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Abstract

This report examines Idaho state budgeting during 2009 and 2010. After first describing Idaho's people, politics, and budgeting process, it discusses the economic and General Fund revenue situations facing the state. The paper considers adjustments for FY 2010 proposed by Governor Otter and approved by the legislature, and budget recommendations and legislative actions for FY 2011 and their impacts on state spending. The report concludes with developments since the legislative session ended last spring.

Keywords: Idaho state budget, taxes, state government, fiscal policy

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In 2008, Idaho Governor C. L. “Butch” Otter recommended a General Fund budget of \$3.127 billion for Fiscal Year (FY) 2009 and a 10 percent increase above the amount for the previous year (Kinney and Hill 2009, ID-8). The legislature approved a smaller figure of \$2.959 billion and more modest five percent growth. Since they made those decisions, the governor and legislature have faced severe economic woes and General Fund shortfalls. By the end of FY 2009, they had reduced General Fund spending by almost 235 million dollars or eight percent.

The pattern was similar for FY 2010. The governor submitted a General Fund budget of \$2.742 billion, and the legislature decreased that amount by almost two hundred and thirty-six million dollars. Midway through the fiscal year, Otter recommended a \$69 million dollar reduction, and lawmakers cut spending by an additional \$89 million dollars. For the FY 2011 General Fund, Otter included \$2.455 billion, which the legislature decreased to \$2.384 billion, or five percent below their figure for the previous fiscal year.

This report examines Idaho state budgeting during 2009 and 2010. After first describing Idaho’s people, politics, and budgeting process, it discusses the economic and General Fund revenue situations facing the state. The paper considers adjustments for FY 2010 proposed by Otter and approved by the legislature, and budget recommendations and legislative actions for FY 2011 and their impacts on state spending. The report concludes with developments that have occurred since the legislative session ended last spring.

Idaho’s People

With its 83,557 square miles, Idaho is the eleventh largest state in size (Budget and Policy Analysis 2010c, 107). The United States government owns 63 percent of the Gem State’s land area, and state government, another five percent. Idaho’s

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population of 1,545,801 in 2009 was thirty-ninth among the states, and its growth rate of 1.8 percent was eleventh (Budget and Policy Analysis 2010c, 113). Out of every 100 people, approximately 95 were white (fourth in the U.S.) and 10 were Hispanic (fifteenth nationally). About 19 percent of the population included school-aged children (third nationally). The state's 75 percent graduation rate for students in the public high schools was twentieth in the country. Nearly 88 out of every 100 people were high school graduates, and 24 were college graduates for national rankings of 23 and 38, respectively. The mean salary for Idaho teachers in 2010 was \$46,283 and fortieth in the U.S.

In 2008, the state's personal income was just under \$50.5 billion and forty-first in the country; per capita personal income of \$33,074, forty-fourth; and median household income of \$49,281, twenty-ninth (Budget and Policy Analysis 2010c, 113). Idaho ranked thirty-third for its 25,200 farms (Budget and Policy Analysis 2010c, 112). It was twenty-first for its 9.1 percent unemployment rate in 2009 (Budget and Policy Analysis 2010c, 114). The state's 2008-2009 job growth rate of -2.7 percent was fourteenth in the U.S.

About 15 percent of the total population had no health insurance in 2008, and Idaho ranked nineteenth (Budget and Policy Analysis 2010c, 115-116). Sixty-six percent of the state's children in the 19 to 35 month age range had received all of their immunizations (forty-ninth in the U.S.). Approximately 12.5 percent of the people lived in poverty in 2008, and 14 out of every 100 people were in the Medicare program. On these two measures, the state ranked twenty-fifth and thirty-eighth, respectively, among the states. Idaho placed forty-seventh for the portion of its population receiving public assistance in 2007 (1.7%) and forty-ninth for the number of people receiving temporary aid to needy families in 2009 (2,406). Almost nine out of every 100 people had food stamps in 2009, thirty-fifth nationally.

During 2008, for every 100,000 people, there were just under 229 violent crimes and 1.5 murders for national rankings of 44 and 47, respectively (Budget and Policy Analysis 2010c, 114). Idaho's incarceration rate of 474 per 100,000 was sixteenth in the country. The state ranked twenty-first in the U.S. with 17 people on death row.

Idaho Politics

Republicans continued their dominance in Idaho politics. Before the 2008 election, all four of Idaho's members in the Congress were Republicans. After the election, the GOP still held the senate seats and one of the two House seats. Democrat Walt Minnick defeated his opponent, the incumbent, by one percentage point to win the other House position (Election Division 2008a). Republicans retained control of all seven state elective executive officers (Election Division 2006). As reported

in Table 1, since 1995, Idaho governors, including Otter, have all been Republicans. The GOP has maintained its 80 percent edge in the senate and, after the 2008 election, added another seat in the house (Legislative Directory for 2009, Contents page).

An indication of the predominance of the Republicans was that in 2008, 15, or 43 percent, of the 35 senate seats were uncontested (Election Division 2008b). The Republicans controlled 13 of them (86 percent). Twenty-five, or almost 36 percent, of the house seats were uncontested. The GOP controlled 21 of them, over 80 percent.

Idaho's Budgeting Process

The fiscal year for the state budgeting process begins July 1 and ends June 30. For a description of the major executive and legislative players who are involved in the preparation and approval of state budgets and appropriations, see Kinney (2010).

The Idaho Economy

According to the economic analysts in the governor's Division of Financial Management (DFM), "2009 was one of the worst years for Idaho's economy. Unfortunately, it was worse than expected" (Division of Financial Management 2010a, 16). In January of 2009, they forecast a two percent drop in nonfarm employment. A year later, they estimated the decrease was actually six percent. 2010 was to be "a transition year for the state's economy." As noted in Table 2, the downward direction of nonfarm employment in 2010 was to ease up somewhat and be about one percent. Personal income in current dollars and nonfarm employment income was to increase compared to the decreases for 2009. In 2011, total nonfarm employment was to increase by approximately two percent, and personal income, by four percent.

Prospects for specific sectors in 2010 varied (Division of Financial Management 2010a, 17-21). The DFM expected losses for employment in computer and electronics manufacturing, logging and wood products, construction, and mining, but the anticipated decreases were much less severe than the above-20 percent losses in 2009. Better prices for computer and electronics products, various metals (such as zinc, lead, and molybdenum), and higher than expected housing starts helped their respective sectors. After suffering a 3.5 percent loss in jobs during 2009, employment in the services was to grow by a modest .2 percent, and the decline in trades jobs was to be only one-fifth as bad compared to the 6.5 percent decrease in 2009. Opportunities in government jobs differed. The drop off in state

Table 1. Political Party Affiliations of Idaho’s Governors and Legislatures, 1993-2010

Years	Governor (4 year term)	Legislature (2 year term)									
		Senate					House of Rep.				
		Total	Dem.		Rep.		Total	Dem.		Rep.	
		#	%	#	%		#	%	#	%	
1993-1994	Andrus (D)	35	12	34	23	66	70	20	29	50	71
1995-1996	Batt (R)	35	8	23	27	77	70	13	19	57	81
1997-1998	Batt (R)	35	5	14	30	86	70	11	16	59	84
1999-2000	Kempthorne (R)	35	4	11	31	89	70	12	17	58	83
2001-2003	Kempthorne (R)	35	3	9	32	91	70	9	13	61	87
2003-2004	Kempthorne (R)	35	7	20	28	80	70	16	23	54	77
2005-2006	Kempthorne/ Risch(R)	35	7	20	28	80	70	13	19	57	81
2007-2008	Otter (R)	35	7	20	28	80	70	19	27	51	73
2009-2010	Otter (R)	35	7	20	28	80	70	18	26	52	74

Sources: State of Idaho, Secretary of State, *Idaho Blue Book: 1999-2000*, 52, 155; State of Idaho, Legislature, Legislative Services Office, *Legislative Directory* for the 2001, 2003, 2004, 2005, 2006, 2007, 2008, 2009, and 2010 sessions, Contents page.

and local government employment was to almost triple from .7 percent in 2009 to 2.3 percent for 2010 due in part to slowdown in population growth accompanied by less demand for government services and constraints resulting from revenue problems. Aided by the need for more help in conducting the census, jobs in the national government were to increase by about two thousand and provide a temporary boost.

The state’s unemployment rate was another indication of Idaho’s economic troubles. For the last half of 2009, the Idaho’s seasonably adjusted unemployment rate increased from 8.8 percent in July to 9.2 percent in December (Department of Labor 2010). During the same period, the rate for the national economy rose from almost 9.5 percent to 10 percent. From 2007 through 2009, Idaho’s unemployment rate changed by 153 percent, third in the United States.

Idaho’s General Fund Revenues

The decline in General Fund revenues was quite clear when the figures for FY 2008, the last year the state experienced an increase in the actual collections, were used as reference points (Division of Financial Management 2010b, 27). As re-

Table 2. Growth Rates of Selected Idaho Economic Indicators for 2009-2011 (%)

Growth Rates For	In 2009	In 2010	In 2011
Personal Income Current \$	(2.6)*	3.1*	4.2
Non-Farm Empl. Income Curr \$	1.4)	3.0*	4.1*
Total Non-Farm Employment	6.1)*	(1.1)*	1.8
Computer/Electronics Mfg Jobs	(21.8)*	2.5)*	0.0
Logging /Wood Products Jobs	(28.7)*	(1.8)*	18.3
Construction Jobs	(25.0)*	(11.3)*	(0.3)*
Mining Jobs	(24.7)*	(5.2)	5.2
Food Processing Jobs	(1.4)*	0.3	0.4
Services Jobs	(3.7)*	0.2*	2.7*
Trades Jobs	(6.5)*	(1.3)*	1.8
State/Local Government Jobs	(0.7)*	(2.3)*	(0.4)
Federal Government Jobs	0.3*	5.3	(5.2)*

Numbers in parentheses are decreases, * indicates the state figure was a larger decrease or smaller increase than the figure for the national economy.

Source: State of Idaho, Office of the Governor, Division of Financial Management, **Idaho Economic Forecast**, Vol. XXXII, no. 1 (January 2010), 35-43.

ported in Table 3, actual revenues for FY 2009 totaled \$2.466 billion or 15 percent below the actual FY 2008 figure and 18 percent below the DFM original forecast in January of 2008. For FY 2010, the revenue analysts originally estimated \$2.659 billion for an 8 percent increase but, one year later, decreased the amount by almost 12 percent, a 5 percent drop from FY 2009 and 19 percent less than the FY 2008 total. For FY 2011, they forecast \$2.711 billion in March of 2009 and the following January reduced this by 10 percent to \$2.433 billion. Although the new figure was a 3.5 percent increase over FY 2010, it was a 16 percent decrease relative to FY 2008.

The major components of the General Fund have been monies collected in individual income, corporate, and sales taxes. Receipts for FY 2009, compared to FY 2008, declined 18 percent for the individual income tax, 25 percent for the corporate income tax, and 10 percent for the sales tax (Division of Financial Management 2010b, 27). While the initial forecast for FY 2010 reported in January of 2009 was optimistic, the January 2010 update reported anticipated decreases of almost 4 percent for the individual income tax and 7 percent for the corporate income and sales taxes. For FY 2011, modest increases were expected for tax collections on individual income (4 percent), corporate income (1.5 percent), and sales (4 percent).

Table 3. Idaho General Fund Revenues For 2008-2011, (\$ in millions)

Fiscal Year	Total General Fund		Individual Income Tax		Corporate Income Tax		Sales Tax	
	\$	% Change	\$	% Change	\$	% Change	\$	% Change
2008								
Actual	2,907.8	3.4	1,429.7	2.1	189.3	(0.5)	1,141.4	5.9
2009								
Forecast 1/08	3,011.9	3.6	1,423.4	(0.4)	187.8	(0.8)	1,249.3	9.5
Forecast 1/09	2,633.8	(9.4)	1,268.0	(11.3)	157.1	(17.0)	1,068.9	(6.4)
Actual	2,465.6	(15.2)	1,167.9	(18.3)	141.0	(25.5)	1,022.2	(10.4)
2010								
Forecast 1/09	2,659.3	7.9	1,282.1	9.8	163.5	16.0	1,063.4	4.0
Forecast 1/10	2,349.1	(4.7)	1,125.0	(3.7)	30.7	(7.3)	905.1	(7.1)
2011								
Forecast 3/09	2,710.9	15.4	1,283.5	14.1	172.9	32.3	1,103.3	16.1
Forecast 1/10	2,432.9	3.6	1,170.6	4.1	132.7	1.5	988.7	4.1

Numbers in parentheses are decreases. The percentages are the differences from the previous fiscal year.

Sources: State of Idaho, Office of the Governor, Division of Financial Management, General Fund Revenue Book [for] FY 2009 Executive Budget, January 2008, 25; _____, General Fund Revenue Book [for] FY 2010 Executive Budget, January 2009, 27; _____, "Idaho General Fund Revenue Forecast: FY2009-FY2016- Actual History and Forecast," March 3, 2009; _____, General Fund Revenue Book [for] FY 2011, January 2010, 27.

Balancing Revenues and Spending for FY 2010

In his FY 2010 budget, Governor Otter expected a total of \$2.747 billion to support General Fund expenditures (Budget and Policy Analysis 2009a, 7). This included a carry over of \$8.355 million, \$2.659 billion in revenue collections, and approximately \$80 million dollars transferred from other funding sources, mainly rainy day, economic recovery, and tobacco settlement funds. During their 2009 session, lawmakers deleted one-time spending items and reduced the General Fund base budget because of deteriorating General Fund revenues (Budget and Policy Analysis 2009b, 4-8). They decreased personnel costs by 3 percent, approved more lump sum budgets, and used monies from the American Recovery and Reinvestment Act (ARRA) of 2009. They approved an All Funds total appropriation amount of \$6.017 billion for FY 2010, consisting of \$2.507 billion for the General Fund,

\$1.292 billion for dedicated fund spending, and \$2.218 billion for federally supported expenditures (Budget and Policy Analysis 2009b, 22, 30). The overall General Fund appropriation figure was about \$235 million less than the governor's recommendation and 15 percent below the amount originally appropriated for FY 2009.

Revenue problems continued as FY 2010 began in the summer of 2009. In August, DFM revenue analysts lowered their General Fund forecast by \$173 million because actual collections for the previous year were \$95 million below their expectations and because of a larger negative "growth" rate in FY 2010 revenues (Division of Financial Management 2009d). In September, Otter ordered General Fund spending holdbacks to save \$99 million (Office of the Governor 2009a; _____ 2009b). His recommended decreases varied for specific expenditures, from below 1 percent for the tax commission and professional-technical education to 39 percent for labor. The holdbacks were 2.5 percent for adult corrections and state police, almost 3.5 percent for health and welfare, and 4 percent for public schools.

Many departments and programs, including the three state universities and one four-year state college (hereafter referred to simply as the state universities), community colleges, and juvenile corrections, faced decreases from 6 7.5 percent. The governor proposed that the legislature, when it convened in January, move \$49 million from the public education rainy day fund to cover the reduction in public school spending (Office of the Governor 2009b). Finally, he asked the other elected executive officers, legislature, and judicial branch to review and, if possible, reduce their expenditures.

In December, the house speaker and senate pro-tem asked the governor to make another \$50 million cut in General Fund expenditures (Popkey 2010a). They included the public schools in the reduction rather than using monies from other sources to cover the decrease as the governor had suggested. If a district did not have extra monies, it could request funds from the public education rainy day fund, but it would likely lose that amount for the next fiscal year. The governor did not respond until January 7, a few days before the 2010 legislative session began.

When he met with the leaders and media, he indicated he would specify additional actions in his address to the legislature the following week (Roberts 2010). While he preferred to lessen the impact on public school spending, Otter said, "If you have to cut back on services you have to go where the money is." School district officials warned that reductions would have severe consequences and considered actions they could take. State university leaders expressed similar concerns about how their institutions faced higher percentage cuts than other agencies and further reductions would impact the state economy negatively (Popkey 2010b).

In his January address to the legislature on the state of the state and the budget, Otter discussed the situation facing the FY 2010 General Fund (Office of the

Governor 2010a). He asked lawmakers to approve his September holdback order and proposed cutting another \$40 million or 1.5 percent in General Fund spending. This time he included reductions in public school expenditures and looked “to local school districts for their specific ideas on how to best achieve the savings. . . .” Despite the austere situation, he proposed positive supplemental expenditures of approximately \$13 million in General Fund spending and \$133 million in All Funds (Office of the Governor 2010b, Section A-25). The bulk of the General Fund recommendations went for the community colleges, Medicaid, placement of adult prisoners in county and out-of-state facilities, and catastrophic health care for medically indigent persons. His largest non-General Fund amounts were for vocational rehabilitation, physical health services, Medicaid, and use of ARRA monies to help clean up the Coeur d’Alene basin as well as for the labor department and energy office.

Early in the session, the legislature’s Joint Economic Outlook and Revenue Assessment Committee (JEOARC), comprised of 16 Republicans and four Democrats, conducted its annual inquiry into the state’s economy and revenues and heard from economists in the tax commission, universities, and taxpayers association along with the DFM’s chief economist (JLEORAC 2010). The General Fund revenue estimates from the committee members and economists ranged from \$2.280 billion to \$2.450 billion for FY 2010. Although the median figure for just the committee members was \$2.332 billion and \$17 million less than the chief economist’s number, the committee majority recommended that the lowest recommended estimate of \$2.280 billion be used to decrease spending in FY 2010. This number was \$51 million under the median value and \$69 million less than the chief economist’s amount.

In addition to accepting this lower General Fund revenue estimate, the legislature transferred \$63 million primarily from the rainy day, public school stabilization, and economic recovery reserve funds, and included many of Otter’s recommendations (Budget and Policy Analysis 2010b, 3). It removed \$106 million in General Fund spending, which was almost nine million dollars more than Otter proposed. Although the legislature limited most cuts to less than 10 percent, it reduced the spending for the public health districts, lands, veterans services, water resources, and the state universities and public television system from 10 to 16 percent. It decreased expenditures for agriculture and the state police by 20 and 21 percent, respectively, and parks and recreation by 79 percent. It approved about \$7 million more in supplemental expenditures than Otter recommended. Overall, it reduced its original total General Fund appropriation figure by \$153 million to \$2.353 billion.

Table 4. Budget Recommendations and Appropriations for FY 2011

	Governor's Budget Recommendations			
	General Fund		All Funds	
	\$	% ^a	\$	% ^a
Statewide	2,455,226,000	(2.0)	5,874,931,500	(2.4)
Totals for Functions				
Education	1,569,066,100	(3.5)	2,160,769,300	(7.1)
Hlth&Hum. Svcs	511,477,200	4.1	2,125,336,200	4.5
Public Safety	234,508,400	0.0	329,222,300	1.1
Natural Resources	30,661,900	(22.2)	259,441,100	(7.3)
Economic Devel.	23,364,300	(10.3)	683,567,600	(4.8)
General Govt.	86,148,100	(3.6)	316,595,000	(4.9)
Education				
Public Schools	1,217,077,200	(1.2)	1,581,192,600	(7.6)
Ag. Res. & Ext.	22,356,500	(10.5)	22,406,500	(10.5)
Universities	218,158,100	(13.9)	385,028,000	(6.0)
Comm. Colleges	25,342,200	(4.0)	27,098,900	(5.4)
Bd of Educ.Ofc.	2,018,700	(10.1)	3,444,800	(14.8)
Health Educ.	10,162,200	2.2	12,316,800	16.7
Prof.-Tech Ed.	48,896,500	(5.2)	59,229,100	(4.5)
Public TV	1,109,100	(33.2)	2,436,800	(7.4)
Special Progs.	9,911,900	5.4	10,380,600	(4.3)
Supt. Pub. Inst	6,972,700	(2.8)	34,106,800	(0.8)
Vocation. Reh.	7,061,000	(8.6)	23,128,400	(16.0)
Health & Human Services				
Med.Ind.Hlth	19,655,200	(0.6)	19,655,200	(0.6)
HW-non Med.	146,667,000	(4.2)	441,072,000	(11.0)
HW- Medicaid	336,805,100	8.9	1,655,523,600	9.8
Hlth Districts	8,275,300	(11.1)	8,275,300	(13.6)
Ind.Liv.Counc.	74,600	(34.4)	810,100	(41.0)
Public Safety				
Adult Correct.	157,340,300	4.4	178,407,000	5.1
Judiciary	28,073,900	(7.0)	39,323,800	(6.6)
Juv. Correct.	32,862,000	(9.0)	44,198,200	(6.7)
State Police	16,232,200	(7.2)	67,293,300	1.2
Natural Resources				
Env. Quality	14,221,000	(9.2)	69,810,900	(19.5)
Fish and Game	0	na	85,182,300	1.5

Table 4. cont.

	Legislature's Appropriations			
	General Fund		All Funds	
	\$	%^a	\$	%^a
Statewide	2,383,836,000	(4.9)	5,702,630,900	(5.2)
Totals for Functions				
Education	1,561,717,800	(3.9)	2,148,012,500	(7.7)
Hlth&Hum. Svcs	463,027,800	(5.8)	2,027,913,600	(0.3)
Public Safety	222,031,200	(5.3)	322,343,500	(1.0)
Natural Resources	30,561,200	(22.5)	245,859,300	(12.2)
Economic Devel.	22,176,400	(14.8)	662,285,300	(7.7)
General Govt.	84,321,600	(5.7)	296,216,700	(11.0)
Education				
Public Schools	1,214,280,400	(1.4)	1,582,328,500	(7.5)
Ag. Res. & Ext.	22,559,000	(9.7)	22,609,000	(9.7)
Universities	217,510,800	(14.1)	377,686,300	(7.8)
Comm. Colleges	23,966,800	(9.2)	25,027,800	(12.6)
Bd of Educ.Ofc.	2,025,200	(9.8)	3,450,600	(14.6)
Health Educ.	9,960,600	0.2	10,625,100	0.6
Prof.-Tech Ed.	47,577,400	(7.8)	57,908,900	(6.7)
Public TV	1,390,500	(16.2)	2,413,900	(8.3)
Special Progs.	8,690,100	(7.6)	9,158,800	(15.6)
Supt. Pub. Inst	6,558,100	(8.6)	33,631,100	(2.2)
Vocation. Reh.	7,198,900	(6.8)	23,172,500	(15.8)
Health & Human Services				
Med.Ind.Hlth	18,271,200	(7.6)	18,271,200	(7.6)
HW-non Med.	138,098,800	(9.8)	445,006,200	(10.2)
HW- Medicaid	298,236,300	(3.5)	1,554,829,900	3.1
Hlth Districts	8,319,500	(10.6)	8,819,500	(7.9)
Ind.Liv.Counc.	102,000	(10.4)	986,800	(28.1)
Public Safety				
Adult Correct.	147,851,200	(1.9)	168,759,400	(0.6)
Judiciary	27,668,900	(8.3)	43,184,100	2.6
Juv. Correct.	32,847,200	(9.0)	44,176,200	(6.8)
State Police	13,663,900	(21.9)	66,223,800	(0.4)
Natural Resources				
Env. Quality	14,278,100	(8.8)	69,697,200	(19.7)
Fish and Game	0	na	77,947,500	2.0

Table 4. cont.

	Governor's Budget Recommendations			
	General Fund		All Funds	
	\$	% ^a	\$	% ^a
Lands	5,702,200	23.6	81,109,900	48.4
Parks and Rec.	0	(100.0)	2,269,500	(94.3)
Wtr Resources	10,738,700	(13.2)	21,068,500	(4.9)
Economic Development				
Agriculture	9,759,000	(13.3)	7,552,200	(4.1)
Commerce	4,412,700	(4.0)	29,756,700	(1.8)
Finance	0	na	5,362,200	(4.2)
Indus. Comm.	0	na	17,107,400	(1.5)
Insurance	0	na	7,225,300	(1.9)
Labor	506,400	(0.9)	3,216,300	(0.8)
PUC	0	na	5,181,900	3.0
Self-Gov. Agen	8,686,200	(10.1)	74,589,700	4.8
Transportation	0	na	503,575,900	(6.5)
General Government				
Administration	7,241,300	(3.7)	61,840,100	0.7
BF Adv. Coun	0	Na	22,987,600	(16.2)
Attorney Gen.	16,279,900	(6.1)	17,849,000	(6.6)
Controller	6,093,400	(5.7)	14,151,900	(3.2)
Ofc. of Govnr	15,599,700	(9.0)	143,582,400	(8.7)
Legislature	11,417,600	(1.3)	13,355,300	(1.4)
Lt. Governor	134,900	(10.1)	134,900	(10.1)
Rev. & Tax.	25,686,600	0.1	32,382,600	(0.9)
Sec. Of State	2,278,600	11.2	2,278,600	(35.8)
State Treasurer	1,416,100	(5.7)	8,032,600	153.0

^aThe percentages are the changes relative to the FY 2010 original appropriation amounts. Numbers in parentheses are decreases.

Source: State of Idaho, Legislative Services Office, Budget and Policy Analysis, Idaho 2010 Legislative Fiscal Report for Fiscal Year 2011, 26, 27.

The Budget For Fy 2011

In his January address, Otter referred to several “fundamental principles” (Office of the Governor 2010a). He recommended no tax increases and having money available in the rainy day funds to cover future revenue shortfalls. He supported “edu-

Table 4. cont.

	Legislature's Appropriations			
	General Fund		All Funds	
	\$	%^a	\$	%^a
Lands	4,106,400	(11.0)	45,277,500	(17.2)
Parks and Rec.	1,395,700	(79.4)	32,866,800	(18.0)
Wtr Resources	10,781,000	(12.9)	20,070,300	(9.4)
Economic Development				
Agriculture	8,957,200	(20.4)	37,229,500	(5.0)
Commerce	4,143,700	(9.9)	29,472,700	(2.7)
Finance	0	na	5,564,200	(0.5)
Indus. Comm.	0	na	17,002,400	(2.1)
Insurance	0	na	7,150,500	(2.9)
Labor	702,200	37.4	4,025,500	24.1
PUC	0	na	5,142,600	2.2
Self-Gov.Agen	8,373,300	(13.4)	73,040,700	2.6
Transportation	0	na	483,657,200	(10.2)
General Government				
Administration	6,949,700	(7.6)	60,408,200	(1.6)
BF Adv. Coun	0	na	22,987,600	(16.2)
Attorney Gen.	15,777,500	(9.0)	17,545,200	(8.2)
Controller	6,000,600	(7.1)	14,017,500	(4.1)
Ofc. of Govnr	15,187,900	(11.4)	129,016,500	(18.0)
Legislature	10,639,000	(8.0)	12,906,700	(4.7)
Lt. Governor	135,500	(9.7)	135,500	(9.7)
Rev. & Tax.	26,393,800	2.8	32,603,500	(0.3)
Sec. Of State	1,859,200	(9.2)	2,229,200	(37.2)
State Treasurer	1,378,400	(8.2)	4,366,800	37.5

cational opportunities” and serving “the neediest and most vulnerable” citizens. He called for eliminating “duplication of effort” and wasteful spending. Economic development was in his top priorities, and he said the state was “aggressively” lobbying the Air Force to locate F-35 units at the air base in Mountain Home as well as pointing to its “stable, business-friendly tax and regulatory structure” to get businesses to move to the Gem State. Otter proposed continuing the effort to increase the grocery tax credit and transferring approximately \$240 million from other funding sources. To help develop Idaho’s work force in the future, he endorsed funding support for the new community college in western Idaho, medical education programs, the energy research center in Idaho Falls, and scholarship opportunities for college bound students.

Likening his goals to those of Ronald Reagan, he criticized the federal government (e.g., on wolf management and health care reform) even though he referred to the use of federal stimulus money and announced that he would fight the “feds” in court if health care reform passed and imposed burdens on the state. Throughout his comments, he named a variety of leaders in and outside of government for their contributions to economic development and business, making state government more efficient, and enhancing education.

The FY 2011 budget totaled \$5.875 billion in All Funds spending and included \$2.455 billion in General Fund spending as noted in Table 4. The non-General Fund components, not shown in the table, were \$1.219 billion in dedicated fund expenditures and \$2.201 billion in spending of federal monies (Budget and Policy Analysis 2010a, 13). Of the All Funds budget, personnel costs comprised almost 20 percent; operating expenses, 12 percent; capital outlay, 6 percent; trustee and benefit payments, 35 percent; and lump sums, 27 percent. Ninety-five percent supported ongoing expenditures with the rest going toward one-time expenses.

The governor built the General Fund budget based upon no growth in available General Fund revenues. To do that, Otter deleted \$84 million from the \$2.433 billion amount submitted by his DFM revenue forecasters (Budget and Policy Analysis 2010a, 7). In doing so, he and his DFM administrator seemed to have lost confidence in the DFM’s chief economist’s forecasts (Murphy 2010a). The DFM head, the supervisor of the chief economist, said the state should look at changing how it arrived at its General Fund revenue figure. When the governor and the DFM administrator accepted the legislature’s lower figure for FY 2010, pointing to how revenue collections for December and January were 1 or 2 percent less than expected, the DFM administrator said that being off by that much might be “. . . from a purely academic point of view . . . very good” but not “. . . from a budgetary point of view.” He thought it was unlikely the actual collections would come close to the chief economist’s figure and had “. . . more confidence in the legislative committee’s number . . . ” (Murphy 2010b).

After adding a small carry-over balance from the previous year and an amount from the sale of state government buildings to his revenue forecast, the governor had a total of \$2.355 billion for General Fund spending. To that amount, he proposed transferring in one hundred million dollars from the rainy day and economic recovery funds to raise the total to \$2.455 billion.

As noted in Table 4, Otter recommended spending reductions for all six functional categories. His proposed cuts regarding the General Fund ranged from 3.5 for education to 22 percent for natural resources. His reductions in All Funds expenditures ranged from just under 5 percent for economic development and general government to just over 7 percent for education and natural resources. Health and human services and public safety did fare better. In terms of individual expendi-

tures, his proposed reductions extended less than 1 percent for the medically indigent health program and labor to 100 percent for parks and recreation for General Fund spending and from below 1 percent for the office of the state superintendent of public instruction, medically indigent health program, labor, and revenue and taxation for All Funds expenditures to as much as 94 percent for parks and recreation.

The governor did call for some increases. He proposed additional dedicated funds for family practice medicine in health education and General Fund monies to support college scholarships to those students, who already had secured other funding sources, in education's special programs (Budget and Policy Analysis 2010a, 1-78, 1-96, 1-97). Otter endorsed increases in Medicaid for the installation and start-up operation of its management information system, increasing costs, and a larger state matching amount (Budget and Policy Analysis 2010a, 2-54—2-66). For adult corrections, he wanted to use two million dollars in federal ARRA monies to cover various expenses and more General Fund dollars to pay for housing, supervision, and medical services and "intensive substance abuse and cognitive programming for parole violators, reentry offenders, and retained jurisdictional offenders" (Budget and Policy Analysis 2010a, 3-15—3-25). He provided additional dollars for the state police to replace computers, vehicles, and weapons and support career development and salary ladders and sought authority to use ARRA monies for a variety of activities (Budget and Policy Analysis 2010a, 3-86—3-93).

Otter recommended non-General Fund monies so fish and game could replace items, take on functions he wanted to transfer from parks and recreation, fund temporary personnel and operations at the fish hatcheries, and enhance its fish diversion efforts (Budget and Policy Analysis 2010a, 4-19—4-21). He sought additional General Fund and other monies to allow lands to perform property management and other operations previously the responsibility of parks and recreation, increase tree harvesting and associated revenues, and repair and enhance a commercial building owned by state government (Budget and Policy Analysis 2010a, 4-39--4-40). He wanted to use ARRA monies to assist the public utilities commission's efforts in electricity regulation and job development and other non-General Funds dollars for a variety of activities conducted by the self-governing agencies including online licensing of dentists and assistance to the public, moving tasks of the racing commission to the lottery commission, increasing the spending authority of the pharmacy board for licensing checks and records administration, and expanding the veterans cemetery in Boise (Budget and Policy Analysis 2010a, 5-53, 5-79, 5-86, 5-104).

The governor sought to bulk up administration's dedicated monies to implement the first part of the state's education distance learning technology, provide information technology services to several small agencies or offices, and cover additional office rent charges at the recently expanded and restored capitol building (Budget and Policy Analysis 2010a, 6-12, 6-13, 6-15). He proposed additional

General Fund support to help revenue and taxation audit and collect taxes from nonpayers, the secretary of state's office publish and send out information about constitutional amendment proposals in the 2010 election, and letting the state treasurer's office make more tobacco settlement monies available for various projects (Budget and Policy Analysis 2010a, 6-159, 6-165).

The governor tended to make larger percentage reductions in those General Fund requests that asked for larger increases ($n=35$, $r = -.59$, $\text{signif.} = .000$). However he recommended larger percentage increases in All Funds spending for the requests that asked for the larger increases ($n=42$, $r=.77$, $\text{signif.}=.000$). This analysis excluded the budgets of the individual expenditures ID-13 that had no General Fund monies and the budgets of the legislative and judicial branches that the governor, by tradition, took a more restrained approach in making recommendations.

Otter's budget and address evoked criticism. The Idaho Statesman described them as lacking details and too optimistic and scolded Otter for failing "to push legislators out of their comfort zone," giving in "to legislative conservatives in favor of no spending growth, not considering changes in sales tax exemptions and sentencing laws, and not explaining the deletion of \$84 million in the DFM's FY 2011 revenue number (Editorial Board 2010a; _____ Editorial Board 2010b). The paper later accused Otter's budget of lacking "vision and creativity" and offering "half-baked plans to zero out small but politically popular state services" (Editorial Board 2010c).

The *Lewiston Tribune* accused the governor of living "in a world filled with successful CEOs, high-ranking government officials, and generous benefactors" because he found time to name leaders in business, his administration, and the legislature and never once mentioned specific individuals who were coping with unemployment, families who tried to help their children attend the state's public universities or college, and state employees who were furloughed without pay (*The Lewiston Tribune* 2010). While objecting vigorously to health care reform proposals in Washington, he said nothing about the Idaho citizens who lacked any health insurance. Finally, *The Times-News* in Twin Falls lamented over how the state had "set a new standard" and "pulled the plug on our kids" by proposing spending cuts such as those for the public schools, livestock research, public television system, and state parks, that threatened "a venerable tradition" in which Idaho took "care of [its] own" (*The Times-News* 2010).

Certain organizations took issue with the governor's recommendations. They supported the state's public television system and commissions and councils relating to human rights, Hispanic citizens, and people with developmental disabilities and hearing disabilities and expressed their concerns over Otter's plans to reduce or eliminate funding for these programs (Webb and Sewell 2010). Former superintendent of public instruction Jerry Evans, a member of the governor's own party,

spoke out against Otter's proposed reduction of General Fund support for the state's public television broadcasting system and how it would be a disservice to school children and citizens in the state, especially in rural, more isolated communities farther away from Boise (Jerry Evans 2010). John Evans, a Democratic governor during the 1970s and 1980s, called for protecting the funding for the developmental disabilities council, which was established during his administration (*John V. Evans* 2010).

The Legislature's Decisions for Fy 2011

As noted above, the legislature's Joint Economic Outlook and Revenue Assessment Committee (JEOARC) met early in the session to establish a revenue figure for General Fund budget decision-making (JLEORAC 2010). For FY 2011, it considered estimates extending from \$2.290 billion to \$2.601 billion. The committee members' median figure was \$2.389 billion, \$44 million below the DFM's chief economist's amount. The committee majority again voted in favor of recommending the lowest estimate of \$2.290 billion, \$143 million below the chief economist's number. For both fiscal years, the estimates of Democratic committee members were near or higher than the chief economist's numbers. When the powerful Joint Finance-Appropriations Committee started its budget-setting process, it used the numbers from the JEOARC for FY 2010 and the next fiscal year. Democrats stood by the state economist's figures and did not prevail (Miller 2010).

For FY 2011, Idaho lawmakers appropriated an All Funds amount of \$5.703 billion (Budget and Policy Analysis 2010b, 18). This amount included \$2.384 billion for the General Fund, \$1.111 billion for dedicated funds, and \$2.208 billion for federal funds. Of the total amount, about 13.5 percent was for personnel; 10 percent, operating; 6 percent, capital; 34 percent, trustee and benefit payments; and 36 percent, lump sums. Ninety-six percent was to cover ongoing expenditures.

As noted in Table 4, legislators reduced General Fund spending by just under 5 percent and All Funds expenditures by slightly more. It reduced the amounts for all six functional categories, ranging from just under 4 percent for education to 22.5 percent for natural resources for General Fund spending and from less than 1 percent for health and human services to 12 percent for natural resources for All Funds expenditures. It decreased most of the individual budgets listed in the table. Its General Fund cuts extended from about 1.5 percent for public schools and just under 2 percent for adult corrections while its All Funds spending reductions ranged from a low of under 1 percent for adult corrections, state police, finance, and revenue and taxation to a high of 28 percent for independent living centers and 37 percent for the office of the secretary of state.

Lawmakers did grant increases. In addition to approving a General Fund increase for the various health education programs to continue the number of students enrolled, they provided monies for the nursing facility provider assessment program and increases in caseloads in Medicaid (Budget and Policy Analysis 2010b, 1-21–1-28, 2-21, 2-22). For the judiciary, they established an “emergency surcharge on convictions” to support the magistrate and district courts. They included non-General Fund monies so that fish and game could replace vehicles and carry out various fisheries, wildlife, and communications efforts and that labor could enhance career information services and to support the transfer of the commission on human rights (Budget and Policy Analysis 2010b, 4-16, 4-19, 4-20, 4-22, 5-35, 5-36).

They appropriated non-General Fund monies for the public utilities commission support the electricity regulation assistance grants programs with monies from the ARRA and for the self-governing agencies to increase the size of the veterans cemetery in Boise (Budget and Policy Analysis 2010b, 5-37, 5-62). To strengthen audit and compliance efforts of revenue and taxation, they provided additional General Fund monies (Budget and Policy Analysis 2010b, 6-72). Finally, lawmakers gave the state treasurer’s office additional dedicated funding to take on the responsibilities for administering the unclaimed property program that was previously operated in the state tax commission and permission to fund a variety of projects supported by monies from the tobacco settlement fund (Budget and Policy Analysis 2010b, 6-82, 6-84).

The legislature tended to make larger percentage reductions in those General Fund requests that sought larger percentage increases ($n=37$, $r=-.65$, $\text{signif}=.000$). Regarding All Funds spending, it made larger cuts in the requests for larger percentage increases ($n=42$, $r=-.75$, $\text{signif}=.000$) although it was more likely approve greater percentage growth for those requests ($n=42$, $r=.66$, $\text{signif}=.000$). To examine these relationships, the analysis added back in the legislative and judicial branches for the General Fund and the budgets of all individual expenditures for All Funds spending. The lawmakers’ support for agency requests was related positively and significantly with the governor’s support for General Fund amounts ($n=35$, $r=.84$, $\text{signif}=.000$) and All Funds amounts ($n=42$, $r=.44$, $\text{signif}=.003$). Likewise, they tended to approve greater growth rates for those budgets that the governor himself supported for greater growth in General Fund spending ($n=35$, $r=.78$, $\text{signif}=.000$) and All Funds spending ($n=42$, $r=.70$, $\text{signif}=.000$).

Impacts on State Spending

The first impact was the size of the reductions. As reported in Table 5, the legislature’s General Fund total amount for FY 2011 was approximately \$600 million, 19 percent below the original appropriations amount for FY 2009, which was ap-

Table 5. A Comparison of General Fund Appropriations for FY 2009 and FY2011

	FY 2009 Original Appropriation	FY 2011 Original Appropriation	\$ Decrease	% Decrease
Statewide Total	\$2,959,283,400	\$2,383,836,000	575,447,400	19.4
Functions				
Education	1,878,799,200	1,561,717,800	317,081,400	16.9
Health & Human Svcs	618,974,000	63,027,800	55,946,200	25.2
Public Safety	272,336,500	222,031,200	50,305,300	18.5
Natural Resources	55,875,300	30,561,200	25,314,100	45.3
Economic Development	31,278,900	22,176,400	9,102,500	29.1
General Government	102,019,500	84,321,600	17,697,900	17.3
Selected Expenditures				
Public Schools	1,418,542,700	1,214,280,400	204,262,300	14.4
Universities	285,151,500	217,510,800	67,640,700	23.7
H&W (non- Med.)	184,785,100	138,098,800	46,686,300	25.3
H&W (Medicaid)	402,492,800	298,236,300	104,256,500	25.9
Adult Corrections	175,915,200	147,851,200	28,064,000	16.0
Juvenile Corrections	40,029,300	2,847,200	7,182,100	17.9

Sources: State of Idaho, Legislature, Legislative Services Office, Budget and Policy Analysis, Legislative 2008

Fiscal Report for FY 2009, 28 and _____, Idaho 2010 Legislative Fiscal Report for FY 2011, 26.

proved just before the state’s revenue woes began. In terms of dollar amounts, the cuts in education and health and human services spending comprised 82 percent of the statewide total General Fund decrease (\$575,447,400). Fifty-five percent was from education, and 27 percent, health and human services. Of the remaining four functions, public safety’s share of the total decrease was the largest at just under nine percent.

The percentage decreases varied by function. The largest reduction, percentage-wise, was for natural resources; almost half of the original amount appropriated for FY 2009 has been cut out. The losses for health and human services and economic development were 25 and 29 percent, respectively. Those for education, general government, and public safety were just under 20 percent. The percentage decreases for major individual expenditures also differed. The FY 2011 appropria-

tion amounts for the state's universities (including the one four year state college), health and welfare's non-Medicaid, and Medicaid expenditures were 23 to 26 percent lower. The reductions for public schools and the corrections expenditures were somewhat smaller but still well over ten percent.

A second impact involved the notion of "fair share" (Wildavsky and Caiden 1997, 46).

Expenditure shares possibly suggested the relative importance of different budgets and programs. Changes in them could reflect an increase or a decrease in importance. As noted in Table 6, compared to their General Fund shares in the original FY 2009 appropriations, only one function, education, increased its share, and that was by about a half point. The portions for the other functions dropped one to three-tenths of a point. Regarding major individual expenditures, the General Fund portions of public schools, Medicaid, and adult corrections increased, ranging from two-tenths to almost two points. Those for the state universities and health and welfare's non-Medicaid budgets dropped, and the share for juvenile corrections remained steady.

The All Funds shares for health and human services and public safety increased while those for the other four functions got smaller. In terms of the individual expenditures, the portions for Medicaid and adult corrections got larger. The ones for public schools, the state universities and college, health and welfare's non-Medicaid expenditures, and transportation declined. There was no change in juvenile corrections' share.

In terms of the General Fund and All Funds shares for FY 2011, the patterns in the outcomes varied. For Medicaid and adult corrections, the General Fund and All Funds portions both increased. The General Fund shares for education and public schools increased while their All Funds portions shrunk. Health and human services and public safety experienced smaller General Fund shares and larger All Funds shares. Natural resources, economic development, and general government encountered declines in both shares. So did the state universities and health and welfare's non-Medicaid funding. Juvenile corrections' General Fund and All Funds portions remained the same.

Will There Be More Cuts in the Future?

In July of 2010, DFM revenue analysts reported that actual General Fund revenue collections for FY 2010 were \$85 million less than they expected at the beginning of the legislative session (Division of Financial Management 2010c). A month later, when they presented their summer economic and revenue forecast updates, they anticipated the nonfarm employment to increase by 1 percent in FY 2011 and almost 3 percent for the next fiscal year (Division of Financial Management 2010d).

Table 6. Expenditure Shares FY 2010 and FY 2011 Original Appropriations (Percent of the Statewide Budget Total Amounts)

Functions	General Fund			All Funds		
	FY 2010	FY 2011	Change	FY2010	FY 2011	Change
Education	64.9	65.5	0.6	38.7	37.7	(1.0)
Hlth & Human Svcs	19.6	19.4	(0.2)	33.8	35.6	1.8
Public Safety	9.4	9.3	(0.1)	5.4	5.7	0.3
Natural Resources	1.6	1.3	(0.3)	4.7	4.3	(0.4)
Economic Develop.	1.0	.9	(0.1)	11.9	11.6	(0.3)
General Govt.	3.6	3.5	(0.1)	5.5	5.2	(0.3)
Selected Expenditures						
Public Schools	49.1	50.9	1.8	28.4	27.7	(0.7)
Universities	10.1	9.1	(1.0)	6.8	6.6	(0.2)
H&W (Non-Med.)	6.1	5.8	(0.3)	8.2	7.8	(0.4)
H&W (Medicaid)	12.3	12.5	0.2	25.0	27.3	2.3
Adult Corrections	6.0	6.2	0.2	2.8	3.0	0.2
Juvenile Corrections	1.4	1.4	0.0	0.8	0.8	0.0
Transportation	na	na	na	9.0	8.5	(0.5)

Decreases are in parentheses.

Source: The shares were calculated using figures from State of Idaho, Legislative Services Office, Budget and Policy Analysis, *Idaho: 2009 Legislative Fiscal Report for Fiscal Year 2010*, 30, 31 and *Idaho: 2010 Legislative Fiscal Report for Fiscal Year 2011*, 26, 27.

The outlooks for new jobs in computer and electronics manufacturing, logging and wood products, and food processing were to improve over the next two fiscal years. Declines in mining and construction employment were to bottom out with modest upturns expected. The governor's economists envisioned 8,000 to 10,000 new services jobs over the next two years with the boost mainly coming from "professional and business; education and health; and leisure and hospitality" services and almost four thousand additional jobs in the trades. They were more pessimistic regarding government employment.

Budget restrictions and more modest increases in population were likely to restrain new jobs in state and local government, and the temporary boost in U.S. government jobs due to census counting activities was to disappear. In contrast to the last two years of decreases, personal income in Idaho was to get better for the near future. Nominal income was to increase 4.5 percent, and real income, by about 3.5 percent in FY 2011 and just under 3 percent in the next fiscal year.

Based on the new economic forecast, DFM economists reduced the total General Fund amount for FY 2011 that they reported in January, by \$63 million to \$2.3699 billion (Division of Financial Management 2010c). They dropped the starting point for FY 2011 revenues because of the lower amount received for FY 2010. They did envision General Fund revenues to increase by 4.7 percent, which was higher than the 3.6 percent in the earlier forecast. Concerning individual components of the General Fund, they lowered the amounts for the individual income tax by 3.5 percent (forty million dollars), corporate income tax by just under 7 percent (nine million dollars), sales tax by just over 1 percent (twelve million dollars), and miscellaneous sources by 1.5 percent (just under two million dollars). They raised the amount for the product taxes by 1 percent (a half a million dollars).

Finally, in September, Idaho legislators acknowledged the potentially severe challenges confronting them when the 2011 session convenes (Popkey 2010c). Without reserve funds and federal stimulus monies available, they could conceivably have three to four hundred million dollars less to support spending. In addition, the new legislature will likely have more legislators who are conservative, and the public will not provide broad-based support for raising taxes to maintain spending. As Senator Dean Cameron, the co-chair of the Joint Finance Appropriations Committee, said, the next session “may be the most difficult session any legislature has faced in a long, long time” and some members of the joint committee may decide to move to other committees to avoid having to be involved in making such major reductions.

Will the cuts keep on coming? Next year’s report will have some answers.

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