

Cumulative 1991 Realignment Caseload Growth Owed Counties as a Result of IHSS MOE Cost Shift

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
A	Unfunded Caseload Growth From Prior Year¹	\$0	\$484,277,094	\$479,536,999	\$733,276,599	\$1,042,382,302	\$1,393,243,070
B	Caseload Growth Due to IHSS^{2,3}	\$622,678,000	\$132,000,000	\$377,000,000	\$421,000,000	\$466,000,000	\$312,000,000
C	Growth in Sales Tax Revenues⁴	\$138,400,906	\$136,740,095	\$123,260,400	\$111,894,297	\$115,139,232	\$118,478,270
	Net Unfunded Amount Owed Counties (A+B-C)⁵	\$484,277,094	\$479,536,999	\$733,276,599	\$1,042,382,302	\$1,393,243,070	\$1,586,764,800

Notes:

- 1 Unfunded Caseload Growth From Prior Fiscal Year equals the Net Unfunded Amount Owed Counties from the prior fiscal year. This is \$0 in 2018-19 because 2017-18 Sales Tax revenue growth funding is estimated to be sufficient to fully fund Caseload Growth as of 2017-18 (per DOF January budget estimates).
- 2 Annual increases in IHSS growth based on CWDA model - assumes annual caseload growth of 3.1% and annual growth in hours of 2.0%; assumes counties have 100% of the nonfederal costs of the minimum wage increase above statutory state participation cap of \$12.10. Does not incorporate growth in other 1991 Realignment programs.
- 3 1991 Realignment caseload growth payments lag by one fiscal year (e.g., caseload growth incurred in the 2017-18 fiscal year is paid with 2018-19 sales tax growth revenues). For display purposes, the Caseload Growth due to IHSS is being shown in the fiscal year in which the caseload growth would first be eligible to be paid rather than the prior fiscal year in which the growth actually occurred.
- 4 Growth in Sales Tax Revenues based on DOF projections of Sales and Use Tax Revenues as of the January 2017 budget (page 153 of the A-pages). (These equal 4.0% for 2018-19; 3.8% for 2019-20; and 3.3% for 2010-21. For 2022-23 and 2023-24, used average year-over-year growth for the forecast period of 2.9%.) Growth revenues do not assume a recession over the forecast period.
- 5 Net Amount Owed Counties equals the Unfunded Caseload Growth From Prior Year plus the Caseload Growth Due to IHSS minus the Growth in Sales Tax Revenues (which is the total amount available to fund 1991 Realignment Caseload Growth).