

General Government A
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Office of Fiscal Analysis

	Page #	Analyst	Actual Expenditures FY 13	Governor's Estimated FY 14	Original Appropriated FY 15	Governor Revised FY 15	Difference Gov - Orig FY 15	Percent Change Gov - Orig FY 15
General Fund								
Governor's Office	1	GG	2,598,722	2,779,516	2,802,525	2,802,729	204	-
Miscellaneous Appropriation to the Governor	2	GG	0	1	1	1	-	-
Secretary of the State	3	GG	6,924,203	10,065,102	10,138,699	9,949,071	(189,628)	(1.9)
Lieutenant Governor's Office	5	GG	688,294	716,639	720,058	719,750	(308)	-
Office of Governmental Accountability	6	GG	7,513,979	8,590,081	9,137,626	9,201,710	64,084	0.7
Total - General Fund			17,725,198	22,151,339	22,798,909	22,673,261	(125,648)	(0.6)
Banking Fund								
Department of Banking	8	CG	17,880,903	19,186,517	20,031,389	20,645,364	613,975	3.1
Total - All Appropriated Funds			35,606,101	41,337,856	42,830,298	43,318,625	488,327	1.1

Governor's Office

GOV12000

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Permanent Full-Time - GF	27	27	27	27	0	0.00

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Personal Services	2,089,726	2,322,025	2,328,660	2,328,660	0	0.00
Other Expenses	227,746	216,646	216,646	216,646	0	0.00
Equipment	0	1	1	1	0	0.00
Other Than Payments to Local Governments						
New England Governors' Conference	153,266	109,937	113,289	113,289	0	0.00
National Governors' Association	127,984	130,907	134,899	134,899	0	0.00
Nonfunctional - Change to Accruals	0	0	9,030	9,234	204	2.26
Agency Total - General Fund	2,598,722	2,779,516	2,802,525	2,802,729	204	0.01

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	204
Total - General Fund	0	204

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$204 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	27	2,802,525
Current Services	0	204
Total Recommended - GF	27	2,802,729

Miscellaneous Appropriation to the Governor GOV12100

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Other Current Expenses						
Governor's Contingency Account	0	1	1	1	0	0.00
Agency Total - General Fund	0	1	1	1	0	0.00

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	0	1
Total Recommended - GF	0	1

Secretary of the State

SOS12500

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Permanent Full-Time - GF	85	84	85	85	0	0.00

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Personal Services	998,696	2,712,404	2,865,243	2,865,243	0	0.00
Other Expenses	467,646	1,564,207	1,424,207	1,414,207	(10,000)	(0.70)
Equipment	0	1	1	1	0	0.00
Other Current Expenses						
Commercial Recording Division	5,174,055	5,444,606	5,533,021	5,362,596	(170,425)	(3.08)
Board of Accountancy	283,806	270,251	282,167	282,167	0	0.00
Nonfunctional - Change to Accruals	0	73,633	34,060	24,857	(9,203)	(27.02)
Agency Total - General Fund	6,924,203	10,065,102	10,138,699	9,949,071	(189,628)	(1.87)

Account	Governor Revised	
	FY 15	
	Pos.	\$

*Current Services***Reduce Funding for Software Support**

Commercial Recording Division	0	(170,425)
Total - General Fund	0	(170,425)

Governor

Reduce funding by \$170,425 to reflect reduced software support costs for the CONCORD system due to recent upgrades.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(9,203)
Total - General Fund	0	(9,203)

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$9,203 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

*Policy Revisions***Reduce Funding for Printing Costs**

Other Expenses	0	(10,000)
Total - General Fund	0	(10,000)

Governor

Reduce funding by \$10,000 to reflect lower printing costs of the State Register and Manual.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	85	10,138,699
Current Services	0	(179,628)
Policy Revisions	0	(10,000)
Total Recommended - GF	85	9,949,071

Lieutenant Governor's Office

LGO13000

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Permanent Full-Time - GF	9	7	7	7	0	0.00

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Personal Services	418,082	630,003	642,515	642,515	0	0.00
Other Expenses	32,250	74,133	74,133	74,133	0	0.00
Equipment	0	1	1	1	0	0.00
Other Current Expenses						
Health Reform and Innovation	237,962	0	0	0	0	n/a
Nonfunctional - Change to Accruals	0	12,502	3,409	3,101	(308)	(9.03)
Agency Total - General Fund	688,294	716,639	720,058	719,750	(308)	(0.04)

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(308)
Total - General Fund	0	(308)

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$308 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	7	720,058
Current Services	0	(308)
Total Recommended - GF	7	719,750

Office of Governmental Accountability

OGA17000

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Permanent Full-Time - GF	86	89	89	89	0	0.00

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Personal Services	753,920	764,039	800,028	800,028	0	0.00
Other Expenses	45,360	78,188	78,188	78,188	0	0.00
Equipment	10,239	1	1	1	0	0.00
Other Current Expenses						
Child Fatality Review Panel	88,957	95,682	101,255	101,255	0	0.00
Information Technology Initiatives	37,473	31,588	31,588	31,588	0	0.00
Citizens' Election Fund Admin	1,404,534	1,759,186	1,956,136	1,956,136	0	0.00
Elections Enforcement Commission	1,436,088	1,413,786	1,497,138	1,497,138	0	0.00
Office of State Ethics	1,271,841	1,416,036	1,511,748	1,511,748	0	0.00
Freedom of Information Commission	1,452,983	1,609,668	1,663,840	1,663,840	0	0.00
Contracting Standards Board	0	170,000	170,000	222,263	52,263	30.74
Judicial Review Council	112,919	137,328	140,863	140,863	0	0.00
Judicial Selection Commission	76,136	87,730	89,956	89,956	0	0.00
Office of the Child Advocate	430,492	509,374	524,747	524,747	0	0.00
Office of the Victim Advocate	312,016	434,045	445,172	445,172	0	0.00
Board of Firearms Permit Examiners	81,021	83,430	85,591	85,591	0	0.00
Nonfunctional - Change to Accruals	0	0	41,375	53,196	11,821	28.57
Agency Total - General Fund	7,513,979	8,590,081	9,137,626	9,201,710	64,084	0.70

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Provide Funding for Contracting Standards Board Position

Contracting Standards Board	0	52,263
Total - General Fund	0	52,263

Governor

Provide funding of \$52,263 to fully fund statutorily required position, Chief Procurement Officer, in the Contracting Standards Board.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	11,821
Total - General Fund	0	11,821

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$11,821 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	89	9,137,626
Current Services	0	64,084
Total Recommended - GF	89	9,201,710

Department of Banking

DOB37000

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Permanent Full-Time - BF	118	116	116	116	0	0.00

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Personal Services	9,579,484	10,284,067	10,756,571	10,368,971	(387,600)	(3.60)
Other Expenses	1,415,954	1,426,890	1,461,490	1,461,490	0	0.00
Equipment	74,185	80,700	37,200	37,200	0	0.00
Other Current Expenses						
Fringe Benefits	6,596,073	7,201,412	7,537,960	8,502,556	964,596	12.80
Indirect Overhead	215,207	120,739	126,172	129,307	3,135	2.48
Nonfunctional - Change to Accruals	0	72,709	111,996	145,840	33,844	30.22
Agency Total - Banking Fund	17,880,903	19,186,517	20,031,389	20,645,364	613,975	3.07

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Reduce Funding to Reflect Increased Turnover

Personal Services	0	(387,600)
Fringe Benefits	0	(317,832)
Total - Banking Fund	0	(705,432)

Background

A net adjustment made to the Personal Services account that reflects: (1) the natural reduction made to an agency's payroll due to the loss of employees through voluntary separation, retirements, deaths and transfers; and (2) payroll increases due to the introduction of new employees.

Governor

Reduce funding by \$705,432 to reflect increased turnover and associated fringe benefits.

Adjust Fringe Benefits and Indirect Overhead

Fringe Benefits	0	1,282,428
Indirect Overhead	0	3,135
Total - Banking Fund	0	1,285,563

Background

Non-General Fund agencies are budgeted directly for employee fringe benefits and indirect overhead.

Governor

Provide funding of \$1,285,563 to ensure sufficient funds for fringe benefits and indirect overhead.

Account	Governor Revised	
	FY 15	
	Pos.	\$

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	33,844
Total - Banking Fund	0	33,844

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$33,844 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - BF	116	20,031,389
Current Services	0	613,975
Total Recommended - BF	116	20,645,364