

Table 1
General Fund Overview Based On Legislative Council December 2008 Revenue Estimate
(millions of dollars)
UPDATED for BOTH HOUSES ACTION ON SUPPLEMENTALS

	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	226.4
7 Policy Changes that Increase General Fund Revenues Approved by JBC	0.0	12.6
8 Confirmed Federal Stimulus Money - Not Including FMAP which is shown below	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>\$7,765.8</u>
12		
13 GF Obligations:		
14 GF Appropriations	\$7,087.8	\$7,519.2
15 Supplementals Approved by JBC	0.0	(71.2)
16 Budget Balancing Bills Approved as Part of JBC Package	0.0	(4.2)
17 Budget Amendments Requested by OSPB and Elected Officials as of January 31st	0.0	0.0
18 ADDITIONAL INCREASES/(REDUCTIONS)	0.0	0.0
19 Adjusted GF Appropriations Base	<u>7,087.8</u>	<u>7,443.8</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	148.7
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 Exemption	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) Changes	0.0	(127.3)
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>\$7,617.0</u>
32		
33 YEAR END GF RESERVE	\$325.0	\$148.8
34 STATUTORY RESERVE (2.0 percent reserve for FY 2008-09)	283.5	148.9
35 MONEYS IN EXCESS OF STATUTORY GF RESERVE	<u>\$41.5</u>	<u>(\$0.1)</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	\$7,444.0
47 Total Percent Growth (Including both items within 6 percent limit and exemptions)	6.5%	4.6%
48 GF Appropriations Base Available Growth	\$433.3	\$324.1
49		
50 Calculated 6.0 Percent Limit	\$7,087.8	\$7,547.1
51 Adjusted GF Appropriations Base	7,087.8	7,443.8
52 Over/(Under) 6.0 Percent Limit	\$0.0	(\$103.3)
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	3.9
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	\$148.7

Table 2
Summary of FY 2007-08 and FY 2008-09 General Fund Appropriations and FY 2009-10 General Fund Request
UPDATED for BOTH HOUSES ACTION ON SUPPLEMENTALS

Departments	FY 2007-08 Current Appropriation	FY 2008-09 Current Appropriation	Supplemental Changes to FY 2008-09 as Approved by the JBC	FY 2008-09 Current Appropriation Adjusted for JBC Supplemental Changes	Original Nov 1 OSPB and Elected Official FY 2009-10 Requests	Revised Feb 20 OSPB 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
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	(62,113,475)	3,113,252,668	3,295,819,577	3,170,187,609	3.79%	1.83%
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	52,069,157	1,580,925,071	1,641,856,282	1,394,734,030	7.39%	-11.78%
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	(12,858,356)	681,598,467	717,194,175	665,938,945	3.27%	-2.30%
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	(168,551)	5,685,713	6,119,967	5,939,030	4.54%	4.46%
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	(2,643,177)	79,735,441	90,456,348	81,361,660	9.81%	2.04%
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	(1,288,640)	100,286,552	103,595,760	99,936,280	1.99%	-0.35%
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	(\$80,592,161)	\$7,595,599,115	\$8,163,183,542	7,478,911,284	6.34%	-1.54%
27								
28 JBC Budget Balancing Bills	\$0	\$0	(\$29,540,032)	(\$29,540,032)	\$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	(\$75,447,151)	\$7,443,742,144	\$7,998,994,959	\$7,324,178,794	6.38%	-1.61%
33 Amount Subject to 6.0 Percent Limit in Sups			(\$71,228,198)			\$7,324,178,794		
34 Amount Subject to 6.0 Percent Limit in Bills			(\$4,218,953)			\$0		
35								
36 Medicaid Overexpenditures	\$25,720,415							

Table 3
Bills that Impact JBC Budget Balancing for FY 2008-09 and FY 2009-10
UPDATED for BOTH HOUSES ACTION ON SUPPLEMENTALS

	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	SB 09-213	Education	0	(1,000,000)	0	0	(1,000,000)	0	0	0	0	0	0	
7	SB 09-214	Education	0	(1,156,997)	0	0	(1,156,997)	0	0	0	0	0	0	
8	SB 09-215	Education	(1,345,439)	(5,495,616)	1,693,510	0	(5,147,545)	0	0	0	0	0	0	
9	SB 09-207	Human Services	(2,100,169)	0	0	0	(2,100,169)	0	0	0	0	0	0	
10	SB 09-206	Human Services	(500,000)				(500,000)	0	0	0	0	0	0	
11	SB 09-209	Human Services	(279,000)				(279,000)	0	0	0	0	0	0	
12	SB 09-209	HCPF	(1,000)	0	0	(1,000)	(2,000)	0	0	0	0	0	0	
13	SB 09-132	HCPF	6,655	(3,931,345)	0	6,654	(3,918,036)	0	0	0	0	0	0	
14	SB 09-211	HCPF	0	(1,105,651)	(9,145)	(2,036,370)	(3,151,166)	0	0	0	0	0	0	
15	SB 09-216	Nat. Resources					0	0	0	0	0	0	0	
16	Subtotal Bills Approved as Part of JBC Package - 6 Percent Limit		(4,218,953)	(12,689,609)	1,684,365	(2,030,716)	(17,254,913)	0	0	0	0	0	0	
17	Bills Included in JBC Package - Not Subject to 6 Percent Limit:													
18	SB 09-227	Treasury	(25,321,079)	0	0	0	(25,321,079)	(25,321,079)	0	0	0	0	(25,321,079)	
19	SB 09-204	LB Headnotes	0	0	0	0	0	0	0	0	0	0	0	
20	N/A	Treasury	0	0	0	0	0	(93,400,000)	0	0	0	0	(93,400,000)	
21	Subtotal Bills Approved as Part of JBC Package - Not 6 Percent Limit		(25,321,079)	0	0	0	(25,321,079)	(118,721,079)	0	0	0	0	(118,721,079)	
22														
23	Total		(29,540,032)	(12,689,609)	1,684,365	(2,030,716)	(42,575,992)	(118,721,079)	0	0	0	0	(118,721,079)	
24														

Table 4
Cash Fund Actions that Impact JBC Budget Balancing for FY 2008-09 and FY 2009-10
UPDATED for BOTH HOUSES ACTION ON SUPPLEMENTALS

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:												
Major Medical Insurance Fund	SB 09-208	Labor	69,500,000	0	0	0	69,500,000	0	0	0	0	0
Higher Education Maintenance and Reserve Fund	SB 09-208	Capital Constr.	33,700,000	0	0	0	33,700,000	0	0	0	0	0
Subsequent Injury Fund	SB 09-208	Labor	26,500,000	0	0	0	26,500,000	0	0	0	0	0
Perpetual Base Account of the Severance Tax Trust Fund	SB 09-208	Natural Resources	20,000,000	0	0	0	20,000,000	0	0	0	0	0
Workers Compensation Cash Fund	SB 09-208	Labor	15,700,000	0	0	0	15,700,000	0	0	0	0	0
Hazardous Substance Response Fund	SB 09-208	Public Health	15,968,517	0	0	0	15,968,517	0	0	0	0	0
CWCB Construction Fund	SB 09-208	Natural Resources	10,250,000	0	0	0	10,250,000	0	0	0	0	0
Breast and Cervical Cancer Treatment Fund	SB 09-208	HCPF	0	0	0	0	0	0	0	0	0	0
Employment Support Fund	SB 09-208	Labor	5,000,000	0	0	0	5,000,000	0	0	0	0	0
Short Term Innovative Health Program Grant Fund	SB 09-208	Public Health	4,352,319	0	0	0	4,352,319	0	0	0	0	0
Contingency Reserve Fund	SB 09-208	Education	3,082,452	0	0	0	3,082,452	0	0	0	0	0
State Infrastructure Bank	SB 09-208	Transportation	3,000,000	0	0	0	3,000,000	0	0	0	0	0
Capitol Complex Facilities Fund	SB 09-208	Personnel	2,300,000	0	0	0	2,300,000	0	0	0	0	0
Department of State Cash Fund	SB 09-208	State	2,175,000	0	0	0	2,175,000	0	0	0	0	0
State Rail Bank Fund	SB 09-208	Transportation	1,543,937	0	0	0	1,543,937	0	0	0	0	0
Traumatic Brain Injury Trust Fund	SB 09-208	Human Services	0	0	0	0	0	0	0	0	0	0
Court Security Cash Fund	SB 09-208	Judicial	1,500,000	0	0	0	1,500,000	0	0	0	0	0
Recycling Resources Economic Opportunity Fund	SB 09-208	Public Health	1,500,000	0	0	0	1,500,000	0	0	0	0	0
Motor Fleet Management Fund	SB 09-208	Personnel	1,000,000	0	0	0	1,000,000	0	0	0	0	0
Local Government Limited Gaming Impact Fund	SB 09-208	Local Affairs	950,000	0	0	0	950,000	0	0	0	0	0
State Commission on Judicial Performance Cash Fund	SB 09-208	Judicial	900,000	0	0	0	900,000	0	0	0	0	0
Water Quality Improvement Fund	SB 09-208	Public Health	700,000	0	0	0	700,000	0	0	0	0	0
Notary Administration Cash Fund	SB 09-208	State	575,000	0	0	0	575,000	0	0	0	0	0
Health Care Services Fund	SB 09-208	HCPF	500,000	0	0	0	500,000	0	0	0	0	0
Drug Offender Treatment Fund	SB 09-208	Judicial	350,000	0	0	0	350,000	0	0	0	0	0
Medical Marijuana Program Cash Fund	SB 09-208	Public Health	258,735	0	0	0	258,735	0	0	0	0	0
Offender Services Fund	SB 09-208	Judicial	250,000	0	0	0	250,000	0	0	0	0	0
Offender Mental Health Fund	SB 09-208	Human Services	246,350	0	0	0	246,350	0	0	0	0	0
Tobacco Programs Cash Fund	SB 09-208	Public Health	240,619	0	0	0	240,619	0	0	0	0	0
Family-friendly Court Program Cash Fund	SB 09-208	Judicial	200,000	0	0	0	200,000	0	0	0	0	0
Drug Offender Surcharge Fund	SB 09-208	Judicial	151,341	0	0	0	151,341	0	0	0	0	0
Alcohol and Drug Abuse Community Prevention Fund	SB 09-208	Human Services	61,186	0	0	0	61,186	0	0	0	0	0
Dispute Resolution Fund	SB 09-208	Judicial	32,500	0	0	0	32,500	0	0	0	0	0
Youth Mentoring Services Cash Fund	SB 09-208	Public Health	11,561	0	0	0	11,561	0	0	0	0	0
Student Dropout Prevention and Intervention Cash Fund	SB 09-208	Public Health	11,057	0	0	0	11,057	0	0	0	0	0
Guardian Ad Litem Fund	SB 09-208	Judicial	8,000	0	0	0	8,000	0	0	0	0	0
Stroke Prevention and Treatment Cash Fund	SB 09-208	Public Health	4,045	0	0	0	4,045	0	0	0	0	0
Cathode Ray Cash Fund	SB 09-208	Public Health	2,332	0	0	0	2,332	0	0	0	0	0
Streptococcus Cash Fund	SB 09-208	Public Health	0	0	0	0	0	0	0	0	0	0
Summary of Augment FY 2008-09 General Fund			222,524,960	0	0	0	222,524,960	0	0	0	0	0
Tobacco Settlement Health Programs:												
Ryan White (Tobacco Moneys)	SB 09-210	Public Health	65,000	0	0	0	65,000	0	0	0	0	0
Local Public Health (Tobacco Moneys)	SB 09-210	Public Health	149,070	0	0	0	149,070	0	0	0	0	0
Comprehensive Primary and Preventive Care Grant (Tobacco Moneys)	SB 09-210	HCPF	0	0	0	0	0	1,500,000	0	0	0	1,500,000
Summary of Tobacco Settlement Health Programs			214,070	0	0	0	214,070	1,500,000	0	0	0	1,500,000
Ltd Gaming Fund Money Transfer Reduction	SB 09-217	Governor	3,700,000	0	0	0	3,700,000	0	0	0	0	0
Transfer from Unclaimed Property Fund	N/A	Treasury	0	0	0	0	0	50,000,000	0	0	0	50,000,000
Subtotal Cash Transfers Approved as Part of JBC Package			226,439,030	0	0	0	226,439,030	51,500,000	0	0	0	51,500,000
Other Actions Impacting General Fund Revenues:												
State Sales Tax Vendor Fee Cap	SB 09-212	Revenue	12,600,000	0	0	0	12,600,000	39,100,000	0	0	0	39,100,000
Eliminate Senior Citizen and Disabled Veterans Property Tax Exemption	N/A	Treasury	0	0	0	0	0	0	0	0	0	0
Sale of Rifle Facility Land	N/A	Corrections	0	0	0	0	0	7,736,000	0	0	0	7,736,000
Subtotal Other Actions Impacting General Fund Revenue			12,600,000	0	0	0	12,600,000	46,836,000	0	0	0	46,836,000
Total			239,039,030	0	0	0	239,039,030	98,336,000	0	0	0	98,336,000