

GENERAL FUND BUDGET UPDATE

Mar. 22, 2023

Prepared by Legislative Services Office, Budget & Policy Analysis

FISCAL YEAR 2023

REVENUES	Gov's Revised Recommendation	Legislative Action
1. Beginning Balance	\$ 1,432,222,100	\$ 1,432,222,100
2. DFM January Revised Forecast (5.3% below FY 2022)	5,867,925,400	5,867,925,400
3. H1 Extraordinary Session - Public School Income Fund	(500,000,000)	(500,000,000)
4. H292 - Property Tax Relief	(75,000,000)	(76,600,000)
5. H59 - Capital Investment Income Tax	0	363,000
6. H70 - County Indigent Services	0	35,000
7. Total Revenues	5,292,925,400	5,291,723,400
8. Total Revenues and Cash Balance (line 1 + 7)	\$ 6,725,147,500	\$ 6,723,945,500
9. 2022 Cash Transfers - H769, H772, H779, H795, H803, S1428	(721,899,500)	(721,899,500)
10. Deficiency Warrants - Pests, Tires, HazMat (H207)	(472,200)	(472,200)
11. Transfer to POST - Revenue Shortfall	(1,100,000)	0
12. Transfer to DEQ - Water and BMPs (H361)	(120,000,000)	(99,000,000)
13. Transfer to Parks - Expansion/Maintenance (S1196)	(100,000,000)	(85,000,000)
14. Transfer to IDWR - Water Management Fund (H361)	(150,000,000)	(150,000,000)
15. Transfer to ITD - Airports, Bridges, Ped, etc. (H354)	(345,000,000)	(245,000,000)
16. Transfer to Pmnt Bldg Fund - Defrd Maint., Equip (S1197)	(302,808,700)	(302,808,700)
17. Transfer to OEMR - Energy Efficiency Program	(15,000,000)	0
18. Transfer to WDC - Semiconductor Workforce	(15,000,000)	(15,000,000)
19. Transfer to Division of Medicaid - S1097 (S1195)	0	(18,656,400)
20. Total Transfers in (out)	(1,771,280,400)	(1,637,836,800)
21. NET REVENUES (line 8 + 20)	\$ 4,953,867,100	\$ 5,086,108,700
EXPENDITURES		
22. FY 2023 Original Appropriation	\$ 4,624,520,500	\$ 4,624,520,500
23. Reappropriations/Executive Carry Forward	86,837,500	86,837,500
<u>Supplementals/Rescissions</u>		
24. Public School Support (H198) & (H208)	40,465,700	1,719,700
25. College and Universities (H222)	1,000,000	1,000,000
26. Office of the State Board of Ed.	21,000,000	21,000,000
27. Department of Education	653,900	441,300
28. Department of Health and Welfare (H210)	15,581,200	6,667,600
29. Division of Medicaid (H323)	(97,078,700)	(103,543,200)
30. Department of Correction (H351)	4,600,000	4,600,000
31. State Prisons (H357)	0	750,000
32. Department of Juvenile Corrections (H282)	4,100,000	4,100,000
33. Idaho State Police (H359)	11,149,800	6,846,500
34. POST Academy (H359)	0	550,000
35. Department of Environmental Quality (S1183)	3,000,000	3,000,000
36. Department of Lands (S1117)	3,171,400	3,171,400
37. Department of Parks and Recreation (H211)	900,000	900,000
38. Department of Commerce	2,000,000	0
39. State Appellate Public Defender (S1115)	1,376,900	1,376,900
40. Attorney General (S1131)	927,600	25,000
41. Information Technology Services (S1165)	1,049,800	693,700
42. Military Division	500,000	0
43. Lieutenant Governor (S1155)	7,000	7,000
44. State Tax Commission	2,500,000	0
45. Soil and Water Conservation Commission (H352)	5,000,000	5,000,000
46. Secretary of State (H299)	10,081,400	81,400
47. Total Supplementals/Rescissions	31,986,000	(41,612,700)
48. FY 2023 Total Estimated Expenditures (line 22 + 23 + 47)	\$ 4,743,344,000	\$ 4,669,745,300
49. FY 2023 ESTIMATED ENDING BALANCE (line 21 - 48)	\$ 210,523,100	\$ 416,363,400

STATE OF IDAHO - 2023 LEGISLATIVE SESSION
GENERAL FUND BUDGET UPDATE
Prepared by Legislative Services Office, Budget & Policy Analysis

Status as of

Mar. 22, 2023

FISCAL YEAR 2024

<u>REVENUES</u>	<u>Gov's Revised Recommendation</u>	<u>Legislative Action</u>
1. Estimated Beginning Balance	\$ 210,523,100	\$ 416,363,400
2. DFM Original Forecast (5.5% below FY 2023)	5,547,111,500	5,547,111,500
3. H1 Extraordinary Session - Public School Income Fund	0	330,000,000
4. H292 - Property Tax Relief	(120,000,000)	(124,200,000)
5. H59 - Capital Investment Income Tax	0	363,000
6. H70 - County Indigent Services	0	35,000
7. H172 - Retroactive Income Tax Rates	0	(100,000)
8. Total Revenues	5,427,111,500	5,753,209,500
9. Total Revenues and Est.Cash Balance (line 1 + 8)	\$ 5,637,634,600	\$ 6,169,572,900
10. Transfer to Budget Stabilization Fund	(32,363,200)	(32,363,200)
11. Transfer to Public Education Stabilization Fund	(29,327,600)	(29,327,600)
12. Transfer to Fire Suppression Deficiency Fund	(68,715,900)	(68,715,900)
13. Transfer to Pmnt Bldg Fund - Capital Projects (S1197)	(90,658,500)	(94,098,100)
14. Transfer to GARVEE Debt Service Fund	(37,465,000)	0
15. Transfer to Parks - Maint. and Capital Projects (S1196)	0	(10,000,000)
16. Transfer to ITD - Local Transportation Projects (H354)	0	(100,000,000)
17. Transfer to ITD - Highway Distribution Account (H354)	(121,120,000)	(121,120,000)
18. Transfer to ITD - Strategic Initiatives Fund (H354)	(181,680,000)	(181,680,000)
19. Transfer to POST - Peace Officers Training Fund	0	(550,000)
20. Transfer to Rural Nursing Loans Fund - H213 (H356)	0	(250,000)
21. Transfer to Charter School Loans Fund - S1043 (H345)	0	(50,000,000)
22. Total Transfers in (out)	(561,330,200)	(688,104,800)
23. NET REVENUES (line 9 + 22)	\$ 5,076,304,400	\$ 5,481,468,100
<u>APPROPRIATIONS</u>		
24. FY 2024 Original Appropriations	\$ 4,855,946,700	\$ 5,191,929,200
25. FY 2024 ESTIMATED ENDING BALANCE (line 23 - 24)	\$ 220,357,700	\$ 289,538,900

General Fund Comparison
Original Approp to Governor's Rec & JFAC Action

3/22/2023

Department/Agency	FY 2023 Orig Approp	FY 2024 Gov's Revised Rec	Change from 2023	FY 2024 JFAC Action	Difference from Gov	Difference from 2023	Change from 2023
Education							
Public School Support	2,318,089,700	2,382,813,000	2.8%	2,708,842,500	326,029,500	390,752,800	16.9%
<u>State Board of Education</u>							
Ag Research and Ext. Service	35,395,700	36,833,000	4.1%	36,798,300	(34,700)	1,402,600	4.0%
College and Universities	338,065,500	355,468,300	5.1%	353,942,200	(1,526,100)	15,876,700	4.7%
Community Colleges	56,928,900	59,853,300	5.1%	60,910,500	1,057,200	3,981,600	7.0%
Office of the State Board of Ed.	9,428,100	11,100,000	17.7%	41,353,500	30,253,500	31,925,400	338.6%
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%	76,509,300	51,200	3,317,300	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%	29,138,000	(384,900)	1,518,000	5.5%
Department of Education	14,153,400	15,323,500	8.3%	14,778,500	(545,000)	625,100	4.4%
Vocational Rehabilitation	4,985,000	5,212,800	4.6%	5,172,200	(40,600)	187,200	3.8%
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%	214,020,500	4,935,300	19,530,300	10.0%
Division of Medicaid	830,051,800	896,983,500	8.1%	857,259,400	(39,724,100)	27,207,600	3.3%
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%	321,777,700	595,800	22,408,100	7.5%
Judicial Branch	58,961,600	62,864,000	6.6%	62,453,600	(410,400)	3,492,000	5.9%
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%	51,849,700	1,020,000	9,069,400	21.2%
Natural Resources							
Department of Environmental Quality	24,760,400	26,218,400	5.9%	26,108,900	(109,500)	1,348,500	5.4%
Department of Lands	8,881,800	10,349,500	16.5%	10,414,800	65,300	1,533,000	17.3%
Department of Parks and Recreation	3,730,600	3,899,400	4.5%	3,915,000	15,600	184,400	4.9%
Department of Water Resources	22,521,200	23,963,700	6.4%	23,935,400	(28,300)	1,414,200	6.3%
Economic Development							
Department of Agriculture	15,897,300	16,342,000	2.8%	16,604,700	262,700	707,400	4.4%
Department of Commerce	6,408,300	6,683,400	4.3%	6,669,000	(14,400)	260,700	4.1%
Industrial Commission	294,000	294,000	0.0%	294,000	0	0	0.0%
Department of Labor	567,300	591,800	4.3%	595,000	3,200	27,700	4.9%
<u>Self Governing Agencies</u>							
Office of Administrative Hearings	605,700	818,800	35.2%	816,900	(1,900)	211,200	34.9%
Commission on Hispanic Affairs	262,100	272,200	3.9%	272,200	0	10,100	3.9%
Historical Society	4,141,200	4,423,900	6.8%	4,434,100	10,200	292,900	7.1%
Commission for Libraries	4,467,800	4,615,600	3.3%	4,618,800	3,200	151,000	3.4%
Public Defense Commission	11,679,400	12,066,600	3.3%	16,441,400	4,374,800	4,762,000	40.8%
State Appellate Public Defender	3,547,400	3,768,500	6.2%	3,951,000	182,500	403,600	11.4%
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%	2,692,000	10,800	64,200	2.4%
Attorney General	28,030,100	29,815,400	6.4%	30,587,600	772,200	2,557,500	9.1%
State Controller	13,463,600	13,854,700	2.9%	13,845,700	(9,000)	382,100	2.8%
<u>Office of the Governor</u>							
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	3.0%	982,800	50,300	77,100	8.5%
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%	2,158,600	(18,700)	77,200	3.7%
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%	2,359,600	5,900	689,200	41.3%
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%	392,000	0	0	0.0%
Workforce Development Council	125,000	0	(100.0%)	0	0	(125,000)	(100.0%)
<u>Legislative Branch</u>							
Legislative Transfer	8,611,000	8,511,000	(1.2%)	8,511,000	0	(100,000)	(1.2%)
Legislative Services Office	7,475,600	7,891,900	5.6%	8,060,800	168,900	585,200	7.8%
Office of Performance Evaluations	1,030,000	1,136,700	10.4%	1,063,900	(72,800)	33,900	3.3%
Lieutenant Governor	205,000	293,500	43.2%	296,000	2,500	91,000	44.4%
<u>Department of Revenue and Taxation</u>							
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%	45,351,100	1,817,400	4,934,000	12.2%
Secretary of State	4,496,400	8,029,500	78.6%	14,764,600	6,735,100	10,268,200	228.4%
State Treasurer	1,530,800	1,627,100	6.3%	1,622,100	(5,000)	91,300	6.0%
Total General Fund Appropriations	4,624,520,500	4,855,946,700	5.0%	5,191,929,200	335,982,500	567,408,700	12.3%

STATE OF IDAHO - 2023 LEGISLATIVE SESSION
LEGISLATION WITH GENERAL FUND FISCAL IMPACT
Prepared by Legislative Services, Budget & Policy Analysis

3/22/2023

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.

Bill #	Cat.	Bills with Fiscal Impact	FY 2023	FY 2024	FY 2025	Status	Passed	Budgeted
H0059	REV	Capital Investment Income Tax	363,000	363,000	363,000	Law	Both	Yes
H0070	REV	County Indigent Services	35,000	35,000	35,000	Law	Both	Yes
H0133	APP	Funds For Parents Teaching Drivers Ed.		(96,000)	(96,000)	Vetoed	Both	Yes
H0138	APP	Presidential Primary Elections		2,700,000		S-3rd	House	No
H0149	APP	Sealing Of Criminal History Records		(100,000)		Gov	Both	Yes
H0172	REV	Retroactive Income Tax Rates		(100,000)		Law	Both	Yes
H0181	APP	Advanced Opportunities		(10,000,000)	(10,000,000)	S-Edu	House	Yes
H0186	APP	Firing Squad	(750,000)			To House	Both	Yes
H0198	REV	Sales Tax Deficiency Interest Adjustment		(1,100,000)	(1,100,000)	S-3rd	House	No
H0213	APP	Rural Nursing Loan Repayment Prgm		(250,000)	(625,000)	Law	Both	Yes
H0219	APP	Armed Forces Scholarship Residency	(5,500)	(5,500)	(5,500)	S-14thOrd	House	No
H0236	APP	State Public Defender Act		4,380,700	1,330,700	S-3rd	House	Yes
H0288	REV	Income Tax Dependent Care Deduction		(4,000,000)	(4,000,000)	S-LocGov	House	No
H0292	NJA	Property Tax Relief	(76,600,000)	(124,200,000)	(161,800,000)	To Senate	Both	Yes
H0331	REV	Electronic Smoking Products Taxes		12,500,000	12,500,000	H-RevTax	n/a	No
H0332	REV	P-tax On Electric Utilities Replacement		(9,026,738)	(9,026,738)	H-RevTax	n/a	No
H0348	APP	Judicial Salaries		(853,100)	(853,100)	H-WM	n/a	No
S1043	APP	Public Charter School Loan Fund		(50,000,000)		Gov	Both	Yes
S1097	APP	Medicaid Mgmt Info Systems Ded Fund	(18,656,400)			To Senate	Both	Yes
S1161	APP	Empowering Parents Program		(30,000,000)	(42,000,000)	H-Edu	Senate	Yes
SJR101	APP	Initiative Signatures			(200,000)	H-2nd	Senate	No
SJR103	APP	Limiting Special Legislative Session		(200,000)	(200,000)	S-SA	n/a	No

Totals for Bills Signed into Law	FY 2023	FY 2024	FY 2025	#Signed	#Vetoed	Budgeted
	398,000	48,000	(227,000)	4	1	Yes