



MONTANA LEGISLATIVE BRANCH

Legislative Fiscal Division

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Director
AMY CARLSON

DATE: March 2, 2025

TO: Members of the 2025 Legislature

FROM: Amy Carlson, Legislative Fiscal Analyst & Director of the Fiscal Division

RE: General Fund Status Report

The first General Fund Status Report is attached. Status Reports like this one, will be calculated and distributed on a regular basis from this point forward through the remainder of session. Bills that have had positive action and meet the status sheet rules are included. The main appropriation bill, HB 2, includes action completed by the Joint Appropriations Subcommittees as of Wednesday, February 26th.

Section 1: The new status sheet format has added the first section as the "Outlook through the 2029 Biennium". The Outlook uses all the years on a fiscal note and focuses on long term sustainability through FY 2029. This page will focus on the structural balance going forward so that the sustainability of the budget is clear to the reader.

Section 2 : The second section of the General Fund Status Report shows comparisons of the HB 2 general appropriations act and the status of the 2027 biennium HB 2 budget as compared to both the 2025 biennium HB 2 budget and the Governor's requested 2027 biennium HB 2 budget.

Section 3: The third section of the Status Report shows all bills that have had positive action and meet the [Status Report rules](#). Please note that at times there are multiple bills that affect a particular item, for example this session there are several bills that affect property tax rates. In this case, the bill with the greatest impact is shown on the status report and other bills are noted but not included in the totals so that the impact is not overstated.

Section 4: The fourth section of the Status Report is the Appropriation Status and shows appropriations and other direct and assumed impacts to the general fund balance through FY 2027. The focus of this section will be to show the status of appropriations and the anticipated ending fund balance at the end of the 2027 Biennium with current appropriations. This sheet does not include items on fiscal notes that have not been appropriated.

The status report is a significant tool of the Legislature to manage the budget. It measures the budget in primarily by two methods: 1) ending fund balance, which measures the amount of funds available for one-time expenditure, cushion for budget shocks like shortfalls in revenue, and cash flow; and 2) structural balance, which determines if ongoing revenues and ongoing expenditures are in balance, thus setting up future budgets to begin in balance.

The Fiscal Division will explain and review the status sheet at noon every day from Monday, March 3rd through Thursday, March 6th in room 114 of the Capitol. Each of these sessions is expected to take about 30 minutes.

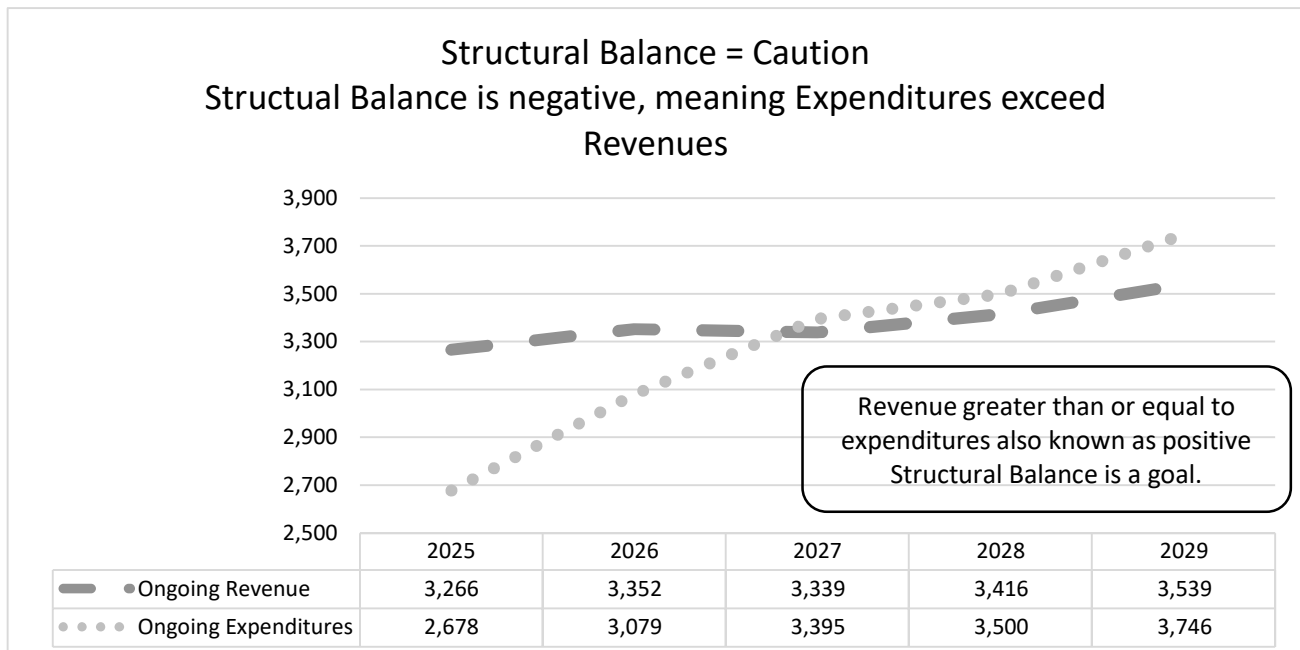


General Fund Outlook

All values in millions of dollars

This document illustrates the **current** status of anticipated revenues and expenditures through FY 2029. The chart illustrates **structural balance**, or the relationship between ongoing revenues and ongoing expenditures.

Fiscal Year	2025	2026	2027	2028	2029
Beginning Fund Balance	1,028.0	699.0	802.7	597.4	522.1
Revenue					
HJ 2 Revenues					
Ongoing	3,266.4	3,462.8	3,545.0	3,630.0	3,755.8
OTO	0.0	68.8	22.2	18.5	0.0
2025 Session Legislation - Revenue					
Ongoing	0.0	-110.4	-205.7	-214.0	-216.5
OTO	0.0	-23.4	-10.5	-9.2	0.0
Total Funds Available	4,294.4	4,096.7	4,153.7	4,022.7	4,061.4
Expenditure					
Statutory Appropriations	333.3	338.4	347.2	353.0	362.3
Non-Budgeted Transfers	59.3	11.4	125.6	10.9	112.2
HB 2					
Ongoing	2,243.1	2,433.1	2,552.7	2,767.6	2,861.7
OTO	53.4	60.8	57.6	0.0	0.0
2025 Session Legislation - Outlay					
Ongoing	9.7	304.8	378.0	378.0	419.9
OTO	430.8	153.8	103.9	0.5	0.0
2023 Session Legislation					
Ongoing	40.3				
OTO	433.3		88.0		
Adjust transfer for legislation			-88.0		
Reversions	-7.9	-8.3	-8.7	-9.4	-9.7
Total Expenditures	3,595.4	3,294.1	3,556.4	3,500.6	3,746.4
General Fund Ending Fund Balance	699.0	802.7	597.4	522.1	315.0





General Fund HB 2 Only

in millions of dollars

	2025 Biennium	2027 Governor's Budget	2027 Legislative Budget	Legislative Budget Compared to 2025 Biennium	Legislative Budget Compared to Governor's Budget
Ongoing Total	4,251.4	4,983.8	4,985.8	17%	0%
Section A General Government	301.2	387.2	376.3	25%	-3%
11040 Legislative Branch	46.3	52.4	53.2	15%	1%
31010 Governor's Office	15.0	40.3	26.8	78%	-33%
32020 Office of Political Practices	1.7	1.9	1.9	9%	0%
34010 State Auditor's Office	0.2	0.3	0.0	-100%	-100%
58010 Department of Revenue	124.8	140.2	141.4	13%	1%
61010 Department of Administration	79.1	115.2	115.2	46%	0%
65010 Department of Commerce	11.9	12.9	12.9	9%	0%
66020 Department of Labor and Industry	5.0	1.7	2.3	-55%	35%
67010 Department of Military Affairs	17.1	22.3	22.7	32%	2%
Section B Health and Human Services	1,432.5	1,642.7	1,629.5	14%	-1%
69010 Dept of Public Health & Human Services	1,432.5	1,642.7	1,629.5	14%	-1%
Section C Natural Resources	94.4	114.0	113.6	20%	0%
53010 Dept of Environmental Quality	12.2	16.6	16.6	36%	0%
56030 Department of Livestock	8.0	10.0	9.4	17%	-6%
57060 Dept of Natural Resources & Conserv.	71.9	85.2	85.5	19%	0%
62010 Department of Agriculture	2.3	2.2	2.2	-7%	-3%
Section D Public Safety	791.4	955.4	937.1	18%	-2%
21100 Judicial Branch	111.7	130.3	127.3	14%	-2%
41100 Department of Justice	93.0	98.5	105.2	13%	7%
61080 Office of State Public Defender	90.6	130.1	111.5	23%	-14%
64010 Department of Corrections	496.0	596.5	593.1	20%	-1%
Section E Education	1,631.8	1,884.6	1,929.1	18%	2%
35010 Office of Public Instruction	1,063.7	1,227.8	1,259.8	18%	3%
51010 Board of Public Education	1.1	1.1	1.1	0%	0%
51020 Commissioner of Higher Education	534.2	622.4	636.1	19%	2%
51130 School for the Deaf and Blind	17.7	19.8	19.7	11%	0%
51140 Montana Arts Council	1.2	1.3	1.3	11%	0%
51150 Montana State Library	6.3	7.2	7.2	14%	0%
51170 Montana Historical Society	7.5	5.0	3.9	-48%	-23%
One-time Only (OTO)	66.0	74.8	118.4	79%	58%
Section A General Government	2.3	-0.2	4.3	90%	-1874%
Section B Health and Human Services	53.3	69.9	89.0	67%	27%
Section C Natural Resources	4.5	1.4	1.4	-68%	4%
Section D Public Safety	18.0	1.0	11.4	-36%	1045%
Section E Education	-12.0	2.8	12.2	-201%	344%
Grand Total	4,317.4	5,058.6	5,104.2	18%	1%



BILL LIST - DETAIL OF GENERAL FUND LEGISLATIVE ACTION

All values shown as impact to General Fund Balance from FY 2025 to FY 2029 - positives increase balance and negatives decrease balance

In millions of dollars

Progress	Bill #	Short Title	Days in	Revenue		Appropriation		Potential		Total
			Committee							
1st House	HB0002	General Appropriations Act - contingent language in HB 2 impacts from other bills	31	0.00	37.49	0.00	37.49	0.00	0.00	37.49
	HB0005	Long-range building appropriations	5	0.00	-153.92	-4.08	-157.99			-157.99
	HB0010	Long-range information technology appropriations	2	0.00	-38.70	-14.30	-53.00			-53.00
	HB0027	Remove automatic agricultural classification for certain parcels	31	0.51	0.00	103.37	103.89			103.89
	HB0093	Establish compensation for wrongful conviction	2	0.00	0.00	-5.69	-5.69			-5.69
	HB0274	Provide medicaid coverage for medical respite care for homeless people	4	0.00	0.00	-2.50	-2.50			-2.50
	HB0275	Provide for a driving privilege card	24	0.12	0.00	-0.22	-0.10			-0.10
	HB0334	Generally revise disaster and emergency laws	18	0.00	-8.00	0.00	-8.00			-8.00
	HB0340	Establish Montana's BEST program to bolster educator support and training	11	0.00	-2.00	-2.08	-4.08			-4.08
	HB0361	Provide funding to school districts for English language learners	4	0.00	-4.30	-0.42	-4.72			-4.72
	HB0373	Revise lottery proceeds laws to dedicate to education funding	17	-82.46	0.00	0.00	-82.46			-82.46
	HB0401	Prohibit the sale of lab-grown meat in the state of Montana	9	0.00	0.00	-44.70	-44.70			-44.70
	HB0419	Implementing cost reporting for certain Medicaid service provider types	2	0.00	-0.60	0.00	-0.60			-0.60
	HB0432	Revise water laws concerning exceptions to change in appropriation right process	3	0.00	0.00	-0.09	-0.09			-0.09
	HB0441	Align provisional water rights with final decrees	16	0.00	0.00	-4.99	-4.99			-4.99
	HB0451	Revise tax increment financing districts to exclude debt service and certain school levies	12	0.00	0.00	0.05	0.05			0.05
	HB0456	Provide best beginnings scholarships to child care workers	3	0.00	-11.00	-22.89	-33.89			-33.89
	HB0457	Revise best beginnings eligibility	12	0.00	-17.00	-17.69	-34.69			-34.69
	HB0462	Encourage academic excellence through high-quality instructional materials	1	0.00	-5.00	0.00	-5.00			-5.00
	HB0476	Establish grant program for newborn safety devices	13	0.00	-0.16	0.00	-0.16			-0.16
	HB0477	Phase out polystyrene single use food containers (with exceptions)	11	0.00	0.00	-0.30	-0.30			-0.30
	HB0493	Establish the crime of possession of stolen firearm or ammunition	11	0.00	0.00	-0.68	-0.68			-0.68
	HB0500	Generally revise laws related to chiropractic practitioners	17	0.00	0.00	-9.44	-9.44			-9.44
	HB0514	Criminalize use of real and digitally fabricated sexually explicit images	10	0.00	0.00	-0.87	-0.87			-0.87
	HB0516	Move workers' compensation court to judicial branch	3	0.00	0.00	-1.93	-1.93			-1.93
	HB0525	Generally revise laws relating to nicotine and vapor products	12	0.30	-0.30	-2.64	-2.64			-2.64
	HB0528	Revise property tax rates for agricultural, residential, and commercial property	13	-3.42	0.00	-514.56	-517.98			-517.98
	HB0541	Revise DUI laws to include controlled substances	9	0.00	0.00	-0.22	-0.22			-0.22
	HB0542	Revise DUI offense penalties for third offense to be a felony	3	0.00	0.00	-25.43	-25.43			-25.43
	HB0549	Allowing for distillery warehouse receipts	3	0.00	0.00	0.00	0.00			0.00
	HB0585	Revise provider rate laws for physical therapists, speech-language pathologists, and occu	19	0.00	0.00	-13.16	-13.16			-13.16
	HB0601	Create online portal for community assisters related to Medicaid	3	0.00	0.00	-0.10	-0.10			-0.10
	HB0640	Revising membership in FURS to include airport authority public safety employees	6	0.00	-1.53	0.00	-1.53			-1.53
	HB0649	Establish a farm to food bank program	12	0.00	-3.00	0.00	-3.00			-3.00
	HB0668	Revising alcohol law to prohibit certain licensees from offering gambling	6	-0.09	0.00	0.00	-0.09			-0.09
	SB0074	Generally revise marijuana laws	10	-2.15	0.00	0.00	-2.15			-2.15
	SB0091	Require citizenship marker on driver's license and identification cards	1	0.00	0.00	-0.06	-0.06			-0.06
	SB0287	Generally revise state finance laws	1	-141.85	-300.00	0.00	-441.85			-441.85
	SB0307	Reallocate Montana marijuana tax revenue	9	-29.54	0.00	0.00	-29.54			-29.54
	SB0324	Revise vehicle registration fees and allocate revenue for bridges and victims of crime	9	0.00	0.00	-50.01	-50.01			-50.01
	SB0330	Create a Montana blockchain and digital innovation task force	13	0.00	0.00	0.00	0.00			0.00
	SB0334	Providing medicaid expansion to able-bodied adults who comply with community engag	1	0.00	0.00	-521.47	-521.47			-521.47
	SB0337	Provide a 5 year prepaid property tax exemption during subdivision development	4	0.00	0.00	-2.27	-2.27			-2.27
	SB0348	Revise laws on sexual assault	18	0.00	0.00	-0.39	-0.39			-0.39
	SB0354	Prohibit purchase of soft drinks and candy with SNAP benefits	1	0.00	0.00	-0.42	-0.42			-0.42
	HB0607	Provide for the hearing aid coverage act	1	0.00	0.00	-1.55	-1.55			-1.55
	HB0643	Revise reimbursement costs to detention centers holding inmates in state custody	5	0.00	0.00	-57.16	-57.16			-57.16
	SB0412	Provide for fee waivers of government documents to former foster children	8	-0.04	0.00	-0.01	-0.05			-0.05
	HB0687	Revise age of expanded Medicaid participants required to engage in community engagei	3	0.00	0.00	1.19	1.19			1.19
	HB0560	Establish the Montana hunters and anglers community fund	4	0.00	0.00	-0.03	-0.03			-0.03
HB0639	Generally revise gambling laws	4	-0.05	0.00	0.00	-0.05			-0.05	
HB0628	Revise early literacy targeted intervention laws	3	0.00	0.00	-12.31	-12.31			-12.31	
HB0632	Revise compensation of members of certain boards	1	0.00	0.00	-0.02	-0.02			-0.02	
HB0681	Revise subdivision regulation laws involving determination of water availability	9	0.00	0.00	-4.10	-4.10			-4.10	
HB0702	Generally revise laws relating to criminal acts	6	0.00	0.00	-6.73	-6.73			-6.73	
2nd House	HB0003	Supplemental Appropriations Bill	8	0.00	-70.76	0.00	-70.76			-70.76
	HB0013	State Employee Pay Plan	1	0.00	-79.57	-110.75	-190.32			-190.32
	HB0016	Revise infrastructure loan program and tax credit	8	0.07	0.00	0.00	0.07			0.07
	HB0028	Clarify timelines and opening procedures for public charter schools	1	0.00	0.00	-2.64	-2.64			-2.64
	HB0055	Revising public utility resource planning laws	2	0.00	-0.28	0.00	-0.28			-0.28
	HB0056	Establish ambulance provider assessment fee program	1	0.63	-0.90	0.00	-0.27			-0.27
	HB0065	Audit State Bar of Montana	2	0.00	0.00	-0.20	-0.20			-0.20



BILL LIST - DETAIL OF GENERAL FUND LEGISLATIVE ACTION

All values shown as impact to General Fund Balance from FY 2025 to FY 2029 - positives increase balance and negatives decrease balance

In millions of dollars

Progress	Bill #	Short Title	Days in	Revenue		Appropriation		Potential		Total
			Committee							
	HB0070	Study of wildland firefighting	1	0.00	-0.05	0.00	0.00	-0.05		-0.05
	HB0085	Reinstating former employer contributions for JRS, HPORS, SRS, GWPORS	3	0.00	-12.78	-2.46	-15.24			-15.24
	HB0100	Generally revise public record laws	3	0.00	0.00	-0.49	-0.49			-0.49
	HB0110	Revise legislative services requirements to provide certain printed session information	1	0.00	0.00	0.00	0.00			0.00
	HB0111	Adopt Uniform Electronic Legal Material Act	4	0.00	0.00	-0.10	-0.10			-0.10
	HB0117	Establish criminal justice data warehouse priorities	2	0.00	-1.48	-0.52	-2.01			-2.01
	HB0129	Provide income tax benefit to support emergency response volunteers	2	-1.73	0.00	0.00	-1.73			-1.73
	HB0137	Revise securities laws relating to fees paid by certain licensees	2	0.01	0.00	0.00	0.01			0.01
	HB0140	Provide property tax assistance for law enforcement and firefighters injured in the line c	4	0.00	0.00	-0.36	-0.36			-0.36
	HB0151	Revise educational laws pertaining to recruitment and retention and MSDB	2	0.00	0.00	-0.36	-0.36			-0.36
	HB0153	Revise laws related to the school funding interim commission.	3	0.00	-0.01	0.00	-0.01			-0.01
	HB0154	Establish a housing fairness tax credit	33	-291.35	0.00	-2.94	-294.29			-294.29
	HB0182	Provide grant funding for senior citizen centers	23	0.00	-5.00	-0.58	-5.58			-5.58
	HB0186	Increase size of parole board	2	0.00	0.00	-0.50	-0.50			-0.50
	HB0210	Revise laws relating to unemployment insurance program collection rates and uses	11	0.00	0.00	-0.02	-0.02			-0.02
	HB0211	Revise alcohol laws	31	0.05	0.00	0.00	0.05			0.05
	HB0234	Extend the use of funding for lead-in-schools appropriated in 2023	31	0.00	-3.53	0.00	-3.53			-3.53
	HB0252	Create the student and teacher advancement for results and success act (STARS)	2	0.00	-0.20	-18.26	-18.46			-18.46
	HB0260	Revise teacher stipends for national board certification	1	0.00	0.00	-0.03	-0.03			-0.03
	HB0267	Revise DUI laws related to enacting Bobby's law	5	0.00	0.00	-1.21	-1.21			-1.21
	HB0284	Establish an interim committee to investigate civil rights violations and censorship withir	45	0.00	-0.02	0.00	-0.02			-0.02
	HB0308	Maintain the county distribution level of metal mines license tax	13	-3.08	0.00	0.00	-3.08			-3.08
	HB0325	Revise covenant laws	5	0.00	-0.83	-10.18	-11.01			-11.01
	HB0344	Revise criminal laws.	16	0.00	0.00	0.00	0.00			0.00
	HB0352	Revise child support guideline laws and establish a committee	11	0.00	0.00	-0.18	-0.18			-0.18
	HB0357	Provide funding for middle school career and technical education	1	0.00	-0.24	-0.50	-0.74			-0.74
	HB0488	Allowing a disabled voter to electronically return a ballot	2	0.00	-0.01	0.00	-0.01			-0.01
	SB0005	Revise compensation for county tax appeal board members	1	0.00	0.00	-0.03	-0.03			-0.03
	SB0014	Audit Office of Disciplinary Council	4	0.00	0.00	-0.07	-0.07			-0.07
	SB0019	Revise sentencing laws related to theft	3	0.06	0.00	-6.74	-6.68			-6.68
	SB0027	Generally revise marijuana licensing laws	11	-0.53	0.00	0.00	-0.53			-0.53
	SB0040	Revise supreme court public records laws by opening deliberations and files to the publi	11	0.00	0.00	-0.10	-0.10			-0.10
	SB0041	Requiring substitution of district court judges by random selection	13	0.00	0.00	-0.08	-0.08			-0.08
	SB0045	Create a judicial performance evaluation commission and system	8	0.00	0.00	-0.64	-0.64			-0.64
	SB0050	Generally revise laws related to child abuse and neglect investigations	17	0.00	0.00	-1.33	-1.33			-1.33
	SB0056	Supplemental employer contribution for PERS, HPORS, SRS, GWPORS	8	0.00	0.00	-8.22	-8.22			-8.22
	SB0060	Revise insurance premium taxes for certain captive insurers	1	1.00	0.00	0.00	1.00			1.00
	SB0072	Provide presumptive eligibility for Medicaid coverage of home and community-based se	1	0.00	0.00	-2.49	-2.49			-2.49
	SB0082	Establish adjustment to blindness program	1	0.00	0.00	-0.30	-0.30			-0.30
	SB0090	Redistribute certain state tax revenue to primary residence property tax relief	1	-236.93	0.00	0.00	-236.93			-236.93
	SB0104	Expanding access to low-cost capital to certain eligible projects and entities	4	0.39	0.00	0.00	0.39			0.39
	SB0147	Generally revise Montana Indian child welfare laws	2	0.00	0.00	-0.84	-0.84			-0.84
	SB0150	Generally revise alcohol and tobacco laws	1	0.02	0.00	0.00	0.02			0.02
	SB0151	Direct the director of the public defender's office to create units for family defense and	1	0.00	0.00	-8.86	-8.86			-8.86
	SB0167	Provide funding for noxious weed trust	1	0.00	-10.00	0.00	-10.00			-10.00
	SB0178	Provide for temporary lease of water rights	9	0.00	0.00	-0.03	-0.03			-0.03
	SB0206	Generally revise laws related to child abuse and neglect proceedings and investigations	0	0.00	0.00	0.00	0.00			0.00
	SB0217	Establish work time credit for probationers and parolees	0	0.00	0.00	-0.68	-0.68			-0.68
	SB0256	Generally revise child abuse and neglect laws	0	0.00	0.00	-0.41	-0.41			-0.41
	SB0296	Enhance penalty for crime against vulnerable person	0	0.00	0.00	-0.34	-0.34			-0.34
	SB0036	Remove expired contingency language related to generating unit closure	0	0.00	0.00	-5.58	-5.58			-5.58
Enrolling Governor	HB0063	Extend application of bond validating act	0	0.00	0.00	-0.02	-0.02			-0.02
	HB0029	Revise administration of property tax exemptions	0	0.00	0.00	-0.29	-0.29			-0.29
LAW	HB0001	Feed bill to fund 69th legislative session and prepare for 2027	0	0.00	-19.13	-35.37	-54.51			-54.51
	HB0060	Generally revise state auditor laws	0	0.33	0.00	0.00	0.33			0.33
	SB0059	Staff Sergeant Arthur J Rambo memorial bridge	0	0.00	0.00	-0.01	-0.01			-0.01
Ret-1st Hse	HB0082	Generally revise laws related to crimes against children	0	0.00	0.00	-1.02	-1.02			-1.02
Grand Total				-789.72	-712.82	-1,466.68	-2,969.21			

Property Tax Rate Bills: HB 528 is the largest of the property tax rate bills and is being carried in the status report. HB 155, HB 231, and SB 32 all have positive action but are not being carried on the status report as they all have distinct effects on the same property tax rates.



2027 Biennium Appropriation Status Sheet

All values in millions of dollars

This sheet does not include all expenditures on fiscal notes. It includes only appropriations and assumed appropriations.

Item	Fiscal Year	2025	2026	2027
Beginning Fund Balance		1,028.0	749.0	965.3
Revenues				
HJ 2 Revenues				
Ongoing		3,266.4	3,462.8	3,545.0
OTO		0.0	68.8	18.5
2025 Session Legislation Rev				
Ongoing		0.0	-110.4	-205.7
OTO		0.0	-23.4	-10.5
Total Funds Available		4,294.4	4,146.7	4,312.6
Expenditures				
Statutory Appropriations		333.3	338.4	347.2
Non-Budgeted Transfers		59.3	11.4	125.6
HB 2				
Ongoing		2,243.1	2,433.1	2,552.7
OTO		53.4	60.8	57.6
2025 Session Legislation Approps				
Ongoing		9.7	31.8	61.6
OTO		380.8	113.9	103.2
Assumed Appropriations (School BASE Aid & HB 1)				
Ongoing			200.2	93.7
OTO			0.0	0.0
2023 Session Legislation				
Ongoing		40.3		
OTO		433.3		88.0
FY27 OTO Revenue Adjustment				-88.0
Reversions		-7.9	-8.3	-8.7
Total Expenditures		3,545.4	3,181.4	3,332.9
Ending Fund Balance		749.0	965.3	979.7

Assumed Appropriations		2026	2027
HB0001	Feed bill to fund 69th legislative session and prepare for 2027		11.3
HB0028	Clarify timelines and opening procedures for public charter schools		0.9
HB0140	Provide property tax assist for law enforcement & firefighters injured in the line of duty		0.1
HB0252	Create the student & teacher advancement for results & success act (STARS)	1.8	3.3
HB0528	Revise property tax rates for agricultural, residential, & commercial property	198.4	73.8
SB0337	Provide a 5 year prepaid property tax exemption during subdivision development		0.4
HB0628	Revise early literacy targeted intervention laws		4.0
Grand Total		200.2	93.7