

STATE OF IDAHO - 2025 LEGISLATIVE SESSION
GENERAL FUND BUDGET UPDATE

Status as of

1/16/2025

Prepared by Legislative Services Office, Budget & Policy Analysis

FISCAL YEAR 2025

<u>REVENUES</u>	<u>Gov's Recommendation</u>	<u>Legislative Action</u>
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	<u>364,484,000</u>	<u>364,484,000</u>
5. Revenue Projection (4.4% above FY 2024)	5,947,783,300	5,990,000,000
6. Total Revenues and Cash Balance (line 5 + 6)	\$ 6,312,267,300	\$ 6,354,484,000 *
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)	<u>(578,922,500)</u>	<u>(580,025,000) *</u>
12. NET REVENUES (line 6 + 11)	\$ 5,733,344,800	\$ 5,774,459,000 *
<u>EXPENDITURES</u>		
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	<u>38,776,500</u>	<u>0 *</u>
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	\$ 463,177,400 *

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GENERAL FUND BUDGET UPDATE

Status as of

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FISCAL YEAR 2026

<u>REVENUES</u>	<u>Gov's Revised Recommendation</u>	<u>Legislative Action</u>
1. Estimated Beginning Balance	\$ 383,286,700	\$ 463,177,400 *
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	\$ 6,724,894,400 *
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	\$ 6,724,894,400 *
<u>APPROPRIATIONS</u>		
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	\$ 6,724,894,400 *

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
Education							
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%				*
Health and Human Services							
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%				*
Public Safety							
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%				*
Natural Resources							
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%				*
Economic Development							
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%				*
General Government							
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%				*
Total General Fund Appropriations	5,271,016,600	5,655,324,100	7.3%	0	0	0	0.0%

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
HB0005	APP	Behavioral Threat Assessment and Mgt. Teams		(50,000)	(100,000)	H-JRA	n/a	No
HB0011	APP	Immigration Prosecution	(250,000)	(1,000,000)	(1,000,000)	H-SA	n/a	No

Totals for Bills Signed into Law

FY 2025

FY 2026

FY 2027

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