

STATE OF IDAHO - 2024 LEGISLATIVE SESSION
GENERAL FUND BUDGET UPDATE

Status as of
Mar. 25, 2024

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. Unobligated Cash Balance	\$ 416,363,400	\$ 416,363,400
2. Reappropriation	43,603,600	43,603,600
3. Executive Carry Forward	30,661,300	30,661,300
4. After Year-End Cash Reversions (DHW, Admin)	32,655,000	32,655,000
5. Cash Balance	523,283,300	523,283,300
6. Revenue Projection (5.1% below FY 2023)	5,644,218,100	5,644,218,100
7. Total Revenues and Cash Balance (line 5 + 6)	\$ 6,167,501,400	\$ 6,167,501,400
8. 2023 Cash Transfers	(746,104,800)	(746,104,800)
9. Deficiency Warrants - Pests & HazMat (H679)(S1372)	(649,900)	(649,900)
10. H70 of 2023 - CAT Fund Closeout	11,400,000	11,400,000
11. S1211 of 2023 - Public Education Stabilization	29,327,600	29,327,600
12. Public Defense Cash Reconciliation	36,000,000	36,000,000
13. Total Transfers in (out)	(670,027,100)	(670,027,100)
14. NET REVENUES (line 7 + 13)	\$ 5,497,474,300	\$ 5,497,474,300
<u>EXPENDITURES</u>		
15. FY 2024 Original Appropriation	5,181,036,700	5,181,036,700
16. Reappropriation/Executive Carry Forward	74,264,900	74,264,900
<u>Supplementals/Rescissions</u>		
17. Public School Support	281,900	0
18. Dept. of Health and Welfare (S1426)(S1437)	16,181,900	16,181,900
19. Division of Medicaid	(92,877,200)	(92,877,200)
20. Dept. of Correction	(516,600)	(1,716,600)
21. Attorney General (S1434)	5,000,000	435,000
22. State Controller (S1408)	75,000	24,000
23. Total Supplementals/Rescissions	(71,855,000)	(77,952,900)
24. FY 2024 Total Estimated Expenditures (line 15 + 16 + 23)	5,183,446,600	5,177,348,700
25. FY 2024 ESTIMATED ENDING BALANCE (line 14 - 24)	\$ 314,027,700	\$ 320,125,600

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<u>REVENUES</u>	<u>Gov's Revised Recommendation</u>	<u>Legislative Action</u>
1. Estimated Beginning Balance	\$ 314,027,700	\$ 320,125,600
2. Legislative Revenue Projection (5.1% above FY 2024)	6,028,242,000	5,929,700,000
3. Tax Deficiency Interest Accrual Pause (H445)		(1,100,000)
4. Proposed Legislation - Additional TECM Funding	(50,000,000)	0
5. Income Taxes and School Facilities Fund (H521)	(125,000,000)	(212,600,000)
6. Total Revenues	<u>5,853,242,000</u>	<u>5,716,000,000</u>
7. Total Revenues and Estimated Cash Balance (line 1 + 6)	\$ 6,167,269,700	\$ 6,036,125,600
8. Transfer to Lands - Fire Suppression Def. Fund (S1410)	(17,000,000)	(17,000,000)
9. Transfer to ITD - Strategic Initiatives Fund (H723)	(302,800,000)	(302,800,000)
10. Transfer to Permanent Bldg Fund (H735)	(25,000,000)	(23,000,000)
11. Transfer to DEQ - CAFO (S1412)	(2,000,000)	(2,000,000)
12. Transfer to Water Resources - Water Management (S1411)	(30,000,000)	(30,000,000)
13. Transfer to ITD - Local Roads and Bridges (H723)	(200,000,000)	(200,000,000)
14. Transfer from ITD - Deputy AG Funding	322,400	0
15. Transfer to ISDA - Invasive Species Treatment (S1372)	(5,000,000)	(5,000,000)
16. Transfer to Soil & Water Conserv Comm - WQPA	(1,000,000)	0
17. Transfer from SCO - Bus. Info. Infrastructure Fund	2,435,500	0
18. Transfer to Ag - Livestock Depredation		(225,000)
19. Transfer to Budget Stabilization Fund §57-814, I.C.	(24,047,300)	0
20. Total Transfers in (out)	<u>(604,089,400)</u>	<u>(580,025,000)</u>
21. NET REVENUES (line 7 + 20)	\$ 5,563,180,300	\$ 5,456,100,600
<u>APPROPRIATIONS</u>		
22. FY 2025 Program Maintenance		5,134,456,600
23. FY 2025 Enhancements		<u>121,387,200</u> *
24. FY 2025 Original Appropriations	5,297,439,600	5,255,843,800 *
25. FY 2025 ESTIMATED ENDING BALANCE (line 21 - 24)	\$ 265,740,700	\$ 200,256,800 *

***Pending Legislative Action**

General Fund Comparison

3/25/2024

Original Approp to Governor's Recommendation & JFAC Action

Department/Agency	FY 2024 Orig Approp	FY 2025 Gov's Revised Rec	Change from 2024	FY 2025 JFAC Action	Difference from Gov	Difference from 2024	Change from 2024
Education							
Public School Support	2,698,842,500	2,711,337,500	0.5%	2,651,908,900	(59,428,600)	(46,933,600)	(1.7%)
<i>State Board of Education</i>							
Ag Research and Ext. Service	36,798,300	37,966,900	3.2%	37,966,900	0	1,168,600	3.2%
College and Universities	353,942,200	363,139,400	2.6%	365,098,400	1,959,000	11,156,200	3.2%
Community Colleges	60,910,500	63,285,200	3.9%	63,935,200	650,000	3,024,700	5.0%
Office of the State Board of Ed.	41,353,500	46,446,600	12.3%	46,161,100	(285,500)	4,807,600	11.6%
Health Education Programs	26,845,500	27,844,400	3.7%	27,830,000	(14,400)	984,500	3.7%
Career Technical Education	76,509,300	79,153,900	3.5%	79,153,900	0	2,644,600	3.5%
Idaho Public Television	2,933,900	3,016,600	2.8%	3,016,600	0	82,700	2.8%
Special Programs	29,138,000	30,083,600	3.2%	30,083,600	0	945,600	3.2%
Department of Education	14,778,500	56,924,300	285.2%	12,635,300	(44,289,000)	(2,143,200)	(14.5%)
Vocational Rehabilitation	5,172,200	5,307,300	2.6%	5,272,700	(34,600)	100,500	1.9%
Charter School Commission	190,100	193,000	1.5%	193,000	0	2,900	1.5%
Health and Human Services							
Department of Health and Welfare	214,020,500	222,944,800	4.2%	222,122,300	(822,500)	8,101,800	3.8%
Division of Medicaid	856,366,900	847,634,300	(1.0%)	920,383,700	72,749,400	64,016,800	7.5%
State Independent Living Council	259,900	263,600	1.4%	263,600	0	3,700	1.4%
Public Safety							
Department of Correction	321,777,700	333,300,800	3.6%	333,300,800	0	11,523,100	3.6%
Judicial Branch	62,453,600	72,475,600	16.0%	60,654,700			*
Department of Juvenile Corrections	48,566,000	49,175,800	1.3%	49,175,800	0	609,800	1.3%
Idaho State Police	51,849,700	63,728,600	22.9%	62,314,200	(1,414,400)	10,464,500	20.2%
Natural Resources							
Department of Environmental Quality	26,108,900	27,806,400	6.5%	27,313,500	(492,900)	1,204,600	4.6%
Department of Lands	10,414,800	16,049,100	54.1%	16,780,600	731,500	6,365,800	61.1%
Department of Parks and Recreation	3,915,000	4,035,400	3.1%	4,035,400	0	120,400	3.1%
Department of Water Resources	23,935,400	24,212,200	1.2%	24,212,200	0	276,800	1.2%
Economic Development							
Department of Agriculture	13,084,900	15,511,800	18.5%	15,011,800	(500,000)	1,926,900	14.7%
Soil and Water Conservation Comm.	3,519,800	3,592,200	2.1%	4,592,200	1,000,000	1,072,400	30.5%
Department of Commerce	6,669,000	5,901,600	(11.5%)	5,901,600	0	(767,400)	(11.5%)
Industrial Commission	294,000	294,000	0.0%	294,000	0	0	0.0%
Department of Labor	595,000	607,200	2.1%	607,200	0	12,200	2.1%
<i>Self Governing Agencies</i>							
Commission on Hispanic Affairs	272,200	275,000	1.0%	275,000	0	2,800	1.0%
Historical Society	4,434,100	6,278,900	41.6%	6,278,900	0	1,844,800	41.6%
Commission for Libraries	4,618,800	4,764,100	3.1%	4,764,100	0	145,300	3.1%
PDC/Office of the State Public Defender	16,441,400	13,435,300	(18.3%)	16,485,300	3,050,000	43,900	0.3%
State Appellate Public Defender	3,951,000	4,081,700	3.3%	4,081,700	0	130,700	3.3%
Division of Veterans Services	1,646,200	1,714,800	4.2%	1,714,800	0	68,600	4.2%
Office of Administrative Hearings	816,900	1,589,000	94.5%	1,589,000	0	772,100	94.5%
General Government							
Department of Administration	2,692,000	2,739,700	1.8%	2,709,700	(30,000)	17,700	0.7%
Attorney General	30,587,600	31,700,700	3.6%	31,713,600	12,900	1,126,000	3.7%
State Controller	13,845,700	16,402,600	18.5%	13,967,100	(2,435,500)	121,400	0.9%
<i>Office of the Governor</i>							
Commission on Aging	5,361,600	6,285,200	17.2%	6,285,200	0	923,600	17.2%
Commission on the Arts	982,800	933,400	(5.0%)	933,400	0	(49,400)	(5.0%)
Commission for the Blind	1,693,100	1,964,900	16.1%	1,964,900	0	271,800	16.1%
Office of Drug Policy	370,000	376,200	1.7%	376,200	0	6,200	1.7%
Division of Financial Management	2,158,600	2,228,200	3.2%	2,228,200	0	69,600	3.2%
Executive Office of the Governor	2,565,200	2,881,300	12.3%	2,881,300	0	316,100	12.3%
Office of Information Technology	2,359,600	2,506,000	6.2%	2,506,000	0	146,400	6.2%
Military Division	9,247,100	8,880,300	(4.0%)	8,880,300	0	(366,800)	(4.0%)
Office of Species Conservation	1,730,600	1,766,500	2.1%	1,766,500	0	35,900	2.1%
STEM Action Center	3,292,900	3,319,200	0.8%	3,279,200	(40,000)	(13,700)	(0.4%)
Wolf Depredation Control Board	392,000	392,000	0.0%	392,000	0	0	0.0%
<i>Legislative Branch</i>							
Legislative Transfer	8,511,000	8,511,000	0.0%	8,511,000	0	0	0.0%
Legislative Services Office	8,060,800	8,474,400	5.1%	8,871,700	397,300	810,900	10.1%
Office of Performance Evaluations	1,063,900	1,083,600	1.9%	1,083,600	0	19,700	1.9%
Lieutenant Governor	296,000	298,600	0.9%	298,600	0	2,600	0.9%
<i>Department of Revenue and Taxation</i>							
Board of Tax Appeals	662,200	685,200	3.5%	656,000	(29,200)	(6,200)	(0.9%)
State Tax Commission	45,351,100	44,251,500	(2.4%)	44,251,500	0	(1,099,600)	(2.4%)
Secretary of State	14,764,600	5,742,200	(61.1%)	5,233,800	(508,400)	(9,530,800)	(64.6%)
State Treasurer	1,622,100	1,646,000	1.5%	1,646,000	0	23,900	1.5%
Total General Fund Appropriations	5,181,036,700	5,297,439,600	2.2%	5,255,843,800	(29,774,900)	76,606,000	1.5%

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. A bill denoted with a "+" means it is new since the previous printing of the update. Bills are added to this report upon introduction by the body.

Bill #	Cat.	Bills with Fiscal Impact	FY 2024	FY 2025	FY 2026	Status	Passed	Budgeted
H0445	REV	Tax deficiency interest accrual pause		(1,100,000)	(1,100,000)	Law	Both	Yes
H0452	APP	Idaho Digital Learning Academy Funding Formula		1,300,000	1,300,000	Law	Both	Yes
H0454	APP	Advanced Opportunity Funds allowed utilization		(75,000)	(75,000)	Law	Both	Yes
H0494	APP	Prosecuting human trafficking by the attorney general		(239,524)	(190,524)	To Gov	Both	Yes
H0521	REV	Income taxes and School Facilities Fund		(212,600,000)	(215,000,000)	To Gov	Both	Yes
H0592	APP	Depredation of Livestock and Prevention Fund		(225,000)	(225,000)	Law	Both	Yes
H0596	APP	Pharmacy Benefit Managers oversight		(132,400)	(132,400)	H-2nd	Senate	
H0646	APP	Clarifying the definitions of six north Idaho county bounda	(60,000)			To Gov	Both	
H0687	APP	Kootenai River adjudication		(700,000)	(700,000)	To Gov	Both	Yes
+ H0713	APP	Judges salaries		(958,741)	(958,741)	H-JRA		
HJR001	APP	Publishing costs: Article IX Section 5 of Idaho Constitution repeal		(200,000)		H-SA		
HJR005	APP	Voter eligibility clarification		(200,000)		S-3rd	House	
S1271	APP	Repeal Global Mission Grant Program		1,000,000	1,000,000	Law	Both	Yes
S1292	APP	Department of Lands provide own legal services		(257,600)	(265,300)	H-2nd	Senate	
S1294	APP	Re-authorize Idaho Rural Development Partnership Act		(116,900)	(116,900)	To Gov	Both	Yes
S1350	APP	Standardized materials for human trafficking victims		(50,000)		H-JRA	Senate	
S1359	APP	Advanced Opportunity Funds increase		(400,000)	(400,000)	Law	Both	Yes
S1380	APP	Office of Health and Social Services Ombudsman		(470,000)	(470,000)	To Gov	Both	
S1391	APP	Charter school facility funds		(12,160,000)	(12,160,000)	H-Edu	Senate	
S1392	APP	Charter school facility funds		(12,160,000)	(12,160,000)	H-Edu	Senate	
+ S1416	APP	Moving the Emergency Medical Services Bureau			(2,200,000)	H-SA	Senate	
+ S1428	REV	Exempting military retirement income from taxes		(12,243,261)	(12,243,261)	S-3rd		
+ S1436	APP	Judges salaries			(2,662,486)	S-JR		
SJR104	APP	Limiting length of special/extrodinary sessions		(200,000)		H-SA	Senate	

Totals for Bills Not Signed into Law

FY 2024	FY 2025	FY 2026
(60,000)	(252,488,426)	(259,259,612)

Totals for Bills Signed into Law

FY 2024	FY 2025	FY 2026
0	500,000	500,000