

# Summary Tables and Graphs

## GENERAL FUND REVENUE AND EXPENDITURE HISTORY FY 2012 Actual through the FY 2017 Appropriation

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
REVENUES RECEIPTS:	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimate</u>	<u>Approp.</u>
Beginning balance	\$68,650,000	\$99,604,800	\$79,952,900	\$44,432,700	\$44,946,500	\$50,456,300
Actual/projected receipts	2,587,713,300	2,750,282,100	2,815,429,300	3,056,765,500	3,183,609,000	3,340,372,000
Legislation with a Fiscal Impact	0	0	0	0	(17,254,000)	(27,789,300)
Transfers to other Funds *	(47,593,900)	(111,969,300)	(66,375,800)	(139,478,200)	(132,806,400)	(44,700,400)
Transfers in from other Funds *	38,004,700	5,048,200	6,430,800	0	780,000	0
Miscellaneous Adjustments	<u>1,574,000</u>	<u>39,448,100</u>	<u>4,413,700</u>	<u>9,620,400</u>	<u>28,345,100</u>	<u>0</u>
Total Funds Available	2,648,348,100	2,782,413,900	2,839,850,900	2,971,340,400	3,107,620,200	3,318,338,600
<b>EXPENDITURES:</b>						
Original appropriations	2,528,960,600	2,702,105,700	2,781,023,800	2,936,096,600	3,071,860,500	3,272,991,000
Special appropriations	0	0	0	0	0	0
Prior year Reappropriations	32,300	200	0	0	19,997,600	0
Health & Welfare Adjustment	0	37,632,000	0	0	0	0
Positive Supplementals	19,860,600	12,860,300	10,463,500	(12,758,800)	25,216,400	0
Negative Supplementals	0	(52,477,100)	(2,022,900)	(7,421,900)	(35,705,400)	0
Cash Transfers to Other Funds	0	0	0	0	(23,156,400)	0
Reversions/Reappropriations	(4,538,800)	(3,667,300)	(6,155,800)	(7,799,700)	0	0
Deficiency Warrants	4,225,700	6,390,700	11,875,000	17,981,900	324,000	0
Miscellaneous Adjustments	<u>202,900</u>	<u>(383,500)</u>	<u>234,600</u>	<u>295,800</u>	<u>(1,372,800)</u>	<u>0</u>
Total Expenditures	2,548,743,300	2,702,461,000	2,795,418,200	2,926,393,900	3,057,163,900	3,272,991,000
<b>Ending Balance</b>	<b>\$99,604,800</b>	<b>\$79,952,900</b>	<b>\$44,432,700</b>	<b>\$44,946,500</b>	<b>\$50,456,300</b>	<b>\$45,347,600</b>

\* The specific transfers for each year are:

FY 2017 transfer out include: \$400,000 for the Wolf Control Fund; \$2,000,000 for the STEM Action Center; \$5,000,000 to HESF for Eastern Idaho Community College; \$34,500,000 to the Fire Suppression Fund for anticipated fire suppression costs; \$100,400 to Water Resources for Priest Lake Outlet Subaccount; and \$2,700,000 to Superintendent of Public Instruction - Broadband Grant.

FY 2016 transfer out include: \$1,750,000 Commerce Opportunity Grant; \$400,000 for the Wolf Control Fund; \$20,000,000 transferred to Economic Recovery Reserve Fund to cover FY 2017 cost for the 27th payroll; \$500,000 Water Board for aquifer recharge; \$27,000,000 to the Fire Suppression Fund for anticipated cost for the 2015 fire season; \$16,400 to Idaho State Police - Federal Fund; \$2,000,000 to the Constitutional Defense Fund; \$8,000,000 to the Legal Defense Fund; \$13,140,000 to the Group Insurance Fund; and an additional \$60,000,000 for 2015 fire suppression costs. Transfer in include: \$780,000 from the Consolidated Election Fund. Miscellaneous adjustments include: prior reappropriation \$19,997,600 and \$8,347,500 for Health and Welfare prior year reversion. Deficiency warrants include: \$324,000 for Agriculture Pest Control Fund.

FY 2015 transfers out include: \$82,306,800 to the Budget Stabilization Fund; \$54,152,500 to Idaho Transportation Department year-end surplus eliminator; \$400,000 for the Wolf Control Fund; \$225,800 for Health and Welfare - Time Sensitive Fund; \$101,200 to the Permanent Building Fund; \$1,000,000 to the Constitutional Defense Fund; \$1,050,000 to the Legal Defense Fund for Sage-Grouse defense; and \$241,900 to the Opportunity Scholarship Fund. Deficiency warrants include: \$63,500 Military Division Hazardous Materials Fund, \$17,529,000 to the Fire Suppression Fund, and \$389,400 Agriculture Pest Control Fund.

FY 2014 transfers out include: \$26,375,800 to the Budget Stabilization Fund; \$3,000,000 to the Idaho Opportunity Fund within the Department of Commerce; \$15,000,000 to the Water Resources Board; \$10,000,000 to the Permanent Building Fund; \$10,000,000 to the Public Education Stabilization Fund; and \$2,000,000 to the Higher Education Stabilization Fund. Transfers in include \$6,430,800 from the Catastrophic Health Care Fund. Deficiency warrants include: \$38,700 Military Division Hazardous Materials Fund, \$10,379,600 to the Fire Suppression Fund, and \$1,456,700 Agriculture Pest Control.

FY 2013 transfers out include: \$111,269,300 to the Budget Stabilization Fund; \$500,000 to the Constitutional Defense Fund; and \$200,000 to the Legislative Legal Defense Fund. Transfer in include: \$2,014,900 from the Consumer Protection Fund, and \$3,033,300 from the Catastrophic Health Care Fund. Deficiency warrants include: \$349,400 Agriculture Pest Control, \$28,100 Military Division Hazardous Materials Fund, and \$6,013,200 to the Fire Suppression Fund.

FY 2012 transfer out include: \$23,641,300 to the Budget Stabilization Fund; \$21,452,600 to the Public Education Stabilization Fund; \$500,000 to the Consumer Protection Fund; and \$2,000,000 to the Disaster Recovery Fund. Transfers in include: \$21,959,000 from the Non-endowed Millennium Fund; \$8,000,000 from the Liquor Control Fund; \$276,500 from ISTAR Tech. Fund; \$7,000,000 from the Permanent Bldg. Fund; \$282,500 from the Jobs Development Fund; and \$486,700 from the Hazardous Waste Fund. Deficiency warrants include: \$62,600 Agriculture Pest Control, \$4,093,300 to the Fire Suppression Fund, and \$69,800 for Military Division Hazardous Materials.

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

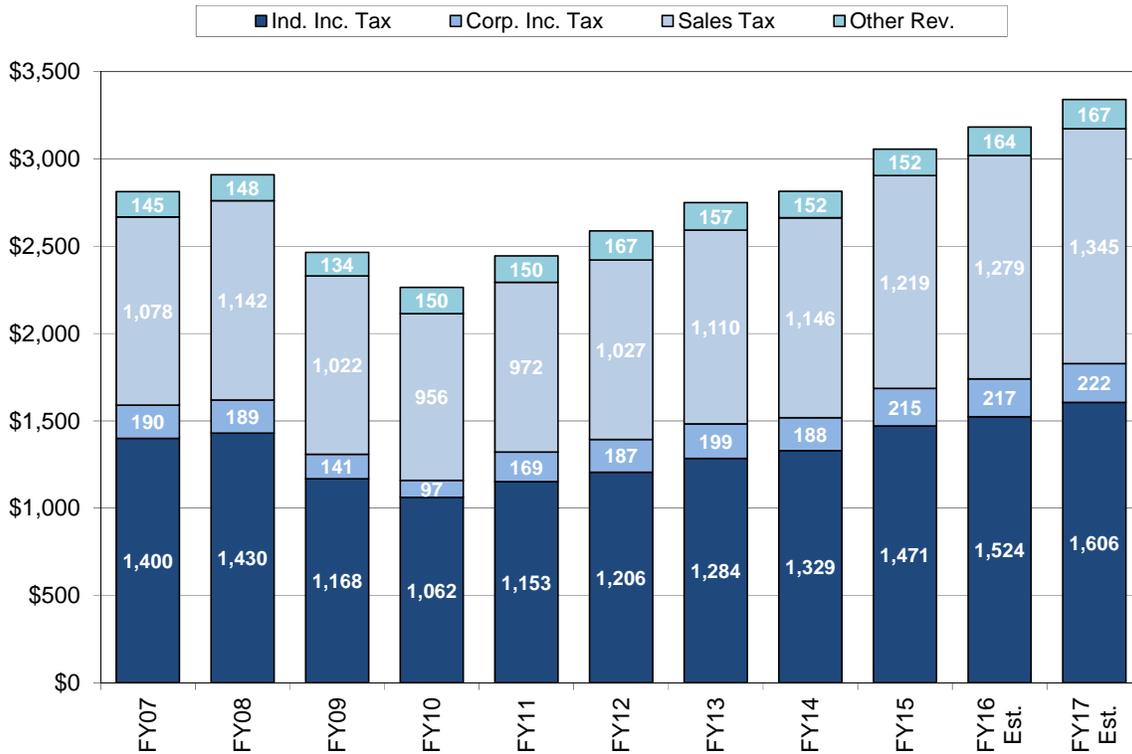
Source	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Forecast*	
						FY 2016	FY 2017
<b>Individual Income Tax</b>	<b>\$1,152.65</b>	<b>\$1,206.41</b>	<b>\$1,284.38</b>	<b>\$1,329.27</b>	<b>\$1,470.86</b>	<b>\$1,523.91</b>	<b>\$1,606.15</b>
% Change	8.5%	4.7%	6.5%	3.5%	10.7%	3.6%	5.4%
<b>Corporate Income Tax</b>	<b>\$168.95</b>	<b>\$187.01</b>	<b>\$198.66</b>	<b>\$188.29</b>	<b>\$215.40</b>	<b>\$216.51</b>	<b>\$222.06</b>
% Change	74.1%	10.7%	6.2%	-5.2%	14.4%	0.5%	2.6%
<b>Sales Tax</b>	<b>\$972.38</b>	<b>\$1,027.34</b>	<b>\$1,109.83</b>	<b>\$1,145.73</b>	<b>\$1,218.77</b>	<b>\$1,279.07</b>	<b>\$1,345.13</b>
% Change	1.7%	5.7%	8.0%	3.2%	6.4%	4.9%	5.2%
<b>Product Taxes:</b>							
Cigarette Tax	14.40	11.61	13.08	3.70	3.34	7.90	9.95
Tobacco Tax	8.48	8.93	10.01	9.88	10.51	10.94	11.22
Beer Tax	1.97	1.94	1.93	1.89	1.90	1.78	1.86
Wine Tax	3.21	3.45	3.91	4.14	4.24	4.17	4.29
Liquor Surcharge	<u>14.76</u>	<u>17.25</u>	<u>20.93</u>	<u>24.21</u>	<u>25.48</u>	<u>25.89</u>	<u>27.29</u>
<b>Subtotal</b>	<b>\$42.82</b>	<b>\$43.18</b>	<b>\$49.86</b>	<b>\$43.82</b>	<b>\$45.47</b>	<b>\$50.68</b>	<b>\$54.61</b>
% Change	4.0%	0.8%	15.5%	-12.1%	3.8%	11.5%	7.7%
<b>Miscellaneous Revenue:</b>							
Kilowatt-Hour Tax	2.43	2.98	1.92	1.84	1.91	1.80	1.90
Mine License Tax	1.54	2.03	0.53	0.52	0.07	0.40	0.50
Interest Earnings	(0.43)	(0.60)	0.36	(0.37)	(1.57)	(0.46)	0.69
Court Fees and Fines	5.12	4.85	4.59	4.36	6.14	5.77	5.86
Insurance Premium Tax	54.12	56.58	55.62	59.36	61.75	65.05	66.35
Alcoholic Beverage Licenses	1.52	1.56	0.13	0.00	0.00	0.00	0.00
UCC Filings	2.41	2.43	2.54	2.70	2.77	2.87	2.98
Unclaimed Property	4.51	8.89	7.00	5.66	6.29	6.00	6.00
Land Permit & Lease Payment	0.62	1.04	0.83	1.23	0.72	0.17	0.15
One-time Transfers	4.88	16.16	4.53	4.22	1.99	4.08	0.00
Estate Tax	0.52	(0.02)	0.06	0.30	0.00	0.00	0.00
Other Depts and Transfers	<u>30.43</u>	<u>27.89</u>	<u>29.45</u>	<u>28.51</u>	<u>26.20</u>	<u>27.77</u>	<u>28.03</u>
<b>Subtotal</b>	<b>\$107.67</b>	<b>\$123.79</b>	<b>\$107.56</b>	<b>\$108.33</b>	<b>\$106.27</b>	<b>\$113.45</b>	<b>\$112.43</b>
% Change	-0.7%	15.0%	-13.1%	0.7%	-1.9%	6.8%	-0.9%
<b>Total General Fund Revenue</b>	<b>\$2,444.47</b>	<b>\$2,587.73</b>	<b>\$2,750.29</b>	<b>\$2,815.43</b>	<b>\$3,056.77</b>	<b>\$3,183.61</b>	<b>\$3,340.37</b>
% Change	7.9%	5.9%	6.3%	2.4%	8.6%	4.1%	4.9%

\* 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.

Note: May not total due to rounding

# Summary Tables and Graphs

**Composition of General Fund Revenue by Fund Source  
FY 2007 - FY 2017**



**General Fund Revenue 10-Year Trend Comparison**

Total General Fund Revenue are expressed as a cumulative percentage change over FY 2008 levels.



## Summary Tables and Graphs

### FY 2017 General Fund Revenue by Source

Revised Executive Budget	Ind. Income	Corp. Income	Sales	Product	Misc.	Total
<b>Executive Branch Base Revenue Estimate:</b>	<b>\$1,606,142,000</b>	<b>\$222,060,000</b>	<b>\$1,345,130,000</b>	<b>\$54,610,000</b>	<b>\$112,430,000</b>	<b>\$3,340,372,000</b>
<b>Ongoing Adjustments:</b>						
Tax Conformity	0	(28,669,000)	0	0	0	(28,669,000)
STEM Action Center	(25,000)	0	0	0	0	(25,000)
Cigarette and Tobacco Tax	0	0	0	(21,165,900)	0	(21,165,900)
Hand Tool Exemption	0	0	(81,100)	0	0	(81,100)
Vessel Sale to Non-Resident	0	0	20,300	0	0	20,300
<b>Total Ongoing Adjustments:</b>	<b>(25,000)</b>	<b>(28,669,000)</b>	<b>(60,800)</b>	<b>(21,165,900)</b>	<b>0</b>	<b>(49,920,700)</b>
<b>FY 2017 Total General Fund Revenue:</b>	<b>\$1,606,117,000</b>	<b>\$193,391,000</b>	<b>\$1,345,069,200</b>	<b>\$33,444,100</b>	<b>\$112,430,000</b>	<b>\$3,290,451,300</b>
<b>Non-Revenue Adjustments:</b>						
Beginning balance						113,459,500
Transfer to Budget Stabilization Fund						0
Transfer in from Economic Recovery Reserve Fund (ERRF)						9,500,000
Transfer to Wolf Control Fund (S1414)						(400,000)
Transfer to STEM Action Center (S1429)						(10,000,000)
Transfer to HESF for Tuition Lock						(10,000,000)
Transfer to HESF for E. Idaho Community College (S1429)						(5,000,000)
Transfer to Lands to the Fire Suppression Fund (H0636)						(50,000,000)
Transfer to Water Board - Aquifer Recharge						(16,500,000)
Reserve for Public Defense Reform						(5,000,000)
<b>Total Non-Revenue Adjustments:</b>						<b>26,059,500</b>
<b>FY 2017 Total General Funds Available:</b>						<b>\$3,316,510,800</b>

Legislative Appropriation	Ind. Income	Corp. Income	Sales	Product	Misc.	Total
<b>Legislative Branch Base Revenue Estimate:</b>	<b>\$1,606,142,000</b>	<b>\$222,060,000</b>	<b>\$1,345,130,000</b>	<b>\$54,610,000</b>	<b>\$112,430,000</b>	<b>\$3,340,372,000</b>
<b>Ongoing Adjustments:</b>						
Sales and use tax, hand tools (H0347)	0	0	(81,100)	0	0	(81,100)
Sales and use tax, paddleboards (H0348)	0	0	20,300	0	0	20,300
STEM Action center/income tax (H0357)	(25,000)	0	0	0	0	(25,000)
Sales and use tax, aircraft (H0361)	0	0	(1,700,000)	0	0	(1,700,000)
Production exemption, term (H0386)	0	0	(125,000)	0	0	(125,000)
Taxes, internal rev code, marriage (H0425)	0	(28,669,000)	0	0	0	(28,669,000)
Fees/surcharge (H0461)	0	0	0	0	2,898,500	2,898,500
Alcohol, Age Infractions (H0494)	0	0	0	0	(19,500)	(19,500)
Sales tax exempt, aircraft wildlifres (H0540)	0	0	(88,500)	0	0	(88,500)
<b>Total Ongoing Adjustments:</b>	<b>(25,000)</b>	<b>(28,669,000)</b>	<b>(1,974,300)</b>	<b>0</b>	<b>2,879,000</b>	<b>(27,789,300)</b>
<b>One-Time Adjustments:</b>						
Bond Levy Equalization from Cigarette Tax (H0621)	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 2017 Total General Fund Revenue:</b>	<b>\$1,606,117,000</b>	<b>\$193,391,000</b>	<b>\$1,343,155,700</b>	<b>\$54,610,000</b>	<b>\$115,309,000</b>	<b>\$3,312,582,700</b>
<b>Non-Revenue Adjustments:</b>						
Beginning balance						50,456,300
Transfer to Budget Stabilization Fund						0
Transfer to Wolf Control Fund (S1414)						(400,000)
Transfer to STEM Action Center (S1429)						(2,000,000)
Transfer to HESF for E. Idaho Community College (S1429)						(5,000,000)
Transfer to Lands to the Fire Suppression Fund (H0636)						(34,500,000)
Transfer to Water Resources - Priest lake Outlet Subaccount (S1402)						(100,400)
Transfer to Superintendent of Public Instruction Broadband Grant (S1429)						(2,700,000)
<b>Total Non-Revenue Adjustments:</b>						<b>5,755,900</b>
<b>FY 2017 Total General Funds Available:</b>						<b>\$3,318,338,600</b>