MEMORANDUM

TO: JBC Members

FROM: John Ziegler

SUBJECT: September Revenue Forecast

DATE: September 20, 2012

Legislative Council Staff (LCS) and the Office of State Planning and Budgeting (OSPB) released their September revenue forecasts. Attached are several tables that provide a comparison of the September revenue forecasts.

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

Table 2: Provides the General Fund Overview based on the LCS revenue forecast.

Table 3: Provides a summary of appropriations by year by department.

Table 4: Provides a summary of bills passed during the 2012 Session that impacted GF.

Table 5: Provides a summary of the 2012 Interim 1331 supplemental requests.

Table 6: Provides a comparison of key lines in the LCS and OSPB revenue forecasts.

Table 1 General Fund Overview Based On OSPB September 2012 Revenue Estimate After 2012 Regular Session and 2012 May Special Session (millions of dollars)

Biginning GF Reserve			FY 11-12	FY 12-13	FY 13-14	FY 14-15
1,469.1 1,208.0 1,162.8 1,16	1 Be	ginning GF Reserve	\$156.7	\$804.5	\$297.6	\$681.6
138.1 1.0.0 1.0	2 GF	Nonexempt Revenues	6,267.9	6,747.7	6,984.7	7,300.0
5 TABOR Surplus Liability 0.0 0.0 0.0 0.0 6 TOTAL GF AVAILABLE \$8,031. \$8,757. \$8,453. \$9,148.0 7 TOTAL GF AVAILABLE \$8,031. \$8,757. \$8,453. \$9,148.0 8 CF User Total Control of State Appropriations \$7,027. \$7,438. \$7,438.8 \$7,438.8 10 September 1331 Supplemental Approved by JBC - Interim 2012 0.0 0.0 0.0 0.0 0.0 12 Adjusted GF Appropriations Base 7,027.9 7,438.8 7,438.8 7,438.8 13 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 2475-201.1 C.R.S.) 0.0 0.0 0.0 0.0 14 Residual Overspenditures Payment Delays as Required by OSPB and Controller 0.0 0.0 0.0 0.0 15 Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact) 10.0 0.0 0.0 0.0 16 Rebates and Expenditures- Based on Statutory Minimums 133.2 146.3 154.1 146.0 17 Tansfer to Capital Construction (Sec. 2475-219, C.R.s.) 0.0 0.0 0.0 0.0 18 Tansfe	3 GF	Exempt Revenues	1,469.1	1,208.0	1,162.4	1,165.8
6 TOTAL GF AVAILABLE \$8,031.8 \$8,75.7 \$8,445.3 \$9,148.0 7 8 GF Obligations: \$7,027.9 \$7,438.1 \$7,438.8 \$7,438.8 10 September 1331 Supplemental Requests from Governor, Judicial, and Elected Officials 0.0 0.9 0.0 0.0 11 1331 Supplemental Approved by JBC - Interim 2012 0.0 0.0 0.0 0.0 0.0 12 Adjusted GF Appropriations Base 7,027.9 7,438.8 7,438.8 7,438.8 13 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.) 0.0 0.0 0.0 14 Medicaid Overexpenditures/Payment Delays as Required by OSPB and Controller 0.0 0.0 0.0 15 Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact) 0.0 0.0 0.0 16 Rebates and Expenditures- Based on Statutory Minimums 133.2 146.3 154.1 146.6 17 Reimbursement for Senior and Veterans Property Tax Exemption 1.8 97.6 105.2 105.2 18 Tansfer to HUTF (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 19 Tansfer of Excess Reserve to SEF Pursuant to SB 11-156, HB 12-1338 59.0 716.4	4 Tra	ansfers/Paybacks (prior Sessions)	138.1	(2.5)	0.6	0.6
8 GF Obligations: 9	5 TA	ABOR Surplus Liability	0.0	0.0	0.0	0.0
9 GF Appropriations \$7,027.9 \$7,438.1 \$7,438.8 \$7,438.8 10 September 1331 Supplemental Approved by JBC - Intering 2012 0.0 0.0 0.0 0.0 11 1331 Supplemental Approved by JBC - Intering 2012 7,027.9 7,438.8 7,438.8 7,438.8 13 Adjusted GF Appropriations Base 7,027.9 7,438.8 7,438.8 7,438.8 13 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 14 Medicaid Overexpenditures/Payment Delays as Required by OSPB and Controller 0.0 0.0 0.0 0.0 15 Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact) 0.0 0.0 0.0 0.0 16 Rebates and Expenditures - Based on Statutory Minimums 133.2 146.9 155.2 156. 17 Reimbursement for Senior and Veterans Property Tax Exemption 1.8 97.6 105.2 105.2 18 Transfer to HUTF (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 20 Capital Construction Transfer 49.3 61.0 65.6 65.6	6 TC	OTAL GF AVAILABLE	\$8,031.8	\$8,757.7	\$8,445.3	\$9,148.0
9 GF Appropriations \$7,027.9 \$7,438.1 \$7,438.8 \$7,438.8 10 September 1331 Supplemental Approved by JBC - Intering 2012 0.0 0.0 0.0 0.0 11 1331 Supplemental Approved by JBC - Intering 2012 7,027.9 7,438.8 7,438.8 7,438.8 13 Adjusted GF Appropriations Base 7,027.9 7,438.8 7,438.8 7,438.8 13 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 14 Medicaid Overexpenditures/Payment Delays as Required by OSPB and Controller 0.0 0.0 0.0 0.0 15 Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact) 0.0 0.0 0.0 0.0 16 Rebates and Expenditures - Based on Statutory Minimums 133.2 146.9 155.2 156. 17 Reimbursement for Senior and Veterans Property Tax Exemption 1.8 97.6 105.2 105.2 18 Transfer to HUTF (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 20 Capital Construction Transfer 49.3 61.0 65.6 65.6	7					
10 September 1331 Supplemental Requests from Governor, Judicial, and Elected Officials 0.0 0.0 0.0 0.0 11 1331 Supplemental Approved by JBC - Interim 2012 70.0 70.0 70.0 0.0 12 Adjusted GF Appropriations Base 70.07 74.38.8 74.38.8 3 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.) 0.0 0.0 0.0 14 Medicaid Overexpenditures/Payment Delays as Required by OSPB and Controller 0.0 0.0 0.0 0.0 15 Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact) 0.0 0.0 0.0 0.0 16 Rebates and Expenditures - Based on Statutory Minimums 133.2 146.3 154.1 146.6 17 Reinbursement for Senior and Veterans Property Tax Exemption 1.0 0.0 0.0 0.0 18 Transfer to HUTF (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 20 Capital Construction Transfer 49.3 61.0 65.6 65.6 21 Transfe	8 GF	F Obligations:				
11 1331 Supplemental Approved by BC - Interim 2012 0.0 0.0.2 0.0 0.0 12 Adjusted GF Appropriations Base 7,027.9 7,438.8 7,438.8 7,438.8 13 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 14 Medicaid Oversephditures/Payment Delays as Required by OSPB and Controller 0.0 0.0 0.0 0.0 15 Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact) 0.0 0.0 0.0 0.0 16 Rebates and Expenditures - Based on Statutory Minimums 133.2 146.3 154.1 146.6 17 Reimbursement for Senior and Veterans Property Tax Exemption 1.8 97.6 105.2 105.2 18 Transfer to HUTF (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 19 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) 49.3 61.0 65.6 65.6 21 Transfer of Excess Reserve to SEF Pursuant to SB 11-156, HB 12-1338 59.0 716.4 0.0 0.0 23 Accounting Adjustments 87.27.3	9	GF Appropriations	\$7,027.9	\$7,438.1	\$7,438.8	\$7,438.8
12 Adjusted GF Appropriations Base 7,027.9 7,438.8 7,438.8 7,438.8 13 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 14 Medicaid Overexpenditures/Payment Delays as Required by OSPB and Controller 0.0 0.0 0.0 0.0 15 Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact) 0.0 0.0 0.0 0.0 16 Rebates and Expenditures - Based on Statutory Minimums 133.2 146.3 154.1 146.6 17 Reinbursement for Senior and Veterans Property Tax Exemption 1.8 97.6 105.2 105.2 18 Transfer to HUTF (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 19 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 20 Capital Construction Transfer 49.3 61.0 65.6 65.6 21 Transfer of Excess Reserve to SEF Pursuant to SB 11-156, HB 12-1338 59.0 716.4 0.0 0.0 23 Accounting Adjustments (43.9) 0.0	10	September 1331 Supplemental Requests from Governor, Judicial, and Elected Officials	0.0	0.9	0.0	0.0
13 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 14 Medicaid Overexpenditures/Payment Delays as Required by OSPB and Controller 0.0 0.0 0.0 0.0 15 Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact) 0.0 0.0 0.0 0.0 16 Rebates and Expenditures - Based on Statutory Minimums 133.2 146.3 154.1 146.6 17 Reinbursement for Senior and Veterans Property Tax Exemption 1.8 97.6 105.2 105.2 18 Transfer to HUTF (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 19 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 20 Capital Construction Transfer 49.3 61.0 65.6 65.6 21 Transfer of Excess Reserve to SEF Pursuant to SB 11-156, HB 12-1338 59.0 716.4 0.0 0.0 22 Transfer of Excess Reserve to Public School Fund pursuant to SB 11-230 8,7227.3 8,460.1 8,7,763.7 8,7,562.2 24 TOTAL GF OBLIGATIONS	11	1331 Supplemental Approved by JBC - Interim 2012	0.0	(0.2)	0.0	0.0
14 Medicaid Overexpenditures/Payment Delays as Required by OSPB and Controller 0.0 0.0 0.0 0.0 15 Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact) 0.0 0.0 0.0 0.0 16 Rebates and Expenditures - Based on Statutory Minimums 133.2 146.3 154.1 146.6 17 Reimbursement for Senior and Veterans Property Tax Exemption 1.8 97.6 105.2 105.2 18 Transfer to HUTF (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 0.0 19 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 0.0 20 Capital Construction Transfer 49.3 61.0 65.6 65.6 21 Transfer of Excess Reserve to SEF Pursuant to SB 11-156, HB 12-1338 59.0 716.4 0.0 0.0 22 Transfer of Excess Reserve to Public School Fund pursuant to SB 11-230 0.0 0.0 0.0 0.0 23 Accounting Adjustments 43.9 0.0 0.0 0.0 0.0 24 TOTAL GF OBLIGATIONS \$804.5 \$894.5 <td>12</td> <td>Adjusted GF Appropriations Base</td> <td>7,027.9</td> <td>7,438.8</td> <td>7,438.8</td> <td>7,438.8</td>	12	Adjusted GF Appropriations Base	7,027.9	7,438.8	7,438.8	7,438.8
15 Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact) 0.0 0.0 0.0 0.0 16 Rebates and Expenditures - Based on Statutory Minimums 133.2 146.3 154.1 146.6 17 Reimbursement for Senior and Veterans Property Tax Exemption 1.8 97.6 105.2 105.2 18 Transfer to HUTF (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 19 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 20 Capital Construction Transfer 49.3 61.0 65.6 65.6 21 Transfer of Excess Reserve to SEF Pursuant to SB 11-156, HB 12-1338 59.0 716.4 0.0 0.0 22 Transfer of Excess Reserve to Public School Fund pursuant to SB 11-230 0.0 0.0 0.0 0.0 23 Accounting Adjustments \$7,227.3 \$8,460.1 \$7,763.7 \$7,756.2 25 VEAR END GF RESERVE \$804.5 \$297.6 \$681.6 \$1,391.8 27 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R	13	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
16 Rebates and Expenditures - Based on Statutory Minimums 133.2 146.3 154.1 146.6 17 Reimbursement for Senior and Veterans Property Tax Exemption 1.8 97.6 105.2 105.2 18 Transfer to HUTF (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 19 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 20 Capital Construction Transfer 49.3 61.0 65.6 65.6 21 Transfer of Excess Reserve to SEF Pursuant to SB 11-156, HB 12-1338 59.0 716.4 0.0 0.0 22 Transfer of Excess Reserve to Public School Fund pursuant to SB 11-230 0.0 0.0 0.0 0.0 23 Accounting Adjustments (43.9) 0.0 0.0 0.0 24 TOTAL GF OBLIGATIONS \$7,227.3 \$8,460.1 \$7,763.7 \$7,756.2 25 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 281.1 297.6 297.6 297.6 28 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$523.4 \$0.0 \$384.0 \$1,094.2	14	Medicaid Overexpenditures/Payment Delays as Required by OSPB and Controller	0.0	0.0	0.0	0.0
17 Reimbursement for Senior and Veterans Property Tax Exemption 1.8 97.6 105.2 105.2 18 Transfer to HUTF (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 19 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 20 Capital Construction Transfer 49.3 61.0 65.6 65.6 21 Transfer of Excess Reserve to SEF Pursuant to SB 11-156, HB 12-1338 59.0 716.4 0.0 0.0 22 Transfer of Excess Reserve to Public School Fund pursuant to SB 11-230 0.0 0.0 0.0 0.0 23 Accounting Adjustments 43.9 0.0 0.0 0.0 24 TOTAL GF OBLIGATIONS \$7,227.3 \$8,460.1 \$7,763.7 \$7,756.2 25 \$25 \$80.4 \$9.6 \$681.6 \$1,391.8 27 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 281.1 297.6 297.6 297.6 28 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$523.4 \$0.0 \$384.0 \$1,094.2	15	Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact)	0.0	0.0	0.0	0.0
18 Transfer to HUTF (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 19 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 20 Capital Construction Transfer 49.3 61.0 65.6 65.6 21 Transfer of Excess Reserve to SEF Pursuant to SB 11-156, HB 12-1338 59.0 716.4 0.0 0.0 22 Transfer of Excess Reserve to Public School Fund pursuant to SB 11-230 0.0 0.0 0.0 0.0 23 Accounting Adjustments (43.9) 0.0 0.0 0.0 24 TOTAL GF OBLIGATIONS \$7,227.3 \$8,460.1 \$7,763.7 \$7,756.2 25 \$7 \$804.5 \$297.6 \$681.6 \$1,391.8 27 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 281.1 297.6 297.6 297.6 28 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$523.4 \$0.0 \$384.0 \$1,094.2	16	Rebates and Expenditures - Based on Statutory Minimums	133.2	146.3	154.1	146.6
19 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) 0.0 0.0 0.0 0.0 20 Capital Construction Transfer 49.3 61.0 65.6 65.6 21 Transfer of Excess Reserve to SEF Pursuant to SB 11-156, HB 12-1338 59.0 716.4 0.0 0.0 22 Transfer of Excess Reserve to Public School Fund pursuant to SB 11-230 0.0 0.0 0.0 0.0 23 Accounting Adjustments (43.9) 0.0 0.0 0.0 24 TOTAL GF OBLIGATIONS \$7,227.3 \$8,460.1 \$7,763.7 \$7,756.2 25 26 YEAR END GF RESERVE \$804.5 \$297.6 \$681.6 \$1,391.8 27 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 281.1 297.6 297.6 297.6 28 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$523.4 \$0.0 \$384.0 \$1,094.2	17	Reimbursement for Senior and Veterans Property Tax Exemption	1.8	97.6	105.2	105.2
20 Capital Construction Transfer 49.3 61.0 65.6 65.6 21 Transfer of Excess Reserve to SEF Pursuant to SB 11-156, HB 12-1338 59.0 716.4 0.0 0.0 22 Transfer of Excess Reserve to Public School Fund pursuant to SB 11-230 0.0 0.0 0.0 0.0 23 Accounting Adjustments (43.9) 0.0 0.0 0.0 24 TOTAL GF OBLIGATIONS \$7,227.3 \$8,460.1 \$7,763.7 \$7,756.2 25 25 26 YEAR END GF RESERVE \$804.5 \$297.6 \$681.6 \$1,391.8 27 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 281.1 297.6 297.6 297.6 28 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$523.4 \$0.0 \$384.0 \$1,094.2	18	Transfer to HUTF (Sec. 24-75-219, C.R.S.)	0.0	0.0	0.0	0.0
21 Transfer of Excess Reserve to SEF Pursuant to SB 11-156, HB 12-1338 59.0 716.4 0.0 0.0 22 Transfer of Excess Reserve to Public School Fund pursuant to SB 11-230 0.0 0.0 0.0 0.0 0.0 23 Accounting Adjustments (43.9) 0.0 0.0 0.0 24 TOTAL GF OBLIGATIONS \$7,227.3 \$8,460.1 \$7,763.7 \$7,756.2 25 25 26 YEAR END GF RESERVE \$804.5 \$297.6 \$681.6 \$1,391.8 27 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 281.1 297.6 297.6 297.6 28 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$523.4 \$0.0 \$384.0 \$1,094.2	19	Transfer to Capital Construction (Sec. 24-75-219, C.R.S.)	0.0	0.0	0.0	0.0
22 Transfer of Excess Reserve to Public School Fund pursuant to SB 11-230 0.0 0.0 0.0 0.0 23 Accounting Adjustments (43.9) 0.0 0.0 0.0 24 TOTAL GF OBLIGATIONS \$7,227.3 \$8,460.1 \$7,763.7 \$7,756.2 25 25 26 YEAR END GF RESERVE \$804.5 \$297.6 \$681.6 \$1,391.8 27 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 281.1 297.6 297.6 297.6 28 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$523.4 \$0.0 \$384.0 \$1,094.2	20	Capital Construction Transfer	49.3	61.0	65.6	65.6
23 Accounting Adjustments (43.9) 0.0 0.0 0.0 24 TOTAL GF OBLIGATIONS \$7,227.3 \$8,460.1 \$7,763.7 \$7,756.2 25 26 YEAR END GF RESERVE \$804.5 \$297.6 \$681.6 \$1,391.8 27 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 281.1 297.6 297.6 297.6 28 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$523.4 \$0.0 \$384.0 \$1,094.2	21	Transfer of Excess Reserve to SEF Pursuant to SB 11-156, HB 12-1338	59.0	716.4	0.0	0.0
24 TOTAL GF OBLIGATIONS \$7,227.3 \$8,460.1 \$7,763.7 \$7,756.2 25 \$804.5 \$297.6 \$681.6 \$1,391.8 27 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 281.1 297.6 297.6 297.6 28 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$523.4 \$0.0 \$384.0 \$1,094.2	22	Transfer of Excess Reserve to Public School Fund pursuant to SB 11-230	0.0	0.0	0.0	0.0
25 \$26 YEAR END GF RESERVE \$804.5 \$297.6 \$681.6 \$1,391.8 27 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 281.1 297.6 297.6 297.6 28 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$523.4 \$0.0 \$384.0 \$1,094.2	23	Accounting Adjustments	(43.9)	0.0	0.0	0.0
26 YEAR END GF RESERVE \$804.5 \$297.6 \$681.6 \$1,391.8 27 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 281.1 297.6 297.6 297.6 28 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$523.4 \$0.0 \$384.0 \$1,094.2	24 TC	OTAL GF OBLIGATIONS	\$7,227.3	\$8,460.1	\$7,763.7	\$7,756.2
27 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 281.1 297.6 297.6 297.6 28 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$523.4 \$0.0 \$384.0 \$1,094.2	25					
28 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$523.4 \$0.0 \$384.0 \$1,094.2	26 YE	EAR END GF RESERVE	\$804.5	\$297.6	\$681.6	\$1,391.8
	27 ST	'ATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.)	281.1	297.6	297.6	297.6
29 Reduction Needed to Maintain 1/2 of Statutory Reserve N/A N/A N/A N/A N/A	28 M	ONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE	\$523.4	\$0.0	\$384.0	\$1,094.2
	29 Re	duction 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
31 Total Gross General Fund Revenues	\$7,737.0	\$7,955.7	\$8,147.1	\$8,465.8
32 Percent Gross General Fund Revenue Growth	9.2%	2.8%	2.4%	3.9%
33				
34 Transfer to the State Education Fund	\$407.5	\$417.5	\$425.3	\$0.0
35 Transfer of Excess Reserve to SEF Pursuant to SB 11-156	59.0	716.4	0.0	0.0
36 Transfer Revenues Received due to Tax Amnesty bill to SEF pursuant to SB 11-184	9.6	0.0	0.0	0.0
37 Total Transfers to the State Education Fund	\$635.0	\$461.0	\$764.3	\$764.3
38				
39 Required TABOR Reserve	\$308.1	\$313.7	\$322.6	\$335.7
40				
41 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)	\$7,027.9	\$7,438.8	\$7,438.8	\$7,438.8
Total Percent Growth (Including both items within restriction and exemptions)	3.0%	5.8%	0.0%	0.0%
43 GF Appropriations Base Available Growth	\$204.8	\$410.9	\$0.0	\$0.0
44				_
45 Personal Income (Sec 24-75-201.1 (1)(e)(I), CRS) - Calculation to Trigger SB 228	\$225,591.0	\$234,841.0	\$242,590.0	\$257,874.0
46 Percent Increase/(Decrease) Over Previous Year	5.7%	4.1%	3.3%	6.3%
47	10.251.0	10.550.1	44.000	44.540.4
48 Calculated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS)	10,271.9	10,660.1	11,279.6	11,742.1
49 Adjusted GF Appropriations Base	7,027.9	7,438.8	7,438.8	7,438.8
50 Over/(Under) Calculated Appropriations Restriction	(\$3,244.0)	(\$3,221.3)	(\$3,840.8)	(\$4,303.3)
51 52 Year Francisco Constitution Provides and Provides a	4.00/	4.00/	4.00/	4.00/
52 Year-End GF Statutory Reserve Percentage	4.0%	4.0%	4.0%	4.0%
53 Year-End GF Excess of Statutory Reserve Percentage	7.4%	0.0%	5.2%	14.7%
54				
55 Rebates and Expenditures Include (from OSPB Forecast)	¢11.2	¢10.2	¢10.0	\$0.6
56 Cigarette Rebate57 Old Age Pension	\$11.2 103.3	\$10.2 112.4	\$10.0 105.0	\$9.6 97.5
58 Aged Property Tax & Heating Credit	7.2	7.2	7.2	7.4
59 Older Coloradans Fund (Off Budget - not in Long Bill)				N/A
60 Old Age Supplemental Medical Care Fund - (Off Budget - not in Long Bill)				N/A
61 FPPA	9.7	14.5	29.9	30.0
62 Amendment 35 GFE Expenditures	0.9	0.8	0.8	0.7
63 Treasurer's Loans to School Districts (Off Budget Not in Long Bill)	0.9	1.2	1.2	1.4
64 Total Rebates and Expenditures	\$133.2	\$146.3	\$154.1	\$146.6

Table 2
General Fund Overview Based On Legislative Council September 2012 Revenue Estimate
After 2012 Regular Session and 2012 May Special Session
(millions of dollars)

		FY 11-12	FY 12-13	FY 13-14	FY 14-15
1 Be	ginning GF Reserve	\$156.7	\$804.4	\$297.4	\$886.3
2 GF	Nonexempt Revenues	6,267.8	6,750.5	6,978.3	7,337.1
3 GF	Exempt Revenues	1,469.1	1,164.1	1,320.9	1,458.6
4 Tra	insfers/Paybacks (Prior Sessions)	138.0	(2.5)	0.6	0.6
5 TA	BOR Surplus Liability	0.0	0.0	0.0	0.0
6 TO	TAL GF AVAILABLE	\$8,031.6	\$8,716.5	\$8,597.2	\$9,682.6
7					
8 GF	Obligations:				
9	GF Appropriations	\$7,027.9	\$7,438.1	\$7,439.0	\$7,439.0
10	September 1331 Supplemental Requests from Governor, Judicial, and Elected Officials	0.0	0.9	0.0	0.0
11	1331 Supplemental Approved by JBC - Interim 2012	0.0	(0.2)	0.0	0.0
12	Adjusted GF Appropriations Base	7,027.9	7,439.0	7,439.0	7,439.0
13	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
14	Medicaid Overexpenditures/Payment Delays as Required by OSPB and the Controller	0.0	0.0	0.0	0.0
15	Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact)	0.0	0.0	0.0	0.0
16	Rebates and Expenditures - Based on Statutory Minimums	133.3	145.1	144.2	148.6
17	Reimbursement for Senior and Veterans Property Tax Exemption	1.8	96.0	102.6	109.7
18	Transfer to HUTF (Sec. 24-75-219, C.R.S.)	0.0	0.0	0.0	0.0
19	Transfer to Capital Construction (Sec. 24-75-219, C.R.S.)	0.0	0.0	0.0	0.0
20	Capital Construction Transfer	50.0	61.4	25.1	25.1
21	Transfer of Excess Reserve to SEF pursuant to SB 11-156, HB 12-1338	59.0	677.6	0.0	0.0
22	Transfer of Excess Reserve to Public School Fund pursuant to SB 11-230	0.0	0.0	0.0	0.0
23	Accounting Adjustments	(44.8)	0.0	0.0	0.0
24 TO	TAL GF OBLIGATIONS	\$7,227.2	\$8,419.1	\$7,710.9	\$7,722.4
25					
26 YE	AR END GF RESERVE	\$804.4	\$297.4	\$886.3	\$1,960.2
27 ST	ATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.)	281.1	297.6	297.6	297.6
28 MC	ONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE	\$523.3	(\$0.2)	\$588.7	\$1,662.6
29 Re	duction Needed to Maintain 1/2 of Statutory Reserve	N/A	N/A	N/A	N/A

Table 2 - Continued

30 Force Gross General Fund Revenue Growth 9,2 9,2 1,		FY 11-12	FY 12-13	FY 13-14	FY 14-15
Stansfer to the State Education Fund	30 Total Gross General Fund Revenues	\$7,736.9	\$7,914.6	\$8,299.2	\$8,795.7
33 Tamber to the State Education Fund \$40,0 \$47.0 \$40.0 \$40.0 34 Tamsfer of Excess Reserve to SEP prusuant to SB 11-156, HB 12-1338 59.0 67.6 0.0 0.0 35 Total Transfers to the State Education Fund 50.6 \$10.00 \$10.00 \$10.00 37 Required TABOR Reserve \$30.0 \$12.0 \$32.0 \$32.0 \$32.0 \$32.0 \$32.00	31 Percent Gross General Fund Revenue Growth	9.2%	2.3%	4.9%	6.0%
Start Sta	32				
S Total Transfers to the State Education Fund S466. S409. S447. S468. S469. S	33 Transfer to the State Education Fund	\$407.5	\$420.6	\$447.5	\$468.8
36 Required TABOR Reserve \$309.1 \$312.4 \$326.8 \$334.0 37 Required TABOR Reserve \$309.6 \$309.6 \$309.0 \$312.4 \$326.8 \$343.6 38 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over) \$7,027.9 \$7,430.0 \$7,430.0 \$0.00 40 Total Percent Growth (Including both items within restriction and exemptions) \$204.8 \$411.0 \$0.00 \$0.00 41 GF Appropriations Base Available Growth \$208.0 \$311.0 \$50.0 \$0.00 42 Personal Income (See 24-75-201.1 (1)(e)(f), CRS) - Calculation to Trigger SB 28 \$25,591.0 \$23,134.0 \$21,830.0 \$25,874.0 43 Personal Increase/(Decrease) Over Previous Year \$30,271.0 \$10,600.1 \$11,600.7 \$40.00 \$12,279.0 \$40.00 \$12,279.0 \$10,600.1 \$11,600.7 \$10,600.1 \$10,600.1 \$11,600.7 \$10,600.1 \$11,600.7 \$10,600.1 \$11,600.7 \$10,600.1 \$11,600.7 \$10,600.1 \$11,600.7 \$10,600.1 \$10,600.1 \$10,600.1 \$10,600.1 \$10,600.1 \$10,600.1 \$10,600.1 \$10,600.1 \$1	34 Transfer of Excess Reserve to SEF pursuant to SB 11-156, HB 12-1338	59.0	677.6	0.0	0.0
37 Required TABOR Reserve \$309.1 \$312.4 \$326.8 \$343.6 38 Incomplement Serve Propositions Base (Adj GF approp base + K-12 Capital + Ant Deemed Exempt + Medicaid Over \$7,027.9 \$7,439.0 \$7,439.0 \$7,439.0 \$7,439.0 \$7,439.0 \$7,439.0 \$7,439.0 \$7,439.0 \$7,439.0 \$7,839.0	35 Total Transfers to the State Education Fund	\$466.5	\$1,098.2	\$447.5	\$468.8
38 39 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over) \$7,027,9 \$7,439,0 \$7,439,0 \$0,40,0 40 Total Percent Growth (Including both items within restriction and exemptions) 30,0 \$2,00 \$0.00 41 GF Appropriations Base Available Growth \$20,0 \$20,0 \$20,0 \$20,0 42 Standard Control (Sec 24-75-201.1 (1)(e)(f), CRS) - Calculation to Trigger SB 228 \$225,591,0 \$23,134.0 \$21,883.0 \$25,878.70 43 Personal Income (Sec 24-75-201.1 (1)(e)(f), CRS) - Calculation to Trigger SB 228 \$225,591.0 \$23,134.0 \$21,883.0 \$25,878.70 44 Percent Increase/(Decrease) Over Previous Year \$5.88 \$2.9% 4.2% 6.6% 45 Percent Increase/(Decrease) Over Previous Year \$10,271.9 \$10,660.1 \$11,200.0 \$1,600.0 </td <td>36</td> <td></td> <td></td> <td></td> <td></td>	36				
39 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over) \$7,027.9 \$7,439.0 \$7,439.0 \$0,439.0 40 Total Percent Growth (Including both items within restriction and exemptions) \$204.8 \$5.8% \$0.0% \$0.0% 41 GF Appropriations Base Available Growth \$204.8 \$41.1 \$0.00 \$0.00 42 Percent Increase/(Decrease) Over Previous Year \$5.8% \$23,591.0 \$23,134.0 \$24,883.0 \$25,874.0 44 Percent Increase/(Decrease) Over Previous Year \$5.8% \$2.9% \$4.2% \$6.6% 45 Power (Increase) Over Previous Year \$10,271.9 \$10,660.1 \$11,279.0 \$11,600.7 47 Adjusted GF Appropriations Base \$7,027.9 \$7,439.0 \$	37 Required TABOR Reserve	\$309.1	\$312.4	\$326.8	\$343.6
Total Percent Growth (including both items within restriction and exemptions) 3.0% 5.8% 0.0% 0.0% 1.0% 0.0%	38				
41 GP Appropriations Base Available Growth \$204.8 \$41.1 \$50.0 \$50.0 42 22 \$225,591.0 \$232,134.0 \$21,883.0 \$25,878.0 43 Personal Income (See 24-75-201.1 (1)(e)(I), CRS) - Calculation to Trigger SB 228 \$25,591.0 \$232,134.0 \$21,883.0 \$25,878.0 44 Personal Income (See 24-75-201.1 (1)(e)(I), CRS) \$1.080.0 \$2.09.0 \$4.0% \$6.6% 45 All used GR Striction on GF Appropriation Growth (See 24-75-201.1 (1)(e)(II)(A), CRS) \$10,271.9 \$10,660.1 \$11,270.0 \$74,390.0 <td>39 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)</td> <td>\$7,027.9</td> <td>\$7,439.0</td> <td>\$7,439.0</td> <td>\$7,439.0</td>	39 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)	\$7,027.9	\$7,439.0	\$7,439.0	\$7,439.0
42 43 Personal Income (Sec 24-75-201.1 (1)(e)(I), CRS) - Calculation to Trigger SB 228 \$225,591.0 \$232,134.0 \$241,883.0 \$257,874.0 \$44 Percent Increase/(Decrease) Over Previous Year \$5.80 \$2.90 \$4.20 \$6.60 \$45.00 \$4.00 \$6.00 \$4.00 \$6.00 \$4.00 \$6.00 \$4.00 \$6.0	Total Percent Growth (Including both items within restriction and exemptions)	3.0%	5.8%	0.0%	0.0%
43 Personal Income (Sec 24-75-201.1 (1)(e)(I), CRS) - Calculation to Trigger SB 228 \$225,591.0 \$23,134.0 \$21,883.0 \$257,874.0 44 Personal Incomes (Sec 24-75-201.1 (1)(e)(II) (ACRS) 5.8% 2.9% 4.2% 6.6% 45 Personal Incomes (Sec 24-75-201.1 (1)(e)(II) (ACRS) \$10,271.9 \$10,660.1 \$11,279.6 \$11,606.7 46 Calculated Restriction on GF Appropriations Base 7,027.9 7,439.0	41 GF Appropriations Base Available Growth	\$204.8	\$411.1	\$0.0	\$0.0
44 Percent Increase/(Decrease) Over Previous Year 45 Calculated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(VII)(A), CRS) 46 Calculated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(VII)(A), CRS) 47 Adjusted GF Appropriations Base 48 Over/(Under) Calculated Appropriations Restriction 49 Verrend GF Statutory Reserve Percentage 50 Year-End GF Statutory Reserve Percentage 51 Year-End GF Statutory Reserve Percentage 52 Verrend GF Excess of Statutory Reserve Percentage 53 Rebates and Expenditures Include (from LCS Forecast) 54 Cigarette Rebate 55 Old Age Pension 56 Aged Property Tax & Heating Credit 57 Older Coloradans Fund (Off Budget - not in Long Bill) 58 Old Age Supplemental Medical Care Fund - (Off Budget - not in Long Bill) 59 FPPA 50 Amendment 35 GFE Expenditures 51 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 51 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 52 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 53 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 54 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 55 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 56 Amendment 35 GFE Expenditures	42				
45	43 Personal Income (Sec 24-75-201.1 (1)(e)(I), CRS) - Calculation to Trigger SB 228	\$225,591.0	\$232,134.0	\$241,883.0	\$257,874.0
\$10,271.9 \$10,660.1 \$11,279.6 \$10,600.1 \$10,271.9 \$10,600.1 \$10,271.9 \$10,600.1 \$10,271.9 \$10,400.1 \$10,	44 Percent Increase/(Decrease) Over Previous Year	5.8%	2.9%	4.2%	6.6%
47 Adjusted GF Appropriations Base 7,027.9 7,439.0 7,439.0 7,439.0 48 Over/(Under) Calculated Appropriations Restriction (\$3,244.0) (\$3,221.1) (\$3,840.6) (\$4,167.7) 49 Test of F Statutory Reserve Percentage 4.0% </td <td>45</td> <td></td> <td></td> <td></td> <td></td>	45				
48 Over/(Under) Calculated Appropriations Restriction (\$3,244.0) (\$3,221.1) (\$3,840.6) (\$4,167.7) 49 50 Year-End GF Statutory Reserve Percentage 4.0% 4.0% 4.0% 4.0% 51 Year-End GF Excess of Statutory Reserve Percentage 7.4% 0.0% 7.9% 22.4% 52 53 Rebates and Expenditures Include (from LCS Forecast) 54 Cigarette Rebate \$11.2 \$11.2 \$10.8 \$10.3 55 Old Age Pension 92.5 97.5 86.2 91.2 56 Aged Property Tax & Heating Credit 7.2 7.2 7.1 7.0 57 Older Coloradans Fund (Off Budget - not in Long Bill) 8.0 12.5 8.0 8.0 58 Old Age Supplemental Medical Care Fund - (Off Budget - not in Long Bill) 2.9 0.0 0.0 0.0 59 FPPA 9.7 14.6 30.0 30.0 60 Amendment 35 GFE Expenditures 0.9 0.9 0.9 0.9 61 Treasurer's Loans to School Districts (Off	46 Calculated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(VII)(A), CRS)	\$10,271.9	\$10,660.1	\$11,279.6	\$11,606.7
A S S S S S S S S S					
50 Year-End GF Statutory Reserve Percentage 4.0% 4.0% 4.0% 4.0% 51 Year-End GF Excess of Statutory Reserve Percentage 7.4% 0.0% 7.9% 22.4% 52 53 Rebates and Expenditures Include (from LCS Forecast) 54 Cigarette Rebate \$11.2 \$11.2 \$10.8 \$10.3 55 Old Age Pension 92.5 97.5 86.2 91.2 56 Aged Property Tax & Heating Credit 7.2 7.2 7.1 7.0 57 Older Coloradans Fund (Off Budget - not in Long Bill) 8.0 12.5 8.0 8.0 58 Old Age Supplemental Medical Care Fund - (Off Budget - not in Long Bill) 2.9 0.0 0.0 0.0 59 FPPA 9.7 14.6 30.0 30.0 60 Amendment 35 GFE Expenditures 0.9 0.9 0.9 0.8 61 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 0.9 1.2 1.2 1.3	48 Over/(Under) Calculated Appropriations Restriction	(\$3,244.0)	(\$3,221.1)	(\$3,840.6)	(\$4,167.7)
51 Year-End GF Excess of Statutory Reserve Percentage 7.4% 0.0% 7.9% 22.4% 52 53 Rebates and Expenditures Include (from LCS Forecast) 54 Cigarette Rebate \$11.2 \$11.2 \$10.8 \$10.3 55 Old Age Pension 92.5 97.5 86.2 91.2 56 Aged Property Tax & Heating Credit 7.2 7.2 7.1 7.0 57 Older Coloradans Fund (Off Budget - not in Long Bill) 8.0 12.5 8.0 8.0 58 Old Age Supplemental Medical Care Fund - (Off Budget - not in Long Bill) 2.9 0.0 0.0 0.0 59 FPPA 9.7 14.6 30.0 30.0 60 Amendment 35 GFE Expenditures 0.9 0.9 0.9 0.9 0.8 61 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 0.9 1.2 1.2 1.3	49	-			
52 53 Rebates and Expenditures Include (from LCS Forecast) 54 Cigarette Rebate \$11.2 \$11.2 \$10.8 \$10.3 55 Old Age Pension 92.5 97.5 86.2 91.2 56 Aged Property Tax & Heating Credit 7.2 7.2 7.1 7.0 57 Older Coloradans Fund (Off Budget - not in Long Bill) 8.0 12.5 8.0 8.0 58 Old Age Supplemental Medical Care Fund - (Off Budget - not in Long Bill) 2.9 0.0 0.0 0.0 59 FPPA 9.7 14.6 30.0 30.0 60 Amendment 35 GFE Expenditures 0.9 0.9 0.9 0.8 61 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 0.9 1.2 1.2 1.3	50 Year-End GF Statutory Reserve Percentage	4.0%	4.0%	4.0%	4.0%
53 Rebates and Expenditures Include (from LCS Forecast) 54 Cigarette Rebate \$11.2 \$11.2 \$10.8 \$10.3 55 Old Age Pension 92.5 97.5 86.2 91.2 56 Aged Property Tax & Heating Credit 7.2 7.2 7.1 7.0 57 Older Coloradans Fund (Off Budget - not in Long Bill) 8.0 12.5 8.0 8.0 58 Old Age Supplemental Medical Care Fund - (Off Budget - not in Long Bill) 2.9 0.0 0.0 0.0 59 FPPA 9.7 14.6 30.0 30.0 60 Amendment 35 GFE Expenditures 0.9 0.9 0.9 0.9 61 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 0.9 1.2 1.2 1.3	51 Year-End GF Excess of Statutory Reserve Percentage	7.4%	0.0%	7.9%	22.4%
54 Cigarette Rebate \$11.2 \$11.2 \$10.8 \$10.3 55 Old Age Pension 92.5 97.5 86.2 91.2 56 Aged Property Tax & Heating Credit 7.2 7.2 7.1 7.0 57 Older Coloradans Fund (Off Budget - not in Long Bill) 8.0 12.5 8.0 8.0 58 Old Age Supplemental Medical Care Fund - (Off Budget - not in Long Bill) 2.9 0.0 0.0 0.0 59 FPPA 9.7 14.6 30.0 30.0 60 Amendment 35 GFE Expenditures 0.9 0.9 0.9 0.8 61 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 0.9 1.2 1.2 1.3	52				
55 Old Age Pension 92.5 97.5 86.2 91.2 56 Aged Property Tax & Heating Credit 7.2 7.2 7.1 7.0 57 Older Coloradans Fund (Off Budget - not in Long Bill) 8.0 12.5 8.0 8.0 58 Old Age Supplemental Medical Care Fund - (Off Budget - not in Long Bill) 2.9 0.0 0.0 0.0 59 FPPA 9.7 14.6 30.0 30.0 60 Amendment 35 GFE Expenditures 0.9 0.9 0.9 0.9 61 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 0.9 1.2 1.2 1.3	53 Rebates and Expenditures Include (from LCS Forecast)				
56 Aged Property Tax & Heating Credit 7.2 7.2 7.1 7.0 57 Older Coloradans Fund (Off Budget - not in Long Bill) 8.0 12.5 8.0 8.0 58 Old Age Supplemental Medical Care Fund - (Off Budget - not in Long Bill) 2.9 0.0 0.0 0.0 59 FPPA 9.7 14.6 30.0 30.0 60 Amendment 35 GFE Expenditures 0.9 0.9 0.9 0.9 61 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 0.9 1.2 1.2 1.3	54 Cigarette Rebate	\$11.2	\$11.2	\$10.8	\$10.3
57 Older Coloradans Fund (Off Budget - not in Long Bill) 8.0 12.5 8.0 8.0 58 Old Age Supplemental Medical Care Fund - (Off Budget - not in Long Bill) 2.9 0.0 0.0 0.0 59 FPPA 9.7 14.6 30.0 30.0 60 Amendment 35 GFE Expenditures 0.9 0.9 0.9 0.9 61 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 0.9 1.2 1.2 1.3	55 Old Age Pension	92.5	97.5	86.2	91.2
58 Old Age Supplemental Medical Care Fund - (Off Budget - not in Long Bill) 2.9 0.0 0.0 0.0 59 FPPA 9.7 14.6 30.0 30.0 60 Amendment 35 GFE Expenditures 0.9 0.9 0.9 0.9 0.8 61 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 0.9 1.2 1.2 1.3	56 Aged Property Tax & Heating Credit	7.2	7.2	7.1	7.0
59 FPPA 9.7 14.6 30.0 30.0 60 Amendment 35 GFE Expenditures 0.9 0.9 0.9 0.9 0.8 61 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 0.9 1.2 1.2 1.3	Older Coloradans Fund (Off Budget - not in Long Bill)	8.0	12.5	8.0	8.0
60 Amendment 35 GFE Expenditures 0.9 0.9 0.9 0.8 61 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 0.9 1.2 1.2 1.3	Old Age Supplemental Medical Care Fund - (Off Budget - not in Long Bill)	2.9	0.0	0.0	0.0
61 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 0.9 1.2 1.3 1.3		9.7	14.6	30.0	30.0
	Amendment 35 GFE Expenditures	0.9	0.9	0.9	0.8
62 Total Rebates and Expenditures \$133.3 \$145.1 \$144.2 \$148.6					
	62 Total Rebates and Expenditures	\$133.3	\$145.1	\$144.2	\$148.6

Table 3 Summary of FY 2010-11, FY 2011-12, and FY 2012-13 General Fund Appropriations After 2012 Regular Session and 2012 May Special Session

Legislature			FY 2010-11 Appropriation Adjusted for 2012 Session Supplemental	FY 2011-12 Appropriation Adjusted for Addons and Separate	FY 2012-13 Operating Base Total
Corrections		Departments		_	Appropriation
Corrections	1	Agriculture	\$4,924,114	\$5,164,362	\$6,860,032
Governor	2	•		648,950,165	
Health Care Policy	3	Education	2,963,613,216	2,833,702,613	3,015,437,087
Higher Education	4	Governor	11,930,349	10,613,728	18,320,081
Human Services	5	Health Care Policy	1,278,711,042	1,698,937,482	1,857,115,475
Section Sect	6	Higher Education	705,108,145	623,962,700	619,261,908
Page	7	Human Services	623,196,849	619,593,123	642,011,487
Law	8	Judicial	327,054,402	338,455,642	352,087,442
Legislature	9	Labor	0	0	0
Local Affairs 10,530,849 10,379,500 11,098,481 Military Affairs 5,286,233 5,429,298 6,681,430 Natural Resources 26,201,062 23,429,407 23,740,163 Personnel 5,104,155 4,118,272 6,596,233 Public Health 27,460,904 27,473,436 30,725,111 Public Safety 82,314,802 82,727,973 84,624,139 Regulatory Agencies 1,510,435 1,600,344 1,714,111 Revenue 70,830,479 72,744,786 73,668,142 State 0 0 0 0 Transportation 0 0 0 0 Transportation 0 0 0 0 Capital Construction Fund 0 0 0 Controlled Maintenance 0 0 13,000,000 Total \$6,849,241,193 \$7,059,292,871 7,569,462,062 Transfers to Capital Construction Fund 80 \$60 Rebates and Expenditures \$26,841,912 \$31,508,032 131,377,953 State \$26,841,912 \$31,508,032 131,377,953 State \$31,377,953 31,508,032 131,377,953 State \$31,377,953 31,508,032 313,377,953 State \$31,377,953 31,508,032 313,377,953 State \$32,641,912 \$31,508,032 313,377,953 State \$32,641,912 \$32,641,912 \$32,641,912 \$32,641,912 \$32,641,912 \$32,641,912 \$32,641,912 \$32,641,912 \$32,641,912 \$32,641,912 \$32,641,912 \$32,641,912 \$32,641,91	10	Law	9,510,373	9,422,208	9,896,185
Military Affairs	11	Legislature	34,796,446	34,684,832	35,960,016
14 Natural Resources 26,201,062 23,429,407 23,740,163 15 Personnel 5,104,155 4,118,272 6,596,233 16 Public Health 27,460,904 27,473,436 30,725,111 17 Public Safety 82,314,802 82,727,973 84,624,139 18 Regulatory Agencies 1,510,435 1,600,344 1,714,111 19 Revenue 70,830,479 72,744,786 73,668,142 20 State 0 0 0 0 21 Transportation 0 0 0 0 22 Treasury 2,362,955 7,903,000 109,332,502 23 Capital Construction Fund 0 0 0 24 Controlled Maintenance 0 0 0 25 Total \$6,849,241,193 \$7,059,292,871 7,569,462,062 27 Transfers to Capital Construction Fund 0 \$0 29 Amounts Deemed Exempt from Statutory Limit \$0 \$0 30 Rebates and Expenditures \$26,841,912 \$31,508,032 <td>12</td> <td>Local Affairs</td> <td>10,530,849</td> <td>10,379,500</td> <td>11,098,481</td>	12	Local Affairs	10,530,849	10,379,500	11,098,481
Personnel	13	Military Affairs	5,286,233	5,429,298	6,681,430
Public Health	14	Natural Resources	26,201,062	23,429,407	23,740,163
Public Safety Regulatory Agencies Regulatory Agencies Regulatory Agencies Regulatory Agencies Regulatory Agencies Revenue To,830,479 To,744,786 To,668,142 To,000	15	Personnel	5,104,155	4,118,272	6,596,233
18 Regulatory Agencies 1,510,435 1,600,344 1,714,111 19 Revenue 70,830,479 72,744,786 73,668,142 20 State 0 0 0 21 Transportation 0 0 0 22 Treasury 2,362,955 7,903,000 109,332,502 23 Capital Construction Fund 0 0 0 24 Controlled Maintenance 0 0 0 26 Total \$6,849,241,193 \$7,059,292,871 7,569,462,062 27 28 Transfers to Capital Construction Fund 0 \$0 29 Amounts Deemed Exempt from Statutory Limit \$0 \$0 30 Rebates and Expenditures \$26,841,912 \$31,508,032 131,377,953	16	Public Health	27,460,904	27,473,436	30,725,111
19 Revenue 70,830,479 72,744,786 73,668,142 20 State	17	Public Safety	82,314,802	82,727,973	84,624,139
State	18	Regulatory Agencies	1,510,435	1,600,344	1,714,111
Transportation	19	Revenue	70,830,479	72,744,786	73,668,142
22 Treasury 2,362,955 7,903,000 109,332,502 23 Capital Construction Fund 0 0 0 24 Controlled Maintenance 0 0 13,000,000 25 Total \$6,849,241,193 \$7,059,292,871 7,569,462,062 27 Transfers to Capital Construction Fund \$0 \$0 28 Amounts Deemed Exempt from Statutory Limit \$0 \$0 30 Rebates and Expenditures \$26,841,912 \$31,508,032 131,377,953	20	State	0	0	0
23 Capital Construction Fund 0 0 0 0 13,000,000 0 13,000,000 0 0 0 13,000,000 0	21	Transportation	0	0	0
Controlled Maintenance 0 0 13,000,000	22	Treasury	2,362,955	7,903,000	109,332,502
Comparison of the Comparison	23	Capital Construction Fund	0	0	0
Total \$6,849,241,193 \$7,059,292,871 7,569,462,062	24	Controlled Maintenance	0	0	13,000,000
27 28 Transfers to Capital Construction Fund 29 Amounts Deemed Exempt from Statutory Limit 30 Rebates and Expenditures 31 \$26,841,912 \$31,508,032 \$131,377,953	25				0
Transfers to Capital Construction Fund	26	Total	\$6,849,241,193	\$7,059,292,871	7,569,462,062
Amounts Deemed Exempt from Statutory Limit \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	27				
Amounts Deemed Exempt from Statutory Limit \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	28	Transfers to Capital Construction Fund			
30 Rebates and Expenditures \$26,841,912 \$31,508,032 131,377,953		*	\$0	\$0	
31					131 377 953
		resource and Expenditures	Ψ20,0π1,712	ψ51,500,032	131,377,733
Ψο,ουμ,ουν,μον Ψο,ουμ,ουν,μον Τ, 100,001,109		Amount Subject to Statutory Limit	\$6,822,399,281	\$7,027,784,839	7,438,084,109
Amount Subject to Statutory Limit in Long Bill 7,362,057,987		·	\$ 0,022,000,201	\$7,0 <u>2</u> 7,701,037	
34 Amount Subject to Statutory Limit in Bills 76,026,122		3 7 0			

Table 4
Bills that Impact General Fund from the 2012 Session for FY 2011-12 and FY 2012-13
After the 2012 Regular Session and the 2012 May Special Session

	Bill No.	Department	FY 2011-12 Impact	FY 2012-13 Impact
Tido.			GF	GF
Title: Bills Included in JBC Long Bill Package that Impact General Fund Revenue:				
Assistance to the Elderly	12-1326	Hum Serv	0	(6,695,581
Transfer from the State Rail Bank Fund to the General Fund	12-1320	Transportation	9,356,000	(0,093,381
Film Incentives	12-1343	Governor	9,336,000	(3,000,000
Governor's Energy Office	12-1200	Governor	0	(1,560,491
Colorado Economic Development Fund	12-1313	Governor	(4,000,000)	(1,300,491
Colorado Economic Development Fund	12-1300	Governor	(4,000,000)	(
Total Bills Impacting General Fund			5,356,000	(11,256,072
Bills Included in JBC Long Bill Package - Subject to Statutory Limit:				
Close CSP II	12-1337	Corrections	0	(
2012 School Finance Act	12-1345	Education	0	57,232,000
Transfer Reserve to GF	12-1338	Education	0	(
Prison Utilization Study	12-1336	Governor	0	350,000
Nursing Facility Rate Reduction	12-1340	HCPF	0	(4,512,338
CBMS Oversight	12-1339	HCPF	1,820,992	3,307,395
CBMS Oversight	12-1339	Hum Serv	3,845,866	3,708,083
Transfer Balance in TANF Statewide Strategic Use Fund to TANF Long Term Reserve	12-1341	Hum Serv	0	(
Human Services - Work Therapy Program	12-1342	Hum Serv	0	(
Legislative Appropriation Bill	12-1301	Legislature	0	33,245,827
Assistance to the Elderly	12-1326	Pub Health	0	3,022,800
Ports of Entry	12-1019	Public Safety	0	(283,704
Ports of Entry	12-1019	Revenue	0	379,400
Drivers License Refinance	12-1216	Revenue	0	(22,664,244
Transfers to Capital Construction	12-1344	Cap Con	0	C
Subtotal Bills Approved as Part of JBC LB Package - Statutory Limit			5,666,858	73,785,219
Bills Not Included in JBC Packages - Subject to Statutory Limit:				
Reverse Portion of Annual Pay Date Shift	12-1246	Agriculture	0	9,456
Reverse Portion of Annual Pay Date Shift	12-1246	Corrections	0	136,460
Criminal Proceedings Omnibus Changes	12-1310	Corrections	0	11,840
Reverse Portion of Annual Pay Date Shift	12-1246	Education	0	173,373
No Trans Fat in Public Schools	12-068	Education	0	6,800
Reverse Portion of Annual Pay Date Shift	12-1246	Governor	0	1,895

Table 4
Bills that Impact General Fund from the 2012 Session for FY 2011-12 and FY 2012-13
After the 2012 Regular Session and the 2012 May Special Session

		Bill No.	Department	FY 2011-12 Impact	FY 2012-13 Impact
				GF	GF
37	Consolidate Homeland Security Programs Under CDPS	12-1283	HE	0	(310,045)
38	Reverse Portion of Annual Pay Date Shift	12-1246	HCPF	0	157,109
39	Medicaid Payment Reform Pilot Program	12-1281	HCPF	0	106,540
40	Reverse Portion of Annual Pay Date Shift	12-1246	Human Services	0	726,924
41	Reverse Portion of Annual Pay Date Shift	12-1246	Judicial	0	16,115
42	Criminal Proceedings Omnibus Changes	12-1310	Judicial	0	0
	Reverse Portion of Annual Pay Date Shift	12-1246	Law	0	8,799
44	Reverse Portion of Annual Pay Date Shift	12-1246	Legislature	0	69,278
	Reverse Portion of Annual Pay Date Shift	12-1246	Local Affairs	0	793
46	Consolidate Homeland Security Programs Under CDPS	12-1283	Local Affairs	0	(380,575)
47	Reverse Portion of Annual Pay Date Shift	12-1246	Natural Resources	0	228,047
48	State Treasurer Authority to Manage State Financing	12-150	Personnel	0	(42,961)
49	Reverse Portion of Annual Pay Date Shift	12-1246	Pub Health	0	6,885
50	Consolidate Homeland Security Programs Under CDPS	12-1283	Pub Health	0	(147,729)
	Reverse Portion of Annual Pay Date Shift	12-1246	Pub Safety	0	25,473
52	Criminal Proceedings Omnibus Changes	12-1310	Pub Safety	0	(37,964)
53	Consolidate Homeland Security Programs Under CDPS	12-1283	Pub Safety	0	838,349
54	Reverse Portion of Annual Pay Date Shift	12-1246	Revenue	0	133,783
55	Oil & Gas Filing Exception	12-1314	Revenue	0	14,800
56	Reverse Portion of Annual Pay Date Shift	12-1246	Treasury	0	794
57					
58	Subtotal Bills Not Included in JBC Packages - Subject to Statutory Limit:			0	1,754,239
59					
60	Five Year Statutory Appropriations for the Department of Corrections	N/A	Corrections	0	486,664
61					
62	Total			5,666,858	76,026,122
63	Operating Budget			5,666,858	76,026,122
64	Transfers Not Subject to the Statutory Limit			0	0

Table 5 2012 Interim 1331 Supplemental Requests

June 2012 Operating 1331 Supplemental Requests

			OSPB/State Request							JBC A	action		
			FY 2011-12			FY 2012-13			FY 2011-12			FY 2012-13	
Department	Issue	GF	Other Funds	Total	GF	Other Funds	Total	GF	Other Funds	Total	GF	Other Funds	Total
1 HCPF	HB 12-1281 Departmental Differences Reconciliation	\$0	\$0	\$0	\$84,977	\$84,977	\$169,954	\$(\$0	\$0	\$84,977	\$0	\$84,977
2 HCPF	Emergency Funding for the Public School Health Services Program	0	15,486,243	15,486,243	0	0	0	(15,486,243	15,486,243	0	0	0
3 Higher Education	COF and FFS Contract Alignment	0	0	0	0	0	0	(0	0	0	0	0
4 Human Services	Utilities Shortfall Funding Request	0	0	0	0	0	0	(0	0	0	0	0
5 Law	Appellate Emergency Supplemental to Address Backlog	0	0	0	185,442	0	185,442	(0	0	0	0	0
6 Personnel	eProcurement Program Resources	0	566,203	566,203	0	0	0	(566,203	566,203	0	0	0
7 Revenue	FY 2012-13 Indirect Costs Funding Allocations	0	0	0	(295,302)	447,279	151,977	(0	0	(295,302)	447,279	151,977
8 State	Federal Voting Assistance Program Grant WITHDRAWN	0	0	0	0	0	0			0			0
9													
0 Total		\$0	\$16,052,446	\$16,052,446	(\$24,883)	\$532,256	\$507,373	\$(\$16,052,446	\$16,052,446	(\$210,325)	\$447,279	\$236,954

June 2012 Capital Construction 1331 Supplemental Requests

12

33 34

14				OSPB/Stat	te Request					JBC A	ction		
15			FY 2011-12			FY 2012-13			FY 2011-12			FY 2012-13	
16 Department	Issue	CCFE	Other Funds	Total	CCFE	Other Funds	Total	CCFE	Other Funds	Total	CCFE	Other Funds	Total
17 Higher Education	Adams State College, High Altitude Training Facility	\$0	\$3,550,000	\$3,550,000	\$0	\$0	\$0	\$0	\$3,550,000	\$3,550,000	\$0	\$0	\$0
18 Co Hist Society	Ute Indian Museum Landscape and Parking Lot Redesign	0	0	0	0	0	0	0	0	0	0	0	0
19 Human Services	Building Renovations, Rifle State Veterans Nursing Home	0	358,400	358,400	0	0	0	0	358,400	358,400	0	0	0
20				0			0			0			0
21													
22 Total		\$0	\$3,908,400	\$3,908,400	\$0	\$0	\$0	\$0	\$3,908,400	\$3,908,400	\$0	\$0	\$0

August 2012 Operating 1331 Supplemental Requests

24 25				August 2012 Op	erating 1331 S	Supplementa	Requests							
26					OSPB/Stat	te Request					JBC A	ction		
27				FY 2011-12			FY 2012-13			FY 2011-12			FY 2012-13	
28	Department	Issue	GF	Other Funds	Total	GF	Other Funds	Total	GF	Other Funds	Total	GF	Other Funds	Total
29	State	PEW Project- Voter Registrations	\$0	\$0	\$0	\$0	\$219,000	\$219,000	\$0	\$0	\$0	\$0	\$219,000	\$219,000
30	State	Operating Expenses for Notices to Citizens Eligible to Register	0	0	0	0	69,090	0	0	0	0	0	69,090	69,090
31														
32	Total		\$0	\$0	\$0	\$0	\$288,090	\$288,090	\$0	\$0	\$0	\$0	\$288,090	\$288,090

September 2012 Operating 1331 Supplemental Requests

				JBC Action									
			FY 2011-12			FY 2012-13			FY 2011-12		FY 2012-13		
Department	Issue	GF	Other Funds	Total	GF	Other Funds	Total	GF	Other Funds	Total	GF	Other Funds	Total
Corrections	Funding to Extend Fort Lyon Repurposing Efforts	\$0	\$0	\$0	\$839,012	\$0	\$839,012			\$0			\$0
Law	Regulation of Appraisal Management Complaints	0	0	0	0	62,839	62,839			0			(
Personnel	Central Contracts Unit Resources	0	0	0	74,148	0	74,148			0			(
Public Safety	Regulation of Appraisal Management Complaints	0	0	0	0	23,700	23,700			0			(
Regulatory Agencies	Regulation of Appraisal Management Complaints	0	0	0	0	265,104	265,104						
Total		\$0	\$0	\$0	\$913,160	\$351,643	\$1,264,803	\$0	\$0	\$0	\$(\$0	\$0

Prepared by JBC Staff 20-Sep-12

September 2012 Capital Construction 1331 Requests

47			September 2012	Cupital Colls	ruction 1001	requests							
48				OSPB/Stat	e Request			JBC Action					
49			FY 2010-11			FY 2011-12			FY 2010-11		FY 2011-12		
50 Department	Issue	CCFE	Other Funds	Total	CCFE	Other Funds	Total	CCFE	Other Funds	Total	CCFE	Other Funds	Total
51 Higher Education	Colorado School of Mines, Elm Street Residence And Dining Hall	0	0	0	0	31,000,011	31,000,011			0			0
52 Higher Education	Colorado School of Mines, Mines Services Building	0	0	0	0	6,000,001	6,000,001			0			0
53 Higher Education	Colorado School of Mines, Student Center Renovation Phase I	0	0	0	0	9,600,002	9,600,002			0			0
54													
55 Total		\$0	\$0	\$0	\$0	\$46,600,014	\$46,600,014	\$0	\$0	\$0	\$0	\$0	\$0
56													
57										JBC A	ction		
58									FY 2011-12			FY 2012-13	
59								GF	Other Funds	Total	GF	Other Funds	Total
60				Total Operatin	g 1331 Suppl	lementals Appro	oved by JBC =	\$0	\$16,052,446	\$16,052,446	(\$210,325)	\$735,369	\$525,044
61		'											
62										JBC A	ction		
63									FY 2011-12			FY 2012-13	
64		i						CCFE	Other Funds	Total	CCFE	Other Funds	Total
65			Total Cap	tal Constructio	n 1331 Suppl	lementals Appro	oved by JBC =	\$0	\$3,908,400	\$3,908,400	\$0	\$0	\$0

Table 6 Comparison of LCS Forecast and OSPB Forecast Based on September 2012 Revenue Forecasts

1			FY 11-12	FY 12-13	FY 13-14	FY 14-15
SolPh	1	GF Non Exempt Revenues:				
Difference quositive number indicates LCS higher than OSPB)	2	LCS	6,267.8	6,750.5	6,978.3	7,337.1
Second Process Proce	3		6,267.9	6,747.7	6,984.7	7,300.0
Figure F	4	Difference (positive number indicates LCS higher than OSPB)	(0.1)	2.8	(6.4)	37.1
ICS	5					
SPB						
10						
17 17 17 17 18 18 19 19 19 19 19 19	9	Difference (positive number indicates LCS higher than OSPB)	0.0	(43.9)	158.5	292.8
ICS NGPB 7,737,0 7,914,6 8,292,1 8,795,7 8,147,1 8,468,8 7,737,0 7,955,7 8,147,1 8,468,8 8,168,8 8						
18						
1						
1		Difference (positive number indicates LCS higher than OSPB)	(0.1)	(41.1)	152.1	329.9
17 LCS 9.9% 2.3% 4.9% 6.0% 18 OSBB 2.0% 2.5% 2.4% 3.0% 20 100 -0.5% 2.5% 2.1% 21 TABOR Surplus Liability: 80.0 0.0 0.0 0.0 0.0 23 OSPB 0.0 0.0 0.0 0.0 0.0 24 Difference (positive number indicates LCS higher than OSPB) 0.0 0.0 0.0 0.0 25 Aljusted GF Appropriations Base: 7.027.9 7.430.0 7	15					
18 OSPB 2.9% 2.8% 2.4% 3.9% 19 Difference (positive number indicates LCS higher than OSPB) 0.0% -0.5% 2.5% 2.1% 21 TABOR Surplus Liability: 30 0.0	16					
1						
20 TABOR Surplus Liability: Comment of Exercise Reserve to Public School Fund Pursuant to SB 11-250 and SPB 0.0 0.0 0.0 7.439.0 7.439.0 7.439.0 7.438.8						
21 LABOR Surplus Liability: 0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 7.430.0 7.430.0 7.430.0 7.430.0 7.430.0 7.430.0 7.430.0 7.430.0 7.430.0 7.430.0 7.430.0 7.430.0 7.430.0 7.430.0	19	Difference (positive number indicates LCS higher than OSPB)	0.0%	-0.5%	2.5%	2.1%
22 LCS 0.0 7.439.0	20			<u> </u>		
23 OSPB 0.0 7.0 7.439.0	21	TABOR Surplus Liability:				
24 Difference (positive number indicates LCS higher than OSPB) 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 7.03 7.439.0 7.438.8	22	LCS	0.0	0.0	0.0	0.0
25						
26 Adjusted GF Appropriations Base: 7,027.9 7,439.0 7,439.0 7,439.0 7,439.0 7,439.0 7,439.0 7,439.0 7,438.8 7,439.8 7,439.8 7,439.8 7,439.8 7,439.8 7,439.8 7,439.8 7,439.8 7,439.8 7,439.8 7,439.8 7,436.8 1,02.8 1,02.8 1,02.8 1,02.8 1,02.8 <th< td=""><td>24</td><td>Difference (positive number indicates LCS higher than OSPB)</td><td>0.0</td><td>0.0</td><td>0.0</td><td>0.0</td></th<>	24	Difference (positive number indicates LCS higher than OSPB)	0.0	0.0	0.0	0.0
27 ICS 7,027.9 7,439.0 7,439.0 7,439.8 7,438.8	25					
28 OSPB 7,027.9 7,438.8 <th< td=""><td>26</td><td>Adjusted GF Appropriations Base:</td><td></td><td></td><td></td><td></td></th<>	26	Adjusted GF Appropriations Base:				
Difference (positive number indicates LCS higher than OSPB) 0.0 0.2 0.	27	LCS	7,027.9	7,439.0	7,439.0	7,439.0
Semintary Semi	28	OSPB	7,027.9	7,438.8	7,438.8	7,438.8
31 Reimbursement for Senior and Veterans Property Tax Exemption 32 LCS 1.8 96.0 102.6 109.7 32 OSPB 1.8 97.6 105.2 105.2 34 Difference (positive number indicates LCS higher than OSPB) 0.0 1.6 2.6 4.5 35 Transfer of Excess Reserve to SEF pursuant to SB 11-156, HB 12-1338 59.0 677.6 0.0 0.0 38 OSPB 59.0 716.4 0.0 0.0 39 Difference (positive number indicates LCS higher than OSPB) 0.0 38.8) 0.0 0.0 40 1 Transfer of Excess Reserve to Public School Fund Pursuant to SB 11-230 0.0 0.0 0.0 0.0 0.0 40 1 Transfer of Excess Reserve to Public School Fund Pursuant to SB 11-230 0.0 <td>29</td> <td>Difference (positive number indicates LCS higher than OSPB)</td> <td>0.0</td> <td>0.2</td> <td>0.2</td> <td>0.2</td>	29	Difference (positive number indicates LCS higher than OSPB)	0.0	0.2	0.2	0.2
32 LCS 1.8 96.0 102.6 109.7 33 OSPB 1.8 97.6 105.2 105.2 34 Difference (positive number indicates LCS higher than OSPB) 0.0 (1.6) (2.6) 4.5 35 Transfer of Excess Reserve to SEF pursuant to SB 11-156, HB 12-1338 59.0 677.6 0.0 0.0 38 OSPB 59.0 677.6 0.0 0.0 39 Difference (positive number indicates LCS higher than OSPB) 0.0 38.8) 0.0 0.0 40 1 Transfer of Excess Reserve to Public School Fund Pursuant to SB 11-230 0.0 0.0 0.0 0.0 0.0 42 LCS 0.0	30					
32 LCS 1.8 96.0 102.6 109.7 33 OSPB 1.8 97.6 105.2 105.2 34 Difference (positive number indicates LCS higher than OSPB) 0.0 (1.6) (2.6) 4.5 35 Transfer of Excess Reserve to SEF pursuant to SB 11-156, HB 12-1338 59.0 677.6 0.0 0.0 38 OSPB 59.0 677.6 0.0 0.0 39 Difference (positive number indicates LCS higher than OSPB) 0.0 38.8) 0.0 0.0 40 1 Transfer of Excess Reserve to Public School Fund Pursuant to SB 11-230 0.0 0.0 0.0 0.0 0.0 42 LCS 0.0	31	Reimbursement for Senior and Veterans Property Tax Exemption				
Difference (positive number indicates LCS higher than OSPB) Difference (positive number indicates LCS higher than OSPB) Sp.0 677.6 0.0 0.0	32		1.8	96.0	102.6	109.7
35 Transfer of Excess Reserve to SEF pursuant to SB 11-156, HB 12-1338 37 LCS 59.0 677.6 0.0 0.0 38 OSPB 59.0 716.4 0.0 0.0 39 Difference (positive number indicates LCS higher than OSPB) 0.0 38.8) 0.0 0.0 40 USPB 0.0 0.0 0.0 0.0 0.0 0.0 42 LCS 0.0 0.0 0.0 0.0 0.0 0.0 0.0 43 OSPB 0.0	33	OSPB	1.8	97.6	105.2	105.2
36 Transfer of Excess Reserve to SEF pursuant to SB 11-156, HB 12-1338 37 LCS 59.0 677.6 0.0 0.0 38 OSPB 59.0 716.4 0.0 0.0 39 Difference (positive number indicates LCS higher than OSPB) 0.0 (38.8) 0.0 0.0 40 1 Transfer of Excess Reserve to Public School Fund Pursuant to SB 11-230 8 0.0	34	Difference (positive number indicates LCS higher than OSPB)	0.0	(1.6)	(2.6)	4.5
37 LCS 59.0 677.6 0.0 0.0 38 OSPB 59.0 716.4 0.0 0.0 39 Difference (positive number indicates LCS higher than OSPB) 0.0 (38.8) 0.0 0.0 40 Transfer of Excess Reserve to Public School Fund Pursuant to SB 11-230 0.0 0.0 <td< td=""><td>35</td><td></td><td></td><td></td><td></td><td></td></td<>	35					
37 LCS 59.0 677.6 0.0 0.0 38 OSPB 59.0 716.4 0.0 0.0 39 Difference (positive number indicates LCS higher than OSPB) 0.0 (38.8) 0.0 0.0 40 Transfer of Excess Reserve to Public School Fund Pursuant to SB 11-230 0.0 0.0 <td< td=""><td>36</td><td>Transfer of Excess Reserve to SEF pursuant to SB 11-156, HB 12-1338</td><td></td><td></td><td></td><td></td></td<>	36	Transfer of Excess Reserve to SEF pursuant to SB 11-156, HB 12-1338				
39 Difference (positive number indicates LCS higher than OSPB) 0.0 (38.8) 0.0	37	÷	59.0	677.6	0.0	0.0
39 Difference (positive number indicates LCS higher than OSPB) 0.0 (38.8) 0.0	38		59.0			
41 Transfer of Excess Reserve to Public School Fund Pursuant to SB 11-230 42 LCS 0.0 0.0 0.0 0.0 43 OSPB 0.0 0.0 0.0 0.0 0.0 44 Difference (positive number indicates LCS higher than OSPB) 0.0 0.0 0.0 0.0 45 Year End GF Reserve 47 LCS 804.4 297.4 886.3 1,960.2 48 OSPB 804.5 297.6 681.6 1,391.8 49 Difference (positive number indicates LCS higher than OSPB) (0.1) (0.2) 204.7 568.4 50 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE 523.3 (0.2) 588.7 1,662.6 53 OSPB 523.4 0.0 384.0 1,094.2	39	Difference (positive number indicates LCS higher than OSPB)			0.0	
41 Transfer of Excess Reserve to Public School Fund Pursuant to SB 11-230 42 LCS 0.0 0.0 0.0 0.0 43 OSPB 0.0 0.0 0.0 0.0 0.0 44 Difference (positive number indicates LCS higher than OSPB) 0.0 0.0 0.0 0.0 45 Year End GF Reserve 47 LCS 804.4 297.4 886.3 1,960.2 48 OSPB 804.5 297.6 681.6 1,391.8 49 Difference (positive number indicates LCS higher than OSPB) (0.1) (0.2) 204.7 568.4 50 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE 523.3 (0.2) 588.7 1,662.6 53 OSPB 523.4 0.0 384.0 1,094.2	40					
42 LCS 0.0 0.0 0.0 0.0 0.0 43 OSPB 0.0 0.0 0.0 0.0 0.0 44 Difference (positive number indicates LCS higher than OSPB) 0.0 0.0 0.0 0.0 45 Vear End GF Reserve 804.4 297.4 886.3 1,960.2 48 OSPB 804.5 297.6 681.6 1,391.8 49 Difference (positive number indicates LCS higher than OSPB) (0.1) (0.2) 204.7 568.4 50 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE 523.3 (0.2) 588.7 1,662.6 53 OSPB 523.4 0.0 384.0 1,094.2		Transfer of Excess Reserve to Public School Fund Pursuant to SB 11-230				
43 OSPB 0.0 0.0 0.0 0.0 0.0 44 Difference (positive number indicates LCS higher than OSPB) 0.0 0.0 0.0 0.0 45 46 Year End GF Reserve 47 LCS 804.4 297.4 886.3 1,960.2 48 OSPB 804.5 297.6 681.6 1,391.8 49 Difference (positive number indicates LCS higher than OSPB) (0.1) (0.2) 204.7 568.4 50 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE 523.3 (0.2) 588.7 1,662.6 51 MOSPB 523.4 0.0 384.0 1,094.2		LCS	0.0	0.0	0.0	0.0
44 Difference (positive number indicates LCS higher than OSPB) 0.0 0.0 0.0 0.0 0.0 45 46 Year End GF Reserve 804.4 297.4 886.3 1,960.2 47 LCS 804.4 297.4 886.3 1,960.2 48 OSPB 804.5 297.6 681.6 1,391.8 49 Difference (positive number indicates LCS higher than OSPB) (0.1) (0.2) 204.7 568.4 50 50 50 523.3 (0.2) 588.7 1,662.6 51 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE 523.3 (0.2) 588.7 1,662.6 52 LCS 523.4 0.0 384.0 1,094.2						
45						
46 Year End GF Reserve 47 LCS 804.4 297.4 886.3 1,960.2 48 OSPB 804.5 297.6 681.6 1,391.8 49 Difference (positive number indicates LCS higher than OSPB) (0.1) (0.2) 204.7 568.4 50 51 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE 523.3 (0.2) 588.7 1,662.6 52 LCS 523.4 0.0 384.0 1,094.2		,				
47 LCS 804.4 297.4 886.3 1,960.2 48 OSPB 804.5 297.6 681.6 1,391.8 49 Difference (positive number indicates LCS higher than OSPB) (0.1) (0.2) 204.7 568.4 50 51 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE 52 LCS 523.3 (0.2) 588.7 1,662.6 53 OSPB 523.4 0.0 384.0 1,094.2		Year End GF Reserve				
48 OSPB 804.5 297.6 681.6 1,391.8 49 Difference (positive number indicates LCS higher than OSPB) (0.1) (0.2) 204.7 568.4 50 TO ANDREYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE 523.3 (0.2) 588.7 1,662.6 52 LCS 523.4 0.0 384.0 1,094.2			804.4	297.4	886.3	1.960.2
49 Difference (positive number indicates LCS higher than OSPB) (0.1) (0.2) 204.7 568.4 50 51 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE 52 LCS 523.3 (0.2) 588.7 1,662.6 53 OSPB 523.4 0.0 384.0 1,094.2						
50 51 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE 52 LCS 523.3 (0.2) 588.7 1,662.6 53 OSPB 523.4 0.0 384.0 1,094.2						
51 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE 52 LCS 523.3 (0.2) 588.7 1,662.6 53 OSPB 523.4 0.0 384.0 1,094.2		Difference (positive number indicates Des ingher than ost b)	(0.1)	(0.2)	201.7	300.1
52 LCS 523.3 (0.2) 588.7 1,662.6 53 OSPB 523.4 0.0 384.0 1,094.2		MONEYS IN (DEELCT)/EXCESS OF THE STATISTORY OF DESERVE				
53 OSPB 523.4 0.0 384.0 1,094.2			522 2	(0.2)	588 7	1 662 6
Difference (positive number indicates Deb inglief than Obi b) (0.1) (0.2) 204.7 300.4						
	J +	Emerence (positive number indicates LCS nighter than OSI D)	(0.1)	(0.2)	2U+.1	500.4