## Building Idaho's Future

“Building Idaho’s Future” is Governor Brad Little's plan to invest Idaho’s one-time surplus in critical infrastructure projects that will:

- Help develop a diverse workforce
- Further our state economic rebound
- Create a long-lasting benefit for all Idahoans

### Targeted Amount

<table>
<thead>
<tr>
<th>Category</th>
<th>Brief Description</th>
<th>One Time</th>
<th>Ongoing</th>
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</thead>
</table>
| Tax Relief                      | - Leverage the one-time build up in the Tax Relief Fund for one-time tax relief (e.g., double grocery tax credit one time, increase circuit breaker for one year)  
- Leverage the ongoing portion of the Tax Relief Fund and excess ongoing revenue to ongoing tax relief (e.g., income tax reduction)  
- Cover the costs of tax conformity to support business liquidity                                                                                                                                                                           | ($295 M)   | ($160 M) |
| Spending Cuts                   | - Reinvest the one-time reductions in agency spending in one-time projects with long-lasting value  
- Reductions came from holdback in FY20/21, agency reversions, and reimbursement offsets                                                                                                                                                   | ($390 M)   |          |
| Transportation                  | - Invest in state and local highway infrastructure projects through a 60-40 split.  
- Create ongoing source of funding to stimulate long-term investment offset by ongoing tax reductions (above)  
- Make targeted investments in safe routes to schools, rail infrastructure, and community airports.                                                                                                                                   | $126 M     | $80 M    |
| Water and Agriculture           | - Support major water infrastructure projects prioritized by the Idaho Water Resources Board.  
- Make investments in agricultural best management practices, and support drinking water and wastewater projects in rural communities.                                                                                                             | $60 M      |          |
| Broadband & Economic Development| - Bring broadband access to rural unserved or underserved households.  
- Invest in outdoor recreation projects that can catalyze tourism in rural communities.  
- Provide resources for business attraction and expansion.  
- Provide grants to small businesses and Idahoans who have been disproportionately impacted by the COVID-19 pandemic                                                                                                                     | $54 M      |          |
| Education                       | - Make investments to enhance literacy for students who had unique education circumstances during COVID-19.  
- Spark new opportunities for Career Technical Education linked to the workforce needs of local communities.  
- Invest in central support for higher education to provide cost savings over time.                                                                                                                                               | $30 M      |          |
| Public Safety                   | - Make investments to defend our state police and provide them with the tools and resources they need to be effective in keeping our communities safe.                                                                                                                                       | $1 M       |          |
| Capital Construction            | - Catch up on the backlog of deferred maintenance in state buildings.  
- Invest in capital projects that are needed.  
- Enhance the Youth ChalleNGe dormitories.  
- Upgrade the University of Idaho's Parma Research and Extension Center, and invest in College of Eastern Idaho's Future Tech facility.  
- Create more in-state prison capacity and upgrade the juvenile correction facilities.                                                                                                                                             | $66 M      |          |
| Additional Prioritized Projects | - Ensure other priorities identified during session can be prioritized                                                                                                                                                                                                         | $30 M      |          |

**Spending Cuts**:
- Additional Prioritized Projects

**Tax Relief**:
- Leveraging the one-time build up in the Tax Relief Fund for one-time tax relief (e.g., double grocery tax credit one time, increase circuit breaker for one year)
- Leveraging the ongoing portion of the Tax Relief Fund and excess ongoing revenue to ongoing tax relief (e.g., income tax reduction)
- Covering the costs of tax conformity to support business liquidity

**Spending Cuts**:
- Reinvesting the one-time reductions in agency spending in one-time projects with long-lasting value
- Reductions came from holdback in FY20/21, agency reversions, and reimbursement offsets

**Transportation**:
- Investing in state and local highway infrastructure projects through a 60-40 split
- Creating ongoing source of funding to stimulate long-term investment offset by ongoing tax reductions (above)
- Making targeted investments in safe routes to schools, rail infrastructure, and community airports

**Water and Agriculture**:
- Supporting major water infrastructure projects prioritized by the Idaho Water Resources Board
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**Broadband & Economic Development**:
- Bringing broadband access to rural unserved or underserved households
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