

General Fund Balance Sheet

Includes HJ 2 Revenue Estimates as Adopted by the Revenue and Transportation Interim Committee
(\$ Millions)

3/14/2019 7:48 AM

	Actual FY 2018	Estimated FY 2019	Estimated FY 2020	Estimated FY 2021
Beginning Fund Balance	\$47.933	\$186.707	\$193.649	\$249.577
Revenues				
Actual & Estimated	2,333.618	2,412.503	2,513.558	2,590.661
Revenue legislation		(2.987)	(19.373)	(24.489)
Revenue legislation - OTO			0.062	
OTO	71.829	51.024	4.100	
Prior Year Adjustments - revenue	1.638			
Total Revenue Funds Available	2,455.018	2,647.247	2,691.996	2,815.750
Expenditures - Ongoing				
Statutory Approps	316.360	336.703	283.858	289.527
General Fund Transfers	19.857	21.055	17.988	18.423
HB 2 Agency Budgets*	1,904.347	2,003.024	2,095.410	2,155.739
HB 1 (includes continuing authority & estimate for 2021 session)	2.401	10.272	2.293	10.457
Other Legislative Appropriations (includes continuing authority)	0.068	1.793	43.000	55.821
Reversions		(7.119)	(7.319)	(7.583)
Ongoing Expenditures	2,243.033	2,365.728	2,435.230	2,522.385
OTO				
HB 2 Agency Budgets	12.992	14.351	7.188	6.402
HB 3		27.798		
Special Session SB 9 Budget Stabilization Transfer		45.721		
Fire Fund Transfers	25.309			
Other Appropriations	2.031			
Other, including carry forward	4.166			
Total Expenditures	2,287.530	2,453.598	2,442.418	2,528.787
Other Adjustments, includes CAFR	19.219			
Ending Fund Balance	\$186.707	\$193.649	\$249.577	\$286.963
Structural Balance		\$43.788	\$58.954	\$43.787

Assumptions: Please refer to the status sheet rules adopted by the Legislative Finance Committee management group. The rules are available on the LFD web page. Dept. of Revenue's budget has been reduced. This action could result in a potential revenue reduction of \$9.5 million to \$18.9 million for the 2021 biennium. Agency budgets in the 2019 biennium include the pay plan. FY 2020 OTO revenue includes an anticipated Core Civic contract renegotiation amount. HB 652 debt service and bond issuance costs per LFD estimates, until a fiscal note is published.

Changes to the General Fund Balance Sheet		
\$ Millions		
3/1/2019 FY 2019 Ending Fund Balance		290.563
3/14/2019 FY 2019 Ending Fund Balance		286.963
	Difference	(\$3.600)
<u>Revenues</u>		
SB0170	Revise elderly homeowner/renter income tax credit	7.287
SB0204	Revise tax exemption laws for certain mobile homes	0.079
SB0217	Revise taxation of social security income	0.000
SB0239	Provide for moratorium on property taxes for broadband fiber and cable	(1.285)
	Total Revenue Change	\$6.081
<u>Appropriations</u>		
HB 2	Agency Budgets	12.280
HB0002	Language	(3.500)
HB0005	Long Range	(2.500)
HB0041	Extend the Cultural Integrity and Commitment Act (language immersion program:	0.096
HB0218	Generally revise laws related to career and technical education	(3.700)
HB0295	Create grant program to encourage work-based learning	(0.500)
HB0351	Encourage transformational learning	(2.600)
HB0387	Create advanced opportunity act for Montana students	(0.750)
HB0431	Create farmer loan assistance program by revising GTA laws	(1.380)
HB0633	Create digital library services state special revenue account	(0.000)
HB0638	Increasing K-12 special ed allowable cost payment	(1.860)
HB0652	Revise the long range building bonding program	(5.267)
	Total Appropriation Change	(\$9.681)
	Difference total	(\$3.600)

GENERAL FUND HB 2 / Comparison of 2019 Biennium Appropriation to 2021 Biennium Appropriation*

	FY 2018	FY 2019	2019 Bi	FY 2020	FY 2021	2021 Bi	Bi % Δ
ONGOING							
General Government							
Legislative Branch	\$12,538,240	\$13,260,319	\$25,798,559	\$14,981,124	\$14,927,525	\$29,908,649	15.9%
Governor's Office	5,909,714	6,426,700	12,336,414	7,061,362	6,995,123	14,056,485	13.9%
Commissioner of Political Practices	580,571	662,215	1,242,786	763,640	750,932	1,514,572	21.9%
Department of Revenue	49,334,221	52,823,829	102,158,050	55,124,695	54,921,335	110,046,030	7.7%
Department of Administration	4,797,152	5,610,002	10,407,154	9,154,453	9,086,207	18,240,660	75.3%
Department of Commerce	2,889,192	3,200,916	6,090,108	3,305,632	3,305,797	6,611,429	8.6%
Labor & Industry	1,566,994	1,792,229	3,359,223	1,972,963	1,972,522	3,945,485	17.5%
Department of Military Affairs	5,935,831	6,539,543	12,475,374	7,020,042	6,986,008	14,006,050	12.3%
Subtotal Section A	83,551,915	90,315,753	173,867,668	99,383,911	98,945,449	198,329,360	14.1%
Health and Human Services							
Department of Health and Human Services	\$488,273,181	\$521,881,955	\$1,010,155,136	\$549,469,811	\$585,620,900	1,135,090,711	12.4%
Subtotal Section B	488,273,181	521,881,955	1,010,155,136	549,469,811	585,620,900	1,135,090,711	12.4%
Natural Resources and Transportation							
Department Of Fish, Wildlife, And Parks	\$0	\$0	\$0	\$0	\$0	0	
Department of Environmental Quality	4,566,124	5,199,711	9,765,835	5,402,889	5,401,210	10,804,099	10.6%
Department of Livestock	2,248,445	2,562,332	4,810,777	2,862,777	2,862,085	5,724,862	19.0%
Dept Nat Resource/Conservation	24,774,294	26,920,824	51,695,118	29,888,547	29,834,534	59,723,081	15.5%
Department of Agriculture	679,829	737,537	1,417,366	848,313	801,015	1,649,328	16.4%
Subtotal Section C	32,268,692	35,420,404	67,689,096	39,002,526	38,898,844	77,901,370	15.1%
Judicial Branch, Law Enforcement and Justice							
Judiciary	\$44,213,232	\$46,741,975	\$90,955,207	\$49,949,537	\$50,052,702	100,002,239	9.9%
Crime Control Division							
Department of Justice	30,730,081	34,167,704	64,897,785	35,348,132	35,270,279	70,618,411	8.8%
Office of Public Defender	31,508,734	31,537,210	63,045,944	35,950,754	36,524,609	72,475,363	15.0%
Department of Corrections	201,230,529	202,817,535	404,048,064	206,353,341	207,173,077	413,526,418	2.3%
Subtotal Section D	307,682,576	315,264,424	622,947,000	327,601,764	329,020,667	656,622,431	5.4%
Education							
Office of Public Instruction	\$778,405,470	\$798,679,410	\$1,577,084,880	\$830,693,065	\$852,717,002	1,683,410,067	6.7%
Board of Public Education	136,811	141,515	278,326	172,926	156,526	329,452	18.4%
Commissioner of Higher Education	220,703,509	223,985,772	444,689,281	235,454,665	236,859,781	472,314,446	6.2%
School For The Deaf & Blind	6,757,028	6,885,626	13,642,654	7,511,335	7,491,217	15,002,552	10.0%
Montana Arts Council	479,042	516,344	995,386	551,314	523,069	1,074,383	7.9%
Library Commission	2,148,954	2,186,345	4,335,299	2,582,171	2,559,953	5,142,124	18.6%
Historical Society	2,593,159	2,662,075	5,255,234	2,986,814	2,945,308	5,932,122	12.9%
Subtotal Section E	1,011,223,973	1,035,057,087	2,046,281,060	1,079,952,290	1,103,252,856	2,183,205,146	6.7%
Subtotal Ongoing	1,923,000,337	1,997,939,623	3,920,939,960	2,095,410,302	2,155,738,716	4,251,149,018	8.4%
ONE-TIME							
General Government	\$2,113,555	\$2,121,621	\$4,235,176	\$4,740,676	\$3,637,687	8,378,363	97.8%
Health and Human Services	\$8,807,630	\$8,783,195	17,590,825	\$0	\$0	-	-100.0%
Natural Resources and Transportation	\$207,000	\$207,000	414,000	\$1,053,000	\$1,103,000	2,156,000	420.8%
Judicial Branch, Law Enforcement and Justice	\$2,925,764	\$2,177,216	5,102,980	\$0	\$0	-	-100.0%
Education	\$1,032,312	\$1,062,162	2,094,474	\$1,393,938	\$1,661,438	3,055,376	45.9%
Subtotal One-time	15,086,261	14,351,194	29,437,455	7,187,614	6,402,125	13,589,739	-53.8%
Grand total	\$1,938,086,598	\$2,012,290,817	\$3,950,377,415	\$2,102,597,916	\$2,162,140,841	\$4,264,738,757	8.0%

GENERAL FUND HB 2 / Comparison of 2021 Biennium Executive Request to 2021 Biennium Appropriation'

	Executive Request			Current Legislative Level			Difference
	FY 2020	FY 2021	2021 Bi	FY 2020	FY 2021	2021 Bi	Bi %
ONGOING							
General Government							
Legislative Branch	\$15,071,159	\$15,024,419	\$30,095,578	\$14,981,124	\$14,927,525	\$29,908,649	-0.6%
Governor's Office	7,060,500	6,994,201	14,054,701	7,061,362	6,995,123	14,056,485	0.0%
Commissioner of Political Practices	863,425	850,458	1,713,883	763,640	750,932	1,514,572	-11.6%
Department of Revenue	56,700,890	56,497,530	113,198,420	55,124,695	54,921,335	110,046,030	-2.8%
Department of Administration	6,186,920	6,118,674	12,305,594	9,154,453	9,086,207	18,240,660	48.2%
Department of Commerce	5,542,458	5,548,013	11,090,471	3,305,632	3,305,797	6,611,429	-40.4%
Labor & Industry	1,972,963	1,972,522	3,945,485	1,972,963	1,972,522	3,945,485	0.0%
Department of Military Affairs	7,138,503	7,104,646	14,243,149	7,020,042	6,986,008	14,006,050	-1.7%
Subtotal Section A	100,536,818	100,110,463	200,647,281	99,383,911	98,945,449	198,329,360	-1.2%
Health and Human Services							
Department of Health and Human Services	\$551,846,211	\$580,187,263	\$1,132,033,474	\$549,469,811	\$585,620,900	1,135,090,711	0.3%
Subtotal Section B	551,846,211	580,187,263	1,132,033,474	549,469,811	585,620,900	1,135,090,711	0.3%
Natural Resources and Transportation							
Department of Fish, Wildlife & Parks							
Department of Environmental Quality	5,452,889	5,451,210	10,904,099	5,402,889	5,401,210	10,804,099	-0.9%
Department of Livestock	3,112,088	3,111,396	6,223,484	2,862,777	2,862,085	5,724,862	-8.0%
Dept Nat Resource/Conservation	30,250,017	30,196,747	60,446,764	29,888,547	29,834,534	59,723,081	-1.2%
Department of Agriculture	858,313	811,015	1,669,328	848,313	801,015	1,649,328	-1.2%
Subtotal Section C	39,673,307	39,570,368	79,243,675	39,002,526	38,898,844	77,901,370	-1.7%
Judicial Branch, Law Enforcement and Justice							
Judiciary	\$50,562,076	\$50,665,906	\$101,227,982	\$49,949,537	\$50,052,702	100,002,239	-1.2%
Crime Control Division							
Department of Justice	36,860,313	36,780,486	73,640,799	35,348,132	35,270,279	70,618,411	-4.1%
Office of Public Defender	37,482,408	38,061,847	75,544,255	35,950,754	36,524,609	72,475,363	-4.1%
Department of Corrections	209,350,044	209,931,805	419,281,849	206,353,341	207,173,077	413,526,418	-1.4%
Subtotal Section D	334,254,841	335,440,044	669,694,885	327,601,764	329,020,667	656,622,431	-2.0%
Education							
Office of Public Instruction	\$844,678,390	\$868,801,256	\$1,713,479,646	\$830,693,065	\$852,717,002	1,683,410,067	-1.8%
Board of Public Education	172,926	156,526	329,452	172,926	156,526	329,452	0.0%
Commissioner of Higher Education	238,214,226	239,706,792	477,921,018	235,454,665	236,859,781	472,314,446	-1.2%
School For The Deaf & Blind	7,611,942	7,591,678	15,203,620	7,511,335	7,491,217	15,002,552	-1.3%
Montana Arts Council	551,314	523,069	1,074,383	551,314	523,069	1,074,383	0.0%
Library Commission	2,582,171	2,559,953	5,142,124	2,582,171	2,559,953	5,142,124	0.0%
Historical Society	3,308,628	3,267,122	6,575,750	2,986,814	2,945,308	5,932,122	-9.8%
Subtotal Section E	1,097,119,597	1,122,606,396	2,219,725,993	1,079,952,290	1,103,252,856	2,183,205,146	-1.6%
Subtotal Ongoing	2,123,430,774	2,177,914,534	4,301,345,308	2,095,410,302	2,155,738,716	4,251,149,018	-1.2%
ONE-TIME							
General Government	\$1,900,000	\$1,250,000	\$3,150,000	\$4,740,676	\$3,637,687	8,378,363	166.0%
Health and Human Services	\$0	\$0	-	-	-	-	-
Natural Resources and Transportation	\$978,000	\$978,000	1,956,000	1,053,000	1,103,000	2,156,000	10.2%
Judicial Branch, Law Enforcement and Justice	\$500,000	\$500,000	1,000,000	-	-	-	-100.0%
Education	\$1,062,958	\$1,062,958	2,125,916	1,393,938	1,661,438	3,055,376	43.7%
Subtotal One-time	4,440,958	3,790,958	8,231,916	7,187,614	6,402,125	13,589,739	65.1%
Grand total	\$2,127,871,732	\$2,181,705,492	\$4,309,577,224	\$2,102,597,916	\$2,162,140,841	\$4,264,738,757	-1.0%

Detail of General Fund Legislative Action

Status	Short Description of Proposed Legislation	Days in Comm.	Revenue	Appropriation*	Potential**	Total
1st House						
HB0002	General Appropriations Act Language	2	1,000,000	(56,929,761)	-	(55,929,761)
HB0005	Long-Range Building Appropriations	2	-	(2,500,000)	-	(2,500,000)
HB0130	Revise income tax law to exempt military pensions	27	(5,097,000)	-	-	(5,097,000)
HB0218	Generally revise laws related to career and technical education	2	-	(3,700,000)	-	(3,700,000)
HB0295	Create grant program to encourage work-based learning	1	-	(500,000)	-	(500,000)
HB0351	Encourage transformational learning	2	-	(2,600,000)	(120,058)	(2,720,058)
HB0387	Create advanced opportunity act for Montana students	2	-	(750,000)	(55,000)	(805,000)
HB0431	Create farmer loan assistance program by revising GTA laws	1	-	(1,380,000)	-	(1,380,000)
HB0515	Generally revise motor vehicle laws	1	-	-	(2,400)	(2,400)
HB0633	Create digital library services state special revenue account	1	-	(100)	-	(100)
HB0638	Increasing K-12 special ed allowable cost payment	1	-	(1,860,219)	-	(1,860,219)
HB0652	Revise the long range building bonding program	1	-	(5,267,168)	-	(5,267,168)
SB0200	Provide for equal classification of homes on a foundation	1	-	-	(145,486)	(145,486)
SB0239	Provide for moratorium on property taxes for broadband fiber and cable	2	(1,285,000)	-	(81,000)	(1,366,000)
2nd House						
HB0003	Supplemental Appropriations Bill	16	-	(27,797,858)	-	(27,797,858)
HB0016	Establish affordable housing loan program	2	(10,124)	-	-	(10,124)
HB0021	Establishing "Hanna's Act"	2	-	-	(204,593)	(204,593)
HB0024	Revise irrigation cost deduction for irrigated property	2	-	-	-	-
HB0158	Revise and fund purple heart scholarship , include higher medals	22	-	(50,000)	-	(50,000)
HB0172	Establish county veterans' service offices	21	-	(130,000)	-	(130,000)
HB0192	Revise laws related to privacy in communications	2	-	-	(135,050)	(135,050)
HB0211	Address recruitment and retention of K-12 quality educators	6	(34,500)	(1,000,000)	(30,000)	(1,064,500)
HB0212	Revise funding for community colleges	6	-	-	339,059	339,059
HB0238	Revise penalties for false reporting of crimes	1	-	-	(84,096)	(84,096)
HB0290	Require child support cooperation for food stamp eligibility	3	-	-	(1,035,075)	(1,035,075)
HB0292	Extend funding to Coal Board	0	(3,311,000)	-	-	(3,311,000)
HB0298	Revise funding for students with disabilities	6	-	-	(193,463)	(193,463)
HB0328	Exempt conservation districts from certain fees	1	-	-	(14,813)	(14,813)
HB0369	Generally revise criminal justice laws	23	-	(40,000)	-	(40,000)
HB0393	Change truck speed limits	6	(27,671)	-	-	(27,671)
HB0422	Increase amount available for Montana veteran home loan program	1	(28,980)	-	-	(28,980)
HB0433	Generally revise laws related to provision of data to the legislative branch	0	-	-	(719,450)	(719,450)
HB0444	Provide funding allocation for intermediary re-lending program	1	(21,750)	-	-	(21,750)
HB0450	Generally revise motor vehicle laws and dealer license requirements	1	-	-	(480)	(480)
HB0482	Require agency reporting on financial assistance to tribes	6	-	-	(3,400)	(3,400)
HB0529	Revising requirements related to waiting list for waiver services	6	-	-	(2,815)	(2,815)
HB0536	Secure voter registration when applying for Driver's License or ID card	5	-	-	(7,200)	(7,200)
HB0543	Revise laws related to misdemeanor expungement	5	-	-	(48,903)	(48,903)
HB0553	Generally revise infrastructure funding laws	6	-	-	-	-
HB0567	Establish Montana school marshal program	5	-	-	(156,676)	(156,676)
HB0589	Create mortality review team for individuals with developmental disabilities	5	-	-	(14,852)	(14,852)
SB0005	Require review of regulations related to DD community services	2	-	-	(8,590)	(8,590)
SB0008	Generally revise laws related to participation in extracurricular activities	3	-	-	(250,021)	(250,021)
SB0012	Revise school funding related to oil and gas production taxes	27	62,074	-	-	62,074
SB0024	Increase optional light motor vehicle registration fee for parks and recreation	2	-	-	(720)	(720)
SB0026	Remove requirement for state to pay travel costs for prosecution witnesses	50	-	-	102,490	102,490
SB0030	Allowing peer support services to be reimbursed under Medicaid	2	-	-	(2,946,684)	(2,946,684)
SB0032	Create stream gauge oversight work group	20	-	-	(85,796)	(85,796)
SB0040	Require OPI to create and maintain electronic directory photograph repository	22	-	-	(45,000)	(45,000)
SB0052	Generally revise laws on sexual assault kits	28	-	-	(125,000)	(125,000)
SB0053	Revise meal reimbursement for public employees	14	-	-	(818,594)	(818,594)
SB0055	Generally revise captive insurance laws	1	(401,700)	-	-	(401,700)
SB0060	Generally revise laws related to financial aid programs	15	(1,500,000)	-	-	(1,500,000)
SB0093	Require decommissioning and bonding for certain solar	14	-	-	(97,762)	(97,762)
SB0119	Allow access control systems for alcohol and gambling licensees	0	-	-	(41,000)	(41,000)
SB0140	Establish the Montana dyslexia screening and intervention act	20	-	-	(30,000)	(30,000)
SB0147	Revising laws concerning human trafficking and sex crimes to protect victims	14	-	-	(205,860)	(205,860)
SB0167	Revise laws regarding hunting license benefits for military members	23	-	-	(1,358)	(1,358)
SB0168	Restrict certain initial employment applications regarding criminal history	0	-	-	(50,296)	(50,296)
SB0217	Revise taxation of social security income	2	(36,115,000)	-	-	(36,115,000)
SB0226	Create transportation interim committee	20	-	-	(7,095)	(7,095)
SB0313	Generally revise enforcement of discrimination laws	14	-	-	(196,552)	(196,552)
Governor						
HB0050	Provide civil penalty for violations of agricultural commodity laws	2	10,000	-	-	10,000
HB0073	Revise laws related to classification of certain public defender employees	1	-	-	(91,228)	(91,228)
HB0175	Provide for state employee pay plan	1	-	(21,669,577)	-	(21,669,577)
HB0213	Revise the tax rate for certain oil production	1	(26,264)	-	-	(26,264)
LAW						
HB0001	Feed Bill to fund 66th Legislative session and prepare for 2021	42	-	(12,122,292)	-	(12,122,292)
HB0159	Generally revise education funding laws	15	-	-	(4,968)	(4,968)
Total			(46,786,915)	(138,296,975)	(7,619,785)	(187,436,507)

*Appropriations column **According to the LFC management status sheet rules, bills with potential expenditures (don't have appropriations) are not included on the balance sheet unless they impact K-12 BASE Aid or the guarantee account. This week, BASE Aid bills that impact the balance sheet are SB 8 and HB 298. HB 41 and HB 159 have been appropriated in HB 2 and therefore that portion is not included in the bill list. SB 111 is not included on the bill list as it is already included in the HJ 2 revenue estimate.

Status	Short Description of Proposed Legislation	Days in Comm.	Revenue	Appropriation*	Potential**	Total
<u>BASE Aid & guarantee account bills</u>			Revenue	Appropriations		
SB0008	Generally revise laws related to participation in extracurricular activities			(250,021)		
HB0298	Revise funding for students with disabilities			(193,463)		
<u>HB 1 and HB 3 have individual lines on the balance sheet and are not included in the bill legislation line.</u>						
HB0001	Feed Bill to fund 66th Legislative session and prepare for 2021			12,122,292		
HB0003	Supplemental Appropriations Bill			27,797,858		
Total for bill legislation lines on the balance sheet			(46,786,915)	(98,820,309)		