Board of Commissioners

Memorandum

Date: June 5, 2023

To: Guilford County Board of Commissioners

From: Michael Halford, County Manager

Subject: Board of Commissioner Work Session Follow-Up

The following memo provides follow-up information for questions on the following topics that were received at the May 25, 2023 Work Session:

- County Budget Context and Utilization
- Fire District Tax Rates & Revised Revenue Estimates
- School Bond Model & Interest
- School Health Services
- Federal Forfeiture Funds Guidelines (also see attached document)
- Medicaid Expansion
- Mobile Health Clinic
- Outside Nonprofit Organization Scoring Process
- Total Rewards (also see attached document)
- GTCC responses – see attached document
- Guilford County schools – see attached documents

The information about Federal Forfeiture Funds will be useful for the Tuesday, June 6, discussion with the Sheriff regarding his budget request.

We will cover the other topics at other work sessions or as requested by Board members.

Please reach out if you have any questions.

Michael

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County Budget Context & Utilization

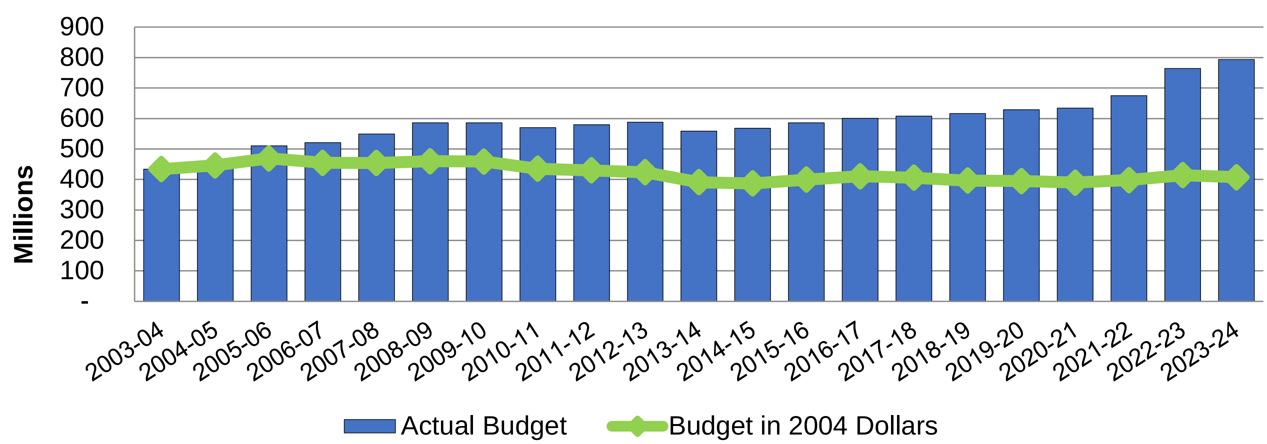
General Fund Budget History - Adjusted for Inflation

Normally, numbers shown throughout the budget document are not adjusted for inflation because most comparisons do not extend across more than one or two years. However, to compare budget trends over longer periods it is important to normalize data for inflation because it allows us to compare the purchasing power of money over time. Inflation causes the value of money to decrease over time, which means that the same amount of money will be able to buy fewer goods and services in the future than it can today. By adjusting for inflation, we can accurately compare the real value of expenditures and revenues from different periods and make informed decisions about budgeting and spending priorities. Normalizing for inflation also helps to ensure that the budget reflects the true economic conditions and trends, rather than simply reflecting the effects of inflation.

The following chart shows Guilford County's total adjusted General Fund adopted expenditures since FY2004, adjusted to accommodate the recent separation of debt repayment into a Debt Service fund and excluding the reserve for Future Education Capital associated with the combined $2.0 billion in voter-approved General Obligation bonds (excludes $50 million in FY2023 and $51.1 million in FY2024). The data is normalized for inflation using 2023 dollars. This adjusts past amounts to reflect their equivalent value in the year 2023 and is done using the *Government Consumption Expenditures and Gross Investment: State and Local (Implicit Price Deflator)*, with a base index of January 1, 2023. This allows for an accurate, apples-to-apples comparison of real spending levels. (See the last page of this memo for inflation-adjusted budget details.)

This data shows that the FY2024 budget represents less purchasing power than the County had in 2004, and less than the prior year as the budget growth of 3.9% included in the FY2024 budget lags behind inflation. Additionally, the inflation-adjusted per capita adopted budget was $1,952 in FY2004 and $1,499 in FY2014. The recommended per capita budget for FY 2024 is $1,447 – a 4% decrease from FY 2013-14 and a 26% decrease from FY 2003-04.

Adopted General Fund Budgets
Adjusted for Inflation



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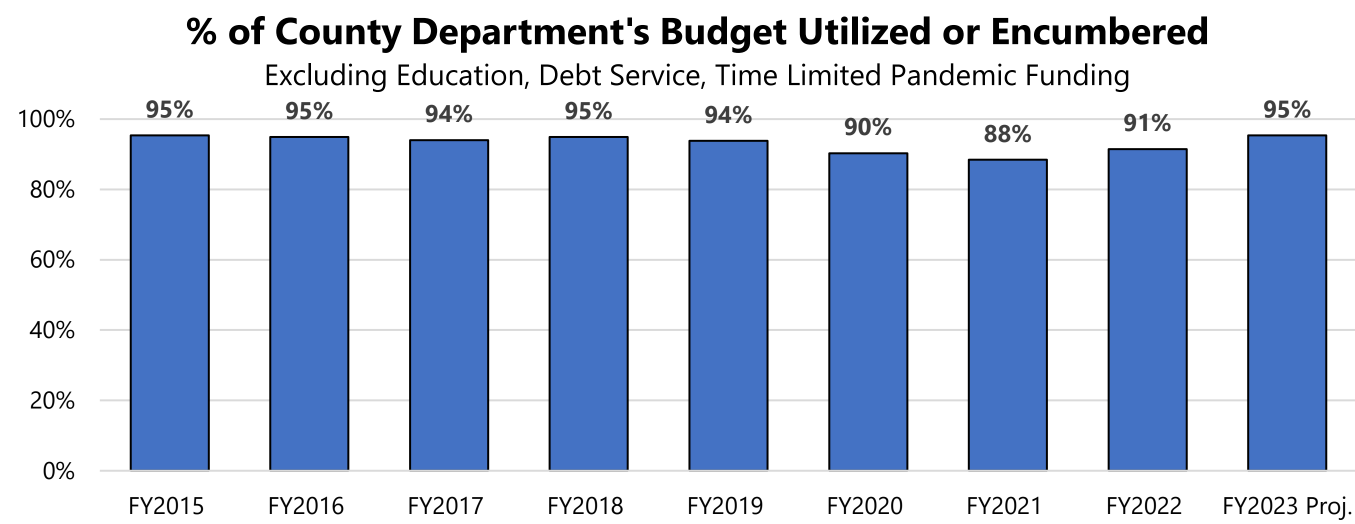
Regular Operating Budget Utilization

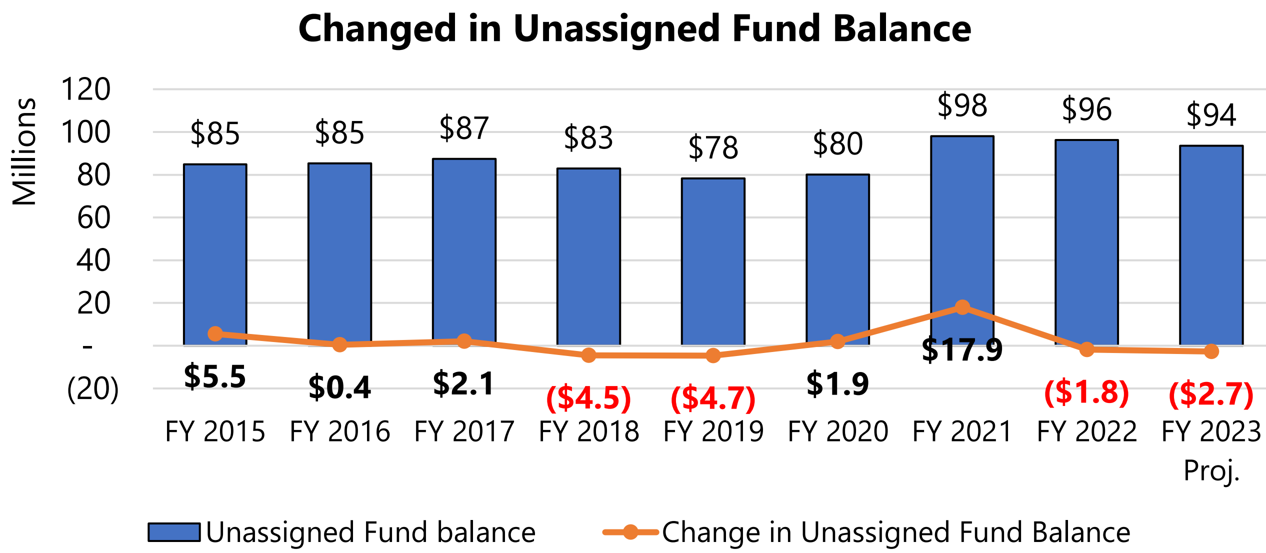
In terms of budget utilization, County Departments have historically spent approximately 95% of the total "regular operating" budget. The regular operation budget excludes the County's transfer to Guilford County Schools, debt service requirements, ARPA Enabled funding, and time-limited CARES/pandemic funding. The regular operating budget includes actual expenses for remaining services, as well as outstanding spending commitments made through contracts that are in effect at the end of each year and are rolled into the next fiscal year.

During the pandemic, the County's budget utilization dipped from the historical average of 95% to 88% associated with a high level of vacant positions (450+ vacant positions) and savings in key operating accounts including utilities, fuel, and limited availability of materials associated with supply chain constraints. Additionally, time limited CARES/pandemic funding is excluded from this analysis to not skew results. As the County recovers from the pandemic and County Departments fill vacant positions, the projected FY23 budget utilization is projected to return to the historical average.



A significant share of the county's actual expense is supported by federal, state, or other non-county sources of funds. So, while in any given year the county may underspend its budget, it does not mean that savings are all "county funds" and available to be used elsewhere. For example, if we underspend our Social Services budget by $10,000, it is likely that we will also under-receive revenue by ~50% or ~$5,000. The net savings to the county is $5,000, not $10,000.

The change in Unassigned Fund Balance over a period of time is a good way to see the net impacts of all expense-revenue relationships, the results of county operations while taking in consideration all local commitments and required accounting procedures, and whether or not the county was able to recover the initial appropriations of $25-$30 million of fund balance to balance annual budgets. The chart below shows that the county's unassigned fund balance has remained relatively stable (outside of pandemic years) and that the net impact of operations is relatively balances. Any changes to budgeting practices, especially changes that impact the use of non-recurring revenues/sources of funds to pay for recurring expenses will impact unassigned fund balance.



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Fire Districts Tax Rates & Revised Revenue Estimates

Five (5) Fire Districts, shown below, requested a tax rate increase to primarily fund Compensation and staffing adjustments, Long-term CIP plans and capital maintenance or in some instances, loss of revenues from other sources.

The table below provides the FY22 tax rate, the adopted FY23 tax rate during a revaluation year, and the requested FY24 tax rate and associated increase. The final column provides the additional revenue generated from the requested property tax increase.

Department / District	FY22 Tax Rate	FY23 Tax Rate	FY24 Requested	Tax Increase	Additional Revenue Requested
Colfax	13.59	11.90*	13.59	**1.69**	$107,723
Fire District 13 (Rankin)	12.52	12.52	13.85	**1.33**	$187,723
Northeast	13.99	13.99	14.99	**1.00**	$123,772
Oak Ridge	9.77	9.77	12.77	**3.00**	$609,899
Stokesdale	10.00	10.00	12.50	**2.50**	$282,468

**Colfax requested a revenue neutral tax rate in FY2023.*

Based on latest information, revenue projections from March can be adjusted to align with current property tax information and align the sales tax methodology used for the General Fund to account for 6% growth in current year plus 4% growth in FY24. **These revised assumptions result in some potential adjustments from initial estimates and can be used to fully (Northeast) or partially (other four departments) reduce the difference in requested and recommended budgets, as shown below**. **These more aggressive revenue assumptions may result in less fund balance appropriation available for these Districts in subsequent years, resulting in future requests for a rate increase.**

The Board may choose to adjust the recommended property tax rates for other departments to fully fund requests.

Department / District	Revised Sales Tax Total	Change in Sales Tax	Revised Property Tax Total	Change in Property Tax	Additional Projected Fund Balance Available to Appropriate*	Change in Fund Balance Appropriation	Total Increase from Original Estimate
Colfax	$204,340	$17,811	$761,571	$3,051	$17,221	$17,221	$38,083
Fire District 13 (Rankin)	$450,095	$68,005	$1,747,106	($20,034)	$28,973	$28,973	$76,944
Northeast – req $ Covered	$439,435	$68,521	$1,725,927	($5,648)	$248,012	$60,899	$123,772
Oak Ridge	$492,749	$62,740	$1,994,519	$8,280	$35,537	$35,537	$106,557
Stokesdale	$276,933	$56,100	$1,130,093	$223	$18,273	$18,273	$74,596

*Based on current year revenue projections through June 30, 2023, staff estimate that Northeast will have a total of $382,876 available to appropriate based on prior and current year revenues exceeding estimates. Northeast has requested to appropriate $134,864 of this projected amount with their FY24 budget request. The remaining districts fully appropriated estimated fund balance available. Based on revised current year sales tax revenue estimates, the remaining four districts have additional fund balance available to appropriate.

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Department / District	Initial New Revenue Request	Estimated Increase in Revenue	Additional Revenue to Meet Initial Revenue Request	Revised Tax Rate to Generate Requested Revenue
Colfax	$107,723	$38,083	$69,640	**1.08**
Fire District 13 (Rankin)	$187,723	$76,944	$110,779	**0.79**
Northeast – req $ Covered	$123,772	$123,772	$0	**-**
Oak Ridge	$609,899	$106,557	$503,342	**2.46**
Stokesdale	$282,468	$74,596	$207,872	**1.83**

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School Bond Model & Interest

Model Assumptions

Over last two years, the Board of Commissioners (BOC) held discussions to develop a funding model for $1.7 billion of voter approved bond referendums. A component of this model was the dedication of 7.30 cents of the property tax rate, starting at $50 million in FY2023 with regular property tax revenue growth in future years, to support debt service over the life of the capital program. The funding model assumes the following revenue assumptions:

- 2% annual growth in property tax (7.30 cents for $1.7 billion and 5.56 cents for existing debt)
- 2% annual growth in sales tax revenues that are restricted for Education capital/debt purposes (30% of Article 40 and 60% of Article 42)
- Maintaining $4,750,000 in annual lottery funds
- Federal subsidies (Build America Bonds) continue to decrease until fully zeroing out in FY2032
- Bond premium (this assumption is based on recent issuances of 7-10% premium, recent issuances have fluctuated between 5.5% - 16%, which would have a material impact on the model)

With the most recent assumptions on the timing of issuing the debt (FY24, FY25, FY27, and FY29), the model is not fully funded. In FY2037, the Board of Commissioners will need to allocate an additional $2.8 million to meet debt service requirements. Should the Board wish to amend the model's current revenue structure and move to a flat $50.0 million annual commitment, the county would need to generate a total of $147 million, starting in 2032-33, to meet debt service requirements.

Interest Earnings

Interest generated on the debt model's earmarked property tax revenue to support the voter-approved $1.7 billion of school bonds is not factored into the model, but is used to support the county's revenue transfer to balance the debt service fund. Interest generated on the bond proceeds (currently issued $120 million) is also not factored into the model.

The County is currently earning around 5% on the unspent bond proceeds from the first issuance of $120M that was issued, and the County could generate $1M to $2M depending on how quickly the schools spend the money. However, the current tax-exempt arbitrage bond yield is 2.55% and due to IRS regulations related to arbitrage, the County could be required to make a payment to the IRS for excess earnings over the arbitrage bond yield. Based on the first annual computation, the County has an arbitrage liability of $98,485, but we will not know the total amount that could be due to the IRS until 2027 when the required 5-year calculation is completed. Current interest rates are higher than historical average, making this a more volatile revenue source to build a 30-year funding plan.

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School Health Services

Guilford County Schools' school building plan provides a unique opportunity to build out mixed-use spaces to promote access to healthcare (Primary and Urgent Care) for students and the community. A successful school-based model will required coordinated planning and collaboration across multiple partners and clarity of roles and responsibilities of existing services to include school nursing and Cone Health's telemedicine initiative.

Note that establishment of school-based healthcare clinics is not a substitute the County's statutory school health service provision duties performed by Public Health per G.S. 130A and the North Carolina School Health Program Manual.

School Health Alliance

Administrative Oversight & Planning Considerations

Many communities, in partnership with their school districts have placed healthcare clinics (school-based clinics) within the school setting to promote student well-being, which increases attendance and academic achievement. Often, uninsured minors and those without established medical homes and non-routine medical care benefit from this approach.

The administrative oversight for school-based healthcare clinics requires strong revenue maximization to include leveraging grant opportunities due to primarily serving those with limited resources or who are uninsured. Due to the operational and sustainability complexities and the need to engage advanced healthcare partners and stakeholders, counties and their local school districts often partner with a "backbone" healthcare entity and formulate a "School Health Alliance" to serve as an administrative agent for school-based clinics. Typically, established school health alliances affiliate with a Federal Qualified Health Center (FQHC) based on their ability to secure enhanced Medicaid reimbursement rates to offset cost. Over the past 8 months, the County Manager's Office, Public Health, and Guilford County Schools have engaged in planning meetings with the North Carolina School-Based Health Alliance to explore the best framework for the community. Please reference the link below to learn more about the North Carolina School Health Alliance and school-based health services:

- School-Based Health Centers – NC School Based Health Alliance (ncsbha.org)

Based on the information provided from the North Carolina School-Based Health Alliance, the FY24 budget includes a request of $150,000 to support continue planning and implementation of school-based health services in partnership with Guilford County Schools and a to-be-identified healthcare entity(s). The requested budget allocation will support administrative cost to establish a Guilford County School Health Alliance and support a targeted school-based health service launch in the Fall of 2024 to align with the opening of several new schools.

Alignment with Existing School Health Services & Initiatives

Regarding how school-based clinics will work in partnership with school nursing and Cone's telemedicine initiative, please note the following:

Local School Health Program/School Nursing

- Per G.S. 130A and North Carolina School Health Program Manual, the local school health program has several core duties that does not include primary care, to include prescription, lab, and diagnostics services. The local school health program service provision is heavily rooted in care management, coordination, prevention, and care planning to include the following:
    - Identification of Students with Acute or Chronic Health Care Needs/Conditions
    - Provision of Emergency Care, Including Injury Reporting
    - Medication Administration
    - Screening, Referral and Follow-Up
    - Prevention and Control of Communicable Diseases
    - Maintenance of School Health Records/Electronic Records
    - Response to Do Not Attempt Resuscitation Directive (DNAR)
    - Diabetes Care as Required by G.S. 115C-375.3
    - Special Health Care Services 16 NCAC 6D.0402
    - Return to Learn After Concussion

Cone's Health School Telehealth Program

- Cone Health has partnered with Guilford County Schools to establish this program. In addition, they received $2.2 million of County ARPA funds to provide telemedicine/primary care services for youth in schools based on onsite Certified Medical Assistants (CMA's) and a virtual advance practitioner. Cone Health projects to be in twelve (12) Title 1 schools by January, 2024. The County Manager's Office, Public Health and Guilford County Schools recognizes the need to align services and will have planning meetings during the Summer of 2023 to further define roles and depict overlap and develop alignment and delegation plans, particularly in schools designated for school-based health clinics.

Next Steps

Overall, the County is positioned to provide an integrative and advanced school-based health model rooted in collaboration across key community sectors. The FY24 budget request of $150,000 will assist in the County securing an administrative agent/backbone entity to promote ongoing alignment across key sectors and develop a sustainable business and operation plan for school-based health services. If approved, the workplan associated with this funding request will align the launch of the school-based health clinics with opening of the schools slated to have mixed-use spaces.

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Federal Forfeiture Funds Guidelines

Certain law enforcement agencies may receive shares of the net revenues from federal forfeitures ("equitably shared funds") if they directly participated in an investigation or prosecution resulting in federal forfeitures. Equitably shared funds must be used in accordance with this Guide for law enforcement purposes that directly supplement the appropriated resources of the recipient law enforcement agency. Sharing will be withheld from any state or local law enforcement agency if the governing body or state or local law, regulation, or policy requires or directs (1) specific expenditures of shared funds; (2) the transfer of federal equitable sharing funds to non-participating law enforcement agencies; or (3) expenditures for non-law enforcement purposes.

The law enforcement agency may spend those funds on:

- **Law enforcement operations and investigations** including recruitment and advertising costs, agency accreditation or membership dues, reimbursement to the jurisdiction for payments to informants, purchase of evidence and buy-back programs.
- **Law enforcement training and education** including training of investigators, prosecutors, and sworn and non-sworn law enforcement personnel in any area necessary to perform official law enforcement duties.
- **Law enforcement, public safety, and detention facilities** including costs associated with the purchase, lease, construction, expansion, improvement, or operation of law enforcement, public safety, or detention facilities used or managed by the recipient agency.
- **Law enforcement equipment** including costs associated with the purchase, lease, maintenance (including repairs or service agreements), or operation of law enforcement equipment.
- **Joint law enforcement/public safety operations** including costs associated with the purchase of multi-use equipment and operations used by both law enforcement and non-law enforcement personnel.
- **Contracts for services** including costs associated with a contract for a specific service that supports or enhances law enforcement.
- **Law enforcement travel and per diem**
- **Law enforcement awards and memorials**
- **Drug, gang, and other prevention or awareness programs**
- **Matching grants** including costs associated with paying a state or local law enforcement agency's matching contribution or share in a state or federal grant program for items other than salaries, provided that the grant funds are used for a permissible law enforcement purpose
- **Support of community-based organizations** which is limited to transfers of shared funds from a state or local law enforcement agency to community based non-profit organizations (501©(3) or (4)) whose

stated missions are supportive of and consistent with a law enforcement effort, policy, and/or initiative. An agency may expend up to a total of $25,000 annually to transfer to such organizations

Shared funds must be used to increase or supplement the resources of the receiving state or local law enforcement agency. Shared funds shall not be used to replace or supplant the appropriated resources of the recipient. The recipient agency must benefit directly from the sharing. In determining whether supplantation has occurred, the Department of Justice or the Department of the Treasury will examine the law enforcement agency's budget as a whole and allow agencies to use equitable sharing funds for any permissible purpose as long as shared funds increase the entire law enforcement budget. The Department of Justice or the Department of the Treasury may terminate sharing with law enforcement agencies that are not permitted by their governing body to benefit directly from equitable sharing.

> *Example of Improper Supplantation*: A police department receives $100,000 in federal sharing money only to have its budget cut $100,000 by the city council. In this instance, the police department has received no direct benefit from equitable sharing whatsoever. Rather, the city as a whole has received the benefit of the sharing.

Agencies should not "spend it before you get it" or budget anticipated receipts. Receiving agencies may not commit to spending shared funds in advance. For example, if a local law enforcement agency files a DAG-71 or TD F and anticipates a 50 percent share of $100,000, the anticipated $50,000 should not be obligated or budgeted for two reasons: (1) the completion of the forfeiture is uncertain; and (2) the amount of the sharing that will ultimately be approved is also uncertain. However, agencies may earmark or budget sharing funds already received.

The law enforcement agency head, or designee, authorizes all expenditures from the sharing accounts and must obtain approval for expenditures from the governing body, such as the town council or city manager's office, when required.

More information about federal equitably shared funds is available online at https://www.justice.gov/criminal-afmls/file/794696/download . A copy of this guide is also attached to this e-mail.

The County currently has an estimated year-end fund balance of $1,220,960 in federal forfeiture funds as of May 31.

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Medicaid Expansion

The North Carolina General Assembly expanded Medicaid eligibility to individuals and families with incomes up to 138% of the federal poverty level (about $36,500 for a family of four in 2021). This expands coverage to an estimated total of 200,000 Guilford County residents. Based on guidance from the Department of Health and Human Services, staff worked to develop a staffing model to prepare for the increase in applications.

- Currently, the County has 145 Medicaid eligibility caseworkers and approximately 155,000 annual enrollees, or 1,070 enrollees per caseworker.
- Based on an estimated increase to 200,000 enrollees, this would increase the ratio of enrollees per worker to 1:1,380. To maintain the County's existing ratio of enrollees, the County would need a total of 187 caseworkers, or an increase of 41 eligibility caseworkers.
- Based on span-of-control ratios and best practices to review applications to ensure accuracy, the budget adds an additional 6 lead workers/trainers, 5 supervisors, 1 program manager, and 1 division director.
- Based on the estimated roll-out schedule, 13 positions have been budgeted for a full-year, with the 41 eligibility caseworker positions budgeted for 9 out of 12 months. The partial year "savings" that has already been incorporated into the recommended FY2024 budget is $386,000 ($128,000 in County funds).
- Based on the new reimbursement rate moving forward following the conclusion of the hold harmless period, the State will reimburse the County 67.7% of costs, with the County picking up 33.3% of costs.

When building the budget, staff anticipated additional state funding to phase in the initial operating costs. On May 19, the County received notification that the State would provide approximately $353,000 over seven months to help offset the implementation of Medicaid expansion. Based on this notification, staff will recommend amending the FY2024 request down by $737,000 in operating and $737,000 in Federal/State revenue to align with the updated notification received from the State. This funding was budgeted for a temporary call center, temporary staffing, equipment (computers and monitors), and space upfits. Staff will prioritize utilizing the initial $353,000 on a call center to help with the initial surge in applications and purchasing some new equipment to supplement existing equipment. Staff will reprioritize space upfits, utilize other funding for temporary staff as needed, and utilize existing equipment and prioritize through future equipment replacement schedules.

Should the State provide additional upfront funding, staff will bring back a budget amendment to the Board of Commissioners as to advance these other initiatives.

	Expenses	Revenues - State	Total Revenues	Net County Funds
Personnel	$3,592,424	$2,432,071	$2,785,071	$1,160,353
Operating	353,000	353,000		

Additionally, one eligibility caseworker will be permanently assigned to the Behavioral Health Center to support enrollment navigation.

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Mobile Health Clinic

The implementation of a Mobile Health Clinic, which will provide clinical and laboratory services to residents, especially those in underserved and rural areas, was discussed at the May 25th Board of Commissioner Work Session. Based on the North Carolina Fiscal Control Act, the full amount for the vehicle would need to be budgeted to encumber the funds. The County received an informal quote of $433,698 with a completion timeline of 600+ days from the date of the order. The driver of the van would not require a commercial driver license (CDL) due to the construction and chassis utilized in construction.

Given the lead time necessary to purchase and upfit the mobile clinic, staff recommended reducing the proposed full-time staffing request from 3 positions to 0 positions. Once the van is procured, staff will bring back a pro forma to include staffing and operational cost to the Board of Commissioners during a future budget cycle. Staff would work to negotiate the purchase price through a request for bids process, resulting in no dollar change from the current recommended budget. The revenue for this expenditure is Medicaid maximization settlement funds and there is no impact to county dollars.

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Outside Nonprofit Organization Scoring Process

At the January 19, 2023 Board of Commissioners Meeting, the Board approved a revised Community Based Organizations (CBO) Funding Policy. Following Board approval, staff opened an application portal in February and received 115 applications totaling over $10 million in funding requests.

Budget and Management Services completed an initial screening of applications based on the following policy guidelines to ensure applications were complete and met core application requirements.

Completeness of Submissions	**Documentation**	Are all required documents attached?	**Yes/No**
Project Overview	**Public Purpose**	Does the applicant clearly describe how the proposed funding amount will meet a public purpose?	**Yes/No**
	Policy Review	Does the applicant meet requirements outlined in the County's CBO policy?	**Yes/No**

Following this initial application screening, to fairly evaluate applications based on information provided in the application, staff representatives evaluated applications utilizing a 50-point scoring rubric. Based on the number of applicants received, applications were aligned with previously identified Board priorities, so staff groups most closely connected with those service areas could review that subset of applications, minimizing the additional workload on staff representatives still tasked with normal core work functions and activities. Each scoring group evaluated on average 23 applications over two weeks.

Community Need 10 points	Does the applicant clearly describe how the proposed funding will meet a demonstrated community need?	**__ /10**
Service Impact 10 points	Does the applicant adequately: • Provide data to demonstrate the impact in the community? • Provide statistics on the number of anticipated residents served? • Demonstrate prior successful outcomes?	**__ /10**
Structure and Capacity 10 Points	Does the applicant communicate a staffing and programmatic plan to provide the services and achieve the communicated outcomes?	**__ /10**
Reasonableness 10 Points	Is the funding amount requested reasonable based on the applicant's narrative around intended performance and assessed capacity to deliver services?	**__ /10**
Equity 10 Points	Does the application support vulnerable residents and demonstrate priority toward diversity, equity, and inclusion?	**__ /10**
TOTAL POINTS AWARDED		**__ /50**

Following the scoring process, staff groups met to review the aggregated scores to determine if the scoring accurately reflected the top applications. Applications were reviewed to determine if the requested funding amount met the Board approved policy, which states "Agencies should refrain from requesting support for permanent personnel and other ongoing expenses." Partial funding awards were identified by excluding funding for permanent personnel or other ongoing expenses. Based on the funding amount available, applications ended up needing to score at least a 36 or above to be eligible for funding. Most applications funded through the first pass scored at least a 40.

Overall, staff identified key areas for improvement should the Board of Commissioners continue this process in the future:

- The Board of Commissioners should provide additional clarity regarding non-profit funding priorities.
- Staff received feedback to simplify the application and requested information.
- Staff learned through the Golden LEAF process the value of a pre-application workshop to communicate to organizations what makes a strong application and to discuss policy requirements. While the policy was prominently displayed above the application link, some organizations did not realize funding permanent positions was discouraged, as well as the policy stipulation that "a funding award in one year is not a guarantee of future funding."
- Starting the process earlier in the calendar year would provide staff representatives scoring the applications more time to evaluate applications without impacting other core service responsibilities.

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Total Rewards

Parental Leave Utilization

As a follow-up to the conversation around parental leave utilization, one clarification is the proposed regulation grants an additional *four (4) hours of paid leave per school year* ***per child*** *up to the age of 26 who is enrolled in a structured educational program*. This means an employee with 3 eligible children will receive 12 hours of time to use each school year. Time does not carry forward from one school year to the next, so an employee must "use or lose" the time each year.

For utilization, the County had approximately 36% of full-time active employees eligible when the data was pulled on March 15. Of that 36% eligible, around 44% of employees had used some or all of their granted time (currently 4 hours per child). A total of 6,548 hours was granted to the eligible group and about 29% of those hours had been utilized (~1,899 hours).

Information about Total Rewards

A copy of the total rewards information provided to the Board of Commissioners is attached to the e-mail that accompanies this memo.

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Appendix

Adopted General Fund Budgets

FY 2003-04 through FY 2023-24

Actual Budget Amounts and Inflation-Adjusted Real Budget Amounts

Excludes Honoring School Capital ($51m), ARPA Enabled ($19m), and Includes Restricted Sales Tax in Debt Service Fund ($29m)

Fiscal Year	Actual Budget	% Change	Budget in 2023 Dollars	% Change	Budget in 2004 Dollars	% Change	State & Local Government Implicit Price Deflator*
2003-04	434,262,071		845,732,369		434,262,071		71.641
2004-05	458,641,952	5.6%	868,694,493	2.7%	446,052,538	2.7%	73.663
2005-06	510,465,597	11.3%	913,970,883	5.2%	469,300,813	5.2%	77.925
2006-07	520,661,074	2.0%	885,142,858	(3.2%)	454,498,355	(3.2%)	82.070
2007-08	549,261,824	5.5%	884,124,094	(0.1%)	453,975,246	(0.1%)	86.678
2008-09	586,115,142	6.7%	895,762,573	1.3%	459,951,309	1.3%	91.292
2009-10	586,110,932	0.0%	893,817,570	(0.2%)	458,952,599	(0.2%)	91.490
2010-11	569,740,000	(2.8%)	847,789,259	(5.1%)	435,318,231	(5.1%)	93.763
2011-12	579,851,333	1.8%	837,009,784	(1.3%)	429,783,245	(1.3%)	96.656
2012-13	587,512,243	1.3%	824,623,588	(1.5%)	423,423,249	(1.5%)	99.404
2013-14	558,515,708	(4.9%)	761,196,700	(7.7%)	390,855,154	(7.7%)	102.372
2014-15	567,611,780	1.6%	753,205,927	(1.0%)	386,752,095	(1.0%)	105.143
2015-16	586,356,630	3.3%	777,850,512	3.3%	399,406,463	3.3%	105.174
2016-17	600,599,707	2.4%	799,374,903	2.8%	410,458,691	2.8%	104.828
2017-18	608,414,000	1.3%	789,787,387	(1.2%)	405,535,745	(1.2%)	107.481
2018-19	616,313,000	1.3%	771,535,929	(2.3%)	396,164,085	(2.3%)	111.452
2019-20	628,401,050	2.0%	769,308,408	(0.3%)	395,020,310	(0.3%)	113.967
2020-21	634,635,294	1.0%	758,245,078	(1.4%)	389,339,571	(1.4%)	116.777
2021-22	675,520,000	6.4%	775,183,424	2.2%	398,036,981	2.2%	121.584
2022-23	764,022,798	13.1%	806,216,827	4.0%	413,971,844	4.0%	132.220
2023-24	**793,585,386**	**3.9%**	**793,585,386**	**(1.6%)**	**407,485,921**	**(1.6%)**	**139.522**