

State Comptroller - Fringe Benefits

OSC15200

Budget Summary

| Account | Actual FY 15 | Actual FY 16 | Appropriation FY 17 | Governor Recommended | | Legislative | |
|---|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|
| | | | | FY 18 | FY 19 | FY 18 | FY 19 |
| Other Current Expenses | | | | | | | |
| Unemployment Compensation | 5,127,929 | 5,068,428 | 6,348,001 | 13,479,501 | 6,348,301 | 7,272,256 | 6,465,764 |
| State Employees Retirement Contributions | 970,863,047 | 1,096,800,201 | 1,124,661,963 | 1,202,148,583 | 1,327,077,738 | 1,200,988,149 | 1,324,658,878 |
| Higher Education Alternative Retirement System | 941,763 | (34,354) | 4,924,234 | 500,000 | 500,000 | 1,000 | 1,000 |
| Pensions and Retirements - Other Statutory | 1,638,996 | 1,602,498 | 1,760,804 | 1,706,796 | 1,757,248 | 1,606,796 | 1,657,248 |
| Judges and Compensation Commissioners Retirement | 17,731,131 | 18,258,707 | 19,163,487 | 25,457,910 | 27,427,480 | 25,457,910 | 27,427,480 |
| Insurance - Group Life | 7,554,075 | 7,754,314 | 7,867,871 | 8,111,900 | 8,355,900 | 7,991,900 | 8,235,900 |
| Employers Social Security Tax | 225,966,607 | 228,290,741 | 227,723,020 | 213,998,720 | 213,886,020 | 198,812,550 | 197,818,172 |
| State Employees Health Service Cost | 635,096,886 | 662,862,284 | 693,865,044 | 700,685,888 | 744,535,304 | 665,642,460 | 707,332,481 |
| Retired State Employees Health Service Cost | 598,635,039 | 645,975,176 | 731,109,000 | 794,899,000 | 864,599,000 | 774,399,000 | 844,099,000 |
| Tuition Reimbursement - Training and Travel | 3,302,800 | 2,961,860 | - | 115,000 | - | 115,000 | - |
| Death Benefits For St Employ | - | 16,200 | - | - | - | - | - |
| Other Post-Employment Benefits | - | - | - | 120,000,000 | 120,000,000 | 91,200,000 | 91,200,000 |
| Nonfunctional - Change to Accruals | 13,941,239 | - | - | - | - | - | - |
| Agency Total - General Fund | 2,480,799,512 | 2,669,556,055 | 2,817,423,424 | 3,081,103,298 | 3,314,486,991 | 2,973,487,021 | 3,208,895,923 |
| Additional Funds Available | | | | | | | |
| Unemployment Compensation | 255,946 | 287,591 | 305,000 | 305,000 | 305,000 | 203,548 | 203,548 |
| State Employees Retirement Contributions | 130,144,053 | 122,166,623 | 129,227,978 | 134,130,000 | 146,268,000 | 132,842,942 | 144,980,942 |
| Insurance - Group Life | 264,721 | 268,204 | 285,063 | 275,000 | 279,000 | 273,357 | 277,357 |
| Employers Social Security Tax | 15,647,684 | 15,498,733 | 18,178,987 | 18,327,587 | 18,346,887 | 15,655,534 | 15,674,834 |
| State Employees Health Service Cost | 44,606,243 | 46,708,551 | 56,549,838 | 53,544,606 | 57,652,322 | 46,110,687 | 50,218,403 |
| Other Post-Employment Benefits | - | - | - | - | - | 6,000,000 | 6,000,000 |
| Nonfunctional - Change to Accruals | 1,182,574 | - | - | - | - | - | - |
| Agency Total - Special Transportation Fund | 192,101,221 | 184,929,702 | 204,546,866 | 206,582,193 | 222,851,209 | 201,086,068 | 217,355,084 |
| Total - Appropriated Funds | 2,672,900,733 | 2,854,485,757 | 3,021,970,290 | 3,287,685,491 | 3,537,338,200 | 3,174,573,089 | 3,426,251,007 |
| Additional Funds Available | | | | | | | |
| Carry Forward Funding | - | - | - | - | - | 3,390,170 | - |
| Agency Grand Total | 2,672,900,733 | 2,854,485,757 | 3,021,970,290 | 3,287,685,491 | 3,537,338,200 | 3,177,963,259 | 3,426,251,007 |

| Account | Governor Recommended | | Legislative | | Difference from Governor | |
|---------|----------------------|-------|-------------|-------|--------------------------|-------|
| | FY 18 | FY 19 | FY 18 | FY 19 | FY 18 | FY 19 |

Policy Revisions

Eliminate Fringe Benefit Subsidy for CT Airport Authority

| | | | | | | |
|--|---|---|--------------------|--------------------|--------------------|--------------------|
| Unemployment Compensation | - | - | (1,452) | (1,452) | (1,452) | (1,452) |
| State Employees Retirement Contributions | - | - | (1,287,058) | (1,287,058) | (1,287,058) | (1,287,058) |
| Insurance - Group Life | - | - | (1,643) | (1,643) | (1,643) | (1,643) |
| Employers Social Security Tax | - | - | (172,053) | (172,053) | (172,053) | (172,053) |
| State Employees Health Service Cost | - | - | (433,919) | (433,919) | (433,919) | (433,919) |
| Total - Special Transportation Fund | - | - | (1,896,125) | (1,896,125) | (1,896,125) | (1,896,125) |

Background

PA 11-84 established the Connecticut Airport Authority (CAA) and transferred existing Department of Transportation staff over to the CAA. These employees retained their classification as state employees for the purposes of state administered benefits, including health and pension. The Special Transportation Fund (STF) has been providing a subsidy to the CAA since FY 12, which has historically been used to pay for salaries of CAA employees. In addition, the STF has provided fringe benefit support for those salaries charged to the STF subsidy. The fringe benefit support is paid for out of the State Comptroller's centralized fringe benefit accounts.

Legislative

Eliminate funding of \$1,896,125 in both FY 18 and FY 19 to reflect eliminating the fringe benefit subsidy for CAA employees. The budget eliminates the direct STF subsidy for the CAA. The elimination of the fringe benefit is a complement to the reduction within the Department of Transportation.

Establish Passport to Parks Program

| | | | | | | |
|--|---|---|--------------------|--------------------|--------------------|--------------------|
| Unemployment Compensation | - | - | (5,333) | (10,665) | (5,333) | (10,665) |
| State Employees Retirement Contributions | - | - | (1,160,434) | (2,418,860) | (1,160,434) | (2,418,860) |
| Employers Social Security Tax | - | - | (156,899) | (327,046) | (156,899) | (327,046) |
| State Employees Health Service Cost | - | - | - | (42,899) | - | (42,899) |
| Total - General Fund | - | - | (1,322,666) | (2,799,470) | (1,322,666) | (2,799,470) |

Background

The Passport to Parks program establishes a \$10 surcharge on certain motor vehicle registrations (passenger, motorcycle, motor home, combination, and antique) effective January 1, 2018. The surcharge will support a new Passport to Parks Fund, which must be used to operate state parks and campgrounds, fund soil and water conservation districts and environmental review teams, and beginning with FY 19, fund the Council on Environmental Quality.

Legislative

Eliminate funding of \$1,322,666 in FY 18 and \$2,799,470 in FY 19 from the General Fund which reflects the fringe benefit support for seasonal positions within the Department of Energy and Environmental Protection and two positions in FY 19 from the Council on Environmental Quality. These positions will be funded out of the new Passport to Parks Fund. Sections 325-331 of PA 17-2 JSS, the biennial budget act implement this change.

Reduce Funding Based on FY 17 Expenditure Trends

| | | | | | | |
|--|---|---|---------------------|---------------------|---------------------|---------------------|
| Higher Education Alternative Retirement System | - | - | (499,000) | (499,000) | (499,000) | (499,000) |
| Pensions and Retirements - Other Statutory | - | - | (100,000) | (100,000) | (100,000) | (100,000) |
| Insurance - Group Life | - | - | (120,000) | (120,000) | (120,000) | (120,000) |
| Employers Social Security Tax | - | - | (14,000,000) | (14,000,000) | (14,000,000) | (14,000,000) |
| State Employees Health Service Cost | - | - | (30,000,000) | (30,000,000) | (30,000,000) | (30,000,000) |
| Retired State Employees Health Service Cost | - | - | (20,500,000) | (20,500,000) | (20,500,000) | (20,500,000) |
| Total - General Fund | - | - | (65,219,000) | (65,219,000) | (65,219,000) | (65,219,000) |
| Unemployment Compensation | - | - | (100,000) | (100,000) | (100,000) | (100,000) |
| Employers Social Security Tax | - | - | (2,500,000) | (2,500,000) | (2,500,000) | (2,500,000) |
| State Employees Health Service Cost | - | - | (7,000,000) | (7,000,000) | (7,000,000) | (7,000,000) |

| Account | Governor Recommended | | Legislative | | Difference from Governor | |
|--|----------------------|-------|-------------|-------------|--------------------------|-------------|
| | FY 18 | FY 19 | FY 18 | FY 19 | FY 18 | FY 19 |
| Total - Special Transportation Fund | - | - | (9,600,000) | (9,600,000) | (9,600,000) | (9,600,000) |

Legislative

Reduce funding by \$65,219,000 million in both FY 18 and FY 19 in the General Fund and \$9.6 million in both FY 18 and FY 19 in the Special Transportation Fund to reflect expenditure trends.

Reduce Fringe Benefits to Reflect Higher Education Funding

| | | | | | | |
|-------------------------------------|---|---|--------------|--------------|--------------|--------------|
| Employers Social Security Tax | - | - | (4,663,375) | (5,522,137) | (4,663,375) | (5,522,137) |
| State Employees Health Service Cost | - | - | (15,300,746) | (18,118,384) | (15,300,746) | (18,118,384) |
| Total - General Fund | - | - | (19,964,121) | (23,640,521) | (19,964,121) | (23,640,521) |

Legislative

Reduce funding by \$19,964,121 in FY 18 and \$23,640,521 in FY 19 to reflect the General Fund fringe benefit impact of block grant reductions to the constituent units of higher education.

Adjust Fringe Benefits to Reflect Reduction of Positions

| | | | | | | |
|-------------------------------------|--------------|--------------|-----------|-------------|-------------|------------|
| Unemployment Compensation | 6,890,600 | - | 688,688 | 128,128 | (6,201,912) | 128,128 |
| Employers Social Security Tax | (3,902,600) | (4,063,300) | (388,135) | (442,450) | 3,514,465 | 3,620,850 |
| State Employees Health Service Cost | (10,489,900) | (11,712,400) | (293,142) | (1,117,060) | 10,196,758 | 10,595,340 |
| Total - General Fund | (7,501,900) | (15,775,700) | 7,411 | (1,431,382) | 7,509,311 | 14,344,318 |

Governor

Reduce funding by \$7,501,900 in FY 18 and \$15,775,700 in FY 19 to reflect the reduction of personnel and Personal Services accounts across state agencies.

Legislative

Provide funding by \$7,411 in FY 18 and reduce funding by \$1,431,382 in FY 19 to reflect the reduction of personnel and Personal Services accounts across state agencies.

Adjust Fringe Benefits for the Transfer of Positions

| | | | | | | |
|--|-----------|---------|-----------|---------|---|---|
| Unemployment Compensation | - | 300 | - | 300 | - | - |
| State Employees Retirement Contributions | (23,100) | 245,600 | (23,100) | 245,600 | - | - |
| Insurance - Group Life | (100) | 900 | (100) | 900 | - | - |
| Employers Social Security Tax | (3,200) | 34,200 | (3,200) | 34,200 | - | - |
| State Employees Health Service Cost | (124,500) | (5,500) | (124,500) | (5,500) | - | - |
| Total - General Fund | (150,900) | 275,500 | (150,900) | 275,500 | - | - |

Governor

Reduce funding by \$150,900 in FY 18 and provide funding of \$275,000 in FY 19 to reflect the net impact to various fringe benefit accounts within the General Fund from the transfer of state personnel.

Legislative

Same as Governor

Provide Funding for Fringe Benefits for Additional Positions

| | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| Employers Social Security Tax | 23,600 | 33,500 | 143,239 | 193,985 | 119,639 | 160,485 |
| State Employees Health Service Cost | 79,800 | 124,600 | 140,360 | 487,720 | 60,560 | 363,120 |
| Total - General Fund | 103,400 | 158,100 | 283,599 | 681,705 | 180,199 | 523,605 |
| Employers Social Security Tax | - | - | - | - | - | - |
| State Employees Health Service Cost | - | - | - | - | - | - |
| Total - Special Transportation Fund | - | - | - | - | - | - |

Governor

Provide funding of \$103,400 in FY 18 and \$158,100 in FY 19 to reflect the addition of positions across state agencies.

Legislative

Provide funding of \$283,599 in FY 18 and \$681,705 in FY 19 to reflect the addition of positions across state agencies.

| Account | Governor Recommended | | Legislative | | Difference from Governor | |
|---------|----------------------|-------|-------------|-------|--------------------------|-------|
| | FY 18 | FY 19 | FY 18 | FY 19 | FY 18 | FY 19 |

Current Services

Adjust Operating Expenses to Reflect Current Requirements

| | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|---|---|
| Unemployment Compensation | 240,900 | - | 240,900 | - | - | - |
| Higher Education Alternative Retirement System | (4,424,234) | (4,424,234) | (4,424,234) | (4,424,234) | - | - |
| Pensions and Retirements - Other Statutory | (54,008) | (3,556) | (54,008) | (3,556) | - | - |
| Insurance - Group Life | 244,129 | 487,129 | 244,129 | 487,129 | - | - |
| Employers Social Security Tax | (9,842,100) | (9,841,400) | (9,842,100) | (9,841,400) | - | - |
| State Employees Health Service Cost | 17,355,444 | 62,263,560 | 17,355,444 | 62,263,560 | - | - |
| Retired State Employees Health Service Cost | 63,790,000 | 133,490,000 | 63,790,000 | 133,490,000 | - | - |
| Total - General Fund | 67,310,131 | 181,971,499 | 67,310,131 | 181,971,499 | - | - |
| Insurance - Group Life | (10,063) | (6,063) | (10,063) | (6,063) | - | - |
| Employers Social Security Tax | 148,600 | 167,900 | 148,600 | 167,900 | - | - |
| State Employees Health Service Cost | (3,005,232) | 1,102,484 | (3,005,232) | 1,102,484 | - | - |
| Total - Special Transportation Fund | (2,866,695) | 1,264,321 | (2,866,695) | 1,264,321 | - | - |

Governor

Provide funding of \$67,310,131 in FY 18 and \$181,971,499 in FY 19 in the General Fund to reflected anticipated expenditure requirements. Reduce funding by \$2,866,695 in FY 18 and provide funding of \$1,264,321 in FY 19 in the Special Transportation Fund to reflect anticipated expenditures requirements.

Legislative

Same as Governor.

Fund the Actuarial Determined Employer Contribution for SERS

| | | | | | | |
|--|-------------------|--------------------|-------------------|--------------------|---|---|
| State Employees Retirement Contributions | 77,509,720 | 202,170,175 | 77,509,720 | 202,170,175 | - | - |
| Total - General Fund | 77,509,720 | 202,170,175 | 77,509,720 | 202,170,175 | - | - |
| State Employees Retirement Contributions | 4,902,022 | 17,040,022 | 4,902,022 | 17,040,022 | - | - |
| Total - Special Transportation Fund | 4,902,022 | 17,040,022 | 4,902,022 | 17,040,022 | - | - |

Background

The State Employees' Retirement System (SERS) is the state's defined benefit plan for approximately 50,000 active state employees and 48,000 retired state employees. SERS is currently funded using an actuarial reserve funding method, whereby the normal cost and past service liability are calculated in order to determine the state's annual actuarial determined employer contribution (ADEC, formerly known as the actuarially required contribution (ARC)) (CGS 5-156a). SERS is a collectively bargained benefit. The current agreement governing pension benefits was last revised in 2011 and is effective until 2022. On February 1, 2017, HR8/SR7, a *Resolution Proposing Approval of an Agreement Between the State of Connecticut and the State Employees' Bargaining Agency Coalition*, was approved in the House and the Senate. These resolutions made modifications to actuarial methodologies and assumptions. In addition, in a separate, but related action, on December 19, 2016, the state's Retirement Commission decreased the discount rate for SERS from 8% to 6.9%. These changes to the actuarial methods and assumptions impact the state's ADEC.

Governor

Provide funding of \$82,411,742 in FY 18 and \$219,210,197 in FY 19 to fund the General Fund and Special Transportation Fund's portion of the actuarial determined employer contribution in the biennium.

Legislative

Same as Governor

| Account | Governor Recommended | | Legislative | | Difference from Governor | |
|---------|----------------------|-------|-------------|-------|--------------------------|-------|
| | FY 18 | FY 19 | FY 18 | FY 19 | FY 18 | FY 19 |

Fund the Actuarial Determined Employer Contribution for JRS

| | | | | | | |
|--|------------------|------------------|------------------|------------------|----------|----------|
| Judges and Compensation Commissioners Retirement | 6,294,423 | 8,263,993 | 6,294,423 | 8,263,993 | - | - |
| Total - General Fund | 6,294,423 | 8,263,993 | 6,294,423 | 8,263,993 | - | - |

Background

The Judges, Family Support Magistrates, and Compensation Commissioners' Retirement System (JRS) is the state's defined benefit plan for approximately 204 active and 250 retired Judges, Family Support Magistrates, and Compensation Commissioners. JRS is currently funded using an actuarial reserve funding method, whereby the normal cost and past service liability are calculated in order to determine the state's annual actuarial determined employer contribution (ADEC, formerly known as the actuarially required contribution (ARC)). On February 1, 2017, HR8/SR7, a *Resolution Proposing Approval of an Agreement Between the State of Connecticut and the State Employees' Bargaining Agency Coalition*, was approved in the House and the Senate. These resolutions made modifications to actuarial methodologies and assumptions for the State Employees' Retirement System. The majority of the changes were adopted by the Retirement Commission for JRS. In addition, in a separate, but related action, on December 19, 2016, the state's Retirement Commission decreased the discount rate for JRS from 8% to 6.9%. These changes to the actuarial methods and assumptions impact the state's ADEC.

Governor

Provide funding of \$6,294,423 in FY 18 and \$8,263,993 in FY 19 to fund the actuarial determined employer contribution for the biennium.

Legislative

Same as Governor

Provide for Employer Matching Funds for OPEB

| | | | | | | |
|--|--------------------|--------------------|-------------------|-------------------|---------------------|---------------------|
| Other Post-Employment Benefits | 120,000,000 | 120,000,000 | 91,200,000 | 91,200,000 | (28,800,000) | (28,800,000) |
| Total - General Fund | 120,000,000 | 120,000,000 | 91,200,000 | 91,200,000 | (28,800,000) | (28,800,000) |
| Other Post-Employment Benefits | - | - | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 |
| Total - Special Transportation Fund | - | - | 6,000,000 | 6,000,000 | 6,000,000 | 6,000,000 |

Background

The 2011 agreement between the state and the State Employees' Bargaining Agent Coalition governing pension and health benefits, including retiree health included a provision requiring all state employees to contribute 3% of their salary towards retiree health, for a period of 10 years. This was an expansion of the provision contained in the 2009 agreement, which only required new hires to make the 3% contribution. In addition, the 2011 agreement required the state to match employee contributions to retiree health in the Other Post Employment Benefit Fund (OPEB) beginning in FY 18.

Governor

Provide funding of \$120 million in both FY 18 and FY 19 to reflect the state's matching contribution to the OPEB Fund for retiree health pursuant to the SEBAC 2011 Agreement.

Legislative

Provide funding of \$91.2 million in both FY 18 and FY 19 in the General Fund and \$6 million in both FY 18 and FY 19 in the Special Transportation Fund to reflect the state's matching contribution to the OPEB Fund for retiree health pursuant to the SEBAC 2011 Agreement.

Provide Tuition and Training Funds for Settled Contracts

| | | | | | | |
|---|----------------|----------|----------------|----------|----------|----------|
| Tuition Reimbursement - Training and Travel | 115,000 | - | 115,000 | - | - | - |
| Total - General Fund | 115,000 | - | 115,000 | - | - | - |

Background

Pursuant to individual collective bargaining contracts, funding is provided for the Tuition Reimbursement - Training and Travel account. This is a non-lapsing account within the General Fund. Historically, this account is approximately \$3.1 million, with average annual expenditures of approximately an equivalent amount. For unsettled contracts, tuition and training funding is budgeted in the Reserve for Salary Adjustment (RSA) account under the purview of the Office of Policy and Management.

| Account | Governor Recommended | | Legislative | | Difference from Governor | |
|---------|----------------------|-------|-------------|-------|--------------------------|-------|
| | FY 18 | FY 19 | FY 18 | FY 19 | FY 18 | FY 19 |

Governor

Provide funding of \$115,000 in FY 18 in the Tuition Reimbursement - Training and Travel account for the NP 1 - State Police bargaining unit, whose contract is effective until June 30, 2018 (end of FY 18). This funding was previously budgeted within the RSA account.

Legislative

Same as Governor

Carry Forward**Carry Forward Tuition and Training Funds**

| | | | | | | |
|---|---|---|------------------|---|------------------|---|
| Tuition Reimbursement - Training and Travel | - | - | 3,390,170 | - | 3,390,170 | - |
| Total - Carry Forward Funding | - | - | 3,390,170 | - | 3,390,170 | - |

Legislative

Pursuant to individual collective bargaining contracts, \$3,390,170 is carried forward in the Tuition Reimbursement - Training and Travel account.

Totals

| Budget Components | Governor Recommended | | Legislative | | Difference from Governor | |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|----------------------|
| | FY 18 | FY 19 | FY 18 | FY 19 | FY 18 | FY 19 |
| FY 17 Appropriation - GF | 2,817,423,424 | 2,817,423,424 | 2,817,423,424 | 2,817,423,424 | - | - |
| Policy Revisions | (7,549,400) | (15,342,100) | (86,365,677) | (92,133,168) | (78,816,277) | (76,791,068) |
| Current Services | 271,229,274 | 512,405,667 | 242,429,274 | 483,605,667 | (28,800,000) | (28,800,000) |
| Total Recommended - GF | 3,081,103,298 | 3,314,486,991 | 2,973,487,021 | 3,208,895,923 | (107,616,277) | (105,591,068) |
| FY 17 Appropriation - TF | 204,546,866 | 204,546,866 | 204,546,866 | 204,546,866 | - | - |
| Policy Revisions | - | - | (11,496,125) | (11,496,125) | (11,496,125) | (11,496,125) |
| Current Services | 2,035,327 | 18,304,343 | 8,035,327 | 24,304,343 | 6,000,000 | 6,000,000 |
| Total Recommended - TF | 206,582,193 | 222,851,209 | 201,086,068 | 217,355,084 | (5,496,125) | (5,496,125) |

PA 17-2 JSS, An Act Concerning the State Budget for the Biennium Ending June 30, 2019

Sections 12 - 16 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 18 appropriation levels will be reduced by the amounts shown in the table below to achieve the lapses included in PA 17-2 JSS and amended in PA 17-4 JSS. This includes a Labor Concessions Savings of \$277,100,000. See the FY 18 Holdbacks schedule in Section V of this document for a further description of these statewide savings targets.

| Account | Appropriation \$ | Reduction Amount \$ | Net Remaining \$ | % Reduction |
|---|------------------|---------------------|------------------|-------------|
| State Employees Retirement Contributions | 1,333,831,091 | (166,100,000) | 1,167,731,091 | 24.8% |
| State Employees Health Service Cost | 711,753,147 | (46,000,000) | 665,753,147 | 12.6% |
| Retired State Employees Health Service Cost | 774,399,000 | (65,000,000) | 709,399,000 | 8.4% |

*Other Significant Legislation***SR 51 and HR 202, Resolution Proposing Approval of an Agreement Between the State of Connecticut and the State Employees' Bargaining Agent Coalition (SEBAC)**

SR 51 and HR 202 resulted in various labor concessions. PA 17-2 JSS, the budget, included bottom-line savings (lapses) of \$700 million in FY 18 and \$867.6 million in FY 19 related to labor-management/SEBAC savings. In FY 18, the Office of Policy and Management administratively allocated these savings targets to state agencies through reductions of funds available for expenditures (holdbacks). The FY 18 holdbacks allocated to the Office of the State Comptroller - Fringe Benefits for SEBAC are reflected in the table above and total \$277.1 million in FY 18 (\$257.9 million from the General Fund and \$19.2 million from the Special Transportation Fund).