

Legislative Fiscal Division General Fund Balance Sheet

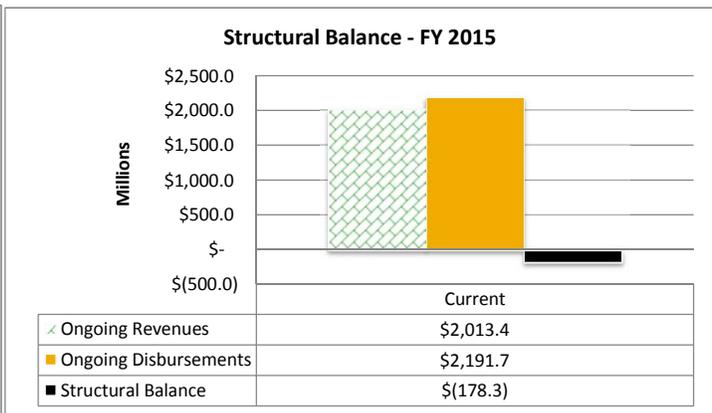
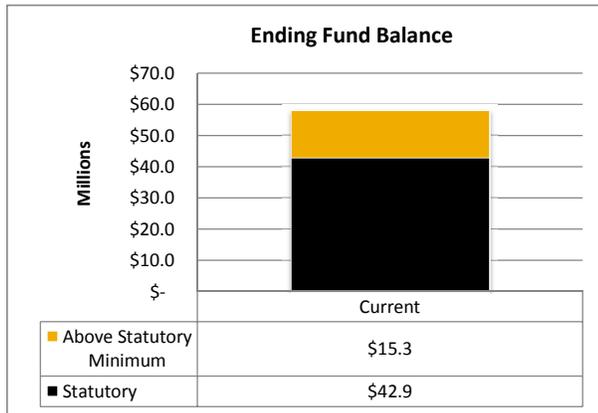
2015 Biennium (Figures In Millions)

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	Actual FY 2012	Estimated FY 2013	LEG Proposed FY 2014	LEG Proposed FY 2015	FY 2015 Biennium
Beginning Fund Balance	\$341.9	\$453.2	\$465.3	\$233.3	\$465.3
Revenues					
Revenue / SJ2 Revenue Estimates	\$1,879.8	1,987.3	2,044.5	2,124.2	4,168.7
SJ 2 Adjustments		6.2	11.7	13.2	24.9
Revenue Legislation		<u>(0.3)</u>	<u>(41.9)</u>	<u>(77.0)</u>	<u>(118.9)</u>
Total Available Funds	\$2,221.7	\$2,446.4	\$2,479.6	\$2,293.7	\$4,540.0
Disbursements					
HB2 General Appropriation Bill	1,587.9	1,642.3	1,761.1	1,810.1	3,571.2
Statutory Appropriations	171.2	200.9	199.8	214.1	413.9
Non-Budgeted Transfers	15.5	15.0	13.3	11.8	25.1
Supplemental Appropriations		118.8	0.0	0.0	0.0
Feed Bill Appropriations	1.4	1.9	1.4	11.1	12.5
Anticipated Reversions		(11.1)	(7.8)	(8.0)	(15.8)
Non-HB2 Legislation	3.7	13.4	196.4	108.7	305.2
Prior Year Adjustments	<u>(5.1)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Disbursements	\$1,774.6	\$1,981.1	\$2,164.2	\$2,147.8	\$4,312.0
Other Adjustments					
Fund Adjustment	\$6.1				
K-12 BASE Aid Bills					
HB 377 - Increase Contributions & Funding for TRS, revise GAI			(26.9)	(27.0)	(53.9)
HB 454 - Funding for PERS defined benefit plan, revise GABA			(0.4)	(0.4)	(0.8)
HB213 - Tuition tax credit for non public school education			0.0	0.4	0.4
SB175 - Generally Revise Public Education Funding			(54.3)	(60.2)	(114.5)
SB14 - Provide ANB payments for 19 year olds			(0.4)	(0.5)	(0.9)
SB369 - Revise state cabin leasing laws			(0.1)	(0.1)	(0.2)
Total Other Adjustments	\$6.1	\$0.0	(\$82.1)	(\$87.8)	(\$169.9)
Projected Ending Balance	\$453.2	\$465.3	\$233.3	\$58.1	\$58.1

	<u>Fiscal 2014</u>	<u>Fiscal 2015</u>	
Structural Balance Calculation			
Anticipated Revenues 2015 Biennium	2,014.3	2,060.4	
One-Time Only Revenue	(0.1)	(46.9)	
Anticipated Disbursements 2015 Biennium	(2,246.3)	(2,235.6)	
One-Time Only Disbursements - Legislation	131.0	23.0	
One-Time Only Disbursements - HB 2	18.6	20.8	
Anticipated Structural Balance	(82.5)	(178.3)	Warning
Unfunded Retirement Systems Costs - Not Addressed	0.0	0.0	
Adjusted Structural Balance	(82.5)	(178.3)	Warning

Fiscal Condition Without Legislative Action

Beginning Fund Balance (Without 2013 Feed Bill & Supplementals)	\$591.5	+	
SJ2 Revenue Estimates - As introduced	4,168.7	+	
Base Appropriations (FY2012 Actual *2)	(3,155.7)	-	
Estimated Reversions/Feed Bill	3.3	+	
Estimated Statutory Appropriations	(413.9)	-	
Estimated Transfers	(25.1)	-	
Estimated Adjustments & Residual Transfers	<u>0.0</u>	+	
Ending Fund Balance Without Legislative Action		=	\$1,168.9

Summary of Legislative Action - Dollar Change From Above Amounts

Revenue Adjustments

SJ 2 Revenue Estimates			+	31.1
Senate Taxation	Passed 1/18/13	31.1		
Senate Floor	Passed 1/23/13	0.0		
House Taxation	Passed 2/01/13	0.0		
House Floor	Passed 2/06/13	0.0		
Revenue Legislation (See Table 1 For Detailed Bill Listing)			-	-119.2

Appropriation Adjustments

HB2 General Appropriation Bill	<u>Present Law</u>	<u>New Proposal</u>	-	-415.5
General Government	-9.6	15.3		
Health & Human Services	-86.1	33.1		
Natural Resources & Transportation	-5.5	1.6		
Judicial Branch, Law Enforcement, Justice	-25.8	9.9		
Education	<u>-204.1</u>	<u>24.6</u>		
Total General Appropriation Bill	-331.1	84.4		
Other Appropriation Legislation (See Table 1 For Detailed Bill Listing)			-	-437.3

Other Adjustments

Estimated K-12 Supplemental			-	-169.9
Total Legislative Action				-1,110.7

Fiscal Condition With Legislative Action	\$1,168.9	+	-\$1,110.7	=	\$58.1
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Tickler Notices

- 1 -Per 17-7-140, MCA, the minimum balance required is approximately \$42.9 million based on the current budget.
- 2 -The fiscal condition above includes the Governor's authority to expend \$16.5 million from the general fund account for emergencies, including fire suppression. Additional resources available from the fire suppression fund are approximately \$30 million due to transfers in HB 3 and HB 354. Fire suppression costs average approximately \$23.8 million per year or \$47.6 million for the biennium.

Legislative Fiscal Division General Fund Status Sheet

2015 Biennium (Figures In Millions)

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Table 1 - Detail of Legislative Action

Bill Number	Short Description of Proposed Legislation	Revenue Impact	Appropriation Impact*	Potential Impact **	Total Impact
LAW HB0001	Feed bill	0.000	-9.231	0.000	-9.231
2nd House HB0002	General Appropriations Act	0.000	-0.100	0.000	-0.100
2nd House HB0003	Supplemental appropriations	0.000	-118.799	0.000	-118.799
1st House HB0005	Long-range building appropriations	0.000	-94.203	0.000	-94.203
2nd House HB0006	Renewable resource grants	0.000	-3.474	0.000	-3.474
2nd House HB0010	Long-range information technology appropriations	0.000	-10.452	0.000	-10.452
2nd House HB0011	Treasure state endowment program	0.000	-22.500	0.000	-22.500
2nd House HB0012	Appropriate funds for provider payments	0.000	-6.482	0.000	-6.482
1st House HB0013	State employee pay plan	0.000	-59.100	0.000	-59.100
2nd House HB0016	Revise involuntary commitment and emergency detention laws	0.279	0.000	-0.151	0.128
2nd House HB0019	Revise penalty and interest provisions related to tax law enforcement	-3.341	0.000	-0.095	-3.436
2nd House HB0066	Allow for electronic service of notices of levy and writs of execution	0.000	0.000	-0.055	-0.055
2nd House HB0070	Require victim impact panels in certain state correctional facilities	0.000	0.000	-0.194	-0.194
LAW HB0081	Revise securities restitution assistance fund laws	-0.817	0.000	0.000	-0.817
2nd House HB0084	Revise 72-hour presumptive eligibility requirements for crisis stabilization	0.000	0.000	-0.029	-0.029
LAW HB0089	Allow de minimus refund of abandoned property or closed estates	-0.011	0.000	0.000	-0.011
2nd House HB0095	Require contributions on working retiree compensation	0.000	0.000	-0.109	-0.109
2nd House HB0100	Create a medicaid pay-for-performance pilot project	0.000	0.000	-0.021	-0.021
2nd House HB0101	Increase reimbursement rates for children's medicaid mental health services	0.000	-1.968	0.000	-1.968
2nd House HB0122	Ensure federal IRS qualification of MPERA retirement systems	0.000	0.000	-0.012	-0.012
2nd House HB0153	Provide income tax credits for employing and retaining veterans	-0.059	0.000	-0.038	-0.097
Governor HB0168	Revise DUI laws for THC	0.000	0.000	-0.003	-0.003
2nd House HB0171	Revise laws related to medicaid and children's health program fraud	0.000	0.000	-0.203	-0.203
2nd House HB0178	Revise driver license fee allocations to increase traffic educ. account funding	-1.848	0.000	0.000	-1.848
2nd House HB0189	Revise hail insurance maximum	-0.014	0.000	0.000	-0.014
Ret-1st Hse HB0195	Revise laws related to taxation of certain forest land	0.000	0.000	-0.007	-0.007
Enrolling HB0210	Revise Montana digital academy funding and provide an appropriation	0.000	-0.300	0.000	-0.300
1st House HB0213	Providing a tuition tax credit for nonpublic school education	-5.518	0.000	0.135	-5.383
2nd House HB0218	Require Board of Oil and Gas to administer grant program for oil and gas impacts	-19.987	0.000	0.000	-19.987
2nd House HB0259	Revising professional, occupational licensing terms regarding military training	0.000	-0.010	0.000	-0.010
2nd House HB0284	Provide increases to commissions for agency liquor stores	-1.545	0.000	0.000	-1.545
2nd House HB0286	Allowing board of regents to waive tuition and fees for certain students	0.000	0.000	-1.193	-1.193
2nd House HB0297	Provide that employment of an unauthorized alien is unlawful	0.000	0.000	-0.330	-0.330
2nd House HB0298	Study relations between the Dept. of Fish, Wildlife, and Parks and landowners	0.000	-0.010	0.000	-0.010
2nd House HB0322	Revise laws related to livestock loss	0.000	-0.800	0.000	-0.800
1st House HB0354	Establish a wildfire project suppression fund	0.000	-14.000	0.000	-14.000
1st House HB0357	Generally revise school laws creating an education savings account	0.000	-10.000	0.000	-10.000
1st House HB0377	Increase contributions and funding for TRS, revise GABA	0.000	0.000	-57.687	-57.687
2nd House HB0395	Revising membership of livestock loss board	0.000	0.000	0.003	0.003
2nd House HB0402	License and regulate wineries selling and shipping wine directly to MT consumers	0.009	0.000	0.000	0.009
2nd House HB0403	Revising fees collected by district court clerks	0.000	0.000	-0.015	-0.015
2nd House HB0414	Permit registration of motor vehicle to those having a place of abode in Montana	2.486	0.000	0.000	2.486
1st House HB0420	Fund food and agricultural development centers	0.000	-0.210	0.000	-0.210
2nd House HB0444	Provide tax credit for access to state lands	-0.015	0.000	0.000	-0.015
2nd House HB0447	Provide higher education scholarships for Montana Purple Heart recipients	0.000	-0.050	0.000	-0.050
1st House HB0454	Provide funding for PERS defined benefit plan, revise GABA	0.000	-84.818	-5.592	-90.410
1st House HB0472	Reduce business equipment taxes by increasing the exemption	-4.215	-6.983	-10.916	-22.114
2nd House HB0489	An act to create the Montana health care database	0.000	-1.700	0.000	-1.700
2nd House HB0498	Generally revise state issued id requirements	0.192	0.000	-0.001	0.191
1st House HB0509	Provide for prepaid wireless 911 service charge	0.000	0.000	-0.033	-0.033
2nd House HB0517	Revise natural resources operation account revenue sources	-0.912	0.000	0.000	-0.912
2nd House HB0524	Removing grocery, pharmacy requirement on off-premises beer, wine license	0.244	0.000	0.000	0.244
2nd House HB0542	Revise speed limit laws	0.004	0.000	0.000	0.004
2nd House HB0545	Allow employer to fund total cost of qualifying employee's health insurance	-0.010	0.000	0.000	-0.010
2nd House HB0556	Revise laws related to coal severance tax allocations	-1.322	0.000	0.000	-1.322
1st House HB0559	Generally revise motor vehicle laws	0.058	0.000	0.000	0.058
1st House HB0565	Establish a bioscience initiative	0.000	-0.350	0.000	-0.350
2nd House HB0566	Revise vehicle license plate laws related to military families	0.000	0.000	-0.001	-0.001
2nd House HB0573	Generally revise motor vehicle laws	0.000	0.000	-0.003	-0.003
2nd House HB0574	Establish "small herd exemption" to certain laws related to the sale of milk	0.001	0.000	-0.557	-0.556
2nd House HB0579	Establish task force on military missions and strategic/economic impacts in MT	0.000	-0.576	0.000	-0.576
1st House HB0580	Provide funding for governor's sage-grouse advisory council	0.000	-0.075	0.000	-0.075
1st House HB0581	Revise income tax using a tie to federal taxable income and repealing credits	-28.838	0.000	0.676	-28.162
2nd House HB0583	Establish Montana Suicide Review Team	0.000	-0.134	-0.192	-0.326
1st House HB0586	Revise aquatic invasive species laws	0.000	-1.300	0.000	-1.300
1st House HB0589	Establish an oil and gas trust fund	0.000	0.000	-0.038	-0.038
1st House HB0604	Create Select Committee on Medicaid Innovation, Reform, and Expansion	0.000	-0.100	0.000	-0.100
1st House HB0605	Generally revise resort district laws	0.001	0.000	0.000	0.001
1st House HB0607	Expand electronic title, lien filing, and registration pilot program	0.000	0.000	-0.001	-0.001
2nd House HB0609	Interim study of hunting and fishing licensin	0.000	-0.010	0.000	-0.010
1st House HB0617	Study condemnation laws	0.000	-0.008	-0.008	-0.016
1st House HB0623	Generally revise laws related to health care and health insurance	0.000	-0.915	0.000	-0.915
1st House HB0630	Establish the Montana food policy modernization project	0.000	-0.018	0.000	-0.018
1st House HB0633	Provide for an interim select committee on efficiency in government	0.000	-0.080	0.000	-0.080
Ret-1st Hse SB0011	Generally revise criminal justice system laws related to mental illness:	0.000	0.000	-0.005	-0.005

2nd House	SB0014	Provide ANB funding for 19 year olds	0.000	0.000	-0.861	-0.861
LAW	SB0016	Revise tax increment financing laws related to distributor	0.000	0.050	0.000	0.050
2nd House	SB0043	Revise laws relating to reports of alleged abuse at MT Development Center	0.000	0.000	-0.201	-0.201
2nd House	SB0058	Transfer money to the endowment for childrer	-0.007	-1.000	0.000	-1.007
2nd House	SB0069	Revise Medicaid qualification enforcement laws	0.000	0.000	-0.055	-0.055
2nd House	SB0081	Provide tax credits for contributions to scholarship organization:	-6.024	0.000	-0.484	-6.508
2nd House	SB0096	Lower the business and equipment tax	-1.501	-2.924	-3.104	-7.529
2nd House	SB0114	Eliminate certain charges for motor vehicle registration	-4.939	0.231	-0.013	-4.721
2nd House	SB0117	Allow deductions for other state college savings plans	-0.157	0.000	-0.032	-0.189
2nd House	SB0136	Revise veterans home loan program laws	-0.220	0.000	0.000	-0.220
2nd House	SB0173	Generally revising state workers' compensation insurance fund law:	0.000	15.111	0.000	15.111
2nd House	SB0175	Generally revise public education funding	0.000	0.000	-120.611	-120.611
2nd House	SB0203	Enter into interstate compact on educational opportunity for military childre:	0.000	0.000	-0.025	-0.025
LAW	SB0213	Revise sex offender registration laws	0.000	0.000	-0.012	-0.012
2nd House	SB0231	Revise tax exemption laws regarding tribal recreational property	-0.006	0.000	0.000	-0.006
2nd House	SB0236	Increase coal board funding until June 30, 2015	-3.010	0.000	0.000	-3.010
1st House	SB0240	Revise taxation of pollution control equipmen	-0.157	0.000	0.000	-0.157
2nd House	SB0275	Revise driver license laws related to veteran status	0.095	0.000	-0.041	0.054
1st House	SB0280	Allow mediation for dispute of property valuation	0.019	0.000	-0.232	-0.213
1st House	SB0282	Generally revise taxation of income, including the corporate license tax	8.871	0.000	1.002	9.873
2nd House	SB0302	Revise board of education laws related to defining substantial fiscal impac	0.000	0.000	-0.044	-0.044
2nd House	SB0351	Provide criminal background checks of potential emergency placement resident	0.000	0.000	-0.005	-0.005
2nd House	SB0364	Generally revise laws related to solid waste management	0.000	0.000	-0.062	-0.062
1st House	SB0369	Revise state cabin site leasing laws	0.000	0.000	-0.215	-0.215
1st House	SB0375	Generally revise Montana campaign laws	0.046	0.000	-0.090	-0.044
1st House	SB0394	Generally revise income tax laws and decrease taxes	-47.003	0.000	0.000	-47.003
Total of Legislative Action			-\$119.171	-\$437.288	-\$201.760	-\$758.219

The general fund impacts of HB 203, HB 228, HB 278 and SB 108 do not appear on this list as they are duplicated in other areas of the status sheet.

* Includes transfers. ** Potential appropriations result from legislation changing the duties and functions of state agencies without a corresponding appropriation adjustment. These adjustments are usually considered in conference committee towards the end of the legislative session.

Legislative Fiscal Division General Fund Status Sheet

2015 Biennium (Figures In Millions)

03/27/2013

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Summary of Changes From Previous Status

General Fund Status Sheet 3/23/2013: Status Sheet # 4 **227.626**

General Fund Status Sheet 3/27/2013: Status Sheet # 5 **58.133**

Amount of Change **(169.493)**

Revenue Legislation Changes

HB0213	Providing a tuition tax credit for nonpublic school education	(5.518)
HB0472	Reduce business equipment taxes by increasing the exemption	(4.215)
HB0556	Revise laws related to coal severance tax allocations	1.322
HB0559	Generally revise motor vehicle laws	0.058
HB0581	Revise income tax using a tie to federal taxable income and repealing credits	(28.838)
HB0605	Generally revise resort district laws	0.001
SB0282	Generally revise taxation of income, including the corporate license tax	8.871
SB0394	Generally revise income tax laws and decrease taxes	(47.003)

Subtotal **(75.322)**

Appropriation Changes

HB0003	Supplemental appropriations	(1.58)
HB0005	Long-range building appropriations	(75.50)
HB0013	State Employee Compensation	(0.10)
HB0014	State Government Bonding Program	0.42
HB0086	Revise funding allocations for career and vocational/technical education	1.00
HB0135	K-12 funding study	0.25
HB0357	Generally revise school laws creating an education savings account	(10.00)
HB0420	Fund food and agricultural development centers	(0.21)
HB0472	Reduce business equipment taxes by increasing the exemption	(6.98)
HB0565	Establish a bioscience initiative	(0.35)
HB0576	Higher education scholarship program for residents	0.03
HB0579	Establish task force on military missions and strategic/economic impacts in MT	(0.58)
HB0604	Create Select Committee on Medicaid Innovation, Reform, and Expansion	0.30
HB0617	Study condemnation laws	(0.01)
HB0623	Generally revise laws related to health care and health insurance	(0.92)
HB0630	Establish the Montana food policy modernization project	(0.02)
HB0633	Provide for an interim select committee on efficiency in government	(0.08)

Subtotal **(94.32)**

K-12 BASE Aid Bill Changes

HB0213	Tuition tax credit for non public school education	0.400
SB0369	Revise state cabin leasing laws	(0.200)

Subtotal **0.200**

Total Changes (difference due to rounding) **(169.443)**