

**Idaho General Fund Revenue Forecast  
FY2010-FY2017  
Actual History and Forecast  
\$ Millions**

SOURCE	FY1970	FY1971	FY1972	FY1973	FY1974	FY1975	FY1976	FY1977	FY1978	FY1979	FY1980	FY1981	FY1982	FY1983	FY1984	FY1985	FY1986
<b>INDIVIDUAL INCOME TAX</b>	<b>\$35.86</b>	<b>\$40.74</b>	<b>\$51.24</b>	<b>\$59.16</b>	<b>\$75.10</b>	<b>\$89.57</b>	<b>\$99.39</b>	<b>\$116.59</b>	<b>\$143.66</b>	<b>\$163.20</b>	<b>\$172.62</b>	<b>\$196.89</b>	<b>\$215.84</b>	<b>\$212.36</b>	<b>\$230.00</b>	<b>\$249.28</b>	<b>\$258.07</b>
% Change		13.6%	25.8%	15.5%	26.9%	19.3%	11.0%	17.3%	23.2%	13.6%	5.8%	14.1%	9.6%	-1.6%	8.3%	8.4%	3.5%
<b>CORPORATE INCOME TAX</b>	<b>\$9.41</b>	<b>\$10.63</b>	<b>\$10.91</b>	<b>\$12.62</b>	<b>\$18.98</b>	<b>\$22.46</b>	<b>\$29.45</b>	<b>\$29.01</b>	<b>\$30.80</b>	<b>\$35.87</b>	<b>\$39.36</b>	<b>\$46.29</b>	<b>\$40.01</b>	<b>\$29.28</b>	<b>\$26.54</b>	<b>\$42.79</b>	<b>\$43.14</b>
% Change		12.9%	2.6%	15.7%	50.4%	18.4%	31.1%	-1.5%	6.2%	16.4%	9.7%	17.6%	-13.6%	-26.8%	-9.4%	61.2%	0.8%
<b>SALES TAX</b>	<b>\$33.06</b>	<b>\$34.08</b>	<b>\$36.97</b>	<b>\$43.28</b>	<b>\$49.25</b>	<b>\$57.02</b>	<b>\$63.65</b>	<b>\$73.59</b>	<b>\$84.11</b>	<b>\$91.46</b>	<b>\$95.98</b>	<b>\$97.68</b>	<b>\$98.72</b>	<b>\$115.41</b>	<b>\$188.42</b>	<b>\$200.03</b>	<b>\$211.56</b>
% Change		3.1%	8.5%	17.1%	13.8%	15.8%	11.6%	15.6%	14.3%	8.7%	4.9%	1.8%	1.1%	16.9%	63.3%	6.2%	5.8%
CIGARETTE TAX	\$4.19	\$4.43	\$5.26	\$6.25	\$6.48	\$6.60	\$6.87	\$6.93	\$7.01	\$6.84	\$6.58	\$6.80	\$6.72	\$6.75	\$6.52	\$6.41	\$6.15
TOBACCO TAX																	
BEER TAX	\$1.33	\$1.40	\$1.54	\$1.71	\$1.79	\$1.96	\$2.02	\$2.14	\$2.20	\$2.29	\$2.33	\$1.50	\$1.67	\$1.65	\$1.61	\$1.60	\$1.55
WINE TAX	\$0.00	\$0.00	\$0.39	\$0.44	\$0.43	\$0.46	\$0.47	\$0.49	\$0.57	\$0.63	\$0.63	\$0.53	\$0.68	\$0.69	\$0.74	\$0.77	\$0.84
LIQUOR SURCHARGE	\$1.91	\$2.01	\$2.40	\$2.81	\$2.96	\$2.96	\$2.79	\$2.88	\$3.19	\$3.37	\$3.53	\$3.74	\$3.95	\$3.70	\$3.82	\$4.95	\$4.95
<b>PRODUCT TAXES Subtotal</b>	<b>\$7.42</b>	<b>\$7.84</b>	<b>\$9.60</b>	<b>\$11.21</b>	<b>\$11.66</b>	<b>\$11.53</b>	<b>\$12.15</b>	<b>\$12.44</b>	<b>\$12.98</b>	<b>\$13.14</b>	<b>\$13.07</b>	<b>\$12.57</b>	<b>\$13.01</b>	<b>\$12.79</b>	<b>\$12.69</b>	<b>\$13.72</b>	<b>\$13.49</b>
% Change		5.6%	22.5%	16.8%	4.0%	-1.1%	5.3%	2.4%	4.3%	1.2%	-0.5%	-3.8%	3.5%	-1.7%	-0.8%	8.1%	-1.7%
KILOWATT-HOUR TAX	\$0.40	\$0.58	\$0.55	\$0.83	\$0.59	\$0.41	\$1.17	\$0.60	\$0.51	\$1.65	\$1.40	\$1.61	\$1.76	\$2.18	\$2.41	\$2.27	\$2.10
MINE LICENSE TAX	\$0.26	\$0.27	\$0.15	\$0.07	\$0.19	\$0.48	\$0.41	\$0.20	\$0.27	\$0.55	\$1.91	\$2.12	\$2.44	\$0.67	\$1.11	\$0.59	\$0.37
INTEREST EARNINGS	\$3.22	\$3.15	\$2.17	\$3.06	\$5.90	\$7.79	\$7.01	\$5.53	\$5.47	\$7.38	\$12.95	\$10.26	\$12.28	\$8.66	\$12.23	\$10.93	\$9.55
COURT FEES & FINES	\$0.00	\$0.31	\$0.87	\$1.06	\$1.19	\$1.14	\$1.24	\$1.27	\$1.45	\$1.89	\$1.85	\$2.04	\$2.04	\$2.11	\$2.15	\$2.36	\$2.54
INSURANCE PREMIUM TAX	\$4.83	\$5.35	\$6.02	\$6.66	\$7.47	\$7.95	\$8.92	\$10.69	\$12.18	\$13.66	\$14.89	\$14.85	\$15.44	\$22.35	\$16.73	\$18.33	\$20.87
ALCOHOLIC BEVERAGE LICENSES	\$0.44	\$0.48	\$0.53	\$0.53	\$0.56	\$0.57	\$0.59	\$0.62	\$0.65	\$0.72	\$0.92	\$0.91	\$0.94	\$0.93	\$1.03	\$1.03	\$1.05
UCC FILINGS	\$0.87	\$0.68	\$0.83	\$1.19	\$0.94	\$1.13	\$1.05	\$0.99	\$1.54	\$1.18	\$1.52	\$1.51	\$0.51	\$0.54	\$0.56	\$0.57	\$0.62
UNCLAIMED PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.18	\$0.60	\$1.30	\$0.91
LAND PERMIT & LEASE PAYMENTS	\$0.02	\$0.02	\$0.03	\$0.10	\$0.04	\$0.09	\$0.10	\$0.10	\$0.06	\$0.29	\$0.14	\$0.11	\$0.18	\$0.17	\$0.17	\$0.17	\$0.16
ONE-TIME TRANSFERS	\$0.96	\$0.00	\$1.00	\$1.50	\$0.00	\$0.00	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.28	\$6.12	\$0.44	\$4.10	\$5.76
ESTATE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER DEPTS & TRANS.	\$0.50	\$0.66	\$0.76	\$0.42	\$0.88	\$0.54	\$0.50	\$0.53	\$0.59	\$0.56	\$0.57	\$0.79	\$0.64	\$0.72	\$0.87	\$0.91	\$0.84
<b>MISC. REVENUE Subtotal</b>	<b>\$11.51</b>	<b>\$11.50</b>	<b>\$12.92</b>	<b>\$15.42</b>	<b>\$17.75</b>	<b>\$20.10</b>	<b>\$21.99</b>	<b>\$20.53</b>	<b>\$22.71</b>	<b>\$27.46</b>	<b>\$36.00</b>	<b>\$34.01</b>	<b>\$37.49</b>	<b>\$44.62</b>	<b>\$38.20</b>	<b>\$42.56</b>	<b>\$44.77</b>
% Change		-0.1%	12.4%	19.4%	15.1%	13.2%	9.4%	-6.7%	10.6%	20.9%	31.1%	-5.5%	10.2%	19.0%	-14.4%	11.4%	5.2%
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$97.26</b>	<b>\$104.78</b>	<b>\$121.63</b>	<b>\$141.69</b>	<b>\$172.74</b>	<b>\$200.69</b>	<b>\$226.63</b>	<b>\$252.16</b>	<b>\$294.25</b>	<b>\$331.13</b>	<b>\$357.03</b>	<b>\$387.44</b>	<b>\$405.07</b>	<b>\$414.45</b>	<b>\$495.85</b>	<b>\$548.37</b>	<b>\$571.03</b>
% Change		7.7%	16.1%	16.5%	21.9%	16.2%	12.9%	11.3%	16.7%	12.5%	7.8%	8.5%	4.5%	2.3%	19.6%	10.6%	4.1%
<b>Idaho Personal Income (Fiscal Year)</b>	<b>\$2,426</b>	<b>\$2,649</b>	<b>\$2,911</b>	<b>\$3,400</b>	<b>\$4,008</b>	<b>\$4,476</b>	<b>\$4,951</b>	<b>\$5,429</b>	<b>\$6,160</b>	<b>\$6,939</b>	<b>\$7,693</b>	<b>\$8,672</b>	<b>\$9,213</b>	<b>\$9,792</b>	<b>\$10,420</b>	<b>\$11,267</b>	<b>\$11,502</b>
% Change		9.2%	9.9%	16.8%	17.9%	11.7%	10.6%	9.7%	13.5%	12.7%	10.9%	12.7%	6.2%	6.3%	6.4%	8.1%	2.1%
<b>General Fund as % of Personal Income</b>	<b>4.0%</b>	<b>4.0%</b>	<b>4.2%</b>	<b>4.2%</b>	<b>4.3%</b>	<b>4.5%</b>	<b>4.6%</b>	<b>4.6%</b>	<b>4.8%</b>	<b>4.8%</b>	<b>4.6%</b>	<b>4.5%</b>	<b>4.4%</b>	<b>4.2%</b>	<b>4.8%</b>	<b>4.9%</b>	<b>5.0%</b>
<b>Revenue Components as % of Personal Income:</b>																	
<b>INDIVIDUAL INCOME TAX</b>	1.48%	1.54%	1.76%	1.74%	1.87%	2.00%	2.01%	2.15%	2.33%	2.35%	2.24%	2.27%	2.34%	2.17%	2.21%	2.21%	2.24%
<b>CORPORATE INCOME TAX</b>	0.39%	0.40%	0.37%	0.37%	0.47%	0.50%	0.59%	0.53%	0.50%	0.52%	0.51%	0.53%	0.43%	0.30%	0.25%	0.38%	0.38%
<b>SALES TAX</b>	1.36%	1.29%	1.27%	1.27%	1.23%	1.27%	1.29%	1.36%	1.37%	1.32%	1.25%	1.13%	1.07%	1.18%	1.81%	1.78%	1.84%
<b>PRODUCT TAXES Subtotal</b>	0.31%	0.30%	0.33%	0.33%	0.29%	0.26%	0.25%	0.23%	0.21%	0.17%	0.14%	0.14%	0.14%	0.13%	0.12%	0.12%	0.12%
<b>MISC. REVENUE Subtotal</b>	0.47%	0.43%	0.44%	0.45%	0.44%	0.45%	0.44%	0.38%	0.37%	0.40%	0.47%	0.39%	0.41%	0.46%	0.37%	0.38%	0.39%
<b>Share of General Fund:</b>																	
<b>INDIVIDUAL INCOME TAX</b>	36.9%	38.9%	42.1%	41.8%	43.5%	44.6%	43.9%	46.2%	48.8%	49.3%	48.3%	50.8%	53.3%	51.2%	46.4%	45.5%	45.2%
<b>CORPORATE INCOME TAX</b>	9.7%	10.1%	9.0%	8.9%	11.0%	11.2%	13.0%	11.5%	10.5%	10.8%	11.0%	11.9%	9.9%	7.1%	5.4%	7.8%	7.6%
<b>SALES TAX</b>	34.0%	32.5%	30.4%	30.5%	28.5%	28.4%	28.1%	29.2%	28.6%	27.6%	26.9%	25.2%	24.4%	27.8%	38.0%	36.5%	37.0%
<b>PRODUCT TAXES Subtotal</b>	7.6%	7.5%	7.9%	7.9%	6.7%	5.7%	5.4%	4.9%	4.4%	4.0%	3.7%	3.2%	3.2%	3.1%	2.6%	2.5%	2.4%
<b>MISC. REVENUE Subtotal</b>	11.8%	11.0%	10.6%	10.9%	10.3%	10.0%	9.7%	8.1%	7.7%	8.3%	10.1%	8.8%	9.3%	10.8%	7.7%	7.8%	7.8%

**Idaho General Fund Revenue Forecast  
FY2010-FY2017  
Actual History and Forecast  
\$ Millions**

SOURCE	HISTORY																
	FY1987	FY1988	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003
<b>INDIVIDUAL INCOME TAX</b>	\$264.13	\$287.16	\$343.08	\$398.28	\$432.22	\$459.44	\$508.02	\$559.17	\$596.46	\$650.85	\$704.82	\$776.19	\$841.87	\$960.16	\$1,023.97	\$835.85	\$837.80
% Change	2.3%	8.7%	19.5%	16.1%	8.5%	6.3%	10.6%	10.1%	6.7%	9.1%	8.3%	10.1%	8.5%	14.1%	6.6%	-18.4%	0.2%
<b>CORPORATE INCOME TAX</b>	\$46.17	\$63.91	\$72.96	\$72.49	\$60.02	\$57.97	\$70.00	\$87.63	\$131.64	\$151.98	\$122.36	\$117.29	\$95.44	\$124.87	\$141.53	\$76.30	\$93.13
% Change	7.0%	38.4%	14.2%	-0.6%	-17.2%	-3.4%	20.8%	25.2%	50.2%	15.5%	-19.5%	-4.1%	-18.6%	30.8%	13.3%	-46.1%	22.1%
<b>SALES TAX</b>	\$259.36	\$258.77	\$288.78	\$319.29	\$335.74	\$364.32	\$402.82	\$452.68	\$481.57	\$463.00	\$476.73	\$496.81	\$588.80	\$627.50	\$647.29	\$657.12	\$700.24
% Change	22.6%	-0.2%	11.6%	10.6%	5.2%	8.5%	10.6%	12.4%	6.4%	-3.9%	3.0%	4.2%	18.5%	6.6%	3.2%	1.5%	6.6%
CIGARETTE TAX	\$8.19	\$6.92	\$6.79	\$5.88	\$6.86	\$7.07	\$7.00	\$7.61	\$7.25	\$7.48	\$7.49	\$7.48	\$7.23	\$7.30	\$7.98	\$8.00	\$8.26
TOBACCO TAX															\$4.06	\$4.31	\$4.67
BEER TAX	\$1.55	\$1.53	\$1.51	\$1.55	\$1.60	\$1.66	\$1.70	\$1.71	\$1.65	\$1.62	\$1.63	\$1.62	\$1.68	\$1.75	\$1.82	\$1.88	\$1.91
WINE TAX	\$0.86	\$0.87	\$0.79	\$0.77	\$0.75	\$0.75	\$0.75	\$0.81	\$1.14	\$1.52	\$1.66	\$1.80	\$1.90	\$1.96	\$1.90	\$1.88	\$1.97
LIQUOR SURCHARGE	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95
<b>PRODUCT TAXES Subtotal</b>	\$15.55	\$14.26	\$14.03	\$13.15	\$14.16	\$14.43	\$14.40	\$15.07	\$14.99	\$15.57	\$15.72	\$15.84	\$15.76	\$15.96	\$20.70	\$21.02	\$21.75
% Change	15.3%	-8.3%	-1.6%	-6.3%	7.7%	1.9%	-0.2%	4.7%	-0.6%	3.9%	1.0%	0.7%	-0.5%	1.2%	29.8%	1.5%	3.5%
KILOWATT-HOUR TAX	\$1.82	\$1.49	\$1.59	\$1.68	\$1.78	\$1.61	\$1.45	\$2.09	\$1.69	\$2.89	\$2.97	\$3.24	\$2.89	\$2.77	\$1.80	\$1.79	\$1.80
MINE LICENSE TAX	\$0.28	\$0.57	\$0.21	\$0.25	\$0.47	\$0.59	\$0.11	\$0.47	\$0.29	\$0.80	\$0.66	\$0.96	\$1.98	(\$0.66)	\$0.12	\$0.82	\$0.04
INTEREST EARNINGS	\$7.62	\$10.01	\$16.18	\$17.55	\$19.39	\$11.81	\$10.54	\$10.61	\$15.00	\$18.54	\$18.24	\$17.93	\$18.69	\$21.56	\$22.30	\$11.33	\$2.98
COURT FEES & FINES	\$2.80	\$2.86	\$3.14	\$3.43	\$3.33	\$3.39	\$3.21	\$3.72	\$3.89	\$4.24	\$4.71	\$5.02	\$5.13	\$5.31	\$5.49	\$5.19	\$5.29
INSURANCE PREMIUM TAX	\$21.26	\$31.18	\$26.22	\$25.21	\$28.64	\$31.94	\$28.81	\$33.19	\$34.93	\$36.13	\$40.26	\$42.85	\$45.47	\$46.43	\$55.88	\$55.37	\$59.49
ALCOHOLIC BEVERAGE LICENSES	\$1.06	\$1.04	\$1.03	\$1.08	\$0.99	\$1.01	\$0.96	\$1.04	\$1.07	\$1.05	\$1.14	\$1.15	\$1.16	\$1.30	\$1.22	\$1.36	\$1.39
UCC FILINGS	\$0.95	\$1.08	\$1.01	\$1.07	\$1.17	\$1.40	\$0.91	\$0.78	\$0.85	\$0.94	\$0.03	\$0.03	\$0.01	\$0.02	\$2.01	\$2.03	\$2.14
UNCLAIMED PROPERTY	\$0.87	\$1.00	\$0.74	\$1.16	\$1.15	\$1.35	\$1.34	\$1.71	\$2.09	\$1.39	\$0.83	\$1.17	\$1.59	\$2.31	\$5.81	\$0.88	\$3.76
LAND PERMIT & LEASE PAYMENTS	\$0.17	\$0.12	\$0.13	\$0.16	\$0.19	\$0.21	\$0.23	\$0.22	\$0.24	\$0.24	\$0.24	\$0.27	\$0.32	\$0.70	\$0.34	\$0.35	\$0.36
ONE-TIME TRANSFERS	\$9.34	\$0.94	\$2.30	\$1.00	\$0.33	\$0.51	\$0.00	\$3.42	\$0.00	\$0.15	\$0.00	\$0.00	\$0.43	\$4.42	\$11.19	\$7.11	\$5.46
ESTATE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35.81	\$7.59	\$13.65
OTHER DEPTS & TRANS.	\$0.99	\$1.04	\$0.13	\$1.27	\$1.92	\$1.86	\$0.68	\$1.26	\$3.39	\$3.18	\$3.14	\$3.40	\$4.91	\$8.31	\$9.18	\$16.31	\$14.67
<b>MISC. REVENUE Subtotal</b>	\$47.15	\$51.33	\$52.69	\$53.86	\$59.36	\$55.68	\$48.23	\$58.52	\$63.46	\$69.55	\$72.23	\$76.01	\$82.57	\$92.46	\$151.15	\$110.14	\$111.02
% Change	5.3%	8.9%	2.6%	2.2%	10.2%	-6.2%	-13.4%	21.3%	8.4%	9.6%	3.9%	5.2%	8.6%	12.0%	63.5%	-27.1%	0.8%
<b>TOTAL GENERAL FUND REVENUE</b>	\$632.35	\$675.43	\$771.55	\$857.08	\$901.50	\$951.85	\$1,043.48	\$1,173.07	\$1,288.10	\$1,350.94	\$1,391.86	\$1,482.14	\$1,624.43	\$1,820.96	\$1,984.64	\$1,700.43	\$1,763.95
% Change	10.7%	6.8%	14.2%	11.1%	5.2%	5.6%	9.6%	12.4%	9.8%	4.9%	3.0%	6.5%	9.6%	12.1%	9.0%	-14.3%	3.7%
<b>Idaho Personal Income (Fiscal Year)</b>	\$11,906	\$12,704	\$13,942	\$15,148	\$16,223	\$17,448	\$19,161	\$20,807	\$22,420	\$23,932	\$25,223	\$26,749	\$28,758	\$30,937	\$33,110	\$34,230	\$35,456
% Change	3.5%	6.7%	9.7%	8.6%	7.1%	7.5%	9.8%	8.6%	7.8%	6.7%	5.4%	6.1%	7.5%	7.6%	7.0%	3.4%	3.6%
<b>General Fund as % of Personal Income</b>	5.3%	5.3%	5.5%	5.7%	5.6%	5.5%	5.4%	5.6%	5.7%	5.6%	5.5%	5.5%	5.6%	5.9%	6.0%	5.0%	5.0%
<b>Revenue Components as % of Personal Inc</b>																	
<b>INDIVIDUAL INCOME TAX</b>	2.22%	2.26%	2.46%	2.63%	2.66%	2.63%	2.65%	2.69%	2.66%	2.72%	2.79%	2.90%	2.93%	3.10%	3.09%	2.44%	2.36%
<b>CORPORATE INCOME TAX</b>	0.39%	0.50%	0.52%	0.48%	0.37%	0.33%	0.37%	0.42%	0.59%	0.64%	0.49%	0.44%	0.33%	0.40%	0.43%	0.22%	0.26%
<b>SALES TAX</b>	2.18%	2.04%	2.07%	2.11%	2.07%	2.09%	2.10%	2.18%	2.15%	1.93%	1.89%	1.86%	2.05%	2.03%	1.95%	1.92%	1.97%
<b>PRODUCT TAXES Subtotal</b>	0.13%	0.11%	0.10%	0.09%	0.09%	0.08%	0.07%	0.07%	0.07%	0.06%	0.06%	0.06%	0.05%	0.05%	0.06%	0.06%	0.06%
<b>MISC. REVENUE Subtotal</b>	0.40%	0.40%	0.38%	0.36%	0.37%	0.32%	0.25%	0.28%	0.28%	0.29%	0.29%	0.28%	0.29%	0.30%	0.46%	0.32%	0.31%
<b>Share of General Fund:</b>																	
<b>INDIVIDUAL INCOME TAX</b>	41.8%	42.5%	44.5%	46.5%	47.9%	48.3%	48.7%	47.7%	46.3%	48.2%	50.6%	52.4%	51.8%	52.7%	51.6%	49.2%	47.5%
<b>CORPORATE INCOME TAX</b>	7.3%	9.5%	9.5%	8.5%	6.7%	6.1%	6.7%	7.5%	10.2%	11.2%	8.8%	7.9%	5.9%	6.9%	7.1%	4.5%	5.3%
<b>SALES TAX</b>	41.0%	38.3%	37.4%	37.3%	37.2%	38.3%	38.6%	38.6%	37.4%	34.3%	34.3%	33.5%	36.2%	34.5%	32.6%	38.6%	39.7%
<b>PRODUCT TAXES Subtotal</b>	2.5%	2.1%	1.8%	1.5%	1.6%	1.5%	1.4%	1.3%	1.2%	1.1%	1.1%	1.1%	1.0%	0.9%	1.0%	1.2%	1.2%
<b>MISC. REVENUE Subtotal</b>	7.5%	7.6%	6.8%	6.3%	6.6%	5.8%	4.6%	5.0%	4.9%	5.1%	5.2%	5.1%	5.1%	5.1%	7.6%	6.5%	6.3%

**Idaho General Fund Revenue Forecast  
FY2010-FY2017  
Actual History and Forecast  
\$ Millions**

SOURCE	Actual History						FORECAST								Annualized Growth Rate FY80-FY09
	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	
<b>INDIVIDUAL INCOME TAX</b>	\$902.13	\$1,035.54	\$1,216.49	\$1,400.16	\$1,430.16	\$1,167.89	\$1,124.97	\$1,170.59	\$1,277.40	\$1,394.38	\$1,502.71	\$1,622.25	\$1,745.46	\$1,872.23	6.6%
% Change	7.7%	14.8%	17.5%	15.1%	2.1%	-18.3%	-3.7%	4.1%	9.1%	9.2%	7.8%	8.0%	7.6%	7.3%	
<b>CORPORATE INCOME TAX</b>	\$103.02	\$139.56	\$194.13	\$190.22	\$189.28	\$141.03	\$130.67	\$132.68	\$137.19	\$153.00	\$169.66	\$181.88	\$194.42	\$202.13	4.3%
% Change	10.6%	35.5%	39.1%	-2.0%	-0.5%	-25.5%	-7.3%	1.5%	3.4%	11.5%	10.9%	7.2%	6.9%	4.0%	
<b>SALES TAX</b>	\$886.08	\$950.83	\$880.77	\$1,077.46	\$1,142.47	\$1,022.20	\$950.11	\$988.68	\$1,086.65	\$1,199.58	\$1,316.96	\$1,399.73	\$1,485.25	\$1,574.00	8.2%
% Change	26.5%	7.3%	-7.4%	22.3%	6.0%	-10.5%	-7.1%	4.1%	9.9%	10.4%	9.8%	6.3%	6.1%	6.0%	
CIGARETTE TAX	\$30.04	\$7.82	\$7.98	\$1.00	\$6.54	\$7.77	\$16.90	\$15.40	\$14.90	\$14.40	\$13.90	\$13.40	\$17.90	\$17.90	
TOBACCO TAX	\$5.49	\$5.75	\$6.16	\$6.55	\$7.20	\$7.36	\$7.59	\$7.51	\$7.59	\$7.64	\$7.67	\$7.72	\$7.78	\$7.87	
BEER TAX	\$1.96	\$1.95	\$1.99	\$2.13	\$2.15	\$2.04	\$2.11	\$2.13	\$2.19	\$2.26	\$2.34	\$2.43	\$2.52	\$2.60	
WINE TAX	\$2.14	\$2.33	\$2.43	\$2.48	\$2.58	\$3.28	\$2.96	\$3.03	\$3.15	\$3.34	\$3.50	\$3.63	\$3.75	\$3.91	
LIQUOR SURCHARGE	\$4.95	\$4.95	\$4.95	\$10.24	\$8.38	\$9.29	\$11.39	\$13.46	\$14.74	\$16.29	\$17.91	\$18.64	\$19.39	\$20.17	
<b>PRODUCT TAXES Subtotal</b>	\$44.57	\$22.78	\$23.50	\$22.41	\$26.84	\$29.74	\$40.94	\$41.54	\$42.58	\$43.92	\$45.33	\$45.83	\$51.34	\$52.45	2.8%
% Change	104.9%	-48.9%	3.1%	-4.6%	19.8%	10.8%	37.7%	1.5%	2.5%	3.2%	3.2%	1.1%	12.0%	2.2%	
KILOWATT-HOUR TAX	\$1.83	\$1.53	\$2.29	\$2.26	\$1.60	\$2.02	\$2.30	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	
MINE LICENSE TAX	\$0.07	\$0.03	\$0.27	\$2.35	\$2.53	\$0.94	\$0.50	\$0.50	\$0.75	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	
INTEREST EARNINGS	\$4.97	\$8.92	\$18.12	\$17.17	\$11.37	\$0.76	\$1.04	\$1.06	\$3.10	\$4.98	\$5.58	\$7.12	\$7.33	\$7.53	
COURT FEES & FINES	\$4.98	\$4.66	\$4.79	\$5.04	\$5.33	\$5.35	\$5.26	\$5.34	\$5.44	\$5.55	\$5.67	\$5.77	\$5.86	\$5.98	
INSURANCE PREMIUM TAX	\$62.77	\$60.85	\$60.38	\$59.78	\$56.34	\$55.48	\$51.59	\$52.67	\$53.13	\$54.04	\$55.93	\$57.89	\$59.91	\$62.01	
ALCOHOLIC BEVERAGE LICENSES	\$1.61	\$1.64	\$1.72	\$1.81	\$1.92	\$1.61	\$1.53	\$1.55	\$1.58	\$1.62	\$1.65	\$1.68	\$1.71	\$1.75	
UCC FILINGS	\$2.39	\$2.69	\$3.02	\$3.00	\$2.82	\$2.42	\$2.40	\$2.45	\$2.50	\$2.55	\$2.60	\$2.65	\$2.70	\$2.75	
UNCLAIMED PROPERTY	\$3.69	\$9.83	\$1.99	\$3.31	\$5.63	\$1.78	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	
LAND PERMIT & LEASE PAYMENTS	\$0.33	\$0.53	\$0.33	\$0.47	\$0.69	\$0.98	\$0.59	\$0.59	\$0.59	\$0.59	\$0.59	\$0.59	\$0.59	\$0.59	
ONE-TIME TRANSFERS	\$51.40	\$0.86	\$0.54	\$1.54	\$2.24	\$1.43	\$1.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
ESTATE TAX	\$4.43	\$3.30	\$1.11	\$0.12	\$0.03	\$0.24	-\$0.18	\$0.00	\$0.00	\$2.50	\$7.50	\$10.00	\$10.00	\$10.00	
OTHER DEPTS & TRANS.	\$22.84	\$24.14	\$21.89	\$25.40	\$30.18	\$31.70	\$34.68	\$31.59	\$31.76	\$31.94	\$32.12	\$32.31	\$32.50	\$32.70	
<b>MISC. REVENUE Subtotal</b>	\$161.31	\$118.98	\$116.43	\$122.25	\$120.67	\$104.71	\$102.43	\$99.45	\$102.55	\$108.47	\$116.34	\$122.71	\$125.30	\$128.01	3.6%
% Change	45.3%	-26.2%	-2.1%	5.0%	-1.3%	-13.2%	-2.2%	-2.9%	3.1%	5.8%	7.3%	5.5%	2.1%	2.2%	
<b>TOTAL GENERAL FUND REVENUE</b>	\$2,097.10	\$2,267.69	\$2,431.31	\$2,812.49	\$2,909.43	\$2,465.57	\$2,349.12	\$2,432.94	\$2,646.36	\$2,899.34	\$3,151.00	\$3,372.40	\$3,601.77	\$3,828.81	6.7%
% Change	18.9%	8.1%	7.2%	15.7%	3.4%	-15.3%	-4.7%	3.6%	8.8%	9.6%	8.7%	7.0%	6.8%	6.3%	
<b>Idaho Personal Income (Fiscal Year)</b>	\$37,709	\$40,869	\$44,292	\$47,811	\$50,113	\$49,600	\$49,726	\$51,613	\$54,177	\$57,417	\$60,889	\$64,906	\$68,919	\$73,068	6.4%
% Change	6.4%	8.4%	8.4%	7.9%	4.8%	-1.0%	0.3%	3.8%	5.0%	6.0%	6.0%	6.6%	6.2%	6.0%	
<b>General Fund as % of Personal Income</b>	5.6%	5.5%	5.5%	5.9%	5.8%	5.0%	4.7%	4.7%	4.9%	5.0%	5.2%	5.2%	5.2%	5.2%	
<b>Revenue Components as % of Personal Inc</b>															
INDIVIDUAL INCOME TAX	2.39%	2.53%	2.75%	2.93%	2.85%	2.35%	2.26%	2.27%	2.36%	2.43%	2.47%	2.50%	2.53%	2.56%	
CORPORATE INCOME TAX	0.27%	0.34%	0.44%	0.40%	0.38%	0.28%	0.26%	0.26%	0.25%	0.27%	0.28%	0.28%	0.28%	0.28%	
SALES TAX	2.35%	2.33%	1.99%	2.25%	2.28%	2.06%	1.91%	1.92%	2.01%	2.09%	2.16%	2.16%	2.16%	2.15%	
PRODUCT TAXES Subtotal	0.12%	0.06%	0.05%	0.05%	0.05%	0.05%	0.08%	0.08%	0.08%	0.08%	0.07%	0.07%	0.07%	0.07%	
MISC. REVENUE Subtotal	0.43%	0.29%	0.26%	0.26%	0.24%	0.21%	0.21%	0.19%	0.19%	0.19%	0.19%	0.19%	0.18%	0.18%	
<b>Share of General Fund:</b>															
INDIVIDUAL INCOME TAX	43.0%	45.7%	50.0%	49.8%	49.2%	47.4%	47.9%	48.1%	48.3%	48.1%	47.7%	48.1%	48.5%	48.9%	
CORPORATE INCOME TAX	4.9%	6.2%	8.0%	6.8%	6.5%	5.7%	5.6%	5.5%	5.2%	5.3%	5.4%	5.4%	5.4%	5.3%	
SALES TAX	42.3%	41.9%	36.2%	38.3%	39.3%	41.5%	40.4%	40.6%	41.1%	41.4%	41.8%	41.5%	41.2%	41.1%	
PRODUCT TAXES Subtotal	2.1%	1.0%	1.0%	0.8%	0.9%	1.2%	1.7%	1.7%	1.6%	1.5%	1.4%	1.4%	1.4%	1.4%	
MISC. REVENUE Subtotal	7.7%	5.2%	4.8%	4.3%	4.1%	4.2%	4.4%	4.1%	3.9%	3.7%	3.7%	3.6%	3.5%	3.3%	

The Actual Forecast values are a combination of the Normalized Forecast values and whatever adjustments are needed to reflect prospective tax law changes (in this case the Grocery Credit, Bonus Depreciation, Cigarette Tax and Estate Tax).

**Idaho General Fund Revenue Forecast  
FY2010-FY2017  
Normalized History and Forecast  
\$ Millions**

SOURCE	FY1970	FY1971	FY1972	FY1973	FY1974	FY1975	FY1976	FY1977	FY1978	FY1979	FY1980	FY1981	FY1982	FY1983	FY1984	FY1985	FY1986
<b>INDIVIDUAL INCOME TAX</b>	\$39.14	\$44.41	\$55.77	\$64.32	\$81.57	\$97.10	\$107.37	\$125.55	\$154.37	\$174.92	\$184.43	\$209.29	\$227.91	\$222.97	\$240.62	\$260.25	\$268.68
% Change		13.5%	25.6%	15.3%	26.8%	19.0%	10.6%	16.9%	23.0%	13.3%	5.4%	13.5%	8.9%	-2.2%	7.9%	8.2%	3.2%
<b>CORPORATE INCOME TAX</b>	\$11.92	\$13.46	\$13.82	\$14.75	\$22.19	\$26.27	\$34.43	\$33.92	\$36.02	\$41.94	\$46.02	\$54.12	\$46.78	\$34.24	\$26.19	\$42.23	\$42.58
% Change		12.9%	2.6%	6.8%	50.4%	18.4%	31.1%	-1.5%	6.2%	16.4%	9.7%	17.6%	-13.6%	-26.8%	-23.5%	61.2%	0.8%
<b>SALES TAX</b>	\$71.11	\$77.40	\$88.21	\$104.07	\$119.14	\$134.97	\$151.63	\$177.19	\$202.80	\$221.63	\$233.93	\$247.37	\$249.44	\$260.13	\$275.07	\$301.79	\$308.61
% Change		8.9%	14.0%	18.0%	14.5%	13.3%	12.3%	16.9%	14.4%	9.3%	5.5%	5.7%	0.8%	4.3%	5.7%	9.7%	2.3%
CIGARETTE TAX	\$6.99	\$7.40	\$8.78	\$8.89	\$9.21	\$9.37	\$9.73	\$9.84	\$9.95	\$9.74	\$9.82	\$10.17	\$10.04	\$10.10	\$9.77	\$9.59	\$9.20
TOBACCO TAX	\$0.43	\$0.49	\$0.54	\$0.60	\$0.66	\$0.71	\$0.77	\$0.83	\$0.89	\$0.94	\$1.00	\$1.06	\$1.11	\$1.17	\$1.23	\$1.29	\$1.34
BEER TAX	\$0.94	\$0.99	\$1.09	\$1.21	\$1.26	\$1.38	\$1.43	\$1.51	\$1.55	\$1.62	\$1.64	\$1.50	\$1.67	\$1.65	\$1.61	\$1.60	\$1.55
WINE TAX	\$0.35	\$0.35	\$0.33	\$0.36	\$0.35	\$0.38	\$0.39	\$0.40	\$0.48	\$0.52	\$0.52	\$0.49	\$0.63	\$0.65	\$0.70	\$0.72	\$0.79
LIQUOR SURCHARGE	\$2.74	\$3.17	\$3.35	\$4.05	\$4.14	\$3.64	\$4.38	\$4.07	\$4.33	\$4.68	\$5.20	\$5.54	\$4.98	\$5.97	\$5.85	\$4.93	\$4.74
<b>PRODUCT TAXES Subtotal</b>	\$11.45	\$12.40	\$14.09	\$15.10	\$15.62	\$15.48	\$16.70	\$16.66	\$17.20	\$17.50	\$18.18	\$18.77	\$18.43	\$19.54	\$19.15	\$18.13	\$17.62
% Change		8.3%	13.7%	7.2%	3.5%	-0.9%	7.9%	-0.2%	3.3%	1.7%	3.9%	3.2%	-1.8%	6.0%	-2.0%	-5.3%	-2.8%
KILOWATT-HOUR TAX	\$0.40	\$0.58	\$0.55	\$0.83	\$0.59	\$0.41	\$1.17	\$0.60	\$0.51	\$1.65	\$1.40	\$1.61	\$1.76	\$2.18	\$2.41	\$2.27	\$2.10
MINE LICENSE TAX	\$0.26	\$0.27	\$0.15	\$0.07	\$0.19	\$0.48	\$0.41	\$0.20	\$0.27	\$0.55	\$1.91	\$2.12	\$2.44	\$0.67	\$1.11	\$0.59	\$0.37
INTEREST EARNINGS	\$3.22	\$3.15	\$2.17	\$3.06	\$5.90	\$7.79	\$7.01	\$5.53	\$5.47	\$7.38	\$12.95	\$10.26	\$12.28	\$8.66	\$12.23	\$10.93	\$9.55
COURT FEES & FINES	\$0.00	\$0.31	\$0.87	\$1.06	\$1.19	\$1.14	\$1.24	\$1.27	\$1.45	\$1.89	\$1.85	\$2.04	\$2.11	\$2.15	\$2.15	\$2.36	\$2.54
INSURANCE PREMIUM TAX	\$4.83	\$5.35	\$6.02	\$6.66	\$7.47	\$7.95	\$8.92	\$10.69	\$12.18	\$13.56	\$14.89	\$14.85	\$15.44	\$22.35	\$16.73	\$18.33	\$20.87
ALCOHOLIC BEVERAGE LICENSES	\$0.44	\$0.48	\$0.53	\$0.53	\$0.56	\$0.57	\$0.59	\$0.62	\$0.65	\$0.72	\$0.92	\$0.91	\$0.94	\$0.93	\$1.03	\$1.05	\$1.05
UCC FILINGS	\$0.87	\$0.68	\$0.83	\$1.19	\$0.94	\$1.13	\$1.05	\$0.99	\$1.54	\$1.18	\$1.52	\$1.51	\$0.51	\$0.54	\$0.56	\$0.57	\$0.62
UNCLAIMED PROPERTY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.18	\$0.60	\$1.30	\$0.91	\$0.91
LAND PERMIT & LEASE PAYMENTS	\$0.02	\$0.02	\$0.03	\$0.10	\$0.04	\$0.09	\$0.10	\$0.10	\$0.06	\$0.29	\$0.14	\$0.11	\$0.18	\$0.17	\$0.17	\$0.17	\$0.16
ONE-TIME TRANSFERS	\$0.96	\$0.00	\$1.00	\$1.50	\$0.00	\$1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.28	\$6.12	\$0.44	\$4.10	\$5.76
ESTATE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER DEPTS & TRANS.	\$0.50	\$0.66	\$0.76	\$0.42	\$0.88	\$0.54	\$0.50	\$0.53	\$0.59	\$0.56	\$0.57	\$0.79	\$0.64	\$0.72	\$0.87	\$0.91	\$0.84
<b>MISC. REVENUE Subtotal</b>	\$11.51	\$11.50	\$12.92	\$15.42	\$17.75	\$20.10	\$21.99	\$20.53	\$22.71	\$27.46	\$36.00	\$34.01	\$37.49	\$44.62	\$38.20	\$42.56	\$44.77
% Change		-0.1%	12.4%	19.4%	15.1%	13.2%	9.4%	-6.7%	10.6%	20.9%	31.1%	-5.5%	10.2%	19.0%	-14.4%	11.4%	5.2%
<b>TOTAL GENERAL FUND REVENUE</b>	\$145.13	\$159.17	\$184.80	\$213.67	\$256.28	\$293.92	\$332.12	\$373.85	\$433.09	\$483.45	\$518.56	\$563.56	\$580.06	\$581.50	\$599.22	\$664.96	\$682.26
% Change		9.7%	16.1%	15.6%	19.9%	14.7%	13.0%	12.6%	15.8%	11.6%	7.3%	8.7%	2.9%	0.2%	3.0%	11.0%	2.6%
<b>Idaho Personal Income (Fiscal Year)</b>	\$2,426	\$2,649	\$2,911	\$3,400	\$4,008	\$4,476	\$4,951	\$5,429	\$6,160	\$6,939	\$7,693	\$8,672	\$9,213	\$9,792	\$10,420	\$11,267	\$11,502
% Change		9.2%	9.9%	16.8%	17.9%	11.7%	10.6%	9.7%	13.5%	12.7%	10.9%	12.7%	6.2%	6.3%	6.4%	8.1%	2.1%
<b>General Fund as % of Personal Income</b>	6.0%	6.0%	6.3%	6.3%	6.4%	6.6%	6.7%	6.9%	7.0%	7.0%	6.7%	6.5%	6.3%	5.9%	5.8%	5.9%	5.9%
<b>Revenue Components as % of Personal Income:</b>																	
INDIVIDUAL INCOME TAX	1.61%	1.68%	1.92%	1.89%	2.04%	2.17%	2.17%	2.31%	2.51%	2.52%	2.40%	2.41%	2.47%	2.28%	2.31%	2.31%	2.34%
CORPORATE INCOME TAX	0.49%	0.51%	0.47%	0.43%	0.55%	0.59%	0.70%	0.62%	0.58%	0.60%	0.60%	0.62%	0.51%	0.35%	0.25%	0.37%	0.37%
SALES TAX	2.93%	2.92%	3.03%	3.06%	2.97%	3.02%	3.06%	3.26%	3.19%	3.04%	3.04%	2.85%	2.71%	2.66%	2.64%	2.68%	2.68%
PRODUCT TAXES Subtotal	0.47%	0.47%	0.48%	0.44%	0.39%	0.35%	0.34%	0.31%	0.28%	0.25%	0.24%	0.22%	0.20%	0.20%	0.18%	0.16%	0.15%
MISC. REVENUE Subtotal	0.47%	0.43%	0.44%	0.45%	0.44%	0.45%	0.44%	0.38%	0.37%	0.40%	0.47%	0.39%	0.41%	0.46%	0.37%	0.38%	0.39%
<b>Share of General Fund:</b>																	
INDIVIDUAL INCOME TAX	27.0%	27.9%	30.2%	30.1%	31.8%	33.0%	32.3%	33.6%	35.6%	36.2%	35.6%	37.1%	39.3%	38.3%	40.2%	39.1%	39.4%
CORPORATE INCOME TAX	8.2%	8.5%	7.5%	6.9%	8.7%	8.9%	10.4%	9.1%	8.3%	8.7%	8.9%	9.6%	8.1%	5.9%	4.4%	6.4%	6.2%
SALES TAX	49.0%	48.6%	47.7%	48.7%	46.5%	45.9%	45.7%	47.4%	46.8%	45.1%	43.9%	43.0%	44.7%	45.9%	45.4%	45.2%	45.2%
PRODUCT TAXES Subtotal	7.9%	7.8%	7.6%	7.1%	6.1%	5.3%	5.0%	4.5%	4.0%	3.6%	3.5%	3.3%	3.2%	3.4%	3.2%	2.7%	2.6%
MISC. REVENUE Subtotal	7.9%	7.2%	7.0%	7.2%	6.9%	6.8%	6.6%	5.5%	5.2%	5.7%	6.9%	6.0%	6.5%	7.7%	6.4%	6.4%	6.6%

Normalized History is Actual History adjusted to remove the impact of rate changes and distribution formula changes. It DOES NOT adjust for economic-based fluctuations. For the most part it is "based" on the FY2008 tax rate structure. That means the normalized values DO NOT include the impacts of FY2009 and later Grocery Credit changes, and DO NOT include the impacts of Bonus Depreciation.

**Idaho General Fund Revenue Forecast  
FY2010-FY2017  
Normalized History and Forecast  
\$ Millions**

SOURCE	HISTORY																
	FY1987	FY1988	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003
<b>INDIVIDUAL INCOME TAX</b>	\$274.34	\$280.63	\$334.45	\$387.11	\$418.62	\$443.11	\$488.31	\$536.13	\$570.43	\$621.06	\$670.87	\$736.83	\$797.48	\$908.17	\$981.73	\$835.85	\$837.80
% Change	2.1%	2.3%	19.2%	15.7%	8.1%	5.8%	10.2%	9.8%	6.4%	8.9%	8.0%	9.8%	8.2%	13.9%	8.1%	-14.9%	0.2%
<b>CORPORATE INCOME TAX</b>	\$45.57	\$60.71	\$69.31	\$68.87	\$57.02	\$55.07	\$66.50	\$83.25	\$125.05	\$144.38	\$116.24	\$111.42	\$90.67	\$118.63	\$134.45	\$76.30	\$93.13
% Change	7.0%	33.2%	14.2%	-0.6%	-17.2%	-3.4%	20.8%	25.2%	50.2%	15.5%	-19.5%	-4.1%	-18.6%	30.8%	13.3%	-43.3%	22.1%
<b>SALES TAX</b>	\$304.94	\$318.76	\$354.88	\$392.16	\$413.71	\$446.02	\$492.75	\$554.31	\$589.83	\$616.83	\$639.41	\$670.68	\$721.41	\$767.87	\$797.31	\$810.35	\$845.30
% Change	-1.2%	4.5%	11.3%	10.5%	5.5%	7.8%	10.5%	12.5%	6.4%	4.6%	3.7%	4.9%	7.6%	6.4%	3.8%	1.6%	4.3%
CIGARETTE TAX	\$9.17	\$8.19	\$8.04	\$7.01	\$8.16	\$8.40	\$8.34	\$9.05	\$8.30	\$8.90	\$8.93	\$8.92	\$8.65	\$8.72	\$8.33	\$8.36	\$8.63
TOBACCO TAX	\$1.40	\$1.53	\$1.56	\$1.77	\$1.89	\$2.23	\$2.47	\$2.86	\$3.15	\$3.34	\$3.42	\$3.51	\$3.77	\$3.84	\$4.06	\$4.31	\$4.67
BEER TAX	\$1.55	\$1.53	\$1.51	\$1.55	\$1.60	\$1.66	\$1.70	\$1.71	\$1.65	\$1.62	\$1.63	\$1.62	\$1.68	\$1.75	\$1.82	\$1.88	\$1.91
WINE TAX	\$0.81	\$0.82	\$0.74	\$0.73	\$0.71	\$0.71	\$0.71	\$0.76	\$1.14	\$1.52	\$1.66	\$1.80	\$1.90	\$1.96	\$1.90	\$1.88	\$1.97
LIQUOR SURCHARGE	\$4.74	\$4.16	\$4.39	\$4.79	\$4.73	\$5.02	\$4.94	\$10.08	\$7.11	\$6.39	\$6.71	\$6.40	\$7.16	\$7.67	\$7.82	\$8.13	\$8.93
<b>PRODUCT TAXES Subtotal</b>	\$17.67	\$16.23	\$16.24	\$15.85	\$17.09	\$18.02	\$18.16	\$24.45	\$21.35	\$21.78	\$22.36	\$22.26	\$23.17	\$23.94	\$23.93	\$24.57	\$26.11
% Change	0.3%	-8.1%	0.0%	-2.4%	7.8%	5.4%	0.8%	34.7%	-12.7%	2.0%	2.7%	-0.5%	4.1%	3.3%	0.0%	2.7%	6.2%
KILOWATT-HOUR TAX	\$1.82	\$1.49	\$1.59	\$1.68	\$1.78	\$1.61	\$1.45	\$2.09	\$1.69	\$2.89	\$2.97	\$3.24	\$2.89	\$2.77	\$1.80	\$1.79	\$1.80
MINE LICENSE TAX	\$0.28	\$0.57	\$0.21	\$0.25	\$0.47	\$0.59	\$0.11	\$0.47	\$0.29	\$0.80	\$0.66	\$0.96	\$1.98	\$0.66	\$0.12	\$0.82	\$0.04
INTEREST EARNINGS	\$7.62	\$10.01	\$16.18	\$17.55	\$19.39	\$11.81	\$10.54	\$10.61	\$15.00	\$18.54	\$18.24	\$17.93	\$18.69	\$21.56	\$22.30	\$11.33	\$2.98
COURT FEES & FINES	\$2.80	\$2.86	\$3.14	\$3.43	\$3.33	\$3.39	\$3.21	\$3.72	\$3.89	\$4.24	\$4.71	\$5.02	\$5.13	\$5.31	\$5.49	\$5.19	\$5.29
INSURANCE PREMIUM TAX	\$21.26	\$31.18	\$26.22	\$25.21	\$28.64	\$31.94	\$28.81	\$33.19	\$34.93	\$36.13	\$40.26	\$42.85	\$45.47	\$46.43	\$55.88	\$55.37	\$59.49
ALCOHOLIC BEVERAGE LICENSES	\$1.06	\$1.04	\$1.03	\$1.08	\$0.99	\$1.01	\$0.96	\$1.03	\$1.07	\$1.14	\$1.05	\$1.14	\$1.16	\$1.30	\$1.22	\$1.36	\$1.39
UCC FILINGS	\$0.95	\$1.08	\$1.01	\$1.07	\$1.17	\$1.40	\$0.91	\$0.78	\$0.85	\$0.94	\$1.16	\$1.36	\$1.58	\$1.79	\$2.01	\$2.03	\$2.14
UNCLAIMED PROPERTY	\$0.87	\$1.00	\$0.74	\$1.16	\$1.15	\$1.35	\$1.34	\$1.71	\$2.09	\$0.83	\$1.17	\$1.59	\$2.31	\$5.81	\$0.88	\$3.76	\$3.76
LAND PERMIT & LEASE PAYMENTS	\$0.17	\$0.12	\$0.13	\$0.16	\$0.19	\$0.21	\$0.23	\$0.22	\$0.24	\$0.24	\$0.24	\$0.27	\$0.32	\$0.70	\$0.34	\$0.35	\$0.36
ONE-TIME TRANSFERS	\$9.34	\$0.94	\$2.30	\$1.00	\$0.33	\$0.51	\$0.00	\$3.42	\$0.00	\$0.15	\$0.00	\$0.00	\$0.43	\$4.42	\$11.19	\$7.11	\$5.46
ESTATE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER DEPTS & TRANS.	\$0.99	\$1.04	\$0.13	\$1.27	\$1.92	\$1.86	\$0.68	\$1.26	\$3.39	\$3.18	\$3.14	\$3.40	\$4.91	\$8.31	\$9.18	\$16.31	\$14.67
<b>MISC. REVENUE Subtotal</b>	\$47.15	\$51.33	\$52.69	\$53.86	\$59.36	\$55.68	\$48.23	\$58.52	\$63.46	\$69.55	\$73.36	\$77.34	\$84.14	\$94.23	\$115.34	\$102.55	\$97.38
% Change	5.3%	8.9%	2.6%	2.2%	10.2%	-6.2%	-13.4%	21.3%	8.4%	9.6%	5.5%	5.4%	8.8%	12.0%	22.4%	-11.1%	-5.0%
<b>TOTAL GENERAL FUND REVENUE</b>	\$689.66	\$727.67	\$827.57	\$917.85	\$965.80	\$1,017.91	\$1,113.95	\$1,256.67	\$1,370.13	\$1,473.59	\$1,522.24	\$1,618.54	\$1,716.86	\$1,912.85	\$2,052.77	\$1,849.62	\$1,899.71
% Change	1.1%	5.5%	13.7%	10.9%	5.2%	5.4%	9.4%	12.8%	9.0%	7.6%	3.3%	6.3%	6.1%	11.4%	7.3%	-9.9%	2.7%
<b>Idaho Personal Income (Fiscal Year)</b>	\$11,906	\$12,704	\$13,942	\$15,148	\$16,223	\$17,448	\$19,161	\$20,807	\$22,420	\$23,932	\$25,223	\$26,749	\$28,758	\$30,937	\$33,110	\$34,230	\$35,456
% Change	3.5%	6.7%	9.7%	8.6%	7.1%	7.5%	9.8%	8.6%	7.8%	6.7%	5.4%	6.1%	7.5%	7.6%	7.0%	3.4%	3.6%
<b>General Fund as % of Personal Income</b>	5.8%	5.7%	5.9%	6.1%	6.0%	5.8%	5.8%	6.0%	6.1%	6.2%	6.0%	6.1%	6.0%	6.2%	6.2%	5.4%	5.4%
<b>Revenue Components as % of Personal Inc</b>																	
<b>INDIVIDUAL INCOME TAX</b>	2.30%	2.21%	2.40%	2.56%	2.58%	2.54%	2.55%	2.58%	2.54%	2.60%	2.66%	2.75%	2.77%	2.94%	2.97%	2.44%	2.36%
<b>CORPORATE INCOME TAX</b>	0.38%	0.48%	0.50%	0.45%	0.35%	0.32%	0.35%	0.40%	0.56%	0.60%	0.46%	0.42%	0.32%	0.38%	0.41%	0.22%	0.26%
<b>SALES TAX</b>	2.56%	2.51%	2.55%	2.59%	2.55%	2.56%	2.57%	2.66%	2.63%	2.58%	2.54%	2.51%	2.51%	2.48%	2.41%	2.37%	2.38%
<b>PRODUCT TAXES Subtotal</b>	0.15%	0.13%	0.12%	0.10%	0.11%	0.10%	0.09%	0.12%	0.10%	0.09%	0.09%	0.08%	0.08%	0.08%	0.07%	0.07%	0.07%
<b>MISC. REVENUE Subtotal</b>	0.40%	0.40%	0.38%	0.36%	0.37%	0.32%	0.25%	0.28%	0.28%	0.29%	0.29%	0.29%	0.29%	0.30%	0.35%	0.30%	0.27%
<b>Share of General Fund:</b>																	
<b>INDIVIDUAL INCOME TAX</b>	39.8%	38.6%	40.4%	42.2%	43.3%	43.5%	43.8%	42.7%	41.6%	42.1%	44.1%	45.5%	46.4%	47.5%	47.8%	45.2%	44.1%
<b>CORPORATE INCOME TAX</b>	6.6%	8.3%	8.4%	7.5%	5.9%	5.4%	6.0%	6.6%	9.1%	9.8%	7.6%	6.9%	5.3%	6.2%	6.5%	4.1%	4.9%
<b>SALES TAX</b>	44.2%	43.8%	42.9%	42.7%	42.8%	43.8%	44.2%	44.1%	43.0%	41.9%	42.0%	41.4%	42.0%	40.1%	38.8%	43.8%	44.5%
<b>PRODUCT TAXES Subtotal</b>	2.6%	2.2%	2.0%	1.7%	1.8%	1.8%	1.6%	1.9%	1.6%	1.5%	1.5%	1.4%	1.3%	1.3%	1.2%	1.3%	1.4%
<b>MISC. REVENUE Subtotal</b>	6.8%	7.1%	6.4%	5.9%	6.1%	5.5%	4.3%	4.7%	4.6%	4.7%	4.8%	4.8%	4.9%	4.9%	5.6%	5.5%	5.1%

**Idaho General Fund Revenue Forecast  
FY2010-FY2017  
Normalized History and Forecast  
\$ Millions**

SOURCE							FORECAST								Annualized Growth Rate FY80-FY09	
	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017		
<b>INDIVIDUAL INCOME TAX</b>	\$902.13	\$1,035.54	\$1,216.49	\$1,400.16	\$1,430.16	\$1,200.89	\$1,162.97	\$1,220.59	\$1,343.10	\$1,476.38	\$1,601.51	\$1,734.65	\$1,874.86	\$2,001.63	6.4%	
% Change	7.7%	14.8%	17.5%	15.1%	2.1%	-16.0%	-3.2%	5.0%	10.0%	9.9%	8.5%	8.3%	8.1%	6.8%		
<b>CORPORATE INCOME TAX</b>	\$103.02	\$139.56	\$194.13	\$190.22	\$189.28	\$150.53	\$130.67	\$129.68	\$134.19	\$150.00	\$166.66	\$178.88	\$194.42	\$202.13	4.0%	
% Change	10.6%	35.5%	39.1%	-2.0%	-0.5%	-20.5%	-13.2%	-0.8%	3.5%	11.8%	11.1%	7.3%	8.7%	4.0%		
<b>SALES TAX</b>	\$881.19	\$959.95	\$1,077.49	\$1,155.80	\$1,142.47	\$1,024.72	\$950.11	\$988.68	\$1,086.65	\$1,199.58	\$1,316.96	\$1,399.73	\$1,485.25	\$1,574.00	5.0%	
% Change	4.2%	8.9%	12.2%	7.3%	-1.2%	-10.3%	-7.3%	4.1%	9.9%	10.4%	9.8%	6.3%	6.1%	6.0%		
CIGARETTE TAX	\$29.97	\$7.74	\$7.98	\$8.24	\$7.95	\$7.66	\$7.25	\$6.97	\$6.75	\$6.62	\$6.46	\$6.29	\$6.09	\$5.91		
TOBACCO TAX	\$5.49	\$5.75	\$6.16	\$6.55	\$7.20	\$7.36	\$7.59	\$7.51	\$7.59	\$7.64	\$7.67	\$7.72	\$7.78	\$7.87		
BEER TAX	\$1.96	\$1.95	\$1.99	\$2.13	\$2.15	\$2.04	\$2.11	\$2.13	\$2.19	\$2.26	\$2.34	\$2.43	\$2.52	\$2.60		
WINE TAX	\$2.14	\$2.33	\$2.43	\$2.48	\$2.58	\$3.28	\$2.96	\$3.03	\$3.15	\$3.34	\$3.50	\$3.63	\$3.75	\$3.91		
LIQUOR SURCHARGE	\$10.71	\$13.04	\$11.22	\$10.25	\$8.39	\$9.30	\$11.40	\$13.47	\$14.75	\$16.29	\$17.91	\$18.64	\$19.39	\$20.17		
<b>PRODUCT TAXES Subtotal</b>	\$50.26	\$30.80	\$29.78	\$29.65	\$28.27	\$29.64	\$31.30	\$33.11	\$34.43	\$36.14	\$37.90	\$38.71	\$39.53	\$40.46		1.6%
% Change	92.5%	-38.7%	-3.3%	-0.4%	-4.6%	4.8%	5.6%	5.8%	4.0%	5.0%	4.9%	2.2%	2.1%	2.3%		
KILOWATT-HOUR TAX	\$1.83	\$1.53	\$2.29	\$2.26	\$1.60	\$2.02	\$2.30	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20		
MINE LICENSE TAX	\$0.07	\$0.03	\$0.27	\$2.35	\$2.53	\$0.94	\$0.50	\$0.50	\$0.75	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00		
INTEREST EARNINGS	\$4.97	\$8.92	\$18.12	\$17.17	\$11.37	\$0.76	\$1.04	\$1.06	\$3.10	\$4.98	\$5.58	\$7.12	\$7.33	\$7.53		
COURT FEES & FINES	\$4.98	\$4.66	\$4.79	\$5.04	\$5.33	\$5.35	\$5.26	\$5.34	\$5.44	\$5.55	\$5.67	\$5.77	\$5.86	\$5.98		
INSURANCE PREMIUM TAX	\$62.77	\$60.85	\$60.38	\$59.78	\$56.34	\$55.48	\$51.59	\$52.67	\$53.13	\$54.04	\$55.93	\$57.89	\$59.91	\$62.01		
ALCOHOLIC BEVERAGE LICENSES	\$1.61	\$1.64	\$1.72	\$1.81	\$1.92	\$1.61	\$1.53	\$1.55	\$1.58	\$1.62	\$1.65	\$1.68	\$1.71	\$1.75		
UCC FILINGS	\$2.39	\$2.69	\$3.02	\$3.00	\$2.82	\$2.42	\$2.40	\$2.45	\$2.50	\$2.55	\$2.60	\$2.65	\$2.70	\$2.75		
UNCLAIMED PROPERTY	\$3.69	\$9.83	\$1.99	\$3.31	\$5.63	\$1.78	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50		
LAND PERMIT & LEASE PAYMENTS	\$0.33	\$0.53	\$0.33	\$0.47	\$0.69	\$0.98	\$0.59	\$0.59	\$0.59	\$0.59	\$0.59	\$0.59	\$0.59	\$0.59		
ONE-TIME TRANSFERS	\$1.40	\$0.86	\$0.54	\$1.54	\$2.24	\$1.43	\$1.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
ESTATE TAX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
OTHER DEPTS & TRANS.	\$22.84	\$24.14	\$21.89	\$25.40	\$30.18	\$31.70	\$34.68	\$31.59	\$31.76	\$31.94	\$32.12	\$32.31	\$32.50	\$32.70		
<b>MISC. REVENUE Subtotal</b>	\$106.88	\$115.68	\$115.32	\$122.13	\$120.64	\$104.47	\$102.61	\$99.45	\$102.55	\$105.97	\$108.84	\$112.71	\$115.30	\$118.01	3.6%	
% Change	9.8%	8.2%	-0.3%	5.9%	-1.2%	-13.4%	-1.8%	-3.1%	3.1%	3.3%	2.7%	3.6%	2.3%	2.3%		
<b>TOTAL GENERAL FUND REVENUE</b>	\$2,043.47	\$2,281.53	\$2,633.20	\$2,897.96	\$2,910.83	\$2,510.25	\$2,377.65	\$2,471.51	\$2,700.91	\$2,968.06	\$3,231.87	\$3,464.69	\$3,709.36	\$3,936.22	5.4%	
% Change	7.6%	11.7%	15.4%	10.1%	0.4%	-13.8%	-5.3%	3.9%	9.3%	9.9%	8.9%	7.2%	7.1%	6.1%		
<b>Idaho Personal Income (Fiscal Year)</b>	\$37,709	\$40,869	\$44,292	\$47,811	\$50,113	\$49,600	\$49,726	\$51,613	\$54,177	\$57,417	\$60,889	\$64,906	\$68,919	\$73,068	6.4%	
% Change	6.4%	8.4%	8.4%	7.9%	4.8%	-1.0%	0.3%	3.8%	5.0%	6.0%	6.0%	6.6%	6.2%	6.0%		
<b>General Fund as % of Personal Income</b>	5.4%	5.6%	5.9%	6.1%	5.8%	5.1%	4.8%	4.8%	5.0%	5.2%	5.3%	5.3%	5.4%	5.4%		
<b>Revenue Components as % of Personal Inc</b>																
<b>INDIVIDUAL INCOME TAX</b>	2.39%	2.53%	2.75%	2.93%	2.85%	2.42%	2.34%	2.36%	2.48%	2.57%	2.63%	2.67%	2.72%	2.74%		
<b>CORPORATE INCOME TAX</b>	0.27%	0.34%	0.44%	0.40%	0.38%	0.30%	0.26%	0.25%	0.25%	0.26%	0.27%	0.28%	0.28%	0.28%		
<b>SALES TAX</b>	2.34%	2.35%	2.43%	2.42%	2.28%	2.07%	1.91%	1.92%	2.01%	2.09%	2.16%	2.16%	2.15%	2.15%		
<b>PRODUCT TAXES Subtotal</b>	0.13%	0.08%	0.07%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%		
<b>MISC. REVENUE Subtotal</b>	0.28%	0.28%	0.26%	0.26%	0.24%	0.21%	0.21%	0.19%	0.19%	0.18%	0.18%	0.17%	0.17%	0.16%		
<b>Share of General Fund:</b>																
<b>INDIVIDUAL INCOME TAX</b>	44.1%	45.4%	46.2%	48.3%	49.1%	47.8%	48.9%	49.4%	49.7%	49.7%	49.6%	50.1%	50.5%	50.9%		
<b>CORPORATE INCOME TAX</b>	5.0%	6.1%	7.4%	6.6%	6.5%	6.0%	5.5%	5.2%	5.0%	5.1%	5.2%	5.2%	5.2%	5.1%		
<b>SALES TAX</b>	43.1%	42.1%	40.9%	39.9%	39.2%	40.8%	40.0%	40.0%	40.2%	40.4%	40.7%	40.4%	40.0%	40.0%		
<b>PRODUCT TAXES Subtotal</b>	2.5%	1.3%	1.1%	1.0%	1.0%	1.2%	1.3%	1.3%	1.3%	1.2%	1.2%	1.1%	1.1%	1.0%		
<b>MISC. REVENUE Subtotal</b>	5.2%	5.1%	4.4%	4.2%	4.1%	4.2%	4.3%	4.0%	3.8%	3.6%	3.4%	3.3%	3.1%	3.0%		

**Idaho General Fund Revenue Forecast  
FY2010 - FY2017  
Normalized Trend History and Forecast  
\$ Millions**

SOURCE	FY1970	FY1971	FY1972	FY1973	FY1974	FY1975	FY1976	FY1977	FY1978	FY1979	FY1980	FY1981	FY1982	FY1983	FY1984	FY1985	FY1986
<b>INDIVIDUAL INCOME TAX</b>		\$58.22	\$64.14	\$73.21	\$86.41	\$99.50	\$111.18	\$123.09	\$138.19	\$157.06	\$176.41	\$198.39	\$218.01	\$232.95	\$249.11	\$268.77	\$283.73
% Change			10.2%	14.1%	18.0%	15.2%	11.7%	10.7%	12.3%	13.7%	12.3%	12.5%	9.9%	6.8%	6.9%	7.9%	5.6%
<b>CORPORATE INCOME TAX</b>		\$15.40	\$16.60	\$18.53	\$21.39	\$24.09	\$26.33	\$28.52	\$31.31	\$34.81	\$38.24	\$42.07	\$45.22	\$47.26	\$49.44	\$52.17	\$53.87
% Change			7.8%	11.6%	15.5%	12.6%	9.3%	8.3%	9.8%	11.2%	9.9%	10.0%	7.5%	4.5%	4.6%	5.5%	3.3%
<b>SALES TAX</b>		\$84.46	\$91.63	\$102.98	\$119.70	\$135.74	\$149.35	\$162.83	\$180.01	\$201.47	\$222.84	\$246.79	\$267.07	\$281.01	\$295.93	\$314.41	\$326.85
% Change			8.5%	12.4%	16.2%	13.4%	10.0%	9.0%	10.6%	11.9%	10.6%	10.7%	8.2%	5.2%	5.3%	6.2%	4.0%
CIGARETTE TAX																	
TOBACCO TAX																	
BEER TAX																	
WINE TAX																	
LIQUOR SURCHARGE																	
<b>PRODUCT TAXES Subtotal</b>																	
% Change																	
KILOWATT-HOUR TAX																	
MINE LICENSE TAX																	
INTEREST EARNINGS																	
COURT FEES & FINES																	
INSURANCE PREMIUM TAX																	
ALCOHOLIC BEVERAGE LICENSES																	
UCC FILINGS																	
UNCLAIMED PROPERTY																	
LAND PERMIT & LEASE PAYMENTS																	
ONE-TIME TRANSFERS																	
ESTATE TAX																	
OTHER DEPTS & TRANS.																	
<b>MISC. REVENUE Subtotal</b>																	
% Change																	
<b>TOTAL GENERAL FUND REVENUE</b>		\$178.81	\$194.77	\$219.81	\$256.53	\$292.10	\$322.71	\$353.29	\$392.17	\$440.73	\$489.48	\$544.31	\$591.45	\$624.87	\$660.74	\$704.89	\$735.81
% Change			8.9%	12.9%	16.7%	13.9%	10.5%	9.5%	11.0%	12.4%	11.1%	11.2%	8.7%	5.7%	5.7%	6.7%	4.4%
<b>Idaho Personal Income (FY, 2 Year Moving Average)</b>		\$2,537	\$2,780	\$3,155	\$3,704	\$4,242	\$4,714	\$5,190	\$5,794	\$6,549	\$7,316	\$8,183	\$8,942	\$9,502	\$10,106	\$10,843	\$11,384
% Change			9.6%	13.5%	17.4%	14.5%	11.1%	10.1%	11.6%	13.0%	11.7%	11.8%	9.3%	6.3%	6.4%	7.3%	5.0%
<b>General Fund as % of Personal Income</b>		7.0%	7.0%	7.0%	6.9%	6.9%	6.8%	6.8%	6.8%	6.7%	6.7%	6.7%	6.6%	6.6%	6.5%	6.5%	6.5%
<b>Revenue Components as % of Personal Income:</b>																	
INDIVIDUAL INCOME TAX		2.29%	2.31%	2.32%	2.33%	2.35%	2.36%	2.37%	2.38%	2.40%	2.41%	2.42%	2.44%	2.45%	2.47%	2.48%	2.49%
CORPORATE INCOME TAX		0.61%	0.60%	0.59%	0.58%	0.57%	0.56%	0.55%	0.54%	0.53%	0.52%	0.51%	0.51%	0.50%	0.49%	0.48%	0.47%
SALES TAX		3.33%	3.30%	3.26%	3.23%	3.20%	3.17%	3.14%	3.11%	3.08%	3.05%	3.02%	2.99%	2.96%	2.93%	2.90%	2.87%
PRODUCT TAXES Subtotal		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MISC. REVENUE Subtotal		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Share of General Fund:</b>																	
INDIVIDUAL INCOME TAX		32.6%	32.9%	33.3%	33.7%	34.1%	34.5%	34.8%	35.2%	35.6%	36.0%	36.4%	36.9%	37.3%	37.7%	38.1%	38.6%
CORPORATE INCOME TAX		8.6%	8.5%	8.4%	8.3%	8.2%	8.2%	8.1%	8.0%	7.9%	7.8%	7.7%	7.6%	7.6%	7.5%	7.4%	7.3%
SALES TAX		47.2%	47.0%	46.9%	46.7%	46.5%	46.3%	46.1%	45.9%	45.7%	45.5%	45.3%	45.2%	45.0%	44.8%	44.6%	44.4%
PRODUCT TAXES Subtotal		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
MISC. REVENUE Subtotal		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Normalized Trend History is the fitted values of the Normalized History, where the fit is based on the long-term statistical relationship between the revenue category and Idaho Personal Income (expressed as a 2 year moving average). The trend fitting is based on either a linear or logarithmic relationship over time, and the components (Individual, Corporate, and Sales) are done independently from the total, i.e., they do not add up. The Normalized Trend Forecast is simply the trend fit projected using the current forecast of Idaho Personal Income.

**Idaho General Fund Revenue Forecast  
FY2010 - FY2017  
Normalized Trend History and Forecast  
\$ Millions**

SOURCE	HISTORY																
	FY1987	FY1988	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003
<b>INDIVIDUAL INCOME TAX</b>	<b>\$293.31</b>	<b>\$310.07</b>	<b>\$337.58</b>	<b>\$370.58</b>	<b>\$401.85</b>	<b>\$433.69</b>	<b>\$474.14</b>	<b>\$520.50</b>	<b>\$566.06</b>	<b>\$610.33</b>	<b>\$650.82</b>	<b>\$691.92</b>	<b>\$743.06</b>	<b>\$803.54</b>	<b>\$866.89</b>	<b>\$916.49</b>	<b>\$953.66</b>
% Change	3.4%	5.7%	8.9%	9.8%	8.4%	7.9%	9.3%	9.8%	8.8%	7.8%	6.6%	6.3%	7.4%	8.1%	7.9%	5.7%	4.1%
<b>CORPORATE INCOME TAX</b>	<b>\$54.47</b>	<b>\$56.33</b>	<b>\$59.99</b>	<b>\$64.41</b>	<b>\$68.32</b>	<b>\$72.12</b>	<b>\$77.12</b>	<b>\$82.81</b>	<b>\$88.09</b>	<b>\$92.91</b>	<b>\$96.90</b>	<b>\$100.77</b>	<b>\$105.85</b>	<b>\$111.97</b>	<b>\$118.15</b>	<b>\$122.19</b>	<b>\$124.36</b>
% Change	1.1%	3.4%	6.5%	7.4%	6.1%	5.6%	6.9%	7.4%	6.4%	5.5%	4.3%	4.0%	5.0%	5.8%	5.5%	3.4%	1.8%
<b>SALES TAX</b>	<b>\$332.73</b>	<b>\$346.39</b>	<b>\$371.36</b>	<b>\$401.45</b>	<b>\$428.68</b>	<b>\$455.59</b>	<b>\$490.49</b>	<b>\$530.24</b>	<b>\$567.85</b>	<b>\$602.93</b>	<b>\$633.12</b>	<b>\$662.83</b>	<b>\$700.97</b>	<b>\$746.46</b>	<b>\$793.03</b>	<b>\$825.62</b>	<b>\$846.00</b>
% Change	1.8%	4.1%	7.2%	8.1%	6.8%	6.3%	7.7%	8.1%	7.1%	6.2%	5.0%	4.7%	5.8%	6.5%	6.2%	4.1%	2.5%
CIGARETTE TAX																	
TOBACCO TAX																	
BEER TAX																	
WINE TAX																	
LIQUOR SURCHARGE																	
<b>PRODUCT TAXES Subtotal</b>																	
% Change																	
KILOWATT-HOUR TAX																	
MINE LICENSE TAX																	
INTEREST EARNINGS																	
COURT FEES & FINES																	
INSURANCE PREMIUM TAX																	
ALCOHOLIC BEVERAGE LICENSES																	
UCC FILINGS																	
UNCLAIMED PROPERTY																	
LAND PERMIT & LEASE PAYMENTS																	
ONE-TIME TRANSFERS																	
ESTATE TAX																	
OTHER DEPTS & TRANS.																	
<b>MISC. REVENUE Subtotal</b>																	
% Change																	
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$752.11</b>	<b>\$786.19</b>	<b>\$846.34</b>	<b>\$918.66</b>	<b>\$985.01</b>	<b>\$1,051.15</b>	<b>\$1,136.31</b>	<b>\$1,233.44</b>	<b>\$1,326.35</b>	<b>\$1,414.07</b>	<b>\$1,490.97</b>	<b>\$1,567.36</b>	<b>\$1,664.35</b>	<b>\$1,779.65</b>	<b>\$1,898.42</b>	<b>\$1,984.57</b>	<b>\$2,041.91</b>
% Change	2.2%	4.5%	7.7%	8.5%	7.2%	6.7%	8.1%	8.5%	7.5%	6.6%	5.4%	5.1%	6.2%	6.9%	6.7%	4.5%	2.9%
<b>Idaho Personal Income (FY, 2 Year Moving)</b>	<b>\$11,704</b>	<b>\$12,305</b>	<b>\$13,323</b>	<b>\$14,545</b>	<b>\$15,686</b>	<b>\$16,835</b>	<b>\$18,304</b>	<b>\$19,984</b>	<b>\$21,613</b>	<b>\$23,176</b>	<b>\$24,578</b>	<b>\$25,986</b>	<b>\$27,754</b>	<b>\$29,847</b>	<b>\$32,023</b>	<b>\$33,670</b>	<b>\$34,843</b>
% Change	2.8%	5.1%	8.3%	9.2%	7.8%	7.3%	8.7%	9.2%	8.2%	7.2%	6.0%	5.7%	6.8%	7.5%	7.3%	5.1%	3.5%
<b>General Fund as % of Personal Income</b>	<b>6.4%</b>	<b>6.4%</b>	<b>6.4%</b>	<b>6.3%</b>	<b>6.3%</b>	<b>6.2%</b>	<b>6.2%</b>	<b>6.2%</b>	<b>6.1%</b>	<b>6.1%</b>	<b>6.1%</b>	<b>6.0%</b>	<b>6.0%</b>	<b>6.0%</b>	<b>5.9%</b>	<b>5.9%</b>	<b>5.9%</b>
<b>Revenue Components as % of Personal Inc</b>																	
<b>INDIVIDUAL INCOME TAX</b>	2.51%	2.52%	2.53%	2.55%	2.56%	2.58%	2.59%	2.60%	2.62%	2.63%	2.65%	2.66%	2.68%	2.69%	2.71%	2.72%	2.74%
<b>CORPORATE INCOME TAX</b>	0.47%	0.46%	0.45%	0.44%	0.44%	0.43%	0.42%	0.41%	0.40%	0.40%	0.39%	0.39%	0.38%	0.38%	0.37%	0.36%	0.36%
<b>SALES TAX</b>	2.84%	2.81%	2.79%	2.76%	2.73%	2.71%	2.68%	2.65%	2.63%	2.60%	2.58%	2.55%	2.53%	2.50%	2.48%	2.45%	2.43%
<b>PRODUCT TAXES Subtotal</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>MISC. REVENUE Subtotal</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Share of General Fund:																	
<b>INDIVIDUAL INCOME TAX</b>	39.0%	39.4%	39.9%	40.3%	40.8%	41.3%	41.7%	42.2%	42.7%	43.2%	43.7%	44.1%	44.6%	45.2%	45.7%	46.2%	46.7%
<b>CORPORATE INCOME TAX</b>	7.2%	7.2%	7.1%	7.0%	6.9%	6.9%	6.8%	6.7%	6.6%	6.6%	6.5%	6.4%	6.4%	6.3%	6.2%	6.2%	6.1%
<b>SALES TAX</b>	44.2%	44.1%	43.9%	43.7%	43.5%	43.3%	43.2%	43.0%	42.8%	42.6%	42.5%	42.3%	42.1%	41.9%	41.8%	41.6%	41.4%
<b>PRODUCT TAXES Subtotal</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>MISC. REVENUE Subtotal</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

**Idaho General Fund Revenue Forecast  
FY2010 - FY2017  
Normalized Trend History and Forecast  
\$ Millions**

SOURCE							FORECAST							Annualized Growth Rate FY80-FY09	
	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016		FY2017
<b>INDIVIDUAL INCOME TAX</b>	<b>\$1,006.81</b>	<b>\$1,087.27</b>	<b>\$1,184.87</b>	<b>\$1,288.53</b>	<b>\$1,377.54</b>	<b>\$1,410.46</b>	<b>\$1,412.74</b>	<b>\$1,449.34</b>	<b>\$1,521.36</b>	<b>\$1,613.69</b>	<b>\$1,720.20</b>	<b>\$1,839.20</b>	<b>\$1,967.42</b>	<b>\$2,098.94</b>	
% Change	5.6%	8.0%	9.0%	8.7%	6.9%	2.4%	0.2%	2.6%	5.0%	6.1%	6.6%	6.9%	7.0%	6.7%	7.2%
<b>CORPORATE INCOME TAX</b>	<b>\$128.42</b>	<b>\$135.65</b>	<b>\$144.60</b>	<b>\$153.81</b>	<b>\$160.84</b>	<b>\$161.09</b>	<b>\$157.82</b>	<b>\$158.37</b>	<b>\$162.61</b>	<b>\$168.71</b>	<b>\$175.91</b>	<b>\$183.97</b>	<b>\$192.49</b>	<b>\$200.87</b>	
% Change	3.3%	5.6%	6.6%	6.4%	4.6%	0.2%	-2.0%	0.3%	2.7%	3.8%	4.3%	4.6%	4.6%	4.4%	4.9%
<b>SALES TAX</b>	<b>\$879.53</b>	<b>\$935.33</b>	<b>\$1,003.75</b>	<b>\$1,074.92</b>	<b>\$1,131.64</b>	<b>\$1,141.01</b>	<b>\$1,125.44</b>	<b>\$1,136.98</b>	<b>\$1,175.28</b>	<b>\$1,227.59</b>	<b>\$1,288.66</b>	<b>\$1,356.80</b>	<b>\$1,429.25</b>	<b>\$1,501.54</b>	
% Change	4.0%	6.3%	7.3%	7.1%	5.3%	0.8%	-1.4%	1.0%	3.4%	4.5%	5.0%	5.3%	5.3%	5.1%	5.6%
CIGARETTE TAX															
TOBACCO TAX															
BEER TAX															
WINE TAX															
LIQUOR SURCHARGE															
<b>PRODUCT TAXES Subtotal</b>															
% Change															
KILOWATT-HOUR TAX															
MINE LICENSE TAX															
INTEREST EARNINGS															
COURT FEES & FINES															
INSURANCE PREMIUM TAX															
ALCOHOLIC BEVERAGE LICENSES															
UCC FILINGS															
UNCLAIMED PROPERTY															
LAND PERMIT & LEASE PAYMENTS															
ONE-TIME TRANSFERS															
ESTATE TAX															
OTHER DEPTS & TRANS.															
<b>MISC. REVENUE Subtotal</b>															
% Change															
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$2,131.54</b>	<b>\$2,276.09</b>	<b>\$2,452.60</b>	<b>\$2,637.29</b>	<b>\$2,787.87</b>	<b>\$2,822.50</b>	<b>\$2,795.39</b>	<b>\$2,835.66</b>	<b>\$2,943.21</b>	<b>\$3,086.85</b>	<b>\$3,253.72</b>	<b>\$3,439.81</b>	<b>\$3,638.37</b>	<b>\$3,838.11</b>	
% Change	4.4%	6.8%	7.8%	7.5%	5.7%	1.2%	-1.0%	1.4%	3.8%	4.9%	5.4%	5.7%	5.8%	5.5%	6.0%
<b>Idaho Personal Income (FY, 2 Year Moving)</b>	<b>\$36,582</b>	<b>\$39,289</b>	<b>\$42,580</b>	<b>\$46,052</b>	<b>\$48,962</b>	<b>\$49,856</b>	<b>\$49,663</b>	<b>\$50,669</b>	<b>\$52,895</b>	<b>\$55,797</b>	<b>\$59,153</b>	<b>\$62,897</b>	<b>\$66,912</b>	<b>\$70,993</b>	
% Change	5.0%	7.4%	8.4%	8.2%	6.3%	1.8%	-0.4%	2.0%	4.4%	5.5%	6.0%	6.3%	6.4%	6.1%	6.6%
<b>General Fund as % of Personal Income</b>	<b>5.8%</b>	<b>5.8%</b>	<b>5.8%</b>	<b>5.7%</b>	<b>5.7%</b>	<b>5.7%</b>	<b>5.6%</b>	<b>5.6%</b>	<b>5.6%</b>	<b>5.5%</b>	<b>5.5%</b>	<b>5.5%</b>	<b>5.4%</b>	<b>5.4%</b>	
<b>Revenue Components as % of Personal Inc</b>															
<b>INDIVIDUAL INCOME TAX</b>	2.75%	2.77%	2.78%	2.80%	2.81%	2.83%	2.84%	2.86%	2.88%	2.89%	2.91%	2.92%	2.94%	2.96%	
<b>CORPORATE INCOME TAX</b>	0.35%	0.35%	0.34%	0.33%	0.33%	0.32%	0.32%	0.31%	0.31%	0.30%	0.30%	0.29%	0.29%	0.28%	
<b>SALES TAX</b>	2.40%	2.38%	2.36%	2.33%	2.31%	2.29%	2.27%	2.24%	2.22%	2.20%	2.18%	2.16%	2.14%	2.12%	
<b>PRODUCT TAXES Subtotal</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>MISC. REVENUE Subtotal</b>	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>Share of General Fund:</b>															
<b>INDIVIDUAL INCOME TAX</b>	47.2%	47.8%	48.3%	48.9%	49.4%	50.0%	50.5%	51.1%	51.7%	52.3%	52.9%	53.5%	54.1%	54.7%	
<b>CORPORATE INCOME TAX</b>	6.0%	6.0%	5.9%	5.8%	5.8%	5.7%	5.6%	5.6%	5.5%	5.5%	5.4%	5.3%	5.3%	5.2%	
<b>SALES TAX</b>	41.3%	41.1%	40.9%	40.8%	40.6%	40.4%	40.3%	40.1%	39.9%	39.8%	39.6%	39.4%	39.3%	39.1%	
<b>PRODUCT TAXES Subtotal</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>MISC. REVENUE Subtotal</b>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	

**Idaho General Fund Revenue Forecast  
FY2010 - FY2017  
Normalized Cycle History and Forecast  
\$ Millions**

SOURCE	FY1970	FY1971	FY1972	FY1973	FY1974	FY1975	FY1976	FY1977	FY1978	FY1979	FY1980	FY1981	FY1982	FY1983	FY1984	FY1985	FY1986
<b>INDIVIDUAL INCOME TAX</b>		(\$13.81)	(\$8.37)	(\$8.89)	(\$4.83)	(\$2.40)	(\$3.80)	\$2.46	\$16.19	\$17.87	\$8.02	\$10.90	\$9.90	(\$9.97)	(\$8.49)	(\$8.51)	(\$15.06)
<i>% Change</i>																	
<b>CORPORATE INCOME TAX</b>		(\$1.94)	(\$2.78)	(\$3.78)	\$0.80	\$2.17	\$8.10	\$5.40	\$4.70	\$7.13	\$7.78	\$12.05	\$1.56	(\$13.03)	(\$23.25)	(\$9.94)	(\$11.30)
<i>% Change</i>																	
<b>SALES TAX</b>		(\$7.06)	(\$3.41)	\$1.09	(\$0.56)	(\$0.77)	\$2.28	\$14.36	\$22.78	\$20.16	\$11.08	\$0.58	(\$17.63)	(\$20.88)	(\$20.86)	(\$12.62)	(\$18.25)
<i>% Change</i>																	
CIGARETTE TAX																	
TOBACCO TAX																	
BEER TAX																	
WINE TAX																	
LIQUOR SURCHARGE																	
<b>PRODUCT TAXES Subtotal</b>																	
<i>% Change</i>																	
KILOWATT-HOUR TAX																	
MINE LICENSE TAX																	
INTEREST EARNINGS																	
COURT FEES & FINES																	
INSURANCE PREMIUM TAX																	
ALCOHOLIC BEVERAGE LICENSES																	
UCC FILINGS																	
UNCLAIMED PROPERTY																	
LAND PERMIT & LEASE PAYMENTS																	
ONE-TIME TRANSFERS																	
ESTATE TAX																	
OTHER DEPTS & TRANS.																	
<b>MISC. REVENUE Subtotal</b>																	
<i>% Change</i>																	
<b>TOTAL GENERAL FUND REVENUE</b>		(\$19.63)	(\$9.96)	(\$6.14)	(\$0.25)	\$1.82	\$9.41	\$20.56	\$40.92	\$42.72	\$29.08	\$19.26	(\$11.38)	(\$43.37)	(\$61.53)	(\$39.93)	(\$53.55)
<i>% Change</i>																	

Normalized Cycle values are simply Normalized History and Forecast values less Normalized Trend History and Forecast values. Positive values indicate a revenue boom, negative values indicate a revenue bust. These values can also be thought of as one-time revenue. Positive values indicate the amount of revenue above the ongoing (i.e., trend) value, negative values indicate the amount of revenue below the ongoing (i.e., trend) value.

**Idaho General Fund Revenue Forecast  
FY2010 - FY2017  
Normalized Cycle History and Forecast  
\$ Millions**

SOURCE	HISTORY																
	FY1987	FY1988	FY1989	FY1990	FY1991	FY1992	FY1993	FY1994	FY1995	FY1996	FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003
<b>INDIVIDUAL INCOME TAX</b> <i>% Change</i>	(\$18.97)	(\$29.44)	(\$3.13)	\$16.53	\$16.78	\$9.42	\$14.17	\$15.62	\$4.37	\$10.73	\$20.05	\$44.92	\$54.42	\$104.63	\$114.84	(\$80.64)	(\$115.86)
<b>CORPORATE INCOME TAX</b> <i>% Change</i>	(\$8.91)	\$4.38	\$9.33	\$4.46	(\$11.30)	(\$17.05)	(\$10.62)	\$0.43	\$36.96	\$51.47	\$19.34	\$10.65	(\$15.19)	\$6.66	\$16.30	(\$45.89)	(\$31.23)
<b>SALES TAX</b> <i>% Change</i>	(\$27.79)	(\$27.63)	(\$16.48)	(\$9.29)	(\$14.97)	(\$9.57)	\$2.26	\$24.07	\$21.98	\$13.90	\$6.29	\$7.85	\$20.44	\$21.41	\$4.28	(\$15.27)	(\$0.71)
CIGARETTE TAX TOBACCO TAX BEER TAX WINE TAX LIQUOR SURCHARGE																	
<b>PRODUCT TAXES Subtotal</b> <i>% Change</i>																	
KILOWATT-HOUR TAX MINE LICENSE TAX INTEREST EARNINGS COURT FEES & FINES INSURANCE PREMIUM TAX ALCOHOLIC BEVERAGE LICENSES UCC FILINGS UNCLAIMED PROPERTY LAND PERMIT & LEASE PAYMENTS ONE-TIME TRANSFERS ESTATE TAX OTHER DEPTS & TRANS.																	
<b>MISC. REVENUE Subtotal</b> <i>% Change</i>																	
<b>TOTAL GENERAL FUND REVENUE</b> <i>% Change</i>	(\$62.45)	(\$58.52)	(\$18.77)	(\$0.81)	(\$19.21)	(\$33.25)	(\$22.35)	\$23.22	\$43.77	\$59.52	\$31.27	\$51.18	\$52.51	\$133.20	\$154.34	(\$134.94)	(\$142.20)

**Idaho General Fund Revenue Forecast  
FY2010 - FY2017  
Normalized Cycle History and Forecast  
\$ Millions**

SOURCE							FORECAST							
	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
<b>INDIVIDUAL INCOME TAX</b> <i>% Change</i>	(\$104.68)	(\$51.72)	\$31.62	\$111.63	\$52.62	(\$209.57)	(\$249.77)	(\$228.75)	(\$178.26)	(\$137.31)	(\$118.70)	(\$104.55)	(\$92.56)	(\$97.32)
<b>CORPORATE INCOME TAX</b> <i>% Change</i>	(\$25.41)	\$3.91	\$49.53	\$36.41	\$28.44	(\$10.56)	(\$27.15)	(\$28.69)	(\$28.42)	(\$18.71)	(\$9.25)	(\$5.09)	\$1.93	\$1.26
<b>SALES TAX</b> <i>% Change</i>	\$1.66	\$24.62	\$73.74	\$80.88	\$10.82	(\$116.29)	(\$175.33)	(\$148.30)	(\$88.63)	(\$28.02)	\$28.30	\$42.93	\$56.00	\$72.46
CIGARETTE TAX TOBACCO TAX BEER TAX WINE TAX LIQUOR SURCHARGE														
<b>PRODUCT TAXES Subtotal</b> <i>% Change</i>														
KILOWATT-HOUR TAX MINE LICENSE TAX INTEREST EARNINGS COURT FEES & FINES INSURANCE PREMIUM TAX ALCOHOLIC BEVERAGE LICENSES UCC FILINGS UNCLAIMED PROPERTY LAND PERMIT & LEASE PAYMENTS ONE-TIME TRANSFERS ESTATE TAX OTHER DEPTS & TRANS.														
<b>MISC. REVENUE Subtotal</b> <i>% Change</i>														
<b>TOTAL GENERAL FUND REVENUE</b> <i>% Change</i>	(\$88.07)	\$5.45	\$180.60	\$260.67	\$122.96	(\$312.24)	(\$417.74)	(\$364.15)	(\$242.30)	(\$118.79)	(\$21.85)	\$24.87	\$70.99	\$98.11