

STATE OF IDAHO - 2021 LEGISLATIVE SESSION
GENERAL FUND BUDGET UPDATE

Status as of

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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 | 247,831,400 | 247,831,400 |
| 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 | 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) | (304,217,500) |
| 12. H11 & S1023 - Deficiency Warrants (Pests & HazMat) | (313,300) | (313,300) |
| 13. H408 - Transfer to Permanent Building Fund - Carnegie Library | 0 | (2,300,000) |
| 14. Public Safety Salary Reimbursement from CARES Act | 141,397,000 | 120,749,400 |
| 15. S1022 - Legislative Legal Defense Fund | (5,640,000) | (4,000,000) |
| 16. S1188 - Transfer to Ag BMP Fund (DEQ) | 0 | (284,700) |
| 17. S1203 - Trailer to S1027 transfer out to Innocence Fund | 0 | (3,768,000) |
| 18. S1214 - Transfer from Consumer Protection Fund | 584,600 | 4,000,000 |
| 19. S1214 - Transfer to Budget Stabilization Fund | (106,000,000) | (214,000,000) |
| 20. S1214 - Transfer to Public Education Stabilization Fund | (31,100,000) | (34,292,500) |
| 21. Transfer in from Tax Relief Fund | 180,000,000 | 0 |
| 22. Transfer to Fire Suppression Fund | (20,000,000) | 0 |
| 23. Transfer to Risk Management Fund | (8,000,000) | 0 |
| 24. Total Transfers in (out) | (195,476,400) | (494,932,100) |
| 25. NET REVENUES (Line 9 + 24) | \$ 4,066,629,900 | \$ 3,981,332,200 |
| <u>EXPENDITURES</u> | | |
| 26. FY 2021 Original Appropriation | \$ 4,062,091,300 | \$ 4,062,091,300 |
| 27. Reappropriations | 1,103,600 | 1,103,600 |
| Supplementals/Rescissions: | | |
| 28. Building Idaho's Future (BIF) | 332,040,700 | 305,734,000 |
| 29. DFM - Legal Notices for Rule Making | 17,000 | 0 |
| 30. Public School Support - BOE Change / ADA Rule Change | 0 | 0 |
| 31. Special Programs - Reversion Correction | (52,200) | 0 |
| 32. H18 - Legislative Services - Closed Captioning, A/V Support | 277,000 | 277,000 |
| 33. H114 - State Treasurer - Payment Card Compliance | 196,000 | 75,000 |
| 34. H206 - State Tax Commission - Rent Reduction | (647,200) | (647,200) |
| 35. H216 - Medicaid - COVID MOE, Expansion Growth, Receipts | (35,812,000) | (35,812,000) |
| 36. H365 - ISDA - Industrial Hemp Trailer to H126 | 0 | 150,000 |
| 37. H367 - State Controller - Local Government Reporting | 208,500 | 88,000 |
| 38. H371 - ISP - State Capitol and Supreme Court Security Detail | 0 | 30,000 |
| 39. S1008 - OSBE - IT Move from State Dept of Education | 166,500 | 166,500 |
| 40. S1033 - Legislative Transfer | 0 | 1,324,500 |
| 41. S1081 - Catastrophic Health Care Program - Claims Payments | 6,000,000 | 5,999,900 |
| 42. S1144 - Labor - FEMA Reimbursement | 1,000,000 | 1,000,000 |
| 43. Building Idaho's Future - Cash Transfer to Dedicated Funds | (289,899,200) | (304,217,500) |
| 44. Total Supplementals/Rescissions | 13,495,100 | (25,831,800) |
| 45. FY 2021 Total Appropriation (line 26 + 27 + 44) | \$ 4,076,690,000 | \$ 4,037,363,100 |
| 46. H207 - 5% Rescission | (96,840,000) | (96,840,000) |
| 47. Board of Examiners Reduction of K -12 Appropriation | (98,707,300) | (98,707,300) |
| 48. Estimated Expenditures | \$ 3,881,142,700 | \$ 3,841,815,800 |
| 49. FY 2021 ESTIMATED ENDING BALANCE (line 25 - 48) | \$ 185,487,200 | \$ 139,516,400 |

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FISCAL YEAR 2022

| <u>REVENUES</u> | <u>Gov's Revised Recommendation</u> | <u>Legislative Action</u> |
|--|--|--------------------------------------|
| 1. Estimated Beginning Balance | \$ 185,487,200 | \$ 139,516,400 |
| 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 | \$ 4,393,936,800 |
| 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. S1160 - Transfer to Fire Suppression Fund | 0 | (20,000,000) |
| 17. S1172 - Permanent Building Fund (Earmarked for BIF in 2021) | 0 | (7,000,000) |
| 18. S1188 - Transfer to Ag BMP Fund (DEQ) | 0 | (1,000,000) |
| 19. S1188 - Transfer to Water Pollution Control Fund (DEQ) | 0 | (8,181,700) |
| 20. S1214 - Attorney General Transfers | 335,300 | 335,300 |
| 21. S1214 - Transfer to 27th Payroll Fund | (15,000,000) | (15,000,000) |
| 22. S1214 - Transfer to Business Info Infrastructure Fund (State Cor | 0 | (3,000,000) |
| 23. S1214 - Transfer to Tax Rebate Fund | 0 | (40,000,000) |
| 24. Total Transfers in (out) | (123,249,700) | (94,246,400) |
| 25. NET REVENUES (line 12+ 24) | \$ 4,353,076,200 | \$ 4,299,690,400 |
| <u>APPROPRIATIONS</u> | | |
| 26. FY 2022 Original Appropriations | \$ 4,215,401,700 | \$ 4,222,572,600 |
| 27. FY 2022 ESTIMATED ENDING BALANCE (line 25 - 26) | \$ 137,674,500 | \$ 77,117,800 |

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 |