

# Summary Tables and Graphs

## GENERAL FUND REVENUE AND EXPENDITURE HISTORY FY 2007 Actual through the FY 2012 Appropriation

	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
REVENUES RECEIPTS:	Actual	Actual	Actual	Actual	Estimate	Approp.
Beginning balance	\$302,252,000	\$254,684,200	\$239,537,000	\$13,400	\$37,500	\$39,403,100
Actual/projected receipts	2,812,490,000	2,909,847,700	2,465,568,800	2,264,456,700	2,359,190,000	2,521,456,000
Transfers to other Funds *	(304,999,600)	(129,362,900)	(38,445,200)	0	(1,000,000)	0
Transfers from other Funds *	21,300,000	(1,872,500)	53,050,200	77,986,500	80,486,800	38,004,700
Miscellaneous Adjustments	314,800	34,500	811,300	768,300	(9,065,400)	(66,781,300)
Total Funds Available	2,831,357,200	3,033,331,000	2,720,522,100	2,343,224,900	2,429,648,900	2,532,082,500
<b>EXPENDITURES:</b>						
Original appropriations	2,343,077,800	2,820,674,400	2,959,283,400	2,506,580,100	2,383,836,000	2,528,960,600
Special appropriations	250,645,700	0	0	0	0	0
Prior year Reappropriations	3,594,200	7,409,900	15,399,900	6,546,200	1,498,600	0
Health & Welfare Adjustment	0	0	0	0	0	0
Positive Supplementals	7,267,300	14,096,900	435,300	27,941,100	4,652,400	0
Negative Supplementals	(5,761,600)	(26,979,500)	0	(18,246,800)	(1,600,500)	0
Holdbacks	0	0	(241,662,100)	(187,578,500)	0	0
Reversions/Reappropriations	(15,160,800)	(6,234,000)	(14,014,500)	0	(1,498,600)	0
Deficiency Warrants	0	0	569,700	7,727,400	3,357,900	0
Miscellaneous Adjustments	(6,989,600)	(15,173,700)	497,000	217,900	0	0
Total Expenditures	2,576,673,000	2,793,794,000	2,720,508,700	2,343,187,400	2,390,245,800	2,528,960,600
<b>Ending Balance</b>	<b>\$254,684,200</b>	<b>\$239,537,000</b>	<b>\$13,400</b>	<b>\$37,500</b>	<b>\$39,403,100</b>	<b>\$3,121,900</b>

\* The specific transfers for each year are:

FY 2012: \$21.9 mil. from the Non-endowed Millennium Fund; \$8 mil. from the Liquor Control Fund; \$276,500 from ISTARs Tech. Fund \$7 mil. from the Permanent Buldg. Fund; \$282,700 from the Jobs Development Fund; and \$486,700 from the Hazardous Waste Fund.

FY 2011: \$30,134,600 from the Budget Stabilization Fund; \$48,846,700 from the Economic Recovery Reserve Fund; \$756,000 from the Div. of Human Resources Fund; \$99,500 from the Biofuel Matching Grant Fund; and \$650,000 from the Blind Commission. Transfers out include: \$1 million to the Disaster Recovery Fund, Military Division. Deficiency warrants include: \$68,500 for Military Division Hazardous Materials, \$209,000 Agriculture Pest Control and \$3,080,400 to the Fire Suppression Fund.

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; \$1,172,100 transfer ARRA to Professional Technical Education; \$10 million from Permanent Building Fund; Eli Lilly and Company lawsuit \$7,000,800; Public Utilities Civil Penalties Fund \$781,600; and \$20 million from Economic Recovery Reserve Fund. Net transfer Public Education Stabilization Fund \$10,848,800. Deficiency warrants include: \$67,600 for Military Division Hazardous Materials Fund; \$456,700; Agriculture Pest Control Fund and \$7,203,000 to the Fire Suppression Fund.

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; \$5.3 mil. to Disaster Emergency Fund; \$1,328,000 to Water Resources; \$60 mil. to the Economic Recovery Reserve Fund; \$10 mil. for Opportunity Scholarship Fund; and a \$1.5 mill transfer to DEQ to fund the Community Reinvestment pilot program; \$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 mil. to the Public School Facilities Fund; \$120,202,600 to the Permanent Buldg. Fund; \$110,000,000 to the Public Educ. Stab. 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 Fund; \$5,150,000 to the Capitol Com. Fund; \$124,400 to the Pest Control Fund; \$5,712,200 to the Fire Suppression Fund; and \$21,300,000 from the Revolving Development Fund.

## Summary Tables and Graphs

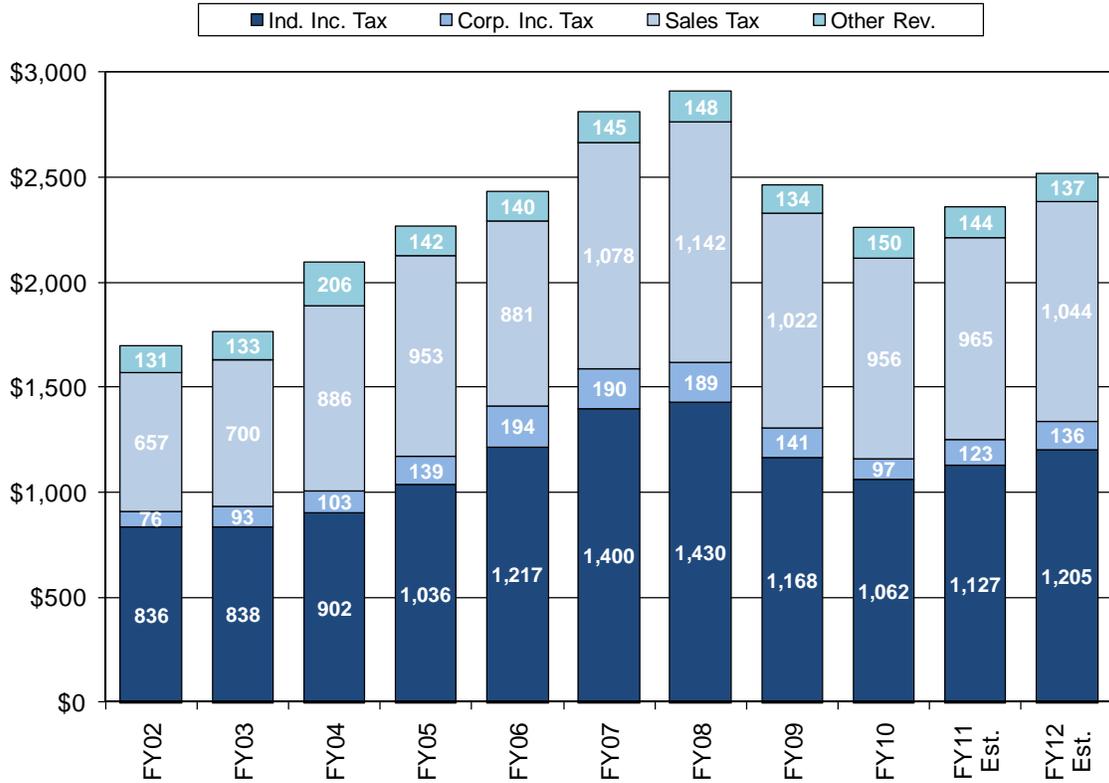
### GENERAL FUND REVENUE HISTORY AND FORECAST (\$ Millions)

Source	Actuals					Forecast*	
	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
<b>Individual Income Tax</b>	<b>\$1,216.49</b>	<b>\$1,400.16</b>	<b>\$1,430.16</b>	<b>\$1,167.89</b>	<b>\$1,061.88</b>	<b>\$1,127.00</b>	<b>\$1,204.62</b>
% Change	17.5%	15.1%	2.1%	-18.3%	-9.1%	6.1%	6.9%
<b>Corporate Income Tax</b>	<b>\$194.13</b>	<b>\$190.22</b>	<b>\$189.70</b>	<b>\$141.03</b>	<b>\$97.02</b>	<b>\$123.08</b>	<b>\$136.17</b>
% Change	39.1%	-2.0%	-0.3%	-25.7%	-31.2%	26.9%	10.6%
<b>Sales Tax</b>	<b>\$880.77</b>	<b>\$1,077.46</b>	<b>\$1,142.47</b>	<b>\$1,022.20</b>	<b>\$955.91</b>	<b>\$965.10</b>	<b>\$1,043.82</b>
% Change	-7.4%	22.3%	6.0%	-10.5%	-6.5%	1.0%	8.2%
<b>Product Taxes:</b>							
Cigarette Tax	7.98	1.00	6.54	7.77	16.90	14.40	11.40
Tobacco Tax	6.16	6.55	7.20	7.36	7.82	8.30	8.29
Beer Tax	1.99	2.13	2.15	2.04	2.07	2.05	2.09
Wine Tax	2.43	2.48	2.58	3.28	3.00	3.20	3.33
Liquor Surcharge	<u>4.95</u>	<u>10.24</u>	<u>8.38</u>	<u>9.29</u>	<u>11.39</u>	<u>14.76</u>	<u>15.39</u>
<b>Subtotal</b>	<b>23.50</b>	<b>22.40</b>	<b>26.85</b>	<b>29.74</b>	<b>41.18</b>	<b>42.71</b>	<b>40.50</b>
% Change	3.1%	-4.7%	19.9%	10.8%	38.5%	3.7%	-5.2%
<b>Miscellaneous Revenue:</b>							
Kilowatt-Hour Tax	2.29	2.26	1.60	2.02	2.14	2.20	2.20
Mine License Tax	0.27	2.35	2.53	0.94	1.80	1.00	1.25
Interest Earnings	18.12	17.17	11.37	0.76	(1.31)	(0.89)	0.70
Court Fees and Fines	4.79	5.04	5.33	5.35	5.38	5.36	5.46
Insurance Premium Tax	60.38	59.78	56.34	55.48	53.63	51.65	52.20
Alcoholic Beverage Licenses	1.72	1.81	1.92	1.61	1.47	1.48	1.51
UCC Filings	3.02	3.00	2.82	2.42	2.41	2.44	2.48
Unclaimed Property	1.99	3.31	5.63	1.78	8.22	4.00	3.00
Land Permit & Lease Payment	0.33	0.47	0.69	0.98	0.65	0.55	0.60
One-time Tranfers		1.54	2.24	1.43	1.54	3.00	0.00
Estate Tax	1.11	0.12	0.03	0.24	(0.17)	0.00	2.50
Other Dept.'s and Transfers	<u>22.43</u>	<u>25.40</u>	<u>30.18</u>	<u>31.70</u>	<u>32.70</u>	<u>30.50</u>	<u>24.45</u>
<b>Subtotal</b>	<b>\$116.43</b>	<b>\$122.25</b>	<b>\$120.68</b>	<b>\$104.71</b>	<b>\$108.46</b>	<b>\$101.29</b>	<b>\$96.35</b>
% Change	-2.1%	5.0%	-1.3%	-13.2%	3.6%	-6.6%	-4.9%
<b>Total General Fund Revenue</b>	<b>\$2,431.31</b>	<b>\$2,812.49</b>	<b>\$2,909.86</b>	<b>\$2,465.57</b>	<b>\$2,264.45</b>	<b>\$2,359.18</b>	<b>\$2,521.46</b>
% Change	7.2%	15.7%	3.5%	-15.3%	-8.2%	4.2%	6.9%

\* 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.

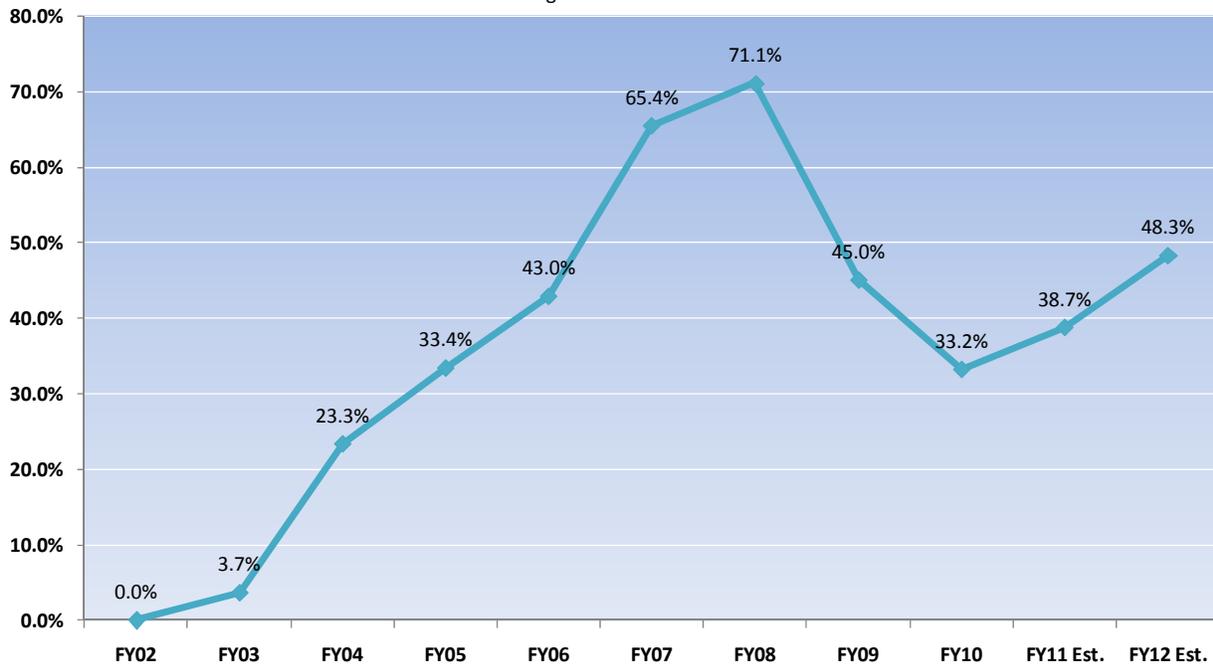
Note: May not total due to rounding

## Composition of General Fund Revenue by Fund Source FY 2002 - FY 2012



## General Fund Revenue 10-Year Trend Comparison

Total General Fund Revenue are expressed as a cumulative percentage change over FY 2002 levels.



## Summary Tables and Graphs

### FY 2012 General Fund Revenue by Source

Revised Executive Budget	Ind. Income	Corp. Income	Sales	Product	Misc.	Total
<b>Executive Branch Base Revenue Estimate:</b>	<b>\$1,204,623,000</b>	<b>\$136,170,000</b>	<b>\$1,043,823,000</b>	<b>\$40,490,000</b>	<b>\$96,350,000</b>	<b>\$2,521,456,000</b>
<b>Ongoing Adjustments:</b>						
FY 2012 Revenue Adjustment to 0% growth	0	0	0	0	0	(91,490,300)
Recognize Excess Revenue (Nov. 30, 2010)	0	0	0	0	33,200,000	33,200,000
Delay Phase 4 Grocery Tax Credit	15,000,000	0	0	0	0	15,000,000
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
<b>Total Ongoing Adjustments:</b>	<b>15,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,200,000</b>	<b>(43,290,300)</b>
<b>One-Time Adjustments:</b>						
Escheats/unclaimed prop. to endowment funds	0	0	0	0	0	0
<b>Total One-Time Adjustments:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2012 Total General Fund Revenue:</b>	<b>\$1,219,623,000</b>	<b>\$136,170,000</b>	<b>\$1,043,823,000</b>	<b>\$40,490,000</b>	<b>\$129,550,000</b>	<b>\$2,478,165,700</b>
<b>Non-Revenue Adjustments:</b>						
Beginning balance						50,046,900
Transfer in from the Judicial Branch - ISTARs Fund						276,500
Transfer in from Liquor Control Fund						8,000,000
Transfer in from Non-Endowed Millennium fund						21,959,000
Transfer in from Permanent Building Fund						10,000,000
<b>Total Non-Revenue Adjustments:</b>						<b>90,282,400</b>
<b>FY 2012 Total General Funds Available:</b>						<b>\$2,568,448,100</b>

Legislative Appropriation	Ind. Income	Corp. Income	Sales	Product	Misc.	Total
<b>Legislative Branch Base Revenue Estimate:</b>	<b>\$1,204,623,000</b>	<b>\$136,170,000</b>	<b>\$1,043,823,000</b>	<b>\$40,490,000</b>	<b>\$96,350,000</b>	<b>\$2,521,456,000</b>
<b>Ongoing Adjustments:</b>						
Reduced revenue projections	0	0	0	0	0	(91,490,300)
H102 IRS Conformity Bill	(4,600,000)	(5,300,000)	0	0	0	(9,900,000)
H194 Sales/Use Tax Rebate, Media Production	0	0	(66,000)	0	0	(66,000)
H213 Sales Tax, Gratuity	0	0	(200,000)	0	0	(200,000)
H214 Use Tax/Motor Vehicle, student	0	0	(25,000)	0	0	(25,000)
H306 Tax Compliance Initiatives	13,500,000	1,700,000	4,500,000	0	0	19,700,000
HCR Grocery Tax Credit	15,000,000	0	0	0	0	15,000,000
<b>Total Ongoing Adjustments:</b>	<b>23,900,000</b>	<b>(3,600,000)</b>	<b>4,209,000</b>	<b>0</b>	<b>0</b>	<b>(66,981,300)</b>
<b>One-Time Adjustments:</b>						
S1206 Public Schools Bond Levy (Cig Tax)	0	0	0	200,000	0	200,000
<b>Total One-Time Adjustments:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>200,000</b>
<b>FY 2012 Total General Fund Revenue:</b>	<b>\$1,228,523,000</b>	<b>\$132,570,000</b>	<b>\$1,048,032,000</b>	<b>\$40,690,000</b>	<b>\$96,350,000</b>	<b>\$2,454,674,700</b>
<b>Non-Revenue Adjustments:</b>						
Beginning balance						39,403,100
HCR007 Prevents transfer to Budget Stabilization Fund						0
H259 Transfer in from Hazardous Waste Emergency Fund/DEQ						486,700
S1171 Transfer in from Jobs Development Fund						282,500
S1200 Transfer in from the Judicial Branch - ISTARs Fund						276,500
S1201 Transfer in from Liquor Control Fund						8,000,000
S1201 Transfer in from Non-Endowed Millennium fund						21,959,000
S1201 Transfer in from Permanent Building Fund						7,000,000
<b>Total Non-Revenue Adjustments:</b>						<b>77,407,800</b>
<b>FY 2012 Total General Funds Available:</b>						<b>\$2,532,082,500</b>