

STATE OF IDAHO - 2020 LEGISLATIVE SESSION
GENERAL FUND BUDGET UPDATE

Status as of

SINE DIE

Prepared by Legislative Services Office, Budget & Policy Analysis

FISCAL YEAR 2020

<u>REVENUES</u>	<u>Gov's Revised Recommendation</u>	<u>Legislative Action</u>
1. Beginning Balance	\$ 101,396,200	\$ 101,396,200
2. Reappropriation	2,903,600	2,903,600
3. After Year-End Cash Reversions	7,541,000	7,541,000
4. Total Beginning Cash Balance	111,840,800	111,840,800
5. DFM January Revised Forecast 6.1% above FY 2019	3,961,274,400	3,961,274,400
6. Gov's Weighted Average Revenue Reduction	(17,800)	(17,800)
7. Subtotal Revenues For Budgeting	3,961,256,600	3,961,256,600
8. H380 - Annual Tax Conformity	0	(6,553,100)
9. Total Revenues	3,961,256,600	3,954,703,500
10. Total Revenues and Cash Balance (line 4+9)	\$ 4,073,097,400	\$ 4,066,544,300
11. 2019 Cash Transfers-H215, H233, H258, H260, H281, S1198	(62,389,100)	(62,389,100)
12. H449 - Transfer out to Budget Stabilization Fund	(20,000,000)	(20,000,000)
13. S1228/S1229 - Trnsfr out to Deficiency Wrnts-Pests/HazMat	(158,200)	(158,200)
14. Transfer in from Catastrophic Healthcare Fund	4,000,000	0
15. S1427 - Transfer in from Consumer Protection Fund	2,000,000	2,500,000
16. S1409 - Transfer out to Gov's Emergency Fund	0	(2,000,000)
17. S1427 - Transfer in from Permanent Building Fund	0	8,800,000
18. Total Transfers in (out)	(76,547,300)	(73,247,300)
19. NET REVENUES (Line 10+18)	\$ 3,996,550,100	\$ 3,993,297,000
<u>EXPENDITURES</u>		
20. FY 2020 Original Appropriation	\$ 3,910,354,400	\$ 3,910,354,400
21. Reappropriations	2,903,600	2,903,600
Supplementals/Rescissions:		
22. College & Universities - Uofl Occupancy Costs	(80,100)	0
23. Health & Welfare	2,546,800	2,561,800
24. Medicaid	18,602,800	18,581,600
25. Dept. of Correction	22,716,900	23,399,500
26. Parks & Rec. - Capital Project Savings	(102,500)	(102,500)
27. Commission for Libraries - Talking Books	(39,600)	(39,600)
28. Public Defense Commission - Reappropriation	(110,300)	(1,036,000)
29. State Appellate Public Defender - Capital Costs	140,000	140,000
30. Veterans Services - Transportation	(7,000)	0
31. OITS - Phase 2 and COVID-19	688,400	1,058,600
32. Legislative Branch	40,000	40,000
33. Board of Tax Appeals	42,100	42,100
34. Sick Leave Rate Holiday - All Agencies	(1,978,100)	(1,661,500)
35. 1% Spending Reset Plan - All Agencies	(19,109,100)	(19,109,100)
36. Commemorative Coins - Treasurer	0	50,000
37. DHR - COVID-19	0	500,000
38. Total Supplementals/Rescissions	23,350,300	24,424,900
39. FY 2020 Total Appropriation (line 20+21+38)	\$ 3,936,608,300	\$ 3,937,682,900
40. FY 2020 ESTIMATED ENDING BALANCE (line 19-39)	\$ 59,941,800	\$ 55,614,100

STATE OF IDAHO - 2020 LEGISLATIVE SESSION
GENERAL FUND BUDGET UPDATE

Status as of

SINE DIE

Prepared by Legislative Services Office, Budget & Policy Analysis

FISCAL YEAR 2021

	<u>Gov's Revised Recommendation</u>	<u>Legislative Action</u>
<u>REVENUES</u>		
1. Estimated Beginning Balance	\$ 59,941,800	\$ 55,614,100
2. DFM Original Forecast 4.7% above FY 2020 Forecast	4,148,572,400	4,125,547,100
3. Gov's Weighted Average Revenue Reduction	(19,917,600)	0
4. Subtotal Revenues for Budgeting - Gov 4.2% above FY 2020	4,128,654,800	4,125,547,100
5. Proposed Executive Legislation - Sales Tax on Food	(35,000,000)	0
6. H380 - Annual Tax Conformity	0	(4,302,700)
7. H442 - Agricultural Aircraft Sales Tax Exemption	0	(109,400)
8. H496 - Custom Meat Butchering Exemption	0	(200,000)
9. H510 - Small Employer Incentive Act	0	(50,000)
10. H550 - Income Tax Credit - College Savings	0	(100,000)
11. H551 - College Savings Account Withdrawals	0	(2,500)
12. H552 - Circuit Breaker Expansion	0	(982,000)
13. H589 - First Time Home Buyer's Tax Credit	0	(1,947,500)
14. Total Revenues	4,093,654,800	4,117,853,000
15. Total Revenues and Estimated Beginning Balance	\$ 4,153,596,600	\$ 4,173,467,100
16. S1427 - Transfer out to Budget Stabilization Fund	(50,000,000)	(30,000,000)
17. S1427 - Transfer out to Public Education Stabilization Fund	(21,079,500)	(21,079,500)
18. S1427 - Transfer in from State Regulatory Fund (Nurses/Pharm)	115,200	117,500
19. S1427 - Transfer in from State Highway Fund (ITD)	106,600	108,900
20. S1427 - Transfer in from Penalty and Interest (Labor)	106,600	108,900
21. S1427 - Transfer in from Correctional Industries Fund	250,000	250,000
22. Transfer in from Tax Relief Fund	35,000,000	0
23. S1399 - Transfer out to Tech Infrastructure for Child Welfare	0	(5,011,300)
24. H646 - Trnsfr to 2nd Aquifer Plan Mgt & Implementation Fund	0	(1,000,000)
25. Total Transfers in (out)	(35,501,100)	(56,505,500)
26. NET REVENUES (line 14 + 25)	\$ 4,118,095,500	\$ 4,116,961,600
<u>APPROPRIATIONS</u>		
27. FY 2021 Original Appropriations	\$ 4,056,589,200	\$ 4,062,091,300
28. FY 2021 ESTIMATED ENDING BALANCE (line 26 - 27)	\$ 61,506,300	\$ 54,870,300

General Fund Comparison

Original Approp to Governor's Rec & JFAC Action

Department/Agency	FY 2020 Orig Approp	FY 2021 Gov's Revised Rec	Change from 2020 Orig	FY 2021 JFAC Action	Dollar Difference from Gov	Dollar Difference from FY 2020	Change from 2020 Orig
Education							
Public School Support	1,898,407,200	1,976,071,800	4.1%	1,985,451,000	9,379,200	87,043,800	4.6%
Ag Research & Extension Service	32,530,700	32,108,400	(1.3%)	32,108,400	0	(422,300)	(1.3%)
College and Universities	306,030,600	306,852,800	0.3%	307,079,600	226,800	1,049,000	0.3%
Community Colleges	47,751,800	48,174,200	0.9%	48,174,200	0	422,400	0.9%
Education, Office of the State Board	5,615,100	5,334,000	(5.0%)	7,994,200	2,660,200	2,379,100	42.4%
Health Education Programs	21,296,700	21,880,900	2.7%	21,880,900	0	584,200	2.7%
Career Technical Education	68,455,500	67,408,500	(1.5%)	68,075,700	667,200	(379,800)	(0.6%)
Public Television, Idaho	2,925,200	2,674,100	(8.6%)	2,678,300	4,200	(246,900)	(8.4%)
Special Programs	19,500,000	26,427,700	35.5%	26,427,700	0	6,927,700	35.5%
Superintendent of Public Instruction	15,690,600	15,423,700	(1.7%)	12,664,900	(2,758,800)	(3,025,700)	(19.3%)
Vocational Rehabilitation	8,874,000	8,716,700	(1.8%)	8,125,600	(591,100)	(748,400)	(8.4%)
Health & Human Services							
Catastrophic Health Care Program	10,000,500	4,500,600	(55.0%)	3,500,600	(1,000,000)	(6,499,900)	(65.0%)
Health & Welfare, Department of	177,886,900	183,429,100	3.1%	177,886,300	(5,542,800)	(600)	(0.0%)
Medicaid	687,410,600	722,932,400	5.2%	723,971,900	1,039,500	36,561,300	5.3%
Public Health Districts	9,887,900	9,689,700	(2.0%)	9,821,300	131,600	(66,600)	(0.7%)
Independent Living Council, State	228,800	226,200	(1.1%)	226,200	0	(2,600)	(1.1%)
Public Safety							
Correction, Department of	249,856,000	280,059,100	12.1%	281,270,100	1,211,000	31,414,100	12.6%
Judicial Branch	50,334,900	50,627,600	0.6%	50,419,000	(208,600)	84,100	0.2%
Juvenile Corrections, Department of	42,824,500	42,286,800	(1.3%)	42,296,400	9,600	(528,100)	(1.2%)
Police, Idaho State	31,606,000	29,416,500	(6.9%)	29,432,500	16,000	(2,173,500)	(6.9%)
Natural Resources							
Environmental Quality, Department of	22,576,600	22,046,500	(2.3%)	22,215,700	169,200	(360,900)	(1.6%)
Lands, Department of	6,355,200	6,418,800	1.0%	6,440,900	22,100	85,700	1.3%
Parks & Recreation, Department of	3,733,900	3,407,400	(8.7%)	3,410,900	3,500	(323,000)	(8.7%)
Water Resources, Department of	19,658,700	18,948,100	(3.6%)	18,957,600	9,500	(701,100)	(3.6%)
Economic Development							
Agriculture, Department of	14,790,900	14,562,200	(1.5%)	14,557,700	(4,500)	(233,200)	(1.6%)
Commerce, Department of	5,901,000	5,949,800	0.8%	5,950,900	1,100	49,900	0.8%
Industrial Commission	300,000	294,000	(2.0%)	294,000	0	(6,000)	(2.0%)
Labor, Department of	553,600	529,800	(4.3%)	529,800	0	(23,800)	(4.3%)
Self-Governing Agencies					0		
Building Safety	252,300	250,300	(0.8%)	250,300	0	(2,000)	(0.8%)
Hispanic Affairs, Commission	223,800	245,600	9.7%	248,500	2,900	24,700	11.0%
Historical Society	4,084,400	3,863,300	(5.4%)	3,864,300	1,000	(220,100)	(5.4%)
Libraries, State Commission for	4,154,700	4,151,900	(0.1%)	4,153,200	1,300	(1,500)	(0.0%)
Public Defense Commission	11,498,000	11,273,900	(1.9%)	11,274,900	1,000	(223,100)	(1.9%)
State Appellate Public Defender	3,024,400	3,161,700	4.5%	3,164,700	3,000	140,300	4.6%
Veterans Services, Division of	1,224,200	1,211,200	(1.1%)	1,213,300	2,100	(10,900)	(0.9%)
General Government							
Administration, Department of	6,398,400	6,348,600	(0.8%)	6,348,600	0	(49,800)	(0.8%)
Attorney General	24,421,000	24,995,300	2.4%	24,512,500	(482,800)	91,500	0.4%
Controller, State	11,032,200	11,095,900	0.6%	11,095,900	0	63,700	0.6%
Office of the Governor							
Aging, Commission on	4,609,500	4,519,000	(2.0%)	4,519,000	0	(90,500)	(2.0%)
Arts, Commission on the	884,700	874,800	(1.1%)	874,800	0	(9,900)	(1.1%)
Blind, Commission for the	1,531,200	1,494,400	(2.4%)	1,504,400	10,000	(26,800)	(1.8%)
Drug Policy, Office of	334,600	331,500	(0.9%)	332,000	500	(2,600)	(0.8%)
Financial Management, Division of	1,963,600	1,980,100	0.8%	1,980,100	0	16,500	0.8%
Governor, Executive Office of the	2,283,000	2,268,100	(0.7%)	2,268,100	0	(14,900)	(0.7%)
Information Technology, Office of	1,629,800	2,416,000	48.2%	3,182,900	766,900	1,553,100	95.3%
Military Division	7,488,300	7,148,700	(4.5%)	7,148,700	0	(339,600)	(4.5%)
Species Conservation, Office of	1,423,600	1,607,200	12.9%	1,608,200	1,000	184,600	13.0%
STEM Action Center	2,589,600	3,047,100	17.7%	3,047,100	0	457,500	17.7%
Wolf Depredation Control Board	0	400,000	#DIV/0!	392,000	(8,000)	392,000	#DIV/0!
Legislative Transfer	6,755,000	6,755,000	0.0%	6,755,000	0	0	0.0%
Legislative Services Office	5,475,200	5,685,700	3.8%	5,630,700	(55,000)	155,500	2.8%
Office of Performance Evaluations	952,100	959,700	0.8%	950,200	(9,500)	(1,900)	(0.2%)
Redistricting Commission	0	444,900	#DIV/0!	444,900	0	444,900	#DIV/0!
Lieutenant Governor	183,900	182,100	(1.0%)	182,100	0	(1,800)	(1.0%)
Board of Tax Appeals	635,600	634,500	(0.2%)	634,500	0	(1,100)	(0.2%)
State Tax Commission	37,172,600	37,419,500	0.7%	37,312,000	(107,500)	139,400	0.4%
Secretary of State	5,681,400	3,981,000	(29.9%)	3,911,300	(69,700)	(1,770,100)	(31.2%)
State Treasurer	1,463,900	1,444,800	(1.3%)	1,444,800	0	(19,100)	(1.3%)
	3,910,354,400	4,056,589,200	3.7%	4,062,091,300	5,502,100	151,736,900	3.9%

2020 LEGISLATIVE SESSION
LEGISLATION WITH GENERAL FUND FISCAL IMPACT
Prepared by Legislative Services, Budget & Policy Analysis

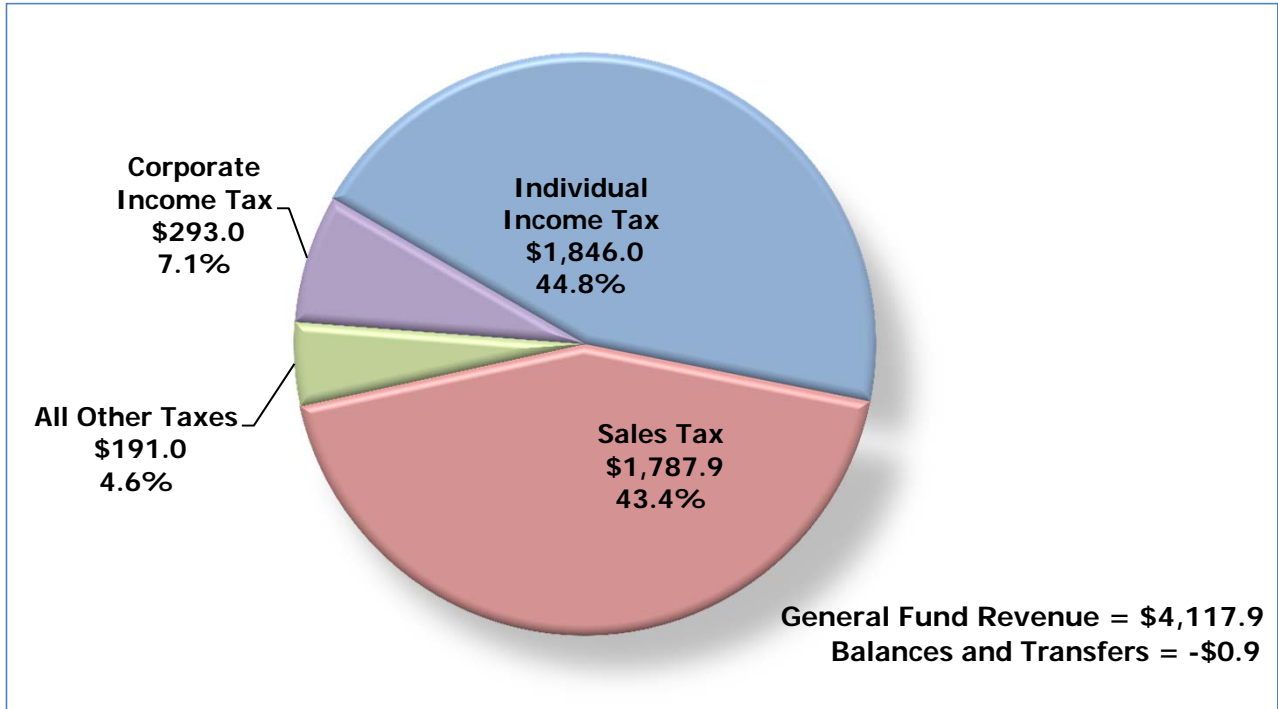
Explanation of Bill Categories: Bills listed in the "**Bills w/ Fiscal Impact on Revenue (REV)**" category can either add (+) to or subtract (-) from revenues contributing to the General Fund and are moved to the "General Fund Budget Update" after passing both houses. Bills listed in the "**Bills that 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.

<u>Bill #</u>	<u>Cat.</u>	<u>Bills with Fiscal Impact</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>Status</u>	<u>Passed</u>	<u>Budgeted</u>
H0319	APP	SAPD - District Court Appeals	0	(157,400)	(111,800)	Law	Both	yes
H0325	REV	Sales Tax - TECM	0	0	(19,594,000)	To Gov	Senate	yes
H0351	APP	Hospital Reimbursements	4,900,000	13,700,000	0	Law	Both	yes
H0380	REV	Annual Conformity Bill	(6,553,100)	(4,302,700)	(4,302,700)	Law	Both	yes
H0382	APP	Bear River Basin Adjudication	0	0	(1,000,000)	Law	Both	yes
H0384	APP	Wrongful Conviction Act	0	(3,690,000)	unknown	To Gov	Both	no
H0432	APP	Criminal Justice Data System - SCO	0	(298,800)	(298,800)	To Gov	Both	yes
H0442	REV	Ag Prod Sales Tax Exempt for Aircraft	0	(109,400)	(109,400)	To Gov	Both	yes
H0496	REV	Sales Tax Exemption for Custom Meat	0	(200,000)	(200,000)	To Gov	Both	yes
H0509	APP	Vital Statistics Program Change	0	(3,000)	0	To Gov	Both	yes
H0510	REV	Small Employer Incentive Act	0	(50,000)	(390,000)	To Gov	Both	yes
H0523	APP	Career Ladder	0	(32,489,459)	(35,828,006)	To Gov	Both	yes
H0550	REV	Employer/Employee IDEAL Contribution		(100,000)	(100,000)	To Gov	Both	yes
H0551	REV	IDEAL Program Update	0	(2,500)	(2,500)	To Gov	Both	yes
H0552	REV	Circuit Breaker Eligibility	0	(982,000)	(982,000)	To Gov	Both	yes
H0589	REV	First Time Home Buyer Credit	0	(1,947,500)	(1,947,500)	To Gov	Both	yes
H0616	APP	Health Care Directive Registry	0	(35,100)	(38,300)	To Gov	Both	yes
S1329	APP	CTE Career Ladder	0	(509,300)	(246,000)	Law	Both	yes
S1356	APP	Additional Judge	0	(271,300)	(271,300)	Law	Both	yes
S1357	APP	Judicial Salary Increase	0	(536,900)	(536,900)	Law	Both	yes
S1368	APP	Roadless Rule Implementation	0	(15,000)	(15,000)	To Gov	Both	yes

FY 2021 General Fund Revenue & Appropriations

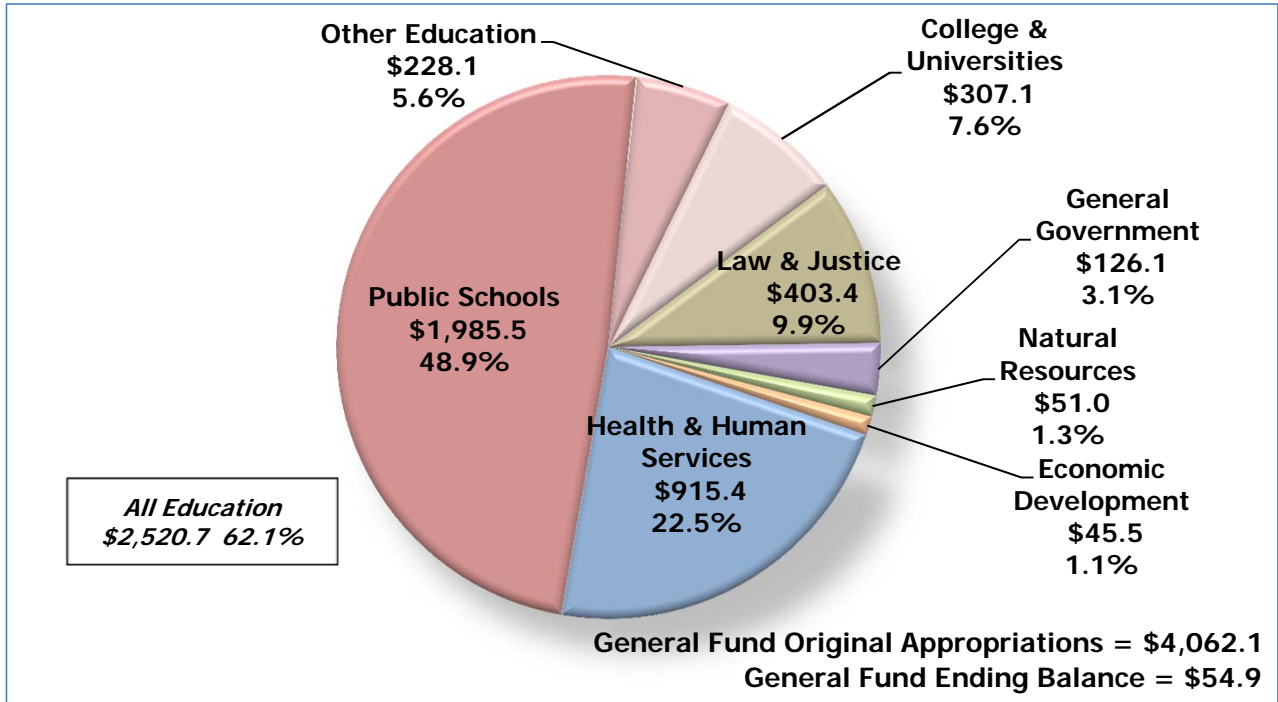
"Where the money comes from . . ."

Dollars In Millions (Percent of Revenue)



"Where the money goes . . ."

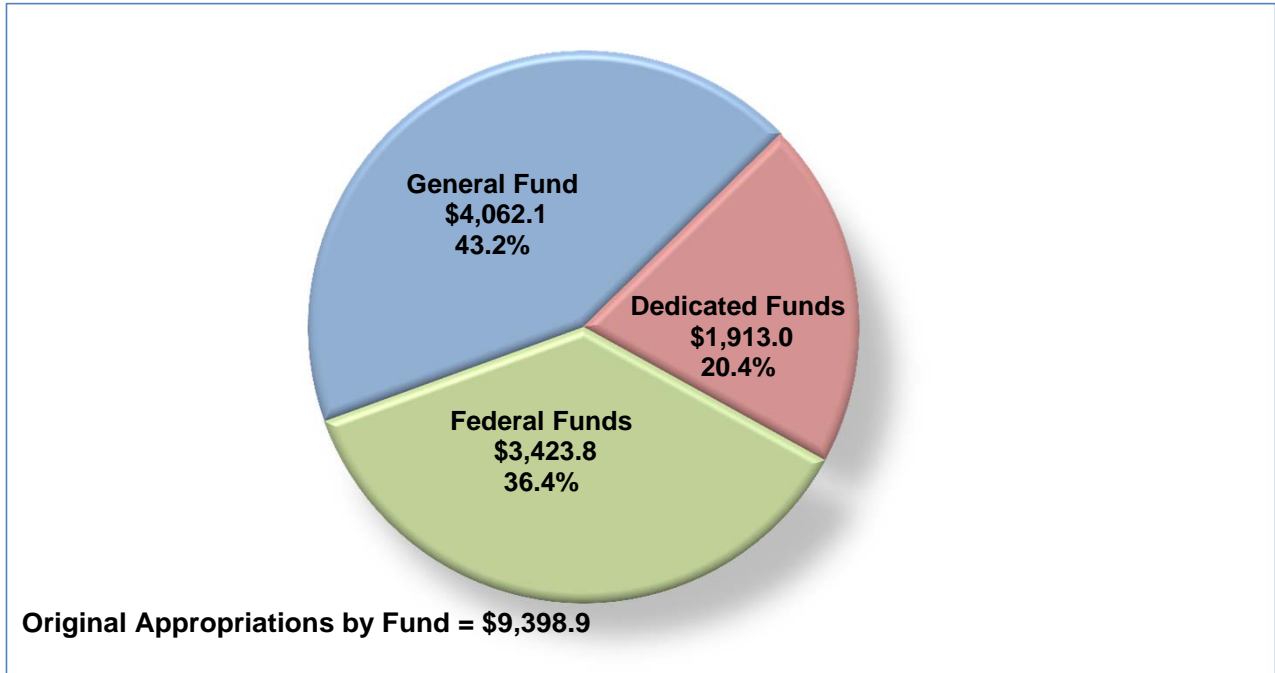
Dollars In Millions (Percent of Appropriations)



FY 2021 All Appropriations by Fund & Function

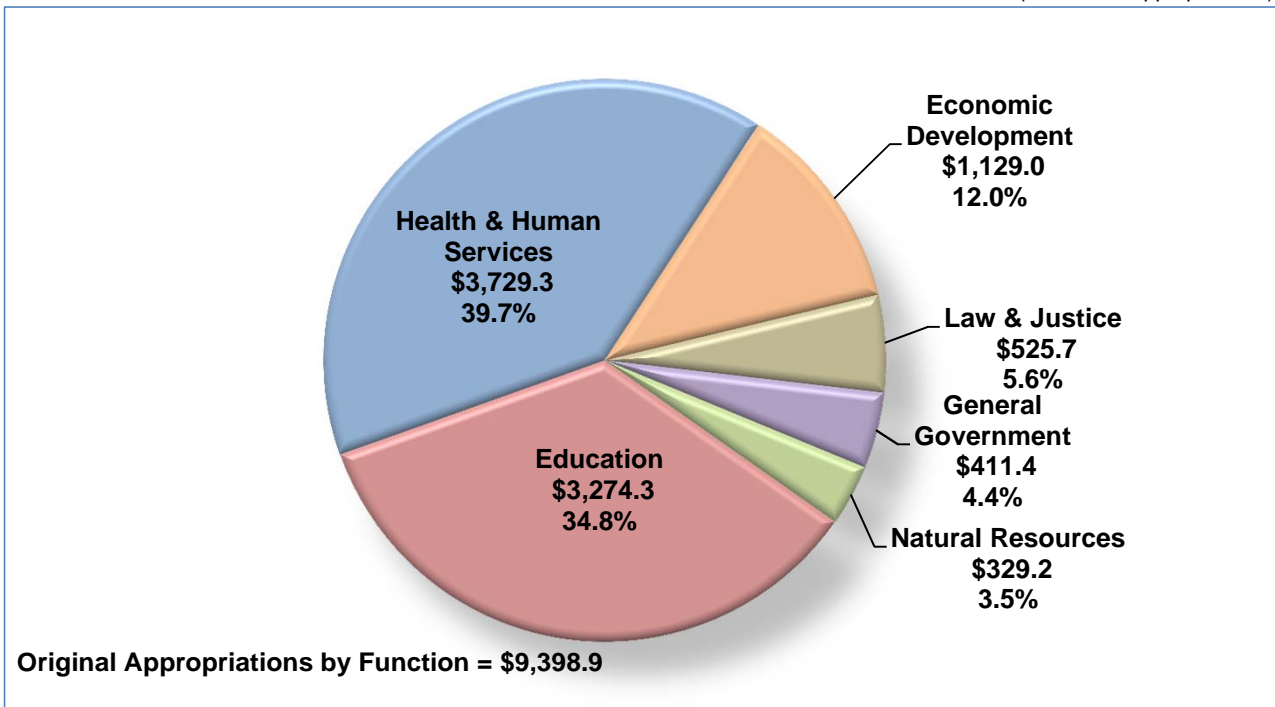
"Where the money comes from . . ."

Dollars In Millions (Percent of Revenue)



"Where the money goes . . ."

Dollars In Millions (Percent of Appropriations)



K-12 Budget Highlights

H626 – H632, plus H637 (trailer bill for H523) comprised the K-12 Public Schools appropriation bills for FY 2021 and resulted in a total appropriation of \$2,341,392,100, which is an increase of \$87 million in new General Funds over the current year appropriation. This equates to a 4.6% increase.

FY 2021 PUBLIC SCHOOLS SUPPORT PROGRAM		FY 2020 Original Appropriation	FY 2021 Original Appropriation
FUND SOURCES	<i>Gen Fund Increase over FY 2020</i>		<i>\$87,043,800</i>
General Fund		\$1,898,407,200	\$1,985,451,000
Dedicated Funds		\$105,062,300	\$105,717,600
Federal Funds		\$264,338,500	\$250,223,500
TOTAL APPROPRIATION		\$2,267,808,000	\$2,341,392,100
	General Fund Percent Change:		4.6%
	Total Funds Percent Change:		3.2%

The budget included the following highlights:

A total of \$42,516,600 in nondiscretionary adjustments related to teacher salaries, including:

- \$11,502,800 for support unit growth, estimated to be increasing by 203 units for FY 2021, for a total of 15,861 units
- \$6,017,900 to increase the three residency cells on the career ladder; including a minimum allocation from the state of \$40,000 for Idaho's teachers, per House Bill 153 of 2019
- An increase of \$909,300 for leadership awards and premiums for the additional full-time equivalent instructional and pupil service positions
- An increase of \$24,174,900 to align the FTE count in each career ladder cell, i.e. a "true-up" of the original five year phased in career ladder

Additional highlights within the rest of the budget:

- \$1 million for professional development, bringing the total to \$18.5 million for that purpose
- \$7,434,500 to increase the ongoing discretionary funding for health insurance by \$471 per support, to be used for health insurance. The amount is the result of several calculations and analyses of health insurance costs, rate increases, and staffing levels. The FY 2021 total for discretionary funding is \$28,887 per support unit
- Administrators and Classified staff received 2% base salary increases, going from \$37,272 to \$38,017, and from \$22,315 to \$22,761, respectively
- \$2,000,000 for the Advanced Opportunities Program, bringing the total for that purpose to \$20,000,000
- \$3,156,500 for Literacy Proficiency, to make the onetime appropriation for that purpose ongoing at \$26.1 million
- \$8,315,600 in a trailer appropriation bill to address the fiscal impact of H523, which adds a third rung (Advanced Professional) to the existing career ladder with the first cell starting at \$52,000 for FY 2021