

General Government A
 Coordinator - Grant Gager
 Office of Fiscal Analysis

	Page #	Analyst	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Committee Recommended FY 15	Difference Comm-Gov FY 15
General Fund								
Governor's Office	18	GG	2,598,722	2,779,516	2,802,525	2,802,729	2,856,052	53,323
Miscellaneous Appropriation to the Governor	20	GG	0	1	1	1	1	0
Secretary of the State	21	GG	6,924,203	10,065,102	10,138,699	9,949,071	9,883,712	(65,359)
Lieutenant Governor's Office	23	GG	688,294	716,639	720,058	719,750	718,821	(929)
Office of Governmental Accountability	25	GG	7,513,979	8,590,081	9,137,626	9,201,710	9,199,190	(2,520)
Total - General Fund			17,725,198	22,151,339	22,798,909	22,673,261	22,657,776	(15,485)
Banking Fund								
Department of Banking	28	CG	17,880,903	19,186,517	20,031,389	20,645,364	20,645,364	0
Total - Appropriated Funds			35,606,101	41,337,856	42,830,298	43,318,625	43,303,140	(15,485)

Governor's Office

GOV12000

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Committee FY 15	Difference Comm-Gov FY 15
Permanent Full-Time - GF	27	27	27	27	28	1

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Committee FY 15	Difference Comm-Gov FY 15
Personal Services	2,089,726	2,322,025	2,328,660	2,328,660	2,382,033	53,373
Other Expenses	227,746	216,646	216,646	216,646	213,963	(2,683)
Equipment	0	1	1	1	1	0
Other Than Payments to Local Governments						
New England Governors' Conference	153,266	109,937	113,289	113,289	113,289	0
National Governors' Association	127,984	130,907	134,899	134,899	134,899	0
Nonfunctional - Change to Accruals	0	0	9,030	9,234	11,867	2,633
Agency Total - General Fund	2,598,722	2,779,516	2,802,525	2,802,729	2,856,052	53,323

Account	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

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

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.

Committee

Same as Governor

Policy Revisions

Provide Funding for Disability Advocate Position

Personal Services	0	0	1	70,000	1	70,000
Total - General Fund	0	0	1	70,000	1	70,000

Background

The Governor recommended the addition of one position in the Department of Rehabilitation Services.

Committee

Provide funding of \$70,000 for a disability advocate position to provide policy recommendations for advocacy, employment, programs and services.

Account	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Distribute Lapses

Personal Services	0	0	0	(16,627)	0	(16,627)
Other Expenses	0	0	0	(2,683)	0	(2,683)
Total - General Fund	0	0	0	(19,310)	0	(19,310)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Committee

Reduce funding by \$10,696 to reflect distribution of the General Lapse, \$1,775 for the General Other Expense Lapse, and \$6,840 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	2,633	0	2,633
Total - General Fund	0	0	0	2,633	0	2,633

Committee

Adjust funding by \$2,633 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	27	2,802,525	27	2,802,525	0	0
Current Services	0	204	0	204	0	0
Policy Revisions	0	0	1	53,323	1	53,323
Total Recommended - GF	27	2,802,729	28	2,856,052	1	53,323

Miscellaneous Appropriation to the Governor

GOV12100

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Committee FY 15	Difference Comm-Gov FY 15
Other Current Expenses						
Governor's Contingency Account	0	1	1	1	1	0
Agency Total - General Fund	0	1	1	1	1	0

Totals

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

Secretary of the State

SOS12500

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Committee FY 15	Difference Comm-Gov FY 15
Permanent Full-Time - GF	85	84	85	85	85	0

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Committee FY 15	Difference Comm-Gov FY 15
Personal Services	998,696	2,712,404	2,865,243	2,865,243	2,845,820	(19,423)
Other Expenses	467,646	1,564,207	1,424,207	1,414,207	1,394,836	(19,371)
Equipment	0	1	1	1	1	0
Other Current Expenses						
Commercial Recording Division	5,174,055	5,444,606	5,533,021	5,362,596	5,339,580	(23,016)
Board of Accountancy	283,806	270,251	282,167	282,167	281,025	(1,142)
Nonfunctional - Change to Accruals	0	73,633	34,060	24,857	22,450	(2,407)
Agency Total - General Fund	6,924,203	10,065,102	10,138,699	9,949,071	9,883,712	(65,359)
Additional Funds Available						
Carry Forward Funding	0	0	0	60,000	60,000	0
Agency Grand Total	6,924,203	10,065,102	10,138,699	10,009,071	9,943,712	(65,359)

Account	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Reduce Funding for Software Support

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

Governor

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

Committee

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

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

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.

Committee

Same as Governor

Account	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Reduce Funding for Printing Costs

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

Governor

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

Committee

Same as Governor

Distribute Lapses

Personal Services	0	0	0	(19,423)	0	(19,423)
Other Expenses	0	0	0	(19,371)	0	(19,371)
Commercial Recording Division	0	0	0	(23,016)	0	(23,016)
Board of Accountancy	0	0	0	(1,142)	0	(1,142)
Total - General Fund	0	0	0	(62,952)	0	(62,952)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Committee

Reduce funding by \$42,150 to reflect distribution of the General Lapse, \$12,813 for the General Other Expense Lapse, and \$7,990 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(2,407)	0	(2,407)
Total - General Fund	0	0	0	(2,407)	0	(2,407)

Committee

Reduce funding by \$2,407 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Carry Forward

Carry Forward Funding for Systems Programming

Other Expenses	0	60,000	0	60,000	0	0
Total - Carry Forward Funding	0	60,000	0	60,000	0	0

Governor

Section 8 of HB 5030, the Governor's FY 15 Revised Budget, carries forward \$60,000 from Personal Services in FY 14 into Other Expenses in FY 15 for programming costs for online business registration.

Committee

Same as Governor

Totals

Budget Components	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	85	10,138,699	85	10,138,699	0	0
Current Services	0	(179,628)	0	(179,628)	0	0
Policy Revisions	0	(10,000)	0	(75,359)	0	(65,359)
Total Recommended - GF	85	9,949,071	85	9,883,712	0	(65,359)

Lieutenant Governor's Office

LGO13000

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Committee FY 15	Difference Comm-Gov FY 15
Permanent Full-Time - GF	9	7	7	7	7	0

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Committee FY 15	Difference Comm-Gov FY 15
Personal Services	418,082	630,003	642,515	642,515	642,515	0
Other Expenses	32,250	74,133	74,133	74,133	73,215	(918)
Equipment	0	1	1	1	1	0
Other Current Expenses						
Health Reform and Innovation	237,962	0	0	0	0	0
Nonfunctional - Change to Accruals	0	12,502	3,409	3,101	3,090	(11)
Agency Total - General Fund	688,294	716,639	720,058	719,750	718,821	(929)

Account	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

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

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.

Committee

Same as Governor

Policy Revisions

Distribute Lapses

Other Expenses	0	0	0	(918)	0	(918)
Total - General Fund	0	0	0	(918)	0	(918)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Committee

Reduce funding by \$311 to reflect distribution of the General Lapse, and \$607 for the General Other Expenses Lapse.

Account	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(11)	0	(11)
Total - General Fund	0	0	0	(11)	0	(11)

Committee

Reduce funding by \$11 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	7	720,058	7	720,058	0	0
Current Services	0	(308)	0	(308)	0	0
Policy Revisions	0	0	0	(929)	0	(929)
Total Recommended - GF	7	719,750	7	718,821	0	(929)

Office of Governmental Accountability

OGA17000

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Committee FY 15	Difference Comm-Gov FY 15
Permanent Full-Time - GF	86	89	89	89	89	0

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Committee FY 15	Difference Comm-Gov FY 15
Personal Services	753,920	764,039	800,028	800,028	798,528	(1,500)
Other Expenses	45,360	78,188	78,188	78,188	72,220	(5,968)
Equipment	10,239	1	1	1	1	0
Other Current Expenses						
Child Fatality Review Panel	88,957	95,682	101,255	101,255	101,255	0
Information Technology Initiatives	37,473	31,588	31,588	31,588	31,588	0
Citizens' Election Fund Admin	1,404,534	1,759,186	1,956,136	1,956,136	1,948,699	(7,437)
Elections Enforcement Commission	1,436,088	1,413,786	1,497,138	1,497,138	1,491,161	(5,977)
Office of State Ethics	1,271,841	1,416,036	1,511,748	1,511,748	1,505,762	(5,986)
Freedom of Information Commission	1,452,983	1,609,668	1,663,840	1,663,840	1,657,036	(6,804)
Contracting Standards Board	0	170,000	170,000	222,263	222,263	0
Judicial Review Council	112,919	137,328	140,863	140,863	140,863	0
Judicial Selection Commission	76,136	87,730	89,956	89,956	89,956	0
Office of the Child Advocate	430,492	509,374	524,747	524,747	522,593	(2,154)
Office of the Victim Advocate	312,016	434,045	445,172	445,172	443,338	(1,834)
Board of Firearms Permit Examiners	81,021	83,430	85,591	85,591	120,591	35,000
Nonfunctional - Change to Accruals	0	0	41,375	53,196	53,336	140
Agency Total - General Fund	7,513,979	8,590,081	9,137,626	9,201,710	9,199,190	(2,520)
Additional Funds Available						
Carry Forward Funding	0	0	0	0	200,000	200,000
Agency Grand Total	7,513,979	8,590,081	9,137,626	9,201,710	9,399,190	197,480

Account	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

*Current Services***Provide Funding for Contracting Standards Board Position**

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

Governor

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

Committee

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

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

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

Account	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

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.

Committee

Same as Governor

Policy Revisions

Provide Funding for Office of Executive Administrator

Personal Services	0	0	0	28,500	0	28,500
Total - General Fund	0	0	0	28,500	0	28,500

Committee

Provide funding of \$28,500 to enable the addition of a part-time Human Resources Assistant and two student interns in the office of the Executive Administrator.

Transfer Funding for Board of Firearms Permit Examiners

Personal Services	0	0	0	(30,000)	0	(30,000)
Other Expenses	0	0	0	(5,000)	0	(5,000)
Board of Firearms Permit Examiners	0	0	0	35,000	0	35,000
Total - General Fund	0	0	0	0	0	0

Background

PA 13-3 added two board members to the Board of Firearms Permit Examiners. Funding for these additional board members, as well as a part-time office assistant, was placed in the Personal Services and Other Expenses accounts in the FY 14 and FY 15 budget.

Committee

Transfer funding of \$30,000 from Personal Services and \$5,000 from Other Expenses accounts to the Board of Firearms Permit Examiners to reflect the alignment of funding and responsibilities in the proper accounts.

Distribute Lapses

Other Expenses	0	0	0	(968)	0	(968)
Citizens' Election Fund Admin	0	0	0	(7,437)	0	(7,437)
Elections Enforcement Commission	0	0	0	(5,977)	0	(5,977)
Office of State Ethics	0	0	0	(5,986)	0	(5,986)
Freedom of Information Commission	0	0	0	(6,804)	0	(6,804)
Office of the Child Advocate	0	0	0	(2,154)	0	(2,154)
Office of the Victim Advocate	0	0	0	(1,834)	0	(1,834)
Total - General Fund	0	0	0	(31,160)	0	(31,160)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Committee

Reduce funding by \$30,521 to reflect distribution of the General Lapse and \$640 for the General Other Expense Lapse.

Account	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	140	0	140
Total - General Fund	0	0	0	140	0	140

Committee

Adjust funding by \$140 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Carry Forward

Carry Forward Funding for Two Generational Planning

Office of the Child Advocate	0	0	0	200,000	0	200,000
Total - Carry Forward Funding	0	0	0	200,000	0	200,000

Committee

Funding of \$200,000 is carried forward from FY 14 into FY 15 in the Treasurer's Debt Service account and transferred to the Office of the Child Advocate for the Two Generational Planning initiative in collaboration with the Commission on Children.

Totals

Budget Components	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	89	9,137,626	89	9,137,626	0	0
Current Services	0	64,084	0	64,084	0	0
Policy Revisions	0	0	0	(2,520)	0	(2,520)
Total Recommended - GF	89	9,201,710	89	9,199,190	0	(2,520)

Department of Banking

DOB37000

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Committee FY 15	Difference Comm-Gov FY 15
Permanent Full-Time - BF	118	116	116	116	116	0

Budget Summary

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

Account	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Reduce Funding to Reflect Increased Turnover

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

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.

Committee

Same as Governor

Adjust Fringe Benefits and Indirect Overhead

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

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.

Committee

Same as Governor

Account	Governor Revised FY 15		Committee FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for Revised Estimated GAAP Requirements

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

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.

Committee

Same as Governor

Totals

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