

# MEMORANDUM

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**TO:** JBC Members  
**FROM:** John Ziegler  
**SUBJECT:** General Fund Overview Upon Passage of Long Bill in Both Houses  
**DATE:** April 6, 2013

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Attached are four tables that provide the General Fund Overview as impacted by amendments to the Long Bill Package after passage in both houses.

**Table 1:** Provides the General Fund Overview based on the OSPB March revenue forecast.

**Table 2:** Provides an overview of FY 2011-12, FY 2012-13, and FY 2013-14 General Fund appropriations by department.

**Table 3:** Provides a list of bills that the JBC has currently voted to include as part of the General Fund balancing.

**Table 4:** Provides a list of the amounts that are not subject to the statutory limit on General Fund appropriations.

Amounts impacted by amendments to various bills are highlighted in green on the various tables.

**Table 1**  
**General Fund Overview Based On OSPB March 2013 Revenue Estimate**  
**After Passage of Long Bill in Both Houses**  
**(millions of dollars)**

	<b>FY 11-12</b>	<b>FY 12-13</b>	<b>FY 13-14</b>	<b>FY 14-15</b>
1 Beginning GF Reserve	\$156.7	\$795.7	\$372.9	\$398.0
2 GF Nonexempt Revenues	6,262.6	6,802.8	7,042.2	7,446.3
3 GF Exempt Revenues	1,473.4	1,481.4	1,407.2	1,515.9
4 Transfers/Paybacks (prior Sessions)	137.1	(2.5)	0.6	0.6
5 JBC Bill that Impacts Revenues	0.0	<b>(1.8)</b>	<b>6.8</b>	0.0
6 TABOR Surplus Liability	0.0	0.0	0.0	0.0
7 TOTAL GF AVAILABLE	\$8,029.8	\$9,075.6	\$8,829.7	\$9,360.8
8				
9 GF Obligations:				
10 GF Appropriations	\$7,027.9	\$7,438.1	<b>\$7,877.3</b>	\$7,960.6
11 Supplementals	0.0	16.7	0.0	0.0
12 Supplemental Add-ons to the Long Bill	0.0	<b>5.1</b>	<b>0.0</b>	0.0
13 Bill or Statutory Appropriation Placeholders the JBC Has Adopted as Part of the LB Package	0.0	<b>(1.0)</b>	<b>74.2</b>	0.0
14 Amendments During Long Bill	0.0	<b>0.0</b>	<b>9.1</b>	<b>0.0</b>
15 Adjusted GF Appropriations Base	7,027.9	7,458.9	<b>7,960.6</b>	7,960.6
16 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.)	0.0	0.0	0.0	0.0
17 Medicaid Overexpenditures/Payment Delays as Required by OSPB and Controller	0.0	0.0	0.0	0.0
18 Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact)	0.0	0.0	0.0	0.0
19 Rebates and Expenditures - Based on Statutory Minimums	133.0	<b>279.6</b>	<b>129.0</b>	147.4
20 Reimbursement for Senior and Veterans Property Tax Exemption	1.8	100.1	105.2	112.0
21 Transfer to HUTF (Sec. 24-75-219, C.R.S.)	0.0	0.0	0.0	0.0
22 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.)	0.0	0.0	0.0	0.0
23 Capital Construction Transfer	49.3	<b>61.4</b>	<b>186.7</b>	<b>59.9</b>
24 Transfer of Excess Reserve to SEF Pursuant to SB 11-156, HB 12-1338	59.0	<b>802.7</b>	0.0	0.0
25 Transfer of Excess Reserve to Public School Fund pursuant to SB 11-230	0.0	0.0	0.0	0.0
26 Transfer to SEF - SB 13-234	0.0	0.0	<b>45.3</b>	<b>0.0</b>
27 Transfer to the Colorado Water Conservation Board Construction Fund - SB 13-236	0.0	0.0	<b>4.9</b>	<b>0.0</b>
28 Accounting Adjustments	(36.9)	0.0	0.0	0.0
29 TOTAL GF OBLIGATIONS	\$7,234.1	\$8,702.7	\$8,431.7	\$8,279.9
30				
31 YEAR END GF RESERVE	\$795.7	\$372.9	\$398.0	\$1,080.9
32 Governor Initiated Request to Increase Statutory Reserve	0.0	<b>74.6</b>	<b>79.6</b>	79.6
33 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.)	281.1	298.4	318.4	318.4
34 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE	\$514.6	(\$0.0)	<b>(\$0.0)</b>	\$682.9
35 Reduction Needed to Maintain 1/2 of Statutory Reserve	N/A	N/A	N/A	N/A

Table 1 - Continued

	FY 11-12	FY 12-13	FY 13-14	FY 14-15
36 Total Gross General Fund Revenues	\$7,736.0	\$8,284.2	\$8,449.4	\$8,962.2
37 Percent Gross General Fund Revenue Growth	9.2%	7.1%	2.0%	6.1%
38				
39 Transfer to the State Education Fund	\$407.5	\$440.6	\$448.6	\$481.4
40 Transfer of Excess Reserve to SEF Pursuant to SB 11-156	59.0	802.7	0.0	0.0
41 Transfer Revenues Received due to Tax Amnesty bill to SEF pursuant to SB 11-184	9.6	0.0	0.0	0.0
42 Total Transfers to the State Education Fund	\$466.5	\$1,243.3	\$448.6	\$481.4
43				
44 Required TABOR Reserve	\$308.2	\$322.7	\$329.6	\$345.3
45				
46 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)	\$7,027.9	\$7,458.9	\$7,960.6	\$7,960.6
47 Total Percent Growth (Including both items within restriction and exemptions)	3.0%	6.1%	6.7%	0.0%
48 GF Appropriations Base Available Growth	\$204.8	\$431.0	\$501.7	\$0.0
49				
50 Personal Income (Sec 24-75-201.1 (1)(e)(I), CRS) - Calculation to Trigger SB 228			\$225,400.0	\$235,600.0
51 Percent Increase/(Decrease) Over Previous Year				4.5%
52				
53 Calculated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS)	10,290.0	10,625.0	11,270.0	11,780.0
54 Adjusted GF Appropriations Base	7,027.9	7,458.9	7,960.6	7,960.6
55 Over/(Under) Calculated Appropriations Restriction	(\$3,262.1)	(\$3,166.1)	(\$3,309.4)	(\$3,819.4)
56				
57 Year-End GF Statutory Reserve Percentage	4.0%	4.0%	4.0%	4.0%
58 Year-End GF Excess of Statutory Reserve Percentage	7.3%	0.0%	0.0%	8.6%
59				
60 Rebates and Expenditures Include (from OSPB Forecast)				
61 Cigarette Rebate	\$11.2	\$10.3	\$9.3	\$8.9
62 Old Age Pension	103.3	114.1	106.9	99.9
63 Aged Property Tax & Heating Credit	7.2	7.1	7.1	7.3
64 Older Coloradans Fund (Off Budget - not in Long Bill)	N/A	N/A	N/A	N/A
65 Old Age Supplemental Medical Care Fund - (Off Budget - not in Long Bill)	N/A	N/A	N/A	N/A
66 FPPA	9.7	14.3	29.6	29.7
67 <b>FPPA Repayment Bill - SB 13-234</b>	<b>0.0</b>	<b>132.4</b>	<b>(25.3)</b>	<b>0.0</b>
68 Amendment 35 GFE Expenditures	0.9	0.8	0.7	0.7
69 Treasurer's Loans to School Districts (Off Budget -- Not in Long Bill)	0.7	0.6	0.7	0.9
70 Total Rebates and Expenditures	\$133.0	\$279.6	\$129.0	\$147.4

**Table 2**  
**Summary of FY 2011-12, FY 2012-13, and FY 2013-14 General Fund Appropriations**  
**Upon Passage of Long Bill in Both Houses**

Departments	FY 2011-12 Appropriation Adjusted for 2013 Session Supplemental Changes	FY 2012-13 Appropriation Adjusted for Long Bill Add- ons	FY 2012-13 Separate Bills as Part of Long Bill Package During 2013 Session	FY 2012-13 Appropriation Adjusted for Add- ons and Separate Bills	FY 2013-14 Operating Base In Long Bill as Introduced	Senate Amendments	House Amendments	FY 2013-14 Operating Base in Long Bill as Amended by Both Houses	FY 2013-14 Bills Included as Part of JBC Package and Statutory Appropriations	FY 2013-14 Operating Base Total Appropriation
1 Agriculture	\$5,164,362	\$6,863,921	\$0	\$6,863,921	\$7,452,600	\$250,000	\$0	\$7,702,600	\$0	7,702,600
2 Corrections	648,950,165	654,682,235	0	654,682,235	665,542,718	0	0	\$665,542,718	112,974	665,655,692
3 Education	2,833,702,613	3,015,441,352	0	3,015,441,352	3,100,348,494	0	0	\$3,100,348,494	0	3,100,348,494
4 Governor	10,613,728	18,524,704	0	18,524,704	19,858,574	0	1,500,000	\$21,358,574	0	21,358,574
5 Health Care Policy	1,698,937,482	1,848,770,049	(1,162,257)	1,847,607,792	2,070,734,077	0	573,403	\$2,071,307,480	(7,886,413)	2,063,421,067
6 Higher Education	623,962,700	628,569,790	0	628,569,790	658,479,148	0	3,000,000	\$661,479,148	0	661,479,148
7 Human Services	619,593,123	645,740,781	200,000	645,940,781	696,785,662	0	0	\$696,785,662	22,992,029	719,777,691
8 Judicial	338,455,642	353,411,788	0	353,411,788	378,130,241	40,000	0	\$378,170,241	0	378,170,241
9 Labor	0	0	0	0	0	0	0	\$0	0	0
10 Law	9,422,208	10,452,022	0	10,452,022	13,473,403	0	0	\$13,473,403	(1,432,601)	12,040,802
11 Legislature	34,684,832	35,963,244	0	35,963,244	3,509,634	0	0	\$3,509,634	34,906,735	38,416,369
12 Local Affairs	10,379,500	11,074,259	0	11,074,259	15,059,717	0	(100,000)	\$14,959,717	0	14,959,717
13 Military Affairs	5,429,298	6,692,607	0	6,692,607	7,278,715	0	100,000	\$7,378,715	0	7,378,715
14 Natural Resources	23,429,407	23,768,283	0	23,768,283	24,478,508	500,000	0	\$24,978,508	10,300,000	35,278,508
15 Personnel	4,118,272	6,603,153	0	6,603,153	5,667,357	2,835,738	651,068	\$9,154,163	0	9,154,163
16 Public Health	27,473,436	31,142,676	0	31,142,676	39,435,421	0	(286,702)	\$39,148,719	15,000,000	54,148,719
17 Public Safety	82,727,973	86,089,618	0	86,089,618	90,128,524	0	0	\$90,128,524	255,443	90,383,967
18 Regulatory Agencies	1,600,344	1,715,818	0	1,715,818	1,703,494	0	0	\$1,703,494	0	1,703,494
19 Revenue	72,744,786	73,393,521	0	73,393,521	76,836,412	0	0	\$76,836,412	0	76,836,412
20 State	0	0	0	0	0	0	0	\$0	0	0
21 Transportation	0	0	0	0	0	0	0	\$0	0	0
22 Treasury	7,903,000	109,314,351	132,409,339	241,723,690	131,492,404	0	0	\$131,492,404	(25,321,079)	106,171,325
23 Capital Construction Fund	0	0	0	0	0	0	0	\$0	0	0
24 Controlled Maintenance	0	23,000,000	0	23,000,000	23,000,000	0	0	\$23,000,000	0	23,000,000
26 Total	\$7,059,292,871	\$7,591,214,172	\$131,447,082	\$7,722,661,254	8,029,395,103	3,625,738	5,437,769	8,038,458,610	48,927,088	8,087,385,698
27										
28 Transfers to Capital Construction Fund										
29 Amounts Deemed Exempt from Statutory Limit	\$0			\$0						
30 Rebates and Expenditures	\$31,508,032	\$263,787,292		\$263,787,292						126,771,353
31										
32 Amount Subject to Statutory Limit	\$7,027,784,839	\$7,327,426,880	\$131,447,082	\$7,458,873,962						7,960,614,345
33 Amount Subject to Statutory Limit in Long Bill										7,886,366,178
34 Amount Subject to Statutory Limit in Bills										74,248,167

**Table 3**  
**Bills that Impact General Fund from the 2013 Session for FY 2012-13 and FY 2013-14**  
**Upon Passage of Long Bill in Both Houses**

	Bill No.	Department	FY 2012-13 Impact GF	FY 2013-14 Impact GF	
1	<b>Bills Included in JBC Actions on the Long Bill Package that Impact General Fund Revenue:</b>				
2	Tobacco	13-1180	Various	(1,792,244)	(1,803,330)
3	Repay the Veteran's Trust Fund	13-235	Military Affairs	0	(3,860,429)
4	Transfers to the General Fund	13-233	Reg Agencies	0	10,651
5	Extend Conservation Easement Tax Credit Cap	13-1183	Reg Agencies	0	12,500,000
6					
7					
8	<b>Total Bills Impacting General Fund that JBC is Considering during Balancing</b>			<b>(1,792,244)</b>	<b>6,846,892</b>
9	<b>Bills Included in JBC Actions on the Long Bill - Subject to Statutory Limit:</b>				
10	<i>Bills that are Part of JBC Package:</i>				
11	Transfer to the Prevention, Detection, and Early Treatment Fund	13-232	HCPF	0	(2,000,000)
12	Title IV-E Waiver Project	13-231	Human Services	0	0
13	Transfer to the Prevention, Detection, and Early Treatment Fund	13-232	Public Health	0	0
14					
15	<i>Bills that are Not Part of the JBC LB Package but are Included for Balancing:</i>				
16	<b>JBC Bills Not Running in Conjunction with Long Bill Package</b>				
17	ICF/IID Provider Fee Changes (JBC Bill But Not Part of Budget Package)	13-167	HCPF	(1,162,257)	(1,018,559)
18	Nursing Facility Per Diem Rates (JBC Bill But Not Part of Budget Package)	13-1152	HCPF	0	(4,867,854)
19	Tobacco (JBC Bill But Not part of Budget Package)	13-1180	Law	0	(1,432,601)
20					
21	<b>Bills for which the JBC is Including a Placeholder in Balancing But that Are Not JBC Bills</b>				
22	Eliminate Repeal of CCJJ (not a JBC Bill)	13-007	Corrections	0	56,160
23	Behavioral Health Crisis Services (Not to be a JBC Bill)	???	Human Services	0	19,792,029
24	Require Reports of Elder Abuse and Exploitation (Not a JBC Bill)	13-111	Human Services	0	3,200,000
25	Statewide Reporting Hotline Bill (Not a JBC Bill)	13-1271	Human Services	200,000	0
26	Legislative Appropriation Bill (Not a JBC Bill)	13-187	Legislative	0	34,906,735
27	Wildfire Mitigation Grant Program (Not to be a JBC Bill - Not yet introduced)	???	Natural Resources	0	10,300,000
28	Nutrients Grant Program (Not a JBC Bill)	13-1191	Public Health	0	15,000,000
29	Eliminate Repeal of CCJJ (not a JBC Bill)	13-007	Public Safety	0	255,443
30					
31	<b>Subtotal Bills Approved as Part of JBC LB Balancing - Statutory Limit</b>			<b>(962,257)</b>	<b>74,191,353</b>
32					
33	<b>Bills that Do not Impact the Statutory Limit - Part of JBC Budget Package</b>				
34	Capital Transfer Bill	13-236	Capital	420,184	193,066,495
35	Increase Statutory Reserve	13-237	Statewide	74,600,000	79,500,000
36	State Repay moneys to FPPA Old Hire Plans	13-234	Treasury	<b>132,409,339</b>	<b>(25,321,079)</b>
37	<b>Subtotal Bills that Include Transfers of GF to Various Cash Funds - Not Subject to Statutory Limit</b>			<b>75,020,184</b>	<b>272,566,495</b>
38					
39	<b>Five Year Statutory Appropriations for the Department of Corrections</b>		<b>Corrections</b>	<b>0</b>	<b>56,814</b>
40					
41	<b>Total</b>			<b>72,982,597</b>	<b>346,814,662</b>
42	Operating Budget			(2,037,587)	74,248,167
43	Transfers Not Subject to the Statutory Limit			75,020,184	272,566,495

**Table 4**  
**List of Amounts that are not Subject to the Statutory Limit on General Fund Appropriations**  
**Upon Passage of Long Bill in Both Houses**

	FY 2012-13	FY 2013-14
1 <b>FY 2012-13:</b>		
2 <b>Amounts Deemed Exempt by General Assembly:</b>		
3		
4		
5 <b>Subtotal Amounts Deemed Exempt by General Assembly</b>	<b>\$0</b>	
6		
7 <b>Amounts Not Subject to the Limit due to Constitutional or Statutory Provisions:</b>		
8		
9 Treasury, Senior Citizen and Disabled Veterans Property Tax Exemption	\$98,500,000	
10 Treasury, Fire and Police Pension Association	\$10,000,000	
11 Revenue, Old Age Heat and Fuel	7,400,000	
12 Revenue, Cigarette Tax	10,300,000	
13 Local Affairs, Fire and Police Pension Association	4,294,753	
14 HCPF - Amendment 35 Tobacco Tax	441,600	
15 Public Health, Amendment 35 Tobacco Tax	<u>441,600</u>	
16 Amount as Reflected in Long Bill	131,377,953	
17		
18 <b>Modifications to Fire and Police Pension Association - SB 13-234</b>	<b>\$132,409,339</b>	
19		
20 <b>Subtotal Amounts Not Subject to the Limit:</b>	<b>\$263,787,292</b>	
21		
22 <b>Totals</b>	<b>\$263,787,292</b>	
23 <b>FY 2013-14:</b>		
24 <b>Amounts Deemed Exempt by General Assembly:</b>		
25		
26		
27 <b>Subtotal Amounts Deemed Exempt by General Assembly</b>		<b>\$0</b>
28		
29 <b>Amounts Not Subject to the Limit due to Constitutional or Statutory Provisions:</b>		
30		
31 Treasury, Senior Citizen and Disabled Veterans Property Tax Exemption		\$105,200,000
32 Treasury, Fire and Police Pension Association		\$25,321,079
33 Revenue, Old Age Heat and Fuel		7,100,000
34 Revenue, Cigarette Tax		9,300,000
35 Local Affairs, Fire and Police Pension Association		4,294,753
36 HCPF - Amendment 35 Tobacco Tax		438,300
37 Public Health, Amendment 35 Tobacco Tax		<u>438,300</u>
38 Amount as Reflected in Long Bill		152,092,432
39		
40 <b>Modifications to Fire and Police Pension Association -SB 13-234</b>		<b>(\$25,321,079)</b>
41		
42 <b>Subtotal Amounts Not Subject to the Limit:</b>		<b>\$126,771,353</b>
43		
44 <b>Totals</b>		<b>\$126,771,353</b>