

Summary Tables and Graphs

General Fund Revenue and Expenditure History FY 2005 Actual through the FY 2010 Appropriation

	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Revenues:	Actual	Actual	Actual	Actual	Estimate	Approp.
Beginning balance	\$100,244,100	\$214,403,100	\$302,252,000	\$254,684,200	\$239,537,000	\$57,778,300
Actual/projected receipts	2,267,690,100	2,431,311,400	2,812,490,000	2,909,847,700	2,560,400,000	2,550,170,000
Transfers to other Funds *	(44,446,100)	(126,712,400)	(304,999,600)	(129,362,900)	(40,445,200)	(85,097,600)
Transfers from other Funds *	0	154,000	21,300,000	(1,872,500)	32,070,300	47,517,500
Miscellaneous Adjustments	<u>1,276,500</u>	<u>754,500</u>	<u>314,800</u>	<u>34,500</u>	<u>9,219,500</u>	<u>(14,249,000)</u>
Total Funds Available	2,324,764,600	2,519,910,600	2,831,357,200	3,033,331,000	2,800,781,600	2,556,119,200
Expenditures:						
Original appropriations	2,082,138,300	2,180,928,300	2,343,077,800	2,820,674,400	2,959,283,400	2,506,580,100
Special appropriations	5,001,000	14,221,900	250,645,700	0	0	0
Prior year Reappropriations	1,820,700	3,362,200	3,594,200	7,409,900	15,399,900	0
Health and Welfare Adjustmei	0	0	0	0	9,219,500	0
Positive Supplementals	26,340,800	28,243,100	7,267,300	14,096,900	435,300	0
Negative Supplementals	(861,700)	(4,252,600)	(5,761,600)	(26,979,500)	(4,000,000)	0
Reversions/Reappropriations	(4,457,000)	(5,097,100)	(15,160,800)	(6,234,000)	(234,703,500)	0
Deficiency Warrants	0	0	0	0	569,700	0
Miscellaneous Adjustments	<u>379,400</u>	<u>252,800</u>	<u>(6,989,600)</u>	<u>(15,173,700)</u>	<u>(3,201,000)</u>	<u>0</u>
Total Expenditures	2,110,361,500	2,217,658,600	2,576,673,000	2,793,794,000	2,743,003,300	2,506,580,100
Ending Balance	214,403,100	302,252,000	254,684,200	239,537,000	57,778,300	49,539,100

* The specific transfers for each year are:

FY 2010: Transfers in included: \$30 million from the Budget Stabilization Fund; \$10 million from the Permanent Building Fund, \$1,680,000 from the Division of Human Resources cash on hand; \$1 million from Department of Agriculture; \$446,900 from Dept. of Labor - Rural Broadband; \$618,500 from the Attorney General - Consumer Protection; transfers \$1,172,100 stimulus dollars to the General Fund for Professional-Technical Education, and transfer \$2.6 million from the Bond Levy Equalization. Transfer out include \$85.1 the Public Education Stabilization Fund.

FY 2009: \$5,645,200 to the Permanent Building Fund, \$20,000,000 to Water Resources aquifer study \$1,000,000 for Health and Welfare Community Health Center Grant; \$10,000,000 Opportunity Scholarship Fund; and \$1,800,000 for the Water Resource Board Revolving Development Fund. Transfer in include: \$920,100 from Geo Thermal royalties; \$12,000,000 from the Water Resources aquifer study; \$5,000,000 from the Capitol Commission; \$2,200,000 from the Attorney General's Office - Consumer Protection; and \$11,950,200 from the Permanent Building Fund.

FY 2008: \$19,059,100 to budget stabilization fund; \$351,500 to the Public School Permanent fund for prior year unclaimed property, escheats, and interest amounts inadvertently transferred to the General fund; \$2,000,000 to Disaster Emergency Account; \$1,328,000 to Water Resources; \$60,000,000 to the Economic Recovery Reserve Fund; \$10,000,000 for Opportunity Scholarship I and a \$1,500,000 transfer to DEQ to fund the Community Reinvestment pilot program created during the 2006 legislative session without funding; \$10,000,000 to the Water Board Revolving Development Fund; \$69,300 for Hazardous Substance Emergency Response Fund; \$255,000 Agriculture Pest Control fund; and \$21,500,000 to the Fire Suppression Fund.

In August 2006, the Legislature held a special session that increased the FY 2007 appropriation for public schools by \$250,645,700. This additional appropriation is not reflected in the FY 2007 original appropriation.

FY 2007: \$25,000,000 to the Public School Facilities Cooperative Fund; \$120,202,600 to the Permanent Building Fund; \$110,000,000 to the Public Education Stabilization Fund; \$23,864,200 to the Economic Recovery Reserve Fund; \$12,917,600 to the Budget Stabilization Fund; \$3,125,000 to the Disaster Emergency Fund; \$65,600 to the Hazardous Substances Emergency Response Fund; \$5,150,000 to the Capitol Commission Endowment Income Fund; \$124,400 to the Dept. of Agric. Pest Control Fund; \$5,712,200 to the Fire Suppression Fund; and \$21,300,000 from the Revolving Development Fund.

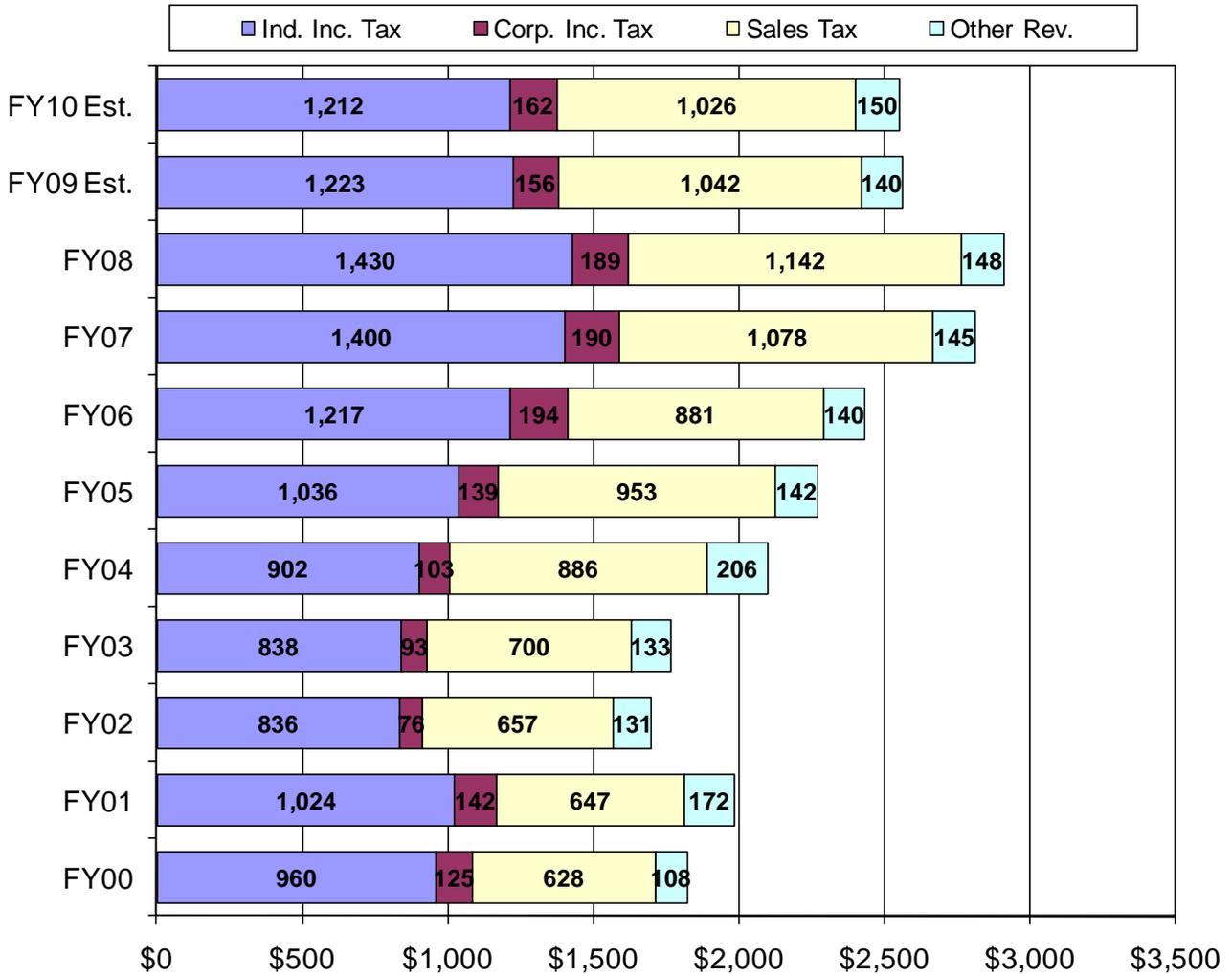
FY 2006: \$92,676,900 to the Budget Stabilization Fund; \$4,600,000 to endowment earnings reserve funds; \$3,000,000 to the Revolving Development Fund; \$9,250,000 to the Fire Suppression Fund; \$87,700 to the Hazardous Substances Emergency Response Fund; \$47,800 to the Dept. of Agric. Pest Eradication Fund; \$550,000 to the Disaster Emergency Fund; \$11,500,000 to the Economic Recovery Reserve Fund; \$5,000,000 to the Public Education Stabilization Fund; and \$154,000 from ITD & Finance. Misc adjustments: cancellation of prior year encumbrances and the misc. adjustment line item after year end close.

FY 2005: \$20,971,000 to the Budget Stabilization Fund; \$21,800,000 to the Revolving Development Fund; \$1,274,200 to the Fire Suppression Fund; \$259,300 to the Dept. Agriculture Pest Eradication Fund; and \$141,600 to the Hazardous Substances Emergency Response Fund.

Summary Tables and Graphs

GENERAL FUND REVENUE HISTORY AND FORECAST							
(\$ Millions)							
Source	Actuals					Forecast *	
	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010
Individual Income Tax	\$902.13	\$1,035.54	\$1,216.49	\$1,400.16	\$1,430.16	\$1,222.56	\$1,211.85
% Change	7.7%	14.8%	17.5%	35.2%	17.6%	-14.5%	-0.9%
Corporate Income Tax	\$103.02	\$139.56	\$194.13	\$190.22	\$189.70	\$156.47	\$162.04
% Change	10.6%	35.5%	39.1%	36.3%	-2.3%	-17.5%	3.6%
Sales Tax	\$886.08	\$950.83	\$880.77	\$1,077.46	\$1,142.47	\$1,041.56	\$1,026.04
% Change	26.5%	7.3%	-7.4%	13.3%	29.7%	-8.8%	-1.5%
Product Taxes:							
Cigarette Tax	30.04	7.81	7.98	1.00	6.54	7.77	15.30
Tobacco Tax	5.49	5.75	6.16	6.55	7.20	7.55	7.57
Beer Tax	1.96	1.95	1.99	2.13	2.15	2.19	2.19
Wine Tax	2.14	2.33	2.43	2.48	2.58	2.86	2.89
Liquor Surcharge	<u>4.95</u>	<u>4.95</u>	<u>4.95</u>	<u>10.24</u>	<u>8.38</u>	<u>9.29</u>	<u>13.59</u>
Subtotal	\$44.57	\$22.79	\$23.50	\$22.40	\$26.85	\$29.66	\$41.54
% Change	104.9%	-48.9%	3.1%	-1.7%	14.3%	10.5%	40.1%
Miscellaneous Revenue:							
Kilowatt-Hour Tax	1.83	1.53	2.29	2.26	1.60	2.20	2.20
Mine License Tax	0.07	0.03	0.27	2.35	2.53	1.00	0.50
Interest Earnings	4.97	8.92	18.12	17.17	11.37	6.08	2.30
Court Fees and Fines	4.98	4.66	4.79	5.04	5.33	5.42	5.49
Insurance Premium Tax	62.77	60.85	60.38	59.78	56.34	56.44	56.91
Alcoholic Beverage Licenses	1.61	1.64	1.72	1.81	1.92	1.95	1.98
UCC Filings	2.40	2.69	3.02	3.00	2.82	2.70	2.80
Unclaimed Property	3.69	9.83	1.99	3.31	5.63	2.50	2.50
Land Permit & Lease Payment	0.33	0.53	0.33	0.47	0.69	0.55	0.55
One-time Transfers				1.54	2.24	1.19	0.00
Estate Tax	4.43	3.30	1.11	0.12	0.03	0.01	0.00
Other Dept.'s and Transfers	<u>74.24</u>	<u>25.00</u>	<u>22.43</u>	<u>25.40</u>	<u>30.18</u>	<u>30.07</u>	<u>33.48</u>
Subtotal	\$161.31	\$118.98	\$116.43	\$122.25	\$120.68	\$110.11	\$108.71
% Change	45.3%	-26.2%	-2.1%	5.0%	-1.3%	-8.8%	-1.3%
Total General Fund Revenue	\$2,097.10	\$2,267.70	\$2,431.31	\$2,812.49	\$2,909.86	\$2,560.36	\$2,550.18
% Change	18.9%	8.1%	7.2%	15.7%	3.5%	-12.0%	-0.4%
<p>* The Forecast reflects the Division of Financial Management's base revenue estimates for these two years. Neither number includes beginning balances, the impact of proposed legislation, or one-time transfers into or out of the General Fund currently not authorized by state law. They do include the impact of all legislation approved during previous legislative sessions including the August 2006 special session.</p>							
<p>Note: May not total due to rounding</p>							

**Composition of General Fund Revenue by Fund Source
FY 2000 - FY 2010**



Summary Tables and Graphs

FY 2010 General Fund Revenue by Source

Revised Executive Budget	Ind. Income	Corp. Income	Sales	Product	Misc.	Total
Executive Branch Base Revenue Estimate:	\$1,282,090,000	\$163,510,000	\$1,063,430,000	\$41,540,000	\$108,700,000	\$2,659,270,000
Ongoing Adjustments:						
Internal Revenue Code compliance	\$0	\$0	\$0	\$0	\$0	\$0
Grocery tax credit proposal	0	0	0	0	0	0
Income tax withholding on real property sales	0	0	0	0	0	0
Income tax exemptions for non-Idaho banks	0	0	0	0	0	0
Endowment related fees to endowment funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Ongoing Adjustments:	0	0	0	0	0	0
One-Time Adjustments:						
Escheats/unclaimed prop. to endowment funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total One-Time Adjustments:	0	0	0	0	0	0
FY 2009 Total General Fund Revenue:	\$1,282,090,000	\$163,510,000	\$1,063,430,000	\$41,540,000	\$108,700,000	\$2,659,270,000
Non-Revenue Adjustments:						
Beginning balance						8,355,300
Transfer in from the Budget Stabilization Fund						25,300,000
Transfer in from Economic Recovery Reserve Fund						25,300,000
Transfer in from Millennium fund						25,100,000
Transfer in from DHR cash on hand						1,680,000
Transfer in from Agriculture						1,000,000
Transfer in from Labor - Rural Broadband						446,900
Transfer in from dedicated agencies for AG						<u>429,200</u>
Total Non-Revenue Adjustments:						87,611,400
FY 2010 Total General Funds Available:						\$2,746,881,400

Legislative Appropriation	Ind. Income	Corp. Income	Sales	Product	Misc.	Total
Legislative Branch Base Revenue Estimate:	\$1,211,850,000	\$162,040,000	\$1,026,040,000	\$41,540,000	\$108,700,000	\$2,550,170,000
Ongoing Adjustments:						
HB 3 Corporate Tax Waters Edge Election	0	100,000	0	0	0	100,000
HB 51 Income Tax Ded. for Tech Equip. Donation	(5,000)	0	0	0	0	(5,000)
HB 64a IRC Conformity bill	(2,000,000)	0	0	0	0	(2,000,000)
HB 105 Increase filing Fees for Small Claims Case:	0	0	0	0	136,000	136,000
HB 232a Income taxation, estate/trust	(500,000)	0	0	0	0	(500,000)
HB 281 Income taxation, internal revenue code	(8,880,000)	(3,100,000)	<u>0</u>	<u>0</u>	<u>0</u>	(11,980,000)
Total Ongoing Adjustments:	(11,385,000)	(3,000,000)	0	0	136,000	(14,249,000)
One-Time Adjustments:						
Bond Levy Equalization - Reduce Cig Tax Dist	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,600,000</u>	<u>0</u>	<u>2,600,000</u>
Total One-Time Adjustments:	0	0	0	2,600,000	0	2,600,000
FY 2010 Total General Fund Revenue:	\$1,200,465,000	\$159,040,000	\$1,026,040,000	\$44,140,000	\$108,836,000	\$2,538,521,000
Non-Revenue Adjustments:						
Beginning balance						57,778,300
Transfer to Public Education Stabilization Fund (HB 378)						(85,097,600)
Transfer in from the Budget Stabilization Fund (SB 1227))						30,000,000
Transfer in from Permanent Building Fund						10,000,000
Transfer in from DHR cash on hand (HB 283)						1,680,000
Transfer in from Agriculture (HB 302)						1,000,000
Transfer in from Labor - Rural Broadband (SB 1224)						446,900
Transfer in from Attorney General - Consumer Protection Fund						618,500
Transfer American Reinvestment to GF for PTE (SB 1208)						<u>1,172,100</u>
Total Non-Revenue Adjustments:						17,598,200
FY 2010 Total General Funds Available:						\$2,556,119,200