



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DEPARTMENT OF ADMINISTRATION

OFFICE of MANAGEMENT & BUDGET
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Memorandum

To: The Honorable Gina M. Raimondo
Governor

Michael DiBiase, Director
Department of Administration

From: Thomas A. Mullaney *Thomas A. Mullaney*
Executive Director/State Budget Officer

Date: May 15, 2019

Subject: FY 2019 Third Quarter Report

Section 35-1-5 of the Rhode Island General Laws states that the Director of Administration shall "direct the State Budget Officer to project on a quarterly basis the anticipated year-end balance assuming current trends continue, and the typical cyclical expenditure patterns prevail over the course of the year. A consolidated quarterly report incorporating the current status and projection shall be released to the public ... within forty-five days of the end of each quarter." This report demonstrates compliance with this section of the General Laws.

The third quarter report for FY 2019 contains estimates of annual expenditures based upon analysis of expenditures through the third quarter of FY 2019 (July 1, 2018 through March 31, 2019), as well as caseload and medical assistance expenditure estimates and revenue estimates adopted at the May 6, 2019 and May 10, 2019 Caseload and Revenue Estimating Conferences, respectively. The projected fiscal year 2019 year-end balance, based upon these assumptions, is estimated to be a **\$24.0 million surplus**.

This report compares total projected expenditures through June 30, 2019 to the originally enacted budget because that budget is still the current law budget for this fiscal year. The report also provides a comparison to the revised budget submitted by Governor Raimondo on January 17, 2019 that recommended several changes in funding to address some of the budget shortfalls identified in this report. Table 2 provides a comparison of projected spending to both the originally enacted budget, as well as the Governor's recommended supplemental budget for FY 2019.

FY 2019 Projected Surplus

The projected budget surplus of \$24.0 million for FY 2019 is the result of an opening surplus of \$52.5 million (\$21.3 million more than the enacted opening surplus of \$31.3 million); reappropriations of \$10.1 million; a current year revenue increase of \$19.4 million from the enacted budget, as determined by the May Revenue Estimating Conference, offset by a \$1.2 million increase in reserve fund contributions; plus the enacted closing surplus of \$0.7 million; and \$16.1 million of spending projected above enacted appropriations.

General revenue receipts are expected to be \$19.4 million more than enacted, which is comprised of a decrease of \$5.4 million from the November Revenue Estimating Conference and an increase of \$24.8 million as determined by the May Revenue Estimating Conference. Taxes are expected to be lower than enacted estimates by \$8.0 million, while departmental revenues and other sources, including lottery revenues, are expected to exceed enacted estimates by \$27.4 million. The May Revenue Estimating Conference projected that revenues will be \$4,017.9 million, which is \$19.4 million more than the enacted estimate of \$3,998.5 million for FY 2019. The Conference's estimates reflect revenue trends and expected collections based upon the most recent economic forecast.

Table 1 demonstrates that available resources, net of reserve fund contributions, have been adjusted upward from the enacted budget by \$49.5 million. This includes the additional balance forward from FY 2018 of \$21.3 million and reappropriations of \$10.1 million; additional revenues estimated at the May Revenue Estimating Conference of \$19.4 million; offset by additional reserve fund contributions of \$1.2 million. Expenditures increase by a net of \$26.1 million, including \$10.1 million of reappropriations from FY 2018 and \$7.5 million of decreased costs estimated by the Caseload Estimating Conferences.

Table 2 shows the enacted budgets by agency, as contained in Article 1 of the FY 2019 Appropriations Act, and identifies projected expenditure changes for each agency. This table also provides a comparison to the Governor's revised budget as originally submitted to the General Assembly.

Table 3 displays the revenue estimates of the May 10, 2019 Revenue Estimating Conference, as compared to those contained in the enacted budget and the November conference.

Projected Expenditures

Overall, net projected general revenue spending for FY 2019 is approximately \$26.1 million more than enacted appropriations. The expenditure estimates contained in the third quarter report are approximately \$12.7 million lower than the Governor's recommended supplemental budget as submitted to the General Assembly on January 17, 2019. Major expenditure changes include:

| Agency/Major Item | (Surplus)/Deficit |
|-------------------------------------------------------------------|--------------------------|
| Reappropriations | \$10,057,409 |
| Caseload Estimating Conference – Medical Assistance | (\$5,785,728) |
| Caseload Estimating Conference – Cash Assistance | (\$1,750,984) |
| Department of Administration | (\$3,964,914) |
| Labor and Training | \$1,383,086 |
| Department of Revenue | (\$2,334,809) |
| Executive Office of Health and Human Services | (\$1,623,268) |
| Department of Children, Youth and Families | \$18,331,640 |
| Dept. of Behavioral Healthcare, Devel. Disabilities and Hospitals | \$6,090,991 |
| Department of Human Services | \$9,416,565 |
| Attorney General | (\$1,866,652) |
| Department of Corrections | (\$161,117) |
| Department of Public Safety | \$1,296,891 |
| RI Emergency Management Agency | \$666,243 |
| All Other Changes | (\$3,617,247) |
| | |
| Total All Changes | (\$26,138,106) |

Agency-Specific Changes

May Caseload Estimating Conference

The May Caseload Estimating Conference convened on May 6, 2019 and adopted revised cash assistance caseloads and medical assistance expenditures for FY 2019. In comparison to the enacted budget, the adopted estimates decrease general revenue expenditures by \$7.5 million.

The Supplemental Security Income (SSI) program is estimated to require \$783,350 less based on a decrease in SSI caseload of 750 persons and a decrease in the cost per person from \$47.50 to \$47.33.

The General Public Assistance (GPA) program is estimated to require \$187,280 less than enacted. This decrease is due to a decline in the number of persons from 270 to 162 and an increase in the monthly cost per person from \$137.00 to \$150.00.

The Child Care program is estimated to require \$3.1 million less than enacted from all sources of funds compared to the enacted budget, which includes a reduction of \$780,354 in general revenue. This is primarily due to a projected decrease in the number of subsidies from 9,300 to 9,040 and a decrease in the projected cost per subsidy from \$7,912 to \$7,800.

Within the Medical Assistance (Medicaid) program, an all funds surplus of \$2.6 million is forecast compared to the enacted budget, which includes \$5.8 million in general revenue. This projection incorporates changes in various components of the Medicaid program, including all funds increases in Rhody Health Options (\$18.4 million), Hospitals (\$7.3 million) and Medicaid Expansion (\$9.5 million). These increases were offset by decreased

costs in Managed Care (\$6.4 million), Nursing and Hospice Care (\$5.8 million) Home and Community Care (\$13.1 million), and Rhody Health Partners (\$20.5 million).

Department of Administration

The Department of Administration is projecting a surplus of \$4.0 million over enacted, which includes a reduction of \$16.7 million in debt service, offset by a restoration of \$16.9 million for various statewide savings initiatives that have been either allocated to other agencies or not fully achieved. Remaining savings are primarily from personnel expenses due to extended vacancies, offset by additional costs for a Disparity Study (\$219,000), a consultant hired to conduct a strategic sourcing initiative (\$500,000) and unachieved savings in Purchasing due to a delay in the implementation of a new 1% fee on MPA vendors (\$458,000). The Office of Management and Budget also will not expend \$300,000 included in the enacted budget for a data analytics project for DCYF.

Department of Labor and Training

The Department of Labor and Training is projecting a deficit of \$1.4 million, primarily in the Workforce Regulation and Safety (WRS) program, which has historically used Tardy and Interest Fund resources to cover expenditures in excess of general revenue appropriations. However, because of reductions in federal funds for the Income Support program, the Tardy and Interest funds are no longer available to support the WRS program. The Department is also projecting a non-general revenue shortfall in the Income Support program due to the decline in federal support because of Rhode Island's low unemployment rate. The Department is taking steps to address this federal funds shortfall through reductions in expenses, reallocation of appropriate costs to other fund sources and utilization of any surplus general revenue funding from other programs.

Department of Revenue

The Department of Revenue is projecting a surplus of \$3.9 million, offset by a deficit of \$1.5 million in the State Aid program. The State Aid increase is the result of updated motor vehicle valuation data used to calculate the Motor Vehicle Excise Tax Phase-out payments. The final data resulted in an increase in this state aid program of \$1.5 million. Personnel savings comprise the majority of the operational savings, particularly in Municipal Finance, Collections and Taxation due to vacancies and open positions being filled internally. The Registry of Motor Vehicles is experiencing lower volume in the applications for Real ID, which is resulting in lower costs than anticipated in the enacted budget for this implementation.

Executive Office of Health and Human Services

The Executive Office of Health and Human Services, net of the Medicaid program changes described above, is projecting a surplus of \$1.6 million, primarily comprised of personnel savings due to delays in backfilling vacancies and a delay in the revenue maximization initiative, which was projected to cost \$150,000.

Department of Children, Youth and Families

The Department of Children, Youth and Families is projecting a net deficit of \$18.3 million, with increased expenditures of \$21.2 million in the Child Welfare program and \$0.8 million in Central Management, offset by a surplus of \$3.7 million in the Juvenile Correctional Services program as compared to the enacted budget. This is \$6.2 million greater than the Governor's recommended supplemental budget for the Department. The projected increased spending in Child Welfare is due to congregate care placements, high-end residential treatment and group home placements. The Governor's supplemental budget financed an average of 40 high-end residential placements, but the Department is now projecting an annualized average of 52 such placements. In addition, population trends have also contributed to the caseload increase, including youth stepping down from hospitalizations to high-end residential, which results in a cost shift from federal Medicaid to general revenue funds, as well as some female youth transitioning to higher cost out-of-state facilities.

The Department has also identified two savings initiatives that were included in the enacted budget, the savings from which are not projected to be fully achieved. These include the Voluntary Extension of Care (VEC) and the Home-Based Service Length of Time. The VEC initiative has begun, but due to a lower ramp up in enrollment, savings of \$0.3 million are expected compared to the \$1.3 million in the enacted budget. The Home-Based Services initiative was intended to save approximately \$0.6 million and is now projected to save \$0.2 million.

Department of Behavioral Healthcare, Developmental Disabilities and Hospitals

The Department of Behavioral Healthcare, Developmental Disabilities and Hospitals is projecting an overall shortfall of \$6.1 million compared to the enacted budget, but a surplus of \$0.4 million compared to the Governor's recommended supplemental budget. The Services for the Developmentally Disabled program is projecting additional spending of \$2.5 million, the majority of which is in the Private Community DD Services subprogram, due in part to unachieved savings from the Health Home initiative and partial restoration of savings in the residential rebalancing initiative. The Department's caseload projections assume a 1.5% increase in overall growth based on trends from the last two years.

A deficit of \$2.9 million is also projected in Hospital and Community Rehabilitation Services program, comprised primarily of a deficit of \$2.4 million in personnel and \$0.7 million in contract professional services. Personnel costs reflect current projections for overtime and current staffing levels. Contracted services are primarily due to enhanced security services.

Department of Human Services

The Department of Human Services is projecting an overall deficit of \$7.7 million, including cash assistance savings of \$1.8 million from the May Caseload Estimating Conference described above. The Individual and Family Support program is projecting a deficit of \$8.2 million. This is primarily the result of an alignment of personnel costs to the correct funding sources based on changes in the cost allocation plan for the RI Bridges eligibility system, as well as an additional \$1.0 million for the Elderly Transportation program. Veterans' Affairs is

projecting a deficit of \$3.3 million, primarily a result of higher operating costs associated with the new Veterans' Home facility, including unanticipated contract staffing and housekeeping costs. These deficits are offset by a surplus in Health Care Eligibility of \$3.4 million, primarily as a result of a shift of expenses to non-general revenue sources related to the RI Bridges system contract.

Attorney General

The Attorney General's Office is projecting a surplus of \$1.9 million compared to the enacted budget. Savings are primarily in personnel due to the transition of the newly elected Attorney General.

Department of Corrections

The Department of Corrections is projecting a slight surplus of \$161,117 compared to the enacted budget, but a deficit of \$1.3 million compared to the Governor's supplemental budget. The increase in expenditures subsequent to the Governor's supplemental budget are primarily in overtime and in certain operating expenses, including higher charges for DOIT services than estimated. Pharmacy and food expenditures have also exceeded the revised budget levels.

Department of Public Safety

The Department of Public Safety is projecting a deficit of \$1.3 million, primarily in the State Police program, offset by a surplus in the E-911 program. The State Police deficit is largely due to a change in the method of financing the Gaming Enforcement Unit (GEU). Previously, this unit was funded directly by the Lottery and was classified as an Operating Transfer. The Governor's supplemental budget recommended that this funding be changed to general revenue and that no reduction be made to Lottery transfers to the state general fund, which were part of the adopted revenues at the May Revenue Estimating Conference. In addition, certain operating expenses are projected to be higher than budgeted, including food for new State Police trainees, state fleet overhead, the HR and IT internal service funds, and electricity. E-911 continues to experience turnover of staff, which due to recruitment and training requirements take longer to replace than staff in other agencies. Also, approximately \$143,000 of projected spending is due to the National Grid Outage issue described below.

Emergency Management

The Rhode Island Emergency Management Agency is projecting a deficit of \$0.7 million compared to the enacted budget. This deficit is mostly due to an error in the budgeting for state matching funds in the FY 2019 budget for the various federal grants received by the Agency. Match requirements vary from 25% state/75% federal to 50% state/50% federal, but in some instances the budget as requested by the Agency was developed with 100% federal funding and no state matching funds. The Governor's supplemental budget addressed this discrepancy. Also, approximately \$212,000 of projected spending is due to the National Grid Outage issue described below.

National Grid Outage

There are several agencies that incurred costs of approximately \$500,000 associated with the gas outage in Newport County earlier this calendar year. The agencies with the largest expenses were RIEMA, National Guard and Public Safety. These expenses have been included in the projections provided in this report. However the State is actively negotiating with National Grid for reimbursement of these expenses. If reimbursement is received prior to June 30, it would decrease expenses and result in a larger surplus.

If you have any questions concerning this third quarter report, please feel free to contact me.

TAM: J:/20budget/FY 2019 Revised/Q3/Q3report
Attachments

cc: The Honorable Marvin L. Abney, Chairman
House Finance Committee

The Honorable William J. Conley, Jr., Chairman
Senate Finance Committee

Sharon Reynolds Ferland, House Fiscal Advisor

Stephen Whitney, Senate Fiscal Advisor

Jonathan Womer, Director, Office of Management and Budget

Table 1 - FY 2019 General Revenue Budget Surplus

| | FY 2018 Audited | FY 2019 Enacted | FY 2019 Governor Rec | FY 2019 Third Quarter Report | Change from Enacted |
|--------------------------------------------|------------------------|------------------------|-------------------------|------------------------------------|------------------------|
| Surplus | | | | | |
| Opening Surplus | \$61,660,230 | \$31,264,778 | \$52,525,379 | \$52,525,379 | \$21,260,601 |
| Adjustment to Opening Surplus | - | - | - | - | \$0 |
| Reappropriated Surplus | 10,338,899 | - | 10,057,409 | 10,057,409 | \$10,057,409 |
| Subtotal | \$71,999,129 | \$31,264,778 | \$62,582,788 | \$62,582,788 | \$31,318,010 |
| General Taxes | 3,097,875,408 | 3,183,587,606 | 3,183,587,606 | 3,183,587,606 | \$0 |
| November REC Changes | - | - | (16,887,606) | (16,887,606) | (\$16,887,606) |
| Changes to the Adopted Estimates | - | - | (126,650) | - | \$0 |
| May REC Changes | - | - | - | 8,900,000 | \$8,900,000 |
| Subtotal | 3,097,875,408 | 3,183,587,606 | 3,166,573,350 | 3,175,600,000 | (7,987,606) |
| Departmental Revenues | 397,579,143 | 404,148,229 | \$404,148,229 | 404,148,229 | \$0 |
| November REC Changes | - | - | 851,771 | 851,771 | \$851,771 |
| Changes to the Adopted Estimates | - | - | - | - | \$0 |
| May REC Changes | - | - | - | 16,000,000 | \$16,000,000 |
| Subtotal | \$397,579,143 | \$404,148,229 | \$405,000,000 | \$421,000,000 | \$16,851,771 |
| Other Sources | | | | | |
| Other Miscellaneous | 37,054,016 | 9,349,463 | 9,349,463 | 9,349,463 | \$0 |
| November REC Changes | - | - | 2,350,537 | 2,350,537 | \$2,350,537 |
| Changes to the Adopted Estimates | - | - | 16,427,184 | - | \$0 |
| May REC Changes | - | - | - | (1,690,000) | (\$1,690,000) |
| Lottery | 364,974,286 | 391,700,000 | 391,700,000 | 391,700,000 | \$0 |
| November REC Changes | - | - | 7,900,000 | 7,900,000 | \$7,900,000 |
| Changes to the Adopted Estimates | - | - | (128,364) | - | \$0 |
| May REC Changes | - | - | - | 500,000 | \$500,000 |
| Unclaimed Property | 10,901,582 | 9,700,000 | 9,700,000 | 9,700,000 | \$0 |
| November REC Changes | - | - | 400,000 | 400,000 | \$400,000 |
| Changes to the Adopted Estimates | - | - | - | - | \$0 |
| May REC Changes | - | - | - | 1,100,000 | \$1,100,000 |
| Subtotal | 412,929,884 | 410,749,463 | 437,698,820 | 421,310,000 | 10,560,537 |
| Total Revenues | \$3,908,384,435 | \$3,998,485,298 | \$4,009,272,170 | \$4,017,910,000 | \$19,424,702 |
| Transfer to Budget Reserve and Cash | | | | | |
| Stabilization Account | (119,101,340) | (120,892,502) | (121,853,926) | (122,113,061) | (\$1,220,559) |
| Total Available | 3,861,282,224 | 3,908,857,574 | 3,950,001,032 | 3,958,379,727 | 49,522,154 |
| Actual/Enacted Expenditures | \$3,798,699,436 | \$3,908,207,061 | \$3,908,207,061 | \$3,908,207,061 | \$0 |
| Reappropriations (from prior year) | | | 10,057,409 | 10,057,409 | \$10,057,409 |
| November Caseload Conference | | | 11,732,740 | 11,732,740 | \$11,732,740 |
| May Caseload Conference | | | - | (19,269,452) | (\$19,269,452) |
| Other Changes in Expenditures | | | 17,055,043 | 23,617,409 | \$23,617,409 |
| Total Expenditures | \$3,798,699,436 | \$3,908,207,061 | \$3,947,052,253 | \$3,934,345,167 | \$26,138,106 |
| Total Ending Balances | \$62,582,788 | \$650,513 | \$2,948,779 | \$24,034,560 | \$23,384,048 |
| Reappropriations (to following year) | (10,057,409) | - | - | - | - |
| Free Surplus | \$52,525,379 | \$650,513 | \$2,948,779 | \$24,034,560 | \$23,384,048 |
| Budget Reserve and Cash | | | | | |
| Stabilization Account | \$198,502,233 | 201,487,504 | 203,089,877 | 204,342,073 | \$2,854,569 |

Table 2 - Summary of Changes to FY 2019 Enacted General Revenue Expenditures

| | FY 2019 Enacted | Reappropriation | Distribution of Statewide Medical Savings | Other Projected Changes | Total Projected Changes | FY 2019 Projected Expenditures | Change From Enacted (Surplus)/Deficit | Governor's Supplemental Budget | Balance to Governor's Supplemental (Surplus)/Deficit |
|-------------------------------------------------------|----------------------|------------------|-------------------------------------------------|-------------------------------|-------------------------------|--------------------------------------|---------------------------------------------|--------------------------------------|---------------------------------------------------------------|
| General Government | | | | | | | | | |
| Administration | 177,080,380 | 130,231 | (486,208) | (3,608,937) | (3,964,914) | 173,115,466 | (3,964,914) | 174,283,385 | (1,167,919) |
| Business Regulation | 17,430,457 | 141,164 | (134,707) | (723,714) | (717,257) | 16,713,200 | (717,257) | 16,864,098 | (150,898) |
| Labor and Training | 14,464,955 | - | (47,803) | 1,430,889 | 1,383,086 | 15,848,041 | 1,383,086 | 15,848,041 | - |
| Department of Revenue | 178,831,507 | - | (573,203) | (1,762,329) | (2,335,532) | 176,495,975 | (2,335,532) | 178,266,494 | (1,770,519) |
| Legislature | 43,691,627 | 7,853,476 | (362,431) | (2,181,679) | 5,309,366 | 49,000,993 | 5,309,366 | 49,000,993 | - |
| Lieutenant Governor | 1,114,597 | - | (1,235) | (5,515) | (6,750) | 1,107,847 | (6,750) | 1,107,847 | - |
| Secretary of State | 9,875,734 | - | (30,465) | 16,711 | (13,754) | 9,861,980 | (13,754) | 9,800,081 | 61,899 |
| General Treasurer | 2,973,776 | - | (14,574) | 361,866 | 347,292 | 3,321,068 | 347,292 | 2,953,922 | 367,146 |
| Board of Elections | 5,252,516 | - | (17,841) | (667,642) | (685,483) | 4,567,033 | (685,483) | 4,654,527 | (87,494) |
| Rhode Island Ethics Commission | 1,812,237 | - | (4,577) | (66,865) | (71,442) | 1,740,795 | (71,442) | 1,748,039 | (7,244) |
| Governor's Office | 5,633,047 | - | (53,346) | 598,827 | 545,481 | 6,178,528 | 545,481 | 6,407,071 | (228,543) |
| Commission for Human Rights | 1,335,441 | - | (3,922) | 2,672 | (1,250) | 1,334,191 | (1,250) | 1,335,441 | (1,250) |
| Executive Office of Commerce | 30,289,375 | - | (8,776) | (1,407) | (10,183) | 30,279,192 | (10,183) | 30,226,612 | 52,580 |
| Public Utilities Commission | - | - | - | - | - | - | - | - | - |
| Subtotal - General Government | 489,785,649 | 8,124,871 | (1,739,088) | (6,607,123) | (221,340) | 489,564,309 | (221,340) | 492,496,551 | (2,932,242) |
| Human Services | | | | | | | | | |
| Office of Health & Human Services | 982,916,072 | - | (109,448) | (7,299,548) | (7,408,996) | 975,507,076 | (7,408,996) | 989,336,794 | (13,829,718) |
| Children, Youth, and Families | 161,614,041 | - | (597,943) | 18,929,583 | 18,331,640 | 179,945,681 | 18,331,640 | 173,630,931 | 6,314,750 |
| Health | 28,963,829 | 69,000 | (270,621) | 1,391,329 | 1,189,708 | 30,153,537 | 1,189,708 | 30,094,507 | 59,030 |
| Human Services | 97,999,785 | - | (588,320) | 8,253,901 | 7,665,581 | 105,665,366 | 7,665,581 | 107,333,790 | (1,668,424) |
| Behavioral Healthcare, Developmental Disabilities & H | 188,091,966 | - | (720,206) | 6,811,197 | 6,090,991 | 194,182,957 | 6,090,991 | 194,621,346 | (438,389) |
| Office of the Child Advocate | 969,922 | - | (4,263) | (155,840) | (160,103) | 809,819 | (160,103) | 896,811 | (86,992) |
| Comm. on Deaf & Hard of Hearing | 523,178 | - | (676) | (66,600) | (67,276) | 455,902 | (67,276) | 525,902 | (70,000) |
| Governor's Commission on Disabilities | 1,002,537 | - | (1,987) | (70,831) | (72,818) | 929,719 | (72,818) | 951,910 | (22,191) |
| Office of the Mental Health Advocate | 653,260 | - | (1,909) | (83,962) | (85,871) | 567,389 | (85,871) | 567,389 | - |
| Subtotal - Human Services | 1,462,734,590 | 69,000 | (2,295,373) | 27,709,229 | 25,482,856 | 1,488,217,446 | 25,482,856 | 1,497,959,380 | (9,741,934) |
| Education | | | | | | | | | |
| Elementary and Secondary | 1,188,639,908 | - | (201,817) | (1,146,446) | (1,348,263) | 1,187,291,645 | (1,348,263) | 1,187,465,595 | (173,950) |
| Office of Postsecondary the Commissioner | 16,288,918 | - | (77,196) | (392,500) | (469,696) | 15,819,222 | (469,696) | 16,214,222 | (395,000) |
| University of Rhode Island | 105,076,256 | - | (328,250) | 5,208,801 | 4,880,551 | 109,956,807 | 4,880,551 | 109,956,807 | - |
| Rhode Island College | 55,749,666 | - | (210,944) | (272,591) | (483,535) | 55,266,131 | (483,535) | 55,266,131 | (0) |
| Community College of Rhode Island | 52,978,860 | - | (224,869) | (321,821) | (546,690) | 52,432,170 | (546,690) | 52,432,170 | - |
| RI Council on the Arts | 2,007,993 | - | (1,873) | (28,301) | (30,174) | 1,977,819 | (30,174) | 1,977,819 | - |
| RI Atomic Energy Commission | 1,078,908 | - | (3,758) | (66,695) | (70,453) | 1,008,455 | (70,453) | 1,018,455 | (10,000) |
| Historical Preservation & Heritage Comm | 1,210,054 | - | (3,765) | 18,780 | 15,015 | 1,225,069 | 15,015 | 1,381,551 | (156,482) |
| Subtotal - Education | 1,423,030,563 | - | (1,052,472) | 2,999,227 | 1,946,755 | 1,424,977,318 | 1,946,755 | 1,425,712,750 | (735,432) |

Table 2 - Summary of Changes to FY 2019 Enacted General Revenue Expenditures

| | | | | | | | | | |
|--------------------------------------|----------------------|-------------------|--------------------|-------------------|-------------------|----------------------|-------------------|----------------------|---------------------|
| Public Safety | | | | | | | | | |
| Attorney General | 27,959,192 | - | (44,852) | (1,821,800) | (1,866,652) | 26,092,540 | (1,866,652) | 27,745,213 | (1,652,673) |
| Corrections | 237,063,223 | - | (1,839,319) | 1,678,202 | (161,117) | 236,902,106 | (161,117) | 235,649,651 | 1,252,455 |
| Judicial | 101,994,888 | 1,863,538 | (285,700) | (1,523,572) | 54,266 | 102,049,154 | 54,266 | 102,049,154 | - |
| Military Staff | 3,081,090 | - | (28,646) | (5,397) | (34,043) | 3,047,047 | (34,043) | 3,097,681 | (50,634) |
| Emergency Management | 2,043,945 | - | (38,686) | 704,929 | 666,243 | 2,710,188 | 666,243 | 2,283,219 | 426,969 |
| Public Safety | 103,337,018 | - | (654,588) | 1,951,479 | 1,296,891 | 104,633,909 | 1,296,891 | 104,032,363 | 601,546 |
| Office Of Public Defender | 12,575,531 | - | (28,306) | (487,944) | (516,250) | 12,059,281 | (516,250) | 12,236,312 | (177,031) |
| Subtotal - Public Safety | 488,054,887 | 1,863,538 | (2,920,097) | 495,897 | (560,662) | 487,494,225 | (560,662) | 487,093,593 | 400,632 |
| Natural Resources | | | | | | | | | |
| Environmental Management | 41,841,215 | - | (400,491) | 4,544 | (395,947) | 41,445,268 | (395,947) | 41,032,676 | 412,592 |
| Coastal Resources Management Council | 2,760,157 | - | (455) | (113,100) | (113,555) | 2,646,602 | (113,555) | 2,757,303 | (110,701) |
| Subtotal - Natural Resources | 44,601,372 | - | (400,946) | (108,556) | (509,502) | 44,091,870 | (509,502) | 43,789,979 | 301,891 |
| Total | 3,908,207,061 | 10,057,409 | (8,407,976) | 24,488,673 | 26,138,106 | 3,934,345,167 | 26,138,106 | 3,947,052,253 | (12,707,086) |

Table 3 - May 2019 Revenue Estimating Conference Results

| | FY 2019 Enacted | FY 2019 November 2018 Consensus | FY 2019 May 2019 Consensus | FY 2019 May vs. November | % change From May Consensus vs. November |
|-------------------------------|----------------------------|------------------------------------------------|-------------------------------------------|-----------------------------------------|---------------------------------------------------------------------|
| Personal Income Tax | \$ 1,385,592,630 | \$ 1,380,700,000 | \$ 1,384,000,000 | \$ 3,300,000 | 0.2% |
| General Business Taxes | | | | | |
| Business Corporations | 177,592,100 | 154,700,000 | 164,500,000 | 9,800,000 | 6.3% |
| Public Utilities Gross | 101,800,000 | 100,800,000 | 102,900,000 | 2,100,000 | 2.1% |
| Financial Institutions | 21,800,000 | 23,300,000 | 23,300,000 | - | 0.0% |
| Insurance Companies | 130,507,236 | 126,100,000 | 110,800,000 | (15,300,000) | -12.1% |
| Bank Deposits | 2,700,000 | 3,000,000 | 3,000,000 | - | 0.0% |
| Health Care Provider | 51,422,610 | 52,000,000 | 44,600,000 | (7,400,000) | -14.2% |
| Sales and Use Taxes | | | | | |
| Sales and Use | 1,101,139,430 | 1,111,000,000 | 1,117,600,000 | 6,600,000 | 0.6% |
| Motor Vehicle | 3,133,600 | 3,100,000 | 1,100,000 | (2,000,000) | -64.5% |
| Motor Fuel | - | - | - | - | 0.0% |
| Cigarettes | 139,500,000 | 139,000,000 | 139,800,000 | 800,000 | 0.6% |
| Alcohol | 20,700,000 | 20,700,000 | 20,700,000 | - | 0.0% |
| Other Taxes | | | | | |
| Inheritance and Gift | 32,100,000 | 34,500,000 | 48,000,000 | 13,500,000 | 39.1% |
| Racing and Athletics | 1,100,000 | 1,100,000 | 1,100,000 | - | 0.0% |
| Realty Transfer | 14,500,000 | 16,700,000 | 14,200,000 | (2,500,000) | -15.0% |
| Total Taxes | 3,183,587,606 | 3,166,700,000 | 3,175,600,000 | 8,900,000 | 0.3% |
| Departmental Receipts | 404,148,229 | 405,000,000 | 421,000,000 | 16,000,000 | 4.0% |
| Other Miscellaneous | 9,349,463 | 11,700,000 | 10,010,000 | (1,690,000) | -14.4% |
| Lottery | 391,700,000 | 399,600,000 | 400,100,000 | 500,000 | 0.1% |
| Unclaimed Property | 9,700,000 | 10,100,000 | 11,200,000 | 1,100,000 | 10.9% |
| Total General Revenues | 3,998,485,298 | 3,993,100,000 | 4,017,910,000 | 24,810,000 | 0.6% |