



MONTANA LEGISLATIVE BRANCH

Legislative Fiscal Division

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Director
AMY CARLSON

DATE: February 22, 2023
TO: Members of the 2023 Legislature
FROM: Susie Lindsay, Lead Fiscal Analyst
RE: General Fund Status Sheet

The first general fund status sheet is attached. Status sheets, like this one will be calculated and distributed on a regular basis from this point forward. Bills that have had positive action and meet the [status sheet rules](#) are included. The main appropriation bill, HB 2, includes action completed by the Joint Appropriations Subcommittees.

The status sheet is a significant tool of the Legislature to manage budget risk. Budget risk is primarily measured by two methods: 1) *ending fund balance* which measures the amount of funds available for one-time expenditure, cushion for budget shocks, and cash flow; and 2) *structural balance*, which measures if the ongoing revenues and the ongoing expenditures are in balance, thus setting up future budgets to begin in balance.

HB 2 status

The HB 2 budget action is preliminarily recorded by the fiscal division staff from the subcommittee action. *Executive and legislative staff will be double checking these numbers in the next few days and minor adjustments may occur. Any adjustments will be included in the next status sheet.*

Status Sheet Review and Training for Legislators

This session's status sheets will have new components that legislators should be aware of and understand. The fiscal division will explain and review the status sheet on February 23 and 24. The discussion will last 30 minutes. The available times and location are listed on this [schedule](#).

Frequently Asked Questions:

"Why isn't a bill listed?" The most common reason for a bill not included on the status sheet is whether it has received positive action in a committee, when it has been re-referred, and the timing of the status sheet. Check [status sheet rules](#) #9 and #11 for specific details.

"Why don't the revenues and/or expenditures match the fiscal note?" Most often they do match, BUT here are common reasons why they might not:

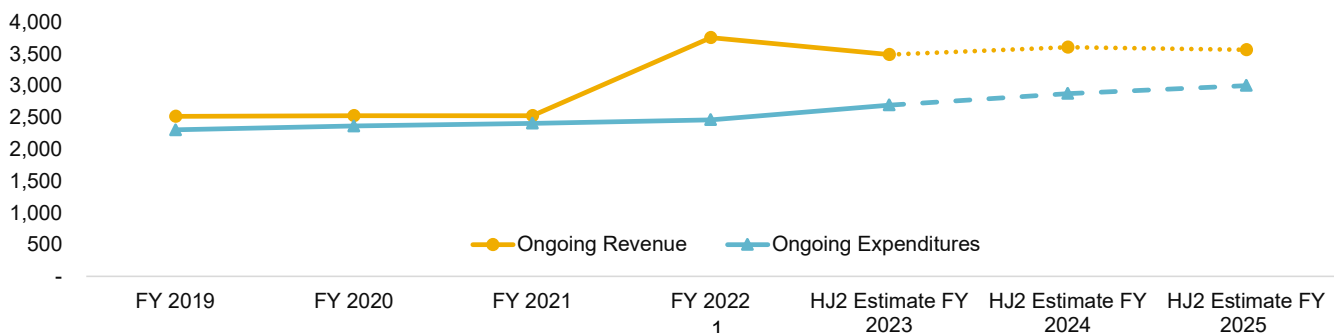
- Treasury cash account interest earnings are based on the amount of treasury cash. When cash goes down (ie. large sums of general fund transferred out for a purpose) the interest earnings are lost. The Legislative Fiscal Division has calculated this potential loss for each bill more than \$50 million in any of the three years or in total. Please see [status sheet rule](#) #19 for more details.
- Property tax bills with a 6-mill revenue impact will include an expenditure impact. Please refer to the [status sheet rule](#) #8 for more details.
- Sometimes the Legislative Fiscal Division includes an impact that the Office of Budget and Program Planning chooses not to include on the fiscal note. Only material differences are explained to financial leadership per [status sheet rule](#) #6.
- Coordination and contingency language between bills may impact amounts.

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)			
Expenditures - Ongoing				
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
One-Time-Only (OTO)				
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
Previous Approp Bills, Carryforward & ATs	2.6	8.6		
Fire Fund Transfers	35.4	7.7		
Other Transfers	234.9	519.4		
Prior Year Adjustment	(4.7)			
Total Expenditures	2,748.0	3,925.3	3,281.4	3,140.0
Accounting Adjustments	4.3			
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

Most of HB 15 BASE Aid is in HB 2, so will not show on the bill list. Please see the status sheet rule #21 for the explanation for the state and MUS benefit share is on the status sheet. Medicaid redeterminations will begin on April 1, 2023, and the 6.2 percentage-point FMAP increase will be phased-out beginning with 5 percentage-point increase for April - June 2023.

Projected Ongoing Structural Balance With Proposed Legislation
Includes HJ2 Estimates for Revenues (\$ Millions)



General Fund HB 2 Only

				Leg Budget	
	2023 Biennium	2025 Biennium	2025 Biennium	Compared to	Leg Budget
	Appropriation	Gov Budget	Legislative Budget	2023 Biennium	Compared to Gov Budget
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%	
57060 DEPARTMENT OF NATURAL RESOURCES AND CONSERVATION	(589,673)	3,991,651	2,621,690	-544.6%	-34.3%
62010 DEPARTMENT OF AGRICULTURE	124,302	750,000	749,498	503.0%	-0.1%
D	(7,064,617)	8,138,004	12,404,028	-275.6%	52.4%
21100 JUDICIAL BRANCH	(3,504,769)		268,989	-107.7%	
41100 DEPARTMENT OF JUSTICE	(469,116)	1,500,000	2,070,550	-541.4%	38.0%
61080 OFFICE OF STATE PUBLIC DEFENDER	(631,706)	350,000	2,492,606	-494.6%	612.2%
64010 DEPARTMENT OF CORRECTIONS	(2,459,026)	6,288,004	7,571,883	-407.9%	20.4%
E	2,209,057	5,493,692	(12,061,934)	-646.0%	-319.6%
35010 OFFICE OF PUBLIC INSTRUCTION	4,000,819	333,692	153,945	-96.2%	-53.9%
51010 BOARD OF PUBLIC EDUCATION	46,622	70,000	(1,884)	-104.0%	-102.7%
51020 COMMISSIONER OF HIGHER EDUCATION	(1,656,868)	5,000,000	(12,272,130)	640.7%	-345.4%
51130 SCHOOL FOR THE DEAF & BLIND	(47,320)	90,000	(151,932)	221.1%	-268.8%
51140 MONTANA ARTS COUNCIL	(2,058)		(2,287)	11.1%	
51150 MONTANA STATE LIBRARY	(48,258)		(30,004)	-37.8%	
51170 MONTANA HISTORICAL SOCIETY	(83,880)		242,358	-388.9%	
Grand Total	4,540,524,333	4,196,134,275	4,192,662,131	-7.7%	-0.1%

*Please note that Section C uses general fund transfers to fund some state special revenue in HB 2. These total about \$5.0 million a year.

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)
HB0349	Establish obscenity filter requirements for electronic devices	1	0	0	(1,193,748)	(1,193,748)
HB0352	Provide targeted interventions to support 3rd grade reading proficiency	13	0	(1,500,000)	(313,396)	(1,813,396)
HB0355	Appropriate funds for local government infrastructure projects	7	(7,697,714)	(267,000,000)	(1,199,401)	(275,897,115)
HB0377	Create a 250th commission for Montana	7	0	(177,557)	0	(177,557)
HB0380	Establish a grant funding program to support homelessness care providers	5	0	(2,000,000)	0	(2,000,000)
HB0381	Revise laws related to methamphetamine contamination	1	0	0	(183,750)	(183,750)
HB0382	Revise education laws related to career and technology student organizations	6	0	(3,000,000)	0	(3,000,000)
HB0394	Require examination of creation of state-tribal education accord schools	1	0	0	(7,500)	(7,500)
HB0396	Require school trustees to admit resident children on a part-time basis	1	0	0	(4,177,331)	(4,177,331)
HB0397	Allow DOJ to share SSNs with DOR in certain situations	1	0	0	(20,502)	(20,502)
HB0402	Revise elector registration laws	1	0	0	(75,000)	(75,000)
HB0407	Provide for affordable housing abatements	1	0	0	(170,809)	(170,809)
HB0426	Revising laws relating to inmates approaching parole eligibility or discharge	1	0	0	(432,516)	(432,516)
HB0427	Revise military affairs laws regarding worker's compensation	1	0	0	(6,000)	(6,000)
HB0439	Create a GVW fee for electric vehicles and hybrids being permanently registered	1	0	0	(1,718)	(1,718)
HB0449	Provide for certified pediatric complex care assistant services	1	0	0	(269,984)	(269,984)
HB0457	Criminalize use of date rape drugs	1	0	0	(180,000)	(180,000)
HB0463	Establish reporting requirement for food procurement	1	0	0	(626,091)	(626,091)
HB0520	Interim study of private ponds	1	0	(100,000)	0	(100,000)

Status	Short Description of Proposed Legislation	Days in				
		Comm.	Revenue	Appropriation	Potential	Total
SB0011	Generally revise criminal justice system laws	2	0	0	(1,412,592)	(1,412,592)
SB0093	Generally revising ballot issues	13	93,000	0	0	93,000
SB0094	Generally revise laws related to recovery residences	1	0	0	(593,418)	(593,418)
SB0104	Exempt retired military pensions from state income tax	1	(10,564,000)	0	0	(10,564,000)
SB0127	Require Montana to provide funding for enforcement of PL280	5	0	0	(10,936,005)	(10,936,005)
SB0182	Create task force on a court system for dependency and neglect cases	1	0	0	(81,031)	(81,031)
SB0246	Revise corporate income tax water's-edge election laws	1	(2,743,000)	0	0	(2,743,000)
SB0253	Revise contractor's gross receipts tax	1	(197,200)	0	0	(197,200)
SB0264	Revise airport all-beverage license laws	5	800	0	0	800
SB0299	Require an audit of the district courts	1	0	0	(170,000)	(170,000)
SB0311	Reduce the number of associate judges on the Supreme Court	5	0	0	105,542	105,542
<u>2nd House</u>						
HB0003	Supplemental Appropriations Bill	1	0	(12,607,026)	0	(12,607,026)
HB0019	Revising laws related to Indian affairs and economic development	15	0	(1)	(116,022)	(116,023)
HB0038	Generally revise theft laws to enumerate theft of a light vehicle	2	860,000	0	(1,064,493)	(204,493)
HB0060	An act providing for an annual fee on electric vehicles registered in the state	5	0	0	(3,718)	(3,718)
HB0079	Create sexual assault response network program and committee	9	0	0	(280,038)	(280,038)
HB0082	Create Montana national guard enlistment incentive program	13	0	(250,000)	0	(250,000)
HB0091	Revise laws related to public library state aid	14	0	(1,084,226)	0	(1,084,226)
HB0096	Include agency liquor stores in the Department of Revenue's premises review	27	(23,635)	0	0	(23,635)
HB0097	Generally revise laws related to alcohol	16	10,000	0	0	10,000
HB0106	Revise laws related to federal mitigation funding	42	0	0	0	0
HB0110	Making interim budget committees permanent	37	0	0	0	0
HB0112	Generally revise human trafficking laws	9	0	0	(713,263)	(713,263)
HB0114	Revise timelines for water right permit and change process	6	0	(1,242,324)	(26,930)	(1,269,254)
HB0117	Generally revise working retiree laws under TRS	27	0	(257,188)	0	(257,188)
HB0140	Establishing modernization and risk analysis committee	2	0	0	(17,679)	(17,679)
HB0147	Enhance Medicaid rates for certain children's mental health services	7	0	0	(1,112,756)	(1,112,756)
HB0163	Revise and extend Missing Indigenous Persons Task Force	21	0	(255,162)	0	(255,162)
HB0171	Revise education laws related to residential treatment facilities	7	0	0	(3,651,445)	(3,651,445)
HB0185	Increase appropriation to MSU Fire Service Training School	1	0	(324,304)	0	(324,304)
HB0188	Extend funding to Coal Board	6	(4,059,000)	0	0	(4,059,000)
HB0192	Use surplus revenue for income tax and property tax refunds and payment of bonds	13	(15,943,726)	(480,000,000)	0	(495,943,726)

Status	Short Description of Proposed Legislation	Days in				
		Comm.	Revenue	Appropriation	Potential	Total
HB0212	Increase business equipment tax exemption	1	(2,333,000)	(8,414,000)	(2,889,568)	(13,636,568)
HB0221	Revise income tax rates for net-long term capital gains	1	3,314,000	0	0	3,314,000
HB0222	Provide rebates of property taxes paid on a principal residence	8	(5,990,089)	(283,167,000)	(976,026)	(290,133,115)
HB0223	Expanding the disabled veteran property tax assistance program	5	(747,000)	0	(124,734)	(871,734)
HB0224	Revise vehicle registration law regarding military personnel	21	(59,800)	0	0	(59,800)
HB0245	Revise tax credit for trades education and training	6	(1,638,600)	0	0	(1,638,600)
HB0251	Provide budget stability through investment and liability reduction	8	(288,934,031)	(92,238,792)	0	(381,172,823)
HB0260	Revise laws regarding legislative special counsel	1	0	0	(150,000)	(150,000)
HB0262	Revise local government financial reporting and audit requirements	5	0	0	0	0
HB0267	Create SAFER account for federal highway grants	8	(3,774,528)	(100,000,000)	0	(103,774,528)
HB0274	Revise civil air patrol funding	22	0	(90,000)	0	(90,000)
HB0314	Revise compensation for members of boards, commissions, and councils	1	0	0	(21,776)	(21,776)
HB0325	Revise eligibility for disabled veteran property tax assistance program	1	(135,000)	0	(8,000)	(143,000)
HB0345	Exclusion from federal taxable income for medical savings accounts	5	(1,404,000)	0	0	(1,404,000)
HB0374	Create offense for failure to yield to an emergency vehicle	5	10,790	0	0	10,790
SB0003	Revise forest land taxation laws	26	(292,000)	0	(18,500)	(310,500)
SB0012	Revising laws on public defender representation related to local ordinances	8	72,316	0	(82,284)	(9,968)
SB0013	Revise DUI laws related to admissible tests for presence of drugs	5	0	0	(20,000)	(20,000)
SB0019	Generally revise disorderly conduct sentencing laws	5	0	0	(191,700)	(191,700)
SB0029	Increase and Extend the PERS Supplemental Employer Contribution	1	0	(274,707)	0	(274,707)
SB0054	Revise centrally assessed property appraisals	20	(874,000)	0	(55,200)	(929,200)
SB0070	Revise the Quality Educator Loan Assistance Program	5	0	0	(176,300)	(176,300)
SB0089	Create pretrial diversion pilot program	8	0	0	(543,900)	(543,900)
SB0095	Generally revise theft laws	12	27,200	0	(1,385,902)	(1,358,702)
SB0108	Revise laws related to proof of vehicle insurance	2	(361,336)	0	32,164	(329,172)
SB0119	Provide tribal property tax exemption to tribal members	26	(680)	0	(40)	(720)
SB0121	Reduce top marginal income tax rate and increase EITC	0	(190,484,122)	0	0	(190,484,122)
SB0124	Revise corporate income tax apportionment	0	4,884,000	0	0	4,884,000
SB0132	Revise agricultural education laws	6	0	0	(517,080)	(517,080)
SB0142	Provide oversight of local impact fee laws	5	0	0	(290,403)	(290,403)
SB0148	Revise laws regarding legal representation of children	7	0	0	(1,236,684)	(1,236,684)
SB0163	Establish volunteer program in child protective services	12	0	0	0	0
SB0168	Revise lottery laws relating to sales agent commissions	12	(155,000)	0	0	(155,000)
SB0187	Allow remote appearances by counsel in criminal and certain civil hearings	8	0	0	593,906	593,906

Status	Short Description of Proposed Legislation	Days in Comm.	Revenue	Appropriation	Potential	Total
SB0221	Allow USS Montana crew to apply for license plates	5	23,664	0	0	23,664
<u>Ret-1st Hse</u>						
HB0018	Establish missing persons response team training grant program	13	0	(61,000)	0	(61,000)
SB0020	Generally revise laws related to alcohol	1	(6,000)	0	0	(6,000)
<u>Enrolling</u>						
HB0015	Implement K-12 Inflation	2	0	0	(12,213)	(12,213)
HB0048	Generally revise alcohol laws, including storage depots	9	10,400	0	0	10,400
HB0068	Generally revise laws related to beer and wine licenses	8	9,000	0	0	9,000
HB0111	Revise laws related to assignment of counsel at public expense	6	0	0	39,240	39,240
<u>Governor</u>						
SB0080	Authorize investment authority for retained interest	5	(16,123)	0	0	(16,123)
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)