

House Appropriations Committee
Report on
Senate Bill 290 – the Budget Bill

Maryland General Assembly
Annapolis, Maryland

March 21, 2022

Contents

	<u>Page</u>
Fiscal 2023 Budget – Budget Bill (SB 290) as Amended by the House Appropriations Committee	1
General Fund: End-of-year Balances – Actions of the House Appropriations Committee	3
Legislative Actions on Spending.....	4
State Expenditures – General Funds.....	7
State Expenditures – All Funds	8
Fiscal Note – Summary of the Fiscal 2023 Budget Bill – Senate Bill 290....	9

Fiscal 2023 Budget (SB 290) As Amended by the House Appropriations Committee

Achieves Structural Balance: Ongoing general fund revenues exceed ongoing expenditures by more than \$537 million in fiscal 2023 and by larger amounts through fiscal 2027.

Preserves Reserves: More than \$3.3 billion in cash resources are preserved including \$2.1 billion in the Rainy Day Fund (9.3% of general fund revenues) and \$1.2 billion in the General Fund. The level of reserves retained for the future exceeds the goals of the Spending Affordability Committee for a \$200 million general fund balance and a Rainy Day Fund balance equal to 9.0% of general fund revenues.

Reserves Funds for Tax Relief: The budget plan allocates \$350 million of general funds to provide tax relief. The specific tax actions are still under discussion.

Saves Funds for Future Blueprint Costs: The budget plan allocates \$800 million of fiscal 2023 revenues to the Blueprint for Maryland's Future Fund to cover the out-year costs of Blueprint implementation.

Creates Capacity for Legislative Capital Priorities: The budget plan shifts \$700 million of capital projects from general obligation (GO) bonds to cash, bringing general fund spending on pay-as-you-go capital projects to more than \$1.6 billion and freeing up \$700 million of GO bond capacity for legislative priorities in the capital budget.

Increases Funding for Public Schools: Under the committee's budget proposal, State support for public schools will exceed \$7.9 billion. Direct aid to local school systems will increase an estimated \$448.5 million, or 6.6%, including full funding of all fiscal 2023 Blueprint mandates.

Funds Legislative Priorities: The budget earmarks \$673 million for legislative priorities, including temporary and ongoing funding enhancements for providers serving vulnerable populations (\$230 million), increased benefits for cash assistance recipients (\$50 million), expanded Medicaid dental benefits for adults (\$33 million), grants to arts/tourism organizations (\$50 million), implementation of cannabis reform (\$47 million), and crime reduction (\$22 million). Funds are also provided to serve 1,800 youth on the Autism Waiver waiting list (\$40 million), address climate change (\$18 million), launch paid family leave (\$21 million), support economic development/revitalization efforts (\$23 million), and restore funding for providers serving victims of crime (\$20 million).

Boosts Employee Salaries to Facilitate Recruitment and Retention in a Highly Competitive Labor Market: Cost-of-living adjustments (COLA), employee salary increments, and bonuses are funded for most employees in both fiscal 2022 and 2023 at a cost of \$832 million. Precise salary adjustments vary by bargaining unit, but most State

employees will receive a \$1,500 bonus, a 1% COLA, and a salary increment (valued at about 2% of salary) in fiscal 2022 and a 3% COLA and an increment (valued at about 2% of salary) in fiscal 2023.

Invests in Higher Education: The budget plan provides a \$345.3 million (20.1%) increase in State support to Maryland's four-year public colleges and universities while limiting tuition increases for in-state students at the University System of Maryland institutions and St. Mary's College of Maryland to 2.0%. Community college formula aid increases by \$59.4 million (19%), and aid to nonpublic higher education institutions rises by \$29.8 million (34%). Funding for Educational Excellence scholarships increases by \$14.9 million (17%).

Continues to Provide Vital Health Care Services: Medicaid funding totals \$13.9 billion, allowing the State to provide coverage to over 1.5 million of our residents. The amount includes \$33 million earmarked by the committee to expand dental coverage to adults.

Maintaining Quality Child Care Options for Families: \$53 million of stabilization grants to child care providers are funded along with enhanced payment rates for therapeutic child care (\$4 million) and additional/affordable child care scholarships for families of limited means (\$12 million).

Funds Rate Increases for Providers Serving Vulnerable Populations: An 8.0% rate increase is funded for most health care providers including those serving the developmentally disabled and people with behavioral health needs. Rate increases of roughly 10.3% are authorized for group homes serving youth in foster care and the juvenile justice system.

Assists the Economically Vulnerable: Recipients of Temporary Cash Assistance and Temporary Disability Assistance Program (TDAP) benefits will receive an extra \$65 per month in benefits during fiscal 2023 to mitigate the impact of inflation. The budget also includes \$10 million for food banks, \$4.8 million to expand the Summer Supplemental Nutrition Assistance Program from about 4,000 children to more than 50,000, approximately \$2 million to support an increase in the benefit for the Senior Supplemental Nutrition Assistance Program, and \$6.5 million for an early phase-in of ongoing enhancements to the TDAP benefit.

Crime Prevention: Funding for crime prevention and victim services increases by about \$123 million, including \$22.2 million in earmarked funding to support gun tracing efforts, scholarships for previously incarcerated youth, acquisition of license plate readers, and grants to domestic violence centers, the Greater Baltimore Regional Integrated Crisis System, and other providers. Enhanced funding for police aid provides \$46 million in additional funds specifically distributed to target areas across the State experiencing the most violent crime. Victim service providers are also kept whole, despite federal funding shortfalls, with the use of \$20 million in legislatively earmarked funds.

Cybersecurity: The budget includes \$110 million to improve State government cybersecurity.

General Fund: End-of-year Balances
Actions of the House Appropriations Committee
Fiscal 2021-2023
(\$ in Millions)

	<u>2021</u> <u>Actual</u>	<u>2022</u> <u>Working</u>	<u>2023</u> <u>Allowance</u>
Funds Available			
Total Funds Available	\$21,904	\$25,817	\$27,121
Total Spending	18,665	21,082	25,959
Cash Balance/(Shortfall)	\$3,239	\$4,735	\$1,162.8
Structural Balance (Ongoing Revenues Less Ongoing Spending)	\$1,925	\$2,088	\$537
Ratio (Ongoing Revenues/Ongoing Operating Costs)	110.2%	110.2%	102.4%
Estimated Rainy Day Fund Balance – June 30	\$631	\$1,060	\$2,115
Available Cash Balance (General Funds + Rainy Day Fund Above 5%)	\$2,829	\$4,740	\$2,166

Legislative Actions on Spending
(\$ in Millions)

	<u>Senate</u>	<u>House</u>
Proposed Budget Reductions		
General Fund Reductions		
Judiciary: align funds for judicial compensation with recommendations of the Judicial Compensation Commission	\$12.5	\$12.5
No State funds for Nonpublic School Nurses Program as federal funds are available	2.5	
Judiciary: reduce overstated funds for salary increases for Circuit Court Clerks	0.6	0.6
Total	\$15.6	\$13.1
Proposed Budget Additions		
General Fund Additions		
Access to counsel in evictions	\$6.4	\$6.4
Cannabis expungements and education on legal changes and expungement (contingent upon enactment of HB 837)		5.5
Department of Legislative Services for disparity study on cannabis market (contingent upon enactment of HB 837) and family medical leave consultant (contingent upon enactment of HB 496)		1.0
Total	\$6.4	\$12.9
Funds Restricted for Legislative Priorities		
General Funds Restricted (“Fenced”) for Legislative Priorities from Rainy Day Fund		
Shift capital projects proposed by Administration from bonds to cash	\$700.0	\$700.0
4% provider rate increase for nursing homes, Medicaid home-and community-based service providers, developmental disabilities providers, behavioral health providers, and foster care providers	104.8	104.8
One-time assistance to hospitals for workforce support	75.0	75.0
Apprenticeships	50.0	0.0
Arts and tourism grants	50.0	50.0
Increase monthly temporary cash assistance and temporary disability assistance grants by \$65 per individual	50.0	50.0
Expand Autism Waiver to serve about 1,800 children on wait list	40.0	40.0
Expand Medicaid dental coverage to adults (contingent upon enactment of SB 150/HB 6)	32.9	32.9
COVID-19 relief for assisted living facilities	25.0	25.0
One-time assistance to nursing homes	25.0	25.0
Western Maryland Economic Future Investment Program (SB 474/HB 838)	20.0	10.0
Restore funds for Victim of Crime Assistance Program	20.0	20.0

	<u>Senate</u>	<u>House</u>
Climate solutions implementation funding (contingent upon enactment of SB 528)	18.0	18.0
Paid family leave (contingent upon enactment of SB 275/HB 496)	17.0	21.0
Historic Revitalization Tax Credit	10.0	10.0
Implement strategic plan for the Universities at Shady Grove	10.0	10.0
Child care funding including stabilization grants, increased rates for providers of therapeutic child care, and child care scholarship program enhancements	8.9	8.9
Provide \$500 bonus to each noncertified education support professional	7.2	8.0
Mental Health: 9-8-8 (contingent upon enactment of SB 241/HB 293)	5.0	5.0
Allocate funds to small, minority, women-owned business account for fund managers	5.0	5.0
Pediatric cancer research (contingent upon enactment of SB 51)	5.0	5.0
Expand Maryland Corps Program	5.0	5.0
Loan assistance repayment programs for physicians and nurses	4.0	4.0
Nonpublic school special education teacher salaries	4.0	4.0
Enhanced Alzheimer's services and research	3.5	3.5
Establish Maryland State Police gun center (contingent upon enactment of SB 861)	3.4	3.4
Grants to violence prevention and interruption organizations	2.5	2.5
Formerly Incarcerated Youth Grant Program (contingent upon enactment of SB 904)	1.2	1.2
Baltimore Regional Neighborhood Initiative with \$40k earmarked for Southeast CDC	1.0	1.04
National Capital Strategic Economic Development Fund	1.0	1.0
Treasurer's Office personnel and salary needs	1.0	1.0
State Board of Elections public communications for general election	1.0	1.0
Prosecutorial transparency reporting (contingent upon enactment of SB 763)	0.6	0.6
State center redevelopment plan	0.5	0.5
Parole and probation review murders of offenders under supervision (contingent upon enactment of SB 587)	0.3	0.3
Maryland New Start Act (contingent upon enactment of SB 554)	0.2	0.2
Cannabis reform implementation (contingent upon enactment of HB 837)		46.5
Disparity grant funding for jurisdictions that experienced a decline despite maintaining income tax rates		15.4
Street and sidewalk improvements in Baltimore City to comply with Americans with Disabilities Act		10.0
New unified financial aid system for higher education		10.0
Grants to police departments to acquire license plate readers		5.0
Homeowner Protection Fund		5.0
Learning in Extended Academic Programs		4.5

	<u>Senate</u>	<u>House</u>
Abortion Care Clinical Training Care Fund (contingent upon enactment of SB 890/HB 937)		3.5
Local management boards		3.0
Grants to domestic violence centers		3.0
Operating grant to Center for Neuroscience of Social Injustice at the Kennedy Kreiger Institute		2.3
Pilot project using novel police firearm data		2.0
Greater Baltimore Regional Integrated Crisis System		2.0
Grant to Children’s National Hospital		1.5
Funds to initiate Maryland School for the Blind pay plan		1.2
Grants to police departments to coordinate task forces that cross jurisdictional boundaries		1.0
Grant to Roca for operations outside Baltimore City		1.0
Grant for Vision for Baltimore		1.0
Operating grant to Thread		0.8
Additional grant to Schaefer Center for Public Policy		0.6
Pride of Baltimore		0.5
Bowie State University to hire a Project Specialist for the Maryland Truth and Reconciliation Commission		0.1

General Funds Restricted (“Fenced”) for Legislative Priorities from Agency Budgets

Forgiveness of overpayments to behavioral health providers	\$13.0	\$13.0
Grant to Downtown Partnership of Baltimore, Inc.	1.0	1.0
National Center for Victims of Crime		0.8
Management of facilities renewal projects by Department of General Services	0.5	0.5
Grant to Prince George’s County Financial Services Corporation		0.3
Grant to Employ Prince George’s, Inc.		0.3
Grant to Global Virus Network	0.2	
Grant to Visit Baltimore for wayfinding signs	0.1	0.1
Total	\$1,322.8	\$1,388.4

Special Funds Restricted for Legislative Priorities from Agency Budgets

Route 5 reconstruction project at Great Mills		\$10.0
Office of Home Energy Programs: assistance with bill payment assistance and arrearages		9.3

State Expenditures – General Funds

Fiscal 2022-2023

(\$ in Millions)

<u>Category</u>	<u>2022 Working Appropriation</u>	<u>2023 Allowance</u>	<u>APP 2023 Reductions</u>	<u>APP 2023 Priorities ⁽¹⁾</u>	<u>APP 2023 Appropriation</u>	<u>\$ Change 2022 to 2023</u>	<u>% Change</u>
Debt Service	\$260.0	\$430.0	\$0.0	\$0.0	\$430.0	\$170.0	65.4%
County/Municipal	\$311.5	\$363.4	\$0.0	\$15.9	\$379.3	\$67.8	21.8%
Community Colleges	371.5	429.7	0.0	0.0	429.7	58.2	15.7%
Education/Libraries	6,601.2	7,089.8	0.0	8.5	7,098.3	497.1	7.5%
Health	60.4	74.9	0.0	0.0	74.9	14.5	24.0%
Aid to Local Governments	\$7,344.6	\$7,957.9	\$0.0	\$24.4	\$7,982.2	\$637.6	8.7%
Foster Care Payments	\$215.2	\$233.4	\$0.0	\$6.0	\$239.4	\$24.2	11.3%
Assistance Payments	104.4	98.9	0.0	50.0	148.9	44.4	42.5%
Medical Assistance	3,978.7	4,574.7	0.0	89.3	4,664.0	685.3	17.2%
Property Tax Credits	102.9	96.1	0.0	0.0	96.1	-6.9	-6.7%
Entitlements	\$4,401.3	\$5,003.1	\$0.0	\$145.3	\$5,148.4	\$747.0	17.0%
Health	\$1,724.2	\$1,916.6	\$0.0	\$197.8	\$2,114.3	\$390.1	22.6%
Human Services	395.2	400.1	0.0	0.0	400.1	4.9	1.2%
Juvenile Services	254.9	279.4	0.0	2.4	281.8	26.9	10.6%
Public Safety/Police	1,243.3	1,678.6	0.0	10.2	1,688.8	445.5	35.8%
Higher Education	1,544.0	1,751.1	0.0	10.6	1,761.7	217.7	14.1%
Other Education ⁽²⁾	599.5	644.6	0.0	71.1	715.6	116.1	19.4%
Agriculture/Natural Res./Environment	172.2	169.9	0.0	2.0	171.9	-0.3	-0.2%
Other Executive Agencies ⁽²⁾	1,146.8	1,599.6	0.0	186.2	1,785.8	639.0	55.7%
Judiciary	586.5	624.7	-1.2	0.6	624.1	37.6	6.4%
Legislative	106.2	109.7	1.0	0.0	110.7	4.5	4.3%
State Agencies	\$7,772.8	\$9,174.4	-\$0.2	\$480.8	\$9,655.0	\$1,882.2	24.2%
Total Operating	\$19,778.8	\$22,565.3	-\$0.2	\$650.5	\$23,215.6	\$3,436.8	17.4%
Capital ⁽³⁾	\$458.7	\$922.1	\$0.0	\$722.0	\$1,644.1	\$1,185.4	258.4%
Subtotal	\$20,237.5	\$23,487.4	-\$0.2	\$1,372.5	\$24,859.8	\$4,622.3	22.8%
Reserve Funds ⁽²⁾	\$879.6	\$2,506.3	\$0.0	-\$1,372.5	\$1,133.8	\$254.1	28.9%
Appropriations	\$21,117.1	\$25,993.7	-\$0.2	\$0.0	\$25,993.5	\$4,876.4	23.1%
Reversions	-\$35.0	-\$35.0	\$0.0	\$0.0	-\$35.0	\$0.0	0.0%
Grand Total	\$21,082.1	\$25,958.7	-\$0.2	\$0.0	\$25,958.5	\$4,876.4	23.1%

APP: House Appropriations Committee

⁽¹⁾ APP reduced the allowance in the Rainy Day Fund by \$1.4 billion but provided authorization for those funds to be used for a variety of purposes. However, spending the \$1.4 billion is at the discretion of the Governor.

⁽²⁾ APP priorities budgeted in the Reserve Funds (Dedicated Purpose Account) are shown in Other Education: \$10 million for a financial award application system and \$30 million for the Autism Waiver program.

⁽³⁾ Includes the Historic Revitalization Tax Credit Reserve Fund. Fiscal 2023 includes \$430.3 million budgeted in the Dedicated Purpose Account.

Note: The fiscal 2022 working appropriation reflects \$262.7 million in deficiencies, -\$43.6 million in supplemental deficiencies, and \$33.6 million in targeted reversions. The fiscal 2023 allowance reflects \$212.9 million from Supplemental No. 1.

State Expenditures – All Funds
Fiscal 2022-2023
(\$ in Millions)

Category	2022 Working Appropriation	2023 Allowance	APP 2023 Reductions	APP 2023 Priorities ⁽¹⁾	APP 2023 Appropriation	\$ Change 2022 to 2023	% Change
Debt Service	\$1,845.3	\$1,919.5	\$0.0	\$0.0	\$1,919.5	\$74.1	4.0%
County/Municipal	\$846.4	\$915.7	\$0.0	\$15.9	\$931.5	\$85.1	10.1%
Community Colleges	371.5	429.7	0.0	0.0	429.7	58.2	15.7%
Education/Libraries	9,980.9	8,961.5	0.0	8.5	8,970.0	-1,010.9	-10.1%
Health	73.9	74.9	0.0	0.0	74.9	1.0	1.4%
Aid to Local Governments	\$11,272.8	\$10,381.8	\$0.0	\$24.4	\$10,406.2	-\$866.6	-7.7%
Foster Care Payments	\$308.8	\$326.9	\$0.0	\$6.0	\$332.9	\$24.0	7.8%
Assistance Payments	4,415.1	2,185.3	0.0	50.0	2,235.3	-2,179.8	-49.4%
Medical Assistance	13,891.3	13,746.1	0.0	89.3	13,835.4	-55.9	-0.4%
Property Tax Credits	112.8	96.1	0.0	0.0	96.1	-16.8	-14.9%
Entitlements	\$18,728.0	\$16,354.3	\$0.0	\$145.3	\$16,499.6	-\$2,228.4	-11.9%
Health	\$4,826.0	\$4,570.6	\$0.0	\$197.8	\$4,768.3	-\$57.6	-1.2%
Human Services	1,201.0	1,144.2	0.0	0.0	1,144.2	-56.7	-4.7%
Juvenile Services	263.8	288.6	0.0	2.4	291.0	27.2	10.3%
Public Safety/Police	1,772.1	1,856.5	0.0	10.2	1,866.7	94.6	5.3%
Higher Education	6,759.7	6,675.9	0.0	10.6	6,686.5	-73.2	-1.1%
Other Education ⁽²⁾	1,608.4	1,163.9	0.0	71.1	1,234.9	-373.5	-23.2%
Transportation	2,239.1	2,299.2	0.0	0.0	2,299.2	60.2	2.7%
Agriculture/Natural Res./Environment	535.5	585.3	0.0	2.0	587.3	51.8	9.7%
Other Executive Agencies ⁽²⁾	4,790.9	3,761.8	0.0	186.2	3,947.9	-842.9	-17.6%
Judiciary	660.7	690.0	-1.2	0.6	689.4	28.7	4.3%
Legislative	106.2	109.7	1.0	0.0	110.7	4.5	4.3%
State Agencies	\$24,763.3	\$23,145.7	-\$0.2	\$480.8	\$23,626.3	-\$1,137.1	-4.6%
Total Operating	\$56,609.4	\$51,801.2	-\$0.2	\$650.5	\$52,451.5	-\$4,157.9	-7.3%
Capital ⁽³⁾	\$4,069.1	\$4,076.1	\$0.0	\$722.0	\$4,798.1	\$729.0	17.9%
Transportation	2,901.8	2,334.4	0.0	61.5	2,395.9	-505.9	-17.4%
Environment	313.7	288.7	0.0	48.3	337.1	23.4	7.5%
Other	853.6	1,452.9	0.0	612.2	2,065.1	1,211.5	141.9%
Subtotal	\$60,678.6	\$55,877.3	-\$0.2	\$1,372.5	\$57,249.6	-\$3,429.0	-5.7%
Reserve Funds ⁽²⁾	\$987.7	\$2,677.5	\$0.0	-\$1,372.5	\$1,305.0	\$317.2	32.1%
Appropriations	\$61,666.3	\$58,554.8	-\$0.2	\$0.0	\$58,554.6	-\$3,111.7	-5.0%
Reversions	-\$35.0	-\$35.0	\$0.0	\$0.0	-\$35.0	\$0.0	0.0%
Grand Total	\$61,631.3	\$58,519.8	-\$0.2	\$0.0	\$58,519.6	-\$3,111.7	-5.0%

APP: House Appropriations Committee

⁽¹⁾ APP reduced the allowance in the Rainy Day Fund by \$1.4 billion but provided authorization for those funds to be used for a variety of purposes. However, spending the \$1.4 billion is at the discretion of the Governor.

⁽²⁾ APP priorities budgeted in the Reserve Funds (Dedicated Purpose Account) are shown in Other Education: \$10 million for a financial award application system and \$30 million for the Autism Waiver program.

⁽³⁾ Includes the Historic Revitalization Tax Credit Reserve Fund. Fiscal 2023 includes \$430.3 million budgeted in the Dedicated Purpose Account.

Note: The fiscal 2022 working appropriation includes \$4.2 billion in deficiencies, \$108.1 million in supplemental deficiencies, APP cuts to the deficiencies, and \$33.6 million in targeted reversions. The fiscal 2023 allowance includes \$471.7 million from Supplemental Budget No.1. Fiscal 2022 excludes \$20.7 million, and fiscal 2023 excludes \$195.9 million of special funds that double counts other spending.

Fiscal Note – Summary of the Fiscal 2023 Budget Bill – Senate Bill 290

	<u>General Funds</u>	<u>Special Funds</u>	<u>Federal Funds</u>	<u>Higher Education Funds</u>	<u>Total Funds</u>
Governor’s Allowance					
Fiscal 2022 Budget	\$21,125,743,797	\$10,067,521,895	\$25,361,060,529	\$5,071,656,614	\$61,625,982,835 ⁽¹⁾
Fiscal 2023 Budget	25,745,866,219 ⁽²⁾	9,923,620,584	17,595,013,893	4,783,572,250	58,048,072,946 ⁽³⁾
Supplemental Budget No. 1					
Fiscal 2022 Deficiencies	-\$143,603,127	-\$1,778,770	\$153,494,874	\$0	\$8,112,977
Fiscal 2023 Budget	212,871,716	-6,864,974	265,735,442	0	471,742,184
Subtotal	\$69,268,589	-\$8,643,744	\$419,230,316	\$0	\$479,855,161
Supplemental Budget No. 2					
Fiscal 2022 Deficiencies	\$100,000,000	\$0	\$0	\$0	\$100,000,000
Fiscal 2023 Budget	0	0	0	0	0
Subtotal	\$100,000,000	\$0	\$0	\$0	\$100,000,000
Legislative Reductions					
Fiscal 2022 Deficiencies	\$0	\$0	-\$102,778,968	\$0	-\$102,778,968
Fiscal 2023 Budget	-13,121,951	0	0	0	-13,121,951
Total Reductions	-\$13,121,951	\$0	-\$102,778,968	\$0	-\$115,900,919
Legislative Additions					
Fiscal 2022 Deficiencies	\$0	\$0	\$0	\$0	\$0
Fiscal 2023 Budget	12,900,000	0	0	0	12,900,000
Total Additions	\$12,900,000	\$0	\$0	\$0	\$12,900,000
Appropriations					
Fiscal 2022 Budget	\$21,082,140,670	\$10,065,743,125	\$25,411,776,435	\$5,071,656,614	\$61,631,316,844
Fiscal 2023 Budget	25,958,515,984	9,916,755,610	17,860,749,335	4,783,572,250	58,519,593,179
Change	\$4,876,375,314	-\$148,987,515	-\$7,551,027,100	-\$288,084,364	-\$3,111,723,665

⁽¹⁾ Reflects \$4.46 billion in proposed deficiencies, including \$612.7 million in general funds, \$102.3 million in special funds, \$3.7 billion in federal funds, \$1.0 million in current unrestricted funds, and \$21 million in current restricted funds. Assumes \$35.0 million in unspecified general fund reversions and includes \$33.6 million in targeted general fund reversions and \$350.0 million in back of the bill reductions in the Department of Public Safety and Correctional Services due to available federal stimulus funds, replaced by a \$250.0 million deficiency appropriation and a \$100.0 million budget amendment. Excludes \$20.7 million in special funds that double counts general fund spending.

⁽²⁾ Assumes \$35.0 million in unspecified general fund reversions.

⁽³⁾ Excludes \$195.9 million in special funds that double counts general fund (\$28.9 million) and special fund (\$167.0 million) spending.