

General Fund Budget Changes FY 2008 - FY 2015

As the state begins to consider options for resolving its budget shortfall, the JLBC Staff has compiled information on the status of the budget reductions that occurred during the Great Recession. Most budget reductions occurred between FY 2009 and FY 2011. Since that time, some agency budgets have been at least partially restored and others have remained unchanged.

The original FY 2008 budget, enacted in June 2007, is still the peak of appropriated General Fund spending. Due to substantial revenue growth in the mid-2000s, the enacted budget's spending level grew from \$7.4 billion in FY 2005 to \$10.6 billion in FY 2008. With the advent of the Great Recession, appropriated spending levels were reduced in the next several years and reached a low point of \$7.8 billion in FY 2010. Since that time, the level of General Fund appropriations has risen to \$9.3 billion in FY 2015.

The FY 2015 spending level is now \$(1.3) billion, or (13)%, less than the FY 2008 peak. After an adjustment for the State Equalization Property Tax, the reductions totaled \$(1.1) billion or (11)%.

While the average net reduction was (11)%, the change varies greatly by agency. Of 85 budget units, 64 received less funding in FY 2015 than in FY 2008. The percent reduction ranged up to (100)%. In contrast, 21 agencies/budget units have more funding now than in FY 2008.

The main categories of changes are as follows:

10 agencies had their entire General Fund appropriation eliminated

This category consists of disbanded agencies as well as agencies which had their funding shifted to a non-General Fund source. The eliminated agencies include:

- The State Capital Postconviction Public Defender Office (responsibility shifted back to the counties)
- Government Information Technology Agency (folded into the Arizona Department of Administration)
- Board of Medical Student Loans (function eliminated)
- Department of Mines and Mineral Resources (primarily due to elimination of the Mining Museum, but a few functions were shifted to the Arizona Geological Survey)
- Ranger's Pension (the remaining Ranger spouse is now deceased).

Other agencies such as the Department of Liquor Licenses had their General Fund support eliminated, but were allowed to retain fees that would have otherwise been deposited into the General Fund.

54 agencies had their General Fund appropriation reduced between (100)% and (0)%

Among the larger agencies:

- School Facilities Board (SFB) funding declined by \$(343) million, or (64)%. The FY 2008 budget included \$370 million in cash funding for the construction of new schools. The slowdown of

population growth and the overbuilding in the 2000s, however, has eliminated most new mandated construction. In FY 2015, only one district met the qualifications for new construction funding.

- Total University funding declined by \$(353) million, or (31)%. At the same time, tuition collections increased by \$1.0 billion. In terms of General Fund support, not all campuses fared equally. The notable exceptions are the (14)% decline at the University of Arizona Health Science Center, flat growth at Arizona State University – East and the 6% gain at the Board of Regents.
- Community College funding fell by \$(95) million, or (57)%. In the aggregate, property tax and tuition growth have more than offset the decline in General Fund support.
- In the Department of Public Safety (DPS), funding was shifted to the Highway Revenue User Fund. That shift permitted a \$(88) million, or 50%, reduction in DPS' General Fund support.
- The Department of Economic Security (DES) General Fund support declined by \$(106) million, or (18)%. This decline excludes funding transferred to the new Department of Child Safety (DCS).
- The Department of Education's (ADE) nominal reduction was \$(555) million. Of that amount, \$(228) million was due to the temporary elimination of the State Equalization Property Tax. (The tax was ultimately restored in FY 2010.) In FY 2008, the General Fund backfilled the loss of the Property Tax. In comparison, those General Fund monies are no longer needed in FY 2015 since the tax had been restored. Once both years are stated comparably, spending declined by \$(327) million, or (8)%.

21 agencies now have greater funding than in FY 2008

- Of the larger agencies, AHCCCS nominally had the smallest increase at \$5 million, or one-half of 1%. Between FY 2008 and FY 2015, population and payment increases have been offset by shift of costs to the new hospital assessment. In FY 2015, the budget includes \$205 million of hospital assessment funding that funds populations that in FY 2008 would have been covered by the General Fund. Once both years are stated comparably, spending increased by \$210 million, or 16.6%.
- Department of Health Services (DHS) spending increased by \$29 million, or 5%. Unlike AHCCCS, there is no hospital assessment to offset General Fund costs in DHS.
- Department of Corrections (ADC) funding rose by \$87 million, or 10%. During this time period, ADC opened 7,234 new beds.
- DCS spending increased from \$211 million as a DES division in FY 2008 to \$386 million as a stand-alone agency in FY 2015. This change equates to 83% growth.
- Several FY 2015 budget units did not exist in FY 2008. For example, the state now pays \$84 million in annual debt service associated with \$1 billion 2011 sale-leaseback of state buildings. In addition, the state has a \$20 million responsibility for Phoenix Convention Center debt service.

The detail of the FY 2008-FY 2015 comparisons can be found in the attachments.

Attachment A lists agencies, their original FY 2008 and FY 2015 General Fund appropriations, the dollar change between those two figures, and the percentage change. The spreadsheet is sorted by the percentage change, ranked from greatest reduction to greatest increase. The spreadsheet also provides additional context for some agencies' budgets in the footnotes at the bottom.

Attachment B presents the same information, except sorted alphabetically by agency name.

FY 2008 - FY 2015 General Fund Budget Changes
Sorted by Percentage Change

	<u>FY 2008 Original</u>	<u>FY 2015 Enacted</u>	<u>\$ Change</u>	<u>% Change</u>
<u>100% Reduction</u>				
Arts, Arizona Commission on the	\$ 2,127,600	\$0 <u>1/</u>	(2,127,600)	-100%
Capital Postconviction Public Defender Ofc., State	737,900	0 <u>2/</u>	(737,900)	-100%
Criminal Justice Commission, AZ	2,202,000	0 <u>1/</u>	(2,202,000)	-100%
Government Information Technology Agency	2,000,000	0 <u>2/</u>	(2,000,000)	-100%
Liquor Licenses & Control, Department of	3,646,200	0 <u>3/</u>	(3,646,200)	-100%
Medical Student Loans, Board of	1,500,000	0 <u>2/</u>	(1,500,000)	-100%
Mines & Mineral Resources, Department of	950,800	0 <u>2/</u>	(950,800)	-100%
Personnel Board	370,800	0 <u>3/</u>	(370,800)	-100%
Rangers' Pensions, Arizona	13,400	0 <u>2/</u>	(13,400)	-100%
21st Century Fund / Science Foundation Arizona	25,000,000	0 <u>1/</u>	(25,000,000)	-100%
<u>0-100% Reduction</u>				
Parks Board, Arizona State	28,212,200 <u>4/</u>	500,000	(27,712,200)	-98%
Corporation Commission	5,857,400	610,500	(5,246,900)	-90%
Postsecondary Education, Commission of	7,427,300	1,396,800	(6,030,500)	-81%
Environmental Quality, Department of	32,979,000	7,000,000	(25,979,000)	-79%
Treasurer, State	5,616,700	1,205,100 <u>5/</u>	(4,411,600)	-79%
Indian Affairs, AZ Commission of	237,700	56,900	(180,800)	-76%
Administration, Arizona Department of	33,312,200 <u>6/</u>	11,193,000	(22,119,200)	-66%
School Facilities Board	532,695,100 <u>7/</u>	189,358,400 <u>8/</u>	(343,336,700)	-64%
Community Colleges, State BD of Dir. For	167,744,800	71,906,400	(95,838,400)	-57%
Public Safety, Department of <u>9/</u>	177,787,300	89,324,900 <u>10/</u>	(88,462,400)	-50%
Juvenile Corrections, Department of	81,449,800	44,165,900	(37,283,900)	-46%
Water Resources, Department of	24,074,600	13,330,300	(10,744,300)	-45%
Fire, Building, and Life Safety, Department of	3,922,100	2,205,300	(1,716,800)	-44%
University of Arizona - Main Campus	362,389,200	209,341,200	(153,048,000)	-42%
Tourism, Office of	15,649,400	9,103,700	(6,545,700)	-42%
Transportation, Department of	86,600	50,400	(36,200)	-42%
Veterans' Services, Department of	9,284,800	5,438,300	(3,846,500)	-41%
Arizona State University - West Campus	53,604,400	33,328,100	(20,276,300)	-38%
Revenue, Department of	76,942,100	48,139,400 <u>11/</u>	(28,802,700)	-37%
Mine Inspector, State	1,884,800	1,215,600	(669,200)	-36%
Real Estate Department, State	4,614,000	2,989,700	(1,624,300)	-35%
Land Department, State <u>12/</u>	19,302,000	12,509,800	(6,792,200)	-35%
Radiation Regulatory Agency	2,249,700	1,468,900	(780,800)	-35%
Agriculture, Arizona Department of	12,481,600	8,323,000	(4,158,600)	-33%
Administrative Hearings, Office of	1,283,300	862,500	(420,800)	-33%
Insurance, Department of	7,800,800	5,366,700	(2,434,100)	-31%

	<u>FY 2008 Original</u>	<u>FY 2015 Enacted</u>	<u>\$ Change</u>	<u>% Change</u>
Arizona State University - Main Campus	416,764,800	290,104,300	(126,660,500)	-30%
Historical Society, Arizona	4,521,300	3,156,000	(1,365,300)	-30%
Racing, Arizona Department of	2,851,100	2,029,500	(821,600)	-29%
Navigable Stream Adjudication Commission, AZ	180,000	129,200	(50,800)	-28%
Equal Opportunity, Governor's Office of	260,800	188,600	(72,200)	-28%
Northern Arizona University	160,868,800	118,281,200	(42,587,600)	-26%
Financial Institutions, Department of	4,081,800	3,020,200	(1,061,600)	-26%
Geological Survey, Arizona	1,151,900	941,700	(210,200)	-18%
Joint Legislative Budget Committee	3,040,900	2,493,000	(547,900)	-18%
Economic Security, Department of	585,115,100 <u>13/</u>	479,290,300	(105,824,800)	-18%
Executive Clemency, Board of	1,153,500	958,600	(194,900)	-17%
Tax Appeals, State Board of	317,900	265,600	(52,300)	-16%
Superior Court	95,681,100	80,102,500	(15,578,600)	-16%
University of Arizona - Health Sciences Center	80,954,200	69,585,300	(11,368,900)	-14%
Governor's Office of Strategic Planning & Budgeting	2,313,600	1,994,000	(319,600)	-14%
Weights and Measures, Department of	1,710,800	1,475,700	(235,100)	-14%
Supreme Court	18,412,600	16,012,900	(2,399,700)	-13%
Education, Department of	4,363,465,100	3,808,392,700	(555,072,400) <u>14/</u>	-13% <u>14/</u>
Senate	9,476,300	8,283,800	(1,192,500)	-13%
Charter Schools, State Board for	1,129,500	994,700	(134,800)	-12%
Emergency and Military Affairs, Department of	14,581,600	13,044,400	(1,537,200)	-11%
Nursing, State Board of	167,300	150,000	(17,300)	-10%
Governor, Office of the	7,476,900	6,920,100	(556,800)	-7%
House of Representatives	14,276,500	13,372,200	(904,300)	-6%
Attorney General - Department of Law	24,651,900	23,465,100	(1,186,800)	-5%
Equalization, State Board of	672,900	641,800	(31,100)	-5%
Auditor General	18,791,500	18,246,400	(545,100)	-3%
Arizona State University - East Campus	25,915,900	25,853,400	(62,500)	0%
<u>0-100% Increase</u>				
Secretary of State, Department of State <u>15/</u>	15,009,900	15,027,800	17,900	0%
AHCCCS	1,269,136,000	1,274,403,200	5,267,200 <u>16/</u>	0% <u>16/</u>
Court of Appeals	14,127,800	14,380,200	252,400	2%
Deaf & the Blind, AZ State Schools for the	22,010,400	22,497,900	487,500	2%
Health Services, Department of <u>17/</u>	584,432,200	613,362,100	28,929,900	5%
Historical Society of AZ, Prescott	780,700	826,300	45,600	6%
Regents, Arizona Board of	20,598,000	21,928,400	1,330,400	6%
Corrections, Arizona Department of	910,277,200	996,845,600	86,568,400	10%
Forester, State <u>12/</u>	8,027,500	9,103,800	1,076,300	13%
Pioneers' Home, AZ	1,260,000	1,603,400 <u>18/</u>	343,400	27%
Legislative Council	5,717,100	8,248,900	2,531,800	44%
Child Safety, Department of	211,221,300 <u>19/</u>	386,005,400	174,784,100	83%
Commerce Authority, Arizona	15,925,100	31,800,000	15,874,900	100%

	<u>FY 2008 Original</u>	<u>FY 2015 Enacted</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Budget Unit Did Not Exist in FY 2008 20/</u>				
ADOA - Automation Projects Fund	0	35,500,000	35,500,000	100%+
African-American Affairs, Arizona Commission of	0	125,000	125,000	100%+
County Funding	0 <u>21/</u>	7,650,500 <u>22/</u>	7,650,500	100%+
Independent Redistricting Commission	0	1,115,300	1,115,300	100%+
Public Safety Personnel Retirement System	0	6,000,000	6,000,000	100%+
Water Infrastructure Finance Authority	0	1,000,000	1,000,000	100%+
Sale/Lease-Back Payment	0	84,123,700	84,123,700	100%+
Civic Center Debt Service	0	20,449,000	20,449,000	100%+
TOTAL	<u>\$ 10,643,946,400</u>	<u>\$9,311,780,500</u>	<u>(1,332,165,900)</u>	<u>-13%</u>
ADJUSTED TOTAL 23/	<u>\$ 10,415,946,400</u>	<u>\$9,311,780,500</u>	<u>(1,104,165,900)</u>	<u>-11%</u>

1/ Only General Fund support eliminated

2/ Agency eliminated

3/ Fund shift to non-General Fund source

4/ FY 08 includes \$20.0 M for Growing Smarter

5/ FY 15 reflects shift of \$2.5 M from General Fund to management fees

6/ FY 08 includes \$7.3 M for ENSCO payment

7/ FY 08 includes \$370 M for new school facilities

8/ FY 15 includes \$98.2 M more for new school facilities debt services than in FY 08

9/ FY 08 adjusted for Law Enforcement Merit System Council moving to DPS

10/ Between FY 08 and FY 15, \$(79) M of \$(88) M reduction was additional shift of Highway Patrol funding to Highway User Revenue Funds

11/ Between FY 08 and FY 15, \$(21) M of \$(29) M reduction was additional shift to unclaimed property via DOR Administrative Fund

12/ Adjusted for State Forester separated out from Land Department

13/ FY 08 backs out DCS appropriation (shown in DCS)

14/ After adjusting FY 08 downward to remove State Equalization Property Tax (not included from FY 10 onward), total reduction is \$(327) M, or (8)%

15/ Adjusted for Department of Library, Archives and Public Records moving to Secretary of State

16/ After adjusting FY 15 upward to include hospital assessment (included from FY 14 onward), total increase is \$210 M, or 16.6%

17/ Adjusted for Biomedical Research Commission moving to Department of Health Services

18/ FY 15 reflects shift due to lower land earnings

19/ FY 08 reflects component of DES appropriation

20/ Agency or GF support for agency did not exist in FY 08

21/ In FY 08, counties received monies directly from the lottery, including \$19.2 M in county-specific proceeds plus portion of \$23 M of road monies

22/ In FY 15, Maricopa County also received \$11.2 M in lottery proceeds for mass transit

23/ Reflects adjustment of FY 08 downward to remove State Equalization Property Tax (not included from FY 10 onward)

FY 2008 - FY 2015 General Fund Budget Changes
Sorted Alphabetically

Attachment B

	<u>FY 2008 Original</u>	<u>FY 2015 Enacted</u>	<u>\$ Change</u>	<u>% Change</u>
Administration, Arizona Department of	\$ 33,312,200 <u>1/</u>	\$11,193,000	(22,119,200)	-66%
- Automation Projects Fund	0	35,500,000	35,500,000	100%+ <u>2/</u>
Administrative Hearings, Office of	1,283,300	862,500	(420,800)	-33%
African-American Affairs, Arizona Commission of	0	125,000	125,000	100%+ <u>2/</u>
Agriculture, Arizona Department of	12,481,600	8,323,000	(4,158,600)	-33%
AHCCCS	1,269,136,000	1,274,403,200	5,267,200 <u>3/</u>	0% <u>3/</u>
Arts, Arizona Commission on the	2,127,600	0 <u>4/</u>	(2,127,600)	-100%
Attorney General - Department of Law	24,651,900	23,465,100	(1,186,800)	-5%
Capital Postconviction Public Defender Ofc., State	737,900	0 <u>5/</u>	(737,900)	-100%
Charter Schools, State Board for	1,129,500	994,700	(134,800)	-12%
Child Safety, Department of	211,221,300 <u>6/</u>	386,005,400	174,784,100	83%
Commerce Authority, Arizona	15,925,100	31,800,000	15,874,900	100%
Community Colleges, State BD of Dir. For	167,744,800	71,906,400	(95,838,400)	-57%
Corporation Commission	5,857,400	610,500	(5,246,900)	-90%
Corrections, Arizona Department of	910,277,200	996,845,600	86,568,400	10%
County Funding	0 <u>7/</u>	7,650,500 <u>8/</u>	7,650,500	100%+ <u>2/</u>
Criminal Justice Commission, AZ	2,202,000	0 <u>4/</u>	(2,202,000)	-100%
Deaf & the Blind, AZ State Schools for the	22,010,400	22,497,900	487,500	2%
Economic Security, Department of	583,115,100 <u>9/</u>	479,290,300	(103,824,800)	-18%
Education, Department of	4,363,465,100	3,808,392,700	(555,072,400) <u>10/</u>	-13% <u>10/</u>
Emergency and Military Affairs, Department of	14,581,600	13,044,400	(1,537,200)	-11%
Environmental Quality, Department of	32,979,000	7,000,000	(25,979,000)	-79%
Equal Opportunity, Governor's Office of	260,800	188,600	(72,200)	-28%
Equalization, State Board of	672,900	641,800	(31,100)	-5%
Executive Clemency, Board of	1,153,500	958,600	(194,900)	-17%
Financial Institutions, Department of	4,081,800	3,020,200	(1,061,600)	-26%
Fire, Building, and Life Safety, Department of	3,922,100	2,205,300	(1,716,800)	-44%
Forester, State <u>11/</u>	8,027,500	9,103,800	1,076,300	13%
Geological Survey, Arizona	1,151,900	941,700	(210,200)	-18%
Government Information Technology Agency	2,000,000	0 <u>5/</u>	(2,000,000)	-100%
Governor, Office of the	7,476,900	6,920,100	(556,800)	-7%
Governor's Office of Strategic Planning & Budgeting	2,313,600	1,994,000	(319,600)	-14%
Health Services, Department of <u>12/</u>	584,432,200	613,362,100	28,929,900	5%
Historical Society, Arizona	4,521,300	3,156,000	(1,365,300)	-30%
Historical Sociey of AZ, Prescott	780,700	826,300	45,600	6%
Independent Redistricting Commission	0	1,115,300	1,115,300	100%+ <u>2/</u>
Indian Affairs, AZ Commission of	237,700	56,900	(180,800)	-76%

	<u>FY 2008 Original</u>	<u>FY 2015 Enacted</u>	<u>\$ Change</u>	<u>% Change</u>
Insurance, Department of	7,800,800	5,366,700	(2,434,100)	-31%
Judiciary			0	
Supreme Court	18,412,600	16,012,900	(2,399,700)	-13%
Court of Appeals	14,127,800	14,380,200	252,400	2%
Superior Court	95,681,100	80,102,500	(15,578,600)	-16%
Juvenile Corrections, Department of	81,449,800	44,165,900	(37,283,900)	-46%
Land Department, State <u>11/</u>	19,302,000	12,509,800	(6,792,200)	-35%
Legislature			0	
Auditor General	18,791,500	18,246,400	(545,100)	-3%
House of Representatives	14,276,500	13,372,200	(904,300)	-6%
Joint Legislative Budget Committee	3,040,900	2,493,000	(547,900)	-18%
Legislative Council	5,717,100	8,248,900	2,531,800	44%
Senate	9,476,300	8,283,800	(1,192,500)	-13%
Liquor Licenses & Control, Department of	3,646,200	0 <u>13/</u>	(3,646,200)	-100%
Medical Student Loans, Board of	1,500,000	0 <u>5/</u>	(1,500,000)	-100%
Mine Inspector, State	1,884,800	1,215,600	(669,200)	-36%
Mines & Mineral Resources, Department of	950,800	0 <u>5/</u>	(950,800)	-100%
Navigable Stream Adjudication Commission, AZ	180,000	129,200	(50,800)	-28%
Nursing, State Board of	167,300	150,000	(17,300)	-10%
Parks Board, Arizona State	28,212,200 <u>14/</u>	500,000	(27,712,200)	-98%
Personnel Board	370,800	0 <u>13/</u>	(370,800)	-100%
Pioneers' Home, AZ	1,260,000	1,603,400 <u>15/</u>	343,400	27%
Postsecondary Education, Commission of	7,427,300	1,396,800	(6,030,500)	-81%
Public Safety, Department of <u>16/</u>	177,787,300	89,324,900 <u>17/</u>	(88,462,400)	-50%
Public Safety Personnel Retirement System	0	6,000,000	6,000,000	100%+ <u>2/</u>
Racing, Arizona Department of	2,851,100	2,029,500	(821,600)	-29%
Radiation Regulatory Agency	2,249,700	1,468,900	(780,800)	-35%
Rangers' Pensions, Arizona	13,400	0 <u>5/</u>	(13,400)	-100%
Real Estate Department, State	4,614,000	2,989,700	(1,624,300)	-35%
Revenue, Department of	76,942,100	48,139,400 <u>18/</u>	(28,802,700)	-37%
School Facilities Board	532,695,100 <u>19/</u>	189,358,400 <u>20/</u>	(343,336,700)	-64%
Secretary of State, Department of State <u>21/</u>	15,009,900	15,027,800	17,900	0%
Tax Appeals, State Board of	317,900	265,600	(52,300)	-16%
Tourism, Office of	15,649,400	9,103,700	(6,545,700)	-42%
Transportation, Department of	86,600	50,400	(36,200)	-42%
Treasurer, State	5,616,700	1,205,100 <u>22/</u>	(4,411,600)	-79%
Universities			0	
Regents, Arizona Board of	20,598,000	21,928,400	1,330,400	6%
Arizona State University - East Campus	25,915,900	25,853,400	(62,500)	0%
Arizona State University - Main Campus	416,764,800	290,104,300	(126,660,500)	-30%
Arizona State University - West Campus	53,604,400	33,328,100	(20,276,300)	-38%

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University of Arizona - Health Sciences Center	80,954,200	69,585,300	(11,368,900)	-14%
University of Arizona - Main Campus	362,389,200	209,341,200	(153,048,000)	-42%
SUBTOTAL - Universities	1,121,095,300	768,421,900	(352,673,400)	-31%
Veterans' Services, Department of	9,284,800	5,438,300	(3,846,500)	-41%
Water Infrastructure Finance Authority	0	1,000,000	1,000,000	100%+ <u>2/</u>
Water Resources, Department of	24,074,600	13,330,300	(10,744,300)	-45%
Weights and Measures, Department of	1,710,800	1,475,700	(235,100)	-14%
Sale/Lease-Back Payment	0	84,123,700	84,123,700	100%+ <u>2/</u>
Civic Center Debt Service	0	20,449,000	20,449,000	100%+ <u>2/</u>
21st Century Fund / Science Foundation Arizona	25,000,000	0 <u>4/</u>	(25,000,000)	-100%
TOTAL	<u>\$10,643,946,400</u>	<u>\$9,311,780,500</u>	<u>(1,332,165,900)</u>	<u>-13%</u>
ADJUSTED TOTAL <u>23/</u>	\$10,415,946,400	\$9,311,780,500	(1,104,165,900)	-11%

1/ FY 08 includes \$7.3 M for ENSCO payment

2/ Agency or GF support for agency did not exist in FY 08

3/ After adjusting FY 15 upward to include hospital assessment (included from FY 14 onward), total increase is \$210 M, or 16.6%

4/ Only General Fund support eliminated

5/ Agency eliminated

6/ FY 08 reflects component of DES appropriation

7/ In FY 08, counties received monies directly from the lottery, including \$19.2 M in county-specific proceeds plus portion of \$23 M of road monies

8/ In FY 15, Maricopa County also received \$11.2 M in lottery proceeds for mass transit

9/ FY 08 backs out DCS appropriation (shown in DCS)

10/ After adjusting FY 08 downward to remove State Equalization Property Tax (not included from FY 10 onward), total reduction is \$(327) M, or (8)%

11/ Adjusted for State Forester separated out from Land Department

12/ Adjusted for Biomedical Research Commission moving to Department of Health Services

13/ Fund shift to non-General Fund source

14/ FY 08 includes \$20.0 M for Growing Smarter

15/ FY 15 reflects shift due to lower land earnings

16/ FY 08 adjusted for Law Enforcement Merit System Council moving to DPS

17/ Between FY 08 and FY 15, \$(79) M of \$(88) M reduction was additional shift of Highway Patrol funding to Highway User Revenue Funds

18/ Between FY 08 and FY 15, \$(21) M of \$(29) M reduction was additional shift to unclaimed property via DOR Administrative Fund

19/ FY 08 includes \$370 M for new school facilities

20/ FY 15 includes \$98.2 M more for new school facilities debt services than in FY 08

21/ Adjusted for Department of Library, Archives and Public Records moving to Secretary of State

22/ FY 15 reflects shift of \$2.5 M from General Fund to management fees

23/ Reflects adjustment of FY 08 downward to remove State Equalization Property Tax (not included from FY 10 onward)