



# Idaho Statutes

## TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS

### CHAPTER 68 ECONOMIC ESTIMATES

67-6801.ECONOMIC ESTIMATES COMMISSION CREATED. There is hereby established an economic estimates commission, the membership of which shall be the same as that of the state tax commission.

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# Idaho Statutes

TITLE 67  
STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 68  
ECONOMIC ESTIMATES

67-6802.DUTIES OF COMMISSION. The economic estimates commission shall determine and publish prior to January 1 of each year the estimated total personal income for the following fiscal year for the state of Idaho, which estimate shall be in conformance with definitions used by the bureau of economic analysis, U.S. department of commerce, and shall be used in computing the appropriations limit for the legislature.

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# Idaho Statutes

## TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS

### CHAPTER 68 ECONOMIC ESTIMATES

67-6803. EXPENDITURE LIMITS. (a) The legislature shall not, by ongoing appropriation for any fiscal year, cause the expenditure of general fund revenues for that fiscal year to exceed five and one-third percent (5 1/3%) of the total personal income of the state for the ensuing fiscal year as determined by the economic estimates commission. One-time general fund appropriations are not to be included in the expenditure limit.

(b) In order to permit the transference of governmental functions between the federal and state governments and between the state government and its political subdivisions and school districts, without abridging the purpose of this act, adjustments to the appropriation percentage limitation of total personal income shall be specifically detailed in appropriations and shall be consistent with the following principles:

(1) If, by order of any court or by legislative enactment on or after January 1, 1980, the costs of a program or any portion thereof are transferred from a political subdivision of this state or school district to the state, the appropriation percentage limitation may be commensurately increased provided the tax revenues of the affected political subdivisions or school districts are commensurately decreased.

(2) If, by order of any court or by legislative enactment on or after January 1, 1980, the costs of a program or any portion thereof are transferred from the state to a political subdivision of this state, the appropriation percentage limitation shall be commensurately decreased, and the tax rates of the political subdivision may be commensurately increased.

(3) If funds provided by the federal government in support of an existing service or program are eliminated or significantly curtailed on or after January 1, 1980, the appropriation percentage limitation may be commensurately increased by the amount of the increased state costs incurred in providing such service or program or any portion thereof pursuant to an order of any court or by legislative enactment.

(4) If the costs of a program are transferred from the state to the federal government on or after January 1, 1980, the appropriation percentage limitation shall be commensurately decreased.

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# Summary Tables and Graphs

## IDAHO'S GENERAL FUND EXPENDITURE LIMITATION (67-6803) (\$ thousands)

Fiscal Year	Economic Estimates		Unadjusted Expenditure Limit	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							
1985	10,500,000	5.3333%	559,997	40,300	0.3838%	5.8144%	610,508	549,092	61,416
1986	11,400,000	5.3333%	607,996			5.8144%	662,837	587,676	75,161
1987	11,300,000	5.3333%	602,663			5.8144%	657,023	600,914	56,109
1988	12,000,000	5.3333%	639,996	(3,890)	-0.0324%	5.7819%	693,834	657,347	36,487
1989	12,650,000	5.3333%	674,662			5.7819%	731,416	683,249	48,167
1990	13,750,000	5.3333%	733,329			5.7819%	795,018	744,951	50,067
1991	15,430,000	5.3333%	822,928	1,508	0.0098%	5.7917%	893,662	886,369	7,293
1992	16,470,000	5.3333%	878,395	1,800	0.0109%	5.8026%	955,696	957,233	(1,537)
1993	17,700,000	5.3333%	943,994	800	0.0045%	5.8072%	1,027,869	1,007,149	20,720
1994	19,100,000	5.3333%	1,018,660			5.8072%	1,109,169	1,084,561	24,608
1995	21,175,000	5.3333%	1,129,326			5.8072%	1,229,668	1,223,445	6,223
1996	23,246,000	5.3333%	1,239,779	7,471	0.0321%	5.8393%	1,357,405	1,324,875	32,530
1997	23,947,000	5.3333%	1,277,165			5.8393%	1,398,339	1,394,750	3,589
1998	25,357,000	5.3333%	1,352,365			5.8393%	1,480,673	1,417,915	62,758
1999	26,860,000	5.3333%	1,432,524	55,630	0.2071%	6.0464%	1,624,068	1,581,619	42,449
2000	27,600,000	5.3333%	1,471,991			6.0464%	1,668,812	1,654,759	14,053
2001	29,500,000	5.3333%	1,573,324			6.0464%	1,783,693	1,777,374	6,319
2002	33,300,000	5.3333%	1,775,989			6.0464%	2,013,457	1,992,584	20,873
2003	33,750,000	5.3333%	1,799,989			6.0464%	2,040,666	1,944,159	96,507
2004	35,900,000	5.3333%	1,914,655			6.0464%	2,170,664	1,987,787	182,877
2005	37,800,000	5.3333%	2,015,987			6.0464%	2,285,546	2,075,634	209,912
2006	39,800,000	5.3333%	2,122,653			6.0464%	2,406,475	2,190,335	216,140
2007	44,000,000	5.3333%	2,346,652	250,646	0.5696%	6.6161%	2,911,070	2,337,271	573,799
2008	48,100,000	5.3333%	2,565,317			6.6161%	3,182,329	2,764,587	417,742
2009	51,072,000	5.3333%	2,723,823			6.6161%	3,378,958	2,869,432	509,526
2010	50,464,000	5.3333%	2,691,397			6.6161%	3,338,733	2,499,341	839,392
2011	51,600,000	5.3333%	2,751,983			6.6161%	3,413,891	2,546,828	867,063

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.

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.

1. 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).
2. In FY 1988 the Circuit Breaker Property Tax Relief Program was moved from the General Fund to the sales tax (\$3,890K).
3. In FY 1991 the state replaced \$1,508K in Social Service Block Grant money with General Fund.
4. 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.
5. In FY 1993 annualizing the FY 92 General Fund shift (HB 433 and 378) resulted in an additional \$800K in local property tax savings.
6. In FY 1996 the Legislature appropriated \$7,471K for the Catastrophic Health Care Program to replace local property taxes.
7. 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).
8. In FY 1999 the Legislature appropriated \$930K for the State Appellate Public Defender to replace local property taxes.
9. In FY 2007 (special session) the Legislature appropriated \$250.6 mill for Public Schools to replace local maintenance and operations

## IDAHO PERSONAL INCOME

Fiscal Year	Idaho Personal Income (\$ Million)	Economic Estimates Comm. Idaho Personal Income Est.
1985	\$11,266.8	\$10,500,000
1986	11,502.0	11,400,000
1987	11,906.3	11,300,000
1988	12,704.3	12,000,000
1989	13,942.3	12,650,000
1990	15,148.3	13,750,000
1991	16,223.0	15,430,000
1992	17,447.8	16,470,000
1993	19,160.8	17,700,000
1994	20,806.5	19,100,000
1995	22,419.8	21,175,000
1996	23,932.3	23,246,000
1997	25,222.8	23,947,000
1998	26,749.0	25,357,000
1999	28,758.0	26,860,000
2000	30,936.5	27,600,000
2001	33,106.0	29,500,000
2002	34,221.0	33,300,000
2003	35,442.5	33,750,000
2004	37,692.3	35,900,000
2005	40,852.3	37,800,000
2006	44,272.8	39,800,000
2007	47,787.3	44,000,000
2008	50,100.0	48,100,000
2009	49,494.3	51,072,000
2010		50,464,000
2011		51,600,000
2012		53,300,000

