

2023 Session General Fund Status Sheet Rules

As adopted by the Legislative Finance Committee Management Advisory Group



- ARCHIVES
- GOALS & OBJECTIVES
- STAFF

WHAT'S NEW?

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- » [General Fund Forecast Update #2](#)
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A navigation menu consisting of four blue rectangular buttons arranged in a 2x2 grid. The top row contains "House Bill 2" and "Budget Committees". The bottom row contains "Resources & Guides" and "General Fund". In the center of the grid is an icon of a money bag with a dollar sign and a calculator. A yellow oval highlights the "General Fund" button and the central icon. On the left side of the menu, there are small icons of a document and a list.

New to Status Sheet This Time

- HJ 2 revenues show ongoing portion and one-time-only portion
- Calculations for loss of treasury cash account interest earnings for each bill that is greater than \$50 million for any year or in total of three years (revenue or expenditure bills)
- HB 251, Section 2, temporarily changes distribution of treasury cash account interest earnings from general fund to new debt and liability free account. LFD calculates the amount of treasury cash account interest earnings the new debt and liability free account will receive based on which >\$50 million bills are passing at the time of the status sheet

2/22/2023 7:33 AM

General Fund Balance Sheet
Includes HJ 2 Revenue Forecasts
(\$ Millions)

	Actual FY 2022	HJ 2 Revenue Forecast FY 2023	HJ 2 Revenue Forecast FY 2024	HJ 2 Revenue Forecast FY 2025
Beginning Fund Balance	\$720.0	\$1,854.4	\$1,628.0	\$1,894.8
Revenues				
Actuals & HJ 2 Ongoing Revenue Forecasts	3,755.7	3,490.1	3,635.4	3,736.0
Proposed Ongoing Revenue Legislation		0.0	(31.8)	(168.8)
One-Time-Only (OTO) Actuals & HJ 2 Revenue Forecast	135.9	310.2	74.7	46.6
Proposed One-time-Only Revenue Legislation		(101.4)	(130.1)	(101.3)
Total Revenues Funds Available	4,598.1	5,553.3	5,176.2	5,407.4
Adjustments	(0.8)			
Accounting Adjustment	(12.8)			

<u>Expenditures - Ongoing</u>					
Statutory Appropriations	302.9	319.4	326.6	334.2	
General Fund Transfers	18.3	16.4	18.0	16.8	
Ongoing Transfers for HB 2 State Special Appropriations	5.2	5.3	5.4	5.5	
HB 2 Agency Budgets	2,121.9	2,330.0	2,063.2	2,125.5	
Risk Management and Tort Insurance Rates Ongoing			14.1	14.1	
State & MUS Benefit Share Ongoing			8.2	8.2	
HB 2 Language Appropriations		2.0	429.6	439.2	
HB 1 Feed Bill (includes estimates for 2025 session)	2.2	12.1	4.2	14.3	
Proposed New Ongoing Bills		0.1	12.7	51.3	
Previous Approp Bills	10.8	15.0			
Reversions		(8.1)	(8.6)	(9.0)	
	Ongoing Expenditures	2,461.3	2,692.3	2,873.5	3,000.1
<u>One-Time-Only (OTO)</u>					
HB 2 Agency Budgets (inc. risk mgmt & tort rate holiday)	18.6	14.8	2.0	1.9	
State & MUS Benefit Share OTO			(8.2)	(8.2)	
HB 2 Enhanced COVID 6.2% FMAP Estimated Savings**		(62.8)			
Proposed New OTO Bills		745.3	414.1	146.2	

Ending Fund & Structural Balance as of Feb. 22

	FY 2022	FY 2023	FY 2024	FY 2025
Ending Fund Balance	\$1,854.4	\$1,628.0	\$1,894.8	\$2,267.4
Structural Balance	\$1,294.4	\$789.7	\$721.5	\$558.2

HB 2 Comparisons

General Fund HB 2 Only					
	2023 Biennium	2025 Biennium	2025 Biennium	Leg Budget	Leg Budget
	Appropriation	Gov Budget	Legislative	Compared to	Compared to
			Budget	2023	Gov Budget
				Biennium	
Total Ongoing	4,558,984,838	4,147,437,647	4,188,697,075	-8.1%	1.0%
A	234,627,173	243,288,272	288,348,657	22.9%	18.5%
11040 LEGISLATIVE BRANCH	34,105,750	43,505,524	45,982,757	34.8%	5.7%
31010 GOVERNOR'S OFFICE	13,570,235	15,153,050	14,855,494	9.5%	-2.0%
32010 SECRETARY OF STATE	100,000			-100.0%	
32020 COMMISSIONER OF POLITICAL PRACTICES	1,395,878	1,525,753	1,497,131	7.3%	-1.9%
58010 DEPARTMENT OF REVENUE	114,852,151	122,152,691	120,116,057	4.6%	-1.7%
61010 DEPARTMENT OF ADMINISTRATION	43,796,393	31,085,555	78,001,575	78.1%	150.9%
65010 DEPARTMENT OF COMMERCE	6,846,942	10,602,409	9,677,454	41.3%	-8.7%
66020 DEPARTMENT OF LABOR AND INDUSTRY	4,135,869	4,986,657	4,969,337	20.2%	-0.3%
67010 DEPARTMENT OF MILITARY AFFAIRS	15,823,955	14,276,633	13,248,852	-16.3%	-7.2%
B	1,222,948,603	1,389,234,022	1,404,455,863	14.8%	1.1%
69010 DEPARTMENT OF PUBLIC HEALTH & HUMAN SERVICES	1,222,948,603	1,389,234,022	1,404,455,863	14.8%	1.1%
C*	83,773,410	93,328,248	95,157,724	13.6%	2.0%
52010 DEPARTMENT OF FISH, WILDLIFE, AND PARKS	0				
53010 DEPARTMENT OF ENVIRONMENTAL QUALITY	11,194,861	12,333,990	12,331,060	10.1%	0.0%
56030 DEPARTMENT OF LIVESTOCK	6,332,113	7,800,672	8,109,469	28.1%	4.0%
57060 DEPARTMENT OF NATURAL RESOURCES AND CONSERVATION	64,401,138	70,838,299	72,361,998	12.4%	2.2%
62010 DEPARTMENT OF AGRICULTURE	1,845,298	2,355,287	2,355,197	27.6%	0.0%
D	688,178,832	794,101,481	758,713,000	10.2%	-4.5%
21100 JUDICIAL BRANCH	106,804,817	113,684,278	112,487,449	5.3%	-1.1%
41100 DEPARTMENT OF JUSTICE	72,809,764	94,883,652	93,338,169	28.2%	-1.6%
61080 OFFICE OF STATE PUBLIC DEFENDER	78,313,183	96,595,448	87,898,900	12.2%	-9.0%
64010 DEPARTMENT OF CORRECTIONS	430,251,068	488,938,103	464,988,482	8.1%	-4.9%
E	2,329,456,820	1,627,485,624	1,642,021,831	-29.5%	0.9%
35010 OFFICE OF PUBLIC INSTRUCTION	1,797,139,680	1,081,125,321	1,074,407,233	-40.2%	-0.6%
51010 BOARD OF PUBLIC EDUCATION	356,223	800,325	872,298	144.9%	9.0%
51020 COMMISSIONER OF HIGHER EDUCATION	501,908,009	512,909,130	533,489,066	6.3%	4.0%
51130 SCHOOL FOR THE DEAF & BLIND	16,229,789	17,239,594	17,809,232	9.7%	3.3%
51140 MONTANA ARTS COUNCIL	1,090,750	1,245,425	1,248,036	14.4%	0.2%
51150 MONTANA STATE LIBRARY	5,738,545	6,519,753	6,549,136	14.1%	0.5%
51170 MONTANA HISTORICAL SOCIETY	6,993,824	7,646,076	7,646,830	9.3%	0.0%
Total OTO	(18,460,505)	48,696,628	3,965,056	-121.5%	-91.9%
A	(10,014,548)	4,470,320	2,211,938	-122.1%	-50.5%
11040 LEGISLATIVE BRANCH	1,775,721	3,946,500	2,286,338	28.8%	-42.1%
31010 GOVERNOR'S OFFICE	1,141,224	(81,254)	(135,890)	-111.9%	67.2%
32020 COMMISSIONER OF POLITICAL PRACTICES	223,800	244,875	241,587	7.9%	-1.3%
58010 DEPARTMENT OF REVENUE	(1,218,362)	100,000	(300,175)	-75.4%	-400.2%
61010 DEPARTMENT OF ADMINISTRATION	(14,073,896)	75,000	41,835	-100.3%	-44.2%
65010 DEPARTMENT OF COMMERCE	2,277,833		(44,606)	-102.0%	
66020 DEPARTMENT OF LABOR AND INDUSTRY	(31,980)	160,199	157,933	-593.8%	-1.4%
67010 DEPARTMENT OF MILITARY AFFAIRS	(108,888)	25,000	(35,084)	-67.8%	-240.3%
B	(3,220,832)	25,000,000	(2,797,863)	-13.1%	-111.2%
69010 DEPARTMENT OF PUBLIC HEALTH & HUMAN SERVICES	(3,220,832)	25,000,000	(2,797,863)	-13.1%	-111.2%
C	(369,565)	5,594,612	4,208,887	-1238.9%	-24.8%
53010 DEPARTMENT OF ENVIRONMENTAL QUALITY	(80,370)	852,961	852,961	-1161.3%	0.0%
56030 DEPARTMENT OF LIVESTOCK	176,176		(15,262)	-108.7%	

Why is there a 40% drop in HB 2 for the Office of Public Education compared to the 2023 biennium legislative budget?

- The Section E Subcommittee recommended that K-12 BASE Aid funding be housed in HB 587 (LC 102)
- HB 587 has had a hearing as of 2/22, but no positive action yet, therefore HB 2 language for Section E states, “If LC 102 is not passed and approved, BASE Aid is increased by \$426,054,000 general fund in FY 2024 and \$435,529,000 general fund in FY 2025.” The status sheet shows these amounts as part of the HB 2 language line.

Detail of General Fund Legislative Action(\$ Millions)

Status	Short Description of Proposed Legislation	Days in Comm.	Revenue	Appropriation	Potential	Total
<u>1st House</u>						
HB0013	State Employee Pay Plan and revising laws governing state employees	12	(1,953,788)	(99,889,502)	-	(101,843,290)
HB0016	Revise laws relating to child abuse and neglect proceedings	8	-	(750,000)	-	(750,000)
HB0029	Revise laws related to involuntary commitment of people with dementia or TBI	8	-	(39,775)	(2,531,882)	(2,571,657)
HB0037	Generally revise child abuse and neglect laws	8	-	-	(1,868,242)	(1,868,242)
HB0045	Provide oversight and standard for community benefits/charity care	1	-	-	(143,223)	(143,223)
HB0136	Adopt Montana Revised Unclaimed Property Act	1	-	-	70,000	70,000
HB0189	Revise property tax assistance program	14	(2,150,000)	-	(262,220)	(2,412,220)
HB0257	Revise education laws related to advanced opportunities program	1	-	(8,000,000)	0	(8,000,000)
HB0264	Establish decennial veterans' long term care needs study	12	-	(40,000)	0	(40,000)
HB0333	Generally revise motorized recreation laws	1	(60,795)	0	(1,718)	(62,513)
HB0346	Revise the tribal computer programming scholarship program	6	0	(96,000)	0	(96,000)

Bills that have received positive action

- Point in time. Feb 22 @ 7:33 a.m.
- The status sheet rules explains positive action parameters



K-12 BASE Aid components assumed as appropriations

Total	(533,282,997)	(1,362,858,564)	(41,703,879)	(1,937,845,440)
<u>BASE Aid Bills Assumed as Appropriations</u>				
HB0212 Increase business equipment tax exemption		(2,745,568)	2,745,568	-
HB0396 Require school trustees to admit resident children on a part-time basis		(4,177,331)	4,177,331	-
Grand Total	(533,282,997)	(1,369,781,463)	(34,780,980)	(1,937,845,440)

How
Frequently
Will Status
Sheets be
Published?

About weekly

Next one will be available at
the end of next week for you
to take with you on
transmittal break

Why Don't Status Sheet Numbers Match Fiscal Notes?

- Added calculations for treasury cash account interest lost earnings for bills larger than \$50 million
- Added potential 6-mill expenditure impact when property tax legislation reduces 6-mill
- Coordination and contingent language between bills
- Rarely, but sometimes fiscal notes and LFD differ on assumptions

Questions?

- Susie Lindsay, Legislative Fiscal Division, Room 119 or on Teams
- Joe Baan, for treasury cash account interest earnings loss estimates, Legislative Fiscal Division, Room 110 or on Teams

