

General Government B
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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								
State Treasurer	1	LM	3,132,182	3,717,017	3,839,853	3,841,829	1,976	0.1
Debt Service - State Treasurer	2	LM	1,804,392,545	1,719,828,838	1,850,352,336	1,820,383,526	(29,968,810)	(1.6)
State Comptroller	4	HW	25,168,207	27,349,817	28,354,003	28,711,951	357,948	1.3
State Comptroller - Miscellaneous	6	HW	5,958,661	10,300,000	4,100,000	4,100,000	-	-
State Comptroller - Fringe Benefits	7	HW	2,128,130,282	2,396,687,515	2,512,413,238	2,505,112,050	(7,301,188)	(0.3)
Department of Revenue Services	10	CW	61,188,167	67,747,003	68,638,541	68,491,315	(147,226)	(0.2)
Office of Policy and Management	12	DD	258,328,053	245,073,247	242,808,824	278,512,632	35,703,808	14.7
Reserve for Salary Adjustments	16	KR	-	30,424,382	36,273,043	36,273,043	-	-
Department of Administrative Services	17	KR	114,438,700	146,621,319	144,670,962	146,836,972	2,166,010	1.5
Workers' Compensation Claims - Administrative Services	21	HW	26,886,810	29,987,707	27,187,707	29,987,707	2,800,000	10.3
Department of Construction Services	22	LM	9,337,427	-	-	-	-	NA
Attorney General	23	LM	29,289,009	32,810,900	34,364,597	34,557,211	192,614	0.6
Total - General Fund			4,466,250,043	4,710,547,745	4,953,003,104	4,956,808,236	3,805,132	0.08
Special Transportation Fund								
Debt Service - State Treasurer	2	LM	437,929,123	463,814,137	483,218,293	476,884,116	(6,334,177)	(1.3)
State Comptroller - Fringe Benefits	7	HW	156,548,606	163,661,354	189,689,954	191,313,789	1,623,835	0.9
Reserve for Salary Adjustments	16	KR	-	3,558,297	3,661,897	3,661,897	-	-
Department of Administrative Services	17	KR	6,271,956	7,364,746	7,919,913	7,916,382	(3,531)	(0.0)
Workers' Compensation Claims - Administrative Services	21	HW	6,399,473	7,144,481	6,544,481	7,344,481	800,000	12.2
Total - Special Transportation Fund			607,149,158	645,543,015	691,034,538	687,120,665	(3,913,873)	(0.6)
Insurance Fund								
Office of Policy and Management	12	DD	342,318	398,281	466,242	494,454	28,212	6.05
Mashantucket Pequot and Mohegan Fund								
Office of Policy and Management	12	DD	61,680,907	61,779,907	61,779,907	61,779,907	-	-
Regional Market Operation Fund								
Debt Service - State Treasurer	2	LM	7,147	-	-	-	-	NA
Total - All Appropriated Funds			5,135,429,573	5,418,268,948	5,706,283,791	5,706,203,262	(80,529)	-

State Treasurer

OTT14000

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	48	48	48	48	0	0.00
Permanent Full-Time - TF	1	1	1	1	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	2,961,801	3,529,167	3,651,385	3,651,385	0	0.00
Other Expenses	170,381	166,264	166,264	166,264	0	0.00
Equipment	0	1	1	1	0	0.00
Nonfunctional - Change to Accruals	0	21,585	22,203	24,179	1,976	8.90
Agency Total - General Fund	3,132,182	3,717,017	3,839,853	3,841,829	1,976	0.05

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	1,976
Total - General Fund	0	1,976

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 \$1,976 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	48	3,839,853
Current Services	0	1,976
Total Recommended - GF	48	3,841,829
Original Appropriation - TF	1	0
Total Recommended - TF	1	0

Debt Service - State Treasurer

OTT14100

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 Expenses	170,381	0	0	0	0	n/a
Other Current Expenses						
Debt Service	1,561,740,889	1,434,000,853	1,554,881,403	1,542,440,589	(12,440,814)	(0.80)
UConn 2000 - Debt Service	116,808,591	135,251,409	156,037,386	138,520,121	(17,517,265)	(11.23)
CHEFA Day Care Security	4,286,108	5,500,000	5,500,000	5,500,000	0	0.00
Pension Obligation Bonds - TRB	121,386,576	145,076,576	133,922,226	133,922,226	0	0.00
Nonfunctional - Change to Accruals	0	0	11,321	590	(10,731)	(94.79)
Agency Total - General Fund	1,804,392,545	1,719,828,838	1,850,352,336	1,820,383,526	(29,968,810)	(1.62)
Debt Service	437,929,123	463,814,137	483,218,293	476,884,116	(6,334,177)	(1.31)
Agency Total - Special Transportation Fund	437,929,123	463,814,137	483,218,293	476,884,116	(6,334,177)	(1.31)
Debt Service	7,147	0	0	0	0	n/a
Agency Total - Regional Market Operation Fund	7,147	0	0	0	0	n/a
Total - Appropriated Funds	2,242,328,815	2,183,642,975	2,333,570,629	2,297,267,642	(36,302,987)	(1.56)

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Reduce Debt Service to Reflect Actual Issuance

Debt Service	0	(12,440,814)
Total - General Fund	0	(12,440,814)

Background

The General Fund debt service requirements reflect: (1) the amount of General Obligation (GO) bonds allocated through the State Bond Commission and (2) the amount of GAAP Conversion bonds issued to finance a portion of the cost for the transition of the state to Generally Accepted Accounting Principles (GAAP), and (3) the FY 14 refinancing of the Economic Recovery Notes (ERNs) issued to fund the 2009 General Fund operating budget deficit.

Governor

Reduce the GF debt service budget by \$12,440,814 to reflect the combined effect of: (1) the actual issuance of GO bonds, (2) the GAAP Conversion bonds issued in October 2014, and (3) the refinancing of the ERNs in FY 14.

Reduce Debt Service to Reflect Actual Issuance

UConn 2000 - Debt Service	0	(17,517,265)
Total - General Fund	0	(17,517,265)

Background

The infrastructure improvement program at the University of Connecticut is financed through the issuance of UConn 2000 bonds, which are a type of General Obligation (GO) bond. The debt service account for these bonds reflects assumptions about the level of bonds needed to support the infrastructure projects that are currently under construction and the interest rate at which the bonds will be issued.

Governor

Reduce the debt service account for UConn 2000 bonds by \$17,517,265 to reflect the issuance of \$172.7 million in UConn 2000 bonds in July 2013 at an interest rate of 4.7%, which was lower than the 5.0% assumed in the adopted FY 15 budget.

Account	Governor Revised	
	FY 15	
	Pos.	\$

Reduce Debt Service to Reflect Actual Issuance

Debt Service	0	(6,334,177)
Total - Special Transportation Fund	0	(6,334,177)

Background

Special Transportation Fund (STF) debt service reflects the level of Special Tax Obligation (STO) bond issuance needed to support the transportation projects that are currently under construction.

Governor

Reduce the STF debt service account by \$6,334,177 to reflect the issuance of \$600 million in STO bonds in October 2013 at an interest rate of 3.7%, which was lower than the 6.0% assumed in the adopted FY 15 budget.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(10,731)
Total - General Fund	0	(10,731)

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 \$10,731 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	0	1,850,352,336
Current Services	0	(29,968,810)
Total Recommended - GF	0	1,820,383,526
Original Appropriation - TF	0	483,218,293
Current Services	0	(6,334,177)
Total Recommended - TF	0	476,884,116

State Comptroller

OSC15000

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	273	273	273	276	3	1.10

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	21,326,147	22,884,665	24,043,551	24,392,177	348,626	1.45
Other Expenses	3,842,060	4,241,958	4,141,958	4,141,958	0	0.00
Equipment	0	1	1	1	0	0.00
Other Than Payments to Local Governments						
Governmental Accounting Standards Board	0	19,570	19,570	19,570	0	0.00
Nonfunctional - Change to Accruals	0	203,623	148,923	158,245	9,322	6.26
Agency Total - General Fund	25,168,207	27,349,817	28,354,003	28,711,951	357,948	1.26

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Provide Funding to Reduce Retirement Audit Backlog

Personal Services	0	123,540
Total - General Fund	0	123,540

Governor

Provide funding of \$123,540 in Personal Services and two durational positions to assist the Retirement Division retirement audit backlog. The current backlog for the Retirement Division is four years. By statute durational positions may only be for a period of three years. These positions are considered full-time state employees and are eligible for a state employee benefit package.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	9,322
Total - General Fund	0	9,322

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 \$9,322 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Account	Governor Revised	
	FY 15	
	Pos.	\$

Policy Revisions

Provide Funding to Support Core-CT Expansion

Personal Services	2	160,086
Total - General Fund	2	160,086

Background

The April 26, 2013 Bond Commission allocated \$1.5 million to the Office of Policy and Management (OPM) to build an Oracle Business Intelligence (OBI) data warehouse. The warehouse will improve the ability of Core-CT users to extract financial, human resources, and other information from the system. These funds were allocated to hire consultants to build the technical infrastructure and to develop initial reports. The project is expected to be completed in three years.

Governor

Provide funding of \$160,086 in Personal Services and two positions to support OPM's implementation schedule of the Oracle Business Intelligence (OBI) software and installation in Core-CT.

Provide Funding for State Innovation Model

Personal Services	1	65,000
Total - General Fund	1	65,000

Background

The State Innovation Model (SIM) was initiated by the federal Affordable Care Act, through the federal Center for Medicare and Medicaid Innovation (CMMI). The state received a planning grant in March of 2013 to develop a SIM. The state submitted a plan to CMMI in December 2013. The SIM's purpose is to align all healthcare payers in the state (e.g. Medicaid, the state employee and retiree health plan, Medicare, commercial and self-funded plans) around a value-based payment methodology which focuses reimbursement on quality metrics, as opposed to simply volume and cost reduction measures.

Governor

Provide funding of \$65,000 in Personal Services and one Health Care Analyst to assist with the implementation of the State Innovation Model.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	273	28,354,003
Current Services	0	132,862
Policy Revisions	3	225,086
Total Recommended - GF	276	28,711,951

State Comptroller - Miscellaneous

OSC15100

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						
Adjudicated Claims	5,958,661	10,300,000	4,100,000	4,100,000	0	0.00
Agency Total - General Fund	5,958,661	10,300,000	4,100,000	4,100,000	0	0.00

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	0	4,100,000
Total Recommended - GF	0	4,100,000

State Comptroller - Fringe Benefits

OSC15200

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						
Unemployment Compensation	6,602,414	8,275,189	8,643,507	8,643,507	0	0.00
State Employees Retirement Contributions	721,490,818	916,024,145	969,312,947	970,863,047	1,550,100	0.16
Higher Education Alternative Retirement System	16,923,948	28,485,055	30,131,328	19,131,328	(11,000,000)	(36.51)
Pensions and Retirements - Other Statutory	1,570,826	1,730,420	1,749,057	1,749,057	0	0.00
Judges and Compensation Commissioners Retirement	16,005,904	16,298,488	17,731,131	17,731,131	0	0.00
Insurance - Group Life	8,688,230	8,808,780	9,353,107	9,353,107	0	0.00
Employers Social Security Tax	206,786,245	224,928,273	235,568,631	232,206,531	(3,362,100)	(1.43)
State Employees Health Service Cost	559,778,575	615,897,053	650,960,045	656,542,945	5,582,900	0.86
Retired State Employees Health Service Cost	587,439,438	548,693,300	568,635,039	568,635,039	0	0.00
Tuition Reimbursement - Training and Travel	2,843,884	3,127,500	3,127,500	3,127,500	0	0.00
Nonfunctional - Change to Accruals	0	24,419,312	17,200,946	17,128,858	(72,088)	(0.42)
Agency Total - General Fund	2,128,130,282	2,396,687,515	2,512,413,238	2,505,112,050	(7,301,188)	(0.29)
Unemployment Compensation	198,756	237,011	248,862	248,862	0	0.00
State Employees Retirement Contributions	107,869,254	108,347,033	130,144,053	130,144,053	0	0.00
Insurance - Group Life	245,448	286,000	292,000	292,000	0	0.00
Employers Social Security Tax	13,509,857	15,600,381	16,304,506	16,548,206	243,700	1.49
State Employees Health Service Cost	34,725,291	38,535,326	40,823,865	42,168,165	1,344,300	3.29
Nonfunctional - Change to Accruals	0	655,603	1,876,668	1,912,503	35,835	1.91
Agency Total - Special Transportation Fund	156,548,606	163,661,354	189,689,954	191,313,789	1,623,835	0.86
Total - Appropriated Funds	2,284,678,888	2,560,348,869	2,702,103,192	2,696,425,839	(5,677,353)	(0.21)

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Reduce Funding for Higher Education ARP

Higher Education Alternative Retirement System	0	(11,000,000)
Total - General Fund	0	(11,000,000)

Background

CGS 5-155a authorizes eligible unclassified employees of the constituent units of the state system of higher education to participate in an alternate retirement program (ARP). The retirement contribution rate for participants is five percent and the State's share is currently fixed at eight percent of salary.

Governor

Reduce funding for the Higher Education Alternate Retirement Fund by \$11.0 million to reflect retirement system costs based on actual experience and plan enrollment.

Account	Governor Revised	
	FY 15	
	Pos.	\$

Reduce Funding for Employers' Social Security Tax

Employers Social Security Tax	0	(5,000,000)
Total - General Fund	0	(5,000,000)

Governor

Reduce funding by \$5.0 million in the Employers' Social Security Tax account in the General Fund reflect costs based on actual experience.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(72,088)
Total - General Fund	0	(72,088)
Nonfunctional - Change to Accruals	0	35,835
Total - Special Transportation Fund	0	35,835

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 \$72,088 in the General Fund and provide funding of \$35,835 in the Special Transportation Fund to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Adjust Funding to Reflect Net Position Technical Changes

State Employees Retirement Contributions	0	1,323,800
Employers Social Security Tax	0	1,491,100
State Employees Health Service Cost	0	4,266,100
Total - General Fund	0	7,081,000
Employers Social Security Tax	0	40,300
State Employees Health Service Cost	0	122,200
Total - Special Transportation Fund	0	162,500

Governor

Provide funding of \$7,081,000 in the General Fund and \$162,500 in the Special Transportation Fund to reflect the anticipated current service levels for the fringe benefit accounts.

Policy Revisions

Adjust Fringe Benefits to Reflect the Addition of Positions

Employers Social Security Tax	0	174,000
State Employees Health Service Cost	0	1,231,000
Total - General Fund	0	1,405,000
Employers Social Security Tax	0	203,400
State Employees Health Service Cost	0	1,222,100
Total - Special Transportation Fund	0	1,425,500

Governor

Provide funding of \$1,405,000 in the General Fund and \$1,425,500 in the Special Transportation Fund to reflect additional requirements for fringe benefits associated with additional personnel in state agencies.

Account	Governor Revised	
	FY 15	
	Pos.	\$

Adjust Fringe Benefits to Reflect the Reduction of Positions

Employers Social Security Tax	0	(58,800)
Total - General Fund	0	(58,800)

Governor

Reduce funding by \$58,800 in the General Fund for the reduction of positions in state agencies.

Adjust Fringe Benefits to Reflect the Transfer of Positions

State Employees Retirement Contributions	0	226,300
Employers Social Security Tax	0	31,600
State Employees Health Service Cost	0	85,800
Total - General Fund	0	343,700

Governor

Provide funding of \$343,000 in the General Fund to reflect position transfers within state agencies which impact the General Fund fringe benefit accounts. The transfer is primarily the result of 37 positions which were formerly funded out of the Casino Fund being transferred to the General Fund.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	0	2,512,413,238
Current Services	0	(8,991,088)
Policy Revisions	0	1,689,900
Total Recommended - GF	0	2,505,112,050
Original Appropriation - TF	0	189,689,954
Current Services	0	198,335
Policy Revisions	0	1,425,500
Total Recommended - TF	0	191,313,789

Department of Revenue Services

DRS16000

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	670	665	665	665	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	53,590,380	57,919,094	60,513,194	60,238,194	(275,000)	(0.45)
Other Expenses	7,623,864	9,409,801	7,704,801	7,845,801	141,000	1.83
Equipment	0	1	1	1	0	0.00
Other Current Expenses						
Collection and Litigation Contingency Fund	(26,077)	94,294	94,294	94,294	0	0.00
Nonfunctional - Change to Accruals	0	323,813	326,251	313,025	(13,226)	(4.05)
Agency Total - General Fund	61,188,167	67,747,003	68,638,541	68,491,315	(147,226)	(0.21)

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Reduce Funding for PS to Reflect Increased Turnover

Personal Services	0	(275,000)
Total - General Fund	0	(275,000)

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 \$275,000 to reflect increased turnover.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(13,226)
Total - General Fund	0	(13,226)

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 \$13,226 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Account	Governor Revised	
	FY 15	
	Pos.	\$

Policy Revisions

Provide Funding to Eliminate Debit Card Refunds

Other Expenses	0	141,000
Total - General Fund	0	141,000

Background

For the 2012 tax season, the Department of Revenue Services (DRS) no longer issued paper checks for income tax refunds under \$5,000. Instead, the State Treasurer and DRS contracted under competitive bid with Chase Bank to issue VISA refund debit cards to taxpayers. A total of 307,261 debit cards were issued to taxpayers totaling \$153,387,538.40 in refunds.

Governor

Provide funding of \$141,000 for printing (\$0.099 per check) and mailing (\$0.37 per check) costs associated with issuing paper refund checks rather than debit cards.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	665	68,638,541
Current Services	0	(288,226)
Policy Revisions	0	141,000
Total Recommended - GF	665	68,491,315

Office of Policy and Management

OPM20000

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	146	124	124	125	1	0.81
Permanent Full-Time - IF	2	2	2	2	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	10,726,313	11,518,762	11,962,512	12,106,755	144,243	1.21
Other Expenses	1,209,212	2,117,001	1,817,001	1,817,001	0	0.00
Equipment	0	1	1	1	0	0.00
Other Current Expenses						
Litigation Settlement Costs	(176,351)	0	0	0	0	n/a
Automated Budget System and Data Base Link	7,520	49,706	49,706	49,706	0	0.00
Cash Management Improvement Act	0	91	91	91	0	0.00
Justice Assistance Grants	910,722	1,076,943	1,078,704	1,078,704	0	0.00
Innovation Challenge Grant Program	0	375,000	375,000	0	(375,000)	(100.00)
Revenue Maximization	100,000	0	0	0	0	n/a
Criminal Justice Information System	1,497,266	1,856,718	482,700	482,700	0	0.00
Main Street Investment Fund Administration	33,427	0	0	0	0	n/a
Youth Services Prevention	0	3,500,000	3,500,000	3,500,000	0	0.00
Other Than Payments to Local Governments						
Tax Relief For Elderly Renters	24,814,656	0	0	28,409,269	28,409,269	n/a
Regional Planning Agencies	200,000	475,000	475,000	0	(475,000)	(100.00)
Other Than Payments to Local Governments						
Reimbursement to Towns for Loss of Taxes on State Property	73,641,646	73,641,646	73,641,646	73,641,646	0	0.00
Reimbursements to Towns for Private Tax-Exempt Property	115,431,737	115,431,737	115,431,737	123,431,737	8,000,000	6.93
Reimbursement Property Tax - Disability Exemption	400,000	400,000	400,000	400,000	0	0.00
Distressed Municipalities	5,800,000	5,800,000	5,800,000	5,800,000	0	0.00
Property Tax Relief Elderly Circuit Breaker	20,505,900	20,505,900	20,505,900	20,505,900	0	0.00
Property Tax Relief Elderly Freeze Program	225,442	235,000	235,000	171,400	(63,600)	(27.06)
Property Tax Relief for Veterans	2,970,098	2,970,098	2,970,098	2,970,098	0	0.00
Focus Deterrence	30,465	475,000	475,000	475,000	0	0.00
Municipal Aid Adjustment	0	4,467,456	3,608,728	3,608,728	0	0.00
Nonfunctional - Change to Accruals	0	177,188	0	63,896	63,896	n/a
Agency Total - General Fund	258,328,053	245,073,247	242,808,824	278,512,632	35,703,808	14.70
Grants To Towns	61,680,907	61,779,907	61,779,907	61,779,907	0	0.00
Agency Total - Mashantucket Pequot and Mohegan Fund	61,680,907	61,779,907	61,779,907	61,779,907	0	0.00
Personal Services	208,226	232,048	291,800	291,800	0	0.00
Other Expenses	393	500	500	500	0	0.00
Fringe Benefits	133,699	162,434	169,260	195,858	26,598	15.71
Nonfunctional - Change to Accruals	0	3,299	4,682	6,296	1,614	34.47
Agency Total - Insurance Fund	342,318	398,281	466,242	494,454	28,212	6.05
Total - Appropriated Funds	320,351,278	307,251,435	305,054,973	340,786,993	35,732,020	11.71

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services**Eliminate Regional Planning Agency Grants**

Regional Planning Agencies	0	(475,000)
Total - General Fund	0	(475,000)

Background

PA 13-247, the FY 14 and FY 15 budget, eliminated the Regional Planning Agency account. Funding for grants-in-aid to Regional Planning Agencies, formerly provided by this account, is now provided through the non-appropriated Regional Performance Incentive Account.

Governor

Reduce funding by \$475,000 to reflect the elimination of the Regional Planning Agency account.

Reduce Funding for Freeze Tax Relief

Property Tax Relief Elderly Freeze Program	0	(63,600)
Total - General Fund	0	(63,600)

Background

The Freeze Tax Relief Program was established with the 1967 Grand List program year. Elderly and disabled persons who applied and qualified for tax relief had their property tax frozen at that year's net benefit level. No new applicants have been allowed since the 1978 program year.

Governor

Reduce funding by \$63,600 to reflect reduced caseload for the Freeze Tax Relief Program.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	63,896
Total - General Fund	0	63,896
Nonfunctional - Change to Accruals	0	1,614
Total - Insurance Fund	0	1,614

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 \$65,510 (\$63,896 in the General Fund and \$1,614 in the Insurance Fund) to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Adjust Fringe Benefits and Indirect Overhead

Fringe Benefits	0	26,598
Total - Insurance Fund	0	26,598

Background

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

Governor

Provide funding of \$26,598 to ensure sufficient funds for fringe benefits and indirect overhead.

Account	Governor Revised	
	FY 15	
	Pos.	\$

Policy Revisions

Provide Funding for Colleges & Hospitals PILOT

Reimbursements to Towns for Private Tax-Exempt Property	0	8,000,000
Total - General Fund	0	8,000,000

Background

This program provides a payment in lieu of local property taxes (PILOT) to municipalities for private colleges, general hospitals, and free standing chronic disease hospitals. These facilities are exempt from payment of local property taxes. The PILOT payment is equal to 77% of the amount of taxes that would have been paid if the property were not exempt from taxation.

Governor

Provide funding of \$8 million to increase grants to towns that experience a loss of property tax due to the presence of private colleges and hospitals.

Transfer Renters' Rebate Program to OPM

Personal Services	1	69,243
Tax Relief For Elderly Renters	0	28,409,269
Total - General Fund	1	28,478,512

Background

The Renters' Rebate Program is a reimbursement program for renters who are elderly or totally disabled, and whose income does not exceed certain limits. Persons renting an apartment or room, or living in cooperative housing or a mobile home, may be eligible for this program. Renters' rebates can be up to \$900 for married couples and \$700 for single persons. The renters' rebate amount is based on a graduated income scale, and the amount of rent and utility payments (excluding telephone) made in a calendar year prior to the year in which the renter applies.

Governor

Transfer funding of \$28,478,512 and one position to the Office of Policy and Management (OPM) to reflect the transfer of the Renters' Rebate program from the Department of Housing.

Eliminate Funding for Innovation Challenge grant

Innovation Challenge Grant Program	0	(375,000)
Total - General Fund	0	(375,000)

Background

This account provides a grant to the Innovation Network, a freestanding not-for-profit that acts as a one-stop connection to resources for technology entrepreneurs to start and build a business. The Innovation Network includes: entrepreneurs, mentors, incubators, financing sources, access to unique equipment, access to university researchers, administrative services, and temporary assistance.

Governor

Reduce funding by \$375,000 to reflect elimination of the Innovation Challenge Grant Program.

Provide Funding for Fraud Reduction Initiative

Personal Services	0	75,000
Total - General Fund	0	75,000

Background

In December 2013, the Department of Social Services (DSS) and the Office of Policy and Management (OPM) entered into a contract with 21CT, Inc. to implement a program to detect waste, fraud, and abuse in the DSS Medical Assistance Program.

Governor

Provide funding of \$75,000 for one staff person to coordinate interagency efforts related to the Fraud Reduction Initiative.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	124	242,808,824
Current Services	0	(474,704)
Policy Revisions	1	36,178,512
Total Recommended - GF	125	278,512,632
Original Appropriation - MF	0	61,779,907
Total Recommended - MF	0	61,779,907
Original Appropriation - IF	2	466,242
Current Services	0	28,212
Total Recommended - IF	2	494,454

Reserve for Salary Adjustments

OPM20100

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						
Reserve For Salary Adjustments	0	30,424,382	36,273,043	36,273,043	0	0.00
Agency Total - General Fund	0	30,424,382	36,273,043	36,273,043	0	0.00
Reserve For Salary Adjustments	0	3,558,297	3,661,897	3,661,897	0	0.00
Agency Total - Special Transportation Fund	0	3,558,297	3,661,897	3,661,897	0	0.00
Total - Appropriated Funds	0	33,982,679	39,934,940	39,934,940	0	0.00

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	0	36,273,043
Total Recommended - GF	0	36,273,043
Original Appropriation - TF	0	3,661,897
Total Recommended - TF	0	3,661,897

Department of Administrative Services

DAS23000

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	540	650	650	658	8	1.23

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	36,369,520	48,997,323	51,845,696	52,373,572	527,876	1.02
Other Expenses	29,843,365	35,865,292	38,408,346	35,473,599	(2,934,747)	(7.64)
Equipment	0	1	1	1	0	0.00
Other Current Expenses						
Tuition Reimbursement - Training and Travel	550,336	382,000	382,000	382,000	0	0.00
Labor - Management Fund	0	75,000	75,000	75,000	0	0.00
Management Services	4,324,017	4,741,484	4,753,809	4,753,809	0	0.00
Loss Control Risk Management	98,662	114,854	114,854	114,854	0	0.00
Employees' Review Board	19,401	22,210	22,210	22,210	0	0.00
Surety Bonds for State Officials and Employees	70,913	63,500	5,600	5,600	0	0.00
Quality of Work-Life	15,300	350,000	350,000	350,000	0	0.00
Refunds Of Collections	20,615	25,723	25,723	25,723	0	0.00
Rents and Moving	10,332,341	12,183,335	12,100,447	17,221,693	5,121,246	42.32
Capitol Day Care Center	127,237	120,888	120,888	120,888	0	0.00
W. C. Administrator	5,250,000	5,250,000	5,250,000	5,250,000	0	0.00
Hospital Billing System	114,950	0	0	0	0	n/a
Connecticut Education Network	2,654,830	3,268,712	3,291,857	3,291,857	0	0.00
Claims Commissioner Operations	245,277	0	0	0	0	n/a
State Insurance and Risk Mgmt Operations	11,428,384	20,643,063	13,345,386	13,345,386	0	0.00
IT Services	12,973,552	13,783,670	13,849,251	13,666,539	(182,712)	(1.32)
Nonfunctional - Change to Accruals	0	734,264	729,894	364,241	(365,653)	(50.10)
Agency Total - General Fund	114,438,700	146,621,319	144,670,962	146,836,972	2,166,010	1.50
State Insurance and Risk Mgmt Operations	6,271,956	7,364,543	7,916,074	7,916,074	0	0.00
Nonfunctional - Change to Accruals	0	203	3,839	308	(3,531)	(91.98)
Agency Total - Special Transportation Fund	6,271,956	7,364,746	7,919,913	7,916,382	(3,531)	(0.04)
Total - Appropriated Funds	120,710,656	153,986,065	152,590,875	154,753,354	2,162,479	1.42

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(365,653)
Total - General Fund	0	(365,653)
Nonfunctional - Change to Accruals	0	(3,531)
Total - Special Transportation Fund	0	(3,531)

Account	Governor Revised	
	FY 15	
	Pos.	\$

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 \$369,184 (\$365,653 in GF and \$3,531 in STF) 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**Provide Funding for Maintenance and Utility Costs**

Other Expenses	0	1,924,335
Rents and Moving	0	1,600,000
Total - General Fund	0	3,524,335

Governor

Provide funding of \$3,524,335 to support: 1) the expenses (\$1.6 million in Rents and Moving) of moving the new state data center from East Hartford to Groton; and 2) utility, security services, and cleaning costs (\$1,924,335 in Other Expenses) at 450 Columbus Boulevard.

Transfer Funding to DECD for XL Center Lease

Rents and Moving	0	(1,000,000)
Total - General Fund	0	(1,000,000)

Background

The City of Hartford owns the XL Center and leases the facility to the Capital Region Development Authority. The new 10 year agreement between the City of Hartford and the state requires the state to provide \$3 million in lease payments in the first two years of the agreement.

Governor

Transfer funding of \$1 million from DAS to the Department of Economic and Community Development to support the lease of the XL Center. The remaining \$2 million will be funded with an increased appropriation to the Capital Region Development Authority account.

Transfer Funding of Payments for Rents and Taxes

Other Expenses	0	(4,640,614)
Rents and Moving	0	4,640,614
Total - General Fund	0	0

Governor

Transfer funding of \$4,640,614 from the Other Expenses account to the Rents and Moving account to properly align utility costs. Utilities for leased buildings under DAS control are paid out of the Rents and Moving account. Prior to the merger of the Bureau of Enterprise Services (BEST) into DAS, utility costs within BEST were paid out of Other Expenses.

Reduce Funding for Workers' Comp. Commission Properties

Other Expenses	0	(218,468)
Rents and Moving	0	(119,368)
Total - General Fund	0	(337,836)

Background

The Workers' Compensation Commission (WCC) currently leases space for its eight district offices throughout the state. In general, the WCC either pays the leaser directly for lease expenses or reimburses the Department of Administrative Services for spaces where DAS manages the lease.

Governor

Reduce funding by \$337,836 (\$218,468 in Other Expenses and \$119,368 in Rents and Moving) to reflect WCC reimbursing DAS for the rental of the WCC Hartford Office.

Account	Governor Revised	
	FY 15	
	Pos.	\$

Provide Funding for School Safety Infrastructure

Personal Services	3	168,477
Total - General Fund	3	168,477

Background

PA 13-3 created the School Safety Infrastructure Council (SSIC) to develop school safety infrastructure standards for: (1) the existing school construction projects program; and (2) a new school security infrastructure competitive grant program. The new standards must be submitted to the Department of Emergency Services and Public Protection (DESPP), the education commissioner, the School Building Projects Advisory Council, and the Public Safety and Education committees by January 1, 2014 and annually every year after. The council is chaired by the Commissioner of Construction Services and the administrative staff of the Department of Construction Services (DCS), now DAS, serves as staff to the council.

Governor

Provide funding of \$168,477 for three positions (two Architect/Design Reviewers and one Accounts Examiner) to implement the SSIC recommendations.

Reduce Funding for IT Services

IT Services	0	(182,712)
Total - General Fund	0	(182,712)

Governor

Reduce funding by \$182,712 to reflect savings associated with combining and renegotiating license agreements with private IT vendors and contractors as a result of the mergers of the DCS and BEST into DAS.

Provide Funding for Core-CT Expansion

Personal Services	2	165,000
Total - General Fund	2	165,000

Background

The April 26, 2013 Bond Commission allocated \$1.5 million to the Office of Policy and Management (OPM) to build an Oracle Business Intelligence (OBI) data warehouse. The warehouse will improve the ability of Core-CT users to extract financial, human resources, and other information from the system. These funds were allocated to hire consultants to build the technical infrastructure and to develop initial reports. The project is expected to be completed in three years.

Governor

Provide funding of \$165,000 for two Fiscal Administrative Officers (\$82,500 per position) to support OPM's implementation schedule of the OBI software and installation in Core-CT.

Provide Funding to Support the Chief Medical Examiner

Personal Services	2	134,399
Total - General Fund	2	134,399

Governor

Provide funding of \$134,399 in Personal Services for two positions (one Accountant and one Fiscal Administrative Officer) to support the Office of the Chief Medical Examiner business office.

Provide Funding for Certification of Minority Businesses

Personal Services	1	60,000
Total - General Fund	1	60,000

Background

PA 13-304 made certain changes to the state's small and minority business set-aside program (also called the supplier diversity program). The act allows the Department of Administrative Services (DAS), which administers the set-aside program, to adopt regulations to implement its requirements.

Governor

Provide funding of \$60,000 for one License & Application Analyst position to support the new small and minority business set-aside requirements.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	650	144,670,962
Current Services	0	(365,653)
Policy Revisions	8	2,531,663
Total Recommended - GF	658	146,836,972
Original Appropriation - TF	0	7,919,913
Current Services	0	(3,531)
Total Recommended - TF	0	7,916,382

Workers' Compensation Claims - Administrative Services

DAS23100

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						
Workers' Compensation Claims	26,886,810	29,987,707	27,187,707	29,987,707	2,800,000	10.30
Agency Total - General Fund	26,886,810	29,987,707	27,187,707	29,987,707	2,800,000	10.30
Workers' Compensation Claims	6,399,473	7,144,481	6,544,481	7,344,481	800,000	12.22
Agency Total - Special Transportation Fund	6,399,473	7,144,481	6,544,481	7,344,481	800,000	12.22
Total - Appropriated Funds	33,286,283	37,132,188	33,732,188	37,332,188	3,600,000	10.67

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding to Reflect the FY 14 Deficiency

Workers' Compensation Claims	0	2,800,000
Total - General Fund	0	2,800,000
Workers' Compensation Claims	0	800,000
Total - Special Transportation Fund	0	800,000

Background

HB 5034, An Act Making Deficiency Appropriations for the Fiscal Year Ending June 30, 2014 (the Governor's deficiency bill), results in no net increase to the General or Transportation Funds. Funding increases of \$44.3 million in the General Fund and \$0.6 million in the Transportation Fund are offset by funding reductions in various accounts.

The bill includes \$2.8 million in the General Fund and \$600,000 in the Special Transportation Fund for deficiency funding in FY 14 for this agency in Workers Compensation Claims accounts. This funding is required due to: (1) increased utilization of services, (2) employees remaining on workers' compensation longer, and (3) increasing medical expenditures.

Governor

Provide funding of \$2.8 million in the General Fund and \$800,000 in the Special Transportation Fund to reflect the annualization of the agency's FY 14 deficiency. The FY 15 original appropriation did not include funding for this deficiency, therefore the increased funding in FY 15 reflects the annualization of this deficiency.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	0	27,187,707
Current Services	0	2,800,000
Total Recommended - GF	0	29,987,707
Original Appropriation - TF	0	6,544,481
Current Services	0	800,000
Total Recommended - TF	0	7,344,481

DCS28000**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	94	0	0	0	0	n/a

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	8,436,470	0	0	0	0	n/a
Other Expenses	900,957	0	0	0	0	n/a
Agency Total - General Fund	9,337,427	0	0	0	0	n/a

Attorney General

OAG29000

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	298	303	303	303	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	27,942,807	31,469,627	33,015,870	33,015,870	0	0.00
Other Expenses	1,346,202	1,141,319	1,139,319	1,339,319	200,000	17.55
Equipment	0	1	1	1	0	0.00
Nonfunctional - Change to Accruals	0	199,953	209,407	202,021	(7,386)	(3.53)
Agency Total - General Fund	29,289,009	32,810,900	34,364,597	34,557,211	192,614	0.56

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(7,386)
Total - General Fund	0	(7,386)

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 \$7,386 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

Provide Funding for False Claims Act Litigation Expenses

Other Expenses	0	200,000
Total - General Fund	0	200,000

Background

The 2005 federal Deficit Reduction Act permits state that adopt their own False Claims Act (FCA) to keep a greater share of any Medicaid funds they recover under it. Connecticut adopted FCA legislation in 2009. In November 2013, a contractor was engaged by the state to create and implement a detection system to identify fraud, waste and abuse perpetrated against state programs such as Medicaid. The adopted FY 2015 budget assumes \$104 million in savings through enhanced efforts to curtail fraud.

Governor

Provide funding of \$200,000 for potential litigation associated with the expansion of the scope of the FCA in SB 22, "An Act Concerning the Prevention of Fraud in Government Programs". The bill extends the application of the FCA to: (1) all health and human service agencies and programs, and (2) state payments made for employee and retiree health and state-paid Workers' Compensation medical claims. This will expand the FCA to make it consistent with the scope of the work included in the anti-fraud contract.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	303	34,364,597
Current Services	0	(7,386)
Policy Revisions	0	200,000
Total Recommended - GF	303	34,557,211