

FY 2020 June Financial Report

THE BUDGET IN REVIEW
BY LEGISLATIVE FISCAL DIVISION STAFF

JUNE 12, 2020

OVERVIEW

This report provides a financial update through the first 11 months of FY 2020 including detailed budget changes and agency expenditures since March 2020. In addition to budget modifications, year-to-date updates on state general fund revenue collections are provided.

While the general fund balance sheet will not be updated until information is finalized at fiscal year-end, there are a variety of factors the legislature should be aware of in considering the current financial position of the State of Montana. Year-to-date revenues are presented in this report, but new projections are not provided at this time. Updated revenue projections will be provided at the June 23, 2020 Legislative Finance Committee (LFC) meeting.

From an expenditure perspective, this report will focus on the status of expenditures of all fund types as compared to the established budget or anticipated expenditure and any changes.

UNEMPLOYMENT INSURANCE BENEFIT PAYMENTS

From March 12 through May 31, 2020 the Department of Labor and Industry (DOLI) has expended \$128.9 million in regular unemployment benefits leaving about \$280.0 million in the unemployment insurance trust fund. In addition, DOLI has expended \$331.8 million in federal unemployment benefits provided as part of the federal response to COVID-19.

SPENDING OF CORONAVIRUS RELIEF FUNDS AND OTHER COVID-19 FUNDING

Through May 31, 2020, \$824.7 million in appropriations have been provided to state agencies. This includes \$126.2 million in Coronavirus Relief Funds and \$1.3 million general fund from the Governor's emergency appropriation.

Two tables at the end of this report show the appropriations by state agency. More details on the appropriations and expenditures will be provided in the June COVID-19 Update Report scheduled for publication on June 23, 2020.

GENERAL FUND EXPENDITURES

In any year, even 11 months in, it can be difficult to ascertain the total amount that might be spent or reverted due to a variety of timing issues, compounded by the fact that those timing realities are different across agencies. With that in mind, a few specific estimates of notable impact are provided here.

While the current balance sheet carries a general fund reversion estimate of \$11.0 million, at this point, it is realistic to expect a much higher amount. The following are the largest contributors:

- It is estimated that DPPHS will revert \$42.1 million of existing general fund authority, with over \$25.8 million of this attributable to the traditional Medicaid program. For more information please see page 18

- The Families First Coronavirus Response Act provided an additional 6.2% to the federal match for traditional Medicaid, retroactive to January 1, 2020. It is estimated that this reduces state general fund expenditures by over \$38 million
- Federal funding has been made available for a broad array of expenses specifically due to the COVID-19 pandemic. While a decision has yet to be made as to exactly how much will be eligible for federal reimbursement, agencies have recorded almost \$11.6 million in general fund expenditures as COVID expenses in SABHRS as of June 4, 2020
- While no other state agency is projected to contribute to general fund reversions to the extent of DPHHS, most agencies usually revert some authority. In some cases, the Coronavirus pandemic has temporarily slowed, reduced or delayed expenditures and in some cases, cost containment efforts are being undertaken that could result in slightly higher reversions as well

Combined with other standard reversions across all agencies and any specific cost containment efforts not reflected here, general fund reversions could be over \$100 million for FY 2020, or over \$90 million higher than assumed on the general fund balance sheet.

GENERAL FUND BALANCE SHEET

The general fund balance sheet is typically only adjusted when action is final in an area. No actions have been completed since the March 2020 update and no changes have been made to the balance sheet. The balance sheet reflects HJ 2 forecasts and appropriations adopted by the 2019 legislature for the 2021 biennium adjusted for actual, implemented law and reversions. The revenue collections for FY 2020 are still expected to meet HJ 2 estimates, but expenditures are anticipated to be lower as described in the overview. If the estimate as described in the overview is realized, then the FY 2020 ending fund balance will be \$90 million higher or \$381 million¹. The next anticipated change to the balance sheet will be presented at fiscal year-end when actual revenues and expenditures are known.

¹ 76-13-150, MCA stipulates that by August 15, an amount equal to the balance of unexpended and unencumbered general fund money appropriated in excess of 0.5% of the total general fund money appropriated for that fiscal year must be transferred by the state treasurer from the general fund to the fire suppression account. Therefore, some of the potential \$90 million savings may be transferred to the fire fund in FY 2021.

Includes HJ 2 Revenue Estimates
(\$ Millions)

	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Estimated FY 2021
Beginning Fund Balance	\$47.9	\$186.7	\$361.3	\$291.4
Revenues				
Actual & Estimated	2,333.6	2,519.6	2,498.6	2,570.4
Revenue legislation			9.9	2.5
OTO	71.8	54.1	4.1	
Prior Year Adjustments - revenue	1.6	0.6		
Total Revenue Funds Available	2,455.0	2,760.9	2,873.9	2,864.2
Expenditures - Ongoing				
Statutory Approps	316.4	317.1	290.6	301.5
General Fund Transfers	19.9	26.8	39.1	33.7
HB 2 Agency Budgets (includes pay plan)	1,904.3	1,951.6	2,106.2	2,175.0
HB 1 (includes estimates for FY 2021)	2.4	8.5	4.8	10.5
Other Appropriations	0.1	1.5	35.8	39.3
Continuing Authority			17.0	
Reversions			(11.0)	(7.7)
Ongoing Expenditures	2,243.0	2,305.7	2,482.6	2,552.2
OTO				
HB 2 Agency Budgets	13.0	15.2	7.7	6.9
HB 3 Supplemental		12.2		
BSRF Transfers		60.7	57.1	
Fire Fund Transfers	25.3	21.5	30.3	
Other Appropriations	2.0		4.9	7.6
Other	4.2			
Total Expenditures	2,287.5	2,415.3	2,582.5	2,566.7
Other Adjustments	19.2	15.1		
Ending Fund Balance	\$186.7	\$361.3	\$291.4	\$297.5

BSRF means budget stabilization reserve fund. FY 2020 OTO revenue includes Core Civic contract renegotiation amount. Reversions for FY 2020 are higher than normal to compensate for assumed 2011 continuing authority in Department of Military Affairs.

May be \$90 million higher or \$381 million with anticipated lower general fund spending as shown in the Overview.

GENERAL FUND REVENUE

General fund revenue continues as described in the May COVID-19 report and is currently anticipated to come in near the HJ 2 revenue estimate. A revenue estimate update for the whole 2021 Biennium will be provided to the Legislature by June 23, 2020.

YEAR-TO-DATE GENERAL FUND REVENUE

The following table shows the year to date revenue collections. Note the individual income tax collections are significantly impacted by the delay in tax filing deadlines approved by the Governor and President.

General Fund Revenue Monitoring Report								
(\$ Millions)								
Revenue Source	Actual FY 2019	HJ 2 FY 2020	HJ 2 Est. % Change	May FY 2019	May FY 2020	YTD Difference	YTD % Change	YTD % Change
Largest Seven Sources								
Individual Income Tax	\$1,429.010	\$1,410.943	-1.3%	\$1,389.116	\$1,302.381	(\$86.735)	-6.2%	
Property Tax	289.212	302.470	4.6%	177.481	181.496	4.015	2.3%	
Corporation Tax	186.536	165.893	-11.1%	156.426	160.269	3.843	2.5%	
Vehicle Taxes & Fees	109.508	112.953	3.1%	90.415	89.525	(0.890)	-1.0%	
Oil & Natural Gas Taxes	54.178	56.639	4.5%	28.441	23.700	(4.741)	-16.7%	
Insurance Tax	76.141	81.158	6.6%	62.796	67.171	4.375	7.0%	
Video Gaming Tax	63.228	60.248	-4.7%	47.054	45.707	(1.347)	-2.9%	
Other Business Taxes								
Drivers License Fee	3.976	4.370	9.9%	3.442	3.746	0.304	8.8%	
Investment Licenses	8.182	16.040	96.0%	7.928	15.349	7.421	93.6%	
Lodging Facilities Sales Tax	26.703	26.380	-1.2%	19.426	19.758	0.333	1.7%	
Public Contractor's Tax	3.597	3.579	-0.5%	3.010	4.723	1.713	56.9%	
Railroad Car Tax	3.594	3.878	7.9%	3.095	3.605	0.510	16.5%	
Rental Car Sales Tax	4.431	4.039	-8.8%	3.413	3.451	0.038	1.1%	
Retail Telecom Excise Tax	13.224	11.927	-9.8%	9.929	8.892	(1.037)	-10.4%	
Other Natural Resource Taxes								
Coal Severance Tax	14.091	13.731	-2.6%	10.806	8.540	(2.266)	-21.0%	
Electrical Energy Tax	4.185	4.416	5.5%	3.291	3.237	(0.054)	-1.6%	
Metal Mines Tax	6.907	6.767	-2.0%	3.524	4.615	1.091	30.9%	
U.S. Mineral Leasing	21.570	20.891	-3.1%	15.050	14.505	(0.544)	-3.6%	
Wholesale Energy Trans Tax	3.490	3.464	-0.8%	2.694	2.659	(0.035)	-1.3%	
Other Interest Earnings								
Coal Trust Interest Earnings	18.172	17.315	-4.7%	14.631	18.649	4.017	27.5%	
TCA Interest Earnings	22.036	27.318	24.0%	17.352	17.395	0.043	0.2%	
Other Consumption Taxes								
Beer Tax	3.041	3.074	1.1%	2.451	2.540	0.089	3.6%	
Cigarette Tax	27.500	26.687	-3.0%	24.090	23.585	(0.506)	-2.1%	
Liquor Excise Tax	21.946	24.153	10.1%	18.007	19.172	1.165	6.5%	
Liquor Profits	12.500	13.506	8.0%	-	-	-	-	
Lottery Profits	12.215	14.603	19.6%	7.292	4.658	(2.634)	-36.1%	
Tobacco Tax	5.869	6.279	7.0%	4.887	4.851	(0.035)	-0.7%	
Wine Tax	2.478	2.554	3.1%	2.049	2.081	0.032	1.6%	
Other Sources								
All Other Revenue	98.800	41.259	-58.2%	76.730	31.074	(45.656)	-59.5%	
Highway Patrol Fines	3.862	3.848	-0.4%	3.200	2.828	(0.372)	-11.6%	
Nursing Facilities Fee	4.416	4.087	-7.5%	3.170	3.105	(0.065)	-2.0%	
Public Institution Reimbursement	15.991	11.396	-28.7%	10.308	10.520	0.212	2.1%	
Tobacco Settlement	3.034	2.603	-14.2%	3.025	2.654	(0.371)	-12.3%	
Ongoing Revenue Subtotal	2,519.566	2,508.465	-0.4%	2,186.140	2,102.344	(83.795)	-3.8%	
OTO Revenue & Transfers Subtotal	54.055			38.390	4.100	(34.290)		
Grand Total	\$2,573.621	\$2,508.465	-2.5%	\$2,224.530	\$2,106.444	(\$118.086)	-5.3%	

Revenue collections in May alone totaled \$134.8 million, a 0.6% drop from the \$135.9 million collected in May of 2019. Cumulative year-to-date general fund collections are currently below collections compared to collections received through May of last year. Total collections are down by 5.3% while ongoing revenues (those excluding November 2017 Special Session transfers in FY 2019) show a decline of 3.8%.

The decline is based on the extension of individual income tax payments from April 15th to July 15th. This extension applied to both the current year payments that are typical in April as well as the quarterly individual income estimated payments that were due in April. If these payments are excluded from both this year and last year, then the year-to-date growth is 3.2% while the ongoing revenue growth is 5.1%. The delayed payments are expected in July and accrued to FY 2020. Once these payments are accounted for, it is expected that final revenue collections will be near HJ 2.

TOP SEVEN SOURCES

The next section provides an update on the state’s top seven general fund sources as well as those additional revenues sources with significant year-to-date changes.

INDIVIDUAL INCOME TAX: BELOW ESTIMATE DUE TO TAX EXTENSION

Individual income tax collections through the end of May are \$86.7 million or 6.2% below the year-to-date collections in FY 2019, and below the -1.3% growth anticipated in HJ 2. As noted earlier, the decrease has been driven by the extension of the April tax due date to July.

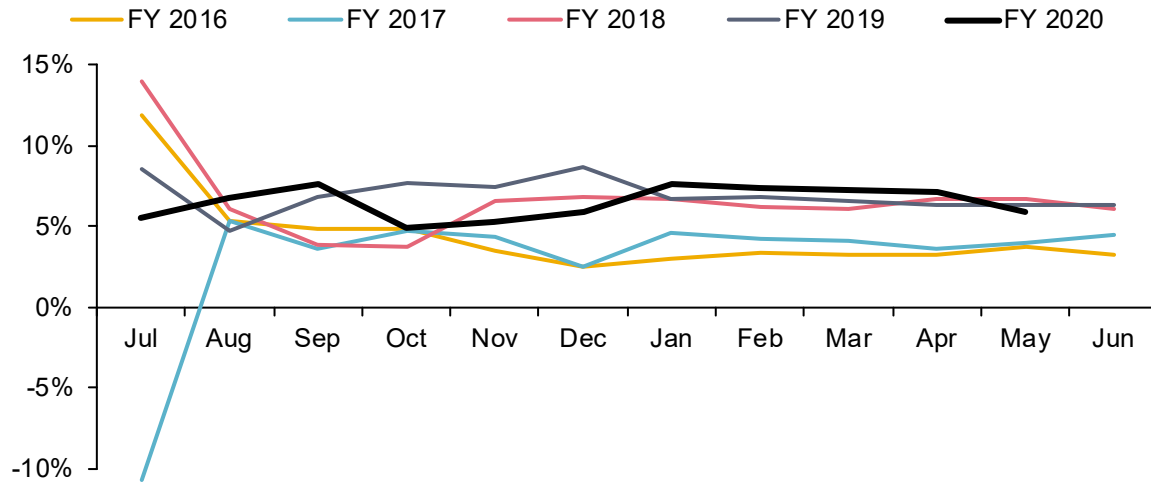
Individual Income Tax (\$ Millions)

Account	YTD 2020	YTD 2019	\$ Difference	% Difference
Withholding	\$999.8	\$943.9	\$55.9	5.9%
Estimated Payments	243.1	246.7	(3.7)	-1.5%
Current Year Payments	91.0	226.2	(135.2)	-59.8%
Audit, P&I, Amended	40.9	39.4	1.4	3.6%
Refunds	(275.7)	(275.9)	0.3	-0.1%
Refund Accrual Reversal	152.8	161.9	(9.1)	-5.6%
Partnership Income Tax	41.4	39.2	2.1	5.5%
Mineral Royalties	9.1	7.6	1.5	19.7%
Total	\$1,302.4	\$1,389.1	(\$86.7)	-6.2%

At the end of February year-to-date withholding growth was 7.4%. March and April had weaker withholding growth but May experienced the first year-over-year drop since the COVID-19 health emergency began. Monthly withholding collections in May of 2020 totaled \$82.9 million, a 5.9% decrease from May of 2019 which totaled \$88.1 million.

While withholding growth tends to be relatively variable in the first half of the year, and typically stabilizes in February for the remainder of the year. However, this year may prove to be different, and the month of May saw a drop compared to prior months.

Cumulative year-over-year withholding growth may decrease throughout the remainder of the fiscal year due to increased unemployment.



Prior to April collections, individual income tax estimated payments had been particularly strong. In fact, even with the extension of the due date for estimated payments, the year-over-year decline is still only 1.5%

PROPERTY TAX: SLIGHTLY BELOW ESTIMATE

Property tax collections are above last year by \$4.0 million or 2.3%. The increase anticipated in HJ 2 is approximately 4.6%. Property tax is tracking below estimate, but it is a relatively stable source of revenue for the state and could still come in close to the HJ 2 estimate. Only one of two large property tax payments have been made, and the second payment was due to the counties at the end of May.

CORPORATE INCOME TAX: ABOVE ESTIMATE

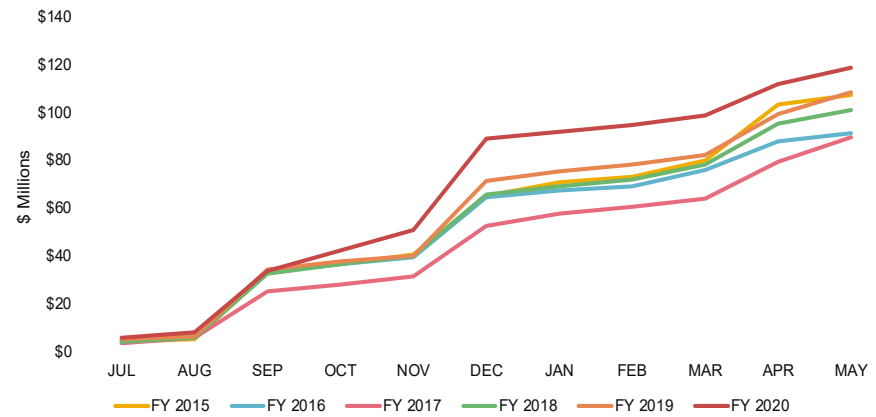
Corporate income tax collections through the end of May are 2.5% or \$3.8 million above this time in FY 2019. Since this source was expected to decline by 11.1% in HJ 2, it is still on pace to meet or exceed the HJ 2 estimate.

Corporate Income Tax
(\$ Millions)

Account	YTD 2020	YTD 2019	\$ Difference	% Difference
Corporation Tax	\$47.2	\$45.8	\$1.4	3.0%
Estimated Payments	118.6	108.3	10.4	9.6%
Refunds	(18.9)	(15.7)	(3.2)	20.7%
Refund Accrual Reversal	4.0	4.9	(0.9)	-18.7%
Audit, P&I, Amended	9.4	13.1	(3.7)	-28.5%
Total	\$160.3	\$156.4	\$3.8	2.5%

The adjacent chart shows a history of estimated payments through May. Estimated payments typically make up 80% of total corporation income tax collections. While third quarter payments did not experience much of a decrease due to the current economic downturn, a visible decrease may be apparent by the fourth quarter payments.

Estimated payments through May are higher in FY 2020 than any prior year.



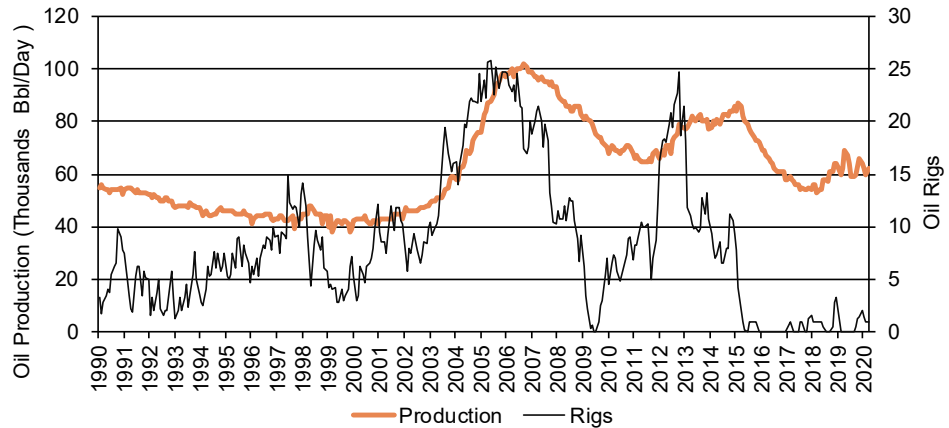
VEHICLE FEES & TAXES: SLIGHTLY BELOW ESTIMATE

Through May, vehicle taxes and fees are 1.0% or \$0.9 million below collections from last year. HJ 2 estimates expected this source to grow by 3.1%, but currently, it is tracking below the estimate.

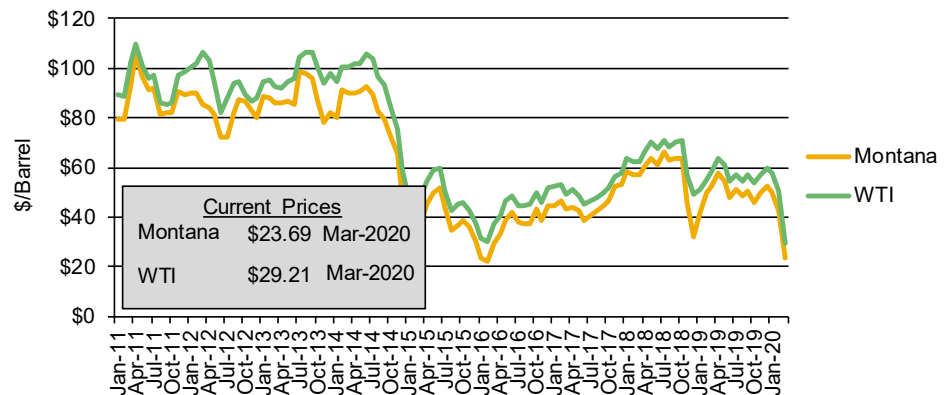
OIL & NATURAL GAS PRODUCTION TAX: BELOW ESTIMATE

Through May, the first two quarters of oil and gas production taxes have been posted to the state accounting system. Due to decreased oil prices, year-to-date collections are down \$4.7 million or 16.7%. **This decrease is expected to further amplify as the fiscal year comes to a close. Those payments that have been posted to the state accounting system were from taxes paid in the first six months of FY 2020, when oil prices were far higher than they are now.**

Montana Oil Production & Operating Rigs



Oil prices have recently seen a large drop-off.



The two charts to the above show

Montana's oil production, operating rigs, and prices. The Montana data lags the West Texas Intermediate price by one month, so next month's report will show the corresponding decrease in Montana's prices as well.

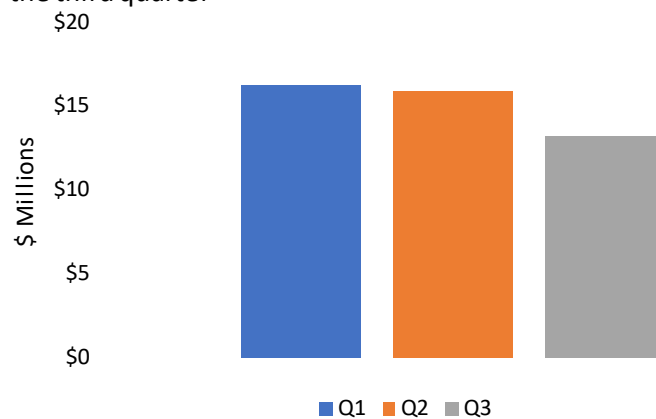
INSURANCE TAX: SLIGHTLY ABOVE ESTIMATE

Year-to-date insurance tax collections are 7.0% or \$4.4 million higher than last May. Growth in this source has settled back down to normal levels. Earlier than usual fire marshal tax collections in March made revenue appear unusually high.

VIDEO GAMING TAX: POTENTIALLY BELOW ESTIMATE

Revenue from video gambling is currently \$1.3 million or 2.9% below collections from last year. This source was expected to drop by 4.7% in HJ 2. With the recent statewide closures of gambling establishments and current limited capacity, fourth quarter revenues will likely drop dramatically, and this source could ultimately end up below HJ 2.

Video gaming revenues began to decline in the end of the third quarter



OTHER KEY DIFFERENCES:

LODGING FACILITIES SALES TAX: POTENTIALLY BELOW ESTIMATE

Lodging tax revenues are currently \$0.3 million or 1.7% above last year's collections, which is higher than the HJ 2 estimate that anticipates a 1.2% decrease. Revenues are expected to come in below the HJ 2 estimate due to impacts from the COVID-19 public health emergency, however. Collections for April, May, and June are not due until July, so the COVID-19 impacts will lag.

INVESTMENT LICENSES: SLIGHTLY BELOW ESTIMATE

Currently, investment license revenues are \$7.4 million or 93.6% above last year's collections, but slightly below the HJ 2 estimate. The increase was anticipated due to the passage of [HB 694](#), which increased fees paid by investment firms.

PUBLIC CONTRACTOR'S TAX: ABOVE ESTIMATE

Public contractors tax collections through May are \$1.7 million or 56.9% above last year's collections. Additionally, collections through May have already exceeded the HJ 2 estimate. This source has been performing well this year, although the large growth in this month is likely due to a timing issue with refunds that is abnormal for May. It is expected that this source will end up higher than the estimate in HJ 2.

COAL SEVERANCE TAX: BELOW ESTIMATE

Coal severance tax collections through May are \$2.3 million or 21.0% below last year's collections, and below HJ 2 which anticipated a decline of 2.6%. Production has decreased this fiscal year, but not in the amounts reflected in the tax collections. There is an issue with the timing of payments that is contributing to most of the decline.

METAL MINES TAX: ABOVE ESTIMATE

Year-to-date growth in metal mines revenue is \$1.1 million or 30.9%. Extremely high prices in palladium during the early months of CY 2020 contributed to the year-over-year increases.

COAL TRUST INTEREST EARNINGS: CURRENTLY ABOVE ESTIMATE

Coal trust interest earnings are currently \$4.0 million or 27.5% above last year's numbers. This source typically sees similar collections from month to month, but recent months have shown abnormally large amounts. The investments are fixed income investments, which causes the interest rate to show little variation throughout the course of the fiscal year. Discussions with the Board of Investments (BOI) have indicated that monthly investments differ than what has been posted. Therefore, the growth is likely due to the timing of accounting transactions.

TCA INTEREST EARNINGS: BELOW ESTIMATE BUT YTD GROWTH

Treasury cash account interest earnings are \$43,000 or 0.2% above collections last year, but well below the HJ 2 anticipated growth of 24.0%. Short-term interest rates have recently dropped far below levels anticipated in HJ 2, explaining the deviation from HJ 2. As a result, it is anticipated that this source will end up far below HJ 2.

LIQUOR EXCISE TAX: STRONG YEAR-TO-DATE GROWTH

Liquor excise tax revenue is currently \$1.2 million or 6.5% higher than this time last year. Sales were strong in March and somewhat weaker in April. Research into the COVID-19 impact on this revenue source is ongoing.

LOTTERY PROFITS: UNCERTAIN

Lottery profits are currently \$2.6 million, or 36.1% below year-to-date-collections for the previous year. Sales were substantially down for all lottery products this spring due to the COVID-19 stay-at-home order and the closure of several outlets. However, instant ticket sales increased substantially in May. The next quarterly transfer to the general fund will not occur until the end June, so this source may recover at that time.

ALL OTHER REVENUE: ON TRACK WITH ESTIMATE

To date, all other revenue collections are 59.5% or \$45.7 million below last year's collections. This source was expected to decrease by 58.2% in HJ 2, so this source is tracking as expected. The expected decrease is due to the passage of [HB 6 \(2017 Special Session\)](#), which authorized numerous one-time-only transfers that occurred in the second half of FY 2019.

BUDGET AND EXPENDITURES

State agency budgets are beginning to reflect impacts of the COVID-19 pandemic. In addition to the status of HB 2 appropriations and expenditures, this section of the report discusses impacts on agency budgets as a result of COVID-19. Spending of general fund budgets in the following agencies is 80% or less of their general fund budgets, 91% of the way through the year:

- Governor's Office
- Commissioner of Political Practices
- Department of Revenue
- Department of Administration
- Department of Commerce
- Department of Military Affairs
- Department of Public Health and Human Services
- Department of Environmental Quality
- Department of Natural Resources and Conservation
- Judicial Branch
- Department of Justice
- Montana Arts Council
- Montana State Library

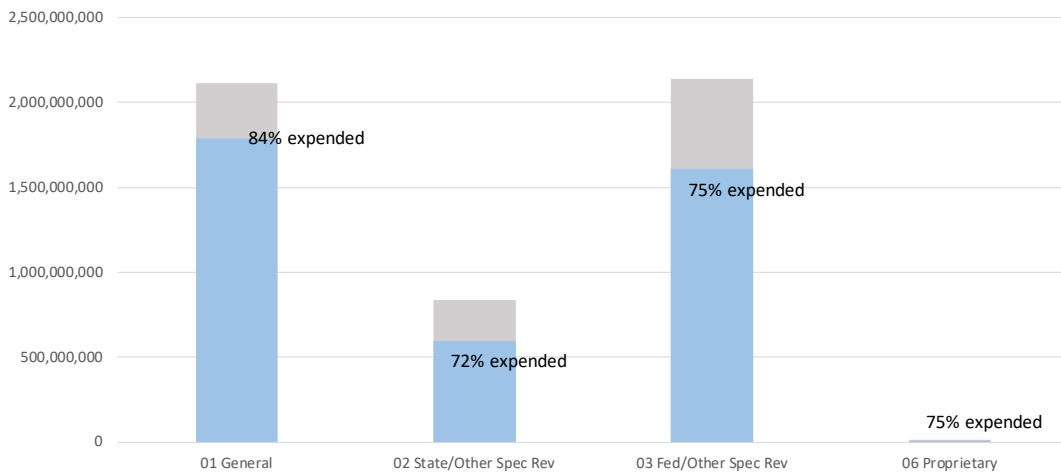
FY 2020 HB 2 APPROPRIATIONS AND EXPENDITURES

This section discusses year-to-date HB 2 budget vs. actual expenditures. The following chart shows aggregated state agency HB 2 budgeted, by fund type, vs. expenditures through May 31, 2020.

All Agency HB 2 Expenditures

Budgeted vs. Expended

by fund type



Expenditure Account	Budgeted	Expended	% Expended
Personal Services	932,175,060	760,396,230	82%
Operating Expenses	985,448,273	747,987,990	76%
Equipment & Intangible Assets	18,681,301	9,842,794	53%
Capital Outlay	16,660,170	14,476,506	87%
Local Assistance	842,324,489	735,904,913	87%
Grants	336,153,038	225,170,902	67%
Benefits & Claims	1,710,643,672	1,287,678,169	75%
Transfers-out	258,928,992	218,792,849	84%
Debt Service	3,158,753	2,983,416	94%
Total	5,104,173,749	4,003,233,769	78%
General	2,116,235,988	1,786,803,398	84%
State/Other Spec Rev	834,910,119	597,901,321	72%
Fed/Other Spec Rev	2,140,117,364	1,608,800,004	75%
Proprietary	12,910,278	9,729,045	75%
Total	5,104,173,749	4,003,233,769	78%

The following subsections discuss the FY 2020 appropriations and related expenditures through May 31, 2020 including:

- Modifications made to the HB 2 FY 2020 budget between March 3, 2020 and May 31, 2020
- Expenditure and spending patterns relative to the FY 2020 appropriations
- Other appropriation authority granted to state agencies
- Budget amendments and other budget changes that meet statutory requirements for Legislative Finance Committee review

The Legislative Fiscal Division reports on the status of each agency HB 2 budget and any budget modifications in the Quarterly Report by Agency Appendix. In addition, Appendix A provides a summary of all HB 2 appropriations, budget modifications, and year to date expenditures by program for each state agency.

To provide a more complete picture of state agency resources, Appendix B summarizes total appropriation authority provided to an agency including HB 2, HB 2 language appropriations, statutory appropriations, budget amendments, carry-forward authority, other appropriation bills, and COVID-19 budget change documents.

Budget Modifications

Statute allows state agencies to make changes to the legislatively established HB 2 budget during the interim. Changes include:

- Reorganizations
- Program transfers
- Operating plan changes

Reorganizations

The Governor's Office transferred 3.00 FTE, \$313,194 in personal services, and \$39,884 in operating expenses from the Lieutenant Governor's Office to the Executive Office Program, thus eliminating the Lieutenant Governor's Office as a separate program.

Program Transfers

One significant program transfer was in the Department of Public Health and Human Services (DPHHS). DPHHS transferred budget authority (\$13.0 million) from the Health Resources Division to the Senior and Long-Term Care Division to support higher than anticipated expenditures in the Community First Choice Program (CFC). CFC provides for activities of daily living in order to keep Medicaid eligible individuals in their homes.

Other program transfers are discussed in the Quarterly Report by Agency Appendix.

Operating Plan Changes

Two agencies transferred authority between fund types as allowed by statute.

Department of Transportation (MDOT)

Language in HB 2 authorizes DOT to adjust appropriations between state special revenue and federal special revenue if the total state special revenue authority by program is not increased by more than 10% of the total appropriations established by the legislature. The legislature established biennial state special revenue appropriations of \$512.8 million. DOT reduced federal special revenue authority and increased state special revenue by \$31.9 million. Greater availability of federal funding due to redistribution from states with unused funding to states with projects ready on the shelf, and an abnormally long fall and winter construction season allowed for completion of more projects than expected and caused need for more state special authority in order to meet federal match requirements. The biennial designation of federal special revenues ensured that MDT had the necessary authority for the higher level of federal funding.

Department of Natural Resources and Conservation (DNRC)

Under 17-2-108 MCA, agencies are required to spend from non-general fund sources before spending general fund. DNRC decreased general fund appropriation and increased state special revenue by \$93,458. The change recognizes that the water adjudication bureau chief, previously funded with both general fund and state special revenue, is now funded entirely with state special revenue water adjudication fees.

Additional Budget Modifications

Several other state agencies transferred appropriation authority between expenditure categories or moved authority between one program and another program. Appendix A discussed in detail these changes by agency and program.

HB 2 General Fund Expenditures By Agency

Through May 2020, state agencies expended 84.4% of their general fund appropriations of the HB 2 modified budget, leaving \$329.4 million or 15.6% in general fund appropriations for the remaining 30 days of the fiscal year and the fiscal year end closing transactions.

The following figure illustrates the budgeted and actual expenditures of HB 2 general fund through the end of May. The budgeted number reflects the modified budget previously discussed. A summary of expenditure by agency and program can be found in the Quarterly Report by Agency Appendix and Appendix A.

FY 2020 Comparison of June Modified Budget vs. Year-to-Date Expenditures				
HB 2 General Fund				
State Agency	June Modified HB 2 Budget	Year to Date Exenditures	HB 2 Budget Balance	% Expended
Section A - General Government				
Legislative Branch	17,672,574	\$14,720,979	\$2,951,595	83%
Governor's Office	9,042,317	5,386,233	3,656,084	60%
Commissioner of Political Practices	867,195	632,885	234,310	73%
Department of Revenue	55,847,189	44,763,230	11,083,959	80%
Department of Administration	9,283,395	6,871,819	2,411,576	74%
Department of Commerce	5,647,735	4,195,157	1,452,578	74%
Department of Labor and Industry	1,985,868	1,612,341	373,527	81%
Department of Military Affairs	7,067,551	5,503,613	1,563,938	78%
Section A - General Government Total	107,413,824	83,686,257	23,727,567	78%
Section B - Health and Human Services				
Department of Public Health & Human Services	550,395,624	439,193,711	111,201,913	80%
Section B - Health and Human Services Total	550,395,624	439,193,711	111,201,913	80%
Section C - Natural Resources and Transportation				
Department of Fish, Wildlife & Parks	283,620	283,620	-	100%
Department of Environmental Quality	5,433,124	3,844,499	1,588,625	71%
Department of Livestock	2,979,851	2,434,399	545,452	82%
Department of Natural Resources and Conservation	31,015,389	24,367,432	6,647,957	79%
Department of Agriculture	852,852	757,088	95,764	89%
Section C - Natural Resources and Transportation Total	40,564,836	31,687,037	8,877,799	78%
Section D - Judicial Branch, Law Enforcement, and Justice				
Judicial Branch	50,107,386	38,086,506	12,020,880	76%
Department of Justice	35,741,142	27,678,819	8,062,323	77%
Office of the Public Defender	37,145,240	31,288,657	5,856,583	84%
Department of Corrections	207,518,152	174,832,067	32,686,085	84%
Section D - Judicial Branch, Law Enforcement, and Justice Total	330,511,920	271,886,049	58,625,871	82%
Section E - Education				
Office of Public Instruction	834,927,148	731,436,428	103,490,720	88%
Board of Public Education	173,901	156,305	17,596	90%
Commissioner of Higher Ed	238,460,105	217,378,843	21,081,262	91%
School for the Deaf & Blind	7,622,625	6,585,813	1,036,812	86%
Montana Arts Council	553,116	424,313	128,803	77%
Montana State Library	2,598,274	1,815,057	783,217	70%
Montana Historical Society	3,014,615	2,553,587	461,028	85%
Section E - Education Total	1,087,349,784	960,350,345	126,999,439	88%
Grand Total	2,116,235,988	\$1,786,803,398	\$329,432,590	84%

As shown in the preceding figure, 86.5% of the HB 2 June modified general fund budget or \$1,831.3 million is allocated to four state agencies:

- 39.5% to the Office of Public Instruction (OPI) for K-12 education
- 26.0% to the Department of Public Health and Human Services (DPHHS)
- 11.3% to the Office of the Commissioner of Higher Education (OCHE)
- 9.8% to the Department of Corrections

While expenditures for OPI and OCHE are on track, DPHHS expenditures are below levels anticipated in the FY 2020 HB 2 budget. This is discussed further in HB 2 May Modified Budget by Expenditures beginning on page 22 and in the Quarterly Report by Agency Appendix.

HB 2 All Governmental Funds By Agency

The following figure illustrates the budgeted and actual expenditures for all governmental funds appropriated in HB 2 through the end of May. This includes general fund, state and federal special revenue, and budgeted proprietary funds. Agencies expended 84.4% of general fund, 71.6% of state special revenue, and 75.2% of federal special revenue. Further detail of specific agencies can be found in the Quarterly Report by Agency Appendix and Appendix A.

FY 2020 Comparison of June Modified Budget vs. Year-to-Date Expenditures HB2 All Funds				
State Agency	June Modified HB 2 Budget	Year to Date Exenditures	HB 2 Budget Balance	% Expended
Section A - General Government				
Legislative Branch	20,500,739	\$16,947,980	\$3,552,759	83%
Consumer Counsel	1,655,737	850,945	804,792	51%
Governor's Office	10,042,317	5,386,233	4,656,084	54%
Commissioner of Political Practices	867,195	632,885	234,310	73%
State Auditor's Office	9,083,599	6,118,025	2,965,574	67%
Department of Revenue	60,676,663	48,444,068	12,232,595	80%
Department of Administration	21,980,126	17,061,075	4,919,051	78%
Department of Commerce	32,229,805	9,566,572	22,663,233	30%
Department of Labor and Industry	85,796,939	64,964,695	20,832,244	76%
Department of Military Affairs	51,491,626	30,422,471	21,069,155	59%
Section A - General Government Total	294,324,746	200,394,949	93,929,798	68%
Section B - Health and Human Services				
Department of Public Health & Human Services	2,109,179,772	1,614,469,581	494,710,191	77%
Section B - Health and Human Services Total	2,109,179,772	1,614,469,581	494,710,191	77%
Section C - Natural Resources and Transportation				
Department of Fish, Wildlife & Parks	98,666,355	69,442,546	29,223,809	70%
Department of Environmental Quality	66,945,325	40,155,003	26,790,322	60%
Department of Transportation	684,200,374	531,682,497	152,517,877	78%
Department of Livestock	13,513,438	10,581,431	2,932,007	78%
Department of Natural Resources and Conservation	74,576,905	52,537,172	22,039,733	70%
Department of Agriculture	18,673,079	14,536,028	4,137,051	78%
Section C - Natural Resources and Transportation Total	956,575,476	718,934,677	237,640,799	75%
Section D - Judicial Branch, Law Enforcement, and Justice				
Judicial Branch	53,662,314	40,932,002	12,730,312	76%
Department of Justice	111,010,039	86,909,309	24,100,730	78%
Public Service Regulation	4,349,622	3,537,752	811,870	81%
Office of the Public Defender	37,145,240	31,288,657	5,856,583	84%
Department of Corrections	226,022,445	179,868,250	46,154,195	80%
Section D - Judicial Branch, Law Enforcement, and Justice Total	432,189,660	342,535,969	89,653,691	79%
Section E - Education				
Office of Public Instruction	1,009,818,208	867,956,856	141,861,352	86%
Board of Public Education	357,797	262,874	94,923	73%
Commissioner of Higher Ed	281,065,116	242,389,644	38,675,472	86%
School for the Deaf & Blind	8,092,139	6,955,073	1,137,066	86%
Montana Arts Council	1,515,084	1,148,095	366,989	76%
Montana State Library	5,709,241	3,824,055	1,885,186	67%
Montana Historical Society	5,346,510	4,361,996	984,514	82%
Section E - Education Total	1,311,904,095	1,126,898,593	185,005,502	86%
Total	5,104,173,749	\$4,003,233,769	\$1,100,939,980	78%

As shown in the figure above, 84.4% of the HB 2 all funds budget or \$4,310.3 million is appropriated to five state agencies:

- 41.3% to the Department of Public Health and Human Services
- 19.8% to the Office of Public Instruction, for K-12 education
- 13.2% to the Department of Transportation
- 5.5% to the Office of the Commissioner of Higher Education (OCHE)
- 4.4% to the Department of Corrections

HB 2 May Modified Budget By Expenditure Type

While the two previous charts show which agencies spent the HB 2 budget, the following figure highlights the types of expenditures made.

FY 2020 comparison of June Modified Budget to year to date expenditures
HB2 by first level expenditure account

Fund Type	June Modified HB 2 Budget	Year to Date Expenditures	HB 2 Budget Balance	% Expended
61000 Personal Service	\$932,175,060	\$760,396,230	\$171,778,830	81.6%
62000 Operating Expenses	985,448,273	747,987,990	237,460,283	75.9%
63000 Equipment & Intangible Assets	18,681,301	9,842,794	8,838,507	52.7%
64000 Capital Outlay	16,660,170	14,476,506	2,183,664	86.9%
65000 Local Assistance	842,324,489	735,904,913	106,419,576	87.4%
66000 Grants	336,153,038	225,170,902	110,982,136	67.0%
67000 Benefits & Claims	1,710,643,672	1,287,678,169	422,965,503	75.3%
68000 Transfers-out	258,928,992	218,792,849	40,136,143	84.5%
69000 Debt Service	3,158,753	2,983,416	175,337	94.4%
Grand Total	\$5,104,173,749	\$4,003,233,769	\$1,100,939,980	78.4%

Detailed information on these expenditures can be found in the Quarterly Report by Agency Appendix.

Personal Services, Including COVID-19 Leave Usage

Personal services have been 81.6% expended. If positions were filled at the salaries budgeted with budgeted vacancy savings, then anticipated spending would be about 85.7% of the personal services appropriations. The difference is 4.1% of the personal services budget. The executive has requested that, due to budget concerns regarding the impact of the Covid-19 pandemic, agencies consider leaving positions open. Savings from these open positions is known as vacancy savings and may be contributing to the difference between actual and anticipated spending. Further detail on the vacancies are discussed in the Quarterly Report by Agency Appendix.

COVID-19 Leave

In response to requirements in the Families First Coronavirus Response Act, the Executive has developed pay rules in three categories to track COVID-19 related personnel impacts:

- Two weeks of paid sick leave where the employee is unable to work because the employee is quarantined and/or experiencing COVID-19 symptoms and seeking a medical diagnosis; or
- Two weeks of paid sick leave because the employee is unable to work because of a need to care for an individual subject to quarantine or to care for a child (whose school or childcare provider is closed or unavailable for reasons related to COVID-19; and
- Up to an additional 10 weeks of paid expanded family and medical leave where an employee is unable to work due to a need for leave to care for a child whose school or childcare provider is closed or unavailable for reasons related to Covid-19.

Between March 20, 2020 and May 22, 2020 state agencies recorded \$389,717 to COVID-19 paid sick leave and \$916,053 to COVID-19 school closure paid leave. The leave has been paid using current personal services funding sources including HB 2. Agencies may apply for reimbursement from coronavirus relief funds through the Office of Budget and Program Planning for these costs. Details of expenditures by state agency can be found in Appendix E.

Pay Plan Personal Services Contingency

The 2019 Legislature provided the Office of Budget and Program Planning \$3.0 million of appropriations for personal services contingencies to be distributed to agencies when personnel vacancies do not occur, or retirement costs exceed agency resources. This is included in the personal services budget shown on page 16. As of the end of May, OBPP has transferred \$55,000 of general fund to the Office of Public Instruction.

Operating Expenses

Year-to-date operating expenses are 75.9% expended. HB 2 appropriates operating expenses to all state agencies, but the Montana Department of Transportation (MDT) is appropriated nearly half or 47.3% of all of these. MDT has expended 78.1% of its operating expenses, which is slightly below the 3-year average of the three preceding fiscal years. These lower expenditures are driving the percentage of expenditures for operating expenses overall. Further information on operating expense is provided in the Quarterly Report by Agency.

Local Assistance

The Office of Public Instruction (OPI) is appropriated 97.8% of the \$842.2 million in local assistance included in the HB 2 budget. As of the end of May, local assistance was 87.4% expended which is on track for the fiscal year.

Grants

Grants are 67.0% expended year to-date which is below the average percentage expended of 89.0% over the three preceding fiscal years. Historically, due to the application process for making grants, these expenditures are lower in the first several months of the year, depending on the granting agency. For example, within the Department of Corrections grants of \$9.7 million are expended at 6.0%. Board of Crime Control federal grant spending lags other spending in the Department of Corrections. Significant federal grant spending typically occurs in June. Further information on grant expenditures can be found in the Quarterly Report by Agency Appendix.

Benefits and Claims

DPHHS was appropriated 99.5% of the \$1,710.6 million in benefit and claims appropriations contained in the HB 2 modified budget.

The Medicaid Program has \$1,326.7 million in appropriations, of which \$320.6 million is general fund. Medicaid expansion has an additional \$824.3 million in appropriations for benefits and claims outside of HB 2, of which \$27.8 million is general fund.

Potential General Fund Reversions

Overall, DPHHS is expected to revert \$80.1 million of general fund authority. Most of this is related to benefits & claims, and can be broken down in the following way:

- The Federal Medical Assistance Percentage (FMAP) has been temporarily increased by 6.2 percentage points, retroactive to January 1, 2020, and changes the FMAP from 64.78% to 70.98%. This lowers the state share of traditional Medicaid costs, which should result in a general fund reversion of \$38 million
- Medicaid is projected to have a general fund surplus of \$25.8 million (for more detail see the Medicaid Monitoring Report)
- Medicaid expansion is estimated to have a surplus of \$7.1 million of general fund authority
- Addictive and Mental Disorders has \$4.5 million general fund for adult mental health estimated for reversion
- Child & Family Services estimates \$3.3 million of surplus general fund authority for foster care benefits will be reverted
- Disability & Employment Transitions projects \$1.3 million of surplus authority for vocational rehabilitation

Statutory Appropriations

Coronavirus Relief Funds

The Governor's Office received \$1.25 billion in coronavirus relief funds authorized in the CARES Act at the end of April. These funds are statutory appropriations. As of May 31, 2020, the Governor's Office has transferred \$126.2 million to other state agencies for the following purposes:

- \$50.0 million to the Department of Commerce for Montana business stabilization grants
- \$50.0 million to the Department of Commerce for emergency housing assistance
- \$122,885 to the Department of Commerce to purchase Submittable, a software for grant submissions

- \$500,000 to the Department of Agriculture for Montana food and agriculture adaptability grants
- \$5.0 million to the Department of Agriculture for Montana innovation grants
- \$5.0 million to the Department of Public Health and Human Services for public health clinics
- \$2.0 million to the Department of Public Health and Human Services for food bank and food pantry assistance
- \$400,000 to the Department of Public Health and Human Services for stay connected grants to assist senior citizens
- \$10.0 million to the Department of Public Health and Human Services for social services nonprofit grants
- \$650,000 to the Department of Public Health and Human Services to provide a grant to a non-profit to purchase adaptive equipment for disabled workers to use in the changed work environment
- \$2.0 million to the Department of Public Health and Human Services to provide \$150 per foster child and \$120 per child in a group home setting per month from March through June
- \$500,000 to the Department of Administration for county mail reimbursement for mail in primary ballots required due to COVID-19

While as of May 31, 2020, DPPHS had expended \$254,598, the Department of Administration expended \$5,862 and the Department of Commerce has expended \$2,843 of the appropriations, expenditures are occurring daily. Please see the [LFD dashboard](#) for up-to-date expenditure information.

Non-budgeted Proprietary Funds

Unemployment Insurance Trust Fund

The Department of Labor and Industry (DOLI) administers the unemployment insurance trust fund. As part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act unemployment insurance (UI) benefits were enhanced. Through June 1, 2020 the enhancements and payments of federal funding include:

- Federal pandemic unemployment compensation (FPUC) providing qualified unemployed workers an additional \$600 a week in benefits. Montanans have received \$252.2 million in FPUC
- Pandemic unemployment assistance (PUA) extends benefits to self-employed and independent contractors. DOLI has paid \$20.9 million in PUA benefits plus, qualifying individuals have received \$56.1 million from the \$600 per week in PUA FPUC
- Pandemic emergency unemployment compensation (PEUC) extends the period to receive unemployment insurance benefits to 39 weeks to those who have exhausted their benefits. In addition, these individuals are eligible to receive the \$600 per week FPUC benefits during the extension. DOLI has paid \$2.6 million in PEUC benefits

In addition to the federal unemployment benefits, DOLI has processed \$128.9 million in regular unemployment benefits through June 1 leaving about \$280.0 million in the unemployment

insurance trust fund. Total UI payments to unemployed workers were \$460.7 million. LFD has included UI benefit payments on the dashboard, which is updated daily. Please see the LFD [dashboard](#) for up-to-date expenditure information.

Statutorily Required Reports

Statute requires the LFC review and comment on budget amendments, operating plan changes, and program transfers that met statutory criteria. Because the Legislative Finance Committee did not meet in March, this report includes budget amendment activity from November 30, 2019 through May 31, 2020.

Budget Amendment Activity

As of May 31, 2020, the Legislative Finance Division had received notification of 84 budget amendments impacting the 2021 biennium and certified by the Governor since November 30, 2019. This includes \$82.1 million in budget amendments for COVID-19 impacts.

These amendments increase total funds by \$131.2 million in FY 2020 and \$17.1 million in FY 2021. An additional 29.72 FTE in FY 2020 and 54.68 FTE in FY 2021 in modified positions have been added. Two amendments transfer existing authority between expenditure categories or between organizational units and one extends previously approved amendment authority. The remaining budget amendments increase appropriation authority as shown in the following figure. The figure below summarizes the budget amendments certified by the Governor from the period November 30, 2019 through May 31, 2020.

Budget Amendment Summary (since last LFC meeting)		
Component	FY 2020	FY 2021
Number of Amendments	83	25
FTE Added	29.72	54.68
State Special Revenue	\$0	\$0
Federal Revenue	131,098,273	17,081,697
Proprietary Fund	77,000	55,500
Total Revenue	\$131,175,273	\$17,137,197

Each amendment along with a brief explanation, is summarized in Appendix C. Staff have reviewed the amendments and have raised no concerns with any amendment meeting statutory criteria.

The following figure summarizes the budget amendments that were certified for the 2021 biennium. The various approving authorities have added a total of \$234.3 million in the 2021 biennium.

Budget Amendment Cumulative Summary 2021 Biennia				
LFC Meeting 2021 Biennium	Number of Amendments	FY 2020	FY 2021	2021 Biennium Total
August 30, 2019	38	\$11,963,700	\$320,701	\$12,284,401
November 30, 2019	78	62,547,670	11,109,447	73,657,117
February 29, 2020	0	0	0	0
May 31, 2020	82	131,175,273	17,137,197	148,312,470
July 31, 2020	0	0	0	0
November 30, 2020	0	0	0	0
April 30, 2021	0	0	0	0
August 30, 2021	0	0	0	0
Total	198	\$205,686,643	\$28,567,345	\$234,253,988

The following figure reflects the additional budget authority provided to each agency through the budget amendment process in FY 2020 compared to the HB 2 May modified budget.

Budget Amendment Authority Comparison with HB 2 Total Funds By State Agency				
State Agency	FY 2020 Budget HB 2	Budget Amendment	% of Modified Budget	
Department of Agriculture	\$18,673,079	\$1,995,973	10.69%	
Department of Commerce	32,229,805	1,821,418	5.65%	
Department of Corrections	226,022,445	1,216,568	0.54%	
Department of Environmental Quality	66,945,325	3,555,419	5.31%	
Department of Fish, Wildlife, and Parks	98,666,355	10,073,674	10.21%	
Department of Justice	111,010,039	1,447,436	1.30%	
Department of Labor and Industry	85,796,939	2,410,442	2.81%	
Department of Livestock	13,513,438	568,455	4.21%	
Department of Military Affairs	51,491,626	321,590	0.62%	
Department of Natural Resources and Conservation	74,576,905	21,096,800	28.29%	
Department of Public Health and Human Services	2,109,179,772	54,697,882	2.59%	
Department of Transportation	684,200,374	38,758,737	5.66%	
Judicial Branch	53,662,314	4,511,754	8.41%	
Montana Arts Council	1,515,084	513,935	33.92%	
Montana State Library	5,709,241	677,346	11.86%	
Montana Historical Society	5,348,510	954,693	17.85%	
Office of Public Instruction	1,009,818,208	57,035,241	5.65%	
Public Service Commission	4,349,622	18,072	0.42%	
Secretary of State		0	4,011,208	0.00%
Total	\$4,652,709,081	\$205,686,643	4.42%	

Operating Plan Changes & Program Transfers

The Office of Budget and Program Planning (OBPP) submitted a total of 6 operating plan changes and program transfers that met statutory criteria for LFC review and comment between May 11, 2020 – June 8, 2020. Staff have reviewed the amendments and have raised no concerns with any

amendment meeting statutory criteria. A summary of the changes from OBPP can be found in Appendix D.

Other Agency Reports

Other agency required reports have been received and are posted on the LFD website. The required reports can be found on the website at: <https://leg.mt.gov/committees/admincom/lfc/>

Summary of Coronavirus Relief Funds Appropriations
as authorized by the CARES Act and established by the Executive Through May 31, 2020

	Operating Expenses	Local Assistance	Grants	Transfers	Grand Total
Governor's Office					
OFC BUDGET & PROGRAM PLANNING					
Corona Virus Relief Fund Undistributed				\$1,123,827,115	\$1,123,827,115
Public Health & Human Services					
DIRECTORS OFFICE					
CRF Distribution - Public Health Grants for local and Tribal Health Departments and Urban Tribal Clinics			5,000,000		5,000,000
CRF Distribution - Stay Connected Grants			400,000		400,000
CRF Distribution - Food Bank and Food Pantry Assistance Grants			2,000,000		2,000,000
CRF Distribution - Social Services Non-Profit Grants			10,000,000		10,000,000
CRF Distribution - Telework Assistance Grants			650,000		650,000
CRF Distribution - Supplemental Support for Foster Care and Group Homes			<u>2,000,000</u>		<u>2,000,000</u>
Subtotal			20,050,000		20,050,000
Department of Commerce					
HOUSING DIVISION					
Coronavirus Relief Fund Distribution - Establish COVID Rental/Homeowner program	50,000		49,950,000		50,000,000
Coronavirus Relief Fund Distribution - purchase of Submittable	122,885				122,885
MT OFFICE OF TOURISM & BUS DEV					
Coronavirus Relief Fund Distribution - Business Stabilization grant program	<u>10,000</u>		<u>49,990,000</u>		<u>50,000,000</u>
Subtotal	182,885		99,940,000		100,122,885
MT Dept of Agriculture					
AGRICULTURAL DEVELOPMENT DIV					
Coronavirus Relief Fund Distribution - Agriculture Adaptability and Innovation grants			5,500,000		5,500,000
Department of Administration					
STATE FINANCIAL SERVICES DIV					
Coronavirus Relief Fund Distribution - Reimbursement to Counties for Postage on Mail in Ballots		500,000			500,000
TOTAL CRF	\$182,885	\$500,000	\$125,490,000	\$1,123,827,115	\$1,250,000,000

Summary of Other COVID-19 Appropriations Established Through May 31, 2020

	Personal Services	Operating Expenses	Equipment & Intangible Assets	Grants	Benefits & Claims	Capital Outlays	Grand Total
General Fund							
Dept of Military Affairs							
DISASTER & EMERGENCY SERVICES							
Governors Emergency Appropriation for response to COVID 19 (10-3-312, MCA)	\$1,050,000	\$228,500					\$1,278,500
TOTAL General Fund	1,050,000	228,500	-	-	-	-	1,278,500
Federal Fund							
Public Health & Human Services							
PUBLIC HEALTH & SAFETY DIV							
Realign Federal authority for FY 2020 expenditures for COVID-19	65,000	40,000		115,000			220,000
Support for Hospitals, Health Systems, Health Care Workers Covid-19 Response and Preparedness		273,861					273,861
COVID-19 Surveillance, Lab Testing, Reporting, Community Intervention	132,000	1,297,500	198,000	2,940,000			4,567,500
COVID-19 Response for clients of Ryan White HIV/AIDS Program		25,000		25,000			50,000
COVID-19 Testing and Monitoring to Support State and Local Decision Making	1,500,000	2,875,000	500,000	200,000			5,075,000
SENIOR & LONG TERM CARE SVCS							
Additional Funding Meals Program for Older Americans		300,000		3,300,000			3,600,000
COVID-19 Family Caregiver Support Program				500,000			500,000
COVID-19 increases support for Aging services in Montana communities.		300,000					300,000
HUMAN & COMMUNITY SERVICES							
COVID-19 Assistance for homeless families and individuals		63,107			2,461,248		2,524,355
COVID-19 Federal support for local food banks		4,266	120,000		186,400		310,666
COVID-19 Supplemental funding for the Housing Opportunities for Person with AIDS (HOPWA) grant.					324,723		324,723
CARES Act LIEAP funding for additional heat and electricity assistance.		85,000		432,397	4,656,573		5,173,970
Cares Act Community Services Block Grant					1,258,912		1,258,912
ADDICTIVE & MENTAL DISORDERS							
COVID-19 Increase capacity to provide behavioral health crisis services and telehealth	11,419	451,812		1,536,769			2,000,000
EARLY CHILDHOOD & FAM SUPPORT							
National School Lunch/Breakfast, Special Milk, Child and Adult Care Food and Summer Food Service Program					5,299,634		5,299,634
Targeted support for emergency, medical and essential personnel, existing licensed and registered facilities		1,000		6,859,887	3,253,000		10,113,887
Subtotal DPHHS	1,708,419	5,716,546	818,000	15,909,053	17,440,490	-	41,592,508
Department of Labor & Industry							
UNEMPLOYMENT INSURANCE DIV							
COVID_19 Pandemic Unemployment Assistance Operation Expenses	554,500	45,500					600,000
COVID_19 Federal Pandemic Unemployment Compensation Operations	184,000	16,000					200,000
COVID-19 Emergency Administrative Grant	1,071,575	267,894	-	-	-	-	1,339,469
Subtotal DLI	1,810,075	329,394	-	-	-	-	2,139,469
Secretary of State's Office							
BUSINESS & GOVERNMENT SERVICES							
Supplemental Funding for 2020 Federal Election Cycle, Covid 19 impact.		600,000		2,400,000			3,000,000
Library Commission							
STATEWIDE LIBRARY RESOURCES							
Procure hotspots for local libraries, purchase additional online content		96,573					96,573
TOTAL Federal Funds	3,518,494	6,742,513	818,000	18,309,053	17,440,490	-	46,828,550
Enterprise Funds							
Department of Labor & Industry							
UNEMPLOYMENT INSURANCE DIV							
Increase Appropriation to Meet Increased Demand for Unemployment Benefits*					650,000,000		650,000,000
Department of Commerce							
HOUSING DIVISION							
COVID-19 Emergency Rental Assistance				420,000			420,000
TOTAL Enterprise Funds				420,000	650,000,000		650,420,000
Grand Total	\$4,568,494	\$6,971,013	\$818,000	\$18,729,053	\$667,440,490	\$0	\$698,527,050