

GENERAL FUND BUDGET UPDATE

Prepared by Legislative Services Office, Budget & Policy Analysis

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. 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)	(304,217,500)
12. H11 & S1023 - Deficiency Warrants (Pests & HazMat)	(313,300)	(313,300)
13. H397 - Trnsfr to Permanent Building Fund - Capitol Remodel	0	(100,000)
14. H408 - Transfer to Permanent Building Fund - Carnegie Library	0	(2,300,000)
15. Public Safety Salary Reimbursement from CARES Act	141,397,000	120,749,400
16. S1022 - Legislative Legal Defense Fund	(5,640,000)	(4,000,000)
17. S1188 - Transfer to Ag BMP Fund (DEQ)	0	(284,700)
18. S1203 - Trailer to S1027 transfer out to Innocence Fund	0	(3,768,000)
19. S1214 - Transfer from Consumer Protection Fund	584,600	4,000,000
20. S1214 - Transfer to Budget Stabilization Fund	(106,000,000)	(214,000,000)
21. S1214 - Transfer to Public Education Stabilization Fund	(31,100,000)	(34,292,500)
22. Transfer in from Tax Relief Fund	180,000,000	0
23. Transfer to Fire Suppression Fund	(20,000,000)	0
24. Transfer to Risk Management Fund	(8,000,000)	0
25. Total Transfers in (out)	<u>(195,476,400)</u>	<u>(495,032,100)</u>
26. NET REVENUES (Line 9 + 25)	\$ 4,066,629,900	\$ 3,981,232,200
<u>EXPENDITURES</u>		
27. FY 2021 Original Appropriation	\$ 4,062,091,300	\$ 4,062,091,300
28. Reappropriations	1,103,600	1,103,600
Supplementals/Rescissions:		
29. Building Idaho's Future (BIF)	332,040,700	305,734,000
30. DFM - Legal Notices for Rule Making	17,000	0
31. Public School Support - BOE Change / ADA Rule Change	0	0
32. Special Programs - Reversion Correction	(52,200)	0
33. H18 - Legislative Services - Closed Captioning, A/V Support	277,000	277,000
34. H114 - State Treasurer - Payment Card Compliance	196,000	75,000
35. H206 - State Tax Commission - Rent Reduction	(647,200)	(647,200)
36. H216 - Medicaid - COVID MOE, Expansion Growth, Receipts	(35,812,000)	(35,812,000)
37. H365 - ISDA - Industrial Hemp Trailer to H126	0	150,000
38. H367 - State Controller - Local Government Reporting	208,500	88,000
39. H371 - ISP - State Capitol and Supreme Court Security Detail	0	30,000
40. S1008 - OSBE - IT Move from State Dept of Education	166,500	166,500
41. S1033 - Legislative Transfer	0	1,324,500
42. S1081 - Catastrophic Health Care Program - Claims Payments	6,000,000	5,999,900
43. S1144 - Labor - FEMA Reimbursement	1,000,000	1,000,000
44. Building Idaho's Future - Cash Transfer to Dedicated Funds	(289,899,200)	(304,217,500)
45. Total Supplementals/Rescissions	<u>13,495,100</u>	<u>(25,831,800)</u>
46. FY 2021 Total Appropriation (line 27 + 28 + 45)	\$ 4,076,690,000	\$ 4,037,363,100
47. H207 - 5% Rescission	(96,840,000)	(96,840,000)
48. Board of Examiners Reduction of K -12 Appropriation	(98,707,300)	(98,707,300)
49. Estimated Expenditures	<u>\$ 3,881,142,700</u>	<u>\$ 3,841,815,800</u>
50. FY 2021 ESTIMATED ENDING BALANCE (line 25 - 48)	\$ 185,487,200	\$ 139,416,400

STATE OF IDAHO - 2021 LEGISLATIVE SESSION
GENERAL FUND BUDGET UPDATE

Status as of May. 12, 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	\$ 139,416,400
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. H232 - Strong Beer Distribution	0	(37,400)
6. H276 - Bonus Depreciation Add-Back	0	(250,000)
7. H362 - Sales Tax Distribution @4.5% to TECM (ITD)	0	(68,356,400)
8. H380 - Income Tax Relief	(160,000,000)	(162,900,000)
9. H380 - Transfer from Tax Relief Fund	104,823,400	110,000,000
10. H389 - Property Tax Relief (Circuit Breaker Expansion)	0	(2,000,000)
11. Total Revenues	4,290,838,700	4,254,420,400
12. Total Revenues and Estimated Beginning Balance	\$ 4,476,325,900	\$ 4,393,836,800
13. Transfer to Budget Stabilization Fund	(108,000,000)	0
14. Legislative Transfers	(585,000)	0
15. H337 - Transfer to POST	0	(400,000)
16. H397 - Transfer to Permanent Building Fund - Capitol Remodel	0	(1,900,000)
17. S1160 - Transfer to Fire Suppression Fund	0	(20,000,000)
18. S1172 - Permanent Building Fund (Earmarked for BIF in 2021)	0	(7,000,000)
19. S1188 - Transfer to Ag BMP Fund (DEQ)	0	(1,000,000)
20. S1188 - Transfer to Water Pollution Control Fund (DEQ)	0	(8,181,700)
21. S1214 - Attorney General Transfers	335,300	335,300
22. S1214 - Transfer to 27th Payroll Fund	(15,000,000)	(15,000,000)
23. S1214 - Transfer to Business Info Infrastructure Fund (State Cor	0	(3,000,000)
24. S1214 - Transfer to Tax Rebate Fund	0	(40,000,000)
25. Total Transfers in (out)	(123,249,700)	(96,146,400)
26. NET REVENUES (line 12+ 25)	\$ 4,353,076,200	\$ 4,297,690,400
 <u>APPROPRIATIONS</u>		
27. FY 2022 Original Appropriations	\$ 4,215,401,700	\$ 4,222,572,600
28. FY 2022 ESTIMATED ENDING BALANCE (line 26 - 27)	\$ 137,674,500	\$ 75,117,800

General Fund Comparison

Original Approp to Governor's Rec & JFAC Action

Department/Agency	FY 2021 Orig Approp	FY 2022 Gov's Revised Rec	from 2021 Orig	FY 2022 JFAC Action	Dollar Diff. from Gov	Dollar Difference from FY 2021	Chng from 2021 Orig
Education							
Public School Support	1,985,451,000	2,059,066,000	3.7%	2,060,066,000	1,000,000	74,615,000	3.8%
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%	313,109,200	(2,100,000)	6,029,600	2.0%
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%
Department of Education	12,664,900	12,768,100	0.8%	13,457,100	689,000	792,200	6.3%
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%)	177,652,900	240,000	(233,400)	(0.1%)
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%	6,846,800	(3,034,800)	(2,974,500)	(30.3%)
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%	36,051,400	1,726,100	6,618,900	22.5%
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%	15,092,400	390,000	534,700	3.7%
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%	25,526,600	0	1,014,100	4.1%
Controller, State	11,095,900	13,696,600	23.4%	13,263,600	(433,000)	2,167,700	19.5%
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%	8,761,000	2,006,000	2,006,000	29.7%
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%	183,100	0	1,000	0.5%
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%
Total General Fund Appropriations	4,062,091,300	4,215,401,700	3.8%	4,222,572,600	7,170,900	160,481,300	4.0%

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	Law	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)	Law	Both	yes
H0126	APP	Industrial Hemp	(150,000)	(150,000)	(150,000)	Law	Both	yes
H0127	APP	Broadband Board Fund	(35,000,000)	0	0	Law	Both	yes
H0222	APP	Continuous Improvement Plans	0	(15,000)	(15,000)	Law	Both	yes
H0232	REV	Beer Tax Distributions	0	(37,400)	(89,200)	Law	Both	yes
H0265	APP	School Transportation	(3,192,500)	(3,192,500)	(3,192,500)	Law	Both	yes
H0276	REV	Bonus Depreciation Add-Back	0	(250,000)	(250,000)	Law	Both	yes
H0316	APP	Medically Indigent Eligibility	0	4,900,000	18,300,000	Law	Both	yes
H0336	APP	Children in Foster Care Group Homes	0	(240,000)	(400,000)	Law	Both	yes
H0362	REV	TECM Increase to 4.5%	0	(68,356,400)	(70,048,000)	Law	Both	yes
H0380	REV	Income Tax Reduction	(40,000,000)	(52,900,000)	(68,500,000)	Law	Both	yes
H0389	REV	Property Tax	0	(2,000,000)	(8,100,000)	Law	Both	yes
HCR08	APP	PILT - Federalism Committee	0	(250,000)	0	Law	Both	yes
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)	Law	Both	yes
S1084	APP	Sunrise Review Committee	0	(70,000)	(70,000)	Law	Both	yes
S1137	APP	Judicial Salary Increases	0	(556,900)	(556,900)	Law	Both	yes