

STATE OF IDAHO - 2023 LEGISLATIVE SESSION
GENERAL FUND BUDGET UPDATE

Status as of

Feb. 9, 2023

Prepared by Legislative Services Office, Budget & Policy Analysis

FISCAL YEAR 2023

| <u>REVENUES</u> | <u>Gov's Revised Recommendation</u> | <u>Legislative Action</u> |
|--|--|----------------------------------|
| 1. Beginning Balance | \$ 1,432,222,100 | \$ 1,432,222,100 |
| 2. H1 Extraordinary Session - Tax Rebates | (500,000,000) | (500,000,000) |
| 3. Proposed Legislation - One-time Tax Relief | (75,000,000) | 0 * |
| 4. Total Beginning Cash Balance | <u>857,222,100</u> | <u>932,222,100</u> * |
| 5. DFM January Revised Forecast (5.3%) below FY 2022 | 5,867,925,400 | 5,867,925,400 * |
| 6. Total Revenues and Cash Balance (line 4+5) | \$ 6,725,147,500 | \$ 6,800,147,500 * |
| 7. 2022 Cash Transfers- H769, H772, H779, H795, H803, S1428 | (721,899,500) | (721,899,500) |
| 8. Deficiency Warrants - Pests, Tires, HazMat | (472,200) | 0 * |
| 9. Transfer to POST - Revenue Shortfall | (1,100,000) | 0 * |
| 10. Transfer to DEQ - Water, BMPs, Superfund | (120,000,000) | 0 * |
| 11. Transfer to Parks - Expansion/Maintenance | (100,000,000) | 0 * |
| 12. Transfer to IDWR - Water Management Fund | (150,000,000) | 0 * |
| 13. Transfer to Soil - WQPA | (5,000,000) | 0 * |
| 14. Transfer to ITD - Airports, Bridges, Pedestrians, etc. | (345,000,000) | 0 * |
| 15. Transfer to Pmnt Bldg Fund - Defrd Mntnce, Broadcast Equip | (302,808,700) | 0 * |
| 16. Transfer to OEMR - Energy Efficiency Program | (15,000,000) | 0 * |
| 17. Transfer to WDC - Semiconductor Workforce | (15,000,000) | 0 * |
| 18. Total Transfers in (out) | <u>(1,776,280,400)</u> | <u>(721,899,500)</u> * |
| 19. NET REVENUES (Line 6+18) | \$ 4,948,867,100 | \$ 6,078,248,000 * |
| <u>EXPENDITURES</u> | | |
| 20. FY 2023 Original Appropriation | \$ 4,624,520,500 | \$ 4,624,520,500 |
| 21. Reappropriations/Executive Carry Forward | 86,837,500 | 86,837,500 |
| Supplementals/Rescissions: | | |
| 22. Public School Support | 40,465,700 | 0 * |
| 23. College & Universities | 1,000,000 | 0 * |
| 24. State Board of Education | 21,000,000 | 0 * |
| 25. Department of Education | 653,900 | 0 * |
| 26. Department of Health & Welfare | 15,581,200 | 0 * |
| 27. Division of Medicaid | (97,078,700) | 0 * |
| 28. Department of Correction | 4,600,000 | 0 * |
| 29. Department of Juvenile Corrections | 4,100,000 | 0 * |
| 30. Idaho State Police | 11,149,800 | 0 * |
| 31. Department of Environmental Quality | 3,000,000 | 0 * |
| 32. Department of Lands | 3,171,400 | 0 * |
| 33. Department of Parks and Recreation | 900,000 | 0 * |
| 34. Department of Commerce | 2,000,000 | 0 * |
| 35. State Appellate Public Defender | 1,376,900 | 0 * |
| 36. Attorney General | 927,600 | 0 * |
| 37. Office of Information Technology Services | 1,049,800 | 0 * |
| 38. Military Division | 500,000 | 0 * |
| 39. Lieutenant Governor | 7,000 | 0 * |
| 40. State Tax Commission | 2,500,000 | 0 * |
| 41. Secretary of State | 10,081,400 | 0 * |
| 42. Total Supplementals/Rescissions | <u>\$ 26,986,000</u> | <u>\$ 0</u> * |
| 43. FY 2023 Total Estimated Expenditures (line 19+20+42) | \$ 4,738,344,000 | \$ 4,711,358,000 * |
| 44. FY 2023 ESTIMATED ENDING BALANCE (line 18-43) | \$ 210,523,100 | \$ 1,366,890,000 * |

***Pending Legislative Action**

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FISCAL YEAR 2024

| <u>REVENUES</u> | <u>Gov's Revised Recommendation</u> | <u>Legislative Action</u> |
|---|--|--------------------------------------|
| 1. Estimated Beginning Balance | \$ 210,523,100 | \$ 1,366,890,000 * |
| 2. DFM Original Forecast (5.5%) decrease from FY 2023 | 5,547,111,500 | 5,547,111,500 * |
| 3. Proposed Legislation - Ongoing Tax Relief | (120,000,000) | 0 * |
| 4. Total Revenues | 5,427,111,500 | 5,547,111,500 * |
| 5. Total Revenues and Estimated Beginning Balance | \$ 5,637,634,600 | \$ 6,914,001,500 * |
| 6. Transfer to Budget Stabilization Fund | (32,363,200) | 0 * |
| 7. Transfer to Public Education Stabilization Fund | (29,327,600) | 0 * |
| 8. Transfer to Fire Suppression Deficiency Fund | (68,715,900) | 0 * |
| 9. Transfer to Pmnt Bldg Fund - Deferred Maintenance | (90,658,500) | 0 * |
| 10. Transfer to GARVEE Debt Service Fund | (37,465,000) | 0 * |
| 11. Transfer to ITD - Strategic Initiatives Fund | (302,800,000) | 0 * |
| 12. Total Transfers in (out) | (561,330,200) | 0 * |
| 13. NET REVENUES (line 5 + 12) | \$ 5,076,304,400 | \$ 6,914,001,500 * |
| <u>APPROPRIATIONS</u> | | |
| 14. FY 2024 Original Appropriations | \$ 4,855,946,700 | \$ 0 * |
| 15. FY 2024 ESTIMATED ENDING BALANCE (line 13 - 14) | \$ 220,357,700 | \$ 6,914,001,500 * |

***Pending Legislative Action**

General Fund Comparison

Original Approp to Governor's Rec & JFAC Action

| Department/Agency | FY 2023 Orig Approp | FY 2024 Gov's Revised Rec | Change from 2023 Orig | FY 2024 JFAC Action | Dollar Difference from Gov | Dollar Difference from FY 2023 | Change from 2023 Orig |
|--|------------------------|---------------------------------|-----------------------------|------------------------|----------------------------------|--------------------------------------|-----------------------------|
| Education | | | | | | | |
| Public School Support | 2,318,089,700 | 2,382,813,000 | 2.8% | | | | * |
| Agricultural Research & Extension Serv | 35,395,700 | 36,833,000 | 4.1% | | | | * |
| College and Universities | 338,065,500 | 355,468,300 | 5.1% | | | | * |
| Community Colleges | 56,928,900 | 59,853,300 | 5.1% | | | | * |
| Education, Office of the State Board of | 9,428,100 | 11,100,000 | 17.7% | | | | * |
| Health Education Programs | 24,833,300 | 26,895,100 | 8.3% | | | | * |
| Career Technical Education | 73,192,000 | 76,458,100 | 4.5% | | | | * |
| Idaho Public Television | 2,817,400 | 2,952,600 | 4.8% | | | | * |
| Special Programs | 27,620,000 | 29,522,900 | 6.9% | | | | * |
| Department of Education | 14,153,400 | 15,323,500 | 8.3% | | | | * |
| Vocational Rehabilitation | 4,985,000 | 5,212,800 | 4.6% | | | | * |
| Charter School Commission | 182,400 | 272,200 | 49.2% | | | | * |
| Health & Human Services | | | | | | | |
| Health & Welfare, Department of | 194,490,200 | 209,085,200 | 7.5% | | | | * |
| Medicaid | 830,051,800 | 896,983,500 | 8.1% | | | | * |
| Independent Living Council, State | 237,700 | 252,300 | 6.1% | | | | * |
| Public Safety | | | | | | | |
| Correction, Department of | 299,369,600 | 321,181,900 | 7.3% | | | | * |
| Judicial Branch | 58,961,600 | 62,864,000 | 6.6% | | | | * |
| Juvenile Corrections, Department of | 46,071,600 | 48,380,900 | 5.0% | | | | * |
| Police, Idaho State | 42,780,300 | 50,829,700 | 18.8% | | | | * |
| Natural Resources | | | | | | | |
| Environmental Quality, Department of | 24,760,400 | 26,218,400 | 5.9% | | | | * |
| Lands, Department of | 8,881,800 | 10,349,500 | 16.5% | | | | * |
| Parks & Recreation, Department of | 3,730,600 | 3,899,400 | 4.5% | | | | * |
| Water Resources, Department of | 22,521,200 | 23,963,700 | 6.4% | | | | * |
| Economic Development | | | | | | | |
| Agriculture, Department of | 15,897,300 | 16,342,000 | 2.8% | | | | * |
| Commerce, Department of | 6,408,300 | 6,683,400 | 4.3% | | | | * |
| Industrial Commission | 294,000 | 294,000 | 0.0% | | | | * |
| Labor, Department of | 567,300 | 591,800 | 4.3% | | | | * |
| Self-Governing Agencies | | | | | | | |
| Administrative Hearings, Office of | 605,700 | 818,800 | 35.2% | | | | * |
| Hispanic Affairs, Commission | 262,100 | 272,200 | 3.9% | | | | * |
| Historical Society | 4,141,200 | 4,423,900 | 6.8% | | | | * |
| Libraries, State Commission for | 4,467,800 | 4,615,600 | 3.3% | | | | * |
| Public Defense Commission | 11,679,400 | 12,066,600 | 3.3% | | | | * |
| State Appellate Public Defender | 3,547,400 | 3,768,500 | 6.2% | | | | * |
| Veterans Services, Division of | 1,531,800 | 1,648,000 | 7.6% | | | | * |
| General Government | | | | | | | |
| Administration, Department of | 2,627,800 | 2,681,200 | 2.0% | | | | * |
| Attorney General | 28,030,100 | 29,815,400 | 6.4% | | | | * |
| Controller, State | 13,463,600 | 13,854,700 | 2.9% | | | | * |
| Office of the Governor | | | | | | | |
| Aging, Commission on | 5,318,400 | 5,365,100 | 0.9% | | | | * |
| Arts, Commission on the | 905,700 | 932,500 | | | | | * |
| Blind, Commission for the | 1,582,000 | 1,693,400 | 7.0% | | | | * |
| Drug Policy, Office of | 355,300 | 370,100 | 4.2% | | | | * |
| Financial Management, Division of | 2,081,400 | 2,177,300 | 4.6% | | | | * |
| Governor, Executive Office of the | 2,453,700 | 2,576,100 | 5.0% | | | | * |
| Human Resources, Division of | 1,250,000 | 0 | (100.0%) | | | | * |
| Information Technology, Office of | 1,670,400 | 2,353,700 | 40.9% | | | | * |
| Military Division | 8,058,800 | 8,780,300 | 9.0% | | | | * |
| Species Conservation, Office of | 1,690,600 | 1,733,700 | 2.5% | | | | * |
| STEM Action Center | 3,173,200 | 3,296,100 | 3.9% | | | | * |
| Wolf Depredation Control Board | 392,000 | 392,000 | 0.0% | | | | * |
| Workforce Development Council | 125,000 | 0 | (100.0%) | | | | * |
| Legislative Transfer | 8,611,000 | 8,511,000 | (1.2%) | | | | * |
| Legislative Services Office | 7,475,600 | 7,891,900 | 5.6% | | | | * |
| Office of Performance Evaluations | 1,030,000 | 1,136,700 | 10.4% | | | | * |
| Lieutenant Governor | 205,000 | 293,500 | 43.2% | | | | * |
| Board of Tax Appeals | 626,100 | 663,600 | 6.0% | | | | * |
| State Tax Commission | 40,417,100 | 43,533,700 | 7.7% | | | | * |
| Secretary of State | 4,496,400 | 8,029,500 | 78.6% | | | | * |
| State Treasurer | 1,530,800 | 1,627,100 | 6.3% | | | | * |
| Total General Fund Appropriations | 4,624,520,500 | 4,855,946,700 | 5.0% | 0 | 0 | 0 | 0.0% |

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 2023</u> | <u>FY 2024</u> | <u>FY 2025</u> | <u>Status</u> | <u>Passed</u> | <u>Budgeted</u> |
|---------------|-------------|----------------------------------|----------------|----------------|----------------|---------------|---------------|-----------------|
| H0059 | REV | Income tax, capital investment | 363,000 | 363,000 | 363,000 | H-RevTax | n/a | No |
| S1038 | APP | Freedom in edu, savings accounts | | (19,400,000) | (19,400,000) | S-Edu | n/a | No |
| H0077 | REV | Sales tax, property tax | | (150,000,000) | (150,000,000) | H-RevTax | n/a | No |
| H0079 | REV | Taxes, school, property | | (86,100,000) | (164,600,000) | H-RevTax | n/a | No |
| S1043 | APP | Public charter school loan fund | | (50,000,000) | | S-Edu | n/a | No |
| H0091 | APP | Govt employees, membership fees | | 6,000,000 | 6,000,000 | H-SA | n/a | No |