

Table 1
General Fund Overview Based On Legislative Council December 2008 Revenue Estimate
(millions of dollars)

	FY 07-08	FY 08-09
1 Beginning GF Reserve	\$516.2	\$325.0
2 GF Nonexempt Revenues	6,571.3	6,850.5
3 GF Exempt Revenues	1,171.5	363.0
4 Transfers/Paybacks	0.0	(2.9)
5 Transfer to Older Americans Act	(5.8)	(8.8)
6 Cash Fund Transfers Approved by JBC	0.0	230.9
7 Policy Changes that Increase General Fund Revenues Approved by JB	0.0	12.8
8 Confirmed Federal Stimulus Money - Not Including FMAP which is shown bel	0.0	0.0
9 TABOR Surplus Liability	0.0	0.0
10 S.B. 97-1 Diversion	(238.1)	0.0
11 TOTAL GF AVAILABLE	<u>\$8,015.1</u>	<u>\$7,770.5</u>
12		
13 GF Obligations:		
14 GF Appropriations	\$7,087.8	\$7,519.2
15 Supplementals Approved by JBC	0.0	(85.6)
16 Budget Balancing Bills Approved as Part of JBC Packag	0.0	(4.7)
17 Budget Amendments Requested by OSPB and Elected Officials as of January 31st	0.0	0.0
18 ADDITIONAL INCREASES/(REDUCTIONS)	<u>0.0</u>	<u>0.0</u>
19 Adjusted GF Appropriations Base	<u>7,087.8</u>	<u>7,428.9</u>
20 Amounts Deemed Exempt from 6.0 Percent Limit	6.4	0.2
21 Medicaid Overexpenditures	25.7	0.0
22 Rebates and Expenditures - Based on Statutory Minimums	173.8	148.6
23 Rebates and Expenditures - Additional based on JBC 2007 Session Plan to Fund FPPA	0.0	0.0
24 Reimbursement for Senior and Veterans Property Tax Exempti	79.8	85.2
25 Funds in Prior Year Excess Reserve to HUTF	166.1	27.7
26 Funds in Prior Year Excess Reserve to Capital Construction	83.1	13.8
27 Capital Construction Transfer (Based on Current Law+ FY 09-10 Request)	93.7	24.9
28 Estimated Federal Medical Assistance Percentage (FMAP) Change	0.0	(107.4)
29 Controlled Maintenance Trust Fund Transfer	0.0	0.0
30 Accounting Adjustments	(26.3)	0.0
31 TOTAL GF OBLIGATIONS	<u>\$7,690.1</u>	<u>\$7,621.9</u>
32		
33 YEAR END GF RESERVE	\$325.0	\$148.6
34 STATUTORY RESERVE (2.0 percent reserve for FY 2008-09)	283.5	148.6
35 MONEYS IN EXCESS OF STATUTORY GF RESERVE	<u>\$41.5</u>	<u>\$0.0</u>

Table 1 - Continued

	FY 07-08	FY 08-09
36 Total Gross General Fund Revenues	\$7,742.8	\$7,213.5
37 Percent Gross General Fund Revenue Growth	2.7%	-6.8%
38		
39 Transfer to the State Education Fund	\$407.9	\$379.3
40		
41 Maximum Diversion to HUTF - (Sales + Use) * 10.355%	\$240.0	\$225.2
42 Amount Below Maximum Diversion	\$1.9	\$225.2
43		
44 Required TABOR Reserve	\$300.0	\$287.5
45		
46 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)	\$7,119.9	\$7,429.1
47 Total Percent Growth (Including both items within 6 percent limit and exemptions)	6.5%	4.3%
48 GF Appropriations Base Available Growth	\$433.3	\$309.2
49		
50 Calculated 6.0 Percent Limit	\$7,087.8	\$7,547.1
51 Adjusted GF Appropriations Base	7,087.8	7,428.9
52 Over/(Under) 6.0 Percent Limit	\$0.0	(\$118.2)
53		
54 Year-End GF Reserve Percentage	4.6%	2.0%
55		
56 Amount to Highway Users Tax Fund		
57 SB 97-1 Diversions	\$238.1	\$0.0
58 Funds in Prior Year Excess Reserve to HUTF	166.1	27.7
59 Total to Highway Users Tax Fund	\$404.2	\$27.7
60 Cumulative Total to Highway Users Tax Fund	\$924.0	\$951.7
61		
62 Rebates and Expenditures Include (from LCS Forecast)		
63 Cigarette Rebate	\$12.7	\$13.4
64 Old Age Pension	99.0	113.3
65 Aged Property Tax & Heating Credit	10.4	11.0
66 FPPA	38.8	3.8
67 Amendment 35 GFE Expenditures	1.0	1.0
68 Treasurer's Loans to School Districts (Off Budget -- Not in Long Bill)	11.9	6.1
69 Total Rebates and Expenditures	\$173.8	\$148.6

Table 2
Summary of FY 2007-08 and FY 2008-09 General Fund Appropriations and FY 2009-10 General Fund Request

				FY 2008-09 Current Appropriation Adjusted for JBC Supplemental Changes	Original Nov 1 OSP and Elected Official FY 2009- 10 Requests	Revised Feb 20 OSP and Elected Official FY 2009-10 Requests	Nov 1 FY 2009-10 Request Compared to FY 2008-09 Appropriation	Jan 2009 FY 2009- 10 Request Compared to FY 2008-09 Revised Appropriation	
Departments	FY 2007-08 Current Appropriation	FY 2008-09 Current Appropriation	Supplemental Changes to FY 2008-09 as Approved by the JBC						
1	Agriculture	\$7,325,509	\$7,695,912	(\$472,744)	\$7,223,168	\$8,081,529	6,596,350	5.01%	-8.68%
2	Corrections	624,606,171	676,820,771	(5,780,572)	671,040,199	739,217,712	695,458,329	9.22%	3.64%
3	Education	3,023,327,981	3,175,366,143	(63,931,992)	3,111,434,151	3,295,819,577	3,170,187,609	3.79%	1.89%
4	Governor	17,294,433	16,004,195	(2,560,759)	13,443,436	15,874,849	14,316,270	-0.81%	6.49%
5	Health Care Policy	1,455,998,255	1,528,855,914	41,224,499	1,570,080,413	1,641,856,282	1,394,734,030	7.39%	-11.17%
6	Higher Education	747,717,300	812,937,855	(30,000,000)	782,937,855	853,187,855	753,162,855	4.95%	-3.80%
7	Human Services	649,483,006	694,456,823	(14,239,108)	680,217,715	717,194,175	665,938,945	3.27%	-2.10%
8	Judicial	299,604,040	327,715,384	(1,773,055)	325,942,329	346,297,465	348,855,804	5.67%	7.03%
9	Labor	0	0	0	0	0	0	n/a	n/a
10	Law	8,675,523	9,645,044	(790,000)	8,855,044	11,237,537	9,984,468	16.51%	12.75%
11	Legislature	32,740,151	34,889,177	0	34,889,177	36,982,528	34,889,177	6.00%	0.00%
12	Local Affairs	10,989,371	12,778,187	(425,548)	12,352,639	13,227,478	12,251,723	3.52%	-0.82%
13	Military Affairs	5,530,793	5,854,264	(174,759)	5,679,505	6,119,967	5,939,030	4.54%	4.57%
14	Natural Resources	30,258,368	32,095,945	(1,038,446)	31,057,499	33,764,732	29,680,715	5.20%	-4.43%
15	Personnel	11,439,122	6,378,983	(594,261)	5,784,722	6,488,792	6,168,984	1.72%	6.64%
16	Public Health	23,932,469	26,833,837	(247,480)	26,586,357	29,091,662	28,117,287	8.41%	5.76%
17	Public Safety	73,311,297	82,378,618	(2,546,846)	79,831,772	90,456,348	81,344,461	9.81%	1.89%
18	Regulatory Agencies	1,416,831	1,578,627	(112,765)	1,465,862	1,716,812	1,674,370	8.75%	14.22%
19	Revenue	95,291,960	101,575,192	(1,752,075)	99,823,117	103,595,760	99,936,280	1.99%	0.11%
20	State	0	0	0	0	0	0	n/a	n/a
21	Transportation	0	0	0	0	0	0	n/a	n/a
22	Treasury	114,153,460	122,008,844	(9,721,189)	112,287,655	129,247,765	119,657,398	5.93%	6.56%
23	Capital Construction Fund	6,642,921	0	0	0	0	0	n/a	n/a
24	Controlled Maintenance	489,318	321,561	(72,300)	249,261	83,724,717	0	25936.96%	-100.00%
25									
26	Total	\$7,240,228,279	\$7,676,191,276	(\$94,937,100)	\$7,581,181,876	\$8,163,183,542	7,478,894,085	6.34%	-1.35%
27									
28	JBC Budget Balancing Bills	\$0	\$0	(\$30,040,032)	(\$30,040,032)	\$0	(118,721,079)		
29	Amounts Deemed Exempt from 6.0 Percent Limit	\$6,407,629	\$241,158	\$0	\$241,158	\$0	0		
30	Rebates and Expenditures	\$146,001,510	\$156,760,823	(\$34,685,042)	\$122,075,781	\$164,188,583	36,011,411		
31									
32	Amount Subject to 6.0 Percent Limit	\$7,087,819,140	\$7,519,189,295	(\$90,364,390)	\$7,428,824,905	\$7,998,994,959	\$7,324,161,595	6.38%	-1.41%
33	Amount Subject to 6.0 Percent Limit in Sups			(\$85,645,437)			\$7,324,161,595		
34	Amount Subject to 6.0 Percent Limit in Bills			(\$4,718,953)			\$0		
35									
36	Medicaid Overexpenditures	\$25,720,415							

Table 3
Bills that Impact JBC Budget Balancing for FY 2008-09 and FY 2009-10

	Bill No.	Department	FY 2008-09 Impact				FY 2009-10 Impact							
			GF	CF	RF	FF	Total	GF	CF	RF	FF	Total		
1														
2														
3														
4			Title:											
5			Bills Included in JBC Package - Subject to 6 Percent Limit:											
6		Education	0	(1,000,000)	0	0	(1,000,000)	0	0	0	0	0	0	0
7		Education	0	(1,156,997)	0	0	(1,156,997)	0	0	0	0	0	0	0
8		Education	(1,345,439)	(5,495,616)	1,693,510	0	(5,147,545)	0	0	0	0	0	0	0
9		Human Services	(2,100,169)	0	0	0	(2,100,169)	0	0	0	0	0	0	0
10		Human Services	(500,000)	0	0	0	(500,000)	0	0	0	0	0	0	0
11		Human Services	(279,000)	0	0	0	(279,000)	0	0	0	0	0	0	0
12	SB 09-132	HCPF	(1,000)	0	0	(1,000)	(2,000)	0	0	0	0	0	0	0
13		HCPF	6,655	(3,931,345)	0	6,654	(3,918,036)	0	0	0	0	0	0	0
14		HCPF	0	(1,105,651)	(9,145)	(2,036,370)	(3,151,166)	0	0	0	0	0	0	0
15		Nat. Resources	<u>(500,000)</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16			(4,718,953)	(12,189,609)	1,684,365	(2,030,716)	(17,254,913)	0	0	0	0	0	0	0
17			Bills Included in JBC Package - Not Subject to 6 Percent Limit:											
18		Treasury	(25,321,079)	0	0	0	(25,321,079)	(25,321,079)	0	0	0	0	(25,321,079)	0
19		LB Headnotes	0	0	0	0	0	0	0	0	0	0	0	0
20		Treasury	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(93,400,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(93,400,000)</u>	<u>0</u>
21			(25,321,079)	0	0	0	(25,321,079)	(118,721,079)	0	0	0	0	(118,721,079)	0
22			Subtotal Bills Approved as Part of JBC Package - Not 6 Percent Limit											
23			(30,040,032)	(12,189,609)	1,684,365	(2,030,716)	(42,575,992)	(118,721,079)	0	0	0	0	(118,721,079)	0
24			Total											

Table 4
Cash Fund Actions that Impact JBC Budget Balancing for FY 2008-09 and FY 2009-10

Title:	Bill No.	Department	FY 2008-09 Revenue Impact					FY 2009-10 Impact				
			GF	CF	RF	FF	Total	GF	CF	RF	FF	Total
Cash Transfers Included in JBC Package:												
Augment FY 2008-09 General Fund Revenues:												
Contingency Reserve Fund		Education	3,082,452	0	0	0	3,082,452	0	0	0	0	0
Breast and Cervical Cancer Treatment Fund		HCPF	6,000,000	0	0	0	6,000,000	0	0	0	0	0
Health Care Services Fund		HCPF	500,000	0	0	0	500,000	0	0	0	0	0
Offender Mental Health Fund		Human Services	246,350	0	0	0	246,350	0	0	0	0	0
Alcohol and Drug Abuse Community Prevention Fund		Human Services	61,186	0	0	0	61,186	0	0	0	0	0
Traumatic Brain Injury Trust Fund		Human Services	1,500,000	0	0	0	1,500,000	0	0	0	0	0
Workers Compensation Cash Fund		Labor	15,700,000	0	0	0	15,700,000	0	0	0	0	0
Subsequent Injury Fund		Labor	26,500,000	0	0	0	26,500,000	0	0	0	0	0
Major Medical Insurance Fund		Labor	69,500,000	0	0	0	69,500,000	0	0	0	0	0
Employment Support Fund		Labor	5,000,000	0	0	0	5,000,000	0	0	0	0	0
Court Security Cash Fund		Judicial	1,500,000	0	0	0	1,500,000	0	0	0	0	0
Drug Offender Treatment Fund		Judicial	350,000	0	0	0	350,000	0	0	0	0	0
Dispute Resolution Fund		Judicial	32,500	0	0	0	32,500	0	0	0	0	0
Offender Services Fund		Judicial	250,000	0	0	0	250,000	0	0	0	0	0
Drug Offender Surcharge Fund		Judicial	151,341	0	0	0	151,341	0	0	0	0	0
Family-friendly Court Program Cash Fund		Judicial	200,000	0	0	0	200,000	0	0	0	0	0
State Commission on Judicial Performance Cash Fund		Judicial	900,000	0	0	0	900,000	0	0	0	0	0
Guardian Ad Litem Fund		Judicial	8,000	0	0	0	8,000	0	0	0	0	0
Local Government Limited Gaming Impact Fund		Local Affairs	950,000	0	0	0	950,000	0	0	0	0	0
CWCB Construction Fund		Natural Resources	10,250,000	0	0	0	10,250,000	0	0	0	0	0
Perpetual Base Account of the Severance Tax Trust Fund		Natural Resources	20,000,000	0	0	0	20,000,000	0	0	0	0	0
Motor Fleet Management Fund		Personnel	1,000,000	0	0	0	1,000,000	0	0	0	0	0
Capitol Complex Facilities Fund		Personnel	2,300,000	0	0	0	2,300,000	0	0	0	0	0
Short Term Innovative Health Program Grant Fund		Public Health	4,352,319	0	0	0	4,352,319	0	0	0	0	0
Medical Marijuana Program Cash Fund		Public Health	258,735	0	0	0	258,735	0	0	0	0	0
Youth Mentoring Services Cash Fund		Public Health	11,561	0	0	0	11,561	0	0	0	0	0
Student Dropout Prevention and Intervention Cash Fund		Public Health	11,057	0	0	0	11,057	0	0	0	0	0
Stroke Prevention and Treatment Cash Fund		Public Health	4,045	0	0	0	4,045	0	0	0	0	0
Tobacco Programs Cash Fund		Public Health	240,619	0	0	0	240,619	0	0	0	0	0
Streptococcus Cash Fund		Public Health	9	0	0	0	9	0	0	0	0	0
Cathode Ray Cash Fund		Public Health	2,332	0	0	0	2,332	0	0	0	0	0
Water Quality Improvement Fund		Public Health	700,000	0	0	0	700,000	0	0	0	0	0
Recycling Resources Economic Opportunity Fund		Public Health	1,500,000	0	0	0	1,500,000	0	0	0	0	0
Hazardous Substance Response Fund		Public Health	12,500,000	0	0	0	12,500,000	0	0	0	0	0
Department of State Cash Fund		State	2,175,000	0	0	0	2,175,000	0	0	0	0	0
Notary Administration Cash Fund		State	575,000	0	0	0	575,000	0	0	0	0	0
State Infrastructure Bank		Transportation	3,000,000	0	0	0	3,000,000	0	0	0	0	0
State Rail Bank Fund		Transportation	1,543,937	0	0	0	1,543,937	0	0	0	0	0
Summary of Augment FY 2008-09 General Fund			192,856,443	0	0	0	192,856,443	0	0	0	0	0
Tobacco Settlement Health Programs:												
Ryan White (Tobacco Moneys)		Public Health	65,000	0	0	0	65,000	0	0	0	0	0
Local Public Health (Tobacco Moneys)		Public Health	149,070	0	0	0	149,070	0	0	0	0	0
Comprehensive Primary and Preventive Care Grant (Tobacco Moneys)		HCPF	1,500,000	0	0	0	1,500,000	1,500,000	0	0	0	1,500,000
Summary of Tobacco Settlement Health Programs			1,714,070	0	0	0	1,714,070	1,500,000	0	0	0	1,500,000
Ltd Gaming Fund Money Transfer Reduction												
		Governor	2,700,000	0	0	0	2,700,000	0	0	0	0	0
Transfer from Unclaimed Property Fund												
		Treasury	0	0	0	0	0	50,000,000	0	0	0	50,000,000
Transfer from Higher Education Maintenance and Reserve Fund												
		Capital Constr.	33,700,000	0	0	0	33,700,000	0	0	0	0	0
Subtotal Cash Transfers Approved as Part of JBC Package												
			230,970,513	0	0	0	230,970,513	51,500,000	0	0	0	51,500,000
Other Actions Impacting General Fund Revenues:												
State Sales Tax Vendor Fee Cap		Revenue	12,800,000	0	0	0	12,800,000	39,100,000	0	0	0	39,100,000
Eliminate Senior Citizen and Disabled Veterans Property Tax Exemption		Treasury	0	0	0	0	0	0	0	0	0	0
Sale of Rifle Facility Land		Corrections	0	0	0	0	0	7,736,000	0	0	0	7,736,000
Subtotal Other Actions Impacting General Fund Revenue			12,800,000	0	0	0	12,800,000	46,836,000	0	0	0	46,836,000
Total												
			243,770,513	0	0	0	243,770,513	98,336,000	0	0	0	98,336,000