 for planning and development of intermodal commerce authorities. Furthermore, amendments authorized the transfer of moneys, not to exceed 1% of the total assets of the fund, to the Idaho Transportation Department to periodically update the state rail plan.

Budget Unit: AGAM(210) Market Development

FY 18 \$27,291	FY 19 \$11,967	FY 20 \$3,948	FY 21 \$2,708	FY 22 \$8,378
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Fund: Agricultural Fees - Fresh Fruit and Vegetable Inspection (0486-00 Ded)

Sources: Upon the request of interested parties, the director of Idaho State Department of Agriculture shall inspect any fruits and vegetables being prepared for shipment. The director is authorized to issue certificates of inspection and determine fees that are deemed reasonable and adequate to cover the cost of the services rendered to parties requesting inspection (Sections 22-803 and 22-704).

Uses: The moneys from this fund are used for inspection and administration.

Budget Unit: AGAL(210) Agricultural Inspections

FY 18 \$7,174,716	FY 19 \$7,608,381	FY 20 \$7,779,423	FY 21 \$7,406,005	FY 22 \$7,642,771
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Fund: Revolving Loans (0490-00 Ded)

Sources: The director of the Department of Agriculture of the state of Idaho is authorized to make application to and receive from the Secretary of Agriculture of the United States, the trust assets, either funds or property, held by the United States as trustee on behalf of the Idaho Rural Rehabilitation Corporation (Section 57-1402, Idaho Code). Federal funds were allocated to Idaho for rural rehabilitation purposes (Section 57-1401, Idaho Code).

Uses: The director is authorized to enter into agreements with the Secretary of Agriculture of the United States upon such terms and conditions and for such periods of time as may be mutually agreeable for carrying out the purposes of Title I and II of the Bankhead Jones Farm Tenant Act (Section 57-1403, Idaho Code). The department makes loans and grants to farmers and agribusinesses to support agricultural development and rural rehabilitation.

Budget Unit: AGAF(210) Market Development

FY 18 \$148	FY 19 \$407	FY 20 \$293	FY 21 \$104	FY 22 \$100
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Fund: Commodity Indemnity (0491-01 Ded)

Sources: Every producer shall pay an annual assessment to the department not to exceed 0.2% of the total value, as determined at the time of first sale of the commodities (Section 69-257, Idaho Code). When the Commodity Indemnity Fund balance, less any outstanding claims, reaches \$5,000,000, no assessment shall be imposed except as provided in Sections 69-258 and 69-259, Idaho Code.

Uses: The Commodity Indemnity Fund shall be used exclusively for purposes of paying claimants in the event a warehouse or dealer fails, and paying necessary expenses of administering the Commodity Indemnity Fund, provided however, that up to one-half (1/2) of the interest accumulated by the fund may be paid to the department and to the State Treasurer to defray costs of administering the warehouse and dealer indemnity program and the Commodity Indemnity Fund. The state of Idaho shall not be liable for any claims presented against the fund (Section 69-256(3), Idaho Code).

Budget Unit: AGAN (Cont) (210) Agricultural Inspections

FY 18	\$251,649	FY 19	\$266,267	FY 20	\$277,129	FY 21	\$269,075	FY 22	\$296,595
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Fund: Seed Indemnity (0491-02 Ded)

Sources: The Seed Indemnity Fund shall consist of assessments remitted pursuant to the provisions of the Seed Indemnity Fund law (Section 22-5121, Idaho Code). Assessments shall be paid solely by or on behalf of producers who transfer or deposit for storage a seed crop with a seed buyer.

Uses: The Seed Indemnity Fund shall be used exclusively for paying valid claims and the necessary fees and expenses of the department in carrying out its responsibilities. The state of Idaho shall not be liable for any claims presented against the fund (Section 22-5120(3), Idaho Code).

Budget Unit: AGAN (Cont) (210) Agricultural Inspections

FY 18	\$101,963	FY 19	\$131,605	FY 20	\$125,625	FY 21	\$125,698	FY 22	\$129,102
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Fund: Federal Grant (0348-00 Fed)

Sources: This fund receives federal money from the United States Department of Agriculture, Department of Interior, and Environmental Protection Agency.

Uses: Moneys in this fund are used for projects specified by the federal government. Examples include grants to control noxious weeds, manage Brucellosis in the greater Yellowstone area, control Mormon cricket and grasshopper outbreaks, educating workers about pesticide application, fund the specialty crop marketing program, provide for a pilot animal identification program, support the agricultural statistics program, and provide for emergency management preparedness.

Budget Unit: AGAC(210) Agricultural Resources

FY 18	\$348,382	FY 19	\$314,991	FY 20	\$413,107	FY 21	\$482,238	FY 22	\$418,478
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Budget Unit: AGAE(210) Agricultural Inspections

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: AGAM(210) Market Development

FY 18	\$1,261,511	FY 19	\$1,745,655	FY 20	\$1,931,126	FY 21	\$841,818	FY 22	\$3,025,341
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Budget Unit: AGAO(210) Animal Industries

FY 18	\$316,793	FY 19	\$291,101	FY 20	\$479,008	FY 21	\$399,872	FY 22	\$440,741
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Budget Unit: AGAP(210) Plant Industries

FY 18	\$2,954,227	FY 19	\$2,452,015	FY 20	\$2,201,383	FY 21	\$2,468,390	FY 22	\$1,293,475
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Total Federal Grant Fund (0348-00)

FY 18	\$4,880,912	FY 19	\$4,803,762	FY 20	\$5,024,624	FY 21	\$4,192,318	FY 22	\$5,178,035
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Department of Agriculture Grand Total

FY 18	\$33,780,889	FY 19	\$36,101,096	FY 20	\$36,564,402	FY 21	\$37,415,362	FY 22	\$38,864,482
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Soil and Water Conservation Commission

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 36% of the General Fund is derived from individual income tax, 53% from sales tax, 4% from corporate income tax, and 7% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: To pay personnel costs, operating expenditures, capital outlay and trustee and benefit payments as set annually by the Legislature. Beginning in FY 2001, a General Fund appropriation was provided for agricultural grant and cost share programs to replace estate tax moneys that were shifted to the General Fund. In FY 2004, about one-third of the General Fund appropriation was expended on grants related to the Water Quality Program for Agriculture (WQPA). By FY 2010, about one-third of the General Fund appropriation was distributed directly to the local conservation districts. In FY 2011, legislation restructured the commission and JFAC removed funding for WQPA. By FY 2014 nearly half of the General Fund appropriation was distributed to the 50 local conservation districts. The remainder was spent for administration, field staff, technical support, contracted services, and grazing land conservation grants.

Budget Unit: SWCC(215) Soil and Water Conservation Commission

FY 18 \$2,748,444	FY 19 \$2,649,126	FY 20 \$2,644,088	FY 21 \$2,431,115	FY 22 \$2,766,735
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Fund: Administration and Accounting Services (0450-00 Ded)

Sources: The SWCC provides expertise in engineering, design, construction, water quality assessment and resource planning. This fund provides a mechanism to bill other state, federal and local agencies to reimburse the SWCC for associated costs of providing those services. In the past, the SWCC had provided this expertise to conservation partners with its General Fund appropriation.

Uses: Due to budget cuts, beginning in FY 2011, the SWCC found a way to capture some of the costs of services it provides to other units of government. It now uses this mechanism to supplement its budget. JFAC provided spending authority in the amount of \$20,000 in FY 2013 and increased it to \$30,000 in FY 2017 (H296 of 2017).

Budget Unit: SWCC(215) Soil and Water Conservation Commission

FY 18 \$19,090	FY 19 \$11,034	FY 20 \$6,306	FY 21 \$3,421	FY 22 \$0
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Fund: Resource Conservation and Rangeland Development (0522-00 Ded)

Sources: Prior to FY 2001 this fund received revenues from the estate tax, now it receives interest and loan interest (Section 22-2730, Idaho Code).

Uses: The Idaho Soil and Water Conservation Commission was directed by Section 22-2730, Idaho Code, to establish a list of priorities for conservation improvements, projects, and the water quality program for agriculture. These priority lists are to be used as the method for allocation of funds loaned under Section 22-2730(2), Idaho Code). In addition to conservation loans, the fund is used to provide for attorney costs, personnel costs and overhead of the Department of Administration. Prior to FY 2001, this fund was also used for grants and cost share. The loan balance at the end of FY 2020 was \$2,500,000 and the cash balance was about \$7,500,000.

Budget Unit: SWCC(215) Soil and Water Conservation Commission

FY 18 \$266,282	FY 19 \$272,732	FY 20 \$276,015	FY 21 \$240,408	FY 22 \$230,253
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Fund: Clean Water Revolving Loan (SCC) (0529-16 Ded)

Sources: The Soil Conservation Commission has entered into an agreement with the Department of Environmental Quality (DEQ) to use a portion of the Clean Water State Revolving Fund to address agricultural impacts on water quality.

Uses: The commission may provide low interest loans to farmers, ranchers, and landowners to address wastewater runoff, nutrient discharge, and best management practices. DEQ made \$2,673,000 available for this program in August 2002. Through FY 2016, only one project had been funded. In cooperation with the Franklin Soil and Water Conservation District, a \$1,100,000 pressurized underground pipeline project was approved with a 4% loan with a loan maturity of November 2022. The commission must pay DEQ at 2% interest and may expend the remaining portion of the interest for administrative costs. The outstanding free fund balance at the end of FY 2020 was \$27,400. The Soil and Water Conservation Commission continues to pay principal and interest to the Department of Environmental Quality. The outstanding loan balance at the end of FY 2020 was about \$210,000.

Budget Unit: SWCC(215) Soil and Water Conservation Commission

FY 18 \$28,855	FY 19 \$27,299	FY 20 \$473	FY 21 \$869	FY 22 \$5,000
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: H757 of 2022 provided \$6,400 of capital outlay funding for the Commission. These funds will be used to replace the 6-year-old laptops staff use to conduct natural resources conservation work across the state.

Budget Unit: SWCC(215) Soil and Water Conservation Commission

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: The federal grant fund receives money from federal sources to be used by the Soil and Water Conservation Commission for specified purposes.

Uses: Money in this fund is used for projects specified by the federal government. In FY 2018 the commission received three new federal grants. The first was a technical assistance grant from the National Resource Conservation Service (NRCS) to hire conservation planners to advise on professional farm planning methods and procedures. Another grant from the NRCS provided funding to support work on urban conservation. Lastly, the third grant was from the National Fish and Wildlife Foundation (NFWF) to hire a sagebrush landscape restoration specialist to preclude the need for a federal endangered species listing of the sage grouse.

Budget Unit: SWCF(215) Soil and Water Conservation Federal

FY 18 \$136,606	FY 19 \$258,363	FY 20 \$178,512	FY 21 \$0	FY 22 \$0
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Soil and Water Conservation Commission Grand Total

FY 18 \$3,199,277	FY 19 \$3,218,554	FY 20 \$3,105,394	FY 21 \$2,675,813	FY 22 \$3,001,988
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Department of Commerce

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Provides for the general operation and maintenance of the Department of Commerce and includes grants for the Idaho Global Entrepreneurial Mission (IGEM), Idaho Opportunity Grants, Rural Community Development Grants, Gem Community Implementation Grants and 19 rural economic development professionals.

Budget Unit: CDAA(220) Department of Commerce

FY 18	\$5,813,816	FY 19	\$5,564,259	FY 20	\$5,165,287	FY 21	\$5,645,773	FY 22	\$5,979,731
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Fund: Idaho Opportunity (0120-03 Ded)

Sources: S1499 of 2006 created the Business and Jobs Development Fund designated for economic development projects throughout the state. In 2013, H100 codified the purpose and changed the name to Idaho Opportunity Fund. The source of these funds are one-time transfers from the General Fund, repayment of any moneys originally distributed from the fund that were improperly disbursed pursuant to the company performance agreement or the local government grant agreement, or gifts, grants and other donations received for the fund (§67-4734(1)).

Uses: Allocations to local governments for construction or improvements to new or existing water, sewer, gas, or electric utility systems for new or existing buildings to be used for industrial or commercial operations; flood zone or environmental hazard mitigation; and construction, upgrade or renovation of other infrastructure related items including, but not limited to, railroads, broadband, parking lots, roads, or other public costs that are directly related to specific job creation or expansion projects (§67-4734(2)).

Budget Unit: CDAD(220) Department of Commerce

FY 18	\$290,000	FY 19	\$768,750	FY 20	\$400,000	FY 21	\$293,750	FY 22	\$775,000
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Fund: Indirect Cost Recovery (0125-00 Ded)

Sources: Indirect costs for accrued leave time associated with federal programs.

Uses: Continuously appropriated to pay out accrued leave for federally funded employees. In FY 2018, this fund was appropriated and the department will no longer accrue leave time costs to this fund. Rather, it will pay funds for leave as leave is taken.

Budget Unit: CDAB (Cont) (220) Department of Commerce

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: CDAD(220) Department of Commerce

FY 18	\$42,927	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Total Indirect Cost Recovery Fund (0125-00)

FY 18	\$42,927	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Tourism and Promotion (0212-00 Ded)

Sources: A two percent (2%) hotel/motel/campground tax collected on sales by an establishment which provides lodging to members of the public for a fee. This includes the "sale" (i.e. the renting of a place to sleep) to an individual by a hotel/motel (including condominiums and townhouses) or campground for a period of less than thirty-one (31) continuous days (§67-4718). The fund also receives \$25 of the initial fee and \$15 of the annual renewal fee for the Idaho snow skier license plates (§49-419(2)); and not more than 15% of all revenues from the sale and renewal of Idaho white water rafting license plates (§49-419C(4)).

Uses: Provide employment of labor, protection, promotion, study, research, analysis and development of Idaho's travel and convention industry (§67-4710, Idaho Code). Distributes 45% to Idaho Travel Council for statewide travel and convention programs, 45% to local non-profit travel and convention organizations, and 10% to the Department of Commerce for administrative costs. Revenue generated from snow skier licenses plates is for general promotion of Idaho's ski industry. Revenues generated from the sale of Idaho white water rafting license plates shall be used to pay for the costs of the plate design and for those administrative expenses necessarily incurred by operation of the general education and promotion program.

Budget Unit: CDAA(220) Department of Commerce

FY 18 \$11,809,485	FY 19 \$13,364,657	FY 20 \$12,860,913	FY 21 \$10,857,702	FY 22 \$16,723,237
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Fund: Idaho Global Entrepreneurial Mission (0214-00 Ded)

Sources: Moneys in the fund shall consist of funds received from state appropriated general funds, commercialization revenues from state IGEM projects, grants, federal moneys, donations or funds from any other source (§67-4725).

Uses: Moneys shall be distributed through grants and used for the purpose of supporting the Idaho Global Entrepreneurial Mission. Grants are used for research and development at Idaho universities to enhance technology transfer and commercialization of research and technologies developed at the universities to create high-quality jobs (§67-4725 & §67-4729).

Budget Unit: CDAD(220) Department of Commerce

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Idaho Broadband Fund (0322-00 Ded)

Sources: Moneys in this fund consist of such sums as appropriated by the legislature and interest collected on it.

Uses: Funds are used to provide financial assistance in broadband infrastructure to promote equal access in economic development, public safety, telehealth, and education.

Budget Unit: CDAD(220) Department of Commerce

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$9,995
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Miscellaneous receipts, grants, contributions or donations (§67-4705). Referred to in Idaho Code as the Development and Publicity Account.

Uses: Funds are to be used to advertise the state of Idaho's resources, both developed and undeveloped, tourist resources and attractions, agricultural, mining, logging and manufacturing resources, health conditions and advantages, scenic beauty, and other attractions and advantages. In general, moneys are used to promote and advertise the resources and products of the state of Idaho (§67-4703).

Budget Unit: CDAA(220) Department of Commerce

FY 18 \$11,954	FY 19 \$4,660	FY 20 \$764	FY 21 \$219	FY 22 \$146
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Sources: 1) Employment Services: Moneys received from other state agencies, other states, non-profit organizations or public entities for services provided. Contracts or Memorandums of Understanding exist for these services.

2) Wage and Hour: Annual licensing fees paid by farm labor contractors (§44-1601). Bonds posted in lieu of license fees by farm labor contractors.

3) Wage and Hour (Cont): Annual licensing fees paid by farm labor contractors (§44-1601). Bonds posted in lieu of license fees by farm labor contractors.

4) Serve Idaho: Moneys received from other state agencies, other states, non-profit organizations or public entities for services provided. Contracts or Memorandums of Understanding exist for these services.

5) Serve Idaho: Registration funds collected for conference costs as well as money received from other states, non-profit organizations, public entities or private companies or individuals as donations or contributions.

6) Human Rights Commission: Receipts are from miscellaneous non-governmental sources such as copy costs for reproducing case files for parties.

7) Career Information Services: Fees assessed on school districts, libraries, and other users of the Idaho Career Information System for obtaining data from the web-based system.

Uses: 1) Employment Services: Funds are used for recovering the costs incurred while providing agreed upon services.

2) Wage and Hour: All fees collected are continuously appropriated for the administration of the farm labor contractor licensing program. Bond refundable when farm labor contractor fulfills obligation paying farm worker wages.

3) Wage and Hour (Cont): All fees collected are continuously appropriated for the administration of the farm labor contractors licensing program. Bond refundable when farm labor contractor fulfills obligation paying farm worker wages.

4) Serve Idaho: Covers the cost of the annual statewide conference on service and volunteerism as well as the Idaho America's Promise Summit.

5) Serve Idaho: Funds are used for recovering the costs incurred while providing agreed upon services.

6) Human Rights Commission: These moneys help defray copy and other costs in the operating portion of the Human Rights Commission budget.

7) Career Information System: Program costs associated with pay-for-services provided by Career Information System.

Budget Unit: Emaf(240) Rural Partnership

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Miscellaneous Revenue Fund (0349-00)

FY 18 \$11,954	FY 19 \$4,660	FY 20 \$764	FY 21 \$219	FY 22 \$146
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Fund: Small Business Assistance (0350-00 Ded)

Sources: All moneys that may be appropriated, apportioned, allocated, and paid back to the fund, including grants, federal moneys, donations, gifts, funds from any other source or otherwise provided by law (§67-4723A).

Uses: The moneys in the fund shall be used to reimburse Idaho small businesses for costs incurred (up to \$4,000) in the process of developing and submitting federal grant proposals and to compete for awards (§67-4723A).

Budget Unit: CDAD(220) Department of Commerce

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Seminars and Publications (0401-00 Ded)

Sources: Revenue from other services provided by the department for advertising and promotions. Primarily registration fees from the Governor's Conference on Recreation and Tourism, the NW Community Development Institute and many workshops. Also from participation fees for trade missions and trade shows.

Uses: Funds are to be used to advertise the State of Idaho, its resources, both developed and undeveloped, its tourist resources and attractions, its agricultural, mining, lumbering and manufacturing resources, its health conditions and advantages, its scenic beauty and its other attractions and advantages. In general, to promote and advertise the resources and products of the state of Idaho (§67-4703).

Budget Unit: CDAA(220) Department of Commerce

FY 18 \$204,746	FY 19 \$178,405	FY 20 \$188,497	FY 21 \$90,830	FY 22 \$63,014
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19").

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: The legislature appropriated \$1,000,000 from this fund for Economic Planning in FY 2023.

Budget Unit: CDAA(220) Department of Commerce

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: The legislature appropriated \$1,000,000 from this fund for the Idaho Food Bank in FY 2023.

Budget Unit: CDAA(220) Department of Commerce

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: The Division of Financial Management approved three noncognizable adjustments for the FY 2021 budget. The first approval for \$4,128,800, was for community development activities, specifically from the Community Development Block Grant portion of the CARES Act. The second approval for \$50,000,000, was for broadband grants. The third approval for \$6,000,000, was for marketing and promoting Idaho. Portions of these funds were reappropriate into FY2022.

Budget Unit: CDAC(220) Commerce - COVID-19 Response

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$50,255,626	FY 22 \$9,995,517
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Fund: Federal Grant (0348-00 Fed)

Sources: Funds received from various federal funding sources for community development block grants, economic development and technical assistance for businesses.

Uses: Funds are used to carry out the various federal programs within the department.

Budget Unit: CDAA(220) Department of Commerce

FY 18 \$7,825,223	FY 19 \$8,424,514	FY 20 \$10,016,126	FY 21 \$7,191,823	FY 22 \$8,515,469
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Department of Commerce Grand Total

FY 18 \$25,998,151	FY 19 \$28,305,245	FY 20 \$28,631,586	FY 21 \$74,335,724	FY 22 \$42,062,108
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Department of Finance

Fund: State Regulatory (0229-00 Ded)

Sources: Funds are received from banks, credit unions, savings banks, finance companies, mortgage brokers and lenders, collection agencies, and individuals in the investment and securities industry. These funds are the result of examination or investigation fees, assessment fees, filing fees, license/permit/notification fees, forfeitures and fines (§67-2702 (a)).

Uses: Funds are used to cover the costs of regulating the financial industry in Idaho. These costs include personnel costs, operating expenses, and capital outlay to furnish office space for the personnel authorized for the agency (§67-2701 et seq.).

At the beginning of each fiscal year, those moneys in the financial administration account which exceed the current year's appropriation plus any residual encumbrances made against the prior year's appropriation by 25% or more are transferred to the General Fund (§67-2702(2)(f)).

Budget Unit: FIAA(250) Department of Finance

FY 18 \$7,874,145	FY 19 \$8,491,381	FY 20 \$8,327,767	FY 21 \$10,217,934	FY 22 \$8,107,576
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Fund: Mortgage Recovery (0229-26 Ded)

Sources: Moneys generated by an additional fee for the application of a mortgage broker, mortgage lender or mortgage loan originator license or renewal of such licenses and interest earned. The director may adjust the fees on a pro rata basis as necessary to maintain a balance of one million five hundred thousand dollars (\$1,500,000) in the mortgage recovery fund, plus an additional amount of fifty thousand dollars (\$50,000) (§26-31-110).

Uses: The department may use up to fifty thousand dollars (\$50,000) of moneys accumulated in the mortgage recovery fund in excess of one million five hundred thousand dollars (\$1,500,000) to fund the department's expenses in administering the mortgage recovery fund; develop and implement consumer education concerning the residential mortgage industry; contract for research projects for the state concerning the residential mortgage industry; fund the training expenses of department staff members and its attorneys concerning the residential mortgage industry; and publish and distribute educational materials to licensees and applicants for licensure under this chapter (§26-31-110).

Budget Unit: FIAA(250) Department of Finance

FY 18 \$49,999	FY 19 \$49,767	FY 20 \$35,745	FY 21 \$37,090	FY 22 \$24,739
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Sources: Moneys generated by an additional fee for the application of a mortgage broker, mortgage lender or mortgage loan originator license or renewal of such licenses and interest earned. The director may adjust the fees on a pro rata basis as necessary to maintain a balance of one million five hundred thousand dollars (\$1,500,000) in the mortgage recovery fund, plus an additional amount of fifty thousand dollars (\$50,000) (§26-31-110).

Uses: Funds shall be used to reimburse persons to whom an Idaho court awards actual damages resulting from acts constituting violations of this chapter by a mortgage broker, mortgage lender or mortgage loan originator who was licensed, or required to be licensed, according to the provisions of Title 26, Chapter 31, Idaho Code (§26-31-109).

Budget Unit: FIAB (Cont) (250) Department of Finance (Cont)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Mortgage Recovery Fund (0229-26)

FY 18 \$49,999	FY 19 \$49,767	FY 20 \$35,745	FY 21 \$37,090	FY 22 \$24,739
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Fund: Securities Investor Training (0325-27 Ded)

Sources: Funds are received from civil penalties and administrative fines (§30-14-601(d)).

Uses: Funds, up to \$50,000, are used to support investor education initiatives to address the continuing problem of investment fraud. These costs include operating expenses for developing and publishing materials suitable for public outreach (§30-14-601(e)).

Budget Unit: FIAA(250) Department of Finance

FY 18 \$34,126	FY 19 \$17,521	FY 20 \$39,117	FY 21 \$6,660	FY 22 \$9,955
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Department of Finance Grand Total				
FY 18 \$7,958,270	FY 19 \$8,558,670	FY 20 \$8,402,629	FY 21 \$10,261,683	FY 22 \$8,142,270

Industrial Commission

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the composition of the General Fund, see the Governor's General Fund Revenue Book.

Uses: H713 of 2018 provided \$300,000 in ongoing trustee and benefit payments from the General Fund to address the fiscal impact of H429aaS of 2018, which amended Section 72-1019, Idaho Code, and directed the Crime Victims Compensation Program to pay for the costs of adult forensic examinations for alleged victims of sexual assault after any federal or federally-financed third party who has liability. H604 of 2020 reduced the ongoing General Fund appropriation to \$294,000.

Budget Unit: ICAC(300) Crime Victims Compensation

FY 18 \$0	FY 19 \$102,691	FY 20 \$154,767	FY 21 \$185,196	FY 22 \$101,887
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Fund: Industrial Administration (0300-00 Ded)

Sources: 1) The State Insurance Fund, every authorized self-insurer, and every surety authorized under the Idaho Insurance Code or by the director of the Department of Insurance to transact worker's compensation insurance in Idaho, semi-annually pays a premium tax to the state treasury, to be deposited into the Industrial Administration Fund. The premium tax is assessed as follows:

A) Every surety, other than self-insurers authorized to transact worker's compensation insurance, a sum equal to 2.0% of the net premiums written by each respectively on worker's compensation insurance in Idaho during the preceding six month period, but in no case less than \$75 (Section 72-523(1), Idaho Code).

B) Each self-insurer, a sum equal to 2.0% of the amount of premium each employer would be required to pay as premium to the State Insurance Fund, but in no case less than \$75 (Section 72-523(2), Idaho Code).

C) For the period January 1, 2012 through December 31, 2015, the premium tax rate was reduced to 2.0% of the net premiums written. H240 of 2011 originally reduced the rate, while S1145 of 2013 extended the rate reduction. S1168 of 2015 made the 2.0% rate permanent as of January 1, 2016.

D) Any amount derived from civil action for the collection of a premium tax, any penalty for a default in payment, and any civil penalty for misrepresentation by a surety is deposited into the Industrial Administration Fund (Section 72-525 - 72-527, Idaho Code).

2) Any employer who fails to secure the payment of worker's compensation as required by Section 72-301, Idaho Code, may be liable for a penalty of either two dollars (\$2.00) for each employee for each day or twenty-five dollars (\$25.00) for each day during which such failure continues, whichever is greater. In an action brought by the Industrial Commission in the name of the state of Idaho; any amount so collected shall be paid into the Industrial Administration Fund (Section 72-319(4), Idaho Code).

3) The Industrial Commission has the authority to collect fees for: copies of papers and records, certified copies of official documents and orders, copies of evidence, and for publications issued under its authority (Section 72-515, Idaho Code). The State Treasurer is the custodian of the fund, and all interest earned by the fund is credited to the fund (Section 72-521 - 72-522, Idaho Code).

Uses: The moneys in this fund support the Compensation and Rehabilitation programs, and prior to 2021, supported the Adjudication program, which has since become part of the Compensation program. This fund is also used for industrial safety in places of public employment and the logging safety program managed by the Division of Building Safety through an interagency agreement with the Industrial Commission (Section 72-519, Idaho Code; Section 67-2313, Idaho Code).

Budget Unit: ICAA(300) Compensation

FY 18	\$5,743,675	FY 19	\$6,074,168	FY 20	\$5,747,199	FY 21	\$0	FY 22	\$10,461,811
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Budget Unit: ICAA(300) Adjudication

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$8,322,804	FY 22	\$0
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Budget Unit: ICAB(300) Rehabilitation

FY 18	\$4,028,161	FY 19	\$3,801,051	FY 20	\$3,952,823	FY 21	\$3,748,038	FY 22	\$3,929,114
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Budget Unit: ICAD(300) Adjudication

FY 18	\$2,333,130	FY 19	\$2,437,553	FY 20	\$2,231,704	FY 21	\$0	FY 22	\$0
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Total Industrial Administration Fund (0300-00)

FY 18	\$12,104,966	FY 19	\$12,312,772	FY 20	\$11,931,726	FY 21	\$12,070,842	FY 22	\$14,390,925
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Fund: Peace Officer and Detention Officer Temporary Disability (0312-00 Ded)

Sources: Moneys shall be paid into the fund as provided by law and shall consist of fines collected based on each person found guilty of criminal activity, the court shall impose a fine in the amount of three dollars (\$3.00) for each conviction or finding of guilt of each felony or misdemeanor count, unless the court orders that such fine be waived only when the defendant is indigent and at the time of sentencing shows good cause for inability to pay and written findings to that effect are entered by the court. Other money in the fund can include appropriations, gifts, grants, donations, interest, and income from any other source. Moneys in the fund may be appropriated only for the purpose of this chapter, which shall include administrative expenses (Section 72-1105, Idaho Code).

Uses: Moneys in this fund shall be used to reimburse an employer for the cost, in excess of the worker's compensation benefits received, to provide a full rate of salary for any peace officer or detention officer who is injured while engaged in those activities as provided in Section 72-1104, Idaho Code, and is thereby temporarily incapacitated from performing his or her duties.

Budget Unit: ICAA(300) Compensation

FY 18	\$51,460	FY 19	\$18,355	FY 20	\$17,225	FY 21	\$0	FY 22	\$12,844
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Budget Unit: ICAA(300) Adjudication

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$29,922	FY 22	\$0
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Total Peace Officer and Detention Officer Temporary Disability Fund (0312-00)

FY 18	\$51,460	FY 19	\$18,355	FY 20	\$17,225	FY 21	\$29,922	FY 22	\$12,844
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Fund: Crime Victims Compensation (0313-00 Ded)

Sources: Except upon order of the court due to indigence, all persons convicted or found guilty of misdemeanors or felonies pay a fine in addition to any other fine imposed by the court of \$37.00 for misdemeanors, \$75.00 for felonies, and an additional \$300 for any sex offense (§72-1025). These moneys are transmitted by the counties to the State Treasurer for deposit in the Crime Victims Compensation Account (§72-1025). Additional sources include donations, grants, and gifts (§72-1010).

Uses: The moneys in this fund are used to compensate victims of crime, or their dependents, for otherwise uncompensated medical, mental health counseling, lost wages, and burial (if applicable) expenses incurred directly as a result of being victimized to a maximum amount of \$25,000 per victim per crime (§72-1014 - §72-1019). Property damages and losses are exempt from compensation. Moneys are also used for administrative costs of the program (§72-1009).

Budget Unit: ICAC(300) Crime Victims Compensation

FY 18	\$2,399,059	FY 19	\$2,349,203	FY 20	\$2,834,082	FY 21	\$1,862,220	FY 22	\$2,341,627
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Seminar receipts for commission sponsored seminars.

Uses: The fund is used to pay for speakers, room rental, and other miscellaneous expenses associated with workers' compensation seminars.

Budget Unit: ICAA(300) Compensation

FY 18	\$41,637	FY 19	\$38,872	FY 20	\$32,324	FY 21	\$0	FY 22	\$29,516
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Budget Unit: ICAA(300) Adjudication

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$4,148	FY 22	\$0
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Total Miscellaneous Revenue Fund (0349-00)

FY 18	\$41,637	FY 19	\$38,872	FY 20	\$32,324	FY 21	\$4,148	FY 22	\$29,516
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Fund: Federal Grant (0348-00 Fed)

Sources: The Victims of Crime Act (VOCA) grant is a formula grant awarded by the U.S. Department of Justice to State Crime Victim Compensation Programs. These grants are awarded annually and expire four years after the award date.

Uses: Crime victim funds are used to compensate victims of crime, or their dependents, for medical, personal and burial (if applicable) expenses incurred directly as a result of being victimized to a maximum amount of \$25,000 per victim per crime (72-1019, et. Seq.).

Budget Unit: ICAC(300) Crime Victims Compensation

FY 18	\$870,000	FY 19	\$1,200,000	FY 20	\$1,200,000	FY 21	\$1,199,737	FY 22	\$984,263
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Industrial Commission Grand Total

FY 18	\$15,467,122	FY 19	\$16,021,892	FY 20	\$16,170,124	FY 21	\$15,352,066	FY 22	\$17,861,062
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Department of Insurance

Fund: Insurance Administrative (0229-10 Ded)

Sources: All moneys received for fees, licenses and miscellaneous charges assessed on the insurance industry are collected and deposited into the Insurance Administrative Account. The director may adjust fees, licenses and miscellaneous charges as necessary to allow the department to meet the appropriation as provided for by law (§41-401). At the beginning of each fiscal year, those moneys which exceed the current year's appropriation plus any residual encumbrances made against the prior year's appropriations by twenty-five percent (25%) or more are transferred to the General Fund (§41-401(3)(e)).

Insurance premium taxes, fines, and penalties collected by the agency are deposited into the suspense account (§41-406(1)). At the end of each month, insurance premium taxes, fines and penalties are distributed (as applicable) to the Insurance Refund Fund, the Public Employee Retirement Fund, and the General Fund. At the end of the fiscal year, distributions are made to the Insurance Insolvency Fund, the Individual High Risk Reinsurance Pool, and the Health Insurance Access Card Fund (§41-406(1)(a)-(e)).

Fees, licenses and miscellaneous charges provide for the operating expenses of the Department of Insurance §41-401(3)(a).

Uses: Licensing, examinations and investigations of insurance matters (§41-210).

Budget Unit: INAB(280) Insurance Regulation

FY 18	FY 19	FY 20	FY 21	FY 22
\$6,112,550	\$6,510,850	\$5,876,598	\$5,627,280	\$6,187,159

Fund: Arson, Fire and Fraud Prevention (0229-11 Ded)

Sources: The Arson, Fire and Fraud Prevention Account consists of moneys, if any, appropriated to the account by the Legislature, as well as penalties collected under the provisions of §41-261 and §41-263, Idaho Code; a portion of the continuation fee collected from insurers; other moneys or revenues derived from whatever source for arson or fraud investigation or fire prevention (e.g. fire inspector certification, and licensing of fire protection sprinkler contractors); and interest earned on the investment of the fund (§41-268).

Uses: The Arson, Fire and Fraud Prevention Account is used to provide for the expenses of the State Fire Marshal Program in the enforcement of the International Fire Code; prescribe regulations for the prevention of fires and protection of life and property; and investigation of alleged causes of arson, fraud and related alleged violation of the laws of Idaho (§41-268(1)).

Budget Unit: INAC(280) State Fire Marshal

FY 18	FY 19	FY 20	FY 21	FY 22
\$886,063	\$954,571	\$987,741	\$923,081	\$932,128

Fund: Individual High Risk Reinsurance Pool (0229-13 Ded)

Sources: After all other statutory deductions from insurance premium tax revenues have been made, if the revenues remaining exceed \$45 million, one-fourth of such excess is appropriated and paid to this fund (§41-406(1)(d)). The department also assesses carriers proportionally for any net losses incurred by the pool in the previous calendar year (§41-5508). In FY 2022, the legislature provided a transfer of \$25 million from the General Fund through S1428.

Uses: The moneys in this fund are used to pay the costs associated with providing health insurance coverage to high risk individuals regardless of health status or claims experience (§41-5501).

Budget Unit: INAH (Cont) (280) Indiv High Risk Reinsurance

FY 18	FY 19	FY 20	FY 21	FY 22
\$9,019,873	\$10,575,822	\$12,471,026	\$14,821,395	\$42,239,005

Fund: Insurance Refund (0515-00 Ded)

Sources: Up to twenty percent (20%) of all taxes, fines and penalties of premium tax collected may be deposited into the Insurance Refund Fund (§41-406(1)(a)).

Uses: The purpose of this fund is to repay overpayments of any taxes, fines and penalties or other erroneous receipts. Amounts necessary to pay refunds are continuously appropriated. Any unencumbered balance remaining in the Insurance Refund Fund as of June 30 every year in excess of forty thousand dollars (\$40,000) is transferred to the General Fund (§41-406(1)(a)).

Budget Unit: INAE (Cont) (280) Refunds

FY 18	\$5,144,806	FY 19	\$5,973,418	FY 20	\$5,810,356	FY 21	\$4,705,375	FY 22	\$7,388,430
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Fund: Department of Insurance Liquidation Trust (0520-00 Ded)

Sources: The Insurance Liquidation Trust consists of the monetary assets of an insurer being liquidated. Individual accounts are established for each company in liquidation. Accounts are closed upon completion of the liquidation and approval by the courts.

Uses: To liquidate monetary assets and pay claims of an insurer under the general supervision of the court. To provide a means of accurate accounting to the court at such intervals as the court specifies in its order (§41-3318).

Budget Unit: INAD (Cont) (280) Liquidations

FY 18	\$160,548	FY 19	\$289	FY 20	\$435,537	FY 21	\$734	FY 22	\$0
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Fund: Insurance Insolvency Administrative (0523-00 Ded)

Sources: The Insurance Insolvency Administration Fund consists of the portion of the premium tax necessary to cover administrative costs incurred by the department in placing insurance companies or any other insurance entities into receivership or under administrative supervision, to the extent that such costs cannot be satisfied from the assets of these companies or entities. This fund is continuously appropriated, but expenditures are not to exceed two hundred thousand dollars (\$200,000) in any one (1) fiscal year, for the payment of the department's administrative expenses incurred in carrying out such receiverships or supervision. A balance of one hundred thousand dollars (\$100,000) shall be maintained in this fund on June 30 of each year (§41-406(1)(c)).

Uses: This fund is used to pay for administrative expenses incurred by the department in discharging duties in placing insurance companies or any other insurance entities into receivership or under administrative supervision, where the assets of such companies have been completely exhausted (§41-406(1)(c)).

Budget Unit: INAG (Cont) (280) Insolvency

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Federal Grant (0348-00 Fed)

Sources: U.S. Department of Health and Human Services - State Health Insurance Assistance and Medicare Enrollment Assistance Programs.

Uses: Limited to administration and dissemination of information on Medicare and Medicaid. Funds are administered by the Department of Insurance through the Senior Health Insurance Benefits Advisor (SHIBA) program.

Budget Unit: INAB(280) Insurance Regulation

FY 18	\$484,713	FY 19	\$533,504	FY 20	\$498,969	FY 21	\$438,912	FY 22	\$459,435
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Department of Insurance Grand Total

FY 18	\$21,808,552	FY 19	\$24,548,454	FY 20	\$26,080,227	FY 21	\$26,516,777	FY 22	\$57,206,157
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Department of Labor

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Wage and Hour: To cover the costs of administering the minimum wage and hour laws.

Idaho Rural Partnership: Funding operations for its annual report, participation in "Capitol for a Day," and community reviews.

Budget Unit: EMAA(240) Administrative Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EMAD(240) Wage and Hour

FY 18 \$337,661	FY 19 \$342,200	FY 20 \$522,200	FY 21 \$510,625	FY 22 \$0
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Budget Unit: EMLO(240) Employment Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$498,600	FY 22 \$0
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Budget Unit: EMUI(240) Unemployment Insurance

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$538,100
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Total General Fund (0001-00)

FY 18 \$337,661	FY 19 \$342,200	FY 20 \$522,200	FY 21 \$1,009,225	FY 22 \$538,100
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Fund: Unemployment Penalty and Interest (0302-00 Ded)

Sources: Receipts to this fund include: (1) moneys from all penalties and all interest on judgments or funds secured by liens, collected under the provisions of (§72-1347A - 1347B) and (§72-1354 - 1364) after having been first deposited in the Clearing Fund; (2) pursuant to (§72-1348), all moneys requisitioned for the administration of the Employment Security Law by the Legislature, which may accrue to the fund of this state in the Unemployment Trust Fund in the U.S. Treasury by virtue of section 903 of the Social Security Act (Pub. L. No. 74-271). (§72-1348) This fund is referred to as the Employment Security Administrative and Reimbursement Fund (§72-1354).

Uses: This fund is used by the director to pay costs of administration, which have not been provided by, or are found not to have been properly chargeable against federal grants (or other funds). Funds credited to Idaho under Section 903 of the Social Security Act (Pub. L. No. 74-271) may also be used by the director pursuant to appropriation by the Legislature for purchase of real estate and construction of buildings (§72-1348). This fund is also used for normal operations in the Unemployment Insurance Administration Program, Employment Services Program, Wage & Hour Program, Career Information Systems, Serve Idaho, and Human Rights Commission.

Budget Unit: EMAA(240) Administrative Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$467,193
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Budget Unit: EMAD(240) Wage and Hour

FY 18 \$179,257	FY 19 \$184,881	FY 20 \$11,879	FY 21 \$272	FY 22 \$0
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Budget Unit: EMAJ(240) Serve Idaho

FY 18 \$68,204	FY 19 \$74,881	FY 20 \$41,624	FY 21 \$24,807	FY 22 \$0
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Budget Unit: EMAR(240) Human Rights Commission

FY 18 \$127,472	FY 19 \$142,750	FY 20 \$22,946	FY 21 \$49,302	FY 22 \$0
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Budget Unit: EMAS(240) Career Information Services

FY 18 \$406,805	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EMLO(240) Employment Services

FY 18 \$1,165,580	FY 19 \$853,821	FY 20 \$909,305	FY 21 \$1,082,022	FY 22 \$196,385
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Budget Unit: EMUI(240) Unemployment Insurance

FY 18 \$522,980	FY 19 \$480,531	FY 20 \$2,125,893	FY 21 \$622,187	FY 22 \$26,204
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Total Unemployment Penalty and Interest Fund (0302-00)

FY 18 \$2,470,298	FY 19 \$1,736,865	FY 20 \$3,111,648	FY 21 \$1,778,589	FY 22 \$689,781
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Fund: Employment Security Special Administration (0303-00 Ded)

Sources: This fund consists of interest earned from investment of the Employment Security Reserve Fund (\$72-1347 - 1347A).

Uses: This fund is used for costs related to department programs administered under the employment security law for normal operations of Unemployment Insurance Administration, Employment Services, Wage and Hour, Human Rights Commission, and Career Information Systems.

Budget Unit: EMAA(240) Administrative Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$241,969
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Budget Unit: EMAR(240) Human Rights Commission

FY 18 \$733,595	FY 19 \$729,520	FY 20 \$742,194	FY 21 \$666,407	FY 22 \$0
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Budget Unit: EMAS(240) Career Information Services

FY 18 \$90,530	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EMLO(240) Employment Services

FY 18 \$2,299,100	FY 19 \$1,365,824	FY 20 \$1,089,600	FY 21 \$589,914	FY 22 \$981,073
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Budget Unit: EMUI(240) Unemployment Insurance

FY 18 \$0	FY 19 \$0	FY 20 \$389,968	FY 21 \$396,374	FY 22 \$515,067
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Total Employment Security Special Administration Fund (0303-00)

FY 18 \$3,123,225	FY 19 \$2,095,345	FY 20 \$2,221,762	FY 21 \$1,652,695	FY 22 \$1,738,109
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Fund: Workforce Development Training (0305-00 Ded)

Sources: This fund is derived from the diversion of Unemployment Insurance taxes equal to 3% of the taxable wage rate authorized and payable under §72-1350. This fund is maintained separately and authorized under §72-1347B.

Uses: This fund is used to provide or expand training and retraining opportunities for Idaho's workforce. The fund has a statutory sunset of January 1, 2022.

Budget Unit: EMLO(240) Employment Services

FY 18 \$3,264,076	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: 1) Employment Services: Moneys received from other state agencies, other states, non-profit organizations or public entities for services provided. Contracts or Memorandums of Understanding exist for these services.

2) Wage and Hour: Annual licensing fees paid by farm labor contractors (\$44-1601). Bonds posted in lieu of license fees by farm labor contractors.

3) Wage and Hour (Cont): Annual licensing fees paid by farm labor contractors (\$44-1601). Bonds posted in lieu of license fees by farm labor contractors.

4) Serve Idaho: Moneys received from other state agencies, other states, non-profit organizations or public entities for services provided. Contracts or Memorandums of Understanding exist for these services.

5) Serve Idaho: Registration funds collected for conference costs as well as money received from other states, non-profit organizations, public entities or private companies or individuals as donations or contributions.

6) Human Rights Commission: Receipts are from miscellaneous non-governmental sources such as copy costs for reproducing case files for parties.

7) Career Information Services: Fees assessed on school districts, libraries, and other users of the Idaho Career Information System for obtaining data from the web-based system.

Uses: 1) Employment Services: Funds are used for recovering the costs incurred while providing agreed upon services.

2) Wage and Hour: All fees collected are continuously appropriated for the administration of the farm labor contractor licensing program. Bond refundable when farm labor contractor fulfills obligation paying farm worker wages.

3) Wage and Hour (Cont): All fees collected are continuously appropriated for the administration of the farm labor contractors licensing program. Bond refundable when farm labor contractor fulfills obligation paying farm worker wages.

4) Serve Idaho: Covers the cost of the annual statewide conference on service and volunteerism as well as the Idaho America's Promise Summit.

5) Serve Idaho: Funds are used for recovering the costs incurred while providing agreed upon services.

6) Human Rights Commission: These moneys help defray copy and other costs in the operating portion of the Human Rights Commission budget.

7) Career Information System: Program costs associated with pay-for-services provided by Career Information System.

Budget Unit: EMAA(240) Administrative Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$161,903
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Budget Unit: EMAD(240) Wage and Hour

FY 18 \$0	FY 19 \$7,919	FY 20 \$10,600	FY 21 \$0	FY 22 \$0
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Budget Unit: EMAF (Cont) (240) Wage and Hour

FY 18 \$15,669	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EMAJ(240) Serve Idaho

FY 18 \$16,067	FY 19 \$7,099	FY 20 \$39,183	FY 21 \$11,390	FY 22 \$0
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Budget Unit: EMAR(240) Human Rights Commission

FY 18 \$0	FY 19 \$367	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EMAS(240) Career Information Services

FY 18 \$92,610	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EMLO(240) Employment Services

FY 18 \$196,472	FY 19 \$382,186	FY 20 \$365,876	FY 21 \$303,841	FY 22 \$170,608
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Budget Unit: EMUI(240) Unemployment Insurance

FY 18 \$1,389,904	FY 19 \$638,025	FY 20 \$1,514,336	FY 21 (\$100,814)	FY 22 \$473,240
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Total Miscellaneous Revenue Fund (0349-00)

FY 18 \$1,710,722	FY 19 \$1,035,597	FY 20 \$1,929,995	FY 21 \$214,418	FY 22 \$805,751
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Fund: Unemployment Insurance Clearing (0514-01 Ded)

Sources: All Unemployment Insurance taxes, penalties and interest collected by the Department of Labor are forwarded to the State Treasurer for deposit in the Clearing Fund (§72-1346(2)).

Uses: Penalties and interest collected into the Clearing Fund are transferred to the Unemployment Penalty and Interest Fund. All other receipts, except those necessary for the payment of refunds to employers or transfers to the Workforce Development Fund or the Employment Security Reserve Fund, are deposited in the Unemployment Trust Fund.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Unemployment Trust (0514-02 Ded)

Sources: Deposited in this fund are the following moneys transferred from the Clearing Fund: employer contributions, state contributions, and Reed Act building cost amortizations and re-deposits. In addition, interest payments are credited to the fund quarterly by the U.S. Treasurer based on daily balances (§72-1346(2)).

Uses: The director requisitions money from the Trust Fund for deposit to the Special Benefit Payment Fund for payment of unemployment compensation benefits.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

FY 18 \$3,601,265	FY 19 \$3,933,007	FY 20 \$3,346,875	FY 21 \$14,121,293	FY 22 \$2,616,536
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Fund: Employment Security Reserve (0514-03 Ded)

Sources: Receipts to this fund are generated by a reserve tax on all covered employers required to pay contributions pursuant to §72-1350, Idaho Code. The interest earned on the investment of this fund is deposited to the Employment Security Special Administration Fund. Any interest and penalties collected as a result of the delinquent payment of reserve taxes are paid into the Unemployment Penalty and Interest Fund.

Uses: The moneys in this fund are used exclusively to pay unemployment benefits to eligible claimants.

As the Unemployment Insurance Trust Fund went broke due to the great recession, the Idaho Department of Labor began to borrow from the federal government to pay unemployment benefits. The Idaho Department of Labor was authorized by H108 of 2011 to issue bonds to repay the loan from the federal government. Repayment of bond principal and interest has been continuously appropriated. (§72-1346B)

Budget Unit: EMBI (Cont) (240) Bond Interest Payment

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: EMBP (Cont) (240) Bond Principal Payment

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Employment Security Reserve Fund (0514-03)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Unemployment Insurance Refund (0514-04 Ded)

Sources: Temporary holding account for deposits to the Unemployment Insurance Clearing Fund (0514-01) (§72-1346(2)).

Uses: This fund is used to refund employers who made unemployment insurance overpayments. Any funds not paid back to employers as refunds are deposited into the Unemployment Insurance Clearing Fund (0514-01).

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: EUISAA - Federal CARES Act (0514-07 Ded)

Sources: This fund receives revenue for payment of Administrative Pandemic expenses (42 USC Sec. 1103) through the same source of funding used to draw down unemployment benefits.

Uses: This fund detail is used to track the cash coming into the unemployment account and transferred to the State Treasurer's Office bank account to pay for administrative expenditures outside of the employment security fund.

Budget Unit: EMAE (Cont) (240) Unemployment Benefits II

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$341,910	FY 22 \$0
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Fund: FEMA Lost Wage Allowance Program_Admin Funds (0514-08 Ded)

Sources: This fund is used to track payments through the Lost Wage Assistance Program (CFDA 91.050).

Uses: These benefit payments were handled through a separate bank account from unemployment benefit payments so a separate fund detail within the employment security fund was set-up to make reconciliation of the cash more straightforward.

Budget Unit: EMAE (Cont) (240) Unemployment Benefits II

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Special Benefit Payment (0514-31 Ded)

Sources: This fund receives money from the Unemployment Trust Fund (Idaho Code §72-1346).

Uses: The moneys in this fund are used exclusively to pay unemployment benefits to eligible claimants.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

FY 18 \$79,928,181	FY 19 \$77,343,996	FY 20 \$202,241,969	FY 21 \$172,241,573	FY 22 \$69,769,781
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Fund: Labor, Wage, and Hour Escrow (0577-00 Ded)

Sources: This fund consists of moneys collected from employers who owe wages to employees who have filed wage claims with the department when the employers have contested the claims. This fund collects interest and retains interest on the moneys deposited into the fund.

Uses: The moneys deposited in this fund are used for the subsequent payment of wage claims.

Budget Unit: EMAD(240) Wage and Hour

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: This fund consists of all moneys received from the federal government, or any agency thereof, for the proper administration of the Employment Security Law, the Employment Service and related programs, and the Workforce Investment and Opportunity Act (WIOA).

The major federal grant is for administration of the Unemployment Insurance Program as authorized under the Social Security Act. This grant, as well as grants for the Employment Service and related programs, and WIOA are administered at the federal level by the U.S. Department of Labor. No state matching funds are required. Funds made available to the state through discretionary grants awarded by the U.S. Department of Labor are also credited to this account.

Receipts to this fund are from federal contracts authorized under Title VII of the Civil Rights Act of 1964, the Age Discrimination Employment Act, and Title I of the Americans With Disabilities Act. The federal administering agency for these funds is the Equal Employment Opportunity Commission.

Uses: Moneys are expended for personnel costs, operating expenses, and capital outlay. The moneys deposited in this fund are used to pay administrative expenses and contract costs arising out of the administration of the Employment Security Law (§72-1301). Funds are also used to pay for employment and training programs, services to veterans and other specialized employment-related services.

This fund pays the state for completed discrimination cases filed both with state and federal government but processed only by the state under a work sharing agreement.

Funding is used for the following grants:

Labor Force Statistics - To provide statistical data on payroll employment and the civilian labor force, employment and unemployment, persons not in the labor force, labor demand and turnover, wages, hours, earnings, occupational employment, time use, and employment projections. Data are for the nation, states, metropolitan areas, and counties. Data can be monthly, quarterly, or annual.

Compensation and Working Conditions - To provide timely and relevant data on levels and trends in wages; employee benefits; occupational safety and health; and work stoppages.

Employment Service/Wagner-Peyser Funded Activities - The Employment Service (ES) program brings together individuals looking for employment and employers looking for job seekers. It does this by providing a variety of services, which are available to all individuals. The program provides Job seekers with career services, including labor exchange services, job search assistance, workforce information, referrals to employment, and other assistance. Employers can use the ES to post job orders and obtain qualified applicants.

Unemployment Insurance - To oversee unemployment insurance programs for eligible workers through federal and state cooperation, including unemployment compensation for federal employees or ex-service members, Disaster Unemployment Assistance, and to assist in the oversight of Trade Adjustment Assistance and Alternative Trade Adjustment Assistance, and Reemployment Trade Adjustment Assistance programs.

Trade Adjustment Assistance - Administer the worker adjustment assistance benefit provisions of the Trade Act. IDOL provides testing, counseling, and job placement services, job search and relocation assistance, training, and payment of weekly trade readjustment allowances (TRA).

WIA/WIOA Adult Program - To prepare workers -- particularly disadvantaged, low-skilled, and underemployed adults -- for good jobs by providing job search assistance and training.

WIA/WIOA Youth Activities - To help low income youth, between the ages of 14 and 21, acquire the educational and occupational skills, training, and support needed to achieve academic and employment success and successfully transition into careers and productive adulthood.

Incentive Grants - WIA Section 503 - To carry out innovative programs consistent with the purposes of Title I of WIA (Workforce Investment Systems), Title II of WIA (Adult Education and Family Literacy Act (AEFLA), 20 U.S.C. 9201 et seq.), the Carl D. Perkins Vocational and Applied Technology Education Amendments of 1998 (Public Law 105-332, 20 U.S.C. 2301 et seq.) or a combination of two or more of these acts.

Incentive Grants - WIA Section 503 - To carry out innovative programs consistent with the purposes of Title I of WIA (Workforce Investment Systems), Title II of WIA (Adult Education and Family Literacy Act (AEFLA), 20 U.S.C. 9201 et seq.), the Carl D. Perkins Vocational and Applied Technology Education Amendments of 1998 (Public Law 105-332, 20 U.S.C. 2301 et seq.) or a combination of two or more of these acts.

Work Opportunity Tax Credit Program (WOTC) - This federal tax credit was designed to help individuals from certain target groups who consistently face significant barriers to employment move from economic dependency to self-sufficiency by encouraging businesses to hire target group members and be eligible to claim tax credits against the wages paid to the new hires during the first year of employment.

Temporary Labor Certification for Foreign Workers - To provide greater protection for U.S. and foreign workers while assisting U.S. employers seeking to hire temporary foreign workers when no able, willing, and qualified U.S. workers are available. To ensure that adequate working and living conditions are provided for foreign and domestic workers

WIOA National Dislocated Worker Grants / WIA National Emergency Grants - The purpose of the National Emergency Grant program is to temporarily expand service capacity at the state and local levels by providing time-limited funding assistance in response to significant dislocation events. Specific Activities: Simplot, Center Partners, Heinz, Job-Driven, & Sector Partnership.

WIA Dislocated Worker Formula Grants - The purpose of the WIOA Dislocated Worker program is to help dislocated workers become reemployed. It provides them with job search assistance, career services, and/or training that builds their skills to meet labor market needs. Dislocated Worker services are targeted for workers who are unemployed and have lost a job through no fault of their own, or who have exhausted their Unemployment Compensation. The program measures success by participants' entry and retention of unsubsidized employment, and their median earnings.

WIA/WIOA Dislocated Worker National Reserve Technical Assistance and Training - To support the coordination, development, and provision of appropriate training, technical assistance, staff development, and other activities, including assistance in replicating programs of demonstrated effectiveness to States, local areas, and other entities involved in providing assistance to dislocated workers, as well as promoting the continuous improvement of assistance provided to dislocated workers under the Workforce Innovation and Opportunity Act of 2014.

Disabled Veterans' Outreach Program - To provide individualized career services to meet the employment needs of disabled and other eligible veterans identified by the Secretary of Labor with maximum emphasis in meeting the employment needs of those who are economically or educationally disadvantaged, particularly for veterans with significant barriers to employment.

Veterans' Workforce Investment Programs VWIP - To provide services to assist in reintegrating eligible veterans into meaningful employment within the labor force; and to stimulate the development of effective service delivery systems that will address the complex problems facing eligible veterans.

Local Veterans' Employment Representative Program - Conduct outreach to employers including conducting seminars for employers, conducting job search workshops and establishing job search groups, facilitate employment, training, and placement services furnished to veterans in a State under the applicable State employment service or One-Stop Career Center delivery systems whose sole purpose is to assist veterans to gain and retain employment.

State Commissions - To develop a State plan; to assist States in the application process; and to provide oversight of funded AmeriCorps programs within each State. The funds enable States to form a 15 to 25 member, independent, bipartisan commission appointed by a governor to implement service programs in their State.

AmeriCorps State and National - AmeriCorps grants are awarded to eligible organizations that identify an unmet need in their community that will be addressed by AmeriCorps members that the organization recruits, trains, and manages.

Social Security Disability Insurance - To replace part of the earnings lost because of a physical or mental impairment, or a combination of impairments, severe enough to prevent a person from working.

Budget Unit: EMAA(240) Administrative Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$1,970,827
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Budget Unit: EMAJ(240) Serve Idaho

FY 18 \$1,159,189	FY 19 \$1,288,484	FY 20 \$1,457,343	FY 21 \$1,697,150	FY 22 \$0
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Budget Unit: EMAR(240) Human Rights Commission

FY 18	\$257,770	FY 19	\$232,318	FY 20	\$302,109	FY 21	\$270,803	FY 22	\$0
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Budget Unit: EMLO(240) Employment Services

FY 18	\$30,596,406	FY 19	\$29,544,809	FY 20	\$27,455,354	FY 21	\$27,910,683	FY 22	\$22,078,172
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Budget Unit: EMUI(240) Unemployment Insurance

FY 18	\$17,947,594	FY 19	\$18,150,472	FY 20	\$17,891,698	FY 21	\$32,098,703	FY 22	\$35,670,518
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Total Federal Grant Fund (0348-00)

FY 18	\$49,960,959	FY 19	\$49,216,082	FY 20	\$47,106,505	FY 21	\$61,977,339	FY 22	\$59,719,517
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Department of Labor Grand Total

FY 18	\$144,396,389	FY 19	\$135,703,091	FY 20	\$260,480,953	FY 21	\$253,337,043	FY 22	\$135,877,575
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Public Utilities Commission

Fund: Indirect Cost Recovery (0125-00 Ded)

Sources: A portion of federal grants are available to pay overhead costs of the agency and are deposited to the Indirect Cost Recovery Fund. Currently, the only federal grant is the pipeline safety grant. The rate was 49% for FY 2017. Historically, these indirect costs were paid from the federal fund, until FY 2015, when accounting practices were changed to keep the cash balances separate.

Uses: A portion of federal grants are available to pay overhead costs of the agency. Examples of allowable costs include office space, communication costs, and supplies.

Budget Unit: PCAB(900) Utilities Regulation

FY 18 \$74,748	FY 19 \$24,880	FY 20 \$14,002	FY 21 \$65,640	FY 22 \$68,017
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Fund: Public Utilities Commission (0229-20 Ded)

Sources: Each public utility and railroad corporation, subject to the jurisdiction of the commission, annually pays a special regulatory fee in such amount as determined by the commission (Section 61-1001, Idaho Code). The fee shall not exceed 1% of the gross operating revenues derived from the intrastate business of each railroad corporation and shall not exceed 0.3% of the gross operating revenues derived from the intrastate business of each public utility (Section 61- 1004, Idaho Code).

Security issuance fees collected by the commission are credited to this fund (Section 61-905, Idaho Code).

The commission no longer administers the Air Carrier Act because its regulation of the airline industry was federally pre-empted in 1978. Also, the commission no longer administers the Motor Carrier Act because the Idaho Legislature moved those activities (H335 of 1999) to the Idaho Transportation Department and the Department of Law Enforcement effective July 1, 1999.

Uses: The moneys from this fund are used to pay the costs of regulating utilities subject to the jurisdiction of the Public Utilities Commission (Sections 61-1001 and 61-1008, Idaho Code).

Budget Unit: PCAB(900) Utilities Regulation

FY 18 \$6,004,338	FY 19 \$7,118,400	FY 20 \$5,973,888	FY 21 \$4,507,215	FY 22 \$4,984,177
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Fund: Federal Grant (0348-00 Fed)

Sources: The FY 2002 budget included funding to commence a natural gas pipeline safety program. The federal government, through the Office of Pipeline Safety, inspects only interstate pipelines. The PUC is responsible for intrastate pipelines. The federal government provides matching funds of up to 80% for the state program.

Uses: Primary responsibilities involve physical inspection of pipelines, evaluation of operating procedures, and investigation of accidents. Federal funds are used to support the salary of two pipeline safety engineers, training, operating costs, furnishings, computer equipment, and a vehicle.

Budget Unit: PCAB(900) Utilities Regulation

FY 18 \$180,034	FY 19 \$194,240	FY 20 \$121,043	FY 21 \$284,360	FY 22 \$137,500
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Public Utilities Commission Grand Total				
FY 18 \$6,259,120	FY 19 \$7,337,520	FY 20 \$6,108,934	FY 21 \$4,857,215	FY 22 \$5,189,693

Division of Building Safety

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the composition of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Carry out the statutory requirements of the Idaho Division of Building Safety not otherwise funded through other sources.

Budget Unit: BSBC(450) Building Safety

FY 18	\$234,500	FY 19	\$221,392	FY 20	\$216,649	FY 21	\$169,660	FY 22	\$0
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Fund: State Regulatory (0229-00 Ded)

Sources: Beginning in FY 2008, the Division of Building Safety began pooling appropriation from the Electrical, Building, Plumbing, Manufactured Housing, Public Works Contractor Licensing, and Heating, Ventilation, Air Conditioning, Elevator, Factory Built Structures, Damage Prevention, and Modular Funds. Pooling appropriation from these funds provides flexibility to shift or share resources between operational units, based on customer demand.

Uses: Moneys in the fund are used to cover operations and day-to-day business of the division.

Budget Unit: BSBA(450) Building Safety

FY 18	\$11,578,273	FY 19	\$11,826,449	FY 20	\$12,358,158	FY 21	\$12,743,864	FY 22	\$0
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Fund: Electrical (0229-01 Ded)

Sources: All money received by the Division of Building Safety, under the provisions of Chapter 10, Title 54, Idaho Code, is paid into the state treasury and credited to the Electrical Fund (§54-1015, Idaho Code).

The following fees are charged based on a one-year, three-year and five-year license by the Division of Building Safety pursuant to §54-1008, §54-1013, and §54-1014, Idaho Code:

Application for License: \$15.00

One-Year Licenses:

Electrical Contractor's License: \$125.00

Annual Renewal of Electrical Contractor's License: \$100.00

Revival of Electrical Contractor's License: \$125.00

Specialty Contractor's License: \$125.00

Annual Renewal of Specialty Contractor's License: \$100.00

Revival of Specialty Contractor's License: \$125.00

Three-Year Licenses:

Application for Journeyman Electrician's License: \$55.00

Renewal of Journeyman Electrician's License: \$45.00

Revival of Journeyman Electrician License: \$55.00

Application for a Master Electrician License: \$65.00

Renewal of a Master Electrician License: \$45.00

Revival of a Master Electrician License: \$55.00

Application for a Specialty Journeyman Electrician License: \$55.00

Renewal of a Specialty Journeyman Electrician License: \$45.00

Revival of a Specialty Journeyman Electrician License: \$55.00

Specialty Trainee: \$30.00

Five-Year Licenses:

Apprentice Registration and Working License: \$50.00

Uses: All of the moneys in this fund are used to carry into effect the provisions of Chapter 10, Title 54, Idaho Code. The Electrical Board determines the qualifications of applicants for electrical contractors and journeyman electrical licenses.

Budget Unit: BSBA(450) Building Safety

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Building (0229-02 Ded)

Sources: Moneys are derived from providing inspection and/or plan review services involving the construction of HUD manufactured homes, state buildings and schools.

Uses: The moneys in this fund are used to cover the costs of administering the Idaho Building Code Advisory Act (Chapter 41, Title 39, Idaho Code), HUD inspection agreements, and local inspection agreements.

Budget Unit: BSBA(450) Building Safety

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Plumbing (0229-03 Ded)

Sources: All money received by the Division of Building Safety, under the provisions of Chapter 26, Title 54, Idaho Code, is paid into the state treasury and credited to the Plumbing Fund (§54-2630, Idaho Code).

The applicant for a plumbing permit pays to the bureau a permit fee for each permit issued and an inspection fee in accordance with the schedule fixed by the Idaho Plumbing Board §54-2623, Idaho Code).

All applicants for the plumbing examination pay a fee to the Plumbing Board at the time of application as follows (§54-2614, Idaho Code):
Application for Examination for Plumbing Contractor, Journeyman, Specialty Contractor or Specialty Journeyman - \$22.50.

Apprentices are not required to be examined for competency; but must register with the board and annually maintain their registration. The initial registration fee for apprentices is \$50.00 and \$50.00 for renewals and are good for five (5) years (§54-2614, Idaho Code).

Before a certificate of competency is issued, the successful applicant pays to the Division of Building Safety a fee as follows (§54-2616, and §54-2617, Idaho Code):

Plumbing Contractor or Specialty Contractor: \$147.00
Renewal: \$108.00
Revival: \$147.00

Plumbing Journeyman or Specialty Journeyman: \$29.40
Renewal: \$21.60
Revival: \$29.40

The Certificate of Competency is issued for three years pursuant to §54-2617, Idaho Code.

Uses: The moneys in this fund are used by the Division of Building Safety to carry out the provisions of Chapter 26, Title 54, Idaho Code. The Idaho Plumbing Board enforces minimum plumbing standards for the protection of public health.

Budget Unit: BSBA(450) Building Safety

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Manufactured Housing (0229-04 Ded)

Sources: Moneys are derived from license fees charged to manufactured home manufacturers, dealers, brokers, installers, service companies and salesmen under the provisions of Title 44, Chapter 21, Idaho Code, and IDAPA 07.03.11.019.01, fees are as follows:

Fee Schedule:
Manufactured home dealer or brokers license: \$440.00
Manufacturer license: \$440.00
Manufactured home installer's license: \$220.00
Manufactured home salesmen's license: \$45.00
Responsible Managing Employee (RME): \$45.00

Uses: The moneys in this fund are used to cover the costs of administering Chapters 21, 22 and 25, Title 44, Idaho Code.

Budget Unit: BSBA(450) Building Safety

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Public Works Contractors Licensing (0229-07 Ded)

Sources: All money received by the Division of Building Safety, under the provisions of Title 54, Chapter 19 and 45, Idaho Code is paid into the state treasury and credited to the Public Works Contractors Licensing. Receipts from these licenses are credited to this fund. The fee for original or renewal licenses for each class is (§54-1904, Idaho Code, and IDAPA 07.05.01.201):

- Unlimited Class: \$550.00
- Class AAA: \$450.00
- Class AA: \$350.00
- Class A: \$250.00
- Class B: \$150.00
- Class CC: \$125.00
- Class C: \$100.00
- Class D: \$50.00
- Construction Manager: \$200.00
- Construction Manager Certificate of Authority: \$100.00

Uses: The moneys are used to administer and enforce the provisions of Chapter 19 and 45, Title 54, Idaho Code. Under the provisions of this chapter, the Public Works Contractor Licensing Board licenses contractors, builders, subcontractors, specialty contractors, and construction managers doing public works construction.

Budget Unit: BSBA(450) Building Safety

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Heating, Ventilation, and Air Conditioning Board (0229-08 Ded)

Sources: All money received by the Division of Building Safety, under the provisions of Chapter 50, Title 54, Idaho Code, is paid into the state treasury and credited to the HVAC Fund (§54-5024, Idaho Code).

The following fees are charged by the Division of Building Safety (§54-5012, Idaho Code):

- Application for examination:
 - HVAC Contractor: \$35.00
 - HVAC Journeyman: \$35.00
- Certificate of Competency (initial issue-one year):
 - HVAC Contractor: \$75.00
 - HVAC Journeyman: \$50.00
- Certificate of Competency (Renewal upto 3 years):
 - HVAC Contractor: \$50.00
 - HVAC Journeyman: \$25.00
- Apprentice Five-Year Registration: \$50.00
- Apprentice Two-Year Registration: \$20.00

The applicant for a HVAC permit pays to the HVAC Fund a permit and inspection fee for each permit issued in accordance with the schedule fixed by the Idaho Heating, Ventilation, and Air Conditioning Board (§54-5005, Idaho Code).

Uses: All of the moneys in this fund are used to carry into effect the provisions of Chapter 50, Title 54, Idaho Code. The HVAC Board determines the qualifications and certification of applicants for HVAC contractors and journeymen.

Budget Unit: BSBA(450) Building Safety

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Elevator Safety (0229-14 Ded)

Sources: All money received by the Division of Building Safety, under the provisions of Chapter 86, Title 39, Idaho Code, is paid into the state treasury and credited to the Elevator Safety Fund (§39-8623, Idaho Code).

The following fees are charged by the Division of Building Safety (§39-8616, Idaho Code)

Certification fee:

- (i) Traction and roped hydraulic elevator: \$1,500.00
- (ii) Moving walk/escalator: \$1,500.00
- (iii) Hydraulic elevator: \$1,000.00
- (iv) Platform lift/material lift/dumbwaiter: \$750.00
- (b) Re-inspection fee:
 - (i) Traction and roped hydraulic elevator: \$500.00
 - (ii) Moving walk/escalator: \$500.00
 - (iii) Hydraulic elevator: \$500.00
 - (iv) Platform lift/material lift/dumbwaiter: \$250.00
- (2) Annual certificate to operate fee schedule. Fees include annual certificate to operate and periodic inspection (every five (5) years), and one (1) re-inspection as may be necessary (each inspection thereafter will incur a re-inspection fee):
 - (a) Annual Certification fee:
 - (i) Traction and roped hydraulic elevator: \$225.00
 - (ii) Moving walk/escalator: \$225.00
 - (iii) Hydraulic elevator: \$125.00
 - (iv) Platform lift/material lift/dumbwaiter: \$100.00
 - (b) Re-inspection fee:
 - (i) Traction and roped hydraulic elevator: \$225.00
 - (ii) Moving walk/escalator: \$225.00
 - (iii) Hydraulic elevator: \$125.00
 - (iv) Platform lift/material lift/dumbwaiter: \$100.00
 - (3) Temporary certificate to operate fee schedule (same as annual) and one (1) re-inspection fee as may be necessary (each inspection thereafter will incur a re-inspection fee):
 - (a) Temporary certification fee:
 - (i) Traction and roped hydraulic elevator: \$225.00
 - (ii) Moving walk/escalator: \$225.00
 - (iii) Hydraulic elevator: \$125.00
 - (iv) Platform lift/material lift/dumbwaiter: \$100.00
 - (b) Re-inspection fee:
 - (i) Traction and roped hydraulic elevator: \$225.00
 - (ii) Moving walk/escalator: \$225.00
 - (iii) Hydraulic elevator: \$125.00
 - (iv) Platform lift/material lift/dumbwaiter: \$100.00
 - (4) Application for initial certification (nonrefundable):
All conveyances: \$50.00

Uses: All of the moneys in this fund are used to carry into effect the provisions of this chapter.

Budget Unit: BSBA(450) Building Safety

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Modular Building (0229-17 Ded)

Sources: The following fees, as provided by board rule, shall be paid by the manufacturer of a modular building:

- (a) Per building, one (1) building permit, plan review and inspection fee for structural, plumbing, electrical and HVAC, based upon the 1997 Uniform Building Code Table 1-A, plus ninety dollars (\$90.00) and two and one-half percent (2.5%) of the plumbing, electrical and HVAC installation costs.
- (b) The division may charge a one hundred dollar (\$100) insignia fee in instances where building permit fees are not charged for modular buildings (§39-4303, Idaho Code).

Uses: All fees collected by the division under the provisions of this chapter shall be paid into the modular building account, which is hereby created in the dedicated fund. The expenses incurred in administering and enforcing the provisions of this chapter shall be paid from the account. The fees set forth in subsection (1) of this section shall be the exclusive fee requirements applicable to modular buildings governed by the provisions of this chapter, and shall supersede any program of any political subdivision of the state which sets fee requirements for the same inspections or services (§39-4303, Idaho Code).

Budget Unit: BSBA(450) Building Safety

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Damage Prevention Board (0229-27 Ded)

Sources: As outlined in Section 55-2205, Idaho Code each owner of an underground facility must pay a fee of ten cents each time such owner receives notice from a one-number notification service (811). Additionally, donations are received from private companies to help promote safe digging.

Uses: The monies received from civil penalties and deposited into the Underground Damage Prevention Fund shall be spent exclusively in support of board activities to develop educational programs, and improve worker and public safety in relation to excavation and underground facilities as outlined in Section 55-2204, Idaho Code.

Budget Unit: BSBA(450) Building Safety

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Factory Built Structures (0229-28 Ded)

Sources: The Factory Built Structures Fund encompasses revenue from both modular buildings and manufactured housing.

Fees provided by board rule as outlined in Section 39-4303, Idaho Code, for modular buildings are:

- (a) Per building, one (1) building permit, plan review and inspection fee for structural, plumbing, electrical and HVAC, based upon the 1997 Uniform Building Code Table 1-A, plus ninety dollars (\$90.00) and two and one-half percent (2.5%) of the plumbing, electrical and HVAC installation costs.
- (b) The division may charge a one hundred-dollar (\$100) insignia fee in instances where building permit fees are not charged for modular buildings.

Fees provided by manufactured housing are derived from license fees charged to manufactured home manufacturers, dealers, brokers, installers, service companies and salesmen under the provisions of Title 44, Chapter 21, Idaho Code, and IDAPA 07.03.11.019.01, fees are as follows:

Fee Schedule:

- Manufactured home dealer or broker's license: \$440.00
- Manufacturer license: \$440.00
- Manufactured home installer's license: \$220.00
- Manufactured home salesmen's license: \$45.00
- Responsible Managing Employee (RME): \$45.00

Uses: All fees collected by the division under the provisions of Section 39-4303 shall be paid into the factory built structures account. The expenses incurred in administering and enforcing the provisions shall be paid from the account. .

Budget Unit: BSBA(450) Building Safety

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Miscellaneous Revenue/ Industrial Safety (0349-10 Ded)

Sources: This fund receives all of its revenue via trustee & benefit payments from the Industrial Commission's Compensation program (§72-519, Idaho Code).

Uses: To inspect state, school district, county and city facilities to ensure safe working conditions, to reduce industrial accidents and fatalities, thereby reducing costs of worker's compensation insurance; to conduct investigations of workplace accidents involving public employees under the auspices of the Idaho Industrial Commission (§67-2313, Idaho Code). Current statute 67-2601 A(4), Idaho Code, requires the division to perform safety inspections of buildings owned by political subdivisions (cities and counties) only when requested by the governing body.

Budget Unit: BSBC(450) Building Safety

FY 18 \$625,773	FY 19 \$646,322	FY 20 \$831,715	FY 21 \$707,403	FY 22 \$0
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Fund: Miscellaneous Revenue/ Logging (0349-11 Ded)

Sources: This fund receives all of its revenue via trustee & benefit payments from the Industrial Commission's Compensation Program (§72-519, Idaho Code).

Uses: To reduce the frequency and severity of accidents in the logging industry; to reduce the logging industry insurance rate level; to promote safety, and safety awareness by providing training (§67-2313, Idaho Code).

Budget Unit: BSBC(450) Building Safety

FY 18 \$431,469	FY 19 \$546,544	FY 20 \$524,707	FY 21 \$513,199	FY 22 \$0
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Fund: Miscellaneous Revenue/ School Security Assessment (0349-36 Ded)

Sources: H514 (2016) created the Office of School Safety and Security to provide training and technical assistance on best practices and resources for school safety and security. This fund receives all of its revenue from an annual transfer of three hundred thousand dollars (\$300,000) from the Public School Income Fund to the Division of Building Safety's miscellaneous revenue fund 0349 (§33-5804 [§33-5904, Idaho Code]).

Uses: This fund is used to administer the duties of the Office of School Safety and Security, and conduct annual assessments for consistency with the school safety and security guidelines developed by the Idaho School Safety and Security Advisory Board

Budget Unit: BSBC(450) Building Safety

FY 18 \$287,593	FY 19 \$288,887	FY 20 \$267,738	FY 21 \$160,913	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: The Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136) was passed by Congress and signed into law by the President on March 27th, 2020. As part of the legislation, Idaho received the minimum stimulus allocation of \$1.25 billion to address the effects of the COVID-19 pandemic. This included funding for education stabilization, disaster relief, COVID tests and equipment for testing, infrastructure, election security and upgrades, increased unemployment compensation, business loans, and direct payments to citizens.

A new fund was created by the Office of the State Controller to account for expenditures related to the CARES Act. All CARES Act moneys were approved by the Idaho Board of Examiners or the Division of Financial Management as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

Budget Unit: BSBD(450) COVID-19 Testing

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$25,000	\$0

Fund: Federal Grant (0348-00 Fed)

Sources: This fund receives moneys from the U.S. Department of Housing and Urban Development (HUD).

Uses: This money is used to provide for state administrative agency related activities under the HUD Manufactured Housing Program (respond to Idaho consumer complaints, monitor manufactured home dealer lots, perform records reviews of HUD Manufactured Home Manufacturers, etc.).

Budget Unit: BSBC(450) Building Safety

FY 18	FY 19	FY 20	FY 21	FY 22
\$155,667	\$117,295	\$409,695	\$353,837	\$0

Division of Building Safety Grand Total
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FY 18	FY 19	FY 20	FY 21	FY 22
\$13,313,276	\$13,646,890	\$14,608,661	\$14,673,876	\$0

Commission on Hispanic Affairs

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the composition of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are used to support the general operations of the commission, pursuant to Section 67-7205, Idaho Code, including promoting economic, educational, social, legal, and political equality for Hispanic people in Idaho.

Budget Unit: SGBP(441) Commission on Hispanic Affairs

FY 18	\$175,406	FY 19	\$187,025	FY 20	\$214,799	FY 21	\$231,864	FY 22	\$249,325
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Funds come from donations (Section 67-7205(8), Idaho Code), miscellaneous receipts, non-federal grants, and cigarette tax money transferred from the Department of Education, as appropriated by the Legislature for purposes outlined in Section 63-2552A, Idaho Code.

Uses: Receipts are designated for the development and implementation of a program to enhance awareness and appreciation of the Hispanic heritage and culture in Idaho. Cigarette and tobacco tax money is used in partnership with the educational school systems to provide substance abuse prevention programs to Hispanic students. This fund also covers the personnel costs for one staff position.

Budget Unit: SGBP(441) Commission on Hispanic Affairs

FY 18	\$99,840	FY 19	\$107,904	FY 20	\$102,116	FY 21	\$137,075	FY 22	\$159,314
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Fund: Federal Grant (0348-00 Fed)

Sources: Moneys in this fund are derived from a cooperative agreement with the Bureau of Community and Environmental Health, Idaho Department of Health and Welfare, and the Centers for Disease Control and Prevention Office on Smoking and Health.

Uses: Funds are used to address four priority areas: (1) preventing initiation of tobacco use by youth; (2) eliminating exposure to second-hand smoke; (3) promoting cessation for adults and youth; and (4) eliminating tobacco-related disparities in specific populations.

Budget Unit: SGBP(441) Commission on Hispanic Affairs

FY 18	\$21,606	FY 19	\$9,888	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Commission on Hispanic Affairs Grand Total									
FY 18	\$296,853	FY 19	\$304,817	FY 20	\$316,915	FY 21	\$368,939	FY 22	\$408,639

Board of Examiners

Fund: Innocence Fund (0119-00 Ded)

Sources: S1203 of 2021 appropriated \$3,768,000 to the Innocence Fund which was created in S1027 of 2021. Funds were transferred from the General Fund and are continuously appropriated.

Uses: Funds are to be used as described in §6-3503, Idaho Code, to compensate individuals who qualify for a claim of compensation for wrongful conviction under the Idaho Wrongful Conviction Act (§6-3502).

Budget Unit: SCBE(442) Board of Examiners

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$2,634,943	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: The primary sources of revenue to this fund includes grants from the U.S. Department of Education and the U.S. Department of Agriculture. The state Department of Education receives between 40 and 50 separate grants from these two federal agencies.

Uses: The primary uses of federal funds in the Children's Division include school lunch and breakfast programs, Title I grants for disadvantaged students, and special education grants for students with disabilities.

Budget Unit: SCBE(442) Board of Examiners

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Board of Examiners Grand Total				
FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$2,634,943	FY 22 \$0

Idaho State Historical Society

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Used to maintain basic operations at the Historical Society, including salaries and benefits, utilities, leased office space, maintenance of historic and modern buildings, and essential mission functions including stewardship of, and access to, state historic collections and archival materials.

Budget Unit: EDMA(522) Historic Preservation and Education

FY 18	\$3,864,960	FY 19	\$4,023,587	FY 20	\$3,802,215	FY 21	\$3,671,100	FY 22	\$4,092,580
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Fund: Economic Recovery Reserve (0150-01 Ded)

Sources: The Economic Recovery Reserve Fund (ERRF) was created in 2005 to provide savings, in times of General Fund revenue shortfalls, through an increase in the cigarette tax. Shortly thereafter, the cigarette taxes were redirected for Bond Levy Equalization in Public Schools and to pay for the renovation of the Capitol. The fund had built back up a balance of \$68.1 million by 2009 but was spent during the economic downturn of 2010 and 2011. With the scheduled payoff of the capitol bond in FY 2015, H547 of 2014 redirected the cigarette tax from ERRF to pay for GARVEE bonds and water projects. S1190 of 2015 transferred \$20 million from the General Fund for the 27th payroll in FY 2017, but was used for one-time projects instead. §67-3520, Idaho Code.

Uses: S1407 of 2016 appropriated \$4,000,000 one-time from the Economic Recovery Reserve Fund to pay half of the costs for the fabrication and installation of new exhibitions at the remodeled State History Museum. The agency was provided authority to spend these funds through FY 2018.

Budget Unit: EDMB(522) Historic Preservation and Education

FY 18	\$0	FY 19	\$127,000	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: EDMD(522) Historical Museum Renovation

FY 18	\$2,174,251	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Total Economic Recovery Reserve Fund (0150-01)

FY 18	\$2,174,251	FY 19	\$127,000	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Donations by private individuals and groups, fees for ISHS memberships, proceeds from the sales of publications and other items, revenues derived from license agreements and facility rentals, invested income from restricted funds such as History Day endowment, and interagency billing funds. Old Penitentiary and Idaho State Museum admission fees are also considered miscellaneous revenue.

Uses: Funds are used to support personnel costs and operating expenditures for the agency, including the Old Pen and Idaho State Museum.

Budget Unit: EDMA(522) Historic Preservation and Education

FY 18	\$727,860	FY 19	\$1,874,732	FY 20	\$966,545	FY 21	\$1,684,588	FY 22	\$1,350,966
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Budget Unit: EDMD(522) Historical Museum Renovation

FY 18	\$1,898,815	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Total Miscellaneous Revenue Fund (0349-00)

FY 18 \$2,626,675	FY 19 \$1,874,732	FY 20 \$966,545	FY 21 \$1,684,588	FY 22 \$1,350,966
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Fund: Records Management Service (0450-75 Ded)

Sources: Senate Bill 1416 of the 2012 Session was a trailer appropriation to H599. H599 authorized consolidation of the records function of the State Records Center, previously managed by the Department of Administration, and the State Archives, managed by the Historical Society. Both functions were consolidated under the sole direction of the Historical Society beginning July 1, 2012. The fiscal impact of this legislation reduced 2.00 FTP and \$237,000 from the Department of Administration and increased 2.00 FTP and \$302,000 to the Historical Society. The ongoing appropriation of \$258,400 was provided to the Records Management Service Fund and \$65,000 in one-time funds were appropriated from the General Fund for FY 2013. State agencies have over 300 database users and continue to pay fees to the Historical Society to store and access the records. Funds are deposited and appropriated in the Records Management Service Fund in the Idaho State Historical Society.

Uses: Fees generated by state agency billings directly support the personnel and operating expenses of the Idaho State Records Center, an essential function of state government which provides records management services including the development of records management policies and procedures and access and storage services. In the long term, the consolidation seeks to streamline and enhance records best practices pursuant to state, city, and county records of enduring fiscal, administrative, legal and long term research value.

Budget Unit: EDMB(522) Historic Preservation and Education

FY 18 \$240,146	FY 19 \$276,603	FY 20 \$282,886	FY 21 \$277,203	FY 22 \$249,771
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Fund: Capitol Commission Operating (0481-09 Ded)

Sources: This fund receives income from a number of sections of unappropriated public land, also referred to as endowment lands, within the state of Idaho. The income is made up of proceeds and interest from the sale of land, sale of timber, mineral royalties, land rentals, grazing rentals and cottage site rentals, all of which are collected and deposited to this fund by the Department of Lands.

Uses: Funds are utilized to support personnel costs and operating expenditures of the Capitol Curation Program, as directed by Section 67-1608, Idaho Code. The Capitol Curation Program provides ongoing professional services for the Statehouse and its collections. The curator position ensures that the Capitol building and its historic collections are properly accounted for through a collections management program. The curator consults with legislators, the office of the Governor, and other elected officials regarding public exhibitions, appropriate office display techniques, and historical research. The curator manages and promotes the Capitol exhibitions program which includes permanent, special, and traveling exhibitions. The program provides statewide outreach and Statehouse access for Idaho artists and arts/cultural organizations. In addition, the curator position provides state agencies, the general public, and visitors to the State of Idaho an information resource with regard to the collections and exhibits pertaining to the Capitol building. The Statehouse is a historic and recognized landmark of the state.

Budget Unit: EDMA(522) Historic Preservation and Education

FY 18 \$68,778	FY 19 \$72,344	FY 20 \$99,241	FY 21 \$103,591	FY 22 \$100,834
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Budget Unit: EDMA(522) Historic Preservation and Education

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion. Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds. Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021. The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020. ISHS received a National Endowment for the Humanities (NEH) award as part of the NEH CARES grant program in July of 2020 that was used for personnel costs at the Old Idaho Penitentiary (Old Pen). The Old Pen depends on admission and special event revenue to fund personnel costs. With revenue dramatically impacted by the COVID-19 pandemic, this grant allowed for uninterrupted service of programs and site stewardship of the Old Pen.

Budget Unit: EDMB(522) Historic Preservation and Education

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$141,000	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: Receives moneys from a federal grant authorized by the National Historic Preservation Act of 1966 (P.L. 89-665; 16 U.S.C.). This grant supports the State Historic Preservation Office (SHPO) and is administered by the National Park Service, U.S. Department of Interior. This grant’s required state to federal match rate is 40% (state) 60% (federal). Additional federal funding comes from grant programs including the National Endowment for the Humanities, the National Historic Publication and Records Commission, and the Institute of Museum and Library Services.

Uses: SHPO manages essential program areas including the National Register of Historic Places, Certified Local Government Program, Federal Tax Rehabilitation Program and Federal Historic Preservation Project Review. This money is used to provide a local voice for history in federal project planning. In meeting all of these responsibilities, the SHPO works closely with federal and state agencies, local governments, tribal governments, citizen groups, and property owners. Program staff consists of professionals from the fields of archaeology, architectural history, history, and historic preservation. Funding generated through other federal grants is project-specific.

Budget Unit: EDMA(522) Historic Preservation and Education

FY 18 \$1,321,657	FY 19 \$858,939	FY 20 \$940,956	FY 21 \$904,653	FY 22 \$1,130,309
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Idaho State Historical Society Grand Total

FY 18 \$10,296,467

FY 19 \$7,233,204

FY 20 \$6,091,844

FY 21 \$6,782,135

FY 22 \$6,924,461

Idaho Commission for Libraries

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Generally used to maintain basic operations at the Commission, such as personnel costs, library on-line services and databases, supplies, office space, telephone, postal, insurance, and educational materials (Section 33-2501, Idaho Code).

Budget Unit: EDLA(521) Idaho Commission for Libraries

FY 18	\$3,988,632	FY 19	\$4,045,200	FY 20	\$4,015,138	FY 21	\$3,945,498	FY 22	\$4,249,704
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Fund: Library Improvement (0304-00 Ded)

Sources: The Library Services Improvement Fund shall have paid into it such appropriations as may be provided or other moneys and donations described in Section 33-2506, Idaho Code. The balances in the Library Services Improvement Fund shall be invested by the State Treasurer according to the provisions of Section 67-1210, Idaho Code and all interest earned on the investments shall be returned to the Library Services Improvement Fund. Grant moneys received from the Gates Foundation are also deposited into this fund. Other grant and foundation funds have been deposited here, as have funds transferred from other state agencies.

Uses: The purpose of the Library Services Improvement Fund is to further the development of library services for all the people of Idaho. Moneys are appropriated to, and are expended by, the Commission for Libraries Board for library development purposes; the board establishes the criteria upon which actual need is determined (Section 33-2506(4c), Idaho Code).

Budget Unit: EDLB (Cont) (521)

FY 18	\$140,846	FY 19	\$115,334	FY 20	\$114,230	FY 21	\$245,985	FY 22	\$190,975
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Miscellaneous revenue includes patron donations (Section 33-2503(3), Idaho Code) and reimbursement for lost or damaged Talking Book Service materials. Grant and foundation funds may also be deposited here. Funds received may be matched with federal grants.

Uses: Receipts are used within individual programs. For example, donations received by the Talking Book Service are used to purchase supplies or equipment within that program.

Budget Unit: EDLA(521) Idaho Commission for Libraries

FY 18	\$22,464	FY 19	\$5,209	FY 20	\$15,876	FY 21	\$43,412	FY 22	\$58,369
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19").

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: Funding was used for competitive grants to Idaho libraries to upgrade or purchase computers, software, devices, and hotspots; strengthen Wi-Fi access for their patrons and communities; to continue heightened sanitation procedures; and mobile book services. Additionally, the IfCL used funds to support digital equity, early literacy services, and other outreach programs aimed at vulnerable populations.

Budget Unit: EDLC(001)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$2,242,868
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic. As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA "non-cog") expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds. Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021. The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

The ICfL was awarded Idaho's portion of the funds appropriated to the Institute of Museum and Library Services (IMLS) through the Coronavirus Aid, Relief, and Economic Security (CARES) Act to address digital inclusion and related technical support in the context of workforce development and/or broadband availability. The ICfL staff offered a portion of this funding as competitive mini-grants (\$250-\$1,000 per location) to address digital inclusion needs for public libraries (including branches and bookmobiles) and special libraries. The ICfL approved grants for 92 libraries ranging from \$250 to \$1,000.

Budget Unit: EDLA(521) Idaho Commission for Libraries

FY 18 \$0	FY 19 \$0	FY 20 \$73,199	FY 21 \$1,963,382	FY 22 \$307,000
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Fund: Federal Grant (0348-00 Fed)

Sources: Federal grant moneys include the Library Services & Technology Act (LSTA) as authorized by the Museum and Library Services Act (20 USC §9101 et seq.). The grant is administered by the Institute of Museums and Library Services (IMLS). Additional moneys are received from the National Endowment for the Humanities (NEH) General Programs, as well as other federal grant sources.

Uses: LSTA: Priorities include expanding services for learning and access to information and educational resources in a variety of formats - in all types of libraries - for individuals of all ages in order to support individual needs for education, life-long learning, workforce development, and digital literacy skills; and provide training and professional development (including continuing education) to enhance the skills of the current library workforce and leadership and advance the delivery of library and information services. The commission implements these priorities through statewide library programs and services, and grants to Idaho libraries consistent with the IMLS-approved five-year state plan.

NEH: To plan and implement humanities programs in Idaho libraries.

Budget Unit: EDLA(521) Idaho Commission for Libraries

FY 18 \$1,400,379	FY 19 \$1,450,431	FY 20 \$1,399,729	FY 21 \$1,273,112	FY 22 \$1,384,888
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Idaho Commission for Libraries Grand Total				
FY 18 \$5,552,321	FY 19 \$5,616,173	FY 20 \$5,618,172	FY 21 \$7,471,389	FY 22 \$8,433,804

State Lottery

Fund: State Lottery (0419-00 Ded)

Sources: Proceeds from the sale of lottery tickets and license fees from charitable gaming applications (Section 67-7428, Idaho Code). It is the intent that the state lottery shall be a self-supporting, revenue raising agency of state government. No appropriations, loans, or other transfer of state funds shall be made to the state lottery (§67-7429, Idaho Code).

Uses: The moneys generated for a fixed appropriation budget unit (SGCA) pay for administrative expenses not to exceed 15% of lottery revenue during any fiscal year (Section 67-7449, Idaho Code).

The moneys generated for continuous appropriation budget unit (SGCB) pay for advertising and promotion costs, not to exceed 3.5% of lottery revenue during any fiscal year (Section 67-7449, Idaho Code), prizes, and retailer commissions.

Prizes: Total prize expense, net of unclaimed prizes as determined on an annual basis, shall be no less than 45% of lottery revenues (Section 67-7433, Idaho Code). ***Amounts listed in the continuous budget unit (SGCB) do not reflect prizes paid by retailers to winners and consequently will not match amounts listed in the annual ACFR.

Retailer Commissions: The compensation paid to lottery game retailers shall be five percent (5%) of the retail price of the tickets or shares. The director may pay lottery game retailers an additional 1% incentive bonus based on attainment of sales volume or other objectives specified by the director for each lottery game (Section 67-7414, Idaho Code).

Dividends: Annually the lottery shall transfer three-eighths (3/8) of its net income to the permanent building account; three-eighths (3/8) of its net income to the school district building account; and one-fourth (1/4) of its net income to the bond levy equalization fund after reserving sufficient moneys to ensure the continuation of the lottery, as determined by the director and commission (§67-7434, Idaho Code).

Budget Unit: SGCA(440) State Lottery

FY 18	\$5,025,451	FY 19	\$5,133,364	FY 20	\$5,168,891	FY 21	\$5,341,279	FY 22	\$5,505,711
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Budget Unit: SGCB (Cont) (440) Lottery Continuous

FY 18	\$49,821,751	FY 19	\$51,262,873	FY 20	\$41,638,667	FY 21	\$61,490,224	FY 22	\$59,162,851
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Total State Lottery Fund (0419-00)

FY 18	\$54,847,202	FY 19	\$56,396,238	FY 20	\$46,807,558	FY 21	\$66,831,503	FY 22	\$64,668,561
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State Lottery Grand Total

FY 18	\$54,847,202	FY 19	\$56,396,238	FY 20	\$46,807,558	FY 21	\$66,831,503	FY 22	\$64,668,561
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Medical Boards

Fund: State Regulatory (0229-00 Ded)

Sources: BOARD OF PHARMACY. All fees collected in this fund derive from licensure and registration of pharmacists, practitioners, pharmacy technicians, pharmacies, and other drug outlets (Title 54, Chapter 17, Idaho Code). Pursuant to Section 54-1720 (4), Idaho Code, the current fee structure is set forth in rule at IDAPA 27.01.01.203 as follows:

Licenses and Registrations - Professionals:

- Pharmacist License - Initial Fee: \$140; Annual Renewal Fee: \$130
- Nonresident PIC Registration - Initial Fee: \$290; Annual Renewal Fee: \$290
- Pharmacist Intern - Initial Fee: \$50; Annual Renewal Fee: \$50
- Technician - Initial Fee: \$35; Annual Renewal Fee: \$35
- Practitioner Controlled Substance Registration- Initial Fee: \$60; Annual Renewal Fee: \$60

Certificates of Registration and Licensure – Facilities:

- Drug Outlet (unless otherwise listed) - Initial Fee: \$100; Annual Renewal Fee: \$100
- Wholesale License - Initial Fee: \$180; Annual Renewal Fee: \$180
- Wholesale Registration - Initial Fee: \$150; Annual Renewal Fee: \$150
- Central Drug Outlet (Nonresident) - Initial Fee: \$500; Annual Renewal Fee: \$250
- Mail Service Pharmacy - Initial Fee: \$500; Annual Renewal Fee: \$250
- Durable Medical Equipment Outlet - Initial Fee: \$50; Annual Renewal Fee: \$50
- Outsourcing Facility (Nonresident) - Initial Fee: \$500; Annual Renewal Fee: \$250
- Manufacturer - Initial Fee: \$150; Annual Renewal Fee: \$150
- Veterinary Drug Outlet - Initial Fee: \$35; Annual Renewal Fee: \$35

Other Fees:

Late payment processing fee: \$50; License or registration reinstatement fee: One-half (1/2) of the amount of the annual renewal; Experiential hours certification: \$25; Duplicate pharmacist certificate of licensure: \$35

Uses: BOARD OF PHARMACY. To inspect and audit drug outlets, to regulate and audit continuing education requirements for pharmacists' renewal of license; maintenance of effective control against diversion of controlled substances into other than legitimate medical, scientific or industrial channels; and to be responsible for assuring purity and quality of drugs and devices sold within the state in order to protect the public health and safety of the citizens of Idaho.

Budget Unit: SGBB(421) Board of Pharmacy

FY 18	\$2,175,204	FY 19	\$1,877,994	FY 20	\$2,095,123	FY 21	\$2,061,167	FY 22	\$0
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Sources: BOARD OF DENTISTRY. The board collects application and license fees for the practice of dentistry, dental therapy, and dental hygiene.

Application fees are: dentist/dental specialist \$300, dental hygienist \$150, dental therapist \$200, sedation permit \$300
(Section 54-920, Idaho Code and Idaho Administrative Code 19.01.01.011)

Biennial license fees are: active dentist/dental specialist \$375, inactive dentist/dental specialist \$160, active dental hygienist \$175, inactive dental hygienist \$85, active dental therapist \$250, inactive dental therapist \$125 (Section 54-920, Idaho Code and Idaho Administrative Code 19.01.01.011).

Sedation permits must be renewed every five years. The initial application fee, renewal fee, and reinstatement fee are all \$300 (Section 54-912(10), Idaho Code, and Idaho Administrative Code 19.01.01.11, 19.01.01.44, and 19.01.01.45).

Uses: BOARD OF DENTISTRY. The money from this fund is appropriated to carry out the purposes of Chapter 9, Title 54, Idaho Code. The board regulates the licensing and practice of dentists, dental therapists, and dental hygienists and enforces the Dental Practice Act.

Budget Unit: SGBD(423) Board of Dentistry

FY 18 \$508,238	FY 19 \$495,362	FY 20 \$568,413	FY 21 \$502,452	FY 22 \$0
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Sources: Funding primarily comes from license fees for various medical professionals. Idaho Administrative Code 22.01 sets fee caps for each medical profession and the most current list of fees is maintained on the Board of Medicine's website. License renewal fees are paid annually.

Uses: BOARD OF MEDICINE. The moneys in this fund are appropriated to the State Board of Medicine to carry out the purposes of the Medical Practice Act (Section 54-1801, Idaho Code), the Athletic Trainers Practice Act (Section 54- 3901, Idaho Code), the Respiratory Care Practice Act (Section 54-4301, Idaho Code) and Dietitians (Section 54-3501, Idaho Code). H244 of 2019 established a Naturopathic Medical Board with the addition of Chapter 51, Title 54, Idaho Code, to be administered by the Board of Medicine beginning July 1, 2020. The mission of the Board of Medicine is to protect and enhance the public's health, safety and welfare by establishing and maintaining standards of excellence used in regulating the practice of medicine and ensuring quality health care for the citizens of Idaho through licensure, discipline, and education.

Budget Unit: SGBF(425) Board of Medicine

FY 18 \$1,977,824	FY 19 \$1,909,422	FY 20 \$2,091,669	FY 21 \$1,833,031	FY 22 \$0
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Sources: BOARD OF NURSING. Idaho Administrative Code 23.01.01.901 outlines licensure fees collected by the Board of Nursing.

Registered Nurses:

Licensure by Examination: \$90; Licensure by Endorsement: \$110; Biennial Renewal (odd-numbered years): \$90.

Practical Nurses:

Licensure by Examination: \$75; Licensure by Endorsement: \$110; Biennial Renewal (even-numbered years): \$90.

Advanced Practice Nurses:

Initial License Fee: \$90; Biennial Renewal (odd-numbered years): \$90

Reinstatement Fee:

\$90 Renewal Fee + \$35 Records Verification Fee

The fee for renewal of professional and practical nurse licenses on renewal dates fixed by the board is set by the Board of Nursing in an amount not to exceed one hundred dollars (\$100) (Section 54-1411, Idaho Code).

Fee for survey and evaluation of nursing education programs is \$250/day; fee for course approval is \$500.

An administrative fine not to exceed one hundred dollars (\$100) is assessed for each count or separate offense of practicing nursing without current licensure, approval, or registration.

Additional moneys are received from the sale of listings of licensees and other publications of the board.

Uses: BOARD OF NURSING. All moneys in the fund are used to pay the costs of carrying out the provisions of Chapter 14, Title 54, Idaho Code. The purpose of the Board of Nursing is to safeguard the public health, safety and welfare of the citizens of Idaho through regulation of nursing practice and education. The board achieves its purpose through application of established standards to the evaluation and approval of nursing education programs, through investigation and follow-up of complaints of violations; and through processing of applications for licensure, approval and authorization.

Budget Unit: SGBG(426) Board of Nursing

FY 18 \$1,485,660	FY 19 \$1,413,272	FY 20 \$1,676,581	FY 21 \$1,456,692	FY 22 \$0
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Sources: BOARD OF VETERINARY MEDICINE. Fees are established in Idaho Administrative Code 46.01.01.014 as authorized under Chapter 21, Title 54, Idaho Code. The following fees are currently in effect:

Veterinarian:

Application and original license fee: \$275
 Temporary permit fee: \$150
 Annual active license renewal fee: \$175
 Annual inactive license renewal fee: \$50
 Reinstatement/Late fee for renewal: \$200
 Reactivation Fee: \$150

Certified Veterinary Technician:

Application and original license fee: \$125
 Temporary permit fee: \$50
 Annual active renewal fee: \$75
 Annual inactive renewal fee: \$25
 Reinstatement/Late fee for renewal: \$50
 Reactivation Fee: \$50

Certified Euthanasia Agency:

Application and original license fee: \$100
 Annual renewal fee: \$200
 Reinstatement/Late fee for renewal: \$50

Certified Euthanasia Technician:

Application and original license fee: \$100
 Annual renewal fee: \$100
 Reinstatement/Late fee for renewal: \$50

Additional funds are obtained from providing license verifications for \$20 per verification, and duplicate licenses or certifications for \$25 each. Also, Section 54-2118(1), Idaho Code allows a civil penalty of up to \$5,000 for violations in disciplinary actions, in addition to reimbursement of investigatory expenses and attorney's fees. A separate non-disciplinary civil penalty of up to \$1,000 may be assessed on a one-time basis for continuing education and/or record-keeping violations.

Uses: BOARD OF VETERINARY MEDICINE. All moneys, including civil penalties, collected under the provisions of this chapter are deposited in the dedicated fund of the state treasury to the credit of a separate account to be known as the "State Board of Veterinary Medicine Account" for carrying out the purposes and objectives of Chapter 21, Title 54, Idaho Code.

The purpose of the Board of Veterinary Medicine is to promote the public health, safety and welfare by safeguarding the people and animals of this state by establishing and enforcing professional standards in the licensure and regulation of veterinary health professionals.

Budget Unit: SGB0(435) Board of Veterinary Medicine

FY 18	\$283,418	FY 19	\$265,508	FY 20	\$307,992	FY 21	\$240,200	FY 22	\$0
Total State Regulatory Fund (0229-00)									
FY 18	\$6,430,344	FY 19	\$5,961,559	FY 20	\$6,739,778	FY 21	\$6,093,542	FY 22	\$0

Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: The Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136) was passed by Congress and signed into law by the President on March 27th, 2020. As part of the legislation, Idaho received the minimum stimulus allocation of \$1.25 billion to address the effects of the COVID-19 pandemic. This included funding for education stabilization, disaster relief, COVID tests and equipment for testing, infrastructure, election security and upgrades, increased unemployment compensation, business loans, and direct payments to citizens.

A new fund was created by the Office of the State Controller to account for expenditures related to the CARES Act. All CARES Act moneys were approved by the Idaho Board of Examiners or the Division of Financial Management as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

Budget Unit: SGBB(421) Board of Pharmacy

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$2,450,925	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: The Board of Pharmacy received a federal grant from the U.S. Department of Justice that aims to reduce opioid misuse and overdose fatalities, support clinical decision-making, and prevent the diversion of controlled substances. The Division of Financial Management approved \$424,200 in FY 2020 through the noncognizable process (Section 67-3516(2), Idaho Code). For FY 2021, the Legislature in S1404, appropriated \$529,800 onetime to implement the grant.

Uses: Grant funds will be used to integrate additional prescription monitoring software tools into Idaho’s existing Prescription Monitoring Program to make it easier for prescribers to use and to facilitate information-sharing among the states. The project enhances Idaho’s existing Prescription Monitoring Program by providing prescribers with more information in their reports, integrating into electronic medical records systems so that providers do not have to log into multiple systems to access information, and connecting to a national hub in which state prescription monitoring programs can share information.

Budget Unit: SGBB(421) Board of Pharmacy

FY 18 \$0	FY 19 \$0	FY 20 \$320,728	FY 21 \$301,639	FY 22 \$0
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Medical Boards Grand Total

FY 18 \$6,430,344	FY 19 \$5,961,559	FY 20 \$7,060,506	FY 21 \$8,846,107	FY 22 \$0
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Public Defense Commission

Fund: General (0001-00 Gen)

Sources: The General Fund consists of "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other miscellaneous sources. For a more detailed description of the composition of the General Fund, see the Governor's General Fund Revenue Book.

Uses: General Fund moneys are used for the operations of the office, including personnel costs, operating expenditures (including public defender training), and capital outlay as needed. The commission also uses General Fund moneys appropriated as trustee and benefit payments for distribution to counties as follows: "financial assistance" to counties to offset the cost of compliance with indigent defense standards (Section 19-862A, Idaho Code); funds to incentivize counties to merge their services and form joint public defender offices (Section 19-862A(3), Idaho Code); and funding for extraordinary litigation costs (Section 19-850(2)(e)).

Budget Unit: SGPD(437) Public Defense Commission

FY 18	\$5,104,552	FY 19	\$5,448,045	FY 20	\$9,834,424	FY 21	\$9,343,609	FY 22	\$10,043,499
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Public Defense Commission Grand Total

FY 18	\$5,104,552	FY 19	\$5,448,045	FY 20	\$9,834,424	FY 21	\$9,343,609	FY 22	\$10,043,499
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Regulatory Boards

Fund: State Regulatory (0229-00 Ded)

Sources: Pursuant to §54-212, Idaho Code, the Board of Accountancy may charge general fees not to exceed the following amounts:

One thousand dollars (\$1,000) for examination; three hundred dollars (\$300) for licensure application or license renewal; twenty five dollars (\$25.00) for any original or replacement certificate; fifty dollars (\$50.00) for administrative services, including, but not limited to, mailing lists and release of information to other boards for purposes of licensure; one hundred dollars (\$100) for retired or inactive status licenses; five hundred dollars (\$500) for license reinstatement; three hundred dollars (\$300) for late fees, including late filing of the annual license renewal and of the continuing professional education report; and, two hundred dollars (\$200) for firm registration.

Uses: BOARD OF ACCOUNTANCY. All the moneys in this fund are used to pay the expenses of carrying out the provisions of the Idaho Accountancy Act (§54-217). The State Board of Accountancy establishes rules for all certified public accountants and licensed public accountants in Idaho and administers the Uniform CPA Examination.

Budget Unit: SGBC(422) Board of Accountancy

FY 18 \$449,668	FY 19 \$434,836	FY 20 \$624,310	FY 21 \$411,577	FY 22 \$0
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Sources: All applicants for registration as a professional engineer or professional land surveyor, or certification as an engineer intern or land surveyor intern must pay the following fees to the Board of Professional Engineers and Land Surveyors (§54-1213 - §54-1219) and Idaho Administrative Code 10.01.01.011):

APPLICATION FEES: business entity certificate of authorization maximum fee: \$200; professional engineer examination or re-examination maximum fee: \$100; land surveyor examination or re-examination maximum fee: \$100.

COMITY APPLICATION FEES:
professional engineer: \$150; land surveyor: \$150; NCEES Record Holder: \$125.

BIENNIAL RENEWAL FEES:
business entity: \$60 annual; professional engineer: \$100; land surveyor: \$100; professional engineer/land surveyor (combined): \$200; engineer intern: \$20; land surveyor intern: \$20; retired \$10.

Uses: BOARD OF PROFESSIONAL ENGINEERS AND LAND SURVEYORS. The money in this fund is used to pay the cost of administering the provisions of Chapter 12, Title 54, Idaho Code.

Budget Unit: SGBE(424) Board of Prof. Engineers & Land Surveyors

FY 18 \$750,527	FY 19 \$775,256	FY 20 \$834,843	FY 21 \$790,890	FY 22 \$0
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Sources: All fees and renewal fees received by the Bureau of Occupational Licenses on behalf of the 30 self-governing, self-supporting boards and commissions it serves are deposited into the Occupational License Fund (§67-2605).

Uses: BUREAU OF OCCUPATIONAL LICENSES. All expenses of the Bureau of Occupational Licenses incurred in administration of the provisions of the law relative to licensing are paid out of this fund (§67-2606). The Bureau of Occupational Licenses administers the licensing of the following professions:

Idaho State Board of Acupuncture;
 Board of Architectural Examiners;
 Uniform Athlete Agents Registration;
 Athletic Commission;
 Board of Barber Examiners;
 Board of Chiropractic Physicians;
 Contractors Board;
 Board of Cosmetology;
 Licensing Board of Professional Counselors and Marriage & Family Therapists;
 Board of Dentistry;
 Driving Businesses Licensure Board;
 Genetic Counselors Licensing Board;
 Board of Registration for Professional Geologists;
 Board of Landscape Architects;
 Liquefied Petroleum Gas Safety Board;
 Board of Massage Therapy;
 Board of Midwifery;
 Board of Morticians;
 Board of Examiners of Nursing Home Administrators;
 Occupational Therapy Licensure Board;
 Board of Optometry;
 Board of Physical Therapists;
 Board of Podiatry;
 Board of Psychologist Examiners;
 Real Estate Appraiser Board;
 Board of Examiners of Residential Care Facility Administrators;
 Board of Social Work Examiners;
 Shorthand Reporters Board;
 Speech & Hearing Services Licensure Board; and
 Board of Drinking Water and Wastewater Professionals

Budget Unit: SGBH(427) Bureau of Occupational Licenses

FY 18	FY 19	FY 20	FY 21	FY 22
\$4,081,143	\$4,287,287	\$4,876,366	\$4,811,598	\$0

Sources: A biennial license fee (established by rule, currently \$160) is paid by new and renewing brokers, associate brokers, and sales associates. In addition, there are new and renewal license fees for branch offices and legal business entities (\$50), late renewal fees (\$25), license certificate printing fees (\$15), certified license history fees (\$10), time share and subdivided lands registration fees, educational fees, and civil penalty fines (§55-1809 and Idaho Administrative Code 33.01.03.100).

All moneys collected by the Idaho Real Estate Commission under the provisions of the Real Estate License Law and the Subdivided Lands Disposition Act are deposited with the State Treasurer to the credit of this fund (§54-2021 and §55-1809(5)). NOTE: This fund is referred to as the Special Real Estate Fund in Idaho Code.

Uses: REAL ESTATE COMMISSION. All moneys from this fund, with the exception of civil penalty fines, are used to carry out the provisions of the Real Estate License Law and the Subdivided Lands Disposition Act (§54-2021 and §55-1809(5)). Civil penalty fine moneys may be expended only for the exclusive use in developing and delivering real estate education (§54-2059(4)).

Budget Unit: SGBJ(429) Real Estate Commission

FY 18	FY 19	FY 20	FY 21	FY 22
\$1,373,803	\$1,373,817	\$1,679,377	\$1,298,918	\$0

Sources: The current fee structure provides for the following charges (§36-2108(d)): Outfitter License-- \$400 or \$450; Designated Agent License \$140 or \$160; Guide License \$105 or \$115; Lower fees are for licensing using an automated web based system. Major Amendment-- \$200; Minor Amendment--\$35. First Time license application fees are: Outfitter \$400; Designated Agent \$50; Guide \$20. Expedited applications fees are \$150 for outfitters, \$75 for designated agents and \$50 for guides. Special processing fees are \$100 for outfitters, \$75 for designated agents and \$50 for guides. There is a penalty fee of \$150 that may be charged for any renewal applicant whose application is not complete by the end of the outfitter's license year. There is a special processing fee of \$5 for each time an allocated big game tag handled by the agency.

A surety bond of \$10,000 is filed with the Outfitters and Guides Licensing Board before an outfitter license may be issued (§36-2108(b)).

Any person found guilty of acting in a capacity of an outfitter or a guide without a proper license may be punished by a fine of no more than \$5,000 per §36-2116 through §36-2117A. Fines and penalties collected as a result of convictions for violation of the Outfitters and Guides Act, or the Outfitters and Guides Licensing Board Rules, are distributed pursuant to Idaho Code §36-2117A. In accordance with this section, 50% of all moneys collected shall be deposited with the State Treasurer. The State Treasurer shall credit the same to the Idaho Outfitters and Guides Licensing Board Fund, and 50% shall go to the General Fund in the state operating fund.

Any licensed person found guilty of any violations may be punished per §36-2113(c). In addition to the penalties imposed in this section, the board may impose an administrative fine not to exceed five thousand dollars (\$5,000), or the administrative costs of bringing the action before the board including, but not limited to, attorney's fees and costs of hearing transcripts, for each violation of the provisions of this chapter.

Uses: OUTFITTERS AND GUIDES LICENSING BOARD. Moneys in this fund are used to conduct Board operations (§36-2111). These activities include: qualification and licensing of approximately 3,400 outfitters, designated agents, and guides annually; development and implementation of a comprehensive information and education program for the benefit of the general public, the industry, and state and federal agencies; and the enforcement of the Outfitters and Guides Act.

Budget Unit: SGBN(434) Outfitters and Guides Licensing Board

FY 18 \$470,575	FY 19 \$580,491	FY 20 \$628,399	FY 21 \$534,065	FY 22 \$0
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Total State Regulatory Fund (0229-00)

FY 18 \$7,125,716	FY 19 \$7,451,686	FY 20 \$8,643,295	FY 21 \$7,847,048	FY 22 \$0
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Fund: Real Estate Recovery (0517-00 Ded)

Sources: A \$20 fee is included in each biennial licensing fee for individual real estate licensees; also all fees relating to Commission education programs (§54-2070 and Idaho Administrative Code 33.01.01.100).

Uses: REAL ESTATE COMMISSION. All moneys for this account are used to maintain a balance of twenty thousand dollars (\$20,000) in the Recovery Fund, to be used for satisfying claims against persons licensed under this chapter. Any balance over twenty thousand dollars (\$20,000) is deposited in the Regulatory Fund (§54-2069).

Budget Unit: SGBQ (Cont) (429) Real Estate Recovery

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Regulatory Boards Grand Total

FY 18 \$7,125,716	FY 19 \$7,451,686	FY 20 \$8,643,295	FY 21 \$7,847,048	FY 22 \$0
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State Appellate Public Defender

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the composition of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are used to carry out the statutory duties of the office, pursuant to Section 19-5905, Idaho Code, including providing legal representation to indigent defendants in appeals of felony criminal convictions or post-judgment orders in district court; appeals from the district court in post conviction relief proceedings brought pursuant to the Uniform Post-Conviction Procedures Act; appeals from the district court in habeas corpus proceedings; post-conviction relief proceedings in capital cases; appeals from the district court in misdemeanor cases; and appeals from the district court in cases under the Juvenile Corrections Act. Funds are also appropriated to a separate program (Capital and Conflict Representation) for the fluctuating costs associated with (a) outside counsel for noncapital appeals in which a concurrent conflict of interest is identified; and (b) extraordinary litigation directly related to the provision of representation in capital cases, including but not limited to consultation with experts; travel, lodging, and per diem for expert and lay witnesses; depositions; investigation; employee travel associated with witness interviews; court reporting and transcription services; expert witness fees; outside counsel in the event of a concurrent conflict of interest; and preparation of trial exhibits. Any remaining unexpended and unencumbered amounts not used in this program revert to the General Fund.

Budget Unit: SGDA(443) Office of State Appellate Public Defender

FY 18 \$2,488,763	FY 19 \$2,615,644	FY 20 \$2,653,357	FY 21 \$2,750,753	FY 22 \$2,831,730
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Budget Unit: SGDB(443) Capital and Conflict Representation Program

FY 18 \$151,326	FY 19 \$110,437	FY 20 \$227,122	FY 21 \$147,917	FY 22 \$169,570
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Total General Fund (0001-00)

FY 18 \$2,640,089	FY 19 \$2,726,081	FY 20 \$2,880,479	FY 21 \$2,898,670	FY 22 \$3,001,300
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Revenue consists of contributions from agencies and organizations that are members of the Idaho Criminal Justice Commission (ICJC). The ICJC was originally created by executive order in 2005 to promote efficiency and effectiveness of the criminal justice system and to encourage dialogue among the respective branches of government. The ICJC is currently authorized by Executive Order No. 2015-10.

Uses: The agency received an appropriation for operating expenditures related to the ICJC because the former State Appellate Public Defender (SAPD) was the gubernatorial-appointed chair of the ICJC. Funds are used to support activities of the ICJC.

NOTE: Because the SAPD is no longer the chair of the ICJC, H305 (2017) removed the Miscellaneous Revenue Fund appropriation and directed the transfer of available cash in the fund to the Division of Financial Management's Miscellaneous Revenue Fund.

Budget Unit: SGDA(443) Office of State Appellate Public Defender

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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State Appellate Public Defender Grand Total				
FY 18 \$2,640,089	FY 19 \$2,726,081	FY 20 \$2,880,479	FY 21 \$2,898,670	FY 22 \$3,001,300

Division of Veterans Services

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Used for the support and maintenance of the Division of Veterans Services, which includes care of residents, equipment and supplies for residents, maintenance of veteran facilities and nursing homes, and assistance to veterans. The General Fund is primarily used for administration of the division.

Budget Unit: SGVS(444) Veterans Services

FY 18 \$1,047,727	FY 19 \$1,094,395	FY 20 \$1,177,465	FY 21 \$1,131,000	FY 22 \$1,397,316
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Fund: Veterans Recognition Fund (0123-00 Ded)

Sources: In 2013, the Legislature passed H222 which established the Veterans Recognition Fund and the Veterans Recognition Income Fund. Through a trailer appropriation bill, H333 transferred \$20,000,000 with \$7,885,700 from the Federal Grant Fund and \$12,114,300 from the Miscellaneous Revenue Fund to the Veterans Recognition Fund. The recognition fund is statutorily designed to benefit veterans in Idaho, with priority given to activities that serve disabled veterans (§65-704, Idaho Code). The fund has maintained an average balance of \$20 million as the division was authorized in H222 (2013) to use the interest generated from the corpus for awarding grants to eligible organizations; these awards are paid from the Veterans Recognition Income Fund. Starting in FY 2019, the division requested and the Legislature agreed to support the division by using these funds, through transfers to the Veterans Recognition Income Fund, for the second veterans cemetery in Blackfoot and the construction of a fourth veterans home in Post Falls. Upon completion of these projects, the balance will be closer to \$2 million. In 2020, the Legislature passed S1255 allowing the Administrator to request that the State Controller's Office transfer money to the Veterans Recognition Income Fund when necessary.

Uses: Funds were transferred to this fund with the intent of providing grant funding to organizations that provide services that benefit veterans and for other purposes that benefit the veterans of Idaho, including a second cemetery and fourth veterans home in north Idaho.

Budget Unit: SGVR (Cont) (444) Veterans Recognition Fund

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Veterans Recognition Income (0123-01 Ded)

Sources: In 2013, the Legislature passed H222 which established the Veterans Recognition Fund and the Veterans Recognition Income Fund. Through a trailer appropriation bill, H333 transferred \$20,000,000 with \$7,885,700 from the Federal Grant Fund and \$12,114,300 from the Miscellaneous Revenue Fund to the Veterans Recognition Fund. In 2020, the Legislature passed S1255 allowing the Administrator to request that the State Controller's Office transfer money from the Veterans Recognition Fund to the Veterans Recognition Income Fund when necessary.

The recognition fund is statutorily designed to benefit veterans in Idaho, with priority given to activities that serve disabled veterans (§65-704, Idaho Code). In 2019, the Legislature passed S1080 to allow this fund to retain its own interest.

Uses: Funding recommendations are to be made by the Veterans Recognition Committee and presented to the division. Other uses will include the state match for a second veterans cemetery and a fourth veterans home in north Idaho (Post Falls area). For FY 2019 and FY 2020, the Legislature supported the divisions request to allow for more than the 5% transfer. For FY 2019 the amount of transfer was capped at \$800,000 and for FY 2020, the amount that could be transferred was set at \$14,258,200.

Budget Unit: SGVI(444) Veterans Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$936,900	\$950,000	\$5,455,025	\$698,000	\$8,075,000

Fund: Veterans Cemetery Maintenance (0211-00 Ded)

Sources: The Veterans Cemetery Maintenance Fund consists of the revenues derived from the program fees for special veterans motor vehicle license plates as provided in Section 49-418, Idaho Code, gifts, grants, contributions and bequests to the fund, revenues derived from the sale of state commemorative silver medallions as authorized in section 67-1223, Idaho Code, and any other moneys as may be provided by law. Interest earned on idle moneys in the Veterans Cemetery Maintenance Fund shall be paid to such fund. The fund is continuously appropriated (§65-107).

Uses: Used exclusively for the purposes of operating, maintaining and acquiring services and personal property for a state veterans cemetery (§65-107).

Budget Unit: SGVL (Cont) (444) DVS - License Plate Fees

FY 18	FY 19	FY 20	FY 21	FY 22
\$85,517	\$9,588	\$67,605	\$42,537	\$226,687

Fund: Veterans Support (0213-00 Ded)

Sources: The Veterans Support Fund consists primarily of funds derived from tax donations. Additional funding is derived through the Gold Star License Plate program (§49-403B, Idaho Code). The fund is continuously appropriated (§65-209, Idaho Code).

Uses: Used exclusively for programs to support veterans.

Budget Unit: SGVX (Cont) (444) Veterans Support Cont.

FY 18	FY 19	FY 20	FY 21	FY 22
\$76,865	\$126,651	\$79,152	\$33,362	\$136,471

Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Includes Medicaid reimbursement and moneys received from residents at any of the three state veterans homes and veterans cemetery.

Uses: Used for the support and maintenance of the Division of Veterans Services, which includes care of residents, equipment and supplies for residents, maintenance of veteran facilities and nursing homes, and assistance to veterans.

Budget Unit: SGVS(444) Veterans Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$14,977,397	\$13,546,002	\$13,676,632	\$13,949,606	\$13,648,735

Fund: Veterans Home Endowment Income (0481-24 Ded)

Sources: The Veterans Home Endowment Income Fund consists of five-thirtieths (5/30) of accrued funds resulting from all rentals, income, and interest from lands set aside by Section 11 of an Act of Congress, approved July 3, 1890, called the Charitable Institutions Earnings Reserve Fund (§66-1103, §66-1104 and §66-1106, Idaho Code).

Uses: Used for the support and maintenance of the Division of Veterans Services, which includes care of residents, equipment and supplies for residents, maintenance of veteran facilities and nursing homes, and assistance to veterans (§66-1107, Idaho Code). Endowment Funds are intended to improve the condition of veteran facilities and ultimately the care for veterans.

Budget Unit: SGVS(444) Veterans Services

FY 18 \$906,170	FY 19 \$982,742	FY 20 \$859,079	FY 21 \$1,032,063	FY 22 \$943,426
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19").

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: The legislature appropriated \$1,000,000 from this fund for staffing, personal protective equipment (PPE), and the cost of using staffing agencies to supplement services at the state veteran homes.

Budget Unit: SGVC(444)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$3,252,823
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: The legislature has not appropriated moneys from this fund.

Budget Unit: SGVS(444) Veterans Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic. As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion. Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds. Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021. The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020. COVID-19 related expenditures included building improvements, professional services, computer supplies, and residential supplies.

Budget Unit: SGVS(444) Veterans Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$1,112,847	\$8,320,778	\$680,470

Fund: Federal Grant (0348-00 Fed)

Sources: Includes federal per diem amounts paid by Veterans Affairs and Medicare payments paid by Centers for Medicare and Medicaid Services. The majority of veterans are covered by a flat rate per diem reimbursement, as determined by the Federal Veterans Administration. The enhanced VA per diem reimbursement is for the total cost of care of each veteran and therefore the division cannot bill Medicaid or other federal programs separately.

Uses: Used for the support and maintenance of the Division of Veterans Services, which includes care of residents, equipment and supplies for residents, maintenance of veteran facilities and nursing homes, and assistance to veterans.

Budget Unit: SGVS(444) Veterans Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$15,920,087	\$16,418,964	\$22,672,998	\$23,486,627	\$40,905,264

Division of Veterans Services Grand Total

FY 18	FY 19	FY 20	FY 21	FY 22
\$33,950,663	\$33,128,342	\$45,100,804	\$48,693,973	\$69,266,192

Division of Occupational and Professional Licenses

Fund: State Regulatory (0229-00 Ded)

Sources: All fees received by DOPL for its 48 boards and commissions are deposited into the Occupational License Fund (§67-2608, Idaho Code) referred to as the State Regulatory Fund. The fees relevant to each board and commission are provided at the following chapters of Idaho Code:

BUILDING, CONSTRUCTION, AND REAL ESTATE BUREAU

- Chapter 41, Title 39 – Building Code Board
- Chapter 43, Title 39 – Factory Built Structures Advisory Board
- Chapter 03, Title 54 – Board of Architects and Landscape Architects
- Chapter 10, Title 54 – Electrical Board
- Chapter 12, Title 54 – Idaho Board of Professional Engineers and Professional Land Surveyors
- Chapter 19, Title 54 – Public Works Contractor Licensing Board
- Chapter 20, Title 54 – Idaho Real Estate Commission
- Chapter 24, Title 54 – State Board of Drinking Water and Wastewater Professionals
- Chapter 26, Title 54 – Idaho Plumbing Board
- Chapter 28, Title 54 – Board of Registration for Professional Geologists
- Chapter 41, Title 54 – Real Estate Appraiser Board
- Chapter 50, Title 54 – Idaho Heating, Ventilation and Air Conditioning Board
- Chapter 52, Title 54 – Idaho Contractors Board
- Chapter 53, Title 54 – Liquified Petroleum Gas Safety Board
- Chapter 22, Title 55 – Damage Prevention Board

OCCUPATIONAL LICENSES BUREAU

- Chapter 21, Title 36 – Idaho Outfitters and Guides Licensing Board
- Chapter 02, Title 54 – Board of Accountancy
- Chapter 04, Title 54 – Athletic Commission
- Chapter 07, Title 54 – State Board of Chiropractic Physicians
- Chapter 11, Title 54 – Board of Morticians
- Chapter 16, Title 54 – Board of Examiners of Nursing Home Administrators
- Chapter 31, Title 54 – Certified Shorthand Reporters Board
- Chapter 32, Title 54 – State Board of Social Work Examiners
- Chapter 34, Title 54 – ID State Licensing Bd. of Prof. Counselors, Marriage & Family Therapists
- Chapter 40, Title 54 – Board of Massage Therapy
- Chapter 42, Title 54 – Board of Examiners of Residential Care Facility Administrators
- Chapter 47, Title 54 – Board of Acupuncture
- Chapter 54, Title 54 – Driving Business Licensure Board
- Chapter 55, Title 54 – Board of Midwifery
- Chapter 56, Title 54 – Genetic Counselors Licensing Board
- Chapter 58, Title 54 – Barber and Cosmetology Services Licensing Board

HEALTH PROFESSIONS BUREAU

- Chapter 06, Title 54 – State Board of Podiatry
- Chapter 09, Title 54 – State Board of Dentistry
- Chapter 14, Title 54 – Board of Nursing
- Chapter 15, Title 54 – State Board of Optometry
- Chapter 17, Title 54 – State Board of Pharmacy
- Chapter 18, Title 54 – State Board of Medicine
- Chapter 21, Title 54 – Board of Veterinary Medicine
- Chapter 22, Title 54 – Physical Therapy Licensure Board
- Chapter 23, Title 54 – Board of Psychologist Examiners
- Chapter 29, Title 54 – Speech, Hearing and Communication Services Licensure Board
- Chapter 33, Title 54 – State Board of Dentistry
- Chapter 35, Title 54 – Dietetic Licensure Board
- Chapter 37, Title 54 – Occupational Therapy Licensure Board of Idaho
- Chapter 39, Title 54 – Board of Athletic Trainers
- Chapter 43, Title 54 – Respiratory Care Practice Act Licensure Board
- Chapter 51, Title 54 – Naturopathic Medical Board
- Chapter 59, Title 54 – Board of Naturopathic Health Care

Uses: All the moneys in this fund are used to pay the expenses of carrying out the administration and provisions of DOPL and its 48 boards and commissions. The Administrary Bureau provides legal services, information technology, customer service, and financial services to each board and commission, organized by bureau:

BUILDING, CONSTRUCTION, AND REAL ESTATE BUREAU

- Building Code Board
- Factory Built Structures Advisory Board
- Board of Architects and Landscape Architects
- Electrical Board
- Idaho Board of Professional Engineers and Professional Land Surveyors
- Public Works Contractor Licensing Board
- Idaho Real Estate Commission
- State Board of Drinking Water and Wastewater Professionals
- Idaho Plumbing Board
- Board of Registration for Professional Geologists
- Real Estate Appraiser Board
- Idaho Heating, Ventilation and Air Conditioning Board
- Idaho Contractors Board
- Liquified Petroleum Gas Safety Board
- Damage Prevention Board

OCCUPATIONAL LICENSES BUREAU

- Idaho Outfitters and Guides Licensing Board
- Board of Accountancy
- Athletic Commission
- State Board of Chiropractic Physicians
- Board of Morticians
- Board of Examiners of Nursing Home Administrators
- Certified Shorthand Reporters Board
- State Board of Social Work Examiners
- ID State Licensing Bd. of Prof. Counselors, Marriage & Family Therapists
- Board of Massage Therapy
- Board of Examiners of Residential Care Facility Administrators
- Board of Acupuncture
- Driving Business Licensure Board
- Board of Midwifery
- Genetic Counselors Licensing Board
- Barber and Cosmetology Services Licensing Board

HEALTH PROFESSIONS BUREAU

- State Board of Podiatry
- State Board of Dentistry
- Board of Nursing
- State Board of Optometry
- State Board of Pharmacy
- State Board of Medicine
- Board of Veterinary Medicine
- Physical Therapy Licensure Board
- Board of Psychologist Examiners
- Speech, Hearing and Communication Services Licensure Board
- State Board of Dentistry
- Dietetic Licensure Board
- Occupational Therapy Licensure Board of Idaho
- Board of Athletic Trainers
- Respiratory Care Practice Act Licensure Board
- Naturopathic Medical Board
- Board of Naturopathic Health Care

Budget Unit: DPLA(427) DOPL Administration

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$6,407
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Budget Unit: DPLB(427) Building Construction and Real Estate

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$20,595,731
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Budget Unit: DPLH(427) Health Professions

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$8,205,386
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Budget Unit: DPLO(427) Occupational Licenses

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$4,445,418
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Total State Regulatory Fund (0229-00)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$33,252,943
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Fund: Miscellaneous Revenue/ Industrial Safety (0349-10 Ded)

Sources: This fund receives all of its revenue via trustee & benefit payments from the Industrial Commission's Compensation program (§72-519, Idaho Code).

Uses: To inspect state, school district, county and city facilities to ensure safe working conditions, to reduce industrial accidents and fatalities, thereby reducing costs of worker's compensation insurance; to conduct investigations of workplace accidents involving public employees under the auspices of the Idaho Industrial Commission (§67-2313, Idaho Code). Current statute 67-2601 A(4), Idaho Code, requires the division to perform safety inspections of buildings owned by political subdivisions (cities and counties) only when requested by the governing body.

Budget Unit: DPLB(427) Building Construction and Real Estate

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$545,818
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Fund: Miscellaneous Revenue/ Logging (0349-11 Ded)

Sources: This fund receives all of its revenue via trustee & benefit payments from the Industrial Commission's Compensation Program (§72-519, Idaho Code).

Uses: To reduce the frequency and severity of accidents in the logging industry; to reduce the logging industry insurance rate level; to promote safety, and safety awareness by providing training (§67-2313, Idaho Code).

Budget Unit: DPLB(427) Building Construction and Real Estate

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$441,054
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Fund: Federal Grant (0348-00 Fed)

Sources: This fund receives moneys from the U.S. Department of Housing and Urban Development (HUD).

Uses: This money is used to provide for state administrative agency related activities under the HUD Manufactured Housing Program (respond to Idaho consumer complaints, monitor manufactured home dealer lots, perform records reviews of HUD Manufactured Home Manufacturers, etc.).

Budget Unit: DPLB(427) Building Construction and Real Estate

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$123,695
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Division of Occupational and Professional Licenses Grand Total

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$34,363,509
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Transportation Services

Fund: State Aeronautics (0221-00 Ded)

Sources: Fund 0221-00 acts as a "bucket fund" to deposit all revenues available to the State Aeronautics Program Fund.

An aviation fuel tax is levied on all aircraft engine fuel sold in this state at the rate of 7 cents per gallon of aviation gasoline, and 6 cents per gallon of jet fuel (§63-2408). All moneys collected for licensing of aircraft, and all fines and penalties paid under the provisions of the law relating to or regulating the operations, registrations of licensing of aircraft, air safety or air flight not otherwise appropriated, are paid into the State Aeronautics Fund. Interest earned on idle funds are retained in this fund for the benefit of the State Aeronautics program as provided by legislation passed during the 2001 session (§21-211). In the budget process, fund detail 0221-02, 03, and 04 are used to designate the estimated revenues derived from these dedicated sources, federal grants, and billing to other state agencies, respectively.

Also, receipts are collected and deposited to this fund to offset the use of state-owned aircraft by other state agencies. In the budget system, fund detail 0221-04 is used to designate the estimated revenues derived from billing to other state agencies.

Uses: Used for the purposes of: defraying department administrative expenses; per diem for the Idaho Transportation Board; furthering the development, administration, and enforcement of laws relating to aviation; grants to airports; maintenance of state-owned airports; assists with statewide search and rescue activities; provides statewide aviation safety and education; and the operation of state-owned aircraft (§21-211).

Budget Unit: TRFE(290) Capital Facilities

FY 18 \$54,261	FY 19 \$244,822	FY 20 \$7,676	FY 21 \$83,642	FY 22 \$0
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Budget Unit: TRFG(290) Aeronautics

FY 18 \$3,165,794	FY 19 \$3,153,428	FY 20 \$3,183,113	FY 21 \$2,886,454	FY 22 \$2,678,671
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Total State Aeronautics Fund (0221-00)

FY 18 \$3,220,054	FY 19 \$3,398,249	FY 20 \$3,190,789	FY 21 \$2,970,096	FY 22 \$2,678,671
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Fund: Organ Donation Contribution (0256-00 Ded)

Sources: The organ donation contribution fund shall consist of private contributions; donations or grants from public or private entities; voluntary donations collected under §49-306(2) and §49-402(7) and any other moneys approved for the fund by law.

Uses: The moneys in the organ donation contribution fund shall be distributed to intermountain donor services located in Salt Lake City, Utah, and shall be used to assist in maintaining and operating a statewide organ donation registry and provide organ donor awareness education in Idaho.

Budget Unit: TROA (Cont) (290) Organ Donation

FY 18 \$0	FY 19 \$7,747	FY 20 \$28,845	FY 21 \$42,838	FY 22 \$36,633
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Fund: Local Authority Technical Analysis Fund (0258-00 Ded)

Sources: The Local Authority Technical Analysis Fund was created by Section 49-1004(5). Annual administrative permit fees for overweight or oversize loads as outlined in 49-1004(4), Idaho Code, shall not exceed \$55.00 with \$5.00 for each permit to be distributed to the Local Authority Technical Analysis Fund. This is effective July 1, 2019 to June 30, 2021.

Uses: This fund is to be used to cover administrative costs as outlined in Section, 49-1004(5), Idaho Code.

Budget Unit: TRLA (Cont) (290) Local Assistance

FY 18 \$0	FY 19 \$0	FY 20 \$30,000	FY 21 \$23,700	FY 22 \$19,000
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Fund: Local Highway Distribution (0259-01 Ded)

Sources: This fund handles local units of governments' share of highway user revenue. Moneys are transferred to this special fund monthly by the State Controller's Office from the Highway Distribution Account (§40-701).

Uses: The apportionment of funds in this account is described in §40-709. Each month three hundred twenty-six thousandths of one percent (0.326%) is appropriated to the local highway technical assistance council, and the balance of the appropriation is distributed to the locals quarterly. Apportionment of funds to local units of government is as follows: 30% goes to incorporated or specially chartered cities that maintain roads based on population and 70% goes to counties and highway districts. Of the portion going to counties and highway districts, 10% is divided equally among the forty-four counties, 45% is divided based on the dollar proportion of motor vehicle registrations, and 45% is divided based on the proportion of the number of miles of improved highways.

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

FY 18 \$182,704,784	FY 19 \$189,062,225	FY 20 \$194,573,326	FY 21 \$241,786,753	FY 22 \$208,536,600
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Fund: Local Bridge Inspection (0259-03 Ded)

Sources: Receives \$175,000 from gasoline tax each year to promote the public safety on bridges on local roads and streets (§63-2412). This fund retains its own interest. In 2020, H334 increased the amount of revenue from \$100,000 to \$175,000.

Uses: Moneys are used for the payment of the local matching share of federal funds available for periodic inspections of bridges to comply with federal laws (§40-703).

Budget Unit: TRLA (Cont) (290) Local Assistance

FY 18 \$126,064	FY 19 \$135,481	FY 20 \$126,755	FY 21 \$152,387	FY 22 \$153,008
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Fund: Railroad Grade Crossing Protection (0259-04 Ded)

Sources: Created by §62-304A, this fund receives \$250,000 from gasoline tax each year to promote the public safety at railroad grade crossings (§63-2412).

Uses: Moneys are used for the payment of all or part of the cost of installing, reconstructing, maintaining, or improving automatic or other safety appliances, signals or devices at railroad grade crossings (§62-304C).

Budget Unit: TRLA (Cont) (290) Local Assistance

FY 18 \$502,244	FY 19 \$192,102	FY 20 \$83,579	FY 21 \$1,025,533	FY 22 \$53,094
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Fund: State Highway (0260-00 Ded)

Sources: Fund 0260 acts as a "bucket fund" to deposit all revenues available to the State Highway Fund. The State Highway Fund receives most of its state funding from the Highway Distribution Account (0261) according to the provisions of §40-702 and §63-2412(1). Fees established in Title 49 are also distributed to the State Highway Fund as well as miscellaneous receipts for sale of equipment, services, supplies and right-of-way permits, and interest earned on invested State Highway Fund dollars. In the budget system, fund detail 0260-02 is used to designate the estimated revenues derived from these dedicated sources.

Federal aid is deposited to this fund as reimbursement of approved state expenditures for federally eligible activities. In the budget system, fund detail 0260-03 is used to designate the estimated revenues available from federal sources.

Revenues derived from billings to other state agencies for services provided. In the budget system, fund detail 0260-04 is used to designate the estimated revenues derived from billings to other state agencies for services provided.

Local and private funds are deposited to the State Highway Fund under joint contract federal/local/state/private agreements for construction and improvements of transportation systems. In the budget system, fund detail 0260-05 is used to designate the estimated revenues derived from local governments and private parties.

Uses: Moneys from this fund are used to pay for constructing, maintaining and administering the state highway system. State funds are used to match federal funds. This fund is used for Administration, Capital Facilities, Aeronautics, and Transportation Performance, plus it also pays operating costs of the Motor Vehicle Division to administer the provisions of Title 49 of the Idaho Code. Up to 0.5% of the State Highway Fund may be used to encourage use of recycled materials (§40-707). Additionally, such amounts as, from time to time, shall be certified by the Idaho Housing & Finance Association to the State Controller, State Treasurer and the board as necessary for payment of principal, interest and other amounts required for transportation bonds or notes of the Idaho Housing & Finance Association in accordance with Chapter 62, Title 67, Idaho Code, which amounts shall be transferred to the GARVEE debt service fund established in §40-718.

It is the declared policy of the Legislature that, except as otherwise provided, all highway-user revenues accruing to the State Highway Account be spent exclusively for the maintenance, construction and development of highways and bridges in the state highway system. By mutual cooperative written agreements, or in the event of emergencies or other unusual circumstances where the financial or general welfare of the people is concerned, two (2) or more units of government may, upon a showing of cause declared and entered upon the minutes of an official meeting of the board, the boards of county, highway district commissioners or the governing body of any cities involved, as the case may be, share jointly the costs of the maintenance, construction or development of highways and bridges in any state, county, district or city system.

Budget Unit: TRFA(290) Administration

FY 18	FY 19	FY 20	FY 21	FY 22
\$25,780,884	\$27,387,820	\$28,382,019	\$26,810,479	\$29,085,752

Budget Unit: TRFE(290) Capital Facilities

FY 18	FY 19	FY 20	FY 21	FY 22
\$7,212,711	\$3,555,847	\$3,259,833	\$2,504,059	\$5,310,051

Budget Unit: TRFG(290) Aeronautics

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$1,618,919	\$91,200	\$14,100	\$13,404

Total State Highway Fund (0260-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$32,993,595	\$32,562,586	\$31,733,052	\$29,328,638	\$34,409,207

Fund: Highway Distribution (0261-00 Ded)

Sources: The Highway Distribution Fund, created §63-2412, includes state highway users revenue collected under the following provisions of Idaho Code:

Gasoline (§63-2402 and §63-2421); less administration cost (Tax Commission) (§63-2412 (1) (a)) and State Refund account (§63-2412 (1) (b)); less \$250,000 for R.R. Grade Crossing account (§63-2412 (1) (c)); less \$100,000 for Local Bridge Inspection account (§63-2412 (1) (d)); less seven percent (7%) to the State Highway account (§63-2412 (1) (e)); and, of the balance after the deductions for subsections (§63-2412 (1) (a) through (e), less 1.28% to the Waterways Improvement account, Parks and Recreation Capital Improvement account and the Search and Rescue fund (§63-2412 (1) (f)(1)); 1.28% to the Off-road Motor Vehicle account, Parks and Recreation Capital Improvement account and the Search and Rescue fund (§63-2412 (1) (f)(2)); 0.44% to the Parks and Recreation Capital Improvement account for roads and bridges (§63-2412 (1) (f)(3)); and the balance to the Highway Distribution Account (§63-2412 (1) (f)(4)).

Uses: This fund is used to collect and distribute highway user's revenue according to the provision of Idaho Code §40-701. The net revenue in this fund is distributed accordingly: 57% to the State Highway Fund (0260), 38% to the Local Highway Distribution Fund (0259-01) (§40-709), and 5% to the Idaho Law Enforcement Fund (0264). In 2019, S1201 updated the apportionment from the Highway Distribution Account to FY 2022: 57.5% to the State Highway Fund (0260), 38.5% to the Local Highway Distribution Fund (0259-01) (§40-709), and 4% to the Idaho Law Enforcement Fund (0264). FY 2023: 58% to the State Highway Fund (0260), 39% to the Local Highway Distribution Fund (0259-01) (§40-709), and 3% to the Idaho Law Enforcement Fund (0264). FY 2024: 58.5% to the State Highway Fund (0260), 39.5% to the Local Highway Distribution Fund (0259-01) (§40-709), and 2% to the Idaho Law Enforcement Fund (0264). FY 2025: 59.25% to the State Highway Fund (0260), 39.75% to the Local Highway Distribution Fund (0259-01) (§40-709), and 1% to the Idaho Law Enforcement Fund (0264). Every year after the distribution will be as follows: 60% to the State Highway Fund (0260), 40% to the Local Highway Distribution Fund (0259-01) (§40-709), and 0% to the Idaho Law Enforcement Fund (0264).

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Consumer Asset Recovery (0268-00 Ded)

Sources: In addition to fees authorized pursuant to §49-1607 and in addition to any fees authorized elsewhere in the chapter, the Idaho Consumer Asset Recovery Control Board shall establish a fee to be collected from each applicant for a new or renewing license. The fee shall be charged for each applicant for a motor vehicle dealer's license and the amount of such fee shall be set annually by the Consumer Asset Recovery Control Board. In setting the amount of the fee, the board shall take into consideration the balance of the fund and expenditures of moneys from the fund by all required participants. All fees collected pursuant to the provisions of this section shall be paid into the Idaho consumer asset recovery fund as established in §49-1608B.

Uses: All fees shall be paid over to the state treasurer for credit to the state highway account out of which shall be paid the expenses of the department and the expenses incurred in enforcing the provisions of the Consumer Asset Recovery Act. The transportation department shall maintain an accurate record of all transactions involving the fund and report to the board at each meeting.

Budget Unit: TRIA (Cont) (290) Consumer Asset Recovery

FY 18 \$0	FY 19 \$0	FY 20 \$16,380	FY 21 \$40,000	FY 22 \$98,622
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Fund: Abandoned Vehicle (0277-00 Ded)

Sources: An account is established, to be known and designated as the Abandoned Vehicle Trust Fund. There shall be set aside, paid into and credited to the fund, moneys remaining from any sale of an abandoned vehicle after satisfaction of all possessory liens and costs of conducting the sale (§49-1818(1)).

Uses: Moneys in the Abandoned Vehicle Trust Fund are continuously appropriated for the purposes of satisfying allowable claims and reimbursing the costs of administering the provisions of the chapter (§49-1818(2)).

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

FY 18 \$3,601	FY 19 \$5,945	FY 20 \$2,633	FY 21 \$2,076	FY 22 \$1,839
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Fund: Transport Expand Congest Mitigate (TECM) Debt Service Fund (0372-00 Ded)

Sources: The Transportation Expansion and Congestion Mitigation Debt Service Fund is created by §40-721. Moneys deposited into the fund originate from distributions pursuant to sections 40-720(7) and 63-3638(16), Idaho Code.

Uses: Funds to be used for paying principal, interest, and other amounts required for transportation bonds or notes of the Idaho Housing & Finance Association in accordance with Chapter 62, Title 67, Idaho Code.

Budget Unit: TRGB (Cont) (290) Debt Service and Projects

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$1,595,165
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Fund: TECM Capital Project Fund (0373-00 Ded)

Sources: The TECM Capital Project Fund is created under §40-721. Moneys deposited into the fund originate from any draw of proceeds from the transportation bonds or notes issued by the Idaho Housing & Finance Association in accordance with Chapter 62, title 67, Idaho Code; to finance improvements as described in Section 40-720, Idaho Code. Interest earned on idle moneys in the fund remain in the fund. All moneys in the fund are continuously appropriated.

Uses: Disbursement from this fund shall be made for projects in accordance with Section 40-720, Idaho Code.

Budget Unit: TRGB (Cont) (290) Debt Service and Projects

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$5,640,063
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Fund: ITD - Garvee Projects (0374-00 Ded)

Sources: The GARVEE Capital Projects Fund is created under §40-718(1). Moneys deposited into the fund originate from any draw of proceeds from the transportation bonds or notes issued by the Idaho Housing & Finance Association. Interest earned on idle moneys in the fund remain in the fund. All moneys in the fund are continuously appropriated.

Uses: Disbursement from this fund shall be made for projects in accordance with Chapter 3, Title 40, Idaho Code.

Budget Unit: TRGB (Cont) (290) Debt Service and Projects

FY 18 \$0	FY 19 \$6,645,072	FY 20 \$19,484,175	FY 21 \$45,484,633	FY 22 \$109,651,985
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Fund: ITD - Garvee Debt Service (0375-00 Ded)

Sources: The GARVEE Debt Service Fund is created by §40-718(2). Moneys deposited into the fund originate from transfers from the State Highway account upon certification by the Idaho Housing & Finance Association. Interest earned on idle moneys shall stay in the fund. All moneys in the fund are continuously appropriated. During the 2014 legislative session, the distribution of cigarette tax revenue (§63-2520) was modified to direct a portion of the revenue to the GARVEE debt service fund to provide state match required on federal funds used for annual debt service (\$4.7 million per year). Following distribution for debt service, any remainder is deposited to the Transportation Expansion and Congestion Mitigation Fund established in section 40-720, Idaho Code.

Uses: Funds to be used for paying principal, interest, and other amounts required for transportation bonds or notes of the Idaho Housing & Finance Association in accordance with Chapter 62, Title 67, Idaho Code.

Budget Unit: TRGB (Cont) (290) Debt Service and Projects

FY 18	\$55,825,115	FY 19	\$56,788,164	FY 20	\$60,635,591	FY 21	\$61,602,693	FY 22	\$83,206,465
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Fund: Local Highway Trust (0513-00 Ded)

Sources: Local government agencies remit funds to the transportation department to cover their share, including match on federal funds, for preliminary engineering, right-of-way and construction costs on local projects administered by the transportation department. Funds are remitted in advance of actual construction and deposited in this fund, earning interest until the first payment for work on the project occurs, at which time the moneys are transferred to the State Highway Account.

Uses: The funds are used to pay the local portion of local highway projects. Monthly reports identify when costs begin on a project. Transfers are then processed to move the deposit and applicable interest to State Highway Account (0260) as deferred revenue. If the project is canceled, the funds and interest are returned to the local government agency.

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Motor Vehicle Trust (0576-00 Ded)

Sources: This fund holds jeopardy assessments, bonds and over-payments made by motor carriers and registration fees collected for other states under the International Registration Plan. It is also a temporary holding fund until distribution to appropriate fund, entity and/or destination is determined.

Uses: Moneys are collected on behalf of other states, agencies, and/or entities until funds are distributed. Funds are distributed when the appropriate recipient is identified, a time period is specified, and/or a reconciliation process occurs as directed by Idaho Code, Idaho Administrative Rule, and/or Idaho Transportation Department policies and procedures.

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Transportation Services Grand Total

FY 18	\$275,375,458	FY 19	\$288,797,571	FY 20	\$309,905,123	FY 21	\$382,459,346	FY 22	\$446,080,351
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Motor Vehicles

Fund: State Highway (0260-00 Ded)

Sources: Fund 0260 acts as a "bucket fund" to deposit all revenues available to the State Highway Fund. The State Highway Fund receives most of its state funding from the Highway Distribution Account (0261) according to the provisions of §40-702 and §63-2412(1). Fees established in Title 49 are also distributed to the State Highway Fund as well as miscellaneous receipts for sale of equipment, services, supplies and right-of-way permits, and interest earned on invested State Highway Fund dollars. In the budget system, fund detail 0260-02 is used to designate the estimated revenues derived from these dedicated sources.

Federal aid is deposited to this fund as reimbursement of approved state expenditures for federally eligible activities. In the budget system, fund detail 0260-03 is used to designate the estimated revenues available from federal sources.

Revenues derived from billings to other state agencies for services provided. In the budget system, fund detail 0260-04 is used to designate the estimated revenues derived from billings to other state agencies for services provided.

Local and private funds are deposited to the State Highway Fund under joint contract federal/local/state/private agreements for construction and improvements of transportation systems. In the budget system, fund detail 0260-05 is used to designate the estimated revenues derived from local governments and private parties.

Uses: Moneys from this fund are used to pay for constructing, maintaining and administering the state highway system. State funds are used to match federal funds. This fund is used for Administration, Capital Facilities, Aeronautics, and Transportation Performance, plus it also pays operating costs of the Motor Vehicle Division to administer the provisions of Title 49 of the Idaho Code. Up to 0.5% of the State Highway Fund may be used to encourage use of recycled materials (§40-707). Additionally, payment of principal, interest and other amounts required for transportation bonds or notes of the Idaho Housing & Finance Association in accordance with Chapter 62, Title 67, Idaho Code, shall be transferred to the GARVEE debt service fund established in §40-718.

It is the declared policy of the Legislature that, except as otherwise provided, all highway-user revenues accruing to the State Highway Account be spent exclusively for the maintenance, construction and development of highways and bridges in the state highway system. By mutual cooperative written agreements, or in the event of emergencies or other unusual circumstances where the financial or general welfare of the people is concerned, two (2) or more units of government may, upon a showing of cause declared and entered upon the minutes of an official meeting of the board, the boards of county, highway district commissioners or the governing body of any cities involved, as the case may be, share jointly the costs of the maintenance, construction or development of highways and bridges in any state, county, district or city system.

Budget Unit: TRFC(290) Motor Vehicles

FY 18	\$35,635,070	FY 19	\$32,057,282	FY 20	\$29,880,087	FY 21	\$30,173,758	FY 22	\$29,648,991
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Fund: Plate Manufacturing (0262-00 Ded)

Sources: In addition to the vehicle registration, whenever any plate is issued for vehicle registration there shall be charged a fee of three dollars per plate to be deposited into this fund (§49-450).

Uses: Of the amount collected for each plate, \$0.50 shall be used to pay the Idaho Heritage Trust for the use of the copyrighted design provided for in §49-443 (1). After the actual costs of producing and manufacturing the plate are paid from the fund, the remainder is deposited into the Highway Distribution Fund. The Plate Manufacturing Fund is continuously appropriated (§49-450A).

Budget Unit: TRMA (Cont) (290) Plate Manufacturing

FY 18	\$3,123,695	FY 19	\$3,106,713	FY 20	\$3,300,482	FY 21	\$3,889,352	FY 22	\$4,184,740
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Motor Vehicles Grand Total

FY 18 \$38,758,765 FY 19 \$35,163,996 FY 20 \$33,180,569 FY 21 \$34,063,111 FY 22 \$33,833,730

Highway Operations

Fund: State Highway (0260-00 Ded)

Sources: Fund 0260 acts as a "bucket fund" to deposit all revenues available to the State Highway Fund. The State Highway Fund receives most of its state funding from the Highway Distribution Account (0261) according to the provisions of §40-702 and §63-2412(1). Fees established in Title 49 are also distributed to the State Highway Fund as well as miscellaneous receipts for sale of equipment, services, supplies and right-of-way permits, and interest earned on invested State Highway Fund dollars. In the budget system, fund detail 0260-02 is used to designate the estimated revenues derived from these dedicated sources.

Federal aid is deposited to this fund as reimbursement of approved state expenditures for federally eligible activities. In the budget system, fund detail 0260-03 is used to designate the estimated revenues available from federal sources.

Revenues derived from billings to other state agencies for services provided. In the budget system, fund detail 0260-04 is used to designate the estimated revenues derived from billings to other state agencies for services provided.

Local and private funds are deposited to the State Highway Fund under joint contract federal/local/state/private agreements for construction and improvements of transportation systems. In the budget system, fund detail 0260-05 is used to designate the estimated revenues derived from local governments and private parties.

Uses: Moneys from this fund are used to pay for constructing, maintaining and administering the state highway system. State funds are used to match federal funds. This fund is used for Administration, Capital Facilities, Aeronautics, and Transportation Performance, plus it also pays operating costs of the Motor Vehicle Division to administer the provisions of Title 49 of the Idaho Code. Up to 0.5% of the State Highway Fund may be used to encourage use of recycled materials (§40-707). Additionally, payment of principal, interest and other amounts required for transportation bonds or notes of the Idaho Housing & Finance Association in accordance with Chapter 62, Title 67, Idaho Code, shall be transferred to the GARVEE debt service fund established in §40-718.

It is the declared policy of the Legislature that, except as otherwise provided, all highway-user revenues accruing to the State Highway Account be spent exclusively for the maintenance, construction and development of highways and bridges in the state highway system. By mutual cooperative written agreements, or in the event of emergencies or other unusual circumstances where the financial or general welfare of the people is concerned, two (2) or more units of government may, upon a showing of cause declared and entered upon the minutes of an official meeting of the board, the boards of county, highway district commissioners or the governing body of any cities involved, as the case may be, share jointly the costs of the maintenance, construction or development of highways and bridges in any state, county, district or city system.

Budget Unit: TRFD(290) Highway Operations

FY 18	\$189,723,849	FY 19	\$186,374,574	FY 20	\$188,969,550	FY 21	\$211,186,424	FY 22	\$209,133,960
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Fund: State Highway Title XII ARRA (0260-46 Fed)

Sources: This fund detail receives federal moneys exclusively from Title 12 of the American Recovery and Reinvestment Act of 2009, Public Law 111-5, passed during the first session of the 111th Congress of the United States.

Uses: According to Title 8 of the Act, moneys are to be used for restoration, repair, construction, and other activities eligible under paragraph (b) of Section 133 of Title 23, United States Code.

Budget Unit: TRFD(290) Highway Operations

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: The Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136) was passed by Congress and signed into law by the President on March 27th, 2020. As part of the legislation, Idaho received the minimum stimulus allocation of \$1.25 billion to address the effects of the COVID-19 pandemic. This included funding for education stabilization, disaster relief, COVID tests and equipment for testing, infrastructure, election security and upgrades, increased unemployment compensation, business loans, and direct payments to citizens. A new fund was created by the Office of the State Controller to account for expenditures related to the CARES Act. All CARES Act moneys were approved by the Idaho Board of Examiners or the Division of Financial Management as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred after January 20, 2020. ITD received \$27.3 million through the FTA section 5311 grant program to be administered by the public transportation office, of which, \$2.7 million went to ITD to administer the funds, \$4.1 million to intercity bus services, and \$20.5 million to rural transit.

Budget Unit: TRFD(290) Highway Operations

FY 18	\$0	FY 19	\$0	FY 20	\$1,713,558	FY 21	\$4,229,650	FY 22	\$4,511,794
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Highway Operations Grand Total									
FY 18	\$189,723,849	FY 19	\$186,374,574	FY 20	\$190,683,108	FY 21	\$215,416,074	FY 22	\$213,645,753

Contract Construction & Right-of-Way Acquisition

Fund: State Highway (0260-00 Ded)

Sources: Fund 0260 acts as a "bucket fund" to deposit all revenues available to the State Highway Fund. The State Highway Fund receives most of its state funding from the Highway Distribution Account (0261) according to the provisions of §40-702 and §63-2412(1). Fees established in Title 49 are also distributed to the State Highway Fund as well as miscellaneous receipts for sale of equipment, services, supplies and right-of-way permits, and interest earned on invested State Highway Fund dollars. In the budget system, fund detail 0260-02 is used to designate the estimated revenues derived from these dedicated sources.

Federal aid is deposited to this fund as reimbursement of approved state expenditures for federally eligible activities. In the budget system, fund detail 0260-03 is used to designate the estimated revenues available from federal sources.

Revenues derived from billings to other state agencies for services provided. In the budget system, fund detail 0260-04 is used to designate the estimated revenues derived from billings to other state agencies for services provided.

Local and private funds are deposited to the State Highway Fund under joint contract federal/local/state/private agreements for construction and improvements of transportation systems. In the budget system, fund detail 0260-05 is used to designate the estimated revenues derived from local governments and private parties.

Uses: Moneys from this fund are used to pay for constructing, maintaining and administering the state highway system. State funds are used to match federal funds. This fund is used for Administration, Capital Facilities, Aeronautics, and Transportation Performance, plus it also pays operating costs of the Motor Vehicle Division to administer the provisions of Title 49 of the Idaho Code. Up to 0.5% of the State Highway Fund may be used to encourage use of recycled materials (§40-707). Additionally, payment of principal, interest and other amounts required for transportation bonds or notes of the Idaho Housing & Finance Association in accordance with Chapter 62, Title 67, Idaho Code, shall be transferred to the GARVEE debt service fund established in §40-718.

It is the declared policy of the Legislature that, except as otherwise provided, all highway-user revenues accruing to the State Highway Account be spent exclusively for the maintenance, construction and development of highways and bridges in the state highway system. By mutual cooperative written agreements, or in the event of emergencies or other unusual circumstances where the financial or general welfare of the people is concerned, two (2) or more units of government may, upon a showing of cause declared and entered upon the minutes of an official meeting of the board, the boards of county, highway district commissioners or the governing body of any cities involved, as the case may be, share jointly the costs of the maintenance, construction or development of highways and bridges in any state, county, district or city system.

Budget Unit: TRFF(290) Contract Construction & Right-of-Way Acquisition

FY 18 \$410,839,853 **FY 19** \$452,070,564 **FY 20** \$451,780,980 **FY 21** \$401,549,097 **FY 22** \$369,888,391

Fund: Transportation Expansion and Congestion Mitigation (0269-02 Ded)

Sources: Pursuant to §40-720, Idaho Code the Transportation Expansion and Congestion Mitigation Program (TECM) was established (S1206, 2017). This fund receives moneys distributed pursuant to §63-2520,5(iii), Idaho Code from the Cigarette and Tobacco Product Taxes and §63-3638(16), Idaho Code, equal to 1% but not less than fifteen million dollars of sales tax after revenue sharing with local entities.

Uses: Pursuant to §40-720, Idaho Code the Transportation Expansion and Congestions Mitigation Program (TECM) fund was created. The money appropriated to this fund shall finance projects that expand the state system to address and mitigate transportation congestion.

Budget Unit: TRFF(290) Contract Construction & Right-of-Way Acquisition

FY 18 \$30,023 FY 19 \$1,078,043 FY 20 \$21,750,888 FY 21 \$36,029,101 FY 22 \$25,730,272

Fund: Strategic Initiatives Program - Dedicated (0270-02 Ded)

Sources: Per H312, 2015, a surplus eliminator equally reallocated additional unexpected and unrecognized revenue to the Strategic Initiatives Program Fund and the Budget Stabilization Fund rather than increasing the General Fund. Upon the close of the fiscal year fifty percent (50%) of any annual excess cash balance will transfer from the General Fund to the Strategic Initiatives Program Fund, with the remaining fifty percent (50%) transferred to the Budget Stabilization Fund. An excess cash balance is defined as additional unrecognized revenue that is calculated by adding the ending balance (determined by the legislative record) to be carried over into the next fiscal year, plus an amount sufficient to cover encumbrances as approved by the Division of Financial Management, and an amount sufficient to cover any reappropriation as authorized by the legislature. The fund retains its own interest earned on the investment of idle moneys (§40-719).

The surplus eliminator originally would have sunset on May 31, 2017, however S1206 of 2017 extended the sunset to May 31, 2019. Further, S1206 provided that the fifty percent (50%) portion of surplus revenue dedicated to the Strategic Initiatives Program be further split with sixty percent (60%) going to projects proposed by the Idaho Transportation Department's six districts; and forty percent (40%) going to local units of government. The Fund 0270-05 was created to hold the 40% portion of the Strategic Initiatives Program Fund that is dedicated to local units of government.

Uses: H312 of 2015 created the Strategic Initiatives Program within the Transportation Department (§40-719). The program funds competitive transportation projects proposed by the department's six districts and local units of government (after to the 2017 passage of S1206). Funding is granted on a statewide basis determined by an analysis of the return on investment in the following categories:

- (a) Safety, including the projected reduction of crashes, injuries and fatalities;
- (b) Mobility, including projected traffic-flow improvements for freight and passenger cars;
- (c) Economic opportunity, including the projected cost-benefit ratio for users and businesses;
- (d) The repair and maintenance of bridges; and
- (e) The purchase of public rights-of-way.

Budget Unit: TRFF(290) Contract Construction & Right-of-Way Acquisition

FY 18 \$11,459,761 FY 19 \$17,691,319 FY 20 \$25,397,344 FY 21 \$16,691,603 FY 22 \$8,141,063

Fund: Strategic Initiatives Program - Local (0270-05 Ded)

Sources: Per H312, 2015, a surplus eliminator equally reallocated additional unexpected and unrecognized revenue to the Strategic Initiatives Program Fund and the Budget Stabilization Fund rather than increasing the General Fund. Upon the close of the fiscal year fifty percent (50%) of any annual excess cash balance will transfer from the General Fund to the Strategic Initiatives Program Fund, with the remaining fifty percent (50%) transferred to the Budget Stabilization Fund. An excess cash balance is defined as additional unrecognized revenue that is calculated by adding the ending balance (determined by the legislative record) to be carried over into the next fiscal year, plus an amount sufficient to cover encumbrances as approved by the Division of Financial Management, and an amount sufficient to cover any reappropriation as authorized by the legislature. The fund retains its own interest earned on the investment of idle moneys (§40-719).

The surplus eliminator originally would have sunset on May 31, 2017, however S1206 of 2017 extended the sunset to May 31, 2019. Further, S1206 provided that the fifty percent (50%) portion of surplus revenue dedicated to the Strategic Initiatives Program be further split with sixty percent (60%) going to projects proposed by the Idaho Transportation Department's six districts; and forty percent (40%) going to local units of government. The Fund 0270-05 was created to hold the 40% portion of the Strategic Initiatives Program Fund that is dedicated to local units of government.

Uses: H312 of 2015 created the Strategic Initiatives Program within the Transportation Department (\$40-719). The program funds competitive transportation projects proposed by the department's six districts and local units of government (after to the 2017 passage of S1206). Funding is granted on a statewide basis determined by an analysis of the return on investment in the following categories:

- (a) Safety, including the projected reduction of crashes, injuries and fatalities;
- (b) Mobility, including projected traffic-flow improvements for freight and passenger cars;
- (c) Economic opportunity, including the projected cost-benefit ratio for users and businesses;
- (d) The repair and maintenance of bridges; and
- (e) The purchase of public rights-of-way.

Budget Unit: TRFF(290) Contract Construction & Right-of-Way Acquisition

FY 18	\$11,067,800	FY 19	\$24,436,669	FY 20	\$0	FY 21	\$49,051	FY 22	\$2,000,000
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Contract Construction & Right-of-Way Acquisition Grand Total

FY 18	\$433,397,437	FY 19	\$495,276,595	FY 20	\$498,929,211	FY 21	\$454,318,851	FY 22	\$405,759,725
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Department of Administration

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The Department of Administration uses General Fund money for a portion of personnel and/or operating costs in the Management Services Program, Purchasing Program, Public Works Program, former Information Technology Program, postal services operations, fiscal operations staff who provide support for small state agencies, and some building bond payments.

In FY 2019 the Information Technology Program was transferred from the Department of Administration to the Office of the Governor, forming the Office of Information Technology Services.

Budget Unit: ADAA(200) Management Services

FY 18 \$223,394	FY 19 \$247,607	FY 20 \$248,391	FY 21 \$231,551	FY 22 \$249,007
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Budget Unit: ADAB(200) Information Technology & Communications

FY 18 \$1,107,353	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: ADAC(200) Public Works

FY 18 \$1,293,100	FY 19 \$1,293,100	FY 20 \$1,358,758	FY 21 \$1,473,447	FY 22 \$1,551,042
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Budget Unit: ADAD(200) Purchasing

FY 18 \$530,771	FY 19 \$590,379	FY 20 \$606,747	FY 21 \$573,122	FY 22 \$0
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Budget Unit: ADAM(200) Document Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$607,960
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Total General Fund (0001-00)

FY 18 \$3,154,618	FY 19 \$2,131,085	FY 20 \$2,213,895	FY 21 \$2,278,120	FY 22 \$2,408,009
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Fund: Idaho Education Network (0120-05 Ded)

Sources: Moneys in the fund are from state appropriations, grants, federal moneys, donations, interest earnings from the investment of idle moneys in the fund or funds from any other source for the Idaho Education Network, which was defunded in FY 2015.

Uses: Used to pay for a portion of the Idaho Education Network.

Budget Unit: ADAB(200) Information Technology & Communications

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Permanent Building (0365-00 Ded)

Sources: Seven statutory sources of revenue are dedicated to the Permanent Building Fund:

- 1) Every person and corporation required to file a tax return a return pays a tax of ten dollars, which is credited to the Permanent Building Fund (§57-1110 and §63-3082, Idaho Code).
- 2) Five million dollars per year is continuously appropriated and set aside from the Sales Tax Fund to the Permanent Building Fund (§63-3638, Idaho Code).
- 3) Five million dollars per year of the cigarette tax revenue (§63-2520, Idaho Code).
- 4) Beer is taxed at \$4.65 per barrel of 31 gallons, and a like rate for any other quantity or fraction thereof, is levied and imposed upon each barrel of beer sold for use within Idaho. Thirty-three percent of the proceeds are deposited to the Permanent Building Fund (§23-1008, Idaho Code).
- 5) Three-eighths of state lottery earnings are distributed to the Permanent Building Fund (§67-7434, Idaho Code). The Lottery's net income has historically been split equally between the Permanent Building Fund and the School District Building Fund. In 2009, H275 provided that, beginning on July 1, 2009, so long as transfers to the Permanent Building Fund and the School District Building Fund reach FY 2008 levels or \$17,000,000 for each fund, transfers of net income to the Permanent Building Fund and School District Building Fund shall decrease to three-eighths each, and the remaining one-fourth of net lottery income shall transfer to the Bond Levy Equalization Fund. H478 of 2014 extended the sunset of the original legislation to July 1, 2019 (the legislation was originally set to expire September 30, 2014). After FY 2019, the lottery will again provide half of net income to the Permanent Building Fund and half of net income to the School District Building Fund. Since its inception in 1989, the lottery has distributed \$649.5 million in dividends to the Permanent Building Fund and School District Building Fund.
- 6) Interest earnings are retained by the fund and invested by the State Treasurer (§57-1108, Idaho Code).
- 7) Interest earnings from the Budget Stabilization Fund is credited to the Permanent Building Fund (§57-814(1), Idaho Code).

The Permanent Building Fund's budget is recommended by the Permanent Building Fund Advisory Council and appropriated by the Legislature, however the Division of Public Works has continuous appropriation authority to spend any unappropriated funds (e.g., a donor match) associated with projects that receive funding from the Permanent Building Fund (§57-1105, Idaho Code).

Uses: Used to pay the Division of Public Works personnel, operating, and capital outlay costs for oversight of building needed structures, renovations, repairs to, and remodeling of existing structures at state institutions and agencies (Section 57-1108, Idaho Code).

Budget Unit: ADAA(200) Management Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$119,787	\$137,002	\$123,168	\$90,905	\$140,062

Budget Unit: ADAB(200) Information Technology & Communications

FY 18	FY 19	FY 20	FY 21	FY 22
\$116,200	\$0	\$0	\$0	\$0

Budget Unit: ADAC(200) Public Works

FY 18	FY 19	FY 20	FY 21	FY 22
\$2,399,907	\$2,775,701	\$2,737,780	\$2,588,273	\$2,699,889

Total Permanent Building Fund (0365-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$2,635,894	\$2,912,703	\$2,860,948	\$2,679,178	\$2,839,951

Fund: Administration and Accounting Services (0450-00 Ded)

Sources: State agencies, departments and institutions may sell goods, products and services to the public and political entities. The Department of Administration bills for services including telephone, postal, building space, parking, purchasing, records management, and copy services. The receipts for these activities are deposited into this fund and are appropriated to each division to cover its actual cost of providing the goods or services (Section 67-3516, Idaho Code).

Uses: Interagency billing receipts may be expended to cover costs incurred, not to exceed the dedicated appropriation set by the Legislature. Receipts received by agencies for the sale of capital outlay items or receipts from insurance for the settlement of claims may be included as an increase to their appropriation (entitled "receipts to appropriation"). Expenditure of such receipts must be for capital outlay items, with the exception of receipts from the sale of motor vehicles, which may be transferred to operating expenditures with the approval of the Division of Financial Management. Before its payoff in FY 2022, the Idaho School and Hospital building bond payment was also made from this fund.

Budget Unit: ADAA(200) Management Services

FY 18	\$388,337	FY 19	\$583,116	FY 20	\$576,355	FY 21	\$678,003	FY 22	\$601,043
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Budget Unit: ADAB(200) Information Technology & Communications

FY 18	\$2,786,188	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: ADAC(200) Public Works

FY 18	\$9,160,382	FY 19	\$11,641,945	FY 20	\$11,971,302	FY 21	\$11,986,354	FY 22	\$12,308,850
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Budget Unit: ADAD(200) Purchasing

FY 18	\$2,223,196	FY 19	\$2,398,238	FY 20	\$2,526,523	FY 21	\$2,887,838	FY 22	\$1,736,711
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Budget Unit: ADAG (Cont) (200) Information Technology Continuous

FY 18	\$4,635,986	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Budget Unit: ADAH (Cont) (200) Purchasing Continuous

FY 18	\$3,588,325	FY 19	\$3,922,524	FY 20	\$4,369,940	FY 21	\$4,892,034	FY 22	\$0
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Budget Unit: ADAM(200) Document Services

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$876,127
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Budget Unit: ADDS (Cont) (200)

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$5,013,577
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Total Administration and Accounting Services Fund (0450-00)

FY 18	\$22,782,414	FY 19	\$18,545,823	FY 20	\$19,444,120	FY 21	\$20,444,228	FY 22	\$20,536,309
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Fund: Statewide Protective Equipment Supplies (0450-28 Ded)

Sources: State agencies, departments and institutions may sell goods, products and services to the public and political entities. The Department of Administration bills for services including telephone, postal, building space, parking, purchasing, records management, and copy services. The receipts for these activities are deposited into this fund and are appropriated to each division to cover its actual cost of providing the goods or services (Section 67-3516, Idaho Code).

Uses: Pursuant to Section 67-5703, Idaho Code, the fund is used procure personal protective equipment (PPE) on behalf of Idaho state and local public agencies during the term of the Governor's declaration of a state of emergency due to COVID-19 beginning on March 13, 2020, as amended. On April 30, 2020, the State Board of Examiners provided approval to the Department of Administration to bill public agencies and receive payment for providing PPE. A fund detail is used to track PPE expenditures separately from all other expenditures on the continuously appropriated portion of Fund 0450-00.

Budget Unit: ADAH (Cont) (200) Purchasing Continuous

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$609,255	\$6,620,654	\$27,065

Fund: Federal Surplus Property Revolving (0456-00 Ded)

Sources: The administrator of the Division of Purchasing is authorized to make charges or assess fees from any recipient of federal surplus property which is acquired and distributed under the Federal Surplus Property Act. The charges are for the acquisition, warehousing, distribution or transfer of property of the United States, as well as for administrative costs (§67-5743, Idaho Code).

Uses: The money from this fund is used to pay the cost of administering the federal surplus property program including payment of the actual expenses of current operations, the purchase of necessary equipment, and the acquisition and maintenance of working capital reserve within the Surplus Property Revolving Fund. Federal Surplus manages federal surplus personal property, available for donation to eligible health and educational institutions, units of state and local government, and to civil defense organizations or civil defense units established in accordance with state law or local ordinance (§67-5744, Idaho Code).

Budget Unit: ADAD(200) Purchasing

FY 18	FY 19	FY 20	FY 21	FY 22
\$528,018	\$577,570	\$457,662	\$781,686	\$546,665

Sources: The administrator of the Division of Purchasing is authorized to make charges or assess fees from any recipient of federal surplus property which is acquired and distributed under the Federal Surplus Property Act. The charges are for the acquisition, warehousing, distribution or transfer of property of the United States, as well as for administrative costs (§67-5743, Idaho Code).

Uses: Miscellaneous direct appropriations for the human resources and accounting functions necessary to operate this program.

Budget Unit: ADAN(200) Misc Department Overhead Functions

FY 18	FY 19	FY 20	FY 21	FY 22
\$13,504	\$13,444	\$14,141	\$14,050	\$14,249

Sources: The administrator of the Division of Purchasing is authorized to make charges or assess fees from any recipient of federal surplus property which is acquired and distributed under the Federal Surplus Property Act. The charges are for the acquisition, warehousing, distribution or transfer of property of the United States, as well as for administrative costs (§67-5743, Idaho Code).

Uses: Miscellaneous direct appropriations for the information technology functions necessary to operate this program.

Budget Unit: ADAS(200) Misc Department Overhead Functions

FY 18	FY 19	FY 20	FY 21	FY 22
\$10,790	\$0	\$0	\$0	\$0

Total Federal Surplus Property Revolving Fund (0456-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$552,312	\$591,014	\$471,802	\$795,736	\$560,913

Fund: Employee Group Insurance (0461-00 Ded)

Sources: A monthly per employee payment or transfer is made by each agency to the Department of Administration to fund the Group Insurance Program. The fund contains all contributions collected pursuant to the Group Insurance Act and all interest earned upon moneys in the fund (§67-5771, Idaho Code). Contributions are paid by state agencies, employees and retirees.

In FY 2022, the Legislature transferred \$25,000,000 from the State Fiscal Recovery Fund to accommodate an increase in medical expenses associated with COVID-19.

Uses: Used to administer the Group Insurance Act by providing health insurance to all state employees and optional coverage for dependents and retirees. It also provides life insurance, short and long term disability, disability premium coverage, and managed mental health.

Budget Unit: ADAI (Cont) (200) Insurance Management Continuous

FY 18	\$293,172,272	FY 19	\$287,822,857	FY 20	\$307,231,945	FY 21	\$313,930,959	FY 22	\$333,757,037
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Budget Unit: ADAK(200) Office of Insurance Management

FY 18	\$700,224	FY 19	\$766,774	FY 20	\$694,648	FY 21	\$869,658	FY 22	\$845,886
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Sources: A monthly per employee payment or transfer is made by each agency to the Department of Administration to fund the Group Insurance Program. The fund contains all contributions collected pursuant to the Group Insurance Act and all interest earned upon moneys in the fund (§67-5771, Idaho Code). Contributions are paid by state agencies, employees and retirees.

Uses: Miscellaneous direct appropriations for the human resources and accounting functions necessary to operate this program.

Budget Unit: ADAN(200) Misc Department Overhead Functions

FY 18	\$50,373	FY 19	\$51,585	FY 20	\$59,201	FY 21	\$84,153	FY 22	\$59,326
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Sources: A monthly per employee payment or transfer is made by each agency to the Department of Administration to fund the Group Insurance Program. The fund contains all contributions collected pursuant to the Group Insurance Act and all interest earned upon moneys in the fund (Section 67-5771, Idaho Code). Contributions are paid by state agencies, employees and retirees.

Uses: Miscellaneous direct appropriations for the information technology functions necessary to operate this program.

Budget Unit: ADAS(200) Misc Department Overhead Functions

FY 18	\$24,100	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Total Employee Group Insurance Fund (0461-00)

FY 18	\$293,946,969	FY 19	\$288,641,217	FY 20	\$307,985,794	FY 21	\$314,884,769	FY 22	\$334,662,249
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Fund: Retained Risk (0462-00 Ded)

Sources: Risk Management receives funding from all premiums and surcharges received under §67-5777, Idaho Code, all dollars received via subrogation, all refunds received on insurance policies canceled before expiration, all refunds or returns under experience rating arrangements with insurers, savings from amounts otherwise appropriated for the purchase of insurance or conduct of the operation of the Office of Insurance Management, all net proceeds of the sale of salvage resulting from losses paid out of the Retained Risk Fund, and interest earnings from invested fund balances.

Uses: This fund is used solely for payment of premiums, costs of maintaining the operation of a portion of the Office of Insurance Management, or upon losses not otherwise insured and suffered by the state as to property and risks which at the time of loss were eligible for such payment under regulations issued by the department director (§67-5775, Idaho Code).

Budget Unit: ADAI (Cont) (200) Insurance Management Continuous

FY 18	\$9,556,606	FY 19	\$10,178,361	FY 20	\$11,105,474	FY 21	\$9,348,957	FY 22	\$12,511,141
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Budget Unit: ADAK(200) Office of Insurance Management

FY 18	\$650,338	FY 19	\$959,106	FY 20	\$714,370	FY 21	\$714,606	FY 22	\$865,774
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Sources: All premiums and surcharges received under §67-5777, Idaho Code, all dollars received via subrogation, all refunds received on insurance policies canceled before expiration, all refunds or returns under experience rating arrangements with insurers, savings from amounts otherwise appropriated for the purchase of insurance or conduct of the operation of the Office of Insurance Management, all net proceeds of the sale of salvage resulting from losses paid out of the Retained Risk Fund, and interest earnings from invested fund balances.

Uses: Miscellaneous direct appropriations for the human resources and accounting functions necessary to operate this program.

Budget Unit: ADAN(200) Misc Department Overhead Functions

FY 18	\$32,692	FY 19	\$41,935	FY 20	\$44,976	FY 21	\$87,843	FY 22	\$51,605
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Sources: All premiums and surcharges received under Section 67-5777, Idaho Code, all dollars received via subrogation, all refunds received on insurance policies canceled before expiration, all refunds or returns under experience rating arrangements with insurers, savings from amounts otherwise appropriated for the purchase of insurance or conduct of the operation of the Office of Insurance Management, all net proceeds of the sale of salvage resulting from losses paid out of the Retained Risk Fund, and interest earnings from invested fund balances.

Uses: Miscellaneous direct appropriations for the information technology functions necessary to operate this program.

Budget Unit: ADAS(200) Misc Department Overhead Functions

FY 18	\$26,000	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Total Retained Risk Fund (0462-00)

FY 18	\$10,265,637	FY 19	\$11,179,402	FY 20	\$11,864,820	FY 21	\$10,151,406	FY 22	\$13,428,520
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Fund: Administrative Code (0475-05 Ded)

Sources: Funds come from fees charged to the agencies for providing services related to rule making, and fees charged to agencies and public for the printed rules material. The Administrative Rules Coordinator shall set an annual fee for each participating agency for each page published electronically in the administrative code, not to exceed \$56.00 per page. In addition, the coordinator shall charge a fee to each participating agency for each page published electronically in the bulletin not to exceed \$61.00 per page. Prior to FY 2020, the fee for the administrative code was \$45.00 per page and \$25.00 per page for the bulletin (§67-5205, Idaho Code).

Uses: The Administrative Rules Program structures, promulgates, and disseminates all administrative rules subject to the Idaho Administrative Procedure Act. Moneys generated from the user fees covers the ongoing personnel and operating costs of the program. Pursuant to H73 of 2019, the Administrative Rules program was moved from the Department of Administration to the Division of Financial Management in the Office of the Governor; future appropriations and expenditures will appear in the appropriation for the Division of Financial Management.

Budget Unit: ADAL(200) Administrative Rules

FY 18	\$373,481	FY 19	\$421,438	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Sources: Fees charged to agencies for providing services related to rule making, and fees charged to agencies and the public for the printed rules material.

Uses: Miscellaneous direct appropriations for the human resources and accounting functions necessary to operate this program.

In FY 2020, the Administrative Rules program was moved from the Department of Administration to the Division of Financial Management in the Office of the Governor.

Budget Unit: ADAN(200) Misc Department Overhead Functions

FY 18	FY 19	FY 20	FY 21	FY 22
\$10,450	\$13,720	\$0	\$0	\$0

Sources: Funds come from fees charged to the agencies for providing services related to rule making, and fees charged to agencies and public for the printed rules material. The Administrative Rules Coordinator shall set an annual fee for each participating agency for each page published electronically in the administrative code, not to exceed \$56.00 per page. In addition, the coordinator shall charge a fee to each participating agency for each page published electronically in the bulletin not to exceed \$61.00 per page. The current fee for the administrative code is \$45.00 per page and \$25.00 per page for the bulletin (Section 67-5205, Idaho Code).

Uses: Miscellaneous direct appropriations for the information technology functions necessary to operate this program.

Budget Unit: ADAS(200) Misc Department Overhead Functions

FY 18	FY 19	FY 20	FY 21	FY 22
\$7,273	\$0	\$0	\$0	\$0

Total Administrative Code Fund (0475-05)

FY 18	FY 19	FY 20	FY 21	FY 22
\$391,203	\$435,158	\$0	\$0	\$0

Fund: Industrial Special Indemnity (0519-00 Ded)

Sources: The Industrial Special Indemnity Fund (ISIF) is funded by an annual assessment which equals two times the amount of ISIF's expenses incurred during the previous fiscal year less the existing cash balance of the fund at the end of the fiscal year. The total annual assessment is pro-rated semi-annually among the State Insurance Fund, self-insured companies, and sureties based on each entity's proportionate share of total indemnity benefits paid on open workers' compensation claims during each semi-annual reporting period. Semi-annually the Industrial Commission will prepare and submit notice, no later than April 1 and September 1, to each responsible entity the amount of its pro rata share on indemnity benefits. The money is paid in semi-annual installments on or before April 30 and September 30 of each year. Penalties for late filings will be assessed in accordance with the rules of the Industrial Commission (§72-327, Idaho Code).

Uses: The moneys from this fund are used exclusively for the purposes of paying the administrative costs of operating the fund and making payments to claimants who have suffered an industrial injury subsequent to either a pre-existing physical impairment or condition, or a prior industrial injury which, when combined, render the claimant totally and permanently disabled (§72-331 and §72-332, Idaho Code).

Budget Unit: ADAA(200) Management Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$19,710	\$20,282	\$20,522	\$23,991	\$18,935

Budget Unit: ADAI (Cont) (200) Insurance Management Continuous

FY 18	FY 19	FY 20	FY 21	FY 22
\$3,758,415	\$3,804,293	\$3,877,123	\$3,973,581	\$4,032,135

Budget Unit: ADAK(200) Office of Insurance Management

FY 18	FY 19	FY 20	FY 21	FY 22
\$220,260	\$287,544	\$244,235	\$171,305	\$165,314

Budget Unit: ADAS(200) Misc Department Overhead Functions

FY 18	FY 19	FY 20	FY 21	FY 22
\$292	\$0	\$0	\$0	\$0

Total Industrial Special Indemnity Fund (0519-00)

FY 18 \$3,998,677	FY 19 \$4,112,118	FY 20 \$4,141,879	FY 21 \$4,168,877	FY 22 \$4,216,383
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

Budget Unit: ADAE(200) COVID-19 Response

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$248,371	FY 22 \$0
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Department of Administration Grand Total

FY 18 \$337,727,722	FY 19 \$328,548,520	FY 20 \$349,592,514	FY 21 \$362,271,340	FY 22 \$378,679,399
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Capitol Commission

Fund: Capitol Commission Operating (0481-09 Ded)

Sources: The Capitol Commission Operating Fund receives moneys from: 1) transfers from the Capitol Permanent Endowment Fund based on the Capitol Commission's approval, 2) all interest earned on the Capitol Commission Operating Fund, and 3) all other proceeds either public or private approved by the Legislature. All moneys shall be appropriated exclusively for the purposes of supporting the operation, activities and projects of the Capitol Commission, retained for future appropriation, or transferred to the Capitol Permanent Endowment Fund by legislative appropriation (Section 67-1611, Idaho Code).

Uses: The Capitol Commission Operating Fund pays for the general operating expenses of the Capitol Commission, including administrative support that is provided by the Department of Administration. All expenditures from the Capitol Commission Operating Fund shall be subject to appropriation by the Legislature.

Budget Unit: ADAO(200) Capitol Commission

FY 18 \$253,584	FY 19 \$66,747	FY 20 \$161,248	FY 21 \$128,043	FY 22 \$12,143
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Fund: Capitol Maintenance Reserve (0482-79 Ded)

Sources: Ongoing funding and maintenance for the Capitol is paid for from Capitol endowment lands and investments that are deposited into a permanent fund called the Capitol Permanent Endowment Income Fund (Permanent Endowment). This fund receives income from permanent endowment lands within the state, such as proceeds and interest from the sale of land, sale of timber, mineral royalties, and land rentals, all of which are collected and deposited to this fund by the Department of Lands, which includes funding derived from 7,200 acres of land, over 90% of which is forested (Sections 67-1610A and 67-1611, Idaho Code).

The Permanent Endowment funds are managed by the Endowment Fund Investment Board (EFIB). Each year, the EFIB distributes earnings from the Permanent Endowment to the Capitol Maintenance Reserve Fund per Capitol Commission guidance, but generally at an annual rate of 5% of the three-year average value of the Permanent Endowment, as recommended by the EFIB. Then, funds are appropriated and transferred from the Capitol Reserve Fund to the Capitol Commission Operating Fund as approved by the Legislature.

Uses: The Capitol Maintenance Reserve Fund pays for maintenance projects at the State Capitol and its grounds, as authorized by the Capitol Commission. All moneys in this fund shall be used exclusively by the Capitol Commission to address repairs, maintenance, and construction needs approved by the commission to benefit the Capitol building and its grounds; provided that moneys from the fund shall also be used to pay for administrative costs incurred managing the assets of the Capitol Permanent Endowment including, but not limited to, real property and monetary assets. All expenditures from the Capitol Maintenance Reserve Fund shall be subject to appropriation by the Legislature (Section 67-1610A, Idaho Code).

Budget Unit: ADAO(200) Capitol Commission

FY 18 \$181,698	FY 19 \$0	FY 20 \$98,750	FY 21 \$606,269	FY 22 \$1,224,767
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Capitol Commission Grand Total				
FY 18 \$435,282	FY 19 \$66,747	FY 20 \$259,998	FY 21 \$734,312	FY 22 \$1,236,910

Bond Payments

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The Department of Administration uses General Fund money for a portion of personnel and/or operating costs in the Management Services Program, Purchasing Program, Public Works Program, former Information Technology Program, postal services operations, fiscal operations staff who provide support for small state agencies, and some building bond payments.

In FY 2019 the Information Technology Program was transferred from the Department of Administration to the Office of the Governor, forming the Office of Information Technology Services.

Budget Unit: ADAP(200) Bond Payment

FY 18	\$4,087,853	FY 19	\$4,112,161	FY 20	\$3,876,173	FY 21	\$3,646,109	FY 22	\$179,608,619
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Fund: Permanent Building (0365-00 Ded)

Sources: Seven statutory sources of revenue are dedicated to the Permanent Building Fund:

- 1) Every person and corporation required to file a tax return a return pays a tax of ten dollars, which is credited to the Permanent Building Fund (Sections 57-1110 and 63-3082, Idaho Code).
- 2) Five million dollars per year is continuously appropriated and set aside from the Sales Tax Fund to the Permanent Building Fund (Section 63-3638, Idaho Code).
- 3) Five million dollars per year of the cigarette tax revenue (Section 63-2520, Idaho Code).
- 4) Beer is taxed at \$4.65 per barrel of 31 gallons, and a like rate for any other quantity or fraction thereof, is levied and imposed upon each barrel of beer sold for use within Idaho. Thirty-three percent of the proceeds are deposited to the Permanent Building Fund (Section 23-1008, Idaho Code).
- 5) Three-eighths of state lottery earnings are distributed to the Permanent Building Fund (Section 67-7434, Idaho Code). The Lottery's net income has historically been split equally between the Permanent Building Fund and the School District Building Fund. In 2009, H275 provided that, beginning on July 1, 2009, so long as transfers to the Permanent Building Fund and the School District Building Fund reach FY 2008 levels or \$17,000,000 for each fund, transfers of net income to the Permanent Building Fund and School District Building Fund shall decrease to three-eighths each, and the remaining one-fourth of net lottery income shall transfer to the Bond Levy Equalization Fund. H478 of 2014 extended the sunset of the original legislation to July 1, 2019 (the legislation was originally set to expire September 30, 2014). After FY 2019, the lottery will again provide half of net income to the Permanent Building Fund and half of net income to the School District Building Fund. Since its inception in 1989, the lottery has distributed \$649.5 million in dividends to the Permanent Building Fund and School District Building Fund.
- 6) Interest earnings are retained by the fund and invested by the State Treasurer (Section 57-1108, Idaho Code).
- 7) Interest earnings from the Budget Stabilization Fund is credited to the Permanent Building Fund (Section 57-814(1), Idaho Code).

Uses: Used to pay the portion of the administrative costs of the department that relate to the Permanent Building Fund expenditures, such as human resources, accounting, and information technology. The fund is also used to pay for a portion of the personnel costs, operating costs, and capital outlay at the Division of Public Works.

Budget Unit: ADAP(200) Bond Payment

FY 18	\$6,665,458	FY 19	\$6,697,666	FY 20	\$14,840,255	FY 21	\$14,574,966	FY 22	\$14,365,960
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Fund: Administration and Accounting Services (0450-00 Ded)

Sources: State agencies, departments and institutions may sell goods, products and services to the public and political entities. The Department of Administration bills for services including telephone, postal, building space, parking, purchasing, records management, and copy services. The receipts for these activities are deposited into this fund and are appropriated to each division to cover its actual cost of providing the goods or services (Section 67-3516, Idaho Code).

Uses: Interagency billing receipts may be expended to cover costs incurred, not to exceed the dedicated appropriation set by the Legislature. Receipts received by agencies for the sale of capital outlay items or receipts from insurance for the settlement of claims may be included as an increase to their appropriation (entitled "receipts to appropriation"). Expenditure of such receipts must be for capital outlay items, with the exception of receipts from the sale of motor vehicles, which may be transferred to operating expenditures with the approval of the Division of Financial Management. Before its payoff in FY 2022, the Idaho School and Hospital building bond payment was also made from this fund.

Budget Unit: ADAP(200) Bond Payment

FY 18	\$656,014	FY 19	\$657,107	FY 20	\$653,064	FY 21	\$643,465	FY 22	\$653,428
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Bond Payments Grand Total

FY 18	\$11,409,325	FY 19	\$11,466,934	FY 20	\$19,369,492	FY 21	\$18,864,540	FY 22	\$194,628,007
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Permanent Building Fund

Fund: Permanent Building (0365-00 Ded)

Sources: Seven statutory sources of revenue are dedicated to the Permanent Building Fund:

- 1) Every person and corporation required to file a tax return a return pays a tax of ten dollars, which is credited to the Permanent Building Fund (Sections 57-1110 and 63-3082, Idaho Code).
- 2) Five million dollars per year is continuously appropriated and set aside from the Sales Tax Fund to the Permanent Building Fund (Section 63-3638, Idaho Code).
- 3) Five million dollars per year of the cigarette tax revenue (Section 63-2520, Idaho Code).
- 4) Beer is taxed at \$4.65 per barrel of 31 gallons, and a like rate for any other quantity or fraction thereof, is levied and imposed upon each barrel of beer sold for use within Idaho. Thirty-three percent of the proceeds are deposited to the Permanent Building Fund (Section 23-1008, Idaho Code).
- 5) Three-eighths of state lottery earnings are distributed to the Permanent Building Fund (Section 67-7434, Idaho Code). The Lottery's net income has historically been split equally between the Permanent Building Fund and the School District Building Fund. In 2009, H275 provided that, beginning on July 1, 2009, so long as transfers to the Permanent Building Fund and the School District Building Fund reach FY 2008 levels or \$17,000,000 for each fund, transfers of net income to the Permanent Building Fund and School District Building Fund shall decrease to three-eighths each, and the remaining one-fourth of net lottery income shall transfer to the Bond Levy Equalization Fund. H478 of 2014 extended the sunset of the original legislation to July 1, 2019 (the legislation was originally set to expire September 30, 2014). After FY 2019, the lottery will again provide half of net income to the Permanent Building Fund and half of net income to the School District Building Fund. Since its inception in 1989, the lottery has distributed \$792.5 million in dividends to the Permanent Building Fund and School District Building Fund.
- 6) Interest earnings are retained by the fund and invested by the State Treasurer (Section 57-1108, Idaho Code).
- 7) Interest earnings from the Budget Stabilization Fund is credited to the Permanent Building Fund (Section 57-814(1), Idaho Code).

The Permanent Building Fund's budget is recommended by the Permanent Building Fund Advisory Council and appropriated by the Legislature, however the Division of Public Works has continuous appropriation authority to spend any unappropriated funds (e.g., a donor match) associated with projects that receive funding from the Permanent Building Fund (§57-1105, Idaho Code).

Uses: All moneys in the Permanent Building Fund are for building needed structures, renovations, repairs to and remodeling of existing structures at state institutions and agencies (Section 57-1108, Idaho Code). The Department of Administration's Division of Public Works receives partial funding (personnel costs, operating expenditures, and capital outlay) from this fund.

Budget Unit: ADAJ (Cont) (200) Public Works Continuous

FY 18 \$44,004,693	FY 19 \$77,545,813	FY 20 \$66,191,644	FY 21 \$47,199,498	FY 22 \$64,748,059
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Budget Unit: ADHV(200) 2005 HB 362

FY 18 \$10,084	FY 19 \$3,500	FY 20 \$1,768	FY 21 \$6,209	FY 22 \$3,843
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Budget Unit: ADHW(200) 2007 HB 839

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: ADHX(200) 2008 HB 325

FY 18 \$28,557	FY 19 \$1,759	FY 20 \$109,750	FY 21 \$0	FY 22 \$1,912
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Budget Unit: ADHY(200) 2015 S1172 & 2016 S1042

FY 18 \$13,152,027	FY 19 \$4,170,981	FY 20 \$2,134,782	FY 21 \$432,682	FY 22 \$364,473
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Budget Unit: ADHZ(200) FY 2018 SB 1194

FY 18 \$6,265,430	FY 19 \$14,738,386	FY 20 \$31,327,096	FY 21 \$5,989,680	FY 22 \$1,978,982
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Budget Unit: ADPA(200) 2009 SB 1180

FY 18 \$72,553	FY 19 \$11,859	FY 20 \$169,099	FY 21 \$2,760	FY 22 \$5,778
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Budget Unit: ADPB(200) 2010 HB 711

FY 18 \$709,904	FY 19 \$55,501	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: ADPC(200) 2011 SB 1203

FY 18 \$409,103	FY 19 \$274,623	FY 20 \$317,691	FY 21 \$236,623	FY 22 \$0
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Budget Unit: ADPD(200) 2012 SB 1399

FY 18 \$1,440,103	FY 19 \$1,392	FY 20 (\$96,499)	FY 21 \$284,008	FY 22 \$0
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Budget Unit: ADPE(200) 2018 HB 691

FY 18 \$0	FY 19 \$7,769,534	FY 20 \$23,637,955	FY 21 \$19,258,144	FY 22 \$7,108,592
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Budget Unit: ADPF(200) 2019 S1198

FY 18 \$0	FY 19 \$0	FY 20 \$5,786,447	FY 21 \$20,465,432	FY 22 \$15,556,512
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Budget Unit: ADPG(200) 2021 S1155

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$9,694,634	FY 22 \$23,014,225
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Budget Unit: ADPH(200) 2022 S 1172

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$2,191,400
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Budget Unit: ADSN(200) 2008 SB1498

FY 18 \$20,750	FY 19 \$202,774	FY 20 \$70	FY 21 \$218	FY 22 \$1,099
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Budget Unit: ADTA(200) 2013 HB 313

FY 18 \$848,947	FY 19 \$309,468	FY 20 \$78,720	FY 21 \$168,439	FY 22 \$306,593
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Budget Unit: ADTB(200) 2014 SB 1425

FY 18 \$2,872,212	FY 19 \$269,189	FY 20 \$176,247	FY 21 \$31,608	FY 22 \$574,031
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Budget Unit: ADTS(200) 2015 SB 1172

FY 18 \$5,584,725	FY 19 \$5,924,149	FY 20 \$749,186	FY 21 \$209,153	FY 22 \$85,932
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Total Permanent Building Fund (0365-00)

FY 18 \$75,419,087	FY 19 \$111,278,927	FY 20 \$130,583,957	FY 21 \$103,979,089	FY 22 \$115,941,434
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Fund: Governor's Residence (0366-00 Ded)

Sources: Sale of the real estate and residence at 1805 North 21st Street in Boise, Idaho. Gifts, grants, or endowments from persons, firms, organizations, corporations and otherwise for the purpose of site acquisition, planning, construction of, decorating, equipping, completing, and furnishing the Governor's residence and landscaping to the grounds surrounding the residence. Also the interest on the moneys invested by the State Treasurer from this fund.

Uses: Acquisition and completion of the Governor's residence, as set forth in 1989 Idaho Session Laws Chapter 357. 1995 Idaho Session Laws Chapter 367 established a Governor's Housing Committee and provided duties of the committee to authorize expenditures from the fund to acquire, construct, or maintain a Governor's residence. On November 1, 2005, the state took ownership of J.R. and Esther Simplot's family home, donated to serve as Idaho's official Governor's residence. On July 1, 2013, the home was returned to the Simplot family. Currently, there is no Governor's Residence; instead the governor is entitled to receive a monthly housing stipend of \$4,500 in lieu of residing in an official residence.

Budget Unit: ADAJ (Cont) (200) Public Works Continuous

FY 18 \$60,321	FY 19 \$62,155	FY 20 \$60,638	FY 21 \$60,609	FY 22 \$60,608
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Permanent Building Fund Grand Total				
FY 18 \$75,479,408	FY 19 \$111,341,082	FY 20 \$130,644,595	FY 21 \$104,039,698	FY 22 \$116,002,042

Attorney General

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the composition of the General Fund, see the Governor's General Fund Revenue Book.

Uses: General Funds are used to carry out the Attorney General's constitutional duties.

Budget Unit: ATAA(160) Special Litigation

FY 18	\$790,673	FY 19	\$530,210	FY 20	\$339,497	FY 21	\$405,052	FY 22	\$236,084
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Budget Unit: ATAB(160) State Legal Services

FY 18	\$20,553,846	FY 19	\$20,672,419	FY 20	\$20,926,789	FY 21	\$21,590,269	FY 22	\$22,327,503
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Budget Unit: ATAC(160) Internet Crimes Against Children

FY 18	\$1,571,101	FY 19	\$1,863,354	FY 20	\$1,931,624	FY 21	\$1,998,854	FY 22	\$2,270,886
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Total General Fund (0001-00)

FY 18	\$22,915,621	FY 19	\$23,065,983	FY 20	\$23,197,911	FY 21	\$23,994,175	FY 22	\$24,834,473
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Fund: Technology Infrastructure Stabilization (0128-00 Ded)

Sources: The Technology Infrastructure Stabilization Fund consists of moneys that are provided by legislative appropriation. The State Treasurer invests the idle moneys of the fund, and the interest earned on such investments is retained by the fund. For FY 2020, the Legislature appropriated and transferred \$8,053,500 from the General Fund to the Technology Infrastructure Stabilization Fund for various IT needs within nine different agencies (Section 67-3532, Idaho Code).

Uses: Subject to appropriation by the Legislature, moneys in the Technology Infrastructure Stabilization Fund shall be used solely for: (a) technology projects requested, recommended, or funded through the annual state budget process including, but not limited to, software development and computer hardware or equipment; and (b) the Legislative Services Office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process, as well as other state technology projects, needs, or issues (Section 67-3532, Idaho Code).

For FY 2020, through S1156, the Legislature appropriated \$65,000 from this fund for a disaster recovery system to store a complete copy of the Attorney General's backup data.

Budget Unit: ATAD(160) State Legal Services Tech

FY 18	\$0	FY 19	\$0	FY 20	\$64,531	FY 21	\$0	FY 22	\$0
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Revenue is derived from federal grant funds from the Social Security Administration (SSA), which are provided to the Idaho Disability Determination Services (DDS) within the Idaho Department of Labor and then passed through to the Attorney General's Office via inter-agency billing.

Uses: Funds are used for the ongoing personnel costs and operating expenditures of two investigators and one analyst from the Attorney General's Office who serve on the Criminal Disability Investigations Unit (CDIU) and assist the Social Security Administration (SSA) in its investigation of allegations of fraudulent Social Security disability claims. In 2015, Congress directed the SSA to establish CDIUs in all 50 states. As of FY 2020, there were 39 participating agencies nationwide, including the Utah Attorney General's office, Washington State Patrol, and the Oregon Department of Justice. In Idaho, the unit is headed by the Office of the Inspector General and includes an analyst from the SSA, an analyst from Idaho Disability Determination Services (DDS) within the Idaho Department of Labor, and the 3.00 FTP, described above, from the Idaho Attorney General's Office. Results of investigations will be presented to DDS and, if applicable, to federal and state prosecutors. SSA provides the office space and equipment for the 3.00 FTP, as well as the personnel costs and operating expenditures via reimbursements from DDS. The cost of law enforcement equipment, however, is covered by the Attorney General. Beginning in FY 2020, the Legislature appropriated 3.00 FTP and \$330,400 for the CDIU. Of the total amount appropriated, \$313,400 is in ongoing personnel costs from the Miscellaneous Revenue Fund.

Budget Unit: ATAB(160) State Legal Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$151,929	\$215,821	\$224,348

Fund: Consumer Protection (0349-04 Ded)

Sources: Revenue is derived from penalties, costs, and fees recovered by the Attorney General through litigation for violation of the Consumer Protection Act.

Uses: Funds are to be used for the furtherance of the Attorney General's duties and activities under the Consumer Protection Act. At the beginning of each fiscal year, any cash in excess of 150% of the current year's appropriation is deposited into the General Fund (Section 48-606(5), Idaho Code).

Budget Unit: ATAB(160) State Legal Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$330,840	\$310,398	\$319,292	\$389,511	\$382,741

Budget Unit: ATAC(160) Internet Crimes Against Children

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$0

Total Consumer Protection Fund (0349-04)

FY 18	FY 19	FY 20	FY 21	FY 22
\$330,840	\$310,398	\$319,292	\$389,511	\$382,741

Fund: Idaho Millennium Income (0499-00 Ded)

Sources: The Idaho Millennium Income Fund (0499-00) consists of distributions from the Idaho Permanent Endowment Fund (beginning in July 2009), the Idaho Millennium Fund and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the State Treasurer and shall retain its own earnings (§67-1806).

The Idaho Millennium Permanent Endowment Fund (0545-00) consists of eighty percent (80%) of the moneys received by the state of Idaho on and after January 1, 2007, pursuant to the master settlement agreement entered into between tobacco product manufacturers and the state of Idaho, and such moneys as may be provided by legislative appropriations or otherwise directed to the fund by the Legislature, including other moneys or assets that the fund receives by bequest or donation.

The moneys received annually for deposit to the fund, including earnings, shall forever remain inviolate and intact. No portion of the fund shall ever be transferred to any other fund, or used, or appropriated, except as allowed by the provisions of Section 18, Article VII of the Constitution of the State of Idaho and as directed by the provisions of §67-1801 and §67-1802.

On the first business day of July, or as soon thereafter as possible, the State Treasurer shall distribute to the Idaho Millennium Income Fund five percent (5%) of the Idaho Millennium Permanent Endowment Fund's average monthly fair market value of the first twelve (12) months of the preceding twenty-four (24) months, provided however, the distribution shall not exceed the Idaho Millennium Permanent Endowment Fund's fair market value on the first business day in July (§67-1802).

The Idaho Millennium Fund (0540-00) consists of twenty percent (20%) of the moneys received by the state of Idaho on and after January 1, 2007, pursuant to the master settlement agreement entered into between tobacco product manufacturers and various states, including Idaho, and such moneys as may be provided by legislative appropriations or otherwise directed to the fund by the Legislature including other moneys or assets that the fund receives by bequest or donation. Money in the fund is not subject to appropriation or distribution, except as provided in §67-1804, Idaho Code (§67-1803).

On the first business day of July, or as soon thereafter as possible, the State Treasurer shall distribute to the Idaho Millennium Income Fund five percent (5%) of the Idaho Millennium Fund's average monthly fair market value for the first twelve (12) months of the preceding twenty-four (24) months, provided however, that the distribution shall not exceed the Idaho Millennium Fund's fair market value on the first business day in July (§67-1804).

The balance of the Idaho Millennium Fund shall not exceed one hundred million dollars (\$100,000,000) as determined on the day following the distribution to the Idaho Millennium Income Fund as required by the provisions of §67-1804. Any amount in excess of the one hundred million dollar (\$100,000,000) limit shall be transferred by the State Treasurer to the Idaho Millennium Permanent Endowment Fund created in §67-1801, Idaho Code (§67-1805).

Uses: The Attorney General began receiving a direct appropriation from the Idaho Millennium Income Fund in FY 2019 for a deputy attorney general to staff the arbitration of the Master Settlement Agreement (MSA).

Budget Unit: ATAB(160) State Legal Services

FY 18	\$0	FY 19	\$103,996	FY 20	\$101,958	FY 21	\$103,718	FY 22	\$105,566
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: In FY2023, the Legislature appropriated \$128,000 to the Attorney General for the replacement of computers and computer related equipment.

Budget Unit: ATAB(160) State Legal Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: ATAC(160) Internet Crimes Against Children

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total ARPA State Fiscal Recovery Fund (0344-30)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: Revenue is derived from grant funds from the Office of Inspector General (OIG) (State Medicaid Fraud Control Units); and the Department of Justice (DOJ) (Internet Crimes Against Children).

Uses: Funds from the OIG are used to eliminate fraud and patient abuse in State Medicaid Programs; and DOJ funds are used to support the Internet Crimes Against Children Task Force Program to enhance the investigative response to cases involving missing and exploited children.

Budget Unit: ATAB(160) State Legal Services

FY 18 \$889,449	FY 19 \$920,347	FY 20 \$658,607	FY 21 \$684,292	FY 22 \$754,133
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Budget Unit: ATAC(160) Internet Crimes Against Children

FY 18 \$0	FY 19 \$0	FY 20 \$390,864	FY 21 \$297,810	FY 22 \$349,892
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Total Federal Grant Fund (0348-00)

FY 18 \$889,449	FY 19 \$920,347	FY 20 \$1,049,472	FY 21 \$982,102	FY 22 \$1,104,026
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Attorney General Grand Total

FY 18 \$24,135,910	FY 19 \$24,400,725	FY 20 \$24,885,092	FY 21 \$25,685,328	FY 22 \$26,651,153
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State Controller

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book. The State Controller's General Fund appropriation is billed to state agencies pursuant to the Statewide Cost Allocation Plan (Section 67-3531, Idaho Code). This allows the General Fund to recover a fair portion of the cost of the State Controller's General Fund appropriation from all state agencies, including those that are funded entirely or in part with dedicated and federal funds.

Uses: To carry out the constitutional and statutory duties of the State Controller, including administrative costs (personnel costs, operating expenditures and capital outlay) relating to the statewide accounting system and the employee information system, as well as including duties serving as a State Land Board Commissioner, Board of Canvassers member, Secretary to the Board of Examiners, and State Social Security Administrator.

Budget Unit: SCAA(140) Administration

FY 18 \$744,822	FY 19 \$660,099	FY 20 \$538,307	FY 21 \$1,036,443	FY 22 \$2,413,331
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Budget Unit: SCBA(140) Statewide Accounting

FY 18 \$3,999,556	FY 19 \$4,801,792	FY 20 \$5,127,218	FY 21 \$4,872,752	FY 22 \$5,296,472
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Budget Unit: SCCA(140) Statewide Payroll

FY 18 \$3,374,859	FY 19 \$4,384,821	FY 20 \$4,224,802	FY 21 \$4,434,613	FY 22 \$4,133,244
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Total General Fund (0001-00)

FY 18 \$8,119,237	FY 19 \$9,846,712	FY 20 \$9,890,327	FY 21 \$10,343,807	FY 22 \$11,843,047
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Fund: Business Information Infrastructure (0126-00 Ded)

Sources: H493 of 2018 amended Chapter 10, Title 67, Idaho Code, with the addition of Sections 67-1021A through 67-1021C. Section 67-1021A, Idaho Code, authorized the State Controller to modernize and replace the state's accounting, payroll, human resources, budget, and procurement systems. Section 67-1021C, Idaho Code, created the Business Information Infrastructure Fund, a continuously appropriated fund to be used for the procurement and implementation of a statewide enterprise resource planning (ERP) system. Section 67-1021A(2) created a revenue stream for the project by redirecting the indirect cost recovery funds assessed by the Division of Financial Management under the annual statewide indirect cost allocation plan pursuant to Section 67-3531, Idaho Code, from the General Fund to the Business Information Infrastructure Fund for a period of five years until and including June 30, 2022. Annual revenues from the Indirect Cost Recovery Fund have averaged approximately \$21,131,600 per year from June 30, 2018 through June 30, 2021.

H729 of 2022 amended Chapter 10, Title 67, Idaho Code to extend the redirection of indirect cost recovery funds into the Business Information Infrastructure Fund until and including June 30, 2023, provide for continuous appropriation until June 30, 2025, and add sustainment of the state's enterprise resource planning system as a use of the fund. Starting in FY 2026, the State Controller intends to seek legislative appropriation from the fund and to bill agencies directly for use of the enterprise resource planning system.

Uses: The Business Information Infrastructure Fund is a continuously appropriated fund to be used for the procurement, implementation and sustainment of a statewide enterprise resource planning (ERP) system including, but not necessarily limited to, financial, payroll, budget, human capital management, and procurement systems (Section 67-1021C, Idaho Code). The estimated replacement cost of the state's accounting, payroll, human resources, budget, and procurement systems is approximately \$102,000,000 over a projected five-year project timeline.

Budget Unit: SCBA(140) Statewide Accounting

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: SCBI (Cont) (140) Business Information Infrastructure

FY 18 \$0	FY 19 \$1,112,340	FY 20 \$17,309,154	FY 21 \$12,897,445	FY 22 \$16,618,647
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Total Business Information Infrastructure Fund (0126-00)

FY 18 \$0	FY 19 \$1,112,340	FY 20 \$17,309,154	FY 21 \$12,897,445	FY 22 \$16,618,647
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Registration fees for the payroll and accounting conference appropriated equally between the Division of Statewide Accounting and the Division of Statewide Payroll. FY 2009 is the first year the State Controller received an appropriation from this fund.

Uses: Moneys accumulated in this fund are subject to appropriation and are used to pay for expenses related to the annual payroll and accounting conference.

Budget Unit: SCBA(140) Statewide Accounting

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: SCCA(140) Statewide Payroll

FY 18 \$4,738	FY 19 \$4,480	FY 20 \$4,315	FY 21 \$138	FY 22 \$0
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Total Miscellaneous Revenue Fund (0349-00)

FY 18 \$4,738	FY 19 \$4,480	FY 20 \$4,315	FY 21 \$138	FY 22 \$0
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Fund: Data Processing Services (0480-00 Ded)

Sources: Billings to state agencies that utilize the various computing technologies and environments as well as other technology services including housing, disaster recovery, security, environmental controls, and programming. The Computer Service Center maintains Idaho's largest state data center and provides technology services to the Accounting and Payroll divisions, as well as many other state agencies. The division bills the Controller's divisions internally and agency customers directly for IT services, per Section 67-1001, Idaho Code.

Uses: To provide personnel costs, operating expenditures and capital outlay acquisitions for the Computer Service Center.

Budget Unit: SCDA(140) Computer Center

FY 18 \$7,908,505	FY 19 \$7,292,115	FY 20 \$6,954,619	FY 21 \$8,732,147	FY 22 \$8,615,430
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). Among other things, ARPA provides that the U.S. Treasury make two tranches of payments to each state for distribution to cities and towns with populations less than 50,000, known as non-entitlement units (NEUs), to provide pandemic-related relief. The total payment to an NEU may not exceed 75% of its annual budget in effect as of January 27, 2020. Idaho NEUs are allocated a total of \$107,941,000 in funding. Any unclaimed funding is redistributed to other NEUs and declined funding is transferred to the state.

Uses: Funds are distributed to eligible non-entitlement units that choose to receive them to respond to the COVID-19 public health emergency or its negative economic impact.

Budget Unit: SCAA(140) Administration

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$39,734,377	FY 22 \$67,788,706
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: To improve cybersecurity within the Computer Service Center, thereby supporting effective service delivery of government programs and services.

Budget Unit: SCDA(140) Computer Center

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA "non-cog") expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

The State Controller's Office was appropriated \$2,300,000 for compliance and audit requirements of the U.S. CARES Act. The State Controller's Office is responsible for keeping records of all expenditures made in Idaho using CARES Act funds, including those of local governments and sub-recipients. These records must be maintained and reported on for a five-year period.

Budget Unit: SCAA(140) Administration

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$258,225
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State Controller Grand Total

FY 18 \$16,032,480	FY 19 \$18,255,646	FY 20 \$34,158,416	FY 21 \$71,707,914	FY 22 \$105,124,055
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Commission on Aging

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The commission shall upon reviewing recommendations from local area councils on aging, as required by the Older Americans Act of 1965, as amended, allocate to local designated area agencies grants or contracts for the following purposes:

- (1) Transportation -- For operating expenses only.
- (2) Congregate meals -- For direct costs to provide nutritionally balanced meals to older persons at congregate meal sites.
- (3) In-home services -- For direct provision of case management, homemaker, chore, telephone reassurance, home delivered meals, friendly visiting, shopping assistance, in-home respite and other in-home services to older persons living in noninstitutional circumstances. Fees for specific services shall be based upon a variable schedule, according to rules established by the Idaho Commission on Aging, based upon ability to pay for such services.
- (4) Adult day care -- For direct services to older persons and their caregivers.
- (5) Ombudsman -- For provision of ombudsman services as described in Section 67-5009, Idaho Code.
- (6) Adult Protection Services -- services for vulnerable adults specialized toward assisting vulnerable adults who are unable to manage their own affairs, carry out the activities of daily living or protect themselves from abuse, neglect or exploitation. Provision of services may be accomplished by contracting with each of the commission's local area agencies on aging. For the purposes of implementing the provisions of this section, the commission shall assume all responsibilities cited in chapter 53, title 39, Idaho Code, entitled "Adult Abuse, Neglect and Exploitation Act." (§67-5008, Idaho Code)

Budget Unit: GVJA(187) Commission on Aging

FY 18	\$4,527,400	FY 19	\$4,596,860	FY 20	\$4,056,987	FY 21	\$3,956,461	FY 22	\$5,538,872
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19").

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: The Commission on Aging received funds related to the third type above: grant programs to state agencies which have varying allocations and allowable uses as specified by federal agencies. The Commission on Aging passed through funding to the Area Agencies on Aging (AAAs). In FY 2022, \$2,886,200 was appropriated to provide support to the AAAs to do curbside meal pickup as well as increased meal delivery.

Budget Unit: GVJA(187) Commission on Aging

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$1,662,079
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: The Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136) was passed by Congress and signed into law by the President on March 27th, 2020. As part of the legislation, Idaho received the minimum stimulus allocation of \$1.25 billion to address the effects of the COVID-19 pandemic. This included funding for education stabilization, disaster relief, COVID tests and equipment for testing, infrastructure, election security and upgrades, increased unemployment compensation, business loans, and direct payments to citizens. A new fund was created by the Office of the State Controller to account for expenditures related to the CARES Act. All CARES Act moneys were approved by the Idaho Board of Examiners or the Division of Financial Management as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

ICOA is using these funds to expand existing services, including home meal delivery and curb-side pick-up at congregate meal facilities.

Budget Unit: GVJA(187) Commission on Aging

FY 18 \$0	FY 19 \$0	FY 20 \$1,418,837	FY 21 \$3,710,223	FY 22 \$248,963
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Fund: Federal Grant (0348-00 Fed)

- Sources:
1. Older Americans Act of 1965 - Title III, Title IV, Title V, and Title VII
 2. Aging and Disability Resource Grant
 3. Lifespan Respite
 4. Senior Medicare Patrol and Integration Grants
 5. Model Approaches to Statewide Legal Assistance Systems
 6. Money Follows the Person Grant
 7. Medicare Improvements for Patients and Providers Act

Uses: Federal grants are used for the following functions:

1. Six regional offices on aging to plan, coordinate and develop programs and services for the elderly;
2. "Home and Community-based" services that provide access and information, in-home services, employment, nutrition, legal assistance, etc.);
3. Personnel and operating support to manage the Idaho Commission on Aging;
4. Ombudsman for the elderly, which is charged with receiving, investigating, resolving and closing complaints made by or on behalf of residents of long-term care facilities or persons aged sixty years and older living in the community;
5. Senior Community Service Employment Program (SCSEP) which provides employment, training, and work experience to low-income seniors;
6. Provide outreach to inform seniors about Medicare fraud and abuse issues;
7. Enhanced coordination, collaboration and efficiency among Idaho's senior legal delivery system providers;
8. Support the Idaho Lifespan Respite Coalition to streamline access to respite services across the state;
9. Develop and implement a "No Wrong Door" system where consumers can access long term services and supports; and
10. Provide outreach to low-income seniors likely to be eligible for the Low Income Subsidy Program (LIS), Medicare Savings Programs (MSP), Medicare Prescription Drug Coverage (Medicare Part D) and assisting in the application for benefits.

Budget Unit: GVJA(187) Commission on Aging

FY 18	\$7,625,848	FY 19	\$8,937,471	FY 20	\$9,818,420	FY 21	\$8,449,248	FY 22	\$9,337,543
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Commission on Aging Grand Total									
FY 18	\$12,153,248	FY 19	\$13,534,331	FY 20	\$15,294,244	FY 21	\$16,115,932	FY 22	\$16,787,457

Commission on the Arts

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are appropriated to the Commission on the Arts for administrative costs, such as personnel, operating, and capital expenditures; grants to organizations and schools; grants to individuals; technical assistance services in the field; agency communications; and support of ongoing programs (§67-5605, Idaho Code).

Budget Unit: GVIA(196) Arts Commission

FY 18 \$801,791	FY 19 \$810,714	FY 20 \$845,976	FY 21 \$823,139	FY 22 \$881,498
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Miscellaneous revenue is derived from conference registration fees, unsolicited contributions from corporations and foundations for special projects, and unsolicited private contributions (§67-5606, Idaho Code).

Uses: Funds are used to support conferences, professional development workshops, and training institutes; specific projects, such as the Governor's Awards in the Arts; or coordination of special projects for corporations and foundations (§67-5605, Idaho Code).

Budget Unit: GVIA(196) Arts Commission

FY 18 \$4,408	FY 19 \$15,373	FY 20 \$17,860	FY 21 \$28,518	FY 22 \$43,138
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). S1391 appropriated to the Commission on the Arts \$766,000 from the American Rescue Plan Fund to be expended for trustee and benefit payments for the period July 1, 2021, through June 30, 2022, for the purpose of pandemic grants.

Uses: For arts organizations, such grants may be directed to support operations, mitigating the revenue and cash flow crises during and immediately following the pandemic. If the grants also are to be issued to individual artists, they may be allocated to mitigate economic losses to arts-related income. ARPA funds were issued following the Commission's established grants process. Funds were distributed before the end of FY2022.

Budget Unit: GVIA(196) Arts Commission

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$765,996
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic. As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion. Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds. Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021. The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds are used to respond to the COVID-19 pandemic, including distributing funds to non-profit arts organizations and artists to mitigate the economic crisis. The funds are used by arts organizations to support salaries, fees for artists and other contracted personnel, and facilities costs.

Budget Unit: GVIA(196) Arts Commission

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$430,700	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: This fund receives moneys from federal grants authorized by the National Foundation on the Arts and the Humanities Act of 1965. The grant is administered by the National Endowment for the Arts.

Uses: These funds are used for administrative costs, such as personnel, operating, and capital expenditures; grants to organizations and schools; grants to individuals; technical assistance services in the field; agency communications; and support of ongoing programs (§67-5605, Idaho Code).

Budget Unit: GVIA(196) Arts Commission

FY 18 \$802,627	FY 19 \$825,852	FY 20 \$824,158	FY 21 \$730,232	FY 22 \$766,404
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Commission on the Arts Grand Total				
FY 18 \$1,608,826	FY 19 \$1,651,938	FY 20 \$1,687,995	FY 21 \$2,012,589	FY 22 \$2,457,036

Commission for the Blind and Visually Impaired

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The Commission for the Blind and Visually Impaired is statutorily directed to relieve blind persons from the distress of poverty; encourage and assist blind persons in their efforts to become socially and economically independent; and enlarge the opportunities for blind persons to obtain education, vocational training, and employment (§67-5401, Idaho Code).

The commission uses General Fund moneys primarily for (1) sight restoration and blindness prevention services for Idaho's visually impaired population; and (2) state match for its vocational rehabilitation and independent living programs.

Budget Unit: GVLA(189) Commission for the Blind and Visually Impaired

FY 18 \$1,460,259	FY 19 \$1,472,296	FY 20 \$1,498,904	FY 21 \$1,429,200	FY 22 \$1,522,800
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Fund: Randolph Sheppard (0210-00 Ded)

Sources: Through the commission's Business Enterprise Program, individuals who are blind and in need of employment are given priority in the management and operation of vending facilities and food service organizations on federal property and on some state, county, municipal, and private installations (§67-5413, Idaho Code). This fund receives moneys from these managers as an assessment against their net income (currently 10%). It also gets a percentage of receipts from vending machines located on federal property that are not operated by a person who is blind (IDAPA 15.02.30). The commission is the sole recipient of these funds (§67-5411, Idaho Code).

Uses: These funds are used to support the commission's Business Enterprise Program (§67-5407(c), Idaho Code). Types of support include repairs and replacement of equipment, new equipment, management services in the form of oversight by the commission, and retirement and insurance for licensed operators of the program.

Budget Unit: GVLA(189) Commission for the Blind and Visually Impaired

FY 18 \$37,131	FY 19 \$53,554	FY 20 \$113,290	FY 21 \$47,792	FY 22 \$59,797
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Fund: Rehabilitation Revenue and Refunds (0288-00 Ded)

Sources: This fund receives reimbursements from the Social Security Administration for the vocational rehabilitation of clients who are Social Security recipients.

Uses: These funds must be used to enhance other federally funded programs as approved in regulations, but cannot be used as matching funds for federal grants. Moneys must be used within certain timeframes, often aligning with the federal fiscal year.

Budget Unit: GVLB(189) Commission for the Blind and Visually Impaired

FY 18 \$13,307	FY 19 \$0	FY 20 \$47,300	FY 21 \$47,300	FY 22 \$26,463
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Receipts to this fund come from unsolicited donations to the commission and other miscellaneous sources.

Uses: These funds are used to enhance agency programs, specifically the "Older Individuals Who Are Blind" program.

Budget Unit: GVLA(189) Commission for the Blind and Visually Impaired

FY 18 \$60,086	FY 19 \$64,510	FY 20 \$58,981	FY 21 \$8,226	FY 22 \$4,610
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Fund: Adaptive Aids and Appliances (0426-00 Ded)

Sources: Receipts to this fund are from the sale of low vision aids and appliances to clients of the agency and to the general public.

Uses: The funds are used to replenish inventory and support the operation of this service to the blind and visually impaired of Idaho.

Budget Unit: GVLA(189) Commission for the Blind and Visually Impaired

FY 18 \$60,987	FY 19 \$65,286	FY 20 \$76,827	FY 21 \$105,632	FY 22 \$133,033
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Fund: Federal Grant (0348-00 Fed)

Sources: This fund receives moneys from federal grants authorized by the Rehabilitation, Comprehensive Services and Developmental Disabilities Legislation (P.L. 88-164, P.L. 93-112, P.L. 93-516, P.L. 94-103, P.L. 94-230 and P.L. 95-602). The pertinent sections of this legislation are Title I: Vocational Rehabilitation Services, Title VI: Employment Opportunities for Individuals with Disabilities, and Title VII: Independent Living Services and Centers for Independent Living. The state matching requirements vary from program to program.

Uses: These funds are used to serve the blind and visually impaired of Idaho by locating, consulting, and orienting them to career opportunities. Funds are also used to provide these individuals with a variety of services that are designed to help them prepare for and adjust to an employment goal and ultimately return to an acceptable level of independence in their home and community.

Budget Unit: GVLA(189) Commission for the Blind and Visually Impaired

FY 18 \$3,150,180	FY 19 \$3,052,493	FY 20 \$2,830,344	FY 21 \$2,895,250	FY 22 \$3,049,318
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Commission for the Blind and Visually Impaired Grand Total				
FY 18 \$4,781,950	FY 19 \$4,708,139	FY 20 \$4,625,646	FY 21 \$4,533,399	FY 22 \$4,796,021

Office of Drug Policy

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Funds are appropriated to the Office of Drug Policy for administrative costs—including personnel costs, operating expenditures, and capital outlay—related to the performance of duties as outlined in §67-821, Idaho Code.

Budget Unit: GVDP(198) Drug Policy

FY 18	\$233,720	FY 19	\$315,288	FY 20	\$296,938	FY 21	\$308,710	FY 22	\$260,347
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Miscellaneous revenue is derived from conference registration fees, contributions from corporations and foundations for special projects, and private contributions.

Uses: Funds are used to support operating costs associated with statewide coordination of substance abuse programs and to perform duties as outlined in §67-821, Idaho Code.

Budget Unit: GVDP(198) Drug Policy

FY 18	\$12,670	FY 19	\$16,708	FY 20	\$1,679	FY 21	\$11,388	FY 22	\$7,788
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Fund: Idaho Millennium Income (0499-00 Ded)

Sources: Consists of distributions from the Idaho Millennium Fund and Idaho Permanent Endowment Fund, and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the State Treasurer and shall retain its own earnings (§67-1806, Idaho Code).

Uses: The Joint Millennium Fund Committee has the power and duty to present recommendations annually to the Legislature for the use of the moneys in the Idaho Millennium Income Fund (§67-1808, Idaho Code). For FY 2018, \$194,700 was appropriated for a prescription drug abuse awareness program that was done in partnership with the Board of Pharmacy. In FY 2019, \$60,000 was appropriated for opioid education and awareness programs to be provided in at least four Idaho hospitals; another \$60,000 was appropriated from federal funds. In FY 2020 the Legislature appropriated \$106,000 to support vaping prevention and awareness programs.

Budget Unit: GVDP(198) Drug Policy

FY 18	\$106,859	FY 19	\$57,292	FY 20	\$88,121	FY 21	\$0	FY 22	\$0
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Budget Unit: GVDP(198) Drug Policy

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: Federal funds were made available through the Coronavirus Response and Relief Supplement Appropriations Act of 2020 (CRRSA). Funding was include for primary prevention services as part of the Substance Abuse Prevention and Treatment Block Grant and was awarded to the Idaho Department of Health and Welfare. Of this grant, 20% is required to be set aside for prevention services, performed by the Office of Drug Policy.

Uses: Funding used by the Office of Drug Policy for technical assistance to support the development of a Statewide Strategic Plan for Primary Prevention of Substance Misuse (including alcohol, tobacco, illicit drugs, and prescription drugs); evidence based prevention programs to reduce youth substance misuse; targeted misuse prevention to at-risk populations including youth and young adults related to mental health challenges; and technical assistance through a prevention fellowship program to grow capacity in underserved communities.

Budget Unit: GVDP(198) Drug Policy

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$427,904
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Fund: Federal Grant (0348-00 Fed)

Sources: Federal Grant Funds are provided by the Substance Abuse and Mental Health Services Administration. Federal grants are provided for prevention purposes. Grants include the Substance Abuse Prevention and Treatment Block Grant and Strategic Prevention Framework Grant.

The Substance Abuse Prevention and Treatment Block Grant is awarded to the Department of Health and Welfare, which in turn, transfers authority and funding for prevention to the Office of Drug Policy for implementation. The overall grant is to be used for prevention, treatment, recovery support and other services that will supplement services covered by Medicaid, Medicare and private insurance. Grant funding that is provided to the Office of Drug Policy is only for prevention.

The Strategic Prevention Framework Grant is a five-year grant awarded to reduce the onset and progression of substance abuse, reduce substance abuse related problems, and build prevention capacity and infrastructure at the state and community levels.

Uses: Grant moneys are used to prevent and reduce the dependence on substance abuse and awareness of drug related matters.

Budget Unit: GVDP(198) Drug Policy

FY 18 \$3,877,723	FY 19 \$3,717,483	FY 20 \$4,066,337	FY 21 \$3,818,897	FY 22 \$3,969,477
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Office of Drug Policy Grand Total

FY 18 \$4,230,972	FY 19 \$4,106,771	FY 20 \$4,453,076	FY 21 \$4,138,994	FY 22 \$4,665,516
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Office of Energy and Mineral Resources

Fund: Indirect Cost Recovery (0125-00 Ded)

Sources: Indirect funds collected through the various federal and other programs from the indirect administrative charges.

Uses: These funds are used to pay salaries and certain operating expenses the U.S. Department of Energy accepts as indirect costs.

Budget Unit: GVEA(199) Office of Energy Resources

FY 18	\$107,990	FY 19	\$100,461	FY 20	\$107,283	FY 21	\$121,902	FY 22	\$182,990
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Fund: Renewable Energy Resources (0199-00 Ded)

Sources: The state's portion of revenues from leases and royalties on federal lands for geothermal energy. H432 of 2008 amended the distribution of geothermal royalties paid on federal lands. H255 of 2009 transferred to this fund \$1,200,000 from geothermal royalties held in a suspense fund (Ssection 57-1306(2)(b), Idaho Code). Any interest earned on the investment of idle moneys in the renewable energy resources fund shall be returned to the fund. "Renewable energy resources" shall only include geothermal, wind and solar resources (Section 57-1306(2)(b) and (3), Idaho Code).

Uses: May be used by the administrator of the Office of Energy Resources consistent with duties, powers, and authorities of the office. Office operations include salaries and wages, repairs and maintenance, rentals and operating leases, and other operating expenses (Section 57-1306(2)(b), Idaho Code).

Budget Unit: GVEB(199) Office of Energy Resources

FY 18	\$152,431	FY 19	\$145,908	FY 20	\$196,451	FY 21	\$214,016	FY 22	\$146,041
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Miscellaneous revenues from interstate and intrastate agencies and utilities. More recently the fund has been used to deposit grants from Washington State University, the Association of Idaho Cities, and Battelle Energy Alliance. The fund may also be used for K-12 energy efficiency lighting moneys from various utilities that serve Idaho.

Uses: Salaries and benefits, professional services, computer supplies, as well as various sub-awards for miscellaneous energy efficiency programs.

Budget Unit: GVEA(199) Office of Energy Resources

FY 18	\$0	FY 19	\$2,642	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Petroleum Price Violation (0494-00 Ded)

Sources: The petroleum violation escrow account (PVE) is the result of fines oil companies paid in the years following the OPEC embargo in the early 1980s. Idaho put these funds into the Petroleum Price Violation Fund (PPVF) as part of a nationwide redistribution to the states in the mid-1980s from the U.S. Department of Energy. The money goes through the U.S. Department of Energy's State Energy Program, and can be used for an array of energy efficiency and renewable energy projects.

Uses: The states must annually submit a plan on how moneys will be expended. Idaho uses these funds for energy conservation projects, low interest conservation loans, and administrative costs associated with these projects only.

Budget Unit: GVEA(199) Office of Energy Resources

FY 18	\$221,052	FY 19	\$134,700	FY 20	\$195,085	FY 21	\$89,227	FY 22	\$187,366
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Fund: Federal Grant (0348-00 Fed)

Sources: Funds received from grants and agreements with the United States Department of Energy.

Uses: The U.S. Department of Energy (DOE) State Energy Program (SEP) provides funding and technical assistance to state and territory energy offices to help them advance their clean energy economy while contributing to national energy goals. The State Energy Program (SEP) records annual cost and energy savings and related non-energy benefits correlated to SEP's support of state and territory energy offices. Goals include: 1) increase the energy efficiency of the U.S. economy, 2) reduce energy costs, 3) improve the reliability of electricity, fuel, and energy services delivery, 4) develop alternative and renewable energy resources, 5) promote economic growth with improved environmental quality, and 5) reduce the nation's reliance on imported oil. SEP also aims to help states prepare for natural disasters and improve the security of the energy infrastructure. Specifically, SEP strives to help states prepare an energy emergency plan and develop individual state energy plans. Each state shares its plan with DOE, sets short-term objectives, and outlines long-term goals.

Budget Unit: GVEA(199) Office of Energy Resources

FY 18	\$328,303	FY 19	\$385,884	FY 20	\$404,885	FY 21	\$508,105	FY 22	\$478,455
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Office of Energy and Mineral Resources Grand Total									
FY 18	\$809,776	FY 19	\$769,595	FY 20	\$903,706	FY 21	\$933,249	FY 22	\$994,851

Division of Financial Management

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: As appropriated to the division for personnel costs, operating expenditures, and capital outlay for administration costs (§67-1910-1918).

Budget Unit: GVCA(180) Financial Management

FY 18	\$1,785,138	FY 19	\$1,879,178	FY 20	\$1,798,551	FY 21	\$1,712,367	FY 22	\$1,879,224
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: 1) Interagency billings for accounting services provided to the Governor's Office and small agency accounting and budgeting services.
2) Idaho Economic Forecast subscriptions.

Uses: Funds part of the accounting operation of the Management Service Bureau.

Budget Unit: GVCA(180) Financial Management

FY 18	\$21,380	FY 19	\$21,797	FY 20	\$24,171	FY 21	\$25,327	FY 22	\$34,955
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Fund: Administrative Code (0475-05 Ded)

Sources: Funds come from fees charged to the agencies for providing services related to rule making, and fees charged to agencies and the public for printed rules material. The Administrative Rules Coordinator shall charge each participating agency an annual fee for each page published electronically in the administrative code, not to exceed \$56.00 per page. In addition, the coordinator shall charge a fee for each page published electronically in the bulletin, not to exceed \$61.00 per page. Prior to FY 2020, the fee for the administrative code was \$45.00 per page and \$25.00 per page for the bulletin (Section 67-5205, Idaho Code).

Uses: The Office of the Administrative Rules Coordinator structures, promulgates, and disseminates all administrative rules subject to the Idaho Administrative Procedure Act (Chapter 52, Title 67, Idaho Code). Moneys generated from user fees fund the ongoing personnel and operating costs of the program. Pursuant to H73 of 2019, the Office of the Administrative Rules Coordinator was moved from the Department of Administration to the Division of Financial Management in the Office of the Governor. Expenditures made prior to FY 2020 will appear under the Department of Administration.

Budget Unit: GVCA(180) Financial Management

FY 18	\$0	FY 19	\$0	FY 20	\$396,964	FY 21	\$359,127	FY 22	\$346,473
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19").

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

H370 of 2021 appropriated \$50,000,000 onetime to the Division of Financial Management from the State Fiscal Recovery Fund.

Uses: In FY 2023, the Legislature appropriated \$13,135,600 to the Division of Financial Management for the State Small Business Credit Initiative. These funds would be passed through to the Idaho Housing and Finance Association and Economic Development Districts to implement the program through September 30, 2030. This funding is intended to provide small businesses assistance in responding to and recovering from the COVID-19 pandemic by providing funding for: (1) small business financing programs, including capital access programs, loan participations, loan guarantees, collateral support, and venture equity programs; and (2) technical assistance to small businesses applying for SSBCI and other government programs.

Budget Unit: GVCB(180) Financial Management - ARPA

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Homeowner Assistance (0344-10 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19").

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

H742 of 2022 appropriated \$14,387,100 ongoing to the Division of Financial Management from the ARPA Homeowners Assistance Fund.

Uses: In FY 2023, the Legislature appropriated \$14,387,100 to the Division of Financial Management for homeowners assistance. These funds would be passed through to the Idaho Housing and Finance Association to implement the program through September 30, 2025. These funds would assist homeowners who are behind on mortgage and utility payments to potentially avoid foreclosure and eviction.

Budget Unit: GVCA(180) Financial Management

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Emergency Rental Assistance (0344-20 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund (“CARES-Act COVID-19”).

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

H742 of 2022 appropriated \$38,000,000 ongoing to the Division of Financial Management from the ARPA Emergency Rental Assistance Fund.

Uses: In FY 2023, the Legislature appropriated \$38,000,000 to the Division of Financial Management for the second phase of Emergency Rental Assistance (ERA). Like round one, funds are passed through to the Idaho Housing and Finance Association to implement the program through September 30, 2027. ERA provides assistance to households that are unable to pay rent and utilities due to the COVID-19 pandemic. Assistance is limited to 18 months for rent (including rental arrears), utility and home energy costs (including costs in arrears), and other expenses related to housing as defined by the United States Department of the Treasury.

Budget Unit: GVCA(180) Financial Management

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: In FY2022 the Legislature appropriated \$50,000,000 to the Office of the Governor to be used to address undetermined needs related to the COVID-19 pandemic. The types of uses included, but were not limited to, vaccine distribution and management, personal protective equipment, communications, public safety, and related technology needs. \$450,000 was appropriated for Medicaid consultants.

The Governor directed \$2,000,000 to the Department of Environmental Quality for planning grants to local communities to cover the cost of engineering and planning for wastewater and drinking water facilities; \$143,187.51 to the Department of Correction for teleworking costs; \$357,725.90 to ITS for teleworking costs; \$14,800,000 to the Department of Health and Welfare for financial support for healthcare systems, payments to skilled nursing facilities, standalone monoclonal antibody infusion sites, free standing primary and urgent care clinics, and hard to place COVID-19 discharges from hospitals; and \$20,000 for workforce housing.

In FY 2023, the Legislature appropriated \$1,000,000 to the Division of Financial Management to contract with an outside firm to assist in the required sub-recipient compliance requirements and any annual internal or external auditing costs for the administration of the State and Local Fiscal Recovery Fund; and \$78,000 to hire a limited service position for reporting and compliance of ARPA funds.

Budget Unit: GVCB(180) Financial Management - ARPA

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$12,559,601
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Division of Financial Management Grand Total				
FY 18 \$1,806,518	FY 19 \$1,900,975	FY 20 \$2,219,686	FY 21 \$2,096,822	FY 22 \$14,820,253

Executive Office of the Governor

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Provides funding for personnel costs, operating expenditures, and capital outlay for the administration of the Governor's Office, Governor-elect transition, expense allowance, and acting Governor pay.

Budget Unit: GVAA(181) Administration - Governor's Office

FY 18 \$2,097,765	FY 19 \$2,363,048	FY 20 \$2,150,340	FY 21 \$2,101,435	FY 22 \$2,183,209
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Budget Unit: GVAC(181) Expense Allowance

FY 18 \$3,807	FY 19 \$2,995	FY 20 \$1,261	FY 21 \$496	FY 22 \$3,617
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Budget Unit: GVAE(181) Governor Elect Transition

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: GVAM(181) Acting Governor Pay

FY 18 \$10,331	FY 19 \$15,406	FY 20 \$8,360	FY 21 \$1,401	FY 22 \$285
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Total General Fund (0001-00)

FY 18 \$2,111,902	FY 19 \$2,381,449	FY 20 \$2,159,961	FY 21 \$2,103,332	FY 22 \$2,187,111
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Fund: Economic Recovery Reserve (0150-01 Ded)

Sources: The Economic Recovery Reserve Fund was created in 2005 to provide savings, in times of General Fund revenue shortfalls, through an increase in the cigarette tax. Shortly thereafter, the cigarette taxes were redirected for Bond Levy Equalization in Public Schools and to pay for the renovation of the Capitol. The fund had built back up a balance of \$68.1 million by 2009, but was spent during the economic downturn of 2010 and 2011. With the scheduled payoff of the capitol bond in FY 2015, H547 of 2014 redirected the cigarette tax from ERRF to pay for GARVEE bonds and water projects. IC §67-3520.

Uses: Provided for a one-time appropriation in FY 2019 for the Governor-elect transition. According to Section 67-815, Idaho Code, the Division of Financial Management is required to provide services and facilities to the Governor-elect during the transition period, which is from the date of certification as provided in Section 67-814, Idaho Code, until the Governor-elect officially assumes the office of Governor.

Budget Unit: GVAE(181) Governor Elect Transition

FY 18 \$0	FY 19 \$13,014	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Governor's Emergency (0230-00 Ded)

Sources: Legislative appropriation from the General Fund and transferred into this fund for disbursement. Any unexpended balance in the fund at the end of each fiscal year remains in the fund.

Uses: Funds are available to be expended by the Governor to pay necessary costs associated with any emergency which was not foreseen or reasonably foreseeable by the Legislature and which may arise in carrying on the essential functions of state government and in protecting the interests of the state (§57-1601).

Budget Unit: GVAA(181) Administration - Governor's Office

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: GVBA (Cont) (181) Governor's Emergency

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Governor's Emergency Fund (0230-00)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Idaho Nuclear Engineering & Environmental Laboratory Settlement (0497-00 Ded)

Sources: The fund consists of all payments received from the U.S. Department of Energy (DOE), or a successor agency, pursuant to the 1995 court approved settlement between the state of Idaho, DOE and the U.S. Navy (§67-806A).

Uses: Moneys in the fund may be expended by the Office of the Governor, consistent with the terms of the court approved settlement, to mitigate the impacts of the Idaho National Laboratory workforce restructuring on the Idaho economy by furthering the creation of sustainable jobs and diversification of the southeastern Idaho economy, and for other purposes mutually acceptable to the Governor of Idaho and the DOE.

Budget Unit: GVAI (Cont) (181) INEEL Settlement

FY 18 \$2,985	FY 19 \$8,781	FY 20 \$7,188	FY 21 \$0	FY 22 \$10,899
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: The Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136) was passed by Congress and signed into law by the President on March 27th, 2020. As part of the legislation, Idaho received the minimum stimulus allocation of \$1.25 billion to address the effects of the COVID-19 pandemic. This included funding for education stabilization, disaster relief, COVID tests and equipment for testing, infrastructure, election security and upgrades, increased unemployment compensation, business loans, and direct payments to citizens.

A new fund was created by the Office of the State Controller to account for expenditures related to the CARES Act. All CARES Act moneys were approved by the Idaho Board of Examiners or the Division of Financial Management as noncognizable (AKA "non-cog") expenditure adjustments pursuant to Section 67-3516(2), Idaho Code.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

FY 2020 expenditures included \$150,142.48 to city governments, \$31,626.10 to county governments, \$1,556,711.16 to state agencies, and \$ 5,100,177.17 to other government units (\$5,000,000 of this was to Idaho Housing and Finance Association for the rental assistance program).

Budget Unit: GVBA (Cont) (181) Governor's Emergency Old

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: GVBA (Cont) (181) Governor's Emergency

FY 18 \$0	FY 19 \$0	FY 20 \$6,838,657	FY 21 \$633,514,827	FY 22 \$144,219,499
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Total Federal COVID-19 Relief Fund (0345-00)

FY 18 \$0	FY 19 \$0	FY 20 \$6,838,657	FY 21 \$633,514,827	FY 22 \$144,219,499
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Executive Office of the Governor Grand Total

FY 18 \$2,114,887 FY 19 \$2,403,244 FY 20 \$9,005,806 FY 21 \$635,618,159 FY 22 \$146,417,509

Division of Human Resources

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The Division of Human Resources received \$1,250,000 from the General Fund through H726 of 2022 to complete an employee compensation and classification study.

Budget Unit: GVHR(194) Division of Human Resources

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Division of Human Resources (0475-12 Ded)

Sources: The Division of Human Resources (DHR) is funded with fees paid by all state agencies that have classified positions. The amount is equivalent to a portion of each classified position's gross salary (.5535% for agencies with non-delegated authority and .306% for agencies with delegated authority). Agencies do not contribute to the DHR for non-classified positions. The DHR allocates the costs of its operations to each participating agency in the same proportion that the amount of the payroll for classified employees of the agency bears to the total amount of the payroll for classified employees of all agencies combined and averaged as to the basis for allocation of costs (Section 67-5314(2), Idaho Code).

Each participating department deposits to this fund, on a pay period basis, an amount equal to its share of costs of according to the cost allocation formula set forth above. Departmental deposits for each succeeding fiscal year are at a percentage rate of salaries and wages for positions computed to be sufficient to carry out the intent and all provisions of applicable law (Section 67-5314(3), Idaho Code).

Uses: This fund pays all expenses at the Division of Human Resources, including personnel costs, operating expenditures, and capital outlay (Section 67-5301, Idaho Code).

Budget Unit: GVHR(194) Division of Human Resources

FY 18 \$2,211,645	FY 19 \$1,923,810	FY 20 \$2,229,598	FY 21 \$2,390,701	FY 22 \$2,483,223
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Division of Human Resources Grand Total				
FY 18 \$2,211,645	FY 19 \$1,923,810	FY 20 \$2,229,598	FY 21 \$2,390,701	FY 22 \$2,483,223

Information Technology Services, Office of

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The Office of Information Technology Services uses General Fund money for a portion of personnel and/or operating costs, as well as capital purchases.

Budget Unit: TEAB(177) Office of Info Tech Services

FY 18	\$0	FY 19	\$1,491,198	FY 20	\$2,281,871	FY 21	\$3,357,859	FY 22	\$1,683,803
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Fund: Technology Infrastructure Stabilization (0128-00 Ded)

Sources: The Technology Infrastructure Stabilization Fund shall consist of moneys that may be provided by legislative appropriation. The state treasurer shall invest the idle moneys of the fund, and the interest earned on such investments shall be retained by the fund.

For FY 2019, the Legislature appropriated and transferred \$22,000,000 from the General Fund to the Technology Infrastructure Stabilization Fund for various IT needs within eight different agencies (Section 67-3532, Idaho Code).

Uses: Subject to appropriation by the legislature, moneys in the technology infrastructure stabilization fund shall be used solely for: (a) Technology projects requested, recommended, or funded through the annual state budget process including, but not limited to, software development and computer hardware or equipment; and (b) The legislative services office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process, as well as other state technology projects, needs, or issues (Section 67-3532, Idaho Code).

For FY 2019, through S1369, the Legislature appropriated \$1,888,000 for a portion of domain services hardware, server and storage replacement, video conference bridge replacement, and information technology functionality.

Budget Unit: TEAB(177) Office of Info Tech Services

FY 18	\$0	FY 19	\$1,184,029	FY 20	\$689,235	FY 21	\$0	FY 22	\$0
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Fund: Administration and Accounting Services (0450-00 Ded)

Sources: State agencies, departments and institutions may sell goods, products and services to the public and political entities. The Office of Information Technology Services bills for IT services it provides to other entities (Sections 67-3516(3) and 67-828, Idaho Code). The billing methodology for IT support is as follows:

Annual Agency IT Support: Billings are based on the appropriation set by the Legislature. Agency billings are weighted according to: total personnel; number of desktops/laptops; applications (how many, complexity, home-grown vs. commercial off-the-shelf (COTS); storage (how much); number of servers (virtual and real); number of printers; and number of mobile devices. Multipliers for: multiple sites; after hours support; elevated response (after hours/weekend support); sensitive data/security (compliance with federal regulations); application integration (custom applications); and network complexity.

Monthly Network Access Services: All agencies are billed for their respective broadband access services/circuits and the related shared overhead costs.

Monthly Telephone Services: Agencies are billed for their respective telephone services/circuits and the related shared overhead costs.

Annual ITA: Billings are based on the appropriation set by the Legislature. Annual billings for the appropriation are allocated on a proportional basis determined by the number of full-time equivalent positions and a three-year average of expenditures on information technology and communications systems, as determined by data recorded by the State Controller.

Annual Network, Security and Internet: Billings are calculated based on the appropriation set by the Legislature and allocated to agencies on a proportional basis determined by their number of full-time equivalent positions.

Uses: Interagency billing receipts may be expended to cover costs incurred, not to exceed the dedicated appropriation set by the Legislature.

Budget Unit: TEAB(177) Office of Info Tech Services

FY 18	\$0	FY 19	\$3,194,070	FY 20	\$7,176,987	FY 21	\$14,798,601	FY 22	\$13,838,228
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Budget Unit: TEAC (Cont) (177) Office of Info Tech Services Continuous

FY 18	\$0	FY 19	\$5,056,803	FY 20	\$6,371,845	FY 21	\$12,412,534	FY 22	\$10,635,968
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Total Administration and Accounting Services Fund (0450-00)

FY 18	\$0	FY 19	\$8,250,873	FY 20	\$13,548,832	FY 21	\$27,211,135	FY 22	\$24,474,195
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Fund: CIO Telephone Services (0450-32 Ded)

Sources: State agencies, departments and institutions may sell goods, products and services to the public and political entities. The Office of Information Technology Services bills for IT services it provides to other entities (Section 67-3516, Idaho Code). Billing methodology is as follows:

Multipliers for any of the following:

Multiple sites; After hours support; Elevated response (after hours/weekend support); Sensitive data/security (compliance with federal regulations); Application integration (custom applications); and Network complexity.

Weighted according to the following:

Total personnel; Number of desktops/laptops; Applications (how many, complexity, home-grown vs. COTS; Storage (how much); Number of servers (virtual and real); Number of printers; and Number of mobile devices.

All agencies are billed for the core network use and maintenance, as well. The agency believes this model is superior to the old number of personnel/number of device count OCIO used to use because this helps ensure agencies are only paying for what they use.

Uses: Interagency billing receipts may be expended to cover costs incurred, not to exceed the dedicated appropriation set by the Legislature.

Budget Unit: TEAC (Cont) (177) Office of Info Tech Services Continuous

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA "non-cog") expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

The Office of Information Technology Services was approved for a \$13,908,200 noncognizable adjustment in FY 2021. Of that amount, the office expended \$7,100,000 providing agency assistance during the pandemic; \$5,000,000 on network and infrastructure equipment costs, security detection tools, and replacement of the state email gateway to allow secure remote work; and \$1,808,200 on Microsoft Office 365 licenses for state agencies.

Budget Unit: TEAB(177) Office of Info Tech Services

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$13,336,210	FY 22	\$0
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Information Technology Services, Office of Grand Total				
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FY 18	\$0	FY 19	\$10,926,100	FY 20	\$16,519,938	FY 21	\$43,905,203	FY 22	\$26,157,999
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State Liquor Division

Fund: Liquor Control (0418-00 Ded)

Sources: Included in the Liquor Control Fund per Section 23-401, Idaho Code, are all revenues derived from the sale of alcoholic beverages, excise taxes, licenses, permits, fees, profits on sales, sales of equipment, supplies and other merchandise. All moneys from the purchase of properties, buildings, plants, apparatus, real estate, and securities, including any interest acquired by or through moneys belonging to the liquor account, shall be included in the Liquor Fund (§23-404).

Uses: The moneys from this fund are appropriated for the purpose of purchasing alcoholic liquor, nonalcoholic merchandise, and paying the expenses of administration and operation of the State Liquor Division (§23-402).

A 2% surcharge on the sale of all liquor through the division is to be deposited into the Drug Court and Family Court Services Fund within the Judicial Branch (§23-217). After this transfer, and when the moneys in the Liquor Fund are sufficient to pay all current obligations of the division and a cash reserve of \$50,000 has accumulated over and above all other assets (§23-403 & 404), the remaining surplus is distributed as outlined below.

1. 50% of profits are directed to the following:

A) Annual fixed distributions totaling \$5.85 million as follows: \$1,200,000 to Public Schools, \$2,080,000 to the Substance Abuse Treatment Fund, \$650,000 to the Cooperative Welfare Fund, \$800,000 to the Community Colleges, \$680,000 to the Drug Court, Mental Health Court, and Family Court Services Fund, and \$440,000 to the Court Supervision Fund.

B) Any remaining balance to the General Fund. Of that remaining balance, 1.5% shall be transferred to POST beginning in FY23 (Section 23-404(b)(viii), Idaho Code).

2. The other 50% of profits are distributed to counties, cities, and magistrate courts as follows:

A) 36.8% shall be distributed to counties (began at 40% in FY2018, decreasing each fiscal year by 0.8% until FY23 when the distribution reaches 36%). Each county shall be entitled to an amount in the proportion that liquor sales through the division in that county during the state's previous fiscal year bear to total liquor sales through the division in the state during the state's previous fiscal year, except that no county shall be entitled to an amount less than that county received in distributions from the Liquor Account during the state's fiscal year 1981.

B) 51.2% shall be distributed to cities (began at 60% in FY2018, decreasing each fiscal year by 2.2% until FY23 when the distribution reaches 49%). City distribution is as follows:

i) 90% of the amount appropriated to the cities shall be distributed to those cities which have a liquor store or distribution station located within the corporate limits of the city. Each such city shall be entitled to an amount in the proportion that liquor sales through the division in that city during the state's previous fiscal year bear to total liquor sales through the division in the state during the state's previous fiscal year, except that no city shall be entitled to an amount less than that city received in distributions from the liquor account during the state's fiscal year 1981;

ii) 10% of the amount appropriated to the cities shall be distributed to those cities which do not have a liquor store or distribution station located within the corporate limits of the city. Each such city shall be entitled to an amount in the proportion that that city's population bears to the population of all cities in the state which do not have a liquor store or distribution station located within the corporate limits of the city, except that no city shall be entitled to an amount less than that city received in distributions from the liquor account during the state's fiscal year 1981.

C) 12% to magistrate courts (began at 3% in FY2019, increasing each fiscal year by 3% until FY23 when the distribution reaches 15%).

i) The first \$440,000 shall be distributed to the 44 counties in equal amounts.

ii) 50% of the remaining funds shall be distributed in proportion to the counties' populations in relation to the state population.

iii) 50% of the remaining funds shall be distributed in proportion to the number of misdemeanor and infraction filings in the county in relation to the total number of misdemeanors and infractions filed in the state during the previous fiscal year.

Budget Unit: GVGA(185) Division Operations

FY 18	\$19,450,556	FY 19	\$19,668,407	FY 20	\$21,117,679	FY 21	\$21,924,958	FY 22	\$23,670,041
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Budget Unit: GVGB (Cont) (185) Liquor Acquisition & Distribution

FY 18	\$151,429,533	FY 19	\$163,175,940	FY 20	\$175,486,619	FY 21	\$220,060,071	FY 22	\$232,033,473
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Total Liquor Control Fund (0418-00)

FY 18	\$170,880,089	FY 19	\$182,844,347	FY 20	\$196,604,298	FY 21	\$241,985,029	FY 22	\$255,703,514
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State Liquor Division Grand Total

FY 18	\$170,880,089	FY 19	\$182,844,347	FY 20	\$196,604,298	FY 21	\$241,985,029	FY 22	\$255,703,514
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Military Division

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Provides for the general operation and maintenance of the division.

Note: Executive Order 2003-11 and S1266 (2004) created the Bureau of Homeland Security which combines and supersedes the functions of the Bureau of Disaster Services and the Bureau of Hazardous Materials beginning in FY 2005. H335 of 2016 changed the name of the Bureau of Homeland Security to the Idaho Office of Emergency Management

Budget Unit: GVOA(190) Military Management

FY 18 \$3,017,550	FY 19 \$3,027,600	FY 20 \$3,302,568	FY 21 \$2,875,100	FY 22 \$7,574,166
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Budget Unit: GVOB(190) Federal and State Contracts

FY 18 \$1,956,707	FY 19 \$2,101,398	FY 20 \$2,016,305	FY 21 \$1,970,000	FY 22 \$2,065,900
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Budget Unit: GVOD (Cont) (190) National Guard Insurance Payments

FY 18 \$162	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: GVOF(190) Office of Emergency Management

FY 18 \$1,929,800	FY 19 \$2,029,050	FY 20 \$2,005,800	FY 21 \$1,952,800	FY 22 \$2,116,300
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Total General Fund (0001-00)

FY 18 \$6,904,219	FY 19 \$7,158,048	FY 20 \$7,324,673	FY 21 \$6,797,900	FY 22 \$11,756,366
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Fund: Hazardous Substance Emergency Response (0100-00 Ded)

Sources: Legislative appropriations of General Fund moneys. Beginning in FY 2005, moneys recovered from hazardous substance spillers (after deficiency warrants have issued for cleanup) shall be deposited to this fund to offset deficiency warrants issued for cleanup costs. Prior to FY 2005, costs recovered from spillers were deposited to the General Fund (§39-7112(6)).

Uses: To be used for the redemption of deficiency warrants issued against the General Fund in accordance with §39-7110.

Budget Unit: GVOK (Cont) (190) Bureau of Hazardous Materials

FY 18 \$41,504	FY 19 \$34,470	FY 20 \$81,982	FY 21 \$32,871	FY 22 \$12,991
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Fund: Indirect Cost Recovery (0125-00 Ded)

Sources: Federal funds drawn periodically based on a negotiated indirect cost plan for the Idaho Office of Emergency Management.

Uses: Funds are used to pay miscellaneous operating and personnel costs for Military Management and the Idaho Office of Emergency Management.

Budget Unit: GVOA(190) Military Management

FY 18 \$360,034	FY 19 \$386,578	FY 20 \$253,442	FY 21 \$429,835	FY 22 \$190,005
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Fund: Disaster Emergency (0231-00 Ded)

Sources: Federal funds from the Federal Emergency Management Agency (FEMA) for federally declared disasters. State funds are transferred to match federal funds, in accordance with §46-1005A. Funds deposited into the Disaster Emergency Fund are perpetually appropriated. In no event shall General Fund revenues deposited into this account exceed one percent of the annual appropriation of General Fund moneys for that fiscal year.

Uses: Funds are used to pay Individual Family Grants, Public Assistance Grants and Hazard Mitigation Grants on federally declared disasters. These grants are 75% federal and 25% state match. This fund is also available to be expended by the Governor to pay necessary costs associated with a state emergency which was not foreseen or reasonably foreseeable by the Legislature and which may arise in carrying on the essential functions of state government and in protecting the interests of the state.

Budget Unit: GVOE (Cont) (190) Office of Emergency Management

FY 18	\$6,088,673	FY 19	\$7,599,375	FY 20	\$28,063,314	FY 21	\$30,862,483	FY 22	\$166,893,353
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Fund: Emergency Relief (0232-00 Ded)

Sources: Reimbursements and advances from fund 0231 - Disaster Emergency Fund. Such reimbursements and advancements made to this fund are perpetually appropriated. Effective July 1, 2012, this fund will no longer be used by the Military Division.

Uses: To pay for costs incurred by the Military Division when an emergency is declared by the Governor and authorization given by the Governor. This fund pays expenses associated with an emergency declaration. Personnel (National Guardsmen) on state active duty are paid at their military rate according to their military rank and years of service. The spending is limited to cash on hand, therefore advances from the Disaster Emergency Fund are required to cover expenses incurred for state active duty and FEMA reimbursed costs associated with administering disaster grants from the Federal Emergency Management Agency (FEMA).

Budget Unit: GVOZ (Cont) (190) Office of Emergency Management

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Emergency Relief Fund - State (0232-01 Ded)

Sources: S1141 provided an FY 2017 supplemental appropriation to the Military Division, Idaho Office of Emergency Management (IOEM), in the amount of \$52 million for disaster relief. \$50 million was transferred to the Emergency Relief Fund (0232) with continuous appropriation. This funding allowed applications for reimbursements on projects repairing or restoring a road or bridge in response to severe winter and spring weather.

The Emergency Relief Fund – Federal (0232-08) will contain reimbursements and advances from FEMA and state moneys required for matches.

The Emergency Relief Fund – State (0232-01) contains the state and local portion to pay for damages not covered by FEMA moneys.

Reimbursements and advancements made to these funds are continuously appropriated.

Uses: To pay for costs incurred by the Military Division when an emergency is declared by the Governor and authorization given by the Governor.
This fund pays expenses associated with an emergency declaration.

Project reimbursements from the Emergency Relief Fund are granted by a recovery review panel chaired by the chief of the the IOEM, including representatives from the Idaho Transportation Department (ITD), the Local Highway Technical Assistance Council (LHTAC), the Idaho Association of Counties, the Idaho Association of Cities, the Association of Highway Districts, and the Governor's Office. The long term Recovery Plan and the standards of FEMA Public Assistance and Policy Guide, Category C, should be used as a basis of the grant application process.

Local units of government will be required to provide a 10% match, which may be satisfied by in-kind contributions. Local municipalities are not required to expend all existing funds prior to seeking assistance from the IOEM.

The advisory board will have a total of three application rounds and projects that are not selected will automatically roll over to the next round.

Spending is limited to cash on hand, therefore advances from the Emergency Relief Fund are required to cover expenses incurred for state active duty and FEMA reimbursed costs associated with administering disaster grants from the Federal Emergency Management Agency (FEMA).

Budget Unit: GVOE (Cont) (190) Office of Emergency Management

FY 18	FY 19	FY 20	FY 21	FY 22
\$11,235,086	\$13,456,782	\$10,685,536	\$626,806	\$1,014,985

Fund: Military Division Support (0234-00 Ded)

Sources: The Military Division is authorized to accept by devise, gift or otherwise and hold as trustee, for the benefit and use of the division or any part thereof, any property, real or personal. In addition, the division is also empowered to collect, receive and recover the rents, incomes and issues from the property; and to sell, divest, exchange or transact such property at fair market value. The fund is continuously appropriated and retains all interest earnings (§46-806).

Uses: Fund assets are to be expended according to the terms of the devise or gift, or if not so provided, to expend them for the benefit and use of the Military Division.

Budget Unit: GVOM (Cont) (190) Military Division Support

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$0

Fund: Idaho Emergency Communications (0275-02 Ded)

Sources: This fund consists of moneys received from the counties under Idaho Code, Title 31, Chapter 48, Emergency Communications Act. Moneys are received from counties, cities and consolidated emergency communications operations. Moneys in the fund are continuously appropriated (§31-4818).

Uses: Funds are used for expenses related to the Emergency Communication Commission and for issuing county grants to upgrade the Public System Answering Points - E911 dispatch centers (§31-4819).

Budget Unit: GVOJ (Cont) (190) Office of Emergency Management

FY 18	FY 19	FY 20	FY 21	FY 22
\$3,576,477	\$3,418,546	\$4,676,531	\$3,919,770	\$3,377,361

Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Miscellaneous income from the rental of state readiness centers, private donations for the National Guard (NG) Youth ChalleNGe Program, average daily attendance funding for the Youth ChalleNGe Program, and other occasional and miscellaneous sources. It also includes cost recovery on hazardous materials incidents from the spiller or the source of the incident.

Uses: Funds are used to maintain and repair armories, expenditures of an emergency nature, to reimburse hazardous materials responders, and provide matching funds for the Youth Challenge Program.

Budget Unit: GVOA(190) Military Management

FY 18	FY 19	FY 20	FY 21	FY 22
\$16,897	\$279,557	\$754,478	\$281,423	\$173,862

Budget Unit: GVOB(190) Federal and State Contracts

FY 18	FY 19	FY 20	FY 21	FY 22
\$1,522,508	\$1,542,234	\$1,663,127	\$1,594,811	\$1,573,893

Budget Unit: GVOJ (Cont) (190) Office of Emergency Management

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$10,150	\$0	\$0

Budget Unit: GVOL (Cont) (190) Hazardous Materials - Cost Recovery

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$5,313	\$0	\$0

Total Miscellaneous Revenue Fund (0349-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$1,539,405	\$1,821,791	\$2,433,068	\$1,876,234	\$1,747,755

Fund: Governors Inaugural Fund (Military) (0349-84 Ded)

Sources: Revenue from the Governor's Inaugural Fund was received through ticket sales for the Inauguration and the Inaugural Ball. This fund is set-up as a holding account for the remainder of the revenue that was not used this year. This fund does not retain its own interest.

Uses: Funds from the Governor's Inaugural Fund prior to 2019 were spent off budget. In 2019 the Division set-up a fund as a holding account and deposited the remainder of the cash into this fund. The Fund balance of \$8,900 will remain until the next inauguration occurs. Revenue totaled \$50,500 for 2019 and expenditures prior to the set-up of the fund was \$41,600 leaving a balance of \$8,900.

Budget Unit: GVOA(190) Military Management

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$0

Fund: Administration and Accounting Services (0450-00 Ded)

Sources: The sources are from revenue received from the installation, repairs, maintenance, rentals of public safety equipment and assets throughout the state. The only funding that public safety receives is from revenue generated from the services they provide.

Uses: Funds are used to pay for wages, operating and maintenance costs, the purchase of necessary equipment and tools in order for public safety to provide interoperable communications capabilities throughout the state.

Budget Unit: GVOC(190) Bureau of Homeland Security

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$0	\$0	\$0	\$0

Budget Unit: GVOC(190) Administration and Accounting Services

FY 18	FY 19	FY 20	FY 21	FY 22
\$3,301,580	\$3,225,625	\$3,574,639	\$3,062,757	\$3,278,548

Total Administration and Accounting Services Fund (0450-00)

FY 18	FY 19	FY 20	FY 21	FY 22
\$3,301,580	\$3,225,625	\$3,574,639	\$3,062,757	\$3,278,548

Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund (“CARES-Act COVID-19”).

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: The Legislature appropriated moneys from this fund for FY 23 for eligible IT related expenditures.

Budget Unit: GVOA(190) Military Management

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund (“CARES-Act COVID-19”).

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Uses: The Legislature appropriated moneys from this fund for Emergency Management Performance Grants.

Budget Unit: GVOF(190) Office of Emergency Management

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$290,016
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Total American Rescue Plan Fund (0344-00)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$290,016
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: The Division of Financial Management (DFM) approved approved \$1,073,100 in federal CARES Act fund, through the noncognizable process, for a grant award from FEMA.

Budget Unit: GVOF(190) Office of Emergency Management

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$707,996	FY 22	\$0
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Fund: Federal Grant (0348-00 Fed)

Sources: This fund consists of money received from the federal government as reimbursement for communications charges, recruiting expenses, Gowen Field armory maintenance costs, armory intrusion detection maintenance costs and personnel costs for environmental specialists. It also includes federal grants through the U.S. Departments of Homeland Security, Commerce, and Transportation.

Uses: Funds are used for personnel, maintenance, and operating expenses that are reimbursable to the state by the National Guard Bureau and the U.S. Departments of Homeland Security, Commerce, and Transportation. These latter grants are for hazardous material emergency preparedness planning and training; and for identifying, planning, and implementing the most efficient and effective means to use and integrate the infrastructure, equipment, and other architecture associated with the nationwide public safety broadband network needs.

Budget Unit: GVOB(190) Federal and State Contracts

FY 18	\$89,707,679	FY 19	\$127,609,982	FY 20	\$93,489,701	FY 21	\$97,195,495	FY 22	\$42,815,335
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Budget Unit: GVOF(190) Office of Emergency Management

FY 18	\$8,528,261	FY 19	\$8,166,908	FY 20	\$8,698,830	FY 21	\$7,535,532	FY 22	\$8,236,122
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Total Federal Grant Fund (0348-00)

FY 18	\$98,235,940	FY 19	\$135,776,890	FY 20	\$102,188,530	FY 21	\$104,731,027	FY 22	\$51,051,457
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Military Division Grand Total

FY 18	\$131,282,918	FY 19	\$172,878,107	FY 20	\$159,281,715	FY 21	\$153,047,680	FY 22	\$239,612,835
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Public Employee Retirement System

Fund: PERSI Administrative (0550-01 Ded)

Sources: Public employees and employers make contributions to PERSI. In order to maximize the return on investment of these contributions, only a minimum amount of money is kept on deposit at the State Treasurer's Office. The total source of funds held by the PERSI trust at the master custodian bank is made up of contributions and investment earnings.

Uses: Money is wired from PERSI's master custodian bank only when funds are needed to pay administrative expenses or other authorized expenses for agency personnel costs and operating expenditures. All moneys transferred to the Administrative Fund are available to the board for the payment of administrative expenses only to the extent so appropriated by the Legislature.

Budget Unit: GVFA(183) Retirement System

FY 18 \$6,697,955	FY 19 \$6,762,704	FY 20 \$6,850,311	FY 21 \$7,160,352	FY 22 \$7,385,972
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Fund: PERSI Special (0550-02 Ded)

Sources: Public employees and employers make contributions to PERSI. In order to maximize the return on investment of these contributions, only a minimum amount of money is kept on deposit at the State Treasurer's Office. The total source of funds held by the PERSI trust at the master custodian bank is made up of contributions and investment earnings.

Uses: Portfolio staff salaries, related travel expenses, and operating expenses are paid through this fund. Money is wired in from PERSI's master custodian bank only when funds are needed to pay administrative expenses, benefits, or other authorized expenses. Although Section 59-1311, Idaho Code, provides that all moneys in this fund are perpetually appropriated, pursuant to Section 67-3514, Idaho Code, the Joint Finance-Appropriations Committee appropriates certain administrative expenses and portfolio related administrative expenses. All other funds are perpetually appropriated as directed by the PERSI Board. Expenses that qualify as portfolio expenses include but are not limited to: reporting services, investment advisory services, funding agent fees, money management fees, and investment staff expenses, including hiring of investment management personnel (§59-1311). The majority of portfolio related expenses (custody fees, advisory and reporting services, and money manager fees) are paid through the system's master custodian bank.

Separation benefits, death benefits, and a portion of retiree payroll benefits (other than direct deposit) are also paid through this fund in the form of a state warrant. Direct deposit retiree benefits are paid through a local bank with funds wired in from the master custodian bank.

Budget Unit: GVFB(183) Portfolio Investment

FY 18 \$906,680	FY 19 \$791,136	FY 20 \$798,291	FY 21 \$788,234	FY 22 \$862,629
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Budget Unit: GVFC (Cont) (183) Portfolio Investment

FY 18 \$173,654,049	FY 19 \$170,939,616	FY 20 \$184,704,707	FY 21 \$191,791,549	FY 22 \$208,766,788
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Total PERSI Special Fund (0550-02)

FY 18 \$174,560,729	FY 19 \$171,730,753	FY 20 \$185,502,998	FY 21 \$192,579,782	FY 22 \$209,629,416
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Fund: PERSI - Retiree Medical Insurance (0550-03 Ded)

Sources: This fund is commonly referred to as the Sick Leave Insurance Reserve Fund. Each employer in state government and employing school district contributes to a Sick Leave Fund maintained by PERSI exclusively for the purpose of the provisions of Section 67-5333, Idaho Code, and Section 33-1228, Idaho Code, for state employees and school district employees respectively. The rate of contributions will consist of a percentage of employees' salaries as determined by the PERSI Board. Any excess balance in the Sick Leave Fund will be invested, and the earnings will accrue to the Sick Leave Fund, except the amount required by the board to defray administrative expenses. All moneys payable to the Sick Leave Fund are perpetually appropriated to the board, and will not be included in its departmental budget. A voluntary unused sick leave pool was authorized July 1, 2000 (Section 59-1365, Idaho Code) for PERSI employer units not eligible to participate in those established for state government and school districts by Section 67-5339, Idaho Code, and Section 33-1228, Idaho Code.

Uses: Upon separation from an eligible employer, by an eligible PERSI member, the unused portion of the employee's accumulated sick leave will be subject to calculation to determine the monetary value of the leave. Such sums will be used by the PERSI Board to continue to pay premiums for the employee's group health, dental, vision, long-term care, and prescription drug insurance programs as may be maintained by the employer for retirees, to the extent of the funds credited to the employee's account. Currently, the state or school employer must report to PERSI the employee's rate of pay and unused sick leave balance at retirement. The amount of unused sick leave that may be available to pay premiums is limited by the total amount of unused sick leave the employee can accrue and is also limited by the required statutory conversion formula: For school district employees, the calculation is made using the following formula: $(\text{days of unused sick leave} / 2) * (\text{daily rate of pay at time of retirement})$. Different school districts have different maximums on sick leave accrual. There are also statutory limitations on transfer of sick leave. Where the daily rate is affected by changes in the work week such as adoption of a four day work week or similar event, adjustments shall be made to maintain equity within the pool. For employees of state agencies, colleges and universities, and community colleges, the calculation is made using the following formula: $(\text{hours of unused sick leave} / 2) * (\text{hourly rate of pay at time of retirement})$. Section 67-5333, Idaho Code, limits the number of hours that can be converted based on the amount of state service or a ceiling of 600 hours. Upon an employee's death, any unexpended sums remaining in the fund will revert to the Sick Leave Fund.

Budget Unit: GVFD (Cont) (183) Retirement Medical Insurance

FY 18	\$17,022,778	FY 19	\$16,757,836	FY 20	\$17,028,393	FY 21	\$17,849,548	FY 22	\$1,366,124
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Fund: Retirement Medical Insurance State (0550-04 Ded)

Sources: This fund is commonly referred to as the Sick Leave Insurance Reserve Fund. Each employer in state government contributes to a Sick Leave Fund maintained by PERSI exclusively for the purpose of the provisions of Section 67-5333, Idaho Code, for state employees. The rate of contributions will consist of a percentage of employees' salaries as determined by the PERSI Board. Any excess balance in the Sick Leave Fund will be invested, and the earnings will accrue to the Sick Leave Fund, except the amount required by the board to defray administrative expenses. All moneys payable to the Sick Leave Fund are perpetually appropriated to the board, and will not be included in its departmental budget. A voluntary unused sick leave pool was authorized July 1, 2000 (Section 59-1365, Idaho Code) for PERSI employer units not eligible to participate in those established for state government by Section 67-5339, Idaho Code. The Sick Leave Fund for both the State and the Schools where tracked in one fund but the PERSI Board voted to track the two funds separately starting in FY 2021.

Uses: Upon separation from an eligible employer, by an eligible PERSI member, the unused portion of the employee's accumulated sick leave will be subject to calculation to determine the monetary value of the leave. Such sums will be used by the PERSI Board to continue to pay premiums for the employee's group health, dental, vision, long-term care, and prescription drug insurance programs as may be maintained by the employer for retirees, to the extent of the funds credited to the employee's account. Currently, the state employer must report to PERSI the employee's rate of pay and unused sick leave balance at retirement. The amount of unused sick leave that may be available to pay premiums is limited by the total amount of unused sick leave the employee can accrue and is also limited by the required statutory conversion formula: Section 67-5333, Idaho Code, limits the number of hours that can be converted based on the amount of state service or a ceiling of 600 hours. Upon an employee's death, any unexpended sums remaining in the fund will revert to the Sick Leave Fund.

Budget Unit: GVFD (Cont) (183) Retirement Medical Insurance

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$97,146	FY 22 \$5,312,698
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Fund: Retirement Medical Insurance Schools (0550-05 Ded)

Sources: This fund is commonly referred to as the Sick Leave Insurance Reserve Fund. Each employer in state government and employing school district contributes to a Sick Leave Fund maintained by PERSI exclusively for the purpose of the provisions of Section 67-5333, Idaho Code, and Section 33-1228, Idaho Code, for state employees and school district employees respectively. The rate of contributions will consist of a percentage of employees' salaries as determined by the PERSI Board. Any excess balance in the Sick Leave Fund will be invested, and the earnings will accrue to the Sick Leave Fund, except the amount required by the board to defray administrative expenses. All moneys payable to the Sick Leave Fund are perpetually appropriated to the board, and will not be included in its departmental budget. A voluntary unused sick leave pool was authorized July 1, 2000 (Section 59-1365, Idaho Code) for PERSI employer units not eligible to participate in those established for state government and school districts by Section 67-5339, Idaho Code, and Section 33-1228, Idaho Code. The Sick Leave Fund for both the State and the Schools were tracked in one fund but the PERSI Board voted to track the two funds separately starting in FY 2021.

Uses: Upon separation from an eligible employer, by an eligible PERSI member, the unused portion of the employee's accumulated sick leave will be subject to calculation to determine the monetary value of the leave. Such sums will be used by the PERSI Board to continue to pay premiums for the employee's group health, dental, vision, long-term care, and prescription drug insurance programs as may be maintained by the employer for retirees, to the extent of the funds credited to the employee's account. For school district employees, the calculation is made using the following formula: (days of unused sick leave / 2) * (daily rate of pay at time of retirement). Different school districts have different maximums on sick leave accrual. There are also statutory limitations on transfer of sick leave. Where the daily rate is affected by changes in the work week such as adoption of a four day work week or similar event, adjustments shall be made to maintain equity within the pool. For employees of state agencies, colleges and universities, and community colleges, the calculation is made using the following formula: (hours of unused sick leave / 2) * (hourly rate of pay at time of retirement).

Budget Unit: GVFD (Cont) (183) Retirement Medical Insurance

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$145,623	FY 22 \$12,213,998
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Fund: Judges' Retirement (0560-00 Ded)

Sources: Judges and the Courts make contributions to PERSI.

Uses: All money in the Judges Retirement Fund (JRF) is perpetually appropriated to pay retired justices and judges and the allowances to surviving spouses (Section 1-2002, Idaho Code). The JRF was moved into PERSI beginning in FY 2015; previous administration of the fund was under the Judicial Branch. Currently, the JRF has approximately 150 active and retired members.

Budget Unit: GVFA(183) Retirement System

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: GVFE (Cont) (183) Judges' Retirement Cont.

FY 18	\$6,327,997	FY 19	\$6,749,568	FY 20	\$7,397,806	FY 21	\$7,386,079	FY 22	\$7,997,230
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Budget Unit: GVFJ(183) Judges' Retirement Admin

FY 18	\$60,884	FY 19	\$60,775	FY 20	\$61,817	FY 21	\$63,891	FY 22	\$66,837
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Total Judges' Retirement Fund (0560-00)

FY 18	\$6,388,881	FY 19	\$6,810,343	FY 20	\$7,459,623	FY 21	\$7,449,970	FY 22	\$8,064,067
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Public Employee Retirement System Grand Total

FY 18	\$204,670,344	FY 19	\$202,061,635	FY 20	\$216,841,325	FY 21	\$225,282,423	FY 22	\$243,972,276
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Office of Species Conservation

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 36% of the General Fund is derived from individual income tax, 53% from sales tax, 4% from corporate income tax, and 7% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: General administrative support of the Office of Species Conservation including salaries, operating expenses and capital outlay (§67-818).

Budget Unit: GVSC(195) Species Conservation

FY 18	\$1,187,111	FY 19	\$1,205,651	FY 20	\$1,228,643	FY 21	\$1,330,559	FY 22	\$1,570,471
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Fund: Economic Recovery Reserve (0150-01 Ded)

Sources: The Economic Recovery Reserve Fund was created in 2005 to provide savings, in times of General Fund revenue shortfalls, through an increase in the cigarette tax. Shortly thereafter, the cigarette taxes were redirected for Bond Levy Equalization in Public Schools and to pay for the renovation of the Capitol. The fund had built back up a balance of \$68.1 million by 2009, but was spent during the economic downturn of 2010 and 2011. With the scheduled payoff of the capitol bond in FY 2015, H547 of 2014 redirected the cigarette tax from ERRF to pay for GARVEE bonds and water projects. S1190 of 2015 transferred \$20 million from the General Fund for the 27th payroll in FY 2017, but was used for one-time projects instead. §67-3520, Idaho Code.

Uses: The Economic Recovery Reserve Fund is utilized to pursue sage grouse conservation throughout the state to fund conservation projects on state and private land; lek monitoring conducted by the Department of Fish and Game; and training for the Rangeland Fire Protection Associations to prevent habitat loss.

Budget Unit: GVSC(195) Species Conservation

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Miscellaneous sources such as settlements. FY 2010 receipts reflect donations from private and agricultural interests supporting the use of Slickspot Peppergrass conservation agreements.

Uses: FY 2010 miscellaneous revenue expenditures (including encumbrances) were \$60,000 for legal costs to challenge the listing of Slickspot Peppergrass, \$5,600 for consultants, and \$4,400 for professional services. The balance of this fund as of June 30, 2020 was \$55,700.

Budget Unit: GVSC(195) Species Conservation

FY 18	\$642	FY 19	\$34	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Federal Grant (0348-00 Fed)

Sources: U.S. Fish and Wildlife, National Oceanic Atmospheric Administration (NOAA) Fisheries, and Bonneville Power Administration funds available for project grants involving wildlife species within the Endangered Species Act. NOAA grants through the Pacific Coastal Salmon Recovery Fund (PCSRF) are competitive between states, and originally came to Idaho in 2004 through a Congressional earmark.

Uses: Usually grant-specific uses such as anadromous cold water fishery projects, or threatened and endangered species impact studies. Many of these funds are passed through to other entities such as Soil and Water Conservation Districts or the Department of Fish and Game to carry out projects.

Budget Unit: GVSC(195) Species Conservation

FY 18	\$11,352,422	FY 19	\$9,540,503	FY 20	\$8,454,537	FY 21	\$9,104,735	FY 22	\$8,666,346
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Office of Species Conservation Grand Total

FY 18	\$12,540,175	FY 19	\$10,746,188	FY 20	\$9,683,180	FY 21	\$10,435,294	FY 22	\$10,236,817
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STEM Action Center

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Moneys are used for personnel costs, operating expenditures, and as match for non-state funding opportunities. The Science, Technology, Engineering, and Math (STEM) Action Center was created under the Office of the Governor through H302 (2015 session) to promote the expansion of student engagement in STEM activities.

Budget Unit: GVST(179) STEM Action Center

FY 18 \$4,484,007	FY 19 \$2,565,668	FY 20 \$2,533,599	FY 21 \$2,875,456	FY 22 \$3,013,997
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Fund: STEM Education (0240-00 Ded)

Sources: The STEM Education Fund consists of, private contributions, moneys from other public agencies or moneys from any other source. The fund was created by the 2017 Legislature to support the programs and priorities of the state in advancing Science, Technology, Engineering, and Math (STEM) education in public schools and Idaho post-secondary institutions.

Uses: Pursuant to Section 67-823, Idaho Code, the use of funds are to: coordinate and oversee implementation of STEM programs; to promote STEM through best practices in education to ensure connection with industry and Idaho's long-term economic prosperity; to produce an Idaho STEM-competitive workforce to offer better access to competitive employment opportunities; and to drive student experience, engagement and industry alignment by identifying and implementing public and higher education STEM best practices to transform workforce development

Budget Unit: GVST(179) STEM Action Center

FY 18 \$1,525,499	FY 19 \$3,000,529	FY 20 \$2,699,655	FY 21 \$1,930,453	FY 22 \$2,039,397
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Consists of non-federal grants and contracts, private contributions, and fees.

Uses: The requirements, goals, and objectives of the STEM Action Center include: 1) coordination of all state departments and divisions on STEM-related activities; 2) promotion of STEM through best practices in education; 3) support of high-quality professional development for educators; 4) facilitation of STEM-related competitions, science fairs, camps, and student programs; and 5) engagement of private industry in the development and maintenance of STEM Action Center projects (§67-823, Idaho Code). Funds appropriated may be used for various purposes stipulated as terms of the gift, grant, contract, or contribution within the agency's goals and objectives.

Budget Unit: GVST(179) STEM Action Center

FY 18 \$10,234	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: American Rescue Plan (0344-00 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: Funds were used in FY23 for onetime capital outlay to replace laptops.

Budget Unit: GVST(179) STEM Action Center

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these noncognizable funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funding used to provide instructional videos and curriculum (\$11,300); materials for STEM libraries (\$72,000); and STEM library management (\$15,000). The STEM Action Center has six lending libraries strategically located around the state that contain materials, resources, and devices for educators to check out and use in their classrooms. Funding enabled each lending library site to purchase \$12,000 in additional resources that teachers could use and \$2,500 for each lending library to manage the newly obtained resources. The center also used funds to recruit Idaho teachers to create 5-10 minute videos on curricula associated with STEM library resources.

Budget Unit: GVST(179) STEM Action Center

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$368,250	FY 22 \$0
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STEM Action Center Grand Total				
FY 18 \$6,019,740	FY 19 \$5,566,197	FY 20 \$5,233,254	FY 21 \$5,174,159	FY 22 \$5,053,394

State Insurance Fund

Fund: Petroleum Clean Water Trust (0130-00 Ded)

Sources: The Idaho Petroleum Clean Water Trust Fund (Petroleum Fund) was established in 1990 (§41-4905). The Petroleum Fund insures owners and operators of eligible petroleum storage tanks in the state for the cost of cleaning up releases of petroleum products and any resulting bodily injury or property damage suffered by third parties. By law, the Idaho State Insurance Fund is the administrator of the Petroleum Fund with the board of trustees directing policies and operation of the fund. The Petroleum Fund is administered without liability on the part of the SIF or the state of Idaho beyond the amount of the Petroleum Fund (§41-4905(6)). Full provision for program administration, claim payment, reserves, and statutory requirements are determined actuarially based upon insurance industry and statutory requirements. The Petroleum Fund's underwriting practices and procedures are guided by §41-4911 and §41-4911A, Idaho Code, which outline the criteria necessary for storage tanks to be eligible for insurance.

The primary source of funding for the Petroleum Fund is a transfer fee that is assessed at the rate of \$0.01 per gallon on the delivery or storage of petroleum products within the state of Idaho. The fee is collected by the Idaho State Tax Commission. Pursuant to an Idaho Supreme Court ruling, the distribution was changed on April 1, 1997. The Petroleum Fund is now apportioned 20% of the total transfer fees collected, which is remitted directly to the State Treasurer, custodian of the Petroleum Fund moneys. The balance of the transfer fees is apportioned 3% to the Department of Parks and Recreation and 77% to the State Highway Fund.

Section 41-4909(10), Idaho Code, provides that the fee shall be initiated or suspended based on the unencumbered balance of the fund. The first suspension commenced on October 1, 1999, in accordance with Idaho Code after the unencumbered balance had reached \$30 million. At that time the law provided that the assessment would be suspended when the unencumbered balance equaled \$30 million and would be reinstated when the balance declined to \$20 million. Effective July 1, 2000, with the enactment of Idaho Senate Bill 1584, the trigger point for the re-initiation was adjusted from \$20 million to \$15 million and the suspension trigger was adjusted from \$30 million to \$25 million. With the passage of H99 of 2007, the suspension trigger was raised to \$35 million and the reinstatement point was raised to \$25 million. The Director of the Department of Insurance notified the State Tax Commission in July of 2007 that the unencumbered balance had fallen below \$25 million and the transfer fee was reinstated effective September 1, 2007.

In addition to the transfer fee, owners or operators of underground or above ground storage tanks may apply for insurance by paying into the Petroleum Fund an annual application fee of \$25 for each regulated, farm, or residential petroleum tank and \$5 for each commercial and residential heating oil tank for which coverage is applied.

Uses: The Petroleum Fund operates in many respects similar to a non-profit corporate entity (§41-4905(4)). Moneys in the fund are to be used only to insure governmental and private entities who are owners and operators of petroleum storage tanks from the costs of corrective action and compensation of third parties who have suffered damages arising from an accidental release of petroleum from tanks insured by the Petroleum Fund (§41-4905(1)).

Budget Unit: GVHB (Cont) (186) Petroleum Storage Tank

FY 18	\$3,528,592	FY 19	\$2,466,421	FY 20	\$2,824,786	FY 21	\$3,062,435	FY 22	\$2,966,437
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Fund: State Insurance (0424-00 Ded)

Sources: The State Insurance Fund (SIF) was created in 1917 to provide Idaho employers with a reliable source of worker's compensation insurance to facilitate compliance with Idaho Worker's Compensation laws. Public employers in Idaho must insure through the Insurance Fund unless the employer chooses to be self-insured. Private employers may self-insure or purchase insurance from private insurers or the Insurance Fund.

The SIF is an independent body corporate politic which the Idaho Supreme Court has ruled to be an agency of the state serving a public purpose and carrying on and effecting a proprietary function (§72-901(1); State v. Musgrave, 84 Idaho 77, 370 P. 2d 778 (1962)). The SIF is subject to the same provisions of the Idaho Insurance Code, Title 41, Idaho Code, as are the other worker's compensation carriers in the state, except the SIF is not a member of the Idaho Insurance Guaranty Association (§72-901(4)). The SIF has no regulatory authority. The regulatory authority regarding worker's compensation rests with the Industrial Commission of the state. The SIF is funded only through premiums from the sale of worker's compensation insurance and earnings from the investment of its assets. The SIF is administered without liability on the part of the state. Full provision for program administration, claim payment, reserves, and statutory requirements are determined actuarially based upon insurance industry and statutory requirements.

Uses: The assets of the SIF are not state assets and are not held in the state treasury within the meaning of Article 7, Section 13 of the State Constitution. SIF moneys are deposited with the State Treasurer as custodian and held by the Treasurer as such in trust for the contributing employers and the beneficiaries of the worker's compensation law and for the payment of fund operating costs (§72-910; State v. Musgrave, 84 Idaho 77, 370 P.2d 778 (1962)). At the discretion of the SIF manager, and after full provision for benefits payments, reserves, policyholder surplus requirements and expenses have been met, excess surplus of the SIF may be returned to policyholders in the form of a dividend.

Budget Unit: GVHA (Cont) (186) Worker's Compensation

FY 18	\$49,850,941	FY 19	\$49,933,283	FY 20	\$50,389,978	FY 21	\$56,131,412	FY 22	\$60,349,095
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Budget Unit: GVHC (Cont) (186) Worker's Compensation

FY 18	\$189,745,741	FY 19	\$188,764,557	FY 20	\$182,484,404	FY 21	\$175,688,478	FY 22	\$184,646,394
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Total State Insurance Fund (0424-00)

FY 18	\$239,596,682	FY 19	\$238,697,840	FY 20	\$232,874,382	FY 21	\$231,819,890	FY 22	\$244,995,490
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State Insurance Fund Grand Total

FY 18	\$243,125,273	FY 19	\$241,164,261	FY 20	\$235,699,169	FY 21	\$234,882,325	FY 22	\$247,961,926
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Wolf Depredation Control Board

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 36% of the General Fund is derived from individual income tax, 53% from sales tax, 4% from corporate income tax, and 7% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: From FY 2015 through FY 2020 the Legislature transferred \$400,000 (with only \$200,000 in FY 2019) from the General Fund to the Wolf Control "Other" Money Subaccount to provide for the state's match to sportsmen and the livestock industry for control actions on wolves. Beginning in FY 2021, \$400,000 was directly appropriated on an ongoing basis to the Wolf Depredation Control Board- which dropped to \$392,000 due to an omnibus 2% General Fund reduction.

Budget Unit: GVWB(197) Wolf Depredation Control Board

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$375,880
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Budget Unit: GVWC (Cont) (197) Wolf Control Board

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$352,362	FY 22 \$0
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Total General Fund (0001-00)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$352,362	FY 22 \$375,880
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Fund: Wolf Control (0053-00 Ded)

Sources: H470 of 2014 established a five-member Wolf Depredation Control Board in the Governor's Office. Section 22-5305, Idaho Code, designates a set of new continuously appropriated funds and subaccounts to be administered by the board. The Wolf Depredation Control Fund acts as a conduit to pass moneys from the state, sportsmen, and livestock producers to the Wildlife Services Program under the United States Department of Agriculture Animal and Plant Health Inspection Service. The bill establishes fees from sportsmen and the livestock industry to be allocated into the subaccounts with the expectation that the General Fund would also contribute.

(a) (0053-01) The "Livestock Subaccount" shall consist of all assessments collected by the state brand inspector and the Idaho sheep and goat health board up to \$110,000 per year. The brand assessment is \$25 per renewal pursuant to Section 25-1145, Idaho Code. The sheep assessment is \$0.02 per pound of wool pursuant to Section 25-131, Idaho Code.

(b) (0053-02) The "Fish and Game Fund Transfer Subaccount" shall consist of all moneys transferred to the fund from the fish and game fund. Beginning in FY 2022, the state controller shall annually, as soon after July 1 of each year as practical, transfer \$300,000 from the fish and game fund to the fish and game fund transfer subaccount of the wolf control fund (§22-5306).

(c) (0053-03) The "Other Money Subaccount" which shall consist of any moneys other than moneys identified in paragraphs (a) and (b) of this subsection that are deposited in the fund. Funding in the amount of \$400,000 from the General Fund was provided each year in H649 of 2014, S1160 of 2015, S1414 of 2016, H297 of 2017, and H700 of 2018 and transferred to the continuously appropriated Wolf Control Fund Other Moneys Subaccount. In 2019, \$200,000 was transferred through H260, and S1039 removed the sunset date on Section 22-5307, Idaho Code.

The state treasurer shall invest the idle moneys of each subaccount and the interest earned on such investments shall be retained by each subaccount pursuant to Section 22-5305, Idaho Code.

\$392,000 from the General Fund was provided to the Wolf Control Fund each year in H645 of 2020, S1176 of 2021, and S1363 of 2022 but any unused portion was reverted back to the General Fund.

Uses: H470 of 2014 created Section 22-5305, Idaho Code, to continue the implementation of Idaho's wolf management plan. The responsibility of the board is to use the money for control actions against wolves when there is a depredation conflict between wolves and wildlife or between wolves and livestock. The control of wolves under this chapter does not include the payment of compensation for damages. Control activities funded by the board shall be consistent with the provisions of section 36-1107(c) and (d), Idaho Code. (§22-5304(3)).

The Fish and Game Commission, on or before July 1 of each year, is authorized to direct the wolf depredation control board as to the use of such funds in the fish and game fund transfer subaccount (§22-5306(3)).

Budget Unit: GVWC (Cont) (197) Wolf Control Board

FY 18	\$765,146	FY 19	\$716,092	FY 20	\$591,338	FY 21	\$209,210	FY 22	\$391,417
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Fund: Wolf Control Secondary (0053-04 Ded)

Sources: Beginning in FY 2015, at any time moneys in the livestock subaccount of the wolf control fund exceed \$110,000, any amount over and above \$110,000 shall be deposited in the wolf control secondary fund, hereinafter referred to as the secondary fund. The state treasurer shall invest the idle moneys of the secondary fund, and the interest earned on such investments shall be retained by the secondary fund (§22-5305(2)).

Uses: Moneys in the fund are continuously appropriated to be used solely for meeting the livestock assessment deposit requirements of Section 22-5306(1), Idaho Code. In the event collected assessments do not meet the minimum deposit requirements, an amount from the secondary fund as is necessary to meet the minimum deposit requirements in combination with collected assessments may be transferred to the livestock subaccount of the wolf control fund at the end of each fiscal year (§22-5305(2)).

Budget Unit: GVWC (Cont) (197) Wolf Control Board

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Wolf Depredation Control Board Grand Total

FY 18	\$765,146	FY 19	\$716,092	FY 20	\$591,338	FY 21	\$561,571	FY 22	\$767,296
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Workforce Development Council

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205, Idaho Code). Approximately 48% of the General Fund is derived from individual income tax, 41% from sales tax, 6% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book

Uses: The Legislature appropriated \$125,000 from this fund to study the Certified Nursing Assistant training pipeline.

Budget Unit: GVWD(178) Workforce Development Council

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Workforce Development Training (0305-00 Ded)

Sources: This fund is derived from the diversion of Unemployment Insurance taxes equal to 3% of the taxable wage rate authorized and payable under §72-1350. This fund is maintained separately and authorized under §72-1347B.

Uses: This fund is used to provide or expand training and retraining opportunities for Idaho's workforce and is personnel costs, operating expenditures, and trustee & benefit payments for grants.

Budget Unit: GVWD(178) Workforce Development Council

FY 18 \$0	FY 19 \$5,443,685	FY 20 \$6,386,387	FY 21 \$2,747,726	FY 22 \$5,528,952
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: The Legislature appropriated moneys from this fund for childcare expansion grants targeted to business owners willing to build new childcare facilities or expand existing facilities to increase the number of childcare slots available, and for workforce training and apprenticeships to provide access for individuals impacted by the pandemic for training aligned to employer needs.

Budget Unit: GVWD(178) Workforce Development Council

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$14,704
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: The American Rescue Plan Act of 2021 (ARPA) is the sixth federal COVID relief legislation passed by Congress and was signed into law on March 11, 2021 (Public Law No. 117-2). ARPA provides funding for state, local, territorial, and Tribal governments to respond to and recover from the COVID-19 pandemic; delivers direct economic assistance to individuals and businesses; and continues many programs from previously enacted COVID relief acts that address the public health emergency or support economic stimulus efforts. In Idaho, a new fund was created by the Legislature in S1204 (2021) to account for expenditures related to ARPA. All ARPA moneys flowing through our state treasury and to state agencies are to be appropriated pursuant to S1204, which declares all ARPA funding to be cognizable. The first five acts were accounted for in a separate fund ("CARES-Act COVID-19").

ARPA funding and relief available to Idaho is \$5.65 billion. This total can be categorized by (1) Economic stimulus programs outside of state government, which include direct impact payments to individuals; (2) State and Local Fiscal Recovery Funds, which are to be used to respond to the COVID-19 health emergency or its negative economic impacts, provide premium pay to workers, address lost revenue, or invest in sewer, water, or broadband infrastructure; and (3) Grant programs to state agencies, which have varying allocations and allowable uses as specified by federal agencies.

Uses: These funds are used for short term workforce training for employment impacted by the COVID pandemic.

Budget Unit: GVWD(178) Workforce Development Council

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$907,643	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: This fund consists of all moneys received from the federal government, or any agency thereof, for the proper administration of the Workforce Innovation and Opportunity Act (WIOA).

WIOA is administered at the federal level by the U.S. Department of Labor. No state matching funds are required. Funds made available to the state through discretionary grants awarded by the U.S. Department of Labor are also credited to this account.

Uses: Funding is used for the following grants:

Labor Force Statistics - To provide statistical data on payroll employment and the civilian labor force, employment and unemployment, persons not in the labor force, labor demand and turnover, wages, hours, earnings, occupational employment, time use, and employment projections. Data are for the nation, states, metropolitan areas, and counties. Data can be monthly, quarterly, or annual.

WIOA Adult Program - To prepare workers -- particularly disadvantaged, low-skilled, and underemployed adults -- for good jobs by providing job search assistance and training.

WIOA Youth Activities - To help low income youth, between the ages of 14 and 21, acquire the educational and occupational skills, training, and support needed to achieve academic and employment success and successfully transition into careers and productive adulthood.

Incentive Grants - WIOA Section 503 - To carry out innovative programs consistent with the purposes of Title I of WIOA (Workforce Investment Systems), Title II of WIOA (Adult Education and Family Literacy Act (AEFLA), 20 U.S.C. 9201 et seq.), the Carl D. Perkins Vocational and Applied Technology Education Amendments of 1998 (Public Law 105-332, 20 U.S.C. 2301 et seq.) or a combination of two or more of these acts.

Incentive Grants - WIA Section 503 - To carry out innovative programs consistent with the purposes of Title I of WIA (Workforce Investment Systems), Title II of WIOA (Adult Education and Family Literacy Act (AEFLA), 20 U.S.C. 9201 et seq.), the Carl D. Perkins Vocational and Applied Technology Education Amendments of 1998 (Public Law 105-332, 20 U.S.C. 2301 et seq.) or a combination of two or more of these acts.

WIOA National Dislocated Worker Grants / WIA National Emergency Grants - The purpose of the National Emergency Grant program is to temporarily expand service capacity at the state and local levels by providing time-limited funding assistance in response to significant dislocation events. Specific Activities: Simplot, Center Partners, Heinz, Job-Driven, & Sector Partnership.

WIOA Dislocated Worker Formula Grants - The purpose of the WIOA Dislocated Worker program is to help dislocated workers become reemployed. It provides them with job search assistance, career services, and/or training that builds their skills to meet labor market needs. Dislocated Worker services are targeted for workers who are unemployed and have lost a job through no fault of their own, or who have exhausted their Unemployment Compensation. The program measures success by participants' entry and retention of unsubsidized employment, and their median earnings.

WIOA Dislocated Worker National Reserve Technical Assistance and Training - To support the coordination, development, and provision of appropriate training, technical assistance, staff development, and other activities, including assistance in replicating programs of demonstrated effectiveness to States, local areas, and other entities involved in providing assistance to dislocated workers, as well as promoting the continuous improvement of assistance provided to dislocated workers under the Workforce Innovation and Opportunity Act of 2014.

Budget Unit: GVWD(178) Workforce Development Council

FY 18 \$0	FY 19 \$135,903	FY 20 \$142,512	FY 21 \$557,317	FY 22 \$746,737
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Workforce Development Council Grand Total				
FY 18 \$0	FY 19 \$5,579,588	FY 20 \$6,528,899	FY 21 \$4,212,687	FY 22 \$6,290,394

Legislature

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Moneys are used to support the operations of the Legislature.

Budget Unit: LBAH(101) House of Representatives

FY 18 \$50,000	FY 19 \$237,638	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: LBAS(100) Senate

FY 18 \$49,886	FY 19 \$237,638	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total General Fund (0001-00)

FY 18 \$99,886	FY 19 \$475,276	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Legislative (0060-00 Gen)

Sources: From General Fund in periodic transfers authorized by §67-451. The Legislative Fund shall consist of such moneys as are placed into it by other appropriations, by receipts paid into the Legislative Fund, and the moneys appropriated and transferred into it according to provisions of this act.

Such amounts are appropriated out of the General Fund in the State Operating Fund and the State Controller is authorized to transfer these amounts into the Legislative Fund for use by the Idaho Senate and House of Representatives.

Uses: Continuous appropriation for regular expenditures for the operation of the Legislature. Both the Senate and House of Representatives use this fund and fund detail by agency code. The presiding officers of each house of the Legislature are hereby authorized to make expenditures out of the Legislative Fund for any necessary expenses of the Legislature and the Legislative Fund is hereby perpetually appropriated for any necessary expenses of the Legislature. The Legislative Fund shall be specifically exempt from the provision of Chapter 35, Title 67, Idaho Code, and shall be specifically exempt from the provision of Chapter 36, Title 67, Idaho Code.

Budget Unit: LBAA (Cont) (100) Senate

FY 18 \$2,605,779	FY 19 \$2,865,323	FY 20 \$2,733,641	FY 21 \$3,022,451	FY 22 \$2,728,082
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Budget Unit: LBAB (Cont) (101) House

FY 18 \$4,305,391	FY 19 \$4,785,114	FY 20 \$4,512,547	FY 21 \$5,399,895	FY 22 \$4,492,205
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Total Legislative Fund (0060-00)

FY 18 \$6,911,170	FY 19 \$7,650,438	FY 20 \$7,246,188	FY 21 \$8,422,347	FY 22 \$7,220,286
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Fund: Legislative Legal Defense (0060-08 Ded)

Sources: As authorized in §67-451A, this fund consists of moneys as are placed into it by appropriations and shall be continuously appropriated to the Senate and the House of Representatives.

Uses: The funds are to be used at the direction of the Senate Pro Tempore and the Speaker of the House of Representatives for any necessary legal expenses of the Legislature.

Budget Unit: LBAA (Cont) (100) Senate

FY 18 \$1,812,554	FY 19 \$83,508	FY 20 \$158,382	FY 21 \$304,033	FY 22 \$266,130
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Budget Unit: LBAB (Cont) (101) House

FY 18 \$1,815,743	FY 19 \$139,054	FY 20 \$460,805	FY 21 \$252,294	FY 22 \$307,938
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Total Legislative Legal Defense Fund (0060-08)

FY 18 \$3,628,298	FY 19 \$222,562	FY 20 \$619,187	FY 21 \$556,327	FY 22 \$574,068
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Fund: Constitutional Defense (0151-00 Ded)

Sources: Shall consist of appropriations, gifts, grants and other Constitutional Defense Council moneys. Moneys in the Constitutional Defense Fund are continuously appropriated.

Uses: Used to support Legislative Council activities that include restoring, maintaining, and advancing the sovereignty and authority over issues that affect the state and well-being of its citizens in accordance with §67-6301. The Constitutional Defense Council consists of the Governor, the President Pro Tempore of the Senate, the Speaker of the House of Representatives and the Attorney General.

Budget Unit: LBAB (Cont) (101) House

FY 18 \$0	FY 19 \$487,195	FY 20 \$0	FY 21 \$26,874	FY 22 \$151,866
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Fund: Legislative Capitol Facilities (0365-04 Ded)

Sources: Section 5 of S1401 (2012 Session) created the Legislative Capitol Facilities Fund by transferring the balance of the Permanent Building Funds previously appropriated for the Capitol renovation and relocation to the Legislative Branch, and provided a continuous appropriation to the Senate, House, and Legislative Services Office.

Uses: These funds are to be used for small facility maintenance projects and furnishings for the space used by the Legislature.

Budget Unit: LBAA (Cont) (100) Senate

FY 18 \$37,658	FY 19 \$41,965	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: LBAB (Cont) (101) House

FY 18 \$35,050	FY 19 \$520	FY 20 \$1,424	FY 21 \$0	FY 22 \$0
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Total Legislative Capitol Facilities Fund (0365-04)

FY 18 \$72,708	FY 19 \$42,485	FY 20 \$1,424	FY 21 \$0	FY 22 \$0
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Legislature Grand Total

FY 18 \$10,712,061	FY 19 \$8,877,956	FY 20 \$7,866,799	FY 21 \$9,005,547	FY 22 \$7,946,220
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Legislative Services Office

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Support the operations of the nonpartisan Legislative Services Office that includes Research & Legislation, Legislative Audits, Budget & Policy Analysis, and Information Technology.

Budget Unit: LBBA(102) Legislative Services Office

FY 18	\$5,137,466	FY 19	\$5,207,748	FY 20	\$5,335,899	FY 21	\$5,518,846	FY 22	\$6,763,467
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Fund: Technology Infrastructure Stabilization (0128-00 Ded)

Sources: The Technology Infrastructure Stabilization Fund shall consist of moneys that may be provided by legislative appropriation. The state treasurer shall invest the idle moneys of the fund, and the interest earned on such investments shall be retained by the fund.

For FY 2019, the Legislature appropriated and transferred \$22,000,000 from the General Fund to the Technology Infrastructure Stabilization Fund for various IT needs within eight different agencies (Section 67-3532, Idaho Code). For FY 2020, the Legislature appropriated and transferred \$8,053,500 from the General Fund into the fund for various IT needs, and for FY 2021 it transferred \$5,011,300 from the General Fund into the fund for the Department of Health and Welfare.

Uses: Subject to appropriation by the legislature, moneys in the technology infrastructure stabilization fund shall be used solely for: (a) Technology projects requested, recommended, or funded through the annual state budget process including, but not limited to, software development and computer hardware or equipment; and (b) The legislative services office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process, as well as other state technology projects, needs, or issues (Section 67-3532, Idaho Code).

For FY 2019, through S1375, the Legislature appropriated \$150,000 from this fund to hire technical expertise and project reviews for agency IT projects. Expenditures in FY 2019 were for a contractor to assist LSO staff with review of various agency information technology budget requests. Expenditures in FY 2020 were nearly all for a contractor to assist with LSO's review and participation in the development of the budget module for the modernization of the statewide accounting system.

Budget Unit: LBBA(102) Legislative Services Office

FY 18	\$0	FY 19	\$15,995	FY 20	\$26,387	FY 21	\$0	FY 22	\$0
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Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Sale of items in the Capitol gift shop, food items from the legislative dining room, and the sale of legislative directories, daily and mini-data and final daily data publications.

Uses: Miscellaneous revenues are appropriated to offset the operating expenses and to replace inventory for items sold in the gift shop, contractual costs to manage the legislative dining room, and the printing of publications by the Legislative Services Office.

Budget Unit: LBBA(102) Legislative Services Office

FY 18	\$165,913	FY 19	\$133,451	FY 20	\$116,245	FY 21	\$95,533	FY 22	\$123,589
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Fund: Legislative Capitol Facilities (0365-04 Ded)

Sources: Section 5 of S1401 (2012 Session) created the Legislative Capitol Facilities Fund by transferring the balance of the Permanent Building Funds previously appropriated for the Capitol renovation and relocation to the Legislative Branch, and provided a continuous appropriation to the Senate, House, and Legislative Services Office.

Uses: These funds are to be used for small facility maintenance projects and furnishings for the space used by the Legislature.

Budget Unit: LBBA(102) Legislative Services Office

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Professional Services (0475-00 Ded)

Sources: Revenues are derived from audit billing fees to agencies supported by dedicated and federal funds.

Uses: Funds are appropriated in conjunction with General Fund moneys for the performance of audits of departments and agencies in the executive and judicial branches of government.

Budget Unit: LBBA(102) Legislative Services Office

FY 18 \$1,336,642	FY 19 \$1,355,524	FY 20 \$1,408,259	FY 21 \$1,312,971	FY 22 \$1,321,614
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: In response to the COVID-19 pandemic, Congress passed and the President signed into law six pieces of legislation. The first five include: (1) Coronavirus Preparedness & Response Supplemental Appropriations Act (P.L. 116-123); (2) Families First Coronavirus Response Act (P.L. 116-127); (3) Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136); (4) Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139); and (5) Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act (P.L. 116-260). These acts included funding and fiscal relief for individuals, businesses, and state, local, territorial, and Tribal governments to address the effects of the COVID-19 pandemic.

As part of the first five pieces of federal legislation, Idaho received an allocation of nearly \$10.7 billion.

Some CARES Act moneys were approved by both the Division of Financial Management and the Idaho Board of Examiners as noncognizable expenditure adjustments pursuant to Section 67-3516(2), Idaho Code. A new fund, CARES Act – COVID 19, was created by the Office of the State Controller to account for these funds.

Other CARES Act moneys were approved through legislative appropriation from the Federal COVID-19 Relief Fund, which was created by the passage of S1034 of 2021.

The Legislature appropriated the sixth federal COVID-19 relief act, the American Rescue Plan Act (ARPA), in a separate fund.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

Budget Unit: LBCA(102) COVID-19 Response

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$1,255,857	FY 22 \$0
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Legislative Services Office Grand Total

FY 18 \$6,640,021	FY 19 \$6,712,717	FY 20 \$6,886,789	FY 21 \$8,183,207	FY 22 \$8,208,671
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Office of Performance Evaluations

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Support the operations of the nonpartisan Office of Performance Evaluations.

Budget Unit: LBPA(104) Office of Performance Evaluations

FY 18 \$886,195	FY 19 \$877,270	FY 20 \$912,050	FY 21 \$861,015	FY 22 \$973,148
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Office of Performance Evaluations Grand Total				
FY 18 \$886,195	FY 19 \$877,270	FY 20 \$912,050	FY 21 \$861,015	FY 22 \$973,148

FY 18 \$886,195	FY 19 \$877,270	FY 20 \$912,050	FY 21 \$861,015	FY 22 \$973,148
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Redistricting Commission

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Support the operations of the Redistricting Commission.

Budget Unit: LBDA(102) Redistricting

FY 18	\$0	FY 19	\$45,000	FY 20	\$0	FY 21	\$110,495	FY 22	\$212,828
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Redistricting Commission Grand Total									
FY 18	\$0	FY 19	\$45,000	FY 20	\$0	FY 21	\$110,495	FY 22	\$212,828

Lieutenant Governor

Fund: General (0001-00 Gen)

Sources: The General Fund consists of "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other miscellaneous sources. For a more detailed description of the composition of the General Fund, see the Governor's General Fund Revenue Book.

Uses: General Fund moneys are used for the operations of the office, including personnel costs, operating expenditures, and capital outlay as needed.

Budget Unit: LGAA(120) Administration - Lieutenant Governor

FY 18 \$169,140	FY 19 \$173,876	FY 20 \$163,959	FY 21 \$169,781	FY 22 \$183,100
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Lieutenant Governor Grand Total				
FY 18 \$169,140	FY 19 \$173,876	FY 20 \$163,959	FY 21 \$169,781	FY 22 \$183,100

Board of Tax Appeals

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Provides for the general operation and maintenance of the Board which includes holding hearings and make independent rulings on appeal from a final determination of the State Tax Commission or a county board of equalization.

Budget Unit: TAAE(351) Board of Tax Appeals

FY 18 \$577,159	FY 19 \$566,434	FY 20 \$633,288	FY 21 \$487,082	FY 22 \$506,785
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Board of Tax Appeals Grand Total				
FY 18 \$577,159	FY 19 \$566,434	FY 20 \$633,288	FY 21 \$487,082	FY 22 \$506,785

State Tax Commission

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: Provides for the general operation and maintenance of the State Tax Commission including personnel costs, operating expenditures, and capital outlay.

Budget Unit: TAAA(352) General Services

FY 18 \$10,578,566	FY 19 \$12,245,712	FY 20 \$11,343,089	FY 21 \$10,885,728	FY 22 \$12,461,516
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Budget Unit: TAAB(352) Audit and Collections

FY 18 \$8,222,211	FY 19 \$8,282,519	FY 20 \$8,626,571	FY 21 \$8,169,126	FY 22 \$8,515,289
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Budget Unit: TAAC(352) Revenue Operations

FY 18 \$5,931,039	FY 19 \$6,166,738	FY 20 \$6,046,484	FY 21 \$5,508,633	FY 22 \$5,007,111
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Budget Unit: TAAD(352) Property Tax

FY 18 \$3,683,902	FY 19 \$3,794,963	FY 20 \$3,804,312	FY 21 \$3,605,531	FY 22 \$3,683,992
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Budget Unit: TACA(352) Collections

FY 18 \$7,405,430	FY 19 \$7,187,835	FY 20 \$7,460,033	FY 21 \$6,577,873	FY 22 \$7,485,693
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Total General Fund (0001-00)

FY 18 \$35,821,148	FY 19 \$37,677,766	FY 20 \$37,280,489	FY 21 \$34,746,891	FY 22 \$37,153,601
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Fund: Multistate Tax Compact (0276-00 Ded)

Sources: Moneys collected as a direct result of audits conducted by the Multistate Tax Commission (on behalf of the state of Idaho) shall be paid by the State Tax Commission into the Multistate Tax Compact Fund. The Multistate Tax Compact was formed to determine the tax liability of multistate taxpayers, promote uniformity or compatibility in tax systems, and facilitate taxpayer convenience and compliance in the filing of tax returns and avoid duplicative taxation across states (§63-3709).

Uses: Each year the State Tax Commission receives the budget of the Multistate Tax Commission, including the statement of Idaho's share. On or before February 1 of each year, the Tax Commission certifies to the Senate Finance Committee, the House Appropriations Committee, the Senate Local Government and Taxation Committee, and the House Revenue and Taxation Committee as to whether the budget complies with the Multistate State Tax Compact. Unless the Legislature determines otherwise prior to adjournment, the amounts which the State Tax Commission has certified as complying are hereby continually appropriated from the Multistate Tax Compact Fund to the Multistate Tax Commission.

If the funds in the Multistate Tax Compact Fund exceed one hundred and ten percent (110%) of the most recent annual appropriation to the Multistate Tax Commission, the excess shall be transferred to the General Fund.

Payments to the Multistate Tax Commission from the Multistate Tax Compact Fund are made only on approval of the State Tax Commission (§63-3709).

Budget Unit: TAAF(352) Audit and Collections

FY 18 \$1,985,166	FY 19 \$1,977,660	FY 20 \$2,055,241	FY 21 \$2,085,294	FY 22 \$2,189,811
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Budget Unit: TAAI(352) General Services

FY 18 \$443,004	FY 19 \$391,133	FY 20 \$510,382	FY 21 \$714,972	FY 22 \$712,729
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Budget Unit: TAAP(352) Revenue Operations

FY 18 \$4,000	FY 19 \$0	FY 20 \$4,000	FY 21 \$4,000	FY 22 \$4,000
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Total Multistate Tax Compact Fund (0276-00)

FY 18 \$2,432,170	FY 19 \$2,368,793	FY 20 \$2,569,623	FY 21 \$2,804,266	FY 22 \$2,906,540
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Fund: Administration and Accounting (0338-01 Ded)

Sources: The State Tax Commission is directed to retain funds for the Commission's cost of collecting and administering the moneys of certain donation tax check-off trust funds. The annual amount is three thousand dollars (\$3,000) or twenty percent (20%), whichever is less (§63-3067A and §63-3067B).

Any county that has levied a tax pursuant to §63-2602, Idaho Code, may contract with the State Tax Commission for collection and administration of the tax. Although the legislation sunset in December 31, 2009, the local option tax allowed for a ten-year levy to be distributed according to §63-2605 as follows:

- (a) An amount sufficient to pay refund claims to the State Refund Fund,
- (b) An amount equal to the cost of administering the tax is retained by the Commission, not to exceed the legislative appropriation,
- (c) The remaining balance is distributed monthly to the tax levying jurisdictions.

On other taxes, the State Tax Commission is authorized to retain an amount of money equal to the cost of collecting and administering them. The amount retained cannot exceed the amount authorized to be expended by appropriation by the Legislature. Those taxes are:

- 1. Idaho Travel and Convention Tax (0212) (§67-4718)
- 2. Illegal Drug Tax (0281) (§63-4209)
- 3. Boise Auditorium District (0630) (§67-4917C)
- 4. Petroleum Clean Water Trust Fund (0130) (§41-4909)
- 5. 2% fee on Prepaid Wireless Services (§31-4809)

Uses: Funds in the Administration Fund are used for defraying the costs of collecting and administering certain trust funds and taxes (§63-3602, §63-3067, §67-4718, §67-4917C, §63-4209, §31-4809, & §41-4909).

Budget Unit: TAAA(352) General Services

FY 18 \$67,700	FY 19 \$19,577	FY 20 \$29,328	FY 21 \$54,682	FY 22 \$65,398
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Budget Unit: TAAB(352) Audit and Collections

FY 18 \$36,153	FY 19 \$13,010	FY 20 \$13,005	FY 21 \$36,491	FY 22 \$36,769
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Budget Unit: TAAC(352) Revenue Operations

FY 18 \$108,325	FY 19 \$59,408	FY 20 \$76,121	FY 21 \$80,655	FY 22 \$31,282
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Total Administration and Accounting Fund (0338-01)

FY 18 \$212,178	FY 19 \$91,995	FY 20 \$118,454	FY 21 \$171,828	FY 22 \$133,448
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Fund: Administration Services for Transportation (0338-02 Ded)

Sources: The State Tax Commission retains funds from gasoline tax receipts equal to the cost of collecting, administering, and enforcing the Gasoline Tax requirements. However, the amount cannot exceed the amount authorized to be expended by the Legislature (§63-2402 and §63-2405).

From Special Fuels Tax receipts the State Tax Commission retains funds equal to the cost of collecting, administering and enforcing the Special Fuels Tax. However, the amount cannot exceed the amount authorized to be expended by the Legislature (§63-2416 - §63-2417).

Uses: The funds are used to pay the Commission's costs of the Gasoline Tax and Special Fuels Tax Programs (§63-2412 and §63-2418).

Budget Unit: TAAA(352) General Services

FY 18	\$1,281,300	FY 19	\$1,152,342	FY 20	\$1,194,766	FY 21	\$1,388,118	FY 22	\$1,777,111
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Budget Unit: TAAB(352) Audit and Collections

FY 18	\$2,094,506	FY 19	\$1,796,659	FY 20	\$1,927,811	FY 21	\$2,115,058	FY 22	\$2,046,920
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Budget Unit: TAAC(352) Revenue Operations

FY 18	\$904,583	FY 19	\$952,977	FY 20	\$862,854	FY 21	\$914,951	FY 22	\$856,241
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Budget Unit: TACA(352) Collections

FY 18	\$221,022	FY 19	\$192,705	FY 20	\$193,436	FY 21	\$198,056	FY 22	\$212,644
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Total Administration Services for Transportation Fund (0338-02)

FY 18	\$4,501,411	FY 19	\$4,094,683	FY 20	\$4,178,867	FY 21	\$4,616,182	FY 22	\$4,892,916
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Fund: Seminars and Publications (0401-00 Ded)

Sources: Fees, educational purpose sales, tax regulations and printed material, fees for copies, supplies, bad check charges, postage reimbursement, sales of maps, unclaimed property lists, etc. Sales are primarily to the public.

Uses: These funds are used for defraying the costs associated with collecting and administering these funds.

Budget Unit: TAAA(352) General Services

FY 18	\$19,099	FY 19	\$19,088	FY 20	\$19,100	FY 21	\$19,100	FY 22	\$19,841
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Budget Unit: TAAC(352) Revenue Operations

FY 18	\$3,900	FY 19	\$5,669	FY 20	\$25,479	FY 21	\$26,400	FY 22	\$10,560
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Budget Unit: TAAD(352) Property Tax

FY 18	\$158,512	FY 19	\$160,307	FY 20	\$150,828	FY 21	\$136,738	FY 22	\$166,560
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Total Seminars and Publications Fund (0401-00)

FY 18	\$181,511	FY 19	\$185,065	FY 20	\$195,407	FY 21	\$182,238	FY 22	\$196,961
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Fund: Revenue Sharing (0502-01 Ded)

Sources: This fund is funded by 11.5% of the sales tax revenue (§63-3638(g)).

Uses: Funds are distributed as follows:

A) 45.2% to the cities, to be distributed as follows:

- 1) Each city receives a like amount to the amount received under the provisions of §63-3638, Idaho Code, for each quarter of state fiscal year 2020.
- 2) If the amount to distribute is less than that, they are reduced proportionately.
- 3) If the amount exceeds that, they are increased 1%.
- 4) Any remaining amount is distributed to cities with a below-average per capita distribution

in the proportion that the population of that city bears to the population of all cities with below-average per capita distribution within the state

B) 47.1% to the counties, to be distributed as follows:

1) 59.8% of the distribution as follows:

a) \$1,320,000 to be distributed 1/44th to each county.

b) The balance to the counties in proportion that the population of the county bears to the state population.

2) 40.2% of the county distribution as follows:

a) Each city and county receives a like amount to the amount received under the provisions

of §63-3638, Idaho Code, for the fourth quarter of calendar year 1999.

b) If the amount to distribute is less than that, they are reduced proportionately.

c) If the amount exceeds that, they are increased proportionately up to 105%.

D) If the amount exceeds 105%, it is distributed to the counties in the proportion that the population of the county bears to the state population.

C) 7% to the counties for distribution to special taxing districts.

Budget Unit: TAAG (Cont) (352) Refunds and Pass-through Continuous

FY 18	\$200,428,990	FY 19	\$214,131,304	FY 20	\$229,163,374	FY 21	\$252,700,412	FY 22	\$305,722,049
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Fund: County Circuit Breaker (0502-03 Ded)

Sources: This fund is funded by sales tax revenue and receives the portion certified to the county auditor under the circuit breaker provisions of the code (§63-709(1)).

Uses: The State Tax Commission reviews the claims and certifies the dollar amount to the county auditor by the third Monday in November. By December 20 the Tax Commission pays to each county one-half (1/2) the amount due, with the second half to be paid by the following June 20 (§63-709(2)).

Budget Unit: TAAG (Cont) (352) Refunds and Pass-through Continuous

FY 18	\$17,534,010	FY 19	\$18,068,655	FY 20	\$19,531,578	FY 21	\$20,763,637	FY 22	\$24,064,801
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Fund: Sales Tax Personal Property Tax Replacement (0502-05 Ded)

Sources: Funded by Sales Tax revenues (§63-3638(13)).

Uses: Provides payments to counties and other taxing districts to replace property tax revenue lost when personal property was partially exempted from property taxes (§63-602KK).

Budget Unit: TAAG (Cont) (352) Refunds and Pass-through Continuous

FY 18	\$18,837,362	FY 19	\$18,730,150	FY 20	\$18,604,660	FY 21	\$18,550,086	FY 22	\$18,574,043
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Fund: Sales Tax Ag Property Relief (0502-06 Ded)

Sources: Funded by Sales Tax revenues (§63-3638(11)).

Uses: Provides payments to counties and other taxing districts to replace property tax revenue lost when agricultural equipment was exempted from property taxes (§63-602EE).

Budget Unit: TAAG (Cont) (352) Refunds and Pass-through Continuous

FY 18	\$8,487,103	FY 19	\$8,487,103	FY 20	\$8,487,103	FY 21	\$8,487,103	FY 22	\$8,487,103
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Fund: Demonstration Pilot Program (0502-08 Ded)

Sources: Upon approval by the State Tax Commission, a developer of a retail complex is entitled to receive a rebate of sixty percent (60%) of all sales and use taxes imposed by this chapter and remitted to the State Tax Commission after the date of approval by qualified retailers in the retail complex but not to exceed the lesser of:

(i) The amount certified pursuant to subsection (3)(a)(iv) of this section; or

(ii) The limitation imposed by subsection (5)(c) of this section.

(b) No interest shall be paid on the amounts rebated.

(c) All sales and use tax information remitted by retailers shall be deemed a trade secret, shall be confidential and shall not be disclosed by the State Tax Commission.

(5) (a) When a retailer certifies to the State Tax Commission and the commission determines that the requirements of subsection (3)(a)(i), (ii) and (iii) of this section have been met, sixty percent (60%) of all sales and use taxes imposed by this chapter and remitted to the State Tax Commission after the date of approval by qualified retailers in the retail complex, shall be deposited into the Demonstration Pilot Project Fund, which is hereby created in the state treasury.

(b) All moneys rebated shall be paid by the State Tax Commission from the Demonstration Pilot Project Fund in a timely manner not to exceed sixty (60) calendar days after receipt as funds are available in the Demonstration Pilot Project Fund. Payments shall be specific to and accounted for by each project.

© Once a total of thirty-five million dollars (\$35,000,000) has been paid in as a rebate on a particular approved transportation improvement, no additional rebates shall be paid in regard to that approved transportation improvement (§63-3641).

Uses: A developer of a retail complex shall receive a rebate of sales taxes collected and remitted to the State Tax Commission by qualified retailers within the retail complex to reimburse the developer for project expenses incurred for the installation of approved transportation improvements. A highway project the cost of which is in excess of six million dollars (\$6,000,000) for the installation of an interchange from an interstate highway or expended on the improvement of a highway as defined in §40-109(5), Idaho Code. To qualify as an approved highway improvement the developer of a retail complex must enter into an agreement with the Idaho Transportation Board and/or political subdivision. An approved highway improvement shall include those costs directly associated with the highway project but shall not include any improvement not within the right-of-way of the proposed public highway improvement, improvements not specifically authorized in the agreement entered into, or developer financed improvements required by state or local agencies as part of the permitting and development process not within the public highway right-of-way (§63-3641).

Budget Unit: TAAG (Cont) (352) Refunds and Pass-through Continuous

FY 18	\$3,041,377	FY 19	\$3,047,223	FY 20	\$4,480,955	FY 21	\$2,986,685	FY 22	\$9,591,874
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Fund: Election Consolidation Sales Tax (0502-09 Ded)

Sources: Sales taxes include an additional distribution for FY 2011, and each fiscal year thereafter, of four million one hundred thousand dollars (\$4,100,000), of which two million two hundred thousand dollars (\$2,200,000) shall be distributed to each of the forty-four (44) counties in equal amounts, and one million nine hundred thousand dollars (\$1,900,000) of which shall be distributed to the forty-four (44) counties in the proportion that the population of the county bears to the population of the state. For FY 2012, and for each fiscal year thereafter, the amount distributed shall be adjusted annually by the Tax Commission in accordance with the consumer price index for all urban consumers (CPI-U) as published by the U.S. Department of Labor, Bureau of Labor Statistics, but in no fiscal year shall the total amount allocated for counties be less than four million one hundred thousand dollars (\$4,100,000) (§63-3638(8)).

Uses: All such revenues shall be used exclusively to defray the costs associated with conducting elections as required of county clerks by the provisions of §34-1401.

Budget Unit: TAAG (Cont) (352) Refunds and Pass-through Continuous

FY 18	\$4,586,465	FY 19	\$4,706,172	FY 20	\$4,797,929	FY 21	\$4,858,932	FY 22	\$5,076,795
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Fund: Tax Relief Fund (0502-10 Ded)

Sources: Sales tax revenues from online sellers and retailers.

Uses: Future tax relief subject to Section 57-811, Idaho Code. Section 63-3638 (14), Idaho Code directs that amounts collected from purchasers and paid to the state of Idaho by retailers that are not engaged in business in this state and which retailer would not have been required to collect the sales tax, shall be distributed to the tax relief fund created in Section 57-811, Idaho Code. The state tax commission will determine the amounts to be distributed under this subsection.

Budget Unit: TAAG (Cont) (352) Refunds and Pass-through Continuous

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Sales Tax Distribution Reserve Account (0502-11 Ded)

Sources: This fund is funded by 11.5% of the sales tax revenue (§63-3638(g)).

Uses: Funds held in reserve for not complying with I.C. §67-450E which serves as a unified location for the reporting of and access to financial information of local governing entities in Idaho. Funds will be sent to locals once they have complied with the statute.

Budget Unit: TAAG (Cont) (352) Refunds and Pass-through Continuous

FY 18 \$14,993	FY 19 \$667	FY 20 \$30,939	FY 21 \$3,918	FY 22 \$838,866
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Fund: Sales Tax - Transportation Distribution (0502-12 Ded)

Sources: One percent of sales tax collections after refunds and revenue sharing to local units of government.

Uses: Transportation Expansion and Congestion Mitigation (TECM) Fund established pursuant to Section 40-720, Idaho Code. TECM shall finance projects that expand the state system to address and mitigate transportation congestion. The projects shall be evaluated by the Idaho transportation department and shall be chosen by the Idaho transportation board based on a policy that may include mitigation of traffic times, improvement to traffic flow and mitigation of traffic congestion. The Idaho housing and finance association is hereby authorized to issue bonds, secured by otherwise unobligated moneys in the fund, for the purpose of financing state transportation projects approved by the Idaho transportation board. The Idaho transportation board shall take into consideration the mitigation of traffic congestion from the state campus site located at 11311 West Chinden Boulevard, Boise, as a priority when approving transportation projects.

Budget Unit: TAAG (Cont) (352) Refunds and Pass-through Continuous

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Estate Tax (0507-00 Ded)

Sources: The State Tax Commission collects estate taxes and remits the money to the State Treasurer (§14-413).

Uses: Estate taxes are distributed as follows:

1. Ten percent (10%) goes into a suspense fund to be sent to the counties, at least quarterly.
2. An amount sufficient to pay current refund claims is paid into the State Refund Fund.
3. The balance is distributed to the General Fund.

Budget Unit: TAAG (Cont) (352) Refunds and Pass-through Continuous

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Tax Commission Refunds (0516-00 Ded)

Sources: Twenty percent (20%) of the State Income Tax (Individual and Corporate) is deposited to the credit of the State Refund Fund (§63-3067).

One-half (50%) of withholding on lottery winnings is deposited in the Public School Income Fund, while the other half (50%) is deposited in the Refund Fund and distributed quarterly to counties for County Juvenile Probation Services (§63-3067).

Also, an amount sufficient to pay refunds is distributed to this fund from:

1. Sales Tax
2. Cigarette Tax
3. Beer Tax
4. Gasoline Tax
5. Inheritance Tax
6. Wine Tax
7. Kilowatt Hour Tax
8. Mine License Tax
9. Tobacco Tax
10. Special Fuels Tax
11. Travel & Convention Tax
12. Boise Auditorium Tax
13. Illegal Drug Tax
14. Department of Health and Welfare - Child Support Set-Off
15. Department of Labor Unemployment Tax Set-Off

Uses: The State Refund Fund is for repaying overpayments and paying any other erroneous receipts illegally assessed or collected, penalties collected without authority and taxes and licenses unjustly assessed. Whenever necessary for the purpose of making prompt payment of refunds, the State Tax Commission may request the Board of Examiners to authorize the transfer of an additional specific amount from the income tax collections to the State Refund Fund. Any unencumbered balance over \$1,500,000 in the Fund on June 30 is transferred to the General Fund (§63-3067).

Budget Unit: TAAG (Cont) (352) Refunds and Pass-through Continuous

FY 18	\$443,975,108	FY 19	\$376,527,003	FY 20	\$306,962,811	FY 21	\$346,952,558	FY 22	\$422,766,981
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Fund: Idaho Tax Rebate Fund (0535-00 Ded)

Sources: The Idaho Tax Rebate Fund (§63-3024B) is funded by both the General and Tax Relief Fund funds.

A total of \$540,000,000 comes from the General Fund. \$40,000,000 was allocated in S1214 of 2021, and \$500,000,000 was allocated in H0001 of the 2022 Extraordinary Session.

A total of \$478,000,000 comes from the Tax Relief Fund. \$180,000,000 was allocated in H0380 of 2021, and \$298,000,000 was allocated in H0436 of 2022.

Uses: §63-3024B, Idaho Code, requires the Idaho State Tax Commission to distribute income tax rebates to individual income taxpayers who filed 2020 and 2021 Idaho individual income tax returns or form 24.

House Bill 380 of 2021 authorized up to \$220,000,000 for rebates.

House Bill 436 of 2022 authorized up to \$350,000,000 for rebates.

House Bill 1 of the 2022 Extraordinary Session authorized up to \$500,000,000 for rebates.

Budget Unit: TAAG (Cont) (352) Refunds and Pass-through Continuous

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$409,907,883
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Fund: Custodial (0630-00 Ded)

Sources: Suspend items are charged to this fund until they are ready to be credited to the proper fund. This includes items like wire transfers, field office deposits, Boise auditorium moneys, and wine tax distribution to the grape growers. Several Idaho Code sections require the state to bond taxpayers; all bonds are receipted in this fund and a subsidiary journal of individual bonds is maintained.

Uses: Suspend items are held in this fund until they are identified and can be charged to their proper fund. The bond amounts are held as long as the bond is required.

Budget Unit: TAAG (Cont) (352) Refunds and Pass-through Continuous

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: ARPA State Fiscal Recovery (0344-30 Fed)

Sources: The American Rescue Plan Act (ARPA) was passed by Congress and signed into law on March 11th, 2021 (Public Law No. 117-2). As part of ARPA, a State Fiscal Recovery Fund (SFRF) was created for all states to address the impacts of the COVID-19 health emergency; Idaho received an SFRF allocation of \$1,094,018,353. Funds can be expended for testing, supplies, premium pay for workers, lost tax revenue, and for sewer, water, or broadband infrastructure projects. These funds must be obligated for expenditure by December 31, 2024, and expended by December 31, 2026. Pursuant to S1204 of 2021, all moneys from this fund are subject to Legislative appropriation.

Uses: In FY2023, the Legislature appropriated \$189,500 to the State Tax Commission for the replacement of information technology equipment.

Budget Unit: TAAA(352) General Services

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Federal COVID-19 Relief (0345-00 Fed)

Sources: The Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136) was passed by Congress and signed into law by the President on March 27th, 2020. As part of the legislation, Idaho received the minimum stimulus allocation of \$1.25 billion to address the effects of the COVID-19 pandemic. This included funding for education stabilization, disaster relief, COVID tests and equipment for testing, infrastructure, election security and upgrades, increased unemployment compensation, business loans, and direct payments to citizens. A new fund was created by the Office of the State Controller to account for expenditures related to the CARES Act. All CARES Act moneys were approved by the Idaho Board of Examiners or the Division of Financial Management as noncognizable (AKA "non-cog") expenditure adjustments pursuant to Section 67-3516(2), Idaho Code.

Uses: Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred between March 1, 2020 and December 30, 2020.

The Tax Commission distributed cash grants to qualifying small businesses with 1 - 50 employees and self-employed entrepreneurs to reimburse the costs of business interruption caused by the required closures due to COVID-19.

Budget Unit: TAAV(352) CARES Act Funding

FY 18 \$0	FY 19 \$0	FY 20 \$56,837,748	FY 21 \$52,766,894	FY 22 \$0
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Fund: Federal Grant (0348-00 Fed)

Sources: Occasional grants of federal fuel tax funds are available.

Uses: Funds are utilized in the fuel tax audit area, to assist in identifying those owing money to the federal government.

Budget Unit: TAAF(352) Audit and Collections

FY 18 \$8,000	FY 19 \$8,000	FY 20 \$6,500	FY 21 \$0	FY 22 \$0
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State Tax Commission Grand Total

FY 18 \$740,061,826	FY 19 \$688,124,579	FY 20 \$693,246,437	FY 21 \$750,591,630	FY 22 \$1,250,313,861
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Secretary of State

Fund: General (0001-00 Gen)

Sources: The General Fund consists of "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other miscellaneous sources. For a more detailed description of the composition of the General Fund, see the Governor's General Fund Revenue Book.

Uses: General Fund moneys are used to carry out the constitutional and statutory duties of the Secretary of State, which include, but are not limited to, registering and attesting to official acts of the Governor and Legislature; making certifications to the Legislature; notifying the public of constitutional amendments; filing all bills and amendments introduced in the Legislature; and compiling the Session Laws of each legislative session. The Secretary of State also manages business licenses, trademarks, and notaries public (Section 67-901, Idaho Code, et seq.).

General Funds are also used by the Commission on Uniform State Laws to attend meetings of the National Conference of Commissioners on Uniform State Laws; present uniform acts promulgated by the conference for enactment by the Legislature; furnish the Legislature with any resource material necessary for its study; and advise the Legislature in regard to the commission's actions and other legislation (Section 67-1704, Idaho Code).

Budget Unit: SSAA(130) Administration

FY 18 \$4,878,629	FY 19 \$3,594,786	FY 20 \$5,585,039	FY 21 \$3,670,881	FY 22 \$3,592,304
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Budget Unit: SSAC(131) Commission on Uniform Laws

FY 18 \$49,580	FY 19 \$47,920	FY 20 \$46,146	FY 21 \$38,507	FY 22 \$40,549
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Total General Fund (0001-00)

FY 18 \$4,928,209	FY 19 \$3,642,706	FY 20 \$5,631,185	FY 21 \$3,709,388	FY 22 \$3,632,852
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Fund: Consolidated Elections (0120-04 Ded)

Sources: During the 2009 legislative session, the Legislature passed H372 (Section 1) that appropriated and transferred \$1.5 million from the Budget Stabilization Fund to a newly created Consolidated Elections Fund. The Consolidated Elections Fund shall cease to exist and shall be null and void on January 1, 2016, at which time any amount remaining in the fund will revert to the General Fund.

Note: Section 145 of H372 of 2009 diverted \$4.1 million from the sales tax directly to the counties, of which \$2.2 million is distributed equally to the counties and \$1.9 million is distributed based on each county's population in proportion to the total population of the state. The distribution is adjusted annually based on inflation (CPI-U). Each county is required to establish a special election fund which shall be used to defray costs associated with elections consolidation (Section 63-3638(8), Idaho Code).

Uses: The Secretary of State reimburses counties with moneys from the Consolidated Elections Fund for the cost of voting equipment directly related to compliance with H372 of 2009. Each county may apply to the Secretary of State for reimbursement of its actual costs incurred in acquiring voting equipment up to an amount equal to the greater of \$1.00 per person in the county (according to the latest decennial census) or \$10,000 (2009 Idaho Session Laws ch. 341).

Budget Unit: SSAB (Cont) (130) Administration - Consolidated Elections

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Technology Infrastructure Stabilization (0128-00 Ded)

Sources: The Technology Infrastructure Stabilization Fund shall consist of moneys that may be provided by legislative appropriation. The state treasurer shall invest the idle moneys of the fund, and the interest earned on such investments shall be retained by the fund.

For FY 2019, the Legislature appropriated and transferred \$22,000,000 from the General Fund to the Technology Infrastructure Stabilization Fund for various IT needs within eight different agencies (Section 67-3532, Idaho Code).

Uses: Subject to appropriation by the legislature, moneys in the technology infrastructure stabilization fund shall be used solely for: (a) Technology projects requested, recommended, or funded through the annual state budget process including, but not limited to, software development and computer hardware or equipment; and (b) The legislative services office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process, as well as other state technology projects, needs, or issues (Section 67-3532, Idaho Code).

For FY 2019, through H705, the Legislature provided a onetime appropriation of \$1,200,000 from this fund for the Secretary of State's Office to upgrade its elections system.

Budget Unit: SSAA(130) Administration

FY 18	FY 19	FY 20	FY 21	FY 22
\$0	\$1,200,000	\$0	\$0	\$0

Fund: Miscellaneous Revenue (0349-00 Ded)

Sources: Receives funds from a \$10 tax which is levied on each civil action filed in the district court or in the magistrate division of the district court including matters involving decedents' estates, whether testate or intestate and including proceedings involving adoption and the appointment of a guardian of the person, or of the state, or both (Section 73-213, Idaho Code).

There is also a \$10 tax levied upon each defendant making an appearance in any civil action in the district court or in the magistrate division of the district court (except small claims and proceedings under the summary administration of the Small Estates Act).

Finally, the Idaho Code Commission receives proceeds from the sale of treasury notes. These proceeds are placed to the credit of the Code Fund except the money required to be paid as accrued interest (Section 73-218, Idaho Code).

Uses: Funds are continuously appropriated to pay the cost of keeping the Idaho Code updated. The commission is charged with keeping the Idaho Code current by authorizing publication of pocket parts, or the republication or addition of volumes.

Budget Unit: SSAD (Cont) (133) Idaho Code Commission

FY 18	FY 19	FY 20	FY 21	FY 22
\$387,640	\$395,702	\$397,597	\$415,661	\$418,487

Sources: The Health Care Directive Registry Fund consists of fees charged and collected by the Secretary of State for the filing of a health care directive (also known as a "living will"). The Secretary of State may charge and collect a fee, not to exceed \$10.00, for the filing of a health care directive (Section 39-4515(3), Idaho Code). H616 of 2020 transferred the Health Care Directive Registry to the Department of Health and Welfare.

Uses: Moneys in the Health Care Directive Registry Fund are continuously appropriated and used to support, promote, and maintain the Health Care Directive Registry (Section 39-4515(10), Idaho Code). The Secretary of State administered the fund prior to its transfer to the Department of Health and Welfare.

Budget Unit: SSBB (Cont) (130) Health Care Directive Registry

FY 18	FY 19	FY 20	FY 21	FY 22
\$1,584	\$733	\$0	\$301	\$2,160

Total Miscellaneous Revenue Fund (0349-00)

FY 18 \$389,224	FY 19 \$396,435	FY 20 \$397,597	FY 21 \$415,962	FY 22 \$420,647
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Fund: Democracy (0348-27 Fed)

Sources: The Help America Vote Act (P.L. 107-252, 116 Stat. 1666) was passed by Congress in 2002 and provides states with federal funding to accomplish the mandates of the Act. The Democracy Fund consists of all moneys appropriated by the Legislature, federal moneys that may be available for the purpose of improving Idaho's election system, and county matching funds (Section 67-916(2), Idaho Code).

Uses: The Democracy Fund is continuously appropriated and used to carry out certain election-related activities for which payments are made to the state under the Help America Vote Act, including: the establishment and maintenance of an accurate list of eligible voters; the encouragement of eligible voters to vote; the recruitment and training of poll workers and election officials; the compliance with ADA requirements; and the improvement of the overall administration of elections (Section 67-916, Idaho Code).

Budget Unit: SSAF (Cont) (130) Democracy Fund

FY 18 \$0	FY 19 \$720,871	FY 20 \$1,603,584	FY 21 \$4,610,520	FY 22 \$1,183,220
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Secretary of State Grand Total

FY 18 \$5,317,433	FY 19 \$5,960,012	FY 20 \$7,632,366	FY 21 \$8,735,870	FY 22 \$5,236,719
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State Treasurer

Fund: General (0001-00 Gen)

Sources: The General Fund consists of "moneys received into the treasury and not specially appropriated to any other fund" (Section 67-1205, Idaho Code). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other miscellaneous sources. For a more detailed description of the composition of the General Fund, see the Governor's General Fund Revenue Book.

The State Treasurer's General Fund appropriation is billed to state agencies pursuant to the Statewide Cost Allocation Plan. This allows the General Fund to recover a fair portion of the cost of the State Treasurer's General Fund appropriation from all state agencies, including those that are funded entirely, or in part, with dedicated or federal funds.

Uses: General Fund moneys are used to carry out the constitutional and statutory duties of the State Treasurer that include: receiving and keeping all moneys belonging to the state; maintaining records; paying warrants drawn by the State Controller out of the accounting entity upon which they are drawn; and investing idle moneys in the state treasury (Section 67-1201, Idaho Code).

Budget Unit: STAA(150) Treasury - Administration

FY 18 \$1,329,533	FY 19 \$1,315,817	FY 20 \$1,433,503	FY 21 \$1,433,648	FY 22 \$1,438,602
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Fund: Municipal Bond Bank Authority Admin (0292-01 Ded)

Sources: The Idaho Bond Bank Authority was established by Section 67-8703, Idaho Code, as an instrumentality of the state within the office of the State Treasurer, but with a legal existence independent from the state. The purpose of the authority is to bundle bonding activities of local governments to provide greater access to capital markets and to reduce the cost of borrowing. Section 67-8729, Idaho Code, authorized the Idaho Bond Bank Administrative Fund, which is credited fees collected from municipalities and other potential sellers of municipal bonds in connection with the application for and receipt of financing under the Idaho Bond Bank Authority Act. Interest earned on the investment of idle moneys in the fund are paid to the fund, and the fund is continuously appropriated to the State Treasurer.

Uses: In addition to effectuating the purposes of the Idaho Bond Bank Authority Act, the fund is authorized to retain a portion of the moneys credited up to one-half of one percent of the fund's annual revenues to defray the costs associated with the implementation, administration, and oversight of the Idaho Bond Bank Authority (Section 67-8729, Idaho Code).

Budget Unit: STBC (Cont) (152) Idaho Bond Bank

FY 18 \$45,357	FY 19 \$33,669	FY 20 \$43,469	FY 21 \$29,938	FY 22 \$29,728
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Fund: Idaho Bond Bank Guaranty (0294-00 Ded)

Sources: The Public School Guaranty Fund is authorized by Section 33-5309, Idaho Code. The Idaho School Bond Guaranty Act provides a state guaranty to the holders of refunding bonds issued by school districts on or after March 1, 1999, voter-approved bonds which were voted on prior to March 1, 1999, and voter-approved bonds which were voted upon by the electorate after March 1, 1999, as such payments become due. The guaranty does not extend to the payment of any redemption premium. If the state is required to make a debt service payment under its guaranty on behalf of a school district, and if sufficient moneys are not on hand and available, then the State Treasurer shall gather such funds by: 1) intercepting payments by the state to the defaulting school district; 2) requesting the State Controller to transfer to the Public School Guaranty Fund moneys from the General Fund representing sales tax receipts and using such funds to make a scheduled payment; 3) issuing state notes; or 4) negotiating a voluntary loan from the Endowment Fund Investment Board to make the scheduled payment. If funds are not available from the above listed sources, the State Treasurer may request that the Endowment Fund Investment Board purchase notes on behalf of the public school endowment as set forth in Section 57-728, Idaho Code. To the extent that other legally available revenues and funds of the state are not sufficient to meet the certified deficiency, the State Tax Commission shall transfer moneys from the Sales Tax Account as set forth in Section 63-3638, Idaho Code (Section 33-5309, Idaho Code).

Uses: Pursuant to the Idaho School Bond Guaranty Act, moneys in the Public School Guaranty Fund are used only for debt service payments, repayment of borrowing, repayment of state funds used to make debt service payments, or to make backup liquidity arrangements pursuant to Section 33-5308, Idaho Code.

Budget Unit: STBF (Cont) (152) Idaho School Guarantee

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: State Treasurer LGIP (0475-06 Ded)

Sources: This fund consists of administrative fees collected for Local Government Investment Pool (LGIP) services (Section 67-1226, Idaho Code). This fund earns its own interest.

Uses: This fund covers the personnel costs, operating expenditures, and capital outlay associated with the administration of the Local Government Investment Pool (LGIP).

Budget Unit: STAA(150) Treasury - Administration

FY 18 \$277,374	FY 19 \$350,122	FY 20 \$279,793	FY 21 \$270,814	FY 22 \$281,782
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Fund: Treasurer's Office - Professional Services (0475-07 Ded)

Sources: This fund consists of administrative fees deducted from interest earnings for state investment pool services (Section 67-1210, Idaho Code). This fund earns its own interest.

Uses: This fund covers the personnel costs, operating expenditures, and capital outlay associated with the administration of state investment pool services.

Budget Unit: STAA(150) Treasury - Administration

FY 18 \$1,106,861	FY 19 \$1,149,027	FY 20 \$1,119,890	FY 21 \$1,197,961	FY 22 \$1,207,083
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Fund: Scholarship (0505-00 Ded)

Sources: The College Savings Fund is composed of administrative fees and service charges in connection with agreements, contracts, or transactions related to the state College Savings Program; fees and charges collected to cover costs associated with the powers and duties of the College Savings Program Board; and interest earned on the investment of idle moneys in the fund (Section 33-5409, Idaho Code).

Uses: Moneys in the College Savings Fund are continuously appropriated to the College Savings Program Board and may only be used to effectuate the purposes of Chapter 54, Title 33, Idaho Code. The College Savings Program Board is authorized to receive a portion of the moneys approved by the board to defray costs associated with the implementation, administration, and oversight of the College Savings Program (Section 33-5409, Idaho Code).

Budget Unit: STAC (Cont) (150) College Savings

FY 18	\$217,341	FY 19	\$233,217	FY 20	\$219,691	FY 21	\$221,340	FY 22	\$236,006
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Fund: Abandoned Property Trust - Unclaimed Property (0518-01 Ded)

Sources: The Unclaimed Property Fund consists of moneys including, but not limited to: any sum payable on checks certified in Idaho on which a banking or financial organization is directly liable and which has been outstanding for five years (Section 14-505, Idaho Code); any demand, savings, or matured time deposit with a banking or financial organization, including a deposit that is automatically renewable, and any funds paid toward the purchase of a share, a mutual investment certificate, or any other interest in a banking or financial organization which has been inactive for five years (Section 14-506(1), Idaho Code); certain funds held or owing under any life or endowment insurance policy or annuity contract that has matured or terminated and has not been claimed for more than five years after the funds become due and payable (Section 14-507(1), Idaho Code); certain deposits and refunds payable by utilities that remain unclaimed by the owner for more than one year after termination of services for which the deposit or advance payment was made (Section 14-508(1), Idaho Code); and all tangible and intangible property held in a safe deposit box or any other safekeeping repository in Idaho and proceeds resulting from the sale of the property permitted by other law, which remain unclaimed by the owner for more than five years after the lease or rental period on the box or other repository has expired (Section 14-516, Idaho Code).

Uses: All moneys are continuously appropriated to the State Treasurer to meet the costs of carrying out and enforcing the Unclaimed Property Law including, but not limited to: payment of claims allowed; refunds; cost of appraisals; payment of costs incurred in connection with acquiring the property; payment of amounts required to be paid by the state as trustee, bailee, or successor in interest to the preceding owner; payment of costs of official advertising in connection with the sale of property held in the name of the fund; transfer to the General Fund; and transfer to the Public School Permanent Endowment Fund. At the end of each fiscal year, or more often, the State Treasurer may transfer all money in the fund in excess of \$250,000 to the General Fund (Section 14-523, Idaho Code).

Note: In 2010, H680 (Chapter 202) transferred this program to the State Treasurer from the State Tax Commission, effective July 1, 2010.

Budget Unit: STAA(150) Treasury - Administration

FY 18	\$1,010,037	FY 19	\$1,179,301	FY 20	\$1,225,477	FY 21	\$1,159,281	FY 22	\$1,250,811
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Budget Unit: STAD (Cont) (150) Unclaimed Property

FY 18	\$173,248	FY 19	\$304,929	FY 20	\$185,235	FY 21	\$471,710	FY 22	\$282,717
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Total Abandoned Property Trust - Unclaimed Property Fund (0518-01)

FY 18	\$1,183,285	FY 19	\$1,484,229	FY 20	\$1,410,712	FY 21	\$1,630,991	FY 22	\$1,533,527
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Fund: Abandoned Property - Escheat Trust (0518-02 Ded)

Sources: This fund consists of moneys and proceeds belonging to an estate to which there are no heirs or claimants (Section 14-113, Idaho Code).

Note: H680 (Chapter 202) of 2010 transferred this program to the State Treasurer from the State Tax Commission, effective July 1, 2010.

Uses: Property attributable to this fund is disposed of in the manner set forth in the Uniform Unclaimed Property Act, provided that such property shall be identified as "Section 14-113 Abandoned Property" (Section 14-113, Idaho Code).

Budget Unit: STAD (Cont) (150) Unclaimed Property

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Insolvent Insurer Fund (0523-01 Ded)

Sources: The Insolvent Insurer Fund is authorized by Section 72-301(4), Idaho Code. It is a custodial fund held in trust by the State Treasurer on behalf of the Industrial Commission. All insurers and self-insured employers that transact worker's compensation insurance in Idaho are required to deposit and maintain cash or security instruments (bonds, treasury bills, interest-bearing notes, and others authorized by Section 72-301(2)), valued at \$250,000, or \$25,000 if approved by the Industrial Commission prior to July 15, 1988, to secure payment of worker's compensation claims (IDAPA 17.01.01.302). When an insurer has been placed in liquidation, any security being held in the custodial account shall be converted into cash and transferred into the Insolvent Insurer Fund. Interest earned on moneys deposited in the Insolvent Insurer Fund shall be credited, pro rata, to the account balance of security being held to answer claims against an insolvent insurer.

Uses: Moneys in the Insolvent Insurer Fund are continuously appropriated for the following purposes: 1) paying out any future worker's compensation claims made against an insolvent insurer; 2) funds may be released by the Industrial Commission to the liquidator, if one exists, or to the insurer's state of domicile; or 3) moneys may be used to pay bank fees charged by any financial institution holding such funds on deposit for the State Treasurer (Section 72-301 (3)).

Budget Unit: STBD (Cont) (152) Insolvent Insurer

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Idaho Workforce Housing Fund (0343-00 Fed)

Sources: The Legislature established the Idaho Workforce Housing Fund through H701 of 2022. The fund received a transfer of \$50,000,000 from the American Rescue Plan Act (ARPA) State Fiscal Recovery Fund to provide gap financing for workforce housing. These funds are available for use until December 31, 2026 when the use period for ARPA funding ends.

Uses: The Idaho Housing and Finance Association allocates moneys from the Idaho Workforce Housing Fund to provide gap financing for workforce housing development, giving preference to projects with a local commitment to match, in whole or in part, the funds allocated. Local matches may comprise money, fee waivers, in-kind services, donation of assets, provision of infrastructure, or a combination thereof. Twenty percent of funding is set aside for use in rural areas, as defined in Section 67-9003, Idaho Code, for a period of two years, at which time the remaining balance becomes available for use in all communities.

Budget Unit: STAA(150) Treasury - Administration

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Budget Unit: STAF(150) ID Workforce Housing

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Total Idaho Workforce Housing Fund Fund (0343-00)

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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State Treasurer Grand Total				
FY 18 \$4,159,751	FY 19 \$4,566,082	FY 20 \$4,507,058	FY 21 \$4,784,691	FY 22 \$4,726,727

Idaho Millennium Fund

Fund: Idaho Millennium Income (0499-00 Ded)

Sources: The Idaho Millennium Income Fund (0499-00) consists of distributions from the Idaho Permanent Endowment Fund (beginning in July 2009), the Idaho Millennium Fund and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the State Treasurer and shall retain its own earnings (§67-1806).

The Idaho Millennium Permanent Endowment Fund (0545-00) consists of eighty percent (80%) of the moneys received by the state of Idaho on and after January 1, 2007, pursuant to the master settlement agreement entered into between tobacco product manufacturers and the state of Idaho, and such moneys as may be provided by legislative appropriations or otherwise directed to the fund by the Legislature, including other moneys or assets that the fund receives by bequest or donation.

The moneys received annually for deposit to the fund, including earnings, shall forever remain inviolate and intact. No portion of the fund shall ever be transferred to any other fund, or used, or appropriated, except as allowed by the provisions of Section 18, Article VII of the Constitution of the State of Idaho and as directed by the provisions of §67-1801 and §67-1802.

On the first business day of July, or as soon thereafter as possible, the State Treasurer shall distribute to the Idaho Millennium Income Fund five percent (5%) of the Idaho Millennium Permanent Endowment Fund's average monthly fair market value of the first twelve (12) months of the preceding twenty-four (24) months, provided however, the distribution shall not exceed the Idaho Millennium Permanent Endowment Fund's fair market value on the first business day in July (§67-1802).

The Idaho Millennium Fund (0540-00) consists of twenty percent (20%) of the moneys received by the state of Idaho on and after January 1, 2007, pursuant to the master settlement agreement entered into between tobacco product manufacturers and various states, including Idaho, and such moneys as may be provided by legislative appropriations or otherwise directed to the fund by the Legislature including other moneys or assets that the fund receives by bequest or donation. Money in the fund is not subject to appropriation or distribution, except as provided in §67-1804, Idaho Code (§67-1803).

On the first business day of July, or as soon thereafter as possible, the State Treasurer shall distribute to the Idaho Millennium Income Fund five percent (5%) of the Idaho Millennium Fund's average monthly fair market value for the first twelve (12) months of the preceding twenty-four (24) months, provided however, that the distribution shall not exceed the Idaho Millennium Fund's fair market value on the first business day in July (§67-1804).

The balance of the Idaho Millennium Fund shall not exceed one hundred million dollars (\$100,000,000) as determined on the day following the distribution to the Idaho Millennium Income Fund as required by the provisions of §67-1804. Any amount in excess of the one hundred million dollar (\$100,000,000) limit shall be transferred by the State Treasurer to the Idaho Millennium Permanent Endowment Fund created in §67-1801, Idaho Code (§67-1805).

Uses: The Joint Millennium Fund Committee has the power and duty to present recommendations annually to the Legislature for use of the moneys in the Income Fund (§67-1808).

Analyst Comment: Beginning in FY 2004, expenditure amounts shown include only appropriations to non-state government organizations. Appropriations to state agencies are transferred to, and shown in, the respective agency budgets.

Budget Unit: STAB(150) Millennium Fund

FY 18 \$2,739,496	FY 19 \$70,766	FY 20 \$706,500	FY 21 \$75,253	FY 22 \$61,955
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Idaho Millennium Fund Grand Total				
FY 18 \$2,739,496	FY 19 \$70,766	FY 20 \$706,500	FY 21 \$75,253	FY 22 \$61,955

FY 18 \$2,739,496	FY 19 \$70,766	FY 20 \$706,500	FY 21 \$75,253	FY 22 \$61,955
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Control Agencies

Fund: General (0001-00 Gen)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). Approximately 47% of the General Fund is derived from individual income tax, 41% from sales tax, 7% from corporate income tax, and 5% from other sources. For a more detailed description of the sources of the General Fund, see the Governor's General Fund Revenue Book.

Uses: The State Treasurer Control Agency is used to account for payment of TAN expenses (withheld from proceeds) and the costs of redemption of tax anticipation notes (§63-3204).

The General Fund is used to provide for the payment of external tax anticipation notes and their interest (§63-3203).

Budget Unit: STBA (Cont) (152) Control Agency-TAN

FY 18	\$19,234,542	FY 19	\$21,373,550	FY 20	\$16,451,600	FY 21	\$38,750	FY 22	\$8,731,269
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Fund: Budget Stabilization (0150-00 Ded)

Sources: In 1984, §57-814 created the Budget Reserve Fund "to which shall be deposited such appropriations as may be made by law." In 1998 the fund was renamed the Budget Stabilization Fund and the statute was amended substantively to receive quarterly transfers from the General Fund depending on the change in the previous year's General Fund receipts. S1408 of 2014 amended the maximum balance from 5 percent to 10 percent of the total General Fund receipts for the fiscal year just ending. H449 of 2020 amended the maximum balance from 10 percent to 15 percent of the total General Fund receipts for the fiscal year just ending and clarified that the State Controller shall transfer the funds "upon the financial close of the current fiscal year"; this was a change from quarterly transfers.

Uses: Funds have been used to balance the General Fund budget at year end, support local highway projects, support the Oregon Trail Sesquicentennial, fund a juvenile corrections study, and provide additional funding to public schools. In 1996 and 1997 funds were used to match federal funds needed for flood repairs. Also, in 1997 an appropriation was made from the Budget Reserve Account to the State Controller's Office for the purpose of replacing a fee rate increase for programs funded by the General Fund. In FY 2001, the fund reached a balance of \$63 million, but all was used to balance the General Fund budgets in FY 2002, FY 2003, and FY 2004. Between 2004 and 2007 the balance in the fund grew steadily, and with a cash transfer in February of 2006 of \$70 million, the balance at the end of FY 2007 stood at \$121.6 million or 5% of the FY 2006 General Fund Revenues. FY 2008 quarterly transfers brought the balance to \$140.6 million before FY 2009, FY 2010, and FY 2011 revenue shortfalls caused the Legislature to use most of the balance. Since 2012, the fund has grown significantly with statutory transfers, transfers from surplus eliminators, and additional transfers made by the Legislature. In 2022, the fund balance is \$823.8 million, or 13.3% of FY 2022 General Fund revenues.

Budget Unit: NONE (Cont) (001) Statewide Control

FY 18	\$0	FY 19	\$0	FY 20	\$0	FY 21	\$0	FY 22	\$0
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Fund: Municipal Bond Bank Authority Admin (0292-01 Ded)

Sources: The authority is an instrumentality of the state within the State Treasurer's Office but has a legal existence independent of and separate from the state. Membership includes the State Treasurer, member of the senate, member of the house, and two members appointed by the Governor. Sources of revenue to the Municipal Bond Bank Authority Reserve Fund include: a) All proceeds of bonds or municipal bonds or any reserve surety policy or similar credit enhancement obtained to secure bonds of the municipal bond bank authority, by contract with the municipality or by a resolution of the authority, are to be deposited in the reserve fund; and (b) All moneys appropriated by the Legislature for the purpose of the fund (§67-8713). The sources of the Idaho Bond Bank Administration Fund include fees collected from municipalities for costs associated with issuing bonds on their behalf (§67-8729).

Uses: Moneys in the reserve fund shall be maintained by the authority and are pledged and shall be held and applied solely to the payment of the interest on and principal of those bonds designated by the authority, pursuant to the provisions of §67-8725, as the interest and principal become due and payable. Moneys in the Idaho Bond Bank Administration Fund shall only be used to effect the purposes of Chapter 87, Title 67, Idaho Code, provided however, the Idaho Bond Bank Administrative Fund is authorized to retain a portion of the moneys not to exceed one-half of one percent (0.5%) of the fund's annual revenues to defray costs associated with the implementation, administration and oversight of the Idaho bond bank authority (§67-8729).

Budget Unit: STBC (Cont) (152) Idaho Bond Bank

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Fund: Idaho Bond Bank Guaranty (0294-00 Ded)

Sources: Any school district through its board of trustees or its superintendent may apply to the State Treasurer for the state's guaranty of its eligible bonds. The State Superintendent of Public Instruction shall provide an analysis of an applicant school district's fiscal solvency upon the request of the State Treasurer. The State Treasurer may charge the school district an application fee equal to the greater of the estimated costs to the State Treasurer to process the application or five hundred dollars (\$500). The State Treasurer may charge a transaction fee of not more than five one-hundredths of one percent (.05%) of the total principal and interest payable on the school district's bonds. Sources also include interest on the investment of idle money in the Fund (§33-5304).

Uses: Moneys in the Idaho School Bond Guaranty Administrative Fund shall be continuously appropriated to the State Treasurer, and any moneys remaining in the fund at the end of each fiscal year shall not be appropriated to any other fund. Moneys in the fund shall be used to defray costs associated with the implementation, administration, and oversight of the Idaho School Bond Guaranty Act (§33-5304(1)(c)).

Budget Unit: STBF (Cont) (152) School Bond Guaranty Admin

FY 18 \$0	FY 19 \$0	FY 20 \$0	FY 21 \$0	FY 22 \$0
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Control Agencies Grand Total

FY 18 \$19,234,542	FY 19 \$21,373,550	FY 20 \$16,451,600	FY 21 \$38,750	FY 22 \$8,731,269
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APPENDIX: LAWS GOVERNING THE STATE BUDGET

CONSTITUTION OF THE STATE OF IDAHO ARTICLE VII FINANCE AND REVENUE

SECTION 11. Expenditure not to exceed appropriation. No appropriation shall be made, nor any expenditure authorized by the legislature, whereby the expenditure of the state during any fiscal year shall exceed the total tax then provided for by law, and applicable to such appropriation or expenditure, unless the legislature making such appropriation shall provide for levying a sufficient tax, not exceeding the rates allowed in section nine of this article, to pay such appropriation or expenditure within such fiscal year. This provision shall not apply to appropriations or expenditures to suppress insurrection, defend the state, or assist in defending the United States in time of war. [Congress approved July 3, 1890]

SECTION 13. Money — How drawn from treasury. No money shall be drawn from the treasury, but in pursuance of appropriations made by law. [July 1890]

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS CHAPTER 4 LEGISLATURE

67-435. Powers and duties. — (1) The joint finance-appropriations committee shall have the following powers and duties:

(a) To review the executive budget and the budget requests of each state department, agency and institution, including requests for construction of capital improvements, as well as other requests for appropriations submitted to the legislature.

(b) To conduct such hearings as it may deem necessary and proper.

(c) To submit a report to each session of the legislature covering its activities during the preceding period and setting forth its findings and recommendations and to make such recommendations to the appropriate legislative committees as it may deem proper concerning the budget and other proposed legislation.

(d) To perform such other duties as the legislature or legislative council may by appropriate resolution direct.

(2) The joint finance-appropriations committee shall use the following procedures for releasing reports produced by the legislative audits division:

(a) All reports produced by the legislative audits division shall be delivered to the cochairs of the joint finance-appropriations committee for their review and approval prior to release;

(b) The cochairs of the joint finance-appropriations committee may, at their discretion, conduct hearings relating to any report and seek input and testimony prior to, or after reports are released; and

(c) After such review as deemed necessary and prudent by the cochairs of the joint finance-appropriations committee, the cochairs shall release the reports produced by the legislative audits division within sixty (60) days of submission to the cochairs; except in the event that a report is returned to the legislative audits

division for further audit or review, then the cochairs shall approve the release of reports within sixty (60) days after the report is resubmitted to the cochairs. [am. 2009, ch. 52]

67-437. Departments, agencies, and institutions to submit information. — All departments, agencies and institutions of state government which are required by section 67-3502, Idaho Code to submit reports of actual and estimated receipts and expenditures to the division of financial management shall submit the same information to the legislative services office for the joint finance-appropriations committee, not later than the deadline prescribed in section 67-3502, Idaho Code. [am. 1999, ch. 37]

TITLE 67
STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 7
LEGISLATIVE SERVICES OFFICE

67-703. Budget and policy analysis – Function of legislative services office. — The legislative services office at the direction of the legislative council has authority to:

- (1) Provide the legislature with research and analysis of current and projected state revenue, state expenditure and state tax expenditures;
- (2) Provide the legislature with a report analyzing the governor's proposed levels of revenue and expenditures for budgets and supplemental budget requests submitted to the legislature;
- (3) Provide an analysis of the impact of the governor's proposed revenue and expenditure plans for the next fiscal year;
- (4) Review and evaluate requests for appropriations, including proposed plans and policies related to such requests, and make recommendations to the joint finance-appropriations committee and the legislature in relation thereto;
- (5) Prepare draft legislation, statements of purpose and fiscal notes that individually or collectively represent motions affirmatively voted upon by the senate finance and house of representatives appropriations committees to provide each state agency with an annual budget;
- (6) Have access, with or without prior notice, during regular operating hours to any records or other documents maintained by any state agency relating to their expenditures, revenues, operations and structure;
- (7) Conduct research on matters of economic and fiscal policy and report to the legislature on the result of the research;
- (8) Provide economic reports and studies on the state of the state's economy, including trends and forecasts for consideration by the legislature;
- (9) Conduct budget and tax studies and provide general fiscal and budgetary information;
- (10) Review and make recommendations on the operation of state programs in order to appraise the implementation of state laws regarding the expenditure of funds and to recommend means of improving their efficiency;
- (11) Recommend to the legislature changes in the mix of revenue sources for programs, in the percentage of state expenditures devoted to major programs, and in

APPENDIX: LAWS GOVERNING THE STATE BUDGET

the role of the legislature in overseeing state government expenditures and revenue projections;

(12) Make a continuing study and investigation of the building needs of the government of the state of Idaho, including, but not limited to, the following: the current and future requirements of new buildings, the maintenance of existing buildings, rehabilitating and remodeling of old buildings, the planning of administrative offices, and exploring the methods of financing buildings and related costs;

(13) Conduct studies of state and local finances, analyzing and making recommendations to the legislature on issues including levels of state support for political subdivisions, basic levels of local need, balances of local revenues and options, relationship of local taxes to individuals' abilities to pay and financial reporting by political subdivisions; and

(14) Develop and make available to the legislature and its standing or special legislative committees such fiscal information as will assist the legislature or any legislative committee in its deliberations. [added 2009, ch. 52]

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS CHAPTER 12 STATE TREASURER

67-1206. Transfers of balances in funds. — Whenever there shall be or remain in any special or temporary fund created or established by or under any law of the state of Idaho, a surplus or unexpended and unencumbered balance after the purpose or purposes for which such special or temporary fund was provided shall have been fully accomplished, the state controller shall transfer any such balance to the general fund of the state: provided, that where such balance shall consist, in whole or in part, of the proceeds of any bonds then outstanding, the same shall be transferred to the sinking fund provided for the redemption of such bonds. [am. 1994, ch. 180]

TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS CHAPTER 19 STATE PLANNING AND COORDINATION

67-1901. Purposes. — The purposes of sections 67-1901 through 67-1905, Idaho Code, are to generate state agency planning and performance information that can be used to:

- (1) Improve state agency accountability to state citizens and lawmakers;
- (2) Increase the ability of the legislature to assess and oversee agency performance;
- (3) Assist lawmakers with policy and budget decisions; and
- (4) Increase the ability of state agencies to improve agency management and service delivery and assess program effectiveness. [added 2005, ch. 339]

67-1902. Definitions. — For purposes of sections 67-1901 through 67-1905, Idaho Code:

(1) "Agency" means each department, board, commission, office and institution, educational or otherwise, except elective offices, in the executive department of state government. "Agency" does not include legislative and judicial branch entities.

(2) "Benchmark" or "performance target" means the agency's expected, planned or intended result for a particular performance measure. This information may come from an accepted industry standard for performance or from an agency's careful study, research and/or analysis of the circumstances impacting performance capabilities.

(3) "Core function" means a group of related activities serving a common end of meeting the main responsibilities of the agency.

(4) "Goal" means a planning element that describes the broad condition, state or outcome an agency or program is trying to achieve.

(5) "Major division" means an organizational group within the agency that focuses on meeting one (1) or more of the agency's primary statutory responsibilities.

(6) "Objective" means a planning element that describes a specific condition, state or outcome that an agency or program is trying to achieve as a step toward fulfilling its goals.

(7) "Performance measure" means a quantifiable indicator of an agency's progress toward achieving its goals. [added 2005, ch. 339]

67-1903. Strategic planning. — (1) Each state agency shall develop and submit to the division of financial management in an electronic format a comprehensive strategic plan for the major divisions and core functions of that agency. The plan shall be based upon the agency's statutory authority and, at a minimum, shall contain:

(a) A comprehensive outcome-based vision or mission statement covering major divisions and core functions of the agency;

(b) Goals for the major divisions and core functions of the agency;

(c) Objectives and/or tasks that indicate how the goals are to be achieved;

(d) Performance measures, developed in accordance with section 67-1904, Idaho Code, that assess the progress of the agency in meeting its goals in the strategic plan, along with an indication of how the performance measures are related to the goals in the strategic plan;

(e) Benchmarks or performance targets for each performance measure for, at a minimum, the next fiscal year, along with an explanation of the manner in which the benchmark or target level was established; and

(f) An identification of those key factors external to the agency and beyond its control that could significantly affect the achievement of the strategic plan goals and objectives.

(2) The strategic plan shall cover a period of not less than four (4) years forward including the fiscal year in which it is submitted, and shall be updated annually.

(3) The strategic plan shall serve as the foundation for developing the annual performance information required by section 67-1904, Idaho Code.

(4) When developing a strategic plan, an agency shall consult with the appropriate members of the legislature, and shall solicit and consider the views and suggestions of those persons and entities potentially affected by the plan. Consultation with legislators may occur when meeting the requirement of section 67-1904(7), Idaho Code.

(5) Strategic plans are public records and are available to the public as provided in section 74-102, Idaho Code.

(6) Each agency, department and commission shall seek to minimize the number of printed copies of strategic plans and annual reports by using electronic versions whenever possible, and by printing only a limited number sufficient for internal needs or anticipated requests for copies for which electronic versions are otherwise inadequate. [am. 2015, ch. 141]

67-1904. Performance measurement. — (1) Every fiscal year, as part of its budget request, each agency shall prepare an annual performance report. The report shall be comprised of two (2) parts:

(a) Part I shall contain basic profile information for the prior four (4) fiscal years including statutory authority, fiscal year revenue and expenditure information and any informative breakdowns such as amounts from different revenue sources, types of expenditures, and data about the number and types of cases managed and/or key services provided to meet agency goals.

(b) Part II shall contain:

(i) Not more than ten (10) key quantifiable performance measures, which clearly capture the agency's progress in meeting the goals of its major divisions and core functions stated in the strategic plan required in section 67-1903, Idaho Code. The goal(s) and strategies to which each measure corresponds shall also be provided. More measures may be requested by the germane committee chairs through the process set forth in subsection (7) of this section.

(ii) Results for each measure for the prior four (4) fiscal years. In situations where past data is not available because a new measure is being used, the report shall indicate the situation.

(iii) Benchmarks or performance targets for each measure for, at a minimum, the next fiscal year, and for each year of the four (4) years of reported actual results.

(iv) Explanations, where needed, which provide context important for understanding the measures and the results, and any other qualitative information useful for understanding agency performance.

(v) Attestation from the agency director that the data reported has been internally assessed for accuracy, and, to the best of the director's knowledge, is deemed to be accurate.

(2) Each agency performance report shall be presented in a consistent format, determined by the division of financial management, which allows for easy review and understanding of the information reported.

(3) Each agency shall review the results of the performance measures compared to benchmarks or performance targets and shall use the information for internal management purposes.

(4) Each agency shall maintain reports and documentation that support the data reported through the performance measures. This information shall be maintained and kept readily available for each of the four (4) years covered in the most recent performance report.

(5) The performance report shall be submitted by the agency to the division of financial management and the budget and policy analysis office of the office of legislative services by September 1 of each year. In fiscal year 2006, agencies shall submit part I

of the performance report required by subsection (1)(a) of this section no later than November 1, and are exempt from submitting part II of the performance report required by subsection (1)(b) of this section. In accordance with section 67-3507, Idaho Code, agency performance reports shall be published each year as part of the executive budget document.

(6) The office of budget and policy analysis of the office of legislative services may incorporate all or some of the information submitted under this section in its annual legislative budget book.

(7) Each agency shall orally present the information from the performance report to its corresponding senate and house of representatives germane committees each year unless a germane committee elects to have an agency present such information every other year. The presentations shall consist of a review of agency performance information and shall provide an opportunity for dialogue between the agency and the committees about the sufficiency and usefulness of the types of information reported. Following any discussion about the information reported, the germane committees, in accordance with the requirements of this section, may request any changes to be made to the types of information reported. In fiscal year 2006, each agency shall be required only to present part I of the performance report required in subsection (1)(a) of this section and, at a minimum, a progress report on the implementation of part II of the performance report as set forth in subsection (1)(b) of this section.

(8) If an agency and its corresponding germane committees determine that it is not feasible to develop a quantifiable measure for a particular goal or strategy, the germane committees may request an alternative form of measurement.

(9) The senate and the house of representatives germane committees should attempt to meet jointly to hear and discuss an agency's performance report and achieve consensus regarding the types of measures to be reported.

(10) Any performance report or document required by this section shall be produced electronically and transmitted to the division of financial management and the legislative services office electronically. Additionally, the agency shall have the performance report or document required by this section available on its website so that the public may access it. Each agency, department and commission shall seek to minimize the number of printed copies of strategic plans and annual reports by using electronic versions whenever possible, and by printing only a limited number sufficient for internal needs or anticipated requests for copies for which electronic versions are otherwise inadequate. [am. 2012, ch. 205]

67-1905. Training. — Strategic planning and performance measurement training shall be held for both state agencies and lawmakers as follows:

(1) The division of financial management shall coordinate training for key agency personnel on the development, use and reporting of strategic planning and performance measurement information. The training shall be integrated into current agency training programs and shall be offered and required for agency staff at a frequency determined by the division of financial management.

(2) The office of performance evaluations and the office of budget and policy analysis of the office of legislative services shall coordinate training for legislators on the development and use of strategic planning and performance measurement information.

The training shall be offered at least once every two (2) years to coincide with new legislative terms. [added 2005, ch. 339]

67-1910. Division of financial management — Administrator — Appointment.

There is hereby created within the governor's office a division of financial management. The governor shall appoint an administrator for the division of financial management. The administrator shall be knowledgeable about finance, accounting, and budget principles. The administrator of the division may employ additional personnel as may be necessary, and may contract for professional services or assistance when necessary or desirable. All employees of the division of financial management shall be exempt from the provisions of chapter 53, title 67, Idaho Code. [am. 1995, ch. 365]

67-1911. Financial management technical development committee. —

REPEALED 2019 Legislative Session, H072, Session Law Chapter 19.

67-1913. Funds of division. — When federal or other funds are received by the division, they shall be promptly transferred to the state treasurer and thereafter be expended only upon the approval of the administrator. [am. 1974, ch. 22]

67-1915. Duties, responsibilities, and authority. — The division of financial management shall have the following duties, responsibilities, and authority:

1. To study and recommend to the governor methods of interdepartmental cooperation and consolidation within the executive branch of government;
2. To study and recommend to the governor methods for improving efficiency of interdepartmental functions;
3. To provide technical assistance to state agencies when requested;
4. To serve as a clearinghouse for information, data and material which may be helpful in determining needed legislation;
5. To have the power to petition for and receive monies such as grants or gifts;
6. To work to harmonize the planning activities of state agencies so that comprehensive statewide programs are consistent and to eliminate duplication where possible; and
7. To carry out continuing studies and analyses of the problems faced by the state and develop such recommendations for administrative or legislative action as would appear necessary. [am. 1980, ch. 358]

67-1916. Federal assistance management — duties, responsibilities and authority. —

The division of financial management shall serve as the central information center for all state agencies requesting federal assistance. The division of financial management shall have the following duties, responsibilities and authority:

- (1) To establish and maintain a central reporting and information service to keep the governor, the agencies of the state and its subdivisions, and the legislature informed of the intent of the state entities to apply for federal assistance throughout the state.
- (2) To assist in the coordination of federal programs administered by more than one (1) state agency.
- (3) To report, as requested by the legislature or its committees, on the status or condition of federal assistance programs in the state.

(4) To require that any state agency that participates in any federal assistance program shall make additional information available as necessary. [added 1982, ch. 288]

67-1917. Reports by participating state agencies. — (1) Any state agency that receives federal funds, anticipates receipt of federal funds or administers a program supported by federal funds shall provide reports on the use of federal funds as part of each agency's annual budget request to the division of financial management. The postsecondary educational institutions shall be provided an exception to these requirements and shall submit an audited schedule of expenditures of federal awards for the preceding fiscal year to the office of the state board of education, which shall consolidate such information and submit a report to the division of financial management. The reports required of all other agencies shall:

- (a) Delineate the federal funds received for the preceding fiscal year;
- (b) Delineate the federal funds to be utilized by the state agency for the current and upcoming fiscal year. The report shall include federal funds appropriated by the legislature, federal funds continuously appropriated and any programs supported by federal funds, the loss of which may impact the continuity or delivery of services;
- (c) Identify the date, if known, on which federal funds are set to expire;
- (d) Identify any obligations, agreements, joint exercise of powers agreements, maintenance of effort agreements, or memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, including any state matching requirements; and
- (e) Calculate the percentage that constitutes federal funds to the total appropriation for the state agency for the fiscal year.

(2) If an agency receives notice of a reduction in federal funding from a specific federal grant of fifty percent (50%) or more from the previous year's funding, it shall develop a plan to either reduce or eliminate the services provided through the grant or to continue the services without a shift to state resources. The plan shall be included in the report required under subsection (1) of this section.

(3) As used in this section, "federal funds" means any financial assistance made by the United States government, or any agency thereof, whether a contract, grant subsidy, augmentation, reimbursement or in any other form. [am. 2020, ch. 118]

67-1918. Financial and accounting responsibilities of the division. — It shall be the duty of the administrator of the division of financial management to work with the financial management technical development committee to:

(1) Develop and implement financial and management reporting systems to serve the needs of budget development and management support. Such systems shall be developed in consultation with the state controller, executive departments, legislature and other elected officials and shall be designed to assist department directors, the governor, and the legislature with their decision-making responsibilities;

(2) Develop recommended changes to the state account structure, accounting policies or accounting procedures, that would benefit financial and management reporting. Such recommendations shall be supplied to the state controller not later than May first of each fiscal year;

(3) Make studies of the effect of federal assistance programs in the state and advise the governor and the legislature of alternative recommended methods and procedures for the administration of these programs;

(4) Study and recommend to the governor methods for improving efficiency of interdepartmental financial functions;

(5) Perform such other duties and perform other studies assigned by the governor in the area of administration for the executive branch. [am. 1994, ch. 180]

TITLE 67
STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 35
STATE BUDGET

67-3501. Budget function. — The governor shall be the chief budget officer of the state whose duty it shall be to carry out the provisions of this chapter. The division of financial management shall have such duties as may be prescribed by law, and such other duties as may be designated by the governor. No increase in compensation paid to any employee of the state of Idaho, except officers and employees of the legislative and judicial departments, shall be effective until approved by the administrator of the division of financial management; provided, however, that any decision of the administrator of the division may be rejected and changed by the state board of examiners. [am. 1981, ch. 227]

67-3501A. Chapter provisions — Administration. — The provisions of this chapter shall be administered in accordance with article II, section 1, of the constitution of the state of Idaho, which divides the powers of the government of this state into three (3) distinct departments, the legislative, the executive, and the judicial. [added 1981, ch. 227]

67-3501B. Definitions. — The terms defined in this section shall have the following meanings, unless the context clearly indicates another meaning:

(1) "Account category" means a grouping of transactions for the purposes of identifying expenditure classifications, including personnel costs, operating expenditures, capital outlay, and trustee and benefit payments.

(2) "Appropriation" means a provision of legal authority given by the legislature that permits a department, office, or institution of the state to draw moneys from the state treasury for an object or demand against the state that is specified by amount, program, account category, fund, and period.

(3) "Encumbrance" means the recognition of a commitment that is a reduction against a current year appropriation and will subsequently become an expenditure when a good or service is received.

(4) "Executive carry forward" means an increase in the current year appropriation resulting from an unliquidated encumbrance balance from a prior fiscal year.

(5) "Fund" means a category of moneys in the treasury from which appropriations are made and the use of which is prescribed by law.

(6) "Program" means an activity or function of a department, office, or institution of the state, or a grouping thereof, for which appropriations are made and expenditures are reported. [added 2021, ch. 160]

67-3502. Format and preparation of annual budget requests. — (1) In the preparation of a state budget, the administrator of the division of financial management shall, not later than the fifteenth day of July, have available for all departments, offices and institutions of the state government forms necessary to prepare budget requests. Such forms, whether in electronic or written format, shall be developed by the administrator of the division and the legislative services office to provide the following information:

(a) For the preceding fiscal year, each of the entities listed in this section shall report all moneys available to them regardless of source, including legislative appropriations, and their expenditures by fund and account category of all sums received from all sources, segregated as provided for on the forms.

(b) For the current fiscal year, each of the entities listed in this section shall report their estimates of all moneys available to them regardless of source, including legislative appropriations, and their estimated expenditures by fund and account category of all sums received from all sources, segregated as provided for on the forms, including a statement of the purposes for which anticipated moneys are expected to be expended.

(c) An estimate of appropriations needed for the succeeding fiscal year, showing each primary program or major objective as a separate item of the request and itemized by account category.

(d) A report concerning the condition and management of programs, program performance, and progress toward accomplishing program objectives.

(e) A report that discloses any known future reductions or eliminations of federal moneys reported to the division of financial management under section 67-1910, Idaho Code, and the agency's plan for operating if there is a reduction of ten percent (10%) or more in the federal moneys that the state agency receives.

(2) The completed forms shall, not later than the first day of September, except with special permission and agreement of the administrator of the division of financial management and the director of the legislative services office, be filed in the office of the administrator of the division of financial management and the legislative services office. The legislative and judicial departments and the department of administration's division of public works shall, as early as practicable and in any event no later than the fifteenth day of November, prepare and file in the office of the governor and the legislative services office upon the forms described in this section a report of all of the information required in this section. The judicial department shall include in its filing the budget request of the judicial council as submitted by the judicial council. [am. 2021, ch. 160]

67-3504. Duties of administrator of the division. — (1) It shall be the duty of the administrator of the division of financial management to make such further inquiries and investigations as to any item included in any report of expenditures and available funding sources or the estimate for the succeeding fiscal year which may be included in the report and estimates furnished by any department, office or institution, except those

of the legislative and judicial departments. In making such investigation he shall be allowed his necessary expenses of travel and subsistence in visiting any institution or department in the state. He may employ additional resources whenever in his discretion it may be necessary to check the items of expenditure or the estimates submitted by any department, office or institution. The administrator of the division shall serve as a clearinghouse for information, data for multi-agency projects not including requests made by the legislative and judicial departments and shall have power to demand and it is hereby made the duty of every department, officer, board, commission, or institution receiving appropriations from the legislature to furnish upon demand any and all information so requested by the administrator of the division.

(2) The administrator of the division, in addition to the duties hereinbefore set forth, shall perform such other duties as the governor as chief budget officer of the state may direct. He shall, as often as required by the governor, prepare and furnish reports as to the condition of any appropriations made by the legislature and shall investigate and report to the governor, when required, concerning available funding from all sources and expenditures made by any department, office or institution of the state. The administrator of the division, or his designated representative, shall also appear at all sessions of the standing committees of the house of representatives and of the senate in charge of appropriations and shall furnish to such committees any information required while said committees are considering the budget. [am. 1995, ch. 153]

67-3505. Budget information submitted to governor. — The administrator of the division shall, on or before the 20th day of November next succeeding, prepare and submit to the governor, or to the governor-elect if there is one, information for the development of the executive budget as designated in section 67-3502, Idaho Code, including the requests of the legislative and judicial departments as submitted by those departments. [am. 1999, ch. 37]

67-3506. Governor to transmit budget document. — Not later than five (5) days following the convening of each regular legislative session, the governor shall transmit to the legislature a budget document setting forth his financial plan for the next fiscal year, and having the character and scope set forth. The budget document shall consist of four (4) parts, the nature and contents of which are set forth in section 67-3507, Idaho Code. The requests of the legislative and judicial departments shall be transmitted as submitted by those departments. [am. 2015, ch. 307]

67-3507. Executive budget. — The executive budget document shall consist of the following four (4) parts:

(1) Part I of the executive budget document shall consist of a budget message by the governor that shall outline the financial plan of the executive department of the state government for the next fiscal year, describing the important features of the financial plan.

(2) Part II of the budget document shall present in detail for the next fiscal year, as minimum information to be included in Part II, items showing estimates of agency needs based on the governor's recommendations to meet the expenditure needs of the state from all available funds classified by agencies and showing the cost of each major program. Part II shall also set forth the governor's recommendations for the capital

APPENDIX: LAWS GOVERNING THE STATE BUDGET

program. All moneys, including federal and local moneys and interagency receipts received for any purpose, shall be accounted for in the budget.

(3) Part III of the budget document shall consist of the annual performance plans required in section 67-1904, Idaho Code.

(4) Part IV of the budget document shall consist of the federal funding reports required under section 67-1917, Idaho Code, and the disclosures required under section 67-3502(1)(e), Idaho Code. [am. 2021, ch. 160]

67-3508. Expenditure account categories. — (1) Excepting where the legislature expressly departs from the classification set forth in any appropriation bill, all appropriations made by the legislature, and all estimates hereafter made for budget purposes, and all expenditures made from appropriations or moneys received from other sources, shall be classified and standardized by items as follows:

(a) Personnel costs, which shall include the salaries or wage expenses of employees and officers, whether full-time, part-time, or other irregular or seasonal help and including compensation or honorarium of members of boards or commissions, and shall also include the employer's share of contributions related to other benefits provided to those employees and officers.

(b) Operating expenditures, which shall include all expenses for services, travel, consumable supplies, and minor items of equipment not otherwise classified under personnel costs, capital outlay, or trustee and benefit payments.

(c) Capital outlay, which, when used in an appropriation act, shall include all expenditures for land, highways, buildings including appurtenances, fixtures and fixed equipment, structures, which also includes additions, replacements, major repairs, and renovations to, which materially extends the capital assets' useful life or materially improves or increases its capacity, and shall include compensation for independent contractors. Automobiles, domestic animals, machinery, apparatus, equipment, and furniture including additions thereto, that will meet the state controller's fiscal policy for inventoriable capital assets, shall also be included.

(d) Trustee and benefit payments, which shall include the cash payments of welfare or retirement benefits to individuals and payments to individuals, persons, or political entities, and not otherwise classified under personnel costs, operating expenditures or capital outlay.

(2)(a) The state controller is hereby authorized and directed to implement such subclassifications of the standard classifications set forth in this section that are necessary for preparation of the state budget, as supplied by the administrator of the division of financial management and the legislative services office.

(b) An annual review of the subclassifications shall be made by the administrator of the division and the legislative services office.

(c) The state controller shall be supplied the changes desired by the administrator and the legislative services office in the subclassifications that are necessary for the preparation of the state budget or the identification and distribution of expenditures from appropriations no later than sixty (60) days prior to the beginning of any fiscal year to be effective for that fiscal year. [am. 2021, ch. 160]

67-3509. Time when appropriation available. — When an appropriation shall be made without restrictions as to the time of its use, it shall be available for expenditure for the purposes and to the amount therein stated, from the first day of July of the year during which such appropriation is made to and including the thirtieth day of June of the year following. [am. 1970, ch. 66]

67-3510. Expenditure account categories made to conform. — All account categories used in appropriations shall be made to conform to those set forth in section 67-3508, Idaho Code. All expenditures made from said appropriations shall be classified in conformity with the standard account categories. The state controller shall use the standard account categories in the classification of all expenditures drawn against any and all appropriations made by the Idaho legislature. [am. 2021, ch. 160]

67-3511. Transfer of legislative appropriations. — (1) No appropriations made by the Idaho legislature may be transferred from one account category to another except with the consent of the state board of examiners upon application duly made by the head of any department, office or institution of the state (including the elected officers in the executive department and the state board of education). No appropriation made for expenses other than personnel costs shall be expended for personnel costs of the particular department, office or institution for which it is appropriated, provided however, that employee suggestion awards made pursuant 6 to sections 59-1603 and 67-5309D, Idaho Code, may be made from the account category in which the savings were realized.

(2) Legislative appropriations may be transferred from one program to another within an agency upon application duly made by the head of any department, office or institution of the state and approval of the application by the administrator of the division of financial management and the board of examiners, provided the requested transfer is not more than ten percent (10%) cumulative change from the appropriated amount for any program affected by the transfer. Requests for transfers above ten percent (10%) cumulative change must, in addition, be approved by legislative appropriation. Legislative appropriations shall not be transferred from one fund to another fund unless expressly approved by the legislature.

(3) All moneys appropriated to any agency of the state of Idaho for the purpose of capital outlay shall be used for that purpose and not for any other purpose.

(4) The joint finance-appropriations committee may limit the amount of legislative appropriations for personnel costs that can be transferred to other account categories. [am. 2021, ch. 160]

67-3512. Reduction of legislative appropriations. — Any legislative appropriation made for any department, office or institution of the state may be reduced in amount by the state board of examiners upon investigation and report of the administrator of the division of financial management; provided, that before such reduction is ordered the head of such department, office or institution shall be allowed a hearing before said state board of examiners and may at such hearing present such evidence as he may see fit. No reduction of legislative appropriations made to executive department agencies shall be made without hearing unless and until the head of such department, office or institution shall file his consent in writing thereto. No reduction of legislative

appropriations for the elected officers in the executive department shall be made to a level which prohibits the discharge of constitutional duties. No reduction of legislative appropriations for the legislative and judicial departments shall be made without the permission in writing of the head of such department. [am. 1995, ch. 153]

67-3512a. Temporary reduction of spending authority. — Whenever the governor as chief budget officer of the state may determine that the expenditures authorized by the legislature for the current fiscal year shall exceed anticipated moneys available to meet those expenditures, the governor by executive order may reduce the spending authority on file in the office of the state controller for any department, office or institution of the state; provided, that no reduction of spending authority for the elected officers in the executive department shall be made to a level which prohibits the discharge of constitutional duties and provided that no reduction of spending authority for the legislative and judicial departments shall be made without the permission in writing of the head of such department. The head of any executive department, office or institution of the state may appeal the temporary reduction of spending authority to the state board of examiners, and the state board of examiners may, after hearing and consideration of evidence, restore said spending authority to its original level or to such lesser level as may be required to assist the state in maintaining a balanced budget. The governor may not temporarily reduce spending authority to a level lower than that required to insure that state expenditures do not exceed revenues. A temporary reduction of spending authority pursuant to this section shall not result in a reduction of appropriation. The governor at any time by executive order may restore spending authority which has been temporarily reduced to its original level. [am. 1995, ch. 153]

67-3513. Committees of legislature to consider budget. — (1) The standing committees of the house of representatives and of the senate in charge of appropriation measures shall sit jointly in open sessions while considering the budget. Such committee may resolve itself into executive session upon the vote of two-thirds (2/3) of the membership of the committee, at which time persons who are not members of the legislature may be excluded; provided, however, that during such executive session, no votes or any official action may be taken. The administrator of the division of financial management or his designated representative shall attend all meetings of the joint committee and shall present to the committee the recommendations of the governor for amounts to be appropriated for each department, office and institution, including the elective officers and the state board of education, such presentation to include all information necessary to substantiate the recommendations of the governor. The joint committee at its discretion may cause the attendance of heads or responsible representatives of said departments, offices and institutions. The joint committee may increase or decrease items in the budget as it may deem to be in the interests of greater economy and efficiency in the public service.

(2) By not later than January 15 of each year, the administrator of the division of financial management shall report to the joint committee the following minimal information:

(a) A list by department, by program, and by funding source of all permanent positions authorized as of January 1 of that year and the current salary

established for each position as of January 1 of that year; the list shall also designate which of the listed positions were vacant as of January 1, and the date such position became vacant.

(b) A list by department, by program, and by funding source of the amounts needed to fund the state employee compensation changes being recommended by the governor, which list must be prepared to show the individual cost of each component of the compensation changes.

(c) A report that compiles and summarizes the information the division of financial management received in accordance with sections 67-1917 and 67-3502(1)(e), Idaho Code. [am. 2021, ch. 160]

67-3514. Appropriation bills to be prepared by joint finance-appropriations committee. — The joint committees of the legislature in charge of appropriation measures, after considering the budget requests required by section 67-3502, Idaho Code, and the executive budget as required by section 67-3506, Idaho Code, shall prepare and introduce appropriation bills covering the requirements of the various departments, offices and institutions of the state. In the case of any department, office or institution operating under a continuous appropriation, the joint committee may prepare and introduce appropriation bills covering the requirements for the administrative functions of such department, office or institution. The joint committee may, after examining the budget of any department, office or institution operating in part or in whole under a continuing appropriation or fund authorized by the legislature, prepare and introduce appropriation bills covering all the requirements of the respective department, office and institution. [am. 1999, ch. 37]

67-3516. Appropriation acts deemed fixed budgets — rate of expenditure. — (1) Appropriation acts when passed by the legislature of the state of Idaho, and spending authority made thereunder, whether the appropriation is fixed or continuing, are fixed budgets beyond which state officers, departments, bureaus, and institutions may not expend.

(2) Moneys available to any agency from sources other than state moneys, if not cognizable at the time when appropriations were made whether state fiscal liability is increased or not, must have prior approval of the administrator of the division of financial management and the board of examiners in order that moneys may be expended, except those moneys received under such conditions that preclude approval by the administrator of the division and/or the board of examiners. Receipts from the sale of capital outlay items and insurance claim settlements may, with the approval of the division of financial management, be included as an increase to an agency's appropriation and must be identified at an account category level. Expenditure of such receipts must be for capital outlay items, except in the case of a sale of a motor vehicle, which, notwithstanding section 67-3511(3), Idaho Code, may be transferred to operating expenditures with the approval of the division of financial management.

(3) One state agency may bill another state agency for goods and services, provided the billing agency receives prior approval in writing from the billed agency or such billing is provided for by law. This process will be known as interagency billing to which the following rules will apply:

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(a) The state controller will treat interagency receipts as revenue and not classify such revenue as a reduction of the expenditures of the receiving agency. Interagency billing credits for all moneys shall be deposited to the appropriate fund of that agency.

(b) Interagency receipts may be expended by the collecting agency to the extent that authority to do so has been requested and approved by the legislature through an appropriation.

(c) The agency billed for the goods and services shall classify, treat, and account for such expenses in the same manner as if such expenses had been paid by warrant and may encumber unexpended balances and may carry forward the encumbered appropriation to liquidate known or anticipated interagency billing expenses at the end of a fiscal year. The state controller shall provide for the method of liquidation of these encumbrances.

(4) State agencies selling goods, products, and services to another state agency must use the interagency process detailed by subsection (3) of this section. State agencies, departments, and institutions may sell goods, products, and services to the public and/or other political entities. These cash receipts may be expended according to the following rules:

(a) The state controller will classify these moneys as receipts.

(b) Receipts for all moneys shall be deposited to the appropriate fund of that agency.

(c) The collecting agency may expend all such receipts only to the extent that authority to do so has been requested and approved by the legislature through an appropriation, except receipts received by agencies under the circumstances cited in subsection (2) of this section. [am. 2021, ch. 160]

67-3517. Requests for spending authority by officials, departments, bureaus and institutions. — In order to guard against excessive expenditure of appropriations, and as an act of economy, efficiency, and control relating to said appropriations, it is hereby made the duty of each officer, department, bureau, and institution, except the legislative and judicial departments, to file with the administrator of the division of financial management, who shall forward to the state controller, a request for spending authority of moneys to be made available during the fiscal year, from the legislative appropriation to said officer, department, bureau, or institution. Requests for spending authority shall be submitted to the administrator of the division at a time as prescribed by the administrator of the division and, as a general rule, in the same detail as appropriated, unless greater detail is deemed necessary by the administrator of the division. The legislative and judicial departments shall file a request for spending authority of moneys with the state controller not later than fifteen (15) days prior to the expiration of the current spending authority, in such detail as the submitting agency desires. It shall be the duty of the state controller to provide a monthly report in the same or greater detail as the request for spending authority, which includes any adjustments made during the course of the fiscal year, expenditures for the month and expenditures to date for the year, and the percent of unexpended balance in the adjusted spending authority, and the percent of unexpended balance in the adjusted appropriation, if any. [am. 2021, ch. 160]

67-3518. Investigation of requests by administrator. — It is the duty of the administrator of the division of financial management to investigate such requests, to act upon said requests, make the necessary additions or reductions based upon necessary requirements within the amount appropriated, and deliver the same, to the state controller not later than fifteen (15) days prior to the expiration of the current spending authority. [am. 1995, ch. 153]

67-3519. Employee positions — Procedure for filling. — (1) In addition to any powers, duties, functions, and responsibilities of the division of financial management expressed elsewhere in this code, the division shall establish a list of employee positions for which moneys are available from the spending authority of appropriated moneys to each appointing authority. A position is defined as a specific job normally held by one (1) employee. This list shall contain the title of each position and the pay grade of the position. No appointing authority, except those in the legislative and judicial departments, shall fill a new position without first obtaining the approval of the division and then obtaining proper classification from the personnel commission for positions in the classified service. No appointing authority, except those in the legislative and judicial departments, may increase the pay grade of a position by reclassification or any other means without the approval of the personnel commission for pay grade level and without the approval of the division for sufficiency of spending authority of the appointing authority to meet the proposed change. Appointing authorities in preparation of budget requests shall include exact position control numbers in justification of salaries and other compensation and must assign position control numbers to proposed new positions prior to budget submission. A list of additions, deletions and changes during the first six (6) months of the current fiscal year and projections for the second six (6) months of the current fiscal year of the positions so controlled shall be furnished by the department to the legislature and to the governor on January 1. Any authority vested in any appointing authority or agency, commission, department, board, office or institution is limited by the provisions of this section.

(2) Positions authorized by the division of financial management but not filled by the appointing authority within twelve (12) months of such authorization shall be declared null and void and shall not be filled except upon a new authorization by the division of financial management. [am. 2021, ch. 160]

67-3520. Economic recovery reserve fund
REPEALED 2020 Legislative Session, H449, Session Law Chapter 112.

67-3521. Encumbering appropriations or excessive expenditures forbidden — Encumbrances to revert — Executive carry forward approval. — (1) No officer, department, bureau, or institution shall encumber any appropriations or be allowed to make any expenditures from appropriations in excess of the spending authority provided by this chapter.

(2) Encumbrances shall be reported as reductions against appropriations in anticipation of an expenditure, shall be made only for a legally contracted obligation or for the accrued cost of a specific product or service due and payable prior to or as of the end of the current fiscal year or for the term of the contract obligation, and shall not be used as a means of reserving a portion of the appropriation of one (1) fiscal year to be used in

combination with the appropriation of the following year. Requests for executive carry forward shall be accompanied by proper identification of the accrued cost, which must be adequately covered by appropriated moneys from the current fiscal year.

(3) Notwithstanding any provisions of this section to the contrary, all purchase orders issued by the administrator of division of purchasing, or purchase orders issued pursuant to a delegation of purchasing authority to specified state officers and employees, shall be encumbered and, if not liquidated by payment of the accrued cost during the current fiscal year, shall be included as executive carry forward. Such encumbrance and executive carry forward shall not require the approval of the administrator of the division of financial management for executive carry forward.

(4) When purchase requisitions are submitted by agencies prior to the administrator of division of purchasing's fiscal year-end cutoff date, but not processed either due to workload or bid requirements, agencies may submit a request for executive carry forward to the administrator of the division of financial management.

(5) Executive carry forward not liquidated by payment of the accrued cost during the succeeding fiscal year shall revert to the fund from which it originated and shall be recorded as a reversion in that fiscal year, unless approved for extension by the administrator of the division of financial management. Liquidation of executive carry forward shall be recorded as an expenditure only in the fiscal year in which it is liquidated.

(6) The provisions of this section shall not apply to encumbrances involving vocational educational or career technical reimbursements to educational institutions or to encumbrances involving contracts for the construction of highways, bridges, buildings, or other primary structures or capital improvements and, if not liquidated by payment of the accrued cost during the current fiscal year, shall be included as executive carry forward. [am. 2021, ch. 160]

67-3524. Equitable distribution of government overhead expense.

REPEALED 2020 Legislative Session, S1243, Session Law Chapter 30.

67-3531. Annual statewide indirect cost allocation plan. — (1) The division of financial management shall develop an annual statewide indirect cost allocation plan in accordance with 2 CFR 225 et seq. The central service costs of the various central service agencies shall be allocated annually to the recipient state agencies, and such central service costs shall be included in an agency's indirect cost plans for the purpose of determining an indirect cost rate with the cognizant federal agency, and shall be included in an agency's federal grant application.

(2) In conjunction with the respective state service agency, the division of financial management shall prepare an estimate of costs for state budgeting purposes for services provided by the attorney general, the state treasurer and the state controller. The division of financial management shall notify all state agencies of these cost estimates for the next fiscal year on or before November 1. The division of financial management and the legislative services office shall allow state agencies to modify their budget requests in response to such estimates.

(3) The division of financial management shall assess each recipient agency up to one hundred percent (100%) of the amounts allocated in the statewide cost allocation plan.

Amounts so assessed shall be separately accounted for and can be expended only after legislative appropriation. [am. 2015, ch. 244]

67-3532. Technology infrastructure stabilization fund. — (1) There is hereby created in the state treasury the technology infrastructure stabilization fund. The fund shall consist of moneys that may be provided by legislative appropriation. The state treasurer shall invest the idle moneys of the fund, and the interest earned on such investments shall be retained by the fund.

(2) Subject to appropriation by the legislature, moneys in the technology infrastructure stabilization fund shall be used solely for:

- (a) Technology projects requested, recommended, or funded through the annual state budget process pursuant to this chapter including, but not limited to, software development and computer hardware or equipment; and
- (b) The legislative services office to evaluate and provide analysis and recommendations regarding the requirements, merit, necessity, cost, compatibility, and monitoring of technology projects that may be requested, recommended, or funded through the annual state budget process pursuant to this chapter, as well as other state technology projects, needs, or issues. [added 2018, ch. 58]

67-3533. Federal American Rescue Plan Act of 2021 — Cognizable funds —

Legislative intent. (1) Notwithstanding the provisions of section [67-3516\(2\)](#), Idaho Code, or any other law to the contrary, all federal funding made available to Idaho state agencies originating from the federal American rescue plan act of 2021 (ARPA), P.L. 117-2, is hereby declared cognizable, is not subject to the provisions of section [67-3516\(2\)](#), Idaho Code, and requires legislative appropriation for expenditure by any Idaho state agency.

(2) With respect to the discretionary funds provided to the state under ARPA, including the coronavirus state fiscal recovery fund and the coronavirus capital projects fund, it is the intent of the legislature that, in addition to any other applicable law and guidance, the following principles shall govern the appropriation and expenditure of such funds:

- (a) ARPA funds are borrowed from our grandchildren. To the extent allowable under law, the state should make long-range investments with ARPA funds that will benefit our grandchildren.
- (b) In accordance with section [67-1917](#), Idaho Code, and the principle that onetime funding should be used for onetime expenditures, state agencies receiving ARPA funds shall plan for the reduction of these federal funds to avoid creating ongoing obligations that are shifted to the general fund after the federal funds are depleted.
- (c) The use of ARPA funds should not impede or inhibit the state's constitutional mandate to provide for a balanced budget for the people of Idaho. ARPA funds should be used to maintain a long-term, structurally balanced budget such that ongoing revenue should exceed ongoing expenses. ARPA funds should also be used to lower the state's capital costs and deferred maintenance costs in the years ahead to the extent permissible.
- (d) ARPA funds should not duplicate other federal programs under which support is provided to specific industries or through specific programs.

(e) Local governments and state agencies receiving direct ARPA funds from the federal government should use such direct funds as the dollars of first resort and exhaust their direct funds before requesting assistance from the coronavirus state fiscal recovery fund established under ARPA. Local governments should partner with special purpose taxing districts on addressing local needs from their local share of ARPA funds.

(f) Local governments receiving direct ARPA funds should use the funds for infrastructure investments and allowable offsets that can reduce the property tax burden that Idahoans will face into the future. [added 2021, ch. 320]

67-3534. American Rescue Plan fund. There is hereby created in the state treasury the American rescue plan fund. The fund shall be used to account for receipts, disbursements, and reimbursements related to the federal American rescue plan act of 2021, P.L. 117-2, moneys received by the state of Idaho. Moneys in the fund can be expended only after legislative appropriation. Except as prohibited by law, the office of the state treasurer shall invest idle moneys, and the fund shall retain its interest. [added 2021, ch. 320]

67-3535. American Rescue Plan cost recovery fund. There is hereby created in the state treasury the American rescue plan cost recovery fund. The fund shall be used to account for state costs allowable for reimbursement pursuant to the federal American rescue plan act of 2021, P.L. 117-2. After review of allowable costs, the division of financial management shall request the state controller to transfer an amount not to exceed the allowable costs from the American rescue plan fund established in section [67-3534](#), Idaho Code, to the American rescue plan cost recovery fund. Moneys in the fund can be expended only after legislative appropriation. Except as prohibited by law, the office of the state treasurer shall invest idle moneys, and the fund shall retain its interest. [added 2021, ch. 320]

TITLE 67
STATE GOVERNMENT AND STATE AFFAIRS
CHAPTER 36
STANDARD APPROPRIATIONS ACT OF 1945

67-3601. Application of act. — This act shall apply to all existing continuing appropriations, all legislative appropriations made by the twenty-eighth legislature and thereafter, unless express exception is contained in the appropriation act. [added 1945, ch. 48]

67-3602. Payment of salaries and wages. — No portion of any appropriation made for expenses other than salaries and wages shall be expended in payment of salaries and wages; but with the consent of the state board of examiners, any portion of any appropriation made for the payment of salaries and wages may be expended for other expenses of the particular office or institution for which it is appropriated. [added 1945, ch. 48]

67-3603. Manner of payment of sums appropriated. — All sums appropriated by any appropriation act shall, unless otherwise expressly provided by law, be paid out of the

state treasury on warrants drawn by the state controller against the proper fund upon presentation of proper vouchers or claims approved as provided by law. [am. 1994, ch. 180]

67-3604. Closing accounts by state controller. — The state controller shall close his accounts as to all appropriations on the day following the close of each fiscal year, and transfer all balances unencumbered at the close of business on the preceding day to the accounts from which such appropriations are severally made. Error corrections resulting from a fiscal year's activities may be recorded without legislative authorization in the following fiscal year, provided the corrections do not exceed five hundred thousand dollars (\$500,000) and are recorded within six (6) months of the end of the fiscal year. Corrections exceeding five hundred thousand dollars (\$500,000) or discovered more than six (6) months after the end of the fiscal year shall be approved by the legislature. [am. 2001, ch. 60]

67-3605. Appropriated funds available only as allotted. — Appropriated funds shall be available only as allotted in conformity with the provisions of Chapter 75, 1941 Session Laws as amended [sections [67-3516](#) through [67-3522](#), Idaho Code]. [added 1945, ch. 48]

67-3607. Moneys accruing to interest funds. — The moneys accrued to interest funds arising from endowment and land grants are hereby perpetually appropriated therefor, and shall not be placed in the general fund of the state of Idaho, nor confused therewith, but shall remain inviolable in the respective interest funds, for the sole use of the designated beneficiary thereof. [added 1945, ch. 48]

67-3608. Moneys received by state educational institutions deposited with state treasurer — Exceptions. — Except as otherwise expressly provided by law, all sums of money received by any state educational institution, which belong to the state of Idaho, or received by any agent, employee or representative thereof, for services, fees or net deposits, or for any other purposes whatever, except income pledges under [chapter 37, title 33](#), Idaho Code, and excepting income pledges under any other law or laws of the state of Idaho now in force or hereafter enacted and in force, and excepting moneys received from the United States pursuant to appropriations made by it for the maintenance, use and support of any of the educational institutions referred to herein, or for cooperative work with the United States, or for payments in reimbursement of money expended in such cooperative work, shall be immediately paid by the person receiving the same to the bursar of such educational institution, who shall deposit the same with the state treasurer at the time and in the manner required by law. Trust moneys shall not be construed to be moneys belonging to the state of Idaho. It is hereby made the duty of the state controller and state treasurer to enter the deposits so received in the general fund of the state of Idaho, and the state controller shall add the deposits so received to the appropriation currently available to the said institution; and all such sums of money so received and added are hereby appropriated from the general fund of the state of Idaho for the maintenance, use and support of such institution, and the moneys shall be expended for the use and support of such institution

and shall be audited and accounted for as other appropriations to the said institution. [am. 1994, ch. 180]

67-3609. Moneys from outside sources used in addition to direct appropriation.

— Moneys from outside sources except those mentioned in section [67-3608](#) above, as "received from the United States pursuant to appropriations made by it for the maintenance, use and support of any of the educational institutions referred to herein, or for cooperative work with the United States, or for payments in reimbursement of money expended in such cooperative work," are hereby declared to be available for the use for which such money is received for such institution or work, and if received under such terms as to require appropriation, are hereby appropriated to such use, to be used in addition to the direct appropriations made to such institution and the appropriations of other income herein made. [added 1945, ch. 48]

67-3610. University of Idaho — Annual audited financial statement. As a condition to availability of appropriations made to it, and to institutions and activities under its control or supervision, the state board of education and board of regents of the University of Idaho shall file with the state controller on or before a date mutually agreed upon by the state controller and the state board of education and board of regents of the university of Idaho, an audited financial statement showing receipt of moneys from state and federal appropriations, endowment funds, local and institutional incomes, or from any other source, made to it and to institutions and activities under its control or supervision. [am. 2003, ch. 32]

67-3611. Expenditure of funds from sale of services, rentals or sale of products by state institutions. — All state institutions, educational, charitable, penal and otherwise, shall be allowed to expend the funds arising from the sale of services, rentals of personal property, stock, farm or garden produce, or other goods, or articles produced within or by the institution, for the maintenance, use and support of said institution, without reducing the amount of the appropriations made to such institutions; all such sums received shall be deposited with the state treasurer and it is hereby made the duty of the state controller and the state treasurer to enter deposits so received in the general fund of the state, and the state controller shall add the deposits so received to the appropriations made to such institutions severally; and the sums of money so received are hereby appropriated from the general fund of the state of Idaho for the maintenance, use and support of the institution by which the same are so received; and the said moneys shall be expended for the use and support of such institution for which the same were deposited, and shall be audited and accounted for as other appropriations to the said institution are. [am. 1994, ch. 180]

67-3612. Exemptions. — This act shall not apply to emergency and contingent appropriations, nor to appropriations the normal operation of which requires a total or lump sum disbursement. [added 1945, ch. 48]

67-3614. Title of act. — This act shall be known and may be cited and made applicable by its name of "The Standard Appropriations Act of 1945." [added 1945, ch. 48]

Crosswalk by Fund Number

Fund:	Name:	Fund:	Name:
0001-00	General	0182-00	Substance Abuse Treatment
0050-00	Fish and Game	0184-00	Community Reinvestment Pilot Initiative
0051-00	Fish and Game Set-Aside	0185-00	Hazardous Waste Emergency
0052-00	Animal Damage Control	0188-00	Juvenile Corrections
0053-00	Wolf Control	0188-01	Juvenile Corrections - Cigarette/Tobacco Tax
0053-04	Wolf Control Secondary	0190-00	Emergency Medical Services III
0055-00	Expendable Big Game Depredation	0192-00	TSE Registry
0060-00	Legislative	0199-00	Renewable Energy Resources
0060-08	Legislative Legal Defense	0201-01	Environmental Remediation (Box)
0075-00	Department of Lands	0201-02	Environmental Remediation (Basin)
0075-14	Oil and Gas Conservation	0201-04	Environmental Remediation (Triumph Mine)
0075-75	Navigable Waterways	0210-00	Randolph Sheppard
0076-00	Fire Suppression Deficiency	0211-00	Veterans Cemetery Maintenance
0100-00	Hazardous Substance Emergency Response	0212-00	Tourism and Promotion
0119-00	Innocence Fund	0213-00	Veterans Support
0120-03	Idaho Opportunity	0214-00	Idaho Global Entrepreneurial Mission
0120-04	Consolidated Elections	0218-00	Displaced Homemaker
0120-05	Idaho Education Network	0219-00	Hospital Assessment
0123-00	Veterans Recognition Fund	0220-00	Cooperative Welfare
0123-01	Veterans Recognition Income	0221-00	State Aeronautics
0125-00	Indirect Cost Recovery	0223-00	Confined Animal Feed Operations (CAFO)
0125-01	Administration and Accounting Services	0224-00	Agricultural Best Management Practices
0125-02	Facilities Maintenance	0225-00	Department of Environmental Quality
0126-00	Business Information Infrastructure	0226-00	Idaho Underground Storage Tank Program
0128-00	Technology Infrastructure Stabilization	0227-00	IPDES Program
0129-00	Aquifer Planning and Management	0229-00	State Regulatory
0129-01	Secondary Aquifer Planning, Management, and Implementation	0229-01	Electrical
0130-00	Petroleum Clean Water Trust	0229-02	Building
0149-01	HESF Strategic Interest CU	0229-03	Plumbing
0149-02	HESF Surplus Stabilization CU	0229-04	Manufactured Housing
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0169-00	Public Shooting Range Fund	0229-14	Elevator Safety
0172-00	Idaho Immunization Dedicated Vaccine	0229-15	State Brand Board
0173-00	Idaho Health Insurance Access Card	0229-17	Modular Building
0174-00	Prevention of Minors' Access to Tobacco	0229-20	Public Utilities Commission
0175-00	Domestic Violence Project	0229-21	Water Administration
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0231-00	Disaster Emergency	0303-00	Employment Security Special Administration
0232-00	Emergency Relief	0304-00	Library Improvement
0232-01	Emergency Relief Fund - State	0305-00	Workforce Development Training
0234-00	Military Division Support	0312-00	Peace Officer and Detention Officer Temporary Disability
0237-00	Hepatitis-C	0313-00	Crime Victims Compensation
0240-00	STEM Education	0314-00	Court Technology
0243-00	Parks and Recreation	0315-02	Bond Levy Equalization
0247-00	Recreational Fuels	0315-03	School District Building
0250-00	Parks and Recreation Registration	0315-06	Facilities Cooperative
0254-00	Alcohol Beverage Control	0315-07	Charter School Debt Reserve
0255-00	State Victim Notification	0319-00	Driver's Training
0256-00	Organ Donation Contribution	0319-01	Motorcycle Safety Program
0258-00	Local Authority Technical Analysis Fund	0321-00	Broadband Infrastructure
0259-01	Local Highway Distribution	0322-00	Idaho Broadband Fund
0259-03	Local Bridge Inspection	0325-00	Public Instruction
0259-04	Railroad Grade Crossing Protection	0325-27	Securities Investor Training
0260-00	State Highway	0325-33	Public Charter School Authorizers
0260-46	State Highway Title XII ARRA	0330-00	Agricultural Inspection
0261-00	Highway Distribution	0330-12	Weights and Measures Inspection
0262-00	Plate Manufacturing	0330-13	Invasive Species
0264-00	Idaho Law Enforcement	0331-00	Pest Control Deficiency
0264-01	Idaho Law Enforcement (Project Choice)	0332-03	Agricultural Fees - Sheep and Goat Health
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0276-00	Multistate Tax Compact	0336-00	Invasive Species Deficiency Warrants
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0282-00	Inmate Labor	0337-01	Northern Idaho Adjudication
0284-00	Parolee Supervision	0338-01	Administration and Accounting
0288-00	Rehabilitation Revenue and Refunds	0338-02	Administration Services for Transportation
0290-00	Public Health Trust	0340-00	Drug Court, Mental Health Court and Family Court Services
0291-02	State Independent Living Council (Ded)	0340-01	Drug and Mental Health Court Supervision
0292-01	Municipal Bond Bank Authority Admin	0341-00	Guardianship Pilot Project
0294-00	Idaho Bond Bank Guaranty	0343-00	Idaho Workforce Housing Fund
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0344-10	Homeowner Assistance	0462-00	Retained Risk
0344-20	Emergency Rental Assistance	0475-00	Professional Services
0344-30	ARPA State Fiscal Recovery	0475-05	Administrative Code
0345-00	Federal COVID-19 Relief	0475-06	State Treasurer LGIP
0347-00	Senior Magistrate Judges	0475-07	Treasurer's Office - Professional Services
0348-00	Federal Grant	0475-12	Division of Human Resources
0348-27	Democracy	0480-00	Data Processing Services
0349-00	Miscellaneous Revenue	0481-01	Public School Income
0349-04	Consumer Protection	0481-02	Agricultural College Endowment Income
0349-10	Miscellaneous Revenue/ Industrial Safety	0481-03	Charitable Institutions Endowment Income
0349-11	Miscellaneous Revenue/ Logging	0481-04	Normal School Endowment Income
0349-20	Rural Physician Incentive	0481-05	Penitentiary Endowment Income
0349-36	Miscellaneous Revenue/ School Security Assessment	0481-06	Scientific School Endowment Income
0349-60	Quality Program Standard Incentive Grant	0481-07	Mental Hospital Endowment Income
0349-61	Agriculture and Natural Resource Education Program Start-Up	0481-08	University Endowment Income
0349-84	Governors Inaugural Fund (Military)	0481-09	Capitol Commission Operating
0350-00	Small Business Assistance	0481-10	Public Schools Other Income
0365-00	Permanent Building	0481-22	School for the Deaf and the Blind (Endowment)
0365-04	Legislative Capitol Facilities	0481-24	Veterans Home Endowment Income
0366-00	Governor's Residence	0481-26	State Hospital North Endowment Income
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0418-00	Liquor Control	0494-00	Petroleum Price Violation
0419-00	State Lottery	0495-00	Community Forestry
0421-01	Correctional Industries Betterment	0496-00	Parks and Recreation Expendable Trust
0424-00	State Insurance	0497-00	Idaho Nuclear Engineering & Environmental Laboratory Settlement
0426-00	Adaptive Aids and Appliances	0499-00	Idaho Millennium Income
0450-00	Administration and Accounting Services	0502-01	Revenue Sharing
0450-28	Statewide Protective Equipment Supplies	0502-03	County Circuit Breaker
0450-32	CIO Telephone Services	0502-05	Sales Tax Personal Property Tax Replacement
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0505-00	Scholarship		
0506-00	Community College		
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