

## IDAHO'S GENERAL FUND EXPENDITURE LIMITATION (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							
1995	21,175,000	5.3333%	<b>1,129,326</b>			5.8072%	<b>1,229,668</b>	1,223,445	6,223
1996	23,246,000	5.3333%	<b>1,239,779</b>	7,471	0.0321%	5.8393%	<b>1,357,405</b>	1,324,875	32,530
1997	23,947,000	5.3333%	<b>1,277,165</b>			5.8393%	<b>1,398,339</b>	1,394,750	3,589
1998	25,357,000	5.3333%	<b>1,352,365</b>			5.8393%	<b>1,480,673</b>	1,417,915	62,758
1999	26,860,000	5.3333%	<b>1,432,524</b>	55,630	0.2071%	6.0464%	<b>1,624,068</b>	1,581,619	42,449
2000	27,600,000	5.3333%	<b>1,471,991</b>			6.0464%	<b>1,668,812</b>	1,654,759	14,053
2001	29,500,000	5.3333%	<b>1,573,324</b>			6.0464%	<b>1,783,693</b>	1,777,374	6,319
2002	33,300,000	5.3333%	<b>1,775,989</b>			6.0464%	<b>2,013,457</b>	1,992,584	20,873
2003	33,750,000	5.3333%	<b>1,799,989</b>			6.0464%	<b>2,040,666</b>	1,944,159	96,507
2004	35,900,000	5.3333%	<b>1,914,655</b>			6.0464%	<b>2,170,664</b>	1,987,787	182,877
2005	37,800,000	5.3333%	<b>2,015,987</b>			6.0464%	<b>2,285,546</b>	2,075,634	209,912
2006	39,800,000	5.3333%	<b>2,122,653</b>			6.0464%	<b>2,406,475</b>	2,190,335	216,140
2007	44,000,000	5.3333%	<b>2,346,652</b>	250,646	0.5696%	6.6161%	<b>2,911,070</b>	2,337,271	573,799
2008	48,100,000	5.3333%	<b>2,565,317</b>			6.6161%	<b>3,182,329</b>	2,738,748	443,581
2009	51,072,000	5.3333%	<b>2,723,823</b>			6.6161%	<b>3,378,958</b>	2,869,432	509,526
2010	50,464,000	5.3333%	<b>2,691,397</b>			6.6161%	<b>3,338,733</b>	2,499,341	839,392
2011	51,600,000	5.3333%	<b>2,751,983</b>			6.6161%	<b>3,413,891</b>	2,378,093	1,035,798
2012	53,300,000	5.3333%	<b>2,842,649</b>			6.6161%	<b>3,526,364</b>	2,525,819	1,000,545
2013	54,100,000	5.3333%	<b>2,885,315</b>			6.6161%	<b>3,579,293</b>	2,694,677	884,616
2014	57,240,000	5.3333%	<b>3,052,781</b>			6.6161%	<b>3,787,037</b>	2,762,455	1,024,582
2015	60,520,000	5.3333%	<b>3,227,713</b>			6.6161%	<b>4,004,044</b>	2,888,177	1,115,867
2016	62,888,280	5.3333%	<b>3,354,021</b>			6.6161%	<b>4,160,731</b>	3,038,670	1,122,061

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.

In FY 2007 (special session) the Legislature appropriated \$250.6 million for Public Schools to replace local maintenance and operations property tax levies.

In FY 1999 the Legislature appropriated \$930K for the State Appellate Public Defender to replace local property taxes.

In FY 1999 the Legislature changed 1995 law which replaced 0.1% of the Public School's maintenance and operations property tax levy with sales tax to General Fund appropriation (SB 1535). The FY 1999 appropriation to reflect this change was \$54,700K (SB 1564).

In FY 1996 the Legislature appropriated \$7,471K for the Catastrophic Health Care Program to replace local property taxes.

In FY 1993 annualizing the FY 1992 General Fund shift (HB 433 and 378) resulted in an additional \$800K in local property tax savings.

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.

In FY 1991 the state replaced \$1,508K in Social Service Block Grant money with General Fund.

In FY 1988 the Circuit Breaker Property Tax Relief Program was moved from the General Fund to the sales tax (\$3,890K).

In FY 1985 the state replaced a 10% percent diversion of 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 General Fund for Public Schools (\$21,777K) and Community Colleges (\$837K).

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. 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 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, compared to the adjusted expenditure limit.