



# OFFICE OF MANAGEMENT & BUDGET

**Jonathan Womer, Director**

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## MEMORANDUM

To: The Honorable Gina M. Raimondo, Governor  
Brett Smiley, Director, Department of Administration

From: Jonathan Womer  
Director, Office of Management & Budget

Date: November 16, 2020

Subject: FY 2021 First Quarter Report

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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.

### **Discussion of Exceptional Circumstances Impacting the FY 2021 First Quarter Report**

As the COVID-19 pandemic emergency continues, the following circumstances have impacted the state’s fiscal outlook as well as the presentation of this report:

- ***Implications of Operating without an Enacted Budget:*** As of the release of this report, the General Assembly has not enacted an FY 2021 appropriations act.
- ***Pandemic Relief and Federal Assistance:*** The federal government has distributed significant one-time aid to the state which has impacted fund balance projections included in this report.

### ***Implications of Operating without an Enacted Budget***

The Governor first declared a state of emergency in response to the COVID-19 pandemic on March 9, 2020, which has remained in place ever since. Meanwhile the state has incurred significant emergency expenses related to the direct and indirect effects of the pandemic while undergoing a period of unprecedented economic contraction and volatility. Federal assistance, provided through the Coronavirus Assistance, Relief, and Economic Security (CARES) Act as well as other measures, has provided critical support to Rhode Island’s relief efforts, but it remains uncertain as to whether this funding will be sufficient to support the state through the duration of this crisis. The CARES Act provided its largest cash infusion to the state through a \$1.25 billion Rhode Island allocation of the Coronavirus Relief Fund (CRF); however, the use of CRF funds to backfill revenues losses is prohibited. Furthermore, under current policy CRF funding is set to expire on December 30, 2020, while current trends suggest that the pandemic may extend well beyond this date.

As of the publication of this report, the General Assembly has not passed an FY 2021 appropriations bill. Without additional federal assistance, augmentation to state revenues, and/or reductions in state expenditures, there is significant risk that available resources will be insufficient to fund both the normal operations of state government as well as necessary emergency response costs through the end of the fiscal year. For these reasons, and consistent with statutes including RIGL §§ 35-3-19 and 35-3-20.1, and Article IX of the Rhode Island Constitution, the state has taken steps to ensure that expenditures remain within available resources, including operating under an allotment system. Under this arrangement, the Budget Officer authorizes agencies to expend a 1/12th allotment of their total available funding each month until such time as a budget is enacted.

This allotment system, the annualization of which is herein referred to as the “statutory budget,” takes the place of an enacted budget typically referenced in this document. The statutory budget allotments are calculated on the line item level as the lesser of the FY 2020 final enacted level and the Governor’s recommended FY 2021 level. An exception to this *lesser of* rule is an accommodation to fully fund debt service obligations, which impacts the allotments for both the Department of Administration (DOA) and the University of Rhode Island. In addition to operating under an allotment system, the Office of Management and Budget (OMB) has already implemented cost savings measures including statewide hiring and spending controls. The goal of the allotment system and other budgetary constraints is to preserve state resources to fund critical emergency response needs and provide maximum flexibility to the General Assembly when such a time comes to enact an FY 2021 Appropriations Act.

### ***Pandemic Relief Federal Assistance***

To address the exceptional, one-time costs associated with response to the pandemic, the federal government has granted significant additional resources to the state. As mentioned above, the CRF is the largest single source of federal assistance, but the state also projects to receive approximately \$212.1 million in reimbursement from the Federal Emergency Management Agency for expenses eligible under the Stafford Disaster Relief and Emergency Assistance Act (“Stafford Act”), and an additional \$195.2 million in various smaller federal grants delivered through the CARES Act and other sources. This brings total federal revenue dedicated to pandemic relief to approximately \$1,657.2 million.

In general, these federal awards are dedicated to emergency response costs which would not have been incurred but for the pandemic. However, in certain cases federal guidance allows for existing personnel costs to be shifted to CRF, resulting in reductions to projected general revenue expenditures. Both federal law and accompanying guidance and FAQ documents issued by the U.S. Department of the Treasury state that “revenue replacement is not a permissible use of funds.”<sup>1</sup> Among other requirements, federal guidance demands that eligible expenses generally be unbudgeted, necessary in response to the direct and/or indirect impacts of the pandemic, and incurred during the eligible period of March 1, 2020 through December 30, 2020. However, provisions of federal guidance allow CRF recipients to charge certain personnel to the Fund. On October 29, 2020, the DOA Pandemic Recovery Office, in conjunction with OMB, issued policy guidance to state Chief Financial Officers regarding the eligible uses of CRF monies for payroll expenses.<sup>2</sup> Table 2 of this report itemizes the amount of state-financed personnel projected to be charged to CRF in each department and statewide in FY 2021 (through December 30, 2020), in accordance with this policy.

Under current federal policy, CRF eligibility is set to expire on December 30, 2020. However, OMB anticipates that essential direct pandemic response activities will continue through the remainder of FY 2021 in areas of testing, contact tracing and case investigation and related activities, quarantine and

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<sup>1</sup> Page 1, U.S. Department of the Treasury, “Coronavirus Relief Fund: Guidance for State, Territorial, and Tribal Governments,” updated September 2, 2020. Available: <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Guidance-for-State-Territorial-Local-and-Tribal-Governments.pdf>

<sup>2</sup> “Pandemic Recovery Office – CRF Payroll Policy,” last updated November 16, 2020. Available: <http://omb.ri.gov/documents/pandemic/2020-11-16%20CRF%20Payroll%20Policy%20PUBLISHED.pdf>

isolation, alternative hospital site (AHS) maintenance/operating/deconstruction, supplies warehousing and distribution, ongoing communications, a vaccine campaign, COVID-related inspections, and critical cleaning and personnel necessary to support the pandemic response and ongoing government operations. A comprehensive projection of how the Administration intends to utilize available federal funds, if given the flexibility to spend beyond December 30, 2020 is included in the memo issued to the Chairs of the House and Senate Finance Committees by the Director of the Office of Management and Budget on November 12, 2020, but OMB projects that continuing to fund essential direct response activities, strictly limited to those categories mentioned above, would require an additional \$171.3 million in general revenue in the second half of FY 2021 if both Stafford Act and CRF funding were allowed to expire on December 30, 2020.

It should be noted that the estimate of post-12/30/2020 pandemic response costs remains subject to modification as the intensity of the “second wave” of the pandemic intensifies and the possibility remains open that the federal government will enact additional relief or flexibility.

### **FY 2020 Closing**

The State Controller issued the preliminary unaudited FY 2020 closing report on September 8, 2020. General revenue receipts were higher than final enacted estimates by \$141.8 million. General revenue expenditures were lower than final enacted appropriations by \$46.1 million. This report reflects a \$180.4 million general fund surplus, which was \$174.7 million more than assumed in the final FY 2020 enacted budget and includes a transfer pursuant to law from the budget reserve and cash stabilization account of \$120.0 million<sup>3</sup>.

### **FY 2021 First Quarter**

The first quarter report for FY 2021 contains estimates of annual expenditures based upon analysis of expenditures through the first quarter of FY 2021 (July 1, 2020 through September 30, 2020), as well as cash assistance and medical assistance expenditure estimates and revenue estimates adopted at the November Caseload and Revenue Estimating Conferences. The projected FY 2021 year-end balance, based upon these assumptions, is estimated to show a \$114.4 million deficit.

As displayed in Table 1, the projected deficit of \$114.4 million for FY 2021 is the result of an opening surplus of \$180.4 million; reappropriations of \$5.3 million; a current year general revenue increase of \$330.6 million as determined by the November Revenue Estimating Conference; a \$15.3 million increase in reserve fund contributions; a \$120.0 million transfer to the Rhode Island Capital Plan fund pursuant to RIGL § 35-3-20 requiring such transfer in the year following a withdrawal from the budget reserve and cash stabilization account; \$171.3 million in additional emergency spending which will be necessary if the federal government does not extend the expiration date for CRF funding beyond December 30, 2020; increased caseload expenditures totaling \$14.7 million; and net additional agency spending of \$28.0 million.

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<sup>3</sup> OMB currently projects a significant favorable adjustment to the closing surplus reported in the State Controller’s preliminary unaudited FY 2020 closing report. Following the close of the FY 2020, the U.S. Department of Treasury updated guidance resulting in a material expansion of personnel costs which recipients may presume eligible for CRF reimbursement. Because the period of eligibility for CRF-eligible expenditures began on March 1, 2020, the federal eligibility rules announced during the current fiscal year are expected to result in adjustments to the prior fiscal year. For this reason, OMB anticipates that there will be additional CRF-eligible personnel charged to federal sources in FY 2020. Agency financial staff in coordination with OMB and the DOA Office of Accounts and Control are in the process of recording appropriate accounting journal entries to properly recognize eligible FY 2020 personnel expenses. Please note, as these adjustments are presently ongoing and in-process, OMB has excluded their impact on the FY 2021 opening surplus from this report.

General revenue receipts are expected to be \$330.6 million more than the May 2020 adopted levels as determined by the November Revenue Estimating Conference. Taxes are expected to be above May 2020 estimates by \$336.7 million, while departmental revenues and other sources are expected to be below May 2020 adopted estimates by \$6.1 million, including an increase in Lottery transfers of \$7.3 million. The November Revenue Estimating Conference projected that revenues will be \$4,056.4 million, which is \$330.6 million more than the May 2020 adopted estimate of \$3,725.9 million for FY 2020.

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

### **Revenue Projections**

Table 3 displays the revenue estimates adopted at the November 6, 2020 Revenue Estimating Conference, as compared to those contained in the enacted budget.

### **Projected Expenditures**

Overall, net projected general revenue spending for FY 2021, as compared to the statutory budget, is approximately \$339.3 million higher. Major expenditure changes include:

<b>Agency/Major Item</b>	<b>(Surplus)/Deficit</b>
Reappropriations	\$5,336,652
November Caseload Estimating Conference – Medical Assistance	\$15,513,003
November Caseload Estimating Conference – Cash Assistance	(\$823,231)
Department Behavioral Healthcare, Developmental Disabilities and Hospitals	\$52,748,909
Department of Human Services	\$25,654,745
Elementary and Secondary Education	\$9,234,655
Department of Corrections	(\$73,013,258)
Department of Public Safety	(\$15,323,552)
Appropriation to RICAP (RIGL 35-3-20)	\$120,000,000
Post-12/30/2020 COVID Expenditures	\$171,300,000
All Other Changes	\$28,652,629
<b>Total All Changes</b>	<b>\$339,280,552</b>
<b>Total All Changes (net of Reappropriations)</b>	<b>\$333,943,900</b>

### **Reappropriations**

As required under RIGL § 35-3-15 (a), the Governor recommended the reappropriation of unexpended and unencumbered balances in the general revenue appropriations for the General Assembly totaling \$2.3 million, for the Judiciary totaling \$2.1 million and for all other agencies totaling \$956,501, as shown in the following table.

<b>Agency/Major Item</b>	<b>Reappropriation</b>
General Assembly (per RIGL 35-3-15 (a))	\$2,328,059
Judicial (per RIGL 35-3-15 (a))	\$2,052,092
Department of Administration	\$190,606
Governor's Commission on Disabilities	\$28,293
Department of Public Safety	\$418,836
Attorney General	\$50,360
Executive Office of Health and Human Services	\$268,406
<b>Total Reappropriations</b>	<b>\$5,336,652</b>

### **November Caseload Estimating Conference**

The November Caseload Estimating Conference convened on November 2, 2020 and adopted revised cash assistance caseloads and medical assistance expenditures for FY 2021. In comparison to the statutory budget, the adopted estimates increased general revenue expenditures by a net of \$14.7 million.

The General Public Assistance (GPA) program is estimated to require \$39,240 less than statutorily budgeted, or \$140,040 below the May 2020 estimate. This decrease is due to a decline in the number of persons from 105 to 88 and an increase in the monthly cost per person from \$150.00 to \$160.00.

The Supplemental Security Income (SSI) program is estimated to require \$331,840 less than statutorily budgeted, or \$721,600 below the May 2020 estimate, based on a decrease in SSI caseload of 1,000 persons and a decrease in the cost per person from \$46.40 to \$46.00.

The Child Care program is estimated to require \$4,535,900 less in all funds (\$344,938 general revenue) as compared to the May 2020 estimate. This represent a decrease of \$452,151 from the general revenue statutory budget. This is due to a projected decrease in the number of subsidies from 9,232 to 6,900, coupled with an increase in the projected cost per subsidy from \$7,700 to \$9,645.

Within the Medical Assistance (Medicaid) program, an all funds surplus of \$80.3 million is forecast compared to the May 2020 estimate, which includes \$129.8 million in general revenue. Relative to the FY 2021 statutory budget, general revenue expenditures increase by \$15.5 million, yielding \$938.0 million in general revenue caseload expenses. This projection incorporates changes in various components of the Medicaid program, including all-funds decreases in Managed Care (\$42.8 million), Rhody Health Partners (\$23.9 million), Rhody Health Options (\$8.2 million), Long-Term Care (\$7.3 million), Fee-for-Service Pharmacy (\$9.9 million), and Other Medical Services (\$6.9 million); offset by all-funds increases in Hospitals (\$1.7 million), and Medicaid Expansion (\$17.0 million). The general revenue component of

FY 2021 Medical Assistance expenditures incorporates three quarters of the 6.2 percentage point enhancement to the Federal Medical Assistance Percentage (FMAP) provided under the Families First Coronavirus Response Act (P.L. 116-127).

**Major FY 2021 Expenditure Proposal Items Excluded**

It must be noted that RIGL § 35-1-5 requires the State Budget Officer to predicate quarterly expenditure estimates “assuming current trends continue and that typical cyclical expenditure patterns prevail over the course of the year.” Within the context of this directive and the limitations on agency spending imposed by the *lesser of* formula for the FY 2021 statutory budget, this report necessarily omits various expansionary items and key investments that are otherwise supported and recommended by the Governor in her FY 2021 Budget Proposal. Salient among these are increased appropriations to support full funding of the Education Aid Funding Formula for the state’s Local Education Agencies (LEAs), including the state-financed Central Falls School District, increases to state aid to municipalities, augmented operational support to the State’s institutions of public higher education, increases to various economic development initiatives underway at the Executive Office of Commerce, and a key infusion of general revenue to support the continuation of the Real Jobs Rhode Island program at the Department of Labor and Training. The following table illustrates these variances:

<b><u>RIDE</u></b>	<b>FY 2021 First Quarter Report</b>	<b>FY 2021 Governor's Recommend</b>	<b>Variance</b>
Education Aid/Met School	\$922,738,207	\$999,440,896	\$76,702,689
Central Falls School District	\$40,400,856	\$43,058,012	\$2,657,156
<b><u>Higher Education (non-GO)</u></b>			
University of Rhode Island	\$77,842,556	\$83,843,790	\$6,001,234
Rhode Island College	\$47,805,887	\$52,172,385	\$4,366,498
Community College of Rhode Island	\$46,580,079	\$52,527,861	\$5,947,782
<b><u>Executive Office of Commerce</u></b>			
Rebuild RI	\$0	\$22,500,000	\$22,500,000
I-195 Redevelopment Fund	\$0	\$1,000,000	\$1,000,000
Competitive Cluster Grants	\$0	\$350,000	\$350,000
Small Business Assistance	\$500,000	\$750,000	\$250,000
P-Tech	\$41,217	\$200,000	\$158,783
Wavemaker Fellowship	\$1,200,000	\$2,072,000	\$872,000
<b><u>Department of Revenue</u></b>			
State Aid	\$143,187,203	\$154,146,280	\$10,959,077
<b><u>Department of Labor and Training</u></b>			
Real Jobs Rhode Island	\$5,450,000	\$12,700,000	\$7,250,000
<b>Total</b>	<b>1,285,746,005</b>	<b>1,424,761,224</b>	<b>139,015,219</b>

**Agency Fiscal Oversight**

In view of the current budgetary climate, the fiscal uncertainty surrounding the COVID-19 pandemic, and the projected unfavorable variances to statutory budget levels as shown in this report, the Office of Management and Budget will continue to enforce enhanced controls on hiring and discretionary spending

on a statewide basis. Positions that are not for immediate health and safety purposes and/or directly related to addressing the pandemic must be approved by the Director of Administration. Secondly, agency spending that is not directly tied to the COVID-19 emergency or to meeting the critical needs for the continued operation of state programs, with a focus on immediate health and safety, will not be considered for OMB approval.

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 William J. Conley, Jr., Chairman, Senate Finance Committee  
Sharon Reynolds Ferland, House Fiscal Advisor  
Stephen Whitney, Senate Fiscal Advisor

## Table 1 - FY 2021 General Revenue Budget Surplus

	FY 2019 Audited	FY 2020 Final Enacted	FY 2020 Preliminary Unaudited	FY 2021 Statutory Budget	FY 2021 First Quarter
<b>Surplus</b>					
Opening Surplus	\$52,525,379	\$30,502,912	\$30,502,912	\$5,663,680	\$180,395,600
Adjustment to Opening Surplus	-				
Reappropriated Surplus	10,057,409	10,296,451	10,296,451	-	5,336,652
Subtotal	<b>\$62,582,788</b>	<b>\$40,799,363</b>	<b>\$40,799,363</b>	<b>\$5,663,680</b>	<b>\$185,732,252</b>
<b>General Taxes</b>	3,186,592,310	3,147,500,000	3,279,993,849	3,036,600,000	3,036,600,000
Revenue Est. Conference Changes					336,700,000
Changes to the Adopted Estimates					
Subtotal	<b>3,186,592,310</b>	<b>3,147,500,000</b>	<b>3,279,993,849</b>	<b>3,036,600,000</b>	<b>3,373,300,000</b>
<b>Departmental Revenues</b>	416,720,527	440,724,830	\$435,208,268	\$403,000,000	\$403,000,000
Revenue Est. Conference Changes					(13,000,000)
Changes to the Adopted Estimates					
Subtotal	<b>\$416,720,527</b>	<b>\$440,724,830</b>	<b>\$435,208,268</b>	<b>\$403,000,000</b>	<b>\$390,000,000</b>
<b>Other Sources</b>					
Other Miscellaneous	12,367,090	53,133,668	52,794,681	12,050,000	12,050,000
Revenue Est. Conference Changes					(1,725,000)
Changes to the Adopted Estimates					
Lottery	397,321,087	268,600,000	283,870,548	265,200,000	265,200,000
Revenue Est. Conference Changes					7,300,000
Transfer from Budget Reserve		120,000,000	120,000,000		
Unclaimed Property	11,578,604	12,200,000	12,080,719	9,000,000	9,000,000
Revenue Est. Conference Changes					1,300,000
Subtotal	<b>421,266,781</b>	<b>453,933,668</b>	<b>468,745,948</b>	<b>286,250,000</b>	<b>293,125,000</b>
<b>Total Revenues</b>	<b>\$4,024,579,618</b>	<b>\$4,042,158,498</b>	<b>\$4,183,948,065</b>	<b>\$3,725,850,000</b>	<b>\$4,056,425,000</b>
<b>Transfer to Budget Reserve and Cash</b>					
<b>Stabilization Account</b>	<b>(122,313,150)</b>	<b>(118,579,842)</b>	<b>(126,433,529)</b>	<b>(111,945,410)</b>	<b>(127,104,618)</b>
<b>Total Available</b>	<b>3,964,849,256</b>	<b>3,964,378,019</b>	<b>4,098,313,899</b>	<b>3,619,568,269</b>	<b>4,115,052,634</b>
Actual/Enacted Expenditures	\$3,924,049,893	\$3,958,714,339	\$3,912,581,647	\$3,890,207,000	\$3,890,207,000
Reappropriations (from prior year)					5,336,652
Caseload Conference Changes					14,689,772
Appropriation to RICAP (35-3-20)					120,000,000
Post-12/30/2020 COVID Expenditures					171,300,000
Other Changes in Expenditures					\$27,954,128
<b>Total Expenditures</b>	<b>\$3,924,049,893</b>	<b>\$3,958,714,339</b>	<b>\$3,912,581,647</b>	<b>\$3,890,207,000</b>	<b>\$4,229,487,552</b>
<b>Total Ending Balances</b>	<b>\$40,799,363</b>	<b>\$5,663,680</b>	<b>\$185,732,252</b>	<b>(\$270,638,731)</b>	<b>(\$114,434,918)</b>
Reappropriations (to following year)	(10,296,451)		(5,336,652)		
<b>Free Surplus</b>	<b>\$30,502,912</b>	<b>\$5,663,680</b>	<b>\$180,395,600</b>	<b>(\$270,638,731)</b>	<b>(\$114,434,918)</b>



**Table 2 - Summary of Changes to FY 2021 Statutory General Revenue Expenditure Budget**

	FY 2021 Statutory Budget	Reappropriation	Estimated Payroll Allocations To CRF	Other Projected Changes	Total Projected Changes	FY 2021 Projected Expenditures	Change From Statutory (Surplus)/Deficit
<b>General Government</b>							
Administration	203,319,877	190,606	(1,074,377)	6,318,655	5,434,884	208,754,761	5,434,884
Business Regulation	16,951,991	-	(1,409,809)	1,019,194	(390,615)	16,561,376	(390,615)
Labor and Training	13,985,365	-	-	783,600	783,600	14,768,965	783,600
Department of Revenue	205,334,458	-	-	4,656,088	4,656,088	209,990,546	4,656,088
Legislature	43,804,101	2,328,059	-	-	2,328,059	46,132,160	2,328,059
Lieutenant Governor	1,150,903	-	-	25,189	25,189	1,176,092	25,189
Secretary of State	9,100,617	-	-	1,727,432	1,727,432	10,828,049	1,727,432
General Treasurer	2,965,993	-	-	138,493	138,493	3,104,486	138,493
Board of Elections	2,802,636	-	-	670,285	670,285	3,472,921	670,285
Rhode Island Ethics Commission	1,848,405	-	-	45,232	45,232	1,893,637	45,232
Governor's Office	5,507,308	-	-	1,061,989	1,061,989	6,569,297	1,061,989
Commission for Human Rights	1,297,046	-	-	49,263	49,263	1,346,309	49,263
Executive Office of Commerce	17,059,627	-	(362,290)	956,150	593,860	17,653,487	593,860
Public Utilities Commission	-	-	-	-	-	-	-
<b>Subtotal - General Government</b>	<b>525,128,327</b>	<b>2,518,665</b>	<b>(2,846,476)</b>	<b>17,451,570</b>	<b>17,123,759</b>	<b>542,252,086</b>	<b>17,123,759</b>
<b>Human Services</b>							
Office of Health & Human Services	947,579,577	268,406	(111,743)	27,819,383	27,976,046	975,555,623	27,976,046
Children, Youth, and Families	176,022,420	-	(2,448,016)	(224,101)	(2,672,117)	173,350,303	(2,672,117)
Health	22,869,339	-	(7,862,105)	8,844,898	982,793	23,852,132	982,793
Human Services	85,613,173	-	(8,399,797)	33,231,311	24,831,514	110,444,687	24,831,514
Behavioral Healthcare, Developmental Disabilities & Hosp	191,357,825	-	(4,900,823)	57,649,732	52,748,909	244,106,734	52,748,909
Office of the Child Advocate	870,221	-	-	105,491	105,491	975,712	105,491
Comm. on Deaf & Hard of Hearing	494,519	-	-	62,528	62,528	557,047	62,528
Governor's Commission on Disabilities	1,075,665	28,293	-	(26,477)	1,816	1,077,481	1,816
Office of the Mental Health Advocate	627,051	-	-	5,420	5,420	632,471	5,420
<b>Subtotal - Human Services</b>	<b>1,426,509,790</b>	<b>296,699</b>	<b>(23,722,484)</b>	<b>127,468,185</b>	<b>104,042,400</b>	<b>1,530,552,190</b>	<b>104,042,400</b>
<b>Education</b>							
Elementary and Secondary	1,195,328,327	-	-	9,234,655	9,234,655	1,204,562,982	9,234,655
Office of Postsecondary the Commissioner	16,415,523	-	(97,651)	636,914	539,263	16,954,786	539,263
University of Rhode Island	110,522,020	-	-	-	-	110,522,020	-
Rhode Island College	53,512,058	-	-	-	-	53,512,058	-

**Table 2 - Summary of Changes to FY 2021 Statutory General Revenue Expenditure Budget**

	FY 2021 Statutory Budget	Reappropriation	Estimated Payroll Allocations To CRF	Other Projected Changes	Total Projected Changes	FY 2021 Projected Expenditures	Change From Statutory (Surplus)/Deficit
Community College of Rhode Island	48,067,024	-	-	-	-	48,067,024	-
RI Council on the Arts	2,002,857	-	-	-	-	2,002,857	-
RI Atomic Energy Commission	1,055,815	-	-	5,015	5,015	1,060,830	5,015
Historical Preservation & Heritage Comm	1,598,029	-	-	(97,342)	(97,342)	1,500,687	(97,342)
<b>Subtotal - Education</b>	<b>1,428,501,653</b>	<b>-</b>	<b>(97,651)</b>	<b>9,779,242</b>	<b>9,681,591</b>	<b>1,438,183,244</b>	<b>9,681,591</b>
<b>Public Safety</b>							
Attorney General	28,250,728	50,360	-	1,390,354	1,440,714	29,691,442	1,440,714
Corrections	234,497,531	-	(78,581,441)	5,568,183	(73,013,258)	161,484,273	(73,013,258)
Judicial	103,397,627	2,052,092	-	(1,985,178)	66,914	103,464,541	66,914
Military Staff	2,267,625	-	-	942,664	942,664	3,210,289	942,664
Emergency Management	2,307,118	-	(1,275,186)	3,389,411	2,114,225	4,421,343	2,114,225
Public Safety	81,034,259	418,836	(37,230,247)	21,487,859	(15,323,552)	65,710,707	(15,323,552)
Office Of Public Defender	12,649,755	-	-	331,686	331,686	12,981,441	331,686
<b>Subtotal - Public Safety</b>	<b>464,404,643</b>	<b>2,521,288</b>	<b>(117,086,874)</b>	<b>31,124,979</b>	<b>(83,440,607)</b>	<b>380,964,036</b>	<b>(83,440,607)</b>
<b>Natural Resources</b>							
Environmental Management	42,922,048	-	(1,600,000)	2,309,315	709,315	43,631,363	709,315
Coastal Resources Management Council	2,740,539	-	-	(135,906)	(135,906)	2,604,633	(135,906)
<b>Subtotal - Natural Resources</b>	<b>45,662,587</b>	<b>-</b>	<b>(1,600,000)</b>	<b>2,173,409</b>	<b>573,409</b>	<b>46,235,996</b>	<b>573,409</b>
Appropriation to RICAP (RIGL 35-3-20)	-	-	-	120,000,000	120,000,000	120,000,000	120,000,000
Post-12/30/2020 COVID Expenditures	-	-	-	171,300,000	171,300,000	171,300,000	171,300,000
<b>Total</b>	<b>3,890,207,000</b>	<b>5,336,652</b>	<b>(145,353,485)</b>	<b>479,297,385</b>	<b>339,280,552</b>	<b>4,229,487,552</b>	<b>339,280,552</b>

**Table 3 - November 2020 Revenue Estimating Conference Results**

	<b>FY 2021 May 2020 Consensus</b>	<b>FY 2021 November 2020 Consensus</b>	<b>FY 2021 Consensus vs. FY 2021 Enacted</b>	<b>Growth From FY 2021 Consensus vs. FY 2021 Enacted</b>
<b>Personal Income Tax</b>	\$ 1,295,800,000	\$ 1,450,400,000	\$ 154,600,000	11.9%
<b>General Business Taxes</b>				
Business Corporations	132,300,000	151,300,000	19,000,000	14.4%
Public Utilities Gross	98,900,000	109,600,000	10,700,000	10.8%
Financial Institutions	21,200,000	18,500,000	(2,700,000)	-12.7%
Insurance Companies	120,700,000	133,700,000	13,000,000	10.8%
Bank Deposits	3,100,000	3,100,000	-	0.0%
Health Care Provider	42,000,000	42,000,000	-	0.0%
<b>Sales and Use Taxes</b>				
Sales and Use	1,109,100,000	1,212,800,000	103,700,000	9.3%
Motor Vehicle	2,000,000	1,000,000	(1,000,000)	-50.0%
Motor Fuel	-	-	-	0.0%
Cigarettes	130,600,000	155,000,000	24,400,000	18.7%
Alcohol	20,500,000	22,000,000	1,500,000	7.3%
<b>Other Taxes</b>				
Inheritance and Gift	44,900,000	58,100,000	13,200,000	29.4%
Racing and Athletics	1,000,000	400,000	(600,000)	-60.0%
Realty Transfer	14,500,000	15,400,000	900,000	6.2%
<b>Total Taxes</b>	<b>3,036,600,000</b>	<b>3,373,300,000</b>	<b>336,700,000</b>	<b>11.1%</b>
Departmental Receipts	403,000,000	390,000,000	(13,000,000)	-3.2%
Other Miscellaneous	12,050,000	10,325,000	(1,725,000)	-14.3%
Lottery	265,200,000	272,500,000	7,300,000	2.8%
Unclaimed Property	9,000,000	10,300,000	1,300,000	14.4%
<b>Total General Revenues</b>	<b>3,725,850,000</b>	<b>4,056,425,000</b>	<b>330,575,000</b>	<b>8.9%</b>