

GENERAL FUND BUDGET UPDATE

Feb. 24, 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	857,222,100	932,222,100 *
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)	(472,200)
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)	(1,776,280,400)	(722,371,700) *
19. NET REVENUES (line 6 + 18)	\$ 4,948,867,100	\$ 6,077,775,800 *
<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	1,719,700 *
23. College and Universities	1,000,000	1,000,000
24. State Board of Education	21,000,000	1,000,000 *
25. Department of Education	653,900	0 *
26. Department of Health and Welfare	15,581,200	5,665,000 *
27. Division of Medicaid	(97,078,700)	(14,883,200) *
28. Department of Correction	4,600,000	0 *
29. Department of Juvenile Corrections	4,100,000	4,100,000
30. Idaho State Police	11,149,800	0 *
31. Department of Environmental Quality	3,000,000	0 *
32. Department of Lands	3,171,400	1,171,400 *
33. Department of Parks and Recreation	900,000	900,000
34. Department of Commerce	2,000,000	0 *
35. State Appellate Public Defender	1,376,900	1,309,400 *
36. Attorney General	927,600	25,000 *
37. Information Technology Services	1,049,800	693,700
38. Military Division	500,000	0 *
39. Lieutenant Governor	7,000	7,000
40. State Tax Commission	2,500,000	0 *
41. Secretary of State	10,081,400	81,400 *
42. Total Supplementals/Rescissions	\$ 26,986,000	\$ 2,789,400 *
43. FY 2023 Total Estimated Expenditures (line 20 + 21 + 42)	\$ 4,738,344,000	\$ 4,714,147,400 *
44. FY 2023 ESTIMATED ENDING BALANCE (line 19 - 43)	\$ 210,523,100	\$ 1,363,628,400 *

***Pending Legislative Action**

STATE OF IDAHO - 2023 LEGISLATIVE SESSION
GENERAL FUND BUDGET UPDATE

Status as of

Feb. 24, 2023

Prepared by Legislative Services Office, Budget & Policy Analysis

FISCAL YEAR 2024

<u>REVENUES</u>	<u>Gov's Revised Recommendation</u>	<u>Legislative Action</u>
1. Estimated Beginning Balance	\$ 210,523,100	\$ 1,363,628,400 *
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	\$ 6,910,739,900 *
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	\$ 6,910,739,900 *
 <u>APPROPRIATIONS</u>		
14. FY 2024 Original Appropriations	\$ 4,855,946,700	\$ 105,658,300 *
15. FY 2024 ESTIMATED ENDING BALANCE (line 13 - 14)	\$ 220,357,700	\$ 6,805,081,600 *

***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 and Ext. Service	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%				*
State Board of Education	9,428,100	11,100,000	17.7%				*
Health Education Programs	24,833,300	26,895,100	8.3%	26,845,500	(49,600)	2,012,200	8.1%
Career Technical Education	73,192,000	76,458,100	4.5%				*
Idaho Public Television	2,817,400	2,952,600	4.8%	2,933,900	(18,700)	116,500	4.1%
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%	190,100	(82,100)	7,700	4.2%
Health and Human Services							
Department of Health and Welfare	194,490,200	209,085,200	7.5%				*
Division of Medicaid	830,051,800	896,983,500	8.1%				*
State Independent Living Council	237,700	252,300	6.1%	259,900	7,600	22,200	9.3%
Public Safety							
Department of Correction	299,369,600	321,181,900	7.3%				*
Judicial Branch	58,961,600	62,864,000	6.6%				*
Department of Juvenile Corrections	46,071,600	48,380,900	5.0%	48,566,000	185,100	2,494,400	5.4%
Idaho State Police	42,780,300	50,829,700	18.8%				*
Natural Resources							
Department of Environmental Quality	24,760,400	26,218,400	5.9%				*
Department of Lands	8,881,800	10,349,500	16.5%				*
Department of Parks and Recreation	3,730,600	3,899,400	4.5%				*
Department of Water Resources	22,521,200	23,963,700	6.4%				*
Economic Development							
Department of Agriculture	15,897,300	16,342,000	2.8%				*
Department of Commerce	6,408,300	6,683,400	4.3%				*
Industrial Commission	294,000	294,000	0.0%	294,000	0	0	0.0%
Department of Labor	567,300	591,800	4.3%				*
Self-Governing Agencies							
Office of Administrative Hearings	605,700	818,800	35.2%				*
Commission on Hispanic Affairs	262,100	272,200	3.9%				*
Historical Society	4,141,200	4,423,900	6.8%				*
State Commission for Libraries	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%				*
Division of Veterans Services	1,531,800	1,648,000	7.6%	1,646,200	(1,800)	114,400	7.5%
General Government							
Department of Administration	2,627,800	2,681,200	2.0%				*
Attorney General	28,030,100	29,815,400	6.4%				*
State Controller	13,463,600	13,854,700	2.9%				*
Office of the Governor							
Commission on Aging	5,318,400	5,365,100	0.9%	5,361,600	(3,500)	43,200	0.8%
Commission on the Arts	905,700	932,500					*
Commission for the Blind	1,582,000	1,693,400	7.0%	1,693,100	(300)	111,100	7.0%
Office of Drug Policy	355,300	370,100	4.2%	370,000	(100)	14,700	4.1%
Division of Financial Management	2,081,400	2,177,300	4.6%				*
Executive Office of the Governor	2,453,700	2,576,100	5.0%	2,565,200	(10,900)	111,500	4.5%
Division of Human Resources	1,250,000	0	(100.0%)	0	0	(1,250,000)	(100.0%)
Office of Information Technology	1,670,400	2,353,700	40.9%				*
Military Division	8,058,800	8,780,300	9.0%	9,247,100	466,800	1,188,300	14.7%
Office of Species Conservation	1,690,600	1,733,700	2.5%	1,730,600	(3,100)	40,000	2.4%
STEM Action Center	3,173,200	3,296,100	3.9%	3,292,900	(3,200)	119,700	3.8%
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%	662,200	(1,400)	36,100	5.8%
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%	105,658,300	484,800	5,182,000	0.1%

2023 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 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	S-LocGov	House	No
H0070	REV	County indgent services	35,000	35,000	35,000	S-HW	House	No
H0077	NJA	Sales tax, property tax		(150,000,000)	(162,700,000)	H-RevTax	n/a	No
H0079	NJA	Taxes, school, property		(86,100,000)	(164,600,000)	H-RevTax	n/a	No
H0084	APP	Rural nursing loan program		(250,000)	(250,000)	H-3rd	n/a	No
H0091	APP	Govt employees, membership fees		(3,000,000)	(3,000,000)	H-GenOrd	n/a	No
H0108	REV	Income taxes, other states	20,000	20,000	20,000	H-RevTax	n/a	No
H0123	APP	Medicaid expansion, repeal		58,396,600	58,396,600	H-HW	n/a	No
H0133	APP	Drivers Education, parents		(96,000)	(96,000)	S-Trans	House	No
H0138	APP	Presidential primary elections		2,700,000		H-2nd	n/a	No
H0146	APP	Substance abuse prevention fund		(1,500,000)	(1,500,000)	H-HW	n/a	No
H0149	APP	Criminal history, records		(207,500)	(7,500)	H-3rd	House	No
H0172	REV	Income tax rates, effective date		(100,000)		H-RevTax	n/a	No
H0177	REV	Income tax dependent care deduction		(4,000,000)	(4,000,000)	H-RevTax	n/a	No
H0181	APP	Advanced opportunities, funds		(10,000,000)	(10,000,000)	H-Edu	n/a	No
H0198	REV	Income, sales tax debt, interest		(1,100,000)	(1,100,000)	H-Print	n/a	No
H0200	APP	Medicaid, managed care transition		(1,500,000)		H-Print	n/a	No
H0201	APP	Medicaid, postpartum coverage		(6,278,526)	(6,278,526)	H-Print	n/a	No
S1038	APP	Freedom in edu, savings accounts		(45,000,000)	(45,000,000)	S-3rd	n/a	No
S1043	APP	Public charter school loan fund		(50,000,000)		S-3rd	n/a	No
S1053	APP	Roads, secure loads, exemption		(1,275,000)	(1,275,000)	S-14thOrd	n/a	No
S1075	APP	Homeowner property tax relief	(205,000,000)	(150,000,000)	(162,700,000)	S-LocGov	n/a	No
S1076	REV	Private school tuition, tax credit	(14,313,800)	(14,313,800)	(14,313,800)	S-LocGov	n/a	No
S1078	APP	Voter's guides		(750,000)	(750,000)	S-3rd	n/a	No
S1097	APP	Medicaid mgmt info systems ded fund	(18,656,401)	(18,656,401)	(18,656,401)	S-HW	n/a	No
S1107	REV	Property tax reduction, eligibility		(1,600,000)	(1,600,000)	S-LocGov	n/a	No
S1111	NJA	Homeowner property tax relief	(355,000,000)	(300,000,000)	(300,000,000)	S-SA	n/a	No

<u>Totals for Bills Signed into Law</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Status</u>	<u>Passed</u>	<u>Budgeted</u>
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