

MEMORANDUM

TO: Joint Budget Committee

FROM: John Ziegler, JBC Staff

SUBJECT: General Fund Overview of JBC FY 2009-10 Figure Setting Actions to Date

DATE: March 23, 2009

Attached are several tables to assist the JBC in reviewing the actions taken to date to balance the FY 2008-09 and FY 2009-10 budgets. Please remember that these tables will be subject to change as final decisions are made. The tables include:

- **Table 1 - General Fund Overview Based on Legislative Council March 2009 Revenue Estimate:** Table 1 provides the General Fund overview based on the motions that the JBC has currently made during the figure setting process utilizing the LCS forecast.
- **Table 2 - General Fund Overview Based on OSPB March 2009 Revenue Estimate:** Table 2 provides the General Fund overview based on the motions that the JBC has currently made during the figure setting process and utilizing the OSPB forecast.
- **Table 3 - Comparison of LCS Forecast and OSPB Forecast:** Table 3 compares the two forecasts based on current JBC decisions.
- **Table 4 - Summary of General Fund Appropriations and Requests:** Table 4 provides a summary, by department, of the figure setting actions the JBC has taken to date.
- **Table 5 - Bills that Impact JBC Budget Balancing:** Table 5 provides a summary, by topic, of the additional expenditure bills that the JBC has voted to include as part of the FY 2009-10 budget package.
- **Table 6 - Cash Fund Actions that Impact JBC Budget Balancing:** Table 6 provides a summary, by topic, of the actions the JBC has voted to take to date with regard to cash transfers and enhancements in order to balance the FY 2008-09 and FY 2009-10 budgets.
- **Table 7 - List of Amounts that are not Subject to the Arveschoug/Bird Limit:** Table 7 provides a summary of items not subject to Arveschoug/Bird.
- **Table 8 - Appropriations from the General Fund Exempt Account:** Table 8 summarizes the recommended appropriations from General Fund Exempt in FY 2007-08, FY 2008-09, and FY 2009-10.

Table 1
General Fund Overview Based On Legislative Council March 2009 Revenue Estimate
(millions of dollars)

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
1 Beginning GF Reserve	\$516.2	\$326.6	\$145.6	\$276.6	\$287.2
2 GF Nonexempt Revenues	6,573.5	6,839.0	6,833.2	6,763.1	6,981.8
3 GF Exempt Revenues	1,169.4	92.3	0.0	555.0	1,048.4
4 Transfers/Paybacks	0.1	(2.9)	0.0	0.0	0.0
5 Transfer to Older Americans Act	(5.8)	(8.8)	(10.9)	(10.9)	(10.9)
6 Cash Fund Transfers Approved by JBC	0.0	246.8	111.4	0.0	0.0
7 Policy Changes that Increase General Fund Revenues Approved by JBC	0.0	21.6	41.3	0.0	0.0
8 Confirmed Federal Stimulus Money - Not Including FMAP which is shown below	0.0	0.0	0.0	0.0	0.0
9 TABOR Surplus Liability	0.0	0.0	0.0	0.0	0.0
10 S.B. 97-1 Diversion	(238.1)	0.0	0.0	0.0	(78.0)
11 TOTAL GF AVAILABLE	\$8,015.3	\$7,514.6	\$7,120.6	\$7,583.8	\$8,228.5
12					
13 GF Obligations:					
14 GF Appropriations	\$7,087.8	\$7,519.2	\$7,682.3	\$7,328.8	\$7,611.0
15 Supplementals Approved by General Assembly	0.0	(71.2)	0.0	0.0	0.0
16 Supplementals Add-ons Included in Long Bill	0.0	(8.0)	0.0	0.0	0.0
17 Bills Approved as Part of JBC Supplemental Package	0.0	(2.7)	0.0	0.0	0.0
18 Bills Approved as Part of JBC Long Bill Package	0.0	0.0	18.4	0.0	0.0
19 ADDITIONAL INCREASES/(REDUCTIONS)	0.0	(156.3)	(786.8)	(148.6)	0.0
20 Adjusted GF Appropriations Base	7,087.8	7,281.0	6,913.9	7,180.1	7,611.0
21 Amounts Deemed Exempt from 6.0 Percent Limit	6.4	0.2	0.0	0.0	0.0
22 Medicaid Overexpenditures	25.7	0.0	0.0	0.0	0.0
23 Rebates and Expenditures - Based on Statutory Minimums	168.1	131.2	139.4	149.9	189.5
24 Reimbursement for Senior and Veterans Property Tax Exemption	79.8	85.2	91.4	97.6	103.4
25 Funds in Prior Year Excess Reserve to HUTF	166.1	28.7	0.0	0.0	0.0
26 Funds in Prior Year Excess Reserve to Capital Construction	83.1	14.4	0.0	0.0	0.0
27 Capital Construction Transfer (Based on Current Law+ FY 09-10 Request)	93.7	24.9	2.0	21.8	20.2
28 Estimated Federal Medical Assistance Percentage (FMAP) Changes	0.0	(196.6)	(302.7)	(152.9)	0.0
29 Controlled Maintenance Trust Fund Transfer	0.0	0.0	0.0	0.0	0.0
30 Accounting Adjustments	(22.0)	0.0	0.0	0.0	0.0
31 TOTAL GF OBLIGATIONS	\$7,688.7	\$7,369.0	\$6,844.0	\$7,296.6	\$7,924.1
32					
33 YEAR END GF RESERVE	\$326.6	\$145.6	\$276.6	\$287.2	\$304.4
34 STATUTORY RESERVE (2.0 percent reserve for FY 2008-09)	283.5	145.6	276.6	287.2	304.4
35 MONEYS IN EXCESS OF STATUTORY GF RESERVE	\$43.1	\$0.0	\$0.0	\$0.0	\$0.0

Table 1 - Continued

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
36 Total Gross General Fund Revenues	\$7,742.9	\$6,931.3	\$6,833.2	\$7,318.1	\$8,030.2
37 Percent Gross General Fund Revenue Growth	2.7%	-10.5%	-1.4%	7.1%	9.7%
38					
39 Transfer to the State Education Fund	\$407.9	\$355.5	\$346.7	\$378.1	\$424.7
40					
41 Maximum Diversion to HUTF - (Sales + Use) * 10.355%	\$240.0	\$224.9	\$226.5	\$236.2	\$246.3
42 Amount Below Maximum Diversion	\$1.9	\$224.9	\$226.5	\$236.2	\$168.3
43					
44 Required TABOR Reserve	\$300.0	\$278.8	\$275.1	\$198.8	\$324.5
45					
46 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)	\$7,119.9	\$7,281.2	\$6,913.9	\$7,180.1	\$7,611.0
47 Total Percent Growth (Including both items within 6 percent limit and exemptions)	6.5%	2.3%	-5.0%	3.9%	6.0%
48 GF Appropriations Base Available Growth	\$433.3	\$161.3	(\$367.2)	\$266.2	\$430.8
49					
50 Calculated 6.0 Percent Limit	\$7,087.8	\$7,547.1	\$7,718.0	\$7,328.8	\$7,611.0
51 Adjusted GF Appropriations Base	7,087.8	7,281.0	6,913.9	7,180.1	7,611.0
52 Over/(Under) 6.0 Percent Limit	\$0.0	(\$266.1)	(\$804.1)	(\$148.6)	\$0.0
53					
54 Year-End GF Reserve Percentage	4.6%	2.0%	4.0%	4.0%	4.0%
55					
56 Amount to Highway Users Tax Fund					
57 SB 97-1 Diversions	\$238.1	\$0.0	\$0.0	\$0.0	\$78.0
58 Funds in Prior Year Excess Reserve to HUTF	166.1	28.7	0.0	0.0	0.0
59 Total to Highway Users Tax Fund	\$404.2	\$28.7	\$0.0	\$0.0	\$78.0
60 Cumulative Total to Highway Users Tax Fund	\$924.0	\$952.8	\$952.8	\$952.8	\$1,030.8
61					
62 Rebates and Expenditures Include (from LCS Forecast)					
63 Cigarette Rebate	\$12.7	\$12.9	\$12.2	\$12.1	\$12.0
64 Old Age Pension	93.3	98.6	106.8	116.3	126.9
65 Aged Property Tax & Heating Credit	10.4	9.0	8.6	8.1	7.6
66 FPPA	38.8	4.2	4.2	4.2	29.5
67 Amendment 35 GFE Expenditures	1.0	1.0	0.9	0.9	0.9
68 Treasurer's Loans to School Districts (Off Budget -- Not in Long Bill)	11.9	5.5	6.7	8.3	12.6
69 Total Rebates and Expenditures	\$168.1	\$131.2	\$139.4	\$149.9	\$189.5

Table 2
General Fund Overview Based On Office of State Planning and Budgeting March 2009 Revenue Estimate
(millions of dollars)

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
1 Beginning GF Reserve	\$505.6	\$325.4	\$150.9	\$302.5	\$309.6
2 GF Nonexempt Revenues	6,573.5	6,964.5	7,375.6	7,883.8	8,307.1
3 GF Exempt Revenues	1,169.4	364.0	144.4	0.0	0.0
4 Transfers/Paybacks	0.1	0.0	0.0	0.0	0.0
5 Transfer to Older Americans Act	(5.8)	(8.8)	(10.9)	(10.9)	(10.9)
6 Cash Fund Transfers Approved by JBC	0.0	246.8	111.4	0.0	0.0
7 Policy Changes that Increase General Fund Revenues Approved by JBC	0.0	21.6	41.3	0.0	0.0
8 Confirmed Federal Stimulus Money - Not Including FMAP which is shown below	0.0	0.0	0.0	0.0	0.0
9 TABOR Surplus Liability	0.0	0.0	0.0	0.0	0.0
10 S.B. 97-1 Diversion	(238.1)	(117.8)	0.0	0.0	0.0
11 TOTAL GF AVAILABLE	\$8,004.7	\$7,795.7	\$7,812.7	\$8,175.4	\$8,605.8
12					
13 GF Obligations:					
14 GF Appropriations	\$7,087.8	\$7,519.2	\$7,682.3	\$8,018.2	\$8,204.0
15 Supplementals Approved by General Assembly	0.0	(71.2)	0.0	0.0	0.0
16 Supplementals Add-ons Included in Long Bill	0.0	(8.0)	0.0	0.0	0.0
17 Bills Approved as Part of JBC Supplemental Package	0.0	(2.7)	0.0	0.0	0.0
18 Bills Approved as Part of JBC Long Bill Package	0.0	0.0	18.4	0.0	0.0
19 ADDITIONAL INCREASES/(REDUCTIONS)	0.0	109.8	(136.3)	(278.6)	(230.8)
20 Adjusted GF Appropriations Base	7,087.8	7,547.1	7,564.4	7,739.6	7,973.2
21 Amounts Deemed Exempt from Six Percent Limit	6.4	0.2	0.0	0.0	0.0
22 Medicaid Overexpenditures	25.7	0.0	0.0	0.0	0.0
23 Rebates and Expenditures	173.8	142.1	155.1	159.7	190.0
24 Reimbursement for Senior and Veterans Property Tax Exemption	79.8	85.2	91.4	97.6	103.4
25 Funds in Prior Year Excess Reserve to HUTF	159.1	27.9	0.0	0.0	0.0
26 Funds in Prior Year Excess Reserve to Capital Construction	79.5	14.0	0.0	0.0	0.0
27 Capital Construction Transfer (Based on Current Law)	93.7	24.9	2.0	21.8	20.2
28 Estimated Federal Medical Assistance Percentage (FMAP) Changes	0.0	(196.6)	(302.7)	(152.9)	0.0
29 Controlled Maintenance Trust Fund Transfer	0.0	0.0	0.0	0.0	0.0
30 Accounting Adjustments	(26.5)	0.0	0.0	0.0	0.0
31 TOTAL GF OBLIGATIONS	\$7,679.3	\$7,644.8	\$7,510.2	\$7,865.8	\$8,286.9
32					
33 YEAR END GF RESERVE	\$325.4	\$150.9	\$302.5	\$309.6	\$318.9
34 STATUTORY RESERVE	283.5	150.9	302.6	309.6	318.9
35 MONEYS IN EXCESS OF STATUTORY GF RESERVE	\$41.9	(\$0.0)	(\$0.0)	\$0.0	\$0.0

Table 2 - Continued

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
36 Total Gross General Fund Revenues	\$7,742.9	\$7,328.5	\$7,520.0	\$7,883.8	\$8,307.1
37 Percent Gross General Fund Revenue Growth	2.7%	-5.4%	2.6%	4.8%	5.4%
38					
39 Transfer to the State Education Fund	\$407.9	\$390.2	\$390.0	\$411.7	\$435.4
40					
41 Maximum Diversion to HUTF - (Sales + Use) * 10.355%	\$240.0	\$221.2	\$237.3	\$247.2	\$258.8
42 Amount Below Maximum Diversion	\$1.9	\$103.4	\$237.3	\$247.2	\$258.8
43					
44 Required TABOR Reserve	\$300.0	\$286.9	\$296.1	\$311.9	\$332.9
45					
46 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)	\$7,119.9	\$7,547.3	\$7,564.4	\$7,739.6	\$7,973.2
47 Percent Growth (Including exemptions)	6.5%	6.0%	0.2%	2.3%	3.0%
48 GF Appropriations Base Available Growth	\$433.3	\$427.4	\$17.1	\$175.3	\$233.6
49					
50 Calculated 6.0 Percent Limit	\$7,087.8	\$7,547.1	\$8,000.1	\$8,018.2	\$8,204.0
51 Adjusted GF Appropriations Base	7,087.8	7,547.1	7,564.4	7,739.6	7,973.2
52 Over/(Under) 6.0 Percent Limit	\$0.0	\$0.0	(\$435.8)	(\$278.6)	(\$230.8)
53					
54 Year-End GF Reserve Percentage	4.6%	2.0%	4.0%	4.0%	4.0%
55					
56 Amount to Highway Users Tax Fund					
57 SB 97-1 Diversions	\$238.1	\$117.8	\$0.0	\$0.0	\$0.0
58 Funds in Prior Year Excess Reserve to HUTF	159.1	27.9	0.0	0.0	0.0
59 Total to Highway Users Tax Fund	\$397.2	\$145.7	\$0.0	\$0.0	\$0.0
60 Cumulative Total to Highway Users Tax Fund	\$917.0	\$1,062.7	\$1,062.7	\$1,062.7	\$1,062.7
61					
62 Rebates and Expenditures Include (from OSPB Forecast)					
63 Cigarette Rebate	\$12.7	\$12.5	\$11.5	\$10.8	\$10.3
64 Old Age Pension	99.0	108.9	122.0	126.4	131.0
65 Aged Property Tax & Heating Credit	10.4	10.2	10.4	10.5	10.6
66 FPPA	38.8	4.0	4.0	4.0	29.3
67 Treasurer's Loans to School Districts (Off Budget -- Not in Long Bill)	11.9	5.5	6.2	7.0	7.8
68 Amendment 35 General Fund Expenditure	1.0	1.0	1.0	1.0	1.0
69 Total Rebates and Expenditures	\$173.8	\$142.1	\$155.1	\$159.7	\$190.0

Table 3
Comparison of LCS Forecast and OSPB Forecast

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
1 GF Non Exempt Revenues:					
2 LCS	6,573.5	6,839.0	6,833.2	6,763.1	6,981.8
3 OSPB	6,573.5	6,964.5	7,375.6	7,883.8	8,307.1
4 Difference (positive number indicates LCS higher than OSPB)	0.0	(125.5)	(542.4)	(1,120.7)	(1,325.3)
5					
6 GF Exempt Revenues:					
7 LCS	1,169.4	92.3	0.0	555.0	1,048.4
8 OSPB	1,169.4	364.0	144.4	0.0	0.0
9 Difference (positive number indicates LCS higher than OSPB)	0.0	(271.7)	(144.4)	555.0	1,048.4
10					
11 Total Gross GF Revenues:					
12 LCS	7,742.9	6,931.3	6,833.2	7,318.1	8,030.2
13 OSPB	7,742.9	7,328.5	7,520.0	7,883.8	8,307.1
14 Difference (positive number indicates LCS higher than OSPB)	0.0	(397.2)	(686.8)	(565.7)	(276.9)
15					
16 Percent Gross General Fund Revenue Growth:					
17 LCS	2.7%	-10.5%	-1.4%	7.1%	9.7%
18 OSPB	2.7%	-5.4%	2.6%	4.8%	5.4%
19 Difference (positive number indicates LCS higher than OSPB)	0.0%	-5.1%	-4.0%	2.3%	4.4%
20					
21 TABOR Surplus Liability:					
22 LCS	0.0	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	0.0
25					
26 Adjusted GF Appropriations Base:					
27 LCS	7,087.8	7,281.0	6,913.9	7,180.1	7,611.0
28 OSPB	7,087.8	7,547.1	7,564.4	7,739.6	7,973.2
29 Difference (positive number indicates LCS higher than OSPB)	0.0	(266.1)	(650.4)	(559.5)	(362.3)
30					
31 SB 97-1 Diversion to HUTF:					
32 LCS	238.1	0.0	0.0	0.0	78.0
33 OSPB	238.1	117.8	0.0	0.0	0.0
34 Difference (positive number indicates LCS higher than OSPB)	0.0	(117.8)	0.0	0.0	78.0
35					
36 Funds in Prior Year Excess Reserve to HUTF:					
37 LCS	166.1	28.7	0.0	0.0	0.0
38 OSPB	159.1	27.9	0.0	0.0	0.0
39 Difference (positive number indicates LCS higher than OSPB)	7.1	0.8	0.0	0.0	(0.0)
40					
41 Total Funds to HUTF:					
42 LCS	404.2	28.7	0.0	0.0	78.0
43 OSPB	397.2	145.7	0.0	0.0	0.0
44 Difference (positive number indicates LCS higher than OSPB)	7.1	(117.0)	0.0	0.0	78.0
45					
46 Funds in Prior Year Excess Reserve to Capital Construction Fund:					
47 LCS	83.1	14.4	0.0	0.0	0.0
48 OSPB	79.5	14.0	0.0	0.0	0.0
49 Difference (positive number indicates LCS higher than OSPB)	3.5	0.4	0.0	0.0	(0.0)
50					
51 Capital Construction Transfer					
52 LCS	93.7	24.9	2.0	21.8	20.2
53 OSPB	93.7	24.9	2.0	21.8	20.2
54 Difference (positive number indicates LCS higher than OSPB)	0.0	0.0	0.0	0.0	0.0

Table 4
Summary of FY 2007-08 and FY 2008-09 General Fund Appropriations and FY 2009-10 General Fund Actions Taken by JBC
UPDATED for Preliminary JBC Actions During Figure Setting

Departments	FY 2007-08 Current Appropriation Adjusted for JBC Changes	FY 2008-09 Current Appropriation Adjusted for JBC Supplemental Changes and Supplemental Package Bills	FY 2008-09 Add-on Changes in the FY 2009-10 Long Bill	FY 2008-09 Appropriation Adjusted for Long Bill Add-ons	FY 2008-09 Separate Bills	FY 2008-09 Final Appropriation Adjusted for Add-ons and Separate Bills	FY 2009-10 Operating Base In Long Bill Based on JBC Actions	FY 2009-10 Separate Bills Considered Part of JBC Long Bill Package and Statutory Appropriations	FY 2009-10 Operating Base Total Appropriation	FY 2009-10 Operating Base as Approved by JBC Compared to FY 2008-09 Final Revised Appropriation	Percent
1 Agriculture	\$7,325,509	\$7,223,168	\$0	\$7,223,168	\$0	\$7,223,168	\$7,286,514	\$0	\$7,286,514	\$63,346	0.88%
2 Corrections	624,606,171	\$671,040,199	(4,091,942)	666,948,257	0	666,948,257	688,937,854	2,403,613	691,341,467	24,393,210	3.66%
3 Education	3,023,327,981	\$3,113,407,229	26,562	3,113,433,791	0	3,113,433,791	3,256,112,671	0	3,256,112,671	142,678,880	4.58%
4 Governor	17,294,433	\$13,443,436	0	13,443,436	0	13,443,436	12,321,171	0	12,321,171	(1,122,265)	-8.35%
5 Health Care Policy	1,455,998,255	\$1,580,930,726	3,437,771	1,584,368,497	0	1,584,368,497	1,674,546,612	(16,566,265)	1,657,980,347	73,611,850	4.65%
6 Higher Education	747,717,300	\$782,937,855	0	782,937,855	0	782,937,855	758,795,558	111,600	758,907,158	(24,030,697)	-3.07%
7 Human Services	649,483,006	\$678,719,298	(7,444,923)	671,274,375	0	671,274,375	677,751,916	0	677,751,916	6,477,541	0.96%
8 Judicial	299,604,040	\$325,942,329	0	325,942,329	0	325,942,329	339,920,639	0	339,920,639	13,978,310	4.29%
9 Labor	0	\$0	0	0	0	0	0	0	0	0	n/a
10 Law	8,675,523	\$8,855,044	0	8,855,044	0	8,855,044	10,068,567	0	10,068,567	1,213,523	13.70%
11 Legislature	32,740,151	\$34,889,177	0	34,889,177	0	34,889,177	2,688,843	32,473,632	35,162,475	273,298	0.78%
12 Local Affairs	10,989,371	\$12,352,639	0	12,352,639	0	12,352,639	12,330,129	0	12,330,129	(22,510)	-0.18%
13 Military Affairs	5,530,793	\$5,685,713	0	5,685,713	0	5,685,713	5,903,249	0	5,903,249	217,536	3.83%
14 Natural Resources	30,258,368	\$31,057,499	0	31,057,499	0	31,057,499	30,185,493	0	30,185,493	(872,006)	-2.81%
15 Personnel	11,439,122	\$5,784,722	0	5,784,722	0	5,784,722	6,385,830	0	6,385,830	601,108	10.39%
16 Public Health	23,932,469	\$26,586,357	0	26,586,357	0	26,586,357	27,798,946	0	27,798,946	1,212,589	4.56%
17 Public Safety	73,311,297	\$79,735,441	0	79,735,441	0	79,735,441	83,502,481	0	83,502,481	3,767,040	4.72%
18 Regulatory Agencies	1,416,831	\$1,465,862	0	1,465,862	0	1,465,862	1,681,478	0	1,681,478	215,616	14.71%
19 Revenue	95,291,960	\$100,286,552	0	100,286,552	0	100,286,552	92,710,446	0	92,710,446	(7,576,106)	-7.55%
20 State	0	\$0	0	0	0	0	0	0	0	0	n/a
21 Transportation	0	\$0	0	0	0	0	0	0	0	0	n/a
22 Treasury	114,153,460	\$86,966,576	0	86,966,576	0	86,966,576	117,654,800	(25,321,079)	92,333,721	5,367,145	6.17%
23 Capital Construction Fund	6,642,921	\$0	0	0	0	0	0	0	0	0	n/a
24 Controlled Maintenance	489,318	\$249,261	0	249,261	0	249,261	0	0	0	(249,261)	n/a
25											
26 Total	\$7,240,228,279	\$7,567,559,083	(\$8,072,532)	\$7,559,486,551	\$0	\$7,559,486,551	7,806,583,197	(6,898,499)	7,799,684,698	240,447,408	3.18%
27											
28											
29 Amounts Deemed Exempt from 6.0 Percent Limit	\$6,407,629					\$241,158			0		
30 Rebates and Expenditures	\$146,001,510					\$121,834,623			117,349,912		
31											
32 Amount Subject to 6.0 Percent Limit	\$7,087,819,140					\$7,437,410,770			7,682,334,786		
33 Amount Subject to 6.0 Percent Limit in Sups											
34 Amount Subject to 6.0 Percent Limit in Bills											
35											
36 Medicaid Overexpenditures	\$25,720,415										
37						FY 2007-08 Base	7,119,947,184		FY 2008-09 Base	7,437,651,928	
38						Calc FY 08-09 Base	7,547,144,015		Calc FY 09-10 Base	7,883,911,044	
39											
40						FY 08-09 JBC amt	7,437,410,770		FY 09-10 JBC amt	7,682,334,786	
41											
42						(Over)/under limit	<u>109,733,245</u>		(Over)/under limit	<u>201,576,258</u>	
43											

Table 5
Bills that Impact JBC Budget Balancing for FY 2008-09 and FY 2009-10
UPDATED for Preliminary JBC Actions During Figure Setting

	Bill No.	Department	FY 2008-09 Impact					FY 2009-10 Impact					
			GF	CF	RF	FF	Total	GF	CF	RF	FF	Total	
1	Title:												
2	Bills Included in JBC Supplemental Package - Subject to 6 Percent Limit:												
3	Repeal AppropTeacher Comp Grant Program	SB 09-213	Education	0	(1,000,000)	0	0	(1,000,000)	0	0	0	0	0
4	Repeal Appropriation Teacher Recruitment	SB 09-214	Education	0	(1,156,997)	0	0	(1,156,997)	0	0	0	0	0
5	Changes to the School Finance Act	SB 09-215	Education	154,561	(5,495,616)	1,693,510	0	(3,647,545)	0	0	0	0	0
6	Repeal Inmate Assistance Grant Program (SB 08-7)	SB 09-209	HCPF	(1,000)	0	0	(1,000)	(2,000)	0	0	0	0	0
7	Provide Discount Prescription Drug Info (Sponsor = Sen Boyd)	SB 09-132	HCPF	6,655	(3,931,345)	0	6,654	(3,918,036)	0	0	0	0	0
8	Delay CHP+ Eligibility Expansion	SB 09-211	HCPF	0	(1,105,651)	(9,145)	(2,036,370)	(3,151,166)	0	0	0	0	0
9	Delay Child Welfare Mental Health Pilot	SB 09-207	Human Services	(2,100,169)	0	0	0	(2,100,169)	0	0	0	0	0
10	Repeal Wait List Navigator Pilot (HB 08-1031)	SB 09-206	Human Services	(500,000)	0	0	0	(500,000)	0	0	0	0	0
11	Repeal Inmate Assistance Grant Program (SB 08-7)	SB 09-209	Human Services	(279,000)	0	0	0	(279,000)	0	0	0	0	0
12	Increase Cash Funds Div Water Resources	SB 09-216	Nat Resources	<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>
13	Subtotal Bills Approved as Part of JBC Supp. Package - 6 Percent Limit												
14				(2,718,953)	(12,689,609)	1,684,365	(2,030,716)	(15,754,913)	0	0	0	0	0
15	Bills Included in JBC Long Bill Package - Subject to 6 Percent Limit:												
	Old Age Pension Bill	SB 09-???	HCPF	0	0	0	0	0	(6,000,000)	6,000,000	0	0	0
	Nursing Facility Bill	SB 09-???	HCPF	0	0	0	0	0	(7,181,406)	0	0	0	(7,181,406)
	Breast and Cervical Cancer Treatment Fund	SB 09-???	HCPF	0	0	0	0	0	(884,859)	884,859	0	0	0
	Tobacco Master Settlement Bill	SB 09-???	HCPF	0	0	0	0	0	(2,500,000)	3,500,000	0	0	1,000,000
16	Prevasively Sectarian Institutions (Todd/Bacon)	HB 09-1267	Higher Ed	0	0	0	0	0	111,600	0	0	0	111,600
17	Legislative Appropriation Bill	SB 09-224	Legislature	0	30,000	0	0	30,000	32,473,632	223,640	803,816	0	33,501,088
18													
19													
20	Subtotal Bills Approved as Part of JBC Package - 6 Percent Limit												
21				0	30,000	0	0	30,000	16,018,967	10,608,499	803,816	0	27,431,282
22	Bills Included in JBC Package - Not Subject to 6 Percent Limit:												
23	State Assistance to Old Hire FPPA Plans	SB 09-227	Treasury	(25,321,079)	0	0	0	(25,321,079)	(25,321,079)	0	0	0	(25,321,079)
24	Change FY 08-09 Emergency Reserve Designation	SB 09-204	LB Headnotes	0	0	0	0	0	0	0	0	0	0
25				<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>
26	Subtotal Bills Approved as Part of JBC Package - Not 6 Percent Limit												
27				(25,321,079)	0	0	0	(25,321,079)	(25,321,079)	0	0	0	(25,321,079)
28	Five Year Statutory Appropriations for the Department of Corrections	N/A	Corrections	0	0	0	0	0	2,403,613	0	0	0	2,403,613
29													
30	Total												
31				(28,040,032)	(12,659,609)	1,684,365	(2,030,716)	(41,045,992)	(6,898,499)	10,608,499	803,816	0	4,513,816

Table 6
Cash Fund Actions that Impact JBC Budget Balancing for FY 2008-09 and FY 2009-10
UPDATED for Preliminary JBC Action During Figure Setting

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	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:												
	SB 09-208	Labor	69,500,000	0	0	0	69,500,000	0	0	0	0	0
	SB 09-208	Capital Constr.	33,700,000	0	0	0	33,700,000	0	0	0	0	0
	SB 09-208	Labor	26,500,000	0	0	0	26,500,000	0	0	0	0	0
	SB 09-208	Natural Resources	20,000,000	0	0	0	20,000,000	0	0	0	0	0
	SB 09-208	Labor	15,700,000	0	0	0	15,700,000	0	0	0	0	0
	SB 09-208	Public Health	17,468,517	0	0	0	17,468,517	0	0	0	0	0
	SB 09-208	Natural Resources	10,250,000	0	0	0	10,250,000	0	0	0	0	0
	SB 09-208	HCPFP	0	0	0	0	0	0	0	0	0	0
	SB 09-208	Labor	5,000,000	0	0	0	5,000,000	0	0	0	0	0
	SB 09-208	Public Health	4,352,319	0	0	0	4,352,319	0	0	0	0	0
	SB 09-208	Education	3,082,452	0	0	0	3,082,452	0	0	0	0	0
	SB 09-208	Transportation	3,000,000	0	0	0	3,000,000	0	0	0	0	0
	SB 09-208	Personnel	2,300,000	0	0	0	2,300,000	0	0	0	0	0
	SB 09-208	State	2,175,000	0	0	0	2,175,000	0	0	0	0	0
	SB 09-208	Transportation	1,543,937	0	0	0	1,543,937	0	0	0	0	0
	SB 09-208	Human Services	0	0	0	0	0	0	0	0	0	0
	SB 09-208	Judicial	1,500,000	0	0	0	1,500,000	0	0	0	0	0
	SB 09-208	Public Health	1,500,000	0	0	0	1,500,000	0	0	0	0	0
	SB 09-208	Personnel	1,000,000	0	0	0	1,000,000	0	0	0	0	0
	SB 09-208	Local Affairs	950,000	0	0	0	950,000	0	0	0	0	0
	SB 09-208	Judicial	900,000	0	0	0	900,000	0	0	0	0	0
	SB 09-208	Public Health	700,000	0	0	0	700,000	0	0	0	0	0
	SB 09-208	State	575,000	0	0	0	575,000	0	0	0	0	0
	SB 09-208	HCPFP	500,000	0	0	0	500,000	0	0	0	0	0
	SB 09-208	Judicial	350,000	0	0	0	350,000	0	0	0	0	0
	SB 09-208	Public Health	258,735	0	0	0	258,735	0	0	0	0	0
	SB 09-208	Judicial	250,000	0	0	0	250,000	0	0	0	0	0
	SB 09-208	Human Services	246,350	0	0	0	246,350	0	0	0	0	0
	SB 09-208	Public Health	240,619	0	0	0	240,619	0	0	0	0	0
	SB 09-208	Judicial	200,000	0	0	0	200,000	0	0	0	0	0
	SB 09-208	Judicial	151,341	0	0	0	151,341	0	0	0	0	0
	SB 09-208	Human Services	61,186	0	0	0	61,186	0	0	0	0	0
	SB 09-208	Judicial	32,500	0	0	0	32,500	0	0	0	0	0
	SB 09-208	Public Health	11,561	0	0	0	11,561	0	0	0	0	0
	SB 09-208	Public Health	11,057	0	0	0	11,057	0	0	0	0	0
	SB 09-208	Judicial	8,000	0	0	0	8,000	0	0	0	0	0
	SB 09-208	Public Health	4,045	0	0	0	4,045	0	0	0	0	0
	SB 09-208	Public Health	2,332	0	0	0	2,332	0	0	0	0	0
	SB 09-208	Public Health	2	0	0	0	2	0	0	0	0	0
	Summary of Augment FY 2008-09 General Fund		224,024,960	0	0	0	224,024,960	0	0	0	0	0
Augment FY 2009-10 General Fund Revenues:												
	SB 09-???	Revenue	0	0	0	0	0	2,589,894	0	0	0	2,589,894
	SB 09-???	Capital	0	0	0	0	0	26,882,018	0	0	0	26,882,018
	SB 09-???	HCPFP	0	0	0	0	0	3,000,000	0	0	0	3,000,000
	SB 09-???	Personnel	10,316,060	0	0	0	10,316,060	0	0	0	0	0
	SB 09-???	Personnel	10,010,599	0	0	0	10,010,599	0	0	0	0	0
	SB 09-???	Personnel	1,295,055	0	0	0	1,295,055	0	0	0	0	0
	SB 09-???	Labor	0	0	0	0	0	26,500,000	0	0	0	26,500,000
	Summary of Augment FY 2008-09 General Fund		21,621,714	0	0	0	21,621,714	58,971,912	0	0	0	58,971,912
Tobacco Settlement Health Programs:												
	SB 09-210	Public Health	65,000	0	0	0	65,000	0	0	0	0	0
	SB 09-210	Public Health	149,070	0	0	0	149,070	0	0	0	0	0
	SB 09-210	HCPFP	977,356	0	0	0	977,356	2,400,000	0	0	0	2,400,000
	Summary of Tobacco Settlement Health Programs		1,191,426	0	0	0	1,191,426	2,400,000	0	0	0	2,400,000
	Ltd Gaming Fund Money Trf Reduction (included in March Revenue Fest)	SB 09-217 Governor	3,400,000	0	0	0	3,400,000	0	0	0	0	0
	Transfer from Unclaimed Property Fund	SB 09-??? Treasury	0	0	0	0	0	50,000,000	0	0	0	50,000,000
	<i>Subtotal Cash Transfers Approved as Part of JBC Package</i>		250,238,100	0	0	0	250,238,100	111,371,912	0	0	0	111,371,912
Other Actions Impacting General Fund Revenues:												
	SB 09-212	Revenue	12,600,000	0	0	0	12,600,000	37,400,000	0	0	0	37,400,000
	SB 09-???	HCPFP	21,551,450	0	0	0	21,551,450	33,905,754	0	0	0	33,905,754
	SB 09-???	Hum Services	0	0	0	0	0	7,428,307	0	0	0	7,428,307
	Subtotal Other Actions Impacting General Fund Revenue		34,151,450	0	0	0	34,151,450	78,734,061	0	0	0	78,734,061
	Total		284,389,550	0	0	0	284,389,550	190,105,973	0	0	0	190,105,973

Table 7
List of Amounts that are not Subject to the Arveschoug/Bird Limit

	FY 2008-09	FY 2009-10
FY 2008-09:		
Amounts Deemed Exempt by General Assembly:		
SB 07-226, Judicial, Office of Child's Representatives, Federal Mandates	<u>\$241,158</u>	
Subtotal Amounts Deemed Exempt by General Assembly	\$241,158	
Amounts Not Subject to the Limit due to Constitutional or Statutory Provisions:		
HB 08-1375, Treasury, Senior Citizen Property Tax Exemption	\$86,200,000	
HB 08-1375, Treasury, Fire and Police Pension Association	0	
HB 08-1375, Revenue, Old Age Heat and Fuel	17,300,000	
HB 08-1375, Revenue, Cigarette Tax	13,300,000	
HB 08-1375, Local Affairs, Fire and Police Pension Association	4,044,623	
HB 08-1375, HCPF, Amendment 35 Tobacco Tax	495,000	
HB 08-1375, Public Health, Amendment 35 Tobacco Tax	<u>495,000</u>	
Subtotal Amounts Not Subject to the Limit:	\$121,834,623	
Totals	\$122,075,781	
FY 2009-10:		
Amounts Deemed Exempt by General Assembly:		
Subtotal Amounts Deemed Exempt by General Assembly		\$0
Amounts Not Subject to the Limit due to Constitutional or Statutory Provisions:		
Treasury, Senior Citizen Property Tax Exemption		\$91,400,000
Treasury, Fire and Police Pension Association		0
Revenue, Old Age Heat and Fuel		8,600,000
Revenue, Cigarette Tax		12,200,000
Local Affairs, Fire and Police Pension Association		4,141,912
Amendment 35 Tobacco Tax		504,000
Public Health, Amendment 35 Tobacco Tax		<u>504,000</u>
Subtotal Amounts Not Subject to the Limit:		\$117,349,912
Totals		\$117,349,912

Table 8

Appropriations from the General Fund Exempt Account
Based on Legislative Council Staff March 2009 Projections

	FY 07-08 Recommended Appropriation	FY 08-09 Recommended Appropriation (Millions of \$s)	FY 09-10 Recommended Appropriation (Millions of \$s)
1 General Fund Exempt (GFE) Revenues as Estimated by LCS March 2009 Forecast	1,169,428,121	\$92.3	\$0.0
2			
3 A) Pursuant to Section 24-77-103.6 (2), C.R.S. a portion of the moneys in the GFE Account must be appropriated or transferred for:			
4 1) Health Care;	33,200,000	38.5	0.0
5 2) Education, including capital construction;	33,200,000	38.5	0.0
6 3) Retirement plans for firefighters and police officers, so long as the General Assembly determines such funding is necessary; and	38,600,000	4.0	0.0
7 4) Strategic transportation projects included in the Department of Transportation's strategic transportation project investment program.	<u>20,000,000</u>	<u>9.0</u>	<u>0.0</u>
8 Subtotal	<u>125,000,000</u>	<u>90.0</u>	<u>0.0</u>
9			
10 B) Pursuant to Section 24-77-104.5 (1) (b), C.R.S. the remaining amount in the GFE Account shall be split equally for the following 3 purposes:			
11 1) Health Care;	348,142,707	0.8	0.0
12 2) Preschool through 12th Grade; and	348,142,707	0.8	0.0
13 3) Benefit of students attending community colleges or other institutions of higher education.	<u>348,142,707</u>	<u>0.8</u>	<u>0.0</u>
14 Subtotal	<u>1,044,428,121</u>	<u>2.3</u>	<u>0.0</u>
15			
16 Total GFE Appropriation to:			
17 1) Health Care	381,342,707	39.3	0.0
18 2) Preschool through 12th Grade Education	381,342,707	39.3	0.0
19 3) Higher Education	348,142,707	0.8	0.0
20 4) Retirement Plans for Firefighters and Police Officers	38,600,000	4.0	0.0
21 5) Transportation Projects	<u>20,000,000</u>	<u>9.0</u>	<u>0.0</u>
22 Total Appropriations from GFE Account	<u>1,169,428,121</u>	<u>92.3</u>	<u>0.0</u>
23			