

Department of Revenue Services DRS16000

Permanent Full-Time Positions

Fund	Actual FY 21	Actual FY 22	Appropriation FY 23	Governor Recommended		Legislative	
				FY 24	FY 25	FY 24	FY 25
General Fund	627	625	593	600	600	593	593
Cannabis Regulatory Fund	-	-	-	-	-	7	7

Budget Summary

Account	Actual FY 21	Actual FY 22	Appropriation FY 23	Governor Recommended		Legislative	
				FY 24	FY 25	FY 24	FY 25
Personal Services	52,978,667	52,165,513	57,087,758	61,406,316	62,206,186	60,456,316	61,221,998
Other Expenses	5,937,276	8,833,415	5,117,358	5,117,358	5,117,358	5,117,358	5,117,358
Agency Total - General Fund	58,915,943	60,998,928	62,205,116	66,523,674	67,323,544	65,573,674	66,339,356
Personal Services	-	-	-	-	-	450,000	484,188
Agency Total - Cannabis Regulatory Fund	-	-	-	-	-	450,000	484,188
Total - Appropriated Funds	58,915,943	60,998,928	62,205,116	66,523,674	67,323,544	66,023,674	66,823,544
Additional Funds Available							
Carry Forward Funding	-	-	605,000	-	-	-	-
American Rescue Plan Act	-	-	42,250,000	-	-	75,000	-
Agency Grand Total	58,915,943	60,998,928	105,060,116	66,523,674	67,323,544	66,098,674	66,823,544

Account	Governor Recommended		Legislative		Difference from Governor	
	FY 24	FY 25	FY 24	FY 25	FY 24	FY 25

Policy Revisions

Provide Funding for Regulation, Prevention & Education of Adult Recreational Cannabis Use

Personal Services	450,000	484,188	-	-	(450,000)	(484,188)
Total - General Fund	450,000	484,188	-	-	(450,000)	(484,188)
Positions - General Fund	7	7	-	-	(7)	(7)
Personal Services	-	-	450,000	484,188	450,000	484,188
Total - Cannabis Regulatory Fund	-	-	450,000	484,188	450,000	484,188
Positions - Cannabis Regulatory Fund	-	-	7	7	7	7

Background

PA 21-1 JSS, *An Act Concerning Responsible and Equitable Regulation of Adult-Use Cannabis*, legalized recreational cannabis use for adults 21 years of age or older. Recreational cannabis sales began in January 2023. The Governor's Recommended Budget moves all recreational cannabis expenditures from a non-appropriated, off-budget account to the General Fund, Special Transportation Fund, and two newly-created, appropriated funds that are on-budget.

Account	Governor Recommended		Legislative		Difference from Governor	
	FY 24	FY 25	FY 24	FY 25	FY 24	FY 25

Fund	Agencies	FY 24 \$ (in millions)	FY 25 \$ (in millions)
General Fund	DCP, DESPP, DRS, DPH, OAG, AES, UConn, OWS	9.0	9.2
Social Equity and Innovation Fund	DECD	5.8	10.2
Prevention and Recovery Services Fund	DMHAS	2.4	3.4
Special Transportation Fund	DOT, DMV	1.1	1.1
TOTAL		18.3	23.8

*Totals are rounded to the nearest tenth of a million. The sum of the four funds for FY 25 is \$0.1 million less than the reflected total due to rounding.

Governor

Provide funding of \$450,000 in FY 24 and \$484,188 in FY 25 for the regulation, prevention, and education of adult recreational cannabis.

Legislative

Provide funding of \$450,000 in FY 24 and \$484,188 in FY 25, and seven positions, in the Cannabis Regulatory Fund (not the General Fund) for the regulation, prevention, and education of adult recreational cannabis.

Transfer Funding to the Governor's Office

Personal Services	-	-	(500,000)	(500,000)	(500,000)	(500,000)
Total - General Fund	-	-	(500,000)	(500,000)	(500,000)	(500,000)

Legislative

Transfer Personal Services funding of \$500,000 in both FY 24 and FY 25 to the Governor's office.

Current Services

Provide Funding for Existing Wage Agreements

Personal Services	6,158,454	6,924,136	6,158,454	6,924,136	-	-
Total - General Fund	6,158,454	6,924,136	6,158,454	6,924,136	-	-

Background

The Governor's Recommended Budget provides net funding of \$237.2 million in FY 24 and \$394 million in FY 25, across six appropriated funds, to reflect current wage-related adjustments resulting from existing wage agreements.

Governor

Provide funding of \$6,158,454 in FY 24 and \$6,924,136 in FY 25 to reflect this agency's increased wage costs.

Legislative

Same as Governor

Remove Funding for 27th Payroll

Personal Services	(2,289,896)	(2,289,896)	(2,289,896)	(2,289,896)	-	-
Total - General Fund	(2,289,896)	(2,289,896)	(2,289,896)	(2,289,896)	-	-

Background

The FY 23 Revised Budget included a total of \$128,456,014 for an extra 27th pay period for six appropriated funds. There are usually 26 pay periods in a fiscal year, but every 11 years there is an additional 27th pay period.

Governor

Remove funding of \$2,289,896 in both FY 24 and FY 25 to reflect 26 pay periods in each fiscal year.

Legislative

Same as Governor

Account	Governor Recommended		Legislative		Difference from Governor	
	FY 24	FY 25	FY 24	FY 25	FY 24	FY 25

American Rescue Plan Act

Provide Funding to Implement ABLE Account Provisions of PA 23-137

ARPA - CSFRF	-	-	75,000	-	75,000	-
Total - American Rescue Plan Act	-	-	75,000	-	75,000	-

Background

PA 23-204, the FY 24 and FY 25 budget, reallocates federal American Rescue Plan Act (ARPA) State and Local Fiscal Recovery Funds, resulting in the shifting of approximately \$608.2 million in funding from FY 22 and FY 23 to FY 24 and FY 25.

Sections 57 and 58 of PA 23-137, *AAC Resources and Support Services for Persons with an Intellectual or Developmental Disability*, establish a personal income tax deduction and business tax credit for contributions to a qualified Achieving a Better Life Experience (ABLE) account.

Legislative

Section 48 of PA 23-204, the FY 24 and FY 25 budget, provides ARPA funding of \$75,000 in FY 24 to implement the ABLE account provisions of PA 23-137.

Totals

Budget Components	Governor Recommended		Legislative		Difference from Governor	
	FY 24	FY 25	FY 24	FY 25	FY 24	FY 25
FY 23 Appropriation - GF	62,205,116	62,205,116	62,205,116	62,205,116	-	-
Policy Revisions	450,000	484,188	(500,000)	(500,000)	(950,000)	(984,188)
Current Services	3,868,558	4,634,240	3,868,558	4,634,240	-	-
Total Recommended - GF	66,523,674	67,323,544	65,573,674	66,339,356	(950,000)	(984,188)
FY 23 Appropriation - CANF	-	-	-	-	-	-
Policy Revisions	-	-	450,000	484,188	450,000	484,188
Total Recommended - CANF	-	-	450,000	484,188	450,000	484,188

Positions	Governor Recommended		Legislative		Difference from Governor	
	FY 24	FY 25	FY 24	FY 25	FY 24	FY 25
FY 23 Appropriation - GF	593	593	593	593	-	-
Policy Revisions	7	7	-	-	(7)	(7)
Total Recommended - GF	600	600	593	593	(7)	(7)
FY 23 Appropriation - CANF	-	-	-	-	-	-
Policy Revisions	-	-	7	7	7	7
Total Recommended - CANF	-	-	7	7	7	7