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.

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Section I

State Revenues & Expenditures

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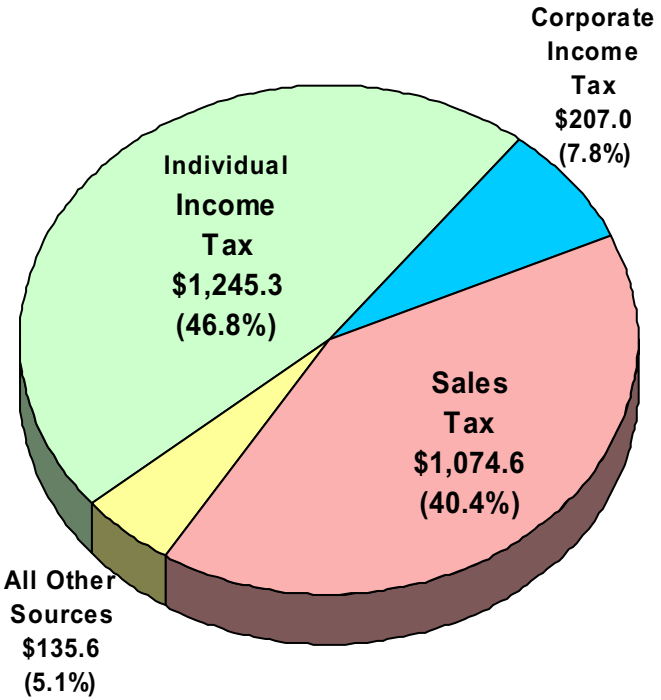
FY 2007 General Fund Revenues

Revised Forecast Revenues* = $2,662,490,000



General Fund Revenues

(Millions)

By Revenue Source	FY 1997	FY 2007	Annual % Chg	Total % Chg
Individual Income Tax	$704.8	$1,245.3	5.9%	76.7%
Corporate Income Tax	122.4	207.0	5.4%	69.2%
Sales Tax	476.7	1,074.6	8.5%	125.4%
All Other Sources	88.0	135.6	4.4%	54.2%
Revenues*	$1,391.9	$2,662.5	**6.7%**	**91.3%**

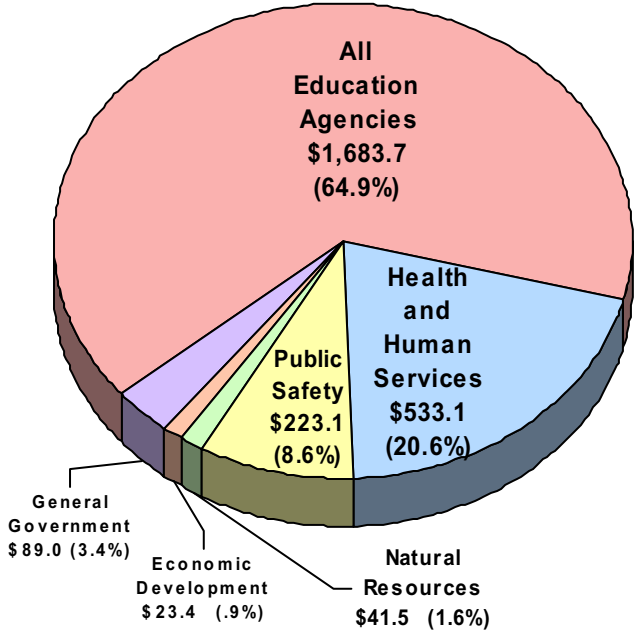
**Includes impact of H1 of 2006 Special Session*

Annual % Chg is the annual compound rate at which the FY 1997 actual collections would have to change to reach the FY 2007 projections.

FY 2007 General Fund Appropriations

Appropriations* = $2,593,723,500

Functional Areas of Government



General Fund Appropriations

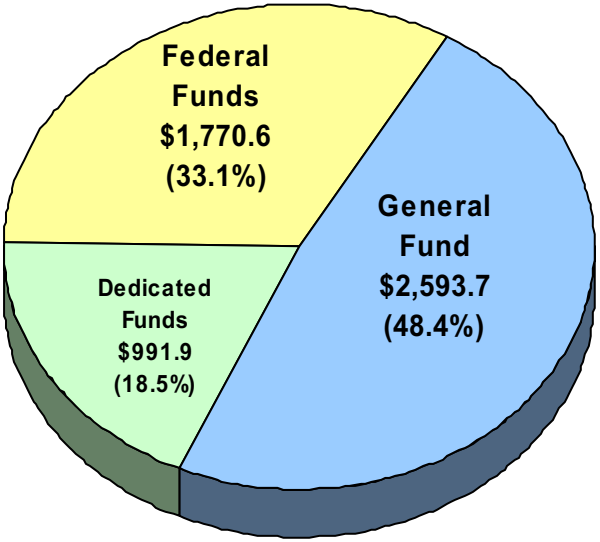
(Millions)

By Functional Area	FY 1997	FY 2007	Annual % Chg	Total % Chg
All Education Agencies	$961.9	$1,683.7	5.8%	75.0%
Health and Human Services	256.2	533.1	7.6%	108.1%
Public Safety	111.0	223.1	7.2%	100.9%
Natural Resources	25.8	41.5	4.9%	60.8%
Economic Development	6.9	23.4	13.0%	238.6%
General Government	50.9	89.0	5.8%	74.9%
Appropriations*	$1,412.7	$2,593.7	**6.3%**	**83.6%**

**Inlcudes impact of H1 of 2006 Special Session*

FY 2007 All Funds by Source

Total Sources = $5,356,303,200



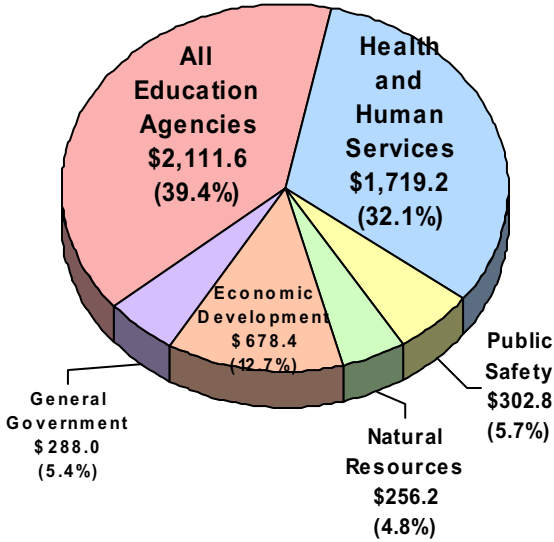
Sources of Revenue
(Millions)

By Fund Source	FY 1997	FY 2007	Annual % Chg	Total % Chg
General Fund	$1,412.7	$2,593.7	6.3%	83.6%
Dedicated Funds	590.6	991.9	5.3%	68.0%
Federal Funds	755.1	1,770.6	8.9%	134.5%
Total Sources	$2,758.3	$5,356.3	**6.9%**	**94.2%**

Totals may not add due to rounding

FY 2007 All Funds Appropriations
Total Appropriations = $5,356,303,200

Functional Areas of Government



All Funds Appropriations
(Millions)

By Functional Area	FY 1997	FY 2007	Annual % Chg	Total % Chg
All Education Agencies	$1,166.2	$2,111.6	6.1%	81.1%
Health and Human Services	772.1	1,719.2	8.3%	122.7%
Public Safety	148.2	302.8	7.4%	104.3%
Natural Resources	118.2	256.2	8.0%	116.7%
Economic Development	393.8	678.4	5.6%	72.3%
General Government	159.9	288.0	6.1%	80.2%
Total Appropriations	$2,758.3	$5,356.3	**6.9%**	**94.2%**

Totals may not add due to rounding

General Fund 17-Year History

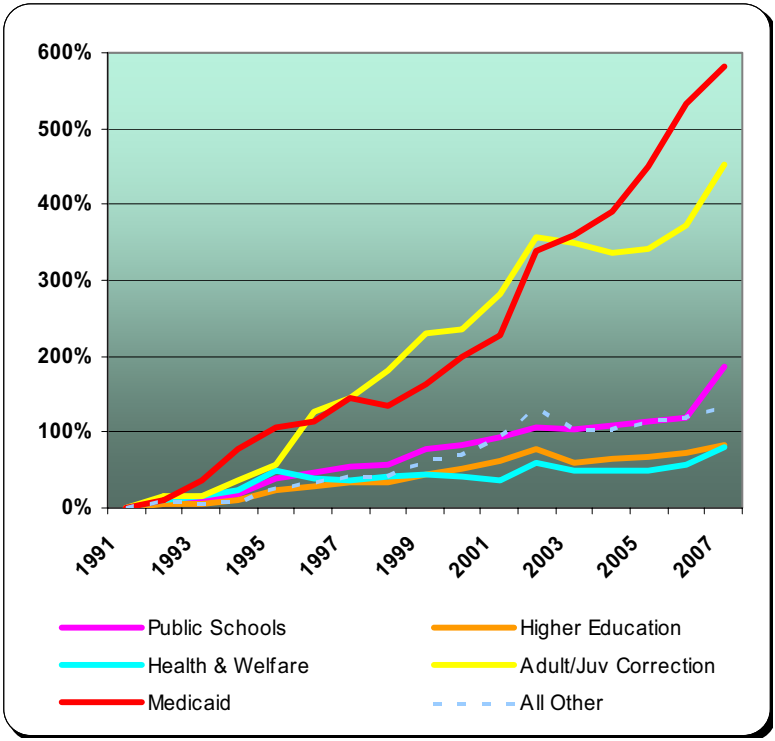
Original Appropriations from 1991 through 2007
(Dollars are expressed in millions)

Fiscal Year	Public Schools	Higher Education	Health & Welfare*	Adult/Juv Correction	All Other Agencies	Total
Original Appropriations*						
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
1993	$497.0	$139.0	$163.9	$37.5	$169.7	$1,007.1
1992	$487.5	$141.4	$146.9	$37.5	$174.1	$987.4
1991	$450.1	$133.3	$132.7	$32.3	$161.1	$909.5
Percentage of Total						
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%
1993	49.3%	13.8%	16.3%	3.7%	16.9%	100.0%
1992	49.4%	14.3%	14.9%	3.8%	17.6%	100.0%
1991	49.5%	14.7%	14.6%	3.6%	17.7%	100.0%

** 2007 adjusted for H1 of 2006 Special Session. Juvenile Corrections moved from Health and Welfare to "Adult & Juv Corrections" in FY 1996 (1.5%), and the Department 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 1991 levels



- By far, the largest budget increases in state government in the past seventeen years have been in the area of Medicaid and Adult & Juvenile Corrections with Medicaid growing by 582% and Corrections by 451%.
- As a consequence, the facing table shows that the percent of our General Fund going to Public Schools and Higher Education has decreased to accommodate Medicaid and Corrections.
- It is also important to note that the Department of Health and Welfare, without Medicaid, made up 8.8% of the state General Fund budget in 1991, but has since declined to 6.2% in 2007. So Medicaid growth is also squeezing other DHW expenditures.
- Medicaid made up 5.8% of the state General Fund budget in 1991. Today, that figure has grown to just over 15%.
- Corrections made up 3.6% of the state General Fund budget in 1991. It has since grown to 7.6% of the state budget in 2007; however, 1.5% is due to the inclusion of Juvenile Corrections beginning in FY 1996.

General Fund Revenues ($ in Millions)

Source	Actual				
	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
Individual Income Tax	**$704.82**	**$776.19**	**$841.87**	**$960.16**	**$1,023.97**
% Change	8.3%	19.3%	8.5%	14.1%	6.6%
Corporate Income Tax	**$122.36**	**$117.29**	**$95.44**	**$124.87**	**$141.53**
% Change	(19.5%)	(22.8%)	(18.6%)	30.8%	13.3%
Sales Tax	**$476.73**	**$496.81**	**$588.80**	**$627.50**	**$647.29**
% Change	3.0%	4.2%	18.5%	6.6%	3.2%
Cigarette Tax	$7.49	$7.48	$7.23	$7.30	$7.98
Tobacco Tax	---	---	---	---	$4.06
Beer Tax	$1.63	$1.62	$1.68	$1.75	$1.82
Wine Tax	$1.66	$1.80	$1.90	$1.96	$1.90
Liquor Profits	$4.95	$4.95	$4.95	$4.95	$4.95
Product Taxes	**$15.73**	**$15.85**	**$15.76**	**$15.96**	**$20.71**
% Change	1.0%	1.8%	(0.6%)	1.3%	29.8%
Kilowatt-Hour	$2.97	$3.24	$2.89	$2.77	$1.80
Mine License	$0.66	$0.96	$1.98	($0.66)	$0.12
Treas Interest	$18.24	$17.93	$18.69	$21.56	$22.30
Judicial	$4.71	$5.02	$5.13	$5.31	$5.49
Insur. Premium	$40.26	$42.85	$45.47	$46.43	$55.88
State Police	$1.14	$1.15	$1.16	$1.30	$1.22
Sec of State	$0.03	$0.03	$0.01	$0.02	$2.01
Unclaimed Prop	$0.83	$1.17	$1.59	$2.31	$5.81
Estate Tax	---	---	---	---	$35.81
Ag Eq Exempt	---	---	---	---	---
Other	$3.38	$3.67	$5.66	$13.42	$20.71
Misc. Revenue	**$72.22**	**$76.02**	**$82.58**	**$92.46**	**$151.15**
% Change	3.8%	9.3%	8.6%	12.0%	63.5%
Total General Fund	**$1,391.86**	**$1,482.16**	**$1,624.45**	**$1,820.95**	**$1,984.65**
% Change	3.0%	6.5%	9.6%	12.1%	9.0%

Sources: Legislative Fiscal Reports & DFM General Fund Revenue Book

General Fund Revenues ($ in Millions)

	Actual				*Forecast**
FY 2002	**FY 2003**	**FY 2004**	**FY 2005**	**FY 2006**	**FY 2007**
$835.85	**$837.80**	**$902.13**	**$1,035.54**	**$1,216.49**	**$1,245.31**
(18.4%)	0.2%	5.4%	14.8%	17.5%	2.4%
$76.30	**$93.13**	**$103.02**	**$139.56**	**$194.13**	**$206.98**
(46.1%)	22.1%	3.8%	35.5%	39.1%	6.6%
$657.12	**$700.24**	**$886.08**	**$950.83**	**$880.77**	**$1,074.63**
1.5%	6.6%	26.5%	7.3%	(7.4%)	22.0%
$8.00	$8.26	$30.04	$7.81	$7.98	$1.00
$4.31	$4.67	$5.49	$5.75	$6.16	$6.40
$1.88	$1.91	$1.96	$1.95	$1.99	$2.27
$1.88	$1.97	$2.14	$2.33	$2.43	$2.45
$4.95	$4.95	$4.95	$4.95	$4.95	$9.55
$21.02	**$21.75**	**$44.57**	**$22.79**	**$23.50**	**$21.67**
1.5%	3.5%	109.6%	(48.9%)	3.1%	(7.8%)
$1.79	$1.80	$1.83	$1.53	$2.29	$2.50
$0.82	$0.04	$0.07	$0.03	$0.27	$0.20
$11.30	$2.98	$4.97	$8.92	$18.12	$11.90
$5.19	$5.29	$4.98	$4.66	$4.79	$4.90
$55.37	$59.49	$62.77	$60.85	$60.37	$59.39
$1.36	$1.39	$1.61	$1.64	$1.72	$1.76
$2.03	$2.14	$2.39	$2.69	$3.02	$3.20
$0.88	$3.76	$3.69	$9.83	$1.99	$2.00
$7.59	$13.65	$4.43	$3.30	$1.11	$0.25
($10.09)	($13.45)	($13.45)	---	---	---
$23.78	$20.49	$74.57	$25.53	$22.76	$27.81
$100.02	**$97.58**	**$147.87**	**$118.98**	**$116.43**	**$113.91**
(33.8%)	(2.4%)	40.9%	(19.5%)	(2.1%)	(2.2%)
$1,690.31	**$1,750.50**	**$2,083.65**	**$2,267.70**	**$2,431.31**	**$2,662.50**
(14.8%)	3.6%	19.0%	8.8%	7.2%	9.5%

* Revised DFM forecast August 2006 adjusted for H1 of Special Session

Current Budget Scenario

FY 2006:
Actual revenue collections exceeded the January 2005 executive forecast by $202 million; leaving a cash balance of $309.5 million as of June 20, 2006. Overall, the FY 2006 baseline increased by 7.2% over the previous year, exceeding the original estimate of 5.1% revenue growth.

When the Legislature adjourned in April they left an estimated $120.5 million unspent to carry over as a beginning balance into FY 2007. Lawmakers were hoping to use the unspent balance as a safety net to extend the benefit of the 1% temporary sales tax, which expired in June 2005, for as long as possible, or at least until "normalized" ongoing revenues matched ongoing appropriations. Recent indications show that goal has been met. In addition, $14.2M was spent on state employees and school teachers for a 1% one-time pay increase triggered by the prior year's surplus, $6.8M was provided to begin employee FY 2007 pay raises early, $11.5M was transferred to the Economic Recovery Fund for "Experience Idaho," and $5M was transferred to the Public Education Stabilization Fund.

Buoyed by positive economic growth the Legislature transferred an additional $70 million (H409) into the Budget Stabilization Fund. This was in addition to $22.7 million that was transferred statutorily in July 2005.

REVENUES	
Beginning Balance	$ 222,652,000
FY 2006 Actual Revenue Collections	
7.2% over FY 2005	2,431,311,400
Transfers to Deficiency Warrants	(9,385,500)
Transfers to Budget Stabilization Fund	(92,676,900)
Transfer to Econ Rec Reserve Fund	(11,500,000)
Transfer to Public Ed Stab Fund	(5,000,000)
All other transfers and adjustments	(7,231,500)
TOTAL REVENUES	$ 2,528,169,500
APPROPRIATIONS	
Actual Expenditures (Incl HW Reapprop)	$ 2,218,667,600
ENDING BALANCE	$ 309,501,900

Current Budget Scenario

FY 2007:

The following table incorporates the impact of the Special Session held on August 25, 2006. House Bill 1 raised the sales tax to 6% effective on October 1, 2006; removed the maintenance & operations levy for public schools from the property tax rolls; transferred $100 million to the Public Education Stabilization Fund; and increased the General Fund appropriation to public schools for FY 2007 by $250.6 million.

The August revenue forecast for FY 2007 came in at 3.4%. Including original appropriations and H1 the new estimated ending balance is $198.5 million. The increased growth in revenue in FY 2006 is triggering an unanticipated transfer to the Budget Stabilization Fund of over $12.9 million in FY 2007. Spending for FY 2007 reflects a 5% increase over the final FY 2006 appropriation. Full funding was included for increases in employee health insurance; caseload, enrollment, and inflationary increases in Health & Welfare and Education; and 3% for permanent pay increases for all employees. Costs associated with inmate growth, which includes the construction of a 300-bed medium security prison were also covered in this budget.

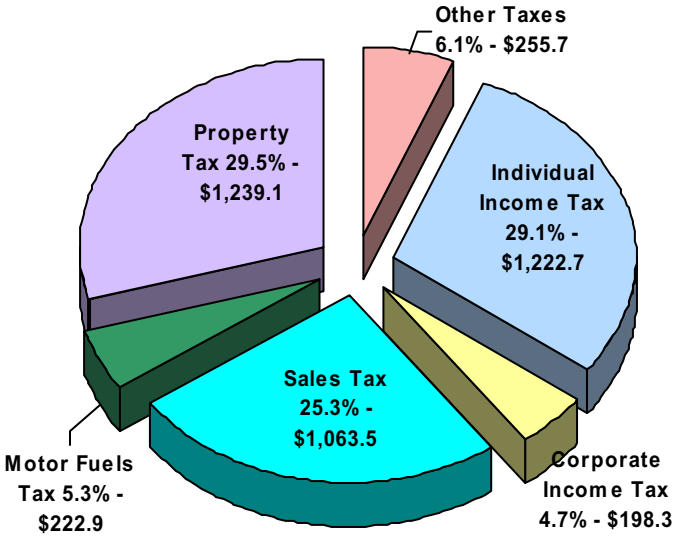
REVENUES	
Beginning Balance	$ 309,501,900
FY 2007 Revenue Estimate	
3.4% over FY 2006	2,515,190,000
Property Tax Relief Act Special Session	147,310,000
Repay Water Loan and H&W Reversion	22,797,300
Transfers to Pub Ed Stabilization Fund	(110,000,000)
Transfer to Pub School Facilities Fund	(24,000,000)
Other transfers to Ded Funds*	(57,781,800)
Total General Funds Available	$2,803,017,400
APPROPRIATIONS	
Original FY 2007 Appropriations	$ 2,343,077,800
Reappropriations (Incl H&W)	10,844,100
Pub Schools H1 of 2006 Sp. Session	250,645,700
Total Appropriations	$ 2,604,567,600
ESTIMATED ENDING BALANCE	$ 198,449,800

Fiscal Year 2006 Major State and Local Tax Distribution Summary

(excludes endowment revenues, federal funds, and fees)

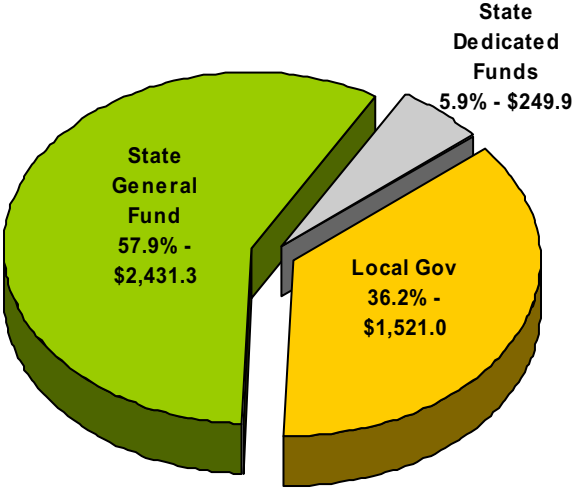
		$ Millions
FY 2006 Revenue Collections		**4,202.2**
Less Local Property Tax Charges		**(1,239.1)**
Less Transfers to Local Government		
Revenue Sharing (13.75% sales tax)	(143.2)	
Motor Fuel Revenue	(80.8)	
Liquor Profits to Locals (FY05)	(16.5)	
Sales Tax to Circuit Breaker	(15.5)	
Boise Auditorium, Local Option	(12.0)	
Ag Equipment Exemption to schools	(6.9)	
Ag Equipment Exemption to counties	(6.5)	
Inc. Tax on Lottery to County Juv J	(0.3)	
Estate Tax to Counties	(0.2)	
Subtotal Assistance to Local Gov		**(281.9)**
Less Dedicated State Funds		
Motor Fuel Revenue	(142.1)	
Permanent Building Fund *(income, sales, cig, beer, lottery)*	(31.6)	
To Public Schools: Cigarette, Liquor, Tobacco, Lottery, RR Car Tax	(23.5)	
Idaho Travel and Convention	(6.2)	
Cig & Tob Tax to Juv. Probation	(4.7)	
Water Pollution Control (sales tax)	(4.8)	
Liquor Profits to Comm Colleges	(0.3)	
Cig Tax to Econ Recovery Reserve	(22.6)	
Other Dedicated Funds	(14.1)	
Subtotal State Dedicated Funds		**(249.9)**
FY 2006 General Fund Revenues		**2,431.3**

FY 2006 Major State & Local Tax Collections
($ Millions)



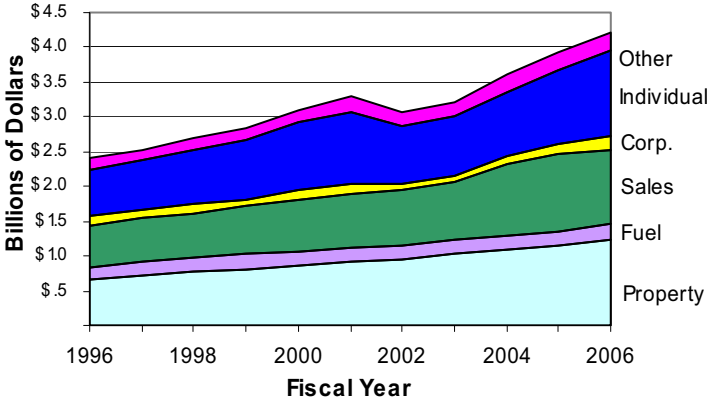
Total Tax Collections $4,202.2 Million

FY 2006 Major State and Local Tax Distribution



Total Tax Distribution $4,202.2 Million

Major State and Local Tax Collections 1996-2006



- Over the ten-year period from FY 1996 to FY 2006, major state and local taxes were up 76% or 5.8% annually, from $2.4 billion to $4.2 billion. Individual income tax collections grew at an annual (compound) rate of 6.4% and corporate grew at a 2.7% annual rate. Sales taxes grew at a rate of 5.9% annually while property tax charges grew at 6.4% and motor fuels grew at 2.7% 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
1996	$.664	$.171	$.601	$.152	$.656	$.151	$2.394
1997	$.715	$.205	$.623	$.123	$.709	$.154	$2.528
1998	$.764	$.201	$.653	$.118	$.781	$.164	$2.681
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

- After a decrease of 7.4% in FY 2002, major state and local tax collections were up by 4.6% in FY 2003, 12.9% in FY 2004, 8.5% in FY 2005, and 7.2% in FY 2006. Corporate income taxes led the percent increase from last year at 41.0% followed by individual income tax at 16.3%. Local property tax followed at 8.6%. Motor fuels revenues grew at 2.4% over the previous year and other taxes grew by 1.9%. Sales tax collections fell by 4.9% due to the tax rate change from 6 percent to 5 percent.

State Tax Burden

Fiscal Year 2002 vs 2004	Based on Income		Based on Population		Number of States* with Tax
Type of Tax	% of U.S. Average	Rank	% of U.S. Average	Rank	
Individual Income	109/108	22/21	89/89	30/31	44
Corporate Income	72/79	30/27	59/65	34/30	47
Sales	94/109	27/18	77/89	39/31	47
Motor Vehicles	173/158	3/5	141/129	8/13	51
Property	90/88	31/31	74/72	37/37	51
Overall	95/97	38/27	78/79	44/43	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 2004*, Alan Dornfest, June 2006). The comparison based on income shows higher comparative taxes in Idaho than the ranking based on population because per capita income in Idaho remains 18.3% lower than the U.S. average. We make less so we pay less.
- Idaho's income tax burden stabilized with little difference between 2002 and 2004. Although Idaho's income based ranking rose slightly from 22nd to 21st, the population based ranking dropped slightly from 30th to 31st.
- Idaho's relative sales tax burden increased significantly in 2004, following an increase in the tax rate from 5% to 6%.
- The study reveals that Idaho collects more motor vehicle revenues than most states. This comparison takes registration fees into account, but not sales taxes 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 two of the five major tax categories. These are the Corporate Income Tax (27th out of 47) and Property Tax (31st out of 51). Based on population, Idaho's tax burden ranks in the top half of states in only the Motor Vehicles tax category.
- Overall, Idaho's FY 2004 tax burden from *major* state and local taxes ranks 3% below the US average when adjusted for personal income. This underutilization represents about $124 million. Idaho ranks 21% below average on a per capita basis.

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 2001**	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 and Distribution Formula

($ in Thousands)

Distributions (Balance goes to General Fund)

Effective Date	Tax Rate	Perm Bldg Fund	Revenue Sharing	Alloc. To Counties *	Pollution Control	Public Schools	Misc. Distrib.
Jul-1965	3.0%	$500					1, 2
Jul-1968	3.0%	$500		5.0%			2
Jul-1969	3.0%	$500		10.0%			2
Jul-1970	3.0%	$500		15.0%			2
Jul-1971	3.0%	$500		20.0%			2
Jul-1975	3.0%	$500		20.0%			2, 4
Jul-1976	3.0%	$500		20.0%			2,3,4
Jul-1977	3.0%	$500		20.0%			2,3,4
Jul-1980	3.0%	$500		10.0%		10.0%	2,3,4
Mar-1983	4.0%	$500		10.0%		10.0%	2,3,4
Jun-1983	4.5%	$500		10.0%		10.0%	2,3,4
Jul-1984	4.0%	$500	6.25%	7.5%	$4,800		3,4
Apr-1986	5.0%	$500	6.25%	7.5%	$4,800		3,4
Jul-1987	5.0%	$500	7.75%	6.0%	$4,800		3,4
Jul-1988	5.0%	$500	7.75%	6.0%	$4,800		3,4,5
Jul-1995	5.0%	$500	7.75%	6.0%	$4,800		3,4,5,6
Jul-1998	5.0%	$500	7.75%	6.0%	$4,800		3,4,5
Jul-2000	5.0%	$5,000	13.75%		$4,800		3,4,5
May-2003	6.0%	$5,000	11.50%		$4,800		3,4,5
Jul-2004	6.0%	$5,000	11.50%		$4,800		3,4,5,7
Jul-2005	5.0%	$5,000	13.75%		$4,800		3,4,5,7
Oct-2006	6.0%	$5,000	11.50%		$4,800		3,4,5,7

* Beginning in 2000, the allocation to counties was folded into the revenue sharing allocation.

Miscellaneous Distributions:

1. Amount equal to 1-mil of all assessed property values distributed to Teachers Retirement System; and a $1,000,000 lump sum (one-time) distribution to Tax Commission.
2. Amount required for the Social Security Trust Fund.
3. Amount required to be certified by the Idaho housing agency.
4. $1.00 per registration fee on vehicle registration transfers that do not involve sales tax.
5. Amount certified by the Tax Commission as necessary to fund the Circuit Breaker.
6. Amount necessary to fund School M&O Property Tax Relief.
7. Includes $13.45 million distributed to replace local funds lost.

Sales Tax Distributions

($ in Thousands)

Year(a)	Collections After Refunds	% Change	General Fund	Perm Bldg Fund	Rev. Sharing
FY73	60,929.3	18.0%	43,281.3	500.0	12,186.1
FY74	69,492.6	14.1%	49,250.0	500.0	13,898.5
FY75	79,008.3	13.7%	57,022.8	500.0	15,801.7
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(b)	1,063,537.7	-5.2%	880,772.8	5,000.0	143,195.3
FY07(c)	1,264,177.1	18.9%	1,074,635.2	5,000.0	154,156.1

Sources: (a) DFM General Fund Revenue Book FY 2007
(b) State Tax Commission Comparative Report, FY 2006
(c) DFM August 2006 and Legislative Services Office
Includes estimated impact of H1 of 2006 Special Session

Sales Tax Distributions

($ in Thousands)

% Change	Pollution Control	Circuit Breaker	Property Tax Relief(4)	Miscellaneous Distributions	
18.0%				4,961.9	1,2
14.1%				5,844.1	1,2
13.7%				5,683.8	1
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
7.7%	4,800.0	14,300.0	10,285.8	1,000.0	3

1) Social Security Trust

2) Public School Income

3) Multi-State Tax Compact

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

FY 2006 State Revenue Sharing

County	Sales Tax Rev Sharing	Ag Pers Prop Tax Replace	Circuit Breaker [1]	Liquor Dist [2]
Ada	$34,568,380	$176,956	$2,277,718	$4,374,475
Adams	580,382	36,283	77,611	54,252
Bannock	8,328,027	155,734	854,053	836,764
Bear Lake	821,223	76,047	93,091	77,792
Benewah	806,435	93,030	114,131	147,814
Bingham	3,877,157	1,218,993	391,011	265,262
Blaine	3,661,426	122,073	79,152	700,195
Boise	556,116	6,895	73,254	72,045
Bonner	2,911,916	84,624	479,824	753,436
Bonneville	9,011,122	577,590	919,604	1,021,879
Boundary	903,022	97,710	162,123	125,878
Butte	372,426	161,954	33,487	41,458
Camas	219,680	72,955	15,839	20,286
Canyon	14,126,804	1,365,493	2,060,318	923,467
Caribou	1,092,697	219,944	84,507	79,058
Cassia	2,340,175	773,142	215,058	159,603
Clark	330,355	67,377	1,252	15,827
Clearwater	1,580,642	44,225	130,658	103,165
Custer	714,022	75,707	37,937	80,132
Elmore	2,188,267	264,045	211,427	198,263
Franklin	1,222,801	206,412	151,838	94,584
Fremont	1,201,402	290,969	178,380	136,516
Gem	1,486,576	126,028	315,886	88,627
Gooding	1,505,480	581,668	238,358	112,372
Idaho	1,883,270	189,298	244,375	161,814
Jefferson	1,498,972	545,308	201,706	126,536
Jerome	1,818,412	708,812	289,489	139,649
Kootenai	10,661,484	111,989	1,528,421	2,169,292
Latah	3,188,188	544,368	232,123	515,558
Lemhi	1,126,392	63,897	133,596	125,911
Lewis	538,016	235,071	62,372	67,562
Lincoln	635,576	160,704	60,345	50,018
Madison	2,477,503	424,139	146,787	153,475
Minidoka	2,162,390	840,010	308,728	172,370
Nez Perce	5,355,889	178,761	722,226	622,040
Oneida	563,293	115,094	67,305	35,093
Owyhee	1,280,225	397,565	108,254	67,145
Payette	1,857,151	244,682	435,720	200,040
Power	1,071,074	539,943	93,687	58,958
Shoshone	1,833,474	5,727	372,008	248,340
Teton	659,679	90,543	30,965	142,317
Twin Falls	7,832,488	934,636	887,062	620,301
Valley	1,030,147	12,696	82,550	277,629
Washington	1,315,177	208,018	241,728	82,802
TOTAL	**143,195,337**	**13,447,115**	**15,445,965**	**16,520,000**

Sources: [1] Tax Commission (FY 2006), [2] Liquor Dispensory (FY 2005),

to Local Jurisdictions by County

County	Highway Distrib[3]	State Lottery[4]	Total	2005 Pop[5]	$$$ Per Capita
Ada	$19,802,596	$2,087,075	$63,287,200	344,727	$183.59
Adams	798,162	17,176	1,563,866	3,591	435.50
Bannock	5,536,132	462,731	16,173,442	78,155	206.94
Bear Lake	1,048,291	44,960	2,161,404	6,176	349.97
Benewah	1,158,849	55,318	2,375,577	9,218	257.71
Bingham	3,730,320	351,211	9,833,954	43,739	224.83
Blaine	2,097,201	112,495	6,772,542	21,166	319.97
Boise	912,721	35,594	1,656,625	7,535	219.86
Bonner	2,827,391	194,793	7,251,984	40,908	177.28
Bonneville	6,409,723	653,372	18,593,291	91,856	202.42
Boundary	1,082,360	54,308	2,425,401	10,619	228.40
Butte	835,888	78,775	1,523,989	2,808	542.73
Camas	789,382	6,134	1,124,275	1,050	1,070.74
Canyon	10,089,419	1,038,410	29,603,911	164,593	179.86
Caribou	1,524,143	57,120	3,057,469	7,131	428.76
Cassia	2,778,321	173,648	6,439,947	21,324	302.00
Clark	734,719	7,223	1,156,753	943	1,226.67
Clearwater	1,080,171	47,743	2,986,604	8,373	356.69
Custer	1,173,597	23,656	2,105,051	4,077	516.32
Elmore	2,748,540	168,131	5,778,673	28,634	201.81
Franklin	1,207,648	106,444	2,989,727	12,371	241.67
Fremont	1,651,812	82,925	3,542,005	12,242	289.33
Gem	1,383,651	102,821	3,503,589	16,273	215.30
Gooding	1,592,939	105,530	4,136,347	14,461	286.03
Idaho	2,741,192	62,975	5,282,924	15,697	336.56
Jefferson	1,985,972	186,751	4,545,246	21,580	210.62
Jerome	1,955,760	134,971	5,047,094	19,638	257.01
Kootenai	8,084,399	688,010	23,243,595	127,668	182.06
Latah	3,312,522	150,089	7,942,848	34,714	228.81
Lemhi	1,088,378	39,429	2,577,603	7,909	325.91
Lewis	1,096,582	32,020	2,031,623	3,750	541.77
Lincoln	993,985	31,830	1,932,458	4,545	425.18
Madison	2,379,206	196,246	5,777,356	30,975	186.52
Minidoka	2,058,186	143,826	5,685,510	19,014	299.02
Nez Perce	3,271,874	199,085	10,349,875	37,931	272.86
Oneida	1,020,417	32,028	1,833,230	4,209	435.55
Owyhee	2,025,930	87,862	3,966,981	11,073	358.26
Payette	1,671,081	150,949	4,559,623	22,197	205.42
Power	1,542,948	61,443	3,368,053	7,753	434.42
Shoshone	1,415,364	72,409	3,947,323	13,157	300.02
Teton	987,344	49,546	1,960,395	7,467	262.54
Twin Falls	5,784,907	419,250	16,478,643	69,419	237.38
Valley	1,713,667	47,351	3,164,040	8,332	379.75
Washington	1,487,958	68,837	3,404,520	10,098	337.15
TOTAL	**119,611,648**	**8,922,500**	**317,142,565**	**1,429,096**	**221.92**

[3]Transportation Dept (FY 2006), [4] State Lottery (FY 2005), [5]U.S. Census Bureau Est.

Sales Tax Exceptions & Exemptions

($ in Thousands based on 5 cent rate)

Specific Uses Not Taxed	FY 2006	FY 2007	FY 2008
Production Exemption Equip.	$71,669	$78,036	$83,267
Production Exemption Supplies	$54,253	$59,073	$63,033
Irrigation Equipment & Supplies	$2,817	$2,887	$2,959
Pollution Control Equipment	$3,702	$4,003	$4,028
Broadcast Equipment	$1,956	$2,129	$2,272
Publication Equipment	$125	$136	$146
Commercial Aircraft	$1,575	$1,575	$1,575
Railroad Rolling Stock & Remfg	$2,125	$2,125	$2,125
Interstate Trucks	$5,799	$6,098	$6,397
Out-of-State Contracts	$3,259	$3,549	$3,787
Trade-in Value	$24,757	$26,034	$27,311
Sales of Bus. or Bus. Assets	$1,547	$1,684	$1,797
Food Stamps/WIC	$5,988	$3,259	$6,507
Motor Vehicles used Outside ID	$13,828	$14,542	$15,255
Donation Real Prop. to ID Gov't	$3	$3	$3
Incidental Sales Tangible Prop	$10	$10	$10
Lodging, Eating, Drinking Place	$58	$60	$63
School Lunches & Senior Meals	$2,491	$2,581	$2,671
Driver's Education Automobiles	$32	$32	$33
Ski Lifts & Snowgrooming Equip	$500	$500	$501
Clean Rooms	$400	$400	$400
Alternative Electricity-Prod. Equip	$2,125	$2,125	$2,125
Research & Development Equip	$6,000	$6,000	$6,000
Small Employer HQ Constructior	$75	$75	$75
Total Specific Uses Not Taxed	**$205,094**	**$216,916**	**$232,340**

Goods Not Taxed	FY 2006	FY 2007	FY 2008
Motor Fuels	$117,149	$110,226	$107,886
Heating Materials	$4,154	$3,562	$3,303
Utility Sales	$65,154	$67,109	$69,122
Used Mobile Homes	$2,300	$2,300	$2,300
Prescrip. & Durable Medical Equ	$42,731	$50,074	$57,411
Funeral Caskets	$977	$1,006	$1,037
Containers	$27	$28	$29
Nonprofit Literature	$100	$102	$103
Official Documents	$50	$50	$51
Precious Metal Bullion & ID Meda	$467	$467	$467
New Mfd Homes & Modular Bldg	$1,682	$1,756	$1,826
Telecommunication Equipment	$802	$882	$970
Total Goods Not Taxed	**$235,593**	**$237,562**	**$244,505**

Sales Tax Exceptions & Exemptions (cont.)

($ in Thousands based on 5 cent rate)

Services Not Taxed	FY 2006	FY 2007	FY 2008
Construction	$124,640	$123,169	$124,390
Agricultural & Industrial Services	$2,313	$2,358	$2,403
Transportation Services	$23,854	$25,274	$26,648
Information Services	$66,420	$67,463	$68,506
Repairs	$33,331	$35,389	$37,405
Professional Services	$108,644	$115,354	$121,923
Business Services	$73,423	$77,958	$82,397
Personal Services	$7,296	$7,747	$8,188
Health & Medical Services	$245,961	$265,592	$282,346
Social Services	$38,390	$41,454	$44,069
Educational Services	$30,120	$31,980	$33,801
Lottery & Pari-Mutuel Betting	$7,054	$7,281	$7,508
Media Measurement Services	$49	$51	$52
Miscellaneous Services	$1,640	$1,741	$1,841
Total Services Not Taxed	**$763,135**	**$802,811**	**$841,477**

Entities Not Taxed	FY 2006	FY 2007	FY 2008
Educational Instit. Purchases	$6,624	$6,723	$6,812
Hospital Purchases	$16,575	$17,898	$19,027
Health Entity Purchases	$281	$296	$311
Canal Company Purchases	$755	$769	$784
Forest Protective Assoc. Purch.	$33	$34	$34
Food Bank Purchases	$200	$211	$221
Nonsale Clothiers	$1	$1	$1
Centers for Independent Living	$4	$4	$4
State & Local Gov. Purchases	$22,400	$22,203	$22,543
Ronald McDonald House Room	$1	$1	$1
INEEL R&D Purchases	$3,864	$4,228	$4,543
Motor Vehicle Pur. by Relatives	$1,623	$1,706	$1,790
Sales by 4H & FFA Clubs	$23	$23	$23
Non-Retail Sales (Yard & Ocas)	$2,288	$2,410	$2,533
Sales by Indian Tribes on Res	$3,716	$3,858	$4,020
Meal Sales to Church Member	$10	$10	$10
Sales by Outfitters & Guides	$13	$13	$13
Sales via Vending Machines	$1,850	$1,934	$2,010
Auto Manufacturers' Rebates	$535	$563	$591
Incidential Sales of Churches	$573	$604	$635
Total Entities Not Taxed	**$61,369**	**$63,489**	**$65,906**
Total Exceptions & Exemptions	**$1,265,191**	**$1,320,778**	**$1,384,228**

Source: *General Fund Revenue Book FY 2007,* Division of Financial Manangement

Change in Employee Compensation (CEC)
20 Year Historical Comparison

Fiscal Year	Gen. Fund Expenditures	% Chg	Personnel Comm'n / DHR	CPI % Chg	CEC Funded
1988	$658.9 M	5.9%	12.5%	4.1%	4.0%
1989	$699.2 M	6.1%	7.9%	4.6%	3.0%
1990	$784.5 M	12.2%	9.7%	4.8%	5.0%
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	$1,268.1 M	15.5%	8.5%	2.9%	5.4%
1996	$1,337.5 M	5.5%	6.0%	2.7%	5.0%
1997	$1,391.8 M	4.1%	4.6%	2.9%	3.0%
1998	$1,446.4 M	3.9%	5.2%	1.8%	0.0%
1999	$1,609.7 M	11.3%	7.7%	1.7%	5.0%
2000	$1,679.8 M	4.4%	14.0%	2.9%	3.0%
2001	$1,828.5 M	8.9%	0.0%	3.4%	3.5%
2002	$1,979.5 M	8.3%	0.0%	1.8%	4.5%
2003	$1,925.5 M	-2.7%	0.0%	2.2%	0.0%
2004	$2,004.1 M	4.1%	1.0%	2.2%	0.0%
2005	$2,082.1 M	3.9%	6.8%	3.0%	3.0%
2006	$2,180.9 M	4.7%	6.7%	3.8%	1.0%
2007	$2,343.1 M	7.4%	5.7%	N/A	3.0%
Ave. Annual Change		**6.94%**	**6.24%**	**3.11%**	**3.07%**

In FY 2001, 2002 & 2003 DHR recommended a salary increase to address competitive pressures, but did not recommend a specific percentage.

In FY 2005, the CEC funded was 2% ongoing and 1% one-time. In FY 2006, the CEC funded was one-time. In both cases the one-time funding was contingent upon sufficient year-end surpluses.

In FY 2007, S1263 provided an early ongoing 3% CEC beginning in February 2006 for 10 pay periods. H844 funded the CEC costs for the remaining 16 pay periods in FY2007 and $5 million in targeted pay increases for specific job classes.

Budget Stabilization Fund History
Idaho Code § 57-814

Date	Action		Balance
1984	Creation of Fund	-	-
1984	Transfer from General Fund	$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
1993	Transfer from Liquor Fund	748,800	27,427,132
1994	Transfer from Liquor Fund	748,800	28,175,932
1994	Partial return Oregon Trail Project	27,000	28,202,932
1994	Transfer from Liquor Fund	3,000,000	31,202,932
1994	Juvenile Justice Study	(100,000)	31,102,932
1994	Transfers from Liquor Fund	1,758,200	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

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 pubic 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 9/05	Percent Remain	Percent of Total
Public Schools	2,982,683	2,090,977	70.1%	85.0%
Agricultural College	90,000	33,464	37.2%	1.4%
Charitable Institutions	150,000	77,807	51.9%	3.2%
Normal School	100,000	59,693	59.7%	2.4%
Penitentiary	50,000	28,904	57.8%	1.2%
School of Science	100,000	75,397	75.4%	3.1%
Mental Hospital	50,000	31,049	62.1%	1.3%
University of Idaho*	96,080	55,861	58.1%	2.3%
Capitol Endowment	32,000	7,222	22.6%	0.3%
Total	3,650,763	2,460,374	67.4%	100.0%

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

- Pubic school endowment lands comprise 85% of the total endowment lands.
- Nearly 70% of original or exchanged endowment lands remain.

Source: Idaho Department of Lands

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. The FY 2007 appropriation saw an increase for Public Schools.

Endowment Distributions to the Beneficiaries ($ millions)

Institution	2001	2002	2003	2004	2005	2006	Appr. 2007
Public Schools	$44.7	$47.7	$37.1	$37.8	$23.0	$23.1	$24.6
Agricultural College (U I)	1.1	1.3	1.1	1.0	.4	(2.1)	.7
Charitable Institutions							
Idaho State University	1.2	1.2	1.1	.9	.4	(.7)	.6
St. Juvenile Corr Ctr.	1.2	1.2	1.1	.9	.4	(.7)	.6
State Hospital North	1.2	1.2	1.1	.9	.4	(.7)	.6
Veterans Home	.8	.8	.7	.6	.2	(.4)	.4
School for Deaf /Blind	.2	.2	.1	.1	.0	(.1)	.1
Normal School							
ISU College of Ed	1.9	2.0	1.8	1.6	1.5	1.6	1.1
Lewis-Clark State Col.	1.9	2.0	1.8	1.6	1.5	1.6	1.1
Penitentiary	1.5	1.6	1.4	1.2	1.5	2.4	.8
School of Science (Uof I)	4.5	4.7	4.3	3.8	3.1	2.8	2.4
Mental Hospital (South)	1.8	2.0	1.9	1.7	1.9	5.3	1.1
University of Idaho	3.5	3.6	3.5	3.1	3.2	3.5	1.8
Total	$65.5	$69.6	$57.0	$55.1	$37.4	$35.7	$35.8

- The actual FY 2003 distribution to public schools of $37,056,500 was $6,256,500 short of the appropriation.
- For FY 2005 and FY 2006, the Legislature shifted General Fund support and increased distributions to the healthy endowments.

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.

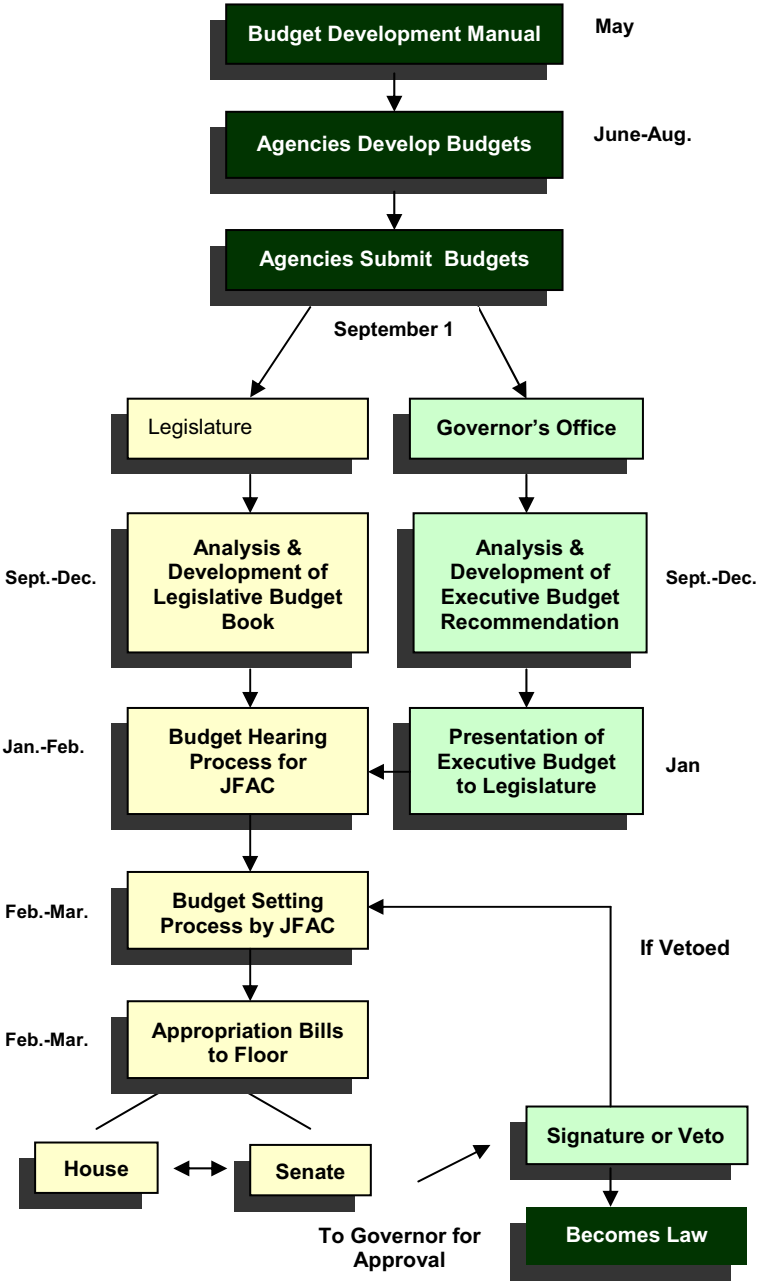
- The Governor's Budget Recommendation is featured prominently in the Legislative Budget Book, the primary source document for the Joint Finance Appropriations Committee (JFAC).

- 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



Section II

Functional Areas

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Education

Education

Original Appropriations	FY 1997	FY 2007	Annual % Chg	Total % Chg
By Department or Division				
Public School Support	$732.0	$1,518.0	7.6%	107.4%
Agricultural Research & Ext.	24.6	31.1	2.4%	26.2%
College and Universities	230.3	377.3	5.1%	63.8%
Community Colleges	11.3	22.4	7.1%	98.3%
Deaf & Blind, School for the	6.1	8.2	3.0%	34.1%
State Board of Education	1.0	12.0	28.2%	1,100.4%
Health Education Programs	5.8	9.3	4.8%	60.2%
Historical Society	2.4	5.1	7.7%	110.5%
Library, State	3.3	4.4	2.8%	31.2%
Professional-Tech. Ed.	38.3	59.0	4.4%	54.1%
Public Broadcasting Sys.	2.7	4.1	4.5%	55.2%
Special Programs	6.7	10.5	4.6%	56.1%
Superintend. of Public Instr.	87.9	25.6	(11.6%)	(70.9%)
Vocational Rehabilitation	13.8	24.9	6.0%	79.7%
Total	**$1,166.2**	**$2,111.6**	**6.1%**	**81.1%**
By Fund Source				
General	$961.9	$1,683.7	5.8%	75.0%
Dedicated	100.5	200.7	7.2%	99.7%
Federal	103.8	227.2	8.1%	118.9%
Total	**$1,166.2**	**$2,111.6**	**6.1%**	**81.1%**

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

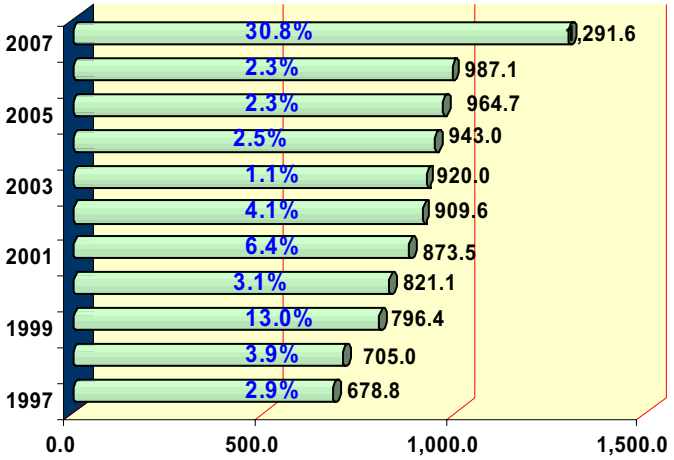
- Figures in the table above are influenced by the shifting of $154 million in federal K-12 pass-through funds from the budget of the Superintendent of Public Instruction to the budget for Public Schools in FY 2004. Without this shift, the Public Schools 10-year percent change would be 83.4%. The Superintendent of Public Instruction's increase would have been 128.2%, driven predominantly by these increases in federal pass-through funds.
- The figures in the table above are also influenced by two rounds of property tax replacement. The first brought Gov. Batt's 1996 replacement of one-fourth of the School Maintenance & Operations (M&O) Levy into the Public Schools budget in FY99. The second occurred when Gov. Risch called the 2006 Legislature into special session to replace the remaining 0.3%. Without these M&O shifts, the Public Schools 10-Year percentage change would be 62.9%. If the federal funds shift is also taken into account, the 10-Year percentage change is 39.0%.

Public Schools (K-12)

Original Appropriated Operating Budget	FY 1997	FY 2007	Annual % Change	Total % Change
By Program				
Public Schools	**$732.0**	**$1,518.0**	**5.6%**	**107.4%**
General	$689.5	$1,291.6	4.0%	**87.3%**
Dedicated/Other	$42.5	$51.4	3.2%	**20.9%**
Federal	-	$175.0	-	**-**
Total	**$732.0**	**$1,518.0**	**5.6%**	**107.4%**

Numbers may not add due to rounding. Excludes Prof.-Tech. Educ. and Driver's Training funds. FY96 appropriation did not count federal funds. The $250.6 million appropriated by HB1, in the August 2006 special session is included in the FY07 appropriation figures.

Total General Fund Appropriations to Public Schools



Note: Blue percentage is percentage change. FY 1999 and FY 2007 appropriations include $54.7 million and $250.6 million in property tax replacement, respectively. Without these changes, the percentage increases for these years would have been 5.2% and 5.5%, respectively.

Local School District Certified Personnel

Over 85% of the nearly 17,000 certificated personnel employed by Idaho school districts are teachers.

	FY 1996 FTP	FY 2006 FTP	Annual % Change	Total % Change
District Administration	323.8	383.3	1.7%	18.4%
School Administration	661.0	714.7	0.8%	8.1%
Student Services	1,086.1	1,294.0	1.8%	19.1%
Instructional Services	12,784.3	14,521.0	1.3%	13.6%
TOTAL	14,855.1	16,913.1	1.3%	13.9%
Student Enrollment	*243,097*	*261,907*	0.7%	7.7%

Note: Based on Fall 2005 SDE data.

FY 2005 School District Profiles

Over 256,000 students were enrolled in Idaho's K-12 public school system in FY 2005.

Size of District	No. of Districts	Student Enroll.	Student Teacher Ratio	Current Expend. Per Enrollee*
Over 5,000 students	13	129,756	18.9	$6,335
2,500 to 4,999 students	14	54,725	18.0	$6,387
1,000 to 2,499 students	28	42,501	17.4	$6,703
500 to 999 students	20	13,322	15.6	$7,661
Less than 500 students	41	9,725	12.5	$9,311
Charter Schools	18	5,975	26.2	$5,257
Statewide Total	134	256,004	18.0	$6,564

** Current Expenditures do not include capital assets or debt principal.*

Public School Funding Formula

- **Support Units** - An integral part of the funding formula calculations is based on average daily attendance (ADA) according to 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 segment of the public schools' appropriation makes up 68% of the appropriated state funds. When applicable benefits are included, the total state funding involved in this area is over 80%.

  The salary-based apportionment is computed using the number of support units in a district multiplied by a staff allowance (equal to 1.1 for instructional positions; 0.075 for administrative; and, 0.375 for classified support staff) multiplied by a base salary ($23,210 for instructional; $33,760 for administrative; and $18,648 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 a statutory table of years of service and level of education. 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 and depreciation of vehicles, insurance, salaries and benefits of drivers, and other costs such as for contracted operations. The transportation support program is based on transporting pupils one and one-half miles or more unless approved by the state board of education. The state's share of the transportation costs is 85% of allowable costs for the preceding year (Section 33-1006, Idaho Code). The 2003 Legislature made several changes in this area, which will take place beginning in FY 2005. The most important of these changes is designed to encourage school districts with transportation costs that are significantly higher than the state average to bring expenditures more into line with other districts. Districts with costs above a certain level will not receive state reimbursement for those additional costs.

Idaho Public School Fund Flow

(FY 2007 Operational Support - Excludes Bond and Plant Facility Funds)

GENERAL FUND SUPPORT
$1,302,689,500

STATE DEDICATED FUND SUPPORT
$53,480,100

TOTAL STATE FUNDING
$1,356,169,600

Statutory Distributions to Idaho School Districts at $951,104,900

Transportation - $64,316,700
Border Contacts - $800,000
Exceptl. Contracts/Tuition Equiv. - $5,750,000
Program Adjustments (Booth) - $435,000
Salary-based Apportionment - $740,842,100
State-paid Personnel Benefits - $133,897,900
Early Retirement Payouts - $4,750,000
Teacher Incentive Awards - $313,200

Other Earmarked Distributions to Idaho School Districts at $61,678,700

Limited English Proficiency - $6,040,000
Safe and Drug Free Schools - $5,500,000
Technology & Remediation - $9,800,000
Idaho Reading Initiative - $2,800,000
Teacher Training (Gifted & Talented) - $500,000
Professional-Technical Education - $11,102,500
School Facilities (Lottery) - $10,772,900
Bond Levy Equalization - $6,300,000
Idaho Digital Learning Academy - $1,100,000
Driver's Education Funds - $2,113,300
School Facilities Maintenance Match - $5,650,000

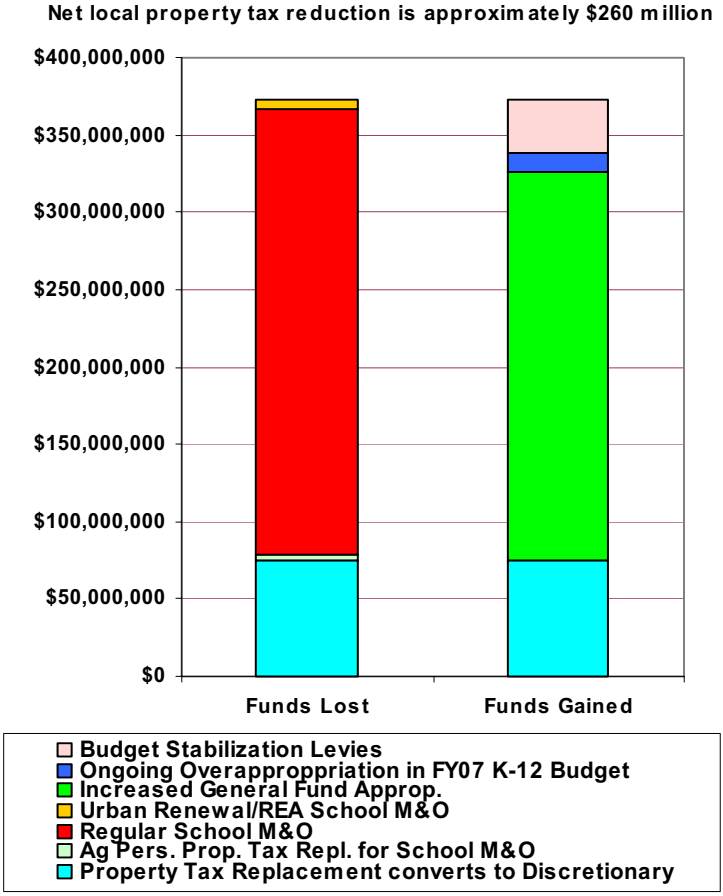
Support Unit Distribution @ $343,386,000
" District Discretionary Funding"
Base Support Amount - $339,336,000
Safe Environment (Statutory) - $4,050,000

Total Estimated Operating Budget
for 114 Idaho Public School Districts (plus Charters) - $1,706,037,500

Federal Funds - $194,867,900
Dept. of Education - $175,000,000
Federal Forest - $6,162,100
Impact Aid - $8,800,000 Prof.Tech. Ed. - $4,905,800

Local Property Taxes
$155,000,000

Funds Lost & Gained by Public Schools in HB1



- **Blues and Greens** in the above chart represent state funds.
- **Reds, Pinks and Oranges** in the above chart represent various local property tax dollars, as individually described in the legend.
- **HB1** represented a replacement of all School Maintenance and Operations (M&O) Levies, except a portion of the Boise School District's M&O Levy. However, Boise property taxpayers will still receive the same 0.3% M&O levy rate reduction experienced by property taxpayers in other school districts.
- **Budget Stabilization Levies** may be imposed in four high property value school districts for the portion of old M&O-based revenues that exceeded the amount of state equalization funding.

Statewide Certified Staff Salaries for Idaho School Districts

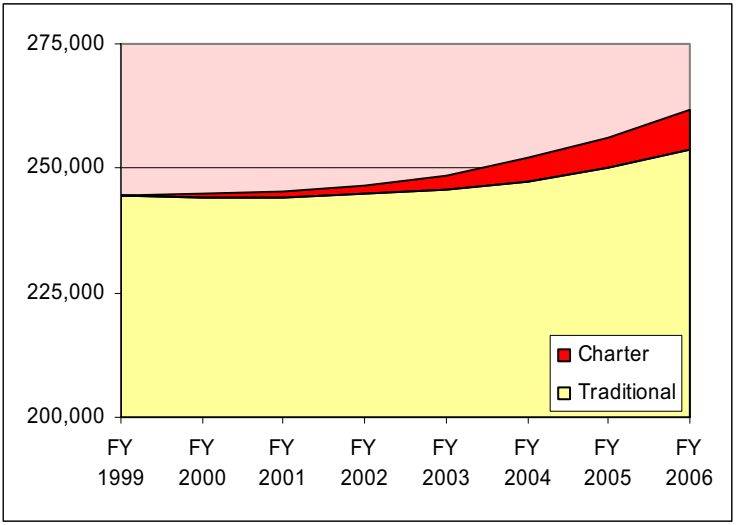
Average total teacher pay in Idaho is over $42,000 per year.

	FY 1996 Avg Total Salary	FY 2006 Avg Total Salary	Annual % Change	Total % Change
District Administration				
Superintendent	65,216	83,753	2.5%	28.4%
Assistant Superintendent	67,843	94,349	3.4%	39.1%
Director	50,840	68,578	3.0%	34.9%
Supervisor/Coordinator	50,089	62,680	2.3%	25.1%
Weighted Average	55,828	72,887	2.7%	30.6%
School Administration				
Elementary Principals	51,624	68,851	2.9%	33.4%
Secondary Principals	53,497	71,187	2.9%	33.1%
Assistant Principals	49,547	65,293	2.8%	31.8%
Weighted Average	51,671	68,563	2.9%	32.7%
Student Services				
Education Media Gen.	34,270	47,330	3.3%	38.1%
Counselors	36,731	47,610	2.6%	29.6%
School Psychologists	40,533	51,667	2.5%	27.5%
School Nurses	29,776	41,611	3.4%	39.7%
School Social Workers	35,674	46,437	2.7%	30.2%
Speech Therap. & Audiolog	34,744	47,467	3.2%	36.6%
Weighted Average	35,924	47,439	2.8%	32.1%
Instructional Services				
Elementary Teachers	31,096	41,656	3.0%	34.0%
Secondary Teachers	32,402	43,019	2.9%	32.8%
Weighted Average	31,730	42,313	2.9%	33.4%

Note: Based on Fall 2005 state Department of Education data.

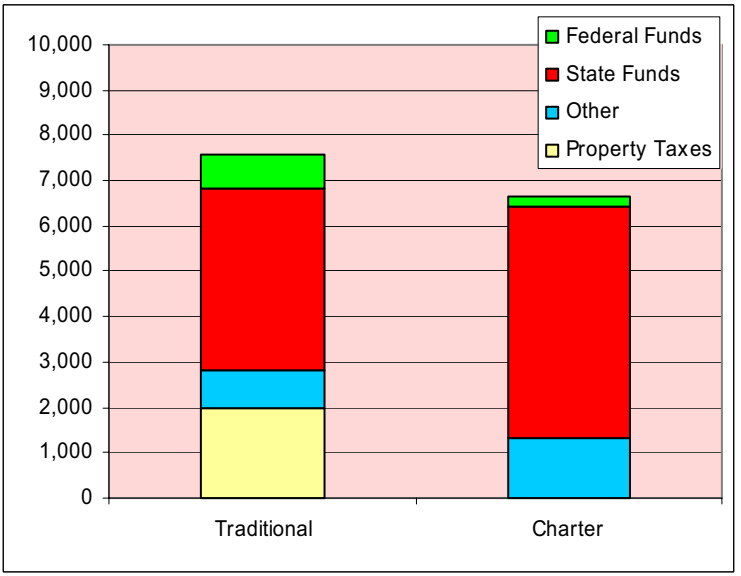
Idaho Public School Enrollment

Traditional Public & Public Charter Schools



FY 2005 Total Funding per Enrolled Student

Traditional Public & Public Charter Schools



2004 Charter School Legislation

- **SB 1443 -** This legislation dealt with funding issues associated with virtual charter schools. The legislation provided that such schools will be assigned no higher than the median attendance divisor for FY04 and FY05, for the purposes of determining support units, and no higher than the second highest divisor for FY06 and FY07. Such schools will receive their actual divisor for FY08 and forward.

  The legislation further provided that such schools will be eligible, beginning in FY06, to receive the state's customary 85% transportation match for the cost of transporting the education program to the child (similar to the traditional cost of transporting the child to the education program). Costs eligible for reimbursement include internet access, electronic and computer equipment, toll-free telephone service, the mileage costs of teachers and staff conducting home visits, and any regular transportation costs that may be claimed by a school district (such as educational field trips). Such schools will still be subject to the same funding limitations that require costs to be within a certain percentage of the statewide average for transportation services.

- **SB 1444a** - This legislation overhauled most of the sections of state law governing charter schools. Key points of the legislation included provisions that:
- Clarified that charter school employees and governing boards were subject to the same ethics standards as traditional school districts.
- Created the Public Charter School Commission as a new, statewide entity with the authority to grant and oversee charter schools. The commission includes three current or former school board members, three current or former members of charter school boards of directors, and one at-large member not associated with the education industry. All members are appointed by the Governor, subject to Senate confirmation.
- While still requiring groups petitioning for the creation of a new charter school to first submit the application to the local school board, the legislation allowed the petitioners to refer their application to the Public Charter School Commission within 30 days of submission to the local school board, if agreement has not been reached.
- Granted the State Board of Education the authority to designate charter schools as Local Educational Agencies (LEAs).
- Reduced the number of new charters that may be authorized in the state each year from twelve to six.

Higher Education

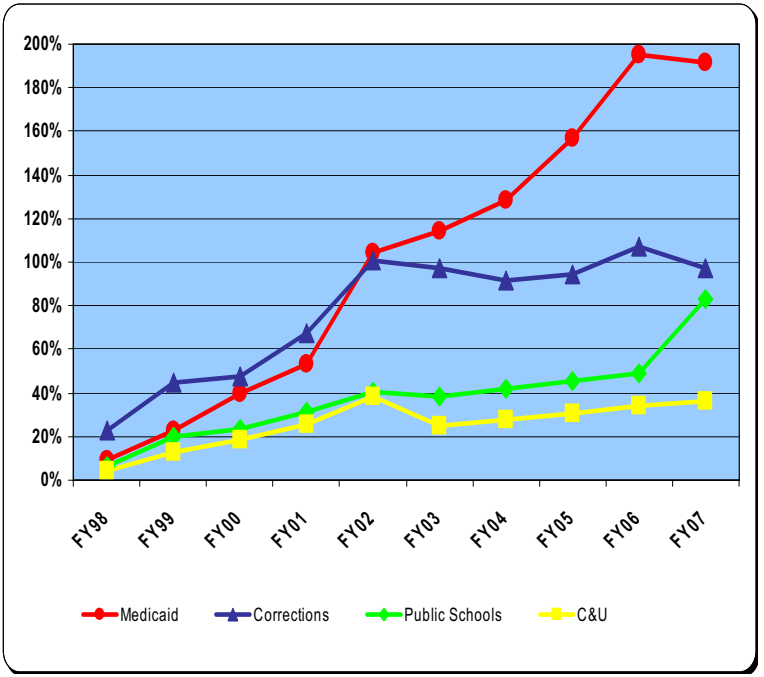
General Fund Support for Higher Education

A 10-Year History

Over the past ten years, as a percent of total General Fund appropriations, funding for Idaho's 4-year institutions of higher education has been impacted by the rapid growth in costs for Corrections and Medicaid. In fact, higher ed funding grew the slowest among the five government segments listed below.

General Fund Approps	FY 1997	FY 2007	Annual %Chg	Total %Chg
College & Universites	$178.M	$243.7M	3.2%	36.9%
Public Schools	$689.5M	$1,291.6M	6.5%	87.3%
Medicaid	$128.1M	$357.3M	10.8%	178.8%
Adult/Juv Corrections	$78.6M	$178.M	8.5%	126.4%
All Other Agencies	$338.4M	$523.1M	4.5%	54.6%
Total	$1,412.7M	$2,593.7M	**6.3%**	**83.6%**

10 Year Percent Change in General Fund Appropriations



Higher Education

Operating Budgets

Appropriated Funds Only

1 Year Comparative Operating Budget	**FY 2006**	**FY 2007**	**$ Chg**	**Total %Chg**
By Campus				
BSU	$110.1M	$118.7M	$8.6M	7.8%
ISU	$94.2M	$101.4M	$7.2M	7.7%
UI	$127.3M	$133.M	$5.8M	4.5%
LCSC	$19.7M	$21.M	$1.3M	6.4%
Systemwide	$3.1M	$3.1M	$.M	0.8%
TOTAL	**$354.4M**	**$377.3M**	**$22.9M**	**6.5%**

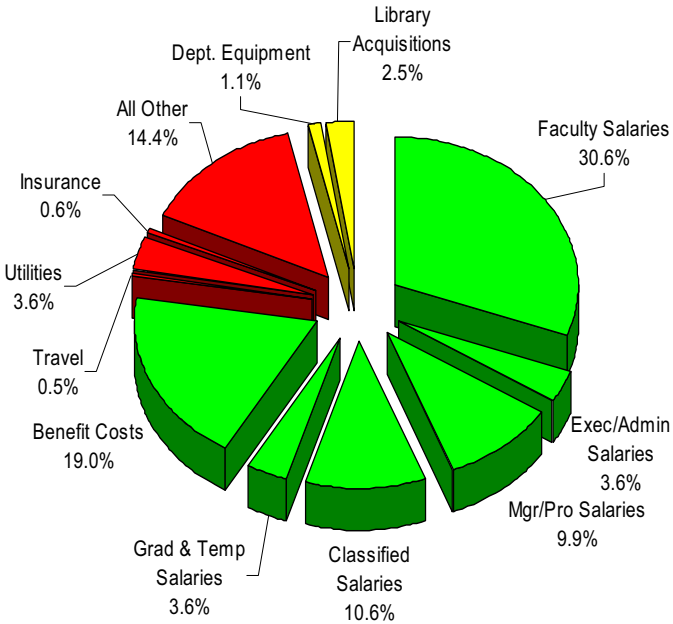
10 Year Comparative Operating Budget	**FY 1997**	**FY 2007**	**Annual %Chg**	**Total %Chg**
By Campus				
BSU	$66.1M	$118.7M	6.0%	79.6%
ISU	$57.5M	$101.4M	5.8%	76.5%
UI	$85.6M	$133.M	4.5%	55.4%
LCSC	$12.8M	$21.M	5.1%	64.3%
Systemwide	$3.8M	$3.1M	-2.0%	-18.6%
TOTAL	**$225.8M**	**$377.3M**	**5.3%**	**67.1%**

By Fund Source				
Original Approp.	**FY 1997**	**FY 2007**	**%Chg**	**%Chg**
General Fund*	$173.5M	$248.4M	3.7%	43.2%
Endowment Funds	$8.6M	$7.6M	-1.2%	-11.5%
Total State Support	$182.1M	$256.M	3.5%	40.6%
Student Fees	$43.6M	$121.2M	10.8%	178.0%
TOTAL	$225.8M	$377.3M	**5.3%**	**67.1%**

* General Fund includes $4,247,900 for 27th payroll in FY06 and $4,686,100 for one-time capital outlay in FY07, the source of which actually was the Economic Recovery Reserve Fund.

Higher Education

FY 2007 Appropriated Funding by Personnel, Operating & Capital Expenditures



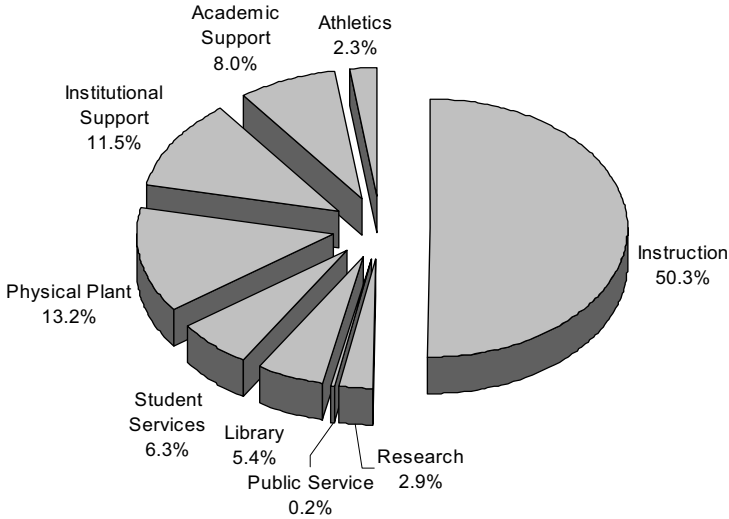
Personnel costs will consume 77.4% of the $373 million distributed to the 4-year institutions. Of the $288.7 million spent on employee compensation, the largest portion goes to faculty salaries and the next biggest slice goes to benefit costs for all employees.

Operating expenses account for 19.1% of the higher ed appropriation. Of the $71.1 million spent on consumables, $14.4 million (18.8%) will be spent on utilities, $2 million (2.9%) will be spent on insurance and $2 million (2.9%) will be spent on travel.

Capital Outlay totals 3.6% of the appropriation or $13.4 million. Library acquisitions account for more than two-thirds of the durable goods purchased by the institutions.

Higher Education

Use of FY 2007 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.

Athletics: administration, marketing and student participation in intercollegiate men's and women's athletics.

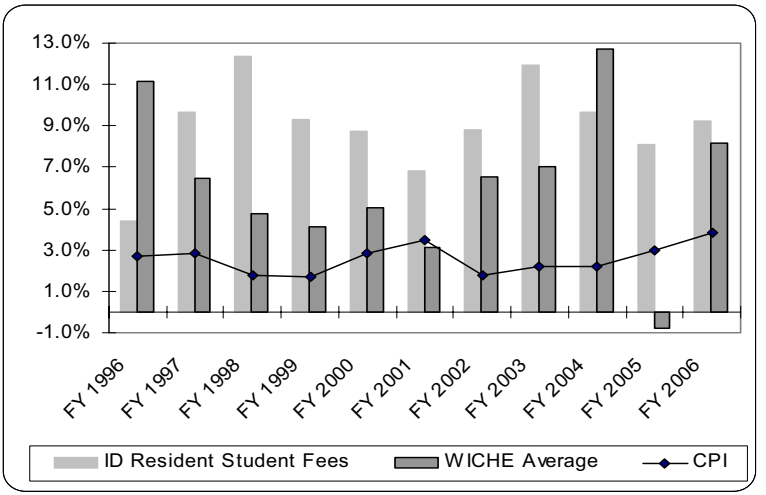
Higher Education

Student Fees

As of FY 2006, student fees in Idaho were 97.8% of the WICHE* state average ($3,976). The least expensive WICHE state was Hawaii at 71.8% of average. The most expensive WICHE state was Oregon at 121.8% of average.

Annual Undergraduate Full-Time Student Fees	FY 1997	FY 2007	Annual %Chg	Total %Chg
Resident Fees				
Boise State University	$ 1,794	$ 4,154	8.8%	131.5%
Idaho State University	$ 1,726	$ 4,190	9.3%	142.8%
University of Idaho	$ 1,768	$ 4,200	9.0%	137.6%
Lewis-Clark State College	$ 1,626	$ 3,897	9.1%	139.7%
Idaho Average	**$ 1,729**	**$ 4,110**	9.0%	137.7%
Non-Resident Tuition Only (Non-Residents pay Fees plus Tuition)				
Boise State University	$ 7,140	$ 11,932	5.3%	67.1%
Idaho State University	$ 7,400	$ 12,460	5.3%	68.4%
University of Idaho	$ 7,420	$ 13,800	6.4%	86.0%
Lewis-Clark State College	$ 6,352	$ 10,841	5.5%	70.7%
Idaho Average	**$ 7,078**	**$ 12,258**	5.6%	73.2%

Percent Change Comparison



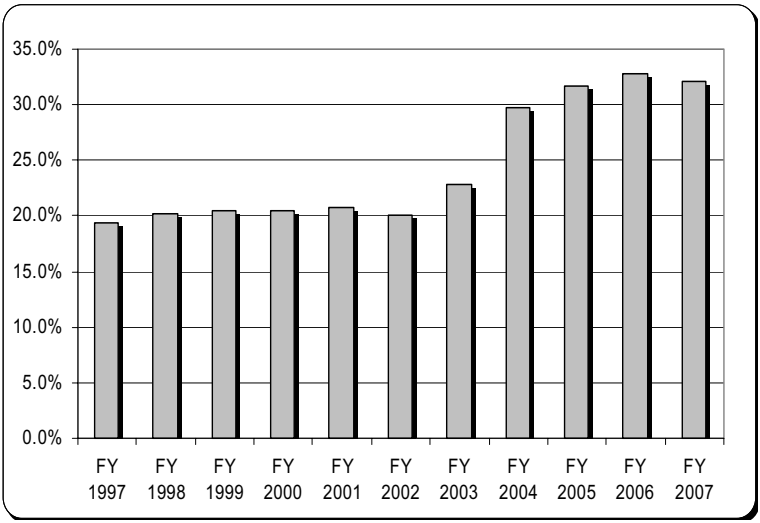
*The Western Interstate Commission on Higher Education member states are Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming.

Student Fees

Note: In 2005, the legislature passed H231 which amended state law to allow tuition to be collected at institutions of higher education in Idaho, with the exception of the University of Idaho which is constitutionally prohibited from charging tuition.

Student Fees have come to account for nearly one out of every three dollars appropriated to higher education in Idaho. Ten years ago, student fees contributed less than a fifth of appropriated dollars. Over the past ten years, General Fund money going to higher education has increased by 36% while student fees have increased by 168%. Endowment Fund investment losses since FY 2003 have also had an impact on funding available for higher education (see Section I of this book for information about endowment distributions).

Student Fees as a Percentage of the Higher Education Appropriation



Higher Education

Student Enrollment

Fall Academic Enrollment Full-Time Equivalent	1995	2005	Annual %Chg	Total %Chg
Boise State University	9,686	12,806	2.8%	32.2%
Idaho State University	8,086	9,170	1.3%	13.4%
University of Idaho	9,446	10,791	1.3%	14.2%
Lewis-Clark State College	1,966	2,126	0.8%	8.1%
Average	**7,296**	**8,723**	**1.8%**	**19.6%**

Fall Academic Enrollment Headcount (full & part time)	1995	2005	Annual %Chg	Total %Chg
Boise State University	14,295	17,614	2.1%	23.2%
Idaho State University	10,810	12,762	1.7%	18.1%
University of Idaho	11,727	12,476	0.6%	6.4%
Lewis-Clark State College	2,552	2,653	0.4%	4.0%
Average	**9,846**	**11,376**	**1.5%**	**15.5%**

Fall 2006 Academic Enrollment

Full-Time Equivalent	Lower Div.	Upper Div.	Grad.	Prof.
Boise State University	8,775	3,269	762	-
Idaho State University	5,523	2,298	1,089	260
University of Idaho	5,352	3,839	1,274	326
Lewis-Clark State College	1,328	798	-	-
Average	**5,245**	**2,551**	**781**	**147**

Higher Education

Net Asset Balances

(As of June 30, 2005)

Net Assets	BSU	ISU	UI	LCSC	Total
Invested in capital assets	$141.3M	$81.3M	$171.2M	$19.6M	$413.5M
Restricted - expendable	$9.9M	$24.7M	$21.3M	$1.4M	$57.2M
Restricted - nonexpendable			$78.7M		$78.7M
Unrestricted	*$60.4M*	*$30.9M*	*$41.6M*	*$5.5M*	*$138.3M*
Total Net Assets	**$211.6M**	**$136.9M**	**$312.7M**	**$26.5M**	**$687.7M**

Invested in Capital Assets: an institution's total investment in capital assets, net of accumulated depreciation and outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included.

Restricted - expendable: resources in which an institution is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

Restricted - nonexpendable: endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Unrestricted: revenue derived from student fees, state appropriations, and sales and services of educational departments. This also includes auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty and staff. Not all source of revenues noted above are necessarily present in the unrestricted balance (e.g. state General Funds are spent in the fiscal year appropriated and not carried over into the following fiscal year).

Source: Office of the State Board of Education

Higher Education

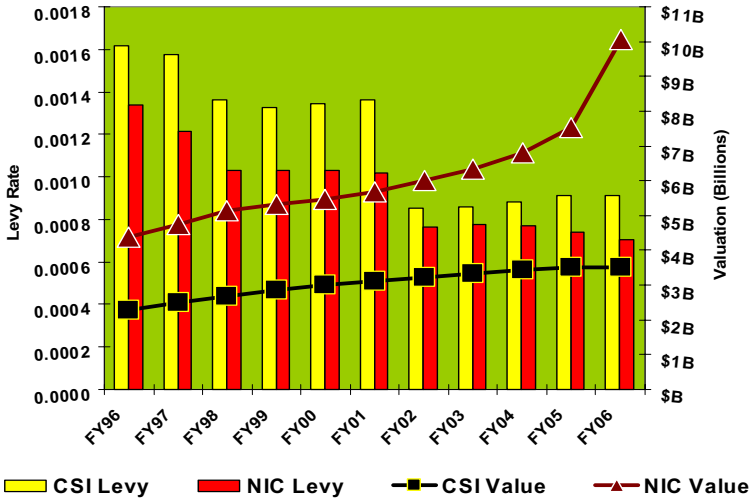
Community College Funding

Operating Budgets	FY 1996	FY 2006	Annual % Chg	Total % Chg
CSI	$13.9M	$24.M	5.6%	72.2%
NIC	$15.6M	$29.3M	6.5%	87.3%
Total	**$29.6M**	**$53.3M**	6.1%	80.2%

Sources of Revenue (FY 2006)*

	CSI	NIC	TOTAL
General Funds	$10,573.3M	$10,098.5M	$20,671.8M
Liquor Funds	$150.K	$150.K	$300.K
Property Taxes	$3,643.8M	$7,362.3M	$11,006.1M
Tuition & Fees	$6,583.2M	$8,875.6M	$15,458.8M
County Tuition	$1,574.4M	$902.3M	$2,476.7M
Miscellaneous	$1,482.4M	$1,916.7M	$3,399.1M
Total	$24,007.1M	$29,305.4M	$53,312.5M

* This does not reflect the total operating budgets for the community colleges, as there are other non-appropriated funds such as auxiliary enterprises and grants & contracts which are not included.



Note: CSI & NIC each received $500,000 in FY 1998 and $1.6 million in FY 2002 in additional General Funds to provide property tax relief.

Higher Education

Community College Student Enrollment

Fall Academic Enrollment Full-Time Equivalent	1995	2005	Annual %Chg	Total %Chg
College of Southern Idaho				
Academic	2,169	3,185	3.9%	46.8%
Professional-Technical	430	824	6.7%	91.6%
North Idaho College				
Academic	2,116	2,597	2.1%	22.7%
Professional-Technical	268	556	7.6%	107.5%
Total	**4,983**	**7,162**		

Fall Academic Enrollment Headcount (full & part time)	1995	2005	Annual %Chg	Total %Chg
College of Southern Idaho				
Academic	3,584	5,809	4.9%	62.1%
Professional-Technical	775	1,275	5.1%	64.5%
North Idaho College				
Academic	2,961	3,781	2.5%	27.7%
Professional-Technical	315	587	6.4%	86.3%
Total	**7,635**	**11,452**		

Annual Resident Full-Time Student Fees	FY 1997	FY 2007	Annual %Chg	Total %Chg
College of Southern Idaho	1,100	2,000	6.2%	81.8%
North Idaho College	984	1,992	7.3%	102.4%
Average	**1,042**	**1,996**	6.7%	91.6%

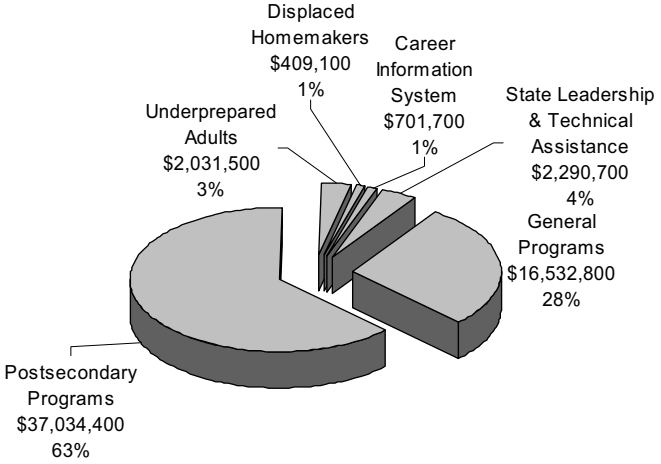
Eastern Idaho Technical College

Annual Resident Full-Time Student Fees	FY 1997	FY 2007	Annual %Chg	Total %Chg
	$ 1,034	$ 1,578	4.3%	52.6%

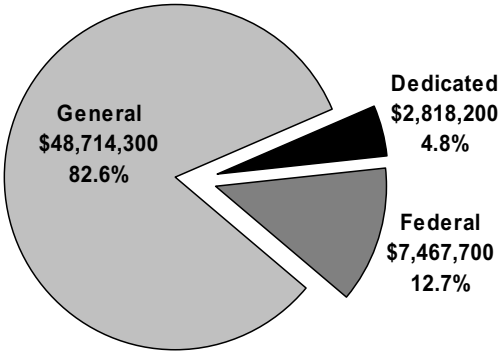
Fall Enrollment	1995	2005	Annual %Chg	Total %Chg
Full-Time Equivalent	357	517	3.8%	44.8%
Headcount (full & part time)	409	763	6.4%	86.6%

Professional-Technical Education

Nearly two out of every three dollars appropriated for Professional-Technical Education goes to Idaho's six technical colleges (at BSU, ISU, LCSC, CSI, NIC and EITC). That amount totals $37 million.



FY 2007 Appropriation By Fund Source



Professional-Technical Education

Postsecondary Programs

Allocation of Appropriations (in thousands)			**Total**
Technical Colleges	**FY 2006**	**FY 2007**	**%Chg**
Boise State University	$6,882.3	$7,111.3	3.3%
Idaho State University	$5,387.	$5,837.3	8.4%
Lewis-Clark State College	$5,542.3	$5,828.4	5.2%
College of Sothern Idaho	$9,740.	$10,069.4	3.4%
North Idaho College	$3,766.	$3,942.8	4.7%
E. Idaho Tech. College	$3,835.7	$4,245.2	10.7%
Total	**$35,153.3**	**$37,034.4**	**5.4%**
Average	*$5,858.9*	*$6,172.4*	*5.4%*

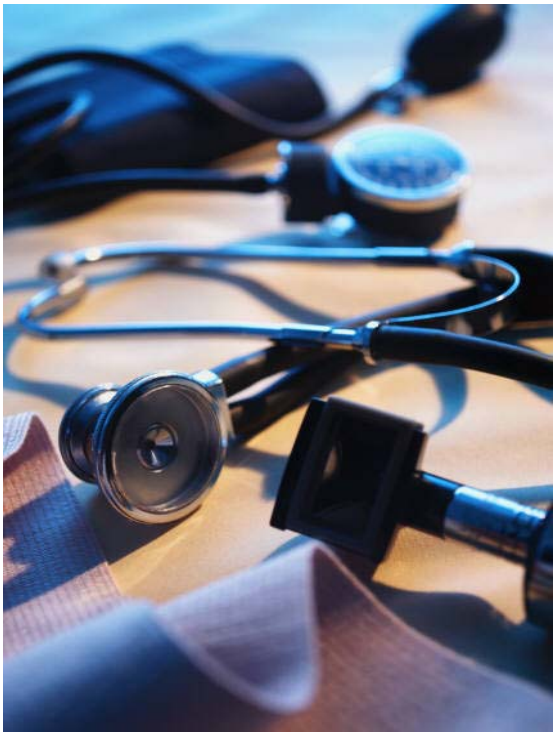
Postsecondary Enrollment

Year-End			**Annual**	**Total**
Full-Time Equivalent	**FY 1996**	**FY 2006**	**% Chg**	**% Chg**
Boise State University	759	762	0.0%	0.4%
Idaho State University	1,211	946	-2.4%	-21.9%
Lewis-Clark State College	454	353	-2.5%	-22.2%
College of Sothern Idaho	477	602	2.4%	26.2%
North Idaho College	272	572	7.7%	110.3%
E. Idaho Tech. College	404	595	3.9%	47.3%
Average	**596**	**638**	**0.7%**	**7.1%**

Year-End			**Annual**	**Total**
Headcount (full & part time)	**FY 1996**	**FY 2006**	**% Chg**	**% Chg**
Boise State University	1,054	1,325	2.3%	25.7%
Idaho State University	1,485	1,571	0.6%	5.8%
Lewis-Clark State College	687	688	0.0%	0.1%
College of Sothern Idaho	1,230	2,657	8.0%	116.0%
North Idaho College	357	716	7.2%	100.6%
E. Idaho Tech. College	554	1,410	9.8%	154.5%
Average	**895**	**1,395**	**4.5%**	**55.9%**

Source: Division of Professional-Technical Education

Health and Human Services



Health & Human Services

Original Appropriations	FY 1997	FY 2007	Annual % Chg	Total % Chg
By Department or Division				
Med. Indigent Health Care	**$9.8**	**$20.8**	**7.8%**	**112.7%**
Health & Welfare	**754.4**	**1,688.0**	**8.4%**	**123.8%**
Environmental Quality	36.4	---	---	(100.0%)
Child Welfare	34.6	50.9	3.9%	47.0%
Commissions & Councils	1.9	4.7	9.7%	152.7%
Indirect Support Services	20.0	34.3	5.6%	71.8%
Medical Assistance	420.4	1,246.7	11.5%	196.5%
Mental Health Services	---	42.1	---	---
Public Health Services	46.2	107.9	8.8%	133.4%
Psychiatric Hospitalization	---	27.4	---	---
Srvs for Devel Disabled	28.0	40.3	3.7%	43.9%
Veterans Services	11.7	---	---	(100.0%)
Welfare	86.1	133.7	4.5%	55.2%
Community Rehabilitation	69.0	---	---	(100.0%)
Independent Living Council	**---**	**.1**	**---**	**---**
Public Health Districts	**7.9**	**10.3**	**2.7%**	**30.0%**
Total	**$772.1**	**$1,719.2**	**8.3%**	**122.7%**
By Fund Source				
General	$256.2	$533.1	7.6%	108.1%
Dedicated	86.2	117.0	3.1%	35.7%
Federal	429.7	1,069.1	9.5%	148.8%
Total	**$772.1**	**$1,719.2**	**8.3%**	**122.7%**

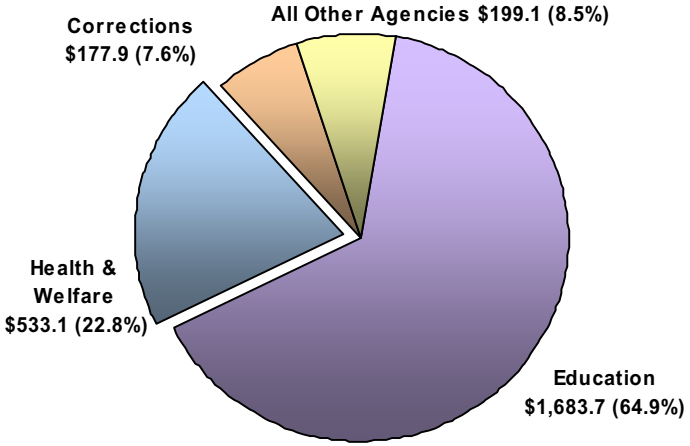
Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- **Medicaid Reform:** During the 2006 session legislation was approved that reformed the Idaho's Medicaid program. Under the adopted reform the Medical Assistance Division's appropriation was split into four budgeted programs: Medicaid Administration & Medical Management, Services for Elders, Services for Individuals with Disabilities, and Services to Working-Age Adults and Healthy Children.

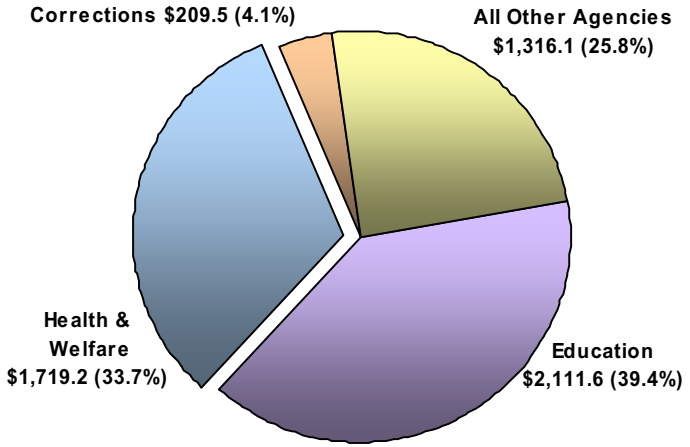
FY 2007 State Appropriations

Over 22% percent of all state dollars are expended for health and social service programs, but account for 34% when all other fund sources are considered — almost as much as all of education

State General Fund Budget *(millions)*



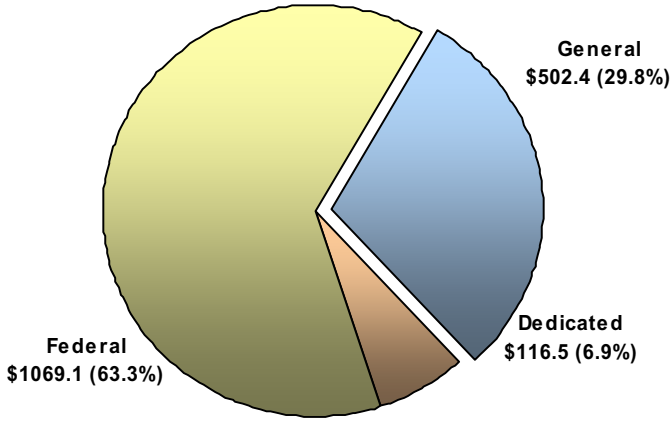
Total State Budget *(millions)*



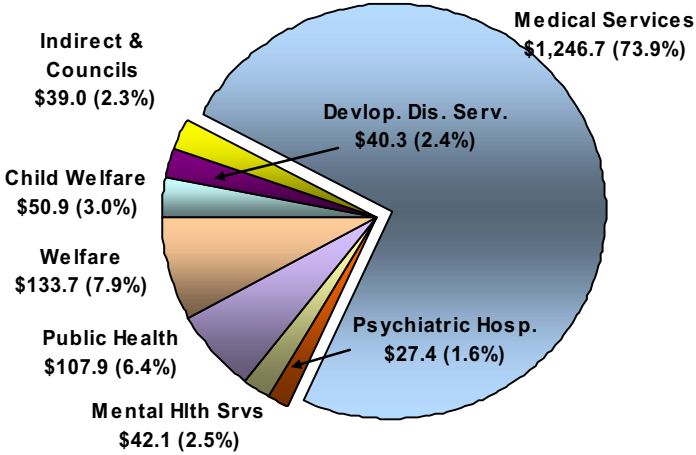
FY 2007 DHW Appropriation: $1,688 B

Almost 74% of all moneys 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 *(millions)*

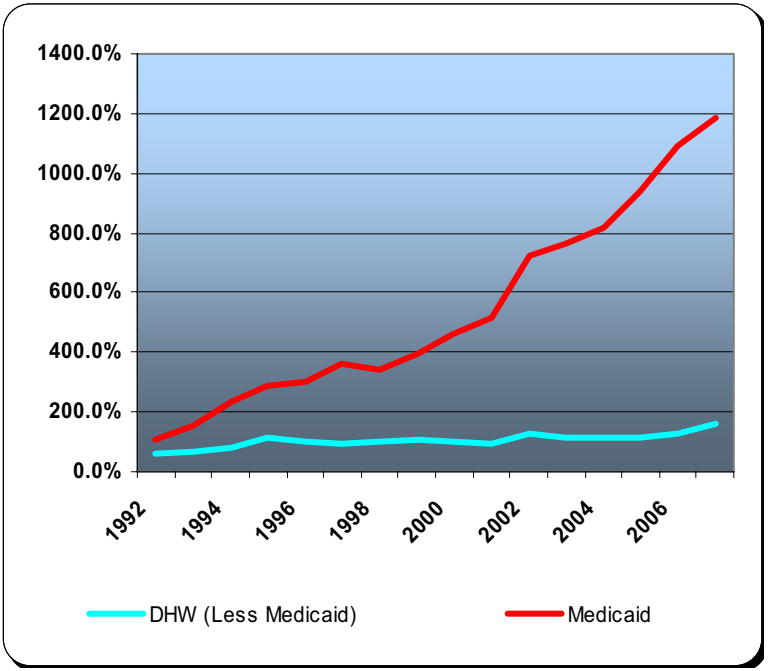


Appropriation by Division *(millions)*



General Fund 15-Year Trend Comparison

General Fund Original Appropriations are expressed as a cumulative percentage increase over FY 1992 levels



- Since 1997, growth in the Department of Health and Welfare (Less Medicaid), has remained relatively flat, while Medicaid has grown significantly.

- In 1997, the Department of Health and Welfare, without Medicaid, made up 9% of the state General Fund budget, but has since declined to 5.6% in 2007, due in part, to the rising costs of Medicaid.

- Medicaid made up 10% of the state General Fund budget in 1997, but today that figure has grown to about 13.7%.

Medicaid Comparison of Idaho to Western States and Nation

Western States	% Population Enrolled 2004	Per Capita Exp. 2002	$ Exp. Per Beneficiary 2002	% Chg in Medicaid Expenses 2003-2004
Idaho	**15.7%**	**$622**	**$4,738**	**8.8%**
State Rank	*34*	*45*	*32*	*20*
Oregon	**11.8%**	**$794**	**$4,502**	**-4.3%**
State Rank	*36*	*29*	*35*	*48*
Washington	**15.2%**	**$933**	**$5,447**	**3.6%**
State Rank	*19*	*15*	*23*	*38*
Nevada	**7.3%**	**$399**	**$4,272**	**1.0%**
State Rank	*50*	*50*	*38*	*43*
Utah	**7.9%**	**$455**	**$3,867**	**15.4%**
State Rank	*48*	*49*	*47*	*6*
Montana	**9.2%**	**$657**	**$5,775**	**11.2%**
State Rank	*43*	*41*	*16*	*14*
Wyoming	**11.8%**	**$598**	**$5,053**	**10.8%**
State Rank	*36*	*46*	*28*	*15*
National	***14.9%***	***$894***	***$5,235***	***6.6%***

SOURCE: Morgan Quintno, Health Care State Rankings 2006, 14th Edition

- When comparing Medicaid enrollment and expenditures, most Western States rank in the lower half nationally.
- Medicaid Expenses for Idaho grew about 2.2% faster than the national average.
- Idaho's Medicaid Expenses percentage growth of 8.8% is the mean when compared to its western counterparts.

Medicaid Expenses in Idaho
By Service Type

(In Millions)

Type of Services	FY 2006 Actual	FY 2007 Estimate	FY 2008 Estimate
Inpatient Hospital	$140.7	$150.0	$158.7
Nursing Facility	130.9	135.2	139.4
Prescribed Drugs	141.3	111.1	113.9
Waivered Services	120.2	126.0	137.2
Physician Services	66.6	68.0	71.7
Mental Health	99.4	112.1	130.3
Outpatient Hospital	51.3	53.8	58.6
Developmental Disability Center	58.8	61.0	68.6
ICF-MR Care	35.6	36.1	36.6
DSH & UPL	25.9	28.1	30.8
Dental Services	26.5	29.7	35.9
CHIP & Access Card	21.0	21.8	21.8
Targeted Case Management	12.3	13.1	14.6
Personal Care Services	24.0	24.8	29.0
Medical Transportation	15.7	18.0	21.6
Durable Medical Equipment	13.7	14.8	17.1
Medicare Parts A&B	28.1	32.0	36.0
Home Health Services	7.5	8.2	9.6
Other Practitioners	9.8	11.2	13.7
Physical Therapy	5.7	6.1	7.1
Lab & Radiology Services	10.8	14.0	16.8
EPSDT Services	7.7	8.0	8.9
Rural Health Clinic Services	7.1	7.4	7.7
Federally Qualified Health Center	5.8	6.2	6.8
School District Services	16.2	26.6	39.8
Ambulatory Surgical Centers	7.7	8.3	9.2
Indian Health Services	2.9	3.8	5.1
Primary Care Case Management	5.9	6.1	6.3
Prosthetic & Orthotic	1.4	1.5	1.7
Group Health Plan Payments	0.7	0.8	0.9
Optician Services & Supplies	1.3	1.4	1.6
Outpatient Rehabilitation	1.7	1.8	2.1
Family Planning & Sterilzations	2.4	2.4	2.8
Hospice Benefits	3.1	3.7	4.6
Audiologist	0.4	0.5	0.5
Breast/Cervical Cancer	2.8	3.3	4.1
Miscellaneous	3.1	3.3	3.3
Total	**$1,116.0**	**$1,160.2**	**$1,274.4**
Dollar Difference	***44.5***	***44.2***	***114.2***
% Change	***4%***	***4%***	***10%***

Public Safety

Public Safety

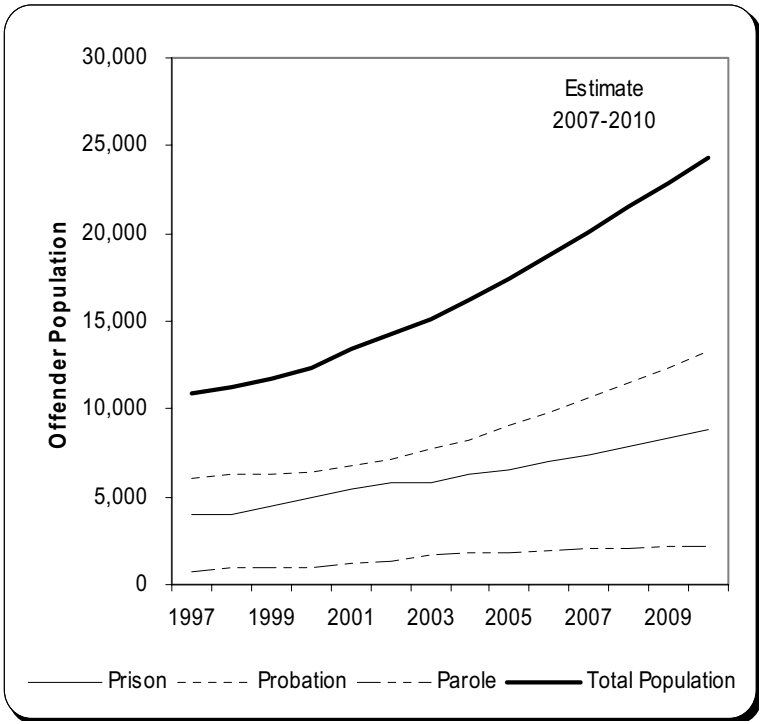
Original Appropriations	FY 1997	FY 2007	Annual % Chg	Total % Chg
By Department or Division				
Correction Dept.	**67.5**	**163.4**	**9.2%**	**142.2%**
Support Division	8.1	28.1	13.2%	246.8%
Operations Division	58.7	113.6	6.8%	93.4%
Idaho Correctional Center	---	19.6	---	---
Pardons & Parole Com.	.6	2.1	12.9%	236.0%
Judicial Branch	**19.9**	**37.0**	**6.4%**	**86.0%**
Juvenile Corrections	**22.1**	**46.0**	**7.6%**	**108.3%**
State Police	**38.7**	**56.3**	**3.8%**	**45.4%**
Brand Inspection	2.0	2.5	2.0%	22.1%
Police, Division of State	34.2	48.8	3.6%	42.7%
POST Academy	1.3	4.2	12.4%	222.7%
Racing Commission	1.2	.8	(3.8%)	(32.0%)
Total	**$148.2**	**$302.8**	**7.4%**	**104.3%**
By Fund Source				
General	$111.0	$223.1	7.2%	100.9%
Dedicated	27.5	59.2	8.0%	115.7%
Federal	9.7	20.5	7.7%	110.4%
Total	**$148.2**	**$302.8**	**7.4%**	**104.3%**

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

- The large percentage change for the Support Division, within the Department of Correction, is due to increasing medical costs for all incarcerated inmates under the department's supervision.
- The Idaho Correctional Center opened in FY 2001 with an initial appropriation of $15.4 million. By FY 2007 the appropriation increased to $19.6 million which includes the per diem to the private contractor and liability insurance for the facility.
- Functions of the State Youth Services Center in St. Anthony, Juvenile Justice Services, and Juvenile Detention and Assessment were programs located within the Department of Health and Welfare before being transferred to a newly created Department of Juvenile Corrections in FY 1996.

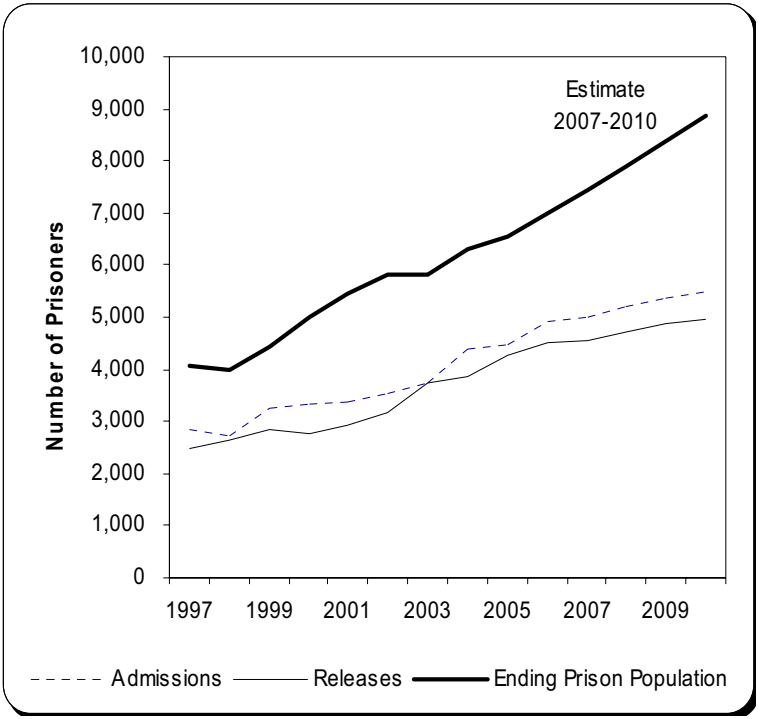
Adult Correctional Population Trends in Idaho

The Number of Adults in the Correctional Population Continues to Increase



- At the end of FY 2006, some 18,800 people in Idaho were under some form of correctional supervision including:
  Prison. Confinement in an institution of the Idaho Department of Correction for the imprisonment of persons convicted of serious crimes.
  Probation. Court ordered community supervision of convicted offenders by the Department of Correction.
  Parole. Community supervision of convicted offenders by the department after a period of incarceration.
- In 1997 the total number of incarcerated and supervised offenders was 10,911 and that grew to 18,801 by the end of 2006.
- The Idaho Offender Population Forecast for 2007 through 2010, anticipates an average annual growth rate of 6.7%. This translates into an additional 5,553 inmates either incarcerated or supervised by the Department of Correction.

Inmate Admissions, Releases, and Year-End Prison Population Trends in Idaho



- Between 1997 and 2006, admissions to Idaho's prisons increased by 72% from 2,861 to 4,920. During this same time period the number of inmates released from prison increased by 83% from 2,465 to 4,508.
- The closer the gap is between admissions and releases, the more stable the inmate population, such as occurred in 1998 and then again in 2003. In 1998 the small growth rate in inmate population was primarily due to a reduction in admissions to prison, while the small growth rate in inmate population in 2003 was primarily due to a dramatic increase in the number of releases from prison.
- The Idaho Offender Population Forecast for 2007 through 2010, anticipates an average annual growth rate of 6.2%. This translates into an additional 1,894 incarcerated offenders added to a prison system that is already operating at full capacity and beyond.

Selected Prison Data Comparison of Idaho to Western States and Nation

Western States	State Prisoner Incarceration Rate[1] 2004	% of Female Prisoners to All State Prisoners 2004	% of Pop. Under State Correctional Supervision[2] 2003	Per Capita State Exp. for Corrections 2002
Idaho	**454**	**10.1%**	**8.8%**	**$127**
State Rank	*17*	*4*	*3*	*21*
Oregon	**365**	**7.5%**	**6.2%**	**$140**
State Rank	*30*	*26*	*16*	*13*
Washington	**264**	**8.0%**	**8.7%**	**$121**
State Rank	*41*	*20*	*5*	*24*
Nevada	**474**	**7.7%**	**3.8%**	**$104**
State Rank	*14*	*23*	*41*	*34*
Utah	**246**	**8.5%**	**2.8%**	**$115**
State Rank	*42*	*16*	*46*	*28*
Montana	**416**	**12.2%**	**3.6%**	**$117**
State Rank	*20*	*1*	*43*	*27*
Wyoming	**389**	**10.6%**	**4.3%**	**$166**
State Rank	*27*	*3*	*35*	*5*
National	***432***	***6.9%***	***6.3%***	***$127***

[1] Incarceration Rate = State Prisoners per 100,000 Population as of December 31, 2003

[2] Includes adults 18 years of age or older, in prison or jail, on probation or parole

SOURCE: Morgan Quintno, Crime State Rankings 2006, 13th Edition, Pages 50, 55, 89, & 151

Selected Prison Cost Comparison of Idaho to Western States and Nation

Western States	Annual Operating Costs per Prisoner 2001	Annual Per Capita Prison Costs[1] 2001	Medical Costs per State Inmate[2] 2001	Food Service Costs Per Inmate 2001
Idaho	**$16,319**	**$70**	**$1,715**	**$643**
State Rank	*41*	*36*	*37*	*40*
Oregon	**$36,060**	**$115**	**$1,284**	**$664**
State Rank	*7*	*8*	*45*	*39*
Washington	**$30,168**	**$77**	**$3,412**	**$2,074**
State Rank	*10*	*31*	*11*	*2*
Nevada	**$17,572**	**$86**	**$2,871**	**$1,401**
State Rank	*39*	*27*	*17*	*13*
Utah	**$24,574**	**$59**	**$1,343**	**$958**
State Rank	*24*	*42*	*43*	*32*
Montana	**$21,898**	**$79**	**$922**	**$425**
State Rank	*30*	*30*	*49*	*45*
Wyoming	**$28,845**	**$98**	**$3,891**	**$1,024**
State Rank	*11*	*18*	*7*	*26*
National	***$22,650***	***$100***	***$2,625***	***$955***

[1] Figures are net of amounts derived from revenue-generating activities such as farms.

[2] Includes supplies and services of government staff and other providers.

SOURCE: Morgan Quintno, Crime State Rankings 2006, 13th Edition, Pages 96, 97, 100, & 101

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

Description	Prison	CWC*	Contract Beds	County Jails	Total	% of Total
By Gender						
Male	5,132	248	452	328	6,160	88.2%
Female	530	92	0	199	821	11.8%
Total	**5,662**	**340**	**452**	**527**	**6,981**	**100.0%**
By Ethnicity						
White	4,331	282	297	375	5,285	75.7%
Hispanic	861	35	124	68	1,088	15.6%
Indian	193	13	14	22	242	3.5%
Black	108	10	11	15	144	2.1%
Asian	28	0	2	3	33	0.5%
Other	28	0	2	1	31	0.4%
Unknown	113	0	2	43	158	2.3%
Total	**5,662**	**340**	**452**	**527**	**6,981**	**100.0%**
By Age						
Juvenile	2	0	0	0	2	0.0%
18-20	180	1	4	27	212	3.0%
21-25	1,104	31	72	100	1,307	18.7%
26-30	1,035	59	84	111	1,289	18.5%
31-35	770	49	74	80	973	13.9%
36-40	732	66	66	75	939	13.5%
41-45	736	74	60	62	932	13.4%
46-50	479	42	45	39	605	8.7%
51-55	298	14	23	24	359	5.1%
Over 55	326	4	24	9	363	5.2%
Total	**5,662**	**340**	**452**	**527**	**6,981**	**100.0%**
By Crime						
Alcohol	286	26	5	24	341	4.9%
Assault	1,199	36	114	94	1,443	20.7%
Drug	1,420	143	70	172	1,805	25.9%
Murder/Man.	308	4	54	16	382	5.5%
Property	1,351	131	52	154	1,688	24.2%
Sex Offense	1,095	0	157	48	1,300	18.6%
No Crime Group	3	0	0	19	22	0.3%
Total	**5,662**	**340**	**452**	**527**	**6,981**	**100.0%**

*CWC = Community Work Centers

SOURCE: Idaho Department of Correction Standard Reports, May 2006

Natural Resources

Natural Resources

Original Appropriations	FY 1997	FY 2007	Annual % Chg	Total % Chg
By Department or Division				
Environmental Quality	**---**	**$53.8**	**---**	**---**
Fish & Game	**56.1**	**74.1**	**2.8%**	**32.2%**
Land Board	**24.7**	**38.4**	**4.5%**	**55.4%**
Investment Board	---	.6	---	---
Lands	24.7	37.8	4.3%	52.8%
Parks & Recreation	**22.1**	**65.1**	**11.4%**	**194.7%**
Parks & Recreation	21.2	63.4	11.6%	198.8%
Lava Hot Springs	.8	1.6	6.7%	91.9%
Water Resources	**15.3**	**24.8**	**4.9%**	**61.5%**
Total	**$118.2**	**$256.2**	**8.0%**	**116.7%**
By Fund Source				
General	$25.8	$41.5	4.9%	60.8%
Dedicated	61.5	139.1	8.5%	126.3%
Federal	30.9	75.6	9.3%	144.4%
Total	**$118.2**	**$256.2**	**8.0%**	**116.7%**

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 1997 DEQ budget was $36.4 million resulting in a 4.0% annual change or 47.8% change over 10 years.
- H643aa of 1998 moved the Endowment Fund Investment Board (EFIB) under the Land Board effective July 1, 2000. The FY 1997 EFIB budget was $498,100 resulting in a 2.3% annual change or 26.0% change over 10 years.
- The Legislature moved the Soil Conservation Commission (SCC) from the Department of Lands to the Department of Agriculture effective July 1, 1997. Adjusting for the FY 1997 SCC budget of $2.3 million, the annual change for the Department of Lands would be 5.4% and 68.6% over 10 years.
- Adjusting for the DEQ, EFIB, and SCC budgets in FY 1997, the annual change for the Natural Resources functional area would be 5.3% instead of 8.0% and the total change would be 67.6% instead of 116.7% for the ten-year period.

Fish and Game License and Tag Sales

Number Sold

Description	FY 2001	FY 2006	Change 01 to 06	Percent Change
Resident Combination	131,485	118,031	(13,454)	(10.2%)
Res. Sportsman's Package	16,040	19,923	3,883	24.2%
Resident Fishing	127,772	119,295	(8,477)	(6.6%)
Resident Hunting	55,166	56,499	1,333	2.4%
Resident Misc. Licenses	7,483	21,191	13,708	183.2%
Non-resident Combination	1,126	2,124	998	88.6%
Non-resident Fishing	18,281	21,676	3,395	18.6%
Non-resident Hunting	23,543	27,236	3,693	15.7%
Non-res Misc. Licenses	13,965	15,529	1,564	11.2%
1-Day Fishing Licenses	144,320	117,457	(26,863)	(18.6%)
Resident Tags	189,919	190,238	319	0.2%
Non-Resident Tags	28,281	37,563	9,282	32.8%
Miscellaneous Permits	140,611	136,610	(4,001)	(2.8%)
Controlled Hunt Applications	105,575	134,184	28,609	27.1%
Total	1,003,567	1,017,556	13,989	1.4%

- From fiscal year 2001 to fiscal year 2006, Idaho Fish and Game sales increased by 13,989 or 1.4%. However, the increase was largely due to more controlled hunt areas and therefore, more controlled hunt applications.
- Although the number of resident hunting licenses grew by 2.4% and the sportsman's package grew by 24.2% for an increase of 5,216, the number of resident combination and resident fishing licenses sold decreased by 21,931 over the last five years!
- HB 699 of 2000 (Chapter 211), authorized non-resident combination hunting and fishing licenses. The number sold rose 88.6% from 1,126 in FY 2001 to 2,124 in FY 2006. At the same time, non-resident hunting licenses increased by 15.7% and fishing licenses increased by 15.7%.
- Non-residents purchase over 90% of the 1-day fishing licenses which dropped by 26,863 over the last five years. This figure does not include consecutive day licenses.
- The number of miscellaneous licenses (e.g. disabled, furlough, youth graduate) grew by 183.2% (13,708) for residents and by 11.2% (1,564) for non-residents. The number of miscellaneous permits dropped by 2.8% (4,001) for residents and non-residents. Examples of miscellaneous permits include archery permit, steelhead permit, muzzleloader permit, 2-pole stamp, and commercial licenses.

Fish and Game Receipts

($ in Millions)

Description	FY 2001 Actual	FY 2006 Actual	Change 01 to 06	Percent Change
Fish and Game Fund				
Licenses & Permits	$27.678	$33.421	$5.743	20.8%
Federal Reimburs.	19.112	25.389	$6.277	32.8%
Priv. & Loc Reimburs.	1.995	5.030	$3.035	152.2%
Priv. & Loc Trusts	.958	.759	($.199)	(20.8%)
Primary/Sec. Depred.	.192	.150	($.042)	(21.7%)
Miscellaneous Income	1.041	1.967	$.926	88.9%
Total Fish & Game:	$50.976	$66.715	$15.740	30.9%
Set-Aside Funds:				
Habitat Acq. and Devel.	.443	.476	.033	7.4%
Salmon & Steelhead Tag	.383	.294	(.089)	(23.3%)
Winter Feed/Hab. Impr.	.421	.485	.065	15.4%
Non-game Programs	.049	.058	.008	17.1%
Meat Proc. Charges	.010	.013	.004	36.5%
Disease Lab & Adjustments	.005	.002	(.003)	(64.4%)
Total Set-Aside:	$1.310	$1.327	$.017	1.3%
Grand Total	**$52.286**	**$68.042**	**$15.756**	**30.1%**

- The 2000 legislature approved HB 699 to increase license and permit fees effective May 1, 2000. The fee bill also eliminated the upland game stamp and the migratory water fowl stamps. Annual license and permit revenues grew from $22.6 million in FY 1999 to $27.7 million in FY 2001 or an increase of $5.1 million. At the same time set-aside revenues fell from $1.6 million in FY 1999 to $1.3 million in FY 2001 or a decrease of $.3 million. The net effect was an increase of about $4.8 million in revenues.
- After the 2000 license increase, revenues leveled off between FY 2001 and FY 2004. Federal reimbursements rebounded from an FY 2001 dip largely due to funding for endangered species.
- The 2005 legislature approved SB 1191 to increase license and permit fees effective July 1, 2005. The legislation increased fish and game licenses and tags by an average of 10% including a 25 cent increase in vendor payments. License and fee revenues for the department increased $3.8 million from FY 2005 to FY 2006 or about .7 million or 22% higher than expected.
- The rate of growth in Fish and Game revenue from Licenses and Permits was 20.8% or 3.8% annualized for the five-year period from FY 2001 to FY 2006. This compares to 14% and 2.7% annualized for the consumer price index for all urban consumers.

Cost to Hunt for a Resident 2006

(Includes licenses, tags & vendor fees)

Rank	Deer		Elk		Sheep		Antelope	
1	$24.00	MT	$28.00	MT	$109.50	WA	$27.00	MT
2	**$32.50**	ID	$39.42	WA	$110.50	WY	$39.00	CO
3	$39.00	CO	**$43.50**	ID	$124.00	OR	$41.50	WY
4	$39.42	WA	$54.00	CO	$138.00	MT	**$44.00**	ID
5	$40.00	UT	$57.00	OR	$163.00	NM	$50.00	UT
6	$42.00	OR	$57.50	WY	$166.00	NV	$59.00	OR
7	$43.00	NM	$65.00	UT	**$193.50**	ID	$63.00	NM
8	$45.50	WY	$93.00	NM	$225.50	AZ	$95.50	AZ
9	$50.00	AZ	$108.50	AZ	$256.00	CO	$106.00	NV
10	$58.25	CA	$171.00	NV	$335.15	CA	$141.15	CA
11	$76.00	NV	$353.40	CA	$508.00	UT	NA	WA
Ave.	$44.52		$97.30		$211.74		$66.62	

Cost to Hunt for a Non-resident

(Includes licenses, tags & vendor fees)

Rank	Deer		Elk		Sheep		Antelope	
1	$244.00	AZ	$388.00	UT	$621.55	CA	$215.00	MT
2	$263.00	UT	$394.20	WA	$765.00	MT	$248.15	WY
3	$274.00	NM	$438.00	OR	$1,095.50	WA	$280.00	NM
4	$283.50	WY	$503.50	WY	$1,118.50	AZ	$288.00	UT
5	$304.00	CO	$504.00	CO	$1,160.00	OR	$304.00	CO
6	$327.10	CA	**$514.00**	ID	$1,355.00	NV	$354.00	OR
7	$341.00	OR	$518.50	AZ	$1,513.00	UT	**$400.00**	ID
8	$343.00	MT	$545.00	NM	$1,661.00	CO	$443.50	AZ
9	$394.20	WA	$593.00	MT	**$1,907.25**	ID	$455.00	NV
10	$395.00	NV	$1,360.00	NV	$1,923.50	WY	NA	CA
11	**$400.00**	ID	NA	CA	$3,170.00	NM	NA	WA
Ave.	$324.44		$575.82		$1,480.94		$331.96	

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.
- 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 2006

Rank	State	License	1 Day	2 Day	3 Day
1	Washington	$24.75	$7.00	$10.00	$13.00
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	
5	Utah	$26.00	$8.00	$16.00	$24.00
6	Arizona	$28.50	$12.50		
7	New Mexico	$29.00	$16.00		
8	Wyoming	$29.50	$4.00		
9	Colorado	$31.00	$9.00		
10	California	$34.90	$11.30	$17.60	
11	Nevada	$39.00	$9.00	$12.00	$15.00
	Average	$29.01	$10.03	$15.37	$21.30

Cost to Fish for a Non-resident

Rank	State	License	1 Day	2 Day	5 Day
1	Washington	$43.80	$14.00	$20.00	$34.00
2	New Mexico	$60.00	$16.00		$28.00
3	Colorado	$61.00	$9.00		$21.00
4	Oregon	$61.50	$12.00	$22.50	
5	Montana	$70.00		$25.00	
6	Utah	$70.00	$12.00	$24.00	$60.00
7	Nevada	$79.00	$18.00	$25.00	$46.00
8	**Idaho**	**$82.00**	**$11.50**	**$16.50**	**$31.50**
9	Wyoming	$86.50	$11.00		
10	California	$94.00	$11.30	$17.60	
11	Arizona	$101.00	$12.50		$26.00
	Average	$73.53	$12.73	$21.51	$35.21

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 11% below the eleven-state average and 10% below the median (Arizona).
- 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 but the same amount a resident pays for a daily fishing license.

State Park Self-Support Index

State Park	[1]FY 2007 Base Budget	[2]FY 2006 Park Receipts	Self Support Percent	Total Visitation CY 2005
Ashton/Tetonia	$27,419		NA	
Bear Lake	259,131	73,576	28.4%	44,616
Bruneau Dunes	349,917	159,371	45.5%	80,863
Castle Rocks	122,206	16,229	13.3%	2,455
CD'A Lake Parkway	71,412	18,393	25.8%	229,643
[3] City of Rocks	628,778	438,986	69.8%	51,239
Dworshak	370,062	206,452	55.8%	43,185
Eagle Island	183,026	103,180	56.4%	71,839
Farragut	647,492	504,650	77.9%	149,210
Glade Creek (New site)	12,294		NA	
Harriman	339,181	186,667	55.0%	71,579
Hells Gate	471,336	438,300	93.0%	94,225
Henrys Lake	116,477	16,649	14.3%	18,103
Heyburn	624,307	657,195	105.3%	249,287
[3]Lake Cascade	307,482	332,131	108.0%	45,126
Land of The Yankee Fork	257,956	25,747	10.0%	32,787
[4] Lucky Peak	474,085	402,283	84.9%	331,003
Massacre Rocks	200,211	75,966	37.9%	36,328
Mc Croskey	145,544	80,469	55.3%	12,208
Mesa Falls	34,985	16,365	46.8%	73,843
Old Mission	241,182	39,368	16.3%	99,657
Ponderosa & Lakeview	697,169	323,142	46.4%	189,964
Priest Lake	570,383	418,019	73.3%	15,566
Round Lake	200,441	87,172	43.5%	54,514
[5] Thous. Springs Complex	214,619	57,654	26.9%	103,860
Three Island	368,752	207,078	56.2%	18,773
Trail of the Coeur d'Alenes	120,488	4,317	3.6%	81,809
[3]Walcott	174,851	144,179	82.5%	23,572
Winchester	206,271	103,909	50.4%	40,915
Total	$8,437,457	$5,137,446	60.9%	2,266,169

[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, Niagra Springs, Box Canyon, and Billingsley Creek

Experience Idaho
(H 875)

The 2006 Legislature provided an unprecedented one-time additional appropriation of $26.5 million in dedicated funds to the Department of Parks and Recreation for the Experience Idaho Initiative. This additional appropriation will fund park improvements, repairs and maintenance, and planning at state parks across Idaho. Of the $26.5 million in dedicated funds provided by the bill, $11.5 million is from the Economic Recovery Reserve Fund while $15 million is in revenue from the use of natural resources located at Eagle Island State Park. The specifics of the bill include the following:

- H875 allocates $5.6 million for projects at three parks: Heyburn State Park, Castle Rocks State Park, and Harriman State Park.

- $1.5 million is provided for day-use and related facilities at Ponderosa State Park on the site of the old Lakeview Village.

- Up to $1 million is allocated for the Eagle Island State Park Planning Committee and for activities related to the design and development of Eagle Island State Park. Similarly, up to $1 million is allocated for the Eastern Idaho State Park Search Committee and activities related to obtaining and designing an Eastern Idaho State Park.

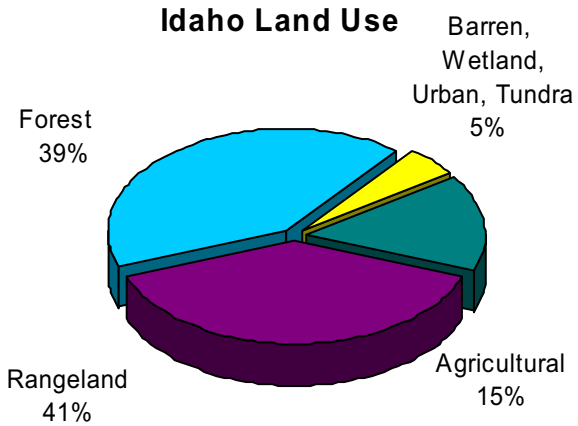
- The bill also allocates up to $2.4 million to address the Department's back-log of repairs and maintenance projects on parks across the state.

- The bill also directs the Department to develop working groups to include, but not be limited to, the Idaho Transportation Department and the Department of Lands, to determine how best to use natural resources at Eagle Island to finance development and improvements at the park. All revenue stemming from the use of natural resources at Eagle Island State Park shall be used on developments and improvements at that park.

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.



- 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	Federal	State, Tribal, Local Gov	Private	%	Total
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 steams 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
Cost at 1 cent per 100 gallons	$32.59 per acre foot

Water Withdrawals

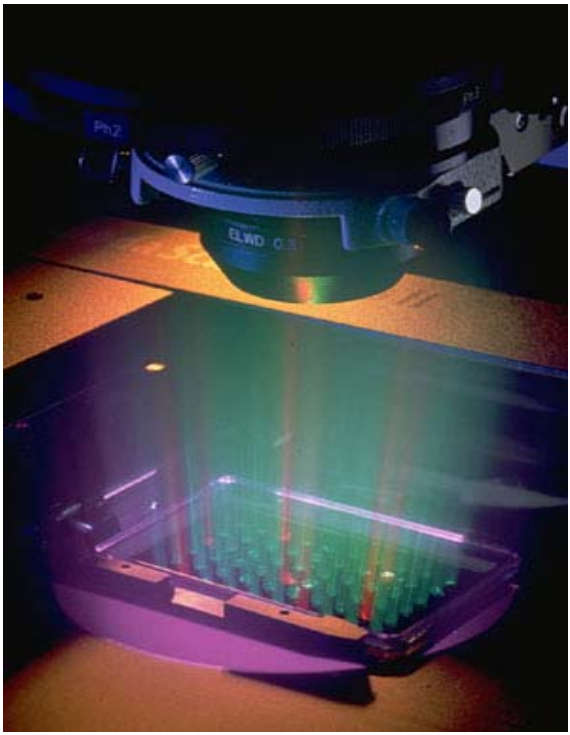
Source: United States Geological Survey http://www.usgs.gov

Estimated Use of Water in the United Sates 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

Original Appropriations	FY 1997	FY 2007	Annual % Chg	Total % Chg
By Department or Division				
Agriculture	**$20.6**	**$40.7**	**7.0%**	**97.0%**
Agriculture Department	20.6	35.5	5.6%	72.0%
Soil Conservation Com.	---	5.2	---	---
Commerce and Labor	**23.7**	**47.2**	**7.2%**	**99.8%**
Finance	**2.7**	**4.8**	**5.8%**	**75.3%**
Industrial Commission	**9.2**	**14.9**	**4.9%**	**61.0%**
Insurance, Dept.	**4.9**	**7.3**	**4.1%**	**50.1%**
Public Utilities Commission	**4.2**	**4.5**	**0.9%**	**9.3%**
Self-Governing Agencies	**21.5**	**57.0**	**10.2%**	**164.9%**
Building Safety, Division of	5.9	12.8	8.1%	117.6%
General Boards	.4	.4	(0.1%)	(0.8%)
Lottery Commission	9.9	11.1	1.1%	12.1%
Medical Boards	1.9	3.7	6.6%	89.6%
Regulatory Boards	3.4	5.4	4.9%	62.1%
State Appellate Pub. Defend.	---	2.0	---	---
Veterans Services	---	21.5	---	---
Transportation Department	**306.9**	**502.0**	**5.0%**	**63.6%**
Total	**$393.8**	**$678.4**	**5.6%**	**72.3%**
By Fund Source				
General	$6.9	$23.4	13.0%	238.6%
Dedicated	228.3	342.0	4.1%	49.8%
Federal	158.5	313.0	7.0%	97.5%
Total	**$393.8**	**$678.4**	**5.6%**	**72.3%**

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

- The Legislature moved the Soil Conservation Commission from the Department of Lands to the Department of Agriculture effective July 1, 1997 (FY 1998).
- H607 of 2004 merged the Departments of Commerce and Labor effective July 1, 2004 (FY 2005). The FY 1997 figures have been adjusted to include both budgets.
- The legislature created the Office of the State Public Defender as a Self-Governing Agency in 1998 (FY 1999) to help defray the cost of capital litigation for Idaho counties.
- The legislature moved Veterans Services to the Department of Self-Governing Agencies from the Department of Health and Welfare in FY 2001.

Regulatory Boards

There are 41 regulatory boards or commissions in the Department of Self-Governing Agencies (including 6 in the Division of Building Safety and 24 in the Bureau of Occupational Licenses). Each board is supported by fees and serves members of various professions who must meet state licensing requirements.

	FY 06 FTP	FY06 Expenditures	FY06 Revenue	Number of Licensees
Athletic Commission	0.0	$25,800	$40,800	270
Bd of Accountancy	4.0	$360,700	$379,000	2,800
Bd of Dentistry	2.8	$299,600	$297,300	2,547
Bd of Medicine	13.5	$1,304,700	$1,204,100	7,721
Bd of Nursing	9.5	$742,500	$667,700	17,966
Bd of Optometry	0.0	$16,800	$21,600	366
Bd of Pharmacy	11.8	$902,073	$993,003	13,587
Bd of Veterinary Medicine	2.0	$130,500	$169,800	1,322
Bd of Prof. Engineers/ Land Surveyors	3.0	$435,500	$489,700	9,853
Bd of Prof. Geologists	0.62	$45,200	$44,900	630
Bur. of Occupational Licenses	27.0	$2,354,200	$2,644,800	44,361
Certified Shorthand Reporters Board	0.33	$19,400	$19,000	204
Outfitters & Guides Licensing Board	6.0	$441,700	$460,100	2,919
Real Estate Comm'n	13.0	$1,053,900	$1,749,800	11,523
Div. of Building Safety	148.1	$9,745,300	$11,125,500	23,681

- The Bureau of Occupational Licenses provides administrative, investigative, and legal services to the following boards: acupuncturists, architects, athletic agents, athletic commission, barbers, chiropractors, contractors, cosmetologists, counselors, denturists, landscape architects, liquid petroleum gas dealers, morticians, naturopaths, nursing home administrators, optometrists, physical therapists, podiatrists, psychologists, real estate appraisers, residential care facility administrators, speech and hearing services providers, social workers, and water and wastewater professionals.

- The Division of Building Safety has six regulatory boards including the Building Code, Manufactured Housing, Electricians, HVAC, Plumbers and Public Works Contractors Boards. Revenue includes permit and inspection fees.

Transportation
Idaho Historical Fuel Tax Rates

Year	State Fuel Tax Rate (cents)
1976-1981	9.5
1981-1982	11.5
1982-1983	12.5
1983-1988	14.5
1988-1991	18.0
1991-1995	21.0
1996 to present	25.0

- The Legislature increased gasoline and special fuel rates 4 cents effective April 1, 1996. The one cent Petroleum Storage Trust Tax, effective May 1990 through October 1, 2000, is not reflected in the above fuel tax rates.
- Among six regional neighboring states, Idaho's state and local fuel tax rate is in the middle— four regional neighbors have higher rates (WA-34.0 cents, NV—33.8 cents, MT—27.75 cents, OR—27.0 cents) while two have lower rates (UT—24.5 cents, WY—14.0 cents). [NOTE: Fuel tax rates provide only one variable associated with the cost of automobile ownership/travel. Other relevant fees vary from state-to-state including vehicle registration, operator licenses, and other miscellaneous fees].
- Federal motor fuel taxes of 18.4 cents are in addition to state and local fuel taxes and petroleum storage fees. The current total gas tax in Idaho is 43.4 cents per gallon.

Idaho Transportation Trend Indicators

Trend Indicator	Total Growth FY 78-05	Avg Annual Growth FY 78-05
Annual Vehicle Miles Traveled	94.7	2.6
Cars Registered	89.4	2.4
Drivers Licenses	67.3	1.9
Population	57.3	1.7
Gallons of Highway Fuel Consum	49.5	1.6

Base year 1978; table includes actuals for FY 2005

Includes gasoline, diesel, and other highw ay fuels.

Idaho Transportation Revenues FY 06 (in $ Millions)					
Description	**State[a]**	**County[b]**	**Hwy Dist[c]**	**Cities**	**Total**
Property Tax	**0.0**	**11.5**	**47.3**	**11.2**	**70.0**
Other Local Sources	**0.0**	**7.7**	**29.1**	**29.7**	**66.5**
Hwy Dist. Acct.	**178.9**	**39.6**	**53.1**	**24.4**	**296.0**
Other State Sources	**0.0**	**1.7**	**4.8**	**5.2**	**11.7**
Federal Aid	**263.1**	**0.2**	**5.2**	**3.0**	**271.5**
National Forest Reserve	**0.0**	**10.1**	**3.9**	**0.0**	**14.0**
Transfers for Projects from Locals	**2.5**	**0.0**	**0.0**	**0.0**	**2.5**
User funds to the State Hwy Acct	**22.6**	**0.0**	**0.0**	**0.0**	**22.6**
Interest from Treasurer	**2.6**	**0.3**	**0.4**	**0.2**	**3.5**
Total Receipts	**469.7**	**71.1**	**143.8**	**73.7**	**758.3**
Percent of Total	61.9%	9.4%	19.0%	9.7%	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] Ada County Cities are included in Ada County Highway District.

Notes:
State fiscal year is from July 1 through June 30; the County, Highway District and City fiscal year is from October 1 through September 30.

Other Budget Highlights

Transportation Department: The Legislature passed H854 which authorized the issuance Grant Anticipation Revenue Vehicle (GARVEE) bonds in an amount sufficient to finance up to $200 million for six highway transportation projects. The bill allocates a set amount for each of the following six projects:

- U.S. Highway 95, Worley to Setters—$45.6 million
- Interstate Highway 84, Caldwell to Meridian—$70 million
- U.S. Highway 30, McCammon to Soda Springs—$30.5 million
- Interstate Highway 84 to South Emmett—$5 million
- U.S. Highway 95, Garwood to Sagle—$35 million
- Intestate Highway 84, Orchard to Isaacs Canyon—$13.9 million

The Transportation Board is authorized to adjust the above-noted allocated amounts among the listed six projects when necessary due to unanticipated circumstances. The first full bond payment on the $200 million bonds issued will be approximately $16,277,000 ($14.9 million in federal funds and $1.4 million in state dedicated funds).

Department of Commerce and Labor: The Legislature passed a number of bills appropriating moneys to the Department that are in addition to the Department's traditional appropriation bill. These bills provided spending authority for programs designed to encourage and foster economic development across the state. These include:

- H874—provides $5 million for the Economic Development and Integrated Freight Transportation Revolving Loan Fund to be used to upgrade, expand, rehabilitate, purchase or modernize equipment and facilities for shortline rail or intermodeal freight shipping infrastructure.
- S1500—provides $300,000 to support regional TechConnect offices which provide technical support for technology-related small businesses.
- H872—provides $250,000 for Rural Community Growth Management for contracting with qualified planners to work directly with communities to assist in establishing growth management strategies and to maximize the use of financial and technical resources.
- S1498—provides $5 million for a new Rural Broadband Development Matching Fund to achieve electronic communication for rural communities by making Internet connections available through a variety of technologies and partnerships.
- H873—provides $2 million for a new Incumbent Worker Training Revolving Loan Fund to assist businesses in training workers for high-growth, high demand occupations through financial assistance with tuition or other expenses.

General Government

General Government

Original Appropriations	FY 1997	FY 2007	Annual % Chg	Total % Chg
By Department or Division				
Administration, Dept.	**$41.0**	**$97.9**	**9.1%**	**138.9%**
Administration, Dept.	22.1	45.0	7.4%	103.5%
Building Fund Adv. Council	16.6	52.4	12.2%	215.8%
Capitol Commission	---	.5	---	---
Personnel Commission	2.3	---	---	(100.0%)
Attorney General	**11.4**	**16.4**	**3.7%**	**43.3%**
Controller, State	**11.7**	**13.2**	**1.2%**	**12.5%**
Governor, Executive Office of	**60.1**	**109.6**	**6.2%**	**82.4%**
Aging, Commission on	9.3	13.0	3.4%	39.8%
Arts, Commission on the	---	1.8	---	---
Blind and Visually Impaired	3.4	3.9	1.3%	13.5%
Financial Management, Div.	3.4	2.1	(4.8%)	(38.7%)
Governor's Office	2.1	1.7	(2.2%)	(19.6%)
Human Resources, Div.	---	2.9	---	---
Human Rights Commission	.6	.9	4.1%	48.8%
Insurance Fund, State	10.6	---	---	(100.0%)
Investment Board	.5	---	---	(100.0%)
Liquor Dispensary	8.5	15.3	6.1%	80.7%
Military Division	15.8	53.6	13.0%	240.5%
Public Empl. Retire. Sys.	5.8	6.4	0.9%	9.5%
Species Conservation	---	8.0	---	---
Women's Commission	.0	.0	0.5%	5.4%
Legislative Branch	**8.7**	**13.4**	**4.4%**	**53.6%**
Lieutenant Governor	**.1**	**.1**	**2.1%**	**23.2%**
Revenue & Taxation, Dept.	**21.6**	**33.0**	**4.3%**	**52.6%**
Tax Appeals, Board of	.2	.4	8.5%	125.6%
Tax Commission, State	21.5	32.6	4.3%	52.0%
Secretary of State	**3.8**	**2.5**	**(4.2%)**	**(34.6%)**
Arts, Commission on the	1.7	---	---	(100.0%)
Secretary of State	2.1	2.5	1.8%	19.5%
Treasurer, State	**1.4**	**2.0**	**3.8%**	**45.2%**
Treasurer, State	1.4	1.9	3.2%	37.3%
Idaho Millennium Fund	---	.1	---	---
Total	**$159.9**	**$288.0**	**6.1%**	**80.2%**

Continued on next page

General Government

Original Appropriations	FY 1997	FY 2007	Annual % Chg	Total % Chg
By Fund Source				
General	$50.9	$89.0	5.8%	74.9%
Dedicated	86.6	133.9	4.5%	54.7%
Federal	22.4	65.2	11.3%	190.8%
Total	**$159.9**	**$288.0**	**6.1%**	**80.2%**

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.

- 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.

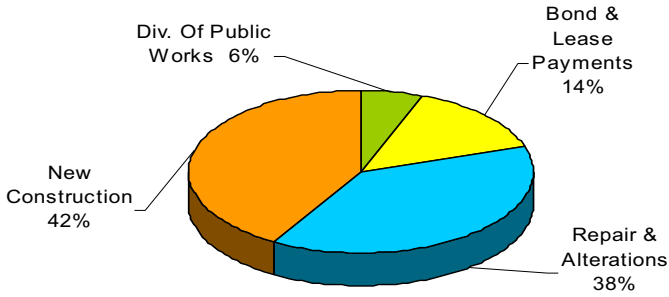
Permanent Building Fund or Capital Budget

Historical Sources of Revenue
(in millions)

Revenues	FY 03	FY 04	FY 05	FY 06 est	FY 07 est
Income Head Tax	5.7	5.7	5.5	5.9	5.7
Cigarette Tax	6.7	6.4	6.4	6.4	6.5
Beer Tax	1.3	1.4	1.4	1.5	1.5
Sales Tax*	5.0	5.0	5.0	5.0	5.0
Lottery	9.0	10.3	12.5	11.5	13.5
Budget Res. Interest	1.1	0.0	0.4	0.7	4.0
PBF Interest Earnings	4.1	0.8	1.4	0.4	1.4
Subtotal	**32.9**	**29.6**	**32.6**	**31.4**	**37.6**
General Fund money	65.0	0.3	0.0	0.0	21.0
GRAND TOTAL	***97.9***	***29.9***	***32.6***	***31.4***	***58.6***

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

FY 2007 Permanent Building Fund Appropriation
$65,560,200*



*FY 2007appropriation includes bond payments, division of public works appropriation, alteration and repairs, and capital construction projects. FY07 revenue includes a one-time $21 million transfer from the General Fund. A five-person Advisory Council directs the Permanent Building Fund. Its membership consists of two legislators (one each from the House and Senate), one banker, one contractor and one member of the business community.

Permanent Building Fund

FY 2007 Appropriation—$65,560,200

For FY 2007 the Legislature allocated the available Permanent Building Fund money into roughly three areas: about $27.3 million was approved for six new capitol construction projects; about $25.1 million was approved for state-wide building maintenance (alteration and repair); and about $9.3 million was approved as bond payments on building projects approved in the past. The six new capital projects include the following:

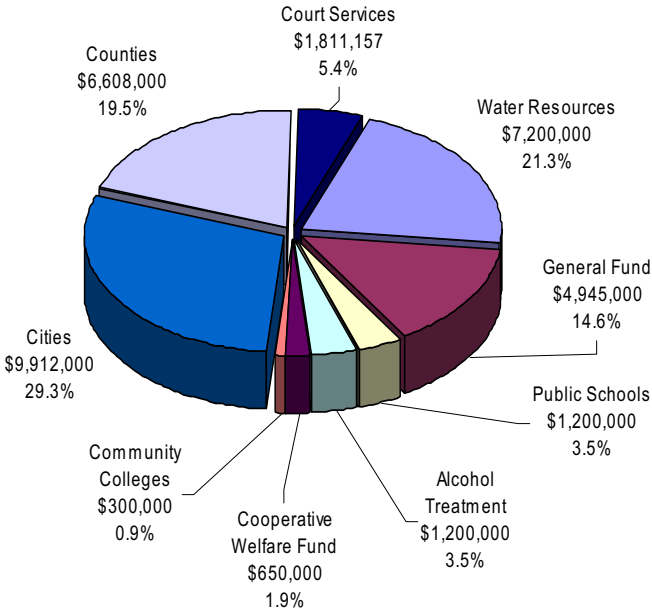
- $3,861,300 for a new facility for the Idaho State Police in Meridian. This will allow ISP to consolidate various functions into a single facility.
- $693,000 to renovate the Armory in Pocatello.
- $2,079,000 to the Department of Commerce and Labor for a new Canyon County Job Services facility.
- $4,392,000 for a 24-bed mental health unit for the Department of Juvenile Corrections in Nampa.
- $302,000 for a new parking garage at the Veterans' Home in Pocatello.
- $16,000,000 for a 300-bed medium security expansion of the Idaho Correctional Center in Boise.

Statehouse Restoration
HCR 47

The Legislature, through HCR 47, approved going forward immediately to restore and expand Idaho's Capitol Building. The expansion will include two-story, garden-level wings to house larger, more modern hearing rooms that will improve public access to the legislative process. The 2005 Legislature provided funding for the restoration and related efforts via H 386a, which provided that a portion of cigarette tax revenues would be provided to the Permanent Building Fund to be used for the repair, remodel and restoration of the Statehouse until such time as the restoration is adequately funded as certified by the director of the Department of Administration. Cigarette tax revenues earmarked for the project are estimated to be between $25 million and $30 million annually.

FY 2005
Distribution of Liquor Dispensary Earnings

Total = $33,826,157



Statutory Profit Distribution Formula

Two percent surcharge on liquor sales to the Drug Court and Family Court Services Fund.

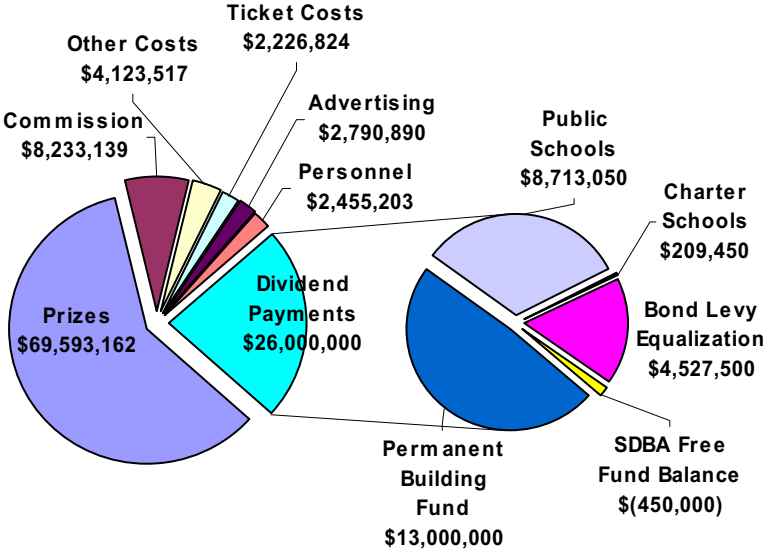
One time appropriation of $7.2 million to Water Resource Board Revolving Development Fund.

Annual fixed distributions totaling $8,295,000 to General Fund, Public Schools, Alcohol Treatment Fund, Cooperative Welfare Fund and Community Colleges.

Remainder of profits distributed as follows:

- 40% to counties in proportion to sales in each county.
- 60% to cities as follows:
  - 90% to those incorporated cities with liquor stores in proportion to sales.
  - 10% to those incorporated cities without liquor stores in proportion to population.

Where the Lottery Revenues went in FY 2005



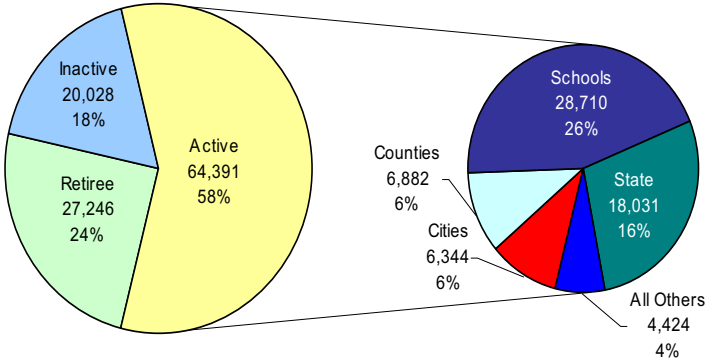
State lottery revenues are derived from the sale of lottery tickets and deposited into the State Lottery Fund. The Fund is used to pay agency administrative costs including personnel, operating, and capital outlay. Other expenditures authorized from the State Lottery Fund, and appropriated on a continuous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

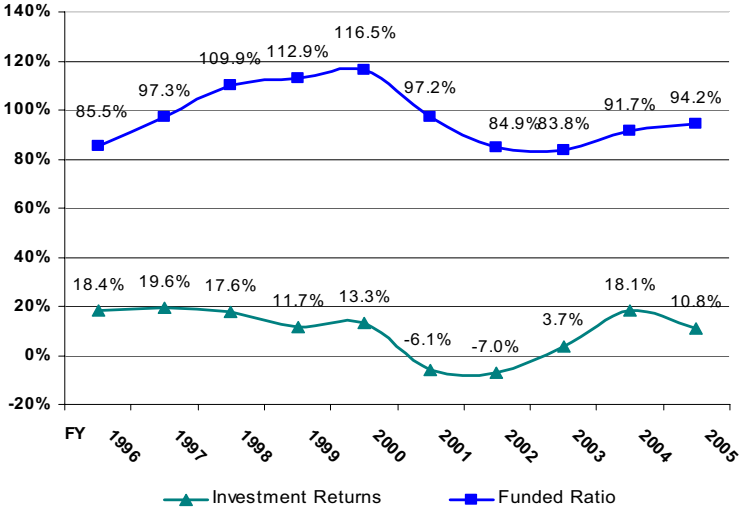
Per Idaho Code section 67-7434, a lottery dividend must be paid annually from net income of lottery ticket sales. One-half of the dividend is paid to the state Permanent Building Fund and the other half of the dividend is paid to the School District Building Account. In FY 2005 the total dividend was $26,000,000.

The State Board of Education spent the majority of the FY 2005 lottery dividend on maintaining, furnishing, and/or purchasing sites for public school buildings across the state. Charter schools received $209,450 for maintenance or construction costs. The Bond Levy Equalization Fund received $4,527,500 and the State Board had a negative balance of $450,000 in the School District Building Account.

Public Employee Retirement System of Idaho

684 employer units belong to PERSI, for a total system membership of 111,665





The PERSI Base Plan experienced a 10.8% gross return on investments in FY 2005, which equals nearly $770 million in net investment gain. As of July 1, 2005, the PERSI Base Plan fund was valued at $8.23 billion, up from $7.43 billion the prior year. PERSI's unfunded actuarial liability at 6.2 years is less than the 25-year amortization 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 was postponed for two years. At the end of the phase-in, contribution rates will be at the same level they were prior to November 1997 when rates were originally reduced 3%.

Idaho Millennium Fund

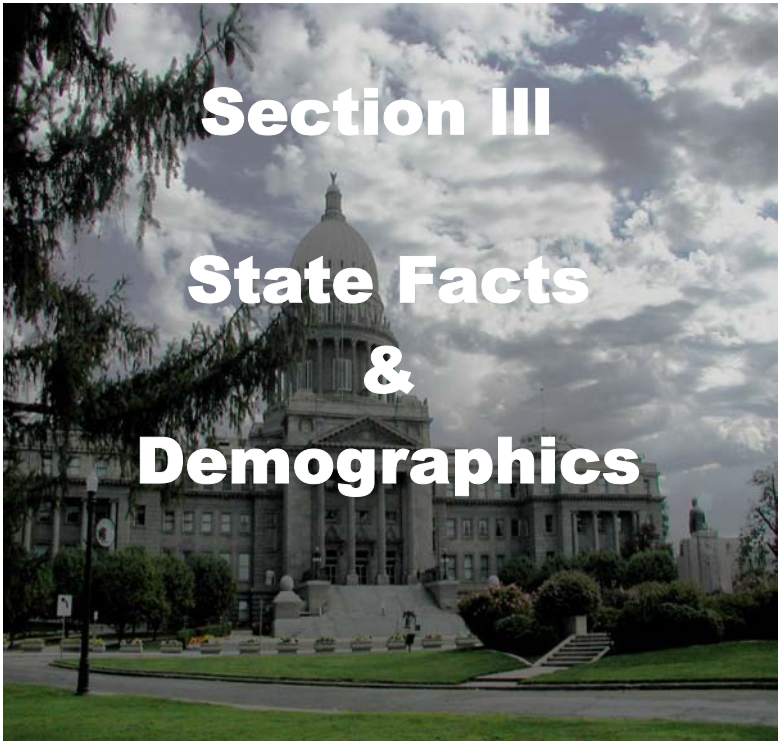
$ Millions

Fiscal Year	Beg. Market Value	Receipts	Transfers to Gen. Fund	Earnings / (Losses)	Transfers to Approp.	Ending Market Value
2000		$ 29.7		$ .5	($.4)	$ 29.8
2001	$ 29.8	$ 22.8		($2.1)	($1.8)	$ 48.8
2002	$ 48.8	$ 26.6	($19.3)	($4.2)	($2.4)	$ 49.3
2003	$ 49.3	$ 26.7	($70.3)	($.72)	($4.9)	$0
2004	$0	$ 22.8		($.06)	$0	$ 22.8
2005	$ 22.8	$ 23.2		$ .6	($1.9)	$ 44.6
2006	$ 44.6	$ 21.3		$ 2.1	($.3)	$ 67.7
2007	$ 67.7	$ 24.4		$ 4.2	($1.4)	$ 94.9
2010	$ 165.8	$ 32.1		$ 9.9	($5.2)	$ 202.6
2015	$ 355.8	$ 33.4		$ 20.6	($14.2)	$ 395.6
2020	$ 555.3	$ 32.2		$ 31.8	($24.0)	$ 595.3
2025	$ 761.9	$ 33.9		$ 43.4	($33.8)	$ 805.3

- The 2000 Legislature established the Idaho Millennium Fund as an endowment fund structure to receive, invest and disburse funds that the state receives as a result of the master settlement agreement reached with tobacco companies. This legislation preserves the long-term capital value of these funds 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."

Proposed Constitutional Amendment and Legislation

- During the 2006 Legislative Session, the Senate proposed legislation to codify the provisions of Senate Joint Resolution 107 that proposes a constitutional amendment to endow the Idaho Millennium Permanent Endowment Fund. Legislation would become effective upon passage of the constitutional amendment.
- The constitutional amendment mandates that 80% of future 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

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Idaho Facts

Geography

Land Area:	83,557 square miles (13th in area size)
Lowest Elevation:	770 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 (*Sialia arctcia*)
Fish	Cutthroat Trout (*Oncorhynchus clarki*)
Flower	Syringa (*Philadelphus lewisii*)
Folk Dance	Square Dance
Fossil	Hagerman Horse
Fruit	Huckleberry
Gem	Star Garnet
Horse	Appaloosa
Insect	Monarch Butterfly (*Danaus plexippus*)
Motto	*Esto Perpetua* ("Let it be perpetual")
Nickname	The Gem State
Raptor	Peregrine Falcon (*Falco peregrinus*)
Song	"Here We Have Idaho"
Tree	White Pine (*Pinus monticola*)
Vegetable	Potato

Cities and Counties

Number of Cities	201 Incorporated Cities
Largest	Boise, Ada Cty, pop. 193,161
Smallest	Warm River, Fremont Cty, pop. 10
Number of Counties	44
Largest	Ada, population 344,727
Smallest	Clark, population 943

Idaho Counties

County	Population 2005 Est.	County Seat	Population 2005 Est.	License Prefix
Ada	344,727	Boise	193,161	1A
Adams	3,591	Council	742	2A
Bannock	78,155	Pocatello	53,372	1B
Bear Lake	6,176	Paris	518	2B
Benewah	9,218	St. Maries	2,634	3B
Bingham	43,739	Blackfoot	10,828	4B
Blaine	21,166	Hailey	7,538	5B
Boise	7,535	Idaho City	488	6B
Bonner	40,908	Sandpoint	8,105	6B
Bonneville	91,856	Idaho Falls	52,338	8B
Boundary	10,619	Bonners Ferry	2,725	9B
Butte	2,808	Arco	989	10B
Camas	1,050	Fairfield	392	1C
Canyon	164,593	Caldwell	34,433	2C
Caribou	7,131	Soda Springs	3,256	3C
Cassia	21,324	Burley	9,131	4C
Clark	943	Dubois	642	5C
Clearwater	8,373	Orofino	3,145	6C
Custer	4,077	Challis	844	7C
Elmore	28,634	Mtn. Home	11,565	E
Franklin	12,371	Preston	5,019	1F
Fremont	12,242	St. Anthony	3,348	2F
Gem	16,273	Emmett	6,124	1G
Gooding	14,461	Gooding	3,320	2G
Idaho	15,697	Grangeville	3,151	I
Jefferson	21,580	Rigby	3,245	1J
Jerome	19,638	Jerome	8,503	2J
Kootenai	127,668	Coeur d'Alene	40,059	K
Latah	34,714	Moscow	21,862	1L
Lemhi	7,909	Salmon	3,072	2L
Lewis	3,750	Nezperce	514	3L
Lincoln	4,545	Shoshone	1,574	4L
Madison	30,975	Rexburg	26,265	1M
Minidoka	19,014	Rupert	5,225	2M
Nez Perce	37,931	Lewiston	31,081	N
Oneida	4,209	Malad	2,124	1O
Owyhee	11,073	Murphy	N/A	2O
Payette	22,197	Payette	7,560	1P
Power	7,753	American Falls	4,162	2P
Shoshone	13,157	Wallace	907	S
Teton	7,467	Driggs	1,197	1T
Twin Falls	69,419	Twin Falls	38,630	2T
Valley	8,332	Cascade	1,005	V
Washington	10,098	Weiser	5,420	W
Total	1,429,096		58,881	

Idaho's 20 Largest Cities

Pop. Rank	City	2005 Est.	2000 Census	Change	% Change
1	Boise City	193,161	185,787	7,374	4.0%
2	Nampa	71,713	51,867	19,846	38.3%
3	Pocatello	53,372	51,466	1,906	3.7%
4	Idaho Falls	52,338	50,730	1,608	3.2%
5	Meridian	52,240	34,919	17,321	49.6%
6	Coeur d'Alene	40,059	34,514	5,545	16.1%
7	Twin Falls	38,630	34,469	4,161	12.1%
8	Caldwell	34,433	25,967	8,466	32.6%
9	Lewiston	31,081	30,904	177	0.6%
10	Rexburg	26,265	17,257	9,008	52.2%
11	Post Falls	23,162	17,247	5,915	34.3%
12	Moscow	21,862	21,291	571	2.7%
13	Eagle	17,338	11,085	6,253	56.4%
14	Hayden	11,906	9,159	2,747	30.0%
15	Mountain Home	11,565	11,143	422	3.8%
16	Garden City	11,424	10,624	800	7.5%
17	Ammon	10,925	6,187	4,738	76.6%
18	Blackfoot	10,828	10,419	409	3.9%
19	Chubbuck	10,707	9,700	1,007	10.4%
20	Kuna	10,153	5,382	4,771	88.6%

Northwest Population Highlights

Northwest Population	2005 Est.	2000 Census	Change	% Change
Washington	6,287,759	5,894,121	393,638	6.7%
Oregon	3,641,056	3,421,399	219,657	6.4%
Utah	2,469,585	2,233,169	236,416	10.6%
Nevada	2,414,807	1,998,257	416,550	20.8%
Idaho	1,429,096	1,293,953	135,143	10.4%
Montana	935,670	902,195	33,475	3.7%
Wyoming	509,294	493,782	15,512	3.1%

2006
58th Legislature, Second Regular Session

Senate

35 Members — 7 Democrat (20%), 28 Republican (80%) — 4 Female (11%), 31 Male (89%)

President Pro Tem : Robert Geddes, Jr. R-Soda Springs

Average Tenure in the Senate: 3.6 terms

Longest serving senator: 12 terms (Sen. Darrington)

House of Representatives

70 Members — 13 Democrat (19%), 57 Republican (81%) — 24 Female (34%), 46 Male (66%)

Speaker: Bruce Newcomb R-Burley

Average Tenure in the House: 3.9 terms

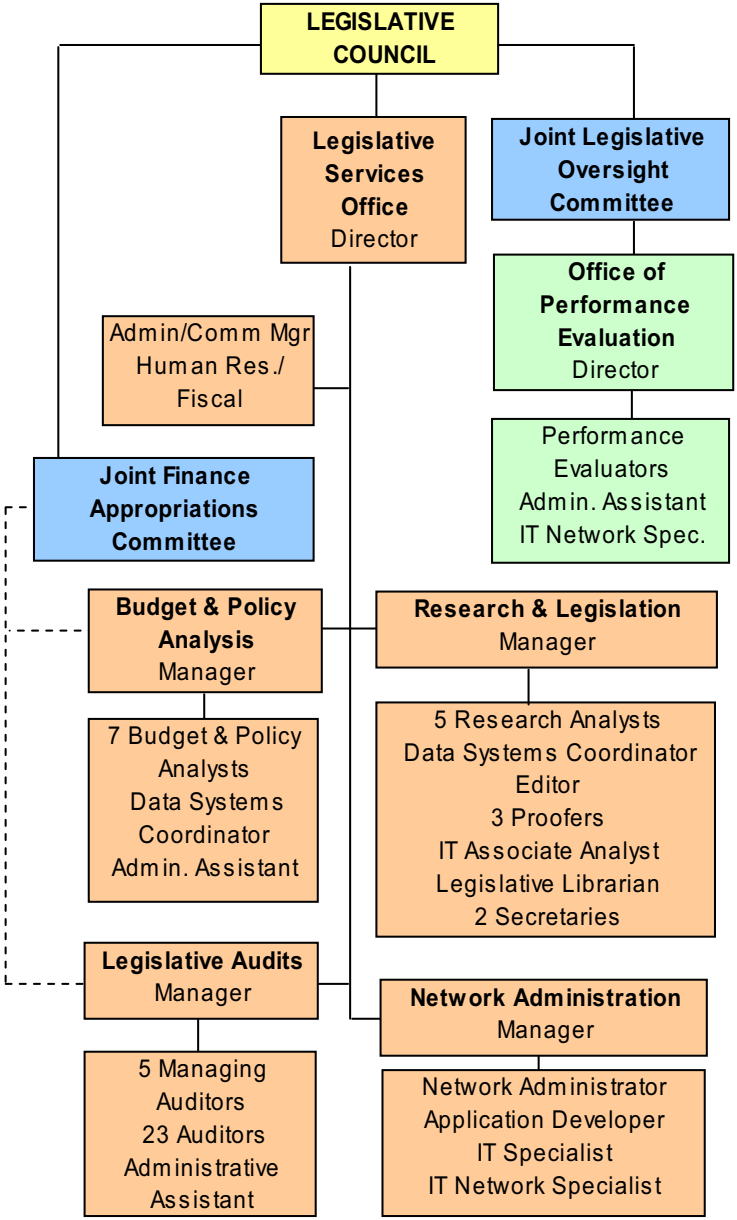
Longest serving representative: 12 terms (Reps. Crow and Wood)

Legislation	2006	5-Yr Average
Bills Drafted	1,118	1,007
Bills Introduced	737	657
Bills Passed Both Houses	459	406
Bills Enacted	459	401
Length of Session (Days)	93	87

The Legislative Council oversees the management responsibilities and permanent staff of the Legislature. The Council consists of the President Pro Tempore of the Senate, the Speaker of the House of Representatives, the majority and minority leaders of each house and four senators and four representatives (two from each party) appointed by the parties of the Senate and House. The Legislative Council meets twice annually, once in the spring and once in the fall. Legislative Council Members for 2005-2006 are:

Senate	House
Robert Geddes, Jr.	Bruce Newcomb
Bart Davis	Lawrence Denney
Patti Anne Lodge	Frances Field
Dick Compton	Gary Collins
Clint Stennet	Wendy Jaquet
Elliot Werk	Mary Lou Shepherd
David Langhorst	Elaine Smith

Legislative Staff Organizational Chart



Idaho Rankings (2004)

Commodities

	US Rank	US %	Production	Unit
Potatoes	1	29	131,970,000	cwt
Austrian Winter Peas	1	64	168,000	cwt
Wrinkled Seed Peas	2	19	174,000	cwt
Barley	2	21	59,800,000	bu
Sugarbeets	2	18	5,491,000	ton
All Mint	3	15	1,332,000	lb
Hops	3	9	5,165,000	lb
Lentils	4	18	770,000	cwt
Dry Edible Peas	4	8	935,000	cwt
Dry Edible Beans	4	9	1,638,000	cwt
Sweet Cherries	5	1	3,100	ton
All Wheat	8	5	101,710,000	bu
Apples	9	1	90,000,000	lb
All Hay	11	3	5,350,000	ton

Livestock and Livestock Products

	US Rank	US %	Production	Unit
Foodsize Trout	1	73	40,400,000	lb
Total Cheese	3	8	718,245,000	lb
Milk Production	5	5	9,093	Mil. lb
Sheep & Lambs	7	4	270,000	head
Wool	8	6	2,125,000	lb
Honey	8	3	6,300,000	lb
Cattle & Calves	15	2	2,070,000	head

cwt = hundredweight; bu = bushel

Source: *2005 Idaho Agricultural Statistics Bulletin,* Idaho Agricultural Statistics Service, U.S. Department of Agriculture

		RANKING	
	VALUE	**US**	**NW***
AGRICULTURE			
Number of Farms (2004)	25,000	32	4
Average Acres Per Farm (2004)	472	14	5
Farm Income: Crops (2004)	$1,818,681,000	20	3
Farm Income: Livestock (2004)	$2,530,574,000	18	1
Farm Income: Gov't Pymts (2004)	$153,028,000	27	3
Acres Planted (2004)	4,219,000	23	2
Acres Harvested (2004)	4,048,000	22	2

	VALUE	RANKING US	RANKING NW*
POPULATION			
Population (2005)	1,429,096	39	5
Percent Change (2004 to 2005)	2.4%	3	2
Persons Per Square Mile (2005)	17.3	44	5
% White Population (2004)	95.5%	4	1
% Hispanic Population (2004)	8.9%	15	4
2030 Population (projected)	1,969,624	37	5
2000-2030 % Pop. Change (projected)	52.2%	6	2
Net Migration of Pop. (2004 to 2005)	19,812	11	4
Population per U.S. House Seat (2006)	714,548	9	5
Population per State Legislator (2005)	13,610	39	5
EDUCATION			
% School Age Pop to Total Pop. (2004)	19.3%	5	2
Pupil-Teacher Ratio (2005)	17.6 to 1	8	5
Average Teacher Salary (2005)	$42,122	29	4
Pub High School Grad Rate (2005)	79.5%	12	2
% of Pop High School Grad (2004)	87.9%	19	5
High School Dropout Rate (2001)	5.6%	9	2
Per Capita Expend. for Ed. (2002)	$1,804	41	6
Education Expend. as % of All State & Local Expenditures (2002)	35.6%	21	2
Expenditures Per Pupil (2005)	$6,743	44	6
Per Capita Higher Ed. Exp. (2002)	$515	33	6
% of Pop. College Grads (2004)	23.8%	40	6
Population per Public Library (2002)	9,635	39	5
ECONOMY			
Gross State Product (GSP) (2004)	$43.6 B	42	5
2000-2004 Percent Change in GSP	16.8%	4	3
Personal Income (2004)	$37.4 B	42	5
Per Capita Personal Income (2004)	$26,839	46	7
Median Household Income (2004)	$42,519	33	6
Tax Burden (federal, state & local taxes as % of income) (2004)	26.9%	42	7
GOVERNMENT FINANCE			
Per Capita Fed Gov't Exp (2004)	$6,428	36	4
Federal Civilian Employees Per 10,000 Population (2003)	60	18	5

	VALUE	RANKING US	RANKING NW*
GOVERNMENT FINANCE (cont.)			
Per Capita Property Tax Rev (2002)	$714	36	6
Per Capita State Tax Rev (2004)	$1,898	32	4
Per Capita State Individual Income Tax Rev (2004)1	$651	27	4
Per Capita State Corporate Income Tax Revenue (2004)1	$74	29	2
Per Capita State Sales Tax Rev (2004)2	$743	18	4
Per Capita State Fuel Tax Rev (2004)	$156	11	2
Per Capita State Gov't Exp (2003)	$3,958	38	6
State Employ. Per 10,000 Pop (2004)	166	25	5
Per Capita Local Gov't Total Revenue (2002)	$2,858	36	6
Per Capita Local Gov't Exp (2002)	$2,787	37	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 (2004)	$29,871	46	6
Unemployment Rate (2005)	3.4%	45	6
Labor Force: % Women (2004)	61.3%	19	4
Job Growth (2004-2005)	4.7%	2	2
% Emp: Construction (2005)	7.6%	3	2
% Emp: Government (2005)	18.6%	14	3
% Emp: Leisure & Hospitality (2005)	9.2%	24	6
% Emp: Manufacturing (2005)	10.1%	23	3
% Emp: Mining (2005)	0.7%	13	4
% Emp: Prof. & Business Serv. (2005)	12.7%	14	2

CRIME & LAW ENFORCEMENT			
Violent Crimes Per 100,000 Population (2004)	244.9	41	6
Murders Per 100,000 Pop (2004)	2.2	42	6
State Prisoner Incarceration Rate Per 100,000 Pop. (2004)	454	17	2

	VALUE	RANKING US	RANKING NW*
CRIME & LAW ENFORCEMENT (cont.)			
Death Row Inmates (2004)	22	22	3
Full-Time Law Officers Per 100,000 Population (2000)	212	36	3
Per Capita State & Local Expenditures for Police (2002)	$179	31	7
Per Capita State & Local Expenditures for Corrections (2002)	$171	24	5
ENERGY & ENVIRONMENT			
Per Cap. BTUs Consumed (2001)	379.2 B	19	3
Per Capita Energy Expend. (2001)	$2,378	31	4
Energy Prices - Per Million BTUs (2001)	$9.63	40	5
Per Capita Gasoline Used (Gal.) (2004)	457	40	4
National Priority Listed Hazardous Waste Sites (2005)	9	41	5
Pollution Released by Mfg. Plants Per Pounds of Toxins (2003)	15.3 M	32	4
HEALTH			
% of Pop. w/o Health Insurance (2004)	17.3%	10	3
Community Hospitals Per 100,000 Population (2004)	2.8	14	3
Birth Rate Per 1,000 Pop (2004)	16.2	4	2
Teenage Birth Rate Per 1,000 (2004)	39.1	26	3
Births to Unmarried Women as a % of All Births (2004)	22.6%	49	6
Abortions Per 1,000 Live Births (2002)[1]	40	46	6
Deaths (2003)	10,385	38	5
Cancer Deaths (2005)	2,280	42	5
Heart Disease Deaths (2002)	2,532	42	5
Suicide Deaths (2002)	202	38	5
AIDS Deaths (2002)	11	45	5
Percent of Adults Overweight (2004)	37.3	14	3

[1] No data reported by WY

	VALUE	RANKING US	RANKING NW*
HEALTH (cont.)			
% of Children (19-35 months) Fully Immunized (2004)	70.4%	39	3
SOCIAL WELFARE			
% of Population in Poverty (2004)	10.5%	29	4
Per Cap Soc. Sec. Payment (2003)	$1,578	40	5
% Population in Medicare (2004)	13.2%	38	4
% Pop. Receiving Public Aid (2004)	1.8%	48	5
Recipients of TANF Payments (2005)	3,446	49	6
% Change in TANF Recipients (2004-2005)	(7.3%)	31	4
% Pop. Receiving Food Stamps (2005)	6.5%	36	4
TRANSPORTATION			
Per Cap Fed Highway Fund (2006)	$185	9	3
% Federally Funded Road & Street Miles (2004)	22.5	35	4
Pub Road & Street Mileage (2004)	47,101	35	4
Highway Fatalities Per 100 Million Vehicle Miles (2004)	1.77	15	3
Alcohol Related Fatalities as (2004) a % of all Highway Fatalities	36	34	5
Safety Belt Usage Rate (2005)	76%	36	6
Vehicle Registrations (2004)	1,344,124	38	4
DEFENSE			
Per Capita US Defense Dept. Expenditures (2004)	$538	42	6
US Def. Dept. Personnel (2004)	12,907	42	5
Active Duty Military Personnel (2004)	4,619	31	4
Number of Veterans in Idaho (2004)	133,183	40	5

Source: *State Rankings 2006*, Morgan Quitno, 17th Edition
* 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: