



# Idaho State Historical Society

## Base Review

Jared Tatro,  
Deputy Division Manager

January 17, 2024

Page 1 of 34

## Idaho State Historical Society

The Idaho State Historical Society (ISHS) was established by statute in 1907. Its operations are directed by a seven-member board of trustees. The agency includes the Idaho State Museum, the Idaho State Archives and State Records Center, the State Historic Preservation Office, and operates, in public trust, state historic sites.

The duties of the ISHS include: (1) identifying, preserving, and providing access to significant buildings, sites, objects, photographs, manuscripts, government records, archival, and archaeological resources for the education and benefit of this and future generations; (2) providing technical services, federal project review and consultation, records management services, highway historical markers content, grants, and other assistance to local governments, historical societies, and private citizens; and (3) preserving and maintaining the 60 significant historic properties and archival and museum facilities which are owned by the people of Idaho, and engaging the public in historic interpretation at those sites and research, education, and programming in those public amenities. [Statutory Authority: Chapter 41, Title 67, Idaho Code]

# Organizational Structure

Janet Gallimore,  
Executive Director & State Historic Preservation Officer  
1.00 FTP

Administration/Finance/Marketing (14.00 FTP)  
State Archives & Records Center (12.00 FTP)  
State Historic Preservation Office (12.00 FTP)  
State Museum (15.00 FTP)  
Old Idaho Penitentiary & Historic Sites (4.00 FTP)

**58.00 FTP**  
2.00 Vacant  
as of 1/14/2023

Update  
from  
Packet

Five-year Averages

Authorized FTP: **56.80**

Filled FTP Percentage: **85.51%**

Personnel Cost Appropriated: **\$4,389,600**

Percent of PC Spent on PC: **86.85%**



# Consolidated Fund Analysis

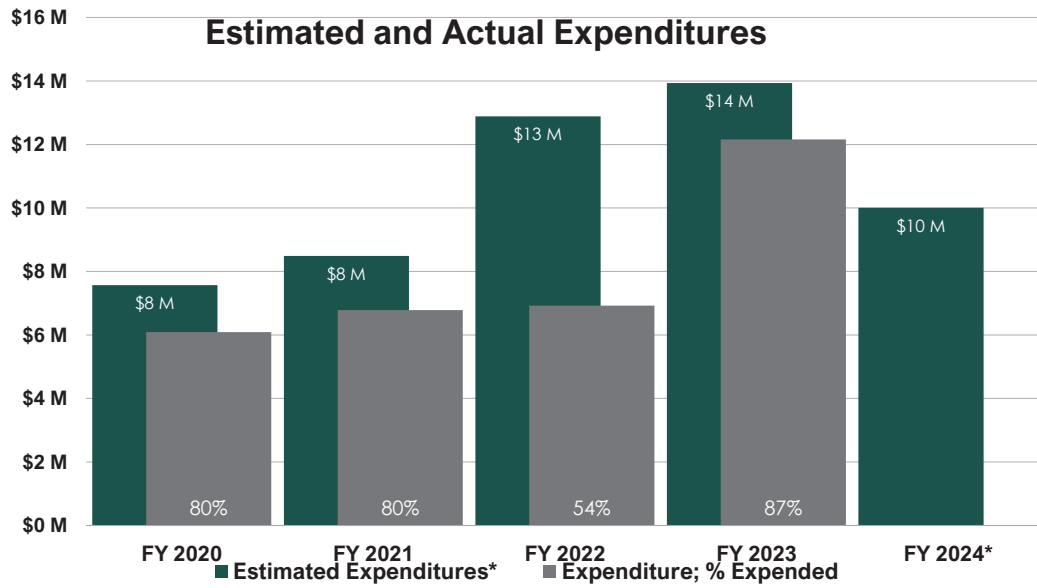
Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	Estimate*	Estimate*
Beginning Free Fund Balance	\$2,784,500	\$2,330,500	\$2,427,700	\$2,851,100	\$2,516,800
Receipts/Transfers/Reappropriation	\$1,011,300	\$1,798,800	\$2,311,800	\$1,575,000	\$1,692,700
Cash Expenditures	\$1,465,400	\$1,701,600	\$1,888,500	\$1,909,300	\$2,462,100
<b>Ending Free Fund Balance</b>	<b>\$2,330,400</b>	<b>\$2,427,700</b>	<b>\$2,851,000</b>	<b>\$2,516,800</b>	<b>\$1,747,400</b>

By Fund						
A	Miscellaneous Revenue Fund	\$2,254,400	\$2,330,600	\$2,796,900	\$2,665,300	\$1,925,100
B	Record Management Services Fund	\$33,300	\$28,700	(\$29,900)	(\$253,400)	(\$303,500)
C	Capital Commission Operating Fund	\$42,700	\$68,400	\$84,000	\$104,900	\$125,800
	<b>Ending Free Fund Balance</b>	<b>\$2,330,400</b>	<b>\$2,427,700</b>	<b>\$2,851,000</b>	<b>\$2,516,800</b>	<b>\$1,747,400</b>

\* Estimates based on request and three-year expenditure averages.  
Estimated reversions not provided in the budget submission.



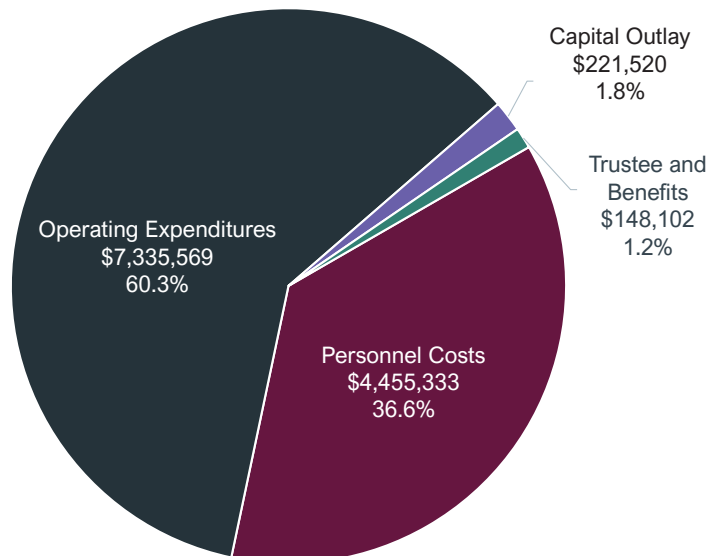
# Five-Year Expenditures



\*FY 2024 is Original Appropriation



# FY 2023 Expenditures



# Five-Year Base Snapshot

Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
1. Total FTP	57.00	57.00	57.00	58.00	58.00
2. <b>Current Year Base</b>	<b>7,254,200</b>	<b>7,452,400</b>	<b>7,764,700</b>	<b>7,858,900</b>	<b>8,381,200</b>
3. Benefits Costs	3,900	(20,800)	10,400	34,900	42,500
4. Inflationary Adjustments		3,300		3,500	45,800
5. Statewide Cost Allocation	(14,800)	(8,800)	16,600	1,000	35,900
6. CEC	94,400	66,500	67,200	278,900	175,900
7. <b>Total Ongoing Maintenance Change</b>	<b>83,500</b>	<b>40,200</b>	<b>94,200</b>	<b>318,300</b>	<b>300,100</b>
8. <b>% Chg from Current Year Base (line 7 / 2)</b>	<b>1.2%</b>	<b>0.5%</b>	<b>1.2%</b>	<b>4.1%</b>	<b>3.6%</b>
9. Ongoing Enhancements	114,700	272,100		204,000	1,235,000
10. <b>Total Ongoing Enhancements Change</b>	<b>114,700</b>	<b>272,100</b>	<b>0</b>	<b>204,000</b>	<b>1,235,000</b>
11. <b>% Chg from Current Year Base (line 10 / 2)</b>	<b>1.6%</b>	<b>3.7%</b>	<b>0.0%</b>	<b>2.6%</b>	<b>14.7%</b>
12. <b>Next Year Base (line 2 + 7 + 10)</b>	<b>7,452,400</b>	<b>7,764,700</b>	<b>7,858,900</b>	<b>8,381,200</b>	<b>9,916,300*</b>
13. <b>Total Base Change (line 12 - 2)</b>	<b>198,200</b>	<b>312,300</b>	<b>94,200</b>	<b>522,300</b>	<b>1,535,100</b>
14. <b>% Chg from Current Year Base (line 13 / 2)</b>	<b>2.7%</b>	<b>4.2%</b>	<b>1.2%</b>	<b>6.6%</b>	<b>18.3%</b>

\*Next Year Base not set. Ongoing Original Appropriation used instead.



# 2023 Budget Enhancements

Ongoing Enhancements	Type	Amount
SHPO - ITD Agreement for Staff	Line Item	\$100,000
Employee Compensation Adjustments	Line Item	\$104,000
<b>Total Ongoing Base Changes Related to Enhancements</b>		<b>\$204,000</b>



## 2024 Budget Enhancements

Ongoing Enhancement	Type	Amount
Fundraising Initiative	Line Item	\$1,000,000
Salary Equity Adjustments	Line Item	\$173,500
New Compliance Position	Line Item	\$96,400
DHR Consolidation	Line Item	(\$34,900)
<b>Total Ongoing Base Changes Related to Enhancements</b>		<b>\$1,235,000</b>



## 2025 Budget Request (Enhancements)

Enhancements	Type	Amount
Old Penitentiary Staff	Line Item	\$136,500
Administrative Support Manager	Line Item	\$101,200
America 250 Commemoration	Line Item	\$1,000,000
OITS Consolidation	Line Item	\$37,100
<b>Related to Enhancements</b>		
<b>Total Ongoing Base Changes</b>		<b>\$266,700</b>
<b>Total Overtime Enhancements</b>		<b>\$1,008,100</b>



## 2025 Governor's Recommendation

In Addition to Request	Type	Amount
America 250 Commemoration	<i>Request</i>	<i>\$1,000,000</i>
	Additional	\$650,000
<b>Total</b>		<b>\$1,650,000</b>

The Governor also recommends changes for personnel costs related to salaries and benefits.



Please feel free to contact me with any questions at (208) 334-4740 or [jtatro@Lso.Idaho.gov](mailto:jtatro@Lso.Idaho.gov)



# Key Indicators

Cases Managed and/or Key Services Provided	FY 2020	FY 2021	FY 2022	FY 2023
Number of public inquiries: research requests served by Idaho State Archives	4,923	2,647*	2,850*	2804
Number of public inquiries: research requests served by Idaho State Records Center	3,449	1,446*	1,432*	1583
Average turnaround time for records retrieval by Idaho State Record Center	<2 days	≤2	≤2	≤2
Number of unique government record inventory accounts at the Idaho State Archives and State Record Center	442	474	479	480
Paid general visitation and event participation at the Idaho State Museum (ISM) ( <i>total museum admission, field trips, public programming, education programs</i> ).	26,115*	16,310*	30,497*	37,470
Number of students (K-12) served through educational programs at the ISM including field trips, summer camps, workshops, and trunks.	3,071*	1,495*	6,710*	9,353
Number of students (K-12) served at the ISM through the Ray Knight Field Trip Fund				1,617
National History Day in Idaho (NHD) student participation <ul style="list-style-type: none"> <li>FY23 Regional Competition 863</li> <li>FY23 State Competition 257</li> <li>FY23 National Competition 51</li> </ul>	1,833*	951*	2,760*	1171
Reduced admission ISM program participants: <i>removed Title 1 schools and broke out to Ray Knight</i> . <ul style="list-style-type: none"> <li>First Thursdays</li> <li>Virtual programs</li> <li>Lectures</li> <li>Blue Star Museum</li> </ul>	2,331*	2,426*	2,966*	1,841



# Key Indicators (continued)

Cases Managed and/or Key Services Provided	FY 2020	FY 2021	FY 2022	FY 2023
Paid general visitation and event participation at the Old Idaho Penitentiary (OP)	38,988*	52,033*	70,007*	71,793
Number of students (K-12) served through educational programs at the OP including field trips, workshop	3,753*	8,762*	5,678*	9,583
Number of students (K-12) served at the OP through the Ray Knight Field Trip Fund				2,969
Reduced admissions Old Idaho Pen program participation <ul style="list-style-type: none"> <li>Blue Star Museum</li> <li>Dollar Day</li> <li>Pre-K</li> </ul>	3,012*	2,206*	4,379*	2,354
Visitation at Franklin, Pierce, and Stricker Sites (est.) <ul style="list-style-type: none"> <li>2023 Change in visitation numbers due to adjusted hours of operation</li> </ul>	4,800*	6,327*	6,697*	4,952
ISHS Membership Program	605	656*	829*	834
SHPO federal project reviews	1,031	1,007	1,038	933
SHPO record searches completed	467	519	475	497
Statewide Total Grant Recipients <sup>1</sup>	47	38	43	33

\*FY 2022 Program attendance and visitation impacted by COVID-19



[Link to Performance Report](#)

# Performance Measures

Performance Measure	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
<b>Strategic Goal 3: Family Building - Build internal capacity and external champions through community connections, relevant and strategic partnerships, targeted promotion, and an agency-wide culture of collaboration.</b>						
<i>Develop and execute agency-wide marketing and outreach plans in collaboration with Leadership Team, Program Managers, CommDev Team, Trustees, and Foundation for Idaho History.</i>						
<i>Digital Footprint and Membership Program.</i>						
1. Annual Website Page Views	Actual	417,763	753,068	640,635	909,570	
	Target	Increase by 10%	Increase by 10%	Increase by 40% to 1,054,296	Increase by 10% to 704,600	Increase by 4.4% to 950,000
2. Agency Social Media Followers <sup>2</sup>	Actual	35,665	42,394	48,289	53,900	
	Target	Increase by 10%	Increase by 19.3%	Increase by 21.5% to 51,510	Increase by 8.4% to 52,354	Increase by 8.4% to 55,864



# Performance Measures (continued)

Performance Measure	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
<b>Strategic Goal 1: Agency Anchors - Coalesce agency-wide resources to maximize institutional impact, strengthen the connection between Idahoans and their state's history, and leverage ongoing community and customer engagement.</b>						
<i>Identify and plan for regularly occurring events and celebrations that leverage our agency's resources, strengthen our market share, and encourage ongoing community engagement.</i>						
<i>National History Day In Idaho Program (NHD).</i>						
3. NHD in Idaho students advancing through competition levels	Actual	386 of 1,390 participated in state contest	234 of 663 participated in state contest	345 of 1,172 participated in state contest	257 of 1,172 participated in state contest	
		27.7% advanced to state	35.2% advanced to state	29% advanced to state	21.9% advanced to state	
	57 of 386 participated in national contest	54 of 234 participated in national contest	57 of 345 advanced to national	51 of 257 advanced to national		
Target	14.7% advanced to national	23% advanced to national	16% advanced to national	19.8% advanced to national		
	Increase 10% of regional participants to state level competition; 5% of state level participates to national level	Increase 10% of regional participants to state level competition; 5% of state level participates to national level	Increase 10% of regional participants to state level competition; 5% of state level participates to national level <sup>3</sup>	24 of 44 counties represented for NHD student participants <sup>4</sup>		





# Performance Measures (continued)

Performance Measure	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>Strategic Goal #2: Programs and Services - Advance innovative and unique program opportunities that create knowledge, expand access, deliver essential services, inspire learning, and grow revenue.</b> Satisfy all statutory and mandatory service obligations, maintaining relationships with other federal, state, and municipal entities through effective implementation of national and state law. Re-granting Programs including Community Enhancement Grants (CEG), Certified Local Government Grants (CLG), State Historic Records Advisory Board Grants (SHRAB), and Governor's Lewis and Clark Committee Grants.					
4. Funds re-granted for heritage	Actual	\$122,155	\$124,384	\$171,407	\$148,100
infrastructure to local jurisdictions	Target	As required by law or program policy	As required by law or program policy	As required by law or program policy	As required by law or program policy
<b>Strategic Goal 1: Agency Anchors - Coalesce agency-wide resources to maximize institutional impact, strengthen the connection between Idahoans and their state's history, and leverage ongoing community and customer engagement.</b> Maximize historic state milestones, national-level anniversaries and commemorations, and relevant history to strengthen agency visibility. Idaho Women 100 Initiative and 150 Years of Mining History					
5. Agency Anchor Programming Partnership Reach <sup>5</sup>	Actual	15 organizations statewide	15 organizations statewide	5 organizations statewide	5 organizations statewide
	Target	Increase partnership agreements to 13 total organizations	Maintain partnership agreements with 13 total organizations	Secure partnership agreements with 5 organizations	Secure partnerships agreements with 5 organizations



# Performance Measures (continued)

Performance Measure	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>Strategic Goal 2: Programs and Services - Advance innovative and unique program opportunities that create knowledge, expand access, deliver essential services, inspire learning, and grow revenue.</b> Satisfy all statutory and mandatory service obligations, maintaining relationships with other federal, state, and municipal entities through effective implementation of national and state law. Provide Idaho voice to federal decision making through required Section 106 review of federal project.					
6. Percentage of federal projects reviewed for compliance with Section 106 within required federal timeline	Actual	998 of 1,031 completed within timeline 96.8% compliance	955 of 1,007 completed within timeline 94.8% compliance	995 of 1,038 completed within timeline 95.99% compliance	905 of 933 completed within timeline 97.0% compliance
	Target	100% Compliance	100% Compliance	100% Compliance	100% Compliance



[Link to Performance Report](#)

# Performance Measures (continued)

Performance Measure		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
<b>Strategic Goal 2: Programs and Services - Advance innovative and unique program opportunities that create knowledge, expand access, deliver essential services, inspire learning, and grow revenue.</b>						
<i>Advance ISHS as an essential resource for learning, education, research, and resources on Idaho history.</i>						
<i>Digital Resources and Permanent Records</i>						
7. Global Reach of Chronicing America Digitized Newspaper Project	Actual	635,958	275,410	259,476	208,278	
	Target	Increase global page views by 7%	Increase global page views by 8%	Increase global page views by 8%	Increase global page views by 8%	
8. Idaho-based computers accessing Chronicing America content	Actual	488,400	500,459	456,296	366,850	
		Increase Idaho-based page views by 2%	Increase Idaho-based page views by 2%	Increase Idaho-based page views by 2%	Increase Idaho-based page views by 2%	
9. Number of Idaho's legislative districts represented in government records at ISA and SRC	Actual	100% of legislative districts are represented in government records holdings at ISA and SRC	100% of legislative districts are represented in government records holdings at ISA and SRC	100% of legislative districts are represented in government records holdings at ISA and SRC	100% of legislative districts are represented in government records holdings at ISA and SRC	
	Target	-----	Maintain 100% representation	Maintain 100% representation	Maintain 100% representation	
10. Global Reach of Idaho Yesterdays Digitized Scholarly Articles on Jstor	Actual					
	Target	-----	-----	-----	1,000 digital downloads <sup>6</sup>	



# FY 2023 Expenditures – Personnel Costs

36.6% of Total Expenditures

**Gross Salary and Wages: \$3,229,863**

Employees	\$2,785,430
Temporary Employees	\$442,533
Board/Commission Members	\$1,900



**Employee Benefits: \$1,225,471**

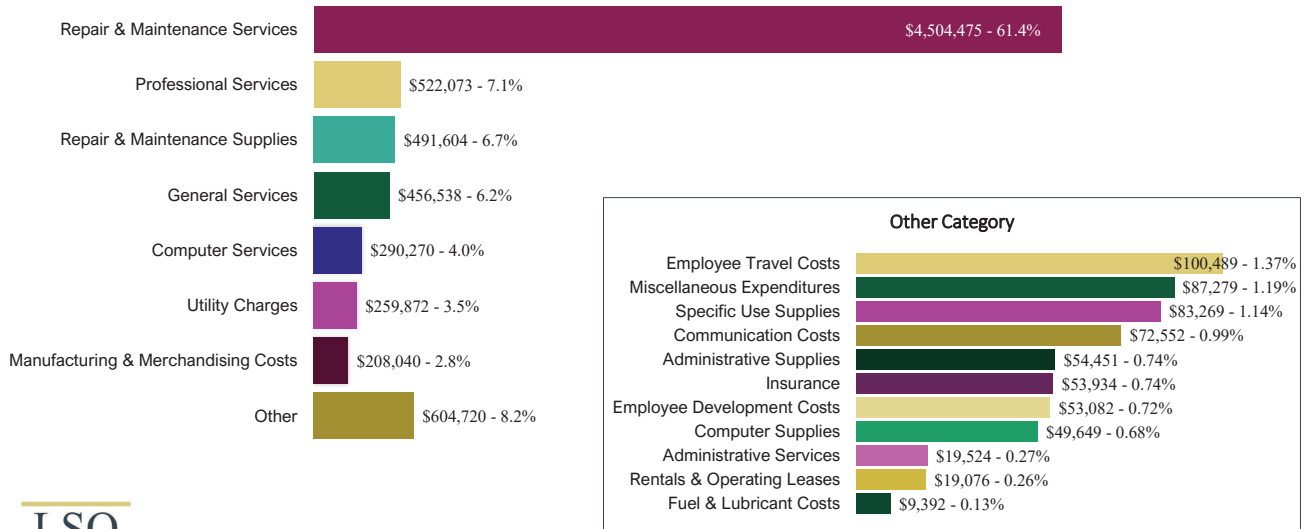
Group Health Insurance	\$603,833
Employer Retirement Contribution	\$330,651
Social Security and Medicare	\$242,101
Life Insurance	\$19,373
Workers Compensation	\$15,617
DHR	\$13,895

A Total of \$4,455,300 was expended on Personnel Costs



# FY 2023 Expenditures - Operating Expenditures

60.3% of Total Expenditures



# 2020 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Museum Maintenance Craftsman	Line Item	\$48,500
Museum Educator	Line Item	\$66,000
GOV TECH 4. Modernization – Admin Billing	Line Item	\$200
<b>Total Ongoing Base Changes Related to Enhancements</b>		<b>\$114,700</b>



## 2021 Budget Enhancements

Ongoing Enhancement Name	Type	Amount
Fund Transfer (Fed to Ded)	Line Item	\$0
Cultural Resource Info Sys (ICRIS)	Line Item	\$100,000
Exhibits, Interpretive Signs, Scholarships	Line Item	\$250,000
OITS 1 - Operating Costs	Line Item	\$700
2% General Fund Reduction & Exemptions	Line Item	(\$78,600)
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$272,100</b>



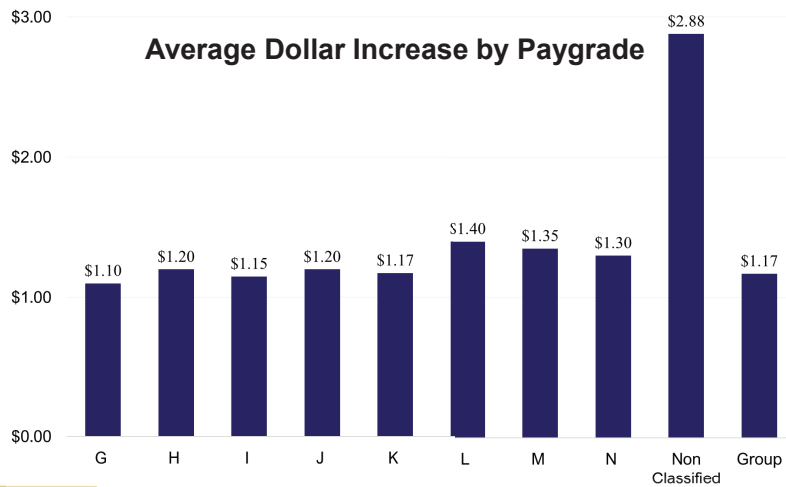
## 2022 Budget Enhancements

**No Ongoing Enhancements**



# FY 2024 CEC Implementation

CEC was implemented on April 30, 2023



Compa Ratio	Performance Measure			Total
	APS	SS	EX	
<b>Permanent Positions</b>				
85% - 100%	3.0	21.0	14.0	38.0
	4.1%	28.8%	19.2%	52.1%
100% - 115%	0.0	3.0	5.0	8.0
	0.0%	4.1%	6.8%	11.0%
<b>Total</b>	<b>3.0</b>	<b>24.0</b>	<b>19.0</b>	<b>46.0</b>
	4.1%	32.9%	26.0%	63.0%
<b>Group Positions</b>				
85% - 100%	11.0	9.0	7.0	27.0
	15.1%	12.3%	9.6%	37.0%
<b>Totals</b>	<b>14.0</b>	<b>33.0</b>	<b>26.0</b>	<b>73.0</b>
	19.2%	45.2%	35.6%	100%

The Legislature appropriated \$1.20 per hour per FTP and ISHS employees received an average of a \$1.23 per hour.

Employee increases ranged from \$0.96 to \$2.88 per hour.

## Agency Funds – Sources and Uses

### GENERAL FUND (10000)

**SOURCE:** 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:** 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.



# Agency Funds – Sources and Uses

## ECONOMIC RECOVERY RESERVE FUND (15001)

**SOURCE:** 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 an appropriation to spend these funds through FY 2018.



# Agency Funds – Sources and Uses

## MISCELLANEOUS REVENUE FUND (34900)

**SOURCE:** 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.



# Agency Funds – Sources and Uses

## **RECORDS MANAGEMENT SERVICE FUND (45075)**

**SOURCE:** 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.



# Agency Funds – Sources and Uses

## **CAPITOL COMMISSION OPERATING FUND (48109)**

**SOURCE:** 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.



# Agency Funds – Sources and Uses

## **FEDERAL GRANT FUND (34800)**

**SOURCE:** Receives moneys from a federal grant authorized by the National Historic Preservation Act 54 U.S.C. § 300101 et seq. 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 Section 106 Federal Project Consultation. This money is used to provide a local voice in federal project planning and decision-making. 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.



# Agency Funds – Sources and Uses

## **AMERICAN RESCUE PLAN (ARPA) FUND (34400)**

**SOURCE:** 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.





# Agency Funds – Sources and Uses

## ARPA STATE FISCAL RECOVERY FUND (34430)

**SOURCE:** 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.



# Agency Funds – Sources and Uses

## FEDERAL COVID-19 RELIEF FUND (34500)

**SOURCE:** 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.

