

GENERAL FUND REVENUE AND EXPENDITURE HISTORY
FY 2013 Actual through the FY 2018 Recommendation

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
REVENUES RECEIPTS:	Actual	Actual	Actual	Actual	Estimate	Recom.
Beginning balance	\$99,604,800	\$79,952,900	\$44,432,700	\$44,946,500	\$50,456,300	\$114,507,300
Actual/projected receipts	2,750,282,100	2,815,429,300	3,056,765,500	3,183,693,966	3,354,545,000	3,507,437,000
Transfers to other Funds *	(111,969,300)	(66,375,800)	(139,478,200)	(159,530,266)	(44,700,400)	(87,241,650)
Transfers from other Funds *	5,048,200	6,430,800	0	780,000	0	31,800
Miscellaneous Adjustments	39,448,100	4,413,700	9,620,400	(210,908)	0	(1,645,100)
Total Funds Available	2,782,413,900	2,839,850,900	2,971,340,400	3,069,679,292	3,360,300,900	3,533,089,350
EXPENDITURES:						
Original appropriations	2,702,105,700	2,781,023,800	2,936,096,600	3,071,860,500	3,272,991,000	3,465,082,900
Special appropriations	0	0	0	0	0	0
Prior year Reappropriations	200	0	0		7,004,400	0
Health & Welfare Adjustment	37,632,000	0	0	0	0	0
Positive Supplementals	12,860,300	10,463,500	(12,758,800)	25,216,400	953,200	0
Negative Supplementals	(52,477,100)	(2,022,900)	(7,421,900)	(58,861,800)	0	0
Holdbacks	0	0	0	0	0	0
Reversions/Reappropriations	(3,667,300)	(6,155,800)	(7,799,700)	(19,648,914)	(35,536,000)	0
Deficiency Warrants	6,390,700	11,875,000	17,981,900	324,000	381,000	0
Miscellaneous Adjustments	(383,500)	234,600	295,800	332,806	0	0
Total Expenditures	2,702,461,000	2,795,418,200	2,926,393,900	3,019,222,992	3,245,793,600	3,465,082,900
Ending Balance	\$79,952,900	\$44,432,700	\$44,946,500	\$50,456,300	\$114,507,300	\$68,006,450

The specific transfers for each year are:

FY 2018 transfer out include: \$33,545,450 to the Budget Stabilization Fund; \$3,000,000 to Commerce Opportunity Fund; \$45,296,200 to the Permanent Building Fund; \$400,000 to the Wolf Control Fund; and \$5,000,000 to the Workforce Development Training Fund. Transfers in include: \$31,800 from the Department of Commerce Indirect Cost Recovery Fund. Miscellaneous Adjustments include: \$1,645,100 for fiscal impact of proposed legislation.

FY 2017 transfer out include: \$400,000 for the Wolf Control Fund; \$2,000,000 for the STEM Action Center; \$5,000,000 to Higher Education Stabilization Fund for Eastern Idaho Community College; \$34,500,000 to the Fire Suppression Fund for fire suppression costs; \$100,400 to the Priest Lake Outlet Subaccount; and \$2,700,000 to the Broadband Infrastructure Grant Fund. Deficiency Warrants include: \$38,400 Military Division Hazardous Materials Fund and \$342,600 for Agriculture Pest Control Fund.

FY 2016 transfer out include: \$1,750,000 to Commerce Opportunity Grant; \$400,000 for the Wolf Control Fund; \$20,000,000 transferred to Economic Recovery Reserve Fund; \$500,000 Water Board for aquifer recharge; \$27,000,000 to the Fire Suppression Fund; \$16,400 to Idaho State Police - Federal Fund; \$2,000,000 to the Constitutional Defense Fund; \$13,140,000 to the Group Insurance Fund; \$4,657,825 to the Budget Stabilization Fund (statutory); \$10,965,585 to the Budget Stabilization Fund (year-end surplus eliminator); \$10,965,585 to the ITD Strategic Initiatives Program (year-end surplus eliminator); \$134,873 to the Opportunity Scholarship Fund; \$60,000,000 to Deficiency Warrant Fund –Fire Suppression; and \$8,000,000 to the Legislative Legal Defense Fund. Transfer in include: \$780,000 from the Consolidated Election Fund. Miscellaneous adjustments include: prior reappropriation

General Fund Revenue and Expenditure History – Transfers Continued

\$28,345,100 and tax conformity legislation \$17,202,000. 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 Fund.

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.

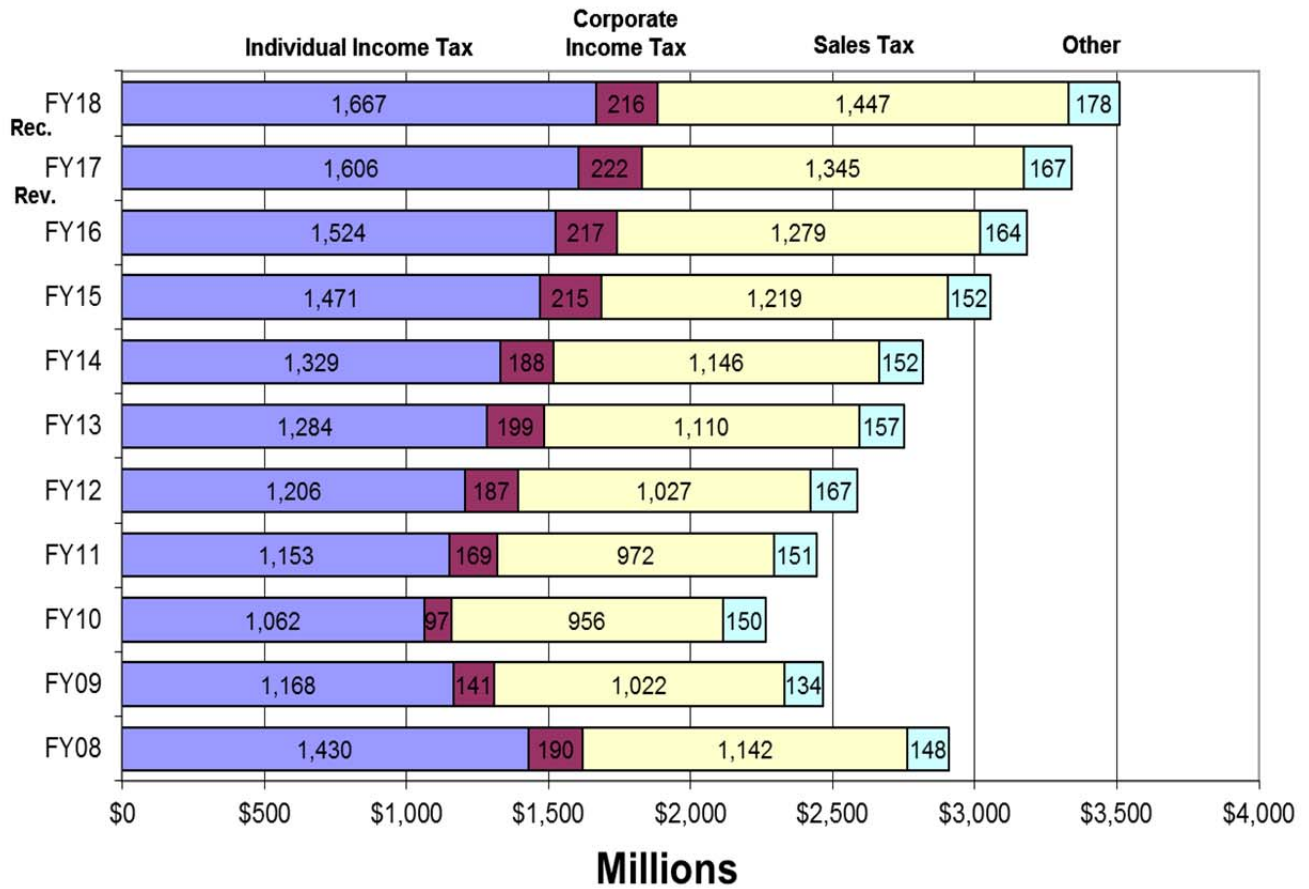
GENERAL FUND REVENUE HISTORY AND FORECAST
 (\$ Millions)

Source	Actuals						Forecast*	
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Individual Income Tax	\$1,152.65	\$1,206.41	\$1,284.38	\$1,329.27	\$1,470.86	\$1,513.17	\$1,590.85	\$1,666.78
% Change	8.5%	4.7%	6.5%	3.5%	10.7%	2.9%	5.1%	4.8%
Corporate Income Tax	\$168.95	\$187.01	\$198.66	\$188.29	\$215.40	\$186.87	\$202.46	\$215.89
% Change	74.1%	10.7%	6.2%	-5.2%	14.4%	-13.2%	8.3%	6.6%
Sales Tax	\$972.38	\$1,027.34	\$1,109.83	\$1,145.73	\$1,218.77	\$1,303.03	\$1,379.67	\$1,447.14
% Change	1.7%	5.7%	8.0%	3.2%	6.4%	6.9%	5.9%	4.9%
Product Taxes:								
Cigarette Tax	14.40	11.61	13.08	3.70	3.34	7.90	9.95	7.31
Tobacco Tax	8.48	8.93	10.01	9.88	10.51	11.60	11.43	11.68
Beer Tax	1.97	1.94	1.93	1.89	1.90	1.93	1.99	2.02
Wine Tax	3.21	3.45	3.91	4.14	4.24	4.48	4.68	4.86
Liquor Surcharge	14.76	17.25	20.93	24.21	25.48	25.89	28.88	30.18
Subtotal	\$42.82	\$43.18	\$49.86	\$43.82	\$45.47	\$51.80	\$56.93	\$56.04
% Change	4.0%	0.8%	15.5%	-12.1%	3.8%	13.9%	9.9%	-1.6%
Miscellaneous Revenue:								
Kilowatt-Hour Tax	2.43	2.98	1.92	1.84	1.91	1.88	1.90	2.00
Mine License Tax	1.54	2.03	0.53	0.52	0.07	(0.25)	0.50	0.60
Interest Earnings	(0.43)	(0.60)	0.36	(0.37)	(1.57)	0.32	(0.48)	2.12
Court Fees and Fines	5.12	4.85	4.59	4.36	6.14	6.03	9.01	9.14
Insurance Premium Tax	54.12	56.58	55.62	59.36	61.75	72.12	73.01	69.62
Alcoholic Beverage Licenses	1.52	1.56	0.13	0.00	0.00	0.00	0.00	0.00
UCC Filings	2.41	2.43	2.54	2.70	2.77	3.01	3.21	3.41
Unclaimed Property	4.51	8.89	7.00	5.66	6.29	9.93	6.50	6.50
Land Permit & Lease Payment	0.62	1.04	0.83	1.23	0.72	0.00	0.09	0.05
One-time Transfers	4.88	16.16	4.53	4.22	1.99	8.60	2.85	0.00
Estate Tax	0.52	(0.02)	0.06	0.30	0.00	0.00	0.00	0.00
Other Depts and Transfers	30.43	27.89	29.45	28.51	26.20	27.19	28.05	28.15
Subtotal	\$107.67	\$123.79	\$107.56	\$108.33	\$106.27	\$128.83	\$124.64	\$121.58
% Change	-0.7%	15.0%	-13.1%	0.7%	-1.9%	21.2%	-3.3%	-2.5%
Total General Fund Revenue	\$2,444.47	\$2,587.73	\$2,750.29	\$2,815.43	\$3,056.77	\$3,183.69	\$3,354.55	\$3,507.44
% Change	7.9%	5.9%	6.3%	2.4%	8.6%	4.2%	5.4%	4.6%

* 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.

Note: May not total due to rounding

Composition of General Fund Revenue by Fund Source, FY 2008 - FY 2018



The numbers exclude beginning balances and one-time transfers to and from other funds.