

**JBC STAFF FISCAL ANALYSIS
HOUSE APPROPRIATIONS COMMITTEE**

CONCERNING THE FUNDING OF THE HEALTHY SCHOOL MEALS FOR ALL PROGRAM, AND, IN CONNECTION THEREWITH, CREATING THE HEALTHY SCHOOL MEALS FOR ALL PROGRAM GENERAL FUND EXEMPT ACCOUNT, ALLOWING EXPENDITURES IN EXCESS OF APPROPRIATIONS FOR THE PROGRAM, CLARIFYING HOW THE PROGRAM SHOULD BE ACCOUNTED FOR IN THE ANNUAL GENERAL APPROPRIATIONS BILL, AND MAKING AN APPROPRIATION.

Prime Sponsors: Sens. Bridges and Zenzinger
Reps. Bird and Sirota

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Appropriation Items of Note

Appropriation Already Added to Bill, No Amendment in Packet

Fiscal Impact of Bill as Amended to Date

The most recent Legislative Council Staff Fiscal Note (attached) reflects the fiscal impact of the bill as of 03/27/23.

XXX	No Change: Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill
	Update: Fiscal impact has changed due to <i>new information or technical issues</i>
	Update: Fiscal impact has changed due to <i>amendment adopted</i> after LCS Fiscal Note was prepared
	Non-Concurrence: JBC Staff and Legislative Council Staff disagree about the fiscal impact of the bill

Amendments in This Packet for Consideration by Appropriations Committee

Amendment	Description
None.	

Current Appropriations Clause in Bill

The bill includes an appropriations clause that provides an appropriation of \$115,339,107 from the Healthy School Meals for All Program General Fund Exempt Account to the Department of Education for FY 2023-24. This provision also states that the appropriation is based on the assumption that the Department of Education will require an additional 3.1 FTE. The bill also includes an appropriation of \$14,786 reappropriated funds to the Department of Law from the appropriation to the Department of Education. This provision states that the appropriation is based on the assumption that the Department of Law will require an additional 0.1 FTE.

Points to Consider*Revenue Source*

The Joint Budget Committee (JBC) has proposed a budget package for FY 2023-24 based on the March 2023 Office of State Planning and Budgeting revenue forecast. The JBC has included as part of its FY 2023-24 budget package \$115,339,107 from the Healthy School Meals for All General Fund Exempt Account to be appropriated for implementation of this bill. Because the source and use of this General Fund Exempt revenue is restricted, this amount has not been included in the calculation of General Fund available or used in the budget package. The fiscal note for H.B. 22-1414, which was enacted by the voters through the adoption of Proposition FF in November 2022, projected that there would be sufficient revenue from the revenue source created in Proposition FF (a cap on deductions for taxpayers with incomes of \$300,000 or more) to support the General Fund Exempt appropriation in this bill.