

DEFAC Expenditures Forecast for General Fund Disbursements FY2021 (\$ in millions)																																					
<u>December 21, 2020</u>																																					
	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020																										FY2021
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual																								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			
<b>Fiscal Year Spending Authority</b>	<b>3,310.6</b>	<b>3,616.4</b>	<b>3,968.8</b>	<b>3,985.5</b>	<b>4,100.2</b>	<b>4,073.5</b>	<b>4,152.8</b>	<b>4,324.3</b>	<b>4,322.8</b>	<b>4,745.2</b>	<b>5,082.8</b>																								<b>5,068.2</b>		
<b>LESS:</b>																																					
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																										
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																										
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																										
Subtotal	234.1	345.7	376.4	327.0	306.1	240.9	239.0	218.2	204.7	351.0	568.9																									(415.3)	
<b>Fiscal Year Budgetary Expenditures</b>	<b>3,076.5</b>	<b>3,270.7</b>	<b>3,592.4</b>	<b>3,658.5</b>	<b>3,794.1</b>	<b>3,832.6</b>	<b>3,913.7</b>	<b>4,106.1</b>	<b>4,118.1</b>	<b>4,394.3</b>	<b>4,513.9</b>																									<b>4,652.9</b>	
<b>% increase/(decrease)</b>		<b>6.31%</b>	<b>9.84%</b>	<b>1.84%</b>	<b>3.71%</b>	<b>1.01%</b>	<b>2.12%</b>	<b>4.92%</b>	<b>0.29%</b>	<b>6.71%</b>	<b>2.72%</b>																									<b>3.1%</b>	
<b>Comments:</b>																																					
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%																										91.8%
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%																										0.4%
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%																										0.8%
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%																									7.0%	

Recommended by Expenditures Subcommittee;  
December 21, 2020

DEFAC Expenditures Forecast for General Fund Disbursements FY2021 (\$ in millions)																		
December 21, 2020																		
	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	Difference	% change	Annual Avg.		FY2021 YTD	% spent	% of	% of	% of	% of		
	Actual	Actual	Actual	Actual	Actual	Dec	'21 vs. '20	'21 vs. '20	2020 vs. '15		(actual 09/30/20)	(actual 09/30/20)	FY2020	FY2019 total	FY2018 total	FY2017 total	FY2016 total	
<b>Salaries</b>	1,361.8	1,402.9	1,421.1	1,499.9	1,558.6	1,589.9	31.3	2.0%	3.15%		714.1	36.5%	34.5%	34.1%	34.5%	34.2%	34.8%	
<b>Fringe Benefits</b>	453.7	480.5	479.6	494.4	506.1	517.2	11.1	2.2%	2.65%		222.2	11.4%	11.2%	11.3%	11.6%	11.7%	11.6%	
Health Care	334.1	359.0	357.9	362.6	369.0	375.9	6.9	1.9%	2.39%		158.2	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	4.2	3.1%	3.39%		64.0	3.3%	3.0%	3.0%	3.0%	3.0%	3.1%	
<b>Pension</b>	297.3	317.7	316.7	360.8	360.1	375.4	15.3	4.2%	4.78%		179.5	9.2%	8.0%	8.2%	7.7%	7.7%	7.6%	
Contribution	150.6	152.4	167.6	201.5	205.0	219.7	14.7	7.2%	7.84%		105.0	5.4%	4.5%	4.6%	4.1%	3.7%	3.8%	
Health Care	105.0	130.2	136.0	145.4	145.9	149.8	3.9	2.7%	7.37%		71.6	3.7%	3.2%	3.3%	3.3%	3.2%	2.7%	
Other	41.7	35.1	13.1	13.9	9.2	5.9	(3.3)	-35.8%	-32.38%		2.8	0.1%	0.2%	0.3%	0.3%	0.9%	1.1%	
<b>Debt Service</b>	169.4	179.0	187.2	183.9	184.1	186.0	1.9	1.0%	1.89%		80.5	4.1%	4.1%	4.2%	4.5%	4.4%	4.3%	
<b>Grants</b>	349.6	365.7	362.9	445.2	507.1	509.4	2.3	0.5%	7.82%		189.7	9.7%	11.2%	10.1%	8.8%	8.9%	8.9%	
<b>Medicaid</b>	689.1	739.7	750.2	733.4	702.0	749.8	47.8	6.8%	1.70%		284.0	14.5%	15.6%	16.7%	18.2%	18.0%	17.6%	
<b>Contractual Services</b>	513.6	537.6	526.1	589.0	600.5	651.0	50.5	8.4%	4.86%		251.1	12.8%	13.3%	13.4%	12.8%	13.1%	13.1%	
<b>Supplies &amp; Materials</b>	66.9	68.7	61.9	69.3	64.7	56.4	(8.3)	-12.8%	-3.36%		26.4	1.3%	1.4%	1.6%	1.5%	1.7%	1.7%	
<b>Capital Outlay</b>	12.3	14.3	12.4	18.5	30.6	17.8	(12.8)	-41.8%	7.67%		10.1	0.5%	0.7%	0.4%	0.3%	0.3%	0.3%	
<b>FY Budgetary Expenditures</b>	3,913.7	4,106.1	4,118.1	4,394.3	4,513.9	4,652.9	139.0	3.1%	3.52%		1957.6	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
<b>Comments:</b>																		

DEFAC Expenditures Forecast for General Fund Disbursements FY2022-2025 (\$ in millions)											
<b>December 21, 2020</b>											
	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>December</u>		<u>December</u>	<u>December</u>	<u>December</u>	<u>December</u>
Salaries	1,361.8	1,402.9	1,421.1	1,499.9	1,558.6	1589.9		1631.9	1683.2	1736.2	1790.8
Fringe Benefits	453.7	480.5	479.6	494.4	506.1	517.2		524.0	537.9	552.3	567.0
Health Care	334.1	359.0	357.9	362.6	369.0	375.9		380.0	389.1	398.3	407.9
Other	119.6	121.5	121.7	131.8	137.1	141.3		144.0	148.9	153.9	159.2
Pension	297.3	317.7	316.7	360.8	360.1	375.4		377.1	403.6	432.9	464.9
Contribution	150.6	153.7	167.6	201.5	205.0	219.7		220.7	238.0	256.7	276.8
Health Care	105.0	131.3	136.0	145.4	145.9	149.8		150.5	161.6	173.5	186.3
Other	41.7	32.7	13.1	13.9	9.2	5.9		5.9	4.0	2.7	1.8
Debt Service	169.4	179.0	187.2	183.9	184.1	186.0		207.7	211.6	215.6	219.7
Grants	349.6	365.7	362.9	445.2	507.1	509.4		451.0	486.3	524.3	565.3
Medicaid	689.1	739.7	750.2	733.4	702.0	749.8		833.0	847.2	861.6	876.3
Contractual Services	513.6	537.6	526.1	589.0	600.5	651.0		630.3	660.9	693.0	726.6
Supplies & Materials	66.9	68.7	61.9	69.3	64.7	56.4		56.4	54.5	52.7	50.9
Capital Outlay	<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 Expenditures	3,913.7	4,106.1	4,118.1	4,394.3	4,513.9	4,652.9		4,729.3	4,904.4	5,089.2	5,283.8
Comments:											
Forecast FY2023-FY2025 is based on the annual average growth rate for each category FY2016-FY2021 (December Estimate).											

<b>OMB General Assumptions FY2022 Forecast</b>												
The FY2022 spend took the following into consideration:												
1. FY2022 Operating budget \$4,547.0M												
2. FY2022 Grant in Aid budget same as FY2021												
3. Continuing Funds from Cash Projects and One Time funds (FY19/FY20)												
Salary - No salary policy increases; Included \$22.5M for Steps/CBAs and \$19M for Unit Count growth.												
Fringe Other/Fringe Healthcare/Pension - No change projected; impact from Steps/CBAs/Unit Count growth												
Debt Service – Increased for \$11.2M in existing debt and estimated \$6.9M in new debt												
Grants - Includes \$56.2M spend of the continued cash projects												
Medicaid - Projected the state share at 35.4% in conjunction with the increased level of Eligible participants												
Contractual Services - Includes \$51.6M spend of the continued cash projects.												
Increase for \$34.7M door openers including Elder Tax, CHIP, Officer Behavioral Health, Academic Excellence, Cafeteria, and Transportation												
Supplies - projected as trend for FY21												
Capital - projected as trend for FY21												