

GENERAL FUND BUDGET UPDATE

Prepared by Legislative Services Office, Budget & Policy Analysis

FISCAL YEAR 2021

REVENUES	Gov's Revised Recommendation	Legislative Action
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. H58 - Federal Tax Conformity	(59,984,100)	(26,159,900)
7. Placeholder for One-time Tax Relief	(180,000,000)	0 *
8. Total Revenues	<u>4,014,274,900</u>	<u>4,228,432,900 *</u>
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)	(268,217,500) *
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. S1022, S1033 - Legislative Branch Transfers	(5,640,000)	(5,324,500)
17. Transfer from Tax Relief Fund	180,000,000	0 *
18. Public Safety Salary Reimbursement from CARES Act	141,397,000	120,749,400 *
19. Transfer from Consumer Protection Fund	584,600	0 *
20. H11 & S1023 - Deficiency Warrants (Pests & HazMat)	(313,300)	(313,300)
21. Trailer to S1027 transfer out to Innocence Fund	0	(3,768,000)
22. Total Transfers in (out)	<u>(195,476,400)</u>	<u>(213,379,400) *</u>
23. NET REVENUES (Line 9 + 21)	\$ 4,066,629,900	\$ 4,262,884,900 *
EXPENDITURES		
24. FY 2021 Original Appropriation	\$ 4,062,091,300	\$ 4,062,091,300
25. Reappropriations	1,103,600	1,103,600
Supplementals/Rescissions:		
26. Building Idaho's Future (BIF)	332,040,700	269,734,000 *
27. Public School Support - BOE Change / ADA Rule Change	0	0
28. S1008 OSBE - IT Move from State Dept of Education	166,500	166,500
29. Special Programs - Reversion Correction	(52,200)	0
30. S1081 - Catastrophic Health Care Program - Claims Payments	6,000,000	5,999,900
31. H216 - Medicaid - COVID MOE, Expansion Growth, Receipts	(35,812,000)	(35,812,000)
32. S1144 - Labor - FEMA Reimbursement	1,000,000	1,000,000
33. State Controller - Local Government Reporting	208,500	0 *
34. DFM - Legal Notices for Rule Making	17,000	0
35. H18 - Legislative Services - Closed Captioning, A/V Support	277,000	277,000
36. H206 - State Tax Commission - Rent Reduction	(647,200)	(647,200)
37. State Treasurer - Payment Card Compliance	196,000	75,000
38. Building Idaho's Future - Cash Transfer to Dedicated Funds	(289,899,200)	(268,217,500) *
39. Total Supplementals/Rescissions	<u>13,495,100</u>	<u>(27,424,300) *</u>
40. FY 2021 Total Appropriation (line 23 + 24 + 38)	\$ 4,076,690,000	\$ 4,035,770,600 *
41. 5% Rescission from Gov. Holdback	(96,840,000)	(96,840,000)
42. Board of Examiners Reduction of K -12 Appropriation	(98,707,300)	(98,707,300)
43. Estimated Expenditures	<u>\$ 3,881,142,700</u>	<u>\$ 3,840,223,300</u>
44. FY 2021 ESTIMATED ENDING BALANCE (line 22 - 42)	\$ 185,487,200	\$ 422,661,600 *

***Pending Legislative Action**

STATE OF IDAHO - 2021 LEGISLATIVE SESSION
GENERAL FUND BUDGET UPDATE

Status as of Mar. 22, 2021

Prepared by Legislative Services Office, Budget & Policy Analysis

FISCAL YEAR 2022

<u>REVENUES</u>	<u>Gov's Revised Recommendation</u>	<u>Legislative Action</u>
1. Estimated Beginning Balance	\$ 185,487,200	\$ 422,661,600 *
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. H58 - 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	4,186,015,300	4,377,964,200 *
7. Total Revenues and Estimated Beginning Balance	\$ 4,371,502,500	\$ 4,800,625,800 *
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. S1033 - Legislative Transfers	(585,000)	(431,500)
13. S1172 - Permanent Building Fund (Earmarked for BIF in 2021)	0	(7,000,000)
14. S1160 - Transfer to Fire Suppression Fund	0	(20,000,000)
15. Transfer to POST	0	(400,000)
16. Transfer to Business Info Infrastructure Fund (State Controller)	0	(3,000,000)
17. Total Transfers in (out)	(18,426,300)	(30,831,500) *
18. NET REVENUES (line 7 + 15)	\$ 4,353,076,200	\$ 4,769,794,300 *
 <u>APPROPRIATIONS</u>		
19. FY 2022 Original Appropriations	\$ 4,215,401,700	\$ 4,220,307,500 *
20. FY 2022 ESTIMATED ENDING BALANCE (line 16 - 17)	\$ 137,674,500	\$ 549,486,800 *

***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%	2,059,066,000	0	73,615,000	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%	315,209,200	0	8,129,600	2.6%
Community Colleges	48,174,200	50,799,600	5.4%	51,799,600	1,000,000	3,625,400	7.5%
Charter School Commission	0	0	n/a	174,100	174,100	174,100	n/a
Education, Office of the State Board	7,994,200	8,680,700	8.6%	8,582,900	(97,800)	588,700	7.4%
Health Education Programs	21,880,900	23,166,800	5.9%	23,166,800	0	1,285,900	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%	2,719,200	0	40,900	1.5%
Special Programs	26,427,700	26,516,700	0.3%	26,516,700	0	89,000	0.3%
Superintendent of Public Instruction	12,664,900	12,768,100	0.8%	12,707,100	(61,000)	42,200	0.3%
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%	8,500,600	0	5,000,000	142.8%
Health & Welfare, Department of	177,886,300	177,412,900	(0.3%)	177,412,900	0	(473,400)	(0.3%)
Medicaid	723,971,900	769,819,600	6.3%	769,728,500	(91,100)	45,756,600	6.3%
Public Health Districts	9,821,300	9,881,600	0.6%	9,881,600	0	60,300	0.6%
Independent Living Council, State	226,200	228,200	0.9%	228,200	0	2,000	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%	52,211,700	(71,000)	1,792,700	3.6%
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%	34,325,300	0	4,892,800	16.6%
Natural Resources							
Environmental Quality, Department of	22,215,700	22,388,500	0.8%	22,388,500	0	172,800	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%	3,488,600	0	77,700	2.3%
Water Resources, Department of	18,957,600	19,564,800	3.2%	20,564,800	1,000,000	1,607,200	8.5%
Economic Development							
Agriculture, Department of	14,557,700	14,702,400	1.0%	14,942,400	240,000	384,700	2.6%
Commerce, Department of	5,950,900	6,036,200	1.4%	6,036,200	0	85,300	1.4%
Industrial Commission	294,000	294,000	0.0%	294,000	0	0	0.0%
Labor, Department of	529,800	538,100	1.6%	538,100	0	8,300	1.6%
Self-Governing Agencies							
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%	3,923,700	0	59,400	1.5%
Libraries, State Commission for	4,153,200	4,557,200	9.7%	4,250,200	(307,000)	97,000	2.3%
Public Defense Commission	11,274,900	11,290,800	0.1%	11,290,800	0	15,900	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%	25,676,600			*
Controller, State	11,095,900	13,696,600	23.4%	11,765,400	(1,931,200)	669,500	6.0%
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%	883,400	0	8,600	1.0%
Blind, Commission for the	1,504,400	1,522,800	1.2%	1,522,800	0	18,400	1.2%
Drug Policy, Office of	332,000	339,100	2.1%	339,100	0	7,100	2.1%
Financial Management, Division of	1,980,100	1,985,900	0.3%	1,985,900	0	5,800	0.3%
Governor, Executive Office of the	2,268,100	2,305,500	1.6%	2,305,500	0	37,400	1.6%
Information Technology, Office of	3,182,900	1,764,000	(44.6%)	1,764,000	0	(1,418,900)	(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%	392,000	0	0	0.0%
Legislative Transfer							
Legislative Services Office	6,755,000	6,755,000	0.0%	6,755,000	0	0	0.0%
Legislative Services Office	5,630,700	6,154,100	9.3%	6,945,600	791,500	1,314,900	23.4%
Office of Performance Evaluations	950,200	983,800	3.5%	983,800	0	33,600	3.5%
Redistricting Commission	444,900	171,800	(61.4%)	171,800	0	(273,100)	(61.4%)
Lieutenant Governor	182,100	183,100	0.5%	165,700	(17,400)	(16,400)	(9.0%)
Board of Tax Appeals	634,500	644,400	1.6%	644,400	0	9,900	1.6%
State Tax Commission	37,312,000	38,054,800	2.0%	37,874,800	(180,000)	562,800	1.5%
Secretary of State	3,911,300	3,615,700	(7.6%)	3,615,700	0	(295,600)	(7.6%)
State Treasurer	1,444,800	1,455,200	0.7%	1,455,200	0	10,400	0.7%
	4,062,091,300	4,215,401,700	3.8%	4,220,307,500	4,755,800	157,052,100	3.9%

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>
H0022	APP	Support Unit Cap for Charter Schools	(6,137,700)	0	0	To Gov	Both	yes
H0027	APP	New District Court Judge - Canyon	0	(273,700)	(273,700)	Law	Both	yes
H0058	REV	Federal Tax Conformity	(26,159,900)	(26,033,400)	(4,004,200)	Law	Both	yes
H0073	APP	Local Gvmt Accountability/Transparency	(88,000)	(1,592,500)	(1,502,500)	To Gov	Both	yes
H0101	APP	Agencies Choose Legal Counsel	0	(910,000)	(910,000)	S SA	House	no
H0112	REV	Sales Tax Rebate for Local Roads	0	(12,000,000)	(12,000,000)	S LG&T	House	no
H0126	APP	Industrial Hemp	(150,000)	(150,000)	(150,000)	S 3rd	House	yes
H0127	APP	Broadband Board Fund	(35,000,000)	0	0	To Gov	Both	yes
H0218	REV	Personal Property Tax Exempt	0	0	(13,520,000)	RevTax	n/a	no
H0222	APP	Continuous Improvement Plans	0	(15,000)	(15,000)	S 3rd	House	no
H0232	REV	Beer Tax Distributions	0	(37,400)	(89,200)	S 2nd	House	no
H0255	APP	Voting ID Card	0	(2,000,000)	0	H SA	n/a	no
H0265	APP	School Transportation	(3,192,500)	(3,192,500)	(3,192,500)	S 2nd	House	no
H0276	REV	Bonus Depreciation Add-Back	0	(250,000)	(250,000)	S 3rd	House	no
H0294	APP	Strong Students Grant Program	0	(10,000,000)	(10,000,000)	S 2nd	House	no
H0310	REV	Circuit Breaker Asset Test	0	6,500,000	6,500,000	RevTax	n/a	no
H0316	APP	Medically Indigent Eligibility	0	4,900,000	18,300,000	S H&W	House	no
H0331	APP	Full-Day Kindergarten	0	(42,100,000)	(42,100,000)	H Ed	n/a	no
H0332	REV	Income Tax Reduction	0	(59,400,000)	(59,400,000)	H 2nd	n/a	no
H0336	APP	Children in Foster Care Group Homes	0	(240,000)	(400,000)	S H&W	House	no
H0342	REV	TECM Increase to 4.5%	0	(68,356,400)	(70,048,000)	S Trans	House	no
HCR08	APP	PILT - Federalism Committee	0	(250,000)	0	S 2nd	House	no
S1027	APP	Wrongful Conviction Act	(3,768,000)	0	0	Law	Both	yes
S1033	REV	Transfer to Legislative Account	(1,324,500)	(1,756,000)	(1,756,000)	Law	Both	yes
S1045	APP	Private Schools Advanced Opportunities	0	(750,000)	(750,000)	H 3rd	Senate	no
S1103	APP	Air Travel Program	0	(1,000,000)	0	H Trans	Senate	no
S1137	APP	Judicial Salary Increases	0	(556,900)	(556,900)	H 3rd	Senate	yes