MEMORANDUM

TO: JBC Members

FROM: John Ziegler

SUBJECT: June Revenue Forecast

DATE: September 21, 2009

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 LCS revenue forecast.

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

Table 3: Provides a summary of appropriation actions, by department, requested by OSPB based on the Governor's August 25, 2009 Budget Balancing Package.

Table 4: Provides a summary of the General Fund Revenue Actions as requested by the OSPB relating to the Governor's August 25, 2009 Budget Balancing Package.

Table 5: Provides summary of the June 2009 and September 2009 1331 supplemental requests.

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

Table 7: Provides a comparison of the FY 2009-10 portion of the LCS March, June, and September 2009 revenue forecasts.

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

Page			FY 08-09	FY 09-10	FY 10-11	FY 11-12
3 GF EempR Revenues 0.0 50.67 93.48 4 Transfers Paybacks 35.3 28.8 2.6 1.5 5 Transfer Older Americans Act 60.8 10.09 10.09 10.09 6 Cash Fund Transfers Approved by JBC 0.0 0.0 0.0 0.0 7 Gov Ritter's August 25 Budget Balancing Package as Requested by OSPB 0.0 458.1 458.1 458.1 0.0 0.0 8 Year-end Balancing Transfer (Gov's Executive Order D 013 09 pursuant to SB 09-279) 458.1 458.1 458.1 0.0 0.0 0.0 10 TOTA G FAVAILLABLE 78.6 8-81.2 8-82.2 <t< td=""><td>1 Beginning GF Reserve</td><td></td><td>\$327.0</td><td>\$437.5</td><td>(\$105.5)</td><td>(\$570.4)</td></t<>	1 Beginning GF Reserve		\$327.0	\$437.5	(\$105.5)	(\$570.4)
4 Transert Paybacks 3543 280.8 2.6 1.5 5 Transfer to Obleck American Act (8.8) (10.9) (10.9) (10.9) 6 Cash Fund Transfers Approved by JBC (9.0) 47.5 7.0 0.0 7 Gov Ritter's August 25 Budget Balancing Package as Requested by OSPB 9.0 47.5 7.0 0.0 9 TABOR Surplus Liability 0.0 0.0 0.0 0.0 0.0 10 TOTAL GF AVAILABLE 87.86.4 8.84.1 8.85.6 8.90.2 12 STORING 87.40.0 8.74.0 8.80.6 8.90.2 13 Stag Supplementals Requested by OSPB and Elected Officials 87.40.0 8.74.5 8.80.6 9.71.53.7 16 Gov Ritter's August 25 Budget Balancing Package as Requested by OSPB 9.0 60.0 1.0 9.0 9.0 9.0 1.0 <	2 GF Nonexempt Revenues		6,737.8	6,544.6	6,458.7	6,543.3
5 Transfer to Ólder Americans Act (8.8) (10.9	3 GF Exempt Revenues		0.0	0.0	506.7	939.4
6 Cash Fund Transfers Approved by JBC 0.0 0.0 0.0 0.0 7 Gor Ritter's August 25 Budget Balancing Package as Requested by OSPB 0.0 45.5 7.0 0.0 8 Year-and Balancing Transfer Gor's Executive Order D 013 09 pursuant to SB 09-279) 458.1 (458.1) 0.0 0.0 9 TABOR Surplus Liability 0.0 0.0 0.0 0.0 0.0 10 TOTAL GF AVAILABLE 87,861 \$6,814 \$6,852 \$6,902.9 12 GF Obligations: 87,410.7 \$74,56.5 \$6,806.9 \$7,157.7 13 13 Supplementals Requested by OSPB and Elected Officials 0.0 0.0 0.0 0.0 15 1331 Supplementals Approved by JBC (23.2) (45.4 45.4 0.0 16 Gov Ritter's August 25 Budget Balancing Package as Requested by OSPB 0.0 0.0 0.0 0.0 0.0 0.0 10.0 10.0 15.0 15.0 15.0 15.0 15.0 15.0 15.0 15.0 15.0 15.0 15.0 15.0 15.0 15.0 15.0 15.0 15.0 15.	4 Transfers/Paybacks		354.3	280.8	2.6	1.5
67 Ow Nitter's August 25 Budget Balancing Package as Requested by OSPB 0.0 47.5 7.0 0.0 8 Year—and Balancing Transfer Go's Executive Order D 013 09 pursuant to SB 09-279) 4.0 0.0	5 Transfer to Older Americans Ac		(8.8)	(10.9)	(10.9)	(10.9)
8 Year-end Balacing Transfer (Gov's Executive Order D'013 09 pursuant to SB 09-279) 458.1 (458.1) 0.0 0.0 9 TABOR Surplus Liability 0.0 0.0 0.0 0.0 0.0 10 TOTAL GF AVAILABLE 57.868 58.41 58.58.6 58.02.9 12 GF Obligations: 57.410.7 \$7.45.55 \$6.80.9 \$7.153.7 14 1331 Supplementals Requested by OSPB and Elected Officials 0.0 0.0 0.0 0.0 15 131 Supplementals Approved by JBC (23.2) (45.4) 45.4 0.0 16 1 Ost Riter's August 25 Budget Balancing Package as Requested by OSPB 0.0 0.0 0.0 0.0 15.2 17 Adjustment for FMAP not addressed as yet by OSPB Plan 0.0 0.0 0.0 15.2 18 Adjustment for Higher Ed ARRA Funds not addressed as yet by OSPB Plan 0.0 0.0 0.0 15.7 19 Adjustment for Higher Ed ARRA Funds not addressed as yet by OSPB Plan 1.0 0.0 0.0 15.7 20 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.s.) 0.2 0.0 0.0 0.0 <tr< td=""><td>6 Cash Fund Transfers Approved b</td><td>y JBC</td><td>0.0</td><td>0.0</td><td>0.0</td><td>0.0</td></tr<>	6 Cash Fund Transfers Approved b	y JBC	0.0	0.0	0.0	0.0
PABOR Surplus Liability 0.0 0.	7 Gov Ritter's August 25 Budget E	alancing Package as Requested by OSPB	0.0	47.5	7.0	0.0
1 TOTAL GF AVAILABLE \$8,884 \$6,841 \$6,850 \$6,902 \$1 \$1 \$1 \$1 \$1 \$1 \$1 \$	8 Year-end Balancing Transfer (G	ov's Executive Order D 013 09 pursuant to SB 09-279)	458.1	(458.1)	0.0	0.0
11 GF Obligations: 12 GF Appropriations \$7,410.7 \$7,456.5 \$6,806.9 \$7,153.7 14 1331 Supplementals Requested by OSPB and Elected Officials 0.0 0.0 0.0 0.0 15 1331 Supplementals Approved by JBC (23.2) (45.4) 45.4 0.0 16 Gov Riter's August 25 Budget Balancing Package as Requested by OSPB 0.0 0.0 0.0 152.9 18 Adjustment for FMAP not addressed as yet by OSPB Plan 0.0 0.0 0.0 152.9 19 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.5 10 Medicaid Overexpenditures 12.0 0.0 0.0 0.0 21 Medicaid Overexpenditures 12.0 0.0 0.0 0.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) 12.1 (13.5) (6.7) 0.0 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 135.3 150.4 163.6 203.0 24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 96.6 103.0	9 TABOR Surplus Liability		0.0	0.0	0.0	0.0
12 G F Operations: 13 GF Appropriations	10 TOTAL GF AVAILABLE		\$7,868.4	\$6,841.4	\$6,858.6	\$6,902.9
13 GF Appropriations \$7,410.7 \$7,45.5 \$6,806.9 \$7,153.7 14 1331 Supplementals Requested by OSPB and Elected Officials 0.0 0.0 0.0 15 1331 Supplementals Approved by JBC (23.2) (45.4) 45.4 0.0 16 Gov Ritter's August 25 Budget Balancing Package as Requested by OSPB 0.0 (604.2) 454.3 0.0 17 Adjustment for FMAP not addressed as yet by OSPB Plan 0.0 0.0 152.9 152.9 18 Adjustment for Higher Ed ARRA Funds not addressed as yet by OSPB Plan 0.0 0.0 0.0 150.7 19 Adjusted GF Appropriations Base 7,875.7 6,806.9 7,153.7 7,457.3 21 Medicaid Overexpenditures 10.0 0.0 0.0 0.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) 21.1 1(13.5) 16.6 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 85.5 1.1 96.6 103.0 24 Reimbursement for Senior and Veterans Property Tax Exemp	11					
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17 Adjustment for FMAP not addressed as yet by OSPB Plan 0.0 0.0 (152.9) 152.9 18 Adjustment for Higher Ed ARRA Funds not addressed as yet by OSPB Plan 0.0 0.0 0.0 150.7 19 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 20 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.) 0.2 0.0 0.0 0.0 21 Medicaid Overexpenditures 12.0 0.0 0.0 0.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) (214.1) (13.5) (6.7) 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 135.3 150.4 163.6 203.0 24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 96.6 103.0 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) N/A 0.0 0.0 0.0 27 Transfer to Capital Construction	15 1331 Supplementals Approv	ed by JBC	(23.2)	(45.4)	45.4	0.0
18 Adjustment for Higher Ed ARRA Funds not addressed as yet by OSPB Plan 0.0 0.0 150.7 19 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 20 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.) 0.2 0.0 0.0 0.0 21 Medicaid Overexpenditures 12.0 0.0 0.0 0.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) (214.1) (13.5) 16.0 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 135.3 150.4 163.6 203.0 24 Reinbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 96.6 103.0 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) N/A 0.0 0.0 0.0 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.	16 Gov Ritter's August 25 Bud	get Balancing Package as Requested by OSPB	0.0	(604.2)	454.3	0.0
19 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 20 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.) 0.2 0.0 0.0 0.0 21 Medicaid Overexpenditures 12.0 0.0 0.0 0.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) (214.1) (13.5) (6.7) 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 135.3 150.4 163.6 203.0 24 Reinbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 96.6 103.0 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law)	17 Adjustment for FMAP not a	ldressed as yet by OSPB Plan	0.0	0.0	(152.9)	152.9
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21 Medicaid Overexpenditures 12.0 0.0 0.0 0.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) (214.1) (13.5) (6.7) 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 135.3 150.4 163.6 203.0 24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 96.6 103.0 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 21.8 20.2 31 TOTAL GF OBLIGATIONS 7,43.9 6,946.9 7,429.0 7,783.5 32 YEAR END GF RESERVE \$437.5 (\$105.5) (\$570.4) (\$880.6) <td>19 Adjusted GF Appropriation:</td> <td>Base</td> <td>7,387.5</td> <td>6,806.9</td> <td>7,153.7</td> <td>7,457.3</td>	19 Adjusted GF Appropriation:	Base	7,387.5	6,806.9	7,153.7	7,457.3
22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) (214.1) (13.5) (6.7) 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 135.3 150.4 163.6 203.0 24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 96.6 103.0 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 21.8 20.2 31 TOTAL GF OBLIGATIONS 7,430.9 \$6,946.9 7,429.0 \$7,783.5 32 YEAR END GF RESERVE \$437.5 (\$105.5) (\$570.4) (\$880.6) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 298.3	20 Amounts Deemed Exempt f	om the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.)	0.2	0.0	0.0	0.0
23 Rebates and Expenditures - Based on Statutory Minimums 135.3 150.4 163.6 203.0 24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 96.6 103.0 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 21.8 20.2 30 Accounting Adjustments (43.9) 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS \$7,430.9 \$6,946.9 \$7,429.0 \$7,783.5 32 YEAR END GF RESERVE \$437.5 (\$105.5) (\$570.4) (\$880.6) 34 STATUTORY RESERVE (Section 24-75-201.1(1) (d), C.R.S.) 298.3	21 Medicaid Overexpenditures		12.0	0.0	0.0	0.0
24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 96.6 103.0 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 21.8 20.2 30 Accounting Adjustments (43.9) 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS 7,430.9 8,946.9 7,429.0 7,783.5 32 YEAR END GF RESERVE \$437.5 (\$105.5) (\$570.4) (\$880.6) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 298.3	22 Estimated Federal Medical .	Assistance Percentage (FMAP) Changes (incls SB264 impact)	(214.1)	(13.5)	(6.7)	0.0
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26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 21.8 20.2 30 Accounting Adjustments (43.9) 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS \$7,430.9 \$6,946.9 \$7,429.0 \$7,783.5 32 YEAR END GF RESERVE \$437.5 (\$105.5) (\$570.4) (\$880.6) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	24 Reimbursement for Senior	nd Veterans Property Tax Exemption	85.5	1.1	96.6	103.0
27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 21.8 20.2 30 Accounting Adjustments (43.9) 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS \$7,430.9 \$6,946.9 \$7,429.0 \$7,783.5 32 YEAR END GF RESERVE \$437.5 (\$105.5) (\$570.4) (\$880.6) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	25 Funds in Prior Year Excess	Reserve to HUTF (Section 24-75-218, C.R.S.)	29.0	N/A	N/A	N/A
28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 21.8 20.2 30 Accounting Adjustments (43.9) 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS \$7,430.9 \$6,946.9 \$7,429.0 \$7,83.5 32 \$1 \$437.5 (\$105.5) (\$570.4) (\$880.6) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	Funds in Prior Year Excess	Reserve to Capital Construction (Section 24-75-218, C.R.S.)	14.5	N/A	N/A	N/A
29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 21.8 20.2 30 Accounting Adjustments (43.9) 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS \$7,430.9 \$6,946.9 \$7,429.0 \$7,83.5 32 \$1.0 \$437.5 \$105.5 \$570.4 \$880.6 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	27 Transfer to HUTF (Sec. 24-	75-219, C.R.S.)	N/A	0.0	0.0	0.0
30 Accounting Adjustments (43.9) 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS \$7,430.9 \$6,946.9 \$7,429.0 \$7,83.5 32 \$3 YEAR END GF RESERVE \$437.5 (\$105.5) (\$570.4) (\$880.6) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	28 Transfer to Capital Construc	tion (Sec. 24-75-219, C.R.S.)	N/A	0.0	0.0	0.0
31 TOTAL GF OBLIGATIONS \$7,430.9 \$6,946.9 \$7,429.0 \$7,783.5 32 \$3 YEAR END GF RESERVE \$437.5 (\$105.5) (\$570.4) (\$880.6) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	29 Capital Construction Transf	er (Based on Current Law)	24.9	2.0	21.8	20.2
32 33 YEAR END GF RESERVE \$437.5 (\$105.5) (\$570.4) (\$880.6) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	30 Accounting Adjustments		(43.9)	0.0	0.0	0.0
33 YEAR END GF RESERVE \$437.5 (\$105.5) (\$570.4) (\$880.6) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	31 TOTAL GF OBLIGATIONS		\$7,430.9	\$6,946.9	\$7,429.0	\$7,783.5
34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	32					
	33 YEAR END GF RESERVE		\$437.5	(\$105.5)	(\$570.4)	(\$880.6)
35 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$289.8 (\$241.6) (\$856.5) (\$1,178.9)	,					
	35 MONEYS IN (DEFICT)/EXCES	S OF THE STATUTORY GF RESERVE	\$289.8	(\$241.6)	(\$856.5)	(\$1,178.9)

Table 1 - Continued

41 Required TABOR Reserve \$273.3 \$261.5 \$279.7 \$301.2 42 Image: Part of Part o		FY 08-09	FY 09-10	FY 10-11	FY 11-12
Sample S	36 Total Gross General Fund Revenues	\$6,737.8	\$6,544.6	\$6,965.4	\$7,482.7
Same	37 Percent Gross General Fund Revenue Growth	-13.0%	-2.9%	6.4%	7.4%
Author A	38				-
41 Required TABOR Reserve \$273.3 \$261.5 \$279.7 \$301.2 42 Page of Papprop Base (Adj GF approp base + K-12 Capital + Ant Deemed Exempt + Medicaid Over) \$7,399.7 \$6,806.9 \$7,153.7 \$7,457.3 45 Pappropriations Base Available Growth (Including both items within restriction and exemptions) \$3,99.8 \$8.0% \$10.4 \$20.4 45 Personal Income (Sec 24-75-201.1 (I)(a)(VII)(A), CRS - Plas of two years prior to fiscal year) N/A \$19,483.0 \$20,847.0 \$20,497.0 46 Personal Income (Sec 24-75-201.1 (I)(a)(VII)(A), CRS - Plas of two years prior to fiscal year) N/A \$19,483.0 \$20,847.0 \$20,497.0 47 Personal Income (Sec 24-75-201.1 (I)(a)(VII)(A), CRS - Plas of two years prior to fiscal year) N/A \$19,483.0 \$20,847.0 \$20,497.0 48 Personal Income (Sec 24-75-201.1 (I)(a)(VII)(A), CRS - Plas of two years prior to fiscal year) \$1,000.0 \$1,000	39 Transfer to the State Education Fund	\$339.9	\$334.3	\$361.1	\$398.7
A	40	:			
43 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over) 44 Total Percent Growth (Including both items within restriction and exemptions) 45 GF Appropriations Base Available Growt 46 Pappropriations Base Available Growt 47 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) 48 Percent Increase/Decrease) Over Previous Year 49 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) 49 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) 40 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) 41 Adjusted GF Experopriation of Fappropriation Growth (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS - PI as of two years prior to fiscal year) 42 Personal Income (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS - PI as of two years prior to fiscal year) 43 Personal Income (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS - PI as of two years prior to fiscal year) 44 Personal Income (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS - PI as of two years prior to fiscal year) 45 Post-year Increase/Decrease) Over Previous Year 46 Post-year Increase/Decrease) Over Previous Year 47 Personal Income (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS - PI as of two years prior to fiscal year) 48 Personal Income (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS - PI as of two years prior to fiscal year) 49 Post-year Increase/Decrease) Over Previous Year 40 Post-year Increase/Decrease) Over Previous Year 40 Post-year Increase/Decrease) Over Previous Year 41 Post-year Increase/Decrease) Over Previous Year 41 Post-year Increase/Decrease) Over Previous Year 42 Post-year Increase/Decrease) Over Previous Year 42 Post-year Increase/Decrease) Over Previous Year 43 Post-year Increase/Decrease) Over Previous Year 44 Post-year Increase/Decrease) Over Previous Year 45 Post-year Increase/Decrease) Over Year 45 Post-year Increase/Decrease) Over Year 46 Post-year Incre	41 Required TABOR Reserve	\$273.3	\$261.5	\$279.7	\$301.2
44 Total Percent Growth (Including both items within restriction and exemptions) 3.9% -8.0% 5.1% 4.2% 45 GF Appropriations Base Available Growth \$279.8 \$592.8 \$346.8 \$303.6 46 \$279.8 \$592.8 \$346.8 \$303.6 47 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) N/A \$19,483.0 \$208,497.0 48 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) N/A \$19,483.0 \$208,497.0 48 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) N/A \$19,483.0 \$208,497.0 48 Percent Increase/(Decrease) Over Previous Year N/A N/A N/A 4.0% 4.1.1 48 Percent Increase/(Decrease) Over Previous Year \$10,424.0 \$10,324.9 \$10,324.9 51 Ajusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 52 Over/(Under) Calculated Appropriations Restriction \$5.9% \$1.5% \$2,807.0 \$1.88 53 Year-End GF Reserve Percentage \$5.9% \$1.25 \$1	42				-
47 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) 48 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) 49 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) 40 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) 41 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) 42 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) 43 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) 44 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) 45 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) 46 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) 47 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of the years prior to fiscal year) 48 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of the years prior to fiscal year) 49 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of the years prior to fiscal year) 49 Personal Income (Sec 24-75-201.1 (1)(a)(II)(A)(II)(A)(II)(A) 40 Personal Income (Sec 24-75-201.1 (1)(a)(II)(A)(II)(A)(II)(A) 40 Personal Income (Sec 24-75-201.1 (1)(a)(II)(A)(II)(A)(II)(A) 40 Personal Income (Sec 24-75-201.1 (1)(a)(II)(A)(II)(A) 40 Personal Income (Sec 24-75-201.1 (1)(a)(II)(A)(II)(A) 40 Personal Income (Sec 24-75-201.1 (1)(a)(II)(A)(II)(A) 40 Personal Income (Sec 24-75-201.1 (1)(a)(II)(A) 40 Personal Income (Sec 24-75-201.1 (1)(a)(II	43 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)	\$7,399.7	\$6,806.9	\$7,153.7	\$7,457.3
Act Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) N/A Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) N/A N/A A.7% 2.06,497.0	Total Percent Growth (Including both items within restriction and exemptions)	3.9%	-8.0%	5.1%	4.2%
47 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) N/A \$199,483.0 \$208,847.0 \$206,497.0 48 Percent Increase/(Decrease) Over Previous Year N/A N/A A.7.8 -1.18 49 To Calculated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS) \$7,547.1 \$9,974.2 \$10,442.4 \$10,324.9 51 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 52 Over/(Under) Calculated Appropriations Restriction (\$159.6) (\$3,167.3) (\$2,887.0) \$2,887.0 53 Vear-End GF Reserve Percentage 5.9% -1.5% -8.0% -11.8% 55 Sebates and Expenditures Include (from LCS Forecast) 5.9% -1.5 \$12.1 \$12.5 \$12.4 \$12.2 56 Rebates and Expenditures Include (from LCS Forecast) \$12.1 \$12.5 \$12.5 \$12.4 \$12.5 57 Qigarette Rebate \$12.1 \$12.5 \$12.5 \$12.4 \$12.5 58 Old Age Pension 107.4 118.5 129.5 142.2 59 Aged Property Tax & Heating Credit 5.3 8.5 8.0 7.5 <t< td=""><td>45 GF Appropriations Base Available Growth</td><td>\$279.8</td><td>(\$592.8)</td><td>\$346.8</td><td>\$303.6</td></t<>	45 GF Appropriations Base Available Growth	\$279.8	(\$592.8)	\$346.8	\$303.6
48 Percent Increase/(Decrease) Over Previous Year N/A N/A 4.7% -1.1% 49 50 Calculated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS) \$7,547.1 \$9,974.2 \$10,442.4 \$10,324.9 51 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 52 Over/(Under) Calculated Appropriations Restriction (\$159.6) (\$3,167.3) (\$3,288.7) \$2,867.0 53 Vear-End GF Reserve Percentage 5.9% -1.5% -8.0% -11.8% 55 Rebates and Expenditures Include (from LCS Forecast) \$12.1 \$12.5 \$12.4 \$12.5 58 Old Age Pension 107.4 118.5 129.5 142.2 59 Aged Property Tax & Heating Credit 5.3 8.5 8.0 7.5 60 FPPA 4.0 4.1 4.5 29.9 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.9 8.3 10.3	46				
49 50 Calculated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS) \$7,547.1 \$9,974.2 \$10,442.4 \$10,324.9 51 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 52 Over/(Under) Calculated Appropriations Restriction (\$159.6) (\$3,167.3) (\$3,288.7) (\$2,867.6) 53 Year-End GF Reserve Percentage 5.9% -1.5% -8.0% -11.8% 55 Rebates and Expenditures Include (from LCS Forecast) 5.9 -1.5% \$12.4 \$12.5 56 Old Age Pension 107.4 118.5 129.5 142.2 59 Aged Property Tax & Heating Credit 5.3 8.5 8.0 7.5 60 FPPA 4.0 4.1 4.5 29.9 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.9 8.3 10.3	47 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year)	N/A	\$199,483.0	\$208,847.0	\$206,497.0
50 Calculated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS) \$7,547.1 \$9,974.2 \$10,442.4 \$10,324.9 51 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 52 Over/(Under) Calculated Appropriations Restriction (\$159.6) (\$3,167.3) (\$2,887.0) 53 Over/(Under) Calculated Appropriations Restriction 5.9% -1.5% \$2,887.0 54 Year-End GF Reserve Percentage 5.9% -1.5% -8.0% -11.8% 55 Vear-End GF Reserve Percentage 5.9% -1.5% -8.0% -11.8% 56 Rebates and Expenditures Include (from LCS Forecast) 5.0 \$12.1 \$12.5 \$12.4 \$12.2 57 Cigarette Rebate \$12.1 \$12.5 \$12.4 \$12.2 58 Old Age Pension 107.4 118.5 129.5 142.2 59 Aged Property Tax & Heating Credit 5.3 8.5 8.0 7.5 60 FPPA 4.0 4.1 4.5 29.9 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.9	48 Percent Increase/(Decrease) Over Previous Year	N/A	N/A	4.7%	-1.1%
51 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 52 Over/(Under) Calculated Appropriations Restriction (\$159.6) (\$3,167.3) (\$3,288.7) (\$2,867.6) 54 Year-End GF Reserve Percentage 5.9% -1.5% -8.0% -11.8% 55 Vear-End GF Reserve Percentage 5.9% -1.5% -8.0% -11.8% 56 Rebates and Expenditures Include (from LCS Forecast) 5.0 5.12.1 \$12.5 \$12.4 \$12.2 57 Cigarette Rebate \$12.1 \$12.5 \$12.4 \$12.2 58 Old Age Pension 107.4 118.5 129.5 142.2 59 Aged Property Tax & Heating Credit 5.3 8.5 8.0 7.5 60 FPPA 4.0 4.1 4.5 29.9 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.9 8.3 10.3	49				
52 Over/(Under) Calculated Appropriations Restriction (\$159.6) (\$3,167.3) (\$3,288.7) (\$2,867.6) 53 54 Year-End GF Reserve Percentage 5.9% -1.5% -8.0% -11.8% 55 56 Rebates and Expenditures Include (from LCS Forecast) 57 Cigarette Rebate 812.1 \$12.5 \$12.4 \$12.5 \$12.4 \$12.5	** *				
53 54 Year-End GF Reserve Percentage 5.9% 1.5% -8.0% -11.8% 54 Year-End GF Reserve Percentage 5.9% -1.5% -8.0% -11.8% -11.8% 55 56 Rebates and Expenditures Include (from LCS Forecast) 57 Cigarette Rebate \$12.1 \$12.5 \$12.4 \$12.2 \$12.2 \$12.2 58 Old Age Pension 107.4 \$118.5 \$12.5 \$12.4 \$12.2 \$12.2 \$12.2 59 Aged Property Tax & Heating Credit 5.3 8.5 8.0 7.5 8.0 7.5 60 FPPA 4.0 4.1 4.5 29.9 4.0 4.1 4.5 29.9 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.9 8.3 10.3	3 11 1				
54 Year-End GF Reserve Percentage 5.9% -1.5% -8.0% -11.8% 55 55 56 Rebates and Expenditures Include (from LCS Forecast) 812.1 \$12.5 \$12.4 \$12.2 57 Cigarette Rebate \$12.1 \$12.5 \$12.4 \$12.2 58 Old Age Pension 107.4 118.5 129.5 142.2 59 Aged Property Tax & Heating Credit 5.3 8.5 8.0 7.5 60 FPPA 4.0 4.1 4.5 29.9 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.9 8.3 10.3	52 Over/(Under) Calculated Appropriations Restriction	(\$159.6)	(\$3,167.3)	(\$3,288.7)	(\$2,867.6)
55 56 Rebates and Expenditures Include (from LCS Forecast) 57 Cigarette Rebate \$12.1 \$12.5 \$12.4 \$12.2 58 Old Age Pension 107.4 118.5 129.5 142.2 59 Aged Property Tax & Heating Credit 5.3 8.5 8.0 7.5 60 FPPA 4.0 4.1 4.5 29.9 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.9 8.3 10.3	53				
56 Rebates and Expenditures Include (from LCS Forecast) 57 Cigarette Rebate \$12.1 \$12.5 \$12.4 \$12.2 58 Old Age Pension 107.4 118.5 129.5 142.2 59 Aged Property Tax & Heating Credit 5.3 8.5 8.0 7.5 60 FPPA 4.0 4.1 4.5 29.9 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.9 8.3 10.3	54 Year-End GF Reserve Percentage	5.9%	-1.5%	-8.0%	-11.8%
57 Cigarette Rebate \$12.1 \$12.5 \$12.4 \$12.2 58 Old Age Pension 107.4 118.5 129.5 142.2 59 Aged Property Tax & Heating Credit 5.3 8.5 8.0 7.5 60 FPPA 4.0 4.1 4.5 29.9 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.9 8.3 10.3	55				
58 Old Age Pension 107.4 118.5 129.5 142.2 59 Aged Property Tax & Heating Credit 5.3 8.5 8.0 7.5 60 FPPA 4.0 4.1 4.5 29.9 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.9 8.3 10.3	56 Rebates and Expenditures Include (from LCS Forecast)				
59 Aged Property Tax & Heating Credit 5.3 8.5 8.0 7.5 60 FPPA 4.0 4.1 4.5 29.9 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.9 8.3 10.3	57 Cigarette Rebate		\$12.5	\$12.4	\$12.2
60 FPPA 4.0 4.1 4.5 29.9 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.9 8.3 10.3	58 Old Age Pension	107.4	118.5	129.5	142.2
61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.9 8.3 10.3	59 Aged Property Tax & Heating Credit	5.3	8.5	8.0	7.5
62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.9 8.3 10.3	60 FPPA	4.0	4.1	4.5	29.9
	61 Amendment 35 GFE Expenditures	1.0	0.9	0.9	0.9
63 Total Rebates and Expenditures \$135.3 \$150.4 \$163.6 \$203.0	62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill)				
	63 Total Rebates and Expenditures	\$135.3	\$150.4	\$163.6	\$203.0

Table 2
General Fund Overview Based On OSPB September 2009 Revenue Estimate (millions of dollars)

Segiming GF Reserve		FY 08-09	FY 09-10	FY 10-11	FY 11-12
S F E E E E E E E E E	1 Beginning GF Reserve	\$327.0	\$436.8	\$137.0	(\$86.6)
4 Transfer/Paybacks 354.3 280.8 0.0 0.00 5 Transfer to Older Americans Act (8.8) (10.9) (10.9) 10.09 6 OSPB Revenue Estimate Volatility Adjustment 0.0 47.5 7.0 0.0 7 Gov Ritter's August 25 Budget Balancing Package as Requested by OSPB 0.0 47.5 7.0 0.0 8 Year-end Balancing Transfer (Gov's Executive Order D 013 09 pursuant to SB 09-279) 458.1 457.0 0.0 0.0 10 TOTAL GF AVAILABLE 7,808.4 8,709.0 7,345.5 7,845.0 7,845.5 7,845.0 7,845.5 7,845.0 7,845.5 7,845.0 7,845.5 7,845.1 1,845.0 1,845.	2 GF Nonexempt Revenues	6,737.8	7,016.0	6,936.3	6,846.0
5 Transfer to Older Americans Act (8.8) (10.9) (10.9) (10.9) 6 OSPB Revenue Estimate Volatility Adjustment 0.0 (233.1) 2.6 1.5 7 Gow Ritter's August 25 Budget Balancing Package as Requested by OSPB 0.0 4.75 7.0 0.0 8 Year-end Balancing Transfer (Gov's Executive Order D'013 O'9 pursuant to SB 09-279) 488.1 458.1 0.0 0.0 9 TABOR Surplus Liability 0.0 0.0 0.0 0.0 7.34.5 7.75.0 10 TOTAL GF AVAILABLE 87.894 7.70.7 7.34.5 7.34.5 7.34.5 16 OF Oligations 87.40.7 87.45.5 8.80.0 7.15.2 14 133 Supplementals Requested by OSPB and Elected Officials 0.0 0.0 0.0 0.0 15 2 3 Supplementals Approved by JBC 6.0 6.0 6.0 45.4 0.0 16 Gow Ritter's August 25 Budget Balancing Package as Requested by OSPB 0.0 6.0 45.4 0.0 16 Gow Ritter's August 25 Budget Balancing Package as Requested by OSPB 7.30.0 0.0 0.0 15.0 17 Adjustment	3 GF Exempt Revenues	0.0	0.0	272.5	704.9
6 OSPB Revenue Estimate Volatility Adjustment 0.0 (23.1) 2.6 1.7 7 Gow Ritter's August 25 Budget Balancing Package as Requested by OSPB 0.0 45.5 7.0 0.0 9 TABOR Surplus Liability 0.0 45.1 (458.1) 0.0 0.0 10 TOTAL GF AVAILABLE \$7.868.2 \$7.00 \$7.859.2 \$7.854.2 <	4 Transfers/Paybacks	354.3	280.8	0.0	0.0
7 Fow Ritter's August 25 Budget Balancing Package as Requested by OSPB 7 8 7 7 9 9 1 1 1 1 1 1 1 1	5 Transfer to Older Americans Act	(8.8)	(10.9)	(10.9)	(10.9)
8 Year-end Balacing Transfer (Gov's Executive Order D 013 09 pursuant to SB 09-279) 458.1 (458.1) 0.0 0.0 9 TABOR Surplus Liability 0.0 15.2 0.0 0.0 0.0 15.2 0.0 0.0 0.0 15.2 15.2 0.0 0.0 0.	6 OSPB Revenue Estimate Volatility Adjustment	0.0	(233.1)	2.6	1.5
PABOR Surplus Liability 0,0 0,	7 Gov Ritter's August 25 Budget Balancing Package as Requested by OSPB	0.0	47.5	7.0	0.0
1 1 1 1 1 1 1 1 1 1	2 ,	458.1	(458.1)	0.0	0.0
11 GF Obligations: 12 GF Appropriations \$7,410.7 \$7,456.5 \$6,806.9 \$7,153.7 14 1331 Supplementals Requested by OSPB and Elected Officials 0.0 0.0 0.0 0.0 15 1331 Supplementals Approved by JBC (23.2) (45.4) 45.4 0.0 16 Gov Riter's August 25 Budget Balancing Package as Requested by OSPB 0.0 0.0 0.0 152.9 18 Adjustment for FMAP not addressed as yet by OSPB Plan 0.0 0.0 0.0 152.9 18 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.5 19 Adjusted GF Appropriations Base 12.0 0.0 0.0 0.0 20 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, CR.S.) 0.2 0.0 0.0 0.0 21 Medicaid Overexpenditures 12.0 0.0 <td< td=""><td>9 TABOR Surplus Liability</td><td>0.0</td><td>0.0</td><td></td><td></td></td<>	9 TABOR Surplus Liability	0.0	0.0		
12 G F Obligations: 13 GF Appropriations \$7,450.5 \$6,806.9 \$7,153.7 14 1331 Supplementals Requested by OSPB and Elected Officials 0.0 0.0 0.0 0.0 15 1331 Supplementals Approved by JBC (23.2) (45.4) 45.4 0.0 16 Gov Ritter's August 25 Budget Balancing Package as Requested by OSPB 0.0 (604.2) 454.3 0.0 17 Adjustment for FMAP not addressed as yet by OSPB Plan 0.0 0.0 152.9 152.9 18 Adjustment for Hilber Ed ARRA Funds not addressed as yet by OSPB Plan 0.0 0.0 0.0 152.9 19 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,133.7 7,457.2 20 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.) 0.0 0.0 0.0 21 Medicaid Overexpenditures 136.0 145.5 163.0 10.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) 136.0 145.5 153.0 187.7 23 Rebates and Expenditures - Based on Statutory Minimums 136.0 145.5 173.0 187.7 25	10 TOTAL GF AVAILABLE	\$7,868.4	\$7,079.0	\$7,344.5	\$7,454.9
13 GF Appropriations \$7,410.7 \$7,450.5 \$6,806.9 \$7,153.7 14 1331 Supplementals Requested by OSPB and Elected Officials 0.0 0.0 0.0 0.0 15 1331 Supplementals Approved by JBC (23.2) 445.4 45.0 0.0 16 Gov Ritter's August 25 Budget Balancing Package as Requested by OSPB 0.0 (604.2) 454.3 0.0 17 Adjustment for FMAP not addressed as yet by OSPB Plan 0.0 0.0 152.9 152.9 18 Adjustment for Higher Ed ARRA Funds not addressed as yet by OSPB Plan 0.0 0.0 0.0 150.7 19 Adjusted GF Appropriations Base 0.0					
14 1331 Supplementals Requested by OSPB and Elected Officials 0.0 0.0 0.0 0.0 15 1331 Supplementals Approved by JBC (23.2) (45.4) 45.4 0.0 16 Gov Ritter's August 25 Budget Balancing Package as Requested by OSPB 0.0 (60.2) 454.3 0.0 17 Adjustment for FMAP not addressed as yet by OSPB Plan 0.0 0.0 (152.9) 152.9 18 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 20 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.) 0.2 0.0 0.0 0.0 21 Medicaid Overexpenditures 12.0 0.0 0.0 0.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) (214.1) (13.5) 16.7 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 85.5 1.1 9.0 10.0 24 Piunds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 85. 1.1 9.0 1.0 25 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) <td>12 GF Obligations:</td> <td></td> <td></td> <td></td> <td></td>	12 GF Obligations:				
15 1331 Supplementals Approved by JBC (23.2) (45.4) 45.4 0.0 16 Gov Ritter's August 25 Budget Balancing Package as Requested by OSPB 0.0 (604.2) 454.3 0.0 17 Adjustment for FMAP not addressed as yet by OSPB Plan 0.0 0.0 0.0 152.9 18 Adjustment for Higher Ed ARRA Funds not addressed as yet by OSPB Plan 0.0 0.0 0.0 150.7 19 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 20 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.) 0.2 0.0 0.0 0.0 21 Medicaid Overexpenditures 12.0 0.0 0.0 0.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) (214.1) (13.5) 16.7 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 85.5 1.1 99.4 105.1 24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 99.4 105.1	** *				
16 Gov Ritter's August 25 Budget Balancing Package as Requested by OSPB 0.0 (604.2) 454.3 0.0 17 Adjustment for FMAP not addressed as yet by OSPB Plan 0.0 0.0 (152.9) 152.9 18 Adjustment for Higher Ed ARRA Funds not addressed as yet by OSPB Plan 0.0 0.0 0.0 150.7 19 Adjusted GF Appropriations Base 7,387.5 6.806.9 7,153.7 7,457.3 20 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.) 0.2 0.0 0.0 0.0 21 Medicaid Overexpenditures 12.0 0.0 0.0 0.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) 121.0 103.5 16.7 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 136.0 145.5 153.0 187.7 24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 99.4 105.1 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 19. N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Con	**				
17 Adjustment for FMAP not addressed as yet by OSPB Plan 0.0 0.0 (152.9) 152.9 18 Adjustment for Higher Ed ARRA Funds not addressed as yet by OSPB Plan 0.0 0.0 0.0 150.7 19 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 20 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.) 0.2 0.0 0.0 0.0 21 Medicaid Overexpenditures 12.0 0.0 0.0 0.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) 121.1 (13.5) (6.7) 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 136.0 145.5 153.0 187.7 24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 99.4 105.1 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to Capital Construction	** **		` /		
18 Adjustment for Higher Ed ARRA Funds not addressed as yet by OSPB Plan 0.0 0.0 150.7 19 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 20 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.) 0.2 0.0 0.0 0.0 21 Medicaid Overexpenditures 12.0 0.0 0.0 0.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) (214.1) (13.5) (6.7) 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 136.0 145.5 153.0 187.7 24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 99.4 105. 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.)	16 Gov Ritter's August 25 Budget Balancing Package as Requested by OSPB	0.0	(604.2)	454.3	0.0
19 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 20 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.) 0.2 0.0 0.0 0.0 21 Medicaid Overexpenditures 12.0 0.0 0.0 0.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) (214.1) (13.5) (6.7) 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 136.0 145.5 153.0 187.7 24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 99.4 105.1 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law)	• •				
20 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.) 0.2 0.0 0.0 0.0 21 Medicaid Overexpenditures 12.0 0.0 0.0 0.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) (214.1) (13.5) (6.7) 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 136.0 145.5 153.0 187.7 24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 99.4 105.1 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 31.7 55.0 31 TOTAL GF OBLIGATIONS \$7,431.6	Adjustment for Higher Ed ARRA Funds not addressed as yet by OSPB Plan		0.0	0.0	150.7
21 Medicaid Overexpenditures 12.0 0.0 0.0 0.0 22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) (214.1) (13.5) (6.7) 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 136.0 145.5 153.0 187.7 24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 99.4 105.1 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 31.7 55.0 31 TOTAL GF OBLIGATIONS 7,431.6 8,942.0 7,431.1 7,805.1 32 YEAR END GF RESERVE \$436.8 \$137.0 (\$86.6) (\$350.2)	19 Adjusted GF Appropriations Base	7,387.5	6,806.9	7,153.7	7,457.3
22 Estimated Federal Medical Assistance Percentage (FMAP) Changes (incls SB264 impact) (214.1) (13.5) (6.7) 0.0 23 Rebates and Expenditures - Based on Statutory Minimums 136.0 145.5 153.0 187.7 24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 99.4 105.1 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 31.7 55.0 31 TOTAL GF OBLIGATIONS 7,431.6 \$6,942.0 7,431.1 \$7,805.1 32 YEAR END GF RESERVE \$436.8 \$137.0 (\$86.6) (\$350.2) 33 YEAR END GF RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 298.3 147.8	20 Amounts Deemed Exempt from the Restriction on State Appropriations (Section 24-75-201.1, C.R.S.)	0.2	0.0	0.0	0.0
23 Rebates and Expenditures - Based on Statutory Minimums 136.0 145.5 153.0 187.7 24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 99.4 105.1 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 31.7 55.0 31 TOTAL GF OBLIGATIONS 43.9 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS 7,431.6 \$6,942.0 7,431.1 \$7,805.1 32 YEAR END GF RESERVE \$436.8 \$137.0 (\$86.6) (\$350.2) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 298.3	*	12.0	0.0	0.0	
24 Reimbursement for Senior and Veterans Property Tax Exemption 85.5 1.1 99.4 105.1 25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 31.7 55.0 30 Accounting Adjustments (43.9) 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS \$7,431.6 \$6,942.0 \$7,431.1 \$7,805.1 32 YEAR END GF RESERVE \$436.8 \$137.0 (\$86.6) (\$350.2) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 298.3		` '	. ,	` /	0.0
25 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.) 29.0 N/A N/A N/A 26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 31.7 55.0 30 Accounting Adjustments (43.9) 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS \$7,431.6 \$6,942.0 \$7,431.1 \$7,805.1 32 YEAR END GF RESERVE \$436.8 \$137.0 (\$86.6) (\$350.2) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3		136.0	145.5	153.0	
26 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.) 14.5 N/A N/A N/A 27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 31.7 55.0 30 Accounting Adjustments (43.9) 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS \$7,431.6 \$6,942.0 \$7,431.1 \$7,805.1 32 YEAR END GF RESERVE \$436.8 \$137.0 (\$86.6) (\$350.2) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	1 7 1	85.5	1.1		
27 Transfer to HUTF (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 31.7 55.0 30 Accounting Adjustments (43.9) 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS \$7,431.6 \$6,942.0 \$7,431.1 \$7,805.1 32 YEAR END GF RESERVE \$436.8 \$137.0 (\$86.6) (\$350.2) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3			N/A	N/A	N/A
28 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.) N/A 0.0 0.0 0.0 29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 31.7 55.0 30 Accounting Adjustments (43.9) 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS \$7,431.6 \$6,942.0 \$7,431.1 \$7,805.1 32 YEAR END GF RESERVE \$436.8 \$137.0 (\$86.6) (\$350.2) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.)			N/A	N/A
29 Capital Construction Transfer (Based on Current Law) 24.9 2.0 31.7 55.0 30 Accounting Adjustments (43.9) 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS \$7,431.6 \$6,942.0 \$7,431.1 \$7,805.1 32 \$1	27 Transfer to HUTF (Sec. 24-75-219, C.R.S.)		0.0	0.0	0.0
30 Accounting Adjustments (43.9) 0.0 0.0 0.0 31 TOTAL GF OBLIGATIONS \$7,431.6 \$6,942.0 \$7,431.1 \$7,805.1 32 TSTATUTORY RESERVE 33 YEAR END GF RESERVE \$436.8 \$137.0 (\$86.6) (\$350.2) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	A CONTRACTOR OF THE CONTRACTOR				
31 TOTAL GF OBLIGATIONS \$7,431.6 \$6,942.0 \$7,431.1 \$7,805.1 32 \$3 YEAR END GF RESERVE \$436.8 \$137.0 (\$86.6) (\$350.2) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	29 Capital Construction Transfer (Based on Current Law)	24.9			55.0
32 33 YEAR END GF RESERVE \$436.8 \$137.0 (\$86.6) (\$350.2) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	30 Accounting Adjustments				
33 YEAR END GF RESERVE \$436.8 \$137.0 (\$86.6) (\$350.2) 34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	31 TOTAL GF OBLIGATIONS	\$7,431.6	\$6,942.0	\$7,431.1	\$7,805.1
34 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.) 147.8 136.1 286.1 298.3	32				
	33 YEAR END GF RESERVE	\$436.8	\$137.0	· · · /	(\$350.2)
35 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE \$289.1 \$0.9 (\$372.7) (\$648.5)	* * * * * * * * * * * * * * * * * * * *				
	35 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE	\$289.1	\$0.9	(\$372.7)	(\$648.5)

Table 2 - Continued

1 1 1 1 1 1 1 1 1 1		FY 08-09	FY 09-10	FY 10-11	FY 11-12
Sample S	36 Total Gross General Fund Revenues	\$6,737.8	\$7,016.0	\$7,208.8	\$7,550.9
Same	37 Percent Gross General Fund Revenue Growth	-13.0%	4.1%	2.7%	4.7%
40 Required TABOR Reserve 41 Required TABOR Reserve 42	38				-
Required TABOR Reserve \$27.50 \$27.50 \$28.70 \$303.80 \$28.70 \$303.80 \$28.70 \$	39 Transfer to the State Education Fund	\$339.9	\$356.5	\$365.5	\$388.9
42	40				
43 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over) \$7,399.7 \$6,806.9 \$7,153.7 \$7,457.3 44 Total Percent Growth (Including both items within restriction and exemptions) 3.9% -8.0% 5.1% 4.2% 45 GF Appropriations Base Available Growth \$279.8 (\$592.8) \$346.8 \$303.6 46 Total Percent Growth (Including both items within restriction and exemptions) N/A \$279.8 \$340.8 \$303.6 47 Ferboral Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) N/A \$19,500.0 \$209,300.0 \$207,400.0 48 Percent Increase/(Decrease) Over Previous Year N/A N/A 4.9% -0.9% 49 Over/(Under) Calculated Restriction on GF Appropriations Growth (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS) \$7,547.1 \$9,975.0 \$10,450.0 \$10,370.0 51 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 52 Over/(Under) Calculated Appropriations Restriction \$5,996.0 \$2,000.0 \$1,259.0 \$1,259.0 \$1,259.0 \$1,259.	41 Required TABOR Reserve	\$273.9	\$275.8	\$287.7	\$303.8
44 Total Percent Growth (Including both items within restriction and exemptions) 3.9% -8.0% 5.1% 4.2% 45 GF Appropriations Base Available Growth \$279.8 \$592.8 \$346.8 \$303.6 46 *** *** *** *** *** *** \$299.80.0 \$207,400.0 47 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) N/A \$199,500.0 \$209,300.0 \$207,400.0 48 Percent Increase/(Decrease) Over Previous Year N/A N/A N/A 4.9% -0.9% 48 Percent Increase/(Decrease) Over Previous Year N/A N/A N/A 4.9% -0.9% 50 Calculated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS) \$7,547.1 \$9,975.0 \$10,465.0 \$10,370.0 51 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 52 Over/(Under) Calculated Appropriations Restriction \$5.9% 2.0% 2.1.2% 4.7.8 54 Year-End GF Reserve Percentage	42				
45 GF Appropriations Base Available Growth \$279.8 \$592.8 \$336.8 \$3303.6 46 1 \$195.00 \$209,300.9 \$207,400.0 47 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) N/A \$199,500.9 \$209,300.9 \$207,400.0 48 Percent Increase/(Decrease) Over Previous Year N/A N/A A.9% A.9% A.9% 50 Calculated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS) \$7,547.1 \$9,975.0 \$10,450.0 \$10,370.0 51 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 52 Over/(Under) Calculated Appropriations Restriction (8159.0) \$2,108.1 \$3,311.3 \$2,912.7 53 Var- End GF Reserve Percentage 5.9% 2.0% -1.2% -4.7% 54 Var- End GF Reserve Percentage \$12.1 \$11.5 \$11.5 \$11.5 \$11.5 \$11.5 \$11.5 \$11.5 \$11.5 \$11.5 \$11.5 \$12.1 \$12.1 \$12.1 <t< td=""><td>43 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)</td><td>\$7,399.7</td><td>\$6,806.9</td><td>\$7,153.7</td><td>\$7,457.3</td></t<>	43 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)	\$7,399.7	\$6,806.9	\$7,153.7	\$7,457.3
46	Total Percent Growth (Including both items within restriction and exemptions)	3.9%	-8.0%	5.1%	4.2%
47 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year) N/A \$199,500. \$209,300. \$207,400.0 48 Percent Increase/(Decrease) Over Previous Year N/A N/A A.9.9 -0.9% 49 Polacy (Lated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS) \$7,547.1 \$9,975.0 \$10,465.0 \$10,370.0 51 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 52 Over/(Under) Calculated Appropriations Restriction (\$159.6) (\$3,168.1) (\$3,311.3) \$2,912.7 53 Vear-End GF Reserve Percentage 5.9% 2.0% -1.2% -4.7% 55 Rebates and Expenditures Include (from LCS Forecast) \$12.1 \$11.5 \$11.5 \$11.6 58 Old Age Pension 108.1 115.4 116.5 121.1 59 Aged Property Tax & Heating Credit 5.3 8.4 8.5 8.6 60 FPPA 4.0 4.1 4.1 29.4 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Bu	45 GF Appropriations Base Available Growth	\$279.8	(\$592.8)	\$346.8	\$303.6
48 Percent Increase/(Decrease) Over Previous Year N/A N/A 4.9% -0.9% 49 50 Calculated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS) \$7,547.1 \$9,975.0 \$10,465.0 \$10,370.0 51 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 52 Over/(Under) Calculated Appropriations Restriction (\$159.6) (\$3,168.1) (\$3,311.3) \$2,912.7 53 Vear-End GF Reserve Percentage 5.9% 2.0% -1.2% -4.7% 55 Rebates and Expenditures Include (from LCS Forecast) \$12.1 \$11.5 \$11.5 \$11.6 58 Old Age Pension 108.1 \$15.4 \$16.5 \$12.1 59 Aged Property Tax & Heating Credit 5.3 8.4 8.5 8.6 60 FPPA 4.0 4.1 4.1 29.4 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.2 11.5 16.1	46				
49	47 Personal Income (Sec 24-75-201.1 (1)(a)(VII)(A), CRS - PI as of two years prior to fiscal year)	N/A	\$199,500.0	\$209,300.0	\$207,400.0
50 Calculated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS) \$7,547.1 \$9,975.0 \$10,465.0 \$10,370.0 51 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 52 Over/(Under) Calculated Appropriations Restriction (\$159.6) (\$3,168.1) (\$3,311.3) \$2,912.7 53 Vear-End GF Reserve Percentage 5.9% 2.0% -1.2% -4.7% 54 Year-End GF Reserve Percentage 5.9% 2.0% -1.2% -4.7% 55 Rebates and Expenditures Include (from LCS Forecast) 5.9% 2.0% -1.2% -4.7% 56 Rebates and Expenditures Include (from LCS Forecast) 5.0 108.1 115.4 116.5 \$11.6 58 Old Age Pension 108.1 115.4 116.5 121.1 59 Aged Property Tax & Heating Credit 5.3 8.4 8.5 8.6 60 FPPA 4.0 4.1 4.1 4.9 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.2 11.5 16.1	48 Percent Increase/(Decrease) Over Previous Year	N/A	N/A	4.9%	-0.9%
51 Adjusted GF Appropriations Base 7,387.5 6,806.9 7,153.7 7,457.3 52 Over/(Under) Calculated Appropriations Restriction (\$159.6) (\$3,168.1) (\$3,311.3) (\$2,912.7) 53 States and Freserve Percentage 5.9% 2.0% -1.2% -4.7% 55 Rebates and Expenditures Include (from LCS Forecast) 5 5 11.5 \$11.5 \$11.6 58 Old Age Pension 108.1 115.4 116.5 121.1 59 Aged Property Tax & Heating Credit 5.3 8.4 8.5 8.6 60 FPPA 4.0 4.1 4.1 29.4 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.2 11.5 16.1	49				
52 Over/(Under) Calculated Appropriations Restriction (\$159.6) (\$3,168.1) (\$3,311.3) (\$2,912.7) 53 54 Year-End GF Reserve Percentage 5.9% 2.0% -1.2% -4.7% 55 Version of the serve Percentage 5.9% 2.0% -1.2% -4.7% 55 Version of the serve Percentage 5.9% 2.0% -1.2% -4.7% 56 Rebates and Expenditures Include (from LCS Forecast) 5.0% 11.5 \$11.5 \$11.6 57 Cigarette Rebate \$12.1 \$11.5 \$11.5 \$11.6 58 Old Age Pension 108.1 115.4 116.5 121.1 59 Aged Property Tax & Heating Credit 5.3 8.4 8.5 8.6 60 FPPA 4.0 4.1 4.1 29.4 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.2 11.5 16.1	50 Calculated Restriction on GF Appropriation Growth (Sec 24-75-201.1 (1)(a)(II) through (IV), CRS)	\$7,547.1	\$9,975.0	\$10,465.0	\$10,370.0
53 54 Year-End GF Reserve Percentage 5.9% 2.0% -1.2% -4.7% 55 56 Rebates and Expenditures Include (from LCS Forecast) 57 Cigarette Rebate \$ \$11.5 \$ \$11.5 \$ \$11.6 58 Old Age Pension 108.1 115.4 116.5 121.1 59 Aged Property Tax & Heating Credit 5.3 8.4 8.5 8.6 60 FPPA 4.0 4.1 4.1 29.4 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.2 11.5 16.1	51 Adjusted GF Appropriations Base	7,387.5	6,806.9	7,153.7	7,457.3
54 Year-End GF Reserve Percentage 5.9% 2.0% -1.2% -4.7% 55 55 56 Rebates and Expenditures Include (from LCS Forecast) \$12.1 \$11.5 \$11.5 \$11.6 57 Cigarette Rebate \$12.1 \$11.5 \$11.5 \$11.6 58 Old Age Pension 108.1 115.4 116.5 121.1 59 Aged Property Tax & Heating Credit 5.3 8.4 8.5 8.6 60 FPPA 4.0 4.1 4.1 29.4 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.2 11.5 16.1	52 Over/(Under) Calculated Appropriations Restriction	(\$159.6)	(\$3,168.1)	(\$3,311.3)	(\$2,912.7)
55 56 Rebates and Expenditures Include (from LCS Forecast) 57 Cigarette Rebate \$12.1 \$11.5 \$11.6 58 Old Age Pension 108.1 115.4 116.5 121.1 59 Aged Property Tax & Heating Credit 5.3 8.4 8.5 8.6 60 FPPA 4.0 4.1 4.1 4.9 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.2 11.5 16.1	53				
56 Rebates and Expenditures Include (from LCS Forecast) 57 Cigarette Rebate \$12.1 \$11.5 \$11.6 \$11.6 58 Old Age Pension 108.1 115.4 116.5 121.1 59 Aged Property Tax & Heating Credit 5.3 8.4 8.5 8.6 60 FPPA 4.0 4.1 4.1 29.4 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.2 11.5 16.1	54 Year-End GF Reserve Percentage	5.9%	2.0%	-1.2%	-4.7%
57 Cigarette Rebate \$12.1 \$11.5 \$11.5 \$11.6 58 Old Age Pension 108.1 115.4 116.5 121.1 59 Aged Property Tax & Heating Credit 5.3 8.4 8.5 8.6 60 FPPA 4.0 4.1 4.1 29.4 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.2 11.5 16.1	55				
58 Old Age Pension 108.1 115.4 116.5 121.1 59 Aged Property Tax & Heating Credit 5.3 8.4 8.5 8.6 60 FPPA 4.0 4.1 4.1 29.4 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.2 11.5 16.1	56 Rebates and Expenditures Include (from LCS Forecast)				
59 Aged Property Tax & Heating Credit 5.3 8.4 8.5 8.6 60 FPPA 4.0 4.1 4.1 29.4 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.2 11.5 16.1	57 Cigarette Rebate	\$12.1	\$11.5	\$11.5	\$11.6
60 FPPA 4.0 4.1 4.1 29.4 61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.2 11.5 16.1	58 Old Age Pension	108.1	115.4	116.5	121.1
61 Amendment 35 GFE Expenditures 1.0 0.9 0.9 0.9 62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.2 11.5 16.1	59 Aged Property Tax & Heating Credit	5.3	8.4	8.5	8.6
62 Treasurer's Loans to School Districts (Off Budget Not in Long Bill) 5.5 5.2 11.5 16.1	60 FPPA	4.0	4.1	4.1	29.4
	61 Amendment 35 GFE Expenditures	1.0	0.9	0.9	0.9
63 Total Rebates and Expenditures \$136.0 \$145.5 \$153.0 \$187.7	· · · · · · · · · · · · · · · · · · ·				
	63 Total Rebates and Expenditures	\$136.0	\$145.5	\$153.0	\$187.7

Table 3
Appropriation Actions as Requested in August 25, 2009 Governor Bill Ritter's FY 2009-10 Budget Balancing Package

		FY 2009-10			FTE			FY 2010-11			FTE	
Department	GF	Other Funds	Total Funds	New	Vacancy	Layoff	GF	Other Funds	Total Funds	New	Vacancy	Layoff
Agriculture Total	(694,765)	(20,514)	(715,279)	0.0	0.0	0.0	(9,384)	(15,095)	(24,479)	0.0	0.0	0.0
Corrections Total	(25,809,462)	(34,689)	(25,844,151)	0.0	(34.8)	0.0	(29,316,227)	(26,531)	(29,342,758)	8.7	(38.0)	0.0
Education Total	(33,022)	0	(33,022)	0.0	0.0	0.0	(33,022)	0	(33,022)	0.0	0.0	0.0
Governor Total	(770,713)	(1,168,092)	(1,938,805)	0.0	(3.8)	(8.7)	(918,992)	(1,970,547)	(2,889,539)	0.0	(3.0)	(13.0)
HCPF Total	(454,707,351)	340,953,530	(113,753,821)	0.0	(0.2)	0.0	(71,508,998)	(42,545,800)	(114,054,798)	0.0	(0.2)	0.0
Higher Ed Total	(80,935,058)	2,908,430	(78,026,628)	0.0	0.0	0.0	(102,870)	(4,958)	(107,828)	0.0	0.0	0.0
Human Services Total	(19,662,082)	(26,695,380)	(46,357,462)	0.0	(20.2)	(109.4)	(24,054,555)	(39,403,165)	(63,457,720)	0.0	(23.6)	(189.6)
Judicial Total	(10,200,959)	0	(10,200,959)	0.0	0.0	0.0	(10,200,959)	0	(10,200,959)	0.0	0.0	0.0
Labor and Employment Total	0	(58,217)	(58,217)	0.0	0.0	0.0	0	(41,442)	(41,442)	0.0	0.0	0.0
Law Total	(306,911)	(21,107)	(328,018)	0.0	0.0	0.0	(306,366)	(19,965)	(326,331)	0.0	0.0	0.0
Legislature Total	(1,077,672)	0	(1,077,672)	0.0	0.0	0.0	(1,077,672)	0	(1,077,672)	0.0	0.0	0.0
Local Affairs Total	(959,337)	(3,984,225)	(4,943,562)	0.0	0.0	0.0	(951,096)	1,118,851	167,755	0.0	0.0	0.0
Military Affairs Total	(422,754)	(2,753)	(425,507)	0.0	0.0	0.0	(431,693)	(2,753)	(434,446)	0.0	0.0	0.0
Natural Resources Total	(2,729,462)	1,994,189	(735,273)	0.0	(6.3)	0.0	(2,720,133)	2,035,422	(684,711)	0.0	(6.3)	0.0
Personnel Total	(271,294)	(3,751,226)	(4,022,520)	0.0	(1.6)	(2.3)	(590,060)	(3,726,095)	(4,316,155)	0.0	(2.0)	(6.0)
Public Health Total	(1,520,308)	(15,090,428)	(16,610,736)	0.0	0.0	0.0	(1,520,131)	(29,238)	(1,549,369)	0.0	0.0	0.0
Public Safety Total	(2,119,795)	1,056,980	(1,062,815)	0.0	(4.1)	(0.8)	(4,340,454)	3,167,250	(1,173,204)	0.0	(5.6)	(1.0)
Regulatory Agencies Total	(189,549)	(19,757)	(209,306)	0.0	(1.0)	0.0	(189,818)	(10,001)	(199,819)	0.0	(1.0)	0.0
Revenue Total	(1,803,535)	293,933	(1,509,602)	0.0	(14.0)	(2.1)	(1,609,949)	(53,325)	(1,663,274)	0.0	(16.6)	(3.0)
State Total	0	0	0	0.0	0.0	0.0	0	0	0	0.0	0.0	0.0
Transportation Total	0	0	0	0.0	0.0	0.0	0	0	0	0.0	0.0	0.0
Treasury Total	(28,900)	<u>0</u>	(28,900)	0.0	0.0	0.0	(28,900)	<u>0</u>	(28,900)	0.0	0.0	0.0
Grand Total	(604,242,929)	296,360,674	(307,882,255)	0.0	(86.0)	(123.3)	(149,911,279)	(81,527,392)	(231,438,671)	8.7	(96.3)	(212.6)
Difference between FY 2009-10 and FY 2010-11							454,331,650	(377,888,066)	76,443,584	8.7	(10.3)	(89.3)

Table 4
General Fund Revenue Actions as Requested in August 25, 2009 Governor Bill Ritter's FY 2009-10 Budget Balancing Package

		FY 2009-10	FY 2010-11		
Department	Request Title	GF	GF		Comments
Cash Transfers:					
Governor	Sno-Cat Replacement	230,520	0	1	
Labor	Employment Support Fund	5,000,000	0)	
Local Affairs	Waste Tire Fund	2,700,000	0	1	
Local Affairs	Local Government Permanent Fund	14,305,697	0)	
Local Affairs	Local Government Limited Gaming Impact Fund	5,100,000	0	1	
Local Affairs	Local Government Severance Tax Fund	7,600,000	0)	
Personnel	Emergency Controlled Maintenance Fund in the Capital Construction Fund	335,000	0	1	
Personnel	Fund 91S Employee Benefits Plan - Financial Relief Credit from Kaiser	3,354,593	0	1	
Γransportation	Law Enforcement Assistance Fund (LEAF)	1,948,639	0	<u>.</u>	
TOTAL CASH TR	ANSFERS	40,574,449	0		
Other Revenue Act	ions:				
Human Services	Old Age Pension Cost of Living Adjustment	6,127,916	7,033,507	,	
Personnel	General Fund Revenue from Additional Procurement Card Rebates	800,000	<u>0</u>	!	
TOTAL OTHER R	EVENUE ACTIONS	6,927,916	7,033,507	,	
GRAND TOTAL R	EVENUES	47,502,365	7,033,507	· ·	

Table 5 2009 Interim 1331 Supplemental Requests

June 2009 Operating 1331 Supplemental Requests

				OSPB/Sta	ite Request					JBC	Action		
			FY 2008-09			FY 2009-10			FY 2008-09			FY 2009-10	
Department	Issue	GF	Other Funds	Total	GF	Other Funds	Total	GF	Other Funds	Total	GF	Other Funds	Total
Corrections	Food Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0	
Corrections	ARRA Funds to Avoid Reductions in DOC	(24,600,000)	24,600,000	0	(45,400,000)	45,400,000	0	(24,600,000)	24,600,000	0	(45,400,000)	45,400,000	
HCPF	Refinance CBMS Improvements	(396,866)	(442,621)	(839,487)	0	0	0	(396,886)	(442,621)	(839,507)	0	0	
HCPF	Nurse Home Visitor Program Federal Funds Repayment	0	0	0	0	0	0	0	0	0	0	0	
HCPF	Federal Funds Replacement for CDPHE Facility Survey Certification	0	0	0	0	0	0	0	0	0	0	0	
Higher Education	Emegency True-up	0	0	0	0	0	0	0	0	0	0	0	
Human Services	Refinance CBMS Improvements	390,145	1,233,837	1,623,982	0	0	0	390,145	1,233,837	1,623,982	0	0	
Judicial	Office of the Child's Representative, Court Appointed Counsel	1,437,229	0	1,437,229	0	0	0	1,137,229	0	1,137,229	0	0	
Personnel	Integrated Document Factory Personal Services True-up	0	0	0	0	0	0			0	0	0	
Total		(\$23,169,492)	\$25,391,216	\$2,221,724	(\$45,400,000)	\$45,400,000	¢Ω	(622.460.512)	005 201 216		(0.15, 100, 000)	£45 400 000	
			, , , , , , , , , , , , , , , , , , , ,	Ψ2,221,721	(\$45,400,000)	\$43,400,000	\$0	(\$23,469,512)	\$25,391,216	\$1,921,704	(\$45,400,000)	\$45,400,000	
			June 2009 Capit		•		\$0	(\$23,469,512)	\$25,391,216	\$1,921,704	(\$45,400,000)	\$45,400,000	
	T			al Construction	•		30	(\$23,409,512)	\$25,391,216		(\$45,400,000) Action	\$45,400,000	
				OSPB/Sta	n 1331 Suppleme				\$25,391,216 FY 2008-09	JBC	Action	FY 2009-10	
Department	Issue	CCFE	June 2009 Capit	al Construction	n 1331 Suppleme	ntal Requests	Total	(\$23,469,512)					Total
_	Issue Mines - Parking Garage	CCFE \$0	June 2009 Capit:	OSPB/Sta	n 1331 Suppleme	ntal Requests FY 2009-10			FY 2008-09	JBC	Action	FY 2009-10	Total \$10,454,3
Higher Ed			June 2009 Capits FY 2008-09 Other Funds	OSPB/Sta	n 1331 Supplemente Request	FY 2009-10 Other Funds	Total	CCFE	FY 2008-09 Other Funds	JBC Total	Action CCFE	FY 2009-10 Other Funds	
Department Higher Ed Higher Ed Higher Ed	Mines - Parking Garage		June 2009 Capits FY 2008-09 Other Funds \$0	OSPB/Sta Total	n 1331 Supplemente Request	FY 2009-10 Other Funds	Total	CCFE \$0	FY 2008-09 Other Funds \$0	JBC Total	Action CCFE	FY 2009-10 Other Funds	

September 2009 Operating 1331 Supplemental Requests

\$0 \$183,296,366 \$366,592,732

\$3,627,000

\$3,627,000

\$0 \$183,296,366

\$183,296,366

\$3,627,000 \$3,627,000

24 Total

26 27			September 200	9 Operating 1.	331 Supplement	al Requests							
28				OSPB/Sta	te Request					JBC .	Action		
29			FY 2008-09			FY 2009-10			FY 2008-09			FY 2009-10	
30 Department	Issue	GF	Other Funds	Total	GF	Other Funds	Total	GF	Other Funds	Total	GF	Other Funds	Total
31 Education	Postsecondary and Workforce Readiness Assessments Pilot Program	\$0	\$0	\$0	\$0	\$190,133	\$190,133			\$0			\$0
32 Education	State Share Funding for Steamboat Springs School District	0	0	0	0	3,684,365	3,684,365			0			0
33 Human Services	TANF Emergency Fund Initiatives	0	0	0	0	28,957,513	28,957,513			0			0
34 Judicial	Pub Defender - Boulder Family Advocate Funding Source Change	0	0	0	0	40,000	40,000			0			0
35													
36 Total		\$0	\$0	\$0	\$0	\$32,872,011	\$32,872,011	\$0	\$0	\$0	\$0	\$0	\$0

Table 6
Comparison of LCS Forecast and OSPB Forecast

1 GF Non Exempt Revenues: 2 LCS 6,573.5 6,737.8 6,544.6 6,458.7 3 OSPB 6,573.5 6,737.8 7,016.0 6,936.3 4 Difference (positive number indicates LCS higher than OSPB) 0.0 0.0 (471.4) (477.6)	6,543.3 6,846.0 (302.7)
3 OSPB 6,573.5 6,737.8 7,016.0 6,936.3	6,846.0 (302.7)
	939.4
4 Difference (positive number indicates LCS higher than OSPB) 0.0 (471.4) (477.6)	939.4
5	
6 GF Exempt Revenues:	
7 LCS 1,169.4 0.0 0.0 506.7	
8 OSPB 1,169.4 0.0 0.0 272.5	704.9
9 Difference (positive number indicates LCS higher than OSPB) 0.0 0.0 0.0 234.2	234.5
10	
11 Total Gross GF Revenues:	
12 LCS 7,742.9 6,737.8 6,544.6 6,965.4	7,482.7
13 OSPB 7,742.9 6,737.8 7,016.0 7,208.8	7,550.9
14 Difference (positive number indicates LCS higher than OSPB) 0.0 (471.4) (243.4)	(68.2)
15	
16 Percent Gross General Fund Revenue Growth:	
17 LCS 2.7% -13.0% -2.9% 6.4%	7.4%
18 OSPB 2.7% -13.0% 4.1% 2.7%	4.7%
19 Difference (positive number indicates LCS higher than OSPB) 0.0% 0.0% -7.0% 3.7%	2.7%
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 0.0	0.0
24 Difference (positive number indicates LCS higher than OSPB) 0.0 0.0 0.0 0.0 0.0	0.0
25 25 25 26 26 27 27 28 27 28 28 28 28 28 28 28 28 28 28 28 28 28	0.0
26 Adjusted GF Appropriations Base:	
27 LCS 7,087.8 7,387.5 6,806.9 7,153.7	7,457.3
28 OSPB 7,087.8 7,387.5 6,806.9 7,153.7	7,457.3
29 Difference (positive number indicates LCS higher than OSPB) 0.0 0.0 0.0 0.0 0.0	0.0
30	0.0
	(990.6)
	(880.6)
33 OSPB 565.9 436.8 137.0 (86.6) 34 Difference (positive number indicates LCS higher than OSPB) 0.0 0.7 (242.5) (483.8)	(350.2)
	(330.4)
35	
36 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE	(1.150.0)
	(1,178.9)
38 OSPB 282.4 289.1 0.9 (372.7)	(648.5)
39 Difference (positive number indicates LCS higher than OSPB) 0.0 0.7 (242.5) (483.8)	(530.4)

Table 7 - Differences between LCS March Forecast Used to Set the FY 2009-10 Budget and Most Recent LCS Forecasts for FY 2009-10

Approp Report (Mar 2009 Fcst)	erence
Coneral Fund Available Beginning GF Overview 149.1 (103.4) (252.5) 437.5 288.4 (258.6) (25	- li
General Fund Available Beginning GF Overview 149.1 (103.4) (252.5) 437.5 288.4	ı Jun
Beginning GF Overview	cst
GF Nonexempt Revenues 6,833.2 6,766.1 (67.1) 6,544.6 (288.6) GF Exempt Revenues 0.0 0.0 0.0 0.0 0.0 Transfer to Older Coloradans Fund (10.9) (10.9) 0.0 (10.9) 0.0 Transfer from/(to) Other Funds 395.9 280.8 (115.1) (177.3) (573.2) Additional Revenue from Aug 25 Budget Plan 0.0 0.0 0.0 47.5 47.5 Additional ARRA Moneys 45.4 36.5 (8.9) 0.0 (45.4) Excess Article X, Section 20 Revenues 0.0 0.0 0.0 0.0 0.0 SB 97-1 Diversions 0.0 0.0 0.0 0.0 0.0 0.0 Total GF Available 7,412.7 6,969.1 (443.6) 6,841.4 (571.3)	
GF Exempt Revenues 0.0 0.0<	540.9
Transfer to Older Coloradans Fund (10.9) (10.9) 0.0 (10.9) 0.0 Transfer from/(to) Other Funds 395.9 280.8 (115.1) (177.3) (573.2) Additional Revenue from Aug 25 Budget Plan 0.0 0.0 0.0 47.5 47.5 Additional ARRA Moneys 45.4 36.5 (8.9) 0.0 (45.4) Excess Article X, Section 20 Revenues 0.0 0.0 0.0 0.0 0.0 SB 97-1 Diversions 0.0 0.0 0.0 0.0 0.0 0.0 Total GF Available 7,412.7 6,969.1 (443.6) 6,841.4 (571.3)	221.5)
Transfer from/(to) Other Funds 395.9 280.8 (115.1) (177.3) (573.2) Additional Revenue from Aug 25 Budget Plan 0.0 0.0 0.0 47.5 47.5 Additional ARRA Moneys 45.4 36.5 (8.9) 0.0 (45.4) Excess Article X, Section 20 Revenues 0.0 0.0 0.0 0.0 0.0 SB 97-1 Diversions 0.0 0.0 0.0 0.0 0.0 0.0 Total GF Available 7,412.7 6,969.1 (443.6) 6,841.4 (571.3)	0.0
Additional Revenue from Aug 25 Budget Plan Additional ARRA Moneys Excess Article X, Section 20 Revenues SB 97-1 Diversions Total GF Available O.0 O.0 O.0 O.0 O.0 O.0 O.0 O.	0.0
Additional ARRA Moneys 45.4 Excess Article X, Section 20 Revenues 0.0 SB 97-1 Diversions 0.0 Total GF Available 45.4 Section 20 Revenues 0.0 Total GF Available 45.4 Section 20 Revenues 0.0 Section 2	458.1)
Excess Article X, Section 20 Revenues 0.0 </td <td>47.5</td>	47.5
SB 97-1 Diversions 0.0	(36.5)
Total GF Available 7,412.7 6,969.1 (443.6) 6,841.4 (571.3)	0.0
	0.0
	127.7)
General Fund Obligations	
Capital Construction Transfer 2.0 0.0 2.0 0.0	0.0
Rebates and Expenditures 139.4 137.7 (1.7) 150.4 11.0	12.7
Excess Reserve to HUTF 0.0 0.0 0.0 0.0 0.0 0.0	0.0
Excess Reserve to Capital Construction 0.0 0.0 0.0 0.0 0.0 0.0	0.0
Homestead Exemption 1.0 1.1 0.1 1.1 0.1	0.0
Amounts Deemed Exempt from 6.0 Percent Limit 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0
FMAP Moneys (345.4) (345.4) 0.0 (13.5) 331.9	331.9
	604.2)
General Fund Appropriations 7,456.5 7,411.1 (45.4) 7,411.1 (45.4)	0.0
Total GF Obligations 7,253.5 7,206.5 (47.0) 6,946.9 (306.6)	259.6)
F I' G IF IP	121.0
Ending General Fund Reserve 159.2 (237.4) (396.6) (105.5) (264.7)	131.9
General Fund Reserve Information	
Statutorily Required General Fund Reserve 149.1 148.2 (0.9) 136.1 (13.0)	(12.1)
General Fund in Excess of Statutory Requirement 10.1 (385.6) (395.7) (241.6) (251.7)	·/