



OFFICE OF MANAGEMENT & BUDGET

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MEMORANDUM

To: The Honorable Daniel J. McKee
Governor

James E. Thorsen
Director, Department of Administration

From: Joseph Codega Jr., Budget Officer *JMCG*

Date: November 15, 2021

Subject: **FY 2022 First 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 first quarter report for FY 2022 reflects revised estimates of annual expenditures for each state department or agency in conjunction with the FY 2022 general revenue estimates, the FY 2021 general revenue closing position reflected in the preliminary closing statements, and estimated adjustments to the FY 2022 opening surplus. The projected FY 2022 closing balance, based upon these assumptions, is estimated to show a \$618.4 million surplus.

FY 2021 Preliminary Closing

The State Controller issued the preliminary FY 2021 closing statements on September 1, 2021. General revenue receipts were higher than final enacted estimates by \$213.6 million. General revenue expenditures were higher than final enacted appropriations by \$150.5 million. The Controller’s preliminary report reflects a \$332.4 million general fund surplus, which was \$51.0 million more than assumed in the final FY 2021 enacted budget.

The FY 2021 preliminary closing statements continue the special treatment of certain anticipated reimbursements from the Federal Emergency Management Agency (FEMA) under the Robert T. Stafford Disaster Relief and Emergency Assistance Act for qualifying pandemic response expenditures. Specifically, a long-standing requirement of the Governmental Accounting Standards Board (GASB) precluded recognizing anticipated FEMA-based reimbursements as federal expenditures in FY 2020, to the extent that those expenses were not fully adjudicated and approved by FEMA prior to June 30, 2020. As a result, during FY 2021, the Controller’s Office redirected \$109.8 million of these expenses from federal appropriation accounts to general revenue appropriation accounts in the FY 2020 fiscal period. As these federal receivables were realized (i.e.

FEMA approved) in FY 2021, a corresponding upward revision to the FY 2021 fund balance was recorded in the equivalent amount. The FY 2021 preliminary closing statements therefore recognize the realization of \$105.4 million of FY 2020-based FEMA reimbursements as an upward adjustment to the FY 2021 ending general revenue fund balance.¹

Similarly, in FY 2021, the Controller's Office recognized \$216.5 million in anticipated, but unapproved as of June 30, 2021, FY 2021-based FEMA receivables as (unappropriated) general revenue expenditures, thus giving rise to the closing deficit of \$150.5 million relative to final enacted appropriations. Accordingly, on the assumption of full realization of these pending federal reimbursements during FY 2022, this first quarter report acknowledges a \$216.5 million upward adjustment to the \$332.4 million opening FY 2022 general revenue surplus. The Budget Office assumption that this entire amount of FEMA reimbursement outstanding as of June 30, 2021 will be received over the course of FY 2022 is supported by prior year experience and therefore projects an FY 2022 opening surplus of \$548.9 million.

Reappropriations

Due to the unfavorable closing position of general revenue expenditures versus final FY 2021 appropriations reported in the preliminary closing statements, the Governor was unable to recommend any discretionary reappropriations in FY 2022. Pursuant to RIGL § 35-3-15 (a), however, non-discretionary reappropriations of unexpended and unencumbered balances for the General Assembly totaling \$5.6 million and for the Judiciary totaling \$2.8 million were recognized.

FY 2022 First Quarter

The first quarter report for FY 2022 contains estimates of annual expenditures based upon analysis of expenditures through the first quarter of FY 2022 (July 1, 2021 through September 30, 2021) as compared to available general revenue resources as adopted by the November 2021 Revenue Estimating Conference. The projected FY 2022 year-end balance, based upon these assumptions, is estimated to show a \$618.4 million surplus.

As displayed in Table 1, the projected surplus of \$618.4 million for FY 2022 is the result of an opening surplus of \$548.9 million; reappropriated surplus of \$8.4 million; current year general revenues of \$4,684.3 million as determined by the November Revenue Estimating Conference; \$150.5 million in reserve fund contributions; net downward revisions to agency spending totaling \$86.5 million relative to enacted appropriations; and an increase in projected expenditures resulting from the reappropriation of \$8.4 million.

Revenue Projections

Table 3 displays the revenue estimates adopted at the November 10, 2021 Revenue Estimating Conference, as compared to those contained in the enacted budget. Consensus estimates as adopted by the Conferees total \$4,684.3 million, an increase of \$273.6 million relative to enacted general revenues.

¹ This \$105.4 million adjustment to fund balance combined with a \$3.8 million vendor credit received in FY 2021 accounted for over 99 percent of the \$109.8 in FY 2020 anticipated reimbursements which had remained outstanding as of June 30, 2020.

Projected Expenditures

Overall, net projected general revenue spending for FY 2022, as compared to the enacted budget, is approximately \$78.1 million below enacted appropriations. This figure consists of three major components: (1) Reappropriations totaling \$8.4 million, as described above; (2) A decrease of \$41.8 million within the various programs subject to the November 2021 Caseload Estimating Conference; and (3) A net downward reduction in other agency spending totaling \$44.7 million.

November Caseload Estimating Conference

The November Caseload Estimating Conference convened on November 5, 2021 and adopted revised cash assistance caseloads, medical assistance, and, for the first time, private community developmentally disabled service expenditures for FY 2022.² In comparison to the enacted budget, the adopted estimates lowered general revenue expenditures by a net of \$41.8 million.

The General Public Assistance (GPA) program is estimated to require \$63,356 less than enacted. This decrease is due to the drop in projected caseload for the Bridges payment (from 64 to 61), as well as a \$65,000 reduction in burials assistance.

The Supplemental Security Income (SSI) program is estimated to require \$383,621 in additional appropriations. This resulted from an increase in the cost per person from \$44.62 to \$46.14 and was partially offset by a decrease in SSI caseload of 400 persons.

The Child Care program is estimated to require \$13.3 million less in all funds (\$247,504 general revenue) as compared to the enacted budget. This is primarily due to a significant decrease in the number of subsidies from 7,420 to 6,272 and by a decrease in the projected cost per subsidy from \$9,995 to \$9,700.

Within the Medical Assistance (Medicaid) program, an all-funds increase of \$58.7 million is forecast compared to the enacted budget, but with an accompanying general revenue surplus of \$37.3 million. This projection incorporates changes in various components of the Medicaid program, most notably a \$83.7 million all-funds increase in the aggregate cost of the various managed care segments of the program, including the Medicaid Expansion program, and a downward revision of \$31.2 million in long-term care expenses. Although the Conferees adopted Medical Assistance (Medicaid) expenditures well-above enacted levels, the calculated general revenue surplus results from the extension of the enhanced Federal Medical Assistance Percentage (FMAP) to the third quarter of FY 2022, whereas enacted program financing assumed the enhancement for the first and second quarters only (see below).

Pursuant to RIGL § 35-17-1(f) as enacted by the 2021 General Assembly, the Department of Behavioral Health, Developmental Disabilities, and Hospitals (BHDDH) entered the Caseload Estimating Conference for the first time to project the cost of private services for individuals with developmental disabilities (DD). Total private services for individuals with developmental disabilities is projected to be \$249.8 million in FY 2022, including \$172.6 million from federal funds and \$122.3

² Figures presented regarding the general revenue impact of revisions adopted at the Caseload Estimating Conference are preliminary. Additional context and documentation of the assumptions underlying the consensus estimates will be included in the official conference report which has not yet been published.

million from general revenues. This is \$722,767 less than enacted from all sources of funding, including \$4.6 million less from general revenues. This projection incorporates changes in various components of the DD program, including all-funds decreases in Residential Habilitation (\$9.3 million) and Case Management and Other Support Services (\$1.5 million), and Non-Medicaid Funded Programs (\$825,242); offset by all funds increases in Transportation (\$2.2 million), Day Program (\$1.6 million), Employment (\$1.6 million), and “L-9” Supplemental Funding (\$257,911). Again, the calculated general revenue surplus stems primarily from extension of the enhanced Federal Medical Assistance Percentage (FMAP) to the third quarter of FY 2022.

Included in the adopted FY 2022 estimate is \$4.3 million for a Shared Living Item that was based on testimony provided by BHDDH, which had been excluded from enacted appropriations. This funding supports Shared Living Arrangement (SLA) contractors who are providing increased support during the pandemic for individuals who remain at home during the day and receive additional care from an SLA contractor.

Extension of the FFCRA-Enhanced Federal Medical Assistance Percentage (FMAP) to the third quarter of FY 2022

On March 18, 2020, the President signed into law the Families First Coronavirus Response Act (FFCRA), which provided a temporary 6.2 percentage point enhancement to each qualifying state’s Federal Medical Assistance Percentage (FMAP) effective January 1, 2020 and extending through the last day of the calendar quarter in which the public health emergency (PHE) declared by the Secretary of Health and Human Services for COVID-19 terminates. The FMAP is the rate at which the federal government shares in the cost of a state’s Medicaid and Title IV-E programs. All else equal, an increase to the FMAP decreases the state’s share of the overall funding obligation for these programs.

At the time of the enactment of the FY 2022 Appropriations Act (June 2021), the public health emergency had been assumed to be extended through December 31, 2021, or for the first two quarters of FY 2022. As such, enacted appropriations for the Executive Office of Health and Human Services’ (EOHHS) Medical Assistance (Medicaid) program, as well as other Medicaid-financed programs housed in EOHHS umbrella agencies, reflected two quarters’ worth of general revenue savings from the FFCRA-enhanced FMAP. However, the assumed extension of the PHE was based on preliminary guidance from the Biden Administration that the emergency would remain in place after October 1, 2021, rather than an actual PHE declaration by the HHS Secretary to that effect. Accordingly, the enacted budget reserved \$39.0 million from general revenues in the event the public health emergency ended before October 1, 2021, thus yielding a return to the base, or unenhanced FMAP on October 1.

Since enactment of the FY 2022 Appropriations Act in June 2021, the Secretary of Health and Human Services has extended the PHE declaration twice, each effective for 90 days hence on both July 20, 2021³, and October 18, 2021⁴, thereby cementing the availability of the FFCRA-enhanced FMAP for the first *three* quarters of FY 2022, and rendering the \$39.0 million “FMAP Reserve” appropriation for the second quarter unnecessary. While receiving the enhanced FMAP, states are prohibited from

³ Announcement available: <https://www.phe.gov/emergency/news/healthactions/phe/Pages/COVID-19July2021.aspx>

⁴ Announcement available: <https://www.phe.gov/emergency/news/healthactions/phe/Pages/COVIDI-15Oct21.aspx>

terminating an individual’s Medicaid enrollment unless they are deceased, move out of state, or request a voluntary termination. While uncertainty remains as to whether the PHE will be extended yet further, the conferees assumed that enhanced FMAP related to the PHE would cease and eligibility redetermination activity would resume on April 1, 2022. Conferees assumed that eligibility redetermination would proceed at an even pace over the course of the following 12 months, impacting the fourth quarter of FY 2022 and the first three quarters of FY 2023.

FY 2022 Federal Medical Assistance Percentages (FMAPs)

FY 2022	<u>Standard FMAP</u>	<u>FFCRA-Enhanced (6.2pp)</u>
Quarter 1	54.09%	60.29%
Quarters 2 – 3	54.88%	61.08%
Quarter 4	54.88%	54.88%

Personnel Turnover and Vacancy Trends

This quarterly report recognizes surplus variances at many agencies resulting from personnel turnover and vacancy. The count of filled FTE positions currently stands at its lowest level in over a decade. For the pay period ending November 6, 2021 there were 13,422.2 filled FTE positions across state government inclusive of sponsored research activities at institutions of higher education or 87.7 percent of the total authorized level of 15,313.2 FTE positions. The current employment level represents a reduction of 833.4 filled FTE positions since the recent historical peak of 14,255.6 filled FTE positions occurring in the pay period ending March 14, 2020. The last pay period in which the filled FTE count fell below its current level was that ending February 14, 2009 when the statewide count of filled FTE positions stood at 13,404.9.⁵

While significant turnover savings were assumed in the FY 2022 enacted budget, many state agencies are projected to achieve greater than enacted levels of turnover. Personnel vacancy was a significant driver of underspending and notable instances are referenced throughout this report. The Budget Office will continue to monitor turnover trends in future reporting.

Other Major Projected Expenditure Changes

Department of Administration: Decrease of \$1,876,339

This decrease is driven by a downward adjustment to the debt service program totaling \$2.4 million, recognizing reductions to enacted general obligation bond debt service resulting from both the April 2021 debt refunding (\$2.3 million) and the April 2021 new proceeds issuance (\$459,003). These reductions are offset by an increase of \$392,889 to the state-supported portion of the Rhode Island Convention Center Authority’s debt service for the Garrahy Courthouse parking garage project. The net decrease to the debt service program is partially offset by unachieved turnover in several of the Department programs, including \$272,290 in the Office of Accounts and Control, \$99,319 within the

⁵ The FY 2009 Enacted Budget had imposed various personnel reductions in response to the revenue shortfalls of the Great Recession including targeted reductions, mandating that vacancies due to retirement remain unfilled, and cost-saving changes to retirement benefits which incentivized attrition. Budget Office review indicates that filled FTE positions fell as low as 13,298 in the pay period ending November 22, 2008.

Office of Diversity, Equity, and Opportunity, and \$143,729 within the Division of Purchases.

Department of Labor and Training: Increase of \$436,332

The Department has recently identified three new, unbudgeted one-time benefit payments from the Police and Firefighters' Relief Fund(s), which provides monetary support to the spouses, domestic partners, and children of police officers or firefighters killed or disabled in the performance of his or her duty, pursuant to RIGL § 45-19. With respect to these one-time death benefits, the state payment is equivalent to 40 percent of the federal death benefit, pursuant to RIGL § 45-19-4.3. The Department presently estimates the total unbudgeted liability for these payments at \$436,332 in FY 2022.

Department of Human Services: Net Decrease of \$1,571,932 (excludes Caseload Estimating Conference Adjustment)

This surplus primarily reflects \$1.5 million in general revenue savings from a newly renegotiated contract for maintenance and operations services for the RI Bridges system (also commonly referred to as the "Unified Health Infrastructure Project (UHIP)"). An associated reduction of \$0.7 million in contracted services is also recognized within the administrative program of the Executive Office of Health and Human Services, as the budget for the UHIP system spans both agencies.

Department of Children, Youth, and Families: Decrease of \$3,209,513

The FY 2022 enacted budget contained additional general revenue resources to finance 91.0 new FTE positions at the Department, meant to facilitate acceptance of the Department's accreditation plan through the Council on Accreditation (COA). The Department has since implemented a phased-in approach to the hiring process, and to-date has recruited 43.0 FTE positions, with the remaining hiring planned for the second and third quarters of FY 2022. As the enacted budget assumed more immediate hiring of the full FTE complement than was feasible, turnover savings of \$4.2 million is recorded. Additionally, the Juvenile Corrections program shows a substantial surplus of \$1.5 million due to excess turnover witnessed at the Rhode Island Training School. Savings are offset by a variety of increases seen in the Department's operating budget, most notably for unbudgeted employee parking expenses at Garrahy Courthouse parking garage (operated by the Rhode Island Convention Center Authority).

Office of the Postsecondary Commissioner: Decrease of \$1,664,092

On November 10, 2021, the Community College of Rhode Island released its statutorily required biannual report on the Rhode Island Promise Scholarship program (see RIGL § 16-107-7). Relative to enacted appropriations of \$7,680,838 for this program, the College is estimating a \$1.7 million reduction in FY 2022 obligations for the Promise Scholarship. This reduction is due to a temporary attenuation of program participation attributable to the COVID-19 pandemic.

Higher Education Institutions- GO Debt Service: Decrease of \$241,160

Stemming from the April 2021 debt refunding combined with the April 2021 new proceeds issuance, corrections to the FY 2022 general obligation bond debt service appropriations at the three institutions of higher education, totaling \$241,160, are recognized.

Department of Corrections: Increase of \$5,336,512

This deficit is primarily the result of two budgetary initiatives programmed in the Department's FY 2022 budget that cannot be achieved due to external factors. The FY 2022 enacted budget assumed

overtime savings totaling \$3.1 million for the planned closure of 13 housing “modules” spanning several correctional facilities, including Intake, Medium Security, Maximum Security, and the Womens’ facilities. However, due to the ongoing personal distancing requirements of the COVID-19 pandemic, these modules cannot be closed and the attendant savings will be unrealized in FY 2022. Also budgeted but not presently achievable are \$1.0 million in overtime savings attributable to the stricter enforcement of sick leave use and absenteeism policies at the Department, which is currently the subject of a pending unfair labor practice charge. Remaining increases largely represent heightened expenditure requirements for holiday pay, correctional officers briefing time, and outside clerical services when compared to enacted financing.

Military Staff: Increase of \$124,465

The Rhode Island National Guard (Military Staff) is projected to exceed enacted expenditures due mainly to the inadvertent underfunding of personnel expenses for Quonset firefighters, emergency roof repairs at RING facilities, and the delayed purchase of a vehicle that was budgeted in FY 2021 but incurred in FY 2022. The agency closed FY 2021 with a favorable general revenue variance of \$460,505, but reappropriations were disallowed due to the state’s overall closing position.

Rhode Island Emergency Management Agency: Increase of \$92,411

The Agency operates the Rhode Island Statewide Communications Network (RISCON) via a maintenance agreement with Motorola, but is currently incurring additional maintenance costs that are not covered via this contract. Examples include tower site upkeep, generator repair, and HVAC maintenance. The overage is estimated at \$92,411 in FY 2022.

Department of Public Safety: Decrease of \$1,574,676

The Department of Public Safety has experienced atypical levels of turnover in both the State Police program and the Security Services program (which includes Sheriffs and Capitol Police), yielding anticipated savings of \$1.5 million and \$1.2 million, respectively. Notably, the Department has identified several items within their operating budget where a portion of these savings can be redirected to defray certain unfunded items: (1) Procurement of replacement tasers on an accelerated schedule; (2) Ongoing support of a new uniform crime reporting system procured via federal funding; (3) Inflationary pressure on certain operating supplies; and (4) An additional year of contractually required annual uniform replacements for the Sheriffs Division, due to a procurement delay in FY 2021. While this first quarter report does not include any further reallocations of personnel savings, additional items have been requested by the Department in its FY 2022 revised budget submission, and are presently under consideration for inclusion in the Governor’s FY 2022 supplemental budget.

Coastal Resources Management Council: Decrease of \$295,300

This surplus represents additional savings from anticipated personnel vacancies, above the turnover expectancy levels assumed in the FY 2022 enacted budget.

Table 2 shows the enacted budgets by agency, and identifies projected expenditure changes for each agency.

Risks and Items not Reflected in this Report

Eleanor Slater Hospital Retroactive and Ongoing Medicaid Participation

The Budget Office is aware that the Department of Behavioral Healthcare, Developmental Disabilities, and Hospitals is engaged in submitting a significant portion of FY 2020 and FY 2021 activities at Eleanor Slater Hospital for reimbursement from federal Medicaid authorities. These expenses had formerly been charged entirely to general revenue. Submitting these expenses for Medicaid reimbursement would result in additional federal revenue and corresponding general revenue savings in proportion with the applicable FMAP rate. The Budget Office anticipates that this additional federal revenue and general revenue savings will be recognized as a prior period adjustment to fund balance in the FY 2021 Final Closing Statement to be issued by the State Controller. However, the Budget Office does not yet have final information on the magnitude of these transactions and therefore has not included an adjustment to fund balance in this report.

Furthermore, the Budget Office is aware that the Department is pursuing federal Medicaid reimbursement for eligible current and ongoing expenses in FY 2022 but does not yet have final information on the magnitude of these transactions. The projections included in this quarterly report align with the FY 2022 enacted budget and assume that expenses at Eleanor Slater Hospital are charged to general revenue (with few exceptions for specified, eligible populations). To the extent that the Budget Office receives final confirmation that Medicaid billing has taken place in FY 2022, then this would result in a favorable variance from the current projection as federal funds participation would be increased and general revenue expenditures would decrease.

Agency Fiscal Oversight

Despite the projected FY 2022 closing surplus and the statewide favorable variance to enacted appropriations contained within this report, the Office of Management and Budget will continue to vigilantly monitor discretionary spending and hiring at those agencies projecting a closing deficit in this report, pursuant to RIGL § 35-3-24 and the Department of Administration's *OMB Budgetary Control Policy*.

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

Attachments

cc: The Honorable Marvin L. Abney, Chairman, House Finance Committee
The Honorable Ryan W. Pearson, Chairman, Senate Finance Committee
Sharon Reynolds Ferland, House Fiscal Advisor
Stephen Whitney, Senate Fiscal Advisor

Table 1- FY 2022 General Revenue Budget Surplus

	FY 2020 Audited	FY 2021 Final Enacted	FY 2021 Preliminary Unaudited	FY 2022 Enacted	FY 2022 First Quarter
Surplus					
Opening Surplus	\$30,502,912	\$156,188,375	\$156,188,375	\$281,411,255	\$332,401,818
Adjustment to Opening Surplus	-	102,454,469	105,444,296		\$216,471,390
Reappropriated Surplus	10,296,451	5,336,653	5,336,653		\$8,446,365
Subtotal	\$40,799,363	\$263,979,497	\$266,969,324	\$281,411,255	\$557,319,573
General Taxes	3,279,993,849	3,500,827,978	3,702,477,271	3,585,985,469	\$3,585,985,469
Nov. Revenue Est. Conference Changes					\$259,814,531
Subtotal	3,279,993,849	3,500,827,978	3,702,477,271	3,585,985,469	\$3,845,800,000
Departmental Revenues	434,973,609	398,927,628	\$400,225,506	\$422,313,579	\$422,313,579
Nov. Revenue Est. Conference Changes					(\$3,113,579)
Subtotal	\$434,973,609	\$398,927,628	\$400,225,506	\$422,313,579	\$419,200,000
Other Sources					
Other Miscellaneous	52,794,681	13,800,000	14,246,603	12,377,299	\$12,377,299
Nov. Revenue Est. Conference Changes					(\$1,077,299)
Lottery	283,870,548	288,900,000	298,444,895	375,860,000	\$375,860,000
Nov. Revenue Est. Conference Changes					\$17,440,000
Transfer from Budget Reserve	120,000,000	-	-	-	-
Unclaimed Property	12,080,719	15,600,000	16,269,787	14,200,000	\$14,200,000
Nov. Revenue Est. Conference Changes					\$500,000
Subtotal	468,745,948	318,300,000	328,961,285	402,437,299	\$419,300,000
Total Revenues	4,183,713,406	4,218,055,606	\$4,431,664,062	\$4,410,736,347	\$4,684,300,000
Transfer to Budget Reserve and Cash Stabilization Account	(126,426,490)	(130,974,636)	(137,594,800)	(140,764,428)	(\$150,501,055)
Total Available	4,098,086,279	4,351,060,467	4,561,038,586	4,551,383,174	\$5,091,118,518
Actual/Enacted Expenditures	\$3,936,561,251	\$3,982,649,212	\$4,133,190,403	\$4,550,811,637	\$4,550,811,637
Reappropriations (from prior year)					\$8,446,365
Nov. Caseload Est. Conference Changes					(\$41,840,279)
Other Changes in Expenditures					(\$44,693,502)
Total Expenditures	\$3,936,561,251	\$3,982,649,212	\$4,133,190,403	\$4,550,811,637	\$4,472,724,221
Transfers to ITIF and HTC	-	(87,000,000)	(87,000,000)	-	-
Total Ending Balances	\$161,525,028	\$281,411,255	\$340,848,183	\$571,537	\$618,394,297
Reappropriations (to following year)	(5,336,653)	-	(8,446,365)	-	
Free Surplus	\$156,188,375	\$281,411,255	\$332,401,818	\$571,537	\$618,394,297

Table 2 - Summary of Changes to FY 2022 Enacted General Revenue Expenditure Budget

	FY 2022 Enacted Budget	Reappropriation	Other Projected Changes	Total Projected Changes	FY 2022 Projected Expenditures	Change From Enacted (Surplus)/Deficit
General Government						
Administration	196,032,533	-	(1,876,339)	(1,876,339)	194,156,194	(1,876,339)
Business Regulation	19,239,606	-	(44,686)	(44,686)	19,194,920	(44,686)
Labor and Training	15,366,720	-	436,332	436,332	15,803,052	436,332
Department of Revenue	267,868,120	-	-	-	267,868,120	-
Legislature	44,844,662	5,612,589	(702,525)	4,910,064	49,754,726	(702,525)
Lieutenant Governor	1,199,161	-	-	-	1,199,161	-
Secretary of State	9,775,071	-	-	-	9,775,071	-
General Treasurer	3,228,310	-	-	-	3,228,310	-
Board of Elections	2,671,768	-	-	-	2,671,768	-
Rhode Island Ethics Commission	1,867,351	-	-	-	1,867,351	-
Governor's Office	6,703,626	-	-	-	6,703,626	-
Commission for Human Rights	1,486,581	-	(19,500)	(19,500)	1,467,081	(19,500)
Executive Office of Commerce	98,845,603	-	-	-	98,845,603	-
Public Utilities Commission	-	-	-	-	-	-
Subtotal - General Government	669,129,112	5,612,589	(2,206,718)	3,405,871	672,534,983	(2,206,718)
Human Services						
Office of Health & Human Services	1,100,190,655	-	(77,020,125)	(77,020,125)	1,023,170,530	(77,020,125)
Children, Youth, and Families	193,284,942	-	(3,209,513)	(3,209,513)	190,075,429	(3,209,513)
Health	31,030,190	-	-	-	31,030,190	-
Human Services	123,896,295	-	(1,499,171)	(1,499,171)	122,397,124	(1,499,171)
Behavioral Healthcare, Developmental Disabilities & Hosp	271,942,823	-	(4,447,902)	(4,447,902)	267,494,921	(4,447,902)
Office of the Child Advocate	1,036,219	-	-	-	1,036,219	-
Comm. on Deaf & Hard of Hearing	655,862	-	-	-	655,862	-
Governor's Commission on Disabilities	1,090,710	-	-	-	1,090,710	-
Office of the Mental Health Advocate	680,190	-	-	-	680,190	-
Subtotal - Human Services	1,723,807,886	-	(86,176,711)	(86,176,711)	1,637,631,175	(86,176,711)

Table 2 - Summary of Changes to FY 2022 Enacted General Revenue Expenditure Budget

	FY 2022 Enacted Budget	Reappropriation	Other Projected Changes	Total Projected Changes	FY 2022 Projected Expenditures	Change From Enacted (Surplus)/Deficit
Education						
Elementary and Secondary	1,330,848,245	-	71,488	71,488	1,330,919,733	71,488
Office of Postsecondary the Commissioner	26,979,920	-	(1,664,092)	(1,664,092)	25,315,828	(1,664,092)
University of Rhode Island	115,332,755	-	(28,653)	(28,653)	115,304,102	(28,653)
Rhode Island College	64,133,153	-	(240,345)	(240,345)	63,892,808	(240,345)
Community College of Rhode Island	53,522,765	-	27,838	27,838	53,550,603	27,838
RI Council on the Arts	2,048,651	-	-	-	2,048,651	-
RI Atomic Energy Commission	1,076,170	-	-	-	1,076,170	-
Historical Preservation & Heritage Comm	1,390,704	-	-	-	1,390,704	-
Subtotal - Education	1,595,332,363	-	(1,833,764)	(1,833,764)	1,593,498,599	(1,833,764)
Public Safety						
Attorney General	29,820,364	-	-	-	29,820,364	-
Corrections	236,349,944	-	5,336,512	5,336,512	241,686,456	5,336,512
Judicial	107,908,680	2,833,776	-	2,833,776	110,742,456	-
Military Staff	2,723,714	-	124,465	124,465	2,848,179	124,465
Emergency Management	2,710,290	-	92,411	92,411	2,802,701	92,411
Public Safety	120,604,312	-	(1,574,676)	(1,574,676)	119,029,636	(1,574,676)
Office Of Public Defender	13,431,599	-	-	-	13,431,599	-
Subtotal - Public Safety	513,548,903	2,833,776	3,978,712	6,812,488	520,361,391	3,978,712
Natural Resources						
Environmental Management	46,183,840	-	-	-	46,183,840	-
Coastal Resources Management Council	2,809,533	-	(295,300)	(295,300)	2,514,233	(295,300)
Subtotal - Natural Resources	48,993,373	-	(295,300)	(295,300)	48,698,073	(295,300)
Total	4,550,811,637	8,446,365	(86,533,781)	(78,087,416)	4,472,724,221	(86,533,781)

Table 3 - November 2021 Revenue Estimating Conference Results

	FY 2022 Enacted	FY 2022 November 2021 Consensus	FY 2022 Consensus vs. FY 2022 Enacted	Growth From FY 2022 Consensus vs. FY 2022 Enacted
Personal Income Tax	\$ 1,549,365,915	\$ 1,656,600,000	\$ 107,234,085	6.9%
General Business Taxes				
Business Corporations	179,009,821	209,900,000	30,890,179	17.3%
Public Utilities Gross	101,000,000	94,300,000	(6,700,000)	-6.6%
Financial Institutions	26,900,000	35,700,000	8,800,000	32.7%
Insurance Companies	138,063,909	137,500,000	(563,909)	-0.4%
Bank Deposits	3,500,000	3,800,000	300,000	8.6%
Health Care Provider	38,776,018	37,200,000	(1,576,018)	-4.1%
Sales and Use Taxes				
Sales and Use	1,305,200,000	1,432,000,000	126,800,000	9.7%
Motor Vehicle	1,000,000	1,000,000	-	0.0%
Cigarettes	156,000,000	153,800,000	(2,200,000)	-1.4%
Alcohol	22,400,000	23,200,000	800,000	3.6%
Other Taxes				
Estate and Transfer	45,000,000	39,800,000	(5,200,000)	-11.6%
Racing and Athletics	1,000,000	500,000	(500,000)	-50.0%
Realty Transfer	18,769,806	20,500,000	1,730,194	9.2%
Total Taxes	3,585,985,469	3,845,800,000	259,814,531	7.2%
Departmental Receipts	422,313,579	419,200,000	(3,113,579)	-0.7%
Other Miscellaneous	12,377,299	11,300,000	(1,077,299)	-8.7%
Lottery	375,860,000	393,300,000	17,440,000	4.6%
Unclaimed Property	14,200,000	14,700,000	500,000	3.5%
Total General Revenues	4,410,736,347	4,684,300,000	273,563,653	6.2%