

Summary Tables and Graphs

GENERAL FUND REVENUE AND EXPENDITURE HISTORY FY 2006 Actual through the FY 2011 Appropriation

	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
REVENUES RECEIPTS:	Actual	Actual	Actual	Actual	Estimate	Approp.
Beginning balance	\$214,403,100	\$302,252,000	\$254,684,200	\$239,537,000	\$13,400	\$590,600
Actual/projected receipts	2,431,311,400	2,812,490,000	2,909,847,700	2,465,568,800	2,280,000,000	2,432,940,000
Transfers to other Funds *	(126,712,400)	(304,999,600)	(129,362,900)	(38,445,200)	0	0
Transfers from other Funds *	154,000	21,300,000	(1,872,500)	53,050,200	156,167,800	79,634,600
Miscellaneous Adjustments	<u>754,500</u>	<u>314,800</u>	<u>34,500</u>	<u>811,300</u>	<u>5,950,300</u>	<u>(127,691,000)</u>
Total Funds Available	2,519,910,600	2,831,357,200	3,033,331,000	2,720,522,100	2,442,131,500	2,385,474,200
EXPENDITURES:						
Original appropriations	2,180,928,300	2,343,077,800	2,820,674,400	2,959,283,400	2,506,580,100	2,383,836,000
Special appropriations	14,221,900	250,645,700	0	0	0	0
Prior year Reappropriations	3,362,200	3,594,200	7,409,900	15,399,900	6,399,200	0
Health & Welfare Adjustment	0	0	0	0	(4,626,000)	0
Positive Supplementals	28,243,100	7,267,300	14,096,900	435,300	29,113,200	0
Negative Supplementals	(4,252,600)	(5,761,600)	(26,979,500)	0	0	0
Holdbacks	0	0	0	(241,662,100)	(105,979,300)	0
Reversions/Reappropriations	(5,097,100)	(15,160,800)	(6,234,000)	(14,014,500)	2,326,300	0
Deficiency Warrants	0	0	0	569,700	7,727,400	0
Miscellaneous Adjustments	<u>252,800</u>	<u>(6,989,600)</u>	<u>(15,173,700)</u>	<u>497,000</u>	<u>0</u>	<u>0</u>
Total Expenditures	2,217,658,600	2,576,673,000	2,793,794,000	2,720,508,700	2,441,540,900	2,383,836,000
Ending Balance	\$302,252,000	\$254,684,200	\$239,537,000	\$13,400	\$590,600	\$1,638,200

* The specific transfers for each year are:

FY 2011: \$30,134,600 from the Budget Stabilization Fund and \$49,500,000 from the Economic Recovery Reserve Fund. Misc. adjustments include: \$16,445,000 in revenue from the Tax Commission Tax Gap and legislation that has a revenue impact.

FY 2010: \$54,993,300 from the Budget Stabilization Fund; \$1,680,000 from Div. of Human Resources cash on hand; \$1,000,000 from the Dept. of Agriculture; \$446,900 from Dept. of Labor - Rural Broadband; \$661,900 from dedicated agencies for Attorney General; \$10 million from Permanent Building Fund; \$7,782,400 from the Eli Lily and Co. lawsuit; \$781,600 Public Utilities Civil Penalties Fund; and \$20 million from Economic Recovery; \$33,505,000 from the Budget Stabilization Fund; and \$1,105,000 from dedicated funds.

FY 2009: \$20 mil. to the Water Resources Aquifer Study; \$1 mil. to Health and Welfare Community Health Center Grant; \$10 mil. to Opportunity Scholarship Fund, and \$1.8 mil. to the Water Resource Board Revolving Development Fund. Transfer from include: \$12 mil. from the Water Resources aquifer study, \$5 mil. from Capitol Commission, \$12.4 mil. from the Budget Stabilization Fund, \$11,950,00 from the Permanent Building Fund, and \$11.7 mil. from the Public School Stabilization Fund. Deficiency warrants include: \$58,300 for Military Division Hazardous Materials and \$511,500 for Potato Cyst Nematode in the Dept. of Agriculture.

FY 2008: \$19,059,100 to Budget Stabilization Fund; \$351,500 to the Public School Permt. Fund for prior year unclaimed property, escheats, and interest amounts inadvertently transferred to the General Fund; \$5,300,000 to Disaster Emergency Account; \$1,328,000 to Water Resources; \$60 mil. to the Economic Recovery Reserve Fund; \$10,000,000 for Opportunity Scholarship Fund; and a \$1,500,000 transfer to DEQ to fund the Community Reinvestment pilot program created during the 2006 legislative session without funding; \$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.

Summary Tables and Graphs

GENERAL FUND REVENUE HISTORY AND FORECAST (\$ Millions)

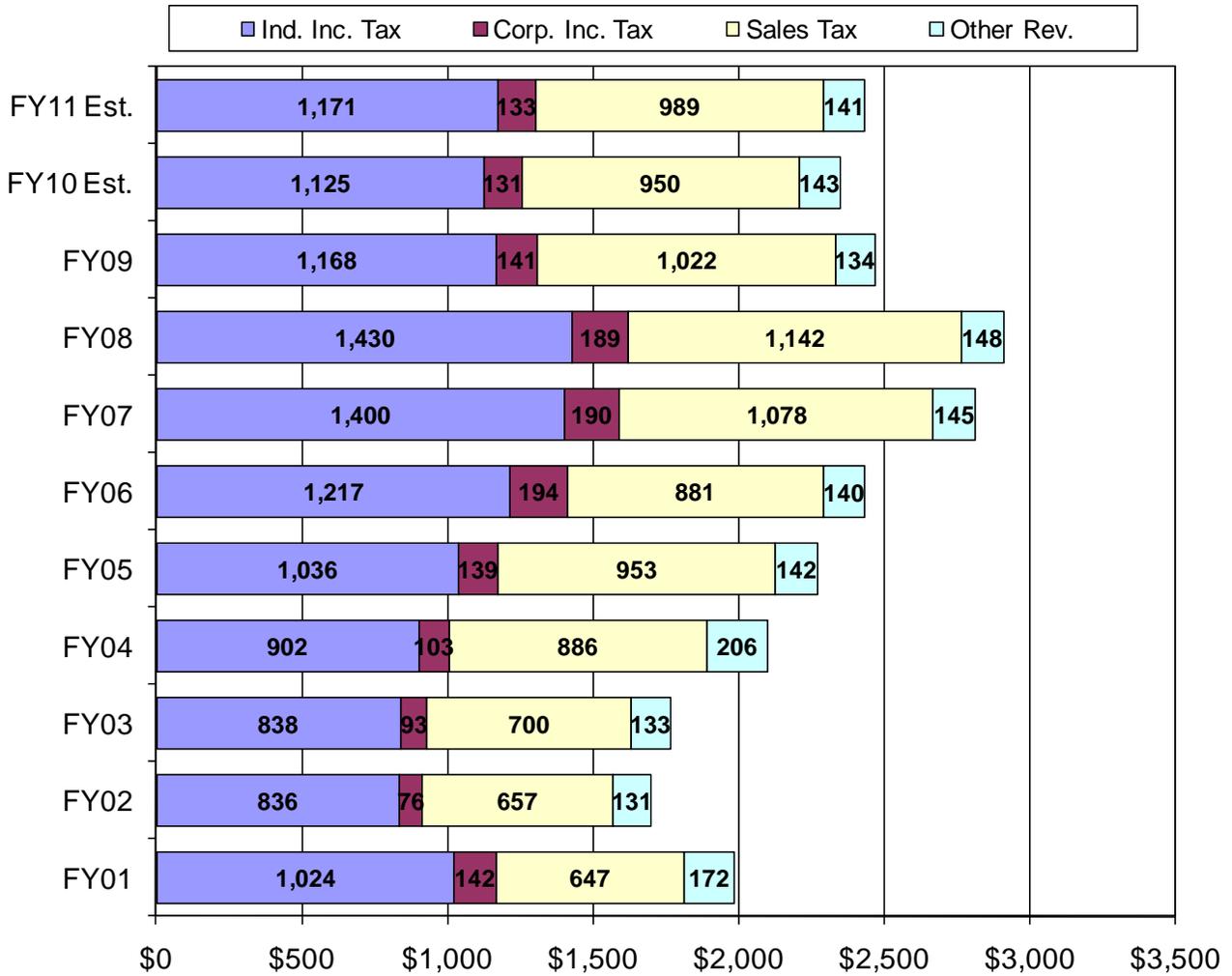
Source	Actuals					Forecast*	
	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011
Individual Income Tax	\$1,035.54	\$1,216.49	\$1,400.16	\$1,430.16	\$1,167.89	\$1,124.97	\$1,170.59
% Change	14.8%	17.5%	15.1%	2.1%	-18.3%	-3.7%	4.1%
Corporate Income Tax	\$139.56	\$194.13	\$190.22	\$189.70	\$141.03	\$130.67	\$132.68
% Change	35.5%	39.1%	-2.0%	-0.3%	-25.7%	-7.3%	1.5%
Sales Tax	\$950.83	\$880.77	\$1,077.46	\$1,142.47	\$1,022.20	\$950.11	\$988.68
% Change	7.3%	-7.4%	22.3%	6.0%	-10.5%	-7.1%	4.1%
Product Taxes:							
Cigarette Tax	7.81	7.98	1.00	6.54	7.77	16.90	15.40
Tobacco Tax	5.75	6.16	6.55	7.20	7.36	7.59	7.51
Beer Tax	1.95	1.99	2.13	2.15	2.04	2.11	2.13
Wine Tax	2.33	2.43	2.48	2.58	3.28	2.96	3.03
Liquor Surcharge	<u>4.95</u>	<u>4.95</u>	<u>10.24</u>	<u>8.38</u>	<u>9.29</u>	<u>11.39</u>	<u>13.46</u>
Subtotal	22.79	23.50	22.40	26.85	29.74	40.95	41.53
% Change	-48.9%	3.1%	-4.7%	19.9%	10.8%	37.7%	1.4%
Miscellaneous Revenue:							
Kilowatt-Hour Tax	1.53	2.29	2.26	1.60	2.02	2.30	2.20
Mine License Tax	0.03	0.27	2.35	2.53	0.94	0.50	0.50
Interest Earnings	8.92	18.12	17.17	11.37	0.76	1.04	1.06
Court Fees and Fines	4.66	4.79	5.04	5.33	5.35	5.26	5.34
Insurance Premium Tax	60.85	60.38	59.78	56.34	55.48	51.59	52.67
Alcoholic Beverage Licenses	1.64	1.72	1.81	1.92	1.61	1.53	1.55
UCC Filings	2.69	3.02	3.00	2.82	2.42	2.40	2.45
Unclaimed Property	9.83	1.99	3.31	5.63	1.78	1.50	1.50
Land Permit & Lease Payment	0.53	0.33	0.47	0.69	0.98	0.59	0.59
One-time Transfers			1.54	2.24	1.43	1.22	0.00
Estate Tax	3.30	1.11	0.12	0.03	0.24	(0.18)	0.00
Other Dept.'s and Transfers	<u>25.00</u>	<u>22.43</u>	<u>25.40</u>	<u>30.18</u>	<u>31.70</u>	<u>34.68</u>	<u>31.59</u>
Subtotal	\$118.98	\$116.43	\$122.25	\$120.68	\$104.71	\$102.43	\$99.45
% Change	-26.2%	-2.1%	5.0%	-1.3%	-13.2%	-2.2%	-2.9%
Total General Fund Revenue	\$2,267.70	\$2,431.31	\$2,812.49	\$2,909.86	\$2,465.57	\$2,349.13	\$2,432.93
% Change	8.1%	7.2%	15.7%	3.5%	-15.3%	-4.7%	3.6%

* 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.

Note: May not total due to rounding

Summary Tables and Graphs

**Composition of General Fund Revenue by Fund Source
FY 2001 - FY 2011**



Summary Tables and Graphs

FY 2011 General Fund Revenue by Source

Revised Executive Budget	Ind. Income	Corp. Income	Sales	Product	Misc.	Total
Executive Branch Base Revenue Estimate:	\$1,170,590,000	\$132,680,000	\$988,680,000	\$41,540,000	\$99,450,000	\$2,432,940,000
Ongoing Adjustments:						
Internal Revenue Code compliance	\$0	\$0	\$0	\$0	\$0	\$0
FY 2011 Revenue Adjustment to 0% growth	0	0	0	0	0	(83,820,000)
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	0	0	0	0	0	0
Total Ongoing Adjustments:	0	0	0	0	0	(83,820,000)
One-Time Adjustments:						
Escheats/unclaimed prop. to endowment funds	0	0	0	0	0	0
Total One-Time Adjustments:	0	0	0	0	0	0
FY 2010 Total General Fund Revenue:	\$1,170,590,000	\$132,680,000	\$988,680,000	\$41,540,000	\$99,450,000	\$2,349,120,000
Non-Revenue Adjustments:						
Beginning balance						1,514,300
Transfer in from the Budget Stabilization Fund						51,250,000
Transfer in from Economic Recovery Reserve Fund						48,863,700
Transfer in from Millennium fund						0
Transfer in from sale of Parks and Recreation Bldg.						5,000,000
Total Non-Revenue Adjustments:						106,628,000
FY 2011 Total General Funds Available:						\$2,455,748,000

Legislative Appropriation	Ind. Income	Corp. Income	Sales	Product	Misc.	Total
Legislative Branch Base Revenue Estimate:	\$1,170,590,000	\$132,680,000	\$988,680,000	\$41,540,000	\$99,450,000	\$2,432,940,000
Ongoing Adjustments:						
Reduced revenue projections to \$2.29 billion	0	0	0	0	0	(142,940,000)
H698 Tax Compliance Initiative - Tax Commission	16,445,000	0	0	0	0	16,445,000
H379 Election Campaign Fund Repealed	34,000	0	0	0	0	34,000
H386a Income Tax Update	(25,000)	0	0	0	0	(25,000)
H0471 Income tax, estate/trust income	(110,000)	0	0	0	0	(110,000)
H544 Higher Education Stabilization Fund	0	0	0	0	(114,000)	(114,000)
H561 Navigational Encroachment	0	0	0	0	(5,000)	(5,000)
H665a Income tax credit - Educ. Donations	(10,000)	0	0	0	0	(10,000)
H407a Navigational encroachments	0	0	0	0	34,000	34,000
Total Ongoing Adjustments:	16,334,000	0	0	0	(85,000)	(126,691,000)
One-Time Adjustments:						
S1418 Bond Levy Equalization - Reduce Cig Tax Dis	0	0	0	(1,000,000)	0	(1,000,000)
Total One-Time Adjustments:	0	0	0	(1,000,000)	0	(1,000,000)
FY 2011 Total General Fund Revenue:	\$1,186,924,000	\$132,680,000	\$988,680,000	\$40,540,000	\$99,365,000	\$2,305,249,000
Non-Revenue Adjustments:						
Beginning balance						590,600
Transfer in from the Budget Stabilization Fund (S 1445)						0
Transfer in from Permanent Building Fund						30,134,600
Transfer in from Economic Recovery Reserve Fund (S 1445)						0
						49,500,000
Total Non-Revenue Adjustments:						80,225,200
FY 2011 Total General Funds Available:						\$2,385,474,200