

MEMORANDUM

TO: Members of the JBC

FROM: John Ziegler, JBC Staff

SUBJECT: Update on Summary of Actions Taken to Balance Prior Year Budgets

DATE: November 9, 2004

Attached are two schedules updating information I provided to the JBC at the September 20, 2004 meeting. The schedules have been updated because staff identified some areas of double count and discovered issues of one-time versus on-going savings. These issues have been corrected in the attached schedules. The three significant areas where the schedules have changed are in Education (corrected some one-time impacts), Human Services (corrected some one-time impacts and eliminated double counts), and Treasury (corrected one-time impacts). Other departments have also changed but not as substantially.

As the JBC will recall, these documents are meant to provide an understanding of the type of actions that were required to balance the General Fund operating budgets in FY 2001-02 through FY 2004-05. While the General Fund operating budget increased throughout this time frame, several actions were still required in order to balance the budgets. Staff compiled this list of items during the 2004 Interim in an attempt to explain the actions that have been taken. It is likely that staff will continue to refine these numbers over the coming months.

It is important to note that this list is **not** all inclusive. Staff did it's best to accurately identify the items that were necessary to balance various fiscal year budgets. However, in some instances, yearly data has not yet been obtained. In these cases only the total is reflected in the documents. Also, some of the actions that have been taken are difficult to isolate. In these cases, they may not be included in the documents.

The following is an outline of the two appendices:

Summary of Actions Taken to Balance the General Fund Budget, by Department - Appendix A: Appendix A provides a summary by department total of General Fund actions taken in FY 2001-02 through FY 2004-05. Staff has attempted to break this information out by year. However, in three departments (Governor, Military Affairs, and Regulatory Agencies) a break out by year is not possible at this time due to staff turnover. These departments reflect "N/A" in the annual columns to indicate the information is not available.

The Big 6 departments are bolded in the report. As can be seen in the report, almost all

departments have had some type of General Fund impact over the past four years. The level of impact is dependent on the amount of General Fund that is appropriated to each department. For the most part, the majority of the impact (76.41 percent) is in the Big 6 departments. Education had the highest dollar impact at \$284.3 million. The Treasury had the most significant impact (\$85.2 million) outside the Big 6, but, this is mainly due to the reduction of the senior property tax exemption to zero (\$56.6 million) and the postponement of payments for two years to the Fire and Police Pension Plan (\$25.3 million). Detail of the various balancing items can be found in Appendix B.

Summary of Actions Taken to Balance the General Fund Budget by Division/Program Detail - Appendix B: Appendix B provides a detail level review of the actions taken to balance the General Fund budget. This detail is first broken out by department, then by division or program. It also contains a brief comment field to assist in describing the action taken. The impacts are shown from FY 2001-02 through FY 2004-05.

The items shown in this list are not necessarily permanent cuts or total reductions to the program impacted. For instance, some of the impacts were one time measures (for example, the Medicaid Cash Accounting Shift in HCPF shown on page 3 of Appendix B). These items will reflect a positive impact in the first year, but, then a negative impact in the next when they need to be accounted for in the budget again. Some of the General Fund reductions may have been refinanced by cash funds (for example, the General Fund reduction to the Governing Boards in Higher Education shown on page 4 of Appendix B). This type of item reduced the level of General Fund in the program but may not have completely reduced the total program by the same amount. Additionally, some items in Education are shown separately to indicate that they were non General Fund savings that were intended to increase the amount of State Education Fund and State Public School Fund moneys available for Public School Finance, thereby reducing the need for General Fund for such purpose.

It is important to note that this list is meant to reflect changes in General Fund operating budget in order to balance the budget. Therefore, some items that assisted in balancing the budget are not reflected in this listing. Some of the non-operating items not included in this listing are: cash transfers, elimination of capital construction spending, elimination of the Controlled Maintenance Trust Fund, lowering the required statutory reserve, and using sources other than the General Fund for the TABOR reserve.

Appendix A

**Summary Of Actions Taken to Balance the General Fund Budget FY 2001-02 Through FY 2004-05
By Department Total**

	FY 01-02	FY 02-03	FY 03-04	FY 04-05	Total	% of Total
Agriculture	251,997	1,709,513	4,469,169	0	6,430,679	0.66%
Corrections	3,742,462	15,725,090	26,303,497	1,262,642	47,033,691	4.83%
Education	25,977,509	185,773,143	52,426,369	20,131,206	284,308,227	29.18%
Governor	N/A	N/A	N/A	N/A	2,262,801	0.23%
Health Care Policy	13,794,142	73,313,669	(15,232,464)	28,653,996	100,529,343	10.32%
Higher Education	24,780,495	54,979,164	94,159,364	3,436,630	177,355,653	18.20%
Human Services	14,310,845	53,915,598	39,905,556	9,226,067	117,358,066	12.05%
Judicial	0	8,104,000	9,700,000	0	17,804,000	1.83%
Law	0	1,233,785	1,479,706	0	2,713,491	0.28%
Legislature	1,426,392	4,592,242	1,538,179	0	7,556,813	0.78%
Local Affairs	2,555,000	4,315,085	1,166,000	0	8,036,085	0.82%
Military Affairs	N/A	N/A	N/A	N/A	365,197	0.04%
Natural Resources	1,264,492	6,022,843	4,000,274	360,000	11,647,609	1.20%
Personnel	0	2,393,000	3,121,000	766,000	6,280,000	0.64%
Public Health	742,506	13,969,602	3,357,059	102,422	18,171,589	1.87%
Public Safety	0	5,916,782	3,916,913	0	9,833,695	1.01%
Regulatory Agencies	N/A	N/A	N/A	N/A	1,772,717	0.18%
Revenue	5,676,511	8,509,415	6,294,375	2,467,001	22,947,302	2.36%
State	0	0	0	1,200,000	1,200,000	0.12%
Treasury	0	375,000	84,831,573	31,104	85,237,677	8.75%
Statewide Policy	0	166,400,000	(121,000,000)	0	45,400,000	4.66%
Subtotal Of Dept's Identified by Year	94,522,351	607,247,931	200,436,570	67,637,068	969,843,920	
Subtotal of Dept's Not Identified by Year					4,400,715	
Total All Departments					974,244,635	100.00%

**Summary of Actions Taken to Balance the General Fund Budget FY 2001-02 through FY 2004-05
By Division/Program Detail**

Department	Division/Program	FY 01-02	FY 02-03	FY 03-04	FY 04-05	Total	Comments	FTE
Agriculture	Ag Services Divisions	234,881	647,292	146,623	0	1,028,796	Program Reductions	13.0
Agriculture	Commissioner's Office	10,116	572,622	134,453	0	717,191	Eliminate Indirect Caps (SB 03-169)/ Program Reductions	5.0
Agriculture	Noxious Weeds Management	0	237,384	0	0	237,384	Eliminate Funding	0.0
Agriculture	Conservation Board	7,000	252,215	547,574	0	806,789	Program Reductions	2.5
Agriculture	Agricultural Markets Division	0	0	213,649	0	213,649	Program Reductions	6.0
Agriculture	Inspection and Consumer Services	0	0	3,426,870	0	3,426,870	Refinance ICS programs with Cash Fees	0.0
Agriculture	Total	251,997	1,709,513	4,469,169	0	6,430,679		26.5
Corrections	Institutions (Prisons)	1,150,457	6,328,714	16,386,132	151,061	24,016,364	Program reductions	435.3
Corrections	Management (includes private prison and county jail reductions)	471,362	1,207,471	3,560,673	242,376	5,481,882	Program reductions	10.4
Corrections	Inmate Programs	1,049,435	6,630,881	3,272,848	500,000	11,453,164	Program reductions	38.8
Corrections	Support Services (administration)	481,208	809,289	2,083,420	369,205	3,743,122	Program reductions	74.8
Corrections	Community Services	590,000	748,735	1,000,424	0	2,339,159	Program reductions	25.8
Corrections	Total	3,742,462	15,725,090	26,303,497	1,262,642	47,033,691		585.1
<u>Actions involving reducing or avoiding General Fund expenditures or enhancing General Fund revenues:</u>								
Education	Management and Administration, Colorado Student Assessment Program	0	3,975,957	0	(1,318,497)	2,657,460	Refinanced General Fund support for Colorado Student Assessment Program (CSAP) using federal assessment-related funding. [A portion of refinancing could not be sustained in FY 04-05 and had to be reversed.]	0.0
Education	Management and Administration, General Department and Program Administration	264,106	636,297	276,360	0	1,176,763	Reduced General Fund support for Department staff including elimination of GF for 22.5 FTE; 10.5 FTE were refinanced with cash funds (GED program) and federal funds (related to assessments and special education). Current Department administrative staff level is 26% smaller than in FY 1984-85, and library program staff level is 48% smaller than in FY 1984-85.	12.0
Education	Management and Administration	0	229,000	0	0	229,000	Reduced GF support for longitudinal analysis of CSAP data	0.0
Education	Management and Administration, General Department and Program Administration	0	0	0	632,426	632,426	Funded remaining 9.0 of 10.0 FTE in the school finance/audit unit "off-the-top" from Total Program line item -- results in less money being made available to school districts	0.0
Education	Assistance to Public Schools, Public School Finance	0	0	23,769,792	0	23,769,792	Modified School Finance Act to reduce required funding increase by repealing or reversing modifications that have been made since Amendment 23 passed, including: Reducing districts size factors by 0.0045 (total reduction of \$16,435,602); Increasing minimum per pupil funding by 1.4% rather than 2.9% (total reduction of \$4,108,157); Eliminating averaging of at-risk student count and eliminate at-risk funding unrelated to federal free lunch program (total reduction of \$4,014,163); Eliminating annual funding for 135 new on-line students (who otherwise would not be eligible for funding) (total reduction of \$755,055)	0.0
Education	Assistance to Public Schools, Public School Finance	0	0	3,361,033	3,361,033	6,722,066	Modified School Finance Act to reduce required funding increase by repealing or reversing modifications that have been made since Amendment 23 passed, including temporarily reducing Colorado Preschool Program (CPP) slots by 2,000 (ONE-TIME annual savings of \$3,361,033 for two fiscal years)	0.0
Education	Assistance to Public Schools, Public School Finance	0	0	0	16,091,207	16,091,207	Modified the statutory cost of living formula (total reduction of \$14.5M) and temporarily reduced the at-risk factor from 11.5% to 11.2% (total reduction of \$3.5M) -- GF share of reductions	0.0
Education	Assistance to Public Schools, Public School Finance	9,359,872	32,288,924	10,742,837	0	52,391,633	Increased SEF appropriations for State Share of Districts' Total Program Funding mid-year (in lieu of increasing General Fund appropriations) to cover the costs of higher than anticipated enrollments, lower than anticipated local revenues, and lower than anticipated revenues to the SPSF (NOTE: utilizing SEF to cover supplementals increases the required annual percentage appropriations of GF in future fiscal years)	0.0

Department	Division/Program	FY 01-02	FY 02-03	FY 03-04	FY 04-05	Total	Comments	FTE
Education	Assistance to Public Schools, Public School Finance	15,726,621	90,188,603	0	0	105,915,224	Refinanced State Share of Districts' Total Program Funding mid-year, reducing GF and increasing SEF (NOTE: decreasing GF in short term and utilizing SEF increases the required annual percentage appropriations of GF in future fiscal years)	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	15,000,000	5,000,000	0	20,000,000	Eliminated scheduled annual GF appropriations associated with Giardino Lawsuit settlement	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	143,647	0	2,998,127	0	3,141,774	Eliminated funding (GF) for the Contingency Reserve	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	2,000,000	0	0	2,000,000	Eliminated funding (GF) for the Teacher Development Grant Program	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	185,000	1,315,000	0	0	1,500,000	Eliminated funding (GF) for Colorado School Awards Program	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	250,000	250,000	0	500,000	Eliminated state funding (GF) for the federal School Breakfast Program	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	225,000	150,000	0	0	375,000	Eliminated funding (GF) for School Improvement Grant Program (ONE-TIME)	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	250,000	0	0	250,000	Repealed aid for districts with rapidly increasing enrollments, eliminating GF appropriation	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	0	210,000	0	210,000	Eliminated GF appropriation for basic grants for boards of cooperative services	0.0
Education	Library Programs	21,918	2,277,276	0	0	2,299,194	Eliminated funding for the Colorado Resource Center (contract with DPL)	0.0
Education	Library Programs	20,000	1,980,000	0	0	2,000,000	Eliminated state grants to publicly-supported libraries	0.5
Education	Library Programs	24,499	78,103	2,462,436	(600,000)	1,965,038	Reduced state support for regional library service systems (funded with \$600,000 tobacco funds in FY 2003-04)	0.0
Education	Library Programs	1,620	168,471	0	0	170,091	Eliminated funding to provide partial reimbursement to libraries that lend more materials than they borrow	0.0
Education	Library Programs	1,478	4,433	141,857	0	147,768	Eliminated funding for materials for state institutional libraries and for operating expenses at the Talking Book Library	0.0
Education	Library Programs	0	134,114	0	0	134,114	Eliminated state subsidies for poor and sparsely populated counties	0.0
Education	Library Programs	3,748	14,992	0	0	18,740	Base reduction in funding for Colorado Virtual Library	0.0
Education	SUBTOTAL: General Fund Actions	25,977,509	150,941,170	49,212,442	18,166,169	244,297,290		
<u>Actions involving reducing State Education Fund (SEF) or State Public School Fund (SPSF) expenditures in order to increase the amount available from these sources for public school finance, thereby reducing the need for General Fund for public school finance:</u>								
Education	Management and Administration, Colorado Student Assessment Program	0	411,953	0	0	411,953	Refinanced State Education Fund (SEF) support for Colorado Student Assessment Program (CSAP) using federal assessment-related funding	0.0
Education	Management and Administration	0	0	318,635	0	318,635	Temporarily eliminated funding from SEF for longitudinal analysis of CSAP data	0.0
Education	Assistance to Public Schools, Public School Finance	0	0	579,576	0	579,576	State Education Fund savings associated with 2003 modifications to School Finance Act to reduce required funding increase by repealing or reversing modifications that have been made since Amendment 23 passed, including: Reducing districts size factors; Increasing minimum per pupil funding by 1.4% rather than 2.9%; Eliminating averaging of at-risk student count and eliminating at-risk funding unrelated to federal free lunch program; Eliminating annual funding for 135 new on-line students (who otherwise would not be eligible for funding).	0.0
Education	Assistance to Public Schools, Public School Finance	0	0	1,174,622	0	1,174,622	Eliminated full-day kindergarten pilot program (and associated SEF appropriation)	0.0
Education	Assistance to Public Schools, Public School Finance	0	0	0	1,965,037	1,965,037	Modified the statutory cost of living formula (total reduction of \$14.5M) and temporarily reduced the at-risk factor from 11.5% to 11.2% (total reduction of \$3.5M) -- SEF rportion of educations	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	13,260,000	0	0	13,260,000	Repealed Teacher Pay Incentive Program, eliminating SEF appropriation (three years of savings)	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	15,018,326	0	0	15,018,326	Eliminated SEF for for new textbooks (ONE-TIME)	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	0	3,040,547	0	3,040,547	Reduced SEF funding for charter school capital construction	0.0

Department	Division/Program	FY 01-02	FY 02-03	FY 03-04	FY 04-05	Total	Comments	FTE
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	4,399,940	(1,959,453)	0	2,440,487	Reduced SEF funding for public school capital construction	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	985,400	0	0	985,400	Repealed the Summer School Grant Program, eliminating SEF appropriation	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	500,000	0	0	500,000	Eliminated SEF funding for the Facility Summer School Grant Program	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	186,000	0	0	186,000	Eliminated final portion of SEF funding for Science and Technology Center Grant Program (ONE-TIME)	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	0	60,000	0	60,000	Eliminated SEF funding for national credential fee assistance	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	50,000	0	0	50,000	Eliminated SPSF appropriations for national academic award winners	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	10,354	0	0	10,354	Repealed aid for districts with rapidly increasing enrollments, eliminating SEF appropriation	0.0
Education	Assistance to Public Schools, Grant Programs and Other Distributions	0	10,000	0	0	10,000	Eliminated SPSF appropriations for basic grants for boards of cooperative services	0.0
Education	SUBTOTAL: Actions involving State Education Fund and State Public School Fund	0	34,831,973	3,213,927	1,965,037	40,010,937		
Education	Total	25,977,509	185,773,143	52,426,369	20,131,206	284,308,227		12.5
Governor	Economic Development					1,097,089	Refinanced Existing Industry Job Training GF	0.0
Governor	Economic Development					330,043	Decreased Colorado First Customized Job Training	0.0
Governor	Office of Innovation and Technology					523,594	Decreased Personal Services and Operating	5.5
Governor	International Trade Office					312,075	Decreased program line	2.0
Governor	Total	0	0	0	0	2,262,801		7.5
Health Care Policy	Medicaid Premiums	4,662,399	5,445,999	0	0	10,108,398	Pharmacy Reimbursement Reduction (ongoing)	0.0
Health Care Policy	Medicaid Premiums	1,289,977	0	0	0	1,289,977	SSI Eligibility Determination (ongoing)	0.0
Health Care Policy	Medicaid Premiums	1,921,123	0	0	0	1,921,123	Additional estate recovery	0.0
Health Care Policy	Medicaid Premiums	5,920,643	0	0	0	5,920,643	Eliminate Outpatient Facility Fee	0.0
Health Care Policy	Medicaid Premiums	0	1,227,828	0	0	1,227,828	Psychotherapy claims reimbursement change (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	17,434,983	(12,465,116)	616,024	5,585,891	Upper Payment Limit Adjustments (one-time)	0.0
Health Care Policy	Medicaid Premiums	0	10,796,123	0	0	10,796,123	Hospital Rate Reductions & Tab Run Recoveries (ongoing/one-time)	0.0
Health Care Policy	Medicaid Premiums	0	7,491,824	(7,491,824)	0	0	HMO Recoveries (one-time)	0.0
Health Care Policy	Medicaid Premiums	0	4,292,123	0	0	4,292,123	Home and Community Based Services & Long-term Care (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	3,803,640	0	0	3,803,640	Suspend 1 percent Provider Increase (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	2,766,192	0	0	2,766,192	Enhanced Cost Recoveries (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	2,621,398	(2,621,398)	0	0	Nursing Home Rate Delay (one-time)	0.0
Health Care Policy	Medicaid Premiums	0	2,300,321	0	0	2,300,321	5% Rate Cut for ET, CT, Lab & X-ray, DME, PDN (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	1,608,234	0	0	1,608,234	Home Health scope and duration of certain therapies (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	1,603,856	0	0	1,603,856	Review of High Cost Home Health Care Clients (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	1,446,109	0	0	1,446,109	HMO Family Planning Refinance (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	762,635	(762,635)	0	0	Eliminate Nursing Home Administrative Incentive (one-time)	0.0
Health Care Policy	Medicaid Premiums	0	0	0	2,638,343	2,638,343	Eliminate Eligibility for Legal Immigrants (ongoing). Originally anticipated FY 2002-03 savings. However, court challenge delayed savings until FY 04-05.	0.0
Health Care Policy	Medicaid Premiums	0	222,004	0	495,594	717,598	Private Duty Nursing Client Review/Hour restriction (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	107,201	0	0	107,201	Cap Home Care Allowance Program (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	22,374	0	0	22,374	DPHE Nursing facility Technical Correction	0.0
Health Care Policy	Medicaid Premiums	0	0	3,820,341	0	3,820,341	County Transportation (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	0	1,397,493	(1,500,000)	(102,507)	Federally Qualifying Health Centers Reimbursement Rate (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	0	801,757	0	801,757	Generic/Mail Order Pharmacy (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	0	536,456	0	536,456	Drug Utilization Review (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	0	485,017	0	485,017	Increase Co-pays (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	0	34,047	0	34,047	Intermediate Care Facilities (ongoing)	0.0
Health Care Policy	Medicaid Premiums	0	0	0	23,500,000	23,500,000	Eliminate One-time Expense Associated with FY 2003-04 Rollover	0.0
Health Care Policy	Medicaid Premiums	0	0	0	1,530,355	1,530,355	Hospital Inpatient Rate Reduction	0.0

Department	Division/Program	FY 01-02	FY 02-03	FY 03-04	FY 04-05	Total	Comments	FTE
Health Care Policy	Medicaid Premiums	0	0	0	373,680	373,680	Reduction to Durable Equipment	0.0
Health Care Policy	Indigent Care	0	0	0	3,100,000	3,100,000	25 percent reduction to the private hospitals receiving Colorado Indigent Care Program monies.	0.0
Health Care Policy	Indigent Care	0	4,005,510	1,033,398	(2,100,000)	2,938,908	Children Basic Health Plan Trust Fund reductions (these reductions resulted in serving less people in FY 2002-03 & FY 2003-04 than anticipated)	0.0
Health Care Policy	EDO/Administration	0	5,355,315	0	0	5,355,315	Various cuts to personnel, operating, and contracts to control costs.	0.0
Health Care Policy	Total	13,794,142	73,313,669	(15,232,464)	28,653,996	100,529,343		0.0
Higher Education	Governing Boards	22,863,458	51,455,204	70,571,432	4,500,000	149,390,094	While GF support decreased \$149.4 million (23.3 percent), tuition revenue increased by \$208.9 million. This resulted in a 4.8% increase in total funding to Governing Boards over the four year period. However, total enrollment increased by 14.8% in the same four-year period. On a per student basis General Fund and tuition revenue declined 8.7 percent.	361.1
Higher Education	Local District Junior Colleges	538,309	990,071	2,077,123	0	3,605,503	A 24.6 percent reduction in GF over the four years	0.0
Higher Education	CCHE	1,068,154	2,600,987	2,607,893	0	6,277,034	Eliminated special purpose funding like Programs of Excellence, Rural Education Access Program, and Advanced Technology Grants; Reduced CCHE Administration; and refinanced with indirect cost recoveries	2.6
Higher Education	Financial Aid	0	(5,719,135)	14,834,701	0	9,115,566	From the high point, reduced need based and work study grants roughly 10 percent and reduced merit based grants roughly 50 percent	0.0
Higher Education	Occupational Education	194,333	1,012,108	2,429,352	(663,370)	2,972,423	Primarily reductions to the Area Vocational Schools	3.3
Higher Education	Council on the Arts	43,811	896,554	863,863	(400,000)	1,404,228	Reductions in administration and grants to arts	6.0
Higher Education	Historical Society	72,430	2,680,251	0	0	2,752,681	Refinanced with Limited Gaming Funds deposited in the State Historical Fund	(23.0)
Higher Education	CCHE	0	1,063,124	775,000	0	1,838,124	Transfer Waste Tire Funds for Advanced Technology to the GF	0.0
Higher Education	Total	24,780,495	54,979,164	94,159,364	3,436,630	177,355,653		350.0
Human Services	Executive Directors Office	0	454,000	1,227,000	1,100,000	2,781,000	Base reductions in Office of Performance Improvement	49.1
Human Services	Executive Directors Office, Special Purpose, Administrative Review Unit	19,700	178,996	666,710	0	865,406	Base GF reduction of 29% (\$661,531) and refinance of \$203,875 GF using federal Title IV-E, requiring 36% staff reduction	11.0
Human Services	Executive Directors Office	0	26,639	127,556	0	154,195	Partially refinance legal services related to Child Abuse Registry using cash fee revenue	0.0
Human Services	Office of Information Technology Services	0	2,000,000	274,000	0	2,274,000	Base reductions in various computer programs such as CFMS, Trails, CBMS, and CBMS legacy systems	11.0
Human Services	County Administration	0	4,545,000	777,000	3,700,000	9,022,000	Reductions in County Contingency (FY 2003-04 and FY 2004-05) and County Administration (FY 2002-03)	0.0
Human Services	Child Welfare	4,748,066	16,280,552	0	0	21,028,618	Base reduction in funding for counties ("Child Welfare Services") of \$1,377,708 GF and refinance using federal Title IV-E funds totaling \$19,650,910.	0.0
Human Services	Child Welfare	0	1,399,019	(1,399,019)	0	0	Temporarily refinance funding for counties ("Family and Children's Programs") using federal Title XX funds (TEMPORARY)	0.0
Human Services	Child Welfare	8,863,642	(8,863,642)	0	0	0	Temporarily refinance funding for counties ("Family and Children's Programs") using Family Issues Cash Fund (TEMPORARY)	0.0
Human Services	Child Welfare	384,418	0	0	0	384,418	Base reductions to administrative-related funding within Family and Children's Programs line item	0.0
Human Services	Child Welfare	0	2,068,237	362,290	0	2,430,527	Base reductions in funding for counties to implement expedited permanency planning (ONE-TIME reductions)	0.0
Human Services	Child Welfare	0	1,382,902	2,120,485	0	3,503,387	REVENUE ENHANCEMENT: delay in transfer of docket fees from GF to Family Stabilization Services Fund (SB 03-172). ONE-TIME IMPACT.	0.0
Human Services	Child Welfare	125,500	171,104	155,388	0	451,992	Base reductions in funding for department administrative/ management staff totaling \$280,888 plus refinance of \$171,104 GF using federal Title IV-E, requiring a 14% reduction in staff	3.0
Human Services	Child Welfare	0	0	285,496	0	285,496	Child abuse registry - refinance with cash fee revenue	0.0

Appendix B

Department	Division/Program	FY 01-02	FY 02-03	FY 03-04	FY 04-05	Total	Comments	FTE
Human Services	Child Welfare	20,042	59,091	256,239	0	335,372	Base reductions in training for county and state staff, court personnel, direct care providers totaling \$147,089 GF plus refinance of \$188,283 using Title IV-E.	0.0
Human Services	Child Care	0	2,039,844	0	0	2,039,844	Increase initially provided for Child Care Assistance Program eliminated; partially offset with federal Child Care Development Funds.	0.0
Human Services	Child Care	61,581	234,767	169,772	(66,000)	400,120	Base reductions in administrative funding totaling \$61,581 plus refinancing using licensing fee revenue totaling \$338,539 (ongoing).	0.0
Human Services	Office of Self Sufficiency	0	0	418,550	(187,543)	231,007	Reduced administrative staffing and refinanced with federal funds	1.4
Human Services	Office of Self Sufficiency	0	0	0	73,476	73,476	Refinanced GF with cash funds exempt in Colorado First program	0.0
Human Services	Office of Self Sufficiency	0	0	365,460	0	365,460	Reduced food distribution program GF and partially offset with increased cash fees from institutions receiving services	2.0
Human Services	Office of Self Sufficiency	0	0	125,709	0	125,709	Eliminated Emergency Assistance for Legal Immigrants program; eliminated aid to the Denver Indian Center	0.0
Human Services	Office of Self Sufficiency	0	0	644,863	0	644,863	Refinanced portion of GF support of Electronic Benefits Transfer Service with \$1 fee for individuals who receive service	0.0
Human Services	Office of Self Sufficiency, Works Program	0	120,945	0	0	120,945	Eliminate GF appropriation for county block grants (ONE-TIME).	0.0
Human Services	Office of Self Sufficiency, Works Program	0	178,333	498,443	0	676,776	Eliminate GF appropriation for Domestic Abuse Program, partially substitute federal TANF funds.	0.0
Human Services	Office of Self Sufficiency, Works Program	87,896	75,117	0	0	163,013	Case management system - base reduction of \$87,896 and refinance using federal TANF funds of \$75,117	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	2,851,440	1,548,850	0	4,400,290	Reduced rates paid to Medicaid mental health providers through managed care contract	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	95,757	0	0	95,757	Legal Immigrant (SB 03-176)	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	1,300,000	0	0	1,300,000	Eliminated the Mental Health Capitation Performance Incentive	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	1,200,000	0	0	1,200,000	Eliminated Cost of Living increases	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	175,596	175,596	0	351,192	Eliminated Mental Health Early Intervention Programs	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	30,011	420,151	0	450,162	Eliminated Mental Health Pilot for Detained Youth	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	4,800	0	0	4,800	Reduction in HB 00-1034 pilot program	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	108,627	95,918	0	204,545	Reduction in HB 99-1116 Residential Treatment for Youth Program	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	398,650	0	0	398,650	Elimination of (new) Early Childhood mental health program	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	4,493,535	1,601,635	0	6,095,170	Reduction in the "Target Clients" Indigent Care line item	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	358,849	344,913	0	703,762	Reduction in, and ultimate elimination of, the "Non-target Clients" Indigent Care line item	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	557,991	40,776	0	598,767	Closed 8-bed Pueblo Mental Health Institute (MHI) adolescent unit	24.9
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	708,249	133,786	0	842,035	Closed 16-bed Ft. Logan Mental Health Institute (MHI) residential unit	12.7
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	250,384	739,012	0	989,396	Closed Ft. Logan MHI Aftercare	10.8
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	570,818	1,661,074	0	2,231,892	Closed 32 bed adult unit at Pueblo MHI	45.6
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	183,750	450,204	0	633,954	Closed 10 CIRCLE beds at the Pueblo MHI	11.9
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	0	1,818,268	0	1,818,268	Closed 27-bed adult unit at Fort Logan MHI	31.1
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	787,656	1,279,043	0	2,066,699	Across-the-board reduction based on assumed admin. efficiencies	22.9
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	632,687	0	0	632,687	Eliminated medical inflation	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	128,724	0	0	128,724	Eliminated "governor's holiday" funding	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	5,241,277	2,451,310	900,000	8,592,587	One-time other (e.g., Medicare, Medicaid) revenue applied	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	283,776	792,614	0	1,076,390	Other revenue offsetting adjustments	0.0
Human Services	Mental Health and Alcohol and Drug Abuse Services	0	0	0	901,879	901,879	Reduction of 10% General Fund in ADAD programs	0.0
Human Services	Services for People with Disabilities	0	1,423,975	338,405	299,379	2,061,759	Miscellaneous reductions to developmental disability (DD) community services for adults (training funds, unallocated resources, employment incentives)	0.0
Human Services	Services for People with Disabilities	0	1,455,644	0	0	1,455,644	Eliminate FY 2002-03 DD community provider COLA	0.0
Human Services	Services for People with Disabilities	0	0	1,000,000	0	1,000,000	Reduction to DD supported living services for adults	0.0
Human Services	Services for People with Disabilities	0	0	1,747,970	0	1,747,970	Eliminate DD 2% base rate increase	0.0
Human Services	Services for People With Disabilities	0	0	2,827,828	0	2,827,828	Cut DD Family Support Services program by 50%	0.0
Human Services	Services for People With Disabilities	0	202,276	117,505	0	319,781	Eliminate new early intervention and Children's Extensive Support resources + misc. reductions to DD children & family services	0.0
Human Services	Services for People With Disabilities	0	0	94,162	0	94,162	Sunset DD family support pilot	0.0

Appendix B

Department	Division/Program	FY 01-02	FY 02-03	FY 03-04	FY 04-05	Total	Comments	FTE
Human Services	Services for People With Disabilities	0	355,420			355,420	Reduced funding due to administrative efficiencies at regional centers for persons with DD	11.0
Human Services	Services for People With Disabilities	0	0	364,000	10,920	374,920	Regional center refinance (HB 03-1292)	0.0
Human Services	Services for People With Disabilities	0	43,153	0	0	43,153	Regional center -- eliminate Governor's "extra" holiday	0.0
Human Services	Services for People With Disabilities	0	0	13,320	0	13,320	Regional center operating cut	0.0
Human Services	Services for People With Disabilities	0	12,775	0	0	12,775	Regional center medical inflation reduction	0.0
Human Services	Services for People With Disabilities	0	207,770	1,142,276	0	1,350,046	Reductions to Voc. Rehab GF support (25% cut, medical inflation, COLA and operating cuts)	24.2
Human Services	Services for People With Disabilities	0	311,047	0	0	311,047	Eliminate Voc. Rehab. Teaching Program for Blind	5.2
Human Services	Services for People With Disabilities	0	40,641	0	0	40,641	Reduce Voc. Rehab Independent Living Centers	0.0
Human Services	Adult Assistance Programs	0	0	6,363,020	0	6,363,020	Reduced Aid to Needy Disabled (State Only) program's maximum benefit which resulted in both decreased caseload and lower average monthly payment	0.0
Human Services	Adult Assistance Programs				1,493,956	1,493,956	Reduced GF in State Funding for Senior Services line item	0.0
Human Services	Youth Corrections	0	2,812,958	0	0	2,812,958	Eliminated the Community Accountability Program; program was eliminated in the FY 2002-03. Only \$241,780 was spent in FY 2001-02 and \$390,802 was spent in FY 2003-04 prior to the budget cut.	0.0
Human Services	Youth Corrections	0	242,735	0	0	242,735	Eliminated City & Count of Denver Case Mgmt. line item	0.0
Human Services	Youth Corrections	0	50,000	276,532	0	326,532	Eliminated Mental Health Pilot for Detained Youth	0.0
Human Services	Youth Corrections	0	1,313,518	0	0	1,313,518	Miscellaneous personal services, operating, medical and education	0.0
Human Services	Youth Corrections	0	99,247	0	0	99,247	Reduction in managed care pilot program.	0.0
Human Services	Youth Corrections	0	1,781,541	1,088,294	0	2,869,835	Parole program services; partially offset by \$1.0 million increase in Federal Funds. Senate Bill 03-284 reduced the period of mandatory parole from 9 months to 6 months to save General Fund dollars.	0.0
Human Services	Youth Corrections	0	849,417	2,232,809	1,000,000	4,082,226	Reductions in Senate Bill 91-94 programs.	0.0
Human Services	Youth Corrections	0	0	1,670,343	0	1,670,343	Juvenile detention bed cap authorized pursuant to S.B. 03-286.	0.0
Human Services	Various - inflationary adjustments for county staff salary/benefits and community providers						Specific data not available for dollar reductions or cost avoidance	0.0
Human Services	Total	14,310,845	53,915,598	39,905,556	9,226,067	117,358,066		277.8
Judicial	Department Wide	0	3,600,000	0	0	3,600,000	8 days of furlough, all employees except judges	0.0
Judicial	Department Wide	0	0	10,700,000	0	10,700,000	Personnel cuts; program cuts; no funding for new district judgeships; GF cut by \$21 million, of which, \$10.3 million was restored through increases in fees	291.0
Judicial	Information Technology	0	1,300,000	0	0	1,300,000	No funding for IT hardware in FY 2002-03 and reduced funding in FY 2003-04; over half the computers used by department employees are over five years old	0.0
Judicial	County Courthouse Furnishings	0	1,400,000	0	0	1,400,000	Funding for County Courthouse Furnishings eliminated	0.0
Judicial	Probation	0	1,000,000	(1,000,000)	0	0	Cash fund refinance in FY 2002-03; was repaid in FY 2003-04	0.0
Judicial	Public Defender's Office	0	360,000	0	0	360,000	Personal Services savings achieved by holding vacant positions open	0.0
Judicial	Public Defender's Office	0	200,000	0	0	200,000	No funding for IT hardware replacement	0.0
Judicial	Alternate Defense Counsel	0	244,000	0	0	244,000	Reduced hourly rate paid to lawyers for all cases between 2/1/03 and 6/30/03	0.0
Judicial	Total	0	8,104,000	9,700,000	0	17,804,000		291.0
Law	Litigation Management Fund	0	200,000	0	0	200,000	Eliminate Funding	0.0
Law	Criminal Justice & Appellate	0	225,000	50,113	0	275,113	Program Reductions	3.8
Law	Water & Natural Resources	0	759,285	642,111	0	1,401,396	Program Reductions	6.5
Law	CERCLA Refinance	0	0	503,258	0	503,258	Refinance with cash funds (SB 03-280)	0.0
Law	Consumer Protection & Anti-Trust	0	49,500	196,076	0	245,576	Refinance with cash funds	0.0
Law	Administration	0	0	88,148	0	88,148	Workload Reduction	1.0
Law	Total	0	1,233,785	1,479,706	0	2,713,491		11.3
Legislature	Department Wide	1,426,392	4,592,242	1,538,179	0	7,556,813	Primarily savings from holding vacant positions open, not providing salary increases, operating reductions, delaying payments into the fund for blue book preparation, and elimination of special session funds	0.0

Department	Division/Program	FY 01-02	FY 02-03	FY 03-04	FY 04-05	Total	Comments	FTE
Legislature	Total	1,426,392	4,592,242	1,538,179	0	7,556,813		0.0
Local Affairs	Affordable Housing	0	2,508,933	0	0	2,508,933	Eliminated General Fund for affordable housing grants and loans	0.0
Local Affairs	Various Divisions	1,955,000	0	0	0	1,955,000	Refinanced General Fund with Mineral and Energy Impact funds	0.0
Local Affairs	Various Divisions	0	0	706,000	0	706,000	Refinanced General Fund with various increases in fees	0.0
Local Affairs	Housing	0	0	460,000	0	460,000	Refinanced General Fund with manufactured building fees	0.0
Local Affairs	Local Government	0	338,000	0	0	338,000	Eliminated General Fund for Colorado Heritage Communities	0.0
Local Affairs	Local Government	600,000	1,468,152	0	0	2,068,152	Transfer Waste Tire Funds to the General Fund	0.0
Local Affairs	Total	2,555,000	4,315,085	1,166,000	0	8,036,085		0.0
Military Affairs	National Guard					210,197	Reduced GF for tuition assistance (flexible funds and HB 04-1347 transfer in effect restore cuts)	0.0
Military Affairs	Civil Air Patrol					40,000	Reduced Personal Services	1.0
Military Affairs	Veterans Service Office					115,000	Reduced FTE; portion (2.0 FTE) since refinced with CFE	3.5
Military Affairs	Total	0	0	0	0	365,197		4.5
Natural Resources	Executive Director's Office	0	197,891	0	0	197,891	Fleet Changes (Reconciliation, refinancing, and reduction of vehicles associated with FTE reduction)	0.0
Natural Resources	Executive Director's Office	0	209,915	0	0	209,915	Legal Services refinancing and reduction to achieve efficiencies	0.0
Natural Resources	Executive Director's Office	0	0	9,030	0	9,030	Eliminated CERLCA funding	0.0
Natural Resources	Executive Director's Office	0	119,085	0	0	119,085	Refinancing of capital outlay with lottery	0.0
Natural Resources	Executive Director's Office	0	0	648,209	0	648,209	SB 03-273 (elimination of salary survey)	0.0
Natural Resources	Executive Director's Office	0	1,316,324	0	0	1,316,324	SB 03-197 (paydate change)	0.0
Natural Resources	Division of Minerals and Geology	0	115,516	0	0	115,516	FTE base reduction	1.0
Natural Resources	Division of Minerals and Geology	0	255,156	0	0	255,156	Refinancing with Severance Tax	0.0
Natural Resources	Parks and Outdoor Recreation	0	300,000	900,000	0	1,200,000	Reduced Personal Services and program, refinanced GF with CF savings achieved	25.9
Natural Resources	Parks and Outdoor Recreation	0	100,000	0	0	100,000	Refinancing of GF with GOCO for GOCO related personnel	0.0
Natural Resources	Parks and Outdoor Recreation	0	0	0	360,000	360,000	Refinancing with cash funds (\$260,000) and EDO indirect (\$100,000)	0.0
Natural Resources	State Engineer's Office	0	189,343	0	0	189,343	One-time savings to reflect costs not incurred	0.0
Natural Resources	State Engineer's Office	0	1,284,820	1,901,231	0	3,186,051	Eliminated GF subsidy of well permitting program and replaced with cash fee	0.0
Natural Resources	State Engineer's Office	0	120,908	0	0	120,908	Refinancing of the River Decision Support Systems with CWCB Construction Fund	0.0
Natural Resources	Colorado Water Conservation Board	1,264,492	435,508	0	0	1,700,000	Refinanced GF with Colorado Water Conservation Board Construction Fund that resulted in less moneys for loans and or grants for water projects over the last four years	0.0
Natural Resources	State Land Board	0	1,378,377	541,804	0	1,920,181	Refinanced Land Board's Administrative CF costs with CFE that in turn allowed an additional \$1.9 million to be used in the school finance budget from SEF rather than GF	0.0
Natural Resources	Total	1,264,492	6,022,843	4,000,274	360,000	11,647,609		26.9
Personnel	Human Resources	0	128,000	298,000	0	426,000	Base reductions in personal services and operating expenses for Human Resources	6.1
Personnel	Central Services	0	7,000	40,000	0	47,000	1.0 FTE and GF support in Central Services for maintenance of the Governor's mansion.	1.0
Personnel	Finance and Procurement	0	772,000	185,000	45,000	1,002,000	Base reductions in personal services and operating expenses; Utilize fund bance to offset GF in all years; Finance and Procurement	9.8
Personnel	Information Technology	0	1,486,000	2,598,000	721,000	4,805,000	Base reductions and refinancing with user fees in FY 2002-03; Utilize fund bance to offset GF in all years; S.B. 03-178 allows fee collections for communications infrastructure	8.0
Personnel	Total	0	2,393,000	3,121,000	766,000	6,280,000		24.9
Public Health	Administration and Support	742,506	(229,560)	0	0	512,946	Refinance with Indirect Cost Recoveries	3.5
Public Health	Laboratory Services	0	462,377	748,834	0	1,211,211	Refinance with cash fees	0.0
Public Health	Local Health Services	0	4,960,273	0	0	4,960,273	Governor's Veto of Local Health Dept Distributions	0.0

Department	Division/Program	FY 01-02	FY 02-03	FY 03-04	FY 04-05	Total	Comments	FTE
Public Health	Disease Control & Epidemiology	0	127,387	121,920	0	249,307	Refinance Admin and Surveillance with federal funds	0.0
Public Health	Disease Control & Epidemiology	0	0	263,263	0	263,263	Reduce Birth Defects Monitoring program	3.8
Public Health	Prevention Services	0	7,594,816	0	0	7,594,816	Governor's Veto of Tony Grampas Funds	0.0
Public Health	Health Facilities and Emergency Services	0	0	133,825	0	133,825	Refinance licensure of health facilities with increased fees	0.0
Public Health	Water Quality Control Division	0	214,462	0	0	214,462	Reduced Personal Services by eliminated positions, keeping positions vacant, and reducing operating costs	2.5
Public Health	Water Quality Control Division	0	0	1,996,424	0	1,996,424	Refinanced with cash funds	0.0
Public Health	Hazardous Materials and Waste Management	0	544,323	0	51,022	595,345	Refinanced with cash funds	0.0
Public Health	Consumer Protection Division	0	272,557	0	0	272,557	Reduced programs (primarily personal services)	0.0
Public Health	Consumer Protection Division	0	22,967	92,793	51,400	167,160	Refinanced with cash funds	0.0
Public Health	Total	742,506	13,969,602	3,357,059	102,422	18,171,589		9.8
Public Safety	Executive Director's Office	0	0	319,761	0	319,761	5.0 FTE reduction - not fill vacant positions; operating expenses reduction	5.0
Public Safety	Colorado State Patrol	0	140,341	0	0	140,341	2.0 FTE reduction - Dispatch Services	2.0
Public Safety	Colorado State Patrol	0	75,486	0	0	75,486	Aircraft Pool - eliminate GF operations subsidy	0.0
Public Safety	Colorado State Patrol	0	225,137	145,723	0	370,860	7.0 FTE reduction - Capitol and Governor's Security	7.0
Public Safety	Office of Preparedness, Security and Fire Safety	0	0	63,171	0	63,171	Elimination of the Juvenile Firesetter Program.	0.0
Public Safety	Colorado Bureau of Investigation	0	0	464,308	0	464,308	7.0 FTE reduction -not fill vacant positions	7.0
Public Safety	Colorado Bureau of Investigation	0	366,518	0	0	366,518	Instacheck reduction in funding for temporary staff during peak demand periods.	0.0
Public Safety	Colorado Bureau of Investigation	0	196,410	0	0	196,410	Laboratory Services Lease/Lease Purchase Equipment reduction (restored in FY 2004-05 appropriation).	0.0
Public Safety	Division of Criminal Justice	0	143,526	356,474	0	500,000	Eliminated alternative to placement projects.	0.0
Public Safety	Division of Criminal Justice	0	86,306	258,938	0	345,244	Reduce administrative reimbursement of community corrections boards.	0.0
Public Safety	Division of Criminal Justice	0	32,023	64,045	0	96,068	Eliminated boot camp after care differential.	0.0
Public Safety	Division of Criminal Justice	0	711,437	711,437	0	1,422,874	8.0% provider rate reduction for transition community beds.	0.0
Public Safety	Division of Criminal Justice	0	241,565	291,379	0	532,944	Reduce funding for day reporting and 3/4 house program.	0.0
Public Safety	Division of Criminal Justice	0	0	55,000	0	55,000	Reduce specialized services by 50% (used for sex offender treatment).	0.0
Public Safety	Division of Criminal Justice	0	1,186,677	1,186,677	0	2,373,354	Reduce diversion residential community corrections beds.	0.0
Public Safety	Division of Criminal Justice	0	2,483,702	0	0	2,483,702	Eliminated juvenile diversion programs.	0.0
Public Safety	Division of Criminal Justice	0	27,654	0	0	27,654	Sex offender supervision	0.0
Public Safety	Total	0	5,916,782	3,916,913	0	9,833,695		0.0
Regulatory Agencies	Division of Insurance	179,727	438,049	456,738	0	1,074,514	Program reduction, eliminate Workers' Comp study	12.1
Regulatory Agencies	Civil Rights Division	50,180	179,246	468,777	0	698,203	Program reduction	10.0
Regulatory Agencies	Total	229,907	617,295	925,515	0	1,772,717		22.1
Revenue	Enforcement Business Group	39,800	403,737	0	0	443,537	Program Reductions/Refinance 02-207	7.5
Revenue	Taxation Business Group	320,444	1,713,244	0	0	2,033,688	Program Reductions	1.8
Revenue	Hearings Division	408,425	932,974	0	0	1,341,399	Program Reductions/Refinance 03-192	1.0
Revenue	Information Technology	141,044	685,380	0	0	826,424	Program Reductions	9.2
Revenue	Motor Vehicle Business Group	565,897	1,361,060	4,452,423	2,467,001	8,846,381	Program Reductions/Refinance 03-267	57.3
Revenue	Racing Events	63,662	406,390	1,977,165	0	2,447,217	Program Reductions/Refinance 03-1123	0.5
Revenue	License Plate Ordering	3,688,597	2,872,237	0	0	6,560,834	Refinance with Cash Funds	0.0
Revenue	Executive Director's Office	448,642	334,393	0	0	783,035	Program Reductions	1.5
Revenue	SB 03-185 - Marketing Expenses in EDO	0	(200,000)	0	0	(200,000)	Legislation	0.0
Revenue	SB 03-317 - Vendor Fee IT Changes	0	0	(135,213)	0	(135,213)	Legislation	(0.6)
Revenue	Total	5,676,511	8,509,415	6,294,375	2,467,001	22,947,302		78.2
State	Electronic filing grants to counties	0	0	0	1,200,000	1,200,000	Ended one year early the state portion of the surcharge imposed on filings with County Clerks and Recorders	0.0
State	Total	0	0	0	1,200,000	1,200,000		0.0
Treasury	Senior Citizen Property Tax Exemption	0	0	56,600,000	0	56,600,000	Reduced tax exemption to zero for FY 2003-04 through FY 2005-06	0.0

Appendix B

Department	Division/Program	FY 01-02	FY 02-03	FY 03-04	FY 04-05	Total	Comments	FTE
Treasury	Fire and Police Pension Association	0	0	25,300,000	0	25,300,000	Postponed for 2 years payments to FPPA	0.0
Treasury	Property Tax Deferral	0	375,000	0	0	375,000	Reclassified payments under the Property Tax Program for the Elderly as loans	0.0
Treasury	Cash Management Fee	0	0	2,305,007	0	2,305,007	Charged some cash funds for investment management services	0.0
Treasury	Treasury Transactions Fee	0	0	626,566	31,104	657,670	Charged some cash funds for banking transactions performed on behalf of the fund	0.0
Treasury	Total	0	375,000	84,831,573	31,104	85,237,677		0.0
Statewide Policy	Medicaid Cash Accounting (S.B. 03-196)	0	77,000,000	(77,000,000)	0	0	Change the method of accounting for certain Medicaid services from an accrual basis to a cash basis.	0.0
Statewide Policy	Pay Date Shift (S.B. 03-197)	0	89,400,000	(89,400,000)	0	0	Move pay date by one day from June 30 to July 1, thereby decreasing number of months payroll in FY 2002-03	0.0
Statewide Policy	Salary Survey	0	0	29,200,000	0	29,200,000	Eliminated Salary Survey increases for state employees	0.0
Statewide Policy	Performance-Based Pay	0	0	16,200,000	0	16,200,000	Eliminated Performance-Based Pay for state employees	0.0
Statewide Policy	Total	0	166,400,000	(121,000,000)	0	45,400,000		0.0
Subtotal of Items Identified by Year		94,522,351	607,247,931	200,436,570	67,637,068	969,843,920		1,728.1
Subtotal of Items Not Identified by Year						4,400,715		
Total of All Items						974,244,635		