

| DEFAC Expenditures Forecast for General Fund Disbursements FY2021 (\$ in millions) | | | | | | | | | | | | | | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|----------|-------|-------|-----|-------|-----|------|--|----------------------|--------|
| May 17, 2021 | | | | | | | | | | | | | | | | | | | | | | |
| | FY2010 | FY2011 | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | | | | | | | | | | FY2021 | |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | | | | | | | | | | Appropriation | |
| Budget Act | 3,091.5 | 3,305.3 | 3,508.6 | 3,586.8 | 3,718.2 | 3,809.5 | 3,908.5 | 4,084.1 | 4,106.9 | 4,270.8 | 4,451.9 | | | | | | | | | | 4,547.0 | |
| Cash to Bond Bill | 0.0 | 91.0 | 115.3 | 53.4 | 60.9 | 23.8 | 0.0 | 12.6 | 0.0 | 189.0 | 184.3 | | | | | | | | | | 35.4 | |
| Grant-in-Aid | 35.4 | 35.2 | 41.2 | 44.2 | 44.8 | 45.4 | 43.0 | 45.9 | 37.3 | 52.1 | 55.1 | | | | | | | | | | 54.5 | |
| Continuing & Encumbered (from prior years) | 183.7 | 184.9 | 303.7 | 301.1 | 276.4 | 194.8 | 201.3 | 181.5 | 178.6 | 184.1 | 329.6 | | | | | | | | | | 431.3 | |
| Supplementals | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | 49.2 | 62.0 | | | | | | | | | | 0.0 | |
| Fiscal Year Spending Authority | 3,310.6 | 3,616.4 | 3,968.8 | 3,985.5 | 4,100.2 | 4,073.5 | 4,152.8 | 4,324.3 | 4,322.8 | 4,745.2 | 5,082.8 | | | | | | | | | | 5,068.2 | |
| LESS: | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | Oct | Dec | Mar | Apr | May | June | | | |
| Reversions to the General Fund | 49.3 | 42.1 | 75.3 | 50.5 | 111.3 | 39.6 | 57.5 | 39.6 | 20.6 | 21.4 | 137.6 | | 15.0 | 20.0 | 40.0 | | 40.0 | | | | | |
| Encumbered to next fiscal year | 37.7 | 35.2 | 39.3 | 35.6 | 40.2 | 39.5 | 40.8 | 37.5 | 35.8 | 41.5 | 54.0 | | 40.0 | 40.0 | 40.0 | | 40.0 | | | | | |
| Continuing to next fiscal year | | | | | | | | | | | | | | | | | | | | | | |
| Operating Budget | | | | | | | | | | | | | | | | | | | | | | |
| Bond Bill | | | | | | | | | | | | | | | | | | | | | | |
| Total Continuing | 147.2 | 268.4 | 261.8 | 240.9 | 154.6 | 161.8 | 140.7 | 141.1 | 148.3 | 288.1 | 377.3 | | 359.4 | 355.3 | 401.7 | | 441.4 | | | | | |
| Subtotal | 234.1 | 345.7 | 376.4 | 327.0 | 306.1 | 240.9 | 239.0 | 218.2 | 204.7 | 351.0 | 568.9 | | 414.4 | 415.3 | 481.7 | 0.0 | 521.4 | 0.0 | | | (521.4) | |
| Fiscal Year Budgetary Expenditures | 3,076.5 | 3,270.7 | 3,592.4 | 3,658.5 | 3,794.1 | 3,832.6 | 3,913.7 | 4,106.1 | 4,118.1 | 4,394.3 | 4,513.9 | | | | | | | | | | 4,546.8 | |
| % increase/(decrease) | | 6.31% | 9.84% | 1.84% | 3.71% | 1.01% | 2.12% | 4.92% | 0.29% | 6.71% | 2.72% | | | | | | | | | | 0.7% | |
| Comments: | | | | | | | | | | | | | | | | | | | | | | |
| | FY2010 | FY2011 | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | | 5-Yr Avg | | | | | | | | | FY2021 |
| Expenditures / Spending Authority | 92.9% | 90.4% | 90.5% | 91.8% | 92.5% | 94.1% | 94.2% | 95.0% | 95.3% | 92.6% | 88.8% | | 93.2% | | | | | | | | | 89.7% |
| Reversions / Spending Authority | 1.5% | 1.2% | 1.9% | 1.3% | 2.7% | 1.0% | 1.4% | 0.9% | 0.5% | 0.5% | 2.7% | | 1.2% | | | | | | | | | 0.8% |
| Encumbered / Spending Authority | 1.1% | 1.0% | 1.0% | 0.9% | 1.0% | 1.0% | 1.0% | 0.9% | 0.8% | 0.9% | 1.1% | | 0.9% | | | | | | | | | 0.8% |
| Total Continuing / Spending Authority | 4.4% | 7.4% | 6.6% | 6.0% | 3.8% | 4.0% | 3.4% | 3.3% | 3.4% | 6.1% | 7.4% | | 4.7% | | | | | | | | | 8.7% |

Recommended by Expenditures Subcommittee;
May 17, 2021

| DEFAC Expenditures Forecast for General Fund Disbursements FY2021 (\$ in millions) | | | | | | | | | | | | | | | | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|---------|-------------|-------------|--------------|-------------------|-------------------|--------|--------------|--------------|--------------|--------------|--|--|--|--|
| May 17, 2021 | | | | | | | | | | | | | | | | | | | | | | |
| | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | FY2021 | FY2021 | Difference | % change | Annual Avg. | FY2021 YTD | % spent | % of | % of | % of | % of | % of | | | | |
| | Actual | Actual | Actual | Actual | Actual | Dec | Mar | May | '21 vs. '20 | '21 vs. '20 | 2020 vs. '15 | (actual 04/30/21) | (actual 04/30/21) | FY2020 | FY2019 total | FY2018 total | FY2017 total | FY2016 total | | | | |
| Salaries | 1,361.8 | 1,402.9 | 1,421.1 | 1,499.9 | 1,558.6 | 1,589.9 | 1,591.6 | 1,591.6 | 33.0 | 2.1% | 3.17% | 1,360.7 | 35.5% | 34.5% | 34.1% | 34.5% | 34.2% | 34.8% | | | | |
| Fringe Benefits | 453.7 | 480.5 | 479.6 | 494.4 | 506.1 | 517.2 | 516.1 | 516.1 | 10.0 | 2.0% | 2.61% | 431.9 | 11.3% | 11.2% | 11.3% | 11.6% | 11.7% | 11.6% | | | | |
| Health Care | 334.1 | 359.0 | 357.9 | 362.6 | 369.0 | 375.9 | 375.3 | 375.3 | 6.3 | 1.7% | 2.35% | 311.7 | 8.1% | 8.2% | 8.3% | 8.7% | 8.7% | 8.5% | | | | |
| Other | 119.6 | 121.5 | 121.7 | 131.8 | 137.1 | 141.3 | 140.8 | 140.8 | 3.7 | 2.7% | 3.32% | 120.2 | 3.1% | 3.0% | 3.0% | 3.0% | 3.0% | 3.1% | | | | |
| Pension | 297.3 | 317.7 | 316.7 | 360.8 | 360.1 | 375.4 | 373.4 | 373.4 | 13.3 | 3.7% | 4.66% | 321.0 | 8.4% | 8.0% | 8.2% | 7.7% | 7.7% | 7.6% | | | | |
| Contribution | 150.6 | 152.4 | 167.6 | 201.5 | 205.0 | 219.7 | 218.5 | 218.5 | 13.5 | 6.6% | 7.73% | 187.8 | 4.9% | 4.5% | 4.6% | 4.1% | 3.7% | 3.8% | | | | |
| Health Care | 105.0 | 130.2 | 136.0 | 145.4 | 145.9 | 149.8 | 149.0 | 149.0 | 3.1 | 2.1% | 7.25% | 128.1 | 3.3% | 3.2% | 3.3% | 3.3% | 3.2% | 2.7% | | | | |
| Other | 41.7 | 35.1 | 13.1 | 13.9 | 9.2 | 5.9 | 5.9 | 5.9 | (3.3) | -36.2% | -32.46% | 5.0 | 0.1% | 0.2% | 0.3% | 0.3% | 0.9% | 1.1% | | | | |
| Debt Service | 169.4 | 179.0 | 187.2 | 183.9 | 184.1 | 186.0 | 186.0 | 186.0 | 1.9 | 1.0% | 1.89% | 188.0 | 4.9% | 4.1% | 4.2% | 4.5% | 4.4% | 4.3% | | | | |
| Grants | 349.6 | 365.7 | 362.9 | 445.2 | 507.1 | 509.4 | 473.5 | 454.0 | (53.1) | -10.5% | 5.37% | 362.7 | 9.5% | 11.2% | 10.1% | 8.8% | 8.9% | 8.9% | | | | |
| Medicaid | 689.1 | 739.7 | 750.2 | 733.4 | 702.0 | 749.8 | 731.2 | 731.2 | 29.2 | 4.2% | 1.19% | 599.0 | 15.6% | 15.6% | 16.7% | 18.2% | 18.0% | 17.6% | | | | |
| Contractual Services | 513.6 | 537.6 | 526.1 | 589.0 | 600.5 | 651.0 | 640.5 | 620.3 | 19.8 | 3.3% | 3.85% | 502.6 | 13.1% | 13.3% | 13.4% | 12.8% | 13.1% | 13.1% | | | | |
| Supplies & Materials | 66.9 | 68.7 | 61.9 | 69.3 | 64.7 | 56.4 | 56.4 | 56.4 | (8.3) | -12.8% | -3.36% | 49.6 | 1.3% | 1.4% | 1.6% | 1.5% | 1.7% | 1.7% | | | | |
| Capital Outlay | 12.3 | 14.3 | 12.4 | 18.5 | 30.6 | 17.8 | 17.8 | 17.8 | (12.8) | -41.8% | 7.67% | 15.0 | 0.4% | 0.7% | 0.4% | 0.3% | 0.3% | 0.3% | | | | |
| FY Budgetary Expenditures | 3,913.7 | 4,106.1 | 4,118.1 | 4,394.3 | 4,513.9 | 4,652.9 | 4,586.5 | 4,546.8 | 32.9 | 0.7% | 3.04% | 3830.5 | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | | | | |
| Comments: | | | | | | | | | | | | | | | | | | | | | | |

| DEFAC Expenditures Forecast for General Fund Disbursements FY2022-2025 (\$ in millions) | | | | | | | | | | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------|--|-------------|-------------|-------------|-------------|
| <u>May 17, 2021</u> | | | | | | | | | | | | | | | | |
| | FY2004 | FY2010 | FY2011 | FY2012 | FY2013 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 | FY2021 | | FY2022 | FY2023 | FY2024 | FY2025 |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>May</u> | | <u>May</u> | <u>May</u> | <u>May</u> | <u>May</u> |
| Salaries | 971.6 | 1154.7 | 1200.1 | 1,277.4 | 1,285.6 | 1,361.8 | 1,402.9 | 1,421.1 | 1,499.9 | 1,558.6 | 1,591.6 | | 1,633.6 | 1,685.3 | 1,738.7 | 1,793.8 |
| Fringe Benefits | 233.3 | 330.9 | 365.4 | 379.5 | 379.0 | 453.7 | 480.5 | 479.6 | 494.4 | 506.1 | 516.1 | | 524.3 | 538.0 | 552.1 | 566.6 |
| Health Care | | 218.9 | 253.0 | 260.6 | 261.7 | 334.1 | 359.0 | 357.9 | 362.6 | 369.0 | 375.3 | | 379.4 | 388.3 | 397.5 | 406.8 |
| Other | | 112.0 | 112.4 | 118.9 | 117.3 | 119.6 | 121.5 | 121.7 | 131.8 | 137.1 | 140.8 | | 144.9 | 149.7 | 154.7 | 159.8 |
| Pension | 127.8 | 196.7 | 222.2 | 252.9 | 271.9 | 297.3 | 317.7 | 316.7 | 360.8 | 360.1 | 373.4 | | 382.0 | 408.4 | 437.6 | 469.5 |
| Contribution | | | | 124.9 | 141.0 | 150.6 | 153.7 | 167.6 | 201.5 | 205.0 | 218.5 | | 223.6 | 240.9 | 259.5 | 279.5 |
| Health Care | | | | 109.1 | 108.5 | 105.0 | 131.3 | 136.0 | 145.4 | 145.9 | 149.0 | | 152.5 | 163.5 | 175.4 | 188.1 |
| Other | | | | 18.9 | 22.4 | 41.7 | 32.7 | 13.1 | 13.9 | 9.2 | 5.9 | | 6.0 | 4.0 | 2.7 | 1.8 |
| Debt Service | 134.3 | 174.3 | 169.5 | 144.4 | 144.8 | 169.4 | 179.0 | 187.2 | 183.9 | 184.1 | 186.0 | | 207.7 | 211.6 | 215.6 | 219.7 |
| Grants | 224.2 | 276.6 | 327.3 | 364.0 | 372.8 | 349.6 | 365.7 | 362.9 | 445.2 | 507.1 | 454.0 | | 580.0 | 611.1 | 643.9 | 678.5 |
| Medicaid | 327.2 | 428.6 | 466.2 | 637.3 | 637.0 | 689.1 | 739.7 | 750.2 | 733.4 | 702.0 | 731.2 | | 833.0 | 842.9 | 853.0 | 863.2 |
| Contractual Services | 223.9 | 435.7 | 434.5 | 455.1 | 484.0 | 513.6 | 537.6 | 526.1 | 589.0 | 600.5 | 620.3 | | 720.2 | 747.9 | 776.7 | 806.6 |
| Supplies & Materials | 62.1 | 58.9 | 59.1 | 65.5 | 63.7 | 66.9 | 68.7 | 61.9 | 69.3 | 64.7 | 56.4 | | 58.8 | 56.8 | 54.9 | 53.1 |
| Capital Outlay | <u>42.9</u> | <u>20.1</u> | <u>26.4</u> | <u>16.3</u> | <u>19.6</u> | <u>12.3</u> | <u>14.3</u> | <u>12.4</u> | <u>18.5</u> | <u>30.6</u> | <u>17.8</u> | | <u>17.8</u> | <u>19.2</u> | <u>20.6</u> | <u>22.2</u> |
| FY Budgetary Expenditur | 2,347.3 | 3,076.5 | 3,270.7 | 3,592.5 | 3,658.5 | 3,913.7 | 4,106.1 | 4,118.1 | 4,394.3 | 4,513.9 | 4,546.8 | | 4,957.4 | 5,121.4 | 5,293.2 | 5,473.1 |
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Recommended by Expenditures Subcommittee;
 May 17, 2021

| | | | | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Comments: | | | | | | | | | | | | | | | |
| Forecast FY2023-FY2025 is based on the annual average growth rate for each category FY2016-FY2021(May Estimate). | | | | | | | | | | | | | | | |
| OMB General Assumptions FY2022 Forecast | | | | | | | | | | | | | | | |
| The FY2022 spend took the following into consideration: | | | | | | | | | | | | | | | |
| 1. FY2022 Operating budget \$4,688.0M | | | | | | | | | | | | | | | |
| 2. FY2022 Grant in Aid budget 55.5M | | | | | | | | | | | | | | | |
| 3. FY2022 One Time Supplemental budget \$35.7M | | | | | | | | | | | | | | | |
| 4. FY2022 Bond Bill Cash projects \$260.5M | | | | | | | | | | | | | | | |
| 5. Continuing Funds from Cash Projects and One Time funds (FY19/FY20) | | | | | | | | | | | | | | | |
| Salary - | | | | | | | | | | | | | | | |
| No salary policy increases | | | | | | | | | | | | | | | |
| Includes \$22.5M for Steps/CBAs | | | | | | | | | | | | | | | |
| Includes \$19.0M for Unit Count growth | | | | | | | | | | | | | | | |
| Fringe Other/Fringe Healthcare/Pension - | | | | | | | | | | | | | | | |
| No changes projected; impact is from Steps/CBAs/Unit Count growth | | | | | | | | | | | | | | | |
| Debt Service - | | | | | | | | | | | | | | | |
| Increased \$18.7 for existing and new debt | | | | | | | | | | | | | | | |
| Grants - | | | | | | | | | | | | | | | |
| Includes \$55.5M Grant in Aid budget | | | | | | | | | | | | | | | |
| Includes \$74.5M spend for continued cash projects and funding to UD and Housing | | | | | | | | | | | | | | | |
| Includes \$55M spend from the FY22 Bond Bill cash projects estimated at 35% spend rate in first year | | | | | | | | | | | | | | | |
| Medicaid - | | | | | | | | | | | | | | | |
| Projected using state share at 35.4% in conjunction with the increased level of Eligible participants | | | | | | | | | | | | | | | |
| Contractual Services - | | | | | | | | | | | | | | | |
| Includes \$89.9M spend from the continued cash projects and additional spend Elder Tax, CHIP, Officer Behavioral Health, Academic Excellence, School Transportation | | | | | | | | | | | | | | | |
| Includes \$21.7M spend from the FY22 Bond Bill cash projects estimated at 35% spend rate in first year | | | | | | | | | | | | | | | |
| Supplies - | | | | | | | | | | | | | | | |
| Projected with same trend as FY21 spend | | | | | | | | | | | | | | | |
| Capital - | | | | | | | | | | | | | | | |
| Projected with same trend as FY21 spend | | | | | | | | | | | | | | | |