



# Idaho Transportation Department

## Base Review

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Budget and Analyst

February 8, 2024

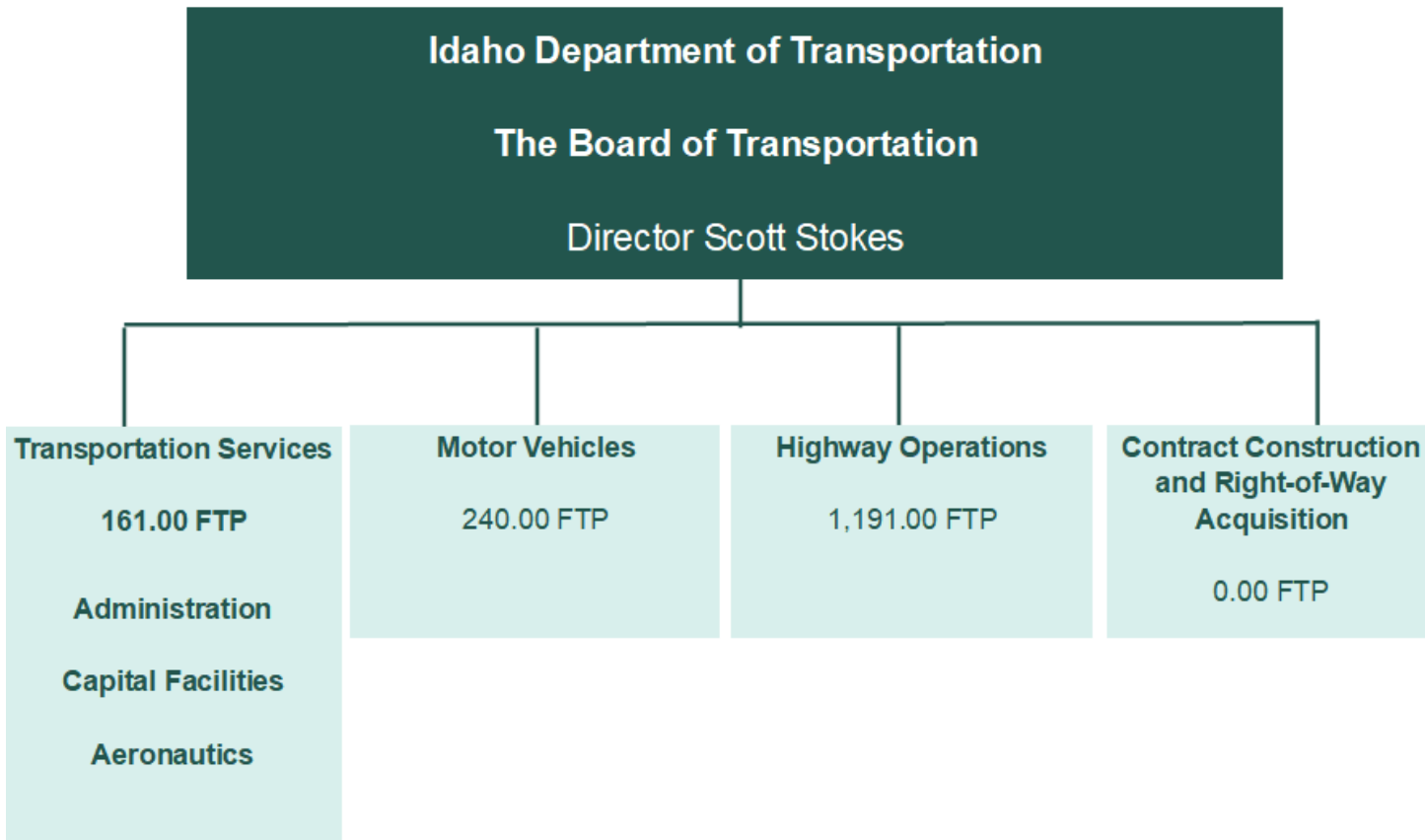
# Idaho Transportation Department

The Idaho Transportation Department (ITD) has four divisions and six budgeted programs:

- 1) Transportation Services, which consists of Administration, Capital Facilities, and Aeronautics;
- 2) Motor Vehicles;
- 3) Highway Operations; and
- 4) Contract Construction and Right-of-Way Acquisition.

Statutory Authority: Title 40, Idaho Code

# Organizational Structure



**1,592.00 FTP**

65.00 Vacant  
as of 9/01/2023

## Five-year Averages

Authorized FTP: **1,648.00**

Filled FTP Percentage: **96.33%**

Personnel Cost Appropriated: **\$137,565,740**

Percent of PC Spent on PC: **94.04%**

**LSO**

Legislative Services Office

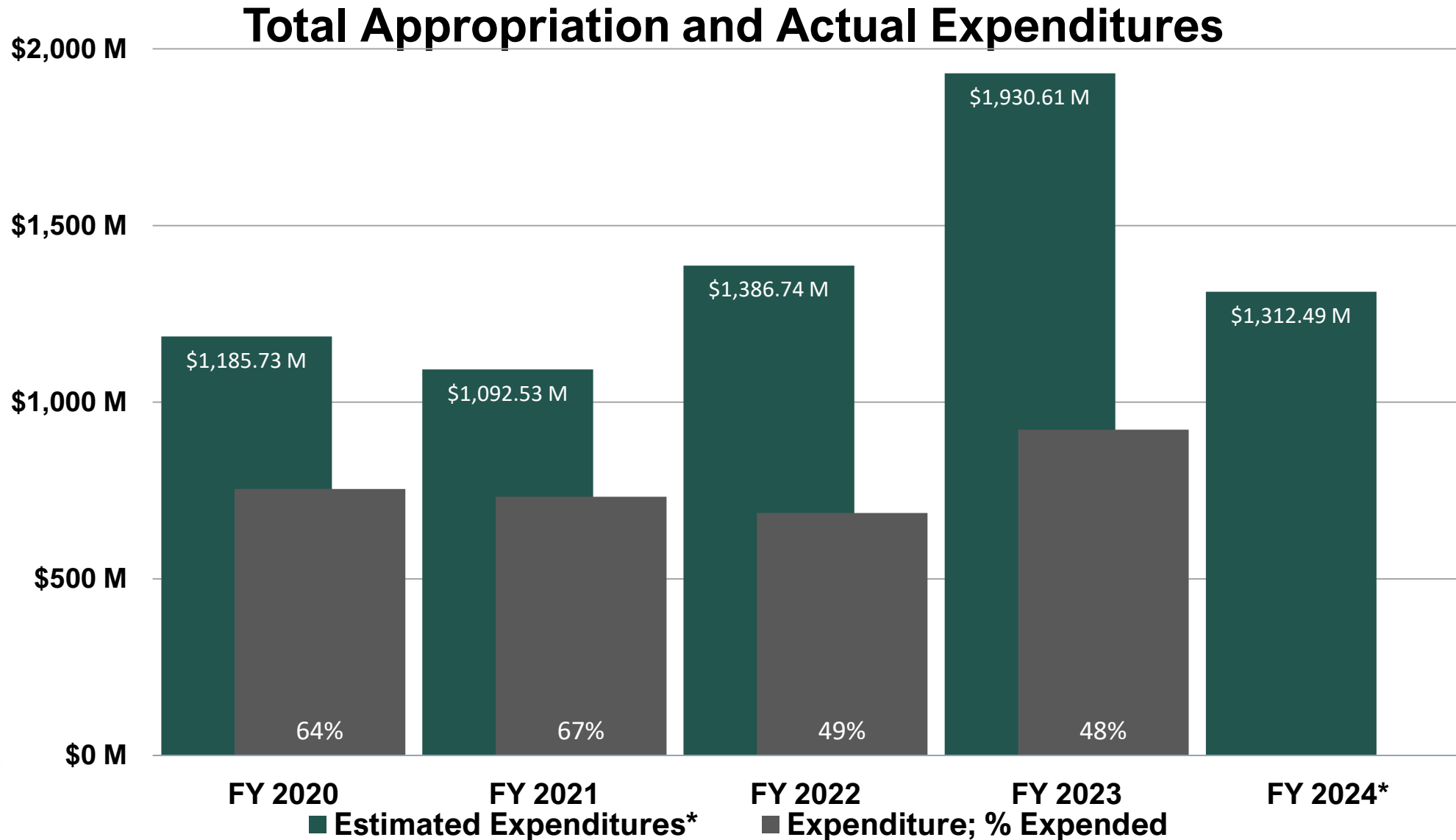


# Consolidated Fund Analysis

Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
	Actual	Actual	Actual	*Estimate	*Estimate
+ Beginning Free Fund Balance	(\$15,140,700)	\$21,000,700	\$380,858,200	\$180,019,800	\$696,025,300
+ Receipts and Transfers	\$1,218,353,200	\$1,675,543,400	\$1,832,672,100	\$1,874,987,600	\$1,659,972,700
+ Direct Investments	\$113,061,600	\$175,931,300	\$180,073,000	\$180,073,000	\$0
- Cash Expenditures & Agency Request	\$1,182,211,800	\$1,315,685,900	\$2,033,510,500	\$1,358,982,100	\$1,373,075,600
<b>Ending Free Fund Balance</b>	<b>\$134,062,300</b>	<b>\$556,789,500</b>	<b>\$360,092,800</b>	<b>\$876,098,300</b>	<b>\$982,922,400</b>

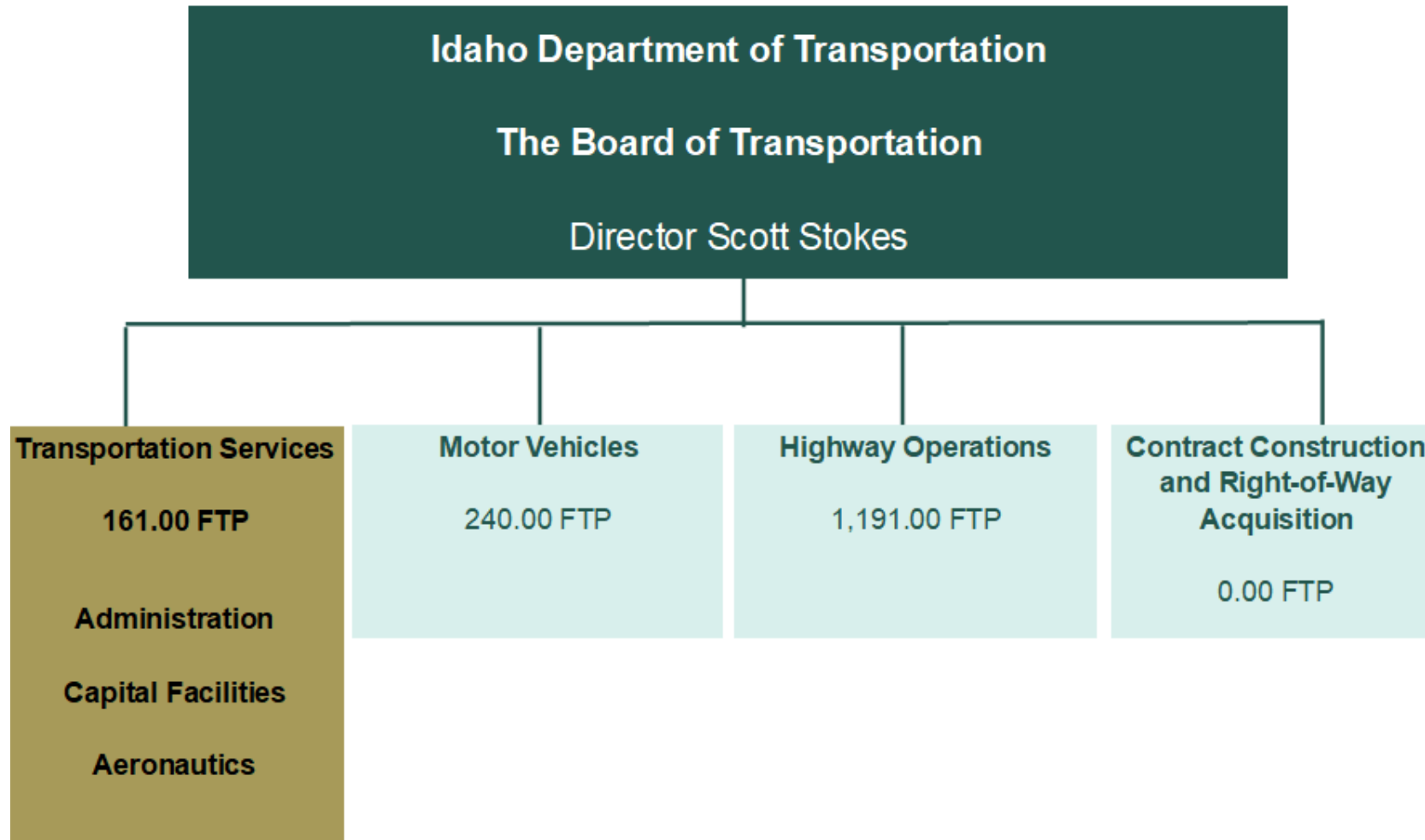
By Fund					
A State Aeronautics	\$2,943,600	\$614,000	\$4,103,700	\$41,344,100	\$37,949,800
Direct Investments (Aero)	\$874,800	\$1,892,000	\$1,936,300	\$1,936,300	\$0
B State Highway	(\$90,788,600)	(\$4,086,800)	\$21,687,400	\$3,395,100	\$12,161,400
Direct Investments (State Highway)	\$112,186,800	\$174,039,300	\$178,136,700	\$178,136,700	\$0
C Transportation Expansion Congestion Mitigation (TECM)	(\$1,407,800)	\$113,697,800	\$5,534,200	\$20,053,400	\$33,840,400
D Strategic Initiatives Program (State)	\$57,597,100	\$9,218,100	\$141,506,300	\$142,248,300	\$281,384,400
E Strategic Initiatives Program (Local)	\$400	\$210,237,300	\$4,739,400	\$490,260,200	\$617,413,800
F TECM Capital Project	\$0	\$1,597,900	\$173,700	\$173,700	\$173,700
G TECM Debt Services	\$0	\$84,900	\$18,600	\$18,600	\$18,600
H GARVEE Capital Project	\$4,440,500	\$1,900	\$500	\$500	\$500
I GARVEE Debt Service	\$48,215,500	\$49,493,100	\$2,256,000	(\$1,468,600)	(\$20,200)
<b>Ending Free Fund Balance</b>	<b>\$134,062,300</b>	<b>\$556,789,500</b>	<b>\$360,092,800</b>	<b>\$876,098,300</b>	<b>\$982,922,400</b>

# Five-Year Appropriations and Expenditures



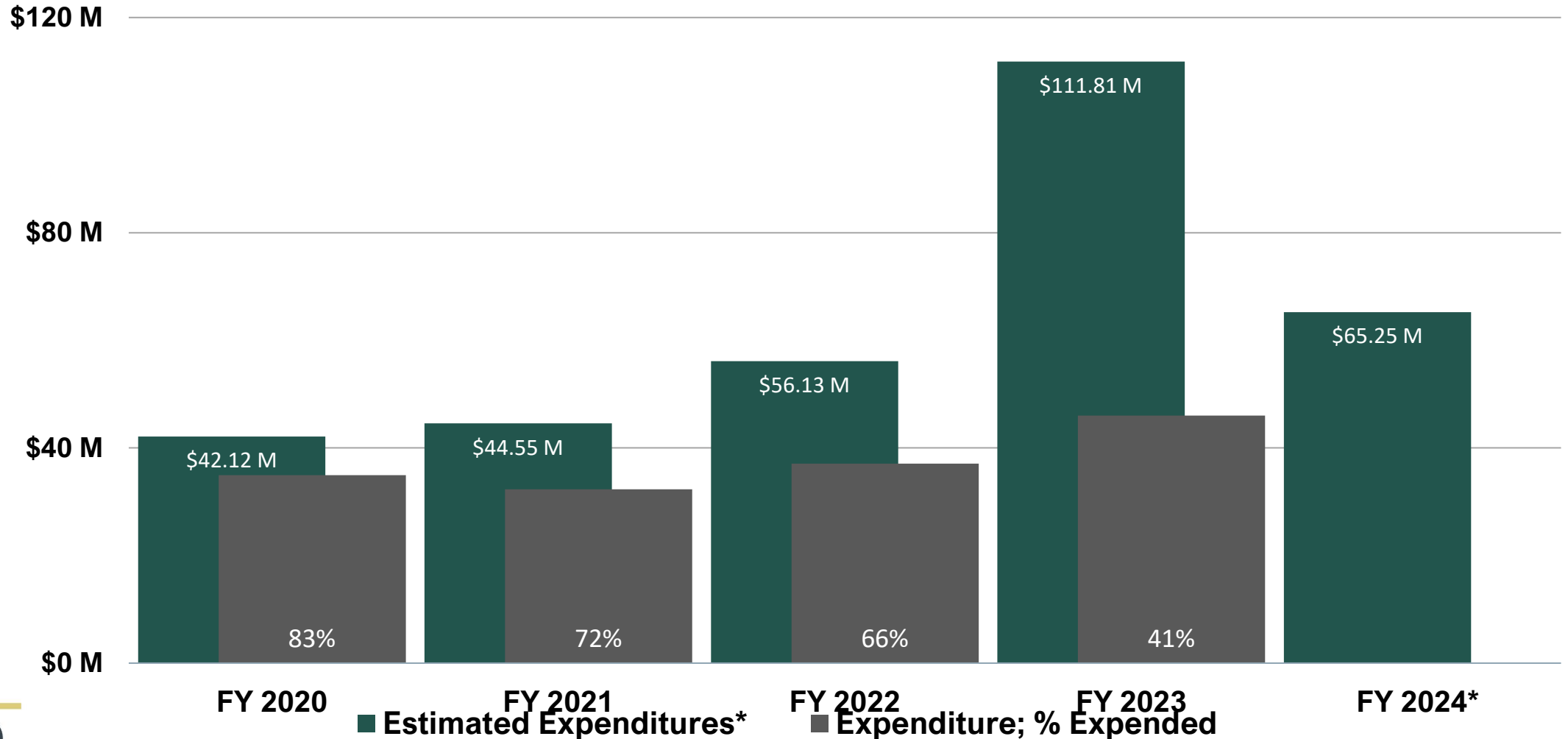
\*FY 2024 is Original Appropriation

# Organizational Structure



# Five-Year Appropriations and Expenditures

## Transportation Services Appropriation and Actual Expenditures



\*FY 2024 is Original Appropriation

# Five-Year Base Snapshot – Transportation Services

Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
1. Total FTP	209.00	209.00	209.00	209.00	161.00
2. <b>Current Year Base</b>	<b>32,025,600</b>	<b>33,342,100</b>	<b>34,451,400</b>	<b>34,935,000</b>	<b>40,380,200</b>
3. Benefits Costs	42,700	(106,200)	104,400	150,200	193,600
4. Inflationary Adjustments				55,500	150,400
5. Statewide Cost Allocation	35,200	119,300	25,200	(1,500)	386,200
6. CEC	476,700	342,100	333,500	1,166,000	633,800
7. <b>Total Ongoing Maintenance Change</b>	<b>554,600</b>	<b>355,200</b>	<b>463,100</b>	<b>1,370,200</b>	<b>1,364,000</b>
8. <b>% Chg from Current Year Base (line 7 / 2)</b>	<b>1.7%</b>	<b>1.1%</b>	<b>1.3%</b>	<b>3.9%</b>	<b>3.4%</b>
9. Ongoing Enhancements	761,900	754,100		4,000,000	1,090,900
10. Ongoing Supplementals				50,000	-
11. <b>Total Ongoing Enhancements Change</b>	<b>761,900</b>	<b>754,100</b>	<b>0</b>	<b>4,050,000</b>	<b>1,090,900</b>
12. <b>% Chg from Current Year Base (line 11 / 2)</b>	<b>2.4%</b>	<b>2.3%</b>	<b>0.0%</b>	<b>11.6%</b>	<b>2.7%</b>
13. Ongoing Base Adjustments			\$20,500	\$25,000	-
14. <b>Next Year Base (line 2 + 7 + 11 + 13)</b>	<b>33,342,100</b>	<b>34,451,400</b>	<b>34,935,000</b>	<b>40,380,200</b>	<b>42,835,100*</b>
15. <b>Total Base Change (line 14 - 2)</b>	<b>1,316,500</b>	<b>1,109,300</b>	<b>483,600</b>	<b>5,445,200</b>	<b>2,454,900</b>
16. <b>% Chg from Current Year Base (line 15 / 2)</b>	<b>4.1%</b>	<b>3.3%</b>	<b>1.4%</b>	<b>15.6%</b>	<b>6.1%</b>

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





# FY 2023 Budget Enhancements –Transportation Services

Ongoing Enhancement Name	Type	Amount
Federal Transportation Funding	Enhancement	\$300,000
Equipment and Base Increase	Enhancement	\$150,000
Facility Upgrades	Enhancement	\$3,500,000
Air Strip Maintenance	Enhancement	\$50,000
Increased Fuel Costs	Supplemental	\$50,000
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$4,050,000</b>

# 2024 Ongoing Budget Enhancements – Transportation Services

Ongoing Enhancement Name	Type	Amount
Chinden Campus Lease	Enhancement	\$999,100
Construction Planning Software	Enhancement	\$500,000
Cybersecurity Licenses	Enhancement	\$167,500
DHR Consolidation	Enhancement	(\$1,200,300)
FY 2024 IT Consolidation	Enhancement	\$344,600
Idaho Airstrip Network	Enhancement	\$30,000
Idaho Airport Aid	Enhancement	\$250,000
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$1,090,900</b>

# 2025 Budget Request- Transportation Services

Enhancement Name	Amount
Replacement Items	\$2,583,300
Targeted CEC - Pilots	\$92,400
Airfield Improvements	\$2,485,100
Deferred Maintenance Projects	\$15,500,000
New Equipment	\$13,000
Relocate District 4 Headquarters	\$9,600,000
Headquarters Relocation	\$50,300,000
Furnishings for Headquarters Relocation	\$6,000,000
Align Budget with Anticipated Expenses	\$54,300
Construction Planning Software	(\$500,000)
ITD Website	\$50,000
Revenue Adjustments and Cash Transfers	\$0
Budget Law Exemptions	\$0
<b>Total Enhancements</b>	<b>\$86,178,600</b>

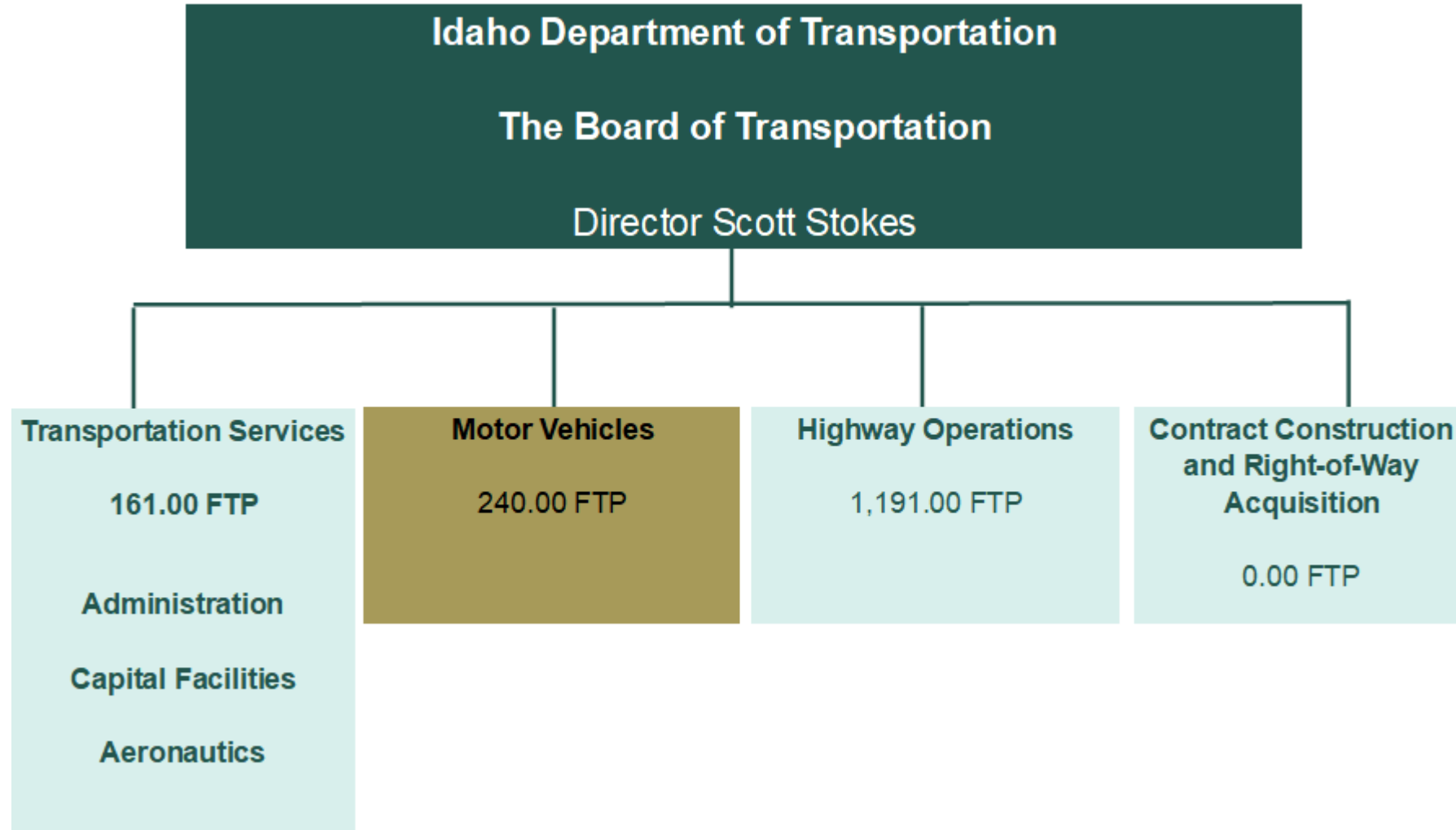
**The Governor recommends the request with changes for benefits and compensation as well as amounts adjusted for IT replacement items.**

**REAPPROPRIATION AUTHORITY FOR CAPITAL FACILITIES.** There is hereby reappropriated to the Idaho Transportation Department any unexpended and unencumbered balances appropriated or reappropriated to the Idaho Transportation Department from the State Highway Fund and the State Aeronautics Fund for the Capital Facilities Division for fiscal year 2024 to be used for nonrecurring expenditures for the Capital Facilities Division for the period July 1, 2024, through June 30, 2025.

**REAPPROPRIATION AUTHORITY FOR AIRPORT DEVELOPMENT GRANTS.** There is hereby reappropriated to the Idaho Transportation Department any unexpended or unencumbered balances appropriated or reappropriated to the Idaho Transportation Department from the State Aeronautics Fund as Trustee and Benefit payments for Airport Development Grants for fiscal year 2024 to be used for nonrecurring expenditures related to Airport Development Grants for the period of July 1, 2024, through June 30, 2025.

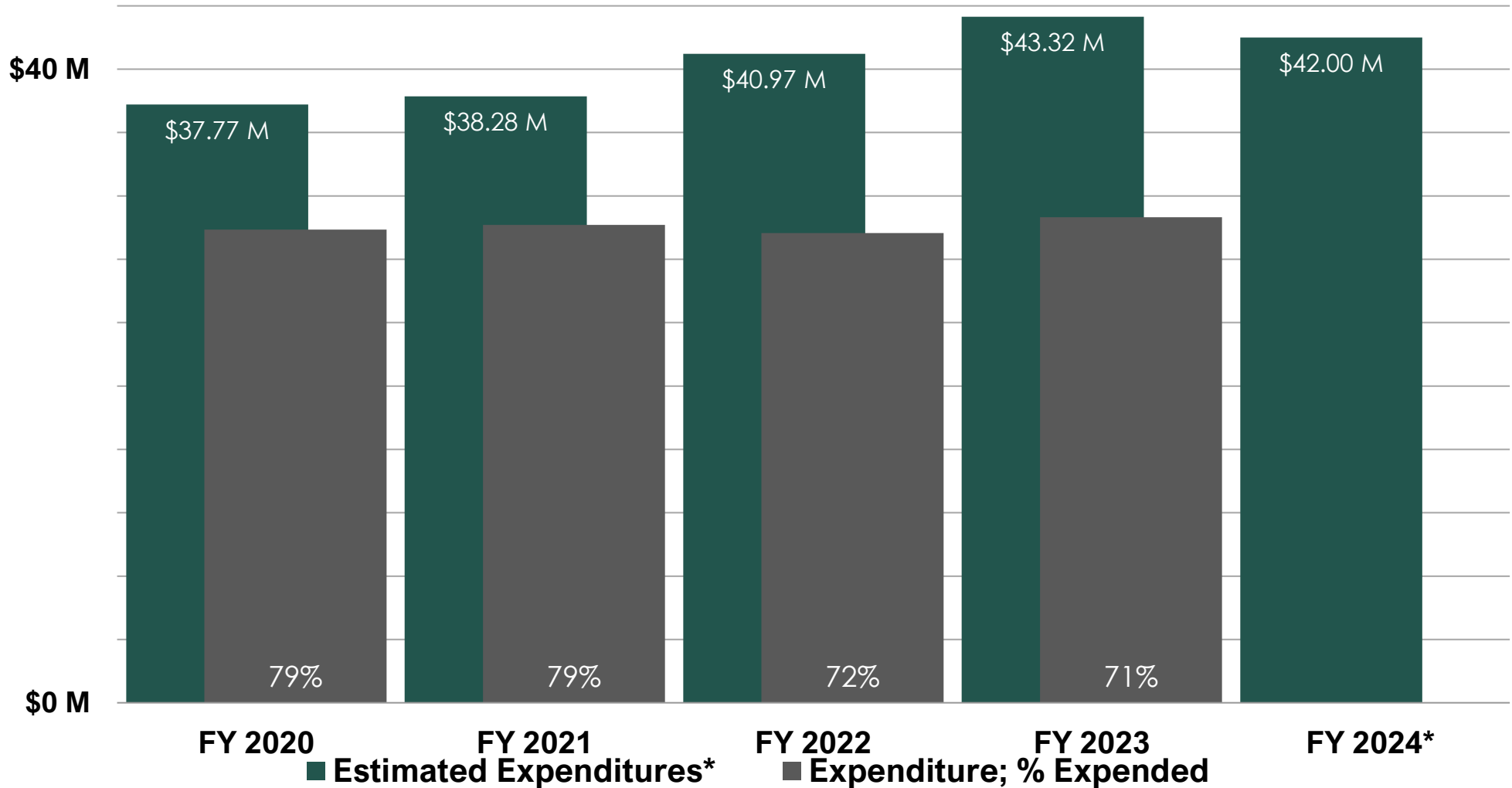
Cash Transfer Request	
State Highway (Dedicated) Fund	(\$322,400)
General Fund	\$322,400
<b>Total</b>	<b>\$0.00</b>

# Organizational Structure



# Five-Year Appropriations and Expenditures

## Division of Motor Vehicles Appropriation and Actual Expenditures



\*FY 2024 is Original Appropriation

# Five-Year Base Snapshot – Motor Vehicles

<b>Fiscal Year</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024*</b>
1. Total FTP	237.00	240.00	240.00	240.00	240.00
2. <b>Current Year Base</b>	<b>36,626,900</b>	<b>37,050,500</b>	<b>37,856,600</b>	<b>38,151,200</b>	<b>39,440,400</b>
3. Benefits Costs	31,700	(81,900)	80,300	181,400	246,700
4. Inflationary Adjustments		290,000			
5. Statewide Cost Allocation	(13,700)	(2,000)	(28,600)	(15,300)	
6. CEC	375,800	260,800	263,400	1,148,100	727,800
7. <b>Total Ongoing Maintenance Change</b>	<b>393,800</b>	<b>466,900</b>	<b>315,100</b>	<b>1,314,200</b>	<b>974,500</b>
8. <i>% Chg from Current Year Base (line 7 / 2)</i>	<i>1.1%</i>	<i>1.3%</i>	<i>0.8%</i>	<i>3.4%</i>	<i>2.5%</i>
9. Ongoing Enhancements	29,800	62,600			202,300
10. <b>Total Ongoing Enhancements Change</b>	<b>29,800</b>	<b>62,600</b>	<b>0</b>	<b>0</b>	<b>202,300</b>
11. <i>% Chg from Current Year Base (line 10 / 2)</i>	<i>0.1%</i>	<i>0.2%</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.5%</i>
12. Ongoing Base Adjustments		\$276,600	(\$20,500)	(\$25,000)	-
13. <b>Next Year Base (line 2 + 7 + 10 + 12)</b>	<b>37,050,500</b>	<b>37,856,600</b>	<b>38,151,200</b>	<b>39,440,400</b>	<b>40,617,200*</b>
14. <b>Total Base Change (line 13 - 2)</b>	<b>423,600</b>	<b>806,100</b>	<b>294,600</b>	<b>1,289,200</b>	<b>1,176,800</b>
15. <i>% Chg from Current Year Base (line 14 / 2)</i>	<i>1.2%</i>	<i>2.2%</i>	<i>0.8%</i>	<i>3.4%</i>	<i>3.0%</i>

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

# FY 2023 Budget Enhancements – Motor Vehicles

No Ongoing Enhancements

# 2024 Budget Enhancements – Motor Vehicles

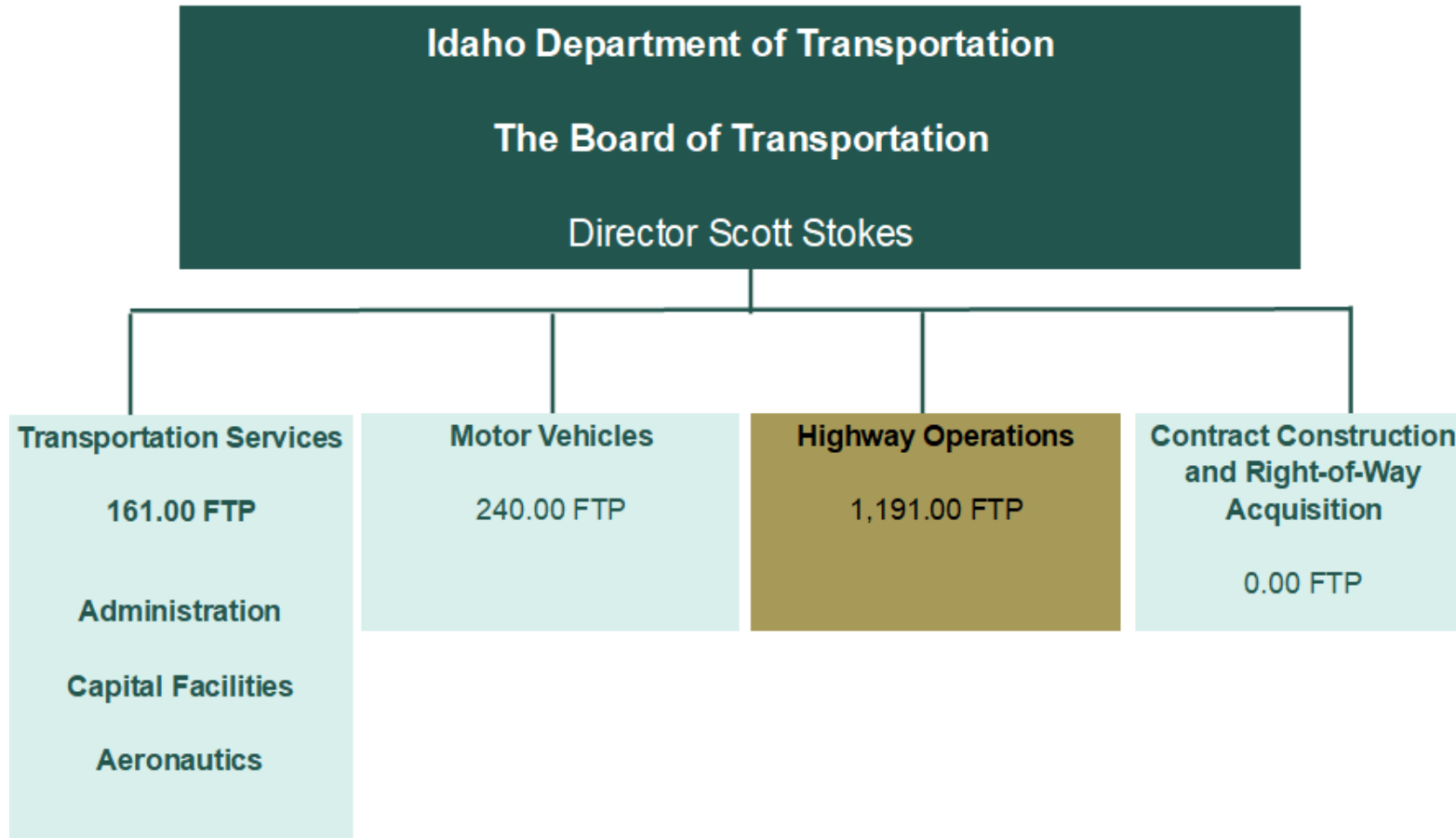
Ongoing Enhancement Name	Type	Amount
DHR Consolidation	Enhancement	\$202,300
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$202,300</b>



# 2025 Budget Request – Motor Vehicles

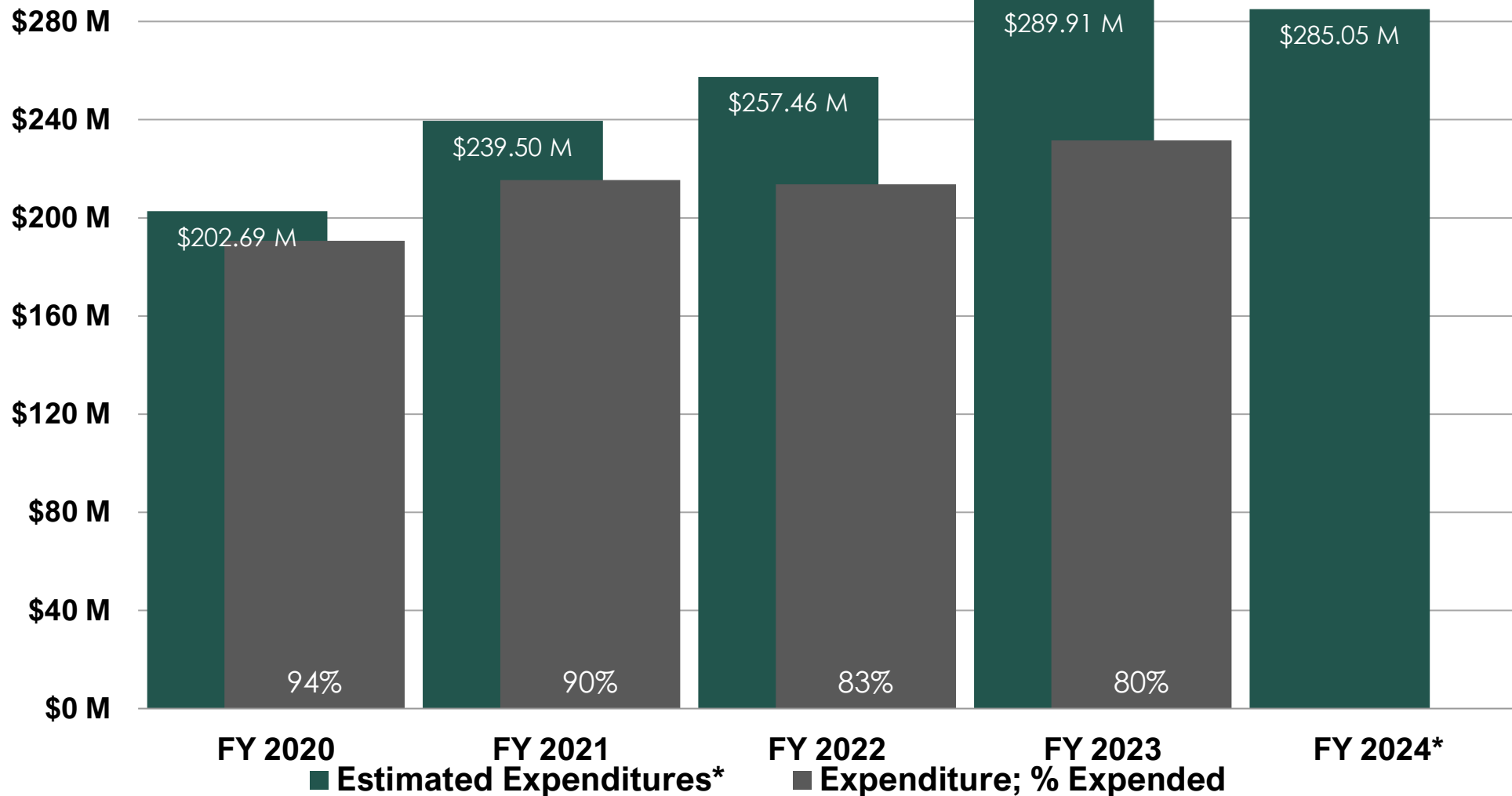
Enhancement Name	Amount
Replacement Items	\$1,581,600
Align Budget with Anticipated Expenses	(\$98,900)
ITD Website	(\$50,000)
<b>Total Enhancements</b>	<b>\$1,432,700</b>

# Organizational Structure



# Five-Year Appropriations and Expenditures

## Division of Highway Operations Appropriation and Actual Expenditures



\*FY 2024 is Original Appropriation

# Five-Year Base Snapshot – Highway Operations

Fiscal Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
1. Total FTP	1,202.00	1,199.00	1,199.00	1,199.00	1,191.00
2. <b>Current Year Base</b>	<b>172,052,100</b>	<b>176,341,800</b>	<b>177,381,400</b>	<b>183,776,200</b>	<b>206,290,200</b>
3. Benefits Costs	210,000	(539,700)	527,900	872,900	1,152,400
4. Inflationary Adjustments			385,100		
5. Statewide Cost Allocation	1,156,900	(43,000)	231,200	(1,180,700)	(429,600)
6. CEC	2,339,900	1,688,200	1,659,300	6,271,100	3,636,000
7. <b>Total Ongoing Maintenance Change</b>	<b>3,706,800</b>	<b>1,105,500</b>	<b>2,803,500</b>	<b>5,963,300</b>	<b>4,358,800</b>
8. <i>% Chg from Current Year Base (line 7 / 2)</i>	<i>2.2%</i>	<i>0.6%</i>	<i>1.6%</i>	<i>3.2%</i>	<i>2.1%</i>
9. Ongoing Enhancements	582,900	(65,900)	3,591,300	5,030,000	6,933,400
10. Ongoing Supplementals				11,520,700	-
11. <b>Total Ongoing Enhancements Change</b>	<b>582,900</b>	<b>(65,900)</b>	<b>3,591,300</b>	<b>16,550,700</b>	<b>6,933,400</b>
12. <i>% Chg from Current Year Base (line 11 / 2)</i>	<i>0.3%</i>	<i>(0.0%)</i>	<i>2.0%</i>	<i>9.0%</i>	<i>3.4%</i>
13. <b>Next Year Base (line 2 + 7 + 11)</b>	<b>176,341,800</b>	<b>177,381,400</b>	<b>183,776,200</b>	<b>206,290,200</b>	<b>217,582,400*</b>
14. <b>Total Base Change (line 13 - 2)</b>	<b>4,289,700</b>	<b>1,039,600</b>	<b>6,394,800</b>	<b>22,514,000</b>	<b>11,292,200</b>
15. <i>% Chg from Current Year Base (line 14 / 2)</i>	<i>2.5%</i>	<i>0.6%</i>	<i>3.6%</i>	<i>12.3%</i>	<i>5.5%</i>

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

# FY 2023 Enhancements – Highway Operations

Ongoing Enhancement Name	Type	Amount
Federal Grants	Enhancement	\$1,325,000
Federal Transportation Funding	Enhancement	\$3,705,000
Fuel Increases	Supplemental	\$3,588,300
Maintenance Increases	Supplemental	\$5,745,200
State Planning and Research	Supplemental	\$2,187,200
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$16,550,700</b>

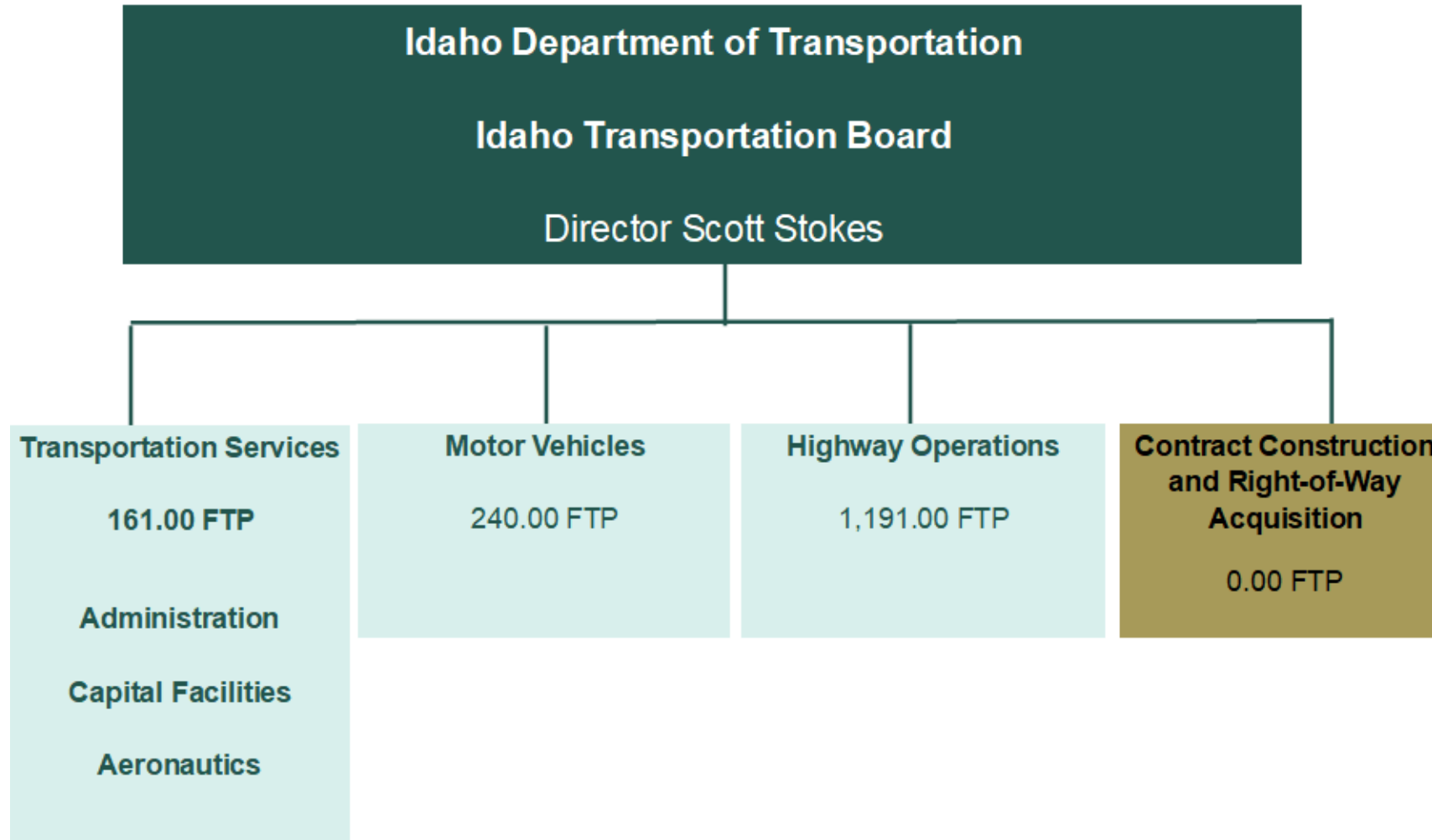
# 2024 Budget Enhancements – Highway Operations

Ongoing Enhancement Name	Type	Amount
Highway Operations	Enhancement	\$1,387,600
GIS Software & Licensing	Enhancement	\$400,000
Acquisition Management Software	Enhancement	\$430,000
Statewide and Urban Public Transportation	Enhancement	\$3,540,400
State Research and Planning	Enhancement	\$616,000
DHR Consolidation	Enhancement	\$663,400
FY 2024 IT Consolidation	Enhancement	(\$104,000)
<b>Total Ongoing Base Change from Enhancements</b>		<b>\$6,933,400</b>

# 2025 Budget Request– Highway Operations

<b>Enhancement Name</b>	<b>Amount</b>
Replacement Items	\$45,929,800
Workforce Planning	\$5,771,900
New Equipment	\$6,600,300
Federal Spending	\$5,697,000
Align Budget with Anticipated Expenses	\$46,100
Construction Planning Software	\$500,000
LHTAC Contract	\$0
<b>Total from Enhancements</b>	<b>\$64,545,100</b>

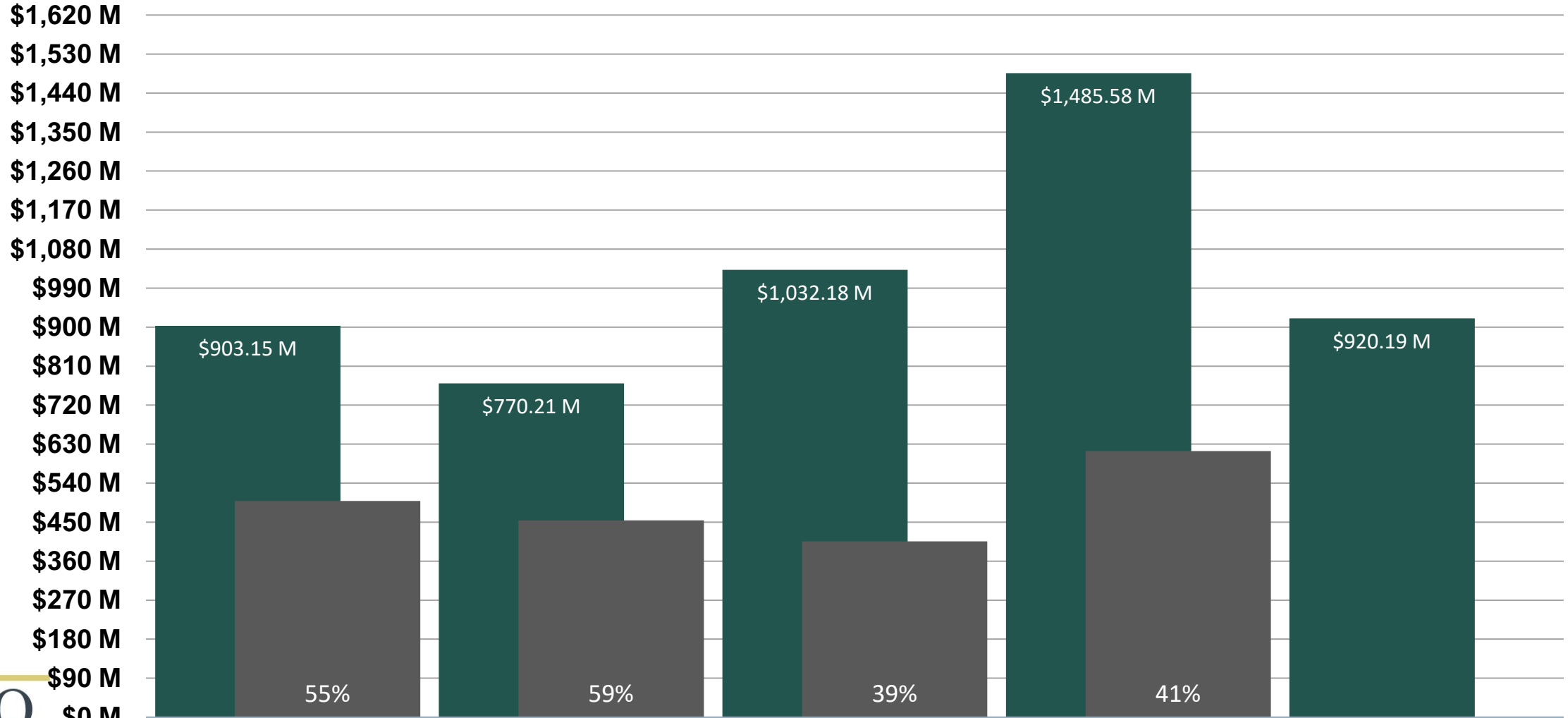
# Organizational Structure





# Five-Year Appropriations and Expenditures

## Contract Construction and Right-of-way Acquisition Appropriation and Actual Expenditures



# General Fund Cash Transfers

Fiscal Year General Fund Cash Transfer	ITD	Local Units of Gov't	Total
<b>FY 2021 Total General Fund Cash Transfers</b>	<b>72,800,000</b>	<b>49,200,000</b>	<b>122,000,000</b>
Railroad Projects	8,000,000		8,000,000
Local Bridget Maintenance		200,000,000	200,000,000
Pedestrian Safety Projects		10,000,000	10,000,000
Port of Lewiston	10,000,000		10,000,000
GARVEE Bond (2012)payoff	18,485,000		18,485,000
TECM Projects	100,000,000		100,000,000
<b>FY 2022 Total General Fund Cash Transfers</b>	<b>136,485,000</b>	<b>210,000,000</b>	<b>346,485,000</b>
Road and Bridge Maintenance	120,000,000	80,000,000	200,000,000
Local Bridge Maintenance		200,000,000	200,000,000
Pedestrian Safety Projects		10,000,000	10,000,000
<b>FY 2023 Total General Fund Cash Transfers</b>	<b>120,000,000</b>	<b>290,000,000</b>	<b>410,000,000</b>
Road and Bridge Maintenance	123,600,000	82,400,000	206,000,000
Local Projects		138,720,000	138,720,000
Safety and Capacity Projects	58,080,000		58,080,000
<b>FY 2024 Total General Fund Cash Transfers</b>	<b>181,680,000</b>	<b>221,120,000</b>	<b>402,800,000</b>
<b>Total General Fund Cash Transfers FY 2021-2024</b>	<b>510,965,000</b>	<b>770,320,000</b>	<b>1,281,285,000</b>

## Strategic Initiatives Program:

Current Cash Balance: \$609,455,700

Project Obligations: \$483,096,300

Unobligated Funds: \$126,359,400

## TECM:

Current Cash Balance: \$205,082,300

Project Obligations: \$203,605,600

Unobligated Funds: \$1,476,700

# GARVEE

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

GARVEE Bond Allocations By Corridor (in millions)				
Corridor	*GARVEE bonded prior to FY 2017	**Current GARVEE	Total Authorized Bonding	
US 95, Garwood to Sagle	\$ 135.7	\$ 72.6	\$	208.3
US 95, Worley to Setters	\$ 57.6		\$	57.6
Idaho 16, I-84 to Emmett	\$ 107.0	\$ 96.7	\$	203.7
I-84, Caldwell to Meridian	\$ 284.9	\$ 133.7	\$	418.6
I-84, Orchard to Isaacs Canyon	\$ 183.8		\$	183.8
US 60, McCammon to Lava Hot Springs	\$ 88.6		\$	88.6
<b>Total</b>	<b>\$ 857.6</b>	<b>\$ 303.0</b>	<b>\$</b>	<b>1,160.6</b>

The current debt service payment is approximately **\$62.3 million**. The state portion is \$4.8 million, which comes from a distribution from cigarette tax revenue, the additional \$57.50 million is paid with federal funds.

The total GARVEE debt authorization has been **\$1.16 billion** with a weighted average interest rate of **3.40%**.

The current outstanding bonds totaling **\$558.6 million** are scheduled to be paid off in FY 2040.

# Transportation Expansion and Congestion Mitigation (TECM)

**Section 40-720 and 40-7201, Idaho Code; Revenue is derived from 4.5% of sales tax with \$80 Million to ITD for bonding or projects, the remainder goes to local units of Government.**

TECM Allocations By Corridor (\$ in millions)			
Corridor	Other Funding*	Current Bonding**	Total Funding
I-90, Washington State Line to Coeur d'Alene		\$ 91.4	\$ 91.4
US-95 Spalding Bridge & US-12 Arrow Bridge		\$ 4.0	\$ 4.0
I-84, Ada & Canyon Counties		\$ 69.7	\$ 69.7
SH-55, Sunnyslope to Nampa		\$ 30.2	\$ 30.2
SH-16, I-84 to SH-44	\$ 98.7	\$ 95.6	\$ 194.3
US-20/26, I-84 – SH-16	\$ 1.3	\$ 67.7	\$ 69.0
SH-75, Timmerman Jct to Ketchum		\$ 15.0	\$ 15.0
I-84, Jerome to Twin Falls Interchange		\$ 89.8	\$ 89.8
I-84, Burley & Heyburn Interchanges		\$ 8.5	\$ 8.5
I-15, Pocatello to Blackfoot		\$ 114.7	\$ 114.7
US-20, Idaho Falls to Montana State Line		\$ 28.0	\$ 28.0
<b>Total</b>	<b>\$ 100.0</b>	<b>\$ 614.6</b>	<b>\$ 714.6</b>

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

\*\*Includes 2022A and 2023A Bond Funding

The current debt service payment is approximately **\$37.2** million.

The total amount bonded using TECM has been **\$615 million** with a weighted average interest rate of 3.71%.

The current outstanding debt of **\$534.3** million is scheduled to be paid off in FY 2048.

# 2025 Budget Request – Contract Construction

Ongoing Enhancement Name	Amount
Construction Projects	\$90,708,000
Road and Bridget Maintenance	\$212,180,000
Safety and Capacity	\$99,704,000
Cash Transfer	(\$311,884,000)
<b>Total Ongoing Base Change from Enhancements</b>	<b>\$90,708,000</b>

ITD requests language for the following:

- Strategic Initiatives Program Fund be continuously appropriated;
- Reappropriation authority for up to \$250 Million;
- Continuous appropriation for the local bridge inspection and railroad grade crossing;
- That up to 30% if ARPA State and local fiscal recovery be obligated for surface transportation; and
- That any remaining cash balances in the state highway fund be obligated to construction projects.

**The Governor recommends these items without a 3% increase from FY 2024 and includes an additional \$200 million cash transfer from the General Fund for local bridge maintenance.**

Please feel free to contact me with  
any questions at (208)334 – 4732 or  
[cotto@Lso.Idaho.gov](mailto:cotto@Lso.Idaho.gov)

# Performance Measures

## Part II – Performance Measures

<i>Committed to Provide the Safest Transportation System and Work Environment</i>						
Performance Measure		CY15-19	CY16-20	CY17-21	CY 18-22	CY 19-23
1. Five-Year Annual Fatality Rate <i>Per 100 Million Miles Traveled</i>	actual	1.35	1.33	1.33	1.36*	---
	target	1.40	1.41	1.35	1.36	1.35
* Estimate only – final not available until Feb/March 2024						
2. Five-Year Aircraft Fatality Rate <sup>1</sup> <i>Per 100,000 Flight Hours</i>	actual			2.38	---	---
	target				2.30	2.20
<i>Committed to Provide a Mobility-Focused Transportation System that Drives Economic Opportunity</i>						
Performance Measure		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
3. % Pavement in Good or Fair Condition <sup>2</sup>	actual	92%	90%	89%	88%	--%
	target	80%	80%	80%	80%	80%
4. % Bridges in Good or Fair Condition	actual	75%	77%	79%	80%	--%
	target	80%	80%	80%	80%	80%
5. % of Time Mobility Unimpeded during Winter Storms ( <i>winter season; Dec. - March</i> )	actual	85%	80%	82%	80%	--%
	target	73%	73%	73%	73%	73%
<i>Committed to Continually Improve the Employee Experience</i>						
Performance Measure		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
6. Hold employee voluntary turnover rate	actual			--	11.3%	--%
	target			--	5%	10%
<i>Committed to Continually Innovate Business Practices</i>						
Performance Measure		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
7. Save taxpayer's money through employee-driven innovation	actual				\$6,662,819	-\$
	target				\$1,400,000	\$2,400,000
8. DMV online transactions – Skip the Trip	actual				1,535,200	---
	target				1,560,000	1,769,000

Inspections for performance measures #3 & #4 are done during summer months of the calendar year and reported as fiscal year metrics.

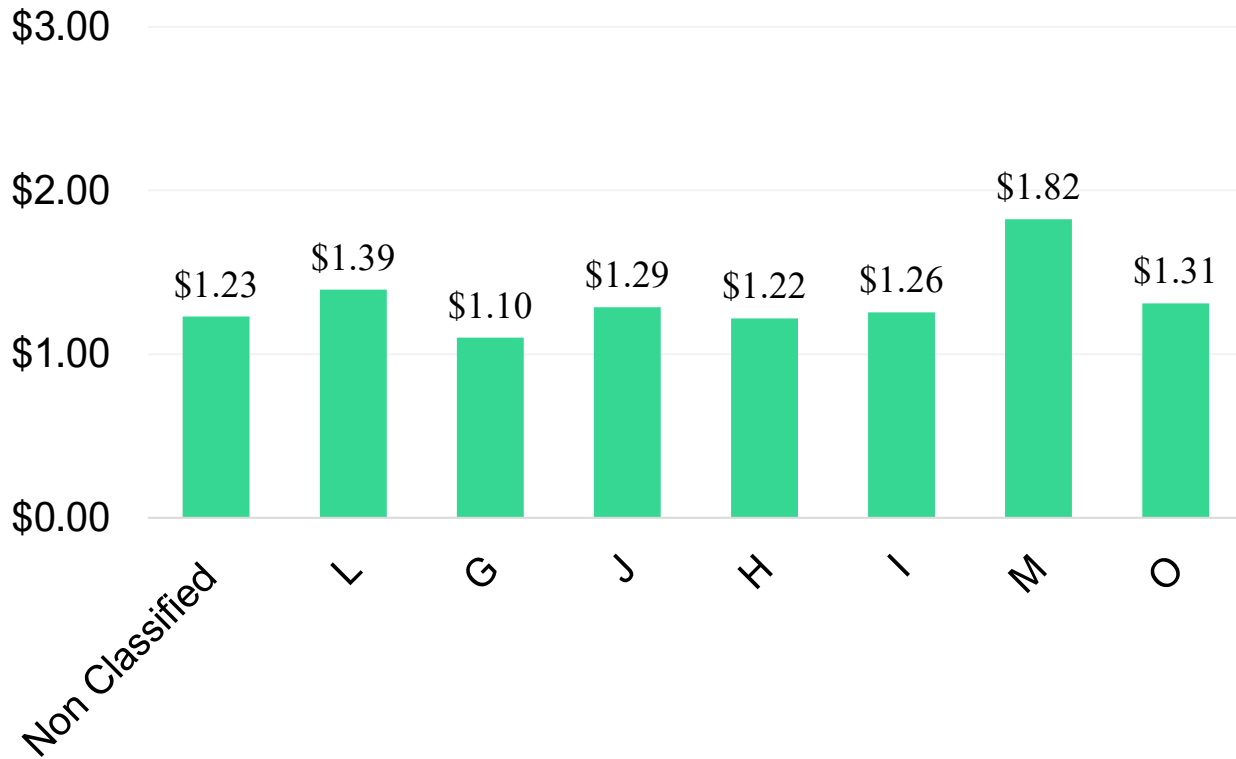
<sup>1</sup> New performance measure added for the Division of Aeronautics. Data based on the National Transportation Safety Board's (NTSB) and FAA's investigations reporting timelines that is a two-year processing cycle.

<sup>2</sup>Pavement condition methodology was updated based on FHWA asset management guidelines beginning in FY2021.

# FY 2024 CEC Implementation

CEC was implemented on April 16th, 2023

### Average Dollar Increase by Paygrade



The Legislature appropriated \$1.20 per hour per FTP and ITD employees received an average of a \$1.34 per hour.

Employee increases ranged from \$0.72 to \$5.52 per hour.



# Agency Funds – Sources and Uses

## Fund: State Aeronautics

**Sources:** Fund 0221-00 acts as a "bucket fund" to deposit all revenues available to the State Aeronautics Program Fund. An aviation fuel tax is levied on all aircraft engine fuel sold in this state at the rate of 7 cents per gallon of aviation gasoline, and 6 cents per gallon of jet fuel (§63-2408). All moneys collected for licensing of aircraft, and all fines and penalties paid under the provisions of the law relating to or regulating the operations, registrations of licensing of aircraft, air safety or air flight not otherwise appropriated, are paid into the State Aeronautics Fund. Interest earned on idle funds are retained in this fund for the benefit of the State Aeronautics program as provided by legislation passed during the 2001 session (§21-211). In the budget process, fund detail 0221-02, 03, and 04 are used to designate the estimated revenues derived from these dedicated sources, federal grants, and billing to other state agencies, respectively. Also, receipts are collected and deposited to this fund to offset the use of state-owned aircraft by other state agencies. In the budget system, fund detail 0221-04 is used to designate the estimated revenues derived from billing to other state agencies.

**Uses:** Used for the purposes of defraying department administrative expenses; per diem for the Idaho Transportation Board; furthering the development, administration, and enforcement of laws relating to aviation; grants to airports; maintenance of state-owned airports; assists with statewide search and rescue activities; provides statewide aviation safety and education; and the operation of state-owned aircraft (§21-211).

# Agency Funds – Sources and Uses

## Fund: Organ Donation Contribution

**Sources:** The organ donation contribution fund shall consist of private contributions; donations or grants from public or private entities; voluntary donations collected under §49-306(2) and §49-402(7) and any other moneys approved for the fund by law.

**Uses:** The moneys in the organ donation contribution fund shall be distributed to intermountain donor services located in Salt Lake City, Utah, and shall be used to assist in maintaining and operating a statewide organ donation registry and provide organ donor awareness education in Idaho.

# Agency Funds – Sources and Uses

## Fund: Local Authority Technical Analysis Fund

**Sources:** The Local Authority Technical Analysis Fund was created by Section 49-1004(5). Annual administrative permit fees for overweight or oversize loads as outlined in 49-1004(4), Idaho Code, shall not exceed \$55.00 with \$5.00 for each permit to be distributed to the Local Authority Technical Analysis Fund. This is effective July 1, 2019 to June 30, 2021.

**Uses:** This fund is to be used to cover administrative costs as outlined in Section, 49-1004(5), Idaho Code.

# Agency Funds – Sources and Uses

## Fund: Local Highway Distribution

**Sources:** This fund handles local units of governments' share of highway user revenue. Moneys are transferred to this special fund monthly by the State Controller's Office from the Highway Distribution Account (§40-701).

**Uses:** The apportionment of funds in this account is described in §40-709. Each month three hundred twenty-six thousandths of one percent (0.326%) is appropriated to the local highway technical assistance council, and the balance of the appropriation is distributed to the locals quarterly. Apportionment of funds to local units of government is as follows: 30% goes to incorporated or specially chartered cities that maintain roads based on population and 70% goes to counties and highway districts. Of the portion going to counties and highway districts, 10% is divided equally among the forty-four counties, 45% is divided based on the dollar proportion of motor vehicle registrations, and 45% is divided based on the proportion of the number of miles of improved highways.

# Agency Funds – Sources and Uses

## Fund: Local Bridge Inspection

**Sources:** Receives \$175,000 from gasoline tax each year to promote the public safety on bridges on local roads and streets (§63-2412). This fund retains its own interest. In 2020, H334 increased the amount of revenue from \$100,000 to \$175,000.

**Uses:** Moneys are used for the payment of the local matching share of federal funds available for periodic inspections of bridges to comply with federal laws (§40-703).

# Agency Funds – Sources and Uses

## Fund: Railroad Grade Crossing Protection

**Sources:** Created by §62-304A, this fund receives \$250,000 from gasoline tax each year to promote the public safety at railroad grade crossings (§63-2412).

**Uses:** Moneys are used for the payment of all or part of the cost of installing, reconstructing, maintaining, or improving automatic or other safety appliances, signals or devices at railroad grade crossings (§62-304C).

# Agency Funds – Sources and Uses

## Fund: State Highway

**Sources:** Fund 0260 acts as a "bucket fund" to deposit all revenues available to the State Highway Fund. The State Highway Fund receives most of its state funding from the Highway Distribution Account (0261) according to the provisions of §40-702 and §63-2412(1). Fees established in Title 49 are also distributed to the State Highway Fund as well as miscellaneous receipts for sale of equipment, services, supplies and right-of-way permits, and interest earned on invested State Highway Fund dollars. In the budget system, fund detail 0260-02 is used to designate the estimated revenues derived from these dedicated sources. Federal aid is deposited to this fund as reimbursement of approved state expenditures for federally eligible activities. In the budget system, fund detail 0260-03 is used to designate the estimated revenues available from federal sources. Revenues derived from billings to other state agencies for services provided. In the budget system, fund detail 0260-04 is used to designate the estimated revenues derived from billings to other state agencies for services provided. Local and private funds are deposited to the State Highway Fund under joint contract federal/local/state/private agreements for construction and improvements of transportation systems. In the budget system, fund detail 0260-05 is used to designate the estimated revenues derived from local governments and private parties.

**Uses:** Moneys from this fund are used to pay for constructing, maintaining and administering the state highway system. State funds are used to match federal funds. This fund is used for Administration, Capital Facilities, Aeronautics, and Transportation Performance, plus it also pays operating costs of the Motor Vehicle Division to administer the provisions of Title 49 of the Idaho Code. Up to 0.5% of the State Highway Fund may be used to encourage use of recycled materials (§40-707). Additionally, such amounts as, from time to time, shall be certified by the Idaho Housing & Finance Association to the State Controller, State Treasurer and the board as necessary for payment of principal, interest and other amounts required for transportation bonds or notes of the Idaho Housing & Finance Association in accordance with Chapter 62, Title 67, Idaho Code, which amounts shall be transferred to the GARVEE debt service fund established in §40-718. It is the declared policy of the Legislature that, except as otherwise provided, all highway-user revenues accruing to the State Highway Account be spent exclusively for the maintenance, construction and development of highways and bridges in the state highway system. By mutual cooperative written agreements, or in the event of emergencies or other unusual circumstances where the financial or general welfare of the people is concerned, two (2) or more units of government may, upon a showing of cause declared and entered upon the minutes of an official meeting of the board, the boards of county, highway district commissioners or the governing body of any cities involved, as the case may be, share jointly the costs of the maintenance,

# Agency Funds – Sources and Uses

## Fund: Highway Distribution

**Sources:** The Highway Distribution Fund, created §63-2412, includes state highway users revenue collected under the following provisions of Idaho Code: Gasoline (§63-2402 and §63-2421); less administration cost (Tax Commission) (§63-2412 (1) (a)) and State Refund account (§63-2412 (1) (b)); less \$250,000 for R.R. Grade Crossing account (§63- 2412 (1) (c)); less \$100,000 for Local Bridge Inspection account (§63-2412 (1) (d)); less seven percent (7%) to the State Highway account (§63-2412 (1) (e)); and, of the balance after the deductions for subsections (§63-2412 (1) (a) through (e), less 1.28% to the Waterways Improvement account, Parks and Recreation Capital Improvement account and the Search and Rescue fund (§63-2412 (1) (f)(1)); 1.28% to the Off-road Motor Vehicle account, Parks and Recreation Capital Improvement account and the Search and Rescue fund (§63-2412 (1) (f)(2)); 0.44% to the Parks and Recreation Capital Improvement account for roads and bridges (§63-2412 (1) (f)(3)); and the balance to the Highway Distribution Account (§63-2412 (1) (f)(4)).

**Uses:** This fund is used to collect and distribute highway user's revenue according to the provision of Idaho Code §40-701. The net revenue in this fund is distributed accordingly: 57% to the State Highway Fund (0260), 38% to the Local Highway Distribution Fund (0259-01) (§40-709), and 5% to the Idaho Law Enforcement Fund (0264). In 2019, S1201 updated the apportionment from the Highway Distribution Account to FY 2022: 57.5% to the State Highway Fund (0260), 38.5% to the Local Highway Distribution Fund (0259-01) (§40-709), and 4% to the Idaho Law Enforcement Fund (0264). FY 2023: 58% to the State Highway Fund (0260), 39% to the Local Highway Distribution Fund (0259-01) (§40-709), and 3% to the Idaho Law Enforcement Fund (0264). FY 2024: 58.5% to the State Highway Fund (0260), 39.5% to the Local Highway Distribution Fund (0259-01) (§40-709), and 2% to the Idaho Law Enforcement Fund (0264). FY 2025: 59.25% to the State Highway Fund (0260), 39.75% to the Local Highway Distribution Fund (0259-01) (§40-709), and 1% to the Idaho Law Enforcement Fund (0264). Every year after the distribution will be as follows: 60% to the State Highway Fund (0260), 40% to the Local Highway Distribution Fund (0259-01) (§40-709), and 0% to the Idaho Law Enforcement Fund (0264).



# Agency Funds – Sources and Uses

## Fund: Consumer Asset Recovery

**Sources:** In addition to fees authorized pursuant to §49-1607 and in addition to any fees authorized elsewhere in the chapter, the Idaho Consumer Asset Recovery Control Board shall establish a fee to be collected from each applicant for a new or renewing license. The fee shall be charged for each applicant for a motor vehicle dealer's license and the amount of such fee shall be set annually by the Consumer Asset Recovery Control Board. In setting the amount of the fee, the board shall take into consideration the balance of the fund and expenditures of moneys from the fund by all required participants. All fees collected pursuant to the provisions of this section shall be paid into the Idaho consumer asset recovery fund as established in §49-1608B.

**Uses:** All fees shall be paid over to the state treasurer for credit to the state highway account out of which shall be paid the expenses of the department and the expenses incurred in enforcing the provisions of the Consumer Asset Recovery Act. The transportation department shall maintain an accurate record of all transactions involving the fund and report to the board at each meeting.

# Agency Funds – Sources and Uses

## Fund: Abandoned Vehicle

**Sources:** An account is established, to be known and designated as the Abandoned Vehicle Trust Fund. There shall be set aside, paid into and credited to the fund, moneys remaining from any sale of an abandoned vehicle after satisfaction of all possessory liens and costs of conducting the sale (§49- 1818(1)).

**Uses:** Moneys in the Abandoned Vehicle Trust Fund are continuously appropriated for the purposes of satisfying allowable claims and reimbursing the costs of administering the provisions of the chapter (§49-1818(2)).

# Agency Funds – Sources and Uses

## Fund: Transport Expand Congest Mitigate (TECM) Debt Service Fund

**Sources:** The Transportation Expansion and Congestion Mitigation Debt Service Fund is created by §40- 721. Moneys deposited into the fund originate from distributions pursuant to sections 40-720(7) and 63-3638(16), Idaho Code.

**Uses:** Funds to be used for paying principal, interest, and other amounts required for transportation bonds or notes of the Idaho Housing & Finance Association in accordance with Chapter 62, Title 67, Idaho Code.

# Agency Funds – Sources and Uses

## Fund: TECM Capital Project Fund

**Sources:** The TECM Capital Project Fund is created under §40-721. Moneys deposited into the fund originate from any draw of proceeds from the transportation bonds or notes issued by the Idaho Housing & Finance Association in accordance with Chapter 62, title 67, Idaho Code; to finance improvements as described in Section 40-720, Idaho Code. Interest earned on idle moneys in the fund remain in the fund. All moneys in the fund are continuously appropriated.

**Uses:** Disbursement from this fund shall be made for projects in accordance with Section 40-720, Idaho Code.

# Agency Funds – Sources and Uses

## Fund: ITD - Garvee Projects

**Sources:** The GARVEE Capital Projects Fund is created under §40-718(1). Moneys deposited into the fund originate from any draw of proceeds from the transportation bonds or notes issued by the Idaho Housing & Finance Association. Interest earned on idle moneys in the fund remain in the fund. All moneys in the fund are continuously appropriated.

**Uses:** Disbursement from this fund shall be made for projects in accordance with Chapter 3, Title 40, Idaho Code.

## Fund: ITD - Garvee Debt Service

**Sources:** The GARVEE Debt Service Fund is created by §40-718(2). Moneys deposited into the fund originate from transfers from the State Highway account upon certification by the Idaho Housing & Finance Association. Interest earned on idle moneys shall stay in the fund. All moneys in the fund are continuously appropriated. During the 2014 legislative session, the distribution of cigarette tax revenue (§63-2520) was modified to direct a portion of the revenue to the GARVEE debt service fund to provide state match required on federal funds used for annual debt service (\$4.7 million per year). Following distribution for debt service, any remainder is deposited to the Transportation Expansion and Congestion Mitigation Fund established in section 40-720, Idaho Code.

**Uses:** Funds to be used for paying principal, interest, and other amounts required for transportation bonds or notes of the Idaho Housing & Finance Association in accordance with Chapter 62, Title 67, Idaho Code.

# Agency Funds – Sources and Uses

## Fund: Plate Manufacturing

**Sources:** In addition to the vehicle registration, whenever any plate is issued for vehicle registration there shall be charged a fee of three dollars per plate to be deposited into this fund (§49-450).

**Uses:** Of the amount collected for each plate, \$0.50 shall be used to pay the Idaho Heritage Trust for the use of the copyrighted design provided for in §49-443 (1). After the actual costs of producing and manufacturing the plate are paid from the fund, the remainder is deposited into the Highway Distribution Fund. The Plate Manufacturing Fund is continuously appropriated (§49-450A).

# Agency Funds – Sources and Uses

## Fund: Federal COVID-19 Relief

**Sources:** The Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law No. 116-136) was passed by Congress and signed into law by the President on March 27th, 2020. As part of the legislation, Idaho received the minimum stimulus allocation of \$1.25 billion to address the effects of the COVID-19 pandemic. This included funding for education stabilization, disaster relief, COVID tests and equipment for testing, infrastructure, election security and upgrades, increased unemployment compensation, business loans, and direct payments to citizens. A new fund was created by the Office of the State Controller to account for expenditures related to the CARES Act. All CARES Act moneys were approved by the Idaho Board of Examiners or the Division of Financial Management as noncognizable (AKA “non-cog”) expenditure adjustments pursuant to Section 67-3516(2), Idaho Code.

**Uses:** Funds were to be used for necessary expenditures directly related to COVID-19; expenditures that were not accounted for in the most recently approved budget for state FY 2020 or for FY 2021; and for COVID-19 related expenditures that were incurred after January 20, 2020. ITD received \$27.3 million through the FTA section 5311 grant program to be administered by the public transportation office, of which, \$2.7 million went to ITD to administer the funds, \$4.1 million to intercity bus services, and \$20.5 million to rural transit.

# Agency Funds – Sources and Uses

## Fund: Transportation Expansion and Congestion Mitigation

**Sources:** Pursuant to §40-720, Idaho Code the Transportation Expansion and Congestion Mitigation Program (TECM) was established (S1206, 2017). This fund receives moneys distributed pursuant to §63-2520,5(iii), Idaho Code from the Cigarette and Tobacco Product Taxes and §63-3638(16), Idaho Code, from sales tax revenue.

**Uses:** Pursuant to §40-720, Idaho Code the Transportation Expansion and Congestions Mitigation Program (TECM) fund was created. The money appropriated to this fund shall finance projects that expand the state system to address and mitigate transportation congestion.



# Agency Funds – Sources and Uses

## Fund: Strategic Initiatives Program - Dedicated

**Sources:** Per H312, 2015, a surplus eliminator equally reallocated additional unexpected and unrecognized revenue to the Strategic Initiatives Program Fund and the Budget Stabilization Fund rather than increasing the General Fund. Upon the close of the fiscal year fifty percent (50%) of any annual excess cash balance will transfer from the General Fund to the Strategic Initiatives Program Fund, with the remaining fifty percent (50%) transferred to the Budget Stabilization Fund. An excess cash balance is defined as additional unrecognized revenue that is calculated by adding the ending balance (determined by the legislative record) to be carried over into the next fiscal year, plus an amount sufficient to cover encumbrances as approved by the Division of Financial Management, and an amount sufficient to cover any reappropriation as authorized by the legislature. The fund retains its own interest earned on the investment of idle moneys (§40-719). The surplus eliminator originally would have sunset on May 31, 2017, however S1206 of 2017 extended the sunset to May 31, 2019. Further, S1206 provided that the fifty percent (50%) portion of surplus revenue dedicated to the Strategic Initiatives Program be further split with sixty percent (60%) going to projects proposed by the Idaho Transportation Department's six districts; and forty percent (40%) going to local units of government. The Fund 0270-05 was created to hold the 40% portion of the Strategic Initiatives Program Fund that is dedicated to local units of government.

**Uses:** H312 of 2015 created the Strategic Initiatives Program within the Transportation Department (§40- 719). The program funds competitive transportation projects proposed by the department's six districts and local units of government (after to the 2017 passage of S1206). Funding is granted on a statewide basis determined by an analysis of the return on investment in the following categories: (a) Safety, including the projected reduction of crashes, injuries and fatalities; (b) Mobility, including projected traffic-flow improvements for freight and passenger cars; (c) Economic opportunity, including the projected cost-benefit ratio for users and businesses; (d) The repair and maintenance of bridges; and (e) The purchase of public rights-of-way

# Agency Funds – Sources and Uses

## Fund: Strategic Initiatives Program - Local

**Sources:** Per H312, 2015, a surplus eliminator equally reallocated additional unexpected and unrecognized revenue to the Strategic Initiatives Program Fund and the Budget Stabilization Fund rather than increasing the General Fund. Upon the close of the fiscal year fifty percent (50%) of any annual excess cash balance will transfer from the General Fund to the Strategic Initiatives Program Fund, with the remaining fifty percent (50%) transferred to the Budget Stabilization Fund. An excess cash balance is defined as additional unrecognized revenue that is calculated by adding the ending balance (determined by the legislative record) to be carried over into the next fiscal year, plus an amount sufficient to cover encumbrances as approved by the Division of Financial Management, and an amount sufficient to cover any reappropriation as authorized by the legislature. The fund retains its own interest earned on the investment of idle moneys (§40-719). The surplus eliminator originally would have sunset on May 31, 2017, however S1206 of 2017 extended the sunset to May 31, 2019. Further, S1206 provided that the fifty percent (50%) portion of surplus revenue dedicated to the Strategic Initiatives Program be further split with sixty percent (60%) going to projects proposed by the Idaho Transportation Department's six districts; and forty percent (40%) going to local units of government. The Fund 0270-05 was created to hold the 40% portion of the Strategic Initiatives Program Fund that is dedicated to local units of government.

**Uses:** H312 of 2015 created the Strategic Initiatives Program within the Transportation Department (§40- 719). The program funds competitive transportation projects proposed by the department's six districts and local units of government (after to the 2017 passage of S1206). Funding is granted on a statewide basis determined by an analysis of the return on investment in the following categories: (a) Safety, including the projected reduction of crashes, injuries and fatalities; (b) Mobility, including projected traffic-flow improvements for freight and passenger cars; (c) Economic opportunity, including the projected cost-benefit ratio for users and businesses; (d) The repair and maintenance of bridges; and (e) The purchase of public rights-of-way.