

Table 1: Comparison of average annual county idigent expenses.

County	2019 Actual Expenses	3 Year Average Expenses (17-19)	5 Year Average Expenses (15-19)	7 Year Average Expenses (13-19)
Ada	\$6,976,823.31	\$6,809,667.96	\$6,257,490.48	\$6,533,079.29
Adams	\$97,038.08	\$97,322.47	\$78,668.05	\$85,718.31
Bannock	\$1,007,064.30	\$836,087.59	\$854,149.83	\$854,149.83
Bear Lake	\$20,334.46	\$64,880.86	\$56,950.11	\$61,839.50
Benewah	\$20,638.39	\$33,941.95	\$48,118.85	\$79,597.43
Bingham	\$243,275.21	\$256,242.75	\$274,327.73	\$424,845.78
Blaine	\$94,899.17	\$212,547.43	\$210,327.18	\$218,995.32
Boise	\$133,156.24	\$103,950.04	\$70,366.88	\$95,154.25
Bonner	\$138,347.76	\$119,427.19	\$129,682.46	\$165,535.96
Bonneville	\$567,209.37	\$353,587.20	\$344,673.52	\$473,677.93
Boundary	\$48,783.02	\$63,053.37	\$86,654.70	\$110,918.62
Butte	\$21,095.97	\$25,152.84	\$18,351.36	\$20,092.04
Camas	\$35,828.43	\$26,111.50	\$7,708.71	\$21,996.82
Canyon	\$3,127,369.56	\$3,111,370.36	\$2,711,170.83	\$2,549,787.88
Caribou	\$26,720.61	\$34,760.30	\$46,448.86	\$54,378.34
Cassia	\$254,747.87	\$259,917.60	\$302,479.49	\$281,956.72
Clark	\$0.00	\$200.00	\$686.57	\$3,637.04
Clearwater	\$63,777.68	\$90,011.82	\$106,185.83	\$118,312.08
Custer	\$45,200.00	\$30,821.01	\$23,930.63	\$21,859.01
Elmore	\$573,874.55	\$513,561.71	\$485,450.40	\$510,544.49
Franklin	\$120,166.43	\$87,396.11	\$70,895.38	\$66,411.94
Fremont	\$52,779.58	\$35,152.68	\$36,729.63	\$62,204.89
Gem	\$243,446.48	\$235,475.05	\$228,926.68	\$244,649.74
Gooding	\$231,007.68	\$279,199.81	\$304,747.25	\$289,856.45
Idaho	\$137,889.70	\$189,205.23	\$165,928.27	\$176,552.97
Jefferson	\$59,129.90	\$73,916.51	\$78,918.36	\$123,246.07
Jerome	\$1,057,460.56	\$900,344.79	\$750,770.78	\$735,830.26
Kootenai	\$746,557.08	\$854,024.12	\$1,035,545.28	\$1,458,778.20
Latah	\$308,518.09	\$241,617.96	\$219,707.73	\$259,506.16
Lemhi	\$84,454.74	\$83,862.02	\$106,747.58	\$127,365.82
Lewis	\$47,909.37	\$55,151.63	\$58,840.64	\$68,690.10
Lincoln	\$190,986.87	\$110,855.14	\$88,306.38	\$64,219.50
Madison	\$152,810.40	\$99,064.25	\$119,099.90	\$140,776.33
Minidoka	\$77,468.28	\$190,626.22	\$220,527.57	\$244,600.71
Nez Perce	\$313,260.59	\$350,917.63	\$318,187.20	\$376,869.42
Oneida	\$45,430.53	\$51,062.68	\$39,283.91	\$44,973.05
Owyhee	\$252,703.27	\$272,917.85	\$239,100.20	\$258,059.95
Payette	\$331,053.43	\$388,777.11	\$371,109.02	\$418,626.10
Power	\$139,296.82	\$122,072.15	\$93,673.27	\$99,629.47
Shoshone	\$91,778.23	\$106,654.71	\$118,988.69	\$143,449.43
Teton	\$23,507.10	\$17,910.47	\$12,246.28	\$13,117.71
Twin Falls	\$1,703,203.96	\$1,329,856.47	\$1,571,901.07	\$1,804,951.13
Valley	\$125,569.07	\$154,160.65	\$130,330.89	\$135,979.79
Washington	\$133,487.70	\$133,840.88	\$155,036.47	\$170,711.32
Total	\$20,166,059.84	\$19,406,678.06	\$18,649,370.91	\$20,215,133.14

Table 2: County revenue sharing for state fiscal year 2019.

County	Sept. 2018	Dec. 2018	March 2019	June 2019	SFY19 Total	1/3 Revenue Sharing
Ada	\$4,273,016.74	\$3,976,310.09	\$3,683,999.76	\$4,080,820.04	\$16,014,146.63	\$5,338,048.88
Adams	\$46,219.79	\$43,526.47	\$40,873.05	\$44,335.88	\$174,955.19	\$58,318.40
Bannock	\$803,641.28	\$748,262.19	\$693,703.66	\$762,748.17	\$3,008,355.30	\$1,002,785.10
Bear Lake	\$63,782.35	\$59,867.38	\$56,010.43	\$59,936.96	\$239,597.12	\$79,865.71
Benewah	\$93,249.35	\$87,284.68	\$81,408.39	\$87,464.19	\$349,406.61	\$116,468.87
Bingham	\$436,312.12	\$406,484.22	\$377,098.28	\$408,239.68	\$1,628,134.30	\$542,711.43
Blaine	\$213,134.12	\$198,830.34	\$184,738.50	\$203,388.87	\$800,091.83	\$266,697.28
Boise	\$75,565.42	\$70,830.83	\$66,166.39	\$73,665.90	\$286,228.54	\$95,409.51
Bonner	\$414,211.86	\$385,921.25	\$358,049.81	\$395,160.78	\$1,553,343.70	\$517,781.23
Bonneville	\$1,077,452.85	\$1,003,027.61	\$929,705.13	\$1,020,304.63	\$4,030,490.22	\$1,343,496.74
Boundary	\$118,813.56	\$111,070.66	\$103,442.49	\$111,056.49	\$444,383.20	\$148,127.73
Butte	\$31,794.40	\$30,104.50	\$28,439.64	\$30,130.23	\$120,468.77	\$40,156.26
Camas	\$17,789.18	\$17,073.47	\$16,368.36	\$17,268.01	\$68,499.02	\$22,833.01
Canyon	\$2,030,779.48	\$1,890,041.45	\$1,751,388.73	\$1,944,625.15	\$7,616,834.81	\$2,538,944.94
Caribou	\$73,175.19	\$68,606.87	\$64,106.23	\$68,690.89	\$274,579.18	\$91,526.39
Cassia	\$228,446.50	\$213,077.60	\$197,936.43	\$214,335.62	\$853,796.15	\$284,598.72
Clark	\$15,651.04	\$15,084.06	\$14,525.48	\$14,884.51	\$60,145.09	\$20,048.36
Clearwater	\$87,292.46	\$81,742.15	\$76,274.07	\$83,407.91	\$328,716.59	\$109,572.20
Custer	\$46,453.21	\$43,743.65	\$41,074.24	\$44,595.90	\$175,867.00	\$58,622.33
Elmore	\$257,941.51	\$240,520.96	\$223,358.53	\$243,760.99	\$965,581.99	\$321,860.66
Franklin	\$134,144.62	\$125,335.30	\$116,656.51	\$126,466.88	\$502,603.31	\$167,534.44
Fremont	\$129,756.32	\$121,252.24	\$112,874.18	\$121,630.55	\$485,513.29	\$161,837.76
Gem	\$169,764.59	\$158,477.57	\$147,357.79	\$160,338.56	\$635,938.51	\$211,979.50
Gooding	\$148,710.06	\$138,887.58	\$129,210.64	\$139,207.76	\$556,016.04	\$185,338.68
Idaho	\$160,334.40	\$149,703.34	\$139,229.79	\$150,622.55	\$599,890.08	\$199,963.36
Jefferson	\$273,095.17	\$254,620.54	\$236,419.65	\$262,655.63	\$1,026,790.99	\$342,263.66
Jerome	\$228,101.04	\$212,756.17	\$197,638.67	\$215,644.38	\$854,140.26	\$284,713.42
Kootenai	\$1,479,328.24	\$1,376,948.80	\$1,276,086.32	\$1,407,306.70	\$5,539,670.06	\$1,846,556.69
Latah	\$374,745.13	\$349,199.79	\$324,032.96	\$355,352.03	\$1,403,329.91	\$467,776.64
Lemhi	\$81,027.45	\$75,912.93	\$70,874.19	\$76,500.10	\$304,314.67	\$101,438.22
Lewis	\$43,792.22	\$41,267.75	\$38,780.70	\$40,964.31	\$164,804.98	\$54,934.99
Lincoln	\$57,153.21	\$53,699.36	\$50,296.69	\$53,956.54	\$215,105.80	\$71,701.93
Madison	\$372,952.46	\$347,531.82	\$322,487.83	\$348,158.20	\$1,391,130.31	\$463,710.10
Minidoka	\$201,042.93	\$187,580.21	\$174,316.96	\$187,995.80	\$750,935.90	\$250,311.97
Nez Perce	\$384,567.46	\$358,338.89	\$332,498.94	\$357,726.86	\$1,433,132.15	\$477,710.72
Oneida	\$48,834.10	\$45,958.93	\$43,126.35	\$46,398.69	\$184,318.07	\$61,439.36
Owyhee	\$116,068.54	\$108,516.58	\$101,076.52	\$108,846.33	\$434,507.97	\$144,835.99
Payette	\$224,254.27	\$209,176.98	\$194,323.09	\$211,622.77	\$839,377.11	\$279,792.37
Power	\$78,459.83	\$73,523.91	\$68,661.12	\$74,827.32	\$295,472.18	\$98,490.73
Shoshone	\$124,602.39	\$116,456.82	\$108,431.95	\$118,406.33	\$467,897.49	\$155,965.83
Teton	\$113,762.34	\$106,370.80	\$99,088.78	\$108,386.97	\$427,608.89	\$142,536.30
Twin Falls	\$802,287.44	\$747,002.53	\$692,536.78	\$753,586.87	\$2,995,413.62	\$998,471.21
Valley	\$107,282.59	\$100,341.78	\$93,503.81	\$103,195.28	\$404,323.46	\$134,774.49
Washington	\$101,997.95	\$95,424.73	\$88,948.91	\$95,568.07	\$381,939.66	\$127,313.22
Statewide	\$16,360,787.16	\$15,245,695.78	\$14,147,126.73	\$15,534,186.28	\$61,287,795.95	\$20,429,265.32

Table 3: Estimated cost of Medicaid expansion enrollment by county.

County	Estimated Enrollment	Per Member Cost	Idaho Cost of Enrollment	State Share (55%)	County Share (45%)
Ada	19,004	\$453	\$8,608,986	\$4,734,942	\$3,874,044
Adams	217	\$453	\$98,392	\$54,115	\$44,276
Bannock	5,162	\$453	\$2,338,425	\$1,286,134	\$1,052,291
Bear Lake	319	\$453	\$144,347	\$79,391	\$64,956
Benewah	462	\$453	\$209,156	\$115,036	\$94,120
Bingham	2,619	\$453	\$1,186,593	\$652,626	\$533,967
Blaine	905	\$453	\$410,064	\$225,535	\$184,529
Boise	404	\$453	\$183,233	\$100,778	\$82,455
Bonner	2,511	\$453	\$1,137,692	\$625,730	\$511,961
Bonneville	7,308	\$453	\$3,310,559	\$1,820,808	\$1,489,752
Boundary	705	\$453	\$319,331	\$175,632	\$143,699
Butte	146	\$453	\$65,987	\$36,293	\$29,694
Camas	64	\$453	\$28,869	\$15,878	\$12,991
Canyon	13,550	\$453	\$6,137,997	\$3,375,899	\$2,762,099
Caribou	307	\$453	\$139,045	\$76,475	\$62,570
Cassia	1,312	\$453	\$594,475	\$326,961	\$267,514
Clark	23	\$453	\$10,605	\$5,833	\$4,772
Clearwater	367	\$453	\$166,147	\$91,381	\$74,766
Custer	267	\$453	\$120,780	\$66,429	\$54,351
Elmore	1,377	\$453	\$623,934	\$343,163	\$280,770
Franklin	661	\$453	\$299,300	\$164,615	\$134,685
Fremont	1,007	\$453	\$456,019	\$250,811	\$205,209
Gem	1,085	\$453	\$491,370	\$270,253	\$221,116
Gooding	825	\$453	\$373,535	\$205,444	\$168,091
Idaho	693	\$453	\$314,029	\$172,716	\$141,313
Jefferson	1,627	\$453	\$737,055	\$405,380	\$331,675
Jerome	1,249	\$453	\$565,605	\$311,083	\$254,522
Kootenai	7,740	\$453	\$3,506,165	\$1,928,391	\$1,577,774
Latah	1,389	\$453	\$629,236	\$346,080	\$283,156
Lemhi	570	\$453	\$258,057	\$141,932	\$116,126
Lewis	300	\$453	\$136,099	\$74,854	\$61,244
Lincoln	337	\$453	\$152,596	\$83,928	\$68,668
Madison	3,077	\$453	\$1,393,982	\$766,690	\$627,292
Minidoka	1,068	\$453	\$483,710	\$266,041	\$217,670
Nez Perce	1,567	\$453	\$709,953	\$390,474	\$319,479
Oneida	200	\$453	\$90,733	\$49,903	\$40,830
Owyhee	778	\$453	\$352,325	\$193,779	\$158,546
Payette	1,386	\$453	\$628,058	\$345,432	\$282,626
Power	466	\$453	\$210,924	\$116,008	\$94,916
Shoshone	957	\$453	\$433,631	\$238,497	\$195,134
Teton	566	\$453	\$256,290	\$140,959	\$115,330
Twin Falls	5,117	\$453	\$2,317,804	\$1,274,792	\$1,043,012
Valley	514	\$453	\$232,723	\$127,998	\$104,725
Washington	653	\$453	\$295,765	\$162,670	\$133,094
Total	90,860	\$453	\$41,159,580	\$22,637,769	\$18,521,811

Table 3: House Bill 290 fiscal impact on counties (2019).

County	2019 Actual	County 45%		County 45% as % of Actual		Hypothetical 3% Base Budget Growth	Remaining 3% Budget Growth After Transfer	% of Hypothetical Base Remaining for County Budget Needs	Available Forgone
		Share	Net Gain/Loss	Indigent Expense	Levy Capped (Y/N)				
Ada	\$6,976,823.31	\$3,874,044	\$3,102,779.47	55.5%	No	\$3,766,683.99	\$6,869,463.46	182%	\$12,574,557
Adams	\$97,038.08	\$44,276	\$52,761.78	45.6%	No	\$73,965.27	\$126,727.05	171%	\$513,847
Bannock	\$1,007,064.30	\$1,052,291	-\$45,226.97	104.5%	Yes	\$785,406.54	\$740,179.57	94%	\$1,426,256
Bear Lake	\$20,334.46	\$64,956	-\$44,621.79	319.4%	No	\$102,866.61	\$58,244.82	57%	\$0
Benewah	\$20,638.39	\$94,120	-\$73,481.89	456.0%	No	\$116,666.31	\$43,184.42	37%	\$0
Bingham	\$243,275.21	\$533,967	-\$290,691.69	219.5%	Yes	\$374,819.91	\$84,128.22	22%	\$919,835
Blaine	\$94,899.17	\$184,529	-\$89,629.61	194.4%	No	\$319,600.83	\$229,971.22	72%	\$0
Boise	\$133,156.24	\$82,455	\$50,701.57	61.9%	No	\$135,577.65	\$186,279.22	137%	\$0
Bonner	\$138,347.76	\$511,961	-\$373,613.55	370.1%	No	\$802,174.29	\$428,560.74	53%	\$1,931,806
Bonneville	\$567,209.37	\$1,489,752	-\$922,542.36	262.6%	Yes	\$832,512.72	-\$90,029.64	-11%	\$6,708,142
Boundary	\$48,783.02	\$143,699	-\$94,916.11	294.6%	Yes	\$154,638.78	\$59,722.67	39%	\$480,840
Butte	\$21,095.97	\$29,694	-\$8,598.32	140.8%	No	\$34,027.26	\$25,428.94	75%	\$319,573
Camas	\$35,828.43	\$12,991	\$22,837.18	36.3%	Yes	\$25,138.26	\$47,975.44	191%	\$26,678
Canyon	\$3,127,369.56	\$2,762,099	\$365,270.69	88.3%	No	\$1,496,060.01	\$1,861,330.70	124%	\$4,395,937
Caribou	\$26,720.61	\$62,570	-\$35,849.49	234.2%	Yes	\$185,803.14	\$149,953.65	81%	\$0
Cassia	\$254,747.87	\$267,514	-\$12,765.83	105.0%	No	\$160,799.04	\$148,033.21	92%	\$43,523
Clark	\$0.00	\$4,772	-\$4,772.30	-	Yes	\$19,606.89	\$14,834.59	76%	\$21,169
Clearwater	\$63,777.68	\$74,766	-\$10,988.29	117.2%	Yes	\$99,817.35	\$88,829.06	89%	\$0
Custer	\$45,200.00	\$54,351	-\$9,151.15	120.2%	No	\$49,872.06	\$40,720.91	82%	\$0
Elmore	\$573,874.55	\$280,770	\$293,104.47	48.9%	No	\$191,977.41	\$485,081.88	253%	\$0
Franklin	\$120,166.43	\$134,685	-\$14,518.37	112.1%	Yes	\$122,584.95	\$108,066.58	88%	\$8,576
Fremont	\$52,779.58	\$205,209	-\$152,429.15	388.8%	No	\$256,893.12	\$104,463.97	41%	\$2
Gem	\$243,446.48	\$221,116	\$22,330.10	90.8%	No	\$151,295.67	\$173,625.77	115%	\$11
Gooding	\$231,007.68	\$168,091	\$62,916.81	72.8%	No	\$126,166.74	\$189,083.55	150%	\$231,672
Idaho	\$137,889.70	\$141,313	-\$3,423.29	102.5%	No	\$103,372.92	\$99,949.63	97%	\$551,848
Jefferson	\$59,129.90	\$331,675	-\$272,544.67	560.9%	No	\$210,542.16	-\$62,002.51	-29%	\$1
Jerome	\$1,057,460.56	\$254,522	\$802,938.11	24.1%	No	\$207,486.18	\$1,010,424.29	487%	\$1,812
Kootenai	\$746,557.08	\$1,577,774	-\$831,217.00	211.3%	No	\$1,439,618.04	\$608,401.04	42%	\$9,105,938
Latah	\$308,518.09	\$283,156	\$25,361.86	91.8%	No	\$302,104.53	\$327,466.39	108%	\$264,207
Lemhi	\$84,454.74	\$116,126	-\$31,671.13	137.5%	No	\$73,164.75	\$41,493.62	57%	\$0
Lewis	\$47,909.37	\$61,244	-\$13,335.10	127.8%	Yes	\$49,716.66	\$36,381.56	73%	\$204,433
Lincoln	\$190,986.87	\$68,668	\$122,318.83	36.0%	No	\$39,315.00	\$161,633.83	411%	\$414
Madison	\$152,810.40	\$627,292	-\$474,481.40	410.5%	Yes	\$371,398.23	-\$103,083.17	-28%	\$0
Minidoka	\$77,468.28	\$217,670	-\$140,201.44	281.0%	No	\$175,723.23	\$35,521.79	20%	\$0
Nez Perce	\$313,260.59	\$319,479	-\$6,218.11	102.0%	Yes	\$529,109.70	\$522,891.59	99%	\$234,015
Oneida	\$45,430.53	\$40,830	\$4,600.89	89.9%	No	\$50,109.06	\$54,709.95	109%	\$0
Owyhee	\$252,703.27	\$158,546	\$94,156.99	62.7%	No	\$88,415.37	\$182,572.36	206%	\$535
Payette	\$331,053.43	\$282,626	\$48,427.46	85.4%	Yes	\$199,737.51	\$248,164.97	124%	\$849,544
Power	\$139,296.82	\$94,916	\$44,381.16	68.1%	No	\$121,196.55	\$165,577.71	137%	\$1
Shoshone	\$91,778.23	\$195,134	-\$103,355.65	212.6%	Yes	\$132,160.56	\$28,804.91	22%	\$566,420
Teton	\$23,507.10	\$115,330	-\$91,823.39	490.6%	No	\$139,890.36	\$48,066.97	34%	\$53,372
Twin Falls	\$1,703,203.96	\$1,043,012	\$660,192.16	61.2%	No	\$737,120.25	\$1,397,312.41	190%	\$0
Valley	\$125,569.07	\$104,725	\$20,843.69	83.4%	No	\$208,635.81	\$229,479.50	110%	\$1,126,286
Washington	\$133,487.70	\$133,094	\$393.67	99.7%	Yes	\$156,444.24	\$156,837.91	100%	\$66,211
Total	\$20,166,059.84	\$18,521,811.00	\$1,644,248.84	91.8%	-	-	-	-	-

Table 4: House Bill 290 fiscal impact on counties (3 year average, 2017-2019).

County	3 Year Average (17-19)	County 45%		County 45% as % of Actual		Levy Capped (Y/N)	Hypothetical 3% Base Budget Growth	Remaining 3% Budget Growth After Transfer	% of Hypothetical Base Remaining for County Budget Needs	Available Forgone
		Share	Net Gain/Loss	Indigent Expense	Expense					
Ada	\$6,809,667.96	\$3,874,044	\$2,935,624.12	56.9%	No	\$3,766,683.99	\$6,702,308.11	178%	\$12,574,557	
Adams	\$97,322.47	\$44,276	\$53,046.17	45.5%	No	\$73,965.27	\$127,011.44	172%	\$513,847	
Bannock	\$836,087.59	\$1,052,291	-\$216,203.68	125.9%	Yes	\$785,406.54	\$569,202.86	72%	\$1,426,256	
Bear Lake	\$64,880.86	\$64,956	-\$75.39	100.1%	No	\$102,866.61	\$102,791.22	100%	\$0	
Benewah	\$33,941.95	\$94,120	-\$60,178.34	277.3%	No	\$116,666.31	\$56,487.97	48%	\$0	
Bingham	\$256,242.75	\$533,967	-\$277,724.15	208.4%	Yes	\$374,819.91	\$97,095.76	26%	\$919,835	
Blaine	\$212,547.43	\$184,529	\$28,018.65	86.8%	No	\$319,600.83	\$347,619.48	109%	\$0	
Boise	\$103,950.04	\$82,455	\$21,495.37	79.3%	No	\$135,577.65	\$157,073.02	116%	\$0	
Bonner	\$119,427.19	\$511,961	-\$392,534.12	428.7%	No	\$802,174.29	\$409,640.17	51%	\$1,931,806	
Bonneville	\$353,587.20	\$1,489,752	-\$1,136,164.54	421.3%	Yes	\$832,512.72	-\$303,651.82	-36%	\$6,708,142	
Boundary	\$63,053.37	\$143,699	-\$80,645.76	227.9%	Yes	\$154,638.78	\$73,993.02	48%	\$480,840	
Butte	\$25,152.84	\$29,694	-\$4,541.45	118.1%	No	\$34,027.26	\$29,485.81	87%	\$319,573	
Camas	\$26,111.50	\$12,991	\$13,120.25	49.8%	Yes	\$25,138.26	\$38,258.51	152%	\$26,678	
Canyon	\$3,111,370.36	\$2,762,099	\$349,271.49	88.8%	No	\$1,496,060.01	\$1,845,331.50	123%	\$4,395,937	
Caribou	\$34,760.30	\$62,570	-\$27,809.80	180.0%	Yes	\$185,803.14	\$157,993.34	85%	\$0	
Cassia	\$259,917.60	\$267,514	-\$7,596.10	102.9%	No	\$160,799.04	\$153,202.94	95%	\$43,523	
Clark	\$200.00	\$4,772	-\$4,572.30	2386.1%	Yes	\$19,606.89	\$15,034.59	77%	\$21,169	
Clearwater	\$90,011.82	\$74,766	\$15,245.85	83.1%	Yes	\$99,817.35	\$115,063.20	115%	\$0	
Custer	\$30,821.01	\$54,351	-\$23,530.14	176.3%	No	\$49,872.06	\$26,341.92	53%	\$0	
Elmore	\$513,561.71	\$280,770	\$232,791.63	54.7%	No	\$191,977.41	\$424,769.04	221%	\$0	
Franklin	\$87,396.11	\$134,685	-\$47,288.69	154.1%	Yes	\$122,584.95	\$75,296.26	61%	\$8,576	
Fremont	\$35,152.68	\$205,209	-\$170,056.05	583.8%	No	\$256,893.12	\$86,837.07	34%	\$2	
Gem	\$235,475.05	\$221,116	\$14,358.67	93.9%	No	\$151,295.67	\$165,654.34	109%	\$11	
Gooding	\$279,199.81	\$168,091	\$111,108.94	60.2%	No	\$126,166.74	\$237,275.68	188%	\$231,672	
Idaho	\$189,205.23	\$141,313	\$47,892.24	74.7%	No	\$103,372.92	\$151,265.16	146%	\$551,848	
Jefferson	\$73,916.51	\$331,675	-\$257,758.06	448.7%	No	\$210,542.16	-\$47,215.90	-22%	\$1	
Jerome	\$900,344.79	\$254,522	\$645,822.34	28.3%	No	\$207,486.18	\$853,308.52	411%	\$1,812	
Kootenai	\$854,024.12	\$1,577,774	-\$723,749.96	184.7%	No	\$1,439,618.04	\$715,868.08	50%	\$9,105,938	
Latah	\$241,617.96	\$283,156	-\$41,538.27	117.2%	No	\$302,104.53	\$260,566.26	86%	\$264,207	
Lemhi	\$83,862.02	\$116,126	-\$32,263.85	138.5%	No	\$73,164.75	\$40,900.90	56%	\$0	
Lewis	\$55,151.63	\$61,244	-\$6,092.84	111.0%	Yes	\$49,716.66	\$43,623.82	88%	\$204,433	
Lincoln	\$110,855.14	\$68,668	\$42,187.10	61.9%	No	\$39,315.00	\$81,502.10	207%	\$414	
Madison	\$99,064.25	\$627,292	-\$528,227.55	633.2%	Yes	\$371,398.23	-\$156,829.32	-42%	\$0	
Minidoka	\$190,626.22	\$217,670	-\$27,043.50	114.2%	No	\$175,723.23	\$148,679.73	85%	\$0	
Nez Perce	\$350,917.63	\$319,479	\$31,438.92	91.0%	Yes	\$529,109.70	\$560,548.62	106%	\$234,015	
Oneida	\$51,062.68	\$40,830	\$10,233.03	80.0%	No	\$50,109.06	\$60,342.09	120%	\$0	
Owyhee	\$272,917.85	\$158,546	\$114,371.57	58.1%	No	\$88,415.37	\$202,786.94	229%	\$535	
Payette	\$388,777.11	\$282,626	\$106,151.14	72.7%	Yes	\$199,737.51	\$305,888.65	153%	\$849,544	
Power	\$122,072.15	\$94,916	\$27,156.49	77.8%	No	\$121,196.55	\$148,353.04	122%	\$1	
Shoshone	\$106,654.71	\$195,134	-\$88,479.17	183.0%	Yes	\$132,160.56	\$43,681.39	33%	\$566,420	
Teton	\$17,910.47	\$115,330	-\$97,420.02	643.9%	No	\$139,890.36	\$42,470.34	30%	\$53,372	
Twin Falls	\$1,329,856.47	\$1,043,012	\$286,844.67	78.4%	No	\$737,120.25	\$1,023,964.92	139%	\$0	
Valley	\$154,160.65	\$104,725	\$49,435.26	67.9%	No	\$208,635.81	\$258,071.07	124%	\$1,126,286	
Washington	\$133,840.88	\$133,094	\$746.85	99.4%	Yes	\$156,444.24	\$157,191.09	100%	\$66,211	
Total	\$19,406,678.06	\$18,521,811.00	\$884,867.06	95.4%	-	-	-	-	-	

Table 5: House Bill 290 fiscal impact on counties (5 year, 2015-2017).

County	5 Year Average (15-19)	County 45%		County 45% as % of Actual		Hypothetical 3% Base Budget Growth	Remaining 3% Budget Growth After Transfer	% of Hypothetical Base Remaining for County Budget Needs	Available Forgone
		Share	Net Gain/Loss	Indigent Expense	Levy Capped (Y/N)				
Ada	\$6,257,490.48	\$3,874,044	\$2,383,446.65	61.9%	No	\$3,766,683.99	\$6,150,130.64	163%	\$12,574,557
Adams	\$78,668.05	\$44,276	\$34,391.75	56.3%	No	\$73,965.27	\$108,357.02	146%	\$513,847
Bannock	\$854,149.83	\$1,052,291	-\$198,141.44	123.2%	Yes	\$785,406.54	\$587,265.10	75%	\$1,426,256
Bear Lake	\$56,950.11	\$64,956	-\$8,006.14	114.1%	No	\$102,866.61	\$94,860.47	92%	\$0
Benewah	\$48,118.85	\$94,120	-\$46,001.43	195.6%	No	\$116,666.31	\$70,664.88	61%	\$0
Bingham	\$274,327.73	\$533,967	-\$259,639.17	194.6%	Yes	\$374,819.91	\$115,180.74	31%	\$919,835
Blaine	\$210,327.18	\$184,529	\$25,798.40	87.7%	No	\$319,600.83	\$345,399.23	108%	\$0
Boise	\$70,366.88	\$82,455	-\$12,087.79	117.2%	No	\$135,577.65	\$123,489.86	91%	\$0
Bonner	\$129,682.46	\$511,961	-\$382,278.85	394.8%	No	\$802,174.29	\$419,895.44	52%	\$1,931,806
Bonneville	\$344,673.52	\$1,489,752	-\$1,145,078.21	432.2%	Yes	\$832,512.72	-\$312,565.49	-38%	\$6,708,142
Boundary	\$86,654.70	\$143,699	-\$57,044.43	165.8%	Yes	\$154,638.78	\$97,594.35	63%	\$480,840
Butte	\$18,351.36	\$29,694	-\$11,342.92	161.8%	No	\$34,027.26	\$22,684.34	67%	\$319,573
Camas	\$7,708.71	\$12,991	-\$5,282.54	168.5%	Yes	\$25,138.26	\$19,855.72	79%	\$26,678
Canyon	\$2,711,170.83	\$2,762,099	-\$50,928.04	101.9%	No	\$1,496,060.01	\$1,445,131.97	97%	\$4,395,937
Caribou	\$46,448.86	\$62,570	-\$16,121.25	134.7%	Yes	\$185,803.14	\$169,681.89	91%	\$0
Cassia	\$302,479.49	\$267,514	\$34,965.79	88.4%	No	\$160,799.04	\$195,764.83	122%	\$43,523
Clark	\$686.57	\$4,772	-\$4,085.73	695.1%	Yes	\$19,606.89	\$15,521.16	79%	\$21,169
Clearwater	\$106,185.83	\$74,766	\$31,419.86	70.4%	Yes	\$99,817.35	\$131,237.21	131%	\$0
Custer	\$23,930.63	\$54,351	-\$30,420.51	227.1%	No	\$49,872.06	\$19,451.55	39%	\$0
Elmore	\$485,450.40	\$280,770	\$204,680.32	57.8%	No	\$191,977.41	\$396,657.73	207%	\$0
Franklin	\$70,895.38	\$134,685	-\$63,789.41	190.0%	Yes	\$122,584.95	\$58,795.54	48%	\$8,576
Fremont	\$36,729.63	\$205,209	-\$168,479.10	558.7%	No	\$256,893.12	\$88,414.02	34%	\$2
Gem	\$228,926.68	\$221,116	\$7,810.30	96.6%	No	\$151,295.67	\$159,105.97	105%	\$11
Gooding	\$304,747.25	\$168,091	\$136,656.38	55.2%	No	\$126,166.74	\$262,823.12	208%	\$231,672
Idaho	\$165,928.27	\$141,313	\$24,615.29	85.2%	No	\$103,372.92	\$127,988.21	124%	\$551,848
Jefferson	\$78,918.36	\$331,675	-\$252,756.21	420.3%	No	\$210,542.16	-\$42,214.05	-20%	\$1
Jerome	\$750,770.78	\$254,522	\$496,248.32	33.9%	No	\$207,486.18	\$703,734.50	339%	\$1,812
Kootenai	\$1,035,545.28	\$1,577,774	-\$542,228.80	152.4%	No	\$1,439,618.04	\$897,389.24	62%	\$9,105,938
Latah	\$219,707.73	\$283,156	-\$63,448.50	128.9%	No	\$302,104.53	\$238,656.03	79%	\$264,207
Lemhi	\$106,747.58	\$116,126	-\$9,378.29	108.8%	No	\$73,164.75	\$63,786.46	87%	\$0
Lewis	\$58,840.64	\$61,244	-\$2,403.83	104.1%	Yes	\$49,716.66	\$47,312.83	95%	\$204,433
Lincoln	\$88,306.38	\$68,668	\$19,638.34	77.8%	No	\$39,315.00	\$58,953.34	150%	\$414
Madison	\$119,099.90	\$627,292	-\$508,191.90	526.7%	Yes	\$371,398.23	-\$136,793.67	-37%	\$0
Minidoka	\$220,527.57	\$217,670	\$2,857.85	98.7%	No	\$175,723.23	\$178,581.08	102%	\$0
Nez Perce	\$318,187.20	\$319,479	-\$1,291.50	100.4%	Yes	\$529,109.70	\$527,818.20	100%	\$234,015
Oneida	\$39,283.91	\$40,830	-\$1,545.73	103.9%	No	\$50,109.06	\$48,563.33	97%	\$0
Owyhee	\$239,100.20	\$158,546	\$80,553.92	66.3%	No	\$88,415.37	\$168,969.29	191%	\$535
Payette	\$371,109.02	\$282,626	\$88,483.05	76.2%	Yes	\$199,737.51	\$288,220.56	144%	\$849,544
Power	\$93,673.27	\$94,916	-\$1,242.39	101.3%	No	\$121,196.55	\$119,954.16	99%	\$1
Shoshone	\$118,988.69	\$195,134	-\$76,145.19	164.0%	Yes	\$132,160.56	\$56,015.37	42%	\$566,420
Teton	\$12,246.28	\$115,330	-\$103,084.20	941.8%	No	\$139,890.36	\$36,806.16	26%	\$53,372
Twin Falls	\$1,571,901.07	\$1,043,012	\$528,889.27	66.4%	No	\$737,120.25	\$1,266,009.52	172%	\$0
Valley	\$130,330.89	\$104,725	\$25,605.50	80.4%	No	\$208,635.81	\$234,241.31	112%	\$1,126,286
Washington	\$155,036.47	\$133,094	\$21,942.44	85.8%	Yes	\$156,444.24	\$178,386.68	114%	\$66,211
Total	\$18,649,370.91	\$18,521,811.00	\$127,559.91	99.3%	-	-	-	-	-

Table 6: House Bill 290 fiscal impact on counties (7 year average, 2013-2019).

County	7 Year Average (13-19)	County 45%		County 45% as % of Actual		Levy Capped (Y/N)	Hypothetical 3% Base Budget Growth	Remaining 3% Budget Growth After Transfer	% of Hypothetical Base Remaining for County Budget Needs	Available Forgone
		Share	Net Gain/Loss	Indigent Expense						
Ada	\$6,533,079.29	\$3,874,044	\$2,659,035.45	59.3%	No	\$3,766,683.99	\$6,425,719.44	171%	\$12,574,557	
Adams	\$85,718.31	\$44,276	\$41,442.01	51.7%	No	\$73,965.27	\$115,407.28	156%	\$513,847	
Bannock	\$854,149.83	\$1,052,291	-\$198,141.44	123.2%	Yes	\$785,406.54	\$587,265.10	75%	\$1,426,256	
Bear Lake	\$61,839.50	\$64,956	-\$3,116.75	105.0%	No	\$102,866.61	\$99,749.86	97%	\$0	
Benewah	\$79,597.43	\$94,120	-\$14,522.85	118.2%	No	\$116,666.31	\$102,143.46	88%	\$0	
Bingham	\$424,845.78	\$533,967	-\$109,121.11	125.7%	Yes	\$374,819.91	\$265,698.80	71%	\$919,835	
Blaine	\$218,995.32	\$184,529	\$34,466.54	84.3%	No	\$319,600.83	\$354,067.37	111%	\$0	
Boise	\$95,154.25	\$82,455	\$12,699.58	86.7%	No	\$135,577.65	\$148,277.23	109%	\$0	
Bonner	\$165,535.96	\$511,961	-\$346,425.35	309.3%	No	\$802,174.29	\$455,748.94	57%	\$1,931,806	
Bonneville	\$473,677.93	\$1,489,752	-\$1,016,073.81	314.5%	Yes	\$832,512.72	-\$183,561.09	-22%	\$6,708,142	
Boundary	\$110,918.62	\$143,699	-\$32,780.51	129.6%	Yes	\$154,638.78	\$121,858.27	79%	\$480,840	
Butte	\$20,092.04	\$29,694	-\$9,602.25	147.8%	No	\$34,027.26	\$24,425.01	72%	\$319,573	
Camas	\$21,996.82	\$12,991	\$9,005.57	59.1%	Yes	\$25,138.26	\$34,143.83	136%	\$26,678	
Canyon	\$2,549,787.88	\$2,762,099	-\$212,310.99	108.3%	No	\$1,496,060.01	\$1,283,749.02	86%	\$4,395,937	
Caribou	\$54,378.34	\$62,570	-\$8,191.77	115.1%	Yes	\$185,803.14	\$177,611.37	96%	\$0	
Cassia	\$281,956.72	\$267,514	\$14,443.02	94.9%	No	\$160,799.04	\$175,242.06	109%	\$43,523	
Clark	\$3,637.04	\$4,772	-\$1,135.26	131.2%	Yes	\$19,606.89	\$18,471.63	94%	\$21,169	
Clearwater	\$118,312.08	\$74,766	\$43,546.11	63.2%	Yes	\$99,817.35	\$143,363.46	144%	\$0	
Custer	\$21,859.01	\$54,351	-\$32,492.14	248.6%	No	\$49,872.06	\$17,379.92	35%	\$0	
Elmore	\$510,544.49	\$280,770	\$229,774.40	55.0%	No	\$191,977.41	\$421,751.81	220%	\$0	
Franklin	\$66,411.94	\$134,685	-\$68,272.86	202.8%	Yes	\$122,584.95	\$54,312.09	44%	\$8,576	
Fremont	\$62,204.89	\$205,209	-\$143,003.83	329.9%	No	\$256,893.12	\$113,889.29	44%	\$2	
Gem	\$244,649.74	\$221,116	\$23,533.36	90.4%	No	\$151,295.67	\$174,829.03	116%	\$11	
Gooding	\$289,856.45	\$168,091	\$121,765.58	58.0%	No	\$126,166.74	\$247,932.32	197%	\$231,672	
Idaho	\$176,552.97	\$141,313	\$35,239.98	80.0%	No	\$103,372.92	\$138,612.90	134%	\$551,848	
Jefferson	\$123,246.07	\$331,675	-\$208,428.50	269.1%	No	\$210,542.16	\$2,113.66	1%	\$1	
Jerome	\$735,830.26	\$254,522	\$481,307.81	34.6%	No	\$207,486.18	\$688,793.99	332%	\$1,812	
Kootenai	\$1,458,778.20	\$1,577,774	-\$118,995.88	108.2%	No	\$1,439,618.04	\$1,320,622.16	92%	\$9,105,938	
Latah	\$259,506.16	\$283,156	-\$23,650.07	109.1%	No	\$302,104.53	\$278,454.46	92%	\$264,207	
Lemhi	\$127,365.82	\$116,126	\$11,239.95	91.2%	No	\$73,164.75	\$84,404.70	115%	\$0	
Lewis	\$68,690.10	\$61,244	\$7,445.63	89.2%	Yes	\$49,716.66	\$57,162.29	115%	\$204,433	
Lincoln	\$64,219.50	\$68,668	-\$4,448.54	106.9%	No	\$39,315.00	\$34,866.46	89%	\$414	
Madison	\$140,776.33	\$627,292	-\$486,515.46	445.6%	Yes	\$371,398.23	-\$115,117.23	-31%	\$0	
Minidoka	\$244,600.71	\$217,670	\$26,930.98	89.0%	No	\$175,723.23	\$202,654.21	115%	\$0	
Nez Perce	\$376,869.42	\$319,479	\$57,390.72	84.8%	Yes	\$529,109.70	\$586,500.42	111%	\$234,015	
Oneida	\$44,973.05	\$40,830	\$4,143.40	90.8%	No	\$50,109.06	\$54,252.46	108%	\$0	
Owyhee	\$258,059.95	\$158,546	\$99,513.67	61.4%	No	\$88,415.37	\$187,929.04	213%	\$535	
Payette	\$418,626.10	\$282,626	\$136,000.13	67.5%	Yes	\$199,737.51	\$335,737.64	168%	\$849,544	
Power	\$99,629.47	\$94,916	\$4,713.81	95.3%	No	\$121,196.55	\$125,910.36	104%	\$1	
Shoshone	\$143,449.43	\$195,134	-\$51,684.45	136.0%	Yes	\$132,160.56	\$80,476.11	61%	\$566,420	
Teton	\$13,117.71	\$115,330	-\$102,212.77	879.2%	No	\$139,890.36	\$37,677.59	27%	\$53,372	
Twin Falls	\$1,804,951.13	\$1,043,012	\$761,939.33	57.8%	No	\$737,120.25	\$1,499,059.58	203%	\$0	
Valley	\$135,979.79	\$104,725	\$31,254.40	77.0%	No	\$208,635.81	\$239,890.21	115%	\$1,126,286	
Washington	\$170,711.32	\$133,094	\$37,617.29	78.0%	Yes	\$156,444.24	\$194,061.53	124%	\$66,211	
Total	\$20,215,133.14	\$18,521,811.00	\$1,693,322.14	91.6%	-	-	-	-	-	

Table 7: Draft ELB016 fiscal impact on counties (2019).

County	2019 Actual	Lost Revenue		Lost Rev Share as % of Indigent Expense	Levy Capped (Y/N)	Hypothetical 3% Base Budget Growth	Remaining 3% Budget Growth After Transfer	% of Hypothetical Base	
		Sharing	Net Gain/Loss					Remaining for County Budget Needs	Available Forgone
Ada	\$6,976,823.31	\$5,338,048.88	\$1,638,774.43	76.5%	No	\$3,766,683.99	\$5,405,458.42	144%	\$12,574,557
Adams	\$97,038.08	\$58,318.40	\$38,719.68	60.1%	No	\$73,965.27	\$112,684.95	152%	\$513,847
Bannock	\$1,007,064.30	\$1,002,785.10	\$4,279.20	99.6%	Yes	\$785,406.54	\$789,685.74	101%	\$1,426,256
Bear Lake	\$20,334.46	\$79,865.71	-\$59,531.25	392.8%	No	\$102,866.61	\$43,335.36	42%	\$0
Benewah	\$20,638.39	\$116,468.87	-\$95,830.48	564.3%	No	\$116,666.31	\$20,835.83	18%	\$0
Bingham	\$243,275.21	\$542,711.43	-\$299,436.22	223.1%	Yes	\$374,819.91	\$75,383.69	20%	\$919,835
Blaine	\$94,899.17	\$266,697.28	-\$171,798.11	281.0%	No	\$319,600.83	\$147,802.72	46%	\$0
Boise	\$133,156.24	\$95,409.51	\$37,746.73	71.7%	No	\$135,577.65	\$173,324.38	128%	\$0
Bonner	\$138,347.76	\$517,781.23	-\$379,433.47	374.3%	No	\$802,174.29	\$422,740.82	53%	\$1,931,806
Bonneville	\$567,209.37	\$1,343,496.74	-\$776,287.37	236.9%	Yes	\$832,512.72	\$56,225.35	7%	\$6,708,142
Boundary	\$48,783.02	\$148,127.73	-\$99,344.71	303.6%	Yes	\$154,638.78	\$55,294.07	36%	\$480,840
Butte	\$21,095.97	\$40,156.26	-\$19,060.29	190.4%	No	\$34,027.26	\$14,966.97	44%	\$319,573
Camas	\$35,828.43	\$22,833.01	\$12,995.42	63.7%	Yes	\$25,138.26	\$38,133.68	152%	\$26,678
Canyon	\$3,127,369.56	\$2,538,944.94	\$588,424.62	81.2%	No	\$1,496,060.01	\$2,084,484.63	139%	\$4,395,937
Caribou	\$26,720.61	\$91,526.39	-\$64,805.78	342.5%	Yes	\$185,803.14	\$120,997.36	65%	\$0
Cassia	\$254,747.87	\$284,598.72	-\$29,850.85	111.7%	No	\$160,799.04	\$130,948.19	81%	\$43,523
Clark	\$0.00	\$20,048.36	-\$20,048.36	-	Yes	\$19,606.89	-\$441.47	-2%	\$21,169
Clearwater	\$63,777.68	\$109,572.20	-\$45,794.52	171.8%	Yes	\$99,817.35	\$54,022.83	54%	\$0
Custer	\$45,200.00	\$58,622.33	-\$13,422.33	129.7%	No	\$49,872.06	\$36,449.73	73%	\$0
Elmore	\$573,874.55	\$321,860.66	\$252,013.89	56.1%	No	\$191,977.41	\$443,991.30	231%	\$0
Franklin	\$120,166.43	\$167,534.44	-\$47,368.01	139.4%	Yes	\$122,584.95	\$75,216.94	61%	\$8,576
Fremont	\$52,779.58	\$161,837.76	-\$109,058.18	306.6%	No	\$256,893.12	\$147,834.94	58%	\$2
Gem	\$243,446.48	\$211,979.50	\$31,466.98	87.1%	No	\$151,295.67	\$182,762.65	121%	\$11
Gooding	\$231,007.68	\$185,338.68	\$45,669.00	80.2%	No	\$126,166.74	\$171,835.74	136%	\$231,672
Idaho	\$137,889.70	\$199,963.36	-\$62,073.66	145.0%	No	\$103,372.92	\$41,299.26	40%	\$551,848
Jefferson	\$59,129.90	\$342,263.66	-\$283,133.76	578.8%	No	\$210,542.16	-\$72,591.60	-34%	\$1
Jerome	\$1,057,460.56	\$284,713.42	\$772,747.14	26.9%	No	\$207,486.18	\$980,233.32	472%	\$1,812
Kootenai	\$746,557.08	\$1,846,556.69	-\$1,099,999.61	247.3%	No	\$1,439,618.04	\$339,618.43	24%	\$9,105,938
Latah	\$308,518.09	\$467,776.64	-\$159,258.55	151.6%	No	\$302,104.53	\$142,845.98	47%	\$264,207
Lemhi	\$84,454.74	\$101,438.22	-\$16,983.48	120.1%	No	\$73,164.75	\$56,181.27	77%	\$0
Lewis	\$47,909.37	\$54,934.99	-\$7,025.62	114.7%	Yes	\$49,716.66	\$42,691.04	86%	\$204,433
Lincoln	\$190,986.87	\$71,701.93	\$119,284.94	37.5%	No	\$39,315.00	\$158,599.94	403%	\$414
Madison	\$152,810.40	\$463,710.10	-\$310,899.70	303.5%	Yes	\$371,398.23	\$60,498.53	16%	\$0
Minidoka	\$77,468.28	\$250,311.97	-\$172,843.69	323.1%	No	\$175,723.23	\$2,879.54	2%	\$0
Nez Perce	\$313,260.59	\$477,710.72	-\$164,450.13	152.5%	Yes	\$529,109.70	\$364,659.57	69%	\$234,015
Oneida	\$45,430.53	\$61,439.36	-\$16,008.83	135.2%	No	\$50,109.06	\$34,100.23	68%	\$0
Owyhee	\$252,703.27	\$144,835.99	\$107,867.28	57.3%	No	\$88,415.37	\$196,282.65	222%	\$535
Payette	\$331,053.43	\$279,792.37	\$51,261.06	84.5%	Yes	\$199,737.51	\$250,998.57	126%	\$849,544
Power	\$139,296.82	\$98,490.73	\$40,806.09	70.7%	No	\$121,196.55	\$162,002.64	134%	\$1
Shoshone	\$91,778.23	\$155,965.83	-\$64,187.60	169.9%	Yes	\$132,160.56	\$67,972.96	51%	\$566,420
Teton	\$23,507.10	\$142,536.30	-\$119,029.20	606.4%	No	\$139,890.36	\$20,861.16	15%	\$53,372
Twin Falls	\$1,703,203.96	\$998,471.21	\$704,732.75	58.6%	No	\$737,120.25	\$1,441,853.00	196%	\$0
Valley	\$125,569.07	\$134,774.49	-\$9,205.42	107.3%	No	\$208,635.81	\$199,430.39	96%	\$1,126,286
Washington	\$133,487.70	\$127,313.22	\$6,174.48	95.4%	Yes	\$156,444.24	\$162,618.72	104%	\$66,211
Total	\$20,166,059.84	\$20,429,265.32	-\$263,205.48	101.3%	-	-	-	-	-

Table 8: Draft ELB016 fiscal impact on counties (3 year average, 2017-2019).

County	3 Year Average County			Lost Rev Share as % of Indigent Expense	Levy Capped (Y/N)	Hypothetical 3% Base Budget Growth	Remaining 3% Budget Growth After Transfer	% of Hypothetical Base	
	Indigent Expense	Lost Revenue Sharing	Net Gain/Loss					Remaining for County Budget Needs	Available Forgone
Ada	\$6,809,667.96	\$5,338,048.88	\$1,471,619.08	78%	No	\$3,766,683.99	\$5,238,303.07	139%	\$12,574,557
Adams	\$97,322.47	\$58,318.40	\$39,004.08	60%	No	\$73,965.27	\$112,969.35	153%	\$513,847
Bannock	\$836,087.59	\$1,002,785.10	-\$166,697.51	120%	Yes	\$785,406.54	\$618,709.03	79%	\$1,426,256
Bear Lake	\$64,880.86	\$79,865.71	-\$14,984.85	123%	No	\$102,866.61	\$87,881.76	85%	\$0
Benewah	\$33,941.95	\$116,468.87	-\$82,526.92	343%	No	\$116,666.31	\$34,139.39	29%	\$0
Bingham	\$256,242.75	\$542,711.43	-\$286,468.69	212%	Yes	\$374,819.91	\$88,351.22	24%	\$919,835
Blaine	\$212,547.43	\$266,697.28	-\$54,149.84	125%	No	\$319,600.83	\$265,450.99	83%	\$0
Boise	\$103,950.04	\$95,409.51	\$8,540.52	92%	No	\$135,577.65	\$144,118.17	106%	\$0
Bonner	\$119,427.19	\$517,781.23	-\$398,354.04	434%	No	\$802,174.29	\$403,820.25	50%	\$1,931,806
Bonneville	\$353,587.20	\$1,343,496.74	-\$989,909.54	380%	Yes	\$832,512.72	-\$157,396.82	-19%	\$6,708,142
Boundary	\$63,053.37	\$148,127.73	-\$85,074.36	235%	Yes	\$154,638.78	\$69,564.42	45%	\$480,840
Butte	\$25,152.84	\$40,156.26	-\$15,003.42	160%	No	\$34,027.26	\$19,023.84	56%	\$319,573
Camas	\$26,111.50	\$22,833.01	\$3,278.49	87%	Yes	\$25,138.26	\$28,416.75	113%	\$26,678
Canyon	\$3,111,370.36	\$2,538,944.94	\$572,425.43	82%	No	\$1,496,060.01	\$2,068,485.44	138%	\$4,395,937
Caribou	\$34,760.30	\$91,526.39	-\$56,766.09	263%	Yes	\$185,803.14	\$129,037.05	69%	\$0
Cassia	\$259,917.60	\$284,598.72	-\$24,681.11	109%	No	\$160,799.04	\$136,117.93	85%	\$43,523
Clark	\$200.00	\$20,048.36	-\$19,848.36	10024%	Yes	\$19,606.89	-\$241.47	-1%	\$21,169
Clearwater	\$90,011.82	\$109,572.20	-\$19,560.38	122%	Yes	\$99,817.35	\$80,256.97	80%	\$0
Custer	\$30,821.01	\$58,622.33	-\$27,801.32	190%	No	\$49,872.06	\$22,070.74	44%	\$0
Elmore	\$513,561.71	\$321,860.66	\$191,701.05	63%	No	\$191,977.41	\$383,678.46	200%	\$0
Franklin	\$87,396.11	\$167,534.44	-\$80,138.33	192%	Yes	\$122,584.95	\$42,446.62	35%	\$8,576
Fremont	\$35,152.68	\$161,837.76	-\$126,685.08	460%	No	\$256,893.12	\$130,208.04	51%	\$2
Gem	\$235,475.05	\$211,979.50	\$23,495.54	90%	No	\$151,295.67	\$174,791.21	116%	\$11
Gooding	\$279,199.81	\$185,338.68	\$93,861.13	66%	No	\$126,166.74	\$220,027.87	174%	\$231,672
Idaho	\$189,205.23	\$199,963.36	-\$10,758.13	106%	No	\$103,372.92	\$92,614.79	90%	\$551,848
Jefferson	\$73,916.51	\$342,263.66	-\$268,347.15	463%	No	\$210,542.16	-\$57,804.99	-27%	\$1
Jerome	\$900,344.79	\$284,713.42	\$615,631.37	32%	No	\$207,486.18	\$823,117.55	397%	\$1,812
Kootenai	\$854,024.12	\$1,846,556.69	-\$992,532.57	216%	No	\$1,439,618.04	\$447,085.47	31%	\$9,105,938
Latah	\$241,617.96	\$467,776.64	-\$226,158.68	194%	No	\$302,104.53	\$75,945.85	25%	\$264,207
Lemhi	\$83,862.02	\$101,438.22	-\$17,576.21	121%	No	\$73,164.75	\$55,588.54	76%	\$0
Lewis	\$55,151.63	\$54,934.99	\$216.63	100%	Yes	\$49,716.66	\$49,933.29	100%	\$204,433
Lincoln	\$110,855.14	\$71,701.93	\$39,153.20	65%	No	\$39,315.00	\$78,468.20	200%	\$414
Madison	\$99,064.25	\$463,710.10	-\$364,645.85	468%	Yes	\$371,398.23	\$6,752.38	2%	\$0
Minidoka	\$190,626.22	\$250,311.97	-\$59,685.74	131%	No	\$175,723.23	\$116,037.49	66%	\$0
Nez Perce	\$350,917.63	\$477,710.72	-\$126,793.09	136%	Yes	\$529,109.70	\$402,316.61	76%	\$234,015
Oneida	\$51,062.68	\$61,439.36	-\$10,376.68	120%	No	\$50,109.06	\$39,732.38	79%	\$0
Owyhee	\$272,917.85	\$144,835.99	\$128,081.86	53%	No	\$88,415.37	\$216,497.23	245%	\$535
Payette	\$388,777.11	\$279,792.37	\$108,984.74	72%	Yes	\$199,737.51	\$308,722.25	155%	\$849,544
Power	\$122,072.15	\$98,490.73	\$23,581.43	81%	No	\$121,196.55	\$144,777.98	119%	\$1
Shoshone	\$106,654.71	\$155,965.83	-\$49,311.12	146%	Yes	\$132,160.56	\$82,849.44	63%	\$566,420
Teton	\$17,910.47	\$142,536.30	-\$124,625.83	796%	No	\$139,890.36	\$15,264.53	11%	\$53,372
Twin Falls	\$1,329,856.47	\$998,471.21	\$331,385.26	75%	No	\$737,120.25	\$1,068,505.51	145%	\$0
Valley	\$154,160.65	\$134,774.49	\$19,386.16	87%	No	\$208,635.81	\$228,021.97	109%	\$1,126,286
Washington	\$133,840.88	\$127,313.22	\$6,527.66	95%	Yes	\$156,444.24	\$162,971.90	104%	\$66,211
Total	\$19,406,678.06	\$20,429,265.32	-\$1,022,587.26	105%	-	-	-	-	-

Table 9: Draft ELB016 fiscal impact on counties (5 year average, 2015-2019).

County	5 Year Average County		Lost Revenue Sharing	Net Gain/Loss	Lost Rev Share as % of Indigent Expense	Levy Capped (Y/N)	Hypothetical 3% Base Budget Growth	Remaining 3% Budget Growth After Transfer	% of Hypothetical Base	
	Indigent Expense	Expense							Remaining for County Budget Needs	Available Forgone
Ada	\$6,257,490.48	\$5,338,048.88		\$919,441.61	85%	No	\$3,766,683.99	\$4,686,125.60	124%	\$12,574,557
Adams	\$78,668.05	\$58,318.40		\$20,349.65	74%	No	\$73,965.27	\$94,314.92	128%	\$513,847
Bannock	\$854,149.83	\$1,002,785.10		-\$148,635.27	117%	Yes	\$785,406.54	\$636,771.27	81%	\$1,426,256
Bear Lake	\$56,950.11	\$79,865.71		-\$22,915.59	140%	No	\$102,866.61	\$79,951.02	78%	\$0
Benewah	\$48,118.85	\$116,468.87		-\$68,350.02	242%	No	\$116,666.31	\$48,316.29	41%	\$0
Bingham	\$274,327.73	\$542,711.43		-\$268,383.71	198%	Yes	\$374,819.91	\$106,436.20	28%	\$919,835
Blaine	\$210,327.18	\$266,697.28		-\$56,370.09	127%	No	\$319,600.83	\$263,230.74	82%	\$0
Boise	\$70,366.88	\$95,409.51		-\$25,042.64	136%	No	\$135,577.65	\$110,535.01	82%	\$0
Bonner	\$129,682.46	\$517,781.23		-\$388,098.77	399%	No	\$802,174.29	\$414,075.52	52%	\$1,931,806
Bonneville	\$344,673.52	\$1,343,496.74		-\$998,823.22	390%	Yes	\$832,512.72	-\$166,310.50	-20%	\$6,708,142
Boundary	\$86,654.70	\$148,127.73		-\$61,473.03	171%	Yes	\$154,638.78	\$93,165.75	60%	\$480,840
Butte	\$18,351.36	\$40,156.26		-\$21,804.89	219%	No	\$34,027.26	\$12,222.37	36%	\$319,573
Camas	\$7,708.71	\$22,833.01		-\$15,124.30	296%	Yes	\$25,138.26	\$10,013.96	40%	\$26,678
Canyon	\$2,711,170.83	\$2,538,944.94		\$172,225.90	94%	No	\$1,496,060.01	\$1,668,285.91	112%	\$4,395,937
Caribou	\$46,448.86	\$91,526.39		-\$45,077.54	197%	Yes	\$185,803.14	\$140,725.60	76%	\$0
Cassia	\$302,479.49	\$284,598.72		\$17,880.78	94%	No	\$160,799.04	\$178,679.82	111%	\$43,523
Clark	\$686.57	\$20,048.36		-\$19,361.80	2920%	Yes	\$19,606.89	\$245.09	1%	\$21,169
Clearwater	\$106,185.83	\$109,572.20		-\$3,386.36	103%	Yes	\$99,817.35	\$96,430.99	97%	\$0
Custer	\$23,930.63	\$58,622.33		-\$34,691.70	245%	No	\$49,872.06	\$15,180.36	30%	\$0
Elmore	\$485,450.40	\$321,860.66		\$163,589.74	66%	No	\$191,977.41	\$355,567.15	185%	\$0
Franklin	\$70,895.38	\$167,534.44		-\$96,639.05	236%	Yes	\$122,584.95	\$25,945.90	21%	\$8,576
Fremont	\$36,729.63	\$161,837.76		-\$125,108.14	441%	No	\$256,893.12	\$131,784.98	51%	\$2
Gem	\$228,926.68	\$211,979.50		\$16,947.17	93%	No	\$151,295.67	\$168,242.84	111%	\$11
Gooding	\$304,747.25	\$185,338.68		\$119,408.57	61%	No	\$126,166.74	\$245,575.31	195%	\$231,672
Idaho	\$165,928.27	\$199,963.36		-\$34,035.09	121%	No	\$103,372.92	\$69,337.83	67%	\$551,848
Jefferson	\$78,918.36	\$342,263.66		-\$263,345.31	434%	No	\$210,542.16	-\$52,803.15	-25%	\$1
Jerome	\$750,770.78	\$284,713.42		\$466,057.36	38%	No	\$207,486.18	\$673,543.54	325%	\$1,812
Kootenai	\$1,035,545.28	\$1,846,556.69		-\$811,011.41	178%	No	\$1,439,618.04	\$628,606.63	44%	\$9,105,938
Latah	\$219,707.73	\$467,776.64		-\$248,068.91	213%	No	\$302,104.53	\$54,035.62	18%	\$264,207
Lemhi	\$106,747.58	\$101,438.22		\$5,309.36	95%	No	\$73,164.75	\$78,474.11	107%	\$0
Lewis	\$58,840.64	\$54,934.99		\$3,905.65	93%	Yes	\$49,716.66	\$53,622.31	108%	\$204,433
Lincoln	\$88,306.38	\$71,701.93		\$16,604.44	81%	No	\$39,315.00	\$55,919.44	142%	\$414
Madison	\$119,099.90	\$463,710.10		-\$344,610.21	389%	Yes	\$371,398.23	\$26,788.02	7%	\$0
Minidoka	\$220,527.57	\$250,311.97		-\$29,784.39	114%	No	\$175,723.23	\$145,938.84	83%	\$0
Nez Perce	\$318,187.20	\$477,710.72		-\$159,523.51	150%	Yes	\$529,109.70	\$369,586.19	70%	\$234,015
Oneida	\$39,283.91	\$61,439.36		-\$22,155.44	156%	No	\$50,109.06	\$27,953.62	56%	\$0
Owyhee	\$239,100.20	\$144,835.99		\$94,264.21	61%	No	\$88,415.37	\$182,679.58	207%	\$535
Payette	\$371,109.02	\$279,792.37		\$91,316.65	75%	Yes	\$199,737.51	\$291,054.16	146%	\$849,544
Power	\$93,673.27	\$98,490.73		-\$4,817.45	105%	No	\$121,196.55	\$116,379.10	96%	\$1
Shoshone	\$118,988.69	\$155,965.83		-\$36,977.14	131%	Yes	\$132,160.56	\$95,183.42	72%	\$566,420
Teton	\$12,246.28	\$142,536.30		-\$130,290.01	1164%	No	\$139,890.36	\$9,600.35	7%	\$53,372
Twin Falls	\$1,571,901.07	\$998,471.21		\$573,429.87	64%	No	\$737,120.25	\$1,310,550.12	178%	\$0
Valley	\$130,330.89	\$134,774.49		-\$4,443.60	103%	No	\$208,635.81	\$204,192.21	98%	\$1,126,286
Washington	\$155,036.47	\$127,313.22		\$27,723.25	82%	Yes	\$156,444.24	\$184,167.49	118%	\$66,211
Total	\$18,649,370.91	\$20,429,265.32		-\$1,779,894.40	110%	-	-	-	-	-

Table 10: Draft ELB016 fiscal impact on counties (7 year average, 2013-2019).

County	7 Year Average County			Lost Rev Share as % of Indigent Expense	Levy Capped (Y/N)	Hypothetical 3% Base Budget Growth	Remaining 3% Budget Growth After Transfer	% of Hypothetical Base	
	Indigent Expense	Lost Revenue Sharing	Net Gain/Loss					Remaining for County Budget Needs	Available Forgone
Ada	\$6,533,079.29	\$5,338,048.88	\$1,195,030.41	82%	No	\$3,766,683.99	\$4,961,714.40	132%	\$12,574,557
Adams	\$85,718.31	\$58,318.40	\$27,399.91	68%	No	\$73,965.27	\$101,365.18	137%	\$513,847
Bannock	\$854,149.83	\$1,002,785.10	-\$148,635.27	117%	Yes	\$785,406.54	\$636,771.27	81%	\$1,426,256
Bear Lake	\$61,839.50	\$79,865.71	-\$18,026.20	129%	No	\$102,866.61	\$84,840.41	82%	\$0
Benewah	\$79,597.43	\$116,468.87	-\$36,871.44	146%	No	\$116,666.31	\$79,794.87	68%	\$0
Bingham	\$424,845.78	\$542,711.43	-\$117,865.65	128%	Yes	\$374,819.91	\$256,954.26	69%	\$919,835
Blaine	\$218,995.32	\$266,697.28	-\$47,701.96	122%	No	\$319,600.83	\$271,898.87	85%	\$0
Boise	\$95,154.25	\$95,409.51	-\$255.27	100%	No	\$135,577.65	\$135,322.39	100%	\$0
Bonner	\$165,535.96	\$517,781.23	-\$352,245.27	313%	No	\$802,174.29	\$449,929.02	56%	\$1,931,806
Bonneville	\$473,677.93	\$1,343,496.74	-\$869,818.81	284%	Yes	\$832,512.72	-\$37,306.09	-4%	\$6,708,142
Boundary	\$110,918.62	\$148,127.73	-\$37,209.11	134%	Yes	\$154,638.78	\$117,429.67	76%	\$480,840
Butte	\$20,092.04	\$40,156.26	-\$20,064.22	200%	No	\$34,027.26	\$13,963.04	41%	\$319,573
Camas	\$21,996.82	\$22,833.01	-\$836.19	104%	Yes	\$25,138.26	\$24,302.07	97%	\$26,678
Canyon	\$2,549,787.88	\$2,538,944.94	\$10,842.94	100%	No	\$1,496,060.01	\$1,506,902.95	101%	\$4,395,937
Caribou	\$54,378.34	\$91,526.39	-\$37,148.06	168%	Yes	\$185,803.14	\$148,655.08	80%	\$0
Cassia	\$281,956.72	\$284,598.72	-\$2,642.00	101%	No	\$160,799.04	\$158,157.04	98%	\$43,523
Clark	\$3,637.04	\$20,048.36	-\$16,411.33	551%	Yes	\$19,606.89	\$3,195.56	16%	\$21,169
Clearwater	\$118,312.08	\$109,572.20	\$8,739.88	93%	Yes	\$99,817.35	\$108,557.23	109%	\$0
Custer	\$21,859.01	\$58,622.33	-\$36,763.33	268%	No	\$49,872.06	\$13,108.73	26%	\$0
Elmore	\$510,544.49	\$321,860.66	\$188,683.82	63%	No	\$191,977.41	\$380,661.23	198%	\$0
Franklin	\$66,411.94	\$167,534.44	-\$101,122.50	252%	Yes	\$122,584.95	\$21,462.45	18%	\$8,576
Fremont	\$62,204.89	\$161,837.76	-\$99,632.87	260%	No	\$256,893.12	\$157,260.25	61%	\$2
Gem	\$244,649.74	\$211,979.50	\$32,670.24	87%	No	\$151,295.67	\$183,965.91	122%	\$11
Gooding	\$289,856.45	\$185,338.68	\$104,517.77	64%	No	\$126,166.74	\$230,684.51	183%	\$231,672
Idaho	\$176,552.97	\$199,963.36	-\$23,410.39	113%	No	\$103,372.92	\$79,962.53	77%	\$551,848
Jefferson	\$123,246.07	\$342,263.66	-\$219,017.59	278%	No	\$210,542.16	-\$8,475.43	-4%	\$1
Jerome	\$735,830.26	\$284,713.42	\$451,116.84	39%	No	\$207,486.18	\$658,603.02	317%	\$1,812
Kootenai	\$1,458,778.20	\$1,846,556.69	-\$387,778.48	127%	No	\$1,439,618.04	\$1,051,839.56	73%	\$9,105,938
Latah	\$259,506.16	\$467,776.64	-\$208,270.48	180%	No	\$302,104.53	\$93,834.05	31%	\$264,207
Lemhi	\$127,365.82	\$101,438.22	\$25,927.60	80%	No	\$73,164.75	\$99,092.35	135%	\$0
Lewis	\$68,690.10	\$54,934.99	\$13,755.11	80%	Yes	\$49,716.66	\$63,471.77	128%	\$204,433
Lincoln	\$64,219.50	\$71,701.93	-\$7,482.43	112%	No	\$39,315.00	\$31,832.57	81%	\$414
Madison	\$140,776.33	\$463,710.10	-\$322,933.77	329%	Yes	\$371,398.23	\$48,464.46	13%	\$0
Minidoka	\$244,600.71	\$250,311.97	-\$5,711.26	102%	No	\$175,723.23	\$170,011.97	97%	\$0
Nez Perce	\$376,869.42	\$477,710.72	-\$100,841.30	127%	Yes	\$529,109.70	\$428,268.40	81%	\$234,015
Oneida	\$44,973.05	\$61,439.36	-\$16,466.31	137%	No	\$50,109.06	\$33,642.75	67%	\$0
Owyhee	\$258,059.95	\$144,835.99	\$113,223.96	56%	No	\$88,415.37	\$201,639.33	228%	\$535
Payette	\$418,626.10	\$279,792.37	\$138,833.73	67%	Yes	\$199,737.51	\$338,571.24	170%	\$849,544
Power	\$99,629.47	\$98,490.73	\$1,138.74	99%	No	\$121,196.55	\$122,335.29	101%	\$1
Shoshone	\$143,449.43	\$155,965.83	-\$12,516.40	109%	Yes	\$132,160.56	\$119,644.16	91%	\$566,420
Teton	\$13,117.71	\$142,536.30	-\$129,418.58	1087%	No	\$139,890.36	\$10,471.78	7%	\$53,372
Twin Falls	\$1,804,951.13	\$998,471.21	\$806,479.92	55%	No	\$737,120.25	\$1,543,600.17	209%	\$0
Valley	\$135,979.79	\$134,774.49	\$1,205.30	99%	No	\$208,635.81	\$209,841.11	101%	\$1,126,286
Washington	\$170,711.32	\$127,313.22	\$43,398.10	75%	Yes	\$156,444.24	\$199,842.34	128%	\$66,211
Total	\$20,215,133.14	\$20,429,265.32	-\$214,132.17	101%	-	-	-	-	-