

STATE OF IDAHO - 2025 LEGISLATIVE SESSION  
**GENERAL FUND BUDGET UPDATE**

Status as of

1/9/2025

*Prepared by Legislative Services Office, Budget & Policy Analysis*

**FISCAL YEAR 2025**

<b>REVENUES</b>	<b>Gov's Recommendation</b>	<b>Legislative Action</b>
1. Unobligated Cash Balance	\$ 320,065,600	\$ 320,065,600
2. Reappropriation	16,026,600	16,026,600
3. Executive Carry Forward	28,391,800	28,391,800
4. Cash Balance	364,484,000	364,484,000
5. Revenue Projection (4.4% above FY 2024)	5,947,783,300	5,947,783,300 *
6. Total Revenues and Cash Balance (line 5 + 6)	\$ 6,312,267,300	\$ 6,312,267,300 *
7. 2024 Cash Transfers	(580,025,000)	(580,025,000) *
8. Deficiency Warrants - Pests & HazMat	(1,758,500)	0 *
9. Bond Levy Equalization Close Out (H521 of 2024)	62,861,000	0 *
10. Fire Suppression Cash Transfer	(60,000,000)	0 *
11. Total Transfers in (out)	(578,922,500)	(580,025,000) *
12. NET REVENUES (line 6 + 11)	\$ 5,733,344,800	\$ 5,732,242,300 *
<b><u>EXPENDITURES</u></b>		
13. FY 2025 Original Appropriation	5,266,863,200	5,266,863,200
14. Reappropriation/Executive Carry Forward <u>Supplementals/Rescissions</u>	44,418,400	44,418,400
15. Vocational Rehabilitation	4,400,000	0 *
16. Department of Health & Welfare	12,531,700	0 *
17. Division of Medicaid	511,400	0 *
18. Department of Correction	13,866,600	0 *
19. Idaho State Police	268,100	0 *
20. Office of Information Technology Services	81,700	0 *
21. Office of the State Public Defender	5,817,800	0 *
22. Military Division	1,299,200	0 *
23. Total Supplementals/Rescissions	38,776,500	0 *
24. FY 2025 Total Estimated Expenditures (line 13 + 14 + 23)	5,350,058,100	5,311,281,600 *
25. FY 2025 ESTIMATED ENDING BALANCE (line 12 - 24)	\$ 383,286,700	\$ 420,960,700 *

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Status as of

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**FISCAL YEAR 2026**

<b><u>REVENUES</u></b>	<b><u>Gov's Revised Recommendation</u></b>	<b><u>Legislative Action</u></b>
1. Estimated Beginning Balance	\$ 383,286,700	\$ 420,960,700 *
2. Revenue Projection (5.6% above FY 2025)	6,261,717,000	6,261,717,000 *
3. Proposed Legislation - Additional TECM Funding	(50,000,000)	0 *
4. Proposed Legislation - State Public Defender	(34,723,400)	0 *
5. Proposed Legislation - Public Schools Gap Funding	(50,000,000)	0 *
6. Proposed Legislation - Education Tax Credit	(50,000,000)	0 *
7. Proposed Legislation - Tax Relief	(100,000,000)	0 *
8. Total Revenues	5,976,993,600	6,261,717,000 *
9. Total Revenues and Estimated Cash Balance (line 1 + 6)	\$ 6,360,280,300	\$ 6,682,677,700 *
10. Transfer to ITD - Strategic Initiatives Fund	(311,884,000)	0 *
11. Transfer to Lands - Fire Suppression Deficiency Fund	(40,000,000)	0 *
12. Transfer to Treasurer - Workforce Housing Fund	(15,000,000)	0 *
13. Transfer to Public Education Stabilization Fund	(50,000,000)	0 *
14. Transfer to Budget Stabilization Fund §57-814, I.C.	(59,068,800)	0 *
15. Transfer to Gov's Emergency Fund	(1,350,000)	0 *
16. Total Transfers in (out)	(477,302,800)	0 *
17. NET REVENUES (line 9 + 16)	\$ 5,882,977,500	\$ 6,682,677,700 *
<b><u>APPROPRIATIONS</u></b>		
18. FY 2026 Program Maintenance	5,413,093,400	0 *
19. FY 2026 Enhancements	242,230,700	0 *
20. FY 2026 Original Appropriations	5,655,324,100	0 *
21. FY 2026 ESTIMATED ENDING BALANCE (line 17 - 20)	\$ 227,653,400	\$ 6,682,677,700 *

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

Department/Agency	FY 2025 Orig Approp	FY 2026 Gov's Revised Rec	Change from 2025	FY 2026 JFAC Action	Difference from Gov	Difference from 2024	Change from 2024
<b>Education</b>							
Public School Support	2,651,908,900	2,788,847,800	5.2%				*
<i>State Board of Education</i>							
Ag Research and Ext. Service	37,966,900	40,265,100	6.1%				*
College and Universities	365,098,400	389,254,900	6.6%				*
Community Colleges	63,935,200	67,543,400	5.6%				*
Office of the State Board of Ed.	46,161,100	62,892,300	36.2%				*
Health Education Programs	27,830,000	29,431,200	5.8%				*
Career Technical Education	79,153,900	93,324,700	17.9%				*
Idaho Public Television	3,016,600	3,437,800	14.0%				*
Special Programs	30,083,600	31,902,400	6.0%				*
Department of Education	12,530,400	11,946,200	(4.7%)				*
Vocational Rehabilitation	5,272,700	5,439,800	3.2%				*
Charter School Commission	193,000	200,800	4.0%				*
<b>Health and Human Services</b>							
Department of Health and Welfare	221,107,000	237,080,600	7.2%				*
Division of Medicaid	920,383,700	995,871,200	8.2%				*
State Independent Living Council	263,600	294,700	11.8%				*
<b>Public Safety</b>							
Department of Correction	333,300,800	352,510,200	5.8%				*
Judicial Branch	72,544,500	75,687,300	4.3%				*
Department of Juvenile Corrections	49,175,800	51,681,300	5.1%				*
Idaho State Police	62,314,200	71,868,800	15.3%				*
<b>Natural Resources</b>							
Department of Environmental Quality	27,313,500	29,646,000	8.5%				*
Department of Lands	16,939,800	13,247,100	(21.8%)				*
Department of Parks and Recreation	4,035,400	4,243,200	5.1%				*
Department of Water Resources	24,212,200	55,693,200	130.0%				*
<b>Economic Development</b>							
Department of Agriculture	15,011,800	15,635,900	4.2%				*
Soil and Water Conservation Comm.	4,592,200	3,739,400	(18.6%)				*
Department of Commerce	5,901,600	6,088,400	3.2%				*
Industrial Commission	294,000	294,000	0.0%				*
Department of Labor	607,200	634,200	4.4%				*
<i>Self Governing Agencies</i>							
Commission on Hispanic Affairs	275,000	288,800	5.0%				*
Historical Society	6,278,900	5,335,200	(15.0%)				*
Commission for Libraries	4,764,100	4,979,200	4.5%				*
PDC/Office of the State Public Defender	16,485,300	13,733,900	(16.7%)				*
State Appellate Public Defender	4,081,700	4,403,500	7.9%				*
Division of Veterans Services	1,714,800	1,815,400	5.9%				*
Office of Administrative Hearings	1,589,000	1,646,700	3.6%				*
Health and Social Services Ombudsman	470,000	518,200	10.3%				*
Commissions on Pardons & Parole	4,153,400	4,390,600	5.7%				*
<b>General Government</b>							
Department of Administration	2,709,700	2,991,000	10.4%				*
Attorney General	31,334,200	32,708,500	4.4%				*
State Controller	13,967,100	24,366,200	74.5%				*
<i>Office of the Governor</i>							
Commission on Aging	6,285,200	6,501,100	3.4%				*
Commission on the Arts	933,400	990,500	6.1%				*
Commission for the Blind	1,964,900	1,831,200	(6.8%)				*
Office of Drug Policy	376,200	399,700	6.2%				*
Office of Energy & Mineral Resources	0	481,100	#DIV/0!				*
Division of Financial Management	2,228,200	2,370,800	6.4%				*
Executive Office of the Governor	2,881,300	3,071,900	6.6%				*
Office of Information Technology	2,506,000	15,296,700	510.4%				*
Military Division	8,880,300	9,375,400	5.6%				*
Office of Species Conservation	1,766,500	1,833,200	3.8%				*
STEM Action Center	3,279,200	3,353,500	2.3%				*
Wolf Depredation Control Board	392,000	392,000	0.0%				*
<i>Legislative Branch</i>							
Legislative Transfer	8,511,000	8,511,000	0.0%				*
Legislative Services Office	8,871,700	9,283,500	4.6%				*
Office of Performance Evaluations	1,083,600	1,144,300	5.6%				*
Lieutenant Governor	298,600	344,500	15.4%				*
<i>Department of Revenue and Taxation</i>							
Board of Tax Appeals	656,000	713,300	8.7%				*
State Tax Commission	44,251,500	45,675,300	3.2%				*
Secretary of State	5,233,800	6,162,000	17.7%				*
State Treasurer	1,646,000	1,714,000	4.1%				*
<b>Total General Fund Appropriations</b>	<b>5,271,016,600</b>	<b>5,655,324,100</b>	<b>7.3%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>

**LEGISLATION WITH GENERAL FUND FISCAL IMPACT**

1/10/2025
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**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.	<i>Bills with Fiscal Impact</i>	FY 2025	FY 2026	FY 2027	Status	Passed	Budgeted
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**Totals for Bills Signed into Law**

**FY 2025**

**FY 2026**

**FY 2027**

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