



State of Connecticut Budgeting

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Section Chief



THE BUDGET PROCESS

1. Development vs. Execution
2. Budget Development
 1. Timeline
 2. Constraints & Important Factors
 3. Key Documents
3. Budget Execution
 1. Executive Branch Role
 2. Legislature's Role
4. Understanding OFA Budget Sheets

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BUDGET DEVELOPMENT

TIMING Biennial budget cycle with
midterm revisions
Next biennium is Fiscal
Years 2024 and 2025 (FY 24 -
FY 25)

ROLES Executive Branch provides
recommendations
Connecticut General
Assembly (CGA) determines
final appropriations

2



BUDGET EXECUTION

State Fiscal Year (FY) runs July
1st to June 30th
Currently in FY 23 (end of
budget cycle)

Executive Branch administers
Office of Policy and
Management (OPM) exercises
control through quarterly
allotments
CGA oversees

BUDGET DEVELOPMENT TIMELINE

OPM sends budget proposal to Governor:

- Agency needs
- Statewide budget priorities, constraints

November Prior to Session

OFA provides synopsis of the Governor's budget

February



Fall Prior to Session

State Agencies send requests to OPM:

- Current Services
- Budget Options

February

Governor recommends budget that is the basis for subsequent changes

BUDGET DEVELOPMENT TIMELINE II

Appropriations Committee work, including

- Agency Public Hearings
- Subcommittee meetings & reports to Chairpersons
- Committee Budget

February to April

Legislature passes budget-related legislation

- Budget Bill
- Other bills appropriating funds
- Implementer bills
- Bond Authorization Bill (bond package)

May to June



Prior to Budget Vote

Finance, Revenue & Bonding (FRB) Committee approve revenue schedule

July to August

OFA compiles State Budget Book

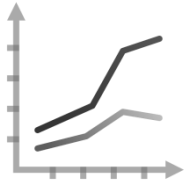
BUDGET DEVELOPMENT CONSTRAINTS & FACTORS



Balanced budget



Spending cap



Projected revenue growth or changes



Long-term liabilities and fixed costs

BUDGET DEVELOPMENT KEY DOCUMENTS



Governor's
Recommended
Budget

PRODUCED BY
OPM



Appropriations
Committee
Budget

PRODUCED BY
OFA



Connecticut
Budget Book

PRODUCED BY
OFA

BUDGET EXECUTION

EXECUTIVE BRANCH MANAGEMENT

1. Allotment holdbacks

What is a budgeted lapse?

OPM can withhold from an agency a portion of its appropriations in accordance with the Budget Act to achieve savings

2. Allotment rescissions

OPM can reduce agency allotments to deal with a budget deficit

Pursuant to statute: CGS 4-85(b)

3. Lapses

Unspent funds at the end of a fiscal year

BUDGET EXECUTION

LEGISLATIVE ROLE

1. Provide Oversight

OFA independently monitors agency budgets

2. Authorize Within-Agency Transfers

Finance Advisory Committee (FAC)

Threshold requiring approval is \$125,000

3. Provide Deficiency Appropriations

Deficit Mitigation Plan (DMP)

UNDERSTANDING OFA BUDGET SHEETS

Secretary of the State
SOS12500

Permanent Full-Time Positions

Fund	Actual FY 21	Actual FY 22	Governor Estimated FY 23	Governor Recommended		Legislative	
				FY 24	FY 25	FY 24	FY 25
General Fund	85	85	85	86	86	86	86

Budget Summary

Account	Actual FY 21	Actual FY 22	Governor Estimated FY 23	Governor Recommended		Legislative	
				FY 24	FY 25	FY 24	FY 25
Personal Services	2,546,959	2,587,275	2,826,337	2,929,740	3,043,510	2,929,740	3,043,510
Other Expenses	1,470,131	1,595,191	1,606,594	1,298,561	1,298,561	1,298,561	1,303,561
Other Current Expenses							
Commercial Recording Division	4,451,409	4,443,836	4,819,503	4,799,264	4,905,469	4,799,264	4,905,469
Agency Total - General Fund	8,468,499	8,626,302	9,252,434	9,027,565	9,247,540	9,027,565	9,252,540
Additional Funds Available							
Carry Forward Funding	-	150,000	150,000	-	-	150,000	150,000

Knowing your way around a budget sheet is the key to understanding the budget.

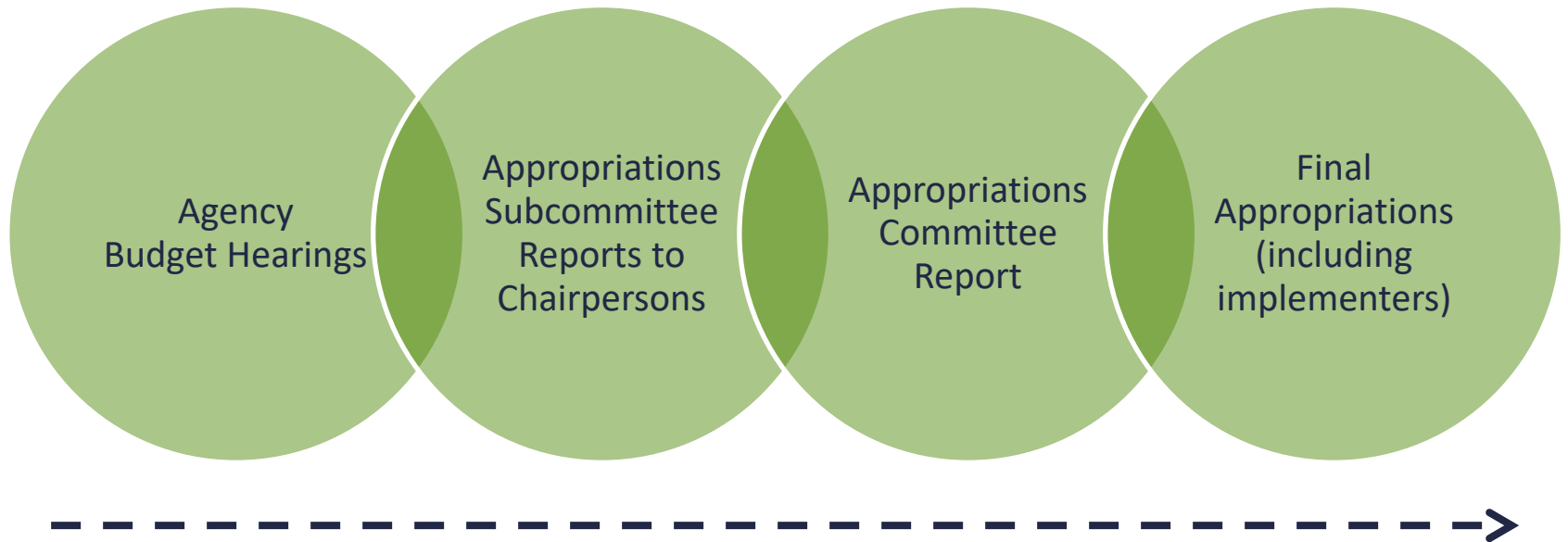
Account	Governor Recommended		Legislative		Difference from Governor	
	FY 24	FY 25	FY 24	FY 25	FY 24	FY 25

BUDGET SHEETS REFLECT LEGISLATIVE INTENT

1. Authorized position counts
2. Budget change explanations
3. Other significant legislation affecting agencies' budgets



BUDGET SHEETS PROVIDE A RECORD



BUDGET SUMMARY SECTION

1. **Four-year perspective on expenditures**
2. **Position count**
3. **Appropriated Funds funding by line item (PS, OE, Equipment, Other Current Expenses (OCE), Grants)**
4. **Other sources of funding for agencies (i.e. federal funds, restricted grants)**

Please note: Data within the following example budget sheet was created solely for this training.

AUTHORIZED POSITION COUNT

Permanent Full-Time Positions

Fund	Actual FY 21	Actual FY 22	Governor Estimated FY 23	Governor Recommended		Legislative	
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Additional Funds Available							
Carry Forward Funding	-	150,000	150,000	-	-	150,000	150,000
American Rescue Plan Act	-	-	1,000,000	-	-	-	-
Federal & Other Restricted Act	261,400	1,917,187	2,900,000	3,800,000	5,600,000	3,800,000	5,600,000
Agency Grand Total	8,729,899	10,693,489	13,302,434	12,827,565	14,847,540	12,977,565	15,002,540

ACTUAL POSITIONS & EXPENDITURES FROM PREVIOUS FISCAL YEARS

Permanent Full-Time Positions

Fund	Actual FY 21	Actual FY 22	Governor Estimated FY 23	Governor Recommended		Legislative	
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Additional Funds Available							
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American Rescue Plan Act	-	-	1,000,000	-	-	-	-
Federal & Other Restricted Act	261,400	1,917,187	2,900,000	3,800,000	5,600,000	3,800,000	5,600,000
Agency Grand Total	8,729,899	10,693,489	13,302,434	12,827,565	14,847,540	12,977,565	15,002,540

GOVERNOR ESTIMATED CURRENT YEAR POSITIONS & EXPENDITURES

Permanent Full-Time Positions

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American Rescue Plan Act	-	-	1,000,000	-	-	-	-
Federal & Other Restricted Act	261,400	1,917,187	2,900,000	3,800,000	5,600,000	3,800,000	5,600,000
Agency Grand Total	8,729,899	10,693,489	13,302,434	12,827,565	14,847,540	12,977,565	15,002,540

GOVERNOR'S RECOMMENDED BIENNIAL BUDGET

Permanent Full-Time Positions

Fund	Actual FY 21	Actual FY 22	Governor Estimated FY 23	Governor Recommended		Legislative	
				FY 24	FY 25	FY 24	FY 25
General Fund	85	85	85	86	86	86	86

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Additional Funds Available							
Carry Forward Funding	-	150,000	150,000	-	-	150,000	150,000
American Rescue Plan Act	-	-	1,000,000	-	-	-	-
Federal & Other Restricted Act	261,400	1,917,187	2,900,000	3,800,000	5,600,000	3,800,000	5,600,000
Agency Grand Total	8,729,899	10,693,489	13,302,434	12,827,565	14,847,540	12,977,565	15,002,540

LEGISLATIVE APPROPRIATION

Permanent Full-Time Positions

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Agency Grand Total	8,729,899	10,693,489	13,302,434	12,827,565	14,847,540	12,977,565	15,002,540

SUMMARY OF APPROPRIATIONS BY LINE ITEMS

Permanent Full-Time Positions

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ADDITIONAL FUNDS AVAILABLE

Permanent Full-Time Positions

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Agency Total - General Fund	8,468,499	8,626,302	9,252,434	9,027,565	9,247,540	9,027,565	9,252,540

Additional Funds Available

Carry Forward Funding	-	150,000	150,000	-	-	150,000	150,000
American Rescue Plan Act	-	-	1,000,000	-	-	-	-
Federal & Other Restricted Act	261,400	1,917,187	2,900,000	3,800,000	5,600,000	3,800,000	5,600,000
Agency Grand Total	8,729,899	10,693,489	13,302,434	12,827,565	14,847,540	12,977,565	15,002,540

BUDGET CHANGES SECTION

1. Organized by **Policy Revisions** and **Current Services Updates**
2. Each adjustment write-up includes
 - Title summarizing the action
 - Dollar amount and position changes by line item by fund
 - Background and text summaries of adjustments proposed and made
3. Totals table of budget adjustments

WRITE-UPS OF BUDGET CHANGES

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

Transfer Funding from Secretary of the State to Office of the Comptroller for the Connecticut Data Collaborative						
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Other Expenses	(300,000)	(300,000)	(300,000)	(300,000)	-	-
Total - General Fund	(300,000)	(300,000)	(300,000)	(300,000)	-	-

Background

The Connecticut Data Collaborative is a public-private partnership that advocates for the public availability of open and accessible data at the state and local levels.

Governor

Transfer funding of \$300,000 in both FY 24 and FY 25 from the Secretary of the State to the State Comptroller for the Connecticut Data Collaborative.

Legislative

Same as Governor

SUMMARY OF POLICY ADJUSTMENTS AND CURRENT SERVICES

Biennial Fiscal Years' Budget Components: Legislative vs. Governor

Totals

Budget Components	Governor Recommended		Legislative		Difference from Governor	
	FY 24	FY 25	FY 24	FY 25	FY 24	FY 25
FY 23 Governor Estimated - GF	9,252,434	9,252,434	9,252,434	9,252,434	-	-
Policy Revisions	(374,727)	(374,727)	(374,727)	(369,727)	-	5,000
Current Services	149,858	369,833	149,858	369,833	-	-
Total Recommended - GF	9,027,565	9,247,540	9,027,565	9,252,540	-	5,000

Positions	Governor Recommended		Legislative		Difference from Governor	
	FY 24	FY 25	FY 24	FY 25	FY 24	FY 25
FY 23 Governor Estimated - GF	85	85	85	85	-	-
Current Services	1	1	1	1	-	-
Total Recommended - GF	86	86	86	86	-	-

QUESTIONS?

