Tab 2

General Fund Update

Update on Technology Infrastructure Stabilization Fund

(Please double click to enlarge the document. You can then maneuver through the pages with the arrows located at the bottom of the document, click "open file" in the top right corner or download the file to your computer using the "extract file" icon located at the bottom of the document in the pdf tool bar.)

Legislative Services Office, Budget & Policy Analysis

June 15, 2018

Presentation to Legislative Council

Paul Headlee, Division Manager

FY 2018 and FY 2019 General Fund Appropriation Update

1. FY 2019 Legislative Fiscal Report (LFR)
   https://legislature.idaho.gov/lso/bpa/pubs/lfr/

2. FY 2019 Pie Charts of GF Revenue and Appropriations

3. 22-year General Fund Appropriation History

4. FY 2018 and FY 2019 General Fund Updates

5. Reserve Fund Balances and Revenue/Appropriation Metrics

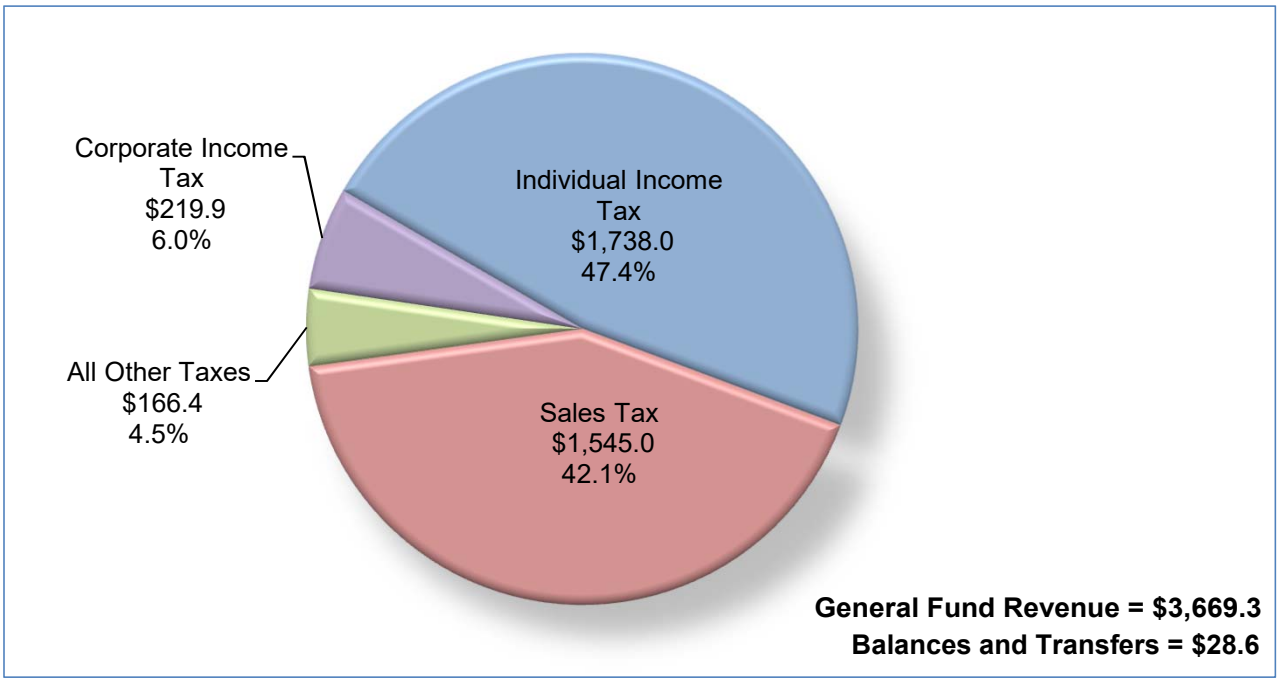
6. FY 2019 Appropriation – All Funds

7. Detail for FY 2018 and FY 2019 Updates

FY 2019 General Fund Revenue & Original Appropriations

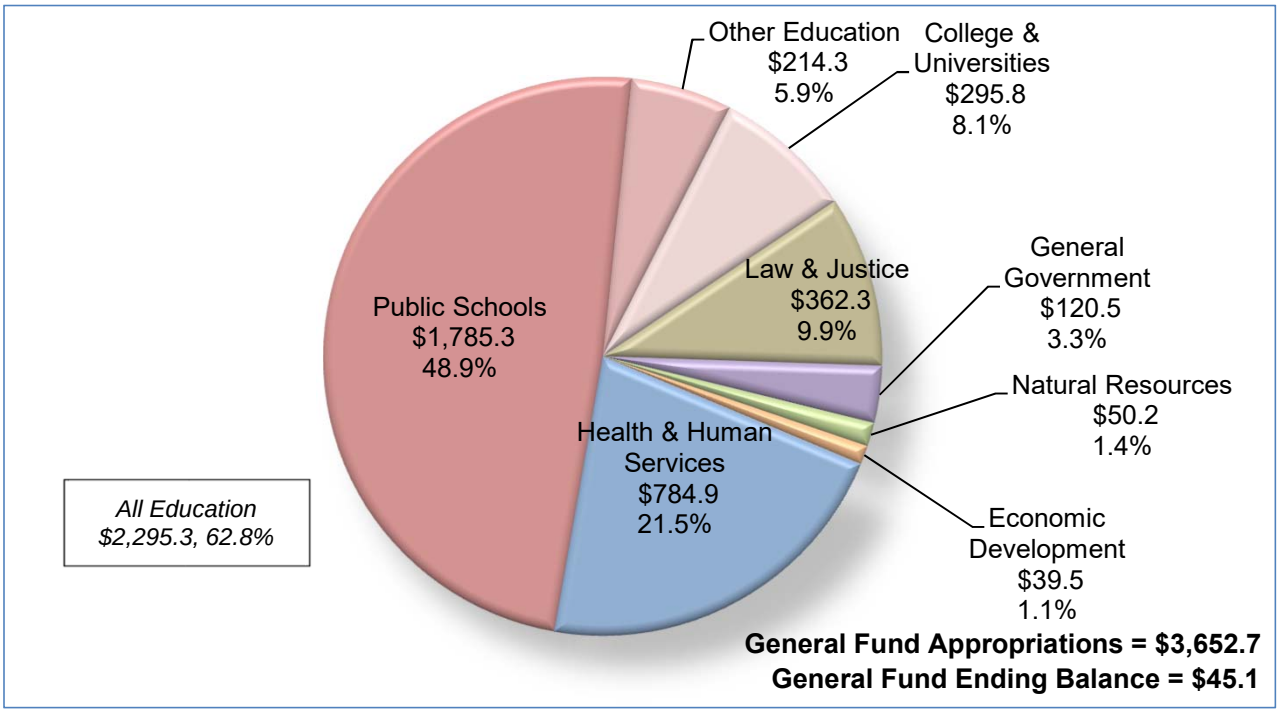
"Where the money comes from . . ."

Dollars In Millions (Percent of Revenue)



"Where the money goes . . ."

Dollars In Millions (Percent of Appropriations)



Twenty-Two Year History of General Fund

Original Appropriations: FY 1998 to FY 2019

Millions of Dollars

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total Gen Fund
2019	$1,785.3	$295.8	$214.3	$2,295.3	$765.2	$282.5	$309.6	$3,652.7
2018	$1,685.3	$287.1	$198.9	$2,171.2	$706.1	$262.1	$311.1	$3,450.6
2017	$1,584.7	$279.5	$187.5	$2,051.7	$677.1	$256.2	$288.0	$3,273.0
2016	$1,475.8	$258.8	$169.7	$1,904.3	$649.5	$247.4	$270.7	$3,071.9
2015	$1,374.6	$251.2	$153.7	$1,779.5	$637.3	$243.3	$276.0	$2,936.1
2014	$1,308.4	$236.5	$143.0	$1,687.9	$616.8	$218.3	$258.0	$2,781.0
2013	$1,279.8	$228.0	$138.0	$1,645.7	$610.2	$205.5	$240.7	$2,702.1
2012	$1,223.6	$209.8	$128.3	$1,561.7	$564.8	$193.1	$209.3	$2,529.0
2011	$1,214.3	$217.5	$129.9	$1,561.7	$436.3	$180.7	$205.1	$2,383.8
2010*	$1,231.4	$253.3	$141.2	$1,625.8	$462.3	$186.8	$231.7	$2,506.6
2009	$1,418.5	$285.2	$175.1	$1,878.8	$587.3	$215.9	$277.3	$2,959.3
2008	$1,367.4	$264.2	$166.2	$1,797.7	$544.8	$201.2	$276.9	$2,820.7
2007*	$1,291.6	$243.7	$148.4	$1,683.7	$502.4	$178.0	$229.7	$2,593.7
2006	$987.1	$228.9	$141.8	$1,357.9	$457.7	$152.2	$213.2	$2,180.9
2005	$964.7	$223.4	$138.3	$1,326.3	$407.6	$142.8	$205.5	$2,082.1
2004	$943.0	$218.0	$131.3	$1,292.3	$375.8	$140.6	$195.3	$2,004.1
2003	$920.0	$213.6	$130.4	$1,264.0	$359.6	$145.0	$199.3	$1,967.9
2002	$933.0	$236.4	$142.1	$1,311.5	$358.0	$147.3	$227.5	$2,044.3
2001*	$873.5	$215.0	$121.1	$1,209.5	$282.1	$123.2	$189.2	$1,804.0
2000	$821.1	$202.0	$110.4	$1,133.4	$270.7	$108.5	$162.1	$1,674.7
1999	$796.4	$192.9	$103.5	$1,092.8	$252.7	$106.4	$159.0	$1,610.8
1998	$705.0	$178.6	$94.4	$978.0	$236.6	$90.3	$134.0	$1,438.9

Percentage of Total

Fiscal Year	Public Schools	College & Universities	All Other Education	Total Education	Health & Welfare	Adult & Juv Corrections	All Other Agencies	Total
2019	48.9%	8.1%	5.9%	62.8%	20.9%	7.7%	8.5%	100%
2018	48.8%	8.3%	5.8%	62.9%	20.5%	7.6%	9.0%	100%
2017	48.4%	8.5%	5.7%	62.7%	20.7%	7.8%	8.8%	100%
2016	48.0%	8.4%	5.5%	62.0%	21.1%	8.1%	8.8%	100%
2015	46.8%	8.6%	5.2%	60.6%	21.7%	8.3%	9.4%	100%
2014	47.0%	8.5%	5.1%	60.7%	22.2%	7.8%	9.3%	100%
2013	47.4%	8.4%	5.1%	60.9%	22.6%	7.6%	8.9%	100%
2012	48.4%	8.3%	5.1%	61.8%	22.3%	7.6%	8.3%	100%
2011	50.9%	9.1%	5.5%	65.5%	18.3%	7.6%	8.6%	100%
2010*	49.1%	10.1%	5.6%	64.9%	18.4%	7.5%	9.2%	100%
2009	47.9%	9.6%	5.9%	63.5%	19.8%	7.3%	9.4%	100%
2008	48.5%	9.4%	5.9%	63.7%	19.3%	7.1%	9.8%	100%
2007*	49.8%	9.4%	5.7%	64.9%	19.4%	6.9%	8.9%	100%
2006	45.3%	10.5%	6.5%	62.3%	21.0%	7.0%	9.8%	100%
2005	46.3%	10.7%	6.6%	63.7%	19.6%	6.9%	9.9%	100%
2004	47.1%	10.9%	6.6%	64.5%	18.8%	7.0%	9.7%	100%
2003	46.8%	10.9%	6.6%	64.2%	18.3%	7.4%	10.1%	100%
2002	45.6%	11.6%	7.0%	64.2%	17.5%	7.2%	11.1%	100%
2001*	48.4%	11.9%	6.7%	67.0%	15.6%	6.8%	10.5%	100%
2000	49.0%	12.1%	6.6%	67.7%	16.2%	6.5%	9.7%	100%
1999	49.4%	12.0%	6.4%	67.8%	15.7%	6.6%	9.9%	100%
1998	49.0%	12.4%	6.6%	68.0%	16.4%	6.3%	9.3%	100%

2010* Moved Deaf/Blind School from "Other Education" to "Public Schools"; Historical Society and Libraries to "All Other Agencies".
2007* Adjusted for H1 of 2006 Special Session which increased Public Schools General Fund by $250,645,700.
2001* Moved Department of Environmental Quality and Veterans Services from H&W to "All Other Agencies".

General Fund Budget Update as of June 2018

Prepared by Legislative Services Office, Budget & Policy Analysis

Fiscal Year 2018 (Detail on Page 8)

REVENUES			
1	Adjusted Beginning Balance of $109.4M plusTotal Revenue	$3,731,179,100	
2	Net Transfers and Deficiency Warrants In (Out)	(130,019,900)	
3	Net Revenues	3,601,159,200	
APPROPRIATIONS			
4	FY 2018 Total Appropriation	3,482,800,900	
5	Sine Die Estimated Ending Balance (line 3 - 4), which will be carried forward as beginning balance for FY 2019	118,358,300	Difference $100,015,600
6	Estimated Ending Balance as of May Revenues 11 months of FY 2018 (LSO Budget Monitor)	$218,373,900	
Potential Revenue for Surplus Eliminator (S1206 of 2017 Session)			
7	Ahead of Sine Die Ending Balance (line 6 - 5)	$100,015,600	
8	Year-End Cash Reversions and Encumbrances (not yet known)	?	
9	Estimated Surplus Distributed According to S1206 (50% to Budget Stab. Fund and 50% to ITD/Locals for Roads)	$100,015,600	$50,007,800 BSF $50,007,800 Roads

Fiscal Year 2019 (Detail on Page 9)

REVENUES		
10	Beginning Balance from Line 5	118,358,300
11	Net Revenues (Beginning Balance, 4.7% Forecast, Legislation, and Transfers)	3,697,839,900
12	Original Appropriations	3,652,724,800
13	Estimated Ending Balance at Sine Die (line 11 - 12)	$45,115,100

State of Idaho Major Reserve Fund Balances

In Millions of Dollars	Budget Stabilization* Fund	Public Ed Stabilization Fund	Economic Recovery Reserve	Idaho Millennium Fund	Higher Ed Stabilization Fund	Emergency Funds	TOTAL
* **FY 2019**				**Estimates**			
Estimate* June 30, 2019	$ 353.230	$ 97.215	$ 0.004	$ 42.328	$ 2.912	$ 43.482	$ 539.171
General Fund Revenue = $ 3,669.3	9.6%	2.6%	0.0%	1.2%	0.1%	1.2%	14.7%

The balance in Idaho's major reserve funds at the end of FY 2019 (line) is estimated to be $539.2 million or 14.7% of the FY 2019 General Fund Revenue Estimate.

*This estimate does not yet include the Budget Stabilization Fund's portion of the surplus eliminator to be transferred at the end of FY 2018. See previous page, row 9.

Revenue and Appropriation Metrics

Revenue

FY 2018 JFAC General Fund Est.	$3.65 B	
5.9% over FY 2017 Actuals		
FY 2019 DFM General Fund Forecast	$3.82 B	
4.7% over FY 2018 Estimate		

Original Appropriation

FY 2019 General Fund Base	$3.43 B	
FY 2019 GF Maintenance Budget	$0.133 B	
FY 2019 GF Line Items	$0.088 B	
FY 2019 Original Appropriation	$3.65 B	$202M Increase Over the FY 2018 Orig. Appropriation
FY 2019 State Agencies % Increase	5.7%	
FY 2019 Public Schools % Increase	5.9%	

FY 2019 General FundSalary Increases

FY 2019 State Agency 3% CEC	$19.6 M
FY 2019 PS Career Ladder, Yr 4 of 5	$41.6 M
FY 2019 Other Public Schools 3% CEC	$7.0 M
	$68.2 M

Public Schools General Fund and Percent Increases for the Past Five Years

FY 2015	$66.2 M	5.1%
FY 2016	$101.2 M	7.4%
FY 2017	$108.9 M	7.4%
FY 2018	$100.6 M	6.3%
FY 2019	$100.0 M	5.9%

FY 2019 Original Appropriation by Fund Source by Agency

	FTP	General	Dedicated	Federal	Total
1 Education					
Public School Support		1,785,265,900	91,010,700	264,338,500	2,140,615,100
Agricultural Research & Extension Service	320.34	31,307,100	24,000		31,331,100
College and Universities	4,680.80	295,763,200	281,023,200		576,786,400
Community Colleges		46,126,600	800,000		46,926,600
Education, Office of the State Board of	34.25	6,374,900	6,846,200	2,740,100	15,961,200
Health Education Programs	30.15	18,714,500	321,000		19,035,500
Career Technical Education	580.26	66,397,900	634,800	8,930,500	75,963,200
Idaho Public Television	68.48	2,585,300	6,522,900	340,400	9,448,600
Special Programs	45.59	19,242,200	1,000,000	3,124,600	23,366,800
Superintendent of Public Instruction	142.00	14,909,800	10,285,400	14,467,800	39,663,000
Vocational Rehabilitation	154.00	8,648,300	2,112,600	17,545,200	28,306,100
Total Education	**6,055.87**	**2,295,335,700**	**400,580,800**	**311,487,100**	**3,007,403,600**
2 Health and Human Services					
Catastrophic Health Care Program		9,999,700			9,999,700
Health and Welfare, Department of	2,706.71	180,016,700	77,158,100	346,654,700	603,829,500
Medicaid, Division of	216.00	585,221,400	303,789,500	1,560,439,600	2,449,450,500
Public Health Districts		9,421,600	750,000		10,171,600
State Independent Living Council	4.00	223,700	356,400	117,700	697,800
Total Health and Human Services	**2,926.71**	**784,883,100**	**382,054,000**	**1,907,212,000**	**3,074,149,100**
3 Law and Justice					
Correction, Department of	2,039.85	240,738,600	33,269,800	1,647,500	275,655,900
Judicial Branch	353.00	47,055,600	24,798,400	1,887,900	73,741,900
Juvenile Corrections, Department of	414.00	41,771,200	7,312,300	3,020,700	52,104,200
Police, Idaho State	600.85	32,772,200	42,896,600	8,473,800	84,142,600
Total Law and Justice	**3,407.70**	**362,337,600**	**108,277,100**	**15,029,900**	**485,644,600**
4 Natural Resources					
Environmental Quality, Department of	386.00	20,461,700	17,557,600	28,940,800	66,960,100
Fish and Game, Department of	569.00		61,298,500	51,405,800	112,704,300
Land, Board of Commissioners	324.85	6,021,400	47,158,100	6,906,000	60,085,500
Parks and Recreation, Department of	172.44	4,217,700	34,082,500	7,229,700	45,529,900
Water Resources, Department of	163.00	19,502,100	5,259,500	1,700,200	26,461,800
Total Natural Resources	**1,615.29**	**50,202,900**	**165,356,200**	**96,182,500**	**311,741,600**
5 Economic Development					
Agriculture, Department of	238.75	14,506,100	27,008,000	6,625,600	48,139,700
Commerce, Department of	43.00	5,800,900	20,244,100	16,269,000	42,314,000
Finance, Department of	67.00		8,648,100		8,648,100
Industrial Commission	138.25	300,000	15,981,100	1,200,000	17,481,100
Insurance, Department of	76.50		9,531,200	678,200	10,209,400
Labor, Department of	681.58	342,200	17,601,500	70,332,600	88,276,300
Public Utilities Commission	52.00		6,356,700	325,900	6,682,600
Self-Governing Agencies	782.70	18,553,600	54,907,000	19,137,800	92,598,400
Transportation Department, Idaho	1,648.00		382,950,400	317,864,200	700,814,600
Total Economic Development	**3,727.78**	**39,502,800**	**543,228,100**	**432,433,300**	**1,015,164,200**
6 General Government					
Administration, Department of	113.00	6,582,900	28,992,300		35,575,200
Capitol Commission			2,342,000		2,342,000
Permanent Building Fund			77,772,000		77,772,000
Attorney General	210.60	23,639,800	509,400	1,169,400	25,318,600
State Controller	95.00	10,951,200	7,866,500		18,817,700
Governor, Office of the	852.92	24,180,400	54,254,100	122,690,300	201,124,800
Legislative Branch	73.00	12,967,200	2,749,000		15,716,200
Lieutenant Governor	3.00	177,600			177,600
Revenue and Taxation, Department of	464.00	36,763,200	7,587,600	8,000	44,358,800
Secretary of State	29.00	3,770,000	1,200,000		4,970,000
State Treasurer	26.00	1,430,400	2,807,900		4,238,300
Total General Government	**1,866.52**	**120,462,700**	**186,080,800**	**123,867,700**	**430,411,200**
Statewide Total	**19,599.87**	**3,652,724,800**	**1,785,577,000**	**2,886,212,500**	**8,324,514,300**

Idaho Legislature
Joint-Finance Appropriations Committee
FY 2019 Budget Action to Date

As Sine Die, 2018

		General Fund	Dedicated Funds	Federal Funds	Total Funds
1	FY 2018 Orig. Approp.	$3,450,575,300	$1,729,923,400	$2,726,699,500	$7,907,198,200
2	FY 2019 Agency Request	$3,758,393,800	$1,705,659,000	$2,952,051,700	$8,416,104,500
	% change from FY18 Orig.	8.9%	-1.4%	8.3%	6.4%
3	FY 2019 Governor's Rec.	$3,678,928,900	$1,760,743,100	$2,949,924,100	$8,389,596,100
	% change from FY18 Orig.	6.6%	1.8%	8.2%	6.1%
4	FY 2019 JFAC Orig. Approp.	$3,652,724,800	$1,785,577,000	$2,886,212,500	$8,324,514,300
	% change from FY18 Orig.	5.9%	3.2%	5.9%	5.3%

Prepared by: Legislative Services Office, Budget & Policy Analysis

FISCAL YEAR 2018 DETAIL

	REVENUES	Legislative Action
1.	Beginning Balance	$100,886,800
2.	Reappropriations	5,899,200
3.	After Year-End Cash Reversions	2,634,900
4.	Adjusted Beginning Balance	109,420,900
5.	JFAC Revised Revenue Estimate 5.9% above FY 2017	3,650,875,300
6.	H355 Tax Conformity (medical expenses)	(6,400,000)
7.	H493 State Controller Data System Modernization	(18,517,100)
8.	H624 Tax Conformity (various deductions)	(4,200,000)
9.	Total Revenues	3,621,758,200
10.	TOTAL REVENUES & BEGINNING BALANCE	3,731,179,100
11.	2017 Legislative Session Transfers (H291, S1129, S1177, S1194)	(50,164,400)
12.	Transfer to Budget Stabilization Fund §57-814, Idaho Code	(34,484,100)
13.	Transfer in, Closed Program Cash - Dept. of Lands	20,900
14.	H442 Transfer to Strategic Initiatives Program Fund - ITD	(27,669,500)
15.	H685 Transfer to Fire Suppression Fund - Dept. of Lands	(20,000,000)
16.	H685 Transfer out for Prior Adjustment Authorization - Dept. of Lands	(70,300)
17.	H704 Transfer in From Immunization Fund - Dept. of Health & Welfare	3,557,200
18.	H712 Transfer to Water Management Fund - Dept. of Water Resources	(1,000,000)
19.	S1237 Exotic Pests Deficiency Warrants - Dept of Agriculture	(209,700)
20.	NET REVENUES	3,601,159,200
	APPROPRIATIONS	
21.	FY 2018 Original Appropriations	3,450,575,300
22.	Reappropriations	5,899,200
23.	Net Supplementals and Rescissions	26,326,400
24.	FY 2018 Total Appropriations	3,482,800,900
25.	FY 2018 ESTIMATED ENDING BALANCE (line 20 - 24)	$118,358,300

FISCAL YEAR 2019 DETAIL

	REVENUES	Legislative Action
1.	Estimated Beginning Balance	$118,358,300
2.	DFM Orig Revenue Estimate 4.7 % over FY 2018 Estimate	3,823,128,000
3.	Sales Tax - Circuit Breaker - IDAPA Rule 700	(700)
4.	H361 - Statement of Termination	(1,400)
5.	H365 - Liquor Distribution for Community Colleges	(200,000)
6.	H451 - Medical Residency Income Tax Credit	(25,000)
7.	H453 - Adoption Expenses Tax Deduction	(156,200)
8.	H463 - 2018 Tax Conformity, Income Tax Reduction	(104,500,000)
9.	H492 - Circuit Breaker for Disabled Veterans	(1,064,000)
10.	H493 - State Controller System Modernization	($20,760,500)
11.	H513 - Sales Tax Exemption for Free/Charitable Clinics	(9,100)
12.	H514 - Capital Gains Taxes	(500,000)
13.	H515 - 529 Withdrawals and ABLE Rollover	(108,700)
14.	H599 - Driving Without Privileges	(39,300)
15.	H643 - Magistrate's Division Funding	(1,507,300)
16.	H675 - $205 Child Tax Credit	(25,000,000)
17.	Total Revenues	3,669,255,800
18.	TOTAL REVENUES & BEGINNING BALANCE	3,787,614,100
19.	H612 - Transfer to Technology Infrastructure Stabilization Fund	(22,000,000)
20.	H669 - Transfer to STEM Education Fund	(2,000,000)
21.	H677 - Transfer to Water Resources Revolving Development Acct	(2,400,000)
22.	H691 - Transfer to Permanent Building Fund	(44,114,200)
23.	H700 - Transfer to Wolf Depredation Control Board	(400,000)
24.	H715 - Transfer in from Group Insurance Account	13,140,000
25.	S1349 - Transfer to the Public Education Stabilization Fund	(32,000,000)
26.	NET REVENUES	3,697,839,900
	APPROPRIATIONS	
27.	FY 2019 Original Appropriations	3,652,724,800
28.	FY 2019 ESTIMATED ENDING BALANCE (Line 26 - 27)	$45,115,100