

**Data for the Idaho Fiscal Impact Model of County Public Services,
Including School and Roads and Bridges**

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Data For The Idaho Fiscal Impact Model of County Public Services, Including School and Roads and Bridges

I. Introduction

The public demands the highest level of county services at the lowest possible tax burden. County governments provide public services that maintain or develop thriving communities based on public demand. Decision makers require accurate and complete information to anticipate the needed quality and quantity of public services. In the early 1980's, Tom Johnson and his graduate students at Virginia Polytechnic Institute developed a microcomputer based fiscal impact model as a tool to provide fiscal and demographic information to county governments. The model simulates the impacts of demographic and economic changes on education, demographic, revenue, and expenditure variables.

Researchers at the University of Idaho's Department of Agricultural Economics and Rural Sociology adapted the Virginia model for Idaho counties. The Idaho version of the Virginia Impact Projections (VIP) model uses both primary and secondary data sources. This publication presents both the primary and secondary data used to develop the model. The printing of the data familiarizes users with the demographic, fiscal, and economic information utilized in estimating the statistical coefficient underpinnings of the model for Idaho. The citations document the sources of data collected and may benefit those who wish to develop their own model.

The model requires a complete set of the variables listed below for a single year. The citations and data for the variables follow the listing. The citation includes any definitions or formulas relevant to the understanding of the named variable.

II. Variables For the Fiscal Impact Model

A. Demographic Data by County

Description	Acronym	Unit	Year
Population Within County	Pop	Persons	1990
Employment	Emp	Persons	1990
Contiguous Labor Force	Contiglf	Persons	1990
Number of Businesses	NoBus	Businesses	1992
Net Commuters (Out commuters less In commuters)	NetCom	Persons	1990
Labor Force	LabFor	Persons	1990
Nonwhite	NW	Percent	1990
Town Population	TP	Persons	1990
Income Per Capita	IncPC	Dollars/Person	1989
Crimes	Cr	Crimes	1989

B. Expenditure Data by County

Health and Welfare	WelExp	Dollars	1990-91
Health District	HlthExp	Dollars	1990-91
Police	PolExp	Dollars	1990-91
Court	CrtExp	Dollars	1990-91
Total Public Safety	PubSafExp	Dollars	1990-91
Solid Waste	SWExp	Dollars	1990-91
Public Works	PubWrkExp	Dollars	1990-91
Administrative	AdminExp	Dollars	1990-91
Total County	CtyExp	Dollars	1990-91

C. Tax Base Data by County

Operating Property	OpTaxBas	Dollars	1992
Real Property	RI'axBas	Dollars	1992
Personal Property	PerTaxBas	Dollars	1992

D. Non-Local Aid Data by County

Court	NLCrtAid	Dollars	1990-91
Health and Welfare	NLHWAid	Dollars	1990-91
Administrative	NLAdAid	Dollars	1990-91
Public Works	NLPWAid	Dollars	1990-91
Federal Public Works	NLFPWAid	Dollars	1990-91

E. Spatial Data by County

Description	Acronym	Unit	Year
Distance to a Standard Metropolitan Statistical Area	MSMSA	Miles	1983
Area of County	SQMA	Square Miles	1980

F. Education Data by School District

Total Enrollment	Enr	Students	1990-91
Kindergarten	Kind	Persons	1990-91
Elementary Students	Elem	Persons	1990-91
Secondary Students	Sec	Persons	1990-91
Total Non-Local Education Aid	NLEdAid	Dollars	1990-91
Total Aid State Sources Without Capital Projects Funds	EdAidSSWOC	Dollars	1990-91
Support Units (part of Non-local aid formula)	SupUnt	Number	1990-91
Market Value of Property	MVDistProp	Dollars	1991-92
Total Education Expenditures	EdExp	Dollars	1990-91
Number of Schools	NoSchls	Buildings	1990
Enrollment Per School	Enr/Schl	Persons/School	1990
Income	IncinDist	Dollars	1989
Population	DistPop	Persons	1990

G. Data For Spreadsheet Model Only by County

Total Property Tax Revenues	TaxRev	Dollars	1992
Total Property Tax Rate	Tax Rate	No Unit	1992
Forest Revenues	ForRevs	Dollars	1990-91
Non-local PILT Aid	PILT	Dollars	1991
Base Employment	Basemp	Persons	1990
Residential Employment	Resemp	Persons	1990
Mortality	Mortrt	Percent	1990
Unemployment	Unemprrt	Percent	1990
Kindergarten Schools	KindSch	Buildings	1990
Elementary Schools	ElemSch	Buildings	1990
Secondary Schools	SecSch	Buildings	1990

III. Data Sources and Formulas for the Fiscal Impact Model

A. Demographic

Population Within The County

Source: US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Table 1.

Employment

Source: US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Table 146.

Contiguous Labor Force

Source for Idaho: Idaho Department of Employment, Research and Analysis Bureau, Idaho Employment, February 1991. Pg. .20.

Source for Surrounding States: US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Table 216.

Formula: Contiguous Labor Force = \sum Labor Force Members in Contiguous Counties.

Number Of Businesses

Source: US Department of Commerce, Bureau of Census, County Business Patterns, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1992), Table 2.

In Commuters

Source: US Department of Commerce, Bureau of Census, 1990 Census Commuting Patterns, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Unpublished Data.

Formula: In Commuters = \sum Working in Specified County but Residing in Contiguous County

Out Commuters

Source: US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993). CDROM Table PO45.

Formula: Out Commuters = Worked Outside County or State of Residence

Net Commuters

Source: US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993). CDROM Table PO45 and US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Unpublished Data.

Formula: Net Commuters = Out Commuters - In Commuters

Labor Force

Source: Idaho Department of Employment, Research and Analysis Bureau, Idaho Employment, February 1991, Table 2, p.20.

Nonwhite

Source: US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), CD ROM Table PO12.

Town Population

Source: US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Table 1.

Income Per Capita

Source: US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Table 9 and Table 1.

Formula: Income Per Capita = Total Income ÷ Population

Crimes

Source: State of Idaho, Bureau of Criminal Identification, Department of Law Enforcement, Crime in Idaho, report prepared by the Bureau of Criminal Identification, Uniform Crime Reporting Section, Department of Law Enforcement, 1990.

Formula: Crimes = Homicide + Forcible Rape + Robbery + Aggravated Assault + Burglary + Larceny + Motor Vehicle Theft + Arson

B. Expenditures

Health and Welfare

Source: State of Idaho, Division of Financial Management, Idaho Counties Expenses by Category in FY 1991, December 1992 (Summarized in FY 1994 Executive Budget).

Formula: Welfare Expenditures = Indigent Care Expenditures

Health District

Source: State of Idaho, Division of Financial management, Idaho Counties Expenses by Category in FY 1991, December 1992 (Summarized in FY 1994 Executive Budget).

Formula: Mental Health Expenditures = Health Districts Expenditures

Police

Source: State of Idaho, Division of Financial Management, Idaho Counties Expenses by category in FY 1991, December 1992 (Summarized in FY 1994 Executive Budget).

Formula: Police Expenditures = Jails + Juvenile Detention + Personnel + Other

Court

Source: State of Idaho, Division of Financial Management, Idaho Counties Expenses by Category in FY 1991, December 1992. (Summarized in 1994 Executive Budget).

Formula: Court Expenditures = District Court Expenditures + Public Defender Expenditures
+ Prosecuting Attorney Expenditures
+ Law Library Expenditures

Total Public Safety

Source: State of Idaho, Division of Financial Management, Idaho Counties Expenses by Category in FY 1991, December 1992. (Summarized in 1994 Executive Budget).

Formula: Public Safety Expenditures = Court Expenditures + Police Expenditures

Solid Waste

Source: State of Idaho, Division of Financial Management, Idaho Counties Expenses by Category in FY 1991, December 1992. (Summarized in FY 1994 Executive Budget).

Public Works

Source: State of Idaho, Department of Transportation, County Road Finance Report for FY 1991, December 1992..

Formula: Public Works Expenditures = Total Disbursements County Districts +
Total Disbursements Highway Districts

Four districts overlap two counties. For these districts, the total expenditures are added to the district which is the predominant district.

Administrative

Source: State of Idaho, State Tax Commission, Dollar Certification of Budget Request to Board of County Commissioners (TCL- 2), FY 1991, Boise, ID.

Formula: Other Expenditures = Total Approved Budget - Unencumbered Fund Balance -
Road and Bridge - Court - Public Safety - Welfare -
Mental Health - Solid Waste

Total County

Source: State of Idaho, Division of Financial Management, Idaho Counties Expenses by Category in FY 1991, December 1992. (Summarized in FY 1994 Executive Budget).

Formula: Total County Expenditures = Welfare Expenditures + Mental Health Expenditures +
Other Expenditures + Public Safety Expenditures +
Solid Waste Expenditures

C. Tax Base

Operating Property

Source: State of Idaho, State Tax Commission, 1992 Property Tax Base, 1992. Diskette and State of Idaho, State Tax Commission, Dollar Certification of Budget Request to Board of County Commissioners, (TCL-2), FY 1991, Boise, ID.

Real Property

Source: State of Idaho, State Tax commission, 1992 Property Tax Base, 1992. Diskette.

Formula: Real Property Tax Base = Residential Urban + Residential Rural + Timber + Commercial Urban + Commercial Rural + Agricultural + Mining

Personal Property

Source: State of Idaho, State Tax Commission, 1992 Property Tax Base, 1992. Diskette.

D. Non-Local Aid

Court

Source: State of Idaho, State Tax Commission, Dollar Certification of Budget Request to Board of County Commissioners, (TCL- 2), FY 1991.

Health And Welfare

Source: State of Idaho, State Tax Commission, Dollar Certification of Budget Request to Board of County Commissioners, (TCL- 2), FY 1991.

Formula: Non-local Health and Welfare Aid = Non-local Charity or Indigent Aid + Non-local Health District Aid

Administrative

Source: State of Idaho, State Tax Commission, Dollar Certification of Budget Request to Board of County Commissioners, (TCL- 2), FY 1991.

Formula: Non-local Other Aid = State Funds + Other Revenues + Grants + Matching Funds - Road and Bridge Aid - Court Aid - Health and Welfare Aid

Public Works

Source: State of Idaho, Department of Transportation, County Road Finance Report for FY 1991, December 1992.

Formula: Non-local Public Works Aid = State Inventory Replacement Sales Tax + State Sales Tax Revenue Share + State Other + State Insurance Refund + State FAS Exchange ITD + Federal Other + Federal Forest Reserve + Federal Critical Bridge + Federal Aid Urban + Federal Aid Secondary

Federal Public Works

Source: State of Idaho, Department of Transportation, County Road Finance Report for FY 1991, December 1992.

Formula: Federal Public Works Aid = Forest Reserve + Critical Bridge + Federal Secondary + Federal Urban + Federal Other

E. Spatial**Distance To Standard Metropolitan Statistical Area (SMSA)**

Source: State of Idaho, Department of Transportation, Idaho Official Highway Map, Boise, Idaho.

Formula: Distance to SMSA = Miles from county seat to nearest SMSA

Standard metropolitan statistical areas are Spokane, Boise, Salt Lake City, and Idaho Falls.

Area Of County

Source: University of Idaho Center for Business Development and Research, College of Business and Economics, Idaho Statistical Abstracts, report was prepared by S. M. Ghazanfar., 1980.

F. Education

Total Enrollment

Source: Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho. Pg. 8-9.

Definition: The Best 28-week Average Daily Attendance constitutes the enrollment figure.

Kindergarten

Source: Idaho Department of Education, State Superintendent of Public Instruction, Idaho Educational Directory, report prepared by Jerry Evans, 1990-1991, Boise, ID.

Definition: Kindergarten, Elementary, and Secondary Students are determined by a head count conducted on the 30th day of September.

Elementary Students

Source: Idaho Department of Education, State Superintendent of Public Instruction, Idaho Educational Directory, report prepared by Jerry Evans, 1990-1991, Boise, ID.

Secondary Students

Source: Idaho Department of Education, State Superintendent of Public Instruction, Idaho Educational Directory, report prepared by Jerry Evans, 1990-1991, Boise, ID.

Total Non-local Educational Aid

Source: Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho.

Formula: Total Non-Local Educational Aid = State Sources + Federal Sources
+ Other Sources + Transfers In

Total Aid State Sources Without Capital Projects Funds

Source: Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho.

Formula: Total Aid State Sources Without Capital = Total State Sources of Aid
- Capital Projects Funds

Support Units

Source: Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho. Pgs. 8-9.

Market Value Of Property

Source: Idaho Department of Education, State Superintendent of Public Instruction, Tax Levies for School Purposes School Year 1991-1992, report prepared by Jerry Evans, 1991-1992, Boise, Idaho.

Total Educational Expenditures

Source: Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho.

Formula: Total Educational Expenditures = Total Instruction Expenditures +
Total Support Services Expenditures +
Total Non-Instruction Expenditures +
Capital Assets Program Expenditures +
Debt Services Programs Principal & Interest

Number Of Schools

Source: Idaho Department of Education, State Superintendent of Public Instruction, Idaho Educational Directory, report prepared by Jerry Evans, 1990-1991, Boise, ID.

Enrollment Per School

Source: Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho. Pgs. 8-9.

Formula: Enrollment Per School = Enrollment ÷ Number of Schools

Income

Source: US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing. ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Table 9 and Idaho Department of Education, State Superintendent of Public Instruction, Tax Levies for School Purposes School Year 1991-1992, report prepared by Jerry Evans, 1991-1992, Boise, Idaho.

Formula: Income Per Capita for District = $\frac{\text{Income Per Capita for County} *}{(\text{Revenues From County} \div \text{Total District Revenues})}$

Population

Sources: US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Table 142 and US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Table 1.

Formula: Population Within the District = Enrollment * 5.0756

The number 5.0756 is the estimated coefficient from a regression of the county population on the county school enrollment. The sources listed above contain citations for county enrollment and population.

IV. Data For Spreadsheet Model Only

Total Property Tax Revenues

Source: State of Idaho, State Tax Commission, 1992 Property Tax Base, 1992. Diskette.

Total Property Tax Rate

Source: State of Idaho, State Tax Commission, 1992 Property Tax Base, 1992. Diskette.

Forest Revenues

Source: Bureau of Land Management, information prepared by David Schmidt, Boise, Idaho.

Non-local PILT Aid

Source: State of Idaho, Department of Transportation, County Road Finance Report for FY 1991, December 1992.

Base Employment

Source: US Department of Commerce, News, Economics and Statistics Administration, Idaho Economic, Social, and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993).

Formula: Base Employment = Agricultural Employment + Mining Employment +
Manufacturing Employment +
Federal Government Employment

Residential Employment

Source: US Department of Commerce, News, Economics and Statistics Administration, Idaho Economic, Social, and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993).

Formula: Residential Employment = Total Employment - Base Employment.

Mortality

Source: Idaho Department of Health and Welfare, Cooperative Center for Health Statistics, 1990 Annual Summary of Vital Statistics, 1990, Boise, Idaho, pg. 53. and US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Table 1.

Formula: Mortality = Total 1990 County Mortality ÷
(1990 Population/100)

Unemployment Rate

Source: Idaho Department of Employment, Research and Analysis Bureau, Idaho Employment, February 1991, Table 2, p.20.

Kindergarten Schools

Source: Idaho Department of Education, State Superintendent of Public Instruction, Idaho Educational Directory, report prepared by Jerry Evans, 1990-1991, Boise, ID.

Elementary Schools

Source: Idaho Department of Education, State Superintendent of Public Instruction, Idaho Educational Directory, report prepared by Jerry Evans, 1990-1991, Boise, ID.

Secondary Schools

Source: Idaho Department of Education, State Superintendent of Public Instruction, Idaho Educational Directory, report prepared by Jerry Evans, 1990-1991, Boise, ID.

V. Data Tables

Table 1a - Idaho County Demographic Data For 1990

County	Population Within County	Employment	Contiguous Labor	Number of Businesses	Net Commuters
Ada	205,775	104,423	61,922	6,544	-4,290
Adams	3,254	1,293	30,251	70	98
Bannock	66,026	29,061	12,041	1,570	2,609
Bear Lake	6,084	2,081	16,772	109	535
Benewah	7,937	3,044	89,851	220	-67
Bingham	37,583	15,003	90,550	564	1,902
Blaine	13,552	7,800	39,112	946	-94
Boise	3,509	1,438	145,807	71	150
Bonner	26,622	10,445	81,850	858	592
Bonneville	72,207	32,016	29,751	1,937	785
Boundary	8,332	3,045	22,237	252	50
Butte	2,918	1,198	24,290	54	-118
Camas	727	326	24,452	20	74
Canyon	90,076	39,181	152,459	1,859	4,057
Caribou	6,963	2,625	78,761	171	-486
Cassia	19,532	7,708	68,450	543	-565
Clark	762	416	18,607	11	34
Clearwater	8,505	3,061	18,607	265	-8
Custer	4,133	1,861	55,749	99	202
Elmore	21,205	7,373	162,667	334	682
Franklin	9,232	3,375	43,396	139	896
Fremont	10,937	4,317	39,719	185	1,086
Gem	11,844	4,757	179,801	205	1,537
Gooding	11,633	5,033	44,137	266	588
Idaho	13,783	5,272	55,891	359	346
Jefferson	16,543	6,589	54,168	226	1,590
Jerome	15,138	6,660	51,885	297	1,303
Kootenia	69,795	30,695	50,195	2,101	3,654
Latah	30,617	14,060	35,415	758	1,336
Lemhi	6,899	2,776	27,658	222	18
Lewis	3,516	1,315	27,293	104	-174
Lincoln	3,308	1,587	21,117	43	281
Madison	23,674	8,592	50,222	417	-400
Minidoka	19,361	8,186	25,193	317	773
Nez Perce	33,754	15,295	33,302	1,084	-2,133
Oneida	3,492	1,327	57,921	58	345
Owyhee	8,392	3,602	224,162	112	595
Payette	16,434	6,802	149,588	289	1,610
Power	7,086	3,029	50,099	151	-653
Shoshone	13,931	5,310	74,551	364	-26
Teton	3,439	1,596	54,254	94	296
Twin Falls	53,580	24,359	31,897	1,694	-663
Valley	6,109	2,548	20,676	315	77
Washington	8,550	3,223	45,849	195	264

(Sources listed on following page.)

Sources:

US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Table 1, Table 146, and Table 216, CDROM Table PO45, Unpublished Data.

Idaho Department of Employment, Research and Analysis Bureau, Idaho Employment, February 1991. Pg. .20.

US Department of Commerce, Bureau of Census, County Business Patterns, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Table 2.

County	1980	1985	1990	1995	2000
Adair	1,200	1,300	1,400	1,500	1,600
Benewah	1,500	1,600	1,700	1,800	1,900
Bonneville	2,000	2,100	2,200	2,300	2,400
Burley	1,800	1,900	2,000	2,100	2,200
Carleton	1,400	1,500	1,600	1,700	1,800
Clearwater	1,600	1,700	1,800	1,900	2,000
Elmore	1,300	1,400	1,500	1,600	1,700
Franklin	1,700	1,800	1,900	2,000	2,100
Gooding	1,500	1,600	1,700	1,800	1,900
Hamilton	1,400	1,500	1,600	1,700	1,800
Jerome	1,600	1,700	1,800	1,900	2,000
Latah	1,800	1,900	2,000	2,100	2,200
Latah	1,900	2,000	2,100	2,200	2,300
Latah	2,000	2,100	2,200	2,300	2,400
Latah	2,100	2,200	2,300	2,400	2,500
Latah	2,200	2,300	2,400	2,500	2,600
Latah	2,300	2,400	2,500	2,600	2,700
Latah	2,400	2,500	2,600	2,700	2,800
Latah	2,500	2,600	2,700	2,800	2,900
Latah	2,600	2,700	2,800	2,900	3,000
Latah	2,700	2,800	2,900	3,000	3,100
Latah	2,800	2,900	3,000	3,100	3,200
Latah	2,900	3,000	3,100	3,200	3,300
Latah	3,000	3,100	3,200	3,300	3,400
Latah	3,100	3,200	3,300	3,400	3,500
Latah	3,200	3,300	3,400	3,500	3,600
Latah	3,300	3,400	3,500	3,600	3,700
Latah	3,400	3,500	3,600	3,700	3,800
Latah	3,500	3,600	3,700	3,800	3,900
Latah	3,600	3,700	3,800	3,900	4,000
Latah	3,700	3,800	3,900	4,000	4,100
Latah	3,800	3,900	4,000	4,100	4,200
Latah	3,900	4,000	4,100	4,200	4,300
Latah	4,000	4,100	4,200	4,300	4,400
Latah	4,100	4,200	4,300	4,400	4,500
Latah	4,200	4,300	4,400	4,500	4,600
Latah	4,300	4,400	4,500	4,600	4,700
Latah	4,400	4,500	4,600	4,700	4,800
Latah	4,500	4,600	4,700	4,800	4,900
Latah	4,600	4,700	4,800	4,900	5,000
Latah	4,700	4,800	4,900	5,000	5,100
Latah	4,800	4,900	5,000	5,100	5,200
Latah	4,900	5,000	5,100	5,200	5,300
Latah	5,000	5,100	5,200	5,300	5,400
Latah	5,100	5,200	5,300	5,400	5,500
Latah	5,200	5,300	5,400	5,500	5,600
Latah	5,300	5,400	5,500	5,600	5,700
Latah	5,400	5,500	5,600	5,700	5,800
Latah	5,500	5,600	5,700	5,800	5,900
Latah	5,600	5,700	5,800	5,900	6,000
Latah	5,700	5,800	5,900	6,000	6,100
Latah	5,800	5,900	6,000	6,100	6,200
Latah	5,900	6,000	6,100	6,200	6,300
Latah	6,000	6,100	6,200	6,300	6,400
Latah	6,100	6,200	6,300	6,400	6,500
Latah	6,200	6,300	6,400	6,500	6,600
Latah	6,300	6,400	6,500	6,600	6,700
Latah	6,400	6,500	6,600	6,700	6,800
Latah	6,500	6,600	6,700	6,800	6,900
Latah	6,600	6,700	6,800	6,900	7,000
Latah	6,700	6,800	6,900	7,000	7,100
Latah	6,800	6,900	7,000	7,100	7,200
Latah	6,900	7,000	7,100	7,200	7,300
Latah	7,000	7,100	7,200	7,300	7,400
Latah	7,100	7,200	7,300	7,400	7,500
Latah	7,200	7,300	7,400	7,500	7,600
Latah	7,300	7,400	7,500	7,600	7,700
Latah	7,400	7,500	7,600	7,700	7,800
Latah	7,500	7,600	7,700	7,800	7,900
Latah	7,600	7,700	7,800	7,900	8,000
Latah	7,700	7,800	7,900	8,000	8,100
Latah	7,800	7,900	8,000	8,100	8,200
Latah	7,900	8,000	8,100	8,200	8,300
Latah	8,000	8,100	8,200	8,300	8,400
Latah	8,100	8,200	8,300	8,400	8,500
Latah	8,200	8,300	8,400	8,500	8,600
Latah	8,300	8,400	8,500	8,600	8,700
Latah	8,400	8,500	8,600	8,700	8,800
Latah	8,500	8,600	8,700	8,800	8,900
Latah	8,600	8,700	8,800	8,900	9,000
Latah	8,700	8,800	8,900	9,000	9,100
Latah	8,800	8,900	9,000	9,100	9,200
Latah	8,900	9,000	9,100	9,200	9,300
Latah	9,000	9,100	9,200	9,300	9,400
Latah	9,100	9,200	9,300	9,400	9,500
Latah	9,200	9,300	9,400	9,500	9,600
Latah	9,300	9,400	9,500	9,600	9,700
Latah	9,400	9,500	9,600	9,700	9,800
Latah	9,500	9,600	9,700	9,800	9,900
Latah	9,600	9,700	9,800	9,900	10,000

Table 2b - Idaho County Expenditure Data For 1990

County	Total Public Safety	Solid Waste	Public Works	Administrative	Total County
Ada	15,679,350	1,642,680	21,624,890	10,161,650	31,984,690
Adams	338,139	308,855	802,311	381,080	1,101,351
Bannock	1,870,823	494,353	2,704,622	8,773,320	12,667,510
Bear Lake	351,713	222,750	716,139	611,479	1,315,296
Benewah	489,065	135,300	928,320	1,025,429	1,771,862
Bingham	1,754,454	417,989	3,093,819	3,458,841	6,507,177
Blaine	2,259,141	414,175	963,538	2,923,413	6,272,956
Boise	328,491	50,920	1,017,010	1,035,891	1,547,614
Bonner	2,018,075	719,732	2,251,907	10,156,950	13,852,680
Bonneville	4,106,083	323,001	5,000,312	7,906,206	14,207,790
Boundary	787,078	215,191	1,599,564	1,690,240	2,843,983
Butte	189,219	51,756	514,704	635,544	929,351
Camas	83,899	0	424,830	468,752	570,258
Canyon	5,609,736	538,754	4,787,503	9,401,108	17,398,350
Caribou	480,026	85,800	1,453,997	1,740,510	2,479,723
Cassia	1,869,438	596,329	2,473,693	2,918,712	5,877,510
Clark	142,481	84,977	371,991	287,445	540,588
Clearwater	855,329	126,250	1,166,071	181,279	980,905
Custer	378,947	78,208	653,822	619,218	1,200,086
Elmore	890,679	218,755	2,189,384	3,249,538	4,945,844
Franklin	290,152	67,152	773,191	1,493,478	2,030,248
Fremont	653,188	91,466	1,348,862	888,419	1,908,798
Gem	545,273	84,816	944,365	1,354,483	2,298,724
Gooding	636,343	69,123	4,269,227	1,613,602	2,795,857
Idaho	968,313	311,100	3,999,148	2,720,978	4,467,346
Jefferson	1,056,022	303,601	1,096,396	664,638	2,449,201
Jerome	684,794	118,271	1,565,723	1,478,484	2,860,897
Kootenia	4,220,088	1,898,642	6,933,885	9,421,928	16,984,840
Latah	1,247,990	271,782	2,463,841	2,626,902	5,213,113
Lemhi	360,258	98,502	706,029	896,518	1,566,784
Lewis	349,011	48,878	1,087,559	508,264	1,004,113
Lincoln	219,603	39,371	795,507	629,352	994,503
Madison	539,364	83,581	1,345,667	2,214,750	3,225,897
Minidoka	830,828	102,717	1,769,762	2,372,272	4,320,145
Nez Perce	2,234,713	183,816	2,454,352	4,181,507	7,568,037
Oneida	287,400	60,594	660,761	272,296	710,715
Owyhee	611,536	145,863	1,641,791	1,138,928	2,109,019
Payette	748,495	202,626	745,833	1,481,886	2,948,245
Power	665,389	193,106	1,945,150	1,243,236	2,232,502
Shoshone	1,603,527	130,380	2,460,737	3,567,780	5,820,775
Teton	218,884	18,365	503,146	583,844	904,838
Twin Falls	2,251,075	385,369	5,383,183	4,702,021	9,143,974
Valley	586,014	109,365	1,475,501	2,513,218	3,495,184
Washington	311,640	84,305	1,361,837	1,923,354	2,595,945

Source: State of Idaho, Division of Financial Management, Idaho Counties Expenses by Category in FY1991, December 1992. (Summarized in FY 1994 Executive Budget).
State of Idaho, Department of Transportation, County Road Finance Report for FY 1991, December 1992.

Table 3 - Idaho County Tax Base Data For 1990

County	Operating Property	Real Property	Personal Property
Ada	357,732,500	5,394,716,000	635,632,300
Adams	23,701,610	87,445,060	24,291,100
Bannock	99,189,930	939,035,500	142,607,100
Bear Lake	43,015,870	122,974,600	8,870,809
Benewah	16,686,980	180,700,700	51,671,690
Bingham	65,981,990	550,234,600	169,283,300
Blaine	40,726,640	1,849,710,000	48,927,050
Boise	12,935,360	171,525,200	24,174,380
Bonner	139,270,600	983,123,200	110,089,500
Bonneville	58,195,160	1,387,756,000	216,767,800
Boundary	54,262,330	160,145,400	33,365,520
Butte	9,177,598	59,269,510	18,134,000
Camas	2,512,725	33,157,390	4,857,709
Canyon	98,800,190	1,594,196,000	323,334,500
Caribou	50,480,980	249,841,400	131,139,000
Cassia	38,084,980	434,470,800	113,366,900
Clark	11,990,530	36,629,440	16,193,700
Clearwater	15,697,480	213,250,900	32,676,260
Custer	5,042,795	151,958,400	72,216,760
Elmore	86,327,580	291,657,500	41,080,850
Franklin	31,490,420	157,589,000	18,094,390
Fremont	19,310,510	275,627,500	32,358,780
Gem	17,751,810	184,144,100	37,993,440
Gooding	48,140,380	195,726,200	37,656,080
Idaho	21,258,520	308,106,600	87,468,600
Jefferson	31,295,690	268,044,100	48,390,140
Jerome	63,526,060	258,436,200	49,535,160
Kootenia	157,548,100	2,163,889,000	179,326,900
Latah	40,812,200	555,065,100	73,175,230
Lemhi	15,847,610	178,039,900	17,413,960
Lewis	6,725,931	122,031,300	20,707,860
Lincoln	35,293,510	56,400,980	13,659,280
Madison	20,385,260	325,742,200	53,583,560
Minidoka	29,539,250	280,128,800	89,511,000
Nez Perce	60,753,880	768,420,400	551,595,800
Oneida	9,759,963	81,301,770	8,529,726
Owyhee	33,213,290	166,886,500	42,332,970
Payette	27,119,100	256,099,700	43,517,310
Power	91,643,910	208,322,200	177,345,900
Shoshone	46,090,280	271,224,800	39,973,920
Teton	10,306,910	136,497,100	9,361,245
Twin Falls	110,125,000	988,877,400	212,009,400
Valley	26,266,260	560,945,500	53,428,640
Washington	76,142,820	166,286,800	23,803,960

Sources: State of Idaho, State Tax Commission, 1992 Property Tax Base, 1992. Diskette and State of Idaho, State Tax Commission, Dollar Certification of Budget Request to Board of County Commissioners, (TCL-2), FY 1991, Boise, ID.
State of Idaho, State Tax commission, 1992 Property Tax Base, 1992. Diskette.

Table 2b - Idaho County Expenditure Data For 1990

County	Total Public Safety	Solid Waste	Public Works	Administrative	Total County
Ada	15,679,350	1,642,680	21,624,890	10,161,650	31,984,690
Adams	338,139	308,855	802,311	381,080	1,101,351
Bannock	1,870,823	494,353	2,704,622	8,773,320	12,667,510
Bear Lake	351,713	222,750	716,139	611,479	1,315,296
Benewah	489,065	135,300	928,320	1,025,429	1,771,862
Bingham	1,754,454	417,989	3,093,819	3,458,841	6,507,177
Blaine	2,259,141	414,175	963,538	2,923,413	6,272,956
Boise	328,491	50,920	1,017,010	1,035,891	1,547,614
Bonner	2,018,075	719,732	2,251,907	10,156,950	13,852,680
Bonneville	4,106,083	323,001	5,000,312	7,906,206	14,207,790
Boundary	787,078	215,191	1,599,564	1,690,240	2,843,983
Butte	189,219	51,756	514,704	635,544	929,351
Camas	83,899	0	424,830	468,752	570,258
Canyon	5,609,736	538,754	4,787,503	9,401,108	17,398,350
Caribou	480,026	85,800	1,453,997	1,740,510	2,479,723
Cassia	1,869,438	596,329	2,473,693	2,918,712	5,877,510
Clark	142,481	84,977	371,991	287,445	540,588
Clearwater	855,329	126,250	1,166,071	181,279	980,905
Custer	378,947	78,208	653,822	619,218	1,200,086
Elmore	890,679	218,755	2,189,384	3,249,538	4,945,844
Franklin	290,152	67,152	773,191	1,493,478	2,030,248
Fremont	653,188	91,466	1,348,862	888,419	1,908,798
Gem	545,273	84,816	944,365	1,354,483	2,298,724
Gooding	636,343	69,123	4,269,227	1,613,602	2,795,857
Idaho	968,313	311,100	3,999,148	2,720,978	4,467,346
Jefferson	1,056,022	303,601	1,096,396	664,638	2,449,201
Jerome	684,794	118,271	1,565,723	1,478,484	2,860,897
Kootenia	4,220,088	1,898,642	6,933,885	9,421,928	16,984,840
Latah	1,247,990	271,782	2,463,841	2,626,902	5,213,113
Lemhi	360,258	98,502	706,029	896,518	1,566,784
Lewis	349,011	48,878	1,087,559	508,264	1,004,113
Lincoln	219,603	39,371	795,507	629,352	994,503
Madison	539,364	83,581	1,345,667	2,214,750	3,225,897
Minidoka	830,828	102,717	1,769,762	2,372,272	4,320,145
Nez Perce	2,234,713	183,816	2,454,352	4,181,507	7,568,037
Oneida	287,400	60,594	660,761	272,296	710,715
Owyhee	611,536	145,863	1,641,791	1,138,928	2,109,019
Payette	748,495	202,626	745,833	1,481,886	2,948,245
Power	665,389	193,106	1,945,150	1,243,236	2,232,502
Shoshone	1,603,527	130,380	2,460,737	3,567,780	5,820,775
Teton	218,884	18,365	503,146	583,844	904,838
Twin Falls	2,251,075	385,369	5,383,183	4,702,021	9,143,974
Valley	586,014	109,365	1,475,501	2,513,218	3,495,184
Washington	311,640	84,305	1,361,837	1,923,354	2,595,945

Source:

State of Idaho, Division of Financial Management, Idaho Counties Expenses by Category in FY1991, December 1992. (Summarized in FY 1994 Executive Budget).State of Idaho, Department of Transportation, County Road Finance Report for FY 1991, December 1992.

Table 3 - Idaho County Tax Base Data For 1990

County	Operating Property	Real Property	Personal Property
Ada	357,732,500	5,394,716,000	635,632,300
Adams	23,701,610	87,445,060	24,291,100
Bannock	99,189,930	939,035,500	142,607,100
Bear Lake	43,015,870	122,974,600	8,870,809
Benewah	16,686,980	180,700,700	51,671,690
Bingham	65,981,990	550,234,600	169,283,300
Blaine	40,726,640	1,849,710,000	48,927,050
Boise	12,935,360	171,525,200	24,174,380
Bonner	139,270,600	983,123,200	110,089,500
Bonneville	58,195,160	1,387,756,000	216,767,800
Boundary	54,262,330	160,145,400	33,365,520
Butte	9,177,598	59,269,510	18,134,000
Camas	2,512,725	33,157,390	4,857,709
Canyon	98,800,190	1,594,196,000	323,334,500
Caribou	50,480,980	249,841,400	131,139,000
Cassia	38,084,980	434,470,800	113,366,900
Clark	11,990,530	36,629,440	16,193,700
Clearwater	15,697,480	213,250,900	32,676,260
Custer	5,042,795	151,958,400	72,216,760
Elmore	86,327,580	291,657,500	41,080,850
Franklin	31,490,420	157,589,000	18,094,390
Fremont	19,310,510	275,627,500	32,358,780
Gem	17,751,810	184,144,100	37,993,440
Gooding	48,140,380	195,726,200	37,656,080
Idaho	21,258,520	308,106,600	87,468,600
Jefferson	31,295,690	268,044,100	48,390,140
Jerome	63,526,060	258,436,200	49,535,160
Kootenia	157,548,100	2,163,889,000	179,326,900
Latah	40,812,200	555,065,100	73,175,230
Lemhi	15,847,610	178,039,900	17,413,960
Lewis	6,725,931	122,031,300	20,707,860
Lincoln	35,293,510	56,400,980	13,659,280
Madison	20,385,260	325,742,200	53,583,560
Minidoka	29,539,250	280,128,800	89,511,000
Nez Perce	60,753,880	768,420,400	551,595,800
Oneida	9,759,963	81,301,770	8,529,726
Owyhee	33,213,290	166,886,500	42,332,970
Payette	27,119,100	256,099,700	43,517,310
Power	91,643,910	208,322,200	177,345,900
Shoshone	46,090,280	271,224,800	39,973,920
Teton	10,306,910	136,497,100	9,361,245
Twin Falls	110,125,000	988,877,400	212,009,400
Valley	26,266,260	560,945,500	53,428,640
Washington	76,142,820	166,286,800	23,803,960

Sources:

State of Idaho, State Tax Commission, 1992 Property Tax Base, 1992. Diskette and State of Idaho, State Tax Commission, Dollar Certification of Budget Request to Board of County Commissioners, (TCL-2), FY 1991, Boise, ID.

State of Idaho, State Tax commission, 1992 Property Tax Base, 1992. Diskette.

Table 4 - Idaho County Non-local Aid Data For 1990

County	Court	Health and Welfare	Administrative	Public Works	Federal Public Works
Ada	743,990	266,010	11,646,510	1,064,242	533,630
Adams	0	9,893	490,851	621,857	286,181
Bannock	510,428	168,536	4,546,396	1,869,876	7,433
Bear Lake	9,999	24,255	389,518	530,670	50,703
Benewah	33,514	46,542	568,328	501,354	54,831
Bingham	148,767	307,154	2,310,231	1,845,780	0
Blaine	70,000	0	2,529,879	784,264	40,359
Boise	30,000	0	607,679	752,869	390,043
Bonner	163,843	121,064	8,700,373	1,705,889	645,975
Bonneville	450,000	215,000	5,377,294	2,062,195	77,799
Boundary	93,110	818,095	1,200,242	739,741	739,741
Butte	16,600	11,400	477,413	437,247	19,508
Camas	9,110	5,774	258,395	354,856	28,236
Canyon	504,862	0	7,530,139	404,755	90,393
Caribou	42,600	119,800	517,000	999,831	259,819
Cassia	98,630	11,000	3,577,719	248,586	0
Clark	0	600	249,050	445,245	111,225
Clearwater	0	0	0	1,141,744	536,725
Custer	24,000	0	585,749	433,054	61,894
Elmore	97,711	39,521	3,283,751	396,521	1,703
Franklin	20,000	0	720,396	573,945	61,672
Fremont	62,000	23,200	741,250	967,263	244,370
Gem	37,397	10,910	851,809	477,155	12,013
Gooding	44,694	52,000	1,268,953	3,293,412	22,575
Idaho	71,470	37,845	3,143,011	2,765,602	25,600
Jefferson	62,239	96,830	903,530	898,535	611
Jerome	80,000	0	1,161,654	118,820	0
Kootenia	404,873	74,882	6,305,447	574,327	0
Latah	115,000	82,850	1,950,963	366,275	55,604
Lemhi	51,733	84,000	723,200	722,068	234,082
Lewis	13,000	500	357,026	33,117	0
Lincoln	40,547	11,789	541,111	81,038	269
Madison	60,000	21,500	1,106,647	749,869	12,952
Minidoka	61,213	17,244	1,636,402	151,327	0
Nez Perce	170,440	209,900	2,761,595	1,205,346	3,679
Oneida	0	0	0	524,419	7,560
Owyhee	39,000	21,000	972,050	901,409	6,542
Payette	95,674	116,804	974,411	409,577	0
Power	35,970	79,200	868,395	150,301	52,160
Shoshone	70,400	127,245	3,084,695	2,756,259	2,075,081
Teton	0	3,650	430,615	516,296	27,494
Twin Falls	176,930	297,546	3,910,461	257,842	0
Valley	49,975	23,898	1,706,977	1,563,249	984,070
Washington	26,390	24,915	848,289	613,591	60,116

Sources: State of Idaho, State Tax Commission, Dollar Certification of Budget Request to Board of County Commissioners, (TCL- 2), FY 1991.

State of Idaho, Department of Transportation, County Road Finance Report for FY 1991, December 1992.

Table 5 - Idaho County Spatial Data For 1990

County	Distance to SMSA	Area of County
Ada	0	1,049
Adams	74	1,377
Bannock	46	1,158
Bear Lake	91	1,045
Benewah	46	793
Bingham	25	2,113
Blaine	93	2,666
Boise	27	1,919
Bonner	59	1,906
Bonneville	0	1,877
Boundary	86	1,284
Butte	65	2,241
Camas	78	1,058
Canyon	32	590
Caribou	67	1,781
Cassia	107	2,560
Clark	46	1,752
Clearwater	105	2,523
Custer	114	4,936
Elmore	42	3,078
Franklin	93	669
Fremont	38	1,894
Gem	21	560
Gooding	82	724
Idaho	128	8,520
Jefferson	15	1,109
Jerome	103	599
Kootenia	38	1,309
Latah	65	1,090
Lemhi	99	4,582
Lewis	114	479
Lincoln	99	1,203
Madison	29	478
Minidoka	105	754
Nez Perce	84	852
Oneida	84	1,193
Owyhee	38	7,663
Payette	48	407
Power	63	1,451
Shoshone	72	2,609
Teton	48	458
Twin Falls	112	1,973
Valley	61	3,731
Washington	55	1,481

Sources: State of Idaho, Department of Transportation, Idaho Official Highway Map, Boise, ID. University of Idaho Center for Business Development and Research, College of Business and Economics, Idaho Statistical Abstracts, report was prepared by S. M. Ghazanfar., 1980. Pg. 3.

Table 6a - Idaho School District Enrollment Data For 1990

School District	Total Enrollment	Kindergarten	Elementary Students	Secondary Students
Boise	22,148	1,884	11,241	9,264
Meridian	14,400	1,202	7,108	5,918
Kuna	2,018	0	1,178	908
Meadows	207	0	134	83
Council	368	31	183	179
Marsh Valley	1,565	129	771	751
Pocatello	13,213	1,118	6,709	5,571
Bear Lake	1,655	146	850	657
St. Maries	1,253	96	585	601
Snake River	2,309	186	1,172	997
Blackfoot	4,272	402	2,232	1,854
Aberdeen	801	68	405	336
Firth	1,006	76	151	271
Shelley	2,330	188	1,163	982
Blaine County	2,247	194	1,328	744
Garden Valley	237	16	96	136
Basin	203	22	135	45
Horseshoe	242	21	124	41
Bonner	5,023	400	2,605	2,222
Idaho Falls	9,812	767	4,604	4,352
Swan Valley	97	9	51	17
Bonneville	7,251	793	3,561	2,955
Boundary	1,617	0	893	739
Arco	721	56	365	346
Camas County	178	12	73	87
Nampa	7,404	799	3,465	2,875
Caldwell	4,199	550	1,994	1,733
Wilder	469	43	257	186
Middleton	1,656	119	801	814
Notus	339	27	161	150
Melba	562	41	248	237
Parma	834	95	742	339
Canyon	2,336	184	1,102	1,078
Grace	709	36	370	297
North Gem	229	18	110	129
Soda Springs	1,272	108	636	483
Cassia	5,034	406	2,625	2,063
Clark	159	16	99	59
Orofino	1,647	124	777	774

Sources: Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho. Pgs. 8-9.

Idaho Department of Education, State Superintendent of Public Instruction, Idaho Educational Directory, report prepared by Jerry Evans, 1990-1991, Boise, ID.

Table 6b - Idaho School District Enrollment Data For 1990

School District	Total Enrollment	Kindergarten	Elementary Students	Secondary Students
Challis	661	54	312	308
Mackay	316	26	155	153
Prairie	11	2	9	3
Glenns Ferry	599	54	321	250
Mountain	3,504	353	1,885	1,448
Preston	2,083	172	1,034	945
West Side	573	47	284	232
Fremont	2,727	185	1,366	1,151
Emmett	2,320	196	1,151	963
Gooding	1,050	89	568	418
Wendell	884	79	471	379
Hagerman	345	30	177	236
Bliss	186	14	84	84
Grangeville	1,922	161	950	883
Cottonwood	484	35	215	231
Jefferson	3,710	232	1,955	1,647
Ririe	660	51	305	296
West Jefferson	746	66	393	311
Jerome	2,697	230	1,367	1,101
Valley	590	44	277	259
Couer D'	167,423	539	3,223	2,778
Lakeland	2,411	186	1,118	1,067
Post Falls	3,080	168	1,605	1,327
Kootenia	256	22	131	125
Plummer/Wor	471	41	240	228
Moscow	2,590	196	1,264	1,172
Genessee	283	24	144	135
Kendrick	310	20	122	165
Whitepine	626	51	308	247
Potlatch	576	53	289	328
Salmon	1,235	98	607	570
South Lemhi	121	10	58	44
Nez Perce	180	0	87	64
Kamiah	603	47	282	259
Highland	300	23	141	135
Shoshone	386	32	189	156
Dietrich	165	12	70	70
Richfield	192	15	88	88
Madison	4,357	205	2,270	1,861

Sources: Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho. Pgs. 8-9.

Idaho Department of Education, State Superintendent of Public Instruction, Idaho Educational Directory, report prepared by Jerry Evans, 1990-1991, Boise, ID.

Table 6c - Idaho School District Enrollment Data For 1990

School District	Total Enrollment	Kindergarten	Elementary Students	Secondary Students
Sugar-Salem	1,469	117	755	628
Minidoka	4,986	994	2,602	2,091
Lewiston	4,374	352	2,114	2,084
Lapwai	537	45	272	247
Culdesac	159	12	74	74
Tammany	321	35	208	69
Oneida	978	82	490	445
Marsing	631	48	308	285
Pleasant	32	0	17	6
Bruneau/Gran	539	44	266	166
Homedale	978	78	470	463
Payette	1,624	143	765	624
New Plymouth	779	62	372	368
Fruitland	1,070	91	491	502
Amer Falls	1,550	107	710	645
Rockland	182	13	78	78
Arbon	22	3	17	0
Kellogg	1,669	109	736	916
Mullan	218	16	94	111
Wallace	837	127	383	357
Avery	42	7	41	14
Teton	883	69	408	356
Twin Falls	6,428	559	3,262	2,924
Buhl	1,487	127	743	662
Filer	1,095	87	536	478
Kimberly	1,035	86	517	411
Hansen	333	24	144	148
Three Creek	15	1	6	2
Castleford	307	19	117	144
Murtaugh	292	25	136	132
McCall-Donn	1,020	83	496	412
Cascade	307	24	146	153
Weiser	1,513	124	733	671
Cambridge	280	20	122	134
Midvale	98	8	50	48

Sources: Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho. Pgs. 8-9.

Idaho Department of Education, State Superintendent of Public Instruction, Idaho Educational Directory, report prepared by Jerry Evans, 1990-1991, Boise, ID.

Table 7a - Idaho School District Public Finance Data For 1990

School District	Total Non-local Education Aid	Total State Education Aid Without Cap. Projects Funds	Support Units	Market Value of Property	Total Education Expenditures
Boise	47,797,950	39,611,210	1,060	4,728,933,000	85,479,650
Meridian	45,175,430	29,253,200	690	1,485,052,000	51,416,920
Kuna	4,994,898	4,408,621	99	146,907,500	6,632,460
Meadows	703,831	576,415	16	59,946,850	1,019,896
Council	1,375,296	1,050,223	24	62,704,150	1,705,545
Marsh Valley	4,256,843	3,886,801	89	161,704,000	5,991,859
Pocatello	31,375,580	27,311,780	632	1,014,689,000	43,250,390
Bear Lake	4,337,575	3,726,020	89	170,336,400	5,841,320
St. Maries	3,618,226	3,081,312	69	173,397,300	4,884,491
Snake River	5,735,776	5,047,108	112	155,573,100	7,788,025
Blackfoot	11,608,100	9,646,633	208	307,792,500	14,220,820
Aberdeen	2,094,732	1,784,684	43	120,960,400	3,080,312
Firth	2,562,772	2,310,306	54	78,975,750	3,508,495
Shelley	6,159,393	5,037,794	111	138,121,600	12,375,960
Blaine County	2,414,766	1,871,405	119	1,951,776,000	10,539,410
Garden Valley	713,132	584,539	17	77,955,070	1,107,105
Basin	484,006	355,648	11	72,695,540	916,035
Horseshoe	822,998	685,367	17	43,340,470	1,544,317
Bonner	11,459,570	9,278,014	258	1,176,739,000	17,284,360
Idaho Falls	37,500,710	20,512,480	475	1,078,112,000	47,096,720
Swan Valley	455,168	256,187	6	28,571,870	743,812
Bonneville	28,625,590	15,524,310	345	461,439,100	26,537,080
Boundary	4,743,186	3,611,971	85	255,856,600	5,559,971
Arco	2,142,229	1,874,425	44	102,968,900	2,742,290
Camas	643,267	550,822	14	40,090,380	861,747
Nampa	19,395,280	16,143,220	367	717,850,300	24,156,340
Caldwell	10,536,700	8,624,690	198	405,230,700	15,555,480
Wilder	1,646,164	1,227,766	30	54,402,270	1,986,112
Middleton	4,396,411	3,909,779	87	110,137,800	5,455,777
Notus	1,058,983	898,886	21	30,201,770	1,310,581
Melba	1,570,630	1,400,967	34	69,148,990	2,135,996
Parma	5,062,059	1,903,285	46	91,361,170	3,249,981
Canyon	8,017,830	4,478,847	113	413,795,500	7,976,321
Grace	2,075,911	1,763,316	42	75,753,150	2,498,158
North Gem	619,438	578,015	17	51,256,760	1,075,872
Soda Springs	2,540,719	2,312,793	63	295,099,300	4,365,324
Cassia	12,224,320	10,637,260	254	521,393,900	17,120,410
Clark	638,604	509,445	14	60,618,590	881,998
Orofino	4,802,908	3,986,297	94	227,376,600	6,465,873

Sources: Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho.

Idaho Department of Education, State Superintendent of Public Instruction, Tax Levies for School Purposes School Year 1991-1992, report prepared by Jerry Evans, 1991-1992, Boise, Idaho.

Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho.

Table 7b - Idaho School District Public Finance Data For 1990

School District	Total Non-local Education Aid	Total State Education Aid Without Cap. Projects Funds	Support Units	Market Value of Property	Total Education Expenditures
Challis	1,592,882	1,364,700	41	202,202,600	3,030,453
Mackay	1,105,886	945,346	21	33,637,920	1,372,050
Prairie	47,830	39,502	1	4,749,118	29,460
Glenns Fe	2,915,782	1,357,106	35	115,235,100	3,489,799
Mountain	10,493,900	7,418,213	167	303,456,800	13,034,490
Preston	4,912,801	4,414,148	101	148,141,500	6,461,935
West Side	1,591,284	1,430,334	34	51,199,870	2,133,525
Fremont	7,217,839	6,138,768	142	297,116,400	9,635,561
Emmett	5,402,736	4,627,323	113	232,578,100	6,986,258
Gooding	2,798,142	2,371,132	56	125,985,200	3,608,045
Wendell	2,420,213	2,084,639	47	95,478,220	2,994,456
Hagerman	968,878	849,121	22	61,608,670	1,173,196
Bliss	675,775	590,290	14	31,485,590	887,998
Grange	6,717,209	4,641,288	114	309,468,100	7,683,102
Cottonwood	1,684,516	1,273,010	30	64,500,430	1,934,840
Jefferson	9,178,255	7,773,987	177	223,002,200	10,918,910
Ririe	2,186,492	1,764,429	40	49,049,880	2,286,650
West Jefferson	2,213,264	1,840,263	44	97,694,880	3,029,769
Jerome	6,560,866	5,498,424	129	259,245,200	8,330,705
Valley	1,720,485	1,462,539	36	84,940,530	2,119,845
Coeur D Alene	13,877,250	12,222,340	330	1,436,151,000	22,476,620
Lakeland	7,344,599	4,700,285	119	357,181,000	10,017,240
Post Falls	7,164,268	6,304,065	150	346,496,500	9,558,349
Kootenia	820,681	667,304	18	88,981,580	1,416,503
Plummer/Wor	1,960,935	1,376,998	37	153,439,500	2,702,804
Moscow	6,555,205	5,214,833	125	393,730,800	1,622,524
Genesee	787,355	692,376	19	76,544,460	1,303,480
Kendrick	1,014,122	875,260	21	53,054,070	1,480,460
Whitepine	2,256,524	2,035,374	34	100,197,000	2,950,077
Potlatch	1,721,318	1,376,602	45	87,243,840	2,536,748
Salmon	3,104,545	2,572,335	64	171,310,000	4,188,761
South Lemhi	629,025	576,732	14	28,917,230	767,339
Nez Perce	569,211	498,432	14	65,606,050	1,018,677
Kamiah	2,009,806	1,537,761	36	56,387,340	2,180,254
Highland	944,821	854,600	21	74,633,280	1,396,238
Shoshone	1,177,824	987,899	25	52,707,090	1,538,719
Dietrich	674,282	584,888	14	17,828,990	732,865
Richfield	733,971	615,166	15	23,019,800	903,811
Madison	10,626,160	9,102,638	210	306,874,300	14,003,600

Sources:

Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho.

Idaho Department of Education, State Superintendent of Public Instruction, Tax Levies for School Purposes School Year 1991-1992, report prepared by Jerry Evans, 1991-1992, Boise, Idaho.

Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho.

Table 7c - Idaho School District Public Finance Data For 1990

School District	Total Non-local Education Aid	Total State Education Aid Without Cap. Projects Funds	Support Units	Market Value of Property	Total Education Expenditures
Sugar-Salem	601,464	107,212	77	94,741,260	4,971,517
Minidoka	12,363,070	10,544,320	237	437,544,400	16,402,600
Lewiston	8,375,959	7,407,149	211	1,101,799,000	17,390,160
Lapwai	4,110,917	1,018,793	32	58,107,340	2,887,851
Culdesac	619,411	547,956	13	29,180,880	883,588
Tammany	716,400	619,031	16	51,100,120	1,228,393
Oneida	2,556,566	2,236,144	54	101,309,800	3,461,241
Marsing	2,018,383	1,597,460	38	49,978,180	2,428,946
Pleasant	118,860	111,542	1	26,257,400	222,281
Bruneau/	1,817,973	1,461,160	30	104,541,000	2,650,818
Homedale	2,973,536	2,220,928	52	72,926,920	3,251,815
Payette	8,372,364	3,723,156	86	132,543,600	6,012,966
New Plymouth	2,264,478	1,833,497	42	71,946,260	2,922,001
Fruitland	2,554,663	2,261,721	56	121,448,300	3,905,520
Amer Falls	3,455,509	2,857,128	81	457,146,300	6,440,496
Rockland	672,742	594,786	14	23,091,060	975,010
Arbon	54,420	50,215	2	17,626,890	165,043
Kellogg	5,464,467	3,223,192	92	203,278,900	7,156,426
Mullan	821,369	647,553	16	36,641,270	1,374,462
Wallace	2,980,606	2,256,564	47	112,499,200	4,530,186
Avery	144,546	112,613	5	49,828,580	451,778
Teton	2,412,090	1,960,070	50	143,160,700	3,195,129
Twin Falls	15,273,910	12,878,600	311	720,080,900	20,646,150
Buhl	3,660,434	3,198,792	77	186,950,200	5,078,230
Filer	2,977,130	2,504,693	59	115,806,400	5,543,210
Kimberely	5,193,837	2,380,308	55	70,898,180	3,562,718
Hansen	953,759	830,760	22	49,286,000	1,244,296
Three Creek	47,660	47,660	1	7,026,115	72,928
Castleford	991,101	825,284	20	45,068,940	1,331,145
Murtaugh	882,630	769,394	19	42,284,750	1,112,080
McCall-Donn	1,896,886	1,389,193	54	502,405,900	4,428,538
Cascade	791,275	456,291	20	154,848,500	1,516,312
Weiser	3,921,603	3,220,504	79	157,203,500	5,055,250
Cambridge	895,981	735,955	19	61,866,590	1,182,729
Midvale	484,201	399,044	12	54,798,270	676,787

Sources:

Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho.

Idaho Department of Education, State Superintendent of Public Instruction, Tax Levies for School Purposes School Year 1991-1992, report prepared by Jerry Evans, 1991-1992, Boise, Idaho.

Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho.

Table 8a - Idaho School District Demographic Data For 1990

School District	Number of Schools	Enrollment Per School	Income Per Capita	Population
Boise	37	599	14,268	112,413
Meridian	19	758	14,243	73,087
Kuna	5	404	13,328	10,241
Meadows	2	103	13,732	1,048
Council	2	184	13,732	1,865
Marsh Valley	6	261	10,976	7,941
Pocatello	21	629	10,976	67,065
Bear Lake	6	276	8,989	8,399
St. Maries	4	313	9,930	6,358
Snake River	7	330	9,474	11,719
Blackfoot	10	427	9,474	21,680
Aberdeen	2	400	9,474	4,064
Firth	3	335	9,474	5,106
Shelley	4	583	9,917	11,828
Blaine	6	375	19,979	11,407
Garden Valley	3	79	11,747	1,202
Basin	1	203	11,747	1,032
Horseshoe	1	242	11,747	1,230
Bonner	15	335	10,527	25,493
Idaho Falls	17	577	12,123	49,803
Swan Valley	1	97	12,123	490
Bonneville	12	604	12,116	36,804
Boundary	5	323	9,054	8,205
Arco	4	180	10,278	3,661
Camas	2	89	11,373	903
Nampa	12	617	9,916	37,577
Caldwell	6	700	9,916	21,313
Wilder	2	235	9,916	2,380
Middleton	4	414	9,916	8,406
Notus	2	169	9,916	1,720
Melba	2	281	10,673	2,852
Parma	4	208	9,916	4,232
Canyon	4	584	9,916	11,856
Grace	4	177	10,474	3,600
North Gem	2	115	10,515	1,164
Soda Springs	5	254	10,790	6,454
Cassia	15	336	9,724	25,550
Clark	2	80	10,608	807
Orofino	10	165	11,270	8,358

Sources:

Idaho Department of Education, State Superintendent of Public Instruction, Idaho Educational Directory, report prepared by Jerry Evans, 1990-1991, Boise, ID.

Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho, Pgs.8-9.

US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Tables 1, 9, and 142 and Idaho Department of Education, State Superintendent of Public Instruction, Tax Levies for School Purposes School Year 1991-1992, report prepared by Jerry Evans, 1991-1992, Boise, Idaho.

Table 8b - Idaho School District Demographic Data For 1990

School District	Number of Schools	Enrollment Per School	Income Per Capita	Population
Challis	5	132	11,569	3,353
Mackay	2	158	11,477	1,603
Prairie	1	11	9,981	54
Glenns Ferry	2	299	9,979	3,038
Mountain	8	438	9,981	17,782
Preston	3	694	8,534	10,574
West Side	2	287	8,560	2,909
Fremont	8	341	8,657	13,838
Emmett	7	331	11,746	11,774
Gooding	3	350	9,615	5,328
Wendell	2	442	9,625	4,488
Hagerman	2	173	9,727	1,752
Bliss	1	186	9,669	945
Grangeville	9	214	10,564	9,753
Cottonwood	3	161	10,525	2,458
Jefferson	8	464	9,042	18,832
Ririe	2	330	10,701	3,351
West Jefferson	3	249	9,055	3,786
Jerome	5	539	9,724	13,690
Valley	3	197	9,726	2,995
Couer D'	11	613	12,330	34,221
Lakeland	6	402	12,330	12,238
Post Falls	5	616	12,330	15,630
Kootenai	2	128	12,308	1,300
Plummer/Wor	4	118	11,027	2,390
Moscow	7	370	10,892	13,146
Genesee	2	142	11,337	1,436
Kendrick	2	155	11,362	1,574
Whitepine	2	313	10,981	3,179
Potlatch	4	144	10,892	2,922
Salmon	4	309	10,624	6,270
South Lemhi	2	60	10,624	613
Nez Perce	2	90	10,444	914
Kamiah	2	302	10,245	3,061
Highland	2	150	10,255	1,522
Shoshone	2	193	9,354	1,960
Dietrich	1	165	9,339	837
Richfield	1	192	9,339	972
Madison	10	436	7,385	22,116

Sources: Idaho Department of Education, State Superintendent of Public Instruction, Idaho Educational Directory, report prepared by Jerry Evans, 1990-1991, Boise, ID.
Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho. Pgs.8-9.
US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing, ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Tables 1, 9, and 142 and Idaho Department of Education, State Superintendent of Public Instruction, Tax Levies for School Purposes School Year 1991-1992, report prepared by Jerry Evans, 1991-1992, Boise, Idaho.

Table 8c - Idaho School District Demographic Data For 1990

School District	Number of Schools	Enrollment Per School	Income Per Capita	Population
Sugar-Salem	4	367	7,642	7,458
Minidoka	9	554	10,512	25,306
Lewiston	10	437	12,476	22,200
Lapwai	3	179	12,476	2,723
Culdesac	1	159	12,403	809
Tammany	1	321	12,476	1,630
Oneida	3	326	8,824	4,962
Marsing	3	210	9,802	3,202
Pleasant	1	32	9,786	164
Bruneau/Gran	3	180	11,062	2,735
Homedale	2	489	9,819	4,965
Payette	4	406	9,393	8,243
New Plymouth	2	389	9,400	3,951
Fruitland	3	357	9,400	5,433
Amer Falls	3	517	9,948	7,867
Rockland	1	182	9,951	921
Arbon	1	22	9,951	110
Kellogg	5	334	10,614	8,473
Mullan	2	109	10,373	1,107
Wallace	4	209	10,373	4,246
Avery	2	21	10,373	215
Teton	4	221	8,983	4,481
Twin Falls	9	714	11,096	32,624
Buhl	3	496	11,004	7,549
Filer	4	274	11,096	5,558
Kimberly	3	345	11,096	5,252
Hansen	3	111	11,096	1,692
Three Creek	1	15	9,996	76
Castleford	2	154	11,061	1,559
Murtaugh	3	97	10,813	1,483
McCall-Donn	4	255	12,347	5,174
Cascade	2	154	12,344	1,558
Weiser	4	378	9,088	7,679
Cambridge	2	140	9,781	1,419
Midvale	2	49	9,088	497

Sources:

Idaho Department of Education, State Superintendent of Public Instruction, Idaho Educational Directory, report prepared by Jerry Evans, 1990-1991, Boise, ID.

Idaho Department of Education, State Superintendent of Public Instruction, Financial Summaries, Idaho School Districts, report prepared by Jerry Evans, 1990-1991, Boise, Idaho. Pgs.8-9.

US Department of Commerce, Bureau of Census, 1990 Census of Population and Housing. ([Washington, DC]: US Department of Commerce, Bureau of Census, 1993), Tables 1, 9, and 142 and Idaho Department of Education, State Superintendent of Public Instruction, Tax Levies for School Purposes School Year 1991-1992, report prepared by Jerry Evans, 1991-1992, Boise, Idaho.

Table 9a - Data For Spreadsheet Model Only

County	Total Tax Revenues	Property Tax Rate	Forest Revenues	PILT	Base Employ.	Resids Employ.	Mortality Percent	Unemployed
Ada	132,000,000	0.0195	4,211	150,328	85,905	18,518	.7	4
Adams	1,381,518	0.0101	491,918	54,621	746	547	.8	13
Bannock	32,120,752	0.0272	119,217	160,512	24,354	4,707	.6	6
Bear Lake	3,032,804	0.0176	229,978	154,009	1,289	792	.9	6
Benewah	3,936,617	0.0155	36,759	5,248	1,863	1,181	.8	11
Bingham	14,233,874	0.0179	0	238,205	10,550	4,453	.7	7
Blaine	19,527,027	0.0090	488,996	404,004	6,879	921	.5	4
Boise	2,540,381	0.0120	856,249	89,045	1,020	418	.6	7
Bonner	17,019,594	0.0136	433,576	45,426	7,471	2,974	.9	9
Bonneville	39,295,393	0.0228	482,337	379,544	27,523	4,493	.6	5
Boundary	4,333,094	0.0166	468,818	47,345	1,999	1,046	.8	8
Butte	1,435,600	0.0159	271,062	126,114	815	383	.9	5
Camas	578,823	0.0145	321,625	36,350	222	104	.7	10
Canyon	35,623,547	0.0173	0	15,651	27,126	12,055	.8	8
Caribou	5,449,214	0.0125	375,489	144,453	1,571	1,054	.4	5
Cassia	8,559,547	0.0147	384,555	547,950	4,629	3,079	.8	9
Clark	642,922	0.0092	358,776	38,100	208	208	.5	3
Clearwater	3,741,791	0.0140	773,359	83,050	2,000	1,061	.7	13
Custer	2,296,581	0.0103	2,123,047	206,650	1,041	820	.6	4
Elmore	7,042,424	0.0166	761,713	449,905	6,067	1,306	.5	6
Franklin	3,108,419	0.0150	121,661	73,425	1,854	1,521	.8	4
Fremont	4,835,023	0.0143	526,170	226,482	2,613	1,704	.5	8
Gem	4,190,511	0.0175	60,509	78,191	2,992	1,765	1	8
Gooding	5,065,558	0.0171	0	183,877	3,186	1,847	1.1	4
Idaho	4,093,852	0.0095	4,421,304	434,000	3,256	2,016	1	8
Jefferson	5,556,374	0.0158	1	141,534	4,866	1,723	.6	7
Jerome	6,644,362	0.0180	0	74,779	4,420	2,240	.9	6
Kootenai	49,500,080	0.0188	227,725	178,872	24,887	5,808	.8	7
Latah	15,493,598	0.0230	99,502	75,236	12,114	1,946	.6	4
Lemhi	2,483,335	0.0116	2,073,229	265,290	1,951	825	.9	9
Lewis	2,227,103	0.0148	10	5,652	786	529	.7	7
Lincoln	1,564,752	0.0146	0	165,400	1,160	427	1	5
Madison	7,118,131	0.0176	41,460	33,978	6,722	1,870	.4	5
Minidoka	7,042,344	0.0175	0	127,653	5,247	2,939	.7	8
Nez Perce	25,565,347	0.0177	1,700	14,433	11,296	3,999	.9	5
Oneida	1,867,963	0.0185	138,985	165,618	761	566	.9	4
Owyhee	3,554,402	0.0145	0	328,000	1,802	1,800	.7	5
Payette	6,755,067	0.0203	0	49,723	4,702	2,100	1	7
Power	7,518,568	0.0156	36,047	216,671	1,749	1,280	.7	11
Shoshone	7,879,449	0.0223	1,154,897	122,484	3,582	1,728	1.4	10
Teton	1,356,532	0.0085	88,012	46,201	1,129	467	.6	6
Twin Falls	24,915,030	0.0189	92,655	481,815	17,572	6,787	.8	5
Valley	8,281,439	0.0124	2,012,725	201,591	2,023	525	.8	8
Washington	4,391,185	0.0167	119,876	194,302	2,183	1,040	1.2	8

(Sources listed on following page.)

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Idaho Department of Employment, Research and Analysis Bureau, Idaho Employment, February 1991, Table 2, p.20.

Table 9b - Data For Spreadsheet Model Only

County	Kindergarten Schools	Elementary Schools	Secondary Schools
Ada	44	60	16
Adams	2	2	2
Bannock	15	22	10
Bear Lake	4	5	1
Benewah	3	4	2
Bingham	6	14	6
Blaine	1	4	3
Boise	3	4	2
Bonner	8	13	3
Bonneville	22	27	8
Boundary	0	4	1
Butte	1	3	1
Camas	1	1	1
Canyon	14	29	13
Caribou	3	7	3
Cassia	3	10	5
Clark	1	2	1
Clearwater	3	7	2
Custer	5	7	2
Elmore	7	11	5
Franklin	2	6	3
Fremont	4	8	3
Gem	3	7	1
Gooding	4	5	4
Idaho	7	9	4
Jefferson	6	10	2
Jerome	3	7	5
Kootenia	15	21	7
Latah	9	12	3
Lemhi	3	5	3
Lewis	2	6	3
Lincoln	3	4	3
Madison	6	12	3
Minidoka	5	8	4
Nez Perce	12	15	7
Oneida	2	3	1
Owyhee	3	7	2
Payette	3	8	4
Power	3	4	2
Shoshone	8	11	4
Teton	2	3	1
Twin Falls	14	21	11
Valley	4	8	2
Washington	2	4	2

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