

STATE OF IDAHO - 2021 LEGISLATIVE SESSION
GENERAL FUND BUDGET UPDATE
 Prepared by Legislative Services Office, Budget & Policy Analysis

Status as of
 Feb. 25, 2021

FISCAL YEAR 2021

| <u>REVENUES</u> | <u>Gov's Revised Recommendation</u> | <u>Legislative Action</u> |
|--|--|----------------------------------|
| 1. Beginning Balance | \$ 186,311,600 | \$ 186,311,600 |
| 2. Reappropriation | 1,103,600 | 1,103,600 |
| 3. After Year-End Cash Reversions | 60,416,200 | 60,416,200 |
| 4. Total Beginning Cash Balance | <u>247,831,400</u> | <u>247,831,400</u> |
| 5. DFM January Revised Forecast 5.5% above FY 2020 | 4,254,259,000 | 4,254,592,800 |
| 6. Executive Legislation - Federal Tax Conformity | (59,984,100) | (26,159,900) |
| 7. Placeholder for One-time Tax Relief | <u>(180,000,000)</u> | <u>0</u> * |
| 8. Total Revenues | 4,014,274,900 | 4,228,432,900 * |
| 9. Total Revenues and Cash Balance (line 4 + 8) | \$ 4,262,106,300 | \$ 4,476,264,300 * |
| 10. 2020 Cash Transfers - H646, S1399, S1427 | (56,505,500) | (56,505,500) |
| 11. Transfers to Dedicated Funds for Building Idaho's Future | (289,899,200) | (142,217,500) * |
| 12. Transfer to Budget Stabilization Fund | (106,000,000) | 0 * |
| 13. Transfer to Public Education Stabilization Fund | (31,100,000) | 0 * |
| 14. Transfer to Fire Suppression Fund | (20,000,000) | 0 * |
| 15. Transfer to Risk Management Fund | (8,000,000) | 0 * |
| 16. Legislative Branch Transfers | (5,640,000) | (4,000,000) * |
| 17. Transfer from Tax Relief Fund | 180,000,000 | 0 * |
| 18. Public Safety Salary Reimbursement from CARES Act | 141,397,000 | 0 * |
| 19. Transfer from Consumer Protection Fund | 584,600 | 0 * |
| 20. Deficiency Warrants (Pests & HazMat) | <u>(313,300)</u> | <u>(313,300)</u> |
| 21. Total Transfers in (out) | (195,476,400) | (203,036,300) * |
| 22. NET REVENUES (Line 9 + 21) | \$ 4,066,629,900 | \$ 4,273,228,000 * |
| <u>EXPENDITURES</u> | | |
| 23. FY 2021 Original Appropriation | \$ 4,062,091,300 | \$ 4,062,091,300 |
| 24. Reappropriations | 1,103,600 | 1,103,600 |
| Supplementals/Rescissions: | | |
| 25. Building Idaho's Future (BIF) | 332,040,700 | 143,734,000 * |
| 26. Public School Support - BOE Change / ADA Rule Change | 0 | 0 * |
| 27. OSBE - IT Move from State Dept of Education | 166,500 | 166,500 |
| 28. Special Programs - Reversion Correction | (52,200) | 0 |
| 29. Catastrophic Health Care Program - Claims Payments | 6,000,000 | 6,000,000 |
| 30. Medicaid - COVID MOE, Expansion Growth, Receipt Authority | (35,812,000) | (35,812,000) |
| 31. Labor - FEMA Reimbursement | 1,000,000 | 1,000,000 |
| 32. State Controller - Local Government Reporting | 208,500 | 0 * |
| 33. DFM - Legal Notices for Rule Making | 17,000 | 0 |
| 34. Legislative Services - Closed Captioning, A/V Support | 277,000 | 277,000 |
| 35. State Tax Commission - Rent Reduction | (647,200) | (647,200) |
| 36. State Treasurer - Payment Card Compliance | 196,000 | 196,000 |
| 37. Building Idaho's Future - Cash Transfer to Dedicated Funds | <u>(289,899,200)</u> | <u>(142,217,500)</u> * |
| 38. Total Supplementals/Rescissions | 13,495,100 | (27,303,200) * |
| 39. FY 2021 Total Appropriation (line 23 + 24 + 38) | \$ 4,076,690,000 | \$ 4,035,891,700 * |
| 40. 5% Rescission from Gov. Holdback | (96,840,000) | (96,840,000) |
| 41. Board of Examiners Reduction of K -12 Appropriation | <u>(98,707,300)</u> | <u>(98,707,300)</u> |
| 42. Estimated Expenditures | \$ 3,881,142,700 | \$ 3,840,344,400 |
| 43. FY 2021 ESTIMATED ENDING BALANCE (line 22 - 42) | \$ 185,487,200 | \$ 432,883,600 * |
| <u>*Pending Legislative Action</u> | | |

STATE OF IDAHO - 2021 LEGISLATIVE SESSION
GENERAL FUND BUDGET UPDATE

Status as of
 Feb. 25, 2021

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FISCAL YEAR 2022

| | <u>Gov's Revised Recommendation</u> | <u>Legislative Action</u> |
|---|--|--------------------------------------|
| <u>REVENUES</u> | | |
| 1. Estimated Beginning Balance | \$ 185,487,200 | \$ 432,883,600 * |
| 2. DFM Original Forecast 3.5% above FY 2021 Forecast | 4,401,589,600 | 4,403,997,600 |
| 3. Proposed Executive Legislation - POST (Liquor Dist.) | (400,000) | 0 * |
| 4. Proposed Executive Legislation (Federal Tax Conformity) | (55,174,300) | (26,033,400) |
| 5. Proposed Executive Legislation (Tax Relief) | (160,000,000) | 0 * |
| 6. Total Revenues | <u>4,186,015,300</u> | <u>4,377,964,200 *</u> |
| 7. Total Revenues and Estimated Beginning Balance | \$ 4,371,502,500 | \$ 4,810,847,800 * |
| 8. Transfer from Tax Relief Fund | 104,823,400 | 0 * |
| 9. Transfer to Budget Stabilization Fund | (108,000,000) | 0 * |
| 10. Transfer to 27th Payroll Fund | (15,000,000) | 0 * |
| 11. Attorney General Transfers | 335,300 | 0 * |
| 12. Legislative Transfers | (585,000) | 0 * |
| 13. Trnsfr to Permanent Building Fund (Earmarked for BIF in 2021) | <u>0</u> | <u>(7,000,000)</u> |
| 14. Total Transfers in (out) | (18,426,300) | (7,000,000) * |
| 15. NET REVENUES (line 7 + 14) | \$ 4,353,076,200 | \$ 4,803,847,800 * |
| <u>APPROPRIATIONS</u> | | |
| 16. FY 2022 Original Appropriations | \$ 4,215,401,700 | \$ 478,080,300 * |
| 17. FY 2022 ESTIMATED ENDING BALANCE (line 15 - 16) | \$ 137,674,500 | \$ 4,325,767,500 * |

***Pending Legislative Action**

General Fund Comparison

Original Approp to Governor's Rec & JFAC Action

| Department/Agency | FY 2021 Orig Approp | FY 2022 Gov's Revised Rec | Change from 2021 Orig | FY 2022 JFAC Action | Dollar Difference from Gov | Dollar Difference from FY 2021 | Change from 2021 Orig |
|--------------------------------------|------------------------|---------------------------------|-----------------------------|------------------------|----------------------------------|-----------------------------------|-----------------------------|
| Education | | | | | | | |
| Public School Support | 1,985,451,000 | 2,059,066,000 | 3.7% | | | | * |
| Ag Research & Extension Service | 32,108,400 | 32,695,100 | 1.8% | 32,695,100 | 0 | 586,700 | 1.8% |
| College and Universities | 307,079,600 | 315,209,200 | 2.6% | | | | * |
| Community Colleges | 48,174,200 | 50,799,600 | 5.4% | | | | * |
| Education, Office of the State Board | 7,994,200 | 8,680,700 | 8.6% | | | | * |
| Health Education Programs | 21,880,900 | 23,166,800 | 5.9% | | | | * |
| Career Technical Education | 68,075,700 | 68,382,500 | 0.5% | 73,007,500 | 4,625,000 | 4,931,800 | 7.2% |
| Public Television, Idaho | 2,678,300 | 2,719,200 | 1.5% | | | | * |
| Special Programs | 26,427,700 | 26,516,700 | 0.3% | | | | * |
| Superintendent of Public Instruction | 12,664,900 | 12,768,100 | 0.8% | | | | * |
| Vocational Rehabilitation | 8,125,600 | 8,202,200 | 0.9% | 8,202,200 | 0 | 76,600 | 0.9% |
| Health & Human Services | | | | | | | |
| Catastrophic Health Care Program | 3,500,600 | 8,500,600 | 142.8% | | | | * |
| Health & Welfare, Department of | 177,886,300 | 177,412,900 | (0.3%) | | | | * |
| Medicaid | 723,971,900 | 769,819,600 | 6.3% | | | | * |
| Public Health Districts | 9,821,300 | 9,881,600 | 0.6% | | | | * |
| Independent Living Council, State | 226,200 | 228,200 | 0.9% | | | | * |
| Public Safety | | | | | | | |
| Correction, Department of | 281,270,100 | 283,102,800 | 0.7% | 283,102,800 | 0 | 1,832,700 | 0.7% |
| Judicial Branch | 50,419,000 | 52,282,700 | 3.7% | | | | * |
| Juvenile Corrections, Department of | 42,296,400 | 43,396,700 | 2.6% | 43,396,700 | 0 | 1,100,300 | 2.6% |
| Police, Idaho State | 29,432,500 | 34,325,300 | 16.6% | | | | * |
| Natural Resources | | | | | | | |
| Environmental Quality, Department of | 22,215,700 | 22,388,500 | 0.8% | | | | * |
| Lands, Department of | 6,440,900 | 7,485,000 | 16.2% | 7,166,700 | (318,300) | 725,800 | 11.3% |
| Parks & Recreation, Department of | 3,410,900 | 3,488,600 | 2.3% | | | | * |
| Water Resources, Department of | 18,957,600 | 19,564,800 | 3.2% | | | | * |
| Economic Development | | | | | | | |
| Agriculture, Department of | 14,557,700 | 14,702,400 | 1.0% | 2,967,200 | | | * |
| Commerce, Department of | 5,950,900 | 6,036,200 | 1.4% | | | | * |
| Industrial Commission | 294,000 | 294,000 | 0.0% | | | | * |
| Labor, Department of | 529,800 | 538,100 | 1.6% | | | | * |
| Self-Governing Agencies | | | | | | | * |
| Building Safety | 250,300 | 0 | (100.0%) | | | | * |
| Hispanic Affairs, Commission | 248,500 | 250,300 | 0.7% | 250,300 | 0 | 1,800 | 0.7% |
| Historical Society | 3,864,300 | 3,923,700 | 1.5% | | | | * |
| Libraries, State Commission for | 4,153,200 | 4,557,200 | 9.7% | | | | * |
| Public Defense Commission | 11,274,900 | 11,290,800 | 0.1% | | | | * |
| State Appellate Public Defender | 3,164,700 | 3,171,600 | 0.2% | 3,171,600 | 0 | 6,900 | 0.2% |
| Veterans Services, Division of | 1,213,300 | 1,228,100 | 1.2% | 1,228,100 | 0 | 14,800 | 1.2% |
| General Government | | | | | | | |
| Administration, Department of | 6,348,600 | 6,364,200 | 0.2% | 6,364,200 | 0 | 15,600 | 0.2% |
| Attorney General | 24,512,500 | 25,526,600 | 4.1% | | | | * |
| Controller, State | 11,095,900 | 13,696,600 | 23.4% | | | | * |
| Office of the Governor | | | | | | | * |
| Aging, Commission on | 4,519,000 | 4,530,200 | 0.2% | 4,530,200 | 0 | 11,200 | 0.2% |
| Arts, Commission on the | 874,800 | 883,400 | 1.0% | | | | * |
| Blind, Commission for the | 1,504,400 | 1,522,800 | 1.2% | | | | * |
| Drug Policy, Office of | 332,000 | 339,100 | 2.1% | | | | * |
| Financial Management, Division of | 1,980,100 | 1,985,900 | 0.3% | | | | * |
| Governor, Executive Office of the | 2,268,100 | 2,305,500 | 1.6% | | | | * |
| Information Technology, Office of | 3,182,900 | 1,764,000 | (44.6%) | | | | * |
| Military Division | 7,148,700 | 7,312,600 | 2.3% | 7,312,600 | 0 | 163,900 | 2.3% |
| Species Conservation, Office of | 1,608,200 | 1,629,000 | 1.3% | 1,629,000 | 0 | 20,800 | 1.3% |
| STEM Action Center | 3,047,100 | 3,056,100 | 0.3% | 3,056,100 | 0 | 9,000 | 0.3% |
| Wolf Depredation Control Board | 392,000 | 392,000 | 0.0% | | | | * |
| Legislative Transfer | 6,755,000 | 6,755,000 | 0.0% | | | | * |
| Legislative Services Office | 5,630,700 | 6,154,100 | 9.3% | | | | * |
| Office of Performance Evaluations | 950,200 | 983,800 | 3.5% | | | | * |
| Redistricting Commission | 444,900 | 171,800 | (61.4%) | | | | * |
| Lieutenant Governor | 182,100 | 183,100 | 0.5% | | | | * |
| Board of Tax Appeals | 634,500 | 644,400 | 1.6% | | | | * |
| State Tax Commission | 37,312,000 | 38,054,800 | 2.0% | | | | * |
| Secretary of State | 3,911,300 | 3,615,700 | (7.6%) | | | | * |
| State Treasurer | 1,444,800 | 1,455,200 | 0.7% | | | | * |
| | 4,062,091,300 | 4,215,401,700 | 3.8% | 478,080,300 | 4,306,700 | 9,497,900 | 0.2% |

2021 LEGISLATIVE SESSION
LEGISLATION WITH GENERAL FUND FISCAL IMPACT
Prepared by Legislative Services, Budget & Policy Analysis

Explanation of Bill Categories: Bills listed in the "**Bills w/ Fiscal Impact on Revenue (REV)**" category can either add (+) to or subtract (-) from revenues contributing to the General Fund and are moved to the "General Fund Budget Update" after passing both houses. Bills listed in the "**Bills that could Require an Appropriation (APP)**" and "**Non-JFAC Appropriation in Bill (NJA)**" categories expend (-) or save (+) funds and are included on the "General Fund Budget Update" after passage by JFAC, or after passage by both the House Appropriations Committee and the Senate Finance Committee.

| <u>Bill #</u> | <u>Cat.</u> | <u>Bills with Fiscal Impact</u> | <u>FY 2021</u> | <u>FY 2022</u> | <u>FY 2023</u> | <u>Status</u> | <u>Passed</u> | <u>Budgeted</u> |
|---------------|-------------|--|----------------|----------------|----------------|---------------|---------------|-----------------|
| H0027 | APP | New District Court Judge - Canyon | 0 | (273,700) | (273,700) | S 3rd | House | no |
| H0058 | REV | Federal Tax Conformity | (26,159,900) | (26,033,400) | (4,004,200) | Law | Both | yes |
| H0069 | APP | Continuous Improvement Plans | 0 | (15,000) | (15,000) | H Ed | n/a | no |
| H0073 | APP | Local Gvmt Accountability/Transparency | (88,000) | (1,592,500) | (1,502,500) | S LG&T | House | no |
| H0101 | APP | Agencies Choose Legal Counsel | 0 | (910,000) | (910,000) | S SA | House | no |
| H0108 | REV | Medical Marijuana | 0 | 33,000,000 | 33,000,000 | H H&W | n/a | no |
| H0112 | REV | Sales Tax Rebate for Local Roads | 0 | (12,000,000) | (12,000,000) | To Sen | House | no |
| H0133 | REV | TECM Sales Tax Distribution to 3% | 0 | (46,723,800) | (47,880,100) | H Trans | n/a | no |
| H0180 | APP | Preparing to Retire Idaho | 0 | (400,000) | (400,000) | H Bus | n/a | no |
| H0189 | APP | Clean Slate Act | 0 | (63,700) | (63,700) | H JRA | n/a | no |
| H0190 | APP | ISP Welfare Fraud Unit | 0 | (580,600) | (580,600) | H JRA | n/a | no |
| H0192 | APP | Public Defense Board | 0 | 0 | (27,900,000) | H JRA | n/a | no |
| H0199 | REV | Income Tax and Sales Tax Reductions | 0 | 171,185,700 | (63,478,000) | RevTax | n/a | no |
| H0215 | APP | Strong Students Grant Program | 0 | (5,000,000) | (5,000,000) | H Ed | n/a | no |
| H0218 | REV | Personal Property Tax Exempt | 0 | 0 | (13,520,000) | RevTax | n/a | no |
| H0219 | NJA | Voting ID Card | 0 | (2,000,000) | 0 | H SA | n/a | no |
| HCR08 | APP | PILT - Federalism Committee | 0 | (250,000) | 0 | H Res | n/a | no |
| S1027 | APP | Wrongful Conviction Act | (3,768,000) | 0 | 0 | To Gov | Both | no |
| S1033 | REV | Transfer to Legislative Account | (1,324,500) | (1,756,000) | (1,756,000) | H 3rd | Senate | no |
| S1045 | APP | Private Schools Advanced Opportunities | 0 | (750,000) | (750,000) | H Ed | Senate | no |
| S1103 | APP | Air Travel Program | 0 | (1,000,000) | 0 | S Trans | n/a | no |
| S1117 | APP | Quality Educator Loan Program | 0 | (1,050,000) | (1,050,000) | S Ed | n/a | no |