

## Orientation Agency Budget Detail

The Agency Budgets' section of this document provides financial detail on each state agency or function that receives an appropriation. It includes detail by line item and by programmatic change. As illustrated below, historical information on agency operating budgets for two prior years (FY 14 and FY 15) as well as the Governor's FY 16 and FY 17 recommended budget is provided to place the FY 16 and FY 17 budget authorizations in perspective.

The order in which agencies appear in this section of the book is based on the order of the appropriations act (without regard to fund), which is arranged according to the major functions of government.

Below is an example of a state agency budget. To help explain the budget format you will encounter, we have numbered various parts below and have included explanations of each following the sample.

### Sample State Agency

1 → AGN00000

2 → Position Summary

Account	Actual FY 14	Governor Estimated FY 15	Governor Recommended		Legislative	
			FY 16	FY 17	FY 16	FY 17
Permanent Full-Time - GF	50	60	60	60	60	60
Permanent Full-Time - OF	6	6	6	6	6	6

2a →

3 → Budget Summary

4 ↓

5 ↓

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9 ↓

Account	Actual FY 14	Governor Estimated FY 15	Governor Recommended		Legislative	
			FY 16	FY 17	FY 16	FY 17
Personal Services	3,000,000	3,500,000	4,000,000	4,000,000	4,000,000	4,000,000
Other Expenses	500,000	600,000	600,000	600,000	600,000	600,000
Equipment	0	1	1	1	1	1
<b>Other Current Expenses</b>						
Training & Education	250,000	400,000	400,000	400,000	400,000	400,000
<b>Other Than Payments to Local Governments</b>						
Coupon Program	250,000	500,000	200,000	200,000	100,000	100,000
<b>Agency Total - General Fund</b>	<b>4,000,000</b>	<b>5,000,001</b>	<b>5,200,001</b>	<b>5,200,001</b>	<b>5,100,001</b>	<b>5,100,001</b>
Personal Services	300,000	350,000	400,000	400,000	400,000	400,000
Other Expenses	300,000	300,000	300,000	300,000	300,000	300,000
Equipment	0	1	1	1	1	1
Fringe Benefits	200,000	250,000	250,000	250,000	250,000	250,000
<b>Agency Total - Other Fund</b>	<b>800,000</b>	<b>900,001</b>	<b>950,001</b>	<b>950,001</b>	<b>950,001</b>	<b>950,001</b>

10	<b>Additional Funds Available</b>						
	Carry Forward Funding	0	0	0	0	100,000	0
	Federal & Other Restricted Act	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Private Contributions	1,500,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
	Special Funds, Non-Appropriated	2,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
	<b>Agency Grand Total</b>	<b>9,800,000</b>	<b>14,900,002</b>	<b>15,150,002</b>	<b>15,150,002</b>	<b>15,050,002</b>	<b>15,050,002</b>

11 → *Current Services*

**Adjust Funding to Reflect Wage & Compensation Related Costs**

Personal Services	0	500,000	0	500,000	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Personal Services	0	50,000	0	50,000	0	0	0	0
<b>Total - Other Fund</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

11a → **Governor**  
Provide funding of \$500,000 in FY 16 and FY 17 to reflect current services wage-related adjustments such as annual increments, general wage increases, annualization, turnover and other compensation-related adjustments.

11b → **Legislative**  
Same as Governor

12 → *Policy Revisions*

**Remove Funding for Salary Increases of Appointed Officials**

Coupon Program	0	(400,000)	0	(400,000)	0	(100,000)	0	(100,000)
<b>Total - General Fund</b>	<b>0</b>	<b>(400,000)</b>	<b>0</b>	<b>(400,000)</b>	<b>0</b>	<b>(100,000)</b>	<b>0</b>	<b>(400,000)</b>

12a → **Background**  
The Coupon Program provides discounts to students at Connecticut Museums.

11a → **Governor**  
Reduce funding by \$300,000 in FY 16 and FY 17 to reflect programmatic changes.

11b → **Legislative**  
Reduce funding by \$400,000 in FY 16 and FY 17 to reflect programmatic changes.

13

→ *Carry Forward***Carry Forward for the Collection Scoring System**

Other Expenses	0	100,000	0	0	0	100,000	0	0
<b>Total - Carry Forward Funding</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>

12a

→ **Background**  
The Collection Scoring System was developed to score collections systematically.

11b

→ **Legislative**  
Pursuant to CGS Sec. 4-89(c), funding of \$100,000 is carried forward from FY 15 into FY 16 in the Other Expenses to fund the Collection Scoring System.

14

→ *Totals*

Budget Components	Legislative				Difference from Governor Recommended			
	FY 16		FY 17		FY 16		FY 17	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount
<b>Governor Estimated - GF</b>	60	5,000,001	60	5,000,001	0	0	0	0
Current Services	0	500,000	0	500,000	0	0	0	0
Policy Revisions	0	(400,000)	0	(400,000)	0	(100,000)	0	(100,000)
<b>Total Recommended - GF</b>	<b>60</b>	<b>5,100,001</b>	<b>60</b>	<b>5,100,001</b>	<b>0</b>	<b>(100,000)</b>	<b>0</b>	<b>(100,000)</b>
<b>Governor Estimated - OF</b>	6	900,000	6	900,000	0	0	0	0
Current Services	0	50,000	0	50,000	0	0	0	0
Policy Revisions	0	0	0	0	0	0	0	0
<b>Total Recommended - OF</b>	<b>6</b>	<b>950,001</b>	<b>60</b>	<b>950,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Explanation of Budget Parts

(1) This is the Comptroller's Core-CT identifier for the agency. Core-CT is the state's accounting system.

(2) The position summary indicates maximum full time staffing levels for each agency. The position counts shown under the "Legislative FY 16 & FY 17" columns represent the number of permanent full-time positions an agency is authorized to establish through June 30, 2016 and June 30, 2017.

(2a) The personnel entries shown for "Other Funds" (OF) include positions funded by federal, private, or non-appropriated special funds.

(3) This section provides a brief summary of each agency's operating budget. Personal Services, Other Expenses and Equipment reflect actual appropriated accounts, common to all state agencies. Other current expenses and grant categories are summations of individually appropriated accounts that are listed separately in subsequent sections.

(4) This column shows the actual expenditures in FY 14 in order to provide a historical perspective on the FY 15 estimated expenditures, and the FY 16 and FY 17 budget authorizations.

(5) This column provides the governor's expenditure estimates for FY 15, which typically reflects the FY 15 appropriation except for agencies with projected year end deficiencies.

(6) & (7) These columns reflect the governor's FY 16 and FY 17 recommended budget as provided to the legislature in February 2015.

(8) & (9) These columns reflect the legislature's enacted FY 16 and FY 17 appropriations as signed by the governor. The amounts shown under these columns represent the appropriated funding the agency is authorized to spend for the first year of the biennium (FY 16) ending June 30, 2016 and the second year of the biennium (FY 17) ending June 30, 2017, in each account. It should be noted that these amounts do not include various savings requirements that may be necessary as part of the budget act, such as mandated lapses.

(10) This subsection of the budget summary includes carry forward funding, federal, private and special non-appropriated state funds available to an agency in addition to its state appropriations. The additional funds shown under the columns "Legislative FY 16 and FY 17" are estimated expenditures since many federal and private grants, although received in one year, may be available for expenditure over several years. Federal funds reflect the most current best estimates; however, federal aid is subject to change based on new federal legislation and administrative regulations.

(11) The Current Service section shows the adjustments made to the budget which reflect revisions to items including: wage and compensation related costs, turnover, the annualization of partial year expenditures, rent/lease increases, utility/fuel increases, caseload increases, or any changes authorized by existing law. There may be instances in which a current services adjustment is made in this section of an agency's budget and there is a policy decision in the Policy Revisions section of the Budget Change details, which zero out or in some other way alters the current services adjustment.

(11a) Governor's write-ups provide detail on the changes the governor recommended to the single line item or various line items as a result of the current service or policy adjustment specified. This write-up is included only when the action originates from the governor. If the change was adopted by the legislature, the legislative write-up will denote, "Same as Governor." For policy adjustments initiated by the legislature there will not be a governor's write-up. OFA may include information to help the reader understand the governor's proposal.

**(11b)** Legislative write-ups provide detail on the changes the legislature adopted. As previously noted, in instances where the legislature adopted the governor's recommendation, the write-up with read "Same as Governor." The write-up may include information such as the enacting legislation, funding requirements, or position changes. The four types of options for legislative action include:

- Agreement with the governor's proposal;
- Disagreement (elimination) with the governor's proposal;
- Alteration of the governor's proposed action; or
- Initiation of a new budget change. In this case no corresponding governor write-up is provided as the initiative occurred after the governor presented his/her budget.

**(12)** The Policy Revisions section provides a description of the budgetary changes to explain one or more of the following: new or expanded programs, reduction in the scope of existing programs, elimination of a program, transfer of programs to other state agencies, changes in the method of funding a state operation, additional funding requirements due to workload or caseload increases, inflationary and/or other built-in increases. In those cases where the governor proposed a significant reduction in the scope or elimination of a program, a savings factor, based upon the amount of funding which would have been required to continue the program at its present level, is used.

**(12a)** The program change write-up explains the nature of the action being taken by either the governor or legislature. In some cases it may provide information on a program itself or other descriptive information. The governor's and Legislative write-ups explained below, outline the specific action the governor and the legislature took on each item and/or what resources are impacted as a result. Often specific quantitative information is provided to describe specific monetary or personnel, and program impact of different decisions.

**(13)** The Carry Forwards section lists the those funds to be carried forward from one fiscal year to another fiscal year, as required by the Budget Act, Other Public Acts (e.g. Budget Implementers), or by statute. Carry forward funds are appropriated funds that: (1) were not spent by an agency during a fiscal year and (2) the agency is permitted to "carry forward" for expenditure in the following fiscal year.

**(14)** This section provides a snapshot of the changes between the governor's recommended FY 16 and FY 17 appropriations (Columns 6 and 7) and the Legislative enacted FY 16 and FY 17 appropriations (Columns 8 and 9). In addition, the summary provides the total changes attributable to current service adjustments and policy adjustments. Lastly, this section provides the difference between the Legislative FY 16 and FY 17 adopted budget and position count and the governor's recommended FY 16 and FY 17.