

FOCUS ON...

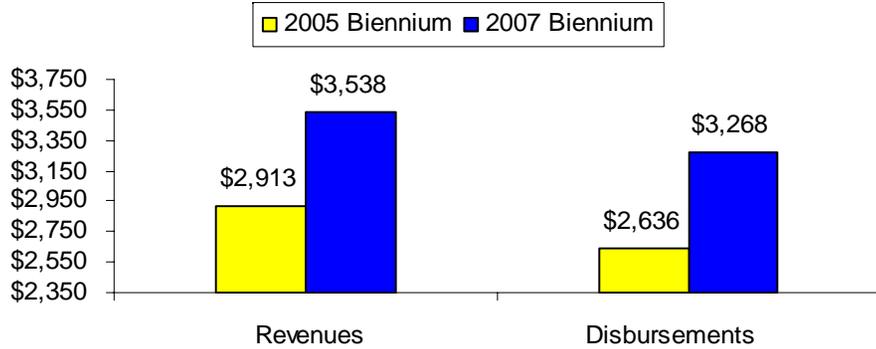
**General Fund Fiscal 2007**

October 2007

Fiscal Pocket Guide



**Figure 4  
General Fund Comparison  
2005 & 2007 Biennia (millions)**



Total general fund disbursements represent approximately 39 percent of all state disbursements in the general, state special, federal special, selected proprietary and other fund types.

As shown in Figure 4, total revenues to the general fund account for the 2007 biennium were over \$3.5 billion, an increase of \$626 million or 24.9 percent from the 2005 biennium. Disbursements were over \$3.2 billion, an increase of \$631 million or 24.0 percent from the 2005 biennium. Revenue and disbursement amounts are as reported on the Statewide Accounting Budgeting and Human Resources System.

**Figure 5**

**Historical General Fund Revenue and Disbursements**

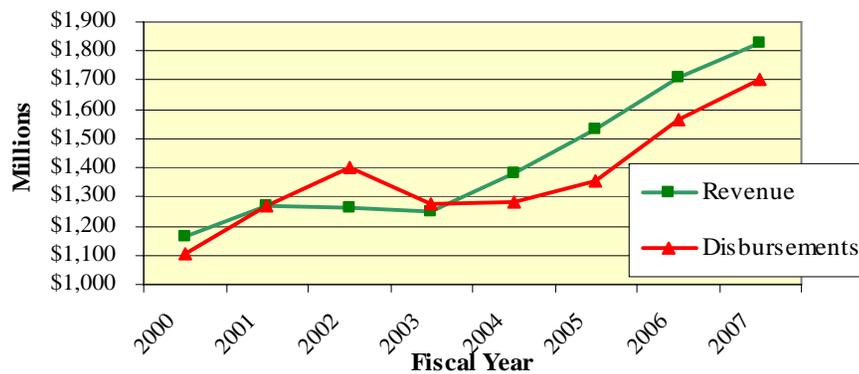


Figure 5 shows historical general fund revenues and disbursements beginning in FY 2000.

*“The state general fund is the primary account that funds a significant portion of the general operations of state government...”*



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**LFD Mission Statement**

We are committed to enhancing the legislative process through understandable and objective fiscal policy analysis and information.

# Fiscal 2007



The state general fund is the primary account that funds a significant portion of the general operations of state government and is often referred to as the state's checking account. Expenditures from the account have grown from slightly less than \$700 million in fiscal 1990 to over \$1.7 billion in fiscal 2007, or approximately 5.4 percent annually.<sup>1</sup>

Figure 1 shows the sources of money for the general fund by major revenue category.

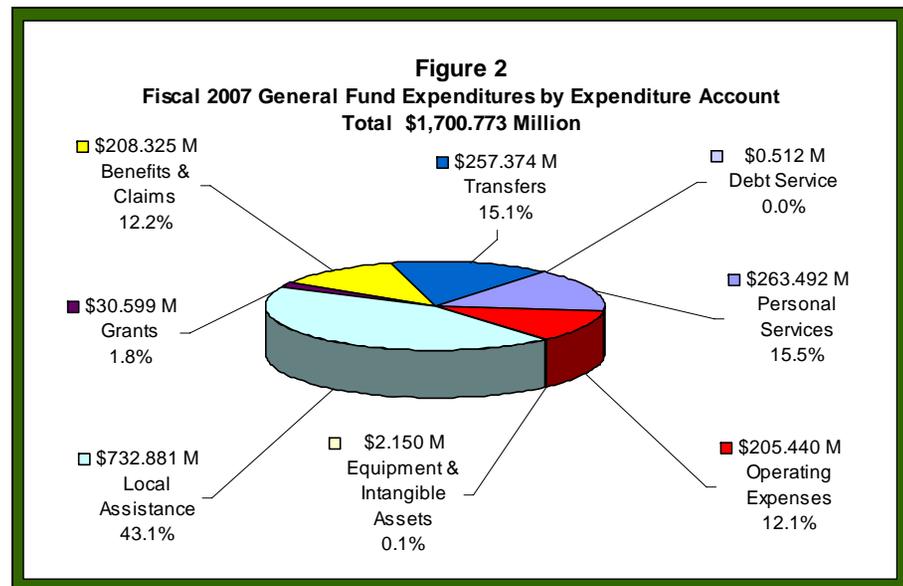
In fiscal 2007 nearly 61 percent of total general fund revenues came from income and property taxes.

Figure 2 shows how the money was expended by major expenditure account, and Figure 3 shows how the money was expended by functional area.



About 28 percent of the general fund revenue was expended for personal services and operating costs, with most of the remainder disbursed for local assistance (including education), human service benefits, and transfers.

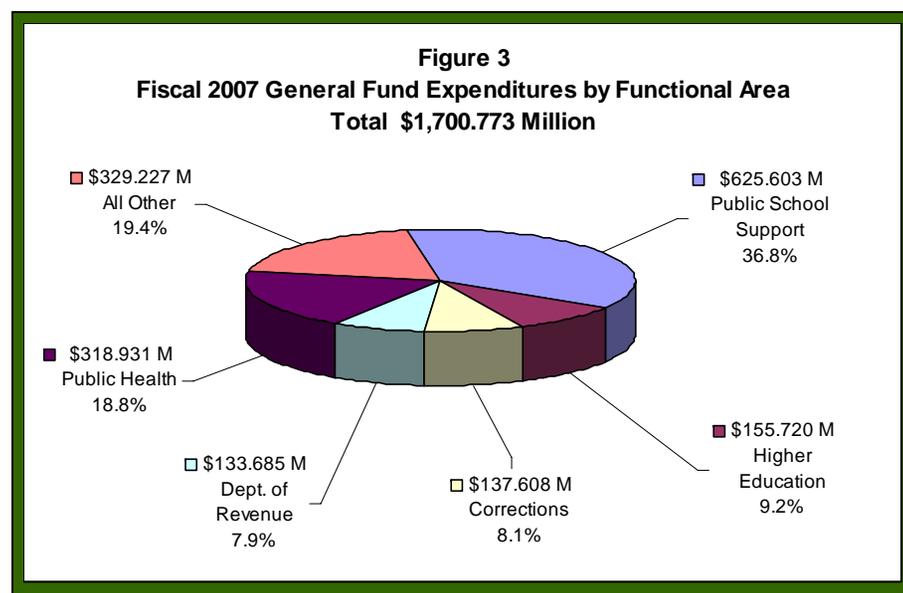
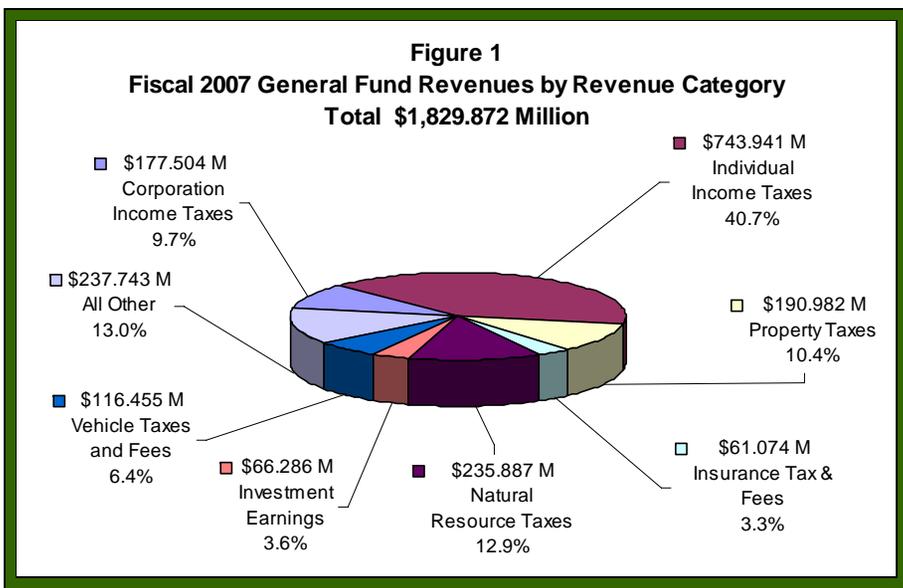
This indicates that the cost of government is weighted heavily towards local assistance (local government entities) and direct human service benefits.



Transfers are the movement of general fund money to another fund.

Most of the transfers were to the university system's current unrestricted fund (\$135 million), trust funds (\$50 million), debt service funds (\$19 million), state special revenue funds (\$32 million), and capital projects funds (\$19 million).

Figure 3 shows that of all general fund disbursements, \$688 million or 44 percent was spent on education and \$310 million or 20 percent was spent on human services.



<sup>1</sup> In addition to program and spending growth, this growth rate includes increases in the fund due to fund switches (from de-earmarking and other transfers) that do not reflect a growth in total state spending. For example, HB 124 in the 2001 session included a pass-through of significant new revenue/disbursements through the general fund to local and state governments that doesn't represent an increase in total state spending.

