

**COLORADO GENERAL ASSEMBLY
JOINT BUDGET COMMITTEE**



**FY 2010-11 STAFF BUDGET BRIEFING
OVERVIEW OF FY 2010-11 BUDGET REQUEST**

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

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**FY 2010-11 BUDGET BRIEFING
STAFF PRESENTATION TO THE JOINT BUDGET COMMITTEE
OVERVIEW OF FY 2010-11 BUDGET REQUEST**

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OVERVIEW OF FY 2010-11 REQUEST

The departments of state government submitted their FY 2010-11 budget requests on November 2 and November 6. 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 2.6 percent General Fund decrease for Judicial; a 4.2 percent General Fund decrease for Law; a 6.0 percent increase for Treasury; a 4.8 percent decrease for the Legislature; and no General Fund for State.

Table 1 on page 9 reflects the actual requests submitted by Judicial, Law, State, and Treasury. Since the request for the Legislature is not submitted to the JBC, Table 1 reflects a continuation level of General Fund for the Legislature that is meant to merely be a place holder until the Executive Committee provides direction on the percent increase/decrease to be requested by the Legislature. It is also important to note that, based on the original amount appropriated for FY 2009-10 during the 2009 Session, **\$2.5 billion remains under the FY 2009-10 General Fund statutory appropriation limit.** The Joint Budget Committee approved supplemental requests equaling a \$45.4 million General Fund decrease submitted through the 1331 supplemental process during the 2009 interim. The Governor also submitted a plan (a portion on August 25 and a portion on October 28) to balance the state budget based on available revenues. If all the elements of this plan were to be adopted as presented by the Governor, \$3.4 billion would remain under the FY 2009-10 General Fund statutory appropriation limit for FY 2009-10.

Overall the department budget requests for FY 2010-11 (including the requests as submitted by Judicial, Law, State, and Treasury) reflect a General Fund decrease of \$469.7 million subject to the statutory limit as compared to the current level of FY 2009-10 appropriations. If all the elements of the Governor's budget balancing package are adopted, the FY 2010-11 request would reflect an increase of \$373.2 million (5.6 percent) subject to the statutory General Fund limit as compared to FY 2009-10 appropriations as adjusted for the Governor's budget balancing plan.

The budget requests reflect these common assumptions:

- The request does not include any funding for performance based pay awards or salary survey increases for state employees.
- Currently, there is no additional funding for changes to the Health/Life/Dental policy. Funding changes are only included for changes in enrollment and staffing levels.
- No common policy was submitted for inflationary increases in food, utilities, and medical costs.
- No common policy was submitted for community provider rates. However, individual departments may have submitted requests that impact community providers.

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

that:

- Table 1 reflects the November 2 submission including the actual requests for Judicial, Law, State, and Treasury, but assumes a continuing level of funding for the Legislature. The total amount will not exactly coincide with the total amount reflected in the Governor's November 6, 2009 letter to Senator Keller because OSPB assumed different amounts for the elected officials and other branches of state government than were actually requested by these entities.
- The request includes the following state-wide impacts that are not broken down by department in the November 6 request:
 - ❑ \$169.7 million in revenue augmentations (see Table 5 and Table 6, pages 15 and 16 for list of augmentations). These augmentations require legislation to implement.
 - ❑ \$139.3 million reduction based on the Governor's request to lower the statutory reserve from 4.0 percent to 2.0 percent in FY 2010-11 (see Table 2, page 10 and Table 6, page 16). This request requires legislation to implement.
 - ❑ \$95.5 million reduction (based on the Legislative Council Staff September forecast) in the Department of Treasury associated with the requested suspension of the Senior Property Tax Exemption. This request requires legislation to implement. This request is not reflected on Table 1, but is reflected on the General Fund overview (see Table 2, page 10 and Table 6, page 16).
 - ❑ \$20.1 million reduction for the proposal associated with utilizing a 2.5 percent increase in employee contributions and a matching 2.5 percent reduction in the State appropriation for PERA defined benefit and defined contribution plans. This proposal requires legislation to implement. This is reflected on Table 2 and Table 6, pages 10 and 16.
- A General Fund decrease of \$223.5 million (6.9 percent) compared to the current year appropriation is included for K-12 Education. With respect to school finance, the request reflects a \$260.0 million (4.6 percent) decrease in total state and local funding for districts' total program (with \$110.0 million of this reduction beginning in FY 2009-10), estimated to reduce funding per pupil by 5.7 percent, on average. The *state share* of funding is projected to decrease by a total of \$297.2 million (8.0 percent), including a reduction of \$223.3 million General Fund. Among other reductions, the Department requested \$2.1 million in base reductions to discretionary programs funded from the State Education Fund. These reductions include: \$1.1 million supporting regional service areas, \$1.0 million for the Summer School Grant Program, \$40,000 for financial literacy grants, and \$10,000 in grants related to Colorado History Day.
- A General Fund decrease of \$194.1 million (12.2 percent) is included for the Department of Health Care Policy and Financing. The Department's request includes the following significant General Fund increases:(1) \$145.5 million for forecasted caseload and cost growth for the

Medicaid medical and mental health programs; (2) \$9.4 million for caseload and cost growth in the Children's Basic Health Plan; and (3) \$1.7 million for the forecasted caseload and cost growth for the Medicare Modernization Act State Contribution Payment.

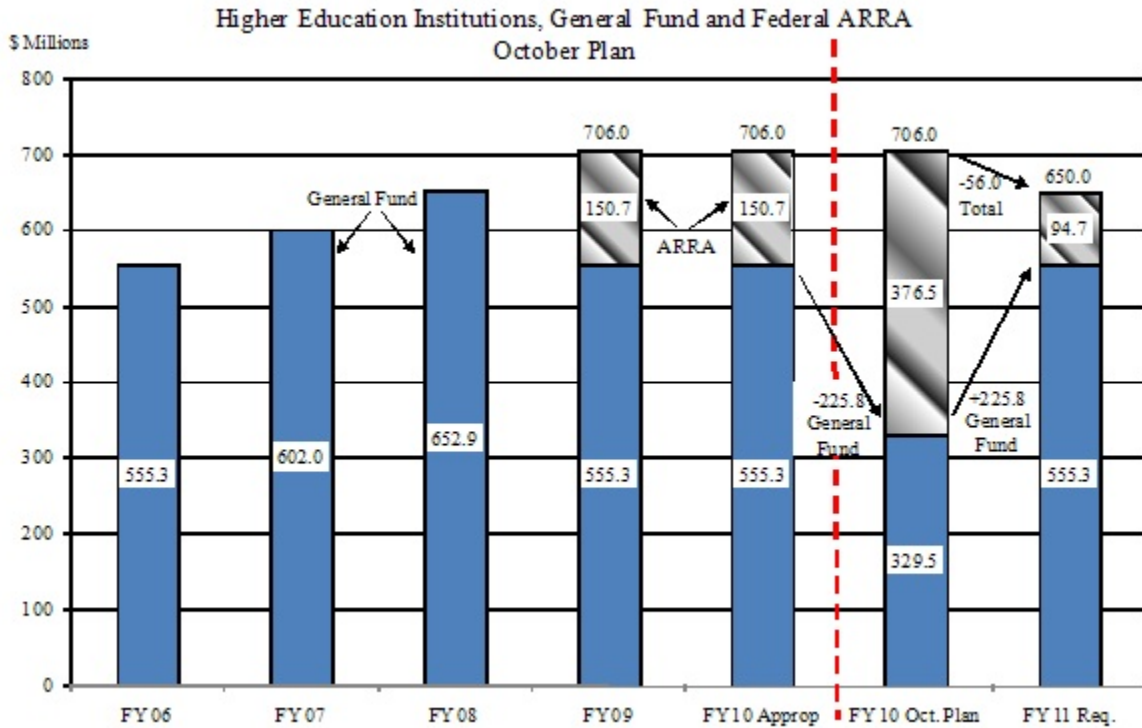
These increases are more than offset by the following significant reductions: (1) \$192.4 million to recognize the increase to the federal financial participation for the Medicaid program under the American Recovery and Reinvestment Act of 2009 (ARRA); (2) \$93.8 million to delay payment of the last four weeks of Medicaid payments in FY 2010-11 until FY 2010-11; (3) \$31.3 million for provider rate reductions in addition to those already proposed in August 2009 and October 2009; (4) \$25.7 million to offset General Fund appropriations in the Medical Services Premiums line item with Amendment 35 tobacco tax funds administered by the Department of Public Health and Environment; (5) \$5.4 million for various proposed Medicaid payment and program efficiency initiatives; and (6) \$2.2 million net reduction related to annualizing enacted and proposed FY 2009-10 budget actions and prior year legislation.

- A General Fund increase of \$0.8 million (0.1 percent) is included for the Department of Corrections. This is primarily comprised of the following increases: (1) \$6.8 million to restore the prior year personal services base reduction; (2) \$3.0 million for additional private prison beds to accommodate projected inmate population growth; (3) \$1.6 million for new community parole officers and additional parole services; (4) \$1.0 million for staff to maintain the systems and the facility at Colorado State Penitentiary II (CSP II) and the Denver Reception and Diagnostic Center (DRDC) new expansion area; (5) \$0.5 million for employee benefits adjustments; and (6) \$0.4 million for additional medical costs associated with the projected inmate population growth.

These increases are primarily offset by the following decreases: (1) \$5.9 million associated with the accelerated transition pilot program; (2) \$2.4 million related to a reduction in education and vocational instructors; (3) \$1.9 million to account for the impacts of H.B. 09-1351, which increased the potential earned time for certain inmates; (4) \$1.8 million to eliminate parole wrap around services; and (5) \$0.5 million related to the statewide information technology staff consolidation.

- The request for General Fund for Higher Education largely matches the FY 2009-10 appropriation to comply with the maintenance of effort requirement of the federal American Recovery and Reinvestment Act (ARRA). In October the Governor proposed reducing FY 2009-10 General Fund for Higher Education by a total of \$225.8 million and replacing the General Fund with federal ARRA funds. This proposed change requires a federal waiver. If the waiver is approved, and the change in funding is adopted by the legislature, there would be a one-time dip in General Fund in FY 2009-10, but the General Fund would need to be restored in FY 2010-11 to comply with the maintenance of effort requirement contained in the federal ARRA legislation. The FY 2010-11 request for federal funds assumes this scenario where more ARRA money is spent in FY 2009-10 and, consequently, reflects a reduction in the available ARRA funds in FY 2010-11. The requested FY 2010-11 ARRA funds of \$94.7 million is \$56

million below the FY 2009-10 appropriation. For tuition and fee increases, the Department requests \$81.2 million spending authority based on rate increases of 9.0 percent for residents and 5.0 percent for nonresidents. The table below summarizes the impact of spending the ARRA money **according to the October Plan submitted by the Governor** and the FY 2010-11 request.



- A General Fund decrease of \$28.7 million (4.3 percent) is included for the Department of Human Services. The requested General Fund decrease includes net reductions of \$13.2 million for Child Welfare Services, \$6.0 million for County Administration, \$5.4 million for Mental Health and Alcohol and Drug Abuse Services, and \$3.6 million for Youth Corrections, among other adjustments. Budget proposals include, among others, a department-wide reduction of \$6.9 million for a 2.0 percent provider rate decrease, a reduction of \$5.7 million to eliminate the County Tax Base Relief appropriation, and a \$3.0 million refinance of General Fund with federal funds in Child Welfare Services. Other components of the request include the continuing impact of spending reductions imposed by the Governor in August 2009, such as a reduction of \$9.0 million associated with the closure of units at the Colorado Mental Health Institute at Fort Logan.
- A General Fund decrease of \$8.7 million (2.6 percent) is reflected in the Judicial Department requests. The Branch's request includes the following significant General Fund increases: (1) \$3.2 million for employee insurance and pension benefits; (2) \$3.2 million to annualize FY

2009-10 budget actions and prior year legislation; (3) \$2.5 million to add staff to address the public defender impact of adding 28 judgeships in FY 2007-08 and FY 2008-09; (4) \$1.0 million for the Office of the Child's Representative for court appointed counsel contracts; (5) \$864,000 for the Alternate Defense Counsel for conflict of interest contracts; (6) \$674,000 for the State Public Defender to restore the 1.82 percent reduction in base personal services funding; and (7) \$294,000 to cover increased leased space costs for the Judicial Department.

These increases are more than offset by the following reductions: (1) \$16.9 million for a statewide FTE reduction plan affecting courts, probation, and Judicial Department administrative offices; (2) \$1.0 million for courthouse furnishings; (3) \$1.0 million for information technology infrastructure costs made possible by implementing an in-house public access system; (4) \$822,000 in one-time operating reductions proposed by the State Public Defender; and (5) \$372,000 based on applying a 0.2 percent personal services base funding reduction.

**GENERAL FUND OVERVIEWS
BASED ON SEPTEMBER 2009 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 2009 revenue estimates** of Gross General Fund revenues, the amount of Rebates and Expenditures, TABOR refunds, and Amendment 23 Transfer to the Education Fund. Table 3 (page 12) is **based on OSPB's September 2009 revenue estimates** of Gross General Fund revenues, the amount of Rebates and Expenditures, TABOR refunds, and Amendment 23 Transfer to the Education Fund,.
- Based on their respective revenue assumptions, the two scenarios reflect the following with regard to FY 2009-10:
 - ❑ The LCS forecast indicates, in the *Moneys in (Deficit)/Excess of the Statutory GF Reserves* line item, the amount (\$44.3 million) that could be increased due to sufficient revenues. However, should more moneys be appropriated in FY 2009-10, it could have an impact on the balancing of FY 2010-11.
 - ❑ The OSPB forecast indicates, in the *Moneys in (Deficit)/Excess of the Statutory GF Reserves* line item, the amount (\$286.8 million) that could be increased due to sufficient revenues. However, should more moneys be appropriated in FY 2009-10, it could have an impact on the balancing of FY 2010-11.
- Both of the scenarios assume the level of General Fund appropriations for FY 2010-11 as requested on November 6. With regard to each scenario:
 - ❑ The LCS scenario reflects, in the *Moneys in (Deficit)/Excess of the Statutory GF Reserves* line item, the amount (\$11.0 million) that could be increased in the FY 2010-11 request because of sufficient revenues beyond the requested appropriations.
 - ❑ The OSPB scenario reflects, in the *Moneys in (Deficit)/Excess of the Statutory GF Reserves* line item, the amount (\$507.5 million) that could be increased in the FY 2010-11 request because of sufficient revenues beyond the requested appropriations.
- A capital construction transfer has been included in both scenarios for FY 2010-11 at a level that would be sufficient to fund the Governor's November 2nd request for capital construction projects and all the required statutory transfers (primarily for certificates of participation and the Correction Expansion Reserve Fund). This amount (\$34.9 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 JBC staff calculations and assumptions can be seen in Table 9 on page 19. *Capital amounts are included in FY2011-12*

in both scenarios to fund continuation of projects requested in FY 2010-11.

- Both of the scenarios assume a statutory reserve of at 2.0 percent in FY 2008-09 through FY 2010-11 as requested by the Governor and a statutory reserve of 4.0 percent in FY 2011-12.
- The General Fund Expenditure Outlook portion of the General Fund Overview is based on caseloads as estimated by JBC staff for the next two 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 to fund projected enrollment increases and annual inflationary increases as required by the Constitution for both school finance and categorical programs (assumes that the General Assembly determines that a negative rate of inflation should be treated in the same manner as a positive rate to comply with constitutional spending requirements).
 - ❑ Medicaid: Based on historical caseloads and growth rate model as calculated from current FY 09-10 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, performance based pay, and Health/Life/Dental. 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 as estimated by JBC staff in the same manner as those for other agencies.

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 reflect minimum caseloads, inflation, and statutory obligations. That is the primary reason the Department's

requests are lower this year.

Table 4 on page 14 provides a summary of the budget balancing actions, by department, requested by the Governor on August 25 and October 28. Table 7 on page 17 reflects the actions taken on 1331 supplementals during the 2009 interim by the JBC. These amounts are reflected in the General Fund Overviews.

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 2009 revenue forecast looks very different from the overview using OSPB's September 2009 revenue forecast. 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 8 on page 18 details how the General Assembly appropriated the General Fund Exempt given the Legislative Council Staff revenue projections in March 2009. In FY 2007-08, the first \$125.0 million was appropriated pursuant to Section 24-77-103.6 (2) and the remaining moneys in the General Fund Exempt Account were 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). For FY 2008-09, the first \$90.0 million was appropriated pursuant to Section 24-77-103.6 (2) and the remaining moneys in the General Fund Exempt Account were split equally among the three areas described in Section 24-77-104.5 (1)(b), C.R.S. For FY 2009-10, revenue is not projected to be sufficient to permit a General Fund Exempt appropriation.

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 2010-11

Table 9 on page 19 reflects the Governor's capital construction request for FY 2010-11 as submitted by OSPB to the Capital Development Committee on November 2, 2009. The list includes \$45.8 million in projects funded from the Capital Construction Fund. As discussed above, based on JBC/LCS staff estimates, a transfer of \$34.9 million would be required from the General Fund to the Capital Construction Fund in FY 2010-11 in order to fund the capital projects as requested.

Table 1
Summary of FY 2009-10 Operating Appropriations and FY 2010-11 Operating Request
Please Note that General Fund Exempt is Included with General Fund

Departments	FY 2009-10 Appropriations					Original Nov 6, 2009 FY 2010-11 OSPB Request					Percent Growth FY 2010-11 as compared to FY 2009-10					Dollar Change in GF
	GF	CF	RF	FF	Total	GF	CF	RF	FF	Total	GF	CF	RF	FF	Total	
Agriculture	6,860,955	27,141,156	1,120,606	3,990,184	39,112,901	5,568,487	28,796,127	1,126,997	4,039,267	39,530,878	-18.8%	6.1%	0.6%	1.2%	1.1%	(1,292,468)
Corrections	677,839,527	40,369,505	42,342,342	595,507	761,146,881	678,668,533	39,956,829	42,479,942	598,099	761,703,403	0.1%	-1.0%	0.3%	0.4%	0.1%	829,006
Education	3,239,416,000	818,134,726	22,758,378	610,508,104	4,690,817,208	3,015,926,875	741,823,053	23,174,569	615,252,686	4,396,177,183	-6.9%	-9.3%	1.8%	0.8%	-6.3%	(223,489,125)
Governor	14,283,355	25,512,170	50,183,795	32,978,780	122,958,100	12,993,223	25,563,149	107,352,450	33,340,815	179,249,637	-9.0%	0.2%	113.9%	1.1%	45.8%	(1,290,132)
Health Care Policy	1,587,903,164	430,809,756	25,546,139	1,971,530,872	4,015,789,931	1,393,771,115	658,316,620	20,342,553	2,468,557,542	4,540,987,830	-12.2%	52.8%	-20.4%	25.2%	13.1%	(194,132,049)
Higher Education	660,575,732	1,373,468,595	585,643,182	170,881,054	2,790,568,563	660,498,274	1,454,890,360	585,703,922	115,007,783	2,816,100,339	0.0%	5.9%	0.0%	-32.7%	0.9%	(77,458)
Human Services	670,638,807	359,676,315	449,135,870	700,743,466	2,180,194,458	641,940,344	338,396,886	424,514,342	687,190,373	2,092,041,945	-4.3%	-5.9%	-5.5%	-1.9%	-4.0%	(28,698,463)
Judicial	336,357,516	102,266,844	7,608,876	4,430,420	450,663,656	327,648,469	106,134,027	7,403,404	6,814,742	448,000,642	-2.6%	3.8%	-2.7%	53.8%	-0.6%	(8,709,047)
Labor	0	61,457,522	1,612,070	95,701,612	158,771,204	0	60,395,016	1,608,787	96,134,403	158,138,206	n/a	-1.7%	-0.2%	0.5%	-0.4%	0
Law	10,008,042	8,155,331	29,883,133	1,293,062	49,339,568	10,261,371	8,889,573	29,190,260	1,282,964	49,624,168	2.5%	9.0%	-2.3%	-0.8%	0.6%	253,329
Legislature	35,162,475	223,640	1,053,816	0	36,439,931	35,162,475	223,640	1,053,816	0	36,439,931	0.0%	0.0%	0.0%	n/a	0.0%	0
Local Affairs	11,889,613	258,645,041	6,108,376	93,374,504	370,017,534	10,743,561	193,476,859	7,156,514	97,180,132	308,557,066	-9.6%	-25.2%	17.2%	4.1%	-16.6%	(1,146,052)
Military Affairs	5,862,332	1,410,190	803,509	195,680,391	203,756,422	5,367,629	1,447,013	803,509	213,814,971	221,433,122	-8.4%	2.6%	0.0%	9.3%	8.7%	(494,703)
Natural Resources	29,680,331	173,426,573	7,310,734	17,400,564	227,818,202	27,425,011	172,005,526	7,576,283	19,448,201	226,455,021	-7.6%	-0.8%	3.6%	11.8%	-0.6%	(2,255,320)
Personnel	6,282,124	8,409,209	166,632,186	0	181,323,519	8,027,418	8,592,994	163,859,758	0	180,480,170	27.8%	2.2%	-1.7%	n/a	-0.5%	1,745,294
Public Health	28,232,074	158,912,259	34,469,429	224,938,456	446,552,218	27,649,862	127,089,664	27,240,614	235,259,915	417,240,055	-2.1%	-20.0%	-21.0%	4.6%	-6.6%	(582,212)
Public Safety	83,212,852	118,861,504	21,216,916	26,639,101	249,930,373	78,198,054	130,827,056	22,011,982	27,408,446	258,445,538	-6.0%	10.1%	3.7%	2.9%	3.4%	(5,014,798)
Regulatory Agencies	1,666,729	69,304,782	8,453,406	1,349,679	80,774,596	1,487,010	69,780,274	8,468,715	1,229,852	80,965,851	-10.8%	0.7%	0.2%	-8.9%	0.2%	(179,719)
Revenue	75,719,920	607,205,180	1,409,966	1,525,374	685,860,440	69,682,378	613,108,313	1,522,745	1,483,200	685,796,636	-8.0%	1.0%	8.0%	-2.8%	0.0%	(6,037,542)
State	0	20,925,810	0	0	20,925,810	0	21,557,758	0	0	21,557,758	n/a	3.0%	n/a	n/a	3.0%	0
Transportation	0	614,161,434	3,955,873	355,397,188	973,514,495	0	659,420,922	5,035,684	369,085,804	1,033,542,410	n/a	7.4%	27.3%	3.9%	6.2%	0
Treasury	1,933,721	293,707,810	0	0	295,641,531	97,485,339	309,151,421	0	0	406,636,760	4941.3%	5.3%	n/a	n/a	37.5%	95,551,618
Capital - Controlled Maintenance Trust	0	0	0	0	0	0	0	0	0	0	n/a	n/a	n/a	n/a	n/a	0
Total	7,483,525,269	5,572,185,352	1,467,248,602	4,508,958,318	19,031,917,541	7,108,505,428	5,769,843,080	1,487,626,846	4,993,129,195	19,359,104,549	-5.0%	3.5%	1.4%	10.7%	1.7%	(375,019,841)
Not Subject to Statutory Limit:																
SB 09-259, Treasury, Sr Citizen Prop Tax Exempt	1,000,000	0	0	0	1,000,000	96,600,000	0	0	0	96,600,000	9560.0%				9560.0%	95,600,000
SB 09-259, Treasury, FPPA	0	0	0	0	0	0	0	0	0	0	n/a				n/a	0
SB 09-259, Revenue, Old Age Heat and Fuel	8,600,000	0	0	0	8,600,000	8,500,000	0	0	0	8,500,000	-1.2%				-1.2%	(100,000)
SB 09-259, Revenue, Cigarette Tax	12,200,000	0	0	0	12,200,000	11,500,000	0	0	0	11,500,000	-5.7%				-5.7%	(700,000)
SB 09-259, Local Affairs, FPPA	4,141,912	0	0	0	4,141,912	4,114,363	0	0	0	4,114,363	-0.7%				-0.7%	(27,549)
Subtotal	25,941,912	0	0	0	25,941,912	120,714,363	0	0	0	120,714,363	365.3%				365.3%	94,772,451
Amendment 35 Tobacco Tax GFE - Not Subject to Statutory Limit:																
HB 09-259, HCPF, Amendment 35 Tobacco Tax	504,000	0	0	0	504,000	489,357	0	0	0	489,357	-2.9%				-2.9%	(14,643)
SB 09-259, Public Health, Amend 35 Tobacco Tax	504,000	0	0	0	504,000	450,000	0	0	0	450,000	-10.7%				-10.7%	(54,000)
Subtotal	1,008,000	0	0	0	1,008,000	939,357	0	0	0	939,357	-6.8%				-6.8%	(68,643)
Total (GF Adjusted for Items Not Subject to Limit)	7,456,575,357	5,572,185,352	1,467,248,602	4,508,958,318	19,005,975,629	6,986,851,708	5,769,843,080	1,487,626,846	4,993,129,195	19,479,818,912	-6.3%	3.5%	1.4%	10.7%	2.5%	(469,723,649)
Currently Subject to Statutory Limit																
Personal Income (2 years prior to FY)	199,483,000,000					208,847,000,000										
Statutory Limit (Personal Income * 5 Percent)	9,974,150,000					10,442,350,000										
Amount (Over)/under Limit	2,517,574,643					3,455,498,292					33.1%					

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

	FY 08-09	FY 09-10	FY 10-11	FY 11-12
1 Beginning GF Reserve	\$327.0	\$437.5	\$176.2	\$150.3
2 GF Nonexempt Revenues	6,737.8	6,544.6	6,458.7	6,543.3
3 GF Exempt Revenues	0.0	0.0	506.7	939.4
4 Transfers/Paybacks	354.3	280.8	2.6	1.5
5 Transfer to Older Americans Act	(8.8)	(10.9)	(10.9)	(10.9)
6 Cash Fund Transfers Approved by JBC	0.0	0.0	0.0	0.0
7 Gov Ritter's August 25 and Oct 28 Budget Balancing Package as Requested by OSPB	0.0	101.7	14.0	0.0
8 Gov Ritter's November 6 Revenue Proposals Requiring Legislative Changes	0.0	14.2	162.7	180.1
9 Year-end Balancing Transfer (Gov's Executive Order D 013 09 pursuant to SB 09-279)	458.1	(458.1)	0.0	0.0
10 TABOR Surplus Liability	0.0	0.0	0.0	0.0
11 TOTAL GF AVAILABLE	\$7,868.4	\$6,909.8	\$7,310.0	\$7,803.7
12				
13 GF Obligations:				
14 GF Appropriations	\$7,410.7	\$7,456.5	\$6,986.9	\$6,966.8
15 1331 Supplementals Requested by OSPB and Elected Officials	0.0	0.0	0.0	0.0
16 1331 Supplementals Approved by JBC	(23.2)	(45.4)	0.0	0.0
17 Gov Ritter's August 25 and Oct 28 Budget Balancing Package as Requested by OSPB	0.0	(817.5)	0.0	0.0
18 Gov Ritter's November 6 Request for One-time Adjustment to PERA	0.0	0.0	(20.1)	20.1
19 Adjustment for Higher Ed ARRA Funds not addressed as yet by OSPB Plan	0.0	0.0	0.0	150.7
20 Adjustment for HCPF FMAP ARRA Funds not addressed as yet by OSPB Plan	0.0	0.0	0.0	176.4
21 Adjusted GF Appropriations Base	7,387.5	6,593.6	6,966.8	7,314.0
22 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 Medicaid Overexpenditures	12.0	0.0	0.0	0.0
24 Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact)	(214.1)	(13.5)	(6.7)	0.0
25 Rebates and Expenditures - Based on Statutory Minimums	135.3	150.4	163.6	203.0
26 Reimbursement for Senior and Veterans Property Tax Exemption	85.5	1.1	96.6	103.0
27 Temporarily Reduce the Senior Property Tax Exemption Benefit Requested by Gov Ritter Nov 6	0.0	0.0	(95.5)	(102.0)
28 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.)	29.0	N/A	N/A	N/A
29 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.)	14.5	N/A	N/A	N/A
30 Transfer to HUTF (Sec. 24-75-219, C.R.S.)	N/A	0.0	0.0	0.0
31 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.)	N/A	0.0	0.0	0.0
32 Capital Construction Transfer	24.9	2.0	34.9	52.5
33 Accounting Adjustments	(43.9)	0.0	0.0	0.0
34 TOTAL GF OBLIGATIONS	\$7,430.9	\$6,733.6	\$7,159.7	\$7,570.5
35				
36 YEAR END GF RESERVE	\$437.5	\$176.2	\$150.3	\$233.2
37 Gov Ritter's 2.0 % Decrease to STATUTORY RESERVE as Requested by OSPB November 6, 2009	N/A	N/A	(139.3)	N/A
38 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.)	147.8	131.9	278.7	292.6
39 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE	\$289.8	\$44.3	\$11.0	(\$59.4)

Table 2 - Continued

	FY 08-09	FY 09-10	FY 10-11	FY 11-12
40 Total Gross General Fund Revenues	\$6,737.8	\$6,544.6	\$6,965.4	\$7,482.7
41 Percent Gross General Fund Revenue Growth	-13.0%	-2.9%	6.4%	7.4%
42				
43 Transfer to the State Education Fund	\$339.9	\$334.3	\$361.1	\$398.7
44				
45 Required TABOR Reserve	\$273.3	\$261.5	\$279.7	\$301.2
46				
47 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)	\$7,399.7	\$6,593.6	\$6,966.8	\$7,314.0
48 Total Percent Growth (Including both items within restriction and exemptions)	3.9%	-10.9%	5.7%	5.0%
49 GF Appropriations Base Available Growth	\$279.8	(\$806.1)	\$373.2	\$347.2
50				
51 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
52 Percent Increase/(Decrease) Over Previous Year	N/A	N/A	4.7%	-1.1%
53				
54 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
55 Adjusted GF Appropriations Base	7,387.5	6,593.6	6,966.8	7,314.0
56 Over/(Under) Calculated Appropriations Restriction	(\$159.6)	(\$3,380.6)	(\$3,475.6)	(\$3,010.9)
57				
58 Year-End GF Reserve Percentage	5.9%	2.7%	2.2%	3.2%
59				
60 Rebates and Expenditures Include (from LCS Forecast)				
61 Cigarette Rebate	\$12.1	\$12.5	\$12.4	\$12.2
62 Old Age Pension	107.4	118.5	129.5	142.2
63 Aged Property Tax & Heating Credit	5.3	8.5	8.0	7.5
64 FPPA	4.0	4.1	4.5	29.9
65 Amendment 35 GFE Expenditures	1.0	0.9	0.9	0.9
66 Treasurer's Loans to School Districts (Off Budget -- Not in Long Bill)	5.5	5.9	8.3	10.3
67 Total Rebates and Expenditures	\$135.3	\$150.4	\$163.6	\$203.0
68				
69 GF Expenditure Outlook based on Caseload as estimated by JBC Staff:				
70 K-12 Education (Based on 5.0% Annual Increase for School Finance - <i>Recommended</i>)			\$242.7	\$174.4
71 Medicaid			162.3	68.7
72 Performance Based Pay/Salary Survey/HLD (Does Not Include Judicial)			8.0	8.7
73 Corrections			13.3	37.3
74 Higher Education			12.9	180.6
75 Human Services			0.5	10.2
76 Judicial (Includes Performance Based Pay/Salary Survey/HLD as Estimated by JBC Staff)			6.3	7.3
77 Total GF Expenditure Estimate			\$446.0	\$487.2
78 Moneys in (Deficit)/Excess of Statutory Reserve less GF Outlook				(\$546.6)

Table 3
General Fund Overview Based On OSPB September 2009 Revenue Estimate
(millions of dollars)

	FY 08-09	FY 09-10	FY 10-11	FY 11-12
1 Beginning GF Reserve	\$327.0	\$436.8	\$418.7	\$646.8
2 GF Nonexempt Revenues	6,737.8	7,016.0	6,936.3	6,846.0
3 GF Exempt Revenues	0.0	0.0	272.5	704.9
4 Transfers/Paybacks	354.3	280.8	0.0	0.0
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 Gov Ritter's August 25 and Oct 28 Budget Balancing Package as Requested by OSPB	0.0	101.7	14.0	0.0
8 Gov Ritter's November 6 Revenue Proposals Requiring Legislative Changes	0.0	14.2	162.7	180.1
9 Year-end Balancing Transfer (Gov's Executive Order D 013 09 pursuant to SB 09-279)	458.1	(458.1)	0.0	0.0
10 TABOR Surplus Liability	0.0	0.0	0.0	0.0
11 TOTAL GF AVAILABLE	\$7,868.4	\$7,147.4	\$7,795.9	\$8,368.4
12				
13 GF Obligations:				
14 GF Appropriations	\$7,410.7	\$7,456.5	\$6,986.9	\$6,966.8
15 1331 Supplementals Requested by OSPB and Elected Officials	0.0	0.0	0.0	0.0
16 1331 Supplementals Approved by JBC	(23.2)	(45.4)	0.0	0.0
17 Gov Ritter's August 25 and Oct 28 Budget Balancing Package as Requested by OSPB	0.0	(817.5)	0.0	0.0
18 Gov Ritter's November 6 Request for One-time Adjustment to PERA	0.0	0.0	(20.1)	20.1
19 Adjustment for Higher Ed ARRA Funds not addressed as yet by OSPB Plan	0.0	0.0	0.0	150.7
20 Adjustment for HCPF FMAP ARRA Funds not addressed as yet by OSPB Plan	0.0	0.0	0.0	176.4
21 Adjusted GF Appropriations Base	7,387.5	6,593.6	6,966.8	7,314.0
22 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 Medicaid Overexpenditures	12.0	0.0	0.0	0.0
24 Estimated Federal Medical Assistance Percentage (FMAP) Changes (includes SB264 impact)	(214.1)	(13.5)	(6.7)	0.0
25 Rebates and Expenditures - Based on Statutory Minimums	136.0	145.5	153.0	187.7
26 Reimbursement for Senior and Veterans Property Tax Exemption	85.5	1.1	99.4	105.1
27 Temporarily Reduce the Senior Property Tax Exemption Benefit Requested by Gov Ritter Nov 6	0.0	0.0	(98.3)	(103.9)
28 Funds in Prior Year Excess Reserve to HUTF (Section 24-75-218, C.R.S.)	29.0	N/A	N/A	N/A
29 Funds in Prior Year Excess Reserve to Capital Construction (Section 24-75-218, C.R.S.)	14.5	N/A	N/A	N/A
30 Transfer to HUTF (Sec. 24-75-219, C.R.S.)	N/A	0.0	0.0	0.0
31 Transfer to Capital Construction (Sec. 24-75-219, C.R.S.)	N/A	0.0	0.0	0.0
32 Capital Construction Transfer	24.9	2.0	34.9	52.5
33 Accounting Adjustments	(43.9)	0.0	0.0	0.0
34 TOTAL GF OBLIGATIONS	\$7,431.6	\$6,728.7	\$7,149.1	\$7,555.4
35				
36 YEAR END GF RESERVE	\$436.8	\$418.7	\$646.8	\$813.0
37 Gov Ritter's 2.0 % Decrease to STATUTORY RESERVE as Requested by OSPB November 6, 2009	N/A	N/A	(139.3)	N/A
38 STATUTORY RESERVE (Section 24-75-201.1 (1) (d), C.R.S.)	147.8	131.9	278.7	292.6
39 MONEYS IN (DEFICT)/EXCESS OF THE STATUTORY GF RESERVE	\$289.1	\$286.8	\$507.5	\$520.4

Table 3 - Continued

	FY 08-09	FY 09-10	FY 10-11	FY 11-12
40 Total Gross General Fund Revenues	\$6,737.8	\$7,016.0	\$7,208.8	\$7,550.9
41 Percent Gross General Fund Revenue Growth	-13.0%	4.1%	2.7%	4.7%
42				
43 Transfer to the State Education Fund	\$339.9	\$356.5	\$365.5	\$388.9
44				
45 Required TABOR Reserve	\$273.9	\$275.8	\$287.7	\$303.8
46				
47 GF Approp Base (Adj GF approp base + K-12 Capital + Amt Deemed Exempt + Medicaid Over)	\$7,399.7	\$6,593.6	\$6,966.8	\$7,314.0
48 Total Percent Growth (Including both items within restriction and exemptions)	3.9%	-10.9%	5.7%	5.0%
49 GF Appropriations Base Available Growth	\$279.8	(\$806.1)	\$373.2	\$347.2
50				
51 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
52 Percent Increase/(Decrease) Over Previous Year	N/A	N/A	4.9%	-0.9%
53				
54 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
55 Adjusted GF Appropriations Base	7,387.5	6,593.6	6,966.8	7,314.0
56 Over/(Under) Calculated Appropriations Restriction	(\$159.6)	(\$3,381.4)	(\$3,498.2)	(\$3,056.0)
57				
58 Year-End GF Reserve Percentage	5.9%	6.4%	9.3%	11.1%
59				
60 Rebates and Expenditures Include (from LCS Forecast)				
61 Cigarette Rebate	\$12.1	\$11.5	\$11.5	\$11.6
62 Old Age Pension	108.1	115.4	116.5	121.1
63 Aged Property Tax & Heating Credit	5.3	8.4	8.5	8.6
64 FPPA	4.0	4.1	4.1	29.4
65 Amendment 35 GFE Expenditures	1.0	0.9	0.9	0.9
66 Treasurer's Loans to School Districts (Off Budget -- Not in Long Bill)	5.5	5.2	11.5	16.1
67 Total Rebates and Expenditures	\$136.0	\$145.5	\$153.0	\$187.7
68				
69 GF Expenditure Outlook based on Caseload as estimated by JBC Staff:				
70 K-12 Education (Based on 5.0% Annual Increase for School Finance - <i>Recommended</i>)			\$242.7	\$174.4
71 Medicaid			162.3	68.7
72 Performance Based Pay/Salary Survey/HLD (Does Not Include Judicial)			8.0	8.7
73 Corrections			13.3	37.3
74 Higher Education			12.9	180.6
75 Human Services			0.5	10.2
76 Judicial (Includes Salary Increases/HLD)			6.3	7.3
77 Total GF Expenditure Estimate			\$446.0	\$487.2
78 Moneys in (Deficit)/Excess of Statutory Reserve less GF Outlook				\$33.2

Table 4
Appropriation Actions as Requested August 25, 2009 and October 28, 2009 in Governor Bill Ritter's FY 2009-10 Budget Balancing Package

Department	FY 2009-10			FTE			FY 2010-11			FTE		
	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	(73,409,462)	47,565,311	(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	(474,107,351)	311,803,530	(162,303,821)	0.0	(0.2)	0.0	(74,608,998)	(47,245,800)	(121,854,798)	0.0	(0.2)	0.0
Higher Ed Total	(225,935,058)	147,908,430	(78,026,628)	0.0	0.0	0.0	(102,870)	(4,958)	(107,828)	0.0	0.0	0.0
Human Services Total	(20,918,009)	(21,092,976)	(42,010,985)	0.0	(20.2)	(109.4)	(14,299,198)	(33,898,837)	(48,198,035)	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)	0	(28,900)	0.0	0.0	0.0	(28,900)	0	(28,900)	0.0	0.0	0.0
Capital Construction Total	0	0	0	0.0	0.0	0.0	0	0	0	0.0	0.0	0.0
Grand Total	(817,498,856)	465,413,078	(352,085,778)	0.0	(86.0)	(123.3)	(143,255,922)	(80,723,064)	(223,978,986)	8.7	(96.3)	(212.6)
Difference between FY 2009-10 and FY 2010-11							674,242,934	(546,136,142)	128,106,792	8.7	(10.3)	(89.3)

**Table 5
General Fund Revenue Actions as Requested in August 25, 2009 and October 28, 2009 Governor Bill Ritter's FY 2009-10 Budget Balancing Package**

Department	Date Submitted	Request Title	FY 2009-10 GF	FY 2010-11 GF	Comments
Cash Transfers:					
Governor	25-Aug	Sno-Cat Replacement	230,520	0	
Higher Education	28-Oct	Fitzsimmons Trust Cash Fund Transfer	6,000,000	0	
Labor	25-Aug	Employment Support Fund	5,000,000	0	
Local Affairs	25-Aug	Waste Tire Fund	2,700,000	0	
Local Affairs	25-Aug	Local Government Permanent Fund	14,305,697	0	
Local Affairs	25-Aug	Local Government Limited Gaming Impact Fund	5,100,000	0	
Local Affairs	25-Aug	Local Government Severance Tax Fund	7,600,000	0	
Local Affairs	28-Oct	Severance Tax Grant Funds	37,400,000	0	
Personnel	25-Aug	Emergency Controlled Maintenance Fund in the Capital Construction Fund	335,000	0	
Personnel	25-Aug	Fund 91S Employee Benefits Plan - Financial Relief Credit from Kaiser	3,354,593	0	
Transportation	25-Aug	Law Enforcement Assistance Fund (LEAF)	<u>1,948,639</u>	<u>0</u>	
TOTAL CASH TRANSFERS			83,974,449	0	
Other Revenue Actions:					
Human Services	25-Aug	Old Age Pension Cost of Living Adjustment	6,127,916	7,033,507	
Personnel	25-Aug	General Fund Revenue from Additional Procurement Card Rebates	800,000	0	
Capital Construction	25-Aug	Refinance Certificates of Deposits	<u>10,750,000</u>	<u>7,000,000</u>	Updated Based on November 6, 2009 Budget Request
TOTAL OTHER REVENUE ACTIONS			17,677,916	14,033,507	
GRAND TOTAL REVENUES			<u>101,652,365</u>	<u>14,033,507</u>	

Table 6
Summary of Governor Ritter November 6 Requests Requiring Legislative Changes

Dept	Proposal	FY 09-10	FY 2010-11	FY 2011-12	Notes
Revenue Proposals:					
1	Governor Revise Gaming Fund Distributions in FY 2009-10 and FY 2010-11	14,200,000	21,400,000	0	
2	Various Legislative Authority Provided to the Governor for Year-End Transfers	0	0	0	Amount requested not yet identified
3	Pub Safety Refinance LEAF to HUTF	0	1,082,980	1,082,980	Pub Safety DI #13
4	Revenue Treasury Offset Program	0	4,200,000	4,200,000	Revenue DI #1
5	Revenue Delinquency Billings	0	4,196,000	5,035,200	Revenue DI #2
6	Revenue Suspend Exemption for Direct mail Advertising	0	1,450,000	1,450,000	Duration requested 3 years
7	Revenue Suspend Exemption for Industrial and Manufacturing Energy Use	0	48,000,000	48,000,000	Duration requested 2 years
8	Revenue Eliminate Exemption for Non-Essential Food Containers	0	2,100,000	2,100,000	Duration requested is ongoing
9	Revenue Eliminate Exemption For Candy and Soft Drinks	0	17,900,000	17,900,000	Duration requested is ongoing
10	Revenue Suspend Exemption for Agricultural Compounds and Bull Semen	0	1,500,000	1,500,000	Duration requested 3 years
11	Revenue Suspend Exemption for Pesticides	0	2,900,000	2,900,000	Duration requested 3 years
12	Revenue Limit Corporate Enterprise Zone Investment Tax Credit to \$250,000	0	4,450,000	8,900,000	Duration requested 3 years
13	Revenue Revise Alternative Fuel Vehicle Credits	0	1,250,000	2,500,000	Duration requested is ongoing
14	Revenue Limit Gross Conservation Easement Credits	0	13,000,000	26,000,000	Duration requested 3 years
15	Revenue Elimination of Alternative Minimum Tax and Tax Credit	0	2,500,000	5,000,000	Duration requested is ongoing
16	Revenue Eliminate Software Exemption	0	15,000,000	15,000,000	Duration requested is ongoing
17	Revenue Enforce Sales Tax Collection for Online Purchases	0	5,000,000	5,000,000	Duration requested is ongoing
18	Revenue Limit Net Operating Loss to \$250,000	0	<u>16,750,000</u>	<u>33,500,000</u>	Duration requested 3 years
19	Total Governor Ritter Revenue Proposals on November 6	14,200,000	162,678,980	180,068,180	
Appropriations Subject to Statutory Limit Proposals:					
20	All One-time adjustment to Employee and Employer PERA Contributions	0	(20,092,204)	20,092,204	
Appropriations Not Subject to the Statutory Limit Proposals:					
21	Treasury Temporarily Reduce the Senior Property Tax Exemption Benefit	0	(98,269,675)	(103,924,113)	Amount based on OSPB Forecast
22	Statewide Authority to Maintain The Statutory Reserve at 2 Percent Rather Than 4 Percent	0	(139,300,000)	0	Amount based on OSPB Forecast

**Table 7
2009 Interim 1331 Supplemental Requests**

June 2009 Operating 1331 Supplemental Requests

Department	Issue	OSP/State Request						JBC Action						
		GF	FY 2008-09 Other Funds	Total	GF	FY 2009-10 Other Funds	Total	GF	FY 2008-09 Other Funds	Total	GF	FY 2009-10 Other Funds	Total	
1 Corrections	Food Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 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	0	0
3 HCPF	Refinance CBMS Improvements	(396,866)	(442,621)	(839,487)	0	0	0	(396,866)	(442,621)	(839,507)	0	0	0	0
4 HCPF	Nurse Home Visitor Program Federal Funds Repayment	0	0	0	0	0	0	0	0	0	0	0	0	0
5 HCPF	Federal Funds Replacement for CDPHE Facility Survey Certification	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Higher Education	Emergency True-up	0	0	0	0	0	0	0	0	0	0	0	0	0
7 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	0	0
8 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	0	0
9 Personnel	Integrated Document Factory Personal Services True-up	0	0	0	0	0	0	0	0	0	0	0	0	0
11 Total		(\$23,169,492)	\$25,391,216	\$2,221,724	(\$45,400,000)	\$45,400,000	\$0	(\$23,469,512)	\$25,391,216	\$1,921,704	(\$45,400,000)	\$45,400,000	\$0	\$0

June 2009 Capital Construction 1331 Supplemental Requests

Department	Issue	OSP/State Request						JBC Action						
		CCFE	FY 2008-09 Other Funds	Total	CCFE	FY 2009-10 Other Funds	Total	CCFE	FY 2008-09 Other Funds	Total	CCFE	FY 2009-10 Other Funds	Total	
19 Higher Ed	Mines - Parking Garage	\$0	\$0	\$0	\$0	\$10,454,387	\$10,454,387	\$0	\$0	\$0	\$0	\$0	\$10,454,387	\$10,454,387
20 Higher Ed	Mesa - Saunders Field House	0	3,627,000	3,627,000	0	0	0	0	3,627,000	3,627,000	0	0	0	0
21 Higher Ed	CU-Denver - Health and Wellness	0	0	0	0	37,720,827	37,720,827	0	0	0	0	37,720,827	37,720,827	
22 Higher Ed	Cu-Boulder - Systems Biotech	0	0	0	0	135,121,152	135,121,152	0	0	0	0	135,121,152	135,121,152	
24 Total		\$0	\$3,627,000	\$3,627,000	\$0	\$183,296,366	\$366,592,732	\$0	\$3,627,000	\$3,627,000	\$0	\$183,296,366	\$183,296,366	

September 2009 Operating 1331 Supplemental Requests

Department	Issue	OSP/State Request						JBC Action					
		GF	FY 2008-09 Other Funds	Total	GF	FY 2009-10 Other Funds	Total	GF	FY 2008-09 Other Funds	Total	GF	FY 2009-10 Other Funds	Total
31 Education	Postsecondary and Workforce Readiness Assessments Pilot Program	\$0	\$0	\$0	\$0	\$190,133	\$190,133	\$0	\$0	\$0	\$0	\$184,367	\$184,367
32 Education	State Share Funding for Steamboat Springs School District	0	0	0	0	3,684,365	3,684,365	0	0	0	0	3,684,365	3,684,365
33 Human Services	TANF Emergency Fund Initiatives	0	0	0	0	28,957,513	28,957,513	0	0	0	0	28,957,513	28,957,513
34 Local Affairs	TANF Emergency Fund Initiatives	0	0	0	0	0	0	0	0	0	0	16,000,000	16,000,000
35 Judicial	Pub Defender - Boulder Family Advocate Funding Source Change	0	0	0	0	40,000	40,000	0	0	0	0	40,000	40,000
37 Total		\$0	\$0	\$0	\$0	\$32,872,011	\$32,872,011	\$0	\$0	\$0	\$0	\$48,866,245	\$48,866,245

		JBC Action					
		GF	FY 2008-09 Other Funds	Total	GF	FY 2009-10 Other Funds	Total
Total Operating 1331 Supplementals Approved by JBC		(\$23,469,512)	\$25,391,216	\$1,921,704	(\$45,400,000)	\$94,266,245	\$48,866,245

Table 8

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

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

Table 9
Capital Construction Request

	<u>FY 2010-11</u>	<u>FY 2011-12</u>
<i>Statutory Obligations:</i>		
1 5-year Sentencing Bills	2,684,165	1,126,485
2 COPs		
3 Fitzsimons COP	13,143,213	13,144,713
4 Less LCS forecast of tobacco revenues to Fitzsimons Trust Fund	<u>8,000,000</u>	<u>8,000,000</u>
5 <i>Fitzsimons COP - CCF Portion</i>	5,143,213	5,144,713
6 <i>Prison COPs</i>	7,749,688	17,619,750
7 TOTAL - Statutory Obligations	15,577,066	23,890,948
<i>OSPB Requested Projects:</i>		
8 REV Colorado Integrated Tax Architecture Upgrade	10,177,308	8,628,383
9 Level I Controlled Maintenance	<u>20,000,000</u>	<u>20,000,000</u>
10 TOTAL - Additional Projects Requested	30,177,308	28,628,383
11 TOTAL - Statutory Obligations + Additional Projects Requested	45,754,374	52,519,331
12 Funds Available in CCF for Appropriation in FY 2010-11	10,834,105	
13 GF Transfer Required to Fund Statutory Obligations and Requested Projects	34,920,269	52,519,331