

**Table 1**  
**General Fund Overview Based On Legislative Council March 2008 Revenue Estimate and JBC's as of 3/19/08 Balancing Motions**

	<b>FY 06-07</b>	<b>FY 07-08</b>	<b>FY 08-09</b>	<b>FY 09-10</b>	<b>FY 10-11</b>	<b>FY 11-12</b>
1 Beginning GF Reserve	688.5	516.0	329.4	300.8	318.8	338.0
2 GF Nonexempt Revenues	6,231.8	6,697.4	6,895.7	7,278.6	7,861.5	8,380.0
3 GF Exempt Revenues	1,308.0	1,008.0	1,116.5	1,229.2	1,170.4	1,286.2
4 Transfers/Paybacks	0.0	0.0	0.0	0.0	0.0	0.0
5 Transfer to Older Americans Act	(3.8)	(5.8)	(5.8)	(5.8)	(5.8)	(5.8)
6 TABOR Surplus Liability	0.0	0.0	0.0	0.0	0.0	0.0
7 S.B. 97-1 Diversion	(228.8)	(243.8)	<b>(175.6)</b>	<b>(204.1)</b>	<b>(237.2)</b>	(288.7)
8 TOTAL GF AVAILABLE	7,995.7	7,971.8	8,160.2	8,598.7	9,107.7	9,709.7
9						
10 GF Obligations:						
11 GF Appropriations	6,675.5	7,094.7	7,478.2	7,970.9	8,449.1	8,956.1
12 Supplementals Add-ons Approved by JBC	0.0	(18.1)	0.0	0.0	0.0	0.0
13 Special Bills - Approved as Part of JBC Package	0.0	4.3	39.8	0.0	0.0	0.0
14 Special Bills - Not Yet Approved as Part of JBC Package	0.0	0.0	0.0	0.0	0.0	0.0
16 Statutory Appropriations - Dept of Corrections	0.0	0.0	1.5	0.0	0.0	0.0
17 ADDITIONAL INCREASES/(REDUCTIONS)	0.0	<b>6.9</b>	0.0	0.0	0.0	0.0
18 Adjusted GF Appropriations Base	6,675.5	7,087.8	7,519.5	7,970.9	8,449.1	8,956.1
19 Amounts Deemed Exempt from 6.0 Percent Limit	7.5	6.1	0.2	0.0	0.0	0.0
20 Medicaid Overexpenditures	3.6	0.0	0.0	0.0	0.0	0.0
21 Rebates and Expenditures - Based on Statutory Minimums	160.9	170.7	175.4	188.3	196.7	214.5
22 Rebates and Expenditures - Additional based on JBC 2007 Session Plan to Fund FPPA	0.0	0.0	9.8	9.8	9.8	0.0
23 Homestead Exemption	74.2	81.0	86.2	90.0	92.6	96.0
24 Funds in Prior Year Excess Reserve to HUTF	291.2	166.0	30.6	0.0	0.0	0.0
25 Funds in Prior Year Excess Reserve to Capital Construction	145.6	83.0	15.3	0.0	0.0	0.0
26 Capital Construction Transfer (Based on Current Law, JBC Decision on FY 2008-09)	145.9	<b>47.8</b>	<b>22.4</b>	20.9	21.5	19.8
27 Controlled Maintenance Trust Fund Transfer	0.0	0.0	0.0	0.0	0.0	0.0
28 Accounting Adjustments	(24.7)	0.0	0.0	0.0	0.0	0.0
29 TOTAL GF OBLIGATIONS	7,479.7	7,642.4	7,859.4	8,279.9	8,769.7	9,286.4
30						
31 YEAR END GF RESERVE	516.0	329.4	300.8	318.8	338.0	423.3
32 STATUTORY RESERVE	267.0	283.5	300.8	318.8	338.0	358.2
33 MONEYS IN EXCESS OF STATUTORY GF RESERVE	249.0	45.9	0.0	(0.0)	(0.0)	65.0

Table 1 - Continued

	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
34 Total Gross General Fund Revenues	7,539.8	7,705.4	8,012.2	8,507.8	9,031.9	9,666.2
35 Percent Gross General Fund Revenue Growth		2.2%	4.0%	6.2%	6.2%	7.0%
36 Transfer to the State Education Fund	395.1	412.2	431.5	458.6	489.7	528.0
37 Maximum Diversion to HUTF - (Sales + Use) * 10.355%	228.8	243.8	250.2	260.3	274.4	288.7
38 Amount Below Maximum Diversion	0.0	(0.0)	74.6	56.2	37.2	0.0
39						
40						
41 Required TABOR Reserve	289.3	295.6	308.5	326.5	339.8	359.1
42						
43 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)	6,686.6	7,093.9	7,519.7	7,970.9	8,449.1	8,956.1
44 Total Percent Growth (Including both items within 6 percent limit and exemptions)		6.1%	6.0%	6.0%	6.0%	6.0%
45 GF Appropriations Base Available Growth		407.3	425.8	451.2	478.3	506.9
46						
47 Calculated 6.0 Percent Limit		7,087.8	7,519.5	7,970.9	8,449.1	8,956.1
48 Adjusted GF Appropriations Base		7,087.8	7,519.5	7,970.9	8,449.1	8,956.1
49 Over/(Under) 6.0 Percent Limit		0.0	(0.0)	0.0	0.0	0.0
50						
51 Year-End GF Reserve Percentage	7.7%	4.6%	4.0%	4.0%	4.0%	4.7%
52						
53 Amount to Highway Users Tax Fund						
54 SB 97-1 Diversions	228.8	243.8	175.6	204.1	237.2	288.7
55 Funds in Prior Year Excess Reserve to HUTF	291.2	166.0	30.6	0.0	0.0	0.0
56 Total to Highway Users Tax Fund	520.0	409.8	206.2	204.1	237.2	288.7
57 Cumulative Total to Highway Users Tax Fund	520.0	929.8	1,136.0	1,340.1	1,577.3	1,866.0
58						
59 Rebates and Expenditures Include (from LCS Forecast)						
60 Cigarette Rebate	13.2	13.5	13.3	13.1	12.9	12.6
61 Old Age Pension	89.9	92.5	98.7	105.3	113.7	122.9
62 Aged Property Tax & Heating Credit	8.4	14.0	17.3	15.2	15.8	16.4
63 FPPA	38.8	38.8	29.3	29.3	29.3	37.6
64 Treasurer's Loans to School Districts (Off Budget -- Not in Long Bill)	10.6	11.9	16.8	25.4	25.0	25.0
65 Total Rebates and Expenditures	160.9	170.7	175.4	188.3	196.7	214.5

Table 2  
Summary of FY 2006-07 and FY 2007-08 General Fund Appropriations and FY 2008-09 JBC Actions as of March 19, 2008 and Prior to Introduction of Long Bill

Departments	FY 2006-07 Current Appropriation Adjusted for JBC Changes	FY 2007-08 Current Appropriation Adjusted for JBC Supplemental Changes	FY 2007-08 Add-on Changes in the FY 2008-09 Long Bill	FY 2007-08 Appropriation Adjusted for Add-ons	FY 2007-08 Separate Bills	FY 2007-08 Final Appropriation Adjusted for Add-ons and Separate Bills	Revised Feb 20 OSPB and Elected Official FY 2008-09 Requests	FY 2008-09 Operating Base In Long Bill Based on JBC Actions	FY 2008-09 Separate Bills and Statutory Appropriations	FY 2008-09 Operating Base Total Appropriation Based on JBC Actions	FY 2008-09 Operating Base as Approved by JBC Compared to FY 2007-08 Final Revised Appropriation	Percent
1 Agriculture	5,221,517	7,325,509	0	7,325,509	0	7,325,509	7,631,404	7,695,912	0	7,695,912	370,403	5.06%
2 Corrections	580,713,432	624,903,634	(297,463)	624,606,171	0	624,606,171	675,903,487	675,007,403	1,554,754	676,562,157	51,955,986	8.32%
3 Education	2,883,126,616	3,059,237,325	(40,909,344)	3,018,327,981	0	3,018,327,981	3,174,966,010	3,175,285,598	0	3,175,285,598	156,957,617	5.20%
4 Governor	12,115,742	11,794,433	0	11,794,433	5,500,000	17,294,433	14,915,700	14,852,340	0	14,852,340	(2,442,093)	-14.12%
5 Health Care Policy	1,368,903,065	1,434,816,294	24,331,820	1,459,148,114	(1,232,925)	1,457,915,189	1,545,409,334	1,527,592,422	(343,520)	1,527,248,902	69,333,713	4.76%
6 Higher Education	694,142,988	746,385,104	1,332,196	747,717,300	0	747,717,300	810,972,816	812,337,483	0	812,337,483	64,620,183	8.64%
7 Human Services	618,350,638	649,969,728	(2,581,550)	647,388,178	0	647,388,178	688,981,537	684,028,055	8,001,927	692,029,982	44,641,804	6.90%
8 Judicial	264,610,489	297,981,586	0	297,981,586	0	297,981,586	329,526,861	327,440,626	0	327,440,626	29,459,040	9.89%
9 Labor	140,666	0	0	0	0	0	0	0	0	0	0	n/a
10 Law	9,080,436	8,675,523	0	8,675,523	0	8,675,523	9,649,713	9,563,837	0	9,563,837	888,314	10.24%
11 Legislature	30,931,554	32,638,000	0	32,638,000	102,151	32,740,151	34,859,338	2,661,757	32,211,928	34,873,685	2,133,534	6.52%
12 Local Affairs	6,196,415	6,877,233	0	6,877,233	0	6,877,233	8,940,167	8,484,536	0	8,484,536	1,607,303	23.37%
13 Military Affairs	5,215,526	5,530,793	0	5,530,793	0	5,530,793	5,936,941	5,854,264	0	5,854,264	323,471	5.85%
14 Natural Resources	28,427,902	30,258,368	0	30,258,368	0	30,258,368	32,327,837	32,095,945	0	32,095,945	1,837,577	6.07%
15 Personnel	9,466,191	11,439,122	0	11,439,122	0	11,439,122	8,463,195	7,520,835	0	7,520,835	(3,918,287)	-34.25%
16 Public Health	22,303,026	23,419,469	0	23,419,469	0	23,419,469	25,831,885	26,308,828	0	26,308,828	2,889,359	12.34%
17 Public Safety	68,158,776	73,271,297	40,000	73,311,297	0	73,311,297	81,333,496	81,912,282	0	81,912,282	8,600,985	11.73%
18 Regulatory Agencies	1,297,219	1,414,178	2,653	1,416,831	0	1,416,831	1,430,122	1,429,423	0	1,429,423	12,592	0.89%
19 Revenue	66,311,579	67,791,960	0	67,791,960	0	67,791,960	71,090,580	70,882,374	0	70,882,374	3,090,414	4.56%
20 State	0	0	0	0	0	0	6,794,741	0	0	0	0	n/a
21 Transportation	0	0	0	0	0	0	0	0	0	0	0	n/a
22 Treasury	813,108	776,288	0	776,288	0	776,288	1,020,726	1,031,672	0	1,031,672	255,384	32.90%
23 Capital Construction Fund	0	0	0	0	0	0	0	0	0	0	0	n/a
24 Controlled Maintenance	0	162,328	0	162,328	0	162,328	4,415,677	6,184,640	0	6,184,640	6,022,312	n/a
26 Total	6,675,526,885	7,094,668,172	(18,081,688)	7,076,586,484	4,369,226	7,080,955,710	7,540,401,567	7,478,170,232	41,425,089	7,519,595,321	432,617,299	6.11%
27 Amounts Exempt from 6.0 Percent Limit:	7,477,959					6,138,710				241,158		
28 Medicaid Overexpenditures	3,616,986											
29						FY 2006-07 Base	6,686,621,830			FY 2007-08 Base	7,093,957,850	
30						Calc FY 07-08 Base	7,087,819,140			Calc FY 08-09 Base	7,519,595,321	
31												
32						FY 07-08 JBC amt	7,080,955,710			FY 08-09 JBC amt	7,519,595,321	
33												
34						(Over)/under limit	6,863,430			(Over)/under limit	(0)	
35												

**Table 3**  
**Bills that Impact JBC Budget Balancing for FY 2007-08 and FY 2008-09**

	Bill No.	Department	FY 2007-08 Impact					FY 2008-09 Impact						
			GF	CF	CFE	FF	Total	GF	CF	RF	FF	Total		
1														
2														
3	<b>Title:</b>													
4	<i>Approved as Part of JBC Package:</i>													
5	Legislative Expenditures (Increases appropriation for legislative aides)	HB 08-1037	Legislative	102,151	0	0	0	102,151	0	0	0	0	0	0
6	FY 2008-09 Legislative Appropriation Bill	HB 08-1361	Legislative	0	0	0	0	0	32,211,928	177,030	800,000	0	0	33,188,958
7	County Match Special Legislation (JBC Bill)	????	Hum Serv	0	0	0	0	0	8,001,927	0	0	0	0	8,001,927
11	Breast and Cervical Cancer Treatment Fund Adjustments (JBC Bill)	????	HCPF	(1,232,925)	0	1,232,925	0	0	(1,800,529)	0	1,800,529	0	0	0
12	Disease Management (JBC Bill)	SB 08-118	HCPF	0	0	0	0	0	0	0	2,000,000	2,000,000	4,000,000	4,000,000
13	PACE (JBC Bill)	????	HCPF	0	0	0	0	0	1,457,009	0	0	1,457,009	2,914,018	2,914,018
14	Bioscience Research Grant Program	HB 08-1001	Governor	5,500,000	0	0	0	5,500,000	0	0	0	0	0	0
15														
16	<i>Subtotal Approved as Part of JBC Package</i>			<i>4,369,226</i>	<i>0</i>	<i>1,232,925</i>	<i>0</i>	<i>5,602,151</i>	<i>39,870,335</i>	<i>177,030</i>	<i>4,600,529</i>	<i>3,457,009</i>	<i>48,104,903</i>	
17														
18	<i>Not Yet Approved as Part of JBC Package:</i>													
21														0
22	<i>Subtotal Not Yet Approved as Part of JBC Package</i>			<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
23														
24	<b>Total</b>			<b>4,369,226</b>	<b>0</b>	<b>1,232,925</b>	<b>0</b>	<b>5,602,151</b>	<b>39,870,335</b>	<b>177,030</b>	<b>4,600,529</b>	<b>3,457,009</b>	<b>48,104,903</b>	
25														
26	<b>Figure Setting Set Asides (Appropriation to CMTF):</b>													
27	Legislative Set Aside for Legislation	N/A	CMTF	0	0	0	0	0	5,268,963	0	0	0	0	5,268,963
28	Executive Set Aside for Legislation	N/A	CMTF	0	0	0	0	0	915,677	0	0	0	0	915,677
29														
30	<b>Total Figure Setting Set Asides (Appropriation to CMTF)</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,184,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,184,640</b>
31														
32	<b>Five Year Statutory Appropriations for the Department of Corrections</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,554,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,554,754</b>
33														
34	<b>Bills that Used Set Aside from CMTF:</b>													
35														
36	<b>Legislative Set Aside for Legislation:</b>													0
37	None Specified as Yet													0
38														
39	<b>Subtotal Legislative Set Aside For Legislation</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
40														
41	<b>Executive Set Aside for Legislation (As identified by OSPB on March 14, 2008)</b>													
42	Parole Revocation Placement	HB 08-1352	Corrections	0	0	0	0	0	217,566	0	0	0	0	217,566
43	National Guard College Opportunity Fund	SB 08-166	Mil Affairs	0	0	0	0	0	30,789	0	0	0	0	30,789
44	School Safety Resource Center	SB 08-001	Pub Safety	0	0	0	0	0	466,336	0	0	0	0	466,336
45														
46	<b>Subtotal Executive Set Aside for Legislation</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>714,691</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>714,691</b>
47														