

2013-15 Balance Sheet
Including 2014 Supplemental Budget As Passed House
General Fund-State, Education Legacy Trust, and Opportunity Pathways Accounts
(and Budget Stabilization Account)
Dollars in Millions

2013-15

RESOURCES	
Beginning Fund Balance	156.4
November 2013 Forecast	33,576.4
February 2014 Forecast Update	60.4
Transfer to Budget Stabilization Account	(312.2)
Other Enacted Fund Transfers	417.7
Alignment to the Comprehensive Financial Statements	40.8
Proposed Changes	
Fund Transfers & Redirections (Net)	0.7
Revenue Legislation & Budget Driven Revenue (Net)	108.4
Total Resources (including beginning fund balance)	34,048.5
EXPENDITURES	
2013-15 Enacted Budget	
Enacted Budget	33,631.3
	10.5
Anticipated Reversions	(140.0)
2014 Supp: Maintenance Level Changes	91.3
2014 Supp: Policy Changes	150.3
2014: Appropriations in Other Legislation	5.0
Total Expenditures	33,748.3
RESERVES	
Projected Ending Balance	300.2
Budget Stabilization Account Beginning Balance	269.7
Transfer from General Fund and Interest Earnings	312.9
Projected Budget Stabilization Account Ending Balance	582.5
Total Reserves (Near General Fund plus Budget Stabilization)	882.7

Fund Transfers, Revenue Legislation and Budget Driven Revenues
Dollars, In Millions

	<u>FY 14</u>	<u>FY 15</u>	<u>2013-15</u>
Fund Transfers/Redirections to Education Legacy Trust Account			
Energy Freedom Account	-	1.0	1.0
Life Sciences Discovery Fund	0.6	17.1	17.7
Employment Training Finance Account	-	1.0	1.0
Tuition Recovery Trust Account	-	1.3	1.3
Treasurers Service Account	-	10.1	10.1
Legal Services Revolving	-	1.5	1.5
Data Processing Revolving Account	-	4.1	4.1
Personnel Service Account	-	0.7	0.7
Subtotal	0.6	36.7	37.3
Elimination of Previously Assumed Transfers To GFS			
Energy Freedom Account		(1.0)	(1.0)
Life Sciences Discovery Fund	-	(17.0)	(17.0)
Employment Training Finance Account	-	(1.0)	(1.0)
Tuition Recovery Trust Account	-	(1.3)	(1.3)
Treasurers Service Account	-	(10.1)	(10.1)
Legal Services Revolving	-	(1.5)	(1.5)
Data Processing Revolving Account	-	(4.1)	(4.1)
Personnel Service Account	-	(0.7)	(0.7)
Subtotal	-	(36.6)	(36.6)
Legislation, Budget Driven & Other (General Fund Unless Otherwise Noted)			
HB 2198 Medical Marijuana Tax Relief	-	(1.8)	(1.8)
HB 2409 Marijuana Industry Tax Preference	-	2.8	2.8
ESHB 1287 Indian tribes/property tax	-	0.7	0.7
HB 2795 Tobacco Substitutes to ELTA	-	3.4	3.4
HB 2796 Ed funding/tax pref changes to ELTA	-	99.8	99.8
Revision to Child and Family Reinvestment Account	2.1	1.7	3.8
Budget Driven: Liquor Excise Distribution (Local Government) ⁽¹⁾	(4.6)	(4.8)	(9.4)
Budget Driven: DNR PILT Correction	(0.2)	-	(0.2)
Budget Driven: Liquor Control Board	5.0	4.2	9.2
Budget Driven: Lottery (To Opp Pathways)	-	-	-
Subtotal	2.37	105.99	108.35
Total	3.0	106.1	109.1

Notes:

(1) The legislature intended to transfer \$24.7 million (based on the March 2013 revenue forecast).

Because of a drafting error, the amount expected to actually be transferred is estimated to be \$34.0 million.

This corrects that error.

2013-15 Revised Omnibus Operating Budget (2014 Supp)

March 5, 2014
1:52 pm

House Passed
(Dollars in Thousands)

	NGF+OpPth	Total
<i>Employee Compensation</i>		
Initiative 732 COLA	55,498	55,498
State Employee Health Insurance	-63,828	-123,318
Employee Compensation Total	-8,330	-67,820
<i>K-12 Education</i>		
Materials, Supplies, & Op. Costs	58,008	58,008
All Other Increases	5,176	5,176
Federal Forest Deductible Revenues	1,991	1,991
Other Savings	-703	-703
K-12 Education Total	64,472	64,472
<i>Higher Education Institutions</i>		
All Other Increases	1,210	1,798
Institute for Protein Design	1,000	1,000
Jet Fuels Center	750	750
Higher Education Institutions Total	2,960	3,548
<i>Higher Education Financial Aid</i>		
HE Opportunities (SB 6523)	5,000	5,000
All Other Increases	188	488
Higher Education Financial Aid Total	5,188	5,488
<i>Early Learning & Child Care</i>		
Child Care Rate Increase	20,482	20,672
Early Start Act	13,511	13,576
Maintain MTCC Program	3,018	-1,286
All Other Increases	944	994
Other Savings	-1,078	-1,078
Early Learning & Child Care Total	36,877	32,878
<i>Health Care</i>		
All Other Increases	2,113	8,969
DOH: Tobacco Use Prevention	2,000	2,000
HBE Cost Allocation	1,157	4,101
Other Savings	-4,322	2,640
Health Care Innovation Planning	-8,087	-9,759
Hospital Safety Net Assessment	-24,975	112,234
Health Care Total	-32,114	120,185
<i>Corrections and Other Criminal Justice</i>		
All Other Increases	7,679	9,006
Increased Capacity For Adult Offenders	6,628	6,628
New Hepatitis C Treatment	1,729	1,729
Other Savings	-322	-322
Violator Policy Changes	-1,460	-1,460
Corrections and Other Criminal Justice Total	14,254	15,581

2013-15 Revised Omnibus Operating Budget (2014 Supp)

March 5, 2014
1:52 pm

House Passed (Dollars in Thousands)

	NGF+OpPth	Total
<i>Long Term Care, DD, and Mental Health</i>		
Mental Health Enhancements	11,851	16,440
Children's Mental Health Settlement	8,241	15,462
RHC Compliance	5,000	10,000
All Other Increases	3,346	12,105
Community Residential Rates	3,000	5,900
State Hospital Overtime	2,600	2,600
Behavioral Health Redesign	2,032	3,198
Community First Choice Option	296	592
Nursing Home Assessment	0	45,381
Provider Compensation System (Net)	-605	-1,768
Other Savings	-1,500	-2,600
Long Term Care, DD, and Mental Health	34,261	107,310
Total		
<i>Other Human Services</i>		
TANF Related Changes	2,796	18,446
All Other Increases	1,972	11,633
ACA Client Eligibility System	1,418	16,681
Food & Related	1,000	1,000
Next Generation Tax System	0	11,199
Other Savings	-18	0
Other Human Services Total	7,168	58,959
<i>Natural Resources</i>		
Fire Costs	9,717	9,717
All Other Increases	1,814	6,779
Fish Passage Barriers	1,432	1,432
Sustainable Trust Land Revenue	0	7,100
Other Savings	0	-2,000
Natural Resources Total	12,963	23,028
<i>All Other Policy Changes</i>		
Reduce Assumed Hlth Care Savings	10,000	10,000
All Other Increases	7,188	24,663
Other AG Related Increases	1,988	13,093
Other Judicial Increases	692	844
IT Related Judicial Increases	0	7,149
Innovation Contract	0	-1,445
Other Savings	-216	-1,167
Debt Service	-2,067	-9,893
All Other Policy Changes Total	17,585	43,244
<i>Maintenance Level</i>		
HCA: Other Low Income Hlth Care	54,949	-297,713
HCA/DSHS: Medicaid Expansion Adj	30,517	1,030,413
HCA/DSHS: Presumptive SSI Federal Match	23,574	-28,868
Dept. of Corrections	19,091	19,107
Workers Comp	12,538	12,042

2013-15 Revised Omnibus Operating Budget (2014 Supp)

March 5, 2014

1:52 pm

House Passed

(Dollars in Thousands)

	NGF+OpPth	Total
Higher Ed: College Bound	12,261	12,261
Central Services Adjustments (Incl. Self Ins.)	7,600	5,423
Debt Service	3,406	19,232
K-12	-7,984	56,404
DSHS: All Other	-10,741	-53,752
DSHS: TANF & WCCC	-62,787	-62,787
Other	8,853	32,397
Maintenance Level Total	91,277	744,159
Grand Total	246,561	1,151,032