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EXHIBIT 1
DATE Feb 7, 2011
HB 316

Legislative Fiscal Division
State Special Fund Analysis

HB 316 Allocation Bill - Section E Impacts

Agency	Name	Fund Name	Source of Funds	Statute	Supports	Present Law FY 2012	Present Law FY 2013	Estimated Impact FY 2012	Estimated Impact FY 2013	HB 316 Section #	HB 316 Page #	Over Budgeted**	Comment
5115	Montana State Library	02340 Coal Tax Shared SSR	Coal Severance Tax Allocation (5.46%)	15-35-108	Library federation grants to assist local libraries; costs of participating in regional and national networking; periodic database. Coal Tax Shared account is also used to fund DNRC and Dept of Ag	$2,858,000	$2,906,000	($285,800)	($290,600)	1	2	X	See attached fund analysis
5114	Montana Arts Council	09037 Capitol Art Trust (Cultural Trust)	Coal Severance Tax Allocation (0.63%)	15-35-108	HB 316 reduces the allocation of coal severance taxes to the cultural trust. This will impact future interest earnings in the cultural trust. The cultural & aesthetic grants and the related administrative costs in the Montana Arts Council are funded from the cultural trust earnings.	$330,000	$335,000	($33,000)	($33,500)	1	2		HB 316 reduces the allocation of the coal severance tax to the cultural trust to 0.567%.
5114	Montana Arts Council	02009 Cultural & Aesthetic Projects	Cultural Trust Earnings	15-35-108	The cultural and aesthetic grants and the related administrative costs in the Montana Arts Council are funded from the cultural trust earnings	$543,000	$560,000			1	2	X	Minimal fiscal impact
5117	Montana Historical Society	02123 Sites & Signs	Lodging Facility Use Tax (1%)	15-65-121	Installation or maintenance of roadside historical signs and historic sites	$183,000	$190,000	($18,300)	($19,000)	9	14		Statutorily appropriated to the Montana Historical Society. HB 316 reduces the allocation of the lodging facility use tax for historical sites and signs to 0.9%.
5102	Montana University System Bureau of Mines	02289 Bureau Of Mines Groundwater	Resource Indemnity Trust Interest	15-38-202	Bureau of Mines Groundwater Research Program	$300,000	$300,000	($30,000)	($30,000)	5	11		See attached fund analysis
5102	Montana University System UM Missoula	02111 Accommodation Tax Account	Lodging Facility Use Tax (2.5%)	15-65-121	Travel Research costs (UM-Missoula)	$457,000	$474,000	($45,700)	($47,400)	9	14		Statutorily appropriated to the Montana University System. HB 316 reduces the allocation of the lodging facility use tax for travel research to 2.25%.
5102	Montana University System	02443 University Millage	Oil & Natural Gas Production Tax	15-36-331	University System - Campus General Operating Budgets	$18,508,238	$19,955,748	$250,262	$246,034	2	8		This account is also impacted by HB 42
5102	Montana University System Bureau of Mines	02576 Natural Resource Operations Acct	Oil & Natural Gas Production Tax Metal Mines Tax Resource Indemnity Trust Interest	15-36-331	Bureau of Mines general operating budget	$3,153,838	$4,168,877	($315,384)	($348,533)	2 3 5	8 8 11	X	See attached fund analysis
5102	Montana University System MSU-Northern	02944 Motorcycle Safety Training	Motorcycle Endorsement Fee	61-5-121	Statewide Montana Motorcycle Safety Program	$32,000	$23,000	($3,200)	($2,300)	29	33		Minimal fiscal impact
3501	Office of Public Instruction	02402 Traffic & Safety Education	Driver's License Fees	61-5-121	Statewide Traffic Safety education	$1,004,000	$869,000	($100,400)	($86,900)	29	33		

*Revenue source is not included in the revenue estimates adopted by the Revenue and Transportation Interim Committee on November 19, 2010.

**Overbudgeted indicates that there is not enough revenue to fund legislative action

Coal Tax Shared Account State Special Revenue (02340) Funding Analysis
FY 2010 through FY 2013

Item	FY 2010 Actual	FY 2011 Appropriated	FY 2012 Budgeted	FY 2013 Budgeted	Subcommittee Action as % of Executive Budget Proposal
Beginning Fund Balance	$1,333,774	$1,142,275	$1,070,659	$468,948	
Expenditures[1]					
Montana State Library	$629,975	$630,007	$509,800	$509,800	93%
Natural Resources & Conservatio	1,635,089	1,686,398	2,283,600	2,280,264	100%
Agriculture	338,523	588,211	380,511	380,464	95%
Total Expenditures	$2,603,587	$2,904,616	$3,173,911	$3,170,528	
Revenues[2]	$2,412,088	$2,833,000	$2,858,000	$2,906,000	
Ending Fund Balance	$1,142,275	$1,070,659	$754,748	$204,420	
HB 316 Impact-10%			*($285,800)*	*($290,600)*	
Ending Fund Balance w/HB 316	$1,142,275	$1,070,659	$468,948	($86,180)	

[1] FY 2012 and FY 2013 expenditures reflect HB 2 action by joint appropriations subcommittees
[2] HJ 2 estimates

Resource Indemnity Fund Analysis 2013 Biennium

Related Funds	02010 Oil & Gas	02022 Future Fish	02070 HazWas	02107 ECA	02162 EQPF	02216 Wa Sto	02289 GRW	02472 Orphan Share	02576 Operations
Beginning FY 2011 Fund Balance	$328,242	$1,574,165	$517,314	$856,456	$3,578,886	$1,615,026	$90,123	$10,516,467	$2,798,954
RIT Interest		500,000	115,180	0	39,870	0	300,000		287,950
STIP				2,500		5,000		10,400	
RIGWA					351,211		366,000		
Metal Mines Tax									796,000
Oil and Gas Tax								3,132,925	1,519,311
Other Income	0				4,850,000				
FY 2011 Total Revenues & Fund Balance	$328,242	$2,074,165	$632,494	$858,956	$8,819,967	$1,620,026	$756,123	$13,659,792	$5,402,215
FY 2011 Appropriations	(147,953)	0	(551,349)	0	(7,288,249)	(1,277,099)	(666,000)	(8,892,974)	(4,911,291)
FY 2011 Budget Amendment									
Transfers	0							(1,200,000)	
Reserved for Capital Appropriations									
Grant Commitments		(2,074,165)							
Projected Fund Balance Ending FY 2011	$180,289	$0	$81,145	$858,956	$1,531,718	$342,927	$90,123	$3,566,818	$490,924
Revenues for 2013 Biennium									
RIT Interest - Direct	$0	$1,000,000	$104,260	$0	$36,090	$500,000	$600,000		$260,650
RIGWA			818,172		818,172		732,000		0
Anticipated reversions					1,928,000			8,500,000	683,552
Short Term Investment Pool - Interest			1,000	2,500	100,000	10,000			
Admin Fees						40,000			
Metal Mines Tax									1,865,000
Oil and Gas Tax								6,164,289	4,513,513
Agency Generated Revenues	31,400				4,265,000				
Transfers - From Water Adjudication									
Transfers - Other								(2,400,000)	
Carry forward								(2,550,000)	
Projected Fund Balance Beginning FY 2012	$211,689	$1,000,000	$1,004,577	$861,456	$8,678,980	$892,927	$1,422,123	$13,281,107	$7,813,639
Appropriations for 2013 Biennium									
UM-Bureau of Mines							(1,332,000)		(351,772)
DNRC	(200,000)								(1,774,042)
DEQ			(944,928)		(8,638,190)			(1,527,847)	(3,958,735)
DEQ HB 5								(6,000,000)	
Future Fisheries		(1,000,000)							
Judiciary-Water Court									(2,044,355)
Governor's Office - Emergency Authority*				(861,456)					
Total Appropriations	($200,000)	($1,000,000)	($944,928)	($861,456)	($8,638,190)	$0	($1,332,000)	($7,527,847)	($8,128,904)
Ending Fund Balance	$11,689	$0	$59,649	$0	$40,790	$892,927	$90,123	$5,753,260	($315,265)
Impact of HB 316	*$0*	*($100,000)*	*($92,243)*	*$0*	*($85,426)*	*($50,000)*	*($60,000)*	*($616,426)*	*($663,916)*
Ending Fund Balance w/HB 316	$11,689	($100,000)	($32,594)	$0	($44,636)	$842,927	$30,123	$5,136,834	($979,181)