

First Regular Session, Sixty-Third Legislature

Idaho Legislative Budget Book For Fiscal Year 2016

This *Legislative Budget Book* is the primary reference document used by the Joint Senate Finance and House Appropriations Committee, in setting the Idaho State Budget. The publication is also available online at:

<http://legislature.idaho.gov/budget/publications.htm>

Section I of this document contains statewide summary reports, charts, graphs and historical tables.

Section II provides a detailed description of agency budget requests for the Executive Branch, which includes twenty executive departments and the seven offices for statewide elected officials, the Judicial Branch and the Legislative Branch. Also included is the Governor's recommendation that provides the Legislature with a side-by-side comparison of each agency's budget request and the Governor's budget recommendation; in a single, inclusive document. Policy oversight is emphasized in this document by grouping and displaying minor programs at the agency or divisional level, and clearly displaying and comparing the key policy budget decisions that need to be made. Detail objects of expenditures (personnel costs, operating expenditures, capital outlay, and trustee & benefit payments) are de-emphasized to allow the use of larger fonts with fewer pages.

Supporting Agency Profile Documents include organizational charts, performance measures and other analyses intended to lend context to the discussion of each agency's budget.

A comprehensive database, and numerous working files, also support the information contained in this document. These enable the Legislature's Budget and Policy Analysis staff to provide an extensive amount of fiscal information to legislative leadership, members of JFAC, germane committees and the Legislature as a whole.

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Serving Idaho's Citizen Legislature

Joint Senate Finance House Appropriations Committee



FIRST REGULAR SESSION OF THE SIXTY-THIRD IDAHO LEGISLATURE

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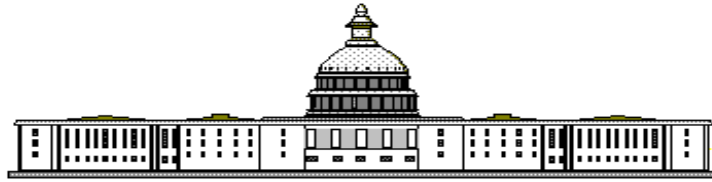
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Senate Finance
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Budget and Policy Analysis

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Department of Environmental Quality, Department of Fish and Game, Department of Lands, Endowment Fund Investment Board, Department of Parks and Recreation, Lava Hot Springs Foundation, Department of Water Resources, Department of Agriculture, Soil & Water Conservation Commission, Public Utilities Commission, Office of Energy Resources, Office of Species Conservation, Wolf Control Board, Statewide Budget and Reconciliation Reports, Appropriation Bill Coordinator	
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Jared Tatro	334-4743
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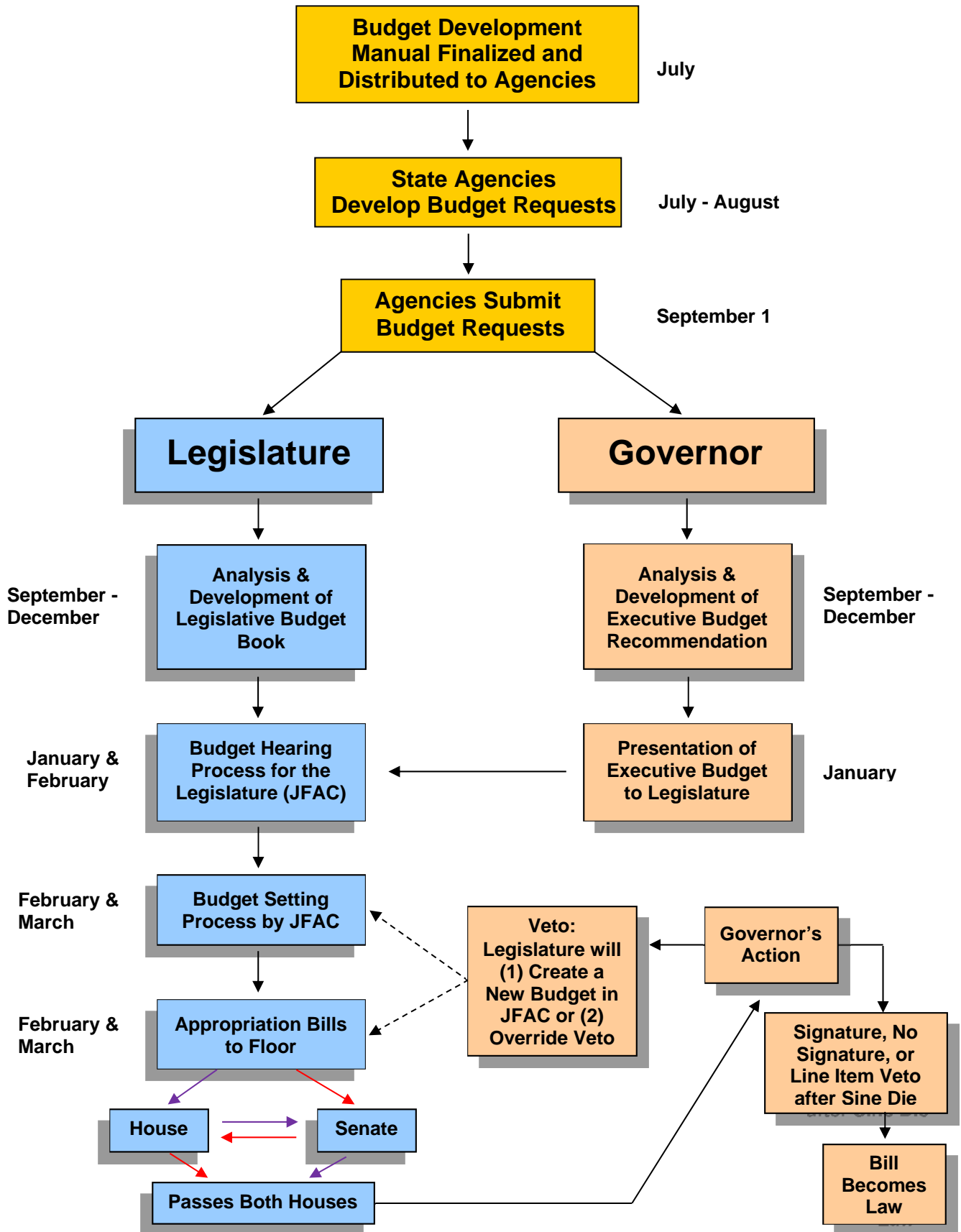
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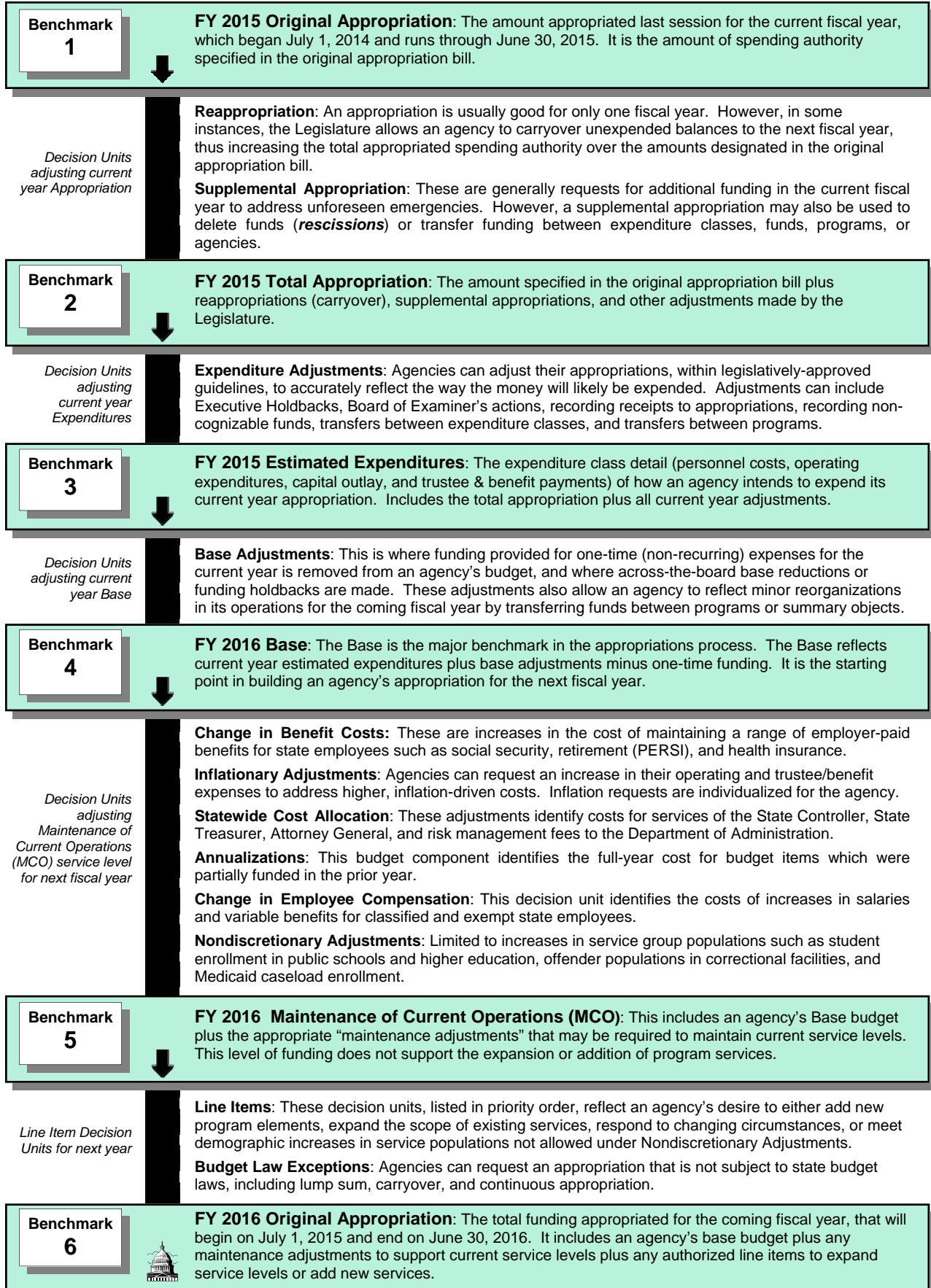
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Annual State of Idaho Budget Process



The Idaho Decision Unit (DU) Budget Model



General Fund Summary

FISCAL YEAR 2015

	Orig Estimate/ Current Law & Request	Governor's Rec
<u>REVENUES</u>		
1. Beginning Balance	\$ 44,432,700	\$ 44,432,700
2. After Year-End Cash Reversions	9,142,100	9,142,100
3. Total Cash Balance	53,574,800	53,574,800
4. DFM Sine Die Est (6.4% increase from FY14 forecast)	2,987,767,000	
5. DFM Revised Rev Est (5.3% increase from FY14 actual)		2,964,497,000
6. H546 Idaho Tax Reimb Incentive Act	7,000,000	
7. H595 Medical Savings Account	(4,000,000)	
8. H598 Sales & Use Tax on Software	(2,000,000)	
9. H641 Public Schools Bond Levy Equalization	(358,000)	
10. H660 of 2012 - Court Fees Directed to General Fund	2,000,000	
11. Proposed Legislation - Federal Tax Conformity		(10,620,000)
12. Total Revenues	\$ 2,990,409,000	\$ 2,953,877,000
13. Total Revenues and Cash Balance	\$ 3,043,983,800	\$ 3,007,451,800
 <u>TRANSFERS</u>		
14. Deficiency Warrants - Fires, Pests, Hazardous Mat	\$ (17,981,900)	\$ (17,981,900)
15. 2014 Legislative Session Transfers	(1,727,000)	(1,727,000)
16. Permanent Building Fund for Capitol Annex		(1,150,000)
17. Total Transfers	\$ (19,708,900)	\$ (20,858,900)
18. NET REVENUES AND TRANSFERS	\$ 3,024,274,900	\$ 2,933,018,100
 <u>EXPENDITURES</u>		
19. FY 2015 Original Appropriation	\$ 2,936,096,600	\$ 2,936,096,600
Supplemental Appropriations:		
20. College and Universities	1,551,300	
21. Dept of Health & Welfare	2,500,000	2,442,200
22. Dept of Health & Welfare - Medicaid	(17,110,000)	(17,110,000)
23. Dept of Correction	398,600	398,600
24. State Appellate Public Defender	104,100	94,900
25. Dept of Administration	2,188,000	1,600,000
26. Permanent Building Fund		1,150,000
27. State Controller	250,000	250,000
28. Military Division	25,000	25,000
29. Total Supplementals	(10,093,000)	(11,149,300)
30. Cash Transfer to Other Funds		(1,150,000)
31. FY 2015 Total Appropriation	2,926,003,600	2,923,797,300
32. FY 2015 ESTIMATED ENDING BALANCE	\$ 98,271,300	\$ 62,795,600

General Fund Summary

FISCAL YEAR 2016

<u>REVENUES</u>	<u>Agency Request</u>	<u>Governor's Rec</u>
1. Beginning Balance	\$ 62,795,600	\$ 62,795,600
2. DFM Orig Rev Est (5.5% increase from FY15 forecast)	3,127,644,000	3,127,644,000
3. Income Tax Relief - First of Five-Year Phase In		(17,800,000)
4. Proposed Legislation - Federal Tax Conformity		(7,080,000)
5. Proposed Executive Legislation with Fiscal Impact		(1,675,000)
6. Total Revenues & Available Cash	\$ 3,190,439,600	\$ 3,163,884,600
 <u>TRANSFERS</u>		
7. Budget Stabilization Fund §57-814 IC	(29,645,000)	(29,645,000)
8. Budget Stabilization Fund - Proposed Executive Legislation		(4,100,000)
9. Wolf Depredation Control Board - Wolf Control Fund		(400,000)
10. Endowment Funds for Military Leased Communication Towers		(1,300,800)
11. Permanent Building Fund for Alteration & Repairs		(6,250,000)
12. Dept of Admin Services & Accounting Fund for Elected Officials Rent		(2,737,500)
13. Dept of Commerce Opportunity Fund		(3,000,000)
14. Dept of Labor Workforce Development Training Fund		(5,000,000)
15. Economic Recovery Reserve Fund for 27th Payroll in FY 2017		(20,000,000)
16. Net Transfers	\$ (29,645,000)	\$ (72,433,300)
17. NET REVENUES AND TRANSFERS	\$ 3,160,794,600	\$ 3,091,451,300
 <u>EXPENDITURES</u>		
18. FY 2015 Estimated Expenditures	\$ 2,926,003,600	\$ 2,923,797,300
19. FY 2016 Base Budget	2,871,173,600	2,870,133,200
Maintenance Costs:		
20. Benefit Changes	8,418,900	5,799,500
21. Inflationary Adjustments	1,587,700	279,400
22. Replacement Items	22,590,500	19,274,500
23. Statewide Cost Allocation	(912,100)	(912,100)
24. Annualizations	2,186,900	15,600
25. Change in Employee Compensation	5,719,200	16,696,200
26. Public School Salary Increase	9,301,500	6,180,400
27. Military Compensation	45,300	
28. Nondiscretionary Adjustments	49,924,600	44,636,000
29. Endowment Adjustments	(1,283,200)	(1,283,200)
30. FY 2016 Program Maintenance	\$ 2,968,752,900	\$ 2,960,819,500
Other Budget Requests:		
31. Education:	121,668,200	99,419,000
32. Health and Human Services:	9,251,200	6,772,800
33. Public Safety:	13,195,500	10,042,000
34. Natural Resources:	2,951,800	2,863,800
35. Economic Development:	1,618,200	8,179,000
36. General Government:	16,160,200	18,885,600
37. Cash Transfers to Other Funds		(18,688,300)
38. FY 2016 Total	\$ 3,133,598,000	\$ 3,088,293,400
39. FY 2016 ESTIMATED ENDING BALANCE	\$ 27,196,600	\$ 3,157,900

General Fund Revenue Collections & Estimates

Source	Actual			
	FY 2009	FY 2010	FY 2011	FY 2012
Individual Income Tax	\$1,167,889,064	\$1,061,875,202	\$1,152,651,023	\$1,206,406,502
% change	(18.3%)	(9.1%)	8.5%	4.7%
Corporate Income Tax	141,025,367	97,021,048	168,949,756	187,014,165
% change	(25.7%)	(31.2%)	74.1%	10.7%
Sales Tax	1,022,201,626	955,908,661	972,379,787	1,027,344,323
% change	(10.5%)	(6.5%)	1.7%	5.7%
Cigarette Tax	7,770,000	16,900,000	14,400,000	11,606,159
Tobacco Tax	7,358,264	7,818,986	8,475,496	8,925,455
Beer Tax	2,038,812	2,069,733	1,971,078	1,944,126
Wine Tax	3,280,063	3,000,186	3,210,700	3,454,070
Liquor Distribution	<u>9,294,000</u>	<u>11,394,000</u>	<u>14,761,400</u>	<u>17,248,000</u>
Product Taxes subtotal	29,741,139	41,182,905	42,818,675	43,177,810
% change	10.8%	38.5%	4.0%	0.8%
Kilowatt-Hour Tax	2,018,222	2,138,230	2,429,958	2,981,630
Mine License	941,787	1,797,062	1,536,080	2,024,672
State Treasurer Int.	760,407	(1,318,111)	(430,721)	(604,324)
Judicial Branch	5,353,964	5,383,855	5,116,112	4,849,395
Insurance Prem. Tax	55,478,796	53,631,661	54,117,538	56,579,661
State Police	1,610,171	1,469,161	1,523,631	1,557,070
Secretary of State	2,423,686	2,419,055	2,412,976	2,427,979
Unclaimed Property	1,782,327	8,224,754	4,512,890	8,887,995
Estate Tax	237,715	(173,360)	521,357	(21,984)
Other	<u>34,104,553</u>	<u>34,896,613</u>	<u>35,940,000</u>	<u>45,088,374</u>
Misc. Revenue Subtotal	104,711,628	108,468,920	107,679,820	123,770,468
% change	(13.2%)	3.6%	(0.7%)	14.9%
Total General Fund Collections	\$2,465,568,800	\$2,264,456,700	\$2,444,479,100	\$2,587,713,300
% change	(15.3%)	(8.2%)	7.9%	5.9%
Expenditures	2,724,279,100	2,340,999,900	2,450,172,200	2,505,098,200
% change	(2.7%)	(14.1%)	4.7%	2.2%
Annual Surplus (Deficit)	(258,710,300)	(76,543,200)	(5,693,100)	82,615,100
Beginning Balance:	248,756,500	5,111,300	1,536,100	69,942,500
Net Transfers In (Out):	15,065,100	72,968,000	74,094,700	(13,526,100)
Adjustments:	0	0	4,800	21,400
Total Ending Balance	5,111,300	1,536,100	69,942,500	139,052,900

Sources: Legislative Fiscal Reports and the Division of Financial Management

General Fund Revenue Collections & Estimates

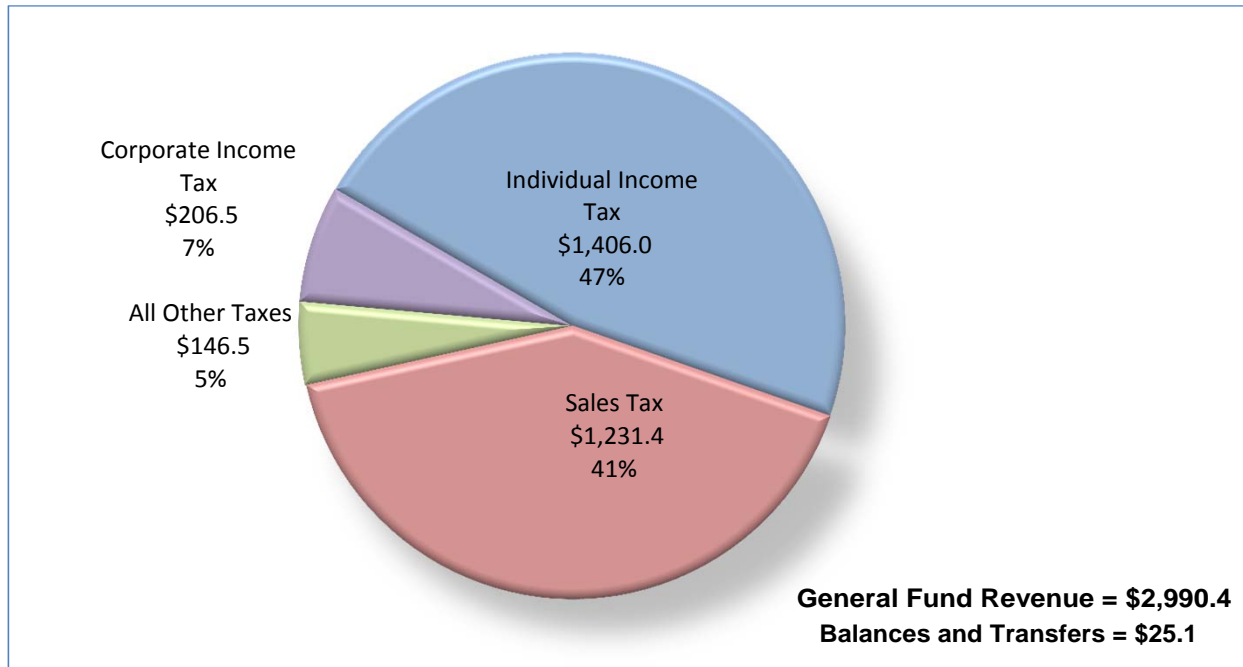
Source	Actual		Governor's Forecast	
	FY 2013	FY 2014	FY 2015	FY 2016
Individual Income Tax	\$1,284,323,929	\$1,329,264,582	\$1,413,229,500	\$1,488,584,500
% change	6.5%	3.5%	6.3%	5.3%
Corporate Income Tax	198,659,090	188,291,424	200,132,200	212,481,900
% change	6.2%	(5.2%)	6.3%	6.2%
Sales Tax	1,109,828,539	1,145,731,785	1,204,333,500	1,269,992,900
% change	8.0%	3.2%	5.1%	5.5%
Cigarette Tax	13,077,000	3,695,604	3,337,600	6,650,000
Tobacco Tax	10,013,026	9,883,755	9,960,700	10,108,900
Beer Tax	1,927,751	1,890,918	1,909,400	1,943,600
Wine Tax	3,908,678	4,134,639	4,272,200	4,409,500
Liquor Distribution	<u>20,925,004</u>	<u>24,210,000</u>	<u>25,480,000</u>	<u>25,604,800</u>
Product Taxes subtotal	49,851,459	43,814,916	44,959,900	48,716,800
% change	15.5%	(12.1%)	2.6%	8.4%
Kilowatt-Hour Tax	1,919,852	1,839,874	1,800,000	1,900,000
Mine License	531,466	518,734	500,000	600,000
State Treasurer Int.	355,696	(365,532)	(337,300)	353,500
Judicial Branch	4,591,958	4,355,631	4,919,000	4,922,700
Insurance Prem. Tax	55,621,675	59,356,420	56,735,200	62,924,400
State Police	127,729	0	(3,200)	0
Secretary of State	2,537,965	2,701,683	2,891,300	3,030,000
Unclaimed Property	6,997,488	5,654,952	6,000,000	6,000,000
Estate Tax	63,000	303,825	0	0
Other	<u>34,875,345</u>	<u>33,961,030</u>	<u>29,336,900</u>	<u>28,137,300</u>
Misc. Revenue Subtotal	107,622,174	108,326,617	101,841,900	107,867,900
% change	(13.0%)	0.7%	(6.0%)	5.9%
Total General Fund Collections	\$2,750,285,200	\$2,815,429,300	*\$2,964,497,000	*\$3,127,644,000
% change	6.3%	2.4%	5.3%	5.5%
Expenditures	2,693,784,300	2,767,974,900	2,923,797,300	3,088,293,400
% change	7.5%	2.8%	5.6%	5.6%
Annual Surplus (Deficit)	56,500,900	47,454,400	40,699,700	39,350,600
Beginning Balance:	139,052,900	82,784,900	53,574,800	62,795,600
Net Transfers In (Out):	(112,766,200)	(78,250,800)	(20,858,900)	(72,433,300)
Adjustments:	<u>(2,700)</u>	<u>1,586,300</u>	<u>(10,620,000)</u>	<u>(26,555,000)</u>
Total Ending Balance	82,784,900	53,574,800	\$62,795,600	\$3,157,900

**Total Collections Forecasts are rounded*

FY 2015 General Fund Revenue & Appropriations

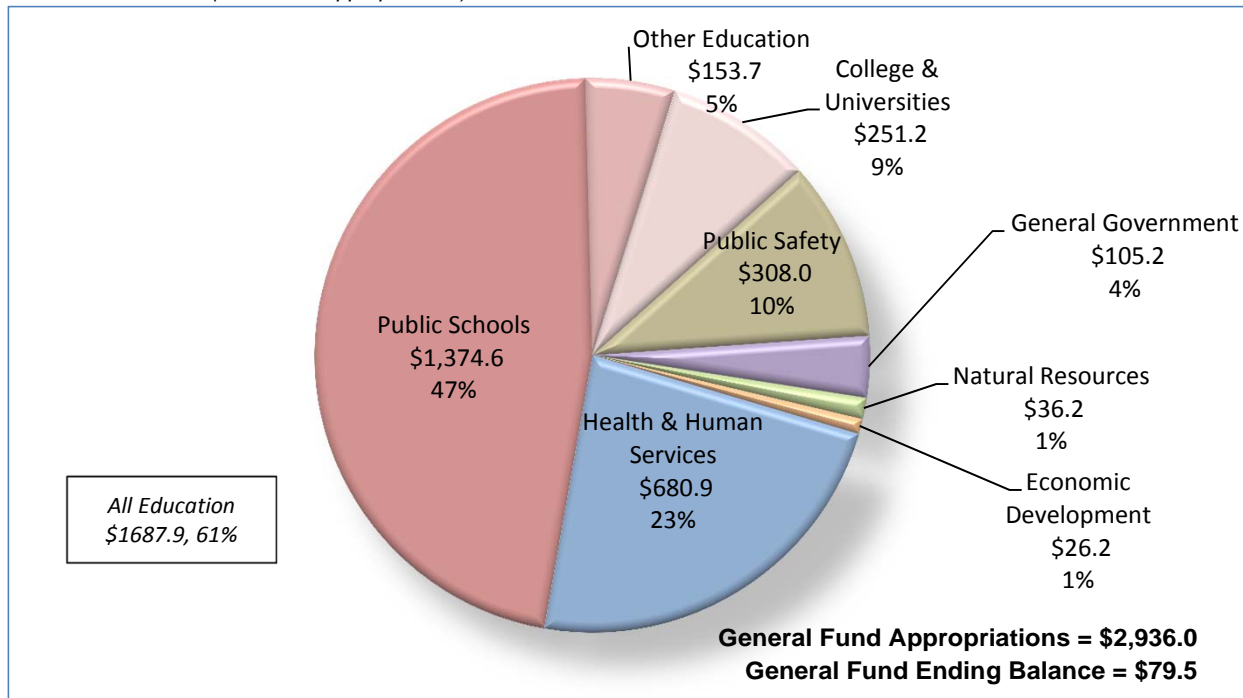
"Where the money comes from . . ."

Dollars In Millions (Percent of Revenue)



"Where the money goes . . ."

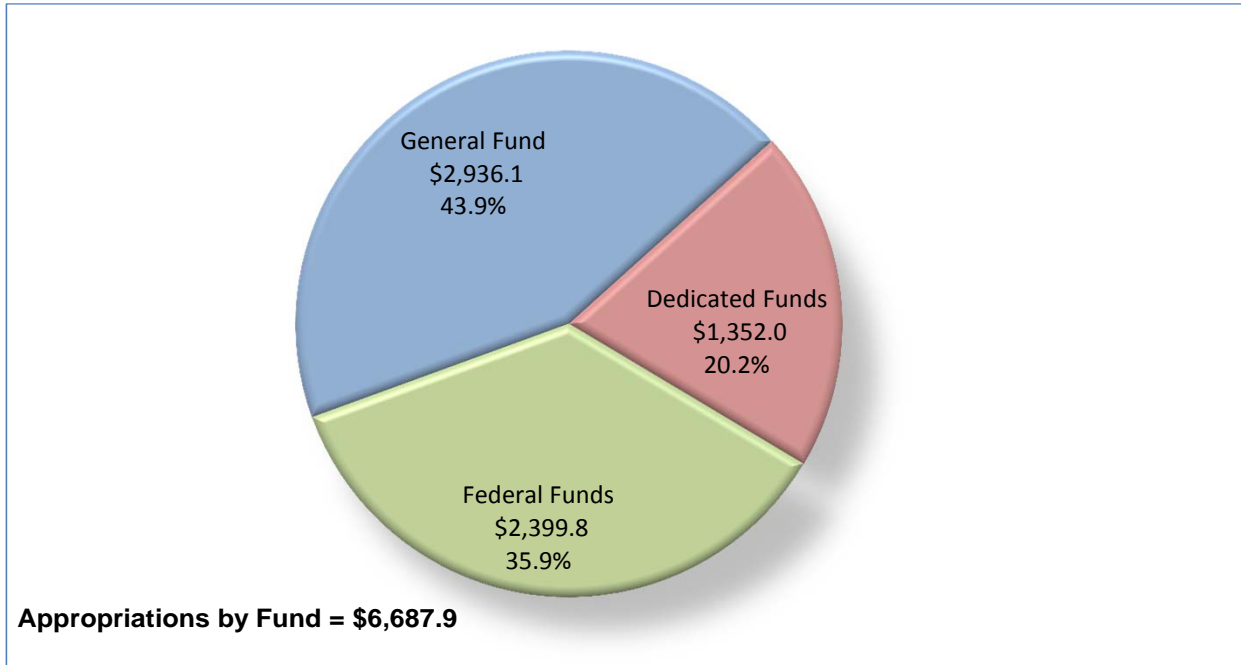
Dollars In Millions (Percent of Appropriations)



FY 2015 All Appropriations by Fund & Function

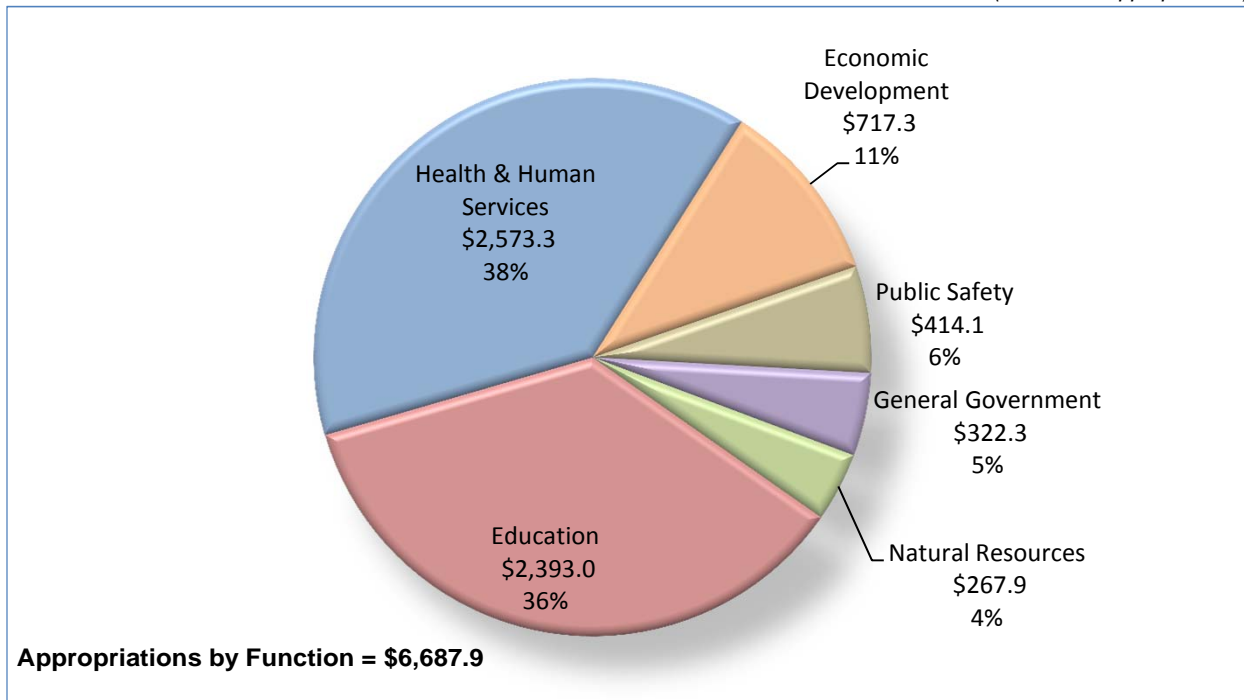
"Where the money comes from . . ."

Dollars In Millions (Percent of Revenue)



"Where the money goes . . ."

Dollars In Millions (Percent of Appropriations)



FY 2016 Agency Request by Decision Unit

Decision Unit	FTP	Gen	Ded	Fed	Total		
FY 2015 Original Appropriation	17,410.38	2,936,096,600	1,352,012,600	2,399,831,300	6,687,940,500		
Reappropriation	0.00	0	286,155,800	26,051,300	312,207,100		
Supplementals	43.59	(10,093,000)	75,082,300	19,651,500	84,640,800		
Rescissions	(25.00)	0	0	0	0		
Deficiency Warrants	0.00	17,981,900	0	0	17,981,900		
Cash Transfers	0.00	(17,981,900)	0	0	(17,981,900)		
FY 2015 Total Appropriation	17,428.97	2,926,003,600	1,713,250,700	2,445,534,100	7,084,788,400		
Noncognizable Funds and Transfers	79.77	0	19,683,900	10,185,200	29,869,100		
Expenditure Adjustments	350.00	0	(353,600)	0	(353,600)		
FY 2015 Estimated Expenditures	17,858.74	2,926,003,600	1,732,581,000	2,455,719,300	7,114,303,900		
Removal of One-Time Expenditures	(5.00)	(51,878,400)	(421,701,400)	(74,370,400)	(547,950,200)		
Base Adjustments	(18.37)	(2,951,600)	(14,446,100)	(27,442,400)	(44,840,100)		
FY 2016 Base	17,835.37	2,871,173,600	1,296,433,500	2,353,906,500	6,521,513,600		
Benefit Costs	0.00	8,418,900	6,062,300	2,416,200	16,897,400		
Inflationary Adjustments	0.00	1,587,700	3,617,200	390,500	5,595,400		
Replacement Items	0.00	22,590,500	56,594,400	2,785,000	81,969,900		
Statewide Cost Allocation	0.00	(912,100)	(617,600)	(159,500)	(1,689,200)		
Annualizations	6.41	2,186,900	0	5,333,400	7,520,300		
Change in Employee Compensation	0.00	5,719,200	4,354,400	1,601,600	11,675,200		
Public School Salary Change	0.00	9,301,500	0	0	9,301,500		
Military Compensation	0.00	45,300	44,600	114,900	204,800		
Nondiscretionary Adjustments	0.00	49,924,600	2,514,000	19,767,600	72,206,200		
Endowment Adjustments	0.00	(1,283,200)	2,440,900	0	1,157,700		
FY 2016 Program Maintenance	17,841.78	2,968,752,900	1,371,443,700	2,386,156,200	6,726,352,800		
Line Items by Functional Area							
Education	177.21	121,668,200	637,400	17,234,500	139,540,100		
Health and Human Services	(5.00)	9,251,200	17,866,000	20,352,200	47,469,400		
Public Safety	48.93	13,195,500	692,900	161,500	14,049,900		
Natural Resources	5.00	2,951,800	8,898,300	2,691,500	14,541,600		
Economic Development	37.20	1,618,200	11,911,000	932,200	14,461,400		
General Government	32.25	16,160,200	22,340,400	1,421,200	39,921,800		
Cash Transfers	0.00	0	(2,216,000)	0	(2,216,000)		
FY 2016 Total	18,137.37	3,133,598,000	1,431,573,700	2,428,949,300	6,994,121,000		
Percent Change from Orig. Appropriation	4.2%	6.7%	5.9%	1.2%	4.6%		
Percent Change from Total Appropriation	4.1%	7.1%	(16.4%)	(0.7%)	(1.3%)		
FY 2016 Total Agency Request							
	FTP	Pers Costs	Oper Exp	Cap Out	T/B Pymts	Lump Sum	Total
General	8,797.28	745,204,900	218,802,700	12,264,500	654,370,500	1,450,200,800	3,080,843,400
OT	0.00	100,000	13,460,300	29,108,400	10,085,900	0	52,754,600
Fund Total:	8,797.28	745,304,900	232,263,000	41,372,900	664,456,400	1,450,200,800	3,133,598,000
Dedicated	7,998.64	528,975,600	364,820,400	57,888,700	314,886,400	75,965,200	1,342,536,300
OT	0.00	119,500	8,106,400	70,934,200	400,000	9,477,300	89,037,400
Fund Total:	7,998.64	529,095,100	372,926,800	128,822,900	315,286,400	85,442,500	1,431,573,700
Federal	1,341.45	199,692,300	192,453,700	190,590,100	1,540,315,800	280,000,000	2,403,051,900
OT	0.00	993,300	19,010,700	3,957,300	1,936,100	0	25,897,400
Fund Total:	1,341.45	200,685,600	211,464,400	194,547,400	1,542,251,900	280,000,000	2,428,949,300
Total:	18,137.37	1,475,085,600	816,654,200	364,743,200	2,521,994,700	1,815,643,300	6,994,121,000

FY 2016 Governor's Rec by Decision Unit

Decision Unit	FTP	Gen	Ded	Fed	Total		
FY 2015 Original Appropriation	17,410.38	2,936,096,600	1,352,012,600	2,399,831,300	6,687,940,500		
Reappropriation	0.00	0	286,155,800	26,051,300	312,207,100		
Supplementals	27.00	(11,149,300)	75,167,300	20,661,500	84,679,500		
Rescissions	(25.00)	0	0	0	0		
Deficiency Warrants	0.00	17,981,900	0	0	17,981,900		
Cash Transfers	0.00	(19,131,900)	1,150,000	0	(17,981,900)		
FY 2015 Total Appropriation	17,412.38	2,923,797,300	1,714,485,700	2,446,544,100	7,084,827,100		
Noncognizable Funds and Transfers	79.77	0	19,683,900	10,436,300	30,120,200		
Expenditure Adjustments	350.00	0	(353,600)	0	(353,600)		
FY 2015 Estimated Expenditures	17,842.15	2,923,797,300	1,733,816,000	2,456,980,400	7,114,593,700		
Removal of One-Time Expenditures	(5.00)	(50,631,600)	(422,836,400)	(75,631,500)	(549,099,500)		
Base Adjustments	(52.60)	(3,032,500)	(15,322,300)	(27,483,900)	(45,838,700)		
FY 2016 Base	17,784.55	2,870,133,200	1,295,657,300	2,353,865,000	6,519,655,500		
Benefit Costs	0.00	5,799,500	4,064,300	1,656,600	11,520,400		
Inflationary Adjustments	0.00	279,400	3,578,400	390,500	4,248,300		
Replacement Items	0.00	20,524,500	57,276,100	2,214,200	80,014,800		
Statewide Cost Allocation	0.00	(912,100)	(617,600)	(159,500)	(1,689,200)		
Annualizations	0.00	15,600	0	5,333,400	5,349,000		
Change in Employee Compensation	0.00	16,696,200	12,074,800	4,503,900	33,274,900		
Public School Salary Change	0.00	6,180,400	0	0	6,180,400		
Military Compensation	0.00	0	36,400	0	36,400		
Nondiscretionary Adjustments	0.00	44,636,000	2,514,000	19,767,600	66,917,600		
Endowment Adjustments	0.00	(1,283,200)	2,483,400	0	1,200,200		
FY 2016 Program Maintenance	17,784.55	2,962,069,500	1,377,067,100	2,387,571,700	6,726,708,300		
Line Items by Functional Area							
Education	26.37	99,419,000	745,200	2,008,000	102,172,200		
Health and Human Services	22.74	6,772,800	17,866,000	18,771,100	43,409,900		
Public Safety	37.93	10,042,000	161,400	161,500	10,364,900		
Natural Resources	32.79	2,863,800	9,097,700	2,691,100	14,652,600		
Economic Development	33.65	8,179,000	10,023,300	879,800	19,082,100		
General Government	18.50	17,635,600	21,336,500	1,395,800	40,367,900		
Cash Transfers	0.00	(18,688,300)	4,034,000	0	(14,654,300)		
FY 2016 Total	17,956.53	3,088,293,400	1,440,331,200	2,413,479,000	6,942,103,600		
Percent Change from Orig. Appropriation	3.1%	5.2%	6.5%	0.6%	3.8%		
Percent Change from Total Appropriation	3.1%	5.6%	(16.0%)	(1.4%)	(2.0%)		
FY 2016 Total Recommendation							
	FTP	Pers Costs	Oper Exp	Cap Out	T/B Pymts	Lump Sum	Total
General	8,590.49	723,242,100	216,376,600	11,661,200	647,230,700	1,460,062,000	3,058,572,600
OT	0.65	273,500	12,387,200	16,974,200	85,900	0	29,720,800
Fund Total:	8,591.14	723,515,600	228,763,800	28,635,400	647,316,600	1,460,062,000	3,088,293,400
Dedicated	8,024.45	533,658,900	363,879,300	57,012,500	314,222,600	75,965,200	1,344,738,500
OT	0.35	163,100	7,911,100	78,162,400	440,000	8,916,100	95,592,700
Fund Total:	8,024.80	533,822,000	371,790,400	135,174,900	314,662,600	84,881,300	1,440,331,200
Federal	1,340.59	200,021,600	192,482,000	190,590,100	1,540,315,800	265,000,000	2,388,409,500
OT	0.00	969,800	18,834,000	3,359,600	1,906,100	0	25,069,500
Fund Total:	1,340.59	200,991,400	211,316,000	193,949,700	1,542,221,900	265,000,000	2,413,479,000
Total:	17,956.53	1,458,329,000	811,870,200	357,760,000	2,504,201,100	1,809,943,300	6,942,103,600

FY 2015 Deficiency Warrants And Supplemental Requests

Func Area/Dept/Div	Request			Gov's Rec		
	FTP	General	Total	FTP	General	Total
Part A: Deficiency Warrants & Cash Transfers						
Natural Resources						
Board of Land Commissioners						
Department of Lands						
1. Fire Deficiency Warrants	0.00	17,529,000	17,529,000	0.00	17,529,000	17,529,000
Economic Development						
Department of Agriculture						
2. Pest Control Deficiency Warrants	0.00	389,400	389,400	0.00	389,400	389,400
General Government						
Office of the Governor						
Military Division						
3. HazMat Deficiency Warrants	0.00	63,500	63,500	0.00	63,500	63,500
Total:	0.00	17,981,900	17,981,900	0.00	17,981,900	17,981,900

Part B: Supplementals

Education						
Public School Support						
Children's Programs						
1. Increase Federal Spending Authority	0.00	0	50,000,000	0.00	0	50,000,000
State Board of Education						
College and Universities						
2. Campus Security	16.59	1,173,400	1,173,400	0.00	0	0
Community Colleges						
3. Campus Security	0.00	377,900	377,900	0.00	0	0
Idaho Public Television						
4. Infrastructure Replacement	0.00	0	183,500	0.00	0	183,500
Superintendent of Public Instruction						
5. Add'l Approp for Grants	0.00	0	0	0.00	0	0
Vocational Rehabilitation						
6. Job Supports for Customers and Fun	0.00	0	555,000	0.00	0	555,000
Health and Human Services						
Department of Health and Welfare						
Services for the Developmentally Disabled						
7. FTP Transfers	(25.00)	0	0	(25.00)	0	0
Indirect Support Services						
8. Eligibility for Health Insurance Subsid	0.00	0	0	0.00	0	0
9. State Healthcare Innovation Plan	7.00	0	3,479,800	8.00	0	3,479,800
Division of Medicaid						
10. Sovaldi Hep-C Drug Payments	0.00	1,885,000	6,500,000	0.00	1,885,000	6,500,000
11. Hospital Settlements Fund Shift	0.00	(17,110,000)	0	0.00	(17,110,000)	0
Mental Health Services						
12. Jeff D Lawsuit Attorney Fees	0.00	615,000	615,000	0.00	615,000	615,000
Public Health Services						
13. State Healthcare Innovation Plan	1.00	0	41,900	1.00	0	41,900
Substance Abuse Treatment & Prevention						
14. Access to Recovery Grant	2.00	0	796,700	2.00	0	796,700
Division of Welfare						
15. Eligibility for Health Insurance Subsid	15.00	0	8,124,500	15.00	0	8,124,500
Medically Indigent Administration						
16. Eliminate Med Ind Admin Program	0.00	0	0	(1.00)	(57,800)	(57,800)

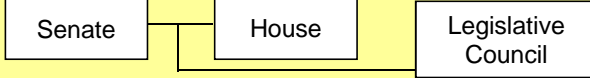
FY 2015 Deficiency Warrants And Supplemental Requests

Func Area/Dept/Div	Request			Gov's Rec		
	FTP	General	Total	FTP	General	Total
State Independent Living Council						
17. Funding/Match for Employment Speci	0.00	0	55,000	0.00	0	55,000
18. Funding for Grants/Contracts Officer	0.00	0	20,000	0.00	0	20,000
Public Safety						
Department of Correction						
Management Services						
19. ILETS Fee Increase	0.00	22,500	22,500	0.00	22,500	22,500
20. Balla Legal Fees	0.00	223,100	223,100	0.00	223,100	223,100
State Prisons						
21. ICIO Litigation Settlement	0.00	153,000	153,000	0.00	153,000	153,000
22. SICI Ag Worker Program	2.00	0	156,900	2.00	0	156,900
Natural Resources						
Department of Environmental Quality						
23. Environmental Cleanup	0.00	0	500,000	0.00	0	500,000
Department of Fish and Game						
24. Adjust Budget for Legislative Intent	0.00	0	(874,100)	0.00	0	(874,100)
25. One-time Projects	0.00	0	6,399,000	0.00	0	7,409,000
Board of Land Commissioners						
Department of Lands						
26. Asset Allocation & Governance Revie	0.00	0	69,600	0.00	0	69,600
Economic Development						
Department of Labor						
27. Relocation Expenses	0.00	0	15,000	0.00	0	0
28. Additional IT Equipment	0.00	0	190,000	0.00	0	190,000
29. iUS/Labor Exchange Shift	0.00	0	3,000,000	0.00	0	3,000,000
Self-Governing Agencies						
Office of State Appellate Public Defender						
30. Extraordinary Litigation and Investiga	0.00	94,900	94,900	0.00	94,900	94,900
31. Computers and Software	0.00	9,200	9,200	0.00	0	0
General Government						
Department of Administration						
32. IEN FY 2015 Federal E-Rate	0.00	2,188,000	2,188,000	0.00	1,600,000	1,600,000
33. Federal Surplus Freight	0.00	0	0	0.00	0	100,000
Permanent Building Fund						
34. Capitol Annex Improvements	0.00	0	0	0.00	1,150,000	1,150,000
State Controller						
35. IRS Healthcare Reporting Requireme	0.00	250,000	250,000	0.00	250,000	250,000
Office of the Governor						
Commission for the Blind and Visually Impaired						
36. POS System Update	0.00	0	50,000	0.00	0	50,000
Office of Energy Resources						
37. Regional Planning & Coordination	0.00	0	246,000	0.00	0	246,000
Military Division						
38. 2015 Inauguration Expenses	0.00	25,000	25,000	0.00	25,000	25,000
Total:	18.59	(10,093,000)	84,640,800	2.00	(11,149,300)	84,679,500
Grand Total:	18.59	7,888,900	102,622,700	2.00	6,832,600	102,661,400

State of Idaho Organizational Chart

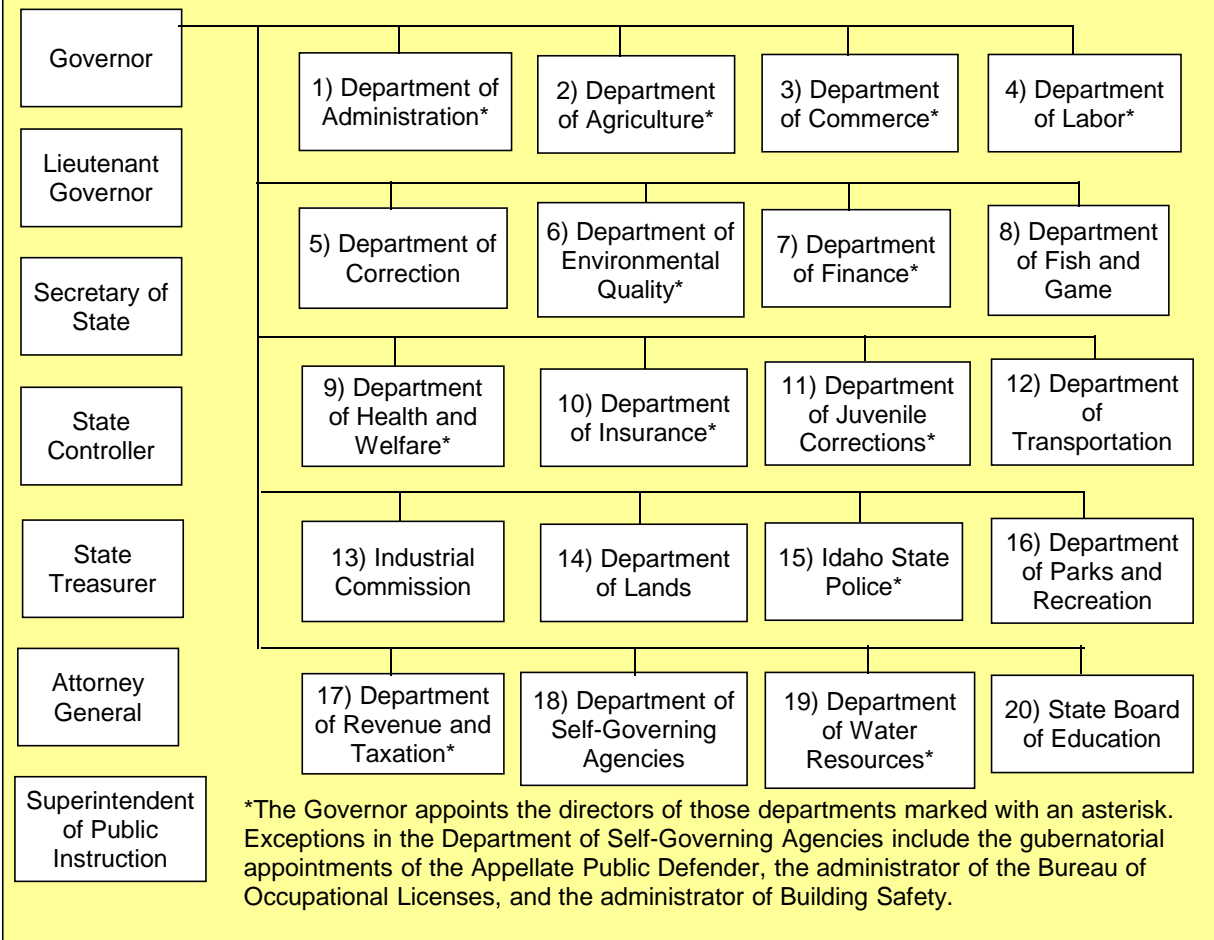
Article II, Section 1, Idaho State Constitution: The powers of the government of this state are divided into three distinct departments, the legislative, executive and judicial; and no person or collection of persons charged with the exercise of powers properly belonging to one of these departments shall exercise any powers properly belonging to either of the others, except as in this constitution expressly directed or permitted.

Article III. Legislative Department (Branch)

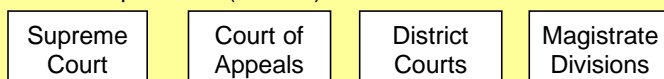


IV. Executive Department (Branch)

Article IV, Section 20 limits the number of executive departments to 20. Section 67-2402, Idaho Code, lists the 20 executive department of state government. Divisions and bureaus are the standard subunits of executive departments.



V. Judicial Department (Branch)



The lines of responsibility are complicated by 181 boards, commissions, councils, committees, associations, and other structures authorized by the Idaho Constitution, statute, or executive order. See the Secretary of State's *Idaho Bluebook* for a full listing.

FTP All Funds Summary by Agency

	FY 2014 Actual	FY 2015 Orig App	FY 2016 Request	Chg From FY 2015 Orig	FY 2016 Gov's Rec	Chg From FY 2015
1 Education						
Public School Support						
Agricultural Research & Extension Service	280.73	285.24	290.74	5.50	290.74	5.50
College and Universities	4,031.63	4,127.82	4,347.56	219.74	4,180.22	52.40
Community Colleges						
Education, Office of the State Board of	22.75	24.25	25.75	1.50	25.75	1.50
Health Education Programs	21.30	21.30	24.30	3.00	24.30	3.00
Professional-Technical Education	515.96	514.09	523.46	9.37	523.46	9.37
Public Television, Idaho	59.00	60.00	63.00	3.00	60.00	
Special Programs	29.83	32.13	39.63	7.50	38.13	6.00
Superintendent of Public Instruction	142.00	141.00	138.00	(3.00)	137.00	(4.00)
Vocational Rehabilitation	148.00	152.50	153.50	1.00	152.50	
Total Education	5,251.20	5,358.33	5,605.94	247.61	5,432.10	73.77
2 Health and Human Services						
Catastrophic Health Care Program						
Health and Welfare, Department of	2,641.67	2,637.16	2,633.16	(4.00)	2,661.80	24.64
Medicaid, Division of	205.49	210.00	209.00	(1.00)	208.00	(2.00)
Public Health Districts						
Independent Living Council, State	5.00	4.00	4.00		4.00	
Total Health and Human Services	2,852.16	2,851.16	2,846.16	(5.00)	2,873.80	22.64
3 Public Safety						
Correction, Department of	1,714.93	1,650.85	2,015.35	364.50	2,016.35	365.50
Judicial Branch	289.00	289.00	312.00	23.00	312.00	23.00
Juvenile Corrections, Department of	401.00	404.00	411.00	7.00	410.00	6.00
Police, Idaho State	535.07	548.07	575.50	27.43	564.50	16.43
Total Public Safety	2,940.00	2,891.92	3,313.85	421.93	3,302.85	410.93
4 Natural Resources						
Environmental Quality, Department of	360.00	358.00	361.00	3.00	368.00	10.00
Fish and Game, Department of	567.00	568.00	558.00	(10.00)	558.00	(10.00)
Land, Board of Commissioners	265.47	268.17	272.17	4.00	286.82	18.65
Parks and Recreation, Department of	156.30	158.05	158.05		164.19	6.14
Water Resources, Department of	152.00	152.00	149.00	(3.00)	149.00	(3.00)
Total Natural Resources	1,500.77	1,504.22	1,498.22	(6.00)	1,526.01	21.79
5 Economic Development						
Agriculture, Department of	205.05	206.05	213.05	7.00	213.80	7.75
Commerce, Department of	53.00	49.00	47.00	(2.00)	46.00	(3.00)
Finance, Department of	64.00	64.00	64.00		64.00	
Industrial Commission	137.25	137.25	137.25		137.25	
Insurance, Department of	73.00	73.50	73.50		73.50	
Labor, Department of	47.04	45.01	65.01	20.00	65.01	20.00
Public Utilities Commission	50.00	50.00	52.00	2.00	52.00	2.00
Self-Governing Agencies	708.52	720.42	729.62	9.20	718.49	(1.93)
Transportation Department, Idaho	1,814.00	1,724.00	1,724.00		1,698.70	(25.30)
Total Economic Development	3,151.86	3,069.23	3,105.43	36.20	3,068.75	(0.48)
6 General Government						
Administration, Department of	146.75	145.00	145.00		144.50	(0.50)
Permanent Building Fund						
Attorney General	191.60	194.60	202.85	8.25	199.60	5.00
State Controller	94.00	94.00	95.00	1.00	95.00	1.00
Governor, Office of the	701.27	721.92	736.92	15.00	731.92	10.00
Legislative Branch	72.00	72.00	72.00		72.00	
Lieutenant Governor	3.00	3.00	3.00		3.00	
Revenue and Taxation, Department of	460.00	452.00	460.00	8.00	454.00	2.00
Secretary of State	27.00	27.00	27.00		27.00	
State Treasurer	26.00	26.00	26.00		26.00	
Total General Government	1,721.62	1,735.52	1,767.77	32.25	1,753.02	17.50
Statewide Total:	17,417.61	17,410.38	18,137.37	726.99	17,956.53	546.15

General Fund Request Comparison by Agency

	FY 2015 Approp	FY 2016 Request	Amount Change	Percent Change
1 Education				
Public School Support	1,374,598,400	1,461,944,500	87,346,100	6.4%
Agricultural Research & Extension Service	26,453,700	28,476,800	2,023,100	7.6%
College and Universities	251,223,200	299,936,300	48,713,100	19.4%
Community Colleges	32,978,500	37,305,000	4,326,500	13.1%
Education, Office of the State Board of	2,289,200	2,424,900	135,700	5.9%
Health Education Programs	11,355,700	12,885,500	1,529,800	13.5%
Professional-Technical Education	53,079,000	56,635,900	3,556,900	6.7%
Public Television, Idaho	2,200,700	3,314,700	1,114,000	50.6%
Special Programs	9,346,400	14,351,700	5,005,300	53.6%
Superintendent of Public Instruction	8,524,700	8,918,900	394,200	4.6%
Vocational Rehabilitation	7,493,900	7,678,200	184,300	2.5%
Total Education	1,779,543,400	1,933,872,400	154,329,000	8.7%
2 Health and Human Services				
Catastrophic Health Care Program	34,966,300	32,303,900	(2,662,400)	(7.6%)
Health and Welfare, Department of	144,941,300	150,644,500	5,703,200	3.9%
Medicaid, Division of	492,347,100	507,301,000	14,953,900	3.0%
Public Health Districts	8,531,200	8,651,100	119,900	1.4%
Independent Living Council, State	98,600	99,200	600	0.6%
Total Health and Human Services	680,884,500	698,999,700	18,115,200	2.7%
3 Public Safety				
Correction, Department of	204,240,600	209,164,700	4,924,100	2.4%
Judicial Branch	40,930,400	39,900,200	(1,030,200)	(2.5%)
Juvenile Corrections, Department of	39,027,400	39,800,900	773,500	2.0%
Police, Idaho State	23,799,900	28,755,700	4,955,800	20.8%
Total Public Safety	307,998,300	317,621,500	9,623,200	3.1%
4 Natural Resources				
Environmental Quality, Department of	15,636,200	16,319,900	683,700	4.4%
Fish and Game, Department of				
Land, Board of Commissioners	5,274,200	5,818,500	544,300	10.3%
Parks and Recreation, Department of	3,463,800	3,542,000	78,200	2.3%
Water Resources, Department of	11,827,400	11,993,300	165,900	1.4%
Total Natural Resources	36,201,600	37,673,700	1,472,100	4.1%
5 Economic Development				
Agriculture, Department of	10,322,200	10,631,700	309,500	3.0%
Commerce, Department of	5,890,000	5,978,500	88,500	1.5%
Finance, Department of				
Industrial Commission				
Insurance, Department of				
Labor, Department of	313,500	545,200	231,700	73.9%
Public Utilities Commission				
Self-Governing Agencies	9,719,600	10,800,400	1,080,800	11.1%
Transportation Department, Idaho				
Total Economic Development	26,245,300	27,955,800	1,710,500	6.5%
6 General Government				
Administration, Department of	14,301,400	17,126,100	2,824,700	19.8%
Permanent Building Fund				
Attorney General	20,046,500	21,207,200	1,160,700	5.8%
State Controller	6,885,600	10,569,200	3,683,600	53.5%
Governor, Office of the	16,739,500	18,390,700	1,651,200	9.9%
Legislative Branch	11,835,100	12,137,700	302,600	2.6%
Lieutenant Governor	157,500	164,300	6,800	4.3%
Revenue and Taxation, Department of	31,490,200	34,294,500	2,804,300	8.9%
Secretary of State	2,373,400	2,180,500	(192,900)	(8.1%)
State Treasurer	1,394,300	1,404,700	10,400	0.7%
Total General Government	105,223,500	117,474,900	12,251,400	11.6%
Statewide Total	2,936,096,600	3,133,598,000	197,501,400	6.7%

General Fund Recommendation Comparison by Agency

	FY 2015 Approp	FY 2016 Gov's Rec	Amount Change	Percent Change
1 Education				
Public School Support	1,374,598,400	1,475,784,000	101,185,600	7.4%
Agricultural Research & Extension Service	26,453,700	28,536,200	2,082,500	7.9%
College and Universities	251,223,200	258,828,000	7,604,800	3.0%
Community Colleges	32,978,500	33,486,000	507,500	1.5%
Education, Office of the State Board of	2,289,200	2,441,500	152,300	6.7%
Health Education Programs	11,355,700	12,795,300	1,439,600	12.7%
Professional-Technical Education	53,079,000	56,204,600	3,125,600	5.9%
Public Television, Idaho	2,200,700	2,345,400	144,700	6.6%
Special Programs	9,346,400	9,836,700	490,300	5.2%
Superintendent of Public Instruction	8,524,700	8,710,800	186,100	2.2%
Vocational Rehabilitation	7,493,900	7,555,500	61,600	0.8%
Total Education	1,779,543,400	1,896,524,000	116,980,600	6.6%
2 Health and Human Services				
Catastrophic Health Care Program	34,966,300	32,303,900	(2,662,400)	(7.6%)
Health and Welfare, Department of	144,941,300	148,388,200	3,446,900	2.4%
Medicaid, Division of	492,347,100	507,336,000	14,988,900	3.0%
Public Health Districts	8,531,200	8,718,700	187,500	2.2%
Independent Living Council, State	98,600	100,000	1,400	1.4%
Total Health and Human Services	680,884,500	696,846,800	15,962,300	2.3%
3 Public Safety				
Correction, Department of	204,240,600	208,952,100	4,711,500	2.3%
Judicial Branch	40,930,400	39,959,300	(971,100)	(2.4%)
Juvenile Corrections, Department of	39,027,400	40,011,500	984,100	2.5%
Police, Idaho State	23,799,900	26,366,700	2,566,800	10.8%
Total Public Safety	307,998,300	315,289,600	7,291,300	2.4%
4 Natural Resources				
Environmental Quality, Department of	15,636,200	16,468,900	832,700	5.3%
Fish and Game, Department of				
Land, Board of Commissioners	5,274,200	5,833,300	559,100	10.6%
Parks and Recreation, Department of	3,463,800	3,427,700	(36,100)	(1.0%)
Water Resources, Department of	11,827,400	12,015,700	188,300	1.6%
Total Natural Resources	36,201,600	37,745,600	1,544,000	4.3%
5 Economic Development				
Agriculture, Department of	10,322,200	10,589,900	267,700	2.6%
Commerce, Department of	5,890,000	5,568,700	(321,300)	(5.5%)
Finance, Department of				
Industrial Commission				
Insurance, Department of				
Labor, Department of	313,500	320,700	7,200	2.3%
Public Utilities Commission				
Self-Governing Agencies	9,719,600	10,225,500	505,900	5.2%
Transportation Department, Idaho				
Total Economic Development	26,245,300	26,704,800	459,500	1.8%
6 General Government				
Administration, Department of	14,301,400	17,087,200	2,785,800	19.5%
Permanent Building Fund				
Attorney General	20,046,500	20,943,900	897,400	4.5%
State Controller	6,885,600	10,609,700	3,724,100	54.1%
Governor, Office of the	16,739,500	17,854,600	1,115,100	6.7%
Legislative Branch	11,835,100	12,208,800	373,700	3.2%
Lieutenant Governor	157,500	164,300	6,800	4.3%
Revenue and Taxation, Department of	31,490,200	32,699,800	1,209,600	3.8%
Secretary of State	2,373,400	2,199,000	(174,400)	(7.3%)
State Treasurer	1,394,300	1,415,300	21,000	1.5%
Total General Government	105,223,500	115,182,600	9,959,100	9.5%
Statewide Total	2,936,096,600	3,088,293,400	152,196,800	5.2%

All Funds Request Comparison by Agency

	FY 2015 Approp	FY 2016 Request	Amount Change	Percent Change
1 Education				
Public School Support	1,676,634,300	1,818,482,400	141,848,100	8.5%
Agricultural Research & Extension Service	26,479,400	28,502,400	2,023,000	7.6%
College and Universities	498,641,700	559,647,500	61,005,800	12.2%
Community Colleges	33,578,500	37,905,000	4,326,500	12.9%
Education, Office of the State Board of	5,672,200	5,833,700	161,500	2.8%
Health Education Programs	11,655,600	13,186,700	1,531,100	13.1%
Professional-Technical Education	62,954,000	67,301,200	4,347,200	6.9%
Public Television, Idaho	8,068,000	9,506,800	1,438,800	17.8%
Special Programs	11,069,500	16,927,300	5,857,800	52.9%
Superintendent of Public Instruction	34,305,200	32,237,600	(2,067,600)	(6.0%)
Vocational Rehabilitation	23,966,200	25,698,200	1,732,000	7.2%
Total Education	2,393,024,600	2,615,228,800	222,204,200	9.3%
2 Health and Human Services				
Catastrophic Health Care Program	34,966,300	32,303,900	(2,662,400)	(7.6%)
Health and Welfare, Department of	495,018,900	505,355,500	10,336,600	2.1%
Medicaid, Division of	2,033,290,000	2,108,996,400	75,706,400	3.7%
Public Health Districts	9,281,200	8,651,100	(630,100)	(6.8%)
Independent Living Council, State	726,800	605,700	(121,100)	(16.7%)
Total Health and Human Services	2,573,283,200	2,655,912,600	82,629,400	3.2%
3 Public Safety				
Correction, Department of	227,636,700	230,404,000	2,767,300	1.2%
Judicial Branch	66,324,000	65,383,500	(940,500)	(1.4%)
Juvenile Corrections, Department of	51,675,600	51,389,200	(286,400)	(0.6%)
Police, Idaho State	68,440,400	73,595,900	5,155,500	7.5%
Total Public Safety	414,076,700	420,772,600	6,695,900	1.6%
4 Natural Resources				
Environmental Quality, Department of	66,306,900	64,336,500	(1,970,400)	(3.0%)
Fish and Game, Department of	95,771,100	95,386,500	(384,600)	(0.4%)
Land, Board of Commissioners	47,884,600	51,560,600	3,676,000	7.7%
Parks and Recreation, Department of	36,315,600	38,007,400	1,691,800	4.7%
Water Resources, Department of	21,667,200	19,748,000	(1,919,200)	(8.9%)
Total Natural Resources	267,945,400	269,039,000	1,093,600	0.4%
5 Economic Development				
Agriculture, Department of	38,954,700	39,212,100	257,400	0.7%
Commerce, Department of	34,416,900	37,930,900	3,514,000	10.2%
Finance, Department of	7,210,900	7,407,400	196,500	2.7%
Industrial Commission	15,697,300	15,870,100	172,800	1.1%
Insurance, Department of	8,822,500	8,965,000	142,500	1.6%
Labor, Department of	16,316,000	21,535,400	5,219,400	32.0%
Public Utilities Commission	5,815,200	6,115,900	300,700	5.2%
Self-Governing Agencies	72,658,600	75,555,500	2,896,900	4.0%
Transportation Department, Idaho	517,442,300	496,273,800	(21,168,500)	(4.1%)
Total Economic Development	717,334,400	708,866,100	(8,468,300)	(1.2%)
6 General Government				
Administration, Department of	56,158,700	45,289,500	(10,869,200)	(19.4%)
Permanent Building Fund	36,320,000	28,208,300	(8,111,700)	(22.3%)
Attorney General	21,499,800	22,672,800	1,173,000	5.5%
State Controller	14,283,800	18,012,900	3,729,100	26.1%
Governor, Office of the	133,953,200	138,351,900	4,398,700	3.3%
Legislative Branch	14,245,100	14,580,500	335,400	2.4%
Lieutenant Governor	157,500	164,300	6,800	4.3%
Revenue and Taxation, Department of	38,544,500	41,504,200	2,959,700	7.7%
Secretary of State	2,373,400	2,180,500	(192,900)	(8.1%)
State Treasurer	4,740,200	13,337,000	8,596,800	181.4%
Total General Government	322,276,200	324,301,900	2,025,700	0.6%
Statewide Total	6,687,940,500	6,994,121,000	306,180,500	4.6%

All Funds Recommendation Comparison by Agency

	FY 2015 Approp	FY 2016 Gov's Rec	Amount Change	Percent Change
1 Education				
Public School Support	1,676,634,300	1,817,321,900	140,687,600	8.4%
Agricultural Research & Extension Service	26,479,400	28,561,800	2,082,400	7.9%
College and Universities	498,641,700	520,520,700	21,879,000	4.4%
Community Colleges	33,578,500	34,086,000	507,500	1.5%
Education, Office of the State Board of	5,672,200	5,857,500	185,300	3.3%
Health Education Programs	11,655,600	13,098,800	1,443,200	12.4%
Professional-Technical Education	62,954,000	66,878,800	3,924,800	6.2%
Public Television, Idaho	8,068,000	8,568,700	500,700	6.2%
Special Programs	11,069,500	12,412,400	1,342,900	12.1%
Superintendent of Public Instruction	34,305,200	32,275,700	(2,029,500)	(5.9%)
Vocational Rehabilitation	23,966,200	25,432,700	1,466,500	6.1%
Total Education	2,393,024,600	2,565,015,000	171,990,400	7.2%
2 Health and Human Services				
Catastrophic Health Care Program	34,966,300	32,303,900	(2,662,400)	(7.6%)
Health and Welfare, Department of	495,018,900	502,069,800	7,050,900	1.4%
Medicaid, Division of	2,033,290,000	2,109,003,500	75,713,500	3.7%
Public Health Districts	9,281,200	8,718,700	(562,500)	(6.1%)
Independent Living Council, State	726,800	609,100	(117,700)	(16.2%)
Total Health and Human Services	2,573,283,200	2,652,705,000	79,421,800	3.1%
3 Public Safety				
Correction, Department of	227,636,700	229,728,500	2,091,800	0.9%
Judicial Branch	66,324,000	65,534,400	(789,600)	(1.2%)
Juvenile Corrections, Department of	51,675,600	51,604,300	(71,300)	(0.1%)
Police, Idaho State	68,440,400	71,331,900	2,891,500	4.2%
Total Public Safety	414,076,700	418,199,100	4,122,400	1.0%
4 Natural Resources				
Environmental Quality, Department of	66,306,900	64,637,700	(1,669,200)	(2.5%)
Fish and Game, Department of	95,771,100	95,828,200	57,100	0.1%
Land, Board of Commissioners	47,884,600	51,263,600	3,379,000	7.1%
Parks and Recreation, Department of	36,315,600	37,576,500	1,260,900	3.5%
Water Resources, Department of	21,667,200	19,821,200	(1,846,000)	(8.5%)
Total Natural Resources	267,945,400	269,127,200	1,181,800	0.4%
5 Economic Development				
Agriculture, Department of	38,954,700	39,335,700	381,000	1.0%
Commerce, Department of	34,416,900	36,109,900	1,693,000	4.9%
Finance, Department of	7,210,900	7,294,200	83,300	1.2%
Industrial Commission	15,697,300	15,968,500	271,200	1.7%
Insurance, Department of	8,822,500	9,028,500	206,000	2.3%
Labor, Department of	16,316,000	21,276,500	4,960,500	30.4%
Public Utilities Commission	5,815,200	6,163,000	347,800	6.0%
Self-Governing Agencies	72,658,600	74,685,800	2,027,200	2.8%
Transportation Department, Idaho	517,442,300	496,685,100	(20,757,200)	(4.0%)
Total Economic Development	717,334,400	706,547,200	(10,787,200)	(1.5%)
6 General Government				
Administration, Department of	56,158,700	45,332,400	(10,826,300)	(19.3%)
Permanent Building Fund	36,320,000	37,195,800	875,800	2.4%
Attorney General	21,499,800	22,421,700	921,900	4.3%
State Controller	14,283,800	18,114,200	3,830,400	26.8%
Governor, Office of the	133,953,200	137,981,500	4,028,300	3.0%
Legislative Branch	14,245,100	14,669,500	424,400	3.0%
Lieutenant Governor	157,500	164,300	6,800	4.3%
Revenue and Taxation, Department of	38,544,500	39,626,900	1,082,400	2.8%
Secretary of State	2,373,400	2,199,000	(174,400)	(7.3%)
State Treasurer	4,740,200	12,804,800	8,064,600	170.1%
Total General Government	322,276,200	330,510,100	8,233,900	2.6%
Statewide Total	6,687,940,500	6,942,103,600	254,163,100	3.8%

General Fund Three-Year Summary by Agency

	FY 2014 Total Approp	FY 2014 Actual	FY 2015 Approp	FY 2016 Request	<i>FY 2016 Gov's Rec</i>
1 Education					
Public School Support	1,308,365,400	1,308,365,400	1,374,598,400	1,461,944,500	<i>1,475,784,000</i>
Agricultural Research & Extension Service	24,422,700	24,422,700	26,453,700	28,476,800	<i>28,536,200</i>
College and Universities	236,543,600	236,504,600	251,223,200	299,936,300	<i>258,828,000</i>
Community Colleges	30,226,600	30,226,600	32,978,500	37,305,000	<i>33,486,000</i>
Education, Office of the State Board of	2,431,500	2,323,000	2,289,200	2,424,900	<i>2,441,500</i>
Health Education Programs	10,558,800	10,452,300	11,355,700	12,885,500	<i>12,795,300</i>
Professional-Technical Education	48,957,400	48,811,600	53,079,000	56,635,900	<i>56,204,600</i>
Public Television, Idaho	1,826,800	1,826,600	2,200,700	3,314,700	<i>2,345,400</i>
Special Programs	8,965,500	8,380,500	9,346,400	14,351,700	<i>9,836,700</i>
Superintendent of Public Instruction	8,290,000	8,290,800	8,524,700	8,918,900	<i>8,710,800</i>
Vocational Rehabilitation	7,304,000	7,302,800	7,493,900	7,678,200	<i>7,555,500</i>
Total Education	1,687,892,300	1,686,906,900	1,779,543,400	1,933,872,400	<i>1,896,524,000</i>
2 Health and Human Services					
Catastrophic Health Care Program	34,830,100	28,399,300	34,966,300	32,303,900	<i>32,303,900</i>
Health and Welfare, Department of	139,911,600	136,938,100	144,941,300	150,644,500	<i>148,388,200</i>
Medicaid, Division of	475,446,300	469,277,700	492,347,100	507,301,000	<i>507,336,000</i>
Public Health Districts	8,232,500	8,232,500	8,531,200	8,651,100	<i>8,718,700</i>
Independent Living Council, State	98,000	89,400	98,600	99,200	<i>100,000</i>
Total Health and Human Services	658,518,500	642,937,000	680,884,500	698,999,700	<i>696,846,800</i>
3 Public Safety					
Correction, Department of	184,045,900	182,508,000	204,240,600	209,164,700	<i>208,952,100</i>
Judicial Branch	31,320,300	31,288,700	40,930,400	39,900,200	<i>39,959,300</i>
Juvenile Corrections, Department of	37,452,900	36,387,400	39,027,400	39,800,900	<i>40,011,500</i>
Police, Idaho State	22,491,300	22,628,700	23,799,900	28,755,700	<i>26,366,700</i>
Total Public Safety	275,310,400	272,812,800	307,998,300	317,621,500	<i>315,289,600</i>
4 Natural Resources					
Environmental Quality, Department of	14,839,100	14,839,100	15,636,200	16,319,900	<i>16,468,900</i>
Fish and Game, Department of					
Land, Board of Commissioners	5,174,300	5,164,900	5,274,200	5,818,500	<i>5,833,300</i>
Parks and Recreation, Department of	1,332,000	1,332,000	3,463,800	3,542,000	<i>3,427,700</i>
Water Resources, Department of	11,195,000	11,207,400	11,827,400	11,993,300	<i>12,015,700</i>
Total Natural Resources	32,540,400	32,543,400	36,201,600	37,673,700	<i>37,745,600</i>
5 Economic Development					
Agriculture, Department of	9,925,000	9,932,000	10,322,200	10,631,700	<i>10,589,900</i>
Commerce, Department of	5,788,700	5,744,300	5,890,000	5,978,500	<i>5,568,700</i>
Finance, Department of					
Industrial Commission					
Insurance, Department of					
Labor, Department of	302,300	294,600	313,500	545,200	<i>320,700</i>
Public Utilities Commission					
Self-Governing Agencies	8,693,100	8,645,100	9,719,600	10,800,400	<i>10,225,500</i>
Transportation Department, Idaho					
Total Economic Development	24,709,100	24,616,000	26,245,300	27,955,800	<i>26,704,800</i>
6 General Government					
Administration, Department of	18,507,000	17,923,900	14,301,400	17,126,100	<i>17,087,200</i>
Permanent Building Fund					
Attorney General	19,416,400	18,535,300	20,046,500	21,207,200	<i>20,943,900</i>
State Controller	7,297,800	7,039,700	6,885,600	10,569,200	<i>10,609,700</i>
Governor, Office of the	16,018,300	15,695,600	16,739,500	18,390,700	<i>17,854,600</i>
Legislative Branch	11,274,200	11,235,600	11,835,100	12,137,700	<i>12,208,800</i>
Lieutenant Governor	147,600	143,400	157,500	164,300	<i>164,300</i>
Revenue and Taxation, Department of	34,485,500	34,366,700	31,490,200	34,294,500	<i>32,699,800</i>
Secretary of State	1,991,400	1,889,000	2,373,400	2,180,500	<i>2,199,000</i>
State Treasurer	1,355,500	1,329,600	1,394,300	1,404,700	<i>1,415,300</i>
Total General Government	110,493,700	108,158,800	105,223,500	117,474,900	<i>115,182,600</i>
Statewide Total	2,789,464,400	2,767,974,900	2,936,096,600	3,133,598,000	<i>3,088,293,400</i>

All Funds Three-Year Summary by Agency

	FY 2014 Total Approp	FY 2014 Actual	FY 2015 Approp	FY 2016 Request	FY 2016 Gov's Rec
1 Education					
Public School Support	1,602,568,800	1,602,034,600	1,676,634,300	1,818,482,400	1,817,321,900
Agricultural Research & Extension Service	24,510,100	24,422,700	26,479,400	28,502,400	28,561,800
College and Universities	564,123,500	457,102,200	498,641,700	559,647,500	520,520,700
Community Colleges	30,837,600	30,237,600	33,578,500	37,905,000	34,086,000
Education, Office of the State Board of	5,862,800	5,401,100	5,672,200	5,833,700	5,857,500
Health Education Programs	12,354,800	12,005,900	11,655,600	13,186,700	13,098,800
Professional-Technical Education	59,425,700	57,897,200	62,954,000	67,301,200	66,878,800
Public Television, Idaho	7,935,200	6,991,400	8,068,000	9,506,800	8,568,700
Special Programs	10,688,300	9,196,200	11,069,500	16,927,300	12,412,400
Superintendent of Public Instruction	35,671,900	28,941,600	34,305,200	32,237,600	32,275,700
Vocational Rehabilitation	23,122,700	21,961,200	23,966,200	25,698,200	25,432,700
Total Education	2,377,101,400	2,256,191,700	2,393,024,600	2,615,228,800	2,565,015,000
2 Health and Human Services					
Catastrophic Health Care Program	34,830,100	28,399,300	34,966,300	32,303,900	32,303,900
Health and Welfare, Department of	479,199,600	453,230,400	495,018,900	505,355,500	502,069,800
Medicaid, Division of	2,024,182,500	1,920,439,500	2,033,290,000	2,108,996,400	2,109,003,500
Public Health Districts	8,732,500	8,730,300	9,281,200	8,651,100	8,718,700
Independent Living Council, State	715,900	518,800	726,800	605,700	609,100
Total Health and Human Services	2,547,660,600	2,411,318,300	2,573,283,200	2,655,912,600	2,652,705,000
3 Public Safety					
Correction, Department of	208,097,000	204,348,500	227,636,700	230,404,000	229,728,500
Judicial Branch	51,778,500	49,737,300	66,324,000	65,383,500	65,534,400
Juvenile Corrections, Department of	48,941,800	46,118,900	51,675,600	51,389,200	51,604,300
Police, Idaho State	67,138,000	63,307,700	68,440,400	73,595,900	71,331,900
Total Public Safety	375,955,300	363,512,400	414,076,700	420,772,600	418,199,100
4 Natural Resources					
Environmental Quality, Department of	66,430,500	52,560,600	66,306,900	64,336,500	64,637,700
Fish and Game, Department of	91,325,300	79,783,800	95,771,100	95,386,500	95,828,200
Land, Board of Commissioners	46,821,900	40,358,100	47,884,600	51,560,600	51,263,600
Parks and Recreation, Department of	41,450,500	30,346,200	36,315,600	38,007,400	37,576,500
Water Resources, Department of	21,311,500	15,736,500	21,667,200	19,748,000	19,821,200
Total Natural Resources	267,339,700	218,785,200	267,945,400	269,039,000	269,127,200
5 Economic Development					
Agriculture, Department of	38,487,500	31,256,500	38,954,700	39,212,100	39,335,700
Commerce, Department of	34,245,200	20,151,100	34,416,900	37,930,900	36,109,900
Finance, Department of	6,812,800	6,674,100	7,210,900	7,407,400	7,294,200
Industrial Commission	15,289,400	14,013,000	15,697,300	15,870,100	15,968,500
Insurance, Department of	8,547,900	6,749,400	8,822,500	8,965,000	9,028,500
Labor, Department of	17,273,600	8,415,600	16,316,000	21,535,400	21,276,500
Public Utilities Commission	5,482,200	5,379,800	5,815,200	6,115,900	6,163,000
Self-Governing Agencies	70,193,900	64,170,400	72,658,600	75,555,500	74,685,800
Transportation Department, Idaho	650,430,400	524,251,200	517,442,300	496,273,800	496,685,100
Total Economic Development	846,762,900	681,061,100	717,334,400	708,866,100	706,547,200
6 General Government					
Administration, Department of	66,970,900	62,155,400	56,158,700	45,289,500	45,332,400
Permanent Building Fund	112,698,700	21,853,400	36,320,000	28,208,300	37,195,800
Attorney General	20,871,900	19,538,100	21,499,800	22,672,800	22,421,700
State Controller	17,826,800	14,665,900	14,283,800	18,012,900	18,114,200
Governor, Office of the	132,151,800	120,343,600	133,953,200	138,351,900	137,981,500
Legislative Branch	14,147,400	12,574,100	14,245,100	14,580,500	14,669,500
Lieutenant Governor	147,600	143,400	157,500	164,300	164,300
Revenue and Taxation, Department of	42,026,000	41,698,400	38,544,500	41,504,200	39,626,900
Secretary of State	1,991,400	1,889,000	2,373,400	2,180,500	2,199,000
State Treasurer	4,025,700	3,946,500	4,740,200	13,337,000	12,804,800
Total General Government	412,858,200	298,807,800	322,276,200	324,301,900	330,510,100
Statewide Total	6,827,678,100	6,229,676,500	6,687,940,500	6,994,121,000	6,942,103,600

Change in Employee Compensation (CEC) FY 2011 to FY 2016

Section §67-5309C, Idaho Code, requires the Division of Human Resources (DHR) to conduct salary and benefit surveys within relevant labor markets and submit a recommendation to the Governor of proposed salary changes and their estimated costs. The Governor must submit his own recommendations to the Legislature prior to the seventh legislative day. By concurrent resolution, the Legislature may accept, modify or reject the recommendations. Failure by the Legislature to act prior to adjournment shall constitute approval of the Governor's recommendations.

FY 2016

The Division of Human Resources recommends a 3% salary increase for state employees in its statutorily-required report to the Governor on state employee compensation and benefits. The Governor recommends a 3% increase in compensation distributed on merit. He does not recommend a compensation increase for group and temporary positions. The Governor also recommends funding for the increased cost of health insurance, which is 6%, for a total employer-paid premium of \$11,200 per full-time position. With the exception of the Attorney General, statewide elected officials will receive a 1.5% pay increase in January 2015, as authorized by the 2014 Legislature in Session Laws Chapter 356.

FY 2015

The Legislature's Joint Change in Employee Compensation (CEC) Committee met for the first time since 2008. Although the Governor's budget recommendation did not include funding for a CEC, the Legislature accepted the recommendations of the CEC Committee, which provided an overall increase of 2% for state employees, 1% for ongoing increases and 1% for one-time increases, both of which are based on merit. The Legislature also encouraged agencies to continue their use of salary savings to compensate employees. The Legislature also approved a health insurance premium increase of \$1,450 per employee, which equates to a 15.9% increase over FY 2014. The premium increase is paid by the employer. Statewide elected officials will receive a pay increase in each of the next four calendar years. Beginning in 2015, the salaries of the Governor, Secretary of State, State Controller, State Treasurer, and Superintendent of Public Instruction will increase by 1.5% annually. The Lieutenant Governor's salary will increase by 18.4% in 2015, and then by 1.5% each year for three years. In 2015, the Attorney General's salary will increase to match that of district judges. Additionally, judicial branch salaries will increase as follows: Supreme Court justices' by 10.7%, Court of Appeals judges' by 7.5%, district court judges' by 8.5%, and magistrate court judges' by 2.5% in FY 2015. Supreme Court justices' pay will increase an additional 3.7% in FY 2017.

FY 2014

The 2013 Legislature took no action, thereby adopting the Governor's recommendation, which resulted in no increase in funding for employee compensation. The Citizens' Committee on Legislative Compensation recommended a 2% salary increase for legislators that went into effect Dec. 1, 2012, and H692 from the 2010 session authorized a 1.7% pay increase for statewide elected officials in January 2014. During the session, DHR brought in Hay Group Consulting to report on an analysis of Idaho's total

compensation (salary, health benefits, and retirement) as compared to both the public and private sectors. They determined that Idaho's benefits are at market level, but because of lower-than-average salaries, Idaho lags 22% below the private sector and 11% below other states' government employees – on average – in total compensation. They also determined that Idaho's state employee salaries lag 18.9% below market. Although the Legislature did not fund a CEC, JFAC did include language within each appropriation bill that “*strongly encourages...the use of salary savings to provide...merit increases for deserving employees, and also target employees who are below policy compensation.*” The Legislature funded a 6% increase in the costs of employee health insurance and a 9% PERSI rate increase.

FY 2013

The Legislature approved a 2% ongoing increase for state workers and classified public school employees. Public School administrators and teachers received a 4.5% increase in funding for pay for performance as part of the statutory funding formula. The DHR recommended a 3% CEC increase in its statutorily-required compensation report, and the Governor recommended a one-time 3% CEC for FY 2013. The Legislature restored \$1,400 per eligible employee for health insurance premium holidays removed for the prior two years, and added \$110 per eligible employee for health insurance increases. H692 from the 2010 legislative session authorized various rates of pay increases for elected officials.

FY 2012

The 2011 Legislature took no action, thereby adopting the Governor's recommendation, which resulted in no increase in funding for employee compensation. The DHR recommended a 3% CEC increase in its statutorily-required report to the Governor on state employee compensation and benefits. The Governor's recommendation included using Group Insurance reserves instead of restoring premium holidays or funding inflationary increases. In January 2012, H692 from the 2010 legislative session restored the 4% pay cut elected officials took in January 2011.

FY 2011

The 2010 Legislature took no action, thereby adopting the Governor's recommendation, which resulted in no increase in funding for employee compensation. Base funding for health insurance of \$8,440 per employee was reduced by \$1,400, on a one-time basis, for the equivalent of two months of premium holiday. Both the employer and employee insurance premiums for four pay periods were deducted from insurance reserves instead of from agency appropriations and the employee's paycheck. H692 from the 2010 legislative session decreased elected officials pay by 4% beginning in January 2011.

Change in Employee Compensation (CEC)

Twenty-Year Historical Comparison

Fiscal Year	Gen Fund Orig Appropriation	% Chg	Recommend- ation DHR*	Agency CEC Funded	Judges CEC Funded	Legis- lators **	CPI % Change
1995	1,264,200,400	16.6%	8.5%	5.4%	0.0%	3.0%	3.0%
1996	1,348,767,800	6.7%	6.0%	5.0%	0.0%	0.0%	2.8%
1997	1,412,652,700	4.7%	4.6%	3.0%	5.0%	0.0%	2.3%
1998	1,438,904,600	1.9%	5.2%	0.0%	4.0%	0.0%	1.7%
1999	1,610,815,500	11.9%	7.7%	5.0%	5.0%	19.4%	2.0%
2000	1,674,713,100	4.0%	14.0%	3.0%	4.0%	0.0%	3.7%
2001	1,804,038,100	7.7%	0.0%	3.5%	3.5%	6.0%	3.3%
2002	2,044,295,100	13.3%	0.0%	4.5%	4.5%	0.0%	1.1%
2003	1,967,895,400	-3.7%	0.0%	0.0%	0.0%	0.0%	2.1%
2004	2,004,053,000	1.8%	1.0%	0.0%	0.0%	0.0%	3.3%
2005	2,082,138,300	3.9%	6.8%	3.0%	2.0%	0.0%	2.5%
2006	2,180,928,300	4.7%	6.7%	1.0%	1.0%	0.0%	4.3%
2007	2,593,723,500	18.9%	5.8%	3.0%	6.0%	2.9%	2.7%
2008	2,820,674,400	8.8%	5.8%	5.0%	5.0%	0.0%	5.0%
2009	2,959,283,400	4.9%	5.0%	3.0%	3.0%	0.0%	-1.4%
2010	2,506,580,100	-15.3%	5.0%	-5.0%	0.0%	0.0%	1.1%
2011	2,383,836,000	-4.9%	3.0%	0.0%	0.0%	5.0%	3.6%
2012	2,528,960,600	6.1%	3.0%	0.0%	0.0%	0.0%	1.7%
2013	2,702,105,700	6.8%	3.0%	2.0%	2.0%	2.0%	1.8%
2014	2,781,023,800	2.9%	0.0%	0.0%	0.0%	0.0%	2.1%
2015	2,936,096,600	5.6%	2.0%	2.0%	10.7%	1.5%	NA
Avg Chg		5.11%	4.44%	2.07%	2.65%	1.90%	2.43%

* CEC recommendation from the Personnel Commission (prior to FY 2001) or Division of Human Resources (§67-5309C, Idaho Code).

** Legislators pay is on a calendar year cycle.

Cal Year	Supt of Public Instruction	State Controller	State Treasurer	Secretary of State	Attorney General	Lt Gov	Governor
1996	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1997	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1998	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1999	11.1%	11.1%	11.1%	11.1%	10.0%	8.8%	8.8%
2000	3.3%	3.3%	3.3%	3.3%	3.0%	3.0%	3.2%
2001	3.2%	3.2%	3.2%	3.2%	4.1%	2.9%	3.1%
2002	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2003	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2004	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2005	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2006	3.1%	3.1%	3.1%	3.1%	3.3%	2.8%	3.0%
2007	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
2008	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
2009	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
2010	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
2011	-3.9%	-3.9%	-3.9%	-3.9%	-3.9%	-4.0%	-4.0%
2012	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%
2013	6.1%	6.1%	6.1%	6.1%	1.3%	15.5%	1.4%
2014	1.7%	1.7%	1.7%	1.7%	1.7%	1.7%	1.7%
2015	1.5%	1.5%	1.5%	1.5%	15.8%	18.4%	1.5%
2016	1.5%	1.5%	1.5%	1.5%	0.0%	1.5%	1.5%
Avg Chg***	2.39%	2.39%	2.39%	2.39%	2.88%	3.64%	2.30%

***Average change over 21 years. Increase for 2015 was authorized by the 2014 Legislature, Session Laws Chapter 356.

Employer Contributions to Benefit Costs

Employer-Paid Health Insurance per Eligible Employee	FY 2014 Annual Cost	FY 2015 Annual Cost	FY 2016 Annual Cost
1) Health Insurance (medical, dental)	\$10,238	\$10,644	\$11,328
2) Retiree Subsidy	\$168	\$114	\$106
3) Disability	\$102	\$109	\$116
4) Administrative Costs	\$51	\$60	\$55
5) Health Promotion	\$0	\$0	\$105
6) Proposed Use of Reserve Funding	(\$1,459)	(\$377)	(\$532)
Approp. Amount for Health Benefits	\$9,100	\$10,550	\$11,178

FY 2016 Variable Benefits - % of Gross Salary:

FICA - Social Security	6.20%
FICA - Medicare	1.45%
Unemployment Insurance	0.30%
Life Insurance	0.68%
Regular Retirement Rate (higher rates for police/fireman)	11.32%
Unused Sick Leave Benefit	0.65%
DHR Fees (paid by agencies with classified employees)	0.550%
Average Workers' Compensation Rate (rates vary by agency)	0.54%
Total Variable Benefits	21.69%

Example: Total Employer-Paid Cost for Health (including vision & dental) and Variable Benefits

	<i>low end</i>	<i>middle</i>	<i>high end</i>
<i>Hourly rate</i>	\$11	\$19	\$32
<i>Annual Salary (hourly rate x 2080 hours)</i>	\$22,880	\$39,478	\$66,560
<i>Fixed Benefits - Health Insurance</i>	\$11,200	\$11,200	\$11,200
<i>Variable Benefits (21.69% x Salary)</i>	\$4,962	\$8,561	\$14,434
<i>Annual Employer Total</i>	\$16,162	\$19,761	\$25,634
<i>Ratio of Employer-Paid Benefits to Salary</i>	71%	50%	39%

Other Employer-Provided Benefits for State Employees

1. **Paid Holiday:** Ten days per year: §67-5302(13) and §59-1607(1), Idaho Code.
2. **Sick Leave:** 96 hours per 2,080 hours (approx. 12 days/year): §67-5333 and §59-1605, Idaho Code.
3. **Vacation:** Based on length of service (approx. 12 days/year for first five years, 15 days/year for next five years, 18 days/year for next five years, and 21 days/year thereafter): §67-5334 and §59-1606, Idaho Code.
4. **Life Insurance Basic Plan:** Employer-provided with no cost to the employee. Optional additional life insurance can be purchased by the employee.
5. **Short & Long Term Disability Program:** Employer-provided with no cost to the employee.
6. **PERSI Defined Benefit Retirement Plan:** Mandatory contributions by the employer and employee.

Employee Contributions to Benefit Costs

Employee-Paid Health Insurance Premiums:

FY 2015: Employee-paid premiums increased by approximately 35% over FY 2014 premiums.

FY 2016: Employee-paid premiums are not expected to increase. No change is projected in order to ensure the state's insurance plan maintains its "grandfathered" status, which prescribes that employee contribution increases cannot exceed 5% of their FY 2010 levels.

FY 2017 through FY 2018: Employee-paid premium shifts are projected to increase a total of 1.66%, and then in FY 2019 the state is projected to lose its "grandfathered" status.

FY 2015 Plan Premiums	Employee	Employee & Spouse	Employee & Child	Employee & Children	Employee, Spouse & Child	Employee, Spouse & Children
Annual Full-Time Employee Tier (working 30 - 40 hours/week)						
PPO	\$564	\$1,428	\$984	\$1,320	\$1,788	\$2,052
Traditional	\$696	\$1,728	\$1,224	\$1,596	\$2,172	\$2,424
High Deductible	\$456	\$1,212	\$816	\$1,104	\$1,512	\$1,692
Dental	\$99	\$459	\$387	\$591	\$686	\$759

FY 2016 Variable Benefits - % of Gross Salary:

FICA - Social Security	6.20% (to \$117,000)
FICA - Medicare	1.45%
Regular Retirement Rate (other rates for police/fire)	6.79%

Total Variable Benefits 14.44%

Example: Total cost for health insurance for an employee, spouse & children with a Preferred Provider Organization (PPO) plan with dental coverage plus variable benefits:

	<i>low end</i>	<i>middle</i>	<i>high end</i>
<i>Hourly rate</i>	\$11	\$19	\$32
<i>Annual Salary (hourly rate x 2080 hours)</i>	\$22,880	\$39,478	\$66,560
<i>PPO Health & Dental Insurance</i>	\$2,811	\$2,811	\$2,811
<i>Variable Benefits (14.44% x Salary)</i>	\$3,304	\$5,701	\$9,611
<i>Annual Employee Total</i>	\$6,115	\$8,512	\$12,422
<i>Ratio of Employee-Paid Benefits to Salary</i>	27%	22%	19%

Optional Employee-Paid Benefits

- 1. Flexible Spending Account:** Out-of-pocket health and dependent care expenses can be withheld from the employee's paycheck pre-tax.
- 2. PERSI Choice Plan:** As part of the gain sharing program, whereby excess investment gains from the PERSI defined benefit fund are distributed to employees, employers, and retirees, the Choice Plan is an optional defined contribution 401(k) plan. The Choice Plan is in addition to, and separate from, the mandatory defined benefit retirement plan. No employer contribution: §59-1308, Idaho Code.
- 3. Deferred Compensation 457 Plan:** Pre-tax savings plan, administered by Nationwide Retirement Services: §59-513, Idaho Code.

Twenty-Two Year History of General Fund

Original Appropriations: FY 1994 to FY 2015

Millions of Dollars

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total Gen Fund
2015	\$1,374.6	\$251.2	\$153.7	\$1,779.5	\$637.3	\$243.3	\$276.0	\$2,936.1
2014	\$1,308.4	\$236.5	\$143.0	\$1,687.9	\$616.8	\$218.3	\$258.0	\$2,781.0
2013	\$1,279.8	\$228.0	\$138.0	\$1,645.7	\$610.2	\$205.5	\$240.7	\$2,702.1
2012	\$1,223.6	\$209.8	\$128.3	\$1,561.7	\$564.8	\$193.1	\$209.3	\$2,529.0
2011	\$1,214.3	\$217.5	\$129.9	\$1,561.7	\$436.3	\$180.7	\$205.1	\$2,383.8
2010*	\$1,231.4	\$253.3	\$141.2	\$1,625.8	\$462.3	\$186.8	\$231.7	\$2,506.6
2009	\$1,418.5	\$285.2	\$175.1	\$1,878.8	\$587.3	\$215.9	\$277.3	\$2,959.3
2008	\$1,367.4	\$264.2	\$166.2	\$1,797.7	\$544.8	\$201.2	\$276.9	\$2,820.7
2007*	\$1,291.6	\$243.7	\$148.4	\$1,683.7	\$502.4	\$178.0	\$229.7	\$2,593.7
2006	\$987.1	\$228.9	\$141.8	\$1,357.9	\$457.7	\$152.2	\$213.2	\$2,180.9
2005	\$964.7	\$223.4	\$138.3	\$1,326.3	\$407.6	\$142.8	\$205.5	\$2,082.1
2004	\$943.0	\$218.0	\$131.3	\$1,292.3	\$375.8	\$140.6	\$195.3	\$2,004.1
2003	\$920.0	\$213.6	\$130.4	\$1,264.0	\$359.6	\$145.0	\$199.3	\$1,967.9
2002	\$933.0	\$236.4	\$142.1	\$1,311.5	\$358.0	\$147.3	\$227.5	\$2,044.3
2001*	\$873.5	\$215.0	\$121.1	\$1,209.5	\$282.1	\$123.2	\$189.2	\$1,804.0
2000	\$821.1	\$202.0	\$110.4	\$1,133.4	\$270.7	\$108.5	\$162.1	\$1,674.7
1999	\$796.4	\$192.9	\$103.5	\$1,092.8	\$252.7	\$106.4	\$159.0	\$1,610.8
1998	\$705.0	\$178.6	\$94.4	\$978.0	\$236.6	\$90.3	\$134.0	\$1,438.9
1997	\$689.5	\$178.0	\$94.4	\$961.9	\$238.5	\$78.6	\$133.7	\$1,412.7
1996*	\$664.0	\$171.0	\$88.8	\$923.8	\$224.3	\$73.5	\$127.3	\$1,348.8
1995	\$620.5	\$164.5	\$87.8	\$872.8	\$226.9	\$50.3	\$114.2	\$1,264.2
1994	\$528.0	\$146.0	\$75.7	\$749.7	\$192.5	\$44.2	\$98.1	\$1,084.6

Percentage of Total

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total
2015	46.8%	8.6%	5.2%	60.6%	21.7%	8.3%	9.4%	100%
2014	47.0%	8.5%	5.1%	60.7%	22.2%	7.8%	9.3%	100%
2013	47.4%	8.4%	5.1%	60.9%	22.6%	7.6%	8.9%	100%
2012	48.4%	8.3%	5.1%	61.8%	22.3%	7.6%	8.3%	100%
2011	50.9%	9.1%	5.5%	65.5%	18.3%	7.6%	8.6%	100%
2010*	49.1%	10.1%	5.6%	64.9%	18.4%	7.5%	9.2%	100%
2009	47.9%	9.6%	5.9%	63.5%	19.8%	7.3%	9.4%	100%
2008	48.5%	9.4%	5.9%	63.7%	19.3%	7.1%	9.8%	100%
2007*	49.8%	9.4%	5.7%	64.9%	19.4%	6.9%	8.9%	100%
2006	45.3%	10.5%	6.5%	62.3%	21.0%	7.0%	9.8%	100%
2005	46.3%	10.7%	6.6%	63.7%	19.6%	6.9%	9.9%	100%
2004	47.1%	10.9%	6.6%	64.5%	18.8%	7.0%	9.7%	100%
2003	46.8%	10.9%	6.6%	64.2%	18.3%	7.4%	10.1%	100%
2002	45.6%	11.6%	7.0%	64.2%	17.5%	7.2%	11.1%	100%
2001*	48.4%	11.9%	6.7%	67.0%	15.6%	6.8%	10.5%	100%
2000	49.0%	12.1%	6.6%	67.7%	16.2%	6.5%	9.7%	100%
1999	49.4%	12.0%	6.4%	67.8%	15.7%	6.6%	9.9%	100%
1998	49.0%	12.4%	6.6%	68.0%	16.4%	6.3%	9.3%	100%
1997	48.8%	12.6%	6.7%	68.1%	16.9%	5.6%	9.5%	100%
1996*	49.2%	12.7%	6.6%	68.5%	16.6%	5.4%	9.4%	100%
1995	49.1%	13.0%	6.9%	69.0%	17.9%	4.0%	9.0%	100%
1994	48.7%	13.5%	7.0%	69.1%	17.8%	4.1%	9.0%	100%

2010* Moved Deaf/Blind School from "Other Education" to "Public Schools"; Historical Society and Libraries to "All Other Agencies".

2007* Adjusted for H1 of 2006 Special Session which increased Public Schools General Fund by \$250,645,700.

2001* Moved Department of Environmental Quality and Veterans Services from H&W to "All Other Agencies".

1996* Moved Juvenile Corrections from Health and Welfare to "Adult & Juv Corrections".

Twenty-Two Year History of General Fund

Change from Previous Original Appropriations: FY 1994 to FY 2015

Millions of Dollars

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total Gen Fund
2015	\$66.2	\$14.7	\$10.8	\$91.7	\$20.5	\$25.0	\$18.0	\$155.1
2014	\$28.5	\$8.6	\$5.0	\$42.1	\$6.7	\$12.8	\$17.3	\$78.9
2013	\$56.2	\$18.1	\$9.7	\$84.1	\$45.3	\$12.4	\$31.4	\$173.1
2012	\$9.3	(\$7.7)	(\$1.7)	(\$0)	\$128.5	\$12.4	\$4.2	\$145.1
2011	(\$17.1)	(\$35.8)	(\$11.2)	(\$64.1)	(\$26.0)	(\$6.1)	(\$26.6)	(\$122.7)
2010*	(\$187.2)	(\$31.9)	(\$34.0)	(\$253.0)	(\$125.0)	(\$29.2)	(\$45.6)	(\$452.7)
2009	\$51.2	\$20.9	\$8.9	\$81.1	\$42.4	\$14.8	\$4	\$138.6
2008	\$75.8	\$20.5	\$17.8	\$114.1	\$42.5	\$23.2	\$47.2	\$227.0
2007*	\$304.5	\$14.8	\$6.5	\$325.8	\$44.7	\$25.8	\$16.5	\$412.8
2006	\$22.4	\$5.6	\$3.6	\$31.5	\$50.1	\$9.4	\$7.7	\$98.8
2005	\$21.7	\$5.4	\$6.9	\$34.0	\$31.7	\$2.1	\$10.2	\$78.1
2004	\$23.0	\$4.4	\$9	\$28.4	\$16.2	(\$4.4)	(\$4.0)	\$36.2
2003	(\$13.0)	(\$22.9)	(\$11.7)	(\$47.5)	\$1.6	(\$2.2)	(\$28.2)	(\$76.4)
2002	\$59.5	\$21.5	\$21.0	\$102.0	\$75.9	\$24.1	\$38.3	\$240.3
2001*	\$52.4	\$13.0	\$10.7	\$76.1	\$11.4	\$14.7	\$27.1	\$129.3
2000	\$24.7	\$9.0	\$6.8	\$40.6	\$18.1	\$2.1	\$3.2	\$63.9
1999	\$91.4	\$14.3	\$9.1	\$114.8	\$16.1	\$16.1	\$25.0	\$171.9
1998	\$15.5	\$6	\$1	\$16.1	(\$1.9)	\$11.7	\$3	\$26.3
1997	\$25.5	\$7.1	\$5.5	\$38.1	\$14.2	\$5.2	\$6.4	\$63.9
1996*	\$43.5	\$6.5	\$1.0	\$51.0	(\$2.7)	\$23.2	\$13.1	\$84.6
1995	\$92.5	\$18.4	\$12.1	\$123.1	\$34.4	\$6.1	\$16.1	\$179.6
1994	\$31.0	\$7.0	\$2.6	\$40.6	\$28.6	\$6.7	\$1.5	\$77.4

Percent Change from Previous Original Appropriations

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total
2015	5.1%	6.2%	7.5%	5.4%	3.3%	11.4%	7.0%	5.6%
2014	2.2%	3.8%	3.6%	2.6%	1.1%	6.2%	7.2%	2.9%
2013	4.6%	8.6%	7.6%	5.4%	8.0%	6.4%	15.0%	6.8%
2012	0.8%	(3.5%)	(1.3%)	(0.0%)	29.5%	6.9%	2.1%	6.1%
2011	(1.4%)	(14.1%)	(8.0%)	(3.9%)	(5.6%)	(3.3%)	(11.5%)	(4.9%)
2010*	(13.2%)	(11.2%)	(19.4%)	(13.5%)	(21.3%)	(13.5%)	(16.4%)	(15.3%)
2009	3.7%	7.9%	5.4%	4.5%	7.8%	7.3%	0.1%	4.9%
2008	5.9%	8.4%	12.0%	6.8%	8.5%	13.0%	20.6%	8.8%
2007*	30.8%	6.5%	4.6%	24.0%	9.8%	17.0%	7.7%	18.9%
2006	2.3%	2.5%	2.6%	2.4%	12.3%	6.6%	3.8%	4.7%
2005	2.3%	2.5%	5.3%	2.6%	8.4%	1.5%	5.2%	3.9%
2004	2.5%	2.1%	0.7%	2.2%	4.5%	(3.0%)	(2.0%)	1.8%
2003	(1.4%)	(9.7%)	(8.2%)	(3.6%)	0.5%	(1.5%)	(12.4%)	(3.7%)
2002	6.8%	10.0%	17.4%	8.4%	26.9%	19.5%	20.2%	13.3%
2001*	6.4%	6.4%	9.7%	6.7%	4.2%	13.6%	16.7%	7.7%
2000	3.1%	4.7%	6.6%	3.7%	7.1%	2.0%	2.0%	4.0%
1999	13.0%	8.0%	9.7%	11.7%	6.8%	17.8%	18.7%	11.9%
1998	2.3%	0.3%	0.1%	1.7%	(0.8%)	14.9%	0.2%	1.9%
1997	3.8%	4.2%	6.2%	4.1%	6.3%	7.0%	5.0%	4.7%
1996*	7.0%	3.9%	1.1%	5.8%	(1.2%)	46.1%	11.4%	6.7%
1995	17.5%	12.6%	16.0%	16.4%	17.9%	13.7%	16.4%	16.6%
1994	6.2%	5.0%	3.5%	5.7%	17.5%	17.9%	1.5%	7.7%

Budget Stabilization Fund

Date	Action	Section 57-814, Idaho Code	Balance
Apr 1984	Creation of Budget Reserve Fund (H747)		-
Jun 1984	Transfer from General Fund at year-end (H747)	\$ 4,267,200	\$ 4,267,200
Jun 1984	Transfer from General Fund (H350)	1,490,300	5,757,500
Jul 1985	Transfer to General Fund (H350)	(5,757,500)	-
A/Jun 1989	Transfers from General Fund (S1332aaH)	12,000,000	12,000,000
Mar 1990	Transfer from General Fund (S1573)	38,000,000	50,000,000
Apr 1990	Interest earnings from Apr. 1989 to Mar. 1990 (See Note 1)	684,432	50,684,432
Apr 1990	Appropriation for local highway projects (H905)	(15,500,000)	35,184,432
Jun 1992	Transfer to General Fund (S1464)	(5,406,100)	29,778,332
Apr 1993	Transfer to Parks & Rec. for Oregon Trail Project (S1276)	(100,000)	29,678,332
Jul 1993	Transfer to General Fund for public schools (H463)	(3,000,000)	26,678,332
M/Apr 1994	Oregon Trail Rtn \$27,000 (H862)/Juv Justice Study (H992)	(73,000)	26,605,332
1993/1994	Transfers from Liquor Fund (H464)	6,255,800	32,861,132
Jun 1995	Partial return from juvenile justice study	26,763	32,887,895
Mar 1996	Transfer for North Idaho floods (Exec. Order #96-04)	(1,000,000)	31,887,895
J/Jun 1997	Transfer for Floods (Exec. Order #97-01)	(4,000,000)	27,887,895
Jul 1997	State Controller - Y2K appropriation (S1285)	(357,700)	27,530,195
Jun 1998	Transfers from General Fund (H572 and H443a)	8,500,000	36,030,195
Dec 1999	Deposits from tobacco settlement (S1002)	16,781,559	52,811,754
Feb 2000	Transfer tobacco settlements to Millennium Fund (S1296)	(16,781,559)	36,030,195
Jul 2000	Transfer to American Trucking Assn Settlement Fund (H819)	(17,000,000)	19,030,195
Jul 2000	Transfer from General Fund Surplus (H819)	17,000,000	36,030,195
Dec 2000	Transfer to Disaster Emergency Fund (Exec. Order #00-17)	(1,000,000)	35,030,195
FY 2001	Quarterly transfers from General Fund (H569)	18,209,641	53,239,836
Aug 2001	Rainbow Gathering (Exec. Order 2001-09)	(150,000)	53,089,836
S/Dec 2001	Qtrly FY 2002 transfers from General Fund §57-814a	9,923,198	63,013,034
Feb 2002	Transfer to General Fund and Defer Remaining (S1301)	(9,923,000)	53,090,034
Jul 2002	Transfers to General Fund (S1517 of 2002 & S1195 of 2003)	(53,090,000)	34
S/D/M 2005	Qtrly FY 2005 transfers from General Fund §57-814a	15,728,258	15,728,292
Apr 2005	Transfer to Public Education Stabilization Fund (S1231)	(5,000,000)	10,728,292
Jun 2005	Qtrly FY 2005 transfer from General Fund §57-814a	5,242,753	15,971,045
S/Dec 2005	Qtrly FY 2006 transfers from General Fund §57-814a	11,338,458	27,309,503
Feb 2006	Transfer from General Fund (H409)	70,000,000	97,309,503
M/Jun 2006	Qtrly FY 2006 transfers from General Fund §57-814a	11,338,458	108,647,961
FY 2007	Qtrly FY 2007 transfers from General Fund §57-814a	12,917,610	121,565,571
FY 2008	Qtrly FY 2008 transfers from General Fund §57-814a	19,059,069	140,624,640
Jun 2009	FY 2009 Year-End Balancing (S1227)	(12,400,000)	128,224,640
Jul 2009	Elections Consolidation (H372a)	(1,500,000)	126,724,640
Jul 2009	Transfers to General Fund & Salary Appropriations (S1227)	(62,399,568)	64,325,072
Jul 2010	FY 2010 Transfer to General Fund (S1445)	(33,505,000)	30,820,072
FY 2011	FY 2011 Transfers to GF, Appropriations net Reversions	(30,720,400)	99,672
FY 2012	FY 2012 SOS \$128,046 Reversion and Year-end Transfer	23,769,346	23,869,018
FY 2013	Qtrly FY 2013 transfers from General Fund §57-814a	25,877,133	49,746,151
Jun 2013	Transfer from General Fund (H345)	85,392,192	135,138,343
FY 2014	Qtrly FY 2014 transfers from General Fund §57-814a	2,375,764	137,514,107
FY 2014	Year-end Transfer from General Fund (H635)	24,000,000	161,514,107

Note 1: Prior to April 1989, interest accrued to the General Fund. From April 1989 to March 1990 interest accrued to the fund. Since March 1990, interest has accrued to the Permanent Building Fund.

State of Idaho Major Reserve Fund Balances

In Millions of Dollars	Budget	Public Ed	Economic	Idaho	Higher Ed	Emergency	TOTAL
	Stabilization Fund	Stabilization Fund	Recovery Reserve	Millennium Fund	Stabilization Fund		
1. Balance June 30, 2003	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	\$ 0.000	(\$ 0.218)	(\$ 0.218)
2. Balance June 30, 2004	\$ 0.000	\$ 7.135	\$ 0.000	\$ 22.872	\$ 0.000	\$ 0.154	\$ 30.161
3. Balance June 30, 2005	\$ 15.971	\$ 12.135	\$ 22.044	\$ 44.677	\$ 0.000	\$ 0.132	\$ 94.960
4. Balance June 30, 2006	\$ 108.648	\$ 7.771	\$ 24.632	\$ 67.436	\$ 0.000	\$ 0.281	\$ 208.768
5. Balance June 30, 2007	\$ 121.566	\$ 109.030	\$ 2.657	\$ 64.079	\$ 0.000	\$ 0.875	\$ 298.207
6. Balance June 30, 2008	\$ 140.625	\$ 112.046	\$ 66.133	\$ 70.207	\$ 0.000	\$ 3.337	\$ 392.349
7. Balance June 30, 2009	\$ 128.225	\$ 17.979	\$ 68.101	\$ 74.206	\$ 0.000	\$ 0.720	\$ 289.231
8. Balance June 30, 2010	\$ 30.820	\$ 23.174	\$ 48.847	\$ 76.967	\$ 0.000	\$ 0.792	\$ 180.600
9. Balance June 30, 2011	\$ 0.100	\$ 11.154	\$ 0.054	\$ 74.589	\$ 0.000	\$ 3.339	\$ 89.235
10. Balance June 30, 2012	\$ 23.869	\$ 36.968	\$ 0.056	\$ 14.156	\$ 0.367	\$ 4.233	\$ 79.648
17. Balance June 30, 2013	\$ 135.138	\$ 49.049	\$ 0.057	\$ 15.492	\$ 0.942	\$ 3.424	\$ 204.103
General Fund Revenue = \$ 2,750.3	4.9%	1.8%	0.0%	0.6%	0.0%	0.1%	7.4%
FY 2014							
18. After Year-End Adjustments/ Reversions		13.960					13.960
19. Interest Earnings		0.175	0.000	0.044	0.003		0.223
20. Transfers In (Out)				5.490	0.281	1.040	6.812
21. Disbursements		(0.333)		(0.792)		(1.092)	(2.217)
22. Transfers In from GF §57-814a	2.376						2.376
23. End-of-Year Transfers H635	24.000	10.000			2.000		36.000
24. Balance as of June 30, 2014	\$ 161.514	\$ 72.851	\$ 0.057	\$ 20.235	\$ 3.227	\$ 3.373	\$ 261.256
** General Fund Revenue = \$ 2,815.4	5.7%	2.6%	0.0%	0.7%	0.1%	0.1%	9.3%
FY 2015							
25. After Year-End Adjustments/ Reversions		(1.654)					(1.654)
26. Interest Earnings Estimate		0.069	0.000	0.208	0.003		0.280
27. Transfers In (Out)		0.103		5.000	0.272	0.317	5.692
28. Disbursements		(0.361)		(0.587)		(0.498)	(1.446)
29. Transfers from GF §57-814a							0.000
30. End-of-Year Transfers							0.000
31. Estimate June 30, 2015	\$ 161.514	\$ 71.007	\$ 0.057	\$ 24.856	\$ 3.502	\$ 3.191	\$ 264.128
*** General Fund Estimate = \$ 2,970.6	5.4%	2.4%	0.0%	0.8%	0.1%	0.1%	8.9%

* Emergency Funds include: 1) Governor's Emergency, Section 57-1601, Idaho Code; and 2) Disaster Emergency, Section 46-1005A, Idaho Code, which includes both Federal Emergency Management Act and state moneys.

**The balance in Idaho's major reserve funds at the end of FY 2014 (line 24) was \$261.3 million or 9.3% of the FY 2014 General Fund Revenue Collections.

***The balance in Idaho's major reserve funds at the end of FY 2015 (line 31) is estimated to be \$264.1 million or 8.9% of the FY 2015 General Fund Revenue Estimate.

