

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

Status as of

2/6/2025

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

**FISCAL YEAR 2025**

<b><u>REVENUES</u></b>	<b><u>Gov's Recommendation</u></b>	<b><u>Legislative Action</u></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 (4.9% 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)	(578,922,500)	(580,025,000) *
12. NET REVENUES (line 6 + 11)	\$ 5,733,344,800	\$ 5,774,459,000 *
<b><u>EXPENDITURES</u></b>		
13. FY 2025 Original Appropriation	5,266,863,200	5,266,863,200
14. Reappropriation/Executive Carry Forward	44,418,400	44,418,400
<b><u>Supplementals/Rescissions</u></b>		
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	\$ 463,177,400 *

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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	\$ 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 *
<b><u>APPROPRIATIONS</u></b>		
18. FY 2026 Program Maintenance	5,413,093,400	5,404,879,200
19. FY 2026 Enhancements	242,230,700	0 *
20. FY 2026 Original Appropriations	5,655,324,100	5,404,879,200 *
21. FY 2026 ESTIMATED ENDING BALANCE (line 17 - 20)	\$ 227,653,400	\$ 1,320,015,200 *

**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 2025	Change from 2025
<b>Education</b>							
Public School Support	2,651,908,900	2,788,847,800	5.2%	2,760,570,100			*
<i>State Board of Education</i>				0			*
Ag Research and Ext. Service	37,966,900	40,265,100	6.1%	39,705,400			*
College and Universities	365,098,400	389,254,900	6.6%	381,799,700			*
Community Colleges	63,935,200	67,543,400	5.6%	66,739,900			*
Office of the State Board of Ed.	46,161,100	62,892,300	36.2%	46,712,100			*
Health Education Programs	27,830,000	29,431,200	5.8%	28,465,000			*
Career Technical Education	79,153,900	93,324,700	17.9%	81,916,100			*
Idaho Public Television	3,016,600	3,437,800	14.0%	3,084,200			*
Special Programs	30,083,600	31,902,400	6.0%	30,332,000			*
Department of Education	12,530,400	11,946,200	(4.7%)	11,744,100			*
Vocational Rehabilitation	5,272,700	5,439,800	3.2%	5,417,600			*
Charter School Commission	193,000	200,800	4.0%	199,900			*
<b>Health and Human Services</b>							
Department of Health and Welfare	221,107,000	237,080,600	7.2%	217,751,700			*
Division of Medicaid	920,383,700	995,871,200	8.2%	923,907,400			*
State Independent Living Council	263,600	294,700	11.8%	283,000			*
<b>Public Safety</b>							
Department of Correction	333,300,800	352,510,200	5.8%	338,563,600			*
Judicial Branch	72,544,500	75,687,300	4.3%	72,633,900			*
Department of Juvenile Corrections	49,175,800	51,681,300	5.1%	51,466,200			*
Idaho State Police	62,314,200	71,868,800	15.3%	59,855,700			*
<b>Natural Resources</b>							
Department of Environmental Quality	27,313,500	29,646,000	8.5%	28,174,500			*
Department of Lands	16,939,800	13,247,100	(21.8%)	11,310,800			*
Department of Parks and Recreation	4,035,400	4,243,200	5.1%	4,255,800			*
Department of Water Resources	24,212,200	55,693,200	130.0%	24,402,000			*
<b>Economic Development</b>							
Department of Agriculture	15,011,800	15,635,900	4.2%	15,380,300			*
Soil and Water Conservation Comm.	4,592,200	3,739,400	(18.6%)	3,697,000			*
Department of Commerce	5,901,600	6,088,400	3.2%	6,068,100			*
Industrial Commission	294,000	294,000	0.0%	294,000			*
Department of Labor	607,200	634,200	4.4%	637,300			*
<i>Self Governing Agencies</i>							
Commission on Hispanic Affairs	275,000	288,800	5.0%	288,200			*
Historical Society	6,278,900	5,335,200	(15.0%)	4,826,400			*
Commission for Libraries	4,764,100	4,979,200	4.5%	4,929,200			*
State Appellate Public Defender	4,081,700	4,403,500	7.9%	4,209,500			*
Division of Veterans Services	1,714,800	1,815,400	5.9%	1,785,300			*
Office of the State Public Defender	16,485,300	13,733,900	(16.7%)	13,662,800			*
Office of Administrative Hearings	1,589,000	1,646,700	3.6%	1,627,000			*
Health and Social Services Ombudsman	470,000	518,200	10.3%	465,100			*
Commissions on Pardons & Parole	4,153,400	4,390,600	5.7%	4,336,800			*
<b>General Government</b>							
Department of Administration	2,709,700	2,991,000	10.4%	2,943,700			*
Attorney General	31,334,200	32,708,500	4.4%	32,299,000			*
State Controller	13,967,100	24,366,200	74.5%	14,273,100			*
<i>Office of the Governor</i>							
Commission on Aging	6,285,200	6,501,100	3.4%	6,329,300			*
Commission on the Arts	933,400	990,500	6.1%	970,400			*
Commission for the Blind	1,964,900	1,831,200	(6.8%)	1,804,000			*
Office of Drug Policy	376,200	399,700	6.2%	398,000			*
Office of Energy & Mineral Resources	0	481,100	#DIV/0!	0			*
Division of Financial Management	2,228,200	2,370,800	6.4%	2,317,300			*
Executive Office of the Governor	2,881,300	3,071,900	6.6%	2,759,000			*
Office of Information Technology	2,506,000	15,296,700	510.4%	2,598,400			*
Military Division	8,880,300	9,375,400	5.6%	9,262,000			*
Office of Species Conservation	1,766,500	1,833,200	3.8%	1,826,000			*
STEM Action Center	3,279,200	3,353,500	2.3%	3,337,200			*
Wolf Depredation Control Board	392,000	392,000	0.0%	392,000			*
<i>Legislative Branch</i>							
Legislative Transfer	8,511,000	8,511,000	0.0%	8,511,000			*
Legislative Services Office	8,871,700	9,283,500	4.6%	9,262,800			*
Office of Performance Evaluations	1,083,600	1,144,300	5.6%	1,129,600			*
Lieutenant Governor	298,600	344,500	15.4%	313,400			*
<i>Department of Revenue and Taxation</i>							
Board of Tax Appeals	656,000	713,300	8.7%	680,700			*
State Tax Commission	44,251,500	45,675,300	3.2%	45,027,700			*
Secretary of State	5,233,800	6,162,000	17.7%	5,242,700			*
State Treasurer	1,646,000	1,714,000	4.1%	1,704,200			*
<b>Total General Fund Appropriations</b>	<b>5,271,016,600</b>	<b>5,655,324,100</b>	<b>7.3%</b>	<b>5,404,879,200</b>	<b>(250,444,900)</b>	<b>133,862,600</b>	<b>2.5%</b>

**LEGISLATION WITH GENERAL FUND FISCAL IMPACT**

2/6/2025

**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		(100,000)	(50,000)	H-JRA	n/a	No
HB0025	REV	TECM Funding from Sales Tax		(16,866,300)	(33,406,500)	H-RevTax	n/a	No
HB0033	APP	Public Notice Published at SCO		(870,000)	(300,000)	H-SA	n/a	No
HB0040	REV	Income Tax, Military Pension Tax, Capital Gains Tax		(253,000,000)	(277,987,400)	S-LocGov	House	No
HB0058	APP	Repeal Medicaid Expansion		97,783,000	97,783,000	H-HW	n/a	No
HB0061	REV	Food Tax Credit Increase		(50,000,000)	(50,000,000)	H-RevTax	n/a	No
HB0074	REV	Property Tax Relief	(100,000,000)	(50,000,000)	(50,000,000)	H-RevTax	n/a	No
HB0083	APP	Immigration Prosecution	(250,000)	(1,000,000)	(1,000,000)	H-3rd	n/a	No
HB0085	APP	Governor Veto of Citizen Initiatives		(300,000)	(300,000)	H-SA	n/a	No
HB0092	REV	Income Tax Filing Extension		(1,750,000)	(1,700,000)	H-RevTax	n/a	No
HB0093	REV	Idaho Parental Choice Tax Credit		(50,125,000)	(50,000,000)	H-3rd	n/a	No
HB0111	APP	Photo ID for SNAP Benefits		(574,900)	(205,700)	H-HW	n/a	No
HB0124	APP	Judicial Salary Increase		(10,155,400)	(10,155,400)	H-JRA	n/a	No
HB0144	REV	Sales Tax Permits for Small Volume Sellers		(999,900)	(999,900)	H-RevTax	n/a	No
SB1016	REV	Retain Interest on Brand Board Account		(40,000)	(40,000)	S-AA	n/a	No
SB1025	APP	Education Choice & Competition Act		(20,000,000)	(20,000,000)	S-3rd	n/a	No
SB1028	APP	District Judge - 1st Judicial District	0	(408,100)	(408,100)	S-3rd	n/a	No
SB1029	APP	District Judge - 7th Judicial District	0	(408,100)	(408,100)	S-3rd	n/a	No
SB1057	REV	Child Tax Credit Expansion for Preborn Children	0	(3,443,600)	(3,443,600)	S-LocGov	n/a	No

**Totals for Bills Signed into Law**

**FY 2025**

**FY 2026**

**FY 2027**