

***Presentation to the
Government Finance Officers Association
of Alabama***



Norris Green, Senate Fiscal Officer
Legislative Fiscal Office

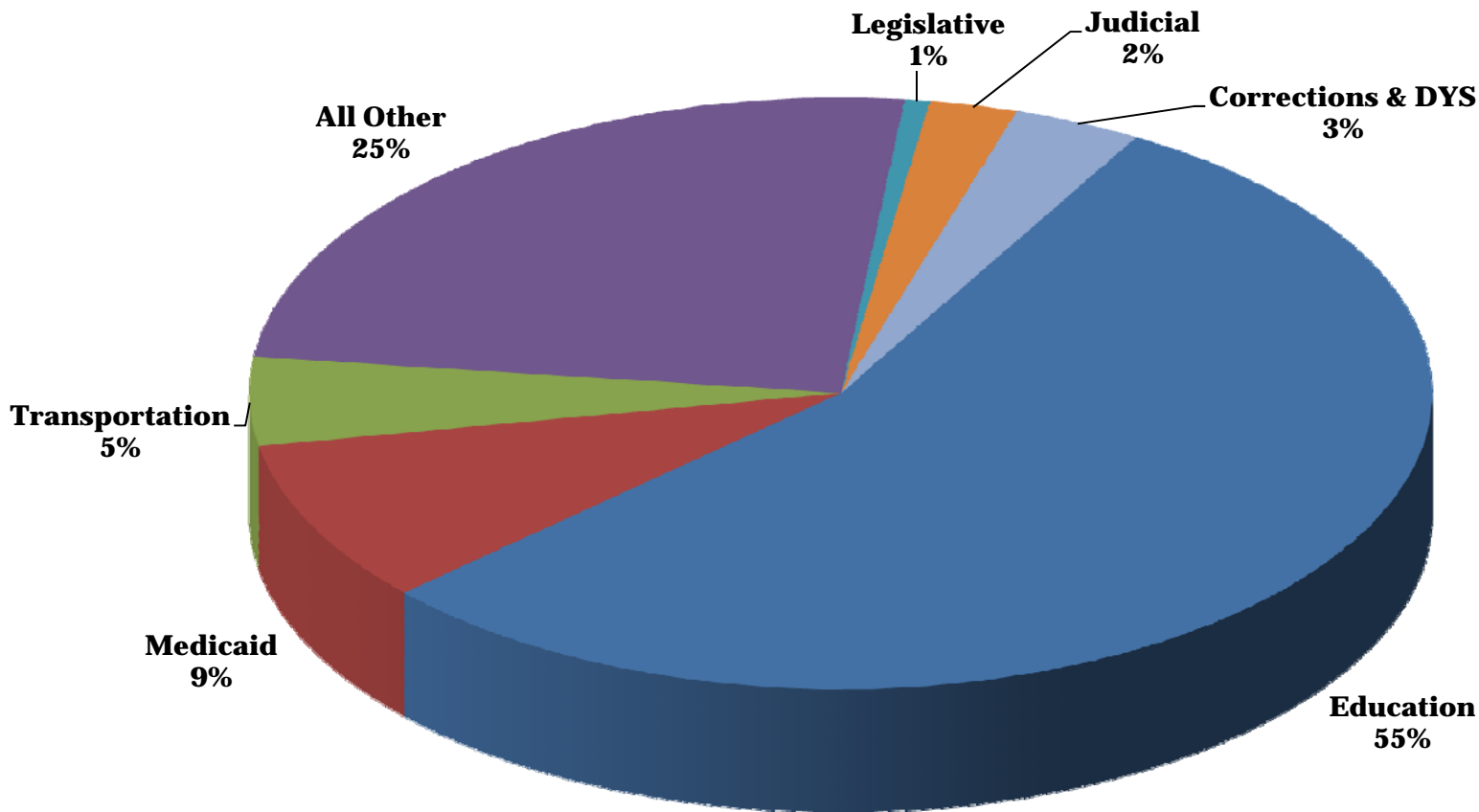
August 20, 2010

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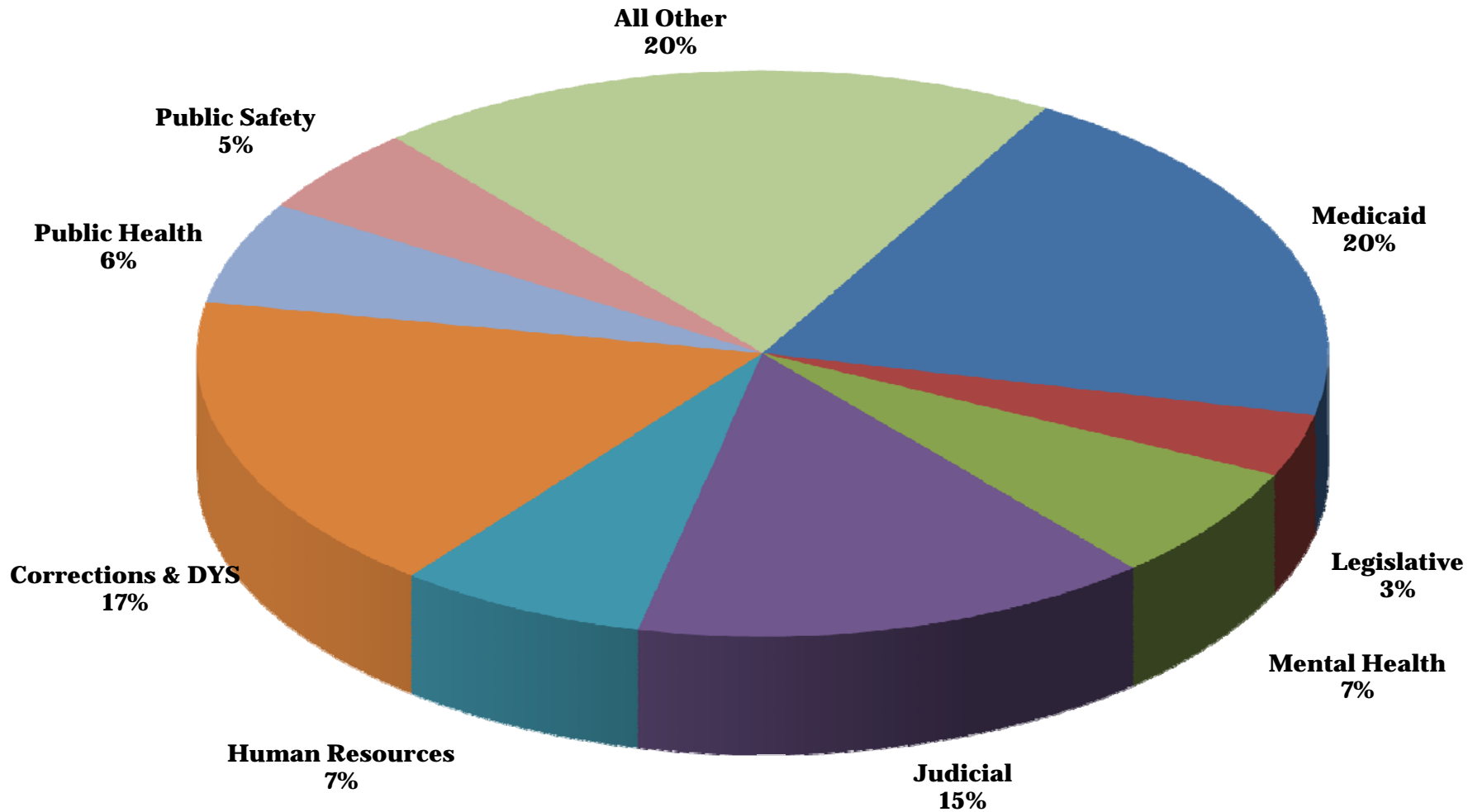
Appropriation of All State Funds FY 2010

	STATE GENERAL FUND (1)	% OF SGF TOTAL	EDUCATION TRUST FUND (2)	% OF ETF TOTAL	OTHER STATE FUNDS (3)	% OF OTHER TOTAL	TOTAL STATE FUNDS	% OF TOTAL
GENERAL APPROPRIATION ACTS:								
LEGISLATIVE BRANCH	68,079,128	4.34%	16,013,993	0.30%	150,000	0.00%	84,243,121	0.84%
JUDICIAL BRANCH	228,018,036	14.53%			22,413,329	0.71%	250,431,365	2.49%
EXECUTIVE BRANCH:								
ABC BOARD					80,196,354	2.54%	80,196,354	0.80%
AGRICULTURE & FORESTRY	39,629,095	2.53%			29,163,197	0.93%	68,792,292	0.68%
CONSERVATION	275,000	0.02%			99,871,850	3.17%	100,146,850	1.00%
CORRECTIONS & YOUTH SERVICES	269,700,665	17.19%	50,443,380	0.95%	53,491,569	1.70%	373,635,614	3.72%
HUMAN RESOURCES	108,774,042	6.93%	12,952,966	0.24%	142,707,477	4.53%	264,434,485	2.63%
MEDICAID	307,968,537	19.63%			620,295,829	19.68%	928,264,366	9.24%
MENTAL HEALTH	100,752,355	6.42%	473,335	0.01%	208,874,302	6.63%	310,099,992	3.09%
PUBLIC HEALTH	91,204,432	5.81%	14,583,752	0.27%	258,569,818	8.20%	364,358,002	3.63%
PUBLIC SAFETY	79,452,727	5.06%			54,875,000	1.74%	134,327,727	1.34%
REVENUE	348,800	0.02%			131,371,060	4.17%	131,719,860	1.31%
TRANSPORTATION					503,878,261	15.98%	503,878,261	5.02%
DEBT SERVICE					100,482,398	3.19%	100,482,398	1.00%
NON-STATE APPROPRIATIONS	1,711,213	0.11%			870,600	0.03%	2,581,813	0.03%
OTHER APPROPRIATIONS	273,298,260	17.42%	113,233,965	2.13%	642,502,426	20.38%	1,029,034,651	10.25%
ETF APPROPRIATION ACTS:								
K - 12 FOUNDATION PROGRAM			3,660,412,436	68.77%	202,563,762	6.43%	3,862,976,198	38.46%
POSTSECONDARY EDUCATION			366,054,347	6.88%			366,054,347	3.64%
UNIVERSITIES (INCLUDING ACHE)			1,085,401,642	20.39%			1,085,401,642	10.81%
DEBT SERVICE			2,984,761	0.06%			2,984,761	0.03%
TOTALS (4)	1,569,212,290	100.00%	5,322,554,577	100.00%	3,152,277,232	100.00%	10,044,044,099	100.00%
Appropriations as of 11/30/2009 .								
(1) General Fund before 12% proration declared 4/30/2010.								
(2) ETF appropriations are after proration reductions and include reversions reappropriated.								
(3) Includes taxes, fees and charges collected by state agencies, Children First Trust Fund and tobacco settlement fund appropriations as well as reversions reappropriated; does not include bond proceeds, interagency transfers or federal funds.								
(4) Totals may not add due to rounding.								

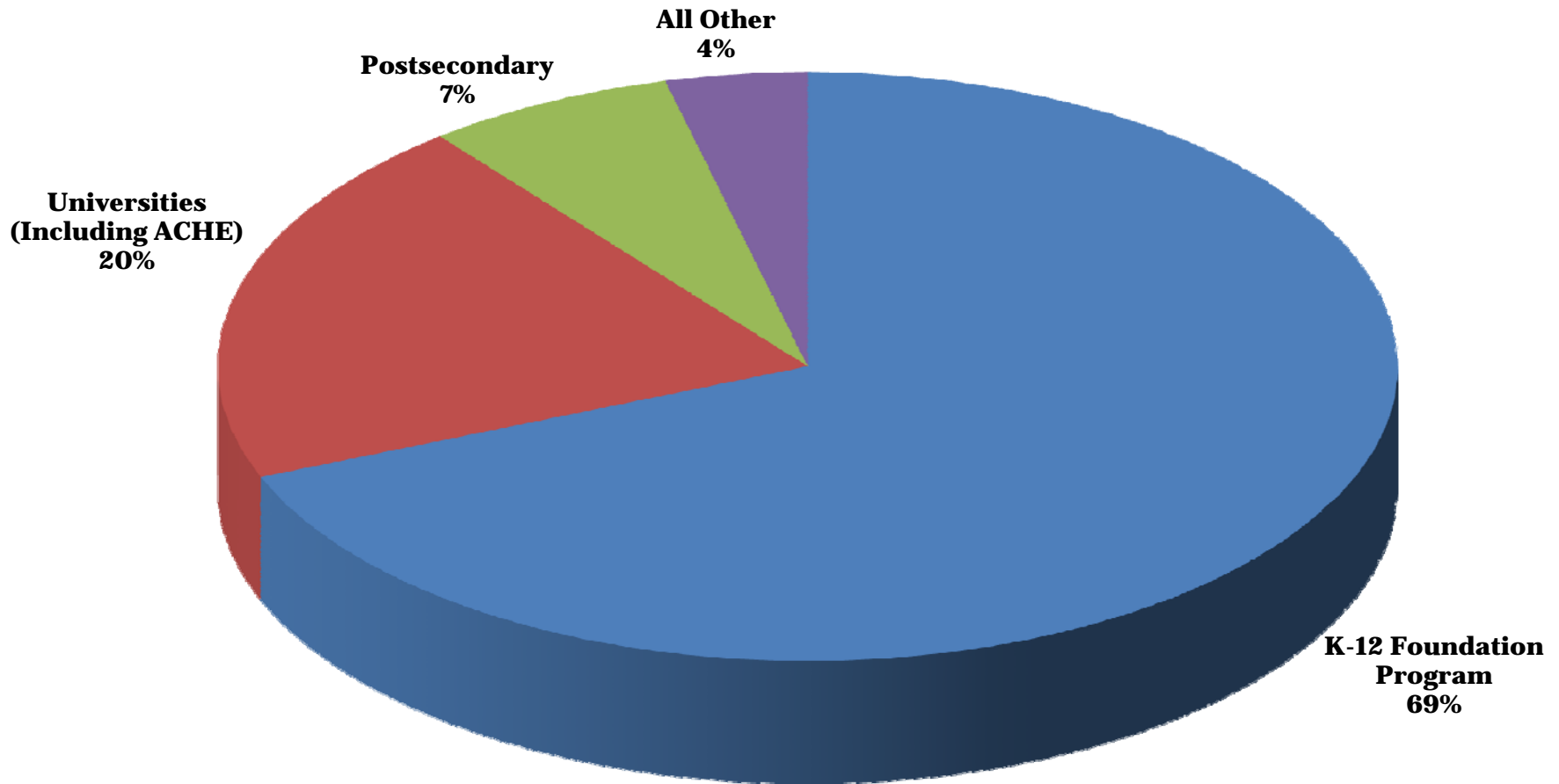
Appropriation of All State Funds For FY 2010



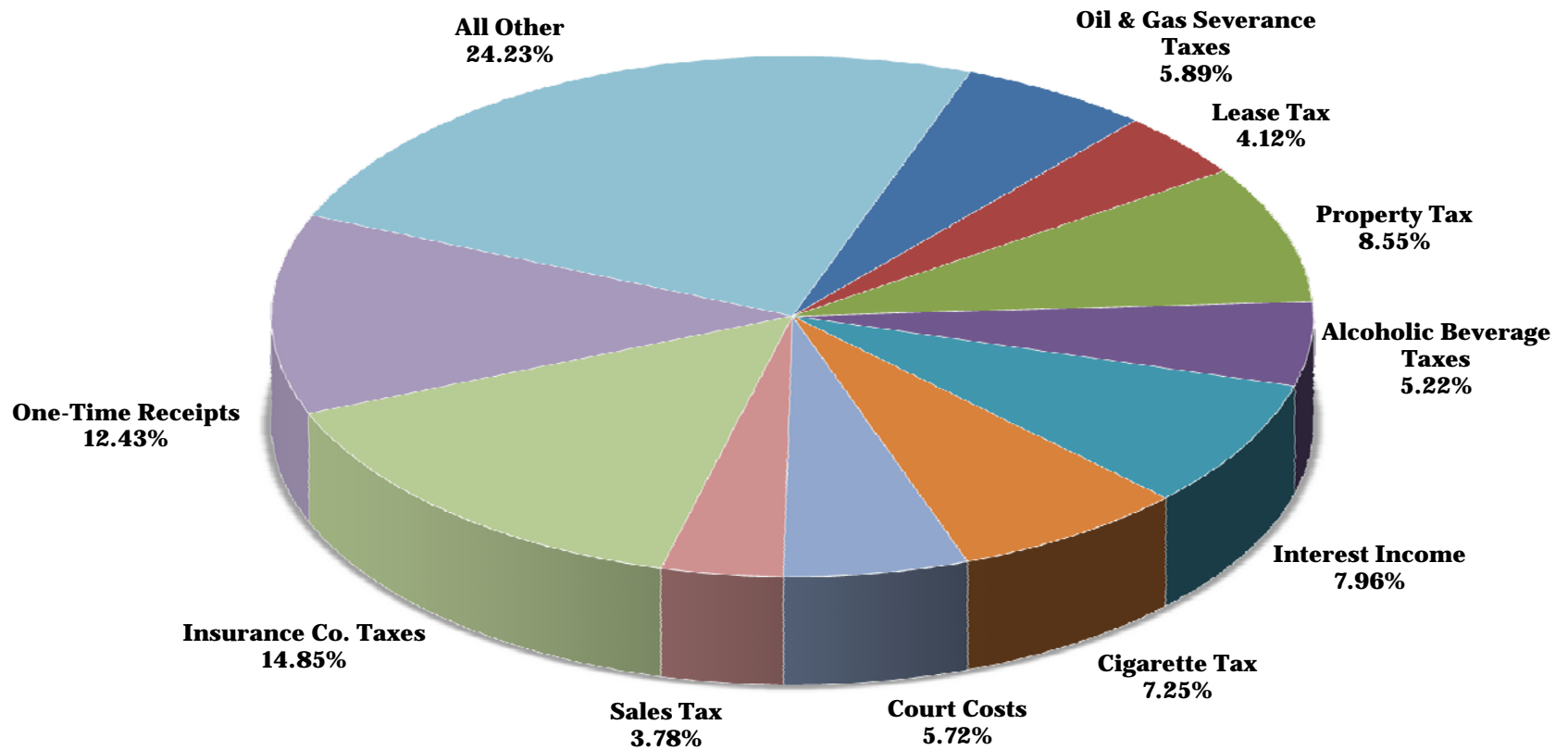
Appropriation of State General Fund For FY 2010



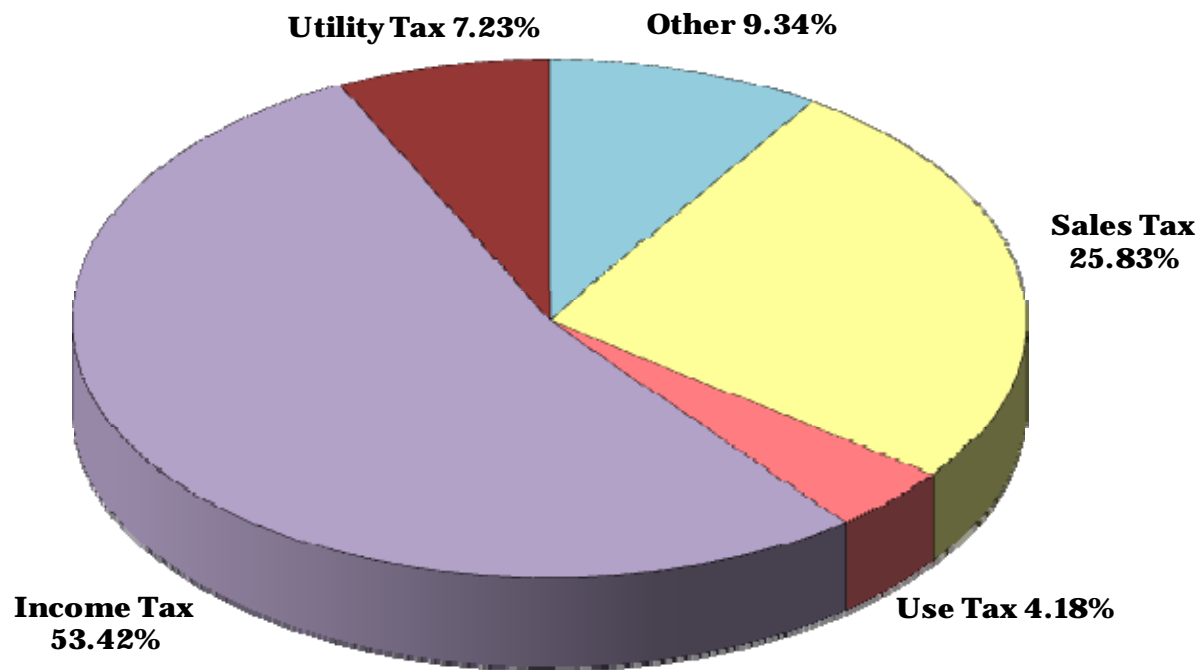
Appropriation of Education Trust Fund For FY 2010



Sources of Revenue to the State General Fund FY 2009



Sources of Revenue to the Education Trust Fund FY 2009



Condition of State General Fund FY 2008 and FY 2009

	Actual FY 2008	Actual FY 2009	Difference
BEGINNING BALANCE	239,088,035	218,986,877	-20,101,158
Regular Receipts	1,533,816,343	1,380,211,423	-153,604,920
Transfers and Reversions	53,732,885	23,525,362	-30,207,523
One-Time Receipts	226,763,375	198,834,871	-27,928,504
TOTAL RECEIPTS	1,814,312,603	1,602,571,656	-211,740,947
TOTAL AVAILABLE (beginning balance plus total receipts)	2,053,400,638	1,821,558,533	-231,842,105
Appropriations	1,883,293,743	1,787,330,974	-95,962,769
Less:			
Reversions and Adjustments	-48,879,982	-71,203,257	-22,323,275
TOTAL APPROPRIATIONS AND OBLIGATIONS	1,834,413,761	1,716,127,717	-118,286,044
TOTAL ENDING BALANCE	218,986,877	105,430,816	-113,556,061

Condition of State General Fund FY 2010 and FY 2011 As Enacted Into Law

	FY 2010	FY 2011
BEGINNING BALANCE	105,430,816	0
Estimated receipts (from Governor's spreadsheet)	1,334,598,347	1,479,900,000
One-time revenues (from Governor's spreadsheet)	7,210,000	78,750,000
Transfer from tobacco revenues (from Governor's spreadsheet)	12,805,000	12,800,000
TOTAL RECEIPTS	1,354,613,347	1,571,450,000
TOTAL AVAILABLE (beginning balance plus total receipts)	1,460,044,163	1,571,450,000
TOTAL EXPENDITURES (as compared to FY 2010 appropriations from Governor's spreadsheet)	1,460,044,163	1,571,450,000
TOTAL ENDING BALANCE	0	0
*For FY 2010 expenditure figures on the Governor's spreadsheet were after proration.		

Effect of Federal Stimulus Funds on State General Fund Expenditures

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2011 reduction
Total State General Fund appropriations	1,834,413,761	1,716,127,717	1,522,195,229	1,571,450,000	
Federal stimulus funds used to replace SGF dollars					
Medicaid FMAP		290,734,130	322,653,180	247,017,794	
Other agencies with Medicaid FMAP		63,349,618	72,219,688	51,508,254	
Corrections - Fiscal Stabilization Funds			118,586,000		
Departmental Emergency Fund - Fiscal Stabilization Funds			14,100,000		
Total federal stimulus funds used		354,083,748	527,558,868	298,526,048	
Total SGF plus federal stimulus	1,834,413,761	2,070,211,465	2,049,754,097	1,869,976,048	-179,778,049

- Appropriations are as of May 31, 2010
- Medicaid FMAP includes \$163,740,550 retained from FMAP Extension
- “Other agencies . . .” includes \$32,963,549 retained from FMAP Extension

Condition of the Education Trust Fund Fiscal Year 2008 & Fiscal Year 2009

	Actual FY 2008	Actual FY 2009	Difference
Beginning balance	275,717,027	0	-275,717,027
Beginning balance reserved for October 1 debt service payment	4,328,000		-4,328,000
TOTAL BEGINNING BALANCE	280,045,027	0	-280,045,027
Receipts	5,943,258,156	5,241,600,057	-701,658,099
PSCA Repayment for Enterprise City Schools	32,000,000		-32,000,000
Transfer from Proration Prevention Account/Rainy Day Account	439,372,515	437,520,418	-1,852,097
TOTAL RECEIPTS	6,414,630,671	5,679,120,475	-735,510,196
TOTAL AVAILABLE (beginning balance plus total receipts)	6,694,675,698	5,679,120,475	-1,015,555,223
Appropriations	6,729,089,656	5,707,308,868	-1,021,780,788
Reversions and Adjustments	-34,413,958	-28,188,393	6,225,565
TOTAL EXPENDITURES	6,694,675,698	5,679,120,475	-1,015,555,223
ENDING BALANCE	0	0	

Projected Condition of the Education Trust Fund Fiscal Year 2010 & Fiscal Year 2011 As Enacted Into Law

	FY 2010	FY 2011
BEGINNING BALANCE	0	0
Receipts equal to FY 2010 Expenditures After Proration (from Governor's Spreadsheet)	5,326,190,270	5,326,190,270
Agreed upon growth between LFO and Governor's revenue estimates		63,279,521
Estimated receipts from Kimberly Clark tax settlement		34,000,000
Estimated increase in income tax receipts per DOR letter		30,000,000
Estimated increase in income tax receipts due to new IRS rule about tax preparers per DOR letter		10,000,000
Repayment from PSCA bond issue		32,302,687
TOTAL RECEIPTS	5,326,190,270	5,495,772,478
TOTAL AVAILABLE (beginning balance plus total receipts)	5,326,190,270	5,495,772,478
TOTAL EXPENDITURES	5,326,190,270	5,495,772,478
ENDING BALANCE	0	0
*Receipts figures used for the budget were equal to the expenditure figures obtained from the Governor's spreadsheet.		

Gas Tax Receipts Summary 2000 to 2009

