

STATE DEPARTMENT GENERAL FUND ACTUAL EXPENDITURES

Department	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005 Est.	% Chng.
General Government:							
Administration, Dept.	\$4,035,400	\$4,325,100	\$4,408,900	\$2,699,900	\$8,699,900	\$8,900,300	120.6%
Attorney General	6,657,800	5,742,200	16,939,000	13,081,800	13,078,100	16,096,800	141.8%
Controller, State	5,408,300	5,748,700	5,975,400	5,046,500	4,973,400	5,189,500	-4.0%
Governor, Office	1,439,000	1,474,000	1,279,500	1,266,700	1,370,600	1,454,400	1.1%
Governor, Executive Office	12,315,100	13,019,800	14,331,900	13,306,800	14,421,700	14,808,200	20.2%
Legislative Branch	8,197,900	9,782,500	9,959,000	9,483,200	9,187,000	10,293,500	25.6%
Lieutenant Governor	95,600	102,600	131,600	116,200	83,700	117,700	23.1%
Revenue and Taxation, Dept.	24,939,500	28,240,200	30,802,100	22,717,400	24,319,900	24,925,900	-0.1%
Secretary of State	1,431,100	2,964,900	2,975,900	3,060,500	1,956,900	2,350,000	64.2%
Treasurer, State	<u>1,215,500</u>	<u>1,274,000</u>	<u>1,235,400</u>	<u>1,280,800</u>	<u>1,186,400</u>	<u>1,254,200</u>	<u>3.2%</u>
Total General Government	65,735,200	72,674,000	88,038,700	72,059,800	79,277,600	85,390,500	29.9%
Public Safety:							
Correction, Dept.	82,428,600	94,577,700	108,291,900	104,749,500	107,650,600	114,735,500	39.2%
Judicial Branch	22,478,200	22,791,000	25,385,200	24,486,600	24,455,200	25,246,700	12.3%
Juvenile Corrections, Dept.	27,934,600	30,439,000	32,480,700	29,783,800	31,843,900	32,777,000	17.3%
Police, Idaho State	<u>17,437,300</u>	<u>15,914,800</u>	<u>18,965,100</u>	<u>17,008,400</u>	<u>16,858,400</u>	<u>16,411,900</u>	<u>-5.9%</u>
Total Public Safety	150,278,700	163,722,500	185,122,900	176,028,300	180,808,100	189,171,100	25.9%
Health & Human Services:							
Catastrophic Health Care	5,885,700	10,000,000	9,600,000	10,442,400	12,126,700	15,835,500	169.1%
Health and Welfare, Dept.	274,051,200	315,013,300	344,886,800	349,208,200	360,386,800	424,652,500	55.0%
Public Health Districts	8,789,500	9,118,100	10,134,100	9,437,500	9,166,300	9,417,800	7.1%
Independent Living Council	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>74,800</u>	<u>#DIV/0!</u>
Total Health & Hum. Serv.	288,726,400	334,131,400	364,620,900	369,088,100	381,679,800	449,980,600	55.9%
Education:							
Agr. Research and Extension	22,158,400	23,123,700	23,983,500	22,616,700	23,816,700	24,865,700	12.2%
College and Universities	202,726,900	212,306,100	228,925,300	206,930,000	217,953,500	225,003,900	11.0%
Community Colleges	14,361,800	15,555,000	19,861,000	18,257,000	19,223,900	19,885,500	38.5%
Deaf and Blind School	6,345,800	6,691,700	6,995,600	6,891,400	7,187,000	7,476,600	17.8%
Educ., Office of State Board	1,338,400	1,514,200	2,495,400	4,604,500	3,287,500	4,102,600	206.5%
Health Education Programs	6,169,300	6,354,000	6,637,400	7,207,700	7,519,500	7,882,400	27.8%
Historical Society	1,901,300	2,221,000	2,370,500	1,838,500	1,923,700	1,967,600	3.5%
Library, State	2,517,300	2,578,500	2,787,500	2,308,400	2,418,600	2,544,800	1.1%
Professional-Technical Educ.	39,434,400	42,901,900	45,810,000	41,856,900	44,144,900	46,033,400	16.7%
Public Broadcasting	1,912,900	3,569,000	7,603,100	1,818,500	1,528,200	1,580,800	-17.4%
Public Schools	821,072,000	873,464,900	909,645,600	920,000,000	943,000,800	964,706,500	17.5%
Special Programs	5,747,800	5,288,100	8,645,300	8,693,600	9,140,000	9,736,100	69.4%
Super. of Public Instruction	4,821,300	5,597,700	5,505,200	5,042,000	5,130,900	5,221,000	8.3%
Vocational Rehabilitation	<u>3,594,800</u>	<u>3,776,300</u>	<u>3,939,500</u>	<u>3,635,400</u>	<u>3,673,000</u>	7,674,200	<u>113.5%</u>
Total Education	1,134,102,400	1,204,942,100	1,275,204,900	1,251,700,600	1,289,948,200	1,328,681,100	17.2%
Economic Development:							
Agriculture, Dept.	6,932,300	10,013,100	10,644,900	9,527,500	9,442,800	9,479,800	36.7%
Commerce, Dept. *	2,973,800	3,345,200	7,037,900	6,292,500	6,254,400	7,894,000	165.5%
Labor, Dept. *	428,200	423,700	549,300	527,100	433,300	0	-100.0%
Public Utilities Commission	278,700	0	0	0	0	0	-100.0%
Self-Governing Agencies	1,136,700	2,198,400	4,682,800	2,587,200	3,392,900	3,707,200	226.1%
Transportation Dept.	<u>0</u>	<u>0</u>	<u>321,700</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>
Total Econ. Development	11,749,700	15,980,400	23,236,600	18,934,300	19,523,400	21,081,000	79.4%
Natural Resources:							
Environmental Quality, Dept.	3,385,600	12,796,200	18,718,600	14,668,900	15,146,000	15,208,400	349.2%
Lands, Dept.	7,537,400	5,192,800	4,729,400	4,400,100	4,489,500	4,815,900	-36.1%
Parks and Recreation, Dept.	8,251,300	8,576,200	8,833,700	9,172,800	6,639,800	7,179,500	-13.0%
Water Resources, Dept.	<u>11,002,400</u>	<u>10,560,100</u>	<u>11,015,900</u>	<u>9,404,300</u>	<u>9,686,200</u>	<u>10,806,700</u>	<u>-1.8%</u>
Total Natural Resources	30,176,700	37,125,300	43,297,600	37,646,100	35,961,500	38,010,500	26.0%
State Totals	1,680,769,100	1,828,575,700	1,979,521,600	1,925,457,200	1,987,198,600	2,112,314,800	25.7%

* The Departments of Commerce and Labor were combined into one department effective July 1, 2004.

STATE DEPARTMENT TOTAL FUND ACTUAL EXPENDITURES

Department	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005 Est.	% Chng.
General Government:							
Administration, Dept.	\$22,649,500	\$56,280,100	\$24,125,900	\$23,219,300	\$27,958,600	\$39,123,400	72.7%
Attorney General	14,197,100	14,352,000	17,220,200	13,203,300	13,655,200	16,249,200	14.5%
Capital Budget	24,353,900	30,953,000	20,610,000	36,557,400	8,553,400	41,777,700	71.5%
Controller, State	11,585,400	11,424,300	12,202,100	10,621,600	11,278,000	13,119,400	13.2%
Governor, Office	1,719,400	1,894,900	1,679,400	1,723,600	1,571,400	1,619,100	-5.8%
Governor, Executive Office	83,554,000	61,107,400	62,436,500	56,437,900	71,798,100	102,528,400	22.7%
Legislative Branch	8,980,600	10,748,500	10,892,700	10,434,800	10,065,800	11,474,000	27.8%
Lieutenant Governor	95,600	102,600	131,600	116,200	83,700	117,700	23.1%
Revenue and Taxation, Dept.	28,885,300	32,544,800	35,683,400	27,168,100	29,531,000	30,842,600	6.8%
Secretary of State	3,462,800	3,602,700	3,578,300	2,242,600	1,956,900	2,350,000	-32.1%
Treasurer, State	<u>1,710,500</u>	<u>3,299,000</u>	<u>4,500,800</u>	<u>5,357,900</u>	<u>1,968,200</u>	<u>1,984,900</u>	<u>16.0%</u>
Total General Govt.	201,194,100	226,309,300	193,060,900	187,082,700	178,420,300	261,186,400	29.8%
Public Safety:							
Correction, Dept.	100,637,100	115,574,300	127,797,800	125,831,100	127,759,100	141,392,000	40.5%
Judicial Branch	25,253,200	25,022,200	28,076,500	27,340,100	28,460,700	30,691,500	21.5%
Juvenile Corrections, Dept.	37,795,700	42,754,500	43,128,000	41,385,200	42,815,900	44,910,700	18.8%
Police, Idaho State	<u>44,784,000</u>	<u>46,677,100</u>	<u>49,926,500</u>	<u>45,039,600</u>	<u>48,432,600</u>	<u>51,511,900</u>	<u>15.0%</u>
Total Public Safety	208,470,000	230,028,100	248,928,800	239,596,000	247,468,300	268,506,100	28.8%
Health & Human Services:							
Catastrophic Health Care	10,522,400	11,886,300	14,077,300	14,139,400	14,907,300	18,560,500	76.4%
Health and Welfare, Dept.	918,468,700	1,068,828,100	1,160,181,100	1,255,569,400	1,389,325,100	1,519,271,300	65.4%
Public Health Districts	39,757,100	40,605,200	43,717,000	44,661,300	48,097,800	49,937,600	25.6%
Independent Living Council	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>263,000</u>	<u>#DIV/0!</u>
Total Health & Hum. Serv.	968,748,200	1,121,319,600	1,217,975,400	1,314,370,100	1,452,330,200	1,588,032,400	63.9%
Education:							
Agr. Research and Extension	27,183,100	27,885,700	29,092,800	27,622,600	28,040,300	31,265,800	15.0%
College and Universities	268,941,400	292,531,100	312,495,300	295,947,800	325,614,200	384,335,100	42.9%
Community Colleges	36,280,000	39,060,900	42,106,900	42,531,100	45,422,300	49,461,500	36.3%
Deaf and Blind School	6,588,100	7,000,800	7,278,700	7,108,800	7,609,800	7,845,300	19.1%
Educ., Office of State Board	1,664,400	1,887,400	2,868,200	5,275,400	5,622,900	9,467,300	468.8%
Health Education Programs	6,360,400	6,589,200	6,934,700	7,360,600	7,746,800	8,522,700	34.0%
Historical Society	3,351,100	3,263,100	3,558,800	2,837,200	2,930,100	3,757,800	12.1%
Library, State	4,010,100	3,963,700	3,981,600	3,479,200	3,740,000	4,836,200	20.6%
Professional-Technical Educ.	46,658,800	50,338,000	53,558,100	50,166,000	52,261,500	55,086,500	18.1%
Public Broadcasting	3,206,900	4,358,900	9,351,800	2,623,100	5,680,200	2,442,600	-23.8%
Public Schools	1,169,595,000	1,233,560,400	1,281,159,300	1,306,984,500	1,493,316,000	1,523,170,600	30.2%
Special Programs	5,933,800	5,391,200	8,795,700	8,844,700	9,355,100	10,176,100	71.5%
Super. of Public Instruction	128,165,100	131,177,600	131,047,100	152,474,600	20,401,500	38,231,900	-70.2%
Vocational Rehabilitation	<u>15,898,400</u>	<u>16,808,900</u>	<u>17,094,500</u>	<u>16,844,100</u>	<u>18,101,400</u>	<u>22,019,300</u>	<u>38.5%</u>
Total Education	1,723,836,600	1,823,816,900	1,909,323,500	1,930,099,700	2,025,842,100	2,150,618,700	24.8%
Economic Development:							
Agriculture, Dept.	24,361,900	26,005,200	30,007,700	26,268,800	28,177,300	34,361,600	41.0%
Commerce, Dept. *	17,424,900	17,460,300	20,071,000	24,620,300	23,205,400	289,610,100	1562.0%
Finance, Dept.	2,867,500	3,025,600	3,172,200	2,984,600	3,338,000	3,653,500	27.4%
Industrial Commission	10,384,600	10,381,500	11,017,700	10,770,800	10,920,300	13,863,600	33.5%
Insurance, Dept.	4,984,700	5,665,900	5,546,200	5,451,300	5,721,200	6,328,900	27.0%
Labor, Dept. *	150,964,800	171,945,600	235,669,200	252,499,700	239,017,400	0	-100.0%
Public Utilities Commission	3,742,200	4,065,400	4,144,000	3,932,000	4,110,800	4,606,800	23.1%
Self-Governing Agencies	24,972,000	42,475,500	42,729,100	42,867,500	48,044,000	49,195,100	97.0%
Transportation Dept.	<u>375,060,800</u>	<u>367,679,600</u>	<u>386,780,200</u>	<u>419,504,800</u>	<u>421,599,400</u>	<u>567,807,700</u>	<u>51.4%</u>
Total Econ. Development	614,763,400	648,704,600	739,137,300	788,899,800	784,133,800	969,427,300	57.7%
Natural Resources:							
Environmental Quality, Dept.	32,609,500	35,019,000	44,234,400	37,845,400	42,712,300	52,055,500	59.6%
Fish and Game, Dept.	48,093,200	51,480,200	60,517,500	62,127,700	64,436,200	75,637,000	57.3%
Lands, Dept.	26,721,100	40,815,600	35,029,500	33,597,700	41,659,400	41,320,400	54.6%
Parks and Recreation, Dept.	24,724,600	28,450,500	28,006,200	29,160,600	25,033,100	41,390,700	67.4%
Water Resources, Dept.	<u>16,118,800</u>	<u>15,857,100</u>	<u>16,248,700</u>	<u>15,522,400</u>	<u>17,838,100</u>	<u>25,636,100</u>	<u>59.0%</u>
Total Natural Resources	148,267,200	171,622,400	184,036,300	178,253,800	191,679,100	236,039,700	59.2%
State Totals	3,865,279,500	4,221,800,900	4,492,462,200	4,638,302,100	4,879,873,800	5,473,810,600	41.6%

* The Departments of Commerce and Labor were combined into one department effective July 1, 2004.

IDAHO'S GENERAL FUND EXPENDITURE LIMITATION (Idaho Code 67-6803)
(\$ thousands)

Fiscal Year	Economic Estimates		Unadjusted Expenditure Limit	Unadjusted Expenditure Adjustments	Limitation Adjustment	Adjusted Percent Limit	Adjusted Expenditure Limit	Original Gen. Fund Approp. less One-time Money in App. (See Note)	Adj. Limit minus the Ongoing Gen. Fund Approp.
	Comm. Idaho Personal Income Est.	Unadjusted Percent Limit							
1982	\$8,740,000	5.3333%	\$466,130	\$8,500	0.0973%	5.4306%	\$474,630	\$420,612	\$54,018
1983	9,750,000	5.3333%	519,997			5.4306%	529,479	464,730	64,749
1984	9,600,000	5.3333%	511,997			5.4306%	521,333	451,614	69,719
1985	10,500,000	5.3333%	559,997	40,300	0.3838%	5.8144%	610,508	549,092	61,416
1986	11,400,000	5.3333%	607,996			5.8144%	662,837	587,676	75,161
1987	11,300,000	5.3333%	602,663			5.8144%	657,023	600,914	56,109
1988	12,000,000	5.3333%	639,996	(3,890)	-0.0324%	5.7819%	693,834	657,347	36,487
1989	12,650,000	5.3333%	674,662			5.7819%	731,416	683,249	48,167
1990	13,750,000	5.3333%	733,329			5.7819%	795,018	744,951	50,067
1991	15,430,000	5.3333%	822,928	1,508	0.0098%	5.7917%	893,662	886,369	7,293
1992	16,470,000	5.3333%	878,395	1,800	0.0109%	5.8026%	955,696	957,233	(1,537)
1993	17,700,000	5.3333%	943,994	800	0.0045%	5.8072%	1,027,869	1,007,149	20,720
1994	19,100,000	5.3333%	1,018,660			5.8072%	1,109,169	1,084,561	24,608
1995	21,175,000	5.3333%	1,129,326			5.8072%	1,229,668	1,223,445	6,223
1996	23,246,000	5.3333%	1,239,779	7,471	0.0321%	5.8393%	1,357,405	1,324,875	32,530
1997	23,947,000	5.3333%	1,277,165			5.8393%	1,398,339	1,394,750	3,589
1998	25,357,000	5.3333%	1,352,365			5.8393%	1,480,673	1,417,915	62,758
1999	26,860,000	5.3333%	1,432,524	55,630	0.2071%	6.0464%	1,624,068	1,581,619	42,449
2000	27,600,000	5.3333%	1,471,991			6.0464%	1,668,812	1,654,759	14,053
2001	29,500,000	5.3333%	1,573,324			6.0464%	1,783,693	1,777,374	6,319
2002	33,300,000	5.3333%	1,775,989			6.0464%	2,013,457	1,992,584	20,873
2003	33,750,000	5.3333%	1,799,989			6.0464%	2,040,666	1,944,159	96,507
2004	35,900,000	5.3333%	1,914,655			6.0464%	2,170,664	1,987,162	183,502
2005	37,800,000	5.3333%	2,015,987			6.0464%	2,285,546	2,075,634	209,912
2006	39,800,000	5.3333%	2,122,653			6.0464%	2,406,475	2,178,625	227,850

Note: Between FY 1989 and FY 1992 the Legislature included its estimate of the previous fiscal year's ending General Fund balance in the next year's appropriation to fund one-time items. Then, effective in FY 1995, the law was changed to exempt all one-time expenditures regardless of the fiscal year of the fund source. The last two columns above reflect the removal of the projected surplus appropriated for one-time expenditures for fiscal years prior to 1995, and the removal of all one-time expenditures for fiscal years 1995 and beyond in order to calculate the ongoing General Fund expenditure amount and compare it to the adjusted expenditure limit. FY 1992 was the only year the Legislature's original, ongoing General Fund appropriation exceeded the adjusted expenditure limitation.

Explanation of Expenditure Adjustments: The law allows for adjustments to be made to the expenditure limit when the costs of a program are transferred between the state and local government, and when funds provided by the federal government to the state are eliminated or significantly reduced. The items listed below have been identified over the years as legitimate adjustments.

1. In FY 1982 \$8.5 million of federal revenue sharing money in the Medical Assistance Program was replaced with General Funds.
2. In FY 1985 the state replaced a ten percent diversion of the state sales tax to Public Schools with a direct General Fund appropriation (\$17,686K) and switched funding for the employer's share of Social Security from the sales tax to the General Fund for Public Schools (\$21,777K) and Community Colleges (\$837K).
3. In FY 1988 the Circuit Breaker Property Tax Relief Program was moved from the General Fund to the sales tax (\$3,890K).
4. In FY 1991 the state replaced \$1,508K in Social Service Block Grant money with General Fund.
5. In FY 1992 the state replaced about \$1,800K in local property taxes with General Fund through the County indigency support provided in HB 433 as authorized in HB 378.
6. In FY 1993 annualizing the FY 1992 General Fund shift provided for in HB 433 and 378 resulted in an additional \$800K in local property tax savings.
7. In FY 1996 the Legislature appropriated \$7,471K for the Catastrophic Health Care Program to replace local property taxes.
8. In FY 1999 the Legislature changed a 1995 law which replaced 0.1% of the public school's M&O property tax levy with sales tax funds to a General Fund appropriation (SB 1535). The FY 1999 appropriation to reflect this change was \$54,700K (SB 1564).
9. In FY 1999 the Legislature appropriated \$930K for the State Appellate Public Defender to replace local property taxes.