

Introduction

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

Though not a comprehensive fiscal report, **Idaho Fiscal Facts** will answer many frequently asked questions, in a format that is more accessible than would be found in a comprehensive fiscal publication. This booklet has been published annually since 1995.

Idaho Fiscal Facts is organized into three major sections:

- I. The **Revenues & Expenditures** section provides tables, graphs and narratives which outline the history, source and distribution of state revenues, as well as, statewide budget information.
- II. The **Functional Areas** section includes more detailed information on specific state agencies, programs and trends using ten-year comparisons.
- III. The **State Facts & Demographics** section includes more general information of statewide interest including population trends, Idaho rankings nationally, and an overview of the Legislative Branch of government.



Legislative Services Office
Budget & Policy Analysis
Staff Assignments

Cathy Holland-Smith, Division Manager.....Direct: 334-4731

Legislative Branch, Governor's Office, Div. of Financial Management, State Treasurer, Lieutenant Governor

Richard BurnsDirect: 334-4742

Dept. of Correction, Commission on Pardons & Parole, Idaho State Police, Attorney General, State Appellate Public Defender, Military Division, Special Programs

Ray HoustonDirect: 334-4741

Dept. of Environmental Quality, Dept. of Lands, Endowment Fund Investment Board, Dept. of Water Resources, Dept. of Parks & Recreation, Dept. of Fish & Game, Office of Species Conservation, Office of Energy Resources, Dept. of Revenue & Taxation, Secretary of State

Amy JohnsonDirect: 334-4745

Health & Welfare, Office of Drug Policy, Commission on Aging, Juvenile Corrections, Judicial Branch, CAT Fund, Public Health Districts, State Independent Living Council, Health Education Programs, Permanent Building Fund, Capitol Commission, Millennium Fund

Paul HeadleeDirect: 334-4746

Superintendent of Public Instruction, Public School Support/Financing, Educational Services for the Deaf and the Blind, Educational Public Broadcasting, College and Universities, Community Colleges, Office of the State Board of Education, Professional-Technical Ed, Agricultural Research & Extension

Keith Bybee.....Direct: 334-4739

Dept. of Agriculture, Dept. of Insurance, Dept. of Finance, Industrial Commission, Public Utilities Commission, Dept. of Commerce, Idaho Transportation Dept, Div. of Human Resources, PERSI, State Controller, Redistricting Commission, Group Insurance

Joe Austin.....Direct: 334-4743

Dept. of Labor, Commission for the Blind and Visually Impaired, State Liquor Dispensary, Arts Commission, Human Rights Commission, Vocational Rehabilitation, Self-Governing Agencies, State Lottery, Div. of Building Safety, Div. of Veteran's Services, Historical Society, Commission for Libraries, Dept. of Administration (w/o Group Insurance & PBFAC)

J. Shane Winslow, IT Systems ManagerDirect: 334-4738

Margaret Major, Sr. Admin Assistant.....Office: 334-3531

Table of Contents

Section I

State Revenues and Expenditures	5
General Fund Revenue	6
General Fund Appropriations	7
All Funds Revenue	8
All Funds Appropriations	9
General Fund 17-Year History and Trend Comparisons	10
General Fund Revenue Table	12
Current Budget Scenario	15
State & Local Tax Collections & Distributions	16
Tax Burden	19
Sales Tax Rates & History of Changes	20
Sales Tax Rate History and Distribution	21
State Revenue Sharing	24
Sales Tax Exceptions & Exemptions	26
Change in Employee Compensation History	28
Budget Stabilization Fund	29
Idaho's Endowment Trusts	30
Idaho Budget Process	32
History of Reserve Balances	34

Section II

Functional Areas.....	35
Education	37
Health and Human Services	59
Public Safety	67
Natural Resources	75
Economic Development	87
General Government	95

Section III

State Facts & Demographics	105
Idaho Facts	107
County and County Seat Populations	108
Idaho's 20 Largest Cities & NW Population Highlights	109
Legislative Statistics.....	110
Idaho Legislative Staff Organizational Chart.....	111
State Rankings	112



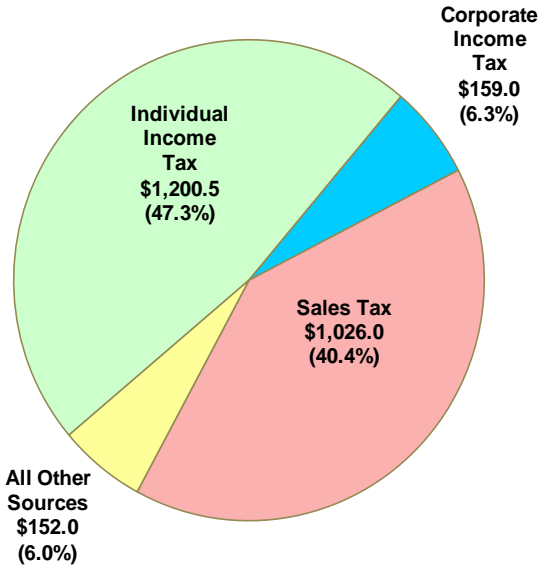
Section I

State Revenues & Expenditures

General Fund Revenue	6
General Fund Appropriations	7
All Funds Revenue	8
All Funds Appropriations	9
General Fund 17-Year History and Trend Comparison	10
General Fund Revenue Table	12
Current Budget Scenario	14
State & Local Tax Collections & Distributions	16
Tax Burden	19
Idaho Tax Rates & History of Changes	20
Sales Tax Rate History and Distribution	21
State Revenue Sharing	24
Sales Tax Exceptions & Exemptions	26
Change in Employee Compensation History	28
Budget Stabilization Fund	29
Idaho's Endowment Trusts	30
Idaho Budget Process	32
History of Reserve Balances	34

FY 2010 General Fund Revenues

Revised Forecast Revenues* = \$2,537,521,000



General Fund Revenues (Millions)

<u>By Revenue Source</u>	<u>FY 2000</u>	<u>FY 2010</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
Individual Income Tax	\$960.2	\$1,200.5	2.3%	25.0%
Corporate Income Tax	124.9	159.0	2.4%	27.4%
Sales Tax	627.5	1,026.0	5.0%	63.5%
All Other Sources	108.4	152.0	3.4%	40.2%
Revenues*	\$1,821.0	\$2,537.5	3.4%	39.4%

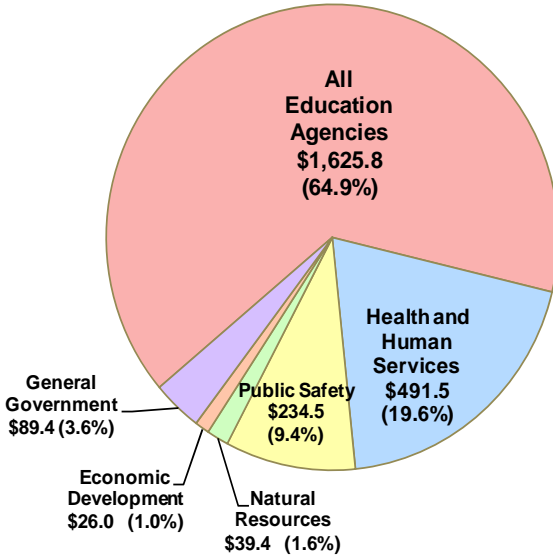
**Revenue forecast at sine die adjusted for H 275 Bond Levy Equalization*

Annual % Chg is the annual compound rate at which the FY 2000 actual collections would have to change to reach the FY 2010 projections.

FY 2010 General Fund Appropriations

Appropriations = \$2,506,580,100

Functional Areas of Government

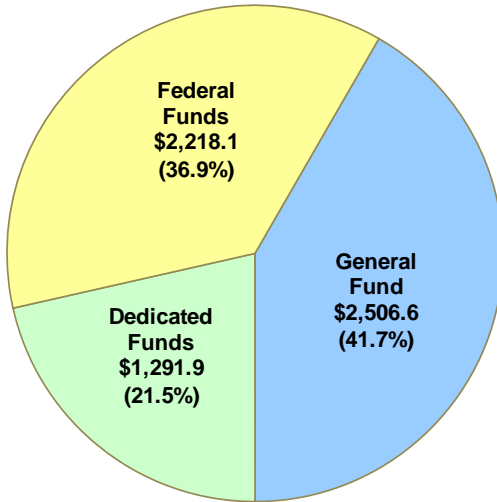


General Fund Appropriations (Millions)

<u>By Functional Area</u>	<u>FY 2000</u>	<u>FY 2010</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
All Education Agencies	\$1,133.4	\$1,625.8	3.7%	43.4%
Health and Human Services	289.6	491.5	5.4%	69.7%
Public Safety	148.2	234.5	4.7%	58.1%
Natural Resources	26.4	39.4	4.1%	49.2%
Economic Development	11.7	26.0	8.3%	121.9%
General Government	65.3	89.4	3.2%	37.0%
Appropriations	\$1,674.7	\$2,506.6	4.1%	49.7%

FY 2010 Funds by Source

Total Sources = \$6,016,557,600



Sources of Revenue (Millions)

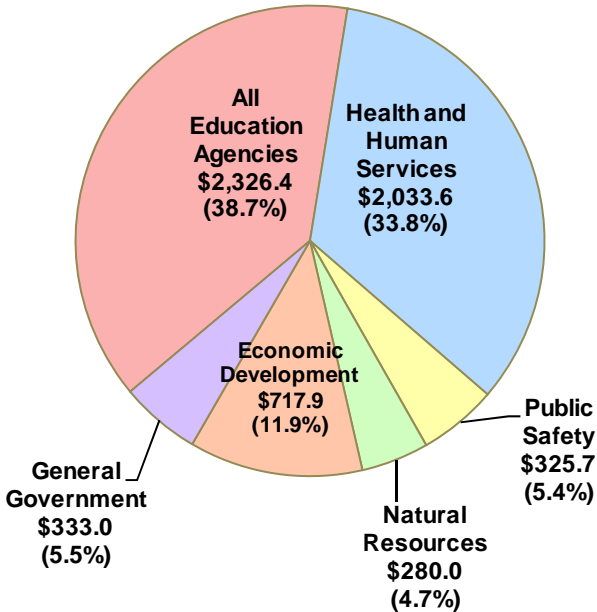
<u>By Fund Source</u>	<u>FY 2000</u>	<u>FY 2010</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
General Fund	\$1,674.7	\$2,506.6	4.1%	49.7%
Dedicated Funds	673.8	1,291.9	6.7%	91.7%
Federal Funds	915.2	2,218.1	9.3%	142.4%
Total Sources	\$3,263.7	\$6,016.6	6.3%	84.3%

Totals may not add due to rounding

FY 2010 All Funds Appropriations

Total Appropriations = \$6,016,557,600

Functional Areas of Government



All Funds Appropriations (Millions)

<u>By Functional Area</u>	<u>FY 2000</u>	<u>FY 2010</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
All Education Agencies	\$1,374.1	\$2,326.4	5.4%	69.3%
Health and Human Services	911.2	2,033.6	8.4%	123.2%
Public Safety	203.1	325.7	4.8%	60.4%
Natural Resources	124.1	280.0	8.5%	125.6%
Economic Development	484.6	717.9	4.0%	48.1%
General Government	166.5	333.0	7.2%	100.0%
Total Appropriations	\$3,263.7	\$6,016.6	6.3%	84.3%

Totals may not add due to rounding

General Fund 17-Year History

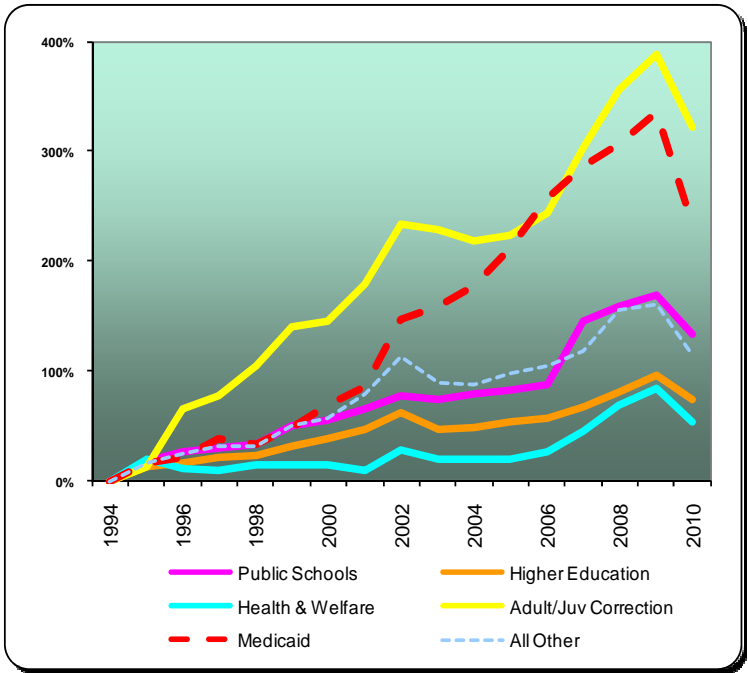
Original Appropriations from FY 1994 through FY 2010
(Dollars are expressed in millions)

Fiscal Year	Public Schools	Higher Education	*H&W+ Medicaid	Adult/Juv Correction	All Other Agencies	Total
Original Appropriations*						
2010	\$1,231.4	\$253.3	\$462.3	\$186.8	\$372.8	\$2,506.6
2009	\$1,418.5	\$285.2	\$587.3	\$215.9	\$452.4	\$2,959.3
2008	\$1,367.4	\$264.2	\$544.8	\$201.2	\$443.1	\$2,820.7
2007	\$1,291.6	\$243.7	\$502.4	\$178.0	\$378.0	\$2,593.7
2006	\$987.1	\$228.9	\$457.7	\$152.2	\$355.0	\$2,180.9
2005	\$964.7	\$223.4	\$407.6	\$142.8	\$343.8	\$2,082.3
2004	\$943.0	\$218.0	\$375.8	\$140.6	\$326.7	\$2,004.1
2003	\$920.0	\$213.6	\$359.6	\$145.0	\$329.7	\$1,967.9
2002	\$933.0	\$236.4	\$358.0	\$147.3	\$369.6	\$2,044.3
2001	\$873.5	\$215.0	\$282.1	\$123.2	\$310.2	\$1,804.0
2000	\$821.1	\$202.0	\$270.7	\$108.5	\$272.4	\$1,674.7
1999	\$796.4	\$192.9	\$252.7	\$106.4	\$262.4	\$1,610.8
1998	\$705.0	\$178.6	\$236.6	\$90.3	\$228.4	\$1,438.9
1997	\$689.5	\$178.0	\$238.5	\$78.6	\$228.1	\$1,412.7
1996	\$664.0	\$171.0	\$224.3	\$73.5	\$216.0	\$1,348.8
1995	\$620.5	\$164.5	\$226.9	\$50.3	\$202.0	\$1,264.2
1994	\$528.0	\$146.0	\$192.5	\$44.2	\$173.9	\$1,084.6
Percentage of Total						
2010	49.1%	10.1%	18.4%	7.5%	14.9%	100.0%
2009	47.9%	9.6%	19.8%	7.3%	15.3%	100.0%
2008	48.5%	9.4%	19.3%	7.1%	15.7%	100.0%
2007	49.8%	9.4%	19.4%	6.9%	14.6%	100.0%
2006	45.3%	10.5%	21.0%	7.0%	16.3%	100.0%
2005	46.3%	10.7%	19.6%	6.9%	16.5%	100.0%
2004	47.1%	10.9%	18.8%	7.0%	16.3%	100.0%
2003	46.8%	10.9%	18.3%	7.4%	16.8%	100.0%
2002	45.6%	11.6%	17.5%	7.2%	18.1%	100.0%
2001	48.4%	11.9%	15.6%	6.8%	17.2%	100.0%
2000	49.0%	12.1%	16.2%	6.5%	16.3%	100.0%
1999	49.4%	12.0%	15.7%	6.6%	16.3%	100.0%
1998	49.0%	12.4%	16.4%	6.3%	15.9%	100.0%
1997	48.8%	12.6%	16.9%	5.6%	16.1%	100.0%
1996	49.2%	12.7%	16.6%	5.4%	16.0%	100.0%
1995	49.1%	13.0%	17.9%	4.0%	16.0%	100.0%
1994	48.7%	13.5%	17.7%	4.1%	16.0%	100.0%

* Moved D&B to Public Schools (.3%), Hist Soc & Libraries to Self-Gov (.2%) in 2010; 2007 includes H1 of 2006 Special Session; Juv. Corr. moved from Health and Welfare in FY 1996 (1.5%); and the Dept. of Environmental Quality and Veterans Services moved to "All Other Agencies" in FY 2001 (.9%).

General Fund 17-Year Trend Comparison

General Fund Original Appropriations are expressed as a cumulative percentage change over FY 1994 levels



- ◆ The largest budget increases in state government in the past seventeen years have been in the areas of Medicaid and Adult & Juvenile Corrections with Medicaid growing by 234% and Corrections by 323%.
- ◆ As a consequence, the facing table shows that the percent of our General Fund going to Higher Education and other agencies has decreased to accommodate Medicaid and Corrections.
- ◆ It is also important to note that the Department of Health and Welfare, without Medicaid, made up 9.2% of the state General Fund budget in 1994, but has since declined to 6.1%. So Medicaid growth is also squeezing other DHW expenditures.
- ◆ Medicaid made up 8.5% of the state General Fund budget in 1994. Today, that figure has grown to 12.3%.
- ◆ Corrections made up 4.1% of the state General Fund budget in 1994. It has since grown 3.4% to 7.5% of the state budget in 2009; however, 1.5% of the increase is due to the inclusion of Juvenile Corrections beginning in FY 1996.

General Fund Revenues (\$ in Millions)

Source	Actual				
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
Individual					
Income Tax	\$960.16	\$1,023.97	\$835.85	\$837.80	\$902.13
% Change	14.1%	6.6%	(18.4%)	0.2%	7.7%
Corporate					
Income Tax	\$124.87	\$141.53	\$76.30	\$93.13	\$103.02
% Change	30.8%	13.3%	(46.1%)	22.1%	10.6%
Sales Tax	\$627.50	\$647.29	\$657.12	\$700.24	\$886.08
% Change	6.6%	3.2%	1.5%	6.6%	26.5%
Cigarette Tax	\$7.30	\$7.98	\$8.00	\$8.26	\$30.04
Tobacco Tax	---	\$4.06	\$4.31	\$4.67	\$5.49
Beer Tax	\$1.75	\$1.82	\$1.88	\$1.91	\$1.96
Wine Tax	\$1.96	\$1.90	\$1.88	\$1.97	\$2.14
Liquor Profits	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95
Product Taxes	\$15.96	\$20.71	\$21.02	\$21.75	\$44.57
% Change	1.3%	29.8%	1.5%	3.5%	104.9%
Kilowatt-Hour	\$2.77	\$1.80	\$1.79	\$1.80	\$1.83
Mine License	(\$0.66)	\$0.12	\$0.82	\$0.04	\$0.07
Treas Interest	\$21.56	\$22.30	\$11.30	\$2.98	\$4.97
Judicial	\$5.31	\$5.49	\$5.19	\$5.29	\$4.98
Insur. Premium	\$46.43	\$55.88	\$55.37	\$59.49	\$62.77
State Police	\$1.30	\$1.22	\$1.36	\$1.39	\$1.61
Sec of State	\$0.02	\$2.01	\$2.03	\$2.14	\$2.39
Unclaimed Prop	\$2.31	\$5.81	\$0.88	\$3.76	\$3.69
Estate Tax	---	\$35.81	\$7.59	\$13.65	\$4.43
Ag Eq Exempt	---	---	(\$10.09)	(\$13.45)	(\$13.45)
Other	\$13.42	\$20.71	\$23.78	\$20.49	\$74.57
Misc. Revenue	\$92.46	\$151.15	\$100.02	\$97.58	\$147.87
% Change	12.0%	63.5%	(33.8%)	(2.4%)	51.5%
Total					
General Fund	\$1,820.95	\$1,984.65	\$1,690.31	\$1,750.50	\$2,083.65
% Change	12.1%	9.0%	(14.8%)	3.6%	19.0%

Sources: Legislative Fiscal Reports & DFM General Fund Revenue Book

General Fund Revenues (\$ in Millions)

<i>Actual</i>					<i>Forecast*</i>
FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
\$1,035.54	\$1,216.49	\$1,400.16	\$1,430.16	\$1,167.89	\$1,200.47
14.8%	17.5%	15.1%	2.1%	(18.3%)	2.8%
\$139.56	\$194.13	\$190.22	\$189.70	\$141.03	\$159.04
35.5%	39.1%	(2.0%)	(0.3%)	(25.7%)	12.8%
\$950.83	\$880.77	\$1,077.46	\$1,142.47	\$1,022.20	\$1,026.04
7.3%	(7.4%)	22.3%	6.0%	(10.5%)	0.4%
\$7.81	\$7.98	\$1.00	\$6.54	\$7.77	\$16.90
\$5.75	\$6.16	\$6.55	\$7.20	\$7.36	\$7.57
\$1.95	\$1.99	\$2.13	\$2.15	\$2.04	\$2.19
\$2.33	\$2.43	\$2.48	\$2.58	\$3.28	\$2.89
\$4.95	\$4.95	\$10.24	\$8.38	\$9.29	\$13.59
\$22.79	\$23.50	\$22.41	\$26.84	\$29.74	\$43.14
(48.9%)	3.1%	(4.6%)	19.8%	10.8%	45.1%
\$1.53	\$2.29	\$2.26	\$1.60	\$2.02	\$2.20
\$0.03	\$0.27	\$2.35	\$2.52	\$0.94	\$0.50
\$8.92	\$18.12	\$17.17	\$11.37	\$0.76	\$2.30
\$4.66	\$4.79	\$5.04	\$5.33	\$5.35	\$5.49
\$60.85	\$60.37	\$59.78	\$56.34	\$55.48	\$56.91
\$1.64	\$1.72	\$1.81	\$1.92	\$1.61	\$1.98
\$2.69	\$3.02	\$3.00	\$2.82	\$2.42	\$2.80
\$9.83	\$1.99	\$3.31	\$5.63	\$1.78	\$2.50
\$3.30	\$1.11	\$0.12	\$0.03	\$0.24	---
---	---	---	---	---	---
\$25.53	\$22.76	\$27.41	\$33.11	\$34.10	\$34.16
\$118.98	\$116.43	\$122.25	\$120.67	\$104.71	\$108.84
(19.5%)	(2.1%)	5.0%	(1.3%)	(13.2%)	3.9%
\$2,267.70	\$2,431.31	\$2,812.49	\$2,909.85	\$2,465.57	\$2,537.52
8.8%	7.2%	15.7%	3.5%	(15.3%)	2.9%

* Revenue Forecast at Sine Die May 8, 2009 with Law Changes plus
Cigarette Tax includes \$1M impact of H275 Lottery Distribution known in July

FY 2009 General Fund Year-End

FY 2009 revenues ended \$94.8 million below the March 2009 forecast, and \$444.3 million less than the previous year. From the time that budgets were originally set during the 2008 session, the total revenue deficit for FY 2009 grew to \$525.5 million. By the close of this fiscal year, Idaho covered the revenue deficit with \$248.8 million in beginning cash balances, reduced spending by \$252.6 million, and transferred \$24.1 million from our “rainy day” reserves. In addition, \$85.1 million was appropriated to Public Schools from the Public Education Stabilization Fund to offset General Fund reductions.

During the legislative session agency budgets were reduced by 8.7% from original appropriations. In the end, rescissions were larger than the Governor’s original holdbacks and also included \$52 million in savings to the state generated by a reduction in the state match rate for Medicaid payments. As part of the federal stimulus package all states were given relief through FY 2011 and Idaho’s rate changed from 30.1% to 23.6%.

REVENUES

Beginning Balance	\$248,756,500
-------------------	---------------

FY 2009 Actual Revenue Collections & Transfers

Mar 2009 Revenue Estimate	2,560,400,000
*Amount under Revenue Estimate	(94,831,200)
Subtotal Revenue	2,465,568,800
Deficiency Warrants	(569,700)
FY 2008 Session Transfers Out	(38,445,200)
Transfer in from Dedicated Funds	28,950,200
Transfer in from Budget Stabilization Fund	12,400,000
Transfer in from Public Ed Stabil Fund	11,700,000
*Cancel Prior Year Encumbrances	811,300

TOTAL REVENUE & FUND BALANCES	2,729,171,900
-------------------------------	---------------

APPROPRIATIONS

FY 2009 Original Appropriations	2,959,283,400
Prior Year Reappropriations (FY08 to FY09)	24,619,400
Supplementals less Rescissions	(1,316,100)
Omnibus Rescissions	(236,952,100)
*Reversions & Receipts	(15,174,700)
*Current Year Carryover (FY09 to FY10)	(1,301,400)

TOTAL EXPENDITURES	2,729,158,500
--------------------	---------------

<u>ENDING BALANCE</u>	\$13,400
------------------------------	-----------------

**changes from Sine Die*

FY 2010 Current Budget Scenario

The FY 2010 General Fund budget was set assuming there would be a beginning cash balance and the Governor was allowed to transfer \$50 million into the General Fund, split equally from the Budget Stabilization Fund and the Public Education Stabilization Fund, to maintain FY 2010 appropriations. Although FY 2010 remains balanced using the original revenue forecast of \$2,550.2 million, the Legislature set the current appropriations assuming revenues would be at a reduced level of \$2,507.9 million. The next executive forecast is due this Fall, and it remains unlikely under present economic conditions that the \$2,537.5 million final projection for FY 2010 will hold.

In addition to revenue challenges, the Legislature will need to consider funding of \$7.7 million for fire suppression and pest control; Medicaid shortfalls of \$13 million for unexpected client growth; and \$3.4 million in adult Corrections for projected population growth.

Agencies received 15.3% less from the General Fund in FY 2010 compared to their FY 2009 original appropriations. Public Schools and higher education agencies received \$162.2 million of federal stimulus funds to augment their General Fund appropriations. Current projections show that by the end of this year the state will have \$200.6 million (page 34) in stabilization funds to deal with continued economic downturns.

REVENUES

Beginning Balance	\$13,400
FY 2010 Revenue Estimate	
Mar 2009 Original Revenue Estimate	2,550,170,000
End of Session - Impact of Law Chgs	(\$12,649,000)
Subtotal Revenue	<u>2,537,521,000</u>
Transfer in from Budget Stabilization Fund	55,000,000
Transfer in from Public Ed Stabil Fund	25,000,000
Transfers in from Dedicated Funds	4,960,900
Transfer out from Public Ed Stabil Fund	(85,097,600)
Transfer in from PBF for Livestock Ctr	10,000,000
TOTAL REVENUE & FUND BALANCES	<u>2,547,397,700</u>

APPROPRIATIONS

FY 2010 Original Appropriations	2,506,580,100
Reappropriations	1,301,400
TOTAL APPROPRIATIONS	<u>2,507,881,500</u>

ESTIMATED ENDING BALANCE \$39,516,200

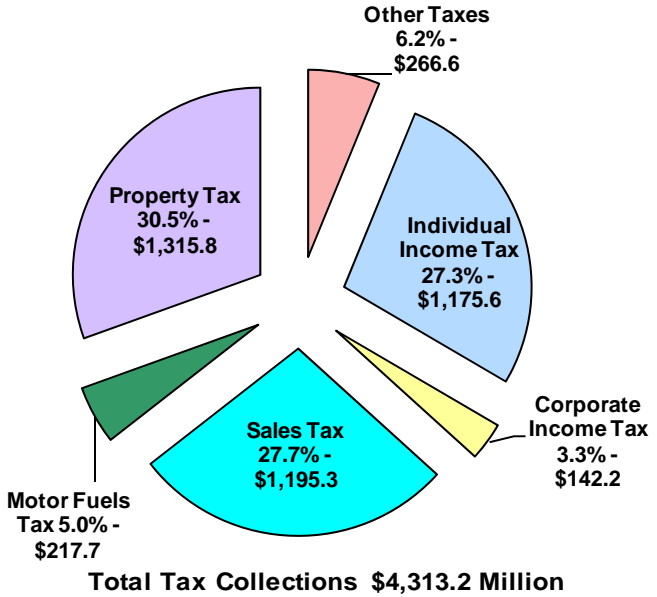
Fiscal Year 2009 Major State and Local Tax Distribution Summary

(excludes federal funds, fees, and endowment revenues)

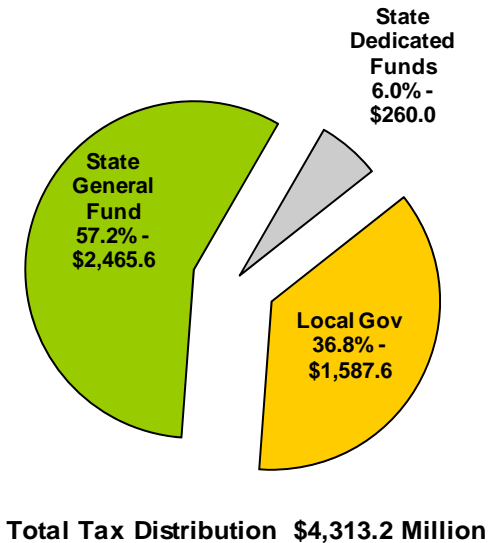
\$ Millions

FY 2009 Revenue Collections	4,313.2
Less Local Property Tax Charges	(1,315.8)
Less Transfers to Local Government	
Revenue Sharing (11.5% sales tax)	(136.9)
Motor Fuel Revenue	(78.1)
Liquor Profits to Locals (FY08)	(24.4)
Sales Tax to Circuit Breaker	(15.5)
Boise Auditorium & Local Option	(6.7)
Ag Equipment Exemption to counties	(6.5)
Ag Equipment Exemption to schools	(2.0)
Developers' Rebate Pilot Project	(1.4)
Inc. Tax on Lottery to Cty Juv Justice	(0.3)
Subtotal Assistance to Local Gov	(271.8)
Less Dedicated State Funds	
Motor Fuel Revenue (<i>incl. transfer fee</i>)	(139.6)
Permanent Building Fund (<i>income, sales, cig, beer, lottery</i>)	(58.4)
To Public Schools: Cigarette, Liquor, Tobacco, Lottery, RR Car Tax	(23.7)
Idaho Travel and Convention	(6.7)
Cig & Tob Tax to Juv. Probation	(4.7)
Water Pollution Control (sales tax)	(4.8)
Liquor Profits to Comm Colleges (FY08)	(0.3)
Other Dedicated Funds	(21.8)
Subtotal State Dedicated Funds	(260.0)
FY 2009 General Fund Revenues	2,465.6

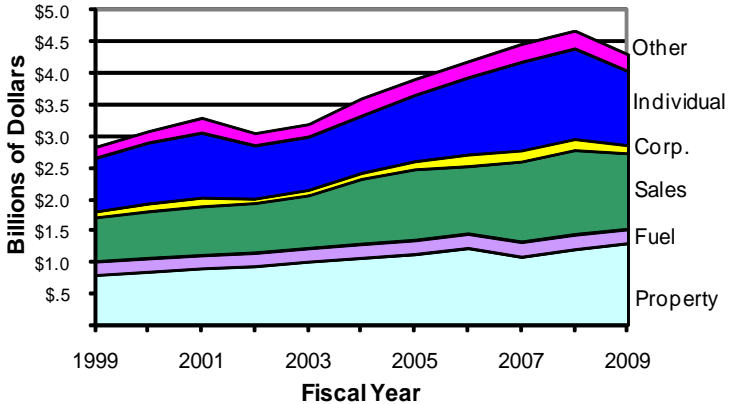
FY 2009 Major State & Local Tax Collections (\$ Millions)



FY 2009 Major State and Local Tax Distribution



Major State and Local Tax Collections 1999-2009



- ◆ Over the ten-year period from FY 1999 to FY 2009, major state and local taxes were up 52% or 4.3% annually, from \$2.84 billion to \$4.31 billion. Individual income tax collections grew at an annual (compound) rate of 3.3% and corporate grew at a 4.0% annual rate. Sales tax grew at a rate of 5.5% annually while motor fuels grew at .2%, and property tax charges grew at 5.0% during the same period.

Fiscal Year	Local Property Tax	Motor Fuel Tax	Sales Tax	Corporate Income Tax	Individual Income Tax	Other Taxes	Total Major State/Local Taxes
1999	\$.807	\$.214	\$.702	\$.096	\$.847	\$.172	\$2.839
2000	\$.860	\$.212	\$.747	\$.126	\$.966	\$.178	\$3.089
2001	\$.914	\$.207	\$.775	\$.142	\$.1.031	\$.233	\$3.302
2002	\$.949	\$.211	\$.788	\$.077	\$.842	\$.192	\$3.059
2003	\$.1.021	\$.210	\$.836	\$.094	\$.844	\$.196	\$3.201
2004	\$.1.081	\$.218	\$.1.029	\$.104	\$.908	\$.274	\$3.613
2005	\$.1.141	\$.218	\$.1.119	\$.141	\$.1.051	\$.251	\$3.920
2006	\$.1.239	\$.223	\$.1.064	\$.198	\$.1.223	\$.256	\$4.202
2007	\$.1.098	\$.233	\$.1.268	\$.188	\$.1.407	\$.283	\$4.477
2008	\$.1.218	\$.231	\$.1.330	\$.190	\$.1.438	\$.283	\$4.690
2009	\$.1.316	\$.218	\$.1.195	\$.142	\$.1.176	\$.267	\$4.313
Chg./08	8.0%	(5.8%)	(10.1%)	(25.2%)	(18.2%)	(5.9%)	(8.0%)

- ◆ FY 2009 major state and local tax collections dropped by 8.0% from FY 2008. Local property tax collections, up 8.0%, were the only category that saw increases from last year. Corporate Income tax collections fell by 25.2%, followed by individual income tax at 18.2%, sales tax at 10.1%, other taxes at 5.9%, and motor fuel tax collections fell by 5.8% from last year.

State Tax Burden

Fiscal Year 2004 vs 2006	Based on Income		Based on Population		Number of States* with Tax
	% of U.S. Average	Rank	% of U.S. Average	Rank	
Individual Income	108/115	21/18	89/93	31/27	44
Corporate Income	79/95	27/23	65/77	30/30	47
Sales	109/97	18/26	89/78	31/38	47
Motor Vehicles	158/154	5/5	129/125	13/11	51
Property	88/87	31/31	72/70	37/38	51
Overall	97/95	27/34	79/77	43/46	51

*Includes Washington, D.C.

- ◆ The State Tax Commission conducts a tax burden study periodically which compares Idaho's taxes to the national average after adjusting for differences in personal income or population among the states (*Comparative Tax Potential: Fiscal Year 2006*, Alan Dornfest, June 2008). The comparison based on income shows higher comparative taxes in Idaho than the ranking based on population because per capita income in Idaho is 19.2% lower than the U.S. average. We make less, so we pay less, but taxes take up a larger proportion of our income.
- ◆ Idaho's income tax burden fell relative to other states between 2002 and 2004. Idaho's income based ranking dropped from 27th to 34th and the population based ranking dropped from 43rd to 46th.
- ◆ Idaho's relative sales tax burden dropped significantly in 2006, following a temporary drop in the tax rate from 6% to 5%.
- ◆ The study ranks Idaho motor vehicle taxes higher than most states. This comparison takes registration fees into account, but not sales taxes on fuel or personal property taxes. A June 2006 comparison by the Washington State Department of Transportation put Idaho at 22nd based on fuel tax rates.
- ◆ Based on income, Idaho's tax burden ranks in the bottom half of states in the Property Tax (31st out of 51) and Sales Tax (26th out of 47). Based on population, Idaho's tax burden ranks in the bottom half of states in all categories except Motor Vehicles.
- ◆ Overall, Idaho's FY 2006 tax burden from *major* state and local taxes ranks 5% below the US average based on personal income and 23% below the US average per capita.

Idaho Tax Rates & History of Changes

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

Personal Income Tax					Rate
Actual brackets indexed for inflation since 2000**	Jan 1972 through Dec 1986*	Jan 1987 through Dec 1999	Jan 2000 through Dec 2000	Jan 2001 through present	
1st 1,000	2.0%	2.0%	1.9%	1.6%	
2nd 1,000	4.0%	4.0%	3.9%	3.6%	
3rd 1,000	4.5%	4.5%	4.4%	4.1%	
4th 1,000	5.5%	5.5%	5.4%	5.1%	
5th 1,000	6.5%	6.5%	6.4%	6.1%	
excess of 5,000	7.5%				
next 2,500		7.5%	7.4%	7.1%	
next 12,500		7.8%	7.7%	7.4%	
excess of 20,000		8.2%	8.1%	7.8%	

*Also eliminated the federal tax deduction.

** Double for married individuals filing jointly.

Corporate Income Tax	Rate
1972 through 1980	6.5%
1981 through 1982	6.5% + .2% franchise tax up to \$250,000
1983 through 1986	7.7%
1987 through 2000	8.0%
2001 and forward	7.6%

Insurance Premium	Rate
Jul 1977 - Dec 1986	3.0%
Jan 1987 - Dec 1987	3.3%
Jan 1988 - Dec 1994	3.0%
Jan 1995 - Dec 2004	2.75%
Jan 2005 to Jan 2010	gradual decrease from 2.75% to 1.5%
& gradual elimination of reduced tax based on Idaho Investment	

Sales Tax Rate History & Distribution Formula (\$ in Thousands)

Balance goes to General Fund

Effective Date	Tax Rate	Revenue Sharing	Perm Bldg Fund	Pollution Control	Election Consol.	Public Schools	Misc. Distrib
Jul-1965	3.0%		\$500				A,B
Jul-1968	3.0%	5.0%	\$500				B
Jul-1969	3.0%	10.0%	\$500				B
Jul-1970	3.0%	15.0%	\$500				B
Jul-1971	3.0%	20.0%	\$500				B
Jul-1975	3.0%	20.0%	\$500				B,1
Jul-1976	3.0%	20.0%	\$500				B,1,2
Jul-1977	3.0%	20.0%	\$500				B,1,2
Jul-1980	3.0%	10.0%	\$500			10.0%	B,1,2
Mar-1983	4.0%	10.0%	\$500			10.0%	B,1,2
Jun-1983	4.5%	10.0%	\$500			10.0%	B,1,2
Jul-1984	4.0%	13.75%	\$500	\$4,800			1,2
Apr-1986	5.0%	13.75%	\$500	\$4,800			1,2
Jul-1987	5.0%	13.75%	\$500	\$4,800			1,2
Jul-1988	5.0%	13.75%	\$500	\$4,800			1,2,3
Jul-1995	5.0%	13.75%	\$500	\$4,800			1,2,3,C
Jul-1998	5.0%	13.75%	\$500	\$4,800			1,2,3
Jul-2000	5.0%	13.75%	\$5,000	\$4,800			1 - 4
May-2003	6.0%	11.50%	\$5,000	\$4,800			1 - 5
Jul-2004	6.0%	11.50%	\$5,000	\$4,800			1 - 6
Jul-2005	5.0%	13.75%	\$5,000	\$4,800			1 - 6
Oct-2006	6.0%	11.50%	\$5,000	\$4,800			1 - 7
Jul-2010	6.0%	11.50%	\$5,000	\$4,800	\$4,100		1 - 8

Indexed to Consumer Price for Urban Consumers

Miscellaneous Distributions:

A) Amount equal to 1-mil of all assessed property values to Teachers Retirement System; and \$1,000,000 one-time to Tax Com. B) Amount required for the Social Security Trust Fund. C) Amount necessary to fund School M&O Property Tax Relief. 1) Amount required to be certified by the Idaho Housing Agency. 2) \$1.00 fee on vehicle registration transfers that do not involve sales tax. 3) Amount certified by the Tax Commission as necessary to fund the Circuit Breaker. 4) School Bond Guaranty. 5) Idaho Bond Bank Authority. 6) Distributions to replace local funds lost from the repeal of personal property taxes on agricultural equipment. 7) Pilot Project Fund disbursements for developer rebates. 8) Business personal property tax replacement (trigger pending).

Source: Section 63-3638, Idaho Code and *General Fund Revenue Book FY 2010* Division of Financial Management

Sales Tax Distributions

(\$ in Thousands)

Year ^(a)	Collections After		General Fund	Perm Bldg Fund	Rev Sharing
	Refunds	% Change			
FY76	88,736.5	12.3%	63,650.6	500.0	17,747.3
FY77	103,640.4	16.8%	73,594.5	500.0	20,728.1
FY78	118,709.2	14.5%	84,107.4	500.0	23,741.8
FY79	129,700.5	9.3%	91,463.6	500.0	25,940.1
FY80	136,849.4	5.5%	95,984.6	500.0	27,369.9
FY81	144,787.5	5.8%	97,679.3	500.0	14,476.0
FY82	145,895.1	0.8%	98,720.2	500.0	14,607.4
FY83	165,259.9	13.3%	115,407.0	500.0	15,266.3
FY84	241,242.2	46.0%	188,422.1	500.0	16,192.2
FY85	238,094.6	-1.3%	200,026.6	500.0	32,727.6
FY86	249,973.3	5.0%	211,564.2	500.0	33,080.8
FY87	297,353.6	19.0%	259,358.6	500.0	32,680.4
FY88	310,710.0	4.5%	258,762.1	500.0	42,721.6
FY89	345,799.9	11.3%	288,780.3	500.0	47,522.5
FY90	381,432.0	10.3%	319,290.7	500.0	52,410.9
FY91	400,743.3	5.1%	335,739.5	500.0	55,064.4
FY92	433,916.4	8.3%	364,323.0	500.0	59,634.8
FY93	480,194.0	10.7%	402,819.5	500.0	65,992.5
FY94	539,764.6	12.4%	452,684.8	500.0	74,142.5
FY95	573,984.1	6.3%	481,568.8	500.0	78,890.9
FY96	600,458.8	4.6%	462,999.7	500.0	82,577.5
FY97	622,522.4	3.7%	476,726.1	500.0	85,588.2
FY98	653,159.0	4.9%	496,807.8	500.0	89,725.2
FY99	701,950.1	7.5%	588,796.7	500.0	96,217.1
FY00	747,384.2	6.5%	627,503.0	500.0	102,607.4
FY01	775,422.8	3.8%	647,293.8	5,000.0	106,024.7
FY02	787,520.2	1.6%	657,119.2	5,000.0	108,500.4
FY03	836,061.8	6.2%	700,240.7	5,000.0	112,947.4
FY04	1,028,674.9	23.0%	886,079.0	5,000.0	117,825.4
FY05	1,121,838.7	9.1%	950,825.2	5,000.0	128,485.1
FY06	1,063,537.7	-5.2%	880,772.8	5,000.0	143,195.3
FY07	1,267,825.6	19.2%	1,077,455.9	5,000.0	154,818.1
FY08	1,329,671.7	4.9%	1,142,468.0	5,000.0	152,578.2
FY09 ^(b)	1,195,285.0	-10.1%	1,022,201.6	5,000.0	136,994.7

Sources: (a) DFM General Fund Revenue Book FY 2010

(b) State Tax Commission Comparative Report, FY 2009

Sales Tax Distributions

(\$ in Thousands)

% Change	Pollution Control	Circuit Breaker	Property Tax Relief ⁽⁴⁾	Miscellaneous Distributions	
12.3%				6,838.6	1
16.8%				8,817.8	1
14.5%				10,360.0	1
9.3%				11,796.8	1
5.5%				12,994.9	1
-47.1%				32,132.2	1,2
0.9%				32,067.5	1,2
4.5%				34,086.6	1,2
6.1%				36,127.9	1,2
102.1%	4,800.0			40.4	3
1.1%	4,800.0			28.3	3
-1.2%	4,800.0			14.6	3
30.7%	4,800.0	3,890.1		36.2	3
11.2%	4,800.0	4,171.7		25.4	3
10.3%	4,800.0	4,335.5		94.9	3
5.1%	4,800.0	4,491.1		148.3	3
8.3%	4,800.0	4,606.1		52.5	3
10.7%	4,800.0	6,031.2		50.8	3
12.3%	4,800.0	7,504.3		132.9	3
6.4%	4,800.0	8,241.1		(16.6)	3
4.7%	4,800.0	8,807.0	40,757.1	17.6	3
3.6%	4,800.0	9,609.0	45,238.4	60.7	3
4.8%	4,800.0	10,331.1	50,400.4	594.5	3
7.2%	4,800.0	10,891.7		744.6	3
6.6%	4,800.0	11,481.2		492.7	3
3.3%	4,800.0	11,711.3		593.0	3
2.3%	4,800.0	11,983.5		117.0	3
4.1%	4,800.0	12,787.1		286.6	3
4.3%	4,800.0	14,097.7		872.8	3
9.0%	4,800.0	14,995.3	16,810.6	922.5	3
11.4%	4,800.0	15,466.7	13,448.5	854.4	3
8.1%	4,800.0	15,402.7	9,727.4	621.5	3
-1.4%	4,800.0	15,405.6	8,487.1	932.8	5
-10.2%	4,800.0	15,459.1	8,487.1	2,342.5	3,5

1) Social Security Trust

2) Public School Income

3) Multi-State Tax Compact

4) FY96-98 replaced one mil school M&O; since FY05 ag equip levies

5) Demonstration Pilot Project
developer rebate §63-3641

FY 2009 State Revenue Sharing

County	Sales Tax	Ag Pers Prop	Circuit	
	Rev Sharing	Tax Replace	Breaker ¹	Liquor Dist ²
Ada	\$33,580,717	\$107,145	\$2,636,345	\$6,698,565
Adams	558,569	25,951	74,093	84,182
Bannock	7,688,229	102,114	869,240	1,164,282
Bear Lake	744,779	42,867	69,714	95,042
Benewah	755,739	43,276	106,801	214,680
Bingham	3,571,816	817,778	422,220	314,994
Blaine	3,302,660	87,563	88,057	917,046
Boise	516,792	4,031	73,638	118,320
Bonner	2,773,926	45,002	444,775	1,135,815
Bonneville	8,468,913	398,930	932,692	1,561,736
Boundary	847,278	54,060	148,665	173,957
Butte	345,429	113,415	40,456	46,487
Camas	217,001	38,234	10,676	21,226
Canyon	13,993,616	942,296	2,163,845	1,447,879
Caribou	1,009,817	137,160	71,602	90,770
Cassia	2,176,245	489,528	188,817	198,827
Clark	320,648	34,448	1,216	16,314
Clearwater	1,510,041	22,689	126,801	144,781
Custer	685,180	36,551	24,726	113,959
Elmore	2,016,286	167,670	220,383	279,920
Franklin	1,128,927	125,068	142,306	116,711
Fremont	1,112,841	160,592	133,093	177,270
Gem	1,407,430	75,104	255,609	130,787
Gooding	1,383,418	350,047	204,516	151,137
Idaho	1,796,463	82,989	211,506	219,092
Jefferson	1,460,152	322,714	208,546	154,944
Jerome	1,694,993	482,528	295,545	196,686
Kootenai	10,705,089	84,010	1,402,851	3,483,262
Latah	2,905,466	356,933	231,816	759,705
Lemhi	1,066,251	28,206	108,135	178,053
Lewis	459,293	134,033	80,017	101,819
Lincoln	605,609	113,095	54,760	60,010
Madison	2,461,719	266,822	155,737	167,775
Minidoka	1,956,533	479,145	267,608	196,927
Nez Perce	4,981,800	115,102	733,789	909,739
Oneida	522,396	71,317	49,832	38,769
Owyhee	1,206,288	236,395	99,726	104,941
Payette	1,721,133	159,056	420,528	300,193
Power	993,381	370,654	93,502	71,956
Shoshone	1,767,296	3,179	372,606	342,708
Teton	680,928	32,574	14,519	185,900
Twin Falls	7,527,414	602,136	884,827	907,139
Valley	1,133,399	5,700	69,894	484,156
Washington	1,232,796	126,461	226,495	117,539
TOTAL	136,994,691	8,494,568	15,432,527	24,396,000

Sources: ¹Tax Commission (FY 2009), ²Liquor Dispensory (FY 2008)

to Local Jurisdictions by County

County	Highway Distrib ³	State Lottery ⁴	Total	2008 Pop ⁵	\$\$\$ Per Capita
Ada	\$20,104,327	\$4,277,979	\$67,405,078	380,920	\$176.95
Adams	861,244	29,924	1,633,963	3,499	466.98
Bannock	5,286,882	866,179	15,976,926	80,812	197.70
Bear Lake	1,017,211	73,395	2,043,008	5,798	352.36
Benewah	1,140,736	101,394	2,362,626	9,352	252.63
Bingham	3,618,240	631,070	9,376,118	43,903	213.56
Blaine	1,989,483	203,521	6,588,331	21,731	303.18
Boise	881,869	62,931	1,657,580	7,504	220.89
Bonner	2,732,885	346,514	7,478,917	41,168	181.67
Bonneville	6,354,680	1,274,494	18,991,445	99,135	191.57
Boundary	1,053,934	103,083	2,380,977	10,962	217.20
Butte	814,478	30,465	1,390,730	2,751	505.54
Camas	791,992	11,678	1,090,807	1,126	968.75
Canyon	10,456,337	2,198,538	31,202,511	183,939	169.64
Caribou	1,494,071	96,183	2,899,603	6,826	424.79
Cassia	2,676,590	330,706	6,060,713	21,348	283.90
Clark	748,285	13,211	1,134,122	910	1,246.29
Clearwater	1,031,795	79,954	2,916,061	8,176	356.66
Custer	1,151,904	42,791	2,055,110	4,254	483.10
Elmore	2,665,035	319,757	5,669,051	28,997	195.50
Franklin	1,183,117	197,050	2,893,179	12,454	232.31
Fremont	1,604,333	150,477	3,338,606	12,551	266.00
Gem	1,365,088	179,891	3,413,908	16,513	206.74
Gooding	1,535,898	194,343	3,819,359	14,295	267.18
Idaho	2,651,909	108,305	5,070,264	15,448	328.21
Jefferson	2,009,960	365,730	4,522,046	23,860	189.52
Jerome	1,924,323	262,609	4,856,684	20,468	237.28
Kootenai	8,147,138	1,315,263	25,137,613	137,475	182.85
Latah	3,186,451	330,710	7,771,081	35,906	216.43
Lemhi	1,060,424	69,982	2,511,051	7,808	321.60
Lewis	1,060,205	58,612	1,893,979	3,594	526.98
Lincoln	989,007	65,599	1,888,081	4,503	419.29
Madison	2,443,617	386,436	5,882,106	37,456	157.04
Minidoka	1,975,404	253,288	5,128,905	18,645	275.08
Nez Perce	3,095,799	357,501	10,193,730	38,975	261.55
Oneida	997,282	57,424	1,737,020	4,130	420.59
Owyhee	1,954,703	162,702	3,764,755	10,877	346.12
Payette	1,634,990	281,462	4,517,363	22,966	196.70
Power	1,508,573	108,127	3,146,193	7,683	409.50
Shoshone	1,353,609	128,865	3,968,263	12,913	307.31
Teton	1,013,462	99,772	2,027,155	8,833	229.50
Twin Falls	5,745,583	818,481	16,485,580	74,284	221.93
Valley	1,761,464	83,800	3,538,413	8,862	399.28
Washington	1,428,772	119,804	3,251,867	10,206	318.62
TOTAL	118,503,089	17,250,000	321,070,875	1,523,816	210.70

³Transportation Dept (FY 2009), ⁴Lottery (FY 2008), ⁵U.S. Census Bureau Est.

Sales Tax Exceptions & Exemptions

(\$ in Thousands based on 6 cent rate)

<i>Specific Uses Not Taxed</i>	FY 2009	FY 2010	FY 2011
Production Exemption Equip.	\$91,118	\$85,569	\$97,805
Production Exemption Supplies	68,976	64,776	74,038
Irrigation Equipment & Supplies	3,640	3,731	3,824
Pollution Control Equipment	12,024	9,155	9,066
Broadcast Equipment	2,108	1,979	2,262
Publication Equipment	135	127	145
Commercial Aircraft	1,890	1,890	1,890
Railroad Rolling Stock & Remfg	2,550	2,550	2,550
Interstate Trucks	5,393	5,891	6,279
Out-of-State Contracts	3,513	3,299	3,771
Trade-in Value	23,022	25,151	26,806
Sales of Bus. or Bus. Assets	1,667	1,566	1,789
Food Stamps/WIC	7,186	7,288	7,680
Motor Vehicles used Outside ID	12,859	14,048	14,973
Donation Real Prop. to ID Gov't	4	4	4
Incidental Sales Tangible Prop	12	12	12
Lodging, Eating, Drinking Place	75	75	80
School Lunches & Senior Meals	3,612	3,661	3,809
Driver's Education Automobiles	39	38	37
Ski Lifts & Snowgrooming Equip	600	600	600
Clean Rooms	480	480	480
Alternative Electricity-Prod. Equip	2,550	2,550	2,550
Research & Development Equip	7,200	7,200	7,200
Other	2,998	3,722	441
<i>Total Specific Uses Not Taxed</i>	\$253,651	\$245,362	\$268,091
<i>Goods Not Taxed</i>	FY 2009	FY 2010	FY 2011
Motor Fuels	\$139,744	\$125,876	\$161,905
Heating Materials	4,748	4,170	4,987
Utility Sales	85,435	87,998	87,998
Used Mobile Homes	2,760	2,760	2,760
Prescrip. & Durable Med. Equip	58,479	61,199	72,863
Funeral Caskets	1,281	1,320	1,320
Nonprofit Literature	130	131	133
Official Documents	64	65	66
Bullion & Idaho Medallion	558	558	560
New Mfd Homes & Modular Bldg	2,189	2,226	2,373
Telecommunication Equipment	1,164	1,409	1,409
Personnel Prop Tax on Rentals	400	400	400
<i>Total Goods Not Taxed</i>	\$296,552	\$287,712	\$336,374

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands based on 6 cent rate)

Services Not Taxed	FY 2009	FY 2010	FY 2011
Construction	\$135,921	\$119,721	\$125,306
Agricultural & Industrial Svcs	2,910	2,949	2,991
Transportation Services	36,300	35,356	36,179
Information Services	81,977	82,967	84,501
Repairs	49,871	51,281	53,313
Professional Services	168,693	173,462	180,338
Business Services	137,628	141,518	147,128
Personal Services	11,000	11,311	11,759
Health & Medical Services	352,599	367,146	388,654
Social Services	60,615	63,115	66,813
Educational Services	33,936	34,896	36,279
Lottery & Pari-Mutuel Betting	10,232	10,586	10,954
Media Measurement Svcs	65	66	68
Misc. Services & Range Fees	2,736	2,813	2,924
Total Services Not Taxed	\$1,084,483	\$1,097,187	\$1,147,207

Entities Not Taxed	FY 2009	FY 2010	FY 2011
Educational Inst. Purchases	\$10,893	\$10,643	\$11,282
Hospital Purchases	22,952	23,899	25,299
Health Entity Purchases	372	379	397
Canal Company Purchases	974	977	1,000
Forest Protective Assoc. Purch.	43	43	44
Food Bank Purchases	266	271	284
State & Local Gov. Purchases	35,008	32,916	31,609
INL R&D Purchases	4,608	4,168	4,637
Motor Vehicle Pur. by Relatives	1,509	1,648	1,757
Sales by 4H & FFA Clubs	28	28	28
Non-Retail Sales & Clothier	3,041	3,101	3,245
Sales by Indian Tribes on Res	4,822	4,831	5,141
Meals & Other Sales, Churches	774	789	826
Sales by Outfitters & Guides	16	16	16
Sales via Vending Machines	2,478	2,514	2,649
Auto Manufacturers' Rebates	498	544	580
Volunteer Fire Depts & EMS	173	177	185
Senior & Independ Living Ctrs.	46	47	49
Other Charitable Services	27	27	28
Museums	189	193	202
Total Entities Not Taxed	\$88,717	\$87,211	\$89,258
Total Exceptions & Exemption:	\$1,723,403	\$1,725,761	\$1,840,930

Source: General Fund Revenue Book FY 2010, Division of Financial Management

Change in Employee Compensation (CEC) 20 Year Historical Comparison

Fiscal Year	Gen. Fund Expenditures	% Chg	Personnel Comm'n / DHR	CPI % Chg	CEC Funded
1991	\$911.7 M	16.2%	7.5%	5.5%	5.5%
1992	\$996.2 M	9.3%	7.0%	3.2%	4.0%
1993	\$1025.9 M	3.0%	3.0%	3.1%	1.5%
1994	\$1098.4 M	7.1%	11.0%	2.6%	2.0%
1995	\$1268.1 M	15.5%	8.5%	2.9%	5.4%
1996	\$1337.5 M	5.5%	6.0%	2.7%	5.0%
1997	\$1391.8 M	4.1%	4.6%	2.3%	3.0%
1998	\$1,446.4 M	3.9%	5.2%	1.5%	0.0%
1999	\$1,609.7 M	11.3%	7.7%	2.2%	5.0%
2000	\$1,679.8 M	4.4%	14.0%	3.4%	3.0%
2001	\$1,828.5 M	8.9%	0.0%	2.8%	3.5%
2002	\$1,979.5 M	8.3%	0.0%	1.6%	4.5%
2003	\$1,925.5 M	-2.7%	0.0%	2.3%	0.0%
2004	\$2,004.1 M	4.1%	1.0%	2.7%	0.0%
2005	\$2,082.1 M	3.9%	6.8%	3.4%	3.0%
2006	\$2,180.9 M	4.7%	6.7%	3.2%	1.0%
2007	\$2,571.3 M	17.9%	5.7%	2.9%	3.0%
2008	\$2,798.3 M	8.8%	5.8%	2.6%	5.0%
2009	\$2,729.2 M	-2.5%	5.0%	-1.1%	3.0%
2010	\$2,506.6 M	-8.2%	5.0%	N/A	0.0%
Ave. Annual Change		6.16%	5.53%	2.62%	2.87%

In FY 2008, the Governor recommended and the Legislature funded, a 5% CEC. FY 2009 saw a 3% CEC with 1% across the board and the remaining 2% for merit based pay raises. Because of declining tax revenues and worsening economic conditions, the Legislature reduced ongoing funding for personnel costs by 5% in FY 2010. However, 2% of personnel cost funding was added back one-time to agency budgets for federal and dedicated funds. Additionally the Legislature appropriated the equivalent of 2% personnel costs from the Budget Stabilization Fund for General Fund agencies to the Governor to be used at his discretion for agencies to meet statutorily required functions for health and safety issues. Agencies must apply directly to the Governor to have these one-time funds restored for FY 2010.

Budget Stabilization Fund History

Idaho Code §57-814

Date	Action		Balance
1984	Creation & General Fund Transfer	\$4,267,200	\$4,267,200
1985	Transfer from General Fund	1,490,300	5,757,500
1985	Transfer to General Fund	(5,757,500)	-
1989	Transfers from General Fund	12,000,000	12,000,000
1990	Transfer from General Fund	38,000,000	50,000,000
1990	Interest earnings Apr.89 to Mar.90*	684,432	50,684,432
1990	Local highway projects	(15,500,000)	35,184,432
1992	Transfer to General Fund	(5,406,100)	29,778,332
1993	Oregon Trail Project	(100,000)	29,678,332
1993	Transfer to General Fund for Schools	(3,000,000)	26,678,332
93/94	Transfers from Liquor Fund	6,255,800	32,934,132
1994	Partial return Oregon Trail Project	27,000	32,961,132
1994	Juvenile Justice Study	(100,000)	32,861,132
1995	Partial return Juvenile Justice Study	26,763	32,887,895
1996	Transfer for North Idaho floods	(1,000,000)	31,887,895
1997	Transfer for Floods	(4,000,000)	27,887,895
1997	State Controller - Y2K appropriation	(357,700)	27,530,195
1998	Transfers from General Fund	8,500,000	36,030,195
1999	Deposits from tobacco settlement	16,781,559	52,811,754
2000	Transfer to Millennium Fund	(16,781,559)	36,030,195
2000	Transfer to Am. Trucking Settlement	(17,000,000)	19,030,195
2000	Transfer from General Fund	17,000,000	36,030,195
2000	Qtrly transfers from General Fund	9,104,821	45,135,016
2000	Transfer to Disaster Fund	(1,000,000)	44,135,016
2001	Qtrly transfers from General Fund	9,104,821	53,239,836
2001	Rainbow Gathering	(150,000)	53,089,836
2001	Qtrly transfers from General Fund	9,923,198	63,013,034
2002	Trans. to Gen. Fund & Defer Qtr. Pmt	(9,923,000)	53,090,034
2002	Transfer to General Fund	(26,700,000)	26,390,034
2003	Transfer to General Fund	(26,390,000)	34
2004	Qtrly transfers from General Fund	10,485,505	10,485,539
2005	Qtrly transfer from General Fund	5,242,753	15,728,292
2005	Transfer to Pub School Stab Fund	(5,000,000)	10,728,292
2005	Qtrly transfer from General Fund	16,581,211	27,309,503
2006	Transfer from General Fund (H409)	70,000,000	97,309,503
2006	Qtrly transfers from General Fund	11,338,458	108,647,961
2007	Qtrly transfers from General Fund	12,917,610	121,565,571
2008	Qtrly transfers from General Fund	19,059,068	140,624,639
2009	S1227 End of Year Transfer	(12,400,000)	128,224,639
2009	S1227 Begin of FY 2010 Transfers	(55,000,000)	73,224,639
2010	Appropriations	(8,906,300)	64,318,339

* Prior to April, 1989, interest accrued to the General Fund.

Since March, 1990, interest has accrued to the Permanent Building Fund.

Idaho's Endowment Trusts

When Idaho became a state in 1890, the Admission's Act granted the new state about 3 million acres of federal lands for public school support (sections 16 and 36 of every township) and another 650 thousand acres for support of eight other endowment beneficiaries. The State Constitution placed the management of these lands into the hands of the five-member State Board of Land Commissioners composed of the Governor, Secretary of State, Attorney General, State Controller, and Superintendent of Public Instruction. The Constitution gave the State Treasurer the responsibility for management of the financial assets generated by the endowment lands.

In 1905, the Legislature created the Department of Lands to support the Land Board. Over the years the board sold and exchanged properties so that about 2.1 million acres of public school endowment lands remain and about 350,000 acres of the other eight beneficiaries land remain. In addition to land sales and mineral revenue, the Land Board chose to deposit timber sale revenue into the permanent endowment. It chose to place lease revenues into the income funds for annual distribution along with the earnings from the permanent funds.

In 1969 the Legislature voiced its desire to improve the investment performance of the financial trusts by creating an Endowment Fund Investment Board (EFIB).

Institution	Idaho Land Grants	Remaining Acres 6/08	Percent Remain	Percent of Total
Public Schools	2,982,683	2,090,996	70.1%	85.0%
Agricultural College	90,000	33,526	37.3%	1.4%
Charitable Institutions	150,000	77,732	51.8%	3.2%
Normal School	100,000	58,684	58.7%	2.4%
Penitentiary	50,000	28,981	58.0%	1.2%
School of Science	100,000	75,835	75.8%	3.1%
Mental Hospital	50,000	30,921	61.8%	1.3%
University of Idaho*	96,080	55,853	58.1%	2.3%
Capitol Endowment	32,000	7,222	22.6%	0.3%
Total	3,650,763	2,459,750	67.4%	100.0%

* Includes 46,080 acres granted Feb 18, 1881 to University of Idaho

- ◆ Public school endowment lands comprise 85% of the total endowment lands.
- ◆ Sixty-seven percent of original or exchanged endowment lands remain.

Endowment Distributions

Four pieces of legislation, the final piece effective July 1, 2000, became the latest "Endowment Reform". Changes to the state constitution allowed the EFIB to invest in the stock market, authorized a land bank, and allowed for payment of administrative costs from earnings. Statutory changes put control of the EFIB under the Land Board, established an earnings reserve fund as the mechanism to distribute earnings, put timber sale revenues into the earnings reserve, and gave the Land Board the power to determine the amount of distributions to the beneficiaries. Separate legislation for the Capitol Endowment did not include an earnings reserve fund.

Fiscal year 2001 was the first full-year after reform. Although the distributions rose to an all-time high of \$69.6 million in FY 2002, a combination of market losses and a change in the spending rule resulted in significant reductions. Further complications arose when the Land Board halted distributions to the Ag College and Charitable Institutions half way through FY 2005. The Legislature's approach was a double fund shift to reduce the impact on the beneficiaries.

Endowment Distributions to the Beneficiaries (\$ millions)

Institution	2002	2004	2006	2008	2009	Appr. 2010
Public Schools	\$47.7	\$37.8	\$23.1	\$27.0	\$29.7	\$31.3
Agricultural College (U I)	1.3	1.0	(2.1)	.7	.8	.9
Charitable Institutions						
Idaho State University	1.2	.9	(.7)	.7	.8	.8
St. Juvenile Corr Ctr.	1.2	.9	(.7)	.7	.8	.8
State Hospital North	1.2	.9	(.7)	.7	.8	.8
Veterans Home	.8	.6	(.4)	.4	.5	.5
School for Deaf /Blind	.2	.1	(.1)	.1	.1	.1
Normal School						
ISU College of Ed	2.0	1.6	1.6	1.2	1.3	1.3
Lewis-Clark State Col.	2.0	1.6	1.6	1.2	1.3	1.3
Penitentiary	1.6	1.2	2.4	.7	.8	1.0
School of Science (Uof I)	4.7	3.8	2.8	2.1	2.3	3.0
Mental Hospital (South)	2.0	1.7	5.3	1.1	1.3	1.5
University of Idaho	3.6	3.1	3.5	2.0	2.2	2.3
Total	\$69.6	\$55.1	\$35.7	\$38.6	\$42.4	\$45.7

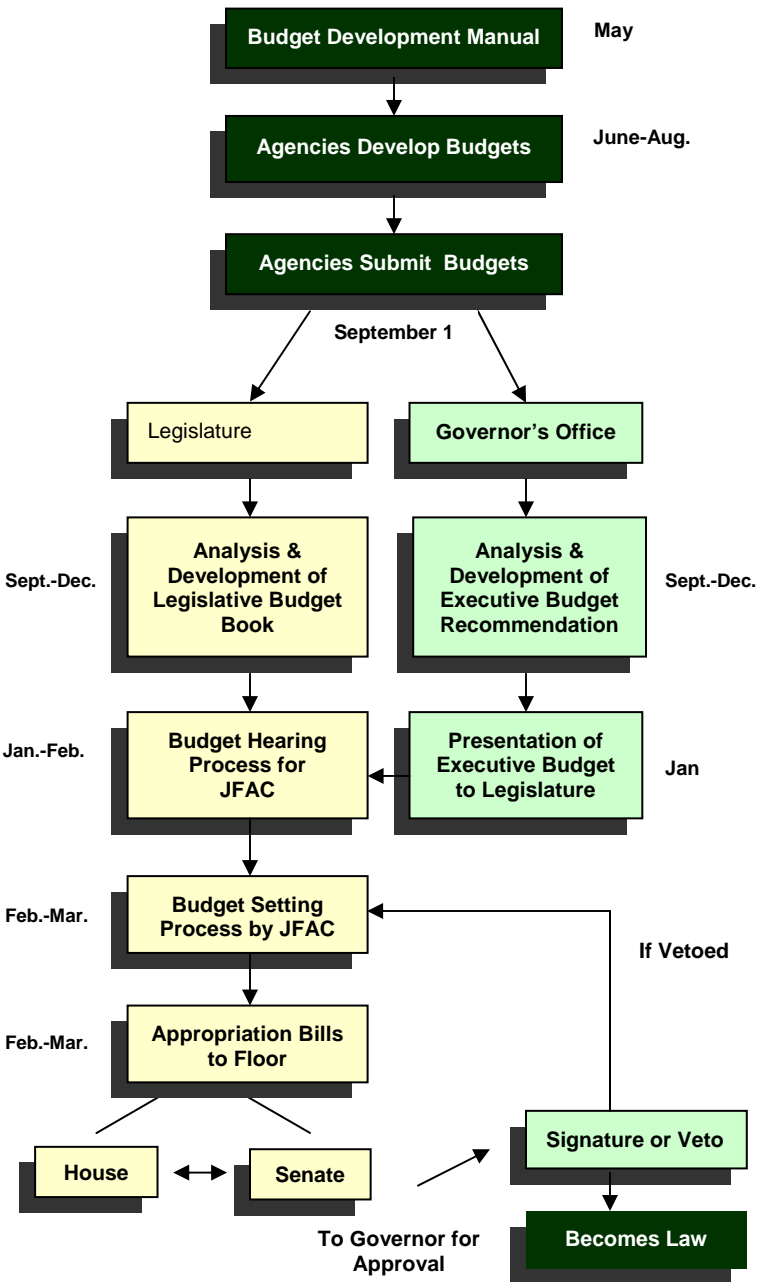
- ◆ For FY 2005 and FY 2006, the Legislature shifted General Fund support to the Ag College and Charitable Institutions and increased distributions to the healthy endowments.
- ◆ FY 2010 distributions increased 7.6% over FY 2009 distributions.

Idaho State Budget Process

The Idaho budget and appropriations process has evolved over time into one of the most streamlined and efficient state budget systems in the nation. Foremost, our system is based on an approach that shares key elements of authority and responsibility between the Legislative and Executive branches of Government:

- ◆ The rules and guidelines that state agencies use to develop their annual budget requests are developed cooperatively between the Governor's Division of Financial Management and the Legislature's Budget and Policy Analysis staff.
- ◆ Both the Executive and Legislative budget staffs are involved in providing input and assistance to state agencies over the summer months as they develop their new budget requests.
- ◆ The agency budget requests, when completed, are required by statute to be submitted on September 1 simultaneously to the Governor's Office and the Legislature's Budget and Policy Analysis staff.
- ◆ The Governor's Budget Recommendation is featured prominently in the Legislative Budget Book, the primary source document for the Joint Finance Appropriations Committee (JFAC).
- ◆ The Joint Finance Appropriations Committee, made up of ten Senate Finance members and ten House Appropriations members, holds budget hearings for about five weeks during the first part of the session, hearing from agency directors and germane committees in reviewing the agency budget requests and the Governor's budget recommendation.
- ◆ After the budget hearing process is complete, JFAC then has the responsibility to set appropriated spending levels for all state agencies and institutions. Working closely with Legislative Budget and Policy Analysts, the committee normally produces about 100 appropriation bills in a three-week budget setting process, in providing a balanced budget for the State of Idaho each year.
- ◆ Historically, 98% of all appropriation bills passed by JFAC become law without amendment or veto.

Idaho State Budget Process Flowchart



History of Reserve Fund Balances

The State of Idaho has four major reserve funds.

- 1) The *Budget Stabilization Fund* was created for the purpose of meeting General Fund revenue shortfalls and to meet expenses incurred as a result of major disasters (§57-814).
- 2) The *Public Education Stabilization Fund* is continuously appropriated for the purpose of making up shortfalls in discretionary funding available per support unit. It may also be used to make up for General Fund holdbacks, make up for declining endowment distributions, and to meet state match requirements for the School District Building Account (§33-907).
- 3) 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).
- 4) The *Idaho Millennium Fund* was amended in 2006 from 100% to 20% of the moneys received from the tobacco settlement agreement. Five percent of the market value is annually transferred to the income fund for appropriation (§67-1803). The Millennium Endowment Fund, with a market value of \$67.0 million at the end of FY 2009, is not included because it is restricted as an endowment by the Idaho Constitution (section 18, Article VII).

Fiscal Year	Budget Stabilization Fund	Public Ed Stabilization Fund	Economic Recovery Reserve Fund	TOTAL	Traditional Millennium Fund
2000	\$ 36.0			\$ 36.0	\$ 29.8
2001	\$ 53.2			\$ 53.2	\$ 48.8
2002	\$ 53.1			\$ 53.1	\$ 49.3
2003	\$ 0.0			\$ 0.0	\$ 0.0
2004	\$ 0.0	\$ 7.1		\$ 7.1	\$ 22.8
2005	\$ 16.0	\$ 12.1	\$ 22.0	\$ 50.1	\$ 44.6
2006	\$ 108.6	\$ 7.8	\$ 36.2	\$ 152.6	\$ 67.7
2007	\$ 121.6	\$ 109.0	\$ 2.7	\$ 233.3	\$ 64.4
2008	\$ 140.6	\$ 112.0	\$ 66.1	\$ 318.8	\$ 70.4
2009	\$ 128.2	\$ 18.0	\$ 68.1	\$ 214.3	\$ 74.2
2010 est	\$ 64.3	\$ 66.8	\$ 69.5	\$ 200.6	\$ 80.8

The state also has three emergency funds totaling \$720,303.64 at the end of FY 2009. The balance in the Governor's Emergency Fund (0230) was \$83,744.48. The balance in the Disaster Emergency Fund (0231) was \$569,370.24. The balance in the Emergency Relief Fund (0232) was \$67,188.92.



Education37

Health and Human Services59

Public Safety67

Natural Resources75

Economic Development87

General Government95



Education





Education

<u>Original Appropriations</u>	<u>FY 2000</u>	<u>FY 2010</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<i>By Department or Division</i>				
Public School Support	\$877.9	\$1,710.9	6.9%	94.9%
Agricultural Research & Ext.	27.1	25.0	(0.8%)	(7.5%)
College and Universities	269.4	409.8	4.3%	52.1%
Community Colleges	14.4	28.6	7.1%	99.4%
Deaf & Blind, School for the	6.8	---	---	(100.0%)
State Board of Education	1.9	4.0	7.7%	109.9%
Health Education Programs	6.4	10.6	5.2%	65.9%
Historical Society	2.9	---	---	(100.0%)
Library, State	3.7	---	---	(100.0%)
Professional-Tech. Ed.	46.4	62.0	3.0%	33.8%
Public Broadcasting Sys.	2.7	2.6	(0.3%)	(2.6%)
Special Programs	5.9	10.8	6.3%	84.1%
Superintend. of Public Instr.	93.1	34.4	(9.5%)	(63.1%)
Vocational Rehabilitation	15.6	27.5	5.8%	76.0%
Total	\$1,374.1	\$2,326.4	5.4%	69.3%

By Fund Source

General	\$1,133.4	\$1,625.8	3.7%	43.4%
Dedicated	131.6	382.2	11.2%	190.3%
Federal	109.0	318.3	11.3%	191.9%
Total	\$1,374.1	\$2,326.4	5.4%	69.3%

Numbers Displayed in Millions of Dollars and May Not Sum Due to Rounding

- ◆ The Public School Support budget, comprised of state and federal funds, has increased by nearly 95% during the past 10 years. This increase is due primarily to a shift of \$154 million of federal moneys from the Superintendent of Public Instruction's budget and two rounds of property tax replacement. The first brought Gov. Batt's replacement of 25% of the local School Maintenance & Operations (M&O) Levy with General Funds into the FY 1999 budget. The second occurred when Gov. Risch called the 2006 Legislature into special session to replace the remaining 75% of the M&O Levy with General Funds beginning in FY 2007.
- ◆ Beginning in FY 2010, the State Historical Society and the Commission for Libraries were moved out from under the jurisdiction of the State Board of Education into the Department of Self-Governing Agencies. The historically large percentage increase in appropriations for the State Board of Education is due primarily to its assuming the State Education Agency (SEA) responsibilities from the State Department of Education in FY 2005.

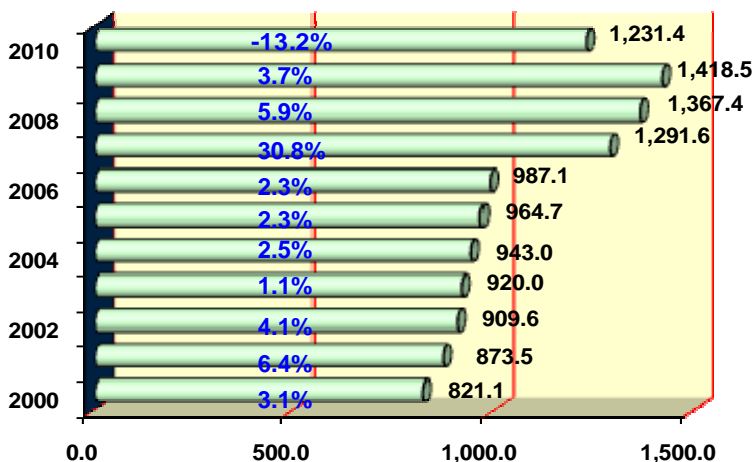
Public Schools (K-12)

<u>Original Appropriated Operating Budget</u>	<u>FY 2000</u>	<u>FY 2010</u>	<u>Annual % Change</u>	<u>10-Year % Change</u>
By Program				
Public Schools	\$877.9	\$1,710.8	6.9%	94.9%
General Fund	\$821.1	\$1,231.4	4.1%	50.0%
Dedicated/Other	\$56.8	\$64.1	1.2%	12.9%
Fed. Title 14 ARRA	-	\$145.7	-	-
Fed. Funds & Title 8 ARRA	-	\$269.6	-	-
Total	\$877.9	\$1,710.8	6.9%	94.9%

Numbers may not sum due to rounding. Excludes Prof.-Tech. Educ. and Driver's Training funds.

ARRA is the American Recovery and Reinvestment Act

General Fund Appropriations to Public Schools in Millions of Dollars



Note: Percentage is percentage change from the previous year. The FY 2007 appropriation includes \$250.6 million in property tax replacement dollars. The FY 2010 appropriation includes \$145.7 million of American Recovery and Reinvestment Act (Federal Stimulus) dollars that makes the effective percentage change -3.4%.

Source: Annual Legislative Fiscal Reports

Local School District Certified Personnel, FY 2009

86% of the 17,683 certificated personnel employed by Idaho school districts are teachers

	FY 1999 FTP	FY 2009 FTP	Annual % Change	10-Year % Change
District Administration	363.7	400.0	1.0%	10.0%
School Administration	699.8	751.0	0.7%	7.3%
Student Services	1,202.1	1,344.1	1.1%	11.8%
Instructional Services	13,395.4	15,143.3	1.2%	13.0%
TOTAL	15,661.0	17,638.3	1.2%	12.6%
Student Enrollment*	244,623	275,075	1.2%	12.4%

Source: SDE Annual Statistical Reports.

*Fall enrollment counts

FY 2009 School District Profiles

Over 275,000 students were enrolled in Idaho's K-12 public school system in FY 2009

Size of District	No. of Districts	Student Enroll.	Student: Teacher Ratio
Over 5,000 students	12	146,715	19.0
2,500 to 4,999 students	13	52,154	18.0
1,000 to 2,499 students	26	40,049	17.3
500 to 999 students	17	12,565	16.0
Less than 500 students	47	11,633	12.4
Charter Schools	31	11,959	23.7
Statewide Total	146	275,075	18.2

Source: SDE's 2008-2009 Annual Statistical Report.

FY 2010 Public School Funding Formula

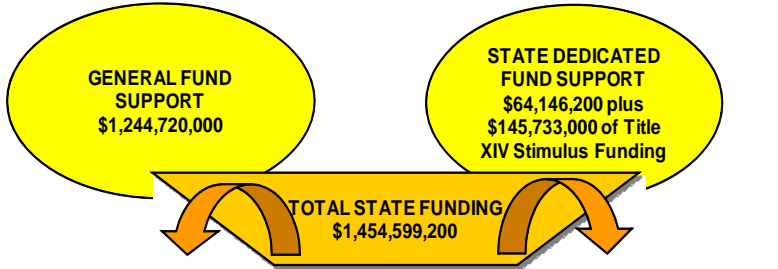
- ◆ **Support Units** - An integral part of the funding formula calculation is based on average daily attendance (ADA), the size of the schools and category of students. For example: In a district with 300 or more elementary students, each support unit is equal to 21.5 ADA. In a district with 100 elementary students, each support unit is equal to 16 ADA. In a district with 750 or more secondary students, each support unit is equal to 18.5 ADA. In a district with 250 secondary students, each support unit is equal to 13.5 ADA. The difference between the large and small districts is commonly referred to as the "sparsity factor." (Section 33-1002, Subsection 6, Idaho Code).
- ◆ **Salary-Based Apportionment** – The salary-based apportionment and associated benefits portion of the public schools' appropriation comprises approximately 2/3 of the available state funds for public schools. In FY2010, this amount was \$923,340,400.

The salary-based apportionment is computed using the number of school district support units multiplied by a staff allowance (1.1 for instructional positions; 0.075 for administrative positions; and, 0.375 for classified support staff) multiplied by a base salary (\$24,567 for instructional; \$34,705 for administrative; and \$19,840 for classified) multiplied by a district average experience and education index for the instructional and administrative areas. The experience and education index is computed according to years of service and level of education as defined in Idaho Code. Benefit costs for PERSI and FICA are computed on the total apportionment. (Sections 33-1004 through 33-1004F, Idaho Code).

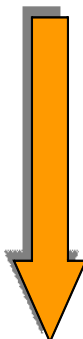
- ◆ **Transportation Program** - The costs of transporting pupils to and from school includes maintenance, operation, depreciation of vehicles, insurance, salaries, driver benefits, and other costs including contracted operations. The transportation support program is based on transporting pupils who live 1.5 miles or more from school, unless otherwise approved by the State Board of Education. The state's share of the transportation costs is 85% of allowable costs of the preceding year (Section 33-1006, Idaho Code). The 2009 Legislature made several changes in this area including reducing the reimbursement rate of most pupil transportation costs from 85% to 50%, with the 35% difference being provided to the district in a block grant that can be used as discretionary funds. Additionally, high density districts (>20 students per square mile) will receive an SDE transportation efficiency audit if their 3-year average cost per rider exceeds 103% of the statewide average.

Idaho Public School Fund Flow

(FY 2010 Operational Support - Excludes Bond and Plant Facility Funds)

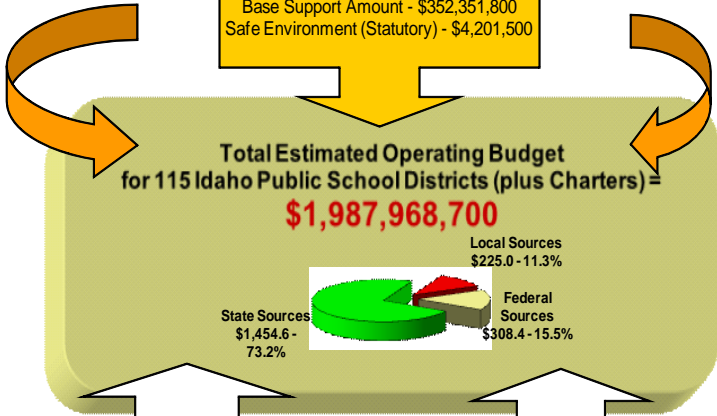


- \$ Statutory Distributions**
- Transportation \$74,001,600
 - Border Contracts \$1,100,000
 - Exceptl. Contracts/Tuition Equiv. \$5,884,300
 - Marion Prichett High School \$550,000
 - Salary Based Apportionment \$782,650,200
 - State Paid Personnel Benefits \$140,690,200
 - Teacher Incentive Award \$219,600
 - Early Retirement Payout \$2,000,000
 - Bond Levy Equalization \$17,900,000
 - Idaho Digital Learning Academy \$5,000,000
 - Safe and Drug Free Schools \$7,000,000



- \$ Earmarked Distributions**
- Technology \$9,150,000
 - Idaho Reading Initiative \$2,800,000
 - Limited English Proficiency \$6,040,000
 - HS Redesign (Gifted and Talented) \$1,000,000
 - Classroom Supplies \$4,686,300
 - Textbook Allowance \$5,970,000
 - ISAT Remediation \$5,000,000
 - Math Initiative \$3,972,500
 - Ag Replacement Phase-Out \$1,508,500
 - Bureau of Ed. Servs. for Deaf/Blind \$7,589,300
 - Professional Technical Education \$11,084,200
 - Driver's Education Funds \$2,249,200

Support Unit Distribution @ \$356,553,300
"District Discretionary Funding"
 Base Support Amount - \$352,351,800
 Safe Environment (Statutory) - \$4,201,500



Federal Funds - \$308,369,500
 U.S. Dept. of Education - \$269,588,500 (includes \$54.4 million of Title VIII Stimulus funding)
 Federal Forest Funds - \$10,132,000
 Impact Aid - \$24,000,000 Prof. Tech. Ed. - \$4,649,000

Local Property Taxes
\$225,000,000

Budget Highlights from the 2009 Legislative Session

- ◆ The FY 2010 General Fund appropriation for Public Schools totaled \$1,231,386,600, which is a -13.2% reduction compared to the previous year. However, \$145,733,000 of Title 14 of the American Recovery and Reinvestment Act (ARRA) dollars were used to backfill the cuts, making the effective reduction -3.4%. When all funds (General, dedicated, and federal) are included, the total FY 2010 Public Schools budget appropriation was \$1,710,854,300, which is an overall 0.4% increase over FY 2009.

Other highlights include:

- ◆ **H323** provided \$81,491,100 to the Administrators Division. This was a General Fund/ARRA dollars decrease of -4.6%. The base salary for administrators was decreased from \$36,532 to \$34,704, a -5.0% decrease.
- ◆ **H324** provided \$756,212,500 to the Teachers Division. This was a General Fund/ARRA dollars decrease of -2.7%. The base salary for teachers was decreased from \$25,231 to 24,567, a 2.63% decrease, and the minimum teacher salary was decreased from \$31,750 to \$30,915, a -2.63% decrease.
- ◆ **H325** provided \$578,726,100 to the Division of Operations. This was a General Fund/ARRA dollars decrease of -4.8% compared to the previous year. The base salary for classified staff was reduced from \$20,376 to \$19,840, a -2.63% reduction. This bill also provided \$356,553,300 of discretionary dollars, or \$25,459 per support unit. This was a -0.18% decrease when compared to the previous year.
- ◆ **H326** provided \$268,729,800 to the Children's Programs Division. This was a General Fund/ARRA dollars increase of 6.4%. This Division receives the most federal dollars of the five divisions and received \$54.4 million of Title VIII stimulus dollars.
- ◆ **H327** provided \$17.9 million, which will be directed to the Bond Levy Equalization program. The lottery dollars that are generally appropriated to this division for building maintenance were redirected to the Operations Division to be used as discretionary funds.

Certified Staff Base Salaries and Total FTEs, 10-Year Period

	Avg. Base* Salary 2008-2009	Avg. Base* Salary 1998-1999	Total % Change	Total FTE 2008-2009	Total FTE 1998-1999	Total % Change
SUPERINTENDENT / ADMINISTRATORS	\$90,888	\$70,979	28.05%	124.87	98.78	26.41%
ASSISTANT SUPERINTENDENT / ADMINISTRATORS	\$95,419	\$74,447	28.17%	11.90	19.13	-37.79%
DIRECTOR	\$74,502	\$56,178	32.62%	161.46	124.96	29.21%
SUPERVISOR / COORDINATOR	\$69,374	\$50,304	37.91%	101.72	120.84	-15.82%
PRINCIPAL- ELEMENTARY	\$73,644	\$56,828	29.59%	305.32	292.02	4.55%
PRINCIPAL- SECONDARY	\$76,721	\$58,205	31.81%	233.28	216.09	7.96%
ASSISTANT PRINCIPAL	\$70,322	\$53,820	30.66%	212.38	188.23	12.83%
TEACHER- ELEMENTARY	\$45,055	\$34,166	31.87%	7,947.59	6,836.90	16.25%
TEACHER- SECONDARY	\$45,311	\$33,954	33.45%	7,195.67	6,561.94	9.66%
EDUCATION MEDIA GENERALIST	\$51,841	\$37,381	38.68%	139.06	191.26	-27.29%
COUNSELOR	\$50,471	\$39,112	29.04%	632.42	582.97	8.48%
PSYCHOLOGICAL EXAMINER	\$0	\$44,368	-100.00%	0.00	6.37	-100.00%
SCHOOL PSYCHOLOGIST	\$56,870	\$42,943	32.43%	153.90	116.99	31.55%
SPEECH/LANGUAGE PATHOLOGIST	\$53,054	\$37,867	40.11%	203.94	166.59	22.42%
AUDIOLOGIST	\$46,769	\$41,625	12.36%	5.30	6.80	-22.06%
SCHOOL SOCIAL WORKER	\$53,762	\$38,782	38.63%	51.90	46.41	11.83%
SCHOOL NURSE	\$44,110	\$32,443	35.96%	120.64	76.64	57.41%
OCCUPATIONAL / PHYSICAL THERAPIST	\$55,397	\$44,173	25.41%	36.96	8.03	360.27%
TOTAL				17,638.31	15,660.95	12.63%
DISTRICT/CHARTER ADMINISTRATION	\$78,936	\$59,207	33.32%	399.95	363.71	9.96%
SCHOOL ADMINISTRATION	\$73,660	\$56,339	30.74%	750.98	699.82	7.31%
STUDENT SERVICES	\$51,415	\$38,675	32.94%	1,344.12	1,202.06	11.82%
INSTRUCTIONAL SERVICES	\$45,177	\$34,062	32.63%	15,143.26	13,395.36	13.05%
TOTAL				17,638.31	15,660.95	12.63%

*Base salary does not include pay for extracurricular activities

Source: State Department of Education Annual Statistical Reports

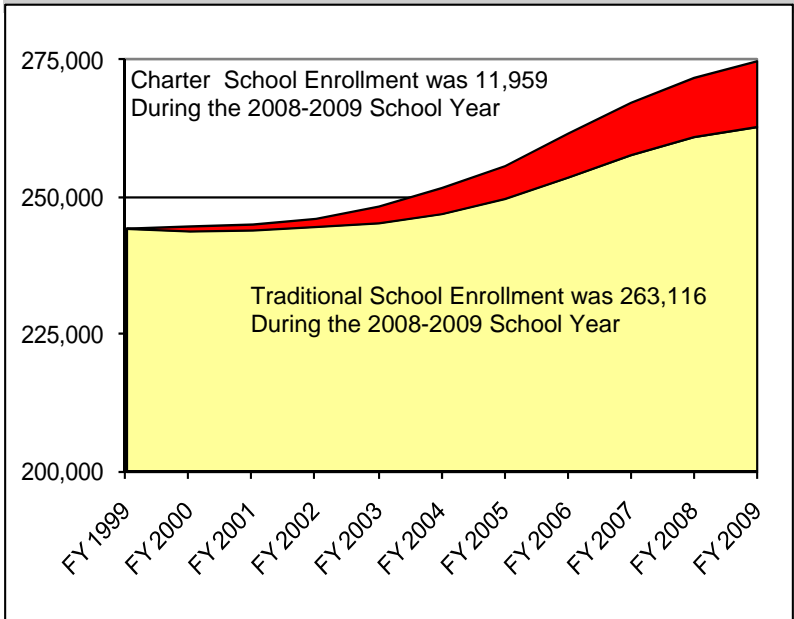
Other Education Bills

S1074 and S1233 addressed the Idaho School for the Deaf and the Blind (ISDB). S1074 repealed ISDB's statutes, created the Bureau of Educational Services for the Deaf and the Blind, and directs the Bureau's budget to be submitted through the Public School Budget.

H312 provided the Superintendent of Public Instruction an FY 2010 appropriation of \$34.3 million, which is an overall total funds increase of 33.1% from the previous year. The growth is due to the receipt of a federal grant for the continued development of the longitudinal data system and receiving student assessment responsibilities and the GEAR UP program from the Office of the State Board of Education.

H371 provided \$20,000 to the Superintendent of Public Instruction to coordinate a review of the pupil transportation program. Outcomes will focus on opportunities and incentives to operate cost-effective and safe public school busing operations and any recommended changes to Idaho Code.

Traditional School and Charter School Enrollment, 10-Year Trend



Higher Education



University of Idaho



Higher Education
College & Universities
Student Enrollment

Fall Academic Enrollment			Annual	Total
<u>Headcount (full & part time)</u>	<u>1998</u>	<u>2008</u>	<u>%Chg</u>	<u>%Chg</u>
Boise State University	14,895	18,675	2.3%	25.4%
Idaho State University	10,972	11,359	0.3%	3.5%
University of Idaho	11,437	11,791	0.3%	3.1%
Lewis-Clark State College	2,472	2,855	1.5%	15.5%
Average	9,944	11,170	1.2%	12.3%

Fall Academic Enrollment			Annual	Total
<u>Full-Time Equivalent</u>	<u>1998</u>	<u>2008</u>	<u>%Chg</u>	<u>%Chg</u>
Boise State University	10,032	13,914	3.3%	38.7%
Idaho State University	8,351	8,398	0.1%	0.6%
University of Idaho	9,288	10,209	0.9%	9.9%
Lewis-Clark State College	1,885	2,295	2.0%	21.8%
Average	7,389	8,704	1.7%	17.8%

Fall 2008 Academic Enrollment

<u>Full-Time Equivalent</u>	<u>Lower Div.</u>	<u>Upper Div.</u>	<u>Grad.</u>	<u>Prof.</u>
Boise State University	9,055	3,810	1,049	-
Idaho State University	4,772	2,204	1,134	288
University of Idaho	5,272	3,522	1,083	332
Lewis-Clark State College	1,416	879	-	-
Average	5,129	2,604	817	155

Higher Education
College & Universities
Student Fees

For 2008-2009, student fees at Idaho universities were 84.9% (\$4,643) of the WICHE state average (\$5,471), while student fees at LCSC were 92.9% (\$4,296) of the \$4,626 average. Among WICHE state universities, Wyoming was the least expensive at 66.2% of average, while the most expensive state was Washington at 131.3%.

Annual Undergraduate Full-Time Student Fees	FY 2000	FY 2010	Annual %Chg	Total %Chg
Resident				
Boise State University	\$ 2,283	\$ 4,864	7.9%	113.1%
Idaho State University	\$ 2,398	\$ 4,968	7.6%	107.2%
University of Idaho	\$ 2,348	\$ 4,932	7.7%	110.1%
Lewis-Clark State College	\$ 2,204	\$ 4,596	7.6%	108.5%

Non-Resident				
Boise State University	\$ 8,162	\$ 13,868	5.4%	69.9%
Idaho State University	\$ 8,638	\$ 14,770	5.5%	71.0%
University of Idaho	\$ 8,348	\$ 15,012	6.0%	79.8%
Lewis-Clark State College	\$ 7,476	\$ 12,786	5.5%	71.0%

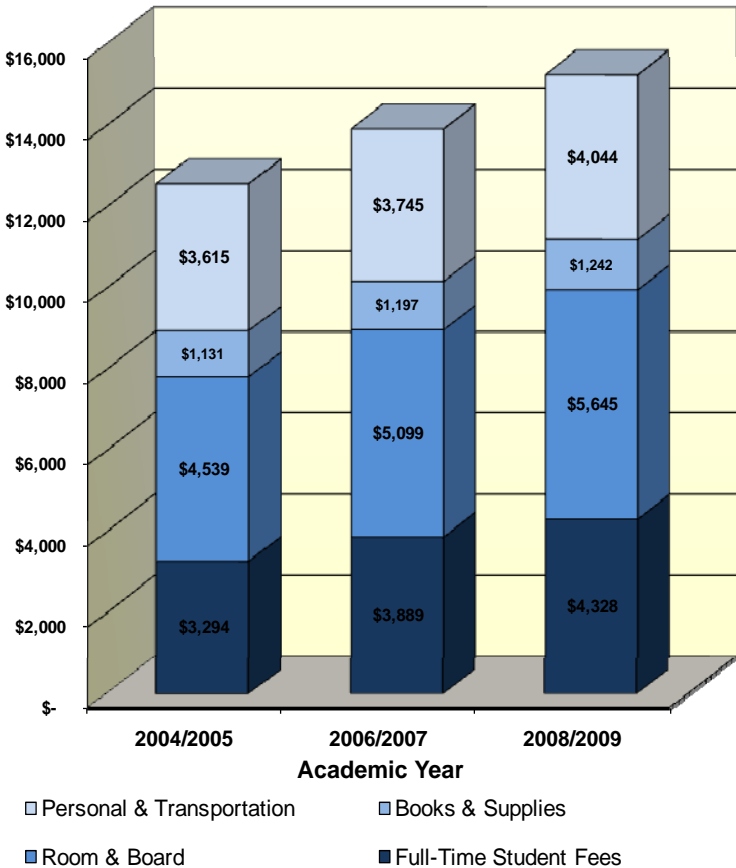
Percent Change Comparison	FY 1999	FY 2009	Annual %Chg	Total %Chg
Average ID Resident Tuition	\$ 2,123	\$ 4,556	7.9%	114.6%
WICHE Average**	\$ 2,568	\$ 5,094	7.1%	98.4%
Consumer Price Index	164.5	214.5	2.7%	30.4%

*The Western Interstate Commission on Higher Education member states are Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming.

** Reflects average resident undergraduate tuition and fees at public four-year institutions.

Higher Education
College & Universities
Cost of Attending College

For a traditional (i.e. single, no dependents), full-time (at least 12 credits), resident undergraduate student living independently, it costs approximately \$14,600 to attend an Idaho college or university for one academic year.



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

Higher Education
College & Universities
 State Board of Education Allocation of Appropriations

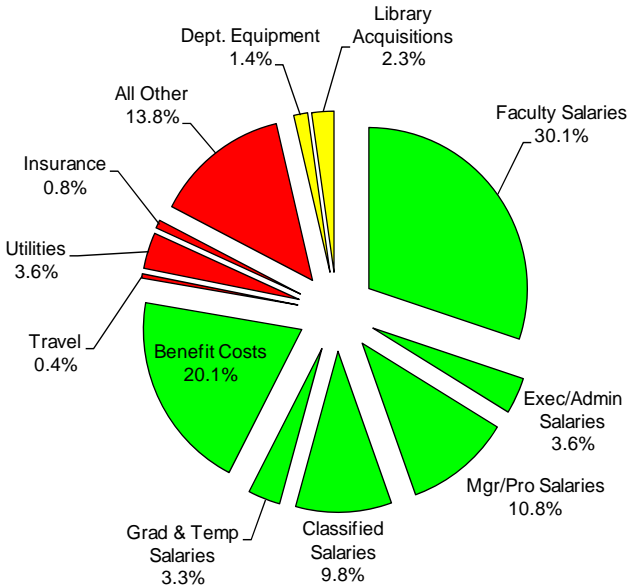
One Year Comparative			\$	Total
Allocation	<u>FY 2009</u>	<u>FY 2010</u>	<u>Chg</u>	<u>%Chg</u>
By Campus				
BSU	\$136.4M	\$132.7M	-\$3.6M	-2.7%
ISU	\$112.M	\$105.2M	-\$6.9M	-6.1%
UI	\$145.8M	\$145.2M	-\$0.5M	-0.4%
LCSC	\$25.6M	\$23.6M	-\$2.M	-7.7%
Systemwide	\$3.1M	\$3.1M	\$.M	-1.3%
TOTAL	\$422.8M	\$409.8M	-\$13.1M	-3.1%

Ten Year Comparative			Annual	Total
Allocation	<u>FY 2000</u>	<u>FY 2010</u>	<u>%Chg</u>	<u>%Chg</u>
By Campus				
BSU	\$79.M	\$132.7M	5.3%	68.0%
ISU	\$71.7M	\$105.2M	3.9%	46.6%
UI	\$98.7M	\$145.2M	3.9%	47.1%
LCSC	\$14.8M	\$23.6M	4.8%	59.8%
Systemwide	\$5.2M	\$3.1M	-5.2%	-41.2%
TOTAL	\$269.4M	\$409.8M	4.3%	52.1%

Ten Year Comparative			Annual	Total
By Fund Source			Annual	Total
<u>Original Approp.</u>	<u>FY 2000</u>	<u>FY 2010</u>	<u>%Chg</u>	<u>%Chg</u>
General Fund*	\$202.M	\$268.6M	2.9%	33.0%
Endowment Funds	\$12.3M	\$9.6M	-2.5%	-22.1%
Total State Support	\$214.3M	\$278.2M	2.6%	29.8%
Student Fees	\$55.1M	\$131.6M	9.1%	138.8%
TOTAL	\$269.4M	\$409.8M	4.3%	52.1%

* The FY 2010 General Fund amount includes \$15,313,800 from the State Fiscal Stabilization Fund as part of the federal economic stimulus package (American Recovery and Reinvestment Act (Pub. L. No. 111-5)).

Higher Education
College & Universities
FY 2010 Appropriated Funding
by Personnel, Operating & Capital Expenditures

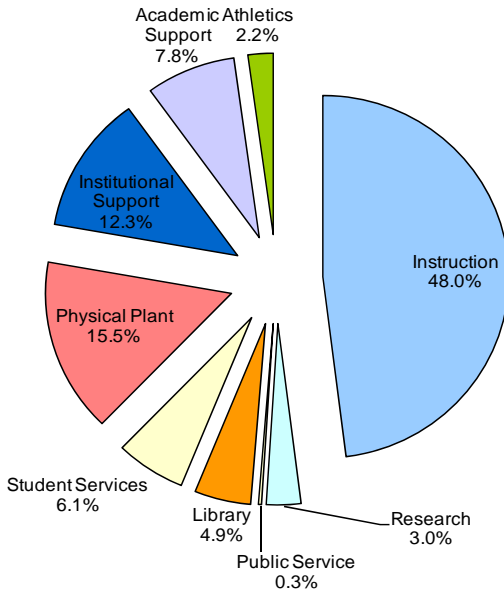


Personnel costs will account for 77.7% of the \$409.2 million (ongoing) distributed to the 4-year institutions. Of the \$317.8 million spent on employee compensation, the largest portion goes to faculty salaries and the next biggest slice goes to benefit costs for all employees.

Operating expenses account for 18.7% of the higher ed appropriation. Of the \$76.3 million spent on consumables, 19.5% is budgeted for utilities (\$14.9 million), 4.4% for insurance (\$3.4 million), and 2.3% on travel (\$1.8 million).

Capital Outlay totals 3.7% of the appropriation or \$15 million. Library acquisitions account for almost two-thirds of the durable goods purchased by the institutions.

Higher Education
College & Universities
Use of FY 2010 Appropriated Funding
by Functional Classification



Instruction: academic and professional-technical credit and non-credit courses including faculty.

Research: individual and/or project research, institutes and research centers.

Student Services: financial aid, counseling and career guidance, student health services, student newspapers, student organizations, intramural athletics, cultural events, etc.

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

Public Service: cooperative extension, conferences, institutes, radio & television, reference bureaus, consulting, etc.

Institutional Support: governing board, planning, programming, legal, fiscal, personnel, logistical, fund raising, investment, etc.

Academic Support: academic administration, computing services, libraries, museums, galleries, audio-visual services, etc.

Higher Education
Community College
Student Enrollment & Fees

Fall Academic Enrollment		Annual	Total
<u>Full-Time Equivalent</u>	<u>1998</u>	<u>2008</u>	<u>%Chg</u>
College of Southern Idaho	2,538	3,209	2.4%
North Idaho College	2,297	2,952	2.5%
Total	4,835	6,161	

Fall Academic Enrollment		Annual	Total
<u>Headcount (full & part time)</u>	<u>1998</u>	<u>2008</u>	<u>%Chg</u>
College of Southern Idaho	4,061	6,323	4.5%
North Idaho College	3,061	4,298	3.5%
Total	7,122	10,621	

Annual Resident		Annual	Total
<u>Full-Time Tuition & Fees</u>	<u>FY 2000</u>	<u>FY 2010</u>	<u>%Chg</u>
College of Southern Idaho	\$ 1,280	\$ 2,400	6.5%
College of Western Idaho	N/A	\$ 2,856	N/A
North Idaho College	\$ 1,218	\$ 2,514	7.5%
Average	\$ 1,249	\$ 2,590	7.6%

College of Western Idaho

Inaugural academic courses were offered at the newly created College of Western Idaho for the Spring semester of 2009. Full-time equivalent enrollment was 708 while headcount was 1,195.

CWI will also begin offering professional-technical courses, certificates and degrees beginning in Fall 2009. These programs were transferred from BSU's former Larry Selland College of Applied Technology.

Tuition at the community colleges is set by each colleges' respective board of trustees, and may be increased by increments of not more than 10% per year to a maximum tuition of \$2,500 (not including fees) per year for full-time, academic students, who are residents of the community college district. *Section 33-2110, Idaho Code*

Higher Education
Community Colleges
Operating Budgets

<u>Budgets*</u>	<u>FY 1999</u>	<u>FY 2009</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
CSI	\$16.3M	\$29.2M	6.0%	79.3%
CWI	N/A	\$13.7M	N/A	N/A
NIC	\$18.1M	\$35.6M	7.0%	97.1%
Total	\$34.4M	\$78.5M	8.6%	128.5%

Budgets by Fund Source (FY 2009)*

	<u>CSI</u>	<u>CWI</u>	<u>NIC</u>	<u>TOTAL</u>
General Funds**	\$13.17M	\$5.0M	\$11.5M	\$29.67M
Liquor Funds	\$.2M	\$.2M	\$.2M	\$.6M
Property Taxes	\$4.39M	\$5.02M	\$12.16M	\$21.56M
Tuition & Fees	\$7.96M	\$1.38M	\$8.99M	\$18.33M
County Tuition	\$1.37M	\$.01M	\$.74M	\$2.11M
Miscellaneous	\$2.15M	\$2.1M	\$2.01M	\$6.26M
Total	\$29.2M	\$13.7M	\$35.6M	\$78.5M

* Only General Funds and Liquor Funds are appropriated. In addition to the other revenues sources listed above, there are other non-appropriated funds such as auxiliary enterprises and grants & contracts which are not included.

** The FY 2009 General Fund amount reflects the original appropriation amount and does not include holdbacks totaling \$1,773,500.

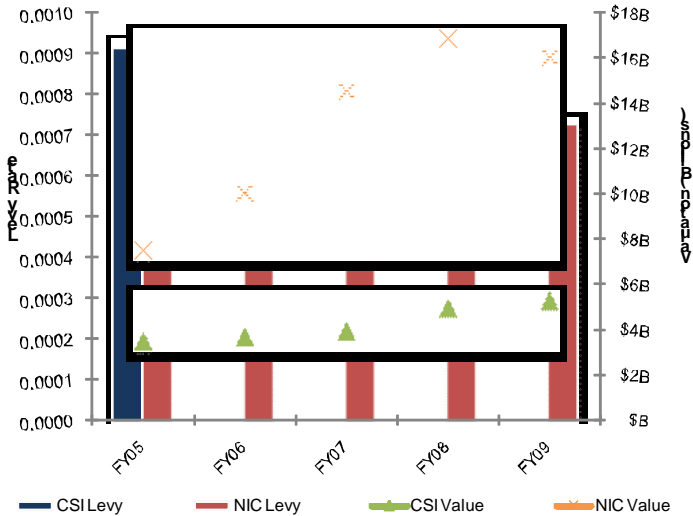
FY 2010 Original Appropriation

	<u>CSI</u>	<u>CWI</u>	<u>NIC</u>	<u>TOTAL</u>
General Funds	\$11.762M	\$4.586M	\$10.059M	\$26.407M
Liquor Funds	\$.195M	\$.195M	\$.195M	\$.585M
ARRA Funds***	\$.731M	\$.278M	\$.632M	\$1.64M
TOTAL	\$12.688M	\$5.059M	\$10.886M	\$28.632M

*** The FY 2010 General Fund amount includes \$1,640,200 from the State Fiscal Stabilization Fund as part of the federal economic stimulus package (American Recovery and Reinvestment Act (Pub. L. No. 111-5)).

Higher Education
Community Colleges
Property Tax

CSI & NIC Levy Rates & County Valuations



Source: *Idaho Property Tax Levy Book, 2004-2008* published by the Associated Taxpayers of Idaho

Community College District Property Taxes

The maximum allowable property tax levy for community colleges is .00125 of market value for assessment purposes on all taxable property within the community college district. §33-2111, *Idaho Code*

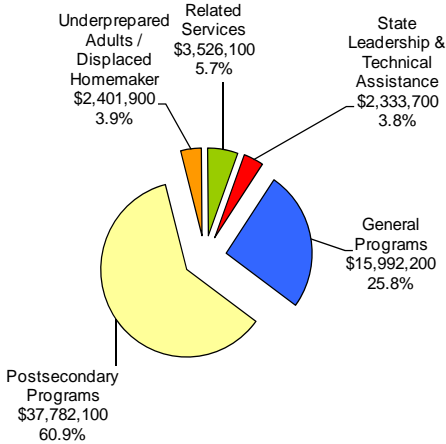
College of Southern Idaho has two counties (Jerome and Twin Falls) within its property tax district. CSI's levy for FY 2009 was .000804923.

College of Western Idaho has two counties (Ada and Canyon) within its property tax district. CWI assessed its first levy in FY 2009 at 0.000112395.

North Idaho College has one county (Kootenai) within its property tax district. NIC's levy for FY 2009 was .000727467.

Professional-Technical Education

Allocation of FY 2010 Appropriation by Program



FY 2010 Appropriation by Fund Source

	FY 2010	% of Total
General Funds	\$51,599,900	83.2%
Dedicated Funds	\$1,074,800	1.7%
Federal Funds	\$9,361,300	15.1%
TOTAL	\$62,036,000	

Allocation of Appropriations

<u>Technical Colleges</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>Total %Chg</u>
Boise State University*	\$7.58M	\$.M	
College of Southern Idaho	\$6.21M	\$5.89M	-5.2%
College of Western Idaho*	\$.M	\$7.22M	
E. Idaho Tech. College	\$6.54M	\$6.21M	-4.9%
Idaho State University	\$10.66M	\$10.15M	-4.8%
Lewis-Clark State College	\$4.22M	\$4.M	-5.3%
North Idaho College	\$4.55M	\$4.3M	-5.5%
Total	\$39.77M	\$37.78M	-5.0%
<i>Average</i>	<i>\$5.68M</i>	<i>\$5.4M</i>	<i>-5.0%</i>

* The former Larry Selland College of Applied Technology was transferred from BSU to CWI effective July 1, 2009.



Health and Human Services





Health & Human Services

<u>Original Appropriations</u>	<u>FY 2000</u>	<u>FY 2010</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Med. Indigent Health Care	\$10.1	\$19.8	6.9%	95.1%
Health & Welfare	892.3	2,002.9	8.4%	124.5%
Environmental Quality	34.3	---	---	(100.0%)
Child Welfare	41.9	57.1	3.1%	36.1%
Commissions & Councils	3.0	4.6	4.4%	54.2%
Indirect Support Services	25.3	37.5	4.0%	48.5%
Medical Assistance	550.2	1,507.5	10.6%	174.0%
Mental Health Services	44.9	36.3	(2.1%)	(19.2%)
Public Health Services	42.5	82.4	6.8%	93.9%
Service Integration	---	3.0	---	---
Psychiatric Hospitalization	---	30.8	---	---
Devel Disabled	36.5	42.0	1.4%	15.1%
Veterans Services	13.2	---	---	(100.0%)
Welfare	100.4	170.4	5.4%	69.7%
Substance Abuse	---	31.0	---	---
Medically Indigent Admin	---	.4	---	---
Independent Living Council	---	1.4	---	---
Public Health Districts	8.8	9.6	0.9%	8.9%
Total	\$911.2	\$2,033.6	8.4%	123.2%

By Fund Source

General	\$289.6	\$491.5	5.4%	69.7%
Dedicated	79.8	142.6	6.0%	78.6%
Federal	541.8	1,399.5	10.0%	158.3%
Total	\$911.2	\$2,033.6	8.4%	123.2%

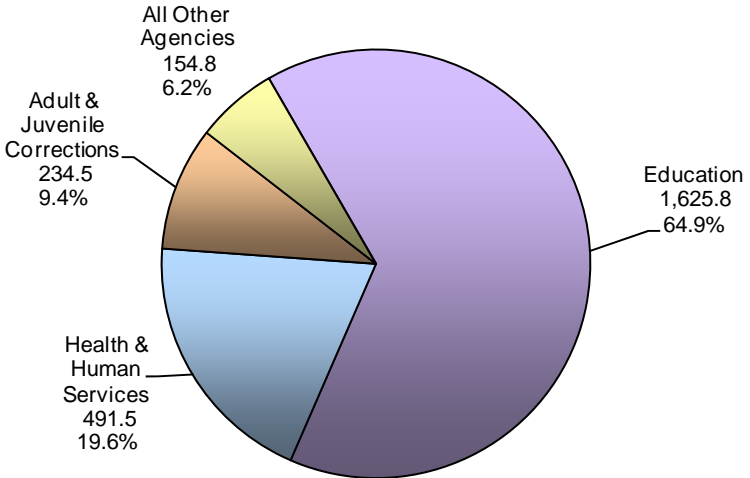
Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ **ARRA Medicaid Enhanced FMAP Rate:** During the 2009 session, the federal government passed legislation titled the American Recovery and Reinvestment Act (ARRA). The ARRA provided all states an enhanced Federal Medical Assistance Percentage (FMAP) rate. Essentially for every dollar spent by Idaho's Medicaid program prior to the passage of ARRA, 70 cents came from federal funds and 30 cents came from state funds. After passage of the ARRA, 80 cents now come from federal funds and 20 cents from state funds. The enhanced FMAP rate is expected to remain in place until December of 2010.

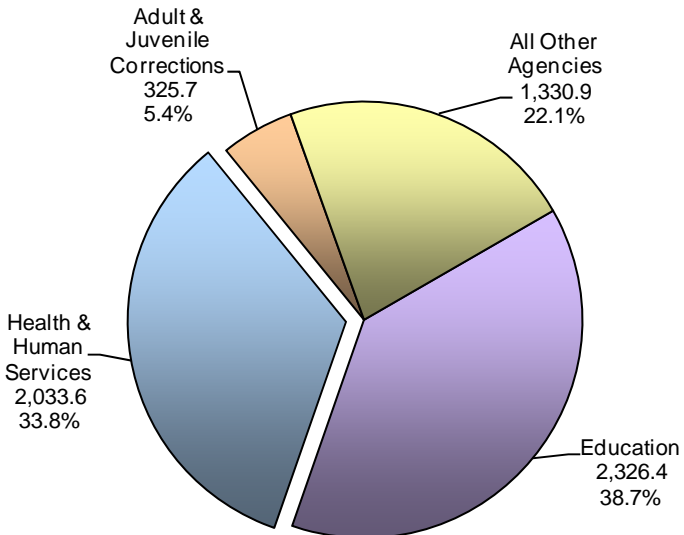
FY 2010 State Appropriations

About 20% percent of all state dollars are expended for health and social service programs; these programs account for 34% of the total state budget when all other fund sources are considered.

State General Fund Budget \$2,506.6 Million



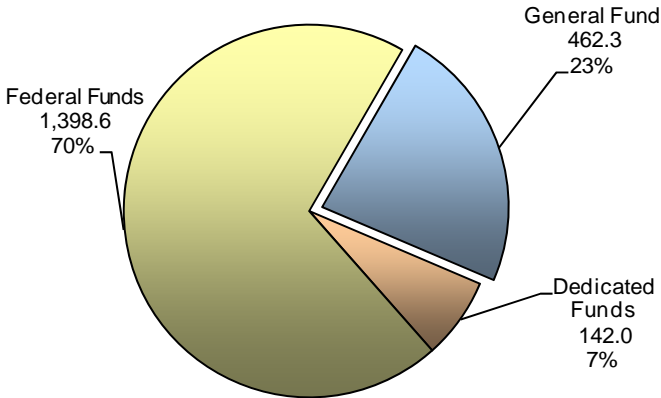
Total State Budget \$6,016.6 Million



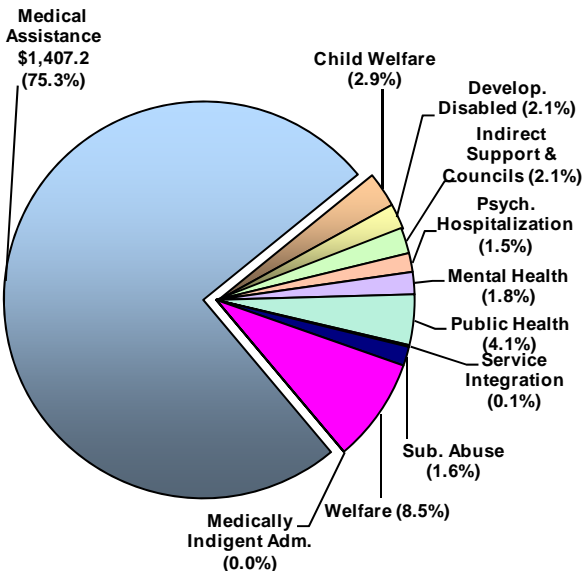
FY 2010 DHW Appropriation: \$2,002.9 M

Over 75% of all monies appropriated to the Department of Health and Welfare are expended for medical services and long-term care on behalf of low-income people with limited resources.

Appropriation by Fund Source



Appropriation by Division (millions)



Statewide Community-Based Substance Abuse Treatment Expenditures

The state expends substance abuse treatment funds for community based treatment through the Idaho Department of Health & Welfare. The funding is allocated from the General Fund, the Substance Abuse Treatment Fund, other dedicated funds, and federal funds.

2009 Substance Abuse Expenditures					
Populations	YTD Case Count		Expenditures Billed Paid BPA in FY09		
	Treatment	Recovery Support Services	Treatment	Recovery Support Services	Total
<u>Non-CJ</u>					
PWWC	95	22	\$ 142,758	\$ 9,783	\$ 152,541
Child Protection	893	252	\$ 1,374,931	\$ 168,695	\$ 1,543,626
CP Drug Court	16	7	\$ 50,119	\$ 6,603	\$ 56,722
Other	2,133	415	\$ 2,094,034	\$ 349,274	\$ 2,443,308
Adolescents	299	48	\$ 464,316	\$ 16,009	\$ 480,325
Total Non-CJ	3,436	744	\$ 4,126,158	\$ 550,364	\$ 4,676,522
<u>Felony</u>					
Probationers at Risk of Revocation	521	168	\$ 753,249	\$ 121,849	\$ 875,098
Re-entry Riders	411	149	\$ 288,837	\$ 78,263	\$ 367,100
Re-entry Parolees	968	321	\$ 443,643	\$ 205,949	\$ 649,592
Parolees at Risk of Revocation	118	41	\$ 85,930	\$ 37,794	\$ 123,725
Felons	1,281	438	\$ 899,682	\$ 434,327	\$ 1,334,009
19-2524	-	19	\$ -	\$ 3,167	\$ 3,167
Mental Health Court					
Total Felony	3,299	1,136	\$ 2,471,342	\$ 881,350	\$ 3,352,692
Total Misdemeanor	3,726	664	\$ 3,688,962	\$ 297,514	\$ 3,986,476
Adult Drug Court	1,359	157	\$ 3,947,340	\$ 240,794	\$ 4,188,134
CJ PWWC	165	88	\$ 499,811	\$ 61,761	\$ 561,572
<u>Adolescent</u>					
Adolescent	1,597	313	\$ 3,080,348	\$ 83,843	\$ 3,164,191
Drug Court	95	5	\$ 483,522	\$ 857	\$ 484,379
20-520i	131	17	\$ 447,125	\$ 4,082	\$ 451,207
Total Adolescent	1,823	335	\$ 4,010,995	\$ 88,783	\$ 4,099,778
Total All Populations	13,808	3,124	\$18,744,606	\$2,120,566	\$20,865,173
Ineligibles - Adult	1,374		\$ 45,036		\$ 45,036
Ineligibles - Adolescent	88		\$ 2,699		\$ 2,699
Total	15,270	3,124	\$18,792,341	\$2,120,566	\$20,912,908
Adult Total	13,060	2,741	\$14,314,332	\$2,015,774	\$16,330,106
Adolescent Total	2,210	383	\$ 4,478,009	\$ 104,792	\$ 4,582,801
Total	15,270	3,124	\$18,792,341	\$2,120,566	\$20,912,908

Medicaid Comparison of Idaho to Western States and Nation

Western States	% Population Enrolled 2007	Per Capita Exp. 2008	\$ Exp. Per Beneficiary 2006	% Chg in Medicaid Expend. 2007-2008
Idaho	12.0%	\$793	\$5,989	8.0%
<i>State Rank</i>	36	46	39	23
Oregon	10.6%	\$889	\$7,200	4.6%
<i>State Rank</i>	41	38	20	36
Washington	15.4%	\$914	\$5,763	5.5%
<i>State Rank</i>	21	33	42	32
Nevada	6.7%	\$449	\$7,301	-6.1%
<i>State Rank</i>	50	50	18	50
Utah	7.5%	\$586	\$6,792	7.9%
<i>State Rank</i>	49	48	27	24
Montana	8.4%	\$813	\$9,058	9.5%
<i>State Rank</i>	45	44	10	17
Wyoming	11.7%	\$946	\$6,966	11.5%
<i>State Rank</i>	38	31	25	7
National	14.9%	\$1,059	\$7,014	5.5%

SOURCE: Health Care State Rankings 2009, Morgan (CQ Press)

- ◆ When comparing Medicaid enrollment, six of the seven Western states rank in the lower half nationally.
- ◆ From 2007 to 2008, the percentage change in Medicaid expenditures in Idaho was 8.0%, while the national average percentage increase was 5.5%.
- ◆ Idaho's percentage growth in Medicaid expenditures from 2007-2008 is the third highest of the seven Western states.

Medicaid Expenses in Idaho by Service Type (Millions)

Type of Services	FY 2009 Actuals	FY 2010 Estimate	FY 2011 Estimate
Inpatient Hospital	\$185.8	\$197.5	\$218.7
Nursing Facility	151.7	165.0	168.5
Prescribed Drugs	124.4	137.6	155.5
Waivered Services	161.5	170.3	178.1
Physician Services	73.4	84.1	94.3
Mental Health	101.9	112.8	121.3
Outpatient Hospital	70.4	77.1	80.3
Developmental Disability Center	58.1	61.7	61.5
ICF-MR Care	37.2	39.5	40.8
DSH & UPL	46.8	47.3	47.8
Dental Services	9.2	11.5	14.8
<i>Dental Prepaid Health Plan</i>	28.8	25.7	31.7
CHIP & Access Card	46.0	54.4	62.5
Targeted Case Management	14.0	15.6	18.2
Personal Care Services	22.7	24.3	25.2
Medical Transportation	20.5	22.3	22.6
Durable Medical Equip/Supplies	21.1	25.5	26.5
Medicare Parts A&B	36.0	43.9	50.5
<i>Medicare Prepaid Health Plan</i>	1.7	1.8	1.9
Home Health Services	8.8	11.9	14.6
Other Practitioners	13.4	14.6	15.8
Physical Therapy	9.6	11.7	12.1
Lab & Radiology Services	14.3	17.9	21.3
EPSDT Services	11.7	13.6	14.3
Rural Health Clinic Services	8.5	9.9	10.6
Federally Qualified Health Center	10.6	14.1	15.8
School District Services	30.5	48.7	66.8
Ambulatory Surgical Centers	20.4	21.5	22.8
Indian Health Services	2.0	2.0	2.0
Primary Care Case Management	6.8	7.1	7.5
Prosthetic & Orthotic	2.1	2.5	2.6
Group Health Plan Payments	0.7	0.6	0.5
Optician Services & Supplies	1.4	1.7	1.7
Outpatient Rehabilitation	3.4	4.1	4.2
Family Planning & Sterilizations	3.8	4.5	4.9
Hospice Benefits	6.3	7.7	8.3
Audiologist	0.5	0.6	0.7
Breast/Cervical Cancer	6.3	7.1	8.6
Miscellaneous	4.2	3.8	3.8
Total	\$1,376.5	\$1,523.5	\$1,659.6
<i>Dollar Difference</i>	<i>114.8</i>	<i>147.0</i>	<i>136.1</i>
<i>% Change from previous year</i>	<i>9.1%</i>	<i>10.7%</i>	<i>8.9%</i>

Public Safety





Public Safety

<u>Original Appropriations</u>	<u>FY 2000</u>	<u>FY 2010</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
<u>By Department or Division</u>				
Correction Dept.	88.9	169.8	6.7%	90.9%
Management Services	12.3	11.2	(0.9%)	(8.8%)
State Prisons	48.0	71.6	4.1%	49.1%
Private Prisons	---	26.3	---	---
County & Out-of-State	---	3.9	---	---
Alternative Placement	---	2.5	---	---
Community Corrections	15.0	25.3	5.4%	69.1%
Education & Treatment	12.7	3.7	(11.5%)	(70.6%)
Medical Services	---	22.9	---	---
Pardons & Parole Com.	1.0	2.2	8.8%	132.9%
Judicial Branch	25.0	42.1	5.3%	68.1%
Juvenile Corrections	42.3	47.4	1.1%	12.1%
State Police	46.9	66.5	3.6%	41.9%
Brand Inspection	2.2	2.6	1.7%	18.8%
Police, Division of State	41.0	58.7	3.7%	43.1%
POST Academy	2.6	4.3	5.1%	65.2%
Racing Commission	1.0	.8	(2.1%)	(19.0%)
Total	\$203.1	\$325.7	4.8%	60.4%
<u>By Fund Source</u>				
General	\$148.2	\$234.5	4.7%	58.1%
Dedicated	39.2	74.6	6.7%	90.5%
Federal	15.7	16.7	0.6%	6.2%
Total	\$203.1	\$325.7	4.8%	60.4%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ Prior to FY 2009, the Department of Correction was organized into four divisions — Support Division, Operations Division, Idaho Correctional Center (private prison), and the Commission of Pardons and Parole.
- ◆ As appropriated for FY 2009 and beyond, the department was reorganized into nine major cost centers for the purpose of promoting better transparency. Those cost centers include Management Services, State Prisons, Private Prisons, County & Out-of-State Placement, Correctional Alternative Placement, Community Corrections, Education and Treatment, Medical Services, and the Commission of Pardons and Parole.

Forecast vs. Actual Prison Commitments

Overall, the Number of New Court Commitments
Fall Below Forecast for FY 2009

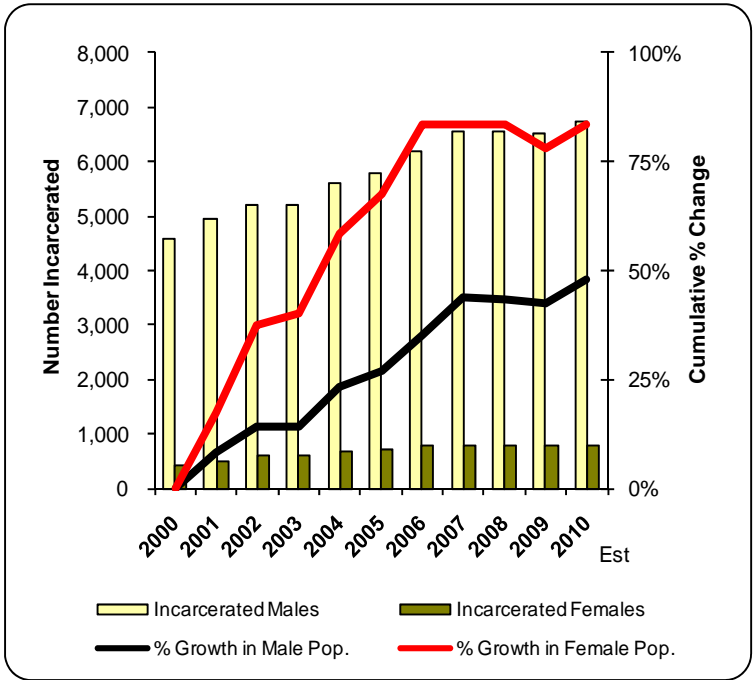
Status	FY 2009 Court Commitments		Variance	
	Forecast	Actual	Number	Percent
Probation	2,755	2,828	73	2.6%
Rider	953	913	(40)	(4.2%)
Term	610	546	(64)	(10.5%)
Total	4,318	4,287	(31)	(0.7%)

SOURCE: Flow Model Offender Forecast, FY 2010 to FY 2013, Page 4.

- ◆ The table above compares forecast and actual court commitments by offender status for FY 2009.
- ◆ Total actual commitments were 4,287, while the forecast had assumed an increase of 4,318.
- ◆ Actual commitments were 0.7% less than forecast with an overall reduction of 31 in anticipated prison commitments.
- ◆ Probation contributed the greatest amount to the variance with 73 more than anticipated and was 2.6% more than forecast.
- ◆ Rider commitments were down 40, or 4.2% less than forecast.
- ◆ Term commitments were 64, or 10.5% less than forecast.
- ◆ Although term variance was smaller in magnitude than probation, the variance percentage is higher because the term forecast value is substantially smaller.
- ◆ Note that commitments to probation are higher than anticipated and commitments to incarcerated statuses are lower than anticipated, and is consistent with what was seen last year.

Prison Population Growth by Gender

Between 2000 and 2010, the Percentage of Female Prisoners Increased Substantially in Relation to the Male Population



- ◆ The number of incarcerated males was 4,567 in 2000, but is expected to grow to an estimated 6,757 in 2010, a cumulative increase of 48%.
- ◆ The number of incarcerated females was 435 in 2000, but is expected to grow to an estimated 799 in 2010, a cumulative increase of 84%.
- ◆ Since female counts are small, percentage increases are not a particularly good measure of comparison between genders. However, the tendency for female offenders to increase at a somewhat higher rate than male offenders is generally true across forecast years.
- ◆ The average annual percent change for males between 2000 and 2010 is 4%, while the average annual percent change for females is 6.3% over that same time period.

State Imprisonment Rates

Comparison of Idaho 's Imprisonment Rate to other Western States and the Nation, Including State Rankings

Western States	2007 State Imprisonment Rate Per 100,000 Population	2000-2007 % Change in State Imprisonment Rate	Male Imprisonment Rate Per 100,000 Population	Female Imprisonment Rate Per 100,000 Population
Idaho	483	53.0%	854	106
State Rank*	16	13	18	5
Oregon	369	53.0%	686	56
State Rank*	29	13	30	27
Washington	273	22.0%	500	46
State Rank*	40	28	40	32
Nevada	509	-9.0%	911	92
State Rank*	11	42	16	10
Utah	239	-14.0%	428	46
State Rank*	44	43	44	32
Montana	356	7.0%	649	62
State Rank*	32	37	32	24
Wyoming	394	46.0%	686	95
State Rank*	28	16	30	9
National	447	15.0%	844	69
Data as of:	12/31/2007	12/31/2007	12/31/2007	12/31/2007

*State Ranking is from high to low with one being the highest and fifty being the lowest.

SOURCE: Crime State Rankings 2009, CQ Press State Fact Finder Series, Pages 54, 55, 60, & 61

Selected Offender Comparisons

*Comparison of Idaho to other Western States
and the Nation, Including State Rankings*

Western States	2005 Rate of Adults Under State Correctional Supervision	2005 %Population Under State Correctional Supervision	2007 % of State Prisoners Held in Private Facilities	2007 % of State Prisoners Held in Local Jails
Idaho	5,441	5.4%	26.9%	7.9%
<i>State Rank*</i>	1	1	6	10
Oregon	3,069	3.1%	0.0%	0.2%
<i>State Rank*</i>	14	12	32	32
Washington	3,020	3.0%	6.8%	2.0%
<i>State Rank*</i>	16	15	20	21
Nevada	1,960	2.0%	0.0%	1.2%
<i>State Rank*</i>	39	38	32	27
Utah	1,440	1.4%	0.0%	19.8%
<i>State Rank*</i>	45	46	32	5
Montana	1,915	1.9%	38.2%	15.1%
<i>State Rank*</i>	40	40	2	7
Wyoming	2,266	2.3%	30.2%	2.7%
<i>State Rank*</i>	35	34	4	20
National	3,065	3.1%	6.8%	5.6%
Data as of:	12/31/2007	12/31/2007	12/31/2007	12/31/2007

*State Ranking is from high to low with one being the highest and fifty being the lowest.

SOURCE: Crime State Rankings 2009, CQ Press's State Fact Finder Series,
Pages 57, 58, 95, & 96, Data as of 12-31-2007.

Idaho Inmate Demographics by Gender, Ethnicity, Age, and Crime Category

Inmates Housed in a Variety of Settings

Description	Prison	CWC	ICC	Out of State	County Jails	Total	% of Total
By Gender							
Male	4,100	349	1,509	120	431	6,509	89.4%
Female	576	99			99	774	10.6%
Total	4,676	448	1,509	120	530	7,283	100.0%

By Ethnicity							
White	3,555	368	1,015	83	401	5,422	74.4%
Hispanic	714	49	377	18	76	1,234	16.9%
Indian	185	16	51	6	24	282	3.9%
Black	115	8	36	4	13	176	2.4%
Asian	27	1	5		1	34	0.5%
Other	27	4	10	4	2	47	0.6%
Unknown	53	2	15	5	13	88	1.2%
Total	4,676	448	1,509	120	530	7,283	100.0%

By Age							
18-20	145		32		18	195	2.7%
21-25	723	32	272	4	112	1,143	15.7%
26-30	860	62	278	20	104	1,324	18.2%
31-35	688	72	249	18	97	1,124	15.4%
36-40	558	86	182	20	73	919	12.6%
41-45	547	91	170	15	49	872	12.0%
46-50	516	57	143	19	41	776	10.7%
51-55	289	36	88	9	24	446	6.1%
Over 55	350	12	95	15	12	484	6.6%
Total	4,676	448	1,509	120	530	7,283	100.0%

By Crime							
Alcohol	316	48	73	2	44	483	6.6%
Assault	1,044	53	388	31	107	1,623	22.3%
Drug	1,022	179	246	7	165	1,619	22.2%
Murder/Man.	296	9	89	36	6	436	6.0%
Property	1,004	159	297	1	141	1,602	22.0%
Sex Offense	994		416	43	67	1,520	20.9%
Total	4,676	448	1,509	120	530	7,283	100.0%

CWC = Community Work Centers

ICC = Idaho Correctional Center (Private Prison)

SOURCE: Idaho Department of Correction, July, 2009

Natural Resources





Natural Resources

<u>Original Appropriations</u>	<u>FY 2000</u>	<u>FY 2010</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
<u>By Department or Division</u>				
Environmental Quality	---	\$86.7	---	---
Fish & Game	52.1	76.4	3.9%	46.7%
Land Board	25.1	54.7	8.1%	117.4%
Investment Board	---	.6	---	---
Lands	25.1	54.0	8.0%	115.0%
Parks & Recreation	27.7	40.1	3.8%	44.7%
Parks & Recreation	26.7	38.4	3.7%	44.0%
Lava Hot Springs	1.0	1.6	5.1%	63.7%
Water Resources	19.2	22.2	1.4%	15.4%
Total	\$124.1	\$280.0	8.5%	125.6%

By Fund Source

General	\$26.4	\$39.4	4.1%	49.2%
Dedicated	72.2	157.6	8.1%	118.3%
Federal	25.5	83.0	12.5%	225.0%
Total	\$124.1	\$280.0	8.5%	125.6%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ S1426 of 2000 moved the Division of Environmental Quality (DEQ) in the Department of Health and Welfare to a stand-alone Department of Environmental Quality effective July 1, 2000. The FY 2000 DEQ budget was \$34.3 million resulting in a 9.7% annual change or 152.7% change over 10 years.
- ◆ H643aa of 1998 moved the Endowment Fund Investment Board (EFIB) under the Land Board effective July 1, 2000. The FY 2000 EFIB budget was \$586,100 resulting in a .3% annual change or 2.8% change over 10 years.
- ◆ Adjusting for the DEQ, and the EFIB budgets in FY 2000, the annual change for the Natural Resources functional area would be 5.8% instead of 8.5% and the total change would be 76.1% instead of 125.6% for the ten-year period.
- ◆ The Natural Resources Functional Area has 1.6% of the General Fund Appropriation, 12.2% of the dedicated funds appropriation, and 3.7% of the federal funds appropriation for a total of 4.7% of the \$6.0 billion all funds original appropriations (see pages 7 and 9).

Fish and Game License and Tag Sales

Number Sold

Description	FY 1999	FY 2009	Change 99 to 09	Percent Change
Resident Combination	137,399	130,664	(6,735)	(4.9%)
Res. Sportsman's Package	15,315	19,412	4,097	26.8%
Resident Fishing	129,396	145,349	15,953	12.3%
Resident Hunting	57,046	57,060	14	0.0%
Resident Misc. Licenses	4,445	22,660	18,215	409.8%
Non-resident Combination	0	2,203	2,203	
Non-resident Fishing	21,853	23,218	1,365	6.2%
Non-resident Hunting	26,107	24,048	(2,059)	(7.9%)
Non-res Misc. Licenses	5,901	19,576	13,675	231.7%
1-Day Fishing Licenses	153,898	126,133	(27,765)	(18.0%)
Resident Tags	191,843	193,757	1,914	1.0%
Non-Resident Tags	26,238	35,381	9,143	34.8%
Upland Game/ Waterfowl	91,614	0	(91,614)	(100.0%)
Miscellaneous Permits	73,660	160,940	87,280	118.5%
Controlled Hunt Applications	92,953	142,001	49,048	44.7%
Total	1,027,668	1,102,402	74,734	7.3%

- ◆ From fiscal year 1999 to fiscal year 2009, Idaho Fish and Game license and tag sales increased by 74,734 or 7.3%. The increases in controlled hunt applications, resident and non-resident fishing licenses, and miscellaneous licenses and permits were largely offset by reductions in 1-day fishing licenses and the elimination of upland game and waterfowl stamps.
- ◆ The number of resident combination licenses fell by 6,735 during the ten-year period but was largely offset by an increase of 4,097 resident sportsman's packages.
- ◆ HB 699 of 2000 (Chapter 211), authorized non-resident combination hunting and fishing licenses. The number sold rose to 2,203 in FY 2009. At the same time, non-resident hunting licenses fell by 7.9% and non-resident fishing licenses increased by 6.2%.
- ◆ Non-residents purchase over 90% of the 1-day fishing licenses which were down from levels of ten years ago by 27,765. This figure does not include consecutive day licenses.
- ◆ The number of miscellaneous licenses (e.g. disabled, furlough, youth graduate) increased by 409.8% or 18,215 for residents and by 231.7% or 13,675 for non-residents. The number of miscellaneous permits increased by 118.5% or 87,280 for residents and non-residents. Examples of miscellaneous permits include the archery permit, steelhead permit, muzzleloader permit, 2-pole stamp, and commercial licenses.

Fish and Game Receipts

(\$ in Millions)

Description	FY 1999 Actual	FY 2009 Actual	Change 99 to 09	Percent Change
Fish and Game Fund				
Licenses & Permits	\$22.573	\$34.143	\$11.570	51.3%
Federal Reimburs.	19.752	32.869	\$13.117	66.4%
Priv. & Loc. Reimburs.	1.786	5.514	\$3.728	208.7%
Priv. & Loc. Trusts	.855	1.091	\$.236	27.7%
Primary/Sec. Depred.	.126	.122	(\$.004)	(3.1%)
Miscellaneous Income	.567	1.137	\$.570	100.6%
Total Fish & Game:	\$45.658	\$74.876	\$29.217	64.0%
Set-Aside Funds:				
Habitat Acq. and Devel.	.457	.830	.372	81.4%
Salmon & Steelhead Tag	.196	.311	.115	58.9%
Upland Game Stamp	.294	0	(.294)	(100.0%)
Mig. Waterfowl Stamp	.223	0	(.223)	(100.0%)
Winter Feed/Hab. Impr.	.422	.360	(.062)	(14.6%)
Non-game Programs	.024	.009	(.015)	(63.8%)
Meat Proc. Charges	.009	.010	.001	13.2%
Adjustments	(.030)	.002	.032	(106.7%)
Total Set-Aside:	\$1.594	\$1.521	(\$.106)	(6.7%)
Grand Total	\$47.253	\$76.397	\$29.111	61.6%

- ◆ The rate of growth in Fish and Game revenue from Licenses and Permits was 51.3% or 4.2% annualized for the ten-year period from FY 1999 to FY 2009.
- ◆ Private and local reimbursements increased by 208.7% over the ten-year period from FY 1999 to FY 2009. Private reimbursements include money received from civil penalties, and money received for specific projects spelled out in contracts or agreements. It includes mitigation funds from Idaho Power and pass-through monies from the Office of Species Conservation.
- ◆ Set-aside receipts declined by 6.7% during the ten-year period. These are moneys that are earmarked by statute for specific purposes. The decline was due to the discontinuation of the Upland Game stamp and the Migrating Waterfowl stamp.
- ◆ Overall, receipts increased by \$29.1 million over the ten-year period from FY 1999 to FY 2009. The 61.6% increase equates to an annual increase of 4.9%. This compares to 27.8% and 2.5% annualized for the consumer price index for all urban consumers for that same period.

Cost to Hunt for a Resident 2009

(Includes licenses, tags & vendor fees)

Rank	Deer		Elk		Sheep		Antelope	
1	\$24.00	MT	\$28.00	MT	\$110.00	WA	\$27.00	MT
2	\$32.50	ID	\$39.60	WA	\$124.00	OR	\$39.00	CO
3	\$39.00	CO	\$43.50	ID	\$134.50	WY	\$44.00	ID
4	\$39.60	WA	\$54.00	CO	\$138.00	MT	\$50.50	WY
5	\$42.00	OR	\$57.00	OR	\$166.00	NM	\$59.00	OR
6	\$43.00	NM	\$69.50	WY	\$166.00	NV	\$66.00	NM
7	\$55.50	WY	\$71.00	UT	\$193.50	ID	\$76.00	UT
8	\$61.00	UT	\$96.00	NM	\$259.00	CO	\$106.00	NV
9	\$68.75	CA	\$153.75	AZ	\$304.75	AZ	\$117.25	AZ
10	\$74.50	AZ	\$171.00	NV	\$403.20	CA	\$173.95	CA
11	\$76.00	NV	\$424.00	CA	\$534.00	UT	NA	WA
Ave.	\$50.53		\$109.76		\$230.27		\$75.87	

Cost to Hunt for a Non-resident

(Includes licenses, tags & vendor fees)

Rank	Deer		Elk		Sheep		Antelope	
1	\$274.00	NM	\$283.00	MT	\$650.85	CA	\$215.00	MT
2	\$328.00	UT	\$396.00	WA	\$765.00	MT	\$286.00	NM
3	\$334.00	CO	\$438.00	OR	\$1,100.00	WA	\$298.50	WY
4	\$338.50	WY	\$453.00	UT	\$1,160.00	OR	\$334.00	CO
5	\$341.00	OR	\$551.00	NM	\$1,355.00	NV	\$353.00	UT
6	\$343.00	MT	\$554.00	CO	\$1,558.75	AZ	\$354.00	OR
7	\$384.00	AZ	\$571.50	ID	\$1,578.00	UT	\$455.00	NV
8	\$386.15	CA	\$603.50	WY	\$1,834.00	CO	\$466.50	ID
9	\$395.00	NV	\$746.25	AZ	\$2,256.50	ID	\$538.35	CA
10	\$396.00	WA	\$1,313.35	CA	\$2,278.50	WY	\$636.25	AZ
11	\$456.50	ID	\$1,360.00	NV	\$3,176.00	NM	NA	WA
Ave.	\$361.47		\$660.87		\$1,610.24		\$393.66	

Source: Idaho Department of Fish and Game Survey

- ◆ Idaho ranks in the lower half of the eleven Western states for resident costs to hunt deer, elk, and antelope but not sheep.
- ◆ Idaho ranks in the top half of the eleven Western states for non-resident costs to hunt deer, elk, bighorn sheep, and antelope.

Cost to Fish for a Resident 2009

Rank	State	License	1 Day	2 Day	3 Day
1	Washington	\$22.00	\$7.50	\$10.50	\$13.50
2	Oregon	\$24.75	\$12.00	\$22.50	\$33.00
3	Idaho	\$25.75	\$11.50	\$16.50	\$21.50
4	Montana	\$26.00		\$13.00	
4	Utah	\$26.00	\$8.00	\$16.00	\$16.00
6	New Mexico	\$29.00	\$16.00		
7	Colorado	\$31.00	\$14.00		
8	Wyoming	\$36.50	\$6.00		
9	Nevada	\$39.00	\$9.00	\$12.00	\$15.00
10	Arizona	\$39.25	\$16.25	\$24.25	\$32.25
11	California	\$41.20	\$13.40	\$20.75	
	Average	\$30.95	\$11.37	\$16.94	\$21.88

Cost to Fish for a Non-resident

Rank	State	License	1 Day	2 Day	3 Day
1	Washington	\$44.00	\$14.50	\$20.50	\$26.50
2	New Mexico	\$60.00	\$16.00		
3	Colorado	\$61.00	\$14.00		
4	Oregon	\$61.50	\$12.00	\$22.50	\$33.00
5	Montana	\$70.00		\$25.00	
5	Utah	\$70.00	\$12.00	\$32.00	\$32.00
7	Nevada	\$79.00	\$18.00	\$25.00	\$32.00
8	Idaho	\$98.25	\$12.75	\$18.75	\$26.75
9	Wyoming	\$104.50	\$14.00		
10	California	\$110.80	\$13.40	\$20.75	
11	Arizona	\$128.00	\$17.25	\$26.25	\$32.00
	Average	\$80.64	\$14.39	\$23.84	\$30.38

Source: Idaho Department of Fish and Game Survey

- ◆ Idaho ranks in the lowest one-third of the eleven Western states for the cost of resident fishing licenses. The cost is 20% below the eleven-state average and 13% below the median (NM).
- ◆ Idaho ranks in the top half of the eleven Western states for the cost of non-resident fishing licenses.
- ◆ In Idaho, it costs a non-resident over three times the amount a resident pays for an annual fishing license. Due to legislation passed in 2009, residents and non-residents no longer pay the same amount for a one-day fishing license.

State Park Self-Support Index

<i>State Park</i>	¹ FY 2010 Base Budget	² FY 2009 Park Receipts	Self Support Percent	Total Visitation CY 2007
Bear Lake	265,826	102,657	38.6%	182,684
Bruneau Dunes	352,302	232,310	65.9%	88,014
Castle Rocks	113,438	74,145	65.4%	42,075
CD'ALake Parkway	82,005	18,631	22.7%	181,528
³ City of Rocks	900,721	547,534	60.8%	191,083
Dworshak, Glade Creek	436,424	285,711	65.5%	108,901
Eagle Island	205,929	202,896	98.5%	207,928
Farragut	796,261	752,735	94.5%	328,514
Harriman, Ashton-Tetonia	499,266	224,291	44.9%	64,190
Hells Gate	477,087	312,570	65.5%	260,666
Henry's Lake	77,800	137,362	176.6%	55,703
Heyburn	771,195	777,850	100.9%	194,222
³ Lake Cascade	521,686	429,460	82.3%	424,176
Land of The Yankee Fork	312,527	20,448	6.5%	50,185
⁴ Lucky Peak	585,463	474,292	81.0%	407,478
Massacre Rocks	200,398	75,159	37.5%	42,558
McCroskey	130,360	42,019	32.2%	NA
Mesa Falls	33,500	27,577	82.3%	187,804
Old Mission	227,351	28,607	12.6%	94,109
Ponderosa	620,026	505,595	81.5%	259,628
Priest Lake	572,307	504,440	88.1%	138,563
Round Lake	216,705	103,379	47.7%	81,474
⁵ Thous. Springs Complex	285,630	50,129	17.6%	223,060
Three Island	382,575	216,574	56.6%	96,490
⁶ Trail of the Coeur d'Alenes	142,901	53,780	37.6%	NA
³ Walcott	191,607	300,623	156.9%	46,333
Winchester	206,601	107,961	52.3%	143,599
Total	\$9,607,891	\$6,608,735	68.8%	4,100,965

¹ Does not include allocations for capital outlay

² Includes all funds including one-time revenue, except donations

³ Includes ongoing federal partnership agreements

⁴ Includes Lucky Peak, Spring Shores, Sandy Point and Barber Pool

⁵ Includes Malad Gorge, Niagara Springs, Box Canyon, Ritter Island, and Billingsley Creek

⁶ Does not include \$2.3 million Union Pacific Settlement in self-support index

Parks & Recreation Facts and Figures

CY = Calendar Year, FY = Fiscal Year

1. State Park Visitation

Resident Visitors 68%	CY08	2,857,594
Non-resident Visitors 32%	CY08	1,344,750
Total Visitation	CY08	4,202,344
Number of Annual Passes Sold	CY08	19,665

2. Recreation users by registration type

Number of boats registered in Idaho	CY08	90,000
Snowmobiles registered in Idaho	CY08	52,259
ATVs registered in Idaho	CY08	95,090
Number of motorbikes registered in Idaho	CY08	36,846
Recreational vehicles registered in Idaho	CY08	90,957
Cross country skiers registered in Idaho	CY08	1,697

3. State Park Revenue

Base ongoing costs of park operations	FY09	\$9,607,891
Revenues generated by state parks	FY09	\$6,608,735
Self-support Index	FY09	69%

4. Recreational Grants to Public Agencies

Recreational vehicle grant amounts	FY09	\$3,342,009
Waterways improvement grants	FY09	\$1,300,000
Trails program grants	FY09	\$1,289,000
County vessel fund grants	FY09	\$2,311,936
County marine law enforcement grants	FY09	\$840,000
Park 'n Ski program grants	FY09	\$7,970

5. Park Land and Facilities

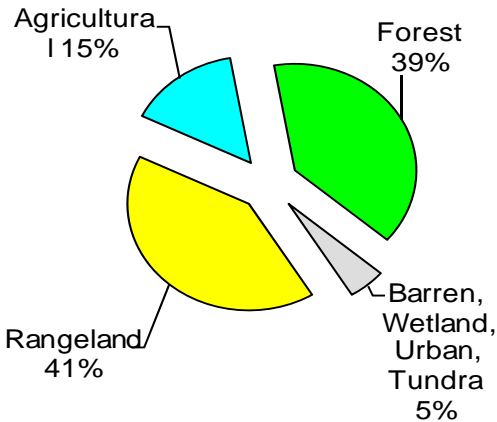
Number of State Parks/Trails	FY09	30
Number of acres in the park system	FY09	60,262
Number of structures maintained	FY09	554
Repair and maintenance investment	FY09	\$12,500,000
Existing infrastructure repair needs	FY09	\$25,700,000
New Infrastructure needs	FY09	\$18,700,000

Idaho Land Ownership

Description	Acres	% of Total
Federal Land	33,412,277	63.1%
BLM	11,836,481	22.3%
USFS	20,458,276	38.6%
Other	1,117,520	2.1%
State Land	2,693,260	5.1%
Endowments	2,458,405	4.6%
Fish & Game	187,769	0.4%
Parks & Recreation	38,407	0.1%
U of I Board of Regents	8,679	0.0%
Private Land	16,271,679	30.7%
Tribal Land	464,077	0.9%
County Land	96,311	0.2%
Municipal Land	22,972	0.0%
Total	52,960,576	100.0%

- ◆ Idaho is the 13th largest state. Its 53 million acres include 500,000 acres of lakes, reservoirs, and rivers.

Idaho Land Use



- ◆ Rangeland is the largest land use in Idaho.

Source: Idaho Department of Commerce and Labor, County Profiles 2002.

Land Ownership by County (in acres)

County	State, Tribal,		Private	%	Total
	Federal	Local Gov			
Custer	2,937,675	56,206	158,503	5%	3,152,384
Lemhi	2,648,258	39,705	233,189	8%	2,921,152
Valley	2,063,164	69,733	221,151	9%	2,354,048
Butte	1,229,906	15,639	183,511	13%	1,429,056
Owyhee	3,727,155	474,728	712,293	14%	4,914,176
Idaho	4,523,385	85,983	821,160	15%	5,430,528
Blaine	1,314,806	65,429	312,501	18%	1,692,736
Boise	900,540	89,738	227,322	19%	1,217,600
Lincoln	584,486	22,998	164,100	21%	771,584
Shoshone	1,255,653	60,041	370,066	22%	1,685,760
Boundary	495,219	108,775	208,038	26%	812,032
Elmore	1,327,041	120,397	522,354	27%	1,969,792
Clark	747,690	80,905	300,813	27%	1,129,408
Adams	565,066	39,769	268,573	31%	873,408
Fremont	708,023	116,413	370,316	31%	1,194,752
Clearwater	841,755	244,332	489,337	31%	1,575,424
Camas	445,876	27,143	214,981	31%	688,000
Bonner	492,593	178,691	440,780	40%	1,112,064
Cassia	925,150	54,066	663,408	40%	1,642,624
Bonneville	623,145	59,641	513,118	43%	1,195,904
Gooding	237,503	20,971	209,238	45%	467,712
Oneida	409,305	13,048	345,903	45%	768,256
Twin Falls	640,399	33,541	558,124	45%	1,232,064
Caribou	447,779	132,004	550,521	49%	1,130,304
Jefferson	328,226	29,471	343,168	49%	700,864
Bingham	392,484	280,457	667,731	50%	1,340,672
Bear Lake	287,994	19,187	314,515	51%	621,696
Bannock	221,402	108,668	382,378	54%	712,448
Power	300,239	106,549	492,860	55%	899,648
Washington	345,204	75,077	511,815	55%	932,096
Gem	135,009	22,230	202,825	56%	360,064
Kootenai	254,276	60,624	482,028	60%	796,928
Minidoka	174,649	11,118	300,441	62%	486,208
Ada	196,633	55,030	423,537	63%	675,200
Franklin	139,255	13,299	273,366	64%	425,920
Teton	95,131	1,850	191,275	66%	288,256
Payette	66,136	10,804	183,860	70%	260,800
Madison	63,519	24,212	214,093	71%	301,824
Jerome	96,510	10,471	276,955	72%	383,936
Benewah	48,887	70,842	376,911	76%	496,640
Nez Perce	33,771	96,596	413,057	76%	543,424
Latah	112,791	43,602	532,695	77%	689,088
Lewis	8,104	22,886	275,634	90%	306,624
Canyon	20,486	3,750	353,236	94%	377,472
Total	33,412,277	3,276,619	16,271,680	31%	52,960,576

Idaho Water Facts

Source: Idaho Department of Water Resources

Water Surface Area	880 Square miles or 1.1% of State
Number of Lakes	More than 2000
Largest Lake	Pend Oreille - 158 Square Miles
Deepest Lake	Pend Oreille - More than 1,100 feet
Miles of streams and rivers	93,000 miles
Longest River	Snake River - 779 miles
Highest Waterfall	Big Fiddler Creek, S. Fk Boise River - 600 ft
Annual Precipitation	Varies from 10 to 50 inches
Annual Inflows	About 37 million acre-feet
Annual Outflows	About 75 million acre-feet
Reservoir Storage	12,384,000 acre-feet

Water Conversion Factors

1 acre	43,560 square feet (208.71 ft x 208.71 ft)
1 acre-foot	325,850 gallons
1 cubic foot per second	646,315 gallons per day or 1.9835 acre-feet per day, 724 AF/year
Cost at 1 cent per 100 gallons	\$32.59 per acre foot

Water Withdrawals

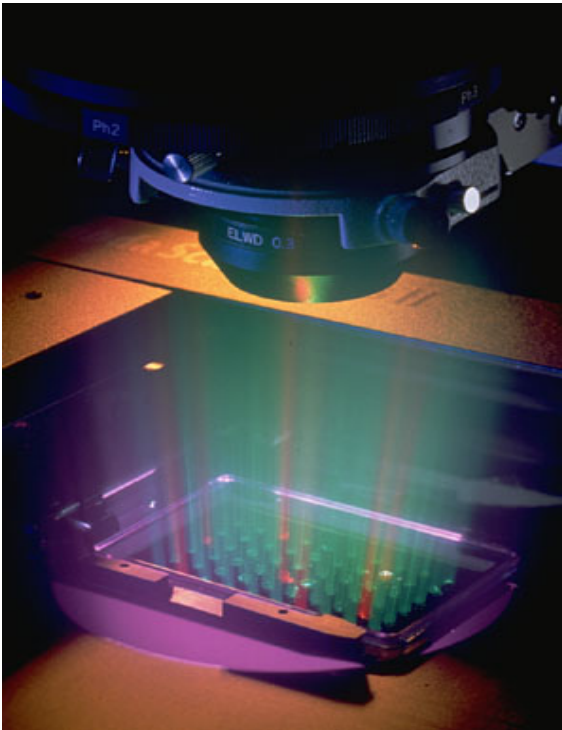
Source: United States Geological Survey <http://www.usgs.gov>

Estimated Use of Water in the United States in 2000

Used in Idaho in 2000	Acre-Feet/Yr	MG/D	Percent
Irrigation	19,154,519	17,100.0	87.7%
Aquaculture	2,206,690	1,970.0	10.1%
Public Supply	273,316	244.0	1.3%
Domestic Self-Supply	95,437	85.2	0.4%
Industrial	62,168	55.5	0.3%
Livestock	39,093	34.9	0.2%
TOTAL WATER USE	21,831,223	19,489.6	100.0%

Per capita water use is defined as the public supply, divided by the population using the public supply (72% of Idahoans). Idaho's per capita use in 2000 was 263 gallons per day, calculated by dividing 244 million gallons per day by .928 million people. Although relatively high, this per capita figure includes landscaping and garden irrigation uses.

Economic Development





Economic Development

<u>Original Appropriations</u>	<u>FY 2000</u>	<u>FY 2010</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
<u>By Department or Division</u>				
Agriculture	\$27.4	\$39.2	3.6%	42.8%
Agriculture Department	22.7	34.6	4.3%	52.3%
Soil Conservation Com.	4.7	4.6	(0.3%)	(3.0%)
Commerce Department	25.2	30.3	1.9%	20.4%
Finance	3.1	5.6	6.2%	83.3%
Industrial Commission	11.8	17.4	3.9%	47.3%
Insurance, Dept.	5.2	7.4	3.5%	40.4%
Labor Department	.4	3.2	22.1%	638.1%
Public Utilities Commission	4.1	5.0	2.0%	22.1%
Self-Governing Agencies	25.5	71.1	10.8%	178.8%
Building Safety, Division of	7.2	12.7	5.9%	77.0%
General Boards	.4	.3	(2.0%)	(18.2%)
Historical Society	---	4.9	---	---
Libraries, Commission of	---	5.0	---	---
Lottery Commission	10.1	11.1	1.0%	10.0%
Medical Boards	3.0	4.5	4.2%	50.8%
State Appellate Pub. Defend.	1.0	2.1	7.7%	109.8%
Veterans Services	---	24.3	---	---
Regulatory Boards	3.8	6.1	4.8%	59.6%
Transportation Department	381.9	538.7	3.5%	41.1%
Total	\$484.6	\$717.9	4.0%	48.1%

By Fund Source

General	\$11.7	\$26.0	8.3%	121.9%
Dedicated	268.5	375.7	3.4%	39.9%
Federal	204.4	316.1	4.5%	54.6%
Total	\$484.6	\$717.9	4.0%	48.1%

Numbers displayed in millions of dollars and may not add due to rounding

- ◆ H607 of 2004 merged the Departments of Commerce and Labor effective July 1, 2004 (FY 2005) then H222 of 2007 separated them beginning July, 2007 (FY 2008).
- ◆ The Economic Development Functional Area has 1.0% of the General Fund Appropriation, 29.1% of the dedicated funds appropriation, and 14.25% of the federal funds appropriation for a total of 11.9% of the \$6.01 billion all funds original appropriations (see pages 7 and 9).

FY 2009 State and Local Transportation Revenues (in \$ Millions)

Description	State ^a	County ^b	Hwy Dist ^c	Cities	Total
Property Tax	0.0	15.1	58.2	17.1	90.3
Other Local Sources	0.0	4.5	29.4	38.3	72.2
Hwy Dist. Acct. (67% fuel tax, 30% registrations, 3%)	177.6	42.0	56.6	26.2	302.3
Other State Sources	14.3	3.0	5.2	7.1	29.7
Federal Aid	231.7	2.0	3.5	9.5	246.7
ARRA Title 12 (Stimulus)	154.1	8.6	14.5	12.9	190.1
ARRA Title 14 (Stimulus)	0.0	9.3	3.8	4.3	17.4
National Forest Reserve	0.0	10.3	4.1	0.0	14.5
Transfers for Projects from Locals	3.4	0.0	0.0	0.0	3.4
User Funds to State Hwy Account	17.6	0.0	0.0	0.0	17.6
Interest from Treasurer	2.9	0.6	2.1	1.5	7.1
<i>Total Receipts</i>	601.6	95.5	177.2	116.9	991.2
Percent of Total	60.7%	9.6%	17.9%	11.8%	100.0%

^a Amounts to the state include receipts to the State Highway Fund (0260) only.

^b Includes only counties that maintain roads and streets.

^c Cities in Ada County are included in Ada County Highway District

Note: The ARRA Title 14 funding for cities includes \$8.7 million for public transit projects directed towards various agencies and for profits

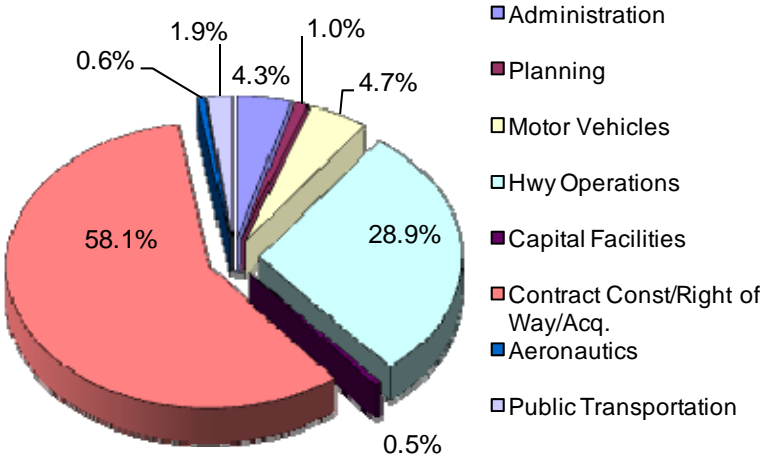
Idaho Transportation Trend Indicators

Trend Indicator	Actual Numbers During CY08	Percent Total Growth FY 97-08	Avg Annual Growth FY 97-08
Annual Vehicle Miles Traveled	15,281,346,852	16.5%	1.4%
Cars Registered	1,264,002	12.5%	1.2%
Drivers Licenses in Force	1,038,314	21.8%	1.8%
Population	1,523,816	24.0%	2.0%
Gallons of Highway Fuel Consumed*	916,509,468	13.0%	1.1%

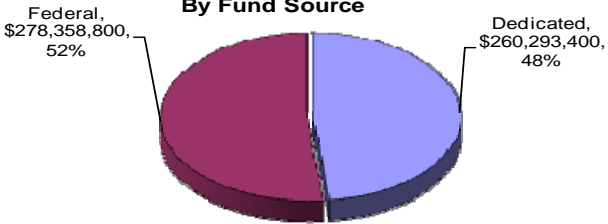
*Includes gasoline, diesel, and other highway fuels.

Idaho Transportation Department

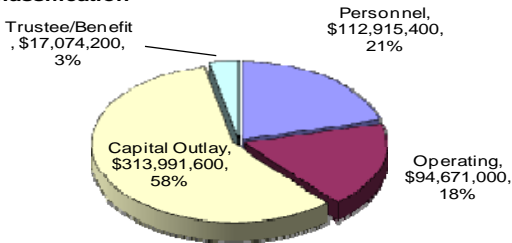
FY 2010 Original Appropriation = \$538.7 Million



FY 2010 Original Appropriation By Fund Source



FY 2010 Original Appropriation by Expenditure Classification



Transportation

Idaho Historical Fuel Tax Rates

Fiscal Years	Idaho Fuel Tax Rate per Gallon
1976-1981	9.5¢
1981-1982	11.5¢
1982-1983	12.5¢
1983-1988	14.5¢
1988-1991	18¢
1991-1995	21¢
1996 to present	25¢

Fuels taxed at 25¢ per gallon include gasoline, diesel, biodiesel, and biodiesel blends. The federal fuel tax rate per gallon is 18.4¢ and it was last increased in 1993. The Idaho Transportation Department estimates that FY 2011 Idaho fuel taxes will generate \$230 million and federal transportation funding will yield \$306 million.

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

State	Fuel Tax per Gallon
Washington	37.50¢
Nevada	33.1¢
Montana	27.8¢
Oregon	27.00¢
Idaho	25.00¢
Utah	24.50¢
Wyoming	14.00¢

Sources: Tax Foundation, State Tax Data, www.taxfoundation.org

Idaho Vehicle Registration Fees

Fuel taxes are only one variable associated with the cost of vehicle ownership/travel. Other fees vary from state to state including vehicle registration, operator licenses, and other miscellaneous fees. For instance, Idaho's registration fees for passenger vehicles range from \$24 to \$48 depending on the age of the vehicle. Vehicles registered in Ada County require an additional fee ranging from \$24 to \$40. Further, county administrative charges may apply. For example, the Ada County administrative fee is \$3.05 per registration. Therefore, total vehicle registration fees can range upward from \$51.05 to over \$91.05. The statewide motorcycle registration fee is \$9.00. During FY 2010, Idaho car, truck, and vehicle registrations are expected to yield approximately \$101.7 million and \$9.0 million from operator licenses, fines, and other fees.

Age of Vehicle	Statewide Fee	Ada County Highway District Fee	Emergency Medical Service Fee
1-2 Years	\$48.00	\$40.00	\$1.25
3-4 Years	\$36.00	\$36.00	\$1.25
5-6 Years	\$36.00	\$36.00	\$1.25
7+ Years	\$24.00	\$24.00	\$1.25
Motorcycle	\$9.00	\$8.00	\$1.25

Additional fees may include special plate fees, new plate fees, and fees for Project Choice earmarked for the Idaho State Police.

Source: Idaho Transportation Department, Division of Motor Vehicles

American Recovery and Reinvestment Act

The Idaho Transportation Department received \$190.7 million of Title 12 American Recovery and Reinvestment Act funding as an FY 2009 supplemental appropriation to be used at the state and local levels. As of August 2009, the amount the department will expend at the state level for major road projects is as follows:

1) US 95, Moscow Mountain Passing Lane	\$3,238,372
2) US 2, Dover Bridge	\$26,961,185
3) US 95, Whitebird Grade Chain Up Area	\$4,194,252
4) US 20, Henry's Lake Flat Passing Lanes	\$2,780,627
5) I-84, Vista Interchange, Boise	\$24,029,317
6) SH 48, Rigby HS to Yellowstone Highway	\$3,661,836
7) I-86, Chubbuck IC to Pocatello Creek IC	\$10,173,060
8) US 93, Twin Falls Alternate Route	\$22,354,000
9) US 95, Wyoming Avenue to SH 53, Hayden	\$15,800,000
10) Bid Savings as of August 2009 to be Used for New Projects and/or Cost Increases	<u>\$35,440,351</u>
TOTAL	\$148,633,000

Authorized Bonding for Grant Anticipation Revenue Vehicle (GARVEE) Projects

	2006 Session (H854)*	2007 Session (H336)	2008 Session (H657)	2009 Session (S1186)	Total Bonding Authority
Bonding Authority in Millions	\$215	\$250	\$134	\$82	\$681

*Includes \$15 million of interest earned.

The six GARVEE projects underway and in various stages of completion are:

- 1) US 95, Garwood to Sagle
- 2) US 95 , Worley North
- 3) Idaho 16, JCT I-84 to Emmett
- 4) I-84, Caldwell to Meridian
- 5) I-84, Orchard to Isaacs Canyon
- 6) US 30, McCammon to Lava Hot Springs

Funding has also been used for project management conducted by Connecting Idaho Partners.

As of July 2009:

◆ Total bonding authority	\$681 million
◆ Total resources available (bonds sold)	\$570 million
◆ Total contracts awarded	\$529 million
◆ Total amount actually expended	\$331 million

Projected GARVEE Debt Service During the Next Five Years, Based on a Full Program of \$998 Million of Bond Revenue

Fiscal Year	FY2010	FY2011	FY2012	FY2013	FY 2014
Debt Service in Millions	\$28.6	\$50.9	\$65.4*	\$73.4*	\$73.4*

* Estimated

Debt service is comprised of approximately 90% federal funds and 10% state funds.

Based on \$998 million of bond revenue, debt service will continue until FY 2029 at approximately \$74 million per year.

General Government



General Government

<u>Original Appropriations</u>	<u>FY 2000</u>	<u>FY 2010</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Administration, Dept.	\$48.4	\$88.8	6.3%	83.7%
Administration, Dept.	23.8	60.5	9.8%	154.6%
Building Fund Adv. Council	24.4	27.4	1.2%	12.7%
Capitol Commission	.2	.9	14.3%	280.6%
Attorney General	14.7	19.1	2.6%	29.6%
Controller, State	10.7	14.6	3.1%	36.0%
Governor, Office of the	49.2	157.3	12.3%	219.9%
Aging, Commission on	9.4	13.8	4.0%	47.4%
Arts, Commission on the	---	2.0	---	---
Blind and Visually Impaired	3.5	4.7	2.9%	33.1%
Drug Policy, Office of	---	.4	---	---
Energy Resource, Office of	---	18.9	---	---
Financial Management, Div.	3.5	1.6	(7.8%)	(55.6%)
Governor, Executive Office	1.6	9.0	18.9%	467.0%
Human Resources, Div.	2.5	2.1	(1.8%)	(16.6%)
Human Rights Commission	.7	.9	2.1%	23.7%
Liquor Dispensary	8.9	15.6	5.8%	75.6%
Military Division	14.9	58.0	14.6%	290.0%
Public Empl. Retire. Sys.	3.5	7.3	7.6%	107.2%
Species Conservation	---	23.0	---	---
Women's Commission	.0	---	---	(100.0%)
Investment Board	.6	---	---	(100.0%)
Legislative Branch	9.2	13.5	3.9%	46.8%
Lieutenant Governor	.1	.2	3.8%	45.5%
Revenue & Taxation, Dept.	29.0	---	---	(100.0%)
Tax Appeals, Board of	.3	.5	5.0%	62.2%
Tax Commission, State	28.7	32.2	1.2%	12.3%
Secretary of State	3.5	---	---	(100.0%)
Arts, Commission on the	1.5	---	---	(100.0%)
Secretary of State	2.1	3.5	5.6%	72.9%
Treasurer, State	1.6	---	---	(100.0%)
Treasurer, State	1.6	2.3	3.5%	41.6%
Idaho Millennium Fund	---	.8	---	---
Total	\$166.5	\$333.0	7.2%	100.0%

Continued on next page

General Government

<u>Original Appropriations</u>	<u>FY 2000</u>	<u>FY 2010</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
<u>By Fund Source</u>				
General	\$65.3	\$89.4	3.2%	37.0%
Dedicated	82.5	159.1	6.8%	92.8%
Federal	18.7	84.4	16.3%	351.5%
Total	\$166.5	\$333.0	7.2%	100.0%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ The Capitol Commission was formed in 1998 to preserve the State Capitol building.
- ◆ The functions of the Personnel Commission were transferred to the Office of the Governor in FY 2000 and reorganized as the Division of Human Resources.
- ◆ In 2003 the Legislature moved the Commission on the Arts out from under the Secretary of State and placed it within the Office of the Governor.
- ◆ The Legislature created the Office of Drug Policy in the Office of the Governor in 2007.
- ◆ In 2008 the Legislature moved the Division of Energy Resources from Water Resources to the Office of the Governor as the Office of Energy Resources.
- ◆ In 1998, the Legislature changed the State Insurance Fund from a state agency to an “independent body corporate politic”. As a result, its funding is no longer subject to review and appropriation by the Legislature.
- ◆ In 1998, the Legislature moved the Endowment Fund Investment Board out from under the Office of the Governor and placed it under the Land Board.
- ◆ The Office of Species Conservation was created by the Legislature in 2000 at the request of the Governor.
- ◆ The Idaho Millennium Fund was established by the Legislature in 2000 as the repository of all funds received by the State of Idaho under the tobacco Master Settlement Agreement. Beginning in FY 2004, only the non-governmental organization projects are shown in the appropriated amount. The government project appropriations are transferred to, and shown in, their respective agency budgets.
- ◆ In 2010, the Idaho Women’s Commission did not receive an appropriation from the Legislature.

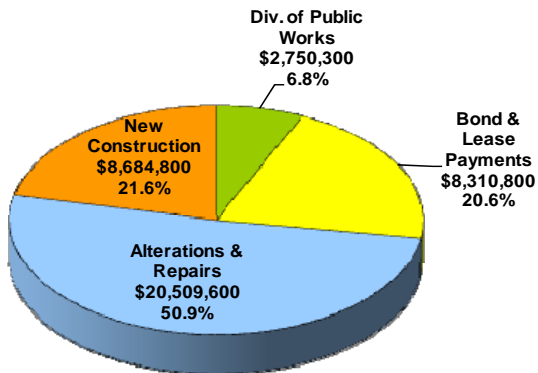
Permanent Building Fund or Capital Budget

Historical Sources of Revenue*

Revenues	FY 06	FY 07	FY 08	FY 09	FY 10 est.
Income Head Tax	\$5.7 M	\$6.2 M	\$6.9 M	\$7.0 M	\$7.1 M
Cigarette Tax	\$6.5 M	\$6.7 M	\$6.5 M	\$6.3 M	\$6.2 M
Beer Tax	\$1.4 M	\$1.5 M	\$1.5 M	\$1.5 M	\$1.5 M
Sales Tax	\$5.0 M	\$5.0 M	\$5.0 M	\$5.0 M	\$5.0 M
Lottery	\$13.0 M	\$16.5 M	\$17.0 M	\$17.4 M	\$17.5 M
Budget Res. Interest	\$3.2 M	\$4.9 M	\$5.6 M	\$2.4 M	\$2.0 M
PBF Interest Earnings	\$1.4 M	\$3.8 M	\$8.0 M	\$3.2 M	\$2.6 M
<i>Subtotal</i>	\$36.2 M	\$44.6 M	\$50.5 M	\$42.8 M	\$41.8 M
General Fund transfer		\$120.2 M			
GRAND TOTAL	\$36.2 M	\$164.8 M	\$50.5 M	\$42.8 M	\$41.8 M

*The table does not reflect periodic reappropriations or other miscellaneous revenue, nor cigarette tax revenue earmarked for Capitol Restoration purposes.

FY 2010 Permanent Building Fund Appropriation \$29,194,400*



*FY 2010 appropriation only reflects capital construction projects and alteration and repairs. The appropriation for the Division of Public Works and the Bond Payment program is appropriated in the budget for the Department of Administration.

Permanent Building Fund

For FY 2010 the Legislature allocated the available Permanent Building Fund money into roughly three areas: \$20.5 million for state-wide building maintenance (alteration and repair); \$8.3 million was approved as bond payments on building projects approved in the past; and \$8.7 million for the following new capital construction projects:

- ◆ \$2,000,000: University of Idaho Kibbie Dome repairs
- ◆ \$4,345,000: North Idaho College Seiter Hall remodel
- ◆ \$312,000: Dept. of Lands real property purchase
- ◆ \$272,000: Idaho Public Television space remodel*

*Provided spending authority for cigarette tax revenues for this remodel project. This relates to the Capitol restoration because IPTV is being displaced from the Capitol as part of the restoration. Idaho Code §63-2520(b)(5) provides: "For fiscal years on and after July 1, 2006, all [remaining cigarette and tobacco tax] moneys shall be distributed to the permanent building fund with the moneys to be used for the repair, remodel and restoration of the state capitol building and state facilities pertaining to the capitol restoration until such time as the capitol restoration is adequately funded as certified by the director of the department of administration."

Capitol Restoration & Expansion

In the fall of 2006, \$130 million worth of bonds were sold (through the Idaho State Building Authority) to finance the Statehouse restoration/expansion. The debt service schedule on the bonds calls for seven years of annual payments of approximately \$20.1 million. Payments will be from the cigarette tax increase approved in 2005 (H386). The 8th and final year's payment is projected to be about \$12 million. Following the 2007 compromise between the Governor and the Legislature, the expansion portion of the project was scaled back from 100,000 square feet to 50,000 square feet. The total cost is apportioned as follows:

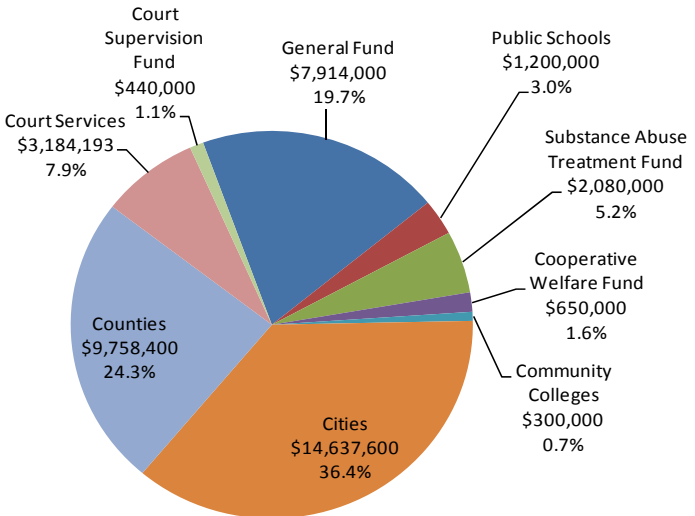
- > Wings Core and Shell with some tenant improvements: \$29.7M
- > Restoration of the existing Statehouse: \$65.7M
- > Project-related costs and contingencies: \$21.2M
- > Connection costs and revised design: \$2.7M

An additional \$2.5 million was made available in the summer of 2008 as a contingency for unforeseen expenses related to the restoration.

The entire restoration and expansion project is on schedule, with re-occupancy to begin in November, 2009, leaving less than eight weeks until the start of the 2010 legislative session.

FY 2008 Distribution of Liquor Dispensary Earnings

Total = \$40,164,193



2008 Liquor Revenue Distribution Formula

Two percent (2%) surcharge on liquor sales to the Drug Court, Mental Health Court and Family Court Services Fund

Forty percent (40%) of profit distributed as follows:

- \$1,800,000 to Cities and Counties to repay shift to General Fund
- \$5,350,000 annual fixed distribution to Substance Abuse Treatment Fund, Community Colleges, Public Schools, Cooperative Welfare Fund, Court Services, and Court Supervision Funds.
- Remaining Balance to General Fund

Sixty percent (60%) of profit distributed (through FY 2009, decreasing by 2% annually to 50% in FY 2014) as follows:

- 60% to Cities (90% to cities with liquor stores, in proportion to sales; 10% to cities without liquor stores, in proportion to population)
- 40% to Counties, in proportion to sales

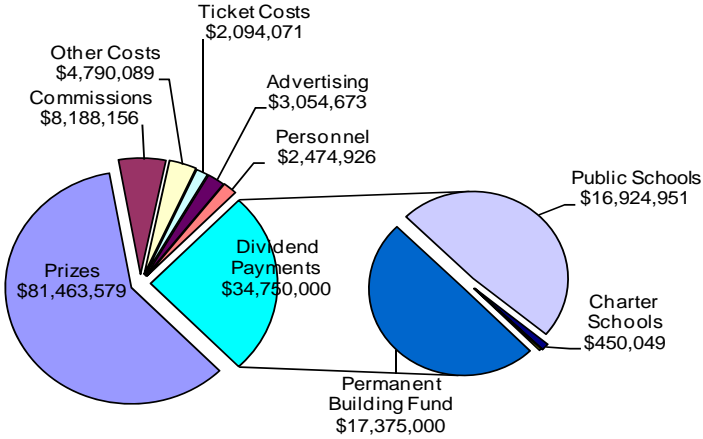
SB 1388, 2006: Modified liquor revenue distribution formula to provide cities and counties with additional annual distributions of \$1.8 million for fiscal years 2006-2009 to repay the \$7.2 million appropriation to the Water Resource Board Revolving Fund in FY 2005 and adjusted the 40/60 split between state and local governments to incrementally move to a 50/50 split by 2014.

HB 180, 2007: Modified liquor revenue distribution formula to provide \$2,000,000 of increased funding for substance abuse treatment and drug and mental health courts

HB 400, 2008: Modified liquor revenue distribution formula to provide \$300,000 to Community Colleges, \$200,000 of which is earmarked for the College of Western Idaho and an additional \$50,000 for NIC and CSI.

Where the FY 2008 Lottery Revenues were Distributed in 2009

Total money generated in FY 2008 = \$136,815,494



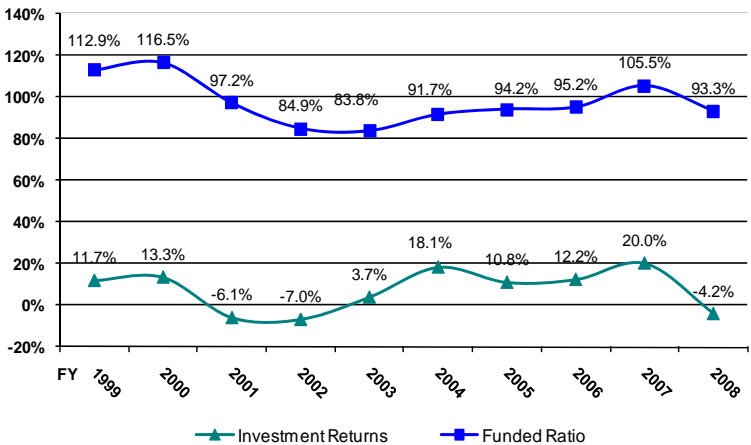
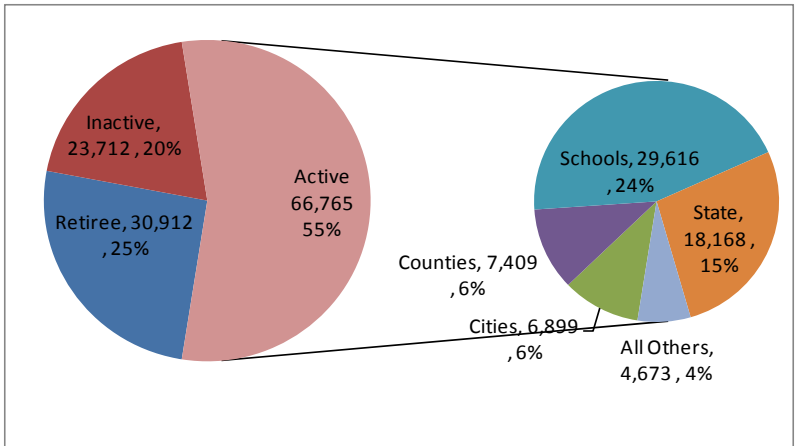
State lottery revenues are derived from the sale of lottery tickets and deposited into the State Lottery Fund. The fund is used to pay agency administrative costs including personnel, operating, and capital outlay. Other expenditures authorized from the State Lottery Fund, and appropriated on a continuous basis, include expenses for prizes, retail commissions, and advertising and promotion costs.

Per §67-7434, Idaho Code, a lottery dividend must be paid annually from net income of lottery ticket sales. One-half of the dividend is paid to the state Permanent Building Fund and the other half of the dividend is paid to the School District Building Account. In FY 2008, the total dividend was \$34,750,000.

The State Board of Education spent the majority of the FY 2008 lottery dividend on maintaining, furnishing, and/or purchasing sites for public school buildings across the state. Charter schools received \$450,049 for maintenance or construction costs.

Public Employee Retirement System of Idaho

691 employer units belong to PERSI, for a total FY 2007 system membership of 118,109



The PERSI Base Plan experienced a -4.2% gross return on investments in FY 2008, which equals \$503.7 million in net unrealized investment loss. As of July 1, 2008, the PERSI Base Plan fund was valued at \$10.4 billion, down from \$10.9 billion the prior year. The 15.6 year amortization period of PERSI's unfunded actuarial liability is below the 25-year period required by law. In November 2002, the PERSI board approved a total contribution rate increase (including employee and employer rates) of 3% to be phased-in over three years, beginning in FY05. The second rate increase scheduled for FY 2006 has been postponed for three years. If the remaining two increases are phased-in, contribution rates will be at the same level they were prior to November 1997, when rates were reduced 3%.

Idaho Millennium Fund

\$ Millions

Fiscal Year	Traditional Millennium Fund			Permanent Endowment Fund		
	Receipts	Transfer to Approp.	Ending Market Value	Receipts	Transfer to Approp.	Ending Market Value
2002	\$ 26.6	(\$2.4)	\$ 49.3			
2003	\$ 26.7	(\$4.9)				
2004	\$ 22.8		\$ 22.8			
2005	\$ 23.2	(\$1.9)	\$ 44.6			
2006	\$ 21.3	(\$.3)	\$ 67.7			
2007	\$ 4.6	(\$1.4)	\$ 64.4	\$ 17.6		\$ 28.1
2008	\$ 5.7	(\$2.5)	\$ 70.4	\$ 22.8		\$ 56.1
2009	\$ 6.2	(\$3.6)	\$ 74.2	\$ 24.8	(\$.5)	\$ 67.0
2010	\$ 6.4	(\$3.2)	\$ 80.8	\$ 25.7	(\$1.7)	\$ 100.2
2015	\$ 6.7	(\$4.8)	\$ 100.0	\$ 26.8	(\$8.7)	\$ 291.1
2020	\$ 6.4	(\$4.9)	\$ 100.0	\$ 25.7	(\$19.8)	\$ 535.5
2025	\$ 6.8	(\$4.9)	\$ 100.0	\$ 27.1	(\$32.6)	\$ 824.5

- ◆ The 2000 Legislature established the Idaho Millennium Fund as an endowment fund structure to receive, invest and disburse funds received by the state as a result of the Master Settlement Agreement reached with tobacco companies. The long-term capital value of the funds is preserved through a 5% annual distribution rule. Fund investments are managed by the State Treasurer.
- ◆ There is **NO** statutory restriction on how the money in the fund may be used. Idaho Code §67-1802 provides that “the uses of this fund shall be determined by legislative appropriation.”

Constitutional Amendment and Legislation

- ◆ In November 2006, voters approved a constitutional amendment to establish the Idaho Millennium Permanent Endowment Fund.
- ◆ The constitutional amendment mandates that, beginning in 2007, 80% of tobacco settlement payments be placed into an endowment fund and that the remaining 20% be placed into the already existing Idaho Millennium Fund. Annual distributions from both of these funds will be made to the Idaho Millennium Income Fund. The legislature will have the authority to spend funds in both the Idaho Millennium Fund and the Idaho Millennium Income Fund.
- ◆ The legislation also establishes a cap of \$100 million on the Idaho Millennium Fund. Once the cap is reached, excess distributions will be transferred to the Idaho Millennium Permanent Endowment Fund.



Section III

State Facts & Demographics

Idaho Facts	107
County and County Seat Populations	108
Idaho's 20 Largest Cities & NW Population Highlights	109
Legislative Statistics	110
Legislative Staff Organizational Chart	111
Idaho Rankings	112

Idaho Facts

Geography

Land Area:	83,557 square miles (11th in area size)
Lowest Elevation:	710 feet, Snake River at Lewiston
Highest Elevation:	12,662 feet, Mt. Borah in Custer County
Length:	164 / 479 miles at shortest / longest point
Width:	45 / 305 miles at narrowest / widest point
% of Fed. Land:	63.1%
% of State Land:	5.1%

State Symbols

Bird	Mountain Bluebird (<i>Sialia arctica</i>)
Fish	Cutthroat Trout (<i>Oncorhynchus clarki</i>)
Flower	Syringa (<i>Philadelphus lewisii</i>)
Folk Dance	Square Dance
Fossil	Hagerman Horse
Fruit	Huckleberry
Gem	Star Garnet
Horse	Appaloosa
Insect	Monarch Butterfly (<i>Danaus plexippus</i>)
Motto	<i>Esto Perpetua</i> ("Let it be perpetual")
Nickname	The Gem State
Raptor	Peregrine Falcon (<i>Falco peregrinus</i>)
Song	"Here We Have Idaho"
Tree	Western White Pine (<i>Pinus monticola</i>)
Vegetable	Potato

Cities and Counties

Number of Cities	201 Incorporated Cities
Largest	Boise, Ada County, pop. 202,832
Smallest	Warm River, Fremont County, pop. 10
Number of Counties	44
Largest	Ada, population 373,406
Smallest	Clark, population 906

Idaho Counties

County	Population 2008	County Seat	Population 2008	License Prefix
Ada	380,920	Boise	205,314	1A
Adams	3,499	Council	680	2A
Bannock	80,812	Pocatello	54,901	1B
Bear Lake	5,798	Paris	483	2B
Benewah	9,352	St. Maries	2,644	3B
Bingham	43,903	Blackfoot	11,012	4B
Blaine	21,731	Hailey	7,883	5B
Boise	7,504	Idaho City	476	6B
Bonner	41,168	Sandpoint	8,337	6B
Bonneville	99,135	Idaho Falls	54,334	8B
Boundary	10,962	Bonnars Ferry	2,596	9B
Butte	2,751	Arco	977	10B
Camas	1,126	Fairfield	417	1C
Canyon	183,939	Caldwell	42,331	2C
Caribou	6,826	Soda Springs	3,072	3C
Cassia	21,348	Burley	9,105	4C
Clark	910	Dubois	616	5C
Clearwater	8,176	Orofino	3,045	6C
Custer	4,254	Challis	896	7C
Elmore	28,997	Mtn. Home	12,382	E
Franklin	12,454	Preston	5,059	1F
Fremont	12,551	St. Anthony	3,401	2F
Gem	16,513	Emmett	6,357	1G
Gooding	14,295	Gooding	3,200	2G
Idaho	15,448	Grangeville	3,110	I
Jefferson	23,860	Rigby	3,394	1J
Jerome	20,468	Jerome	9,157	2J
Kootenai	137,475	Coeur d'Alene	43,360	K
Latah	35,906	Moscow	22,798	1L
Lemhi	7,808	Salmon	2,986	2L
Lewis	3,594	Nezperce	486	3L
Lincoln	4,503	Shoshone	1,564	4L
Madison	37,456	Rexburg	28,028	1M
Minidoka	18,645	Rupert	5,082	2M
Nez Perce	38,975	Lewiston	31,764	N
Oneida	4,130	Malad	2,084	1O
Owyhee	10,877	Murphy	522	2O
Payette	22,966	Payette	7,637	1P
Power	7,683	American Falls	4,069	2P
Shoshone	12,913	Wallace	861	S
Teton	8,833	Driggs	1,362	1T
Twin Falls	74,284	Twin Falls	42,197	2T
Valley	8,862	Cascade	991	V
Washington	10,206	Weiser	5,290	W
Total	1,523,816		646,542	

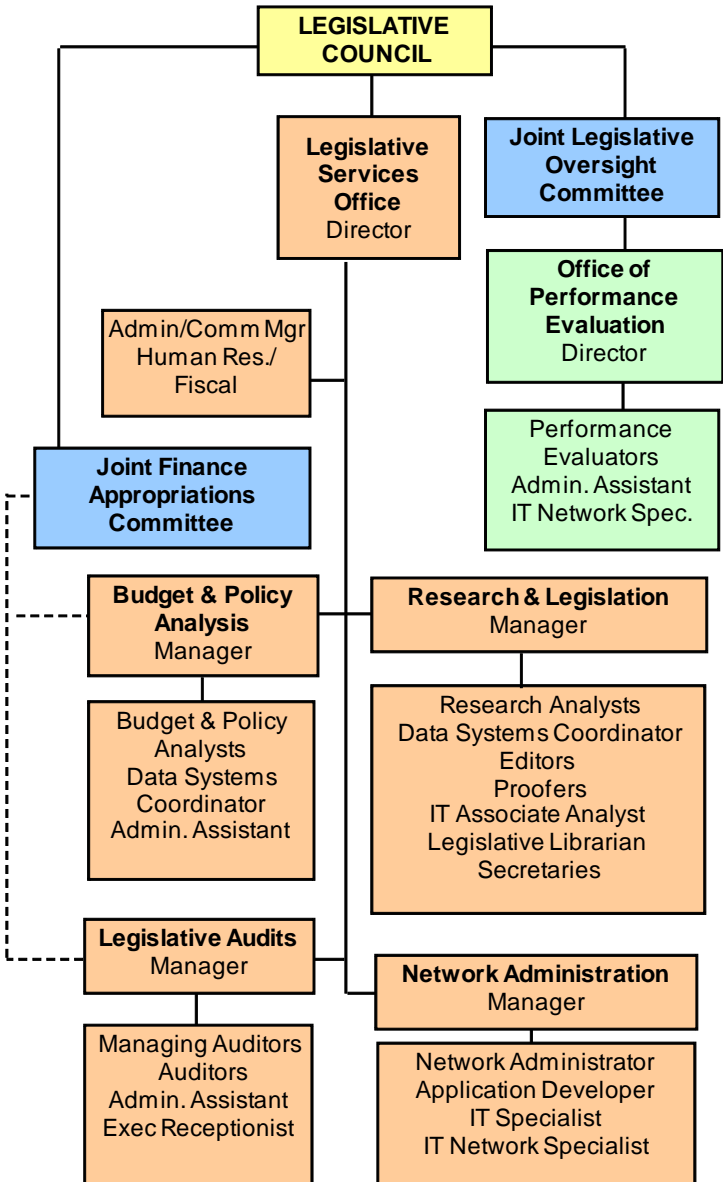
Idaho's 20 Largest Cities

Pop. Rank	City	2000		Change	% Change
		2008	Census		
1	Boise	205,314	185,787	19,527	10.5%
2	Nampa	80,362	51,867	28,495	54.9%
5	Meridian	66,916	34,919	31,997	91.6%
3	Pocatello	54,901	51,466	3,435	6.7%
4	Idaho Falls	54,334	50,730	3,604	7.1%
6	Coeur d'Alene	43,360	34,514	8,846	25.6%
7	Twin Falls	42,197	34,469	7,728	22.4%
8	Caldwell	42,331	25,967	16,364	63.0%
9	Lewiston	31,764	30,904	860	2.8%
10	Rexburg	28,028	17,257	10,771	62.4%
11	Post Falls	26,460	17,247	9,213	53.4%
12	Moscow	22,798	21,291	1,507	7.1%
13	Eagle	19,471	11,085	8,386	75.7%
14	Ammon	13,646	6,187	7,459	120.6%
15	Kuna	13,354	5,382	7,972	148.1%
16	Hayden	12,873	9,159	3,714	40.6%
17	Mountain Home	12,382	11,143	1,239	11.1%
18	Garden City	11,713	10,624	1,089	10.3%
19	Chubbuck	11,828	9,700	2,128	21.9%
20	Blackfoot	11,012	10,419	593	5.7%

Northwest Population Highlights

Northwest Population	2000		Change	% Change
	2008	Census		
Washington	6,549,224	5,894,121	655,103	11.1%
Oregon	3,790,060	3,421,399	368,661	10.8%
Utah	2,736,424	2,233,169	503,255	22.5%
Nevada	2,600,167	1,998,257	601,910	30.1%
Idaho	1,523,816	1,293,953	229,863	17.8%
Montana	967,440	902,195	65,245	7.2%
Wyoming	532,668	493,782	38,886	7.9%

Legislative Staff Organizational Chart



Idaho Rankings 2008

Commodities	US Rank	US %	Production	Unit
Potatoes	1	29	1.148 billion	lbs
Austrian Winter Peas	2	51	56,000	cwt
Wrinkled Seed Peas	2	25	160,000	cwt
Barley	2	21	49,880,000	bu
Sugarbeets	2	18	3,619,000	ton
All Mint	3	17	1,562,000	lb
Hops	3	8	7,240,400	lb
Lentils	4	13	352,000	cwt
Dry Edible Peas	4	3	540,000	cwt
Dry Edible Beans	5	6	1,462,000	cwt
Sweet Cherries	6	1	4,000	ton
All Wheat	10	4	98,170,000	bu
Apples	18	1	60,000,000	lb
All Hay	9	4	5,588,000	ton

Livestock/ Products	US Rank	US %	Production	Unit
Foodsize Trout	1	76	46,500,000	lb
Total Cheese	3	8	46,500,000	lb
Milk Production	4	7	12,315,000,000	lb
Milk Cows	5	6	549,000	head
All Sheep and Lambs	9	4	260,000	head
Wool	8	5	1,980,000	lb
Honey	10	3	4,180,000	lb
Cattle & Calves	14	2	2,236,147	head

RANKING

	VALUE	US	NW*
AGRICULTURE			
Number of Farms (2007)	24,500	33	3
Average Acres Per Farm (2007)	478	14	5
Farm Income: Crops (2007)	\$2,412,564,000	21	3
Farm Income: Livestock (2007)	\$3,269,314,000	16	1
Farm Income: Gov't Pymts (2007)	\$121,035,000	31	3
Acres Planted (2008)	4,296,000	22	2
Acres Harvested (2008)	4,134,000	22	2

Source: USDA Agricultural Statistics Bulletin, and

Idaho State Agricultural Overview - 2007

Rankings reflect 2007; production @ July 2008 as available

	VALUE	RANKING	
		US	NW*
POPULATION			
Population (2008)	1,523,816	39	5
Percent Change (2007 to 2008)	1.8%	6	2
Persons Per Square Mile (2008)	18.4	44	5
% White Population (2007)	94.8%	4	1
% Hispanic Population (2007)	9.8%	15	4
2030 Population (projected)	1,969,624	37	5
2000-2030 % Pop. Change (projected)	52.2%	6	3
Net Migration of Pop. (2007 to 2008)	12,767	14	5
Population per U.S. House Seat (2009)	761,908	7	4
Population per State Legislator (2009)	14,513	39	5
EDUCATION			
% School Age Pop to Total Pop. (2007)	19.3%	4	2
Pupil-Teacher Ratio (2009)	18.3 to 1	7	5
Average Teacher Salary (2009)	\$45,439	41	5
Pub High School Grad Rate (2008)	75.0%	20	2
% of Pop High School Grad (2007)	88.4%	17	5
High School Dropout Rate (2005)	3.0%	33	6
Per Capita Expend. for Ed. (2006)	\$1,968	46	6
Education Expend. as % of All State & Local Expenditures (2006)	34.1%	32	2
Expenditures Per Pupil (2008)	\$7,418	47	5
Per Capita Higher Ed. Exp. (2006)	\$609	33	6
% of Pop. College Grads (2007)	24.5%	35	4
Population per Public Library (2005)	10,258	39	5
ECONOMY			
Gross Domestic Product (GDP) (2007)	\$51B	42	5
2003-2007 Percent Change in GDP	22.7%	3	3
Personal Income (2007)	\$47.5B	41	5
Per Capita Personal Income (2007)	\$31,703	43	6
Median Household Income (2007)	\$47,876	28	6
Tax Burden (federal, state & local taxes as % of income) (2007)	29.6%	42	7
GOVERNMENT FINANCE			
Per Capita Fed Gov't Exp (2007)	\$7,316	38	4
Federal Civilian Employees Per 10,000 Population (2005)	56	22	4

RANKING

	VALUE	US	NW*
Per Capita Property Tax Rev (2006)	\$848	37	5
Per Capita State Tax Rev (2007)	\$2,364	30	5
Per Capita State Individual Income Tax Rev (2007)1	\$940	20	3
Per Capita State Corporate Income Tax Revenue (2007)1	\$126	34	3
Per Capita State Sales Tax Rev (2007)2	\$854	18	4
Per Capita State Fuel Tax Rev (2007)	\$155	11	3
Per Capita State Gov't Exp (2006)	\$4,348	41	6
State Employ. Per 10,000 Pop (2007)	148	35	6
Per Capita Local Gov't Total Revenue (2006)	\$3,206	43	6
Per Capita Local Gov't Exp (2006)	\$3,135	42	6

¹ NV, WA, and WY do not have income tax

² MT and OR do not have sales tax

EMPLOYMENT & LABOR

Average Annual Pay (2007)	\$33,544	46	6
Unemployment Rate (2008)	6.4%	28	4
Labor Force: % Women (2007)	44.6%	45	5
Job Growth (2007-2008)	4.3%	48	7
% Emp: Construction (2008)	6.9%	4	3
% Emp: Manufacturing (2008)	9.2%	29	4
% Emp: Mining (2008)	0.7%	16	4

CRIME & LAW ENFORCEMENT

Violent Crimes Per 100,000 Population (2007)	239.4	42	5
Murders Per 100,000 Pop (2007)	3.3	32	2
State Prisoner Incarceration Rate Per 100,000 Pop. (2007)	483	16	2
Death Row Inmates (2007)	17	22	3

	VALUE	RANKING	
		US	NW*
CRIME & LAW ENFORCEMENT (cont.)			
Full-Time Law Officers Per 100,000 Population (2004)	213	35	3
Per Capita State & Local Expenditures for Police (2006)	\$189	42	7
Per Capita State & Local Expenditures for Corrections (2006)	\$179	25	5
ENERGY & ENVIRONMENT			
Per Cap. BTUs Consumed (2006)	352.1B	22	3
Per Capita Energy Expend. (2006)	\$3,462	38	4
Energy Prices - Per Million BTUs (2006)	\$15.13	43	5
Per Capita Gasoline Used (Gal.) (2007)	452	36	4
National Priority Listed Hazardous Waste Sites (2007)	9	39	5
Total Pollution Released Per Pounds of Toxins (2006)	67.2M	22	3
HEALTH			
% of Pop. w/o Health Insurance (2007)	14.7%	21	5
Community Hospitals Per 100,000 Population (2007)	2.6	15	3
Birth Rate Per 1,000 Pop (2007)	16.7	3	2
Teenage Birth Rate Per 1,000 (2006)	40.3	26	3
Births to Unmarried Women as a % of All Births (2006)	24.3%	49	6
Abortions Per 1,000 Live Births (2005) ¹	48	46	6
Deaths (2006)	10,610	40	5
Cancer Deaths (2008)	2,470	41	5
Heart Disease Deaths (2005)	2,450	42	5
Suicide Deaths (2005)	228	38	5
AIDS Deaths (2005)	8	44	5
Percent of Adults Overweight (2007)	63.1	24	1

¹ No data reported by WY

		RANKING	
	VALUE	US	NW*
HEALTH (cont.)			
% of Children (19-35 months) Fully Immunized (2007)	65.6%	48	5
SOCIAL WELFARE			
% of Population in Poverty (2007)	9.8%	38	5
Per Cap Soc. Sec. Payment (2006)	\$1,754	39	5
% Population in Medicare (2007)	13.8%	38	4
% Pop. Receiving Public Aid (2006)	1.8%	47	5
Recipients of TANF Payments (2008)	2,173	49	6
% Change in TANF Recipients (2007-2008)	(7.8%)	34	6
% Pop. Receiving Food Stamps (2008)	6.6%	40	4
TRANSPORTATION			
Per Cap Fed Highway Fund (2009)	\$173	8	3
% Federally Funded Road & Street Miles (2007)	22.8	34	4
Pub Road & Street Mileage (2007)	48,416	35	4
Highway Fatalities Per 100 Million Vehicle Miles (2007)	1.6	15	3
Alcohol Related Fatalities as a % of all Highway Fatalities (2007)	35	35	5
Safety Belt Usage Rate (2007)	79%	38	6
Vehicle Registrations (2007)	1,281,899	39	5
DEFENSE			
Per Capita US Defense Dept. Expenditures (2006)	\$510	45	6
US Def. Dept. Personnel (2006)	12,659	42	5
Active Duty Military Personnel (2006)	4,042	32	4
Number of Veterans in Idaho (2008)	137,203	40	5

Source: State Rankings 2009, CQ Press (Morgan)

* NW Rank: Idaho's rank relative to its six contiguous neighboring states: Montana, Nevada, Oregon, Utah, Washington, and Wyoming.

Values Are Ranked From High To Low (Highest = 1)

Notes:

