

**COLORADO GENERAL ASSEMBLY
JOINT BUDGET COMMITTEE**



**FY 2009-10 STAFF BUDGET BRIEFING
OVERVIEW OF FY 2009-10 BUDGET REQUEST**

**JBC Working Document - Subject to Change
Staff Recommendation Does Not Represent Committee Decision**

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**FY 2009-10 BUDGET BRIEFING
STAFF PRESENTATION TO THE JOINT BUDGET COMMITTEE
OVERVIEW OF FY 2009-10 BUDGET REQUEST**

TABLE OF CONTENTS

Overview of FY 2009-10 Request 1

General Fund Overviews Based on September 2008 Revenue Estimates 5

Overview of Capital Construction Request for FY 2009-10 8

Tables:

Table 1, Summary of FY 2008-09 and FY 2009-10 Operating 9

Table 2, LCS General Fund Overview 10

Table 3, OSPB General Fund Overview 12

Table 4, Summary of FY2007-08, FY 2008-09, and FY 2009-10 General Fund 14

Table 5, 2008 Interim 1331 Supplemental Requests 15

Table 6, List of Amounts that are not Subject to the Arveschoug/Bird Limit 17

Table 7, Appropriations from the General Fund Exempt Account 18

Table 8, FY 2009-10 Capital Construction Request 19

OVERVIEW OF FY 2009-10 REQUEST

The departments of state government submitted their FY 2009-10 budget requests on November 1. These budget requests reflect the priorities of the Governor with the exception of the Legislative Branch, Judicial Branch, and the other elected officials. In preparing the budget request, OSPB assumed a 6.3 percent General Fund increase for Judicial; a 5.0 percent General Fund increase for Law, Treasury, and the Legislature; and, no General Fund for State.

Table 1 on page 9 reflects the actual request submitted by Judicial, Law, State, and Treasury. Since the request for the Legislature is not submitted to the JBC, Table 1 reflects a 6.0 percent General Fund increase for the Legislature that is meant to merely be a place holder until the Executive Committee provides direction on the percent increase to be requested by the Legislature. It is also important to note that **\$27.7 million remains under the FY 2008-09 General Fund 6.0 percent appropriation limit**. The Joint Budget Committee already approved \$0.9 million General Fund for supplemental requests submitted through the 1331 supplemental process during the 2008 interim.

Overall the department budget requests for FY 2009-10 (including the requests as submitted by Judicial, Law, State, and Treasury) reflect a General Fund increase of \$480.4 million subject to the 6.0 percent General Fund limit. Based on the current level of appropriations for FY 2008-09, this would be a 6.4 percent increase in FY 2009-10 over FY 2008-09. However, the OSPB request assumes that funds would be appropriated during the supplemental process to fully fund the 6.0 percent limit in FY 2008-09. If that occurs, the requested level of funding in FY 2009-10 would be a 6.0 percent increase over the FY 2008-09 appropriation.

The budget requests reflect these common assumptions:

- \$42.9 million total funds for employee salary survey increases. The request does not include any funding for performance based pay awards.
- Funding to continue the Health /Life/Dental proportions of contributions established in FY 2008-09. Those proportions provided funding to allow for the employer contribution portion of health insurance premiums at a rate of 90 percent of the average amount contributed by employers as estimated in the annual market survey and dental insurance premiums at a rate of 85 percent of the average amount contributed by employers as estimated in the annual market survey. The funding allows for the employer to cover 100 percent of the required life insurance premiums.
- No common policy was submitted for inflationary increases in food, utilities, and medical costs. However, the Department of Corrections and the Department of Human Services submitted individual decision items for inflationary increases in food (8.5 percent) and utilities (1.5 percent). The Department of Corrections also submitted an individual decision item for inflationary increases in medical (1.5 percent).
- No common policy was submitted for community provider rates. However, the Department of

Corrections submitted a separate decision item for an increase in the amount paid to private prison providers (4.25 percent).

Table 1 also provides an overview of the General Fund request by department. It should be noted that:

- Table 1 reflects the November 1 submission including the actual requests for Judicial, Law, State, and Treasury, but assumes a 6.0 percent increase for the Legislature. The total amount will not exactly coincide with the total amount reflected in the Governor's November 2, 2008 letter to Representative Buescher because OSPB assumed different amounts for the elected officials and other branches of state government than were actually requested.
- The request includes the following set-asides (a combined \$83.7 million General Fund) that are reflected in the Controlled Maintenance Trust Fund (CMTF) line item in the JBC staff summary schedules:
 - ❑ \$77.0 million General Fund for a reserve. The budget proposes that this amount be set aside in the Controlled Maintenance Trust Fund in case the actual revenues are lower than anticipated in the OSPB revenue forecast. If the revenue forecast is as expected by OSPB, the Governor proposes \$40.0 million General Fund be retained in the Controlled Maintenance Trust Fund as the beginning of a permanent "rainy day fund", that \$30.0 million General Fund be transferred to the Highway Users Tax Fund for bridge maintenance and safety, and that \$7.0 million General Fund be used for job creation and economic development activities. The Governor's letter did not indicate what mechanism would be used to make these actions occur.
 - ❑ \$4.9 million General Fund for economic development incentives in FY 2009-10. OSPB indicated the Governor will outline his proposal for this request when he meets with the JBC on November 13, 2008.
 - ❑ \$1.2 million General Fund set-aside for the General Assembly to fund legislation that is subject to the six percent limit. In the past, this type of set-aside has been used to fund legislation through the legislative process.
 - ❑ \$0.6 million General Fund set-aside for Executive legislation that is subject to the six percent limit. The nature of this legislation has not yet been identified by the Governor.
- A General Fund increase of \$120.5 million (3.8 percent) over the current year appropriation is included for K-12 Education. The Department has requested a mid-year adjustment to FY 2008-09 appropriations to lower the General Fund maintenance of effort for school finance by \$26.6 million. If this mid-year adjustment is approved, the Department's General Fund request for FY 2009-10 would represent a 4.7 percent increase from FY 2008-09 to FY 2009-10. With respect to school finance, the request reflects a \$211.0 million (6.2 percent) total increase in the *state share of school districts' total program funding*, estimated to be sufficient to cover a 1.7

percent increase in the funded pupil count and the cost of increasing base per pupil funding by the projected rate of inflation (3.7 percent) plus one percent. The state share request is comprised of \$119.5 million General Fund and \$91.5 million from the State Education Fund. The request also includes an increase of \$10.3 million from the State Education Fund for *categorical programs* to provide a 4.7 percent funding increase.

Other General Fund requested increases include: \$213,000 for information technology asset maintenance and \$128,000 to add 2.0 FTE budget staff.

- A General Fund increase of \$113.0 million (7.4 percent) is included for the Department of Health Care Policy and Financing. The General Fund increase is mainly attributable to the following issues: (1) \$86.1 million for caseload growth and cost increases for medical and mental health services for the Medicaid program; (2) \$12.7 million for Medicaid funding related to decision and budget items in the programs administered by the Department of Human Services; (3) \$5.3 million for caseload growth and cost increases for the Medicare Modernization Act (MMA) State Contribution Payment; (4) \$4.3 million to back fill the Children's Basic Health Plan (CBHP) Trust Fund due to caseload growth and cost increases in the CBHP; and (5) \$3.9 million for information technology contract projects mainly related to improving eligibility and enrollment processes.
- A General Fund increase of \$63.0 million (9.3 percent) is included for the Department of Corrections. This is primarily comprised of the following: (1) \$17.3 million for employee salary and benefits; (2) \$20.5 million to staff the new Colorado State Penitentiary II (CSP II) and the expansion of the Denver Reception and Diagnostic Center (DRDC); (3) \$5.4 million for additional private prison beds to accommodate projected inmate population growth; (4) \$5.3 million for new community parole officers and additional parole services; (5) \$5.0 million for a provider rate increase for private prisons; (6) \$4.3 million for additional therapeutic community beds within current facilities; (7) \$3.0 million for additional education and vocational instructors; and (8) \$1.3 million to increase the staffing levels at the Limon Correctional Facility.
- A General Fund increase of \$40.3 million (5.0 percent) is included for Higher Education. Of the requested General Fund \$40.0 million is for stipends, fee-for-service contracts, local district junior colleges, area vocational schools, and financial aid. However, the Department did not detail how the \$40.0 million will be distributed by program. The Department indicates it will provide the detail in an addendum to the request that will be submitted November 11. The remaining requested General Fund increase includes \$100,000 for teacher loan forgiveness pursuant to H.B. 08-1255, and \$150,000 for the Cumbres and Toltec Scenic Railroad. In addition to the requested General Fund, the Department requests \$75.2 million spending authority for tuition and fees, based on rate increases of 9.0 percent for the research institutions, 7.0 percent for the state institutions, and 5.0 percent for the community colleges.
- A General Fund increase of \$22.7 million (3.3 percent) is included for the Department of Human Services. The requested General Fund increase includes \$5.2 million to increase the

Child Welfare Services block grants to counties and \$4.3 million for other initiatives in the Division of Child Welfare including funding for functional family therapy programs, creation of a child welfare training academy, and increased division staffing. The requested increase includes \$4.4 million for the FY 2009-10 salary survey increase and \$3.4 million for other staff benefits adjustments. The request also includes \$1.1 million for physical plant maintenance and inflationary increases, \$647,000 for substance abuse treatment for families involved in the child welfare system, \$313,000 for family support services for children with developmental disabilities, and \$242,000 for homeless program funding, among other adjustments.

- A General Fund increase of \$18.6 million (5.7 percent) is included for the Judicial Branch. The Branch's request includes the following significant General Fund increases: (1) \$7.2 million for employee salary increases and benefits; (2) \$3.1 million to help cover the cost of furnishing new court and probation facilities; (3) \$2.5 million to increase state contributions to PERA as statutorily required; (4) \$2.4 million for the State Public Defender to add staff and meet minimum staffing standards; (5) \$2.3 million for the Office of the Child's Representative to address increased workload and an increasing caseload; (6) \$867,000 to add probation staff; (7) \$474,000 for the Alternate Defense Counsel to address an increasing caseload; (8) \$370,000 to enhance current adult drug court operations; and (9) \$237,000 for the State Public Defender to continue supporting the Denver Drug Court program.
- A General Fund increase of \$8.1 million (9.8 percent) is included for the Department of Public Safety. The increase is primarily comprised of \$6.4 million in the Division of Criminal Justice for the Governor's Crime Prevention and Recidivism Reduction Package, including \$5.5 million for additional community corrections transition and diversion beds, \$0.5 million for additional inpatient therapeutic community beds in southern Colorado, and \$0.3 million for a nonresidential community corrections diversion pilot program and community corrections discharge planning. The Department's request also includes General Fund increases of \$0.7 million for the Colorado State Patrol and \$0.8 million for the Colorado Bureau of Investigation.

GENERAL FUND OVERVIEWS
BASED ON SEPTEMBER/NOVEMBER 2008 REVENUE ESTIMATES

The overviews on pages 10 and 12 provide the outlook for the General Fund over the next several years based on the following assumptions:

- Table 2 (page 10) is **based on Legislative Council Staff September 2008 revenue estimates** of Gross General Fund revenues, the amount of Rebates and Expenditures, TABOR refunds, Amendment 23 Transfer to the Education Fund, and S.B. 97-1 transfers to the HUTF. Table 3 (page 12) is **based on OSPB's September 2008 revenue estimates, as updated on November 1, 2008**, of Gross General Fund revenues, the amount of Rebates and Expenditures, TABOR refunds, Amendment 23 Transfer to the Education Fund, and S.B. 97-1 transfers to the HUTF.
- Based on their respective revenue assumptions, the two scenarios reflect the following with regard to FY 2008-09:
 - ❑ The LCS forecast indicates, in the *Additional Increases/(Reductions)* line item, the amount (\$100.6 million) that would need to be reduced from the current level of appropriations in FY 2008-09 due to insufficient revenues to fully fund the 6.0 percent limit. This reduction would be required absent some increase in revenues beyond the level forecasted or some decrease in appropriations not subject to the 6.0 percent limit.
 - ❑ The OSPB forecast indicates, in the *Additional Increases/(Reductions)* line item, the amount (\$27.6 million) that could be increased *subject to* the 6.0 percent limit due to sufficient revenues and the Medicaid overexpenditure that occurred in FY 2007-08.
- Both of the scenarios assume the level of General Fund appropriations for FY 2009-10 as requested on November 1. With regard to each scenario:
 - ❑ The LCS scenario reflects, in the *Additional Increases/(Reductions)* line item, the amount (\$53.8 million) that would need to be reduced from the FY 2009-10 request because of insufficient revenues to fully fund the 6.0 percent limit in both FY 2008-09 and FY 2009-10. This reduction to the requested level of funding would be required absent some increase in revenues beyond the level forecasted or some decrease in appropriations not subject to the 6.0 percent limit. Please note that \$77.0 million General Fund has been requested for an appropriation to the Controlled Maintenance Trust Fund to be used if revenues are not sufficient. If a portion of this \$77.0 million was used to reduce the amount the budget request is short based on the LCS forecast, there would only be \$23.2 million available in FY 2009-10 for a reserve if other items in the budget request are fully funded as requested.
 - ❑ The OSPB scenario reflects, in the *Additional Increases/(Reductions)* line item, the amount (\$12.0 million) that would need to be reduced from the FY 2009-10 request because of

insufficient revenues to fully fund the 6.0 percent limit in FY 2009-10. This reduction to the requested level of funding would be required absent some increase in revenues beyond the level forecasted or some decrease in appropriations not subject to the 6.0 percent limit. The reason the JBC staff General Fund overview based on OSPB forecast reflects insufficient revenues to fully fund the request is due to differing assumptions on moneys available to fund capital projects. Please see the discussion below on capital for a more detailed explanation of this difference. As noted above, \$77.0 million General Fund has been requested for an appropriation to the Controlled Maintenance Trust Fund to be used if revenues are not sufficient. If a portion of this \$77.0 million was used to reduce the amount the budget request is short based on the OSPB forecast, there would only be \$65.0 million available in FY 2009-10 for a reserve if other items in the budget request are fully funded as requested.

- A capital construction transfer has been included in both scenarios for FY 2009-10 at a level that would be sufficient to fund the Governor's November 1st request for capital construction projects and all the required statutory transfers (primarily for certificates of participation and the Correction Expansion Reserve Fund). This amount (\$34.3 million) is based on the JBC staff calculation of the amount that is needed for the requested projects. The OSPB staff used different assumptions when calculating the amount required. The OSPB staff calculation of available funds results in the need to transfer \$17.4 million rather than the \$34.3 million required as a result of the JBC assumptions. This is a difference of \$16.9 million. These calculations and assumptions can be seen in Table 8 on page 19.

Capital amounts are not included in future years in either scenario to fund continuation of projects requested in FY 2009-10. Future years strictly represent the capital transfer amounts currently reflected in statute. Therefore, additional capital transfers beyond the amounts shown on the General Fund overviews may be required in future years to fund projects begun in FY 2009-10.

- Both of the scenarios assume a Statutory Reserve of at least 4.0 percent in all fiscal years.
- The General Fund Expenditure Outlook portion of the General Fund Overview is based on caseloads as estimated by JBC staff for the next three fiscal years for the major areas within state government. These components include:
 - ❑ K-12 Education: Represents the average annual General Fund increase staff estimates will be required in the long-term (5.0 percent) to fund projected enrollment increases and annual inflationary increases as required by the Constitution for both school finance and categorical programs.
 - ❑ Medicaid: Based on historical caseloads and growth rate model as calculated from current FY 08-09 base appropriation and statutory requirements.
 - ❑ Human Services: Based on funding: a) projected caseload for child welfare, mental health,

and youth corrections; and b) annual inflationary increases for service providers for those three areas plus services for persons with developmental disabilities.

- ❑ Performance Based Pay/Salary Survey/HLD: Based on average percentage increases for salary survey and performance based pay. This estimate does not include the amount for Judicial as those estimates are included in the Judicial estimate below.
- ❑ Higher Education: Based on prior calendar year inflation and estimated enrollment growth.
- ❑ Corrections: Based on current prison population projections and authorized state facilities. Remainder of prison overflow is assumed to be handled by private prison operators. Does not include caseload or inflationary increases for community supervision.
- ❑ Judicial: Based on weighted caseload models: one for district and county courts, and another for probation officers and staff. The figures represent the funding needed to continue staffing the courts and probation at the existing levels. This estimate includes growth for performance based pay/salary survey/HLD increases for Judicial staff.

It is important to note that the General Fund Expenditure Outlook in Table 2 *does not include* policy driven requests that are reflected in the Governor's request. They only reflect minimum caseloads, inflation, and statutory obligations. That is the primary reason the Department's requests are typically higher.

Table 4 on page 14 provides a summary of the General Fund appropriations by department for FY 2007-08, FY 2008-09, and FY 2009-10 (as requested by the Governor). Table 5 on pages 15 and 16 reflects the actions taken on 1331 supplementals during the 2008 interim by the JBC. These amounts are reflected in the General Fund Overviews. Table 6 on page 17 reflects the amounts that the General Assembly has deemed to be exempt from the 6.0 percent limit and amounts of Rebates and Expenditures that are reflected in the Long Bill.

Observations about Assumptions Used:

It is important to note that any General Fund overview is based on certain assumptions that if changed could provide a very different outlook. Almost every category in every year, except the most recent actual year, is either an estimate or based on certain assumptions. As can be seen, the overview using Legislative Council's September 2008 revenue forecast looks very different from the overview using OSPB's September 2008 revenue forecast as updated in November 2008. The December revenue estimates will provide a different outlook even if no other variable or assumption is changed.

Observations about Referendum C General Fund Exempt:

Section 24-77-104.5 (1)(a), C.R.S. describes how moneys in the General Fund Exempt Account are to be appropriated or transferred. Table 7 on page 18 details how the General Assembly appropriated the General Fund Exempt given the Legislative Council Staff revenue projections in March 2008. As the Table shows, the first \$95.0 million in FY 2006-07 and the first \$125.0 million in each year thereafter is appropriated in a manner consistent with Section 24-7-103.6 (2). This section indicates that some portion of the initial funds must be appropriated or transferred for health care, education, FPPA, *and* transportation.

After the initial \$95.0 million in FY 2006-07 and \$125.0 million each year thereafter, the remaining moneys in the General Fund Exempt Account are to be split equally among the three areas described in Section 24-77-104.5 (1)(b), C.R.S. (i.e., for health care, k-12 education, and higher education). The statutes are silent on the subject of supplanting. Therefore, the legislature can choose to replace existing General Fund with General Fund Exempt and use the supplanted General Fund for another purpose. The attached General Fund overviews simply assume all General Fund is fungible and makes no assumption on the exact use of General Fund Exempt versus General Fund.

OVERVIEW OF CAPITAL CONSTRUCTION REQUEST FOR FY 2009-10

Table 8 on page 19 reflects the Governor's capital construction request for FY 2009-10 as submitted by OSPB to the Capital Development Committee on November 1, 2008. The list includes \$59.9 million in projects funded from the Capital Construction Fund. As discussed above, based on JBC/LCS staff estimates, a transfer of \$34.3 million would be required from the General Fund to the Capital Construction Fund in FY 2009-10.

Table 1
Summary of FY 2008-09 Operating Appropriations and FY 2009-10 Operating Request
 Please Note that General Fund Exempt is Included with General Fund

Departments	FY 2008-09 Appropriations					Original Nov 1, 2008 FY 2009-10 OSPB Request					Percent Growth FY 2009-10 as compared to FY 2008-09					Dollar Change in GF
	GF	CF	RF	FF	Total	GF	CF	RF	FF	Total	GF	CF	RF	FF	Total	
1 Agriculture	\$7,695,912	\$26,655,992	\$914,335	\$3,992,015	\$39,258,254	\$8,081,529	\$28,186,669	\$915,912	\$3,978,472	\$41,162,582	5.0%	5.7%	0.2%	-0.3%	4.9%	\$385,617
2 Corrections	676,820,771	39,120,906	42,403,526	3,221,597	761,566,800	739,854,005	39,870,325	42,517,798	3,221,793	825,463,921	9.3%	1.9%	0.3%	0.0%	8.4%	63,033,234
3 Education	3,175,366,143	606,969,031	15,466,543	497,653,179	4,295,454,896	3,295,819,577	667,409,187	17,194,098	517,144,266	4,497,567,128	3.8%	10.0%	11.2%	3.9%	4.7%	120,453,434
4 Governor	16,004,195	38,296,185	49,364,090	32,981,986	136,646,456	15,874,849	42,808,104	49,655,484	33,015,460	141,353,897	-0.8%	11.8%	0.6%	0.1%	3.4%	(129,346)
5 Health Care Policy	1,528,855,914	372,755,219	25,531,640	1,836,832,122	3,763,974,895	1,641,856,282	401,918,811	34,126,151	1,968,742,592	4,046,643,836	7.4%	7.8%	33.7%	7.2%	7.5%	113,000,368
6 Higher Education	812,937,855	1,213,712,129	726,889,733	20,230,113	2,773,769,830	853,187,855	1,289,168,173	729,403,285	20,264,926	2,892,024,239	5.0%	6.2%	0.3%	0.2%	4.3%	40,250,000
7 Human Services	694,456,823	342,226,235	437,011,561	661,234,915	2,134,929,534	717,194,175	350,710,939	463,940,465	666,918,190	2,198,763,769	3.3%	2.5%	6.2%	0.9%	3.0%	22,737,352
8 Judicial	327,715,384	95,532,107	6,074,622	2,290,265	431,612,378	346,297,465	106,855,558	6,221,067	3,643,117	463,017,207	5.7%	11.9%	2.4%	59.1%	7.3%	18,582,081
9 Labor	0	62,716,073	1,621,014	97,435,510	161,772,597	0	63,989,199	1,623,768	94,778,839	160,391,806	n/a	2.0%	0.2%	-2.7%	-0.9%	0
10 Law	9,645,044	7,758,602	29,395,316	1,157,051	47,956,013	11,237,537	7,172,390	29,389,748	1,192,372	48,992,047	16.5%	-7.6%	0.0%	3.1%	2.2%	1,592,493
11 Legislature	34,889,177	177,030	806,500	0	35,872,707	36,982,528	177,030	806,500	0	37,966,058	6.0%	0.0%	0.0%	n/a	5.8%	2,093,351
12 Local Affairs	12,778,187	190,796,121	5,288,590	54,891,039	263,753,937	13,227,478	297,134,212	5,330,442	93,414,671	409,106,803	3.5%	55.7%	0.8%	70.2%	55.1%	449,291
13 Military Affairs	5,854,264	958,889	653,509	195,780,370	203,247,032	6,119,967	973,413	803,509	195,840,077	203,736,966	4.5%	1.5%	23.0%	0.0%	0.2%	265,703
14 Natural Resources	32,095,945	180,970,014	7,374,280	17,357,264	237,797,503	33,764,732	161,506,797	7,302,723	17,640,931	220,215,183	5.2%	-10.8%	-1.0%	1.6%	-7.4%	1,668,787
15 Personnel	6,378,983	6,396,415	134,307,159	0	147,082,557	6,488,792	6,566,767	150,760,857	0	163,816,416	1.7%	2.7%	12.3%	n/a	11.4%	109,809
16 Public Health	26,833,837	161,562,745	69,183,635	209,641,711	467,221,928	29,091,662	166,040,086	68,215,731	226,150,249	489,497,728	8.4%	2.8%	-1.4%	7.9%	4.8%	2,257,825
17 Public Safety	82,378,618	117,502,488	21,637,002	26,487,831	248,005,939	90,456,348	122,839,902	21,879,253	26,800,566	261,976,069	9.8%	4.5%	1.1%	1.2%	5.6%	8,077,730
18 Regulatory Agencies	1,578,627	67,283,577	8,590,895	1,318,083	78,771,182	1,716,812	69,679,400	8,986,376	1,217,317	81,599,905	8.8%	3.6%	4.6%	-7.6%	3.6%	138,185
19 Revenue	101,575,192	517,664,401	1,392,448	1,471,598	622,103,639	103,595,760	525,174,296	1,408,246	1,470,564	631,648,866	2.0%	1.5%	1.1%	-0.1%	1.5%	2,020,568
20 State	0	28,352,933	0	0	28,352,933	0	21,608,068	0	0	21,608,068	n/a	-23.8%	n/a	n/a	-23.8%	0
21 Transportation	0	852,277,142	3,984,546	445,533,158	1,301,794,846	0	519,993,123	3,978,932	349,056,648	873,028,703	n/a	-39.0%	-0.1%	-21.7%	-32.9%	0
22 Treasury	122,008,844	302,253,292	0	0	424,262,136	129,247,765	296,245,241	0	0	425,493,006	5.9%	-2.0%	n/a	n/a	0.3%	7,238,921
23 Capital - Controlled Maintenance Trust	321,561	0	0	0	321,561	83,724,717	0	0	0	83,724,717	25937.0%	n/a	n/a	n/a	25937.0%	83,403,156
24 Total	\$7,676,191,276	\$5,231,937,526	\$1,587,890,944	\$4,109,509,807	\$18,605,529,553	\$8,163,819,835	\$5,186,027,690	\$1,644,460,345	\$4,224,491,050	\$19,218,798,920	6.4%	-0.9%	3.6%	2.8%	3.3%	\$487,628,559
Not Subject to Arveschoug/Bird:																
25 SB 07-226 - Judicial, OCR, Federal Mandates	\$241,158	\$0	\$0	\$0	\$241,158	\$0	\$0	\$0	\$0	\$0	-100.0%				-100.0%	(\$241,158)
26 HB 08-1375, Treasury, Sr Citizen Prop Tax Exempt	86,200,000	0	0	0	86,200,000	93,400,000	0	0	0	93,400,000	8.4%				8.4%	7,200,000
27 HB 08-1375, Treasury, FPPA	34,777,172	0	0	0	34,777,172	34,777,172	0	0	0	34,777,172	0.0%				0.0%	0
28 HB 08-1375, Revenue, Old Age Heat and Fuel	17,300,000	0	0	0	17,300,000	17,300,000	0	0	0	17,300,000	0.0%				0.0%	0
29 HB 08-1375, Revenue, Cigarette Tax	13,300,000	0	0	0	13,300,000	13,300,000	0	0	0	13,300,000	0.0%				0.0%	0
30 HB 08-1375, Local Affairs, FPPA	4,193,651	0	0	0	4,193,651	4,421,411	0	0	0	4,421,411	5.4%				5.4%	227,760
31 Subtotal	\$156,011,981	\$0	\$0	\$0	\$156,011,981	\$163,198,583	\$0	\$0	\$0	\$163,198,583	4.6%				4.6%	\$7,186,602
Amendment 35 Tobacco Tax GFE - Not Subject to Arveschoug/Bird:																
32 HB 08-1375, HCPF, Amendment 35 Tobacco Tax	\$495,000	\$0	\$0	\$0	\$495,000	\$495,000	\$0	\$0	\$0	\$495,000	0.0%				0.0%	\$0
33 HB 08-1375, Public Health, Amend 35 Tobacco Tax	495,000	0	0	0	495,000	495,000	0	0	0	495,000	0.0%				0.0%	0
34 Subtotal	\$990,000	\$0	\$0	\$0	\$990,000	\$990,000	\$0	\$0	\$0	\$990,000	0.0%				0.0%	0
35 Total (GF Adjusted for Items Not Subject to Limit)	\$7,519,189,295	\$5,231,937,526	\$1,587,890,944	\$4,109,509,807	\$18,449,517,572	\$7,999,631,252	\$5,186,027,690	\$1,644,460,345	\$4,224,491,050	\$19,381,997,503	6.4%	-0.9%	3.6%	2.8%	5.1%	\$480,441,957
36 Currently Subject to Arveschoug/Bird Limit	\$7,519,189,295					\$7,999,631,252										
37 Arveschoug/Bird Limit	\$7,546,858,961					\$7,970,340,653										
38 Amt (Over)/under Limit	\$27,669,666					(\$29,290,599)										-0.4%

Table 2
General Fund Overview Based On Legislative Council September 2008 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	\$325.0	\$296.8	\$317.8	\$336.9
2 GF Nonexempt Revenues	6,571.3	6,721.6	7,216.7	7,837.6	8,353.2
3 GF Exempt Revenues	1,171.5	1,020.9	1,099.7	1,128.2	1,220.6
4 Transfers/Paybacks	0.0	(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 TABOR Surplus Liability	0.0	0.0	0.0	0.0	0.0
7 S.B. 97-1 Diversion	(238.1)	0.0	0.0	(174.0)	(274.4)
8 TOTAL GF AVAILABLE	<u>\$8,015.1</u>	<u>\$8,055.8</u>	<u>\$8,602.3</u>	<u>\$9,098.7</u>	<u>\$9,625.4</u>
9 GF Obligations:					
10 GF Appropriations	\$7,087.8	\$7,519.2	\$7,999.6	\$8,422.6	\$8,927.9
11 Supplementals Requested by OSPB and Elected Officials	0.0	0.0	0.0	0.0	0.0
12 Supplementals Approved by JBC	0.0	0.9	0.0	0.0	0.0
13 ADDITIONAL INCREASES/(REDUCTIONS)	0.0	(100.6)	(53.8)	0.0	0.0
14 Adjusted GF Appropriations Base	<u>\$7,087.8</u>	<u>\$7,419.5</u>	<u>\$7,945.8</u>	<u>\$8,422.6</u>	<u>\$8,927.9</u>
15 Amounts Deemed Exempt from 6.0 Percent Limit	\$6.4	\$0.2	\$0.0	\$0.0	\$0.0
16 Medicaid Overexpenditures	25.7	0.0	0.0	0.0	0.0
17 Rebates and Expenditures - Based on Statutory Minimums	173.8	186.8	201.1	206.9	192.8
18 Rebates and Expenditures - Additional based on JBC 2007 Session Plan to Fund FPPA	0.0	0.0	9.8	9.8	0.0
19 Homestead Exemption	79.8	86.1	93.4	100.7	107.7
20 Funds in Prior Year Excess Reserve to HUTF	166.1	27.7	0.0	0.0	0.0
21 Funds in Prior Year Excess Reserve to Capital Construction	83.1	13.8	0.0	0.0	0.0
22 Capital Construction Transfer (Based on Current Law)	93.7	24.9	34.3	21.8	20.2
23 Controlled Maintenance Trust Fund Transfer	0.0	0.0	0.0	0.0	0.0
24 Accounting Adjustments	(26.3)	0.0	0.0	0.0	0.0
25 TOTAL GF OBLIGATIONS	<u>\$7,690.1</u>	<u>\$7,759.0</u>	<u>\$8,284.5</u>	<u>\$8,761.8</u>	<u>\$9,248.7</u>
26 YEAR END GF RESERVE	\$325.0	\$296.8	\$317.8	\$336.9	\$376.8
27 STATUTORY RESERVE	283.5	296.8	317.8	336.9	357.1
28 MONEYS IN EXCESS OF STATUTORY GF RESERVE	<u>\$41.5</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$19.6</u>
29 Total Gross General Fund Revenues	\$7,742.8	\$7,742.5	\$8,316.4	\$8,965.8	\$9,573.8
30 Percent Gross General Fund Revenue Growth	2.7%	0.0%	7.4%	7.8%	6.8%
31 Transfer to the State Education Fund	<u>\$407.9</u>	<u>\$409.9</u>	<u>\$441.9</u>	<u>\$483.7</u>	<u>\$520.1</u>
32 Maximum Diversion to HUTF - (Sales + Use) * 10.355%	<u>\$240.0</u>	<u>\$237.2</u>	<u>\$247.4</u>	<u>\$260.3</u>	<u>\$274.4</u>
33 Amount Below Maximum Diversion	<u>\$1.9</u>	<u>\$237.2</u>	<u>\$247.4</u>	<u>\$86.3</u>	<u>\$0.0</u>
34 Required TABOR Reserve	<u>\$300.0</u>	<u>\$306.3</u>	<u>\$323.2</u>	<u>\$339.5</u>	<u>\$358.7</u>

Table 2 - Continued

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
35 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)	\$7,119.9	\$7,419.7	\$7,945.8	\$8,422.6	\$8,927.9
36 Total Percent Growth (Including both items within 6 percent limit and exemptions)	6.5%	4.2%	7.1%	6.0%	6.0%
37 GF Appropriations Base Available Growth	\$433.3	\$299.8	\$526.1	\$476.8	\$505.4
38 Calculated 6.0 Percent Limit	\$7,087.8	\$7,547.1	\$7,864.9	\$8,422.6	\$8,927.9
39 Adjusted GF Appropriations Base	7,087.8	7,419.5	7,945.8	8,422.6	8,927.9
40 Over/(Under) 6.0 Percent Limit	\$0.0	(\$127.6)	\$81.0	\$0.0	\$0.0
41 Year-End GF Reserve Percentage	4.6%	4.0%	4.0%	4.0%	4.2%
42 Amount to Highway Users Tax Fund					
43 SB 97-1 Diversions	\$238.1	\$0.0	\$0.0	\$174.0	\$274.4
44 Funds in Prior Year Excess Reserve to HUTF	166.1	27.7	0.0	0.0	0.0
45 Total to Highway Users Tax Fund	\$404.2	\$27.7	\$0.0	\$174.0	\$274.4
46 Cumulative Total to Highway Users Tax Fund	\$924.0	\$951.7	\$951.7	\$1,125.7	\$1,400.1
47 Rebates and Expenditures Include (from LCS Forecast)					
48 Cigarette Rebate	\$12.7	\$13.4	\$13.3	\$13.1	\$12.8
49 Old Age Pension	99.0	105.8	113.8	121.8	130.6
50 Aged Property Tax & Heating Credit	10.4	9.6	8.7	7.8	7.0
51 FPPA	38.8	38.8	29.3	29.3	7.5
52 Amendment 35 GFE Expenditures	1.0	1.0	1.0	1.0	1.0
53 Treasurer's Loans to School Districts (Off Budget -- Not in Long Bill)	11.9	18.2	35.0	33.9	33.9
54 Total Rebates and Expenditures	\$173.8	\$186.8	\$201.1	\$206.9	\$192.8
55 GF Expenditure Outlook based on Caseload as estimated by JBC Staff:					
56 K-12 Education (Based on 5.0% Annual Increase for School Finance - <i>Recommended</i>)			\$147.9	\$155.2	\$163.0
57 Medicaid			102.3	68.3	95.1
58 Performance Based Pay/Salary Survey/HLD (Does Not Include Judicial)			9.4	10.2	11.5
59 Corrections			20.1	40.1	27.6
60 Higher Education			45.3	47.0	49.6
61 Human Services			25.1	18.7	19.9
62 Judicial (Includes Salary Increases/HLD)			14.3	6.3	9.3
63 Total GF Expenditure Estimate			\$364.4	\$345.8	\$376.0
64 GF Available less GF Outlook			\$161.7	\$131.0	\$129.4

Table 3
General Fund Overview Based On Office of State Planning and Budgeting September (as updated November 1) 2008, 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	\$325.1	\$301.9	\$319.5	\$338.7
2 GF Nonexempt Revenues	6,537.6	6,715.1	7,286.2	8,867.7	9,413.5
3 GF Exempt Revenues	1,205.1	1,195.8	1,032.1	0.0	0.0
4 Transfers/Paybacks	0.0	0.0	0.0	0.0	0.0
5 Transfer to Older Americans Act	(5.8)	(11.7)	(10.8)	(10.8)	(10.8)
6 TABOR Surplus Liability	0.0	0.0	0.0	(27.9)	(384.3)
7 S.B.. 97-1 Diversion	(238.1)	(62.3)	0.0	(41.7)	0.0
8 TOTAL GF AVAILABLE	\$8,004.4	\$8,162.0	\$8,609.4	\$9,106.8	\$9,357.1
9 GF Obligations:					
10 GF Appropriations	\$7,087.8	\$7,519.2	\$7,999.6	\$8,466.9	\$8,974.9
11 Supplementals Requested by OSPB and Elected Officials	0.0	0.0	0.0	0.0	0.0
12 Supplementals Approved by JBC	0.0	0.0	0.0	0.0	0.0
13 ADDITIONAL INCREASES/(REDUCTIONS)	0.0	27.6	(12.0)	0.0	(273.5)
14 Adjusted GF Appropriations Base	\$7,087.8	\$7,546.8	\$7,987.6	\$8,466.9	\$8,701.3
15 Amounts Deemed Exempt from Six Percent Limit	\$6.4	\$0.2	\$0.0	\$0.0	\$0.0
16 Medicaid Overexpenditures	25.7	0.0	0.0	0.0	0.0
17 Rebates and Expenditures	173.8	159.6	164.8	168.9	169.2
18 Rebates and Expenditures - Additional based on JBC 2007 Session Plan to Fund FPPA	0.0	0.0	9.8	9.8	0.0
19 Homestead Exemption	79.8	86.1	93.4	100.7	107.7
20 Funds in Prior Year Excess Reserve to HUTF	159.1	27.7	0.0	0.0	0.0
21 Funds in Prior Year Excess Reserve to Capital Construction	79.5	13.9	0.0	0.0	0.0
22 Capital Construction Transfer (Based on Current Law)	93.7	25.8	34.3	21.8	20.2
23 Controlled Maintenance Trust Fund Transfer	0.0	0.0	0.0	0.0	0.0
24 Accounting Adjustments	(26.5)	0.0	0.0	0.0	0.0
25 TOTAL GF OBLIGATIONS	\$7,679.3	\$7,860.1	\$8,289.9	\$8,768.1	\$8,998.5
26 YEAR END GF RESERVE	\$325.1	\$301.9	\$319.5	\$338.7	\$358.6
27 STATUTORY RESERVE	283.5	301.9	319.5	338.7	348.1
28 MONEYS IN EXCESS OF STATUTORY GF RESERVE	\$41.6	\$0.0	(\$0.0)	\$0.0	\$10.6
29 Total Gross General Fund Revenues	\$7,742.7	\$7,910.9	\$8,318.3	\$8,867.7	\$9,413.5
30 Percent Gross General Fund Revenue Growth	2.7%	2.2%	5.1%	6.6%	6.2%
31 Transfer to the State Education Fund	\$407.9	\$424.2	\$444.7	\$474.8	\$503.0
32 Maximum Diversion to HUTF - (Sales + Use) * 10.355%	\$240.0	\$234.9	\$249.4	\$267.4	\$285.8
33 Amount Below Maximum Diversion	\$1.9	\$172.6	\$249.4	\$225.7	\$285.8
34 Required TABOR Reserve	\$300.0	\$316.9	\$326.9	\$338.2	\$359.6

Table 3 - Continued

	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12
35 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)	\$7,119.9	\$7,547.0	\$7,987.6	\$8,466.9	\$8,701.3
36 Percent Growth (Including exemptions)	6.5%	6.0%	5.8%	6.0%	2.8%
37 GF Appropriations Base Available Growth	\$433.3	\$427.1	\$440.6	\$479.3	\$234.5
38 Calculated 6.0 Percent Limit	\$7,087.8	\$7,547.1	\$7,999.8	\$8,466.9	\$8,974.9
39 Adjusted GF Appropriations Base	7,087.8	7,546.8	7,987.6	8,466.9	8,701.3
40 Over/(Under) 6.0 Percent Limit	\$0.0	(\$0.3)	(\$12.2)	\$0.0	(\$273.5)
41 Year-End GF Reserve Percentage	4.6%	4.0%	4.0%	4.0%	4.1%
42 Amount to Highway Users Tax Fund					
43 SB 97-1 Diversions	\$238.1	\$62.3	\$0.0	\$41.7	\$0.0
44 Funds in Prior Year Excess Reserve to HUTF	159.1	27.7	0.0	0.0	0.0
45 Total to Highway Users Tax Fund	\$397.2	\$90.0	\$0.0	\$41.7	\$0.0
46 Cumulative Total to Highway Users Tax Fund	\$917.0	\$1,007.0	\$1,007.0	\$1,048.7	\$1,048.7
47 Rebates and Expenditures Include (from OSPB Forecast)					
48 Cigarette Rebate	\$12.7	\$12.3	\$11.5	\$11.0	\$10.4
49 Old Age Pension	99.0	100.1	105.1	108.6	112.7
50 Aged Property Tax & Heating Credit	10.4	10.6	10.7	10.9	11.0
51 FPPA	38.8	29.5	29.5	29.5	25.1
52 Treasurer's Loans to School Districts (Off Budget -- Not in Long Bill)	11.9	7.1	8.0	8.9	10.0
53 Amendment 35 General Fund Expenditure	1.0	0.0	0.0	0.0	0.0
54 Total Rebates and Expenditures	\$173.8	\$159.6	\$164.8	\$168.9	\$169.2

Table 4
Summary of FY 2007-08 and FY 2008-09 General Fund Appropriations and FY 2009-10 General Fund Request

	Departments	FY 2007-08 Current Appropriation	FY 2008-09 Current Appropriation	Original Nov 1 OSP and Elected Official FY 2009-10 Requests	Nov 1 FY 2009-10 Request Compared to FY 2008-09 Appropriation
1	Agriculture	\$7,325,509	\$7,695,912	\$8,081,529	5.01%
2	Corrections	624,606,171	676,820,771	739,854,005	9.31%
3	Education	3,023,327,981	3,175,366,143	3,295,819,577	3.79%
4	Governor	17,294,433	16,004,195	15,874,849	-0.81%
5	Health Care Policy	1,458,708,463	1,528,855,914	1,641,856,282	7.39%
6	Higher Education	747,717,300	812,937,855	853,187,855	4.95%
7	Human Services	647,517,006	694,456,823	717,194,175	3.27%
8	Judicial	298,917,903	327,715,384	346,297,465	5.67%
9	Labor	0	0	0	n/a
10	Law	8,675,523	9,645,044	11,237,537	16.51%
11	Legislature	32,740,151	34,889,177	36,982,528	6.00%
12	Local Affairs	10,989,371	12,778,187	13,227,478	3.52%
13	Military Affairs	5,530,793	5,854,264	6,119,967	4.54%
14	Natural Resources	30,258,368	32,095,945	33,764,732	5.20%
15	Personnel	11,439,122	6,378,983	6,488,792	1.72%
16	Public Health	23,932,469	26,833,837	29,091,662	8.41%
17	Public Safety	73,311,297	82,378,618	90,456,348	9.81%
18	Regulatory Agencies	1,416,831	1,578,627	1,716,812	8.75%
19	Revenue	95,291,960	101,575,192	103,595,760	1.99%
20	State	0	0	0	n/a
21	Transportation	0	0	0	n/a
22	Treasury	114,153,460	122,008,844	129,247,765	5.93%
23	Capital Construction Fund	6,642,921	0	0	n/a
24	Controlled Maintenance	162,328	321,561	83,724,717	25936.96%
25					n/a
26	Total	\$7,239,959,360	\$7,676,191,276	\$8,163,819,835	6.35%
27	Amounts Deemed Exempt from 6.0 Percent Limit	\$6,407,629	\$241,158	\$0	
28	Rebates and Expenditures	\$146,001,510	\$156,760,823	\$164,188,583	
29	Amount Subject to 6.0 Percent Limit	\$7,087,550,221	\$7,519,189,295	\$7,999,631,252	6.39%
30	Medicaid Overexpenditures	\$25,720,415			

Table 5
2008 Interim 1331 Supplemental Requests

June 2008 Operating 1331 Supplemental Requests

Department	Issue	OSP/State Request						JBC Action						
		FY 2007-08			FY 2008-09			FY 2007-08			FY 2008-09			
		GF	Other Funds	Total	GF	Other Funds	Total	GF	Other Funds	Total	GF	Other Funds	Total	
1	Corrections	Payments to District Attorneys 1331 Supplementals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	Corrections	External Capacity Caseload 1331 Supplementals	0	111,989	111,989	0	0	0	0	111,989	111,989	0	0	
3	Education	Asset Maintenance 1331 Request	0	166,116	166,116	0	0	0	0	166,116	166,116	0	0	
4	HCPF	DHS-DDD The Resource Exchange Assistance	(1,991,030)	(1,991,030)	(3,982,060)	0	0	0	(1,966,000)	(1,966,000)	(3,932,000)	0	0	
5	HCPF	Use Nursing Home Penalty Cash Fund for Closure of Grand Oaks	0	466,523	466,523	0	0	0	0	466,523	466,523	0	0	
6	HCPF	Transfer Excess State Contribution Payment Funding	(554,908)	0	(554,908)	0	0	0	(744,208)	0	(744,208)	0	0	
7	HCPF	DHS-OITS Colorado Benefits Management System Refinancing	0	659,296	659,296	0	0	0	0	695,296	695,296	0	0	
8	Higher Education	Auraria Higher Education Center Auxiliary Revenue Line Item	0	(100,000)	(100,000)	0	0	0	0	(100,000)	(100,000)	0	0	
9	Higher Education	College Opportunity Fund Allocation Adjustment	0	0	0	0	0	0	0	0	0	0	0	
10	Human Services	Colorado Benefits Management System Refinancing	0	2,275,952	2,275,952	0	0	0	0	2,275,952	2,275,952	0	0	
11	Human Services	DDD-The Resource Exchange Assistance	1,991,030	(3,982,060)	(1,991,030)	0	0	0	1,966,000	(3,932,000)	(1,966,000)	0	0	
12	Judicial	OCR - Additional Funding to Prevent Overexpenditure	686,137	0	686,137	0	0	0	686,137	0	686,137	0	0	
13	Law	Arkansas River Litigation	0	0	0	0	70,000	70,000	20,000	0	20,000	0	70,000	
14	Law	Mill Levy Lawsuit	0	22,000	22,000	0	150,000	150,000	0	22,000	22,000	0	150,000	
15	Personnel	Fleet Services Operating Request	0	1,875,721	1,875,721	0	0	0	0	1,875,721	1,875,721	0	0	
16	Personnel	Workers' Compensation Premiums	0	5,666,266	5,666,266	0	0	0	0	5,666,266	5,666,266	0	0	
17	CMTF	Adjustment to Maintain 6 Percent Limit	0	0	0	0	0	0	326,990	0	326,990	0	0	
18	Total		\$131,229	\$5,170,773	\$5,302,002	\$0	\$220,000	\$220,000	\$288,919	\$5,281,863	\$5,570,782	\$0	\$220,000	
19	Exempt from 6.0 Percent Limit:													
20	Judicial	OCR - Additional Funding to Prevent Overexpenditure							\$268,919					
21	Total Subject to 6.0 Percent													
	\$20,000 Law will have a negative supplemental to offset this in January.													

June 2008 Capital Construction 1331 Supplemental Requests

Department	Issue	OSP/State Request						JBC Action					
		FY 2007-08			FY 2008-09			FY 2007-08			FY 2008-09		
		CCFE	Other Funds	Total	CCFE	Other Funds	Total	CCFE	Other Funds	Total	CCFE	Other Funds	Total
22	Higher Education	UC-Denver, Business School Purchase and Renovation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Higher Education	Auraria Higher Ed Center Science Building Addition and Renovation	13,443,873	0	13,443,873	0	0	0	13,443,873	0	13,443,873	0	0
24	Human Services	Replace Child Care Tracking System	0	0	0	0	6,206,119	6,206,119	0	0	0	0	6,206,119
25	Human Services	SVNH-Colorado State Veterans Center at Homelake-Domiciliary	0	0	0	0	714,286	714,286	0	0	0	0	714,286
26													
27	Total		\$13,443,873	\$0	\$13,443,873	\$0	\$6,920,405	\$13,840,810	\$13,443,873	\$0	\$13,443,873	\$0	\$6,920,405

Table 5 - Continued

September 2008 Operating 1331 Supplemental Requests

Department	Issue	OSP/State Request						JBC Action					
		FY 2007-08			FY 2008-09			FY 2007-08			FY 2008-09		
		GF	Other Funds	Total	GF	Other Funds	Total	GF	Other Funds	Total	GF	Other Funds	Total
28 Education	Increased Spending Authority - Other Transfers to Institute Charter School	\$0	\$0	\$0	\$0	\$1,081,562	\$1,081,562	\$0	\$0	\$0	\$0	\$1,082,000	\$1,082,000
29 Governor	Broadband Inventory Appropriations	0	0	0	0	459,082	459,082	0	0	0	0	0	0
30 HCPF	Colorado Benefits Management System New Vendor Transition	0	0	0	406,512	461,238	867,750	0	0	0	406,512	461,238	867,750
31 HCPF	High Risk Pregnant Women Program (Releases Medicaid Overexpenditure)	253,217	253,216	506,433	0	0	0	253,216	253,217	506,433	0	0	0
32 Human Services	Colorado Benefits Management System New Vendor Transition	0	0	0	392,375	2,107,625	2,500,000	0	0	0	392,375	2,107,625	2,500,000
33 Human Services	High Risk Pregnant Women Program	0	506,433	506,433	0	0	0	0	506,433	506,433	0	0	0
34 Human Services	Using Tobacco Settlement Funds to Pay for Food Stamp COLA	0	0	0	0	380,860	380,860	0	0	0	0	380,860	380,860
35 Human Services	Disability Program Navigator	0	0	0	0	(797,470)	(797,470)	0	0	0	0	(797,470)	(797,470)
36 Labor and Employment	Disability Program Navigator (FTE request)	0	0	0	0	0	0	0	0	0	0	0	0
37 Legislature	Funding for the Colorado Youth Advisory Council	0	0	0	0	30,000	30,000	0	0	0	0	30,000	30,000
38 Personnel	Independent Ethics Commission True-up	0	0	0	148,437	0	148,437	0	0	0	96,516	0	96,516
39 Personnel	Reprographics Outsourcing	0	0	0	0	1,355,282	1,355,282	0	0	0	0	1,355,282	1,355,282
40 Public Health	Administration and Support - Leased Space	0	0	0	0	21,053	21,053	0	0	0	0	21,053	21,053
41 Public Health	Colorado Oil and Gas Commission	0	0	0	0	91,350	91,350	0	0	0	0	90,944	90,944
42 Total		\$253,217	\$759,649	\$1,012,866	\$947,324	\$5,190,582	\$6,137,906	\$253,216	\$759,650	\$1,012,866	\$895,403	\$4,731,532	\$5,626,935
43 Exempt from 6.0 Percent Limit:													
44 Human Services	High Risk Pregnant Women Program (Releases Medicaid Overexpenditure)							\$253,216					
45 Total	Total Subject to 6.0 Percent Limit							\$0			\$895,403		

September 2008 Capital Construction 1331 Supplemental Requests

Department	Issue	OSP/State Request						JBC Action					
		FY 2007-08			FY 2008-09			FY 2007-08			FY 2008-09		
		CCFE	Other Funds	Total	CCFE	Other Funds	Total	CCFE	Other Funds	Total	CCFE	Other Funds	Total
46 Higher Education	Science Building and Renovation	\$0	\$0	\$0	\$0	\$11,300,000	\$11,300,000	\$0	\$0	\$0	\$0	\$0	\$0
47 Higher Education	Rockwell Hall Business Expansion	0	0	0	0	15,300,000	15,300,000	0	0	0	0	15,300,000	15,300,000
48 Human Services	Replace Child Care Automated Tracking System	0	0	0	0	8,541,664	8,541,664	0	6,206,119	6,206,119	0	0	0
49 Revenue	Lottery Back Office System Migration	0	0	0	0	2,415,000	2,415,000	0	0	0	0	2,415,000	2,415,000
50 Total		\$0	\$0	\$0	\$0	\$37,556,664	\$37,556,664	\$0	\$6,206,119	\$6,206,119	\$0	\$17,715,000	\$17,715,000

October 2008 Capital Construction 1331 Supplemental Requests

Department	Issue	OSP/State Request						JBC Action					
		FY 2007-08			FY 2008-09			FY 2007-08			FY 2008-09		
		CCFE	Other Funds	Total	CCFE	Other Funds	Total	CCFE	Other Funds	Total	CCFE	Other Funds	Total
51 Higher Education	Science Building and Renovation	\$0	\$0	\$0	\$0	\$11,300,000	\$11,300,000	\$0	\$0	\$0	\$0	\$11,300,000	\$11,300,000
52 Total		\$0	\$0	\$0	\$0	\$11,300,000	\$11,300,000	\$0	\$0	\$0	\$0	\$11,300,000	\$11,300,000

		JBC Action					
		FY 2007-08			FY 2008-09		
		GF	Other Funds	Total	GF	Other Funds	Total
53	Total Operating 1331 Supplementals Approved by JBC =	\$288,919	\$6,041,513	\$6,583,648	\$895,403	\$4,951,532	\$5,846,935
54	Total Operating 1331 Supplementals Subject to 6% Limit Approved by JBC =	\$20,000	\$0	\$0	\$895,403	\$0	\$0

		JBC Action					
		FY 2007-08			FY 2008-09		
		CCFE	Other Funds	Total	CCFE	Other Funds	Total
55	Total Capital Construction 1331 Supplementals Approved by JBC =	\$13,443,873	\$6,206,119	\$19,649,992	\$0	\$35,935,405	\$35,935,405

Table 6
List of Amounts that are not Subject to the Arveschoug/Bird Limit

	FY 2008-09	FY 2009-10
<u>FY 2008-09:</u>		
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	34,777,172	
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	4,193,651	
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:	\$156,760,823	
Totals	\$157,001,981	
<u>FY 2009-10:</u>		
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		\$93,400,000
Treasury, Fire and Police Pension Association		34,777,172
Revenue, Old Age Heat and Fuel		17,300,000
Revenue, Cigarette Tax		13,300,000
Local Affairs, Fire and Police Pension Association		4,421,411
Amendment 35 Tobacco Tax		495,000
Public Health, Amendment 35 Tobacco Tax		<u>495,000</u>
Subtotal Amounts Not Subject to the Limit:		\$164,188,583
Totals		\$164,188,583

Table 7

Appropriations from the General Fund Exempt Account
Based on Legislative Council Staff March 2008 Projections

	FY 06-07 Final Appropriation (exact dollars)	FY 07-08 Current Appropriation (Millions of \$)	FY 08-09 Current Appropriation (Millions of \$)
1 General Fund Exempt (GFE) Revenues as Estimated by LCS March 2007 Forecast	\$1,308,040,131	\$1,008.0	\$1,116.5
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;	\$20,765,008	\$33.2	\$38.5
5 2) Education, including capital construction;	20,765,009	33.3	38.5
6 3) Retirement plans for firefighters and police officers, so long as the General Assembly determines such funding is necessary; and	38,600,000	38.5	39.0
7 4) Strategic transportation projects included in the Department of Transportation's strategic transportation project investment program.	<u>15,000,000</u>	<u>20.0</u>	<u>9.0</u>
8 Subtotal	<u>\$95,130,017</u>	<u>\$125.0</u>	<u>\$125.0</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;	\$404,303,371	\$294.3	330.5
12 2) Preschool through 12th Grade; and	404,303,371	294.3	330.5
13 3) Benefit of students attending community colleges or other institutions of higher education.	<u>404,303,371</u>	<u>294.3</u>	<u>330.5</u>
14 Subtotal	<u>\$1,212,910,114</u>	<u>\$883.0</u>	<u>\$991.5</u>
15			
16 Total GFE Appropriation to:			
17 1) Health Care	\$425,068,379	\$327.5	369.0
18 2) Preschool through 12th Grade Education	425,068,380	327.6	369.0
19 3) Higher Education	404,303,371	294.3	330.5
20 4) Retirement Plans for Firefighters and Police Officers	38,600,000	38.5	39.0
21 5) Transportation Projects	<u>15,000,000</u>	<u>20.0</u>	<u>9.0</u>
22 Total Appropriations from GFE Account	<u>\$1,308,040,131</u>	<u>\$1,008.0</u>	<u>\$1,116.5</u>
23			

Table 8
FY 2009-10 Capital Construction Request

<u>Statutory Obligations:</u>		<u>FY2009-10</u>	
5-year Sentencing Bills		\$1,976,068	
<i>COPs</i>			
Fitzsimons COP		\$13,142,063	
Less LCS forecast of tobacco revenues to Fitzsimons Trust Fund		<u>\$8,000,000</u>	
1 Fitzsimons COP - CCF Portion		\$5,142,063	
2 Prison COPs		\$13,942,350	
TOTAL - Statutory Obligations		\$21,060,481	
<u>OSPB Requested Projects:</u>			
3 REV - Colorado Integrated Architecture Upgrade		\$7,444,907	
4 Level I Controlled Maintenance		\$24,235,321	
5 HUM - Colorado Mental Health Institutes, Suicide Risk Prevention		\$5,029,005	
6 HUM - Veterans Domiciliary Care Center at Fitzsimons		\$200,000	
COR - CSP II Equipment and Furnishings		\$2,000,000	
TOTAL - Additional Projects Requested		\$38,909,233	
TOTAL - Statutory Obligations + Additional Projects Requested		\$59,969,714	
Funds Available in CCF for Appropriation in FY 2009-10		\$25,639,933	
GF Transfer Required in FY 2009-10 to Fund Statutory Obligations and Requested Projects		\$34,329,781	
<u>Funds Available for Appropriation in FY 2009-10</u>			
	<u>JBC/CDC Calc</u>	<u>OSPB Calc</u>	<u>Difference</u>
Capital Construction Fund - Uncommitted Balance from Prior Year	0	1,410,780	(1,410,780)
1/3 of FY 2007-08 Excess GF Transferred to the Capital Construction Fund	13,960,565	13,960,565	0
Projected Interest to the Capital Construction Fund	7,200,000	19,649,008	(12,449,008)
Uncommitted Balance in the Corrections Expansion Reserve Fund	4,479,368	5,203,497	(724,129)
Projected Interest to the Higher Education Maintenance and Reserve Fund	0	2,300,000	(2,300,000)
TOTAL - Funds Available for Appropriation in FY 2009-10	25,639,933	42,523,850	(16,883,917)