

## State Comptroller OSC15000

### 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	276	276	276	276	276	276

### Budget Summary

Account	Actual FY 14	Governor Estimated FY 15	Governor Recommended		Legislative	
			FY 16	FY 17	FY 16	FY 17
Personal Services	21,666,156	24,228,310	24,125,768	24,125,768	25,190,835	25,394,018
Other Expenses	4,186,509	4,089,423	5,551,377	4,929,660	5,801,377	5,179,660
Equipment	0	1	0	0	0	0
<b>Other Than Payments to Local Governments</b>						
Governmental Accounting Standards Board	0	19,570	0	0	0	0
<b>Nonfunctional - Change to Accruals</b>	<b>264,683</b>	<b>150,072</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Agency Total - General Fund</b>	<b>26,117,348</b>	<b>28,487,376</b>	<b>29,677,145</b>	<b>29,055,428</b>	<b>30,992,212</b>	<b>30,573,678</b>

Account	Legislative				Difference from Governor Recommended			
	FY 16		FY 17		FY 16		FY 17	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

### Current Services

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

Personal Services	0	1,257,559	0	1,477,008	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>1,257,559</b>	<b>0</b>	<b>1,477,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### Governor

Provide funding of \$1,257,559 in FY 16 and \$1,477,008 in FY 17 to reflect current services wage-related adjustments such as annual increments, general wage increases, overtime, annualization, turnover, and other compensation-related adjustments.

#### Legislative

Same as Governor

#### Provide Funding for the CT Retirement Board Personnel

Personal Services	0	74,000	0	0	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>74,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### Background

Sections 180-185 of PA 14-217, the FY 15 budget implementer, established the Connecticut Retirement Security Board and charged it with researching the feasibility and developing a plan for a statewide retirement plan.

#### Governor

Provide funding of \$74,000 in FY 16 to support the two durational employees currently supporting the board.

#### Legislative

Same as Governor

Account	Legislative				Difference from Governor Recommended			
	FY 16		FY 17		FY 16		FY 17	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

### Apply Inflationary Increases

Other Expenses	0	94,930	0	215,815	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>94,930</b>	<b>0</b>	<b>215,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Background

Applying inflationary factors to current year expenditures provides an estimate of the cost of continuing services into the next year.

### Governor

Increase funding for the Other Expenses account by \$94,930 in FY 16 and an additional \$120,885 in FY 17 (for a cumulative total of \$215,815 in the second year) to reflect inflationary increases.

### Legislative

Same as Governor

### Adjust Operating Expenses to Reflect Current Requirements

Other Expenses	0	1,561,954	0	940,237	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>1,561,954</b>	<b>0</b>	<b>940,237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Governor

Provide funding of \$1,561,954 in FY 16 and \$940,237 in FY 17 in the Other Expenses account to reflect the FY 16 and FY 17 anticipated expenditure requirements. These costs are predominately to support the continued modernization of the statewide accounting system CORE-CT.

### Legislative

Same as Governor

### Remove Funding for the GASB

Governmental Accounting Standards Board	0	(19,570)	0	(19,570)	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>(19,570)</b>	<b>0</b>	<b>(19,570)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Governor

Reduce funding by \$19,570 in FY 16 and FY 17 to reflect the elimination of the Governmental Accounting Standards Board (GASB) assessment, which states are no longer required to pay.

### Legislative

Same as Governor

### Policy Revisions

### Transfer Supply Chain Management from DAS

Personal Services	0	619,970	0	629,011	0	619,970	0	629,011
<b>Total - General Fund</b>	<b>0</b>	<b>619,970</b>	<b>0</b>	<b>629,011</b>	<b>0</b>	<b>619,970</b>	<b>0</b>	<b>629,011</b>

### Legislative

Transfer funding of \$619,970 in FY 16 and \$629,011 in FY 17, from the Department of Administrative Services for the operation of statewide supply chain management. This includes goods and services contractual services master contracts used by all state agencies and in some cases municipalities. This does not include consultant services.

### Reduce Funding for Supply Chain Management

Personal Services	0	(138,556)	0	(140,576)	0	(138,556)	0	(140,576)
<b>Total - General Fund</b>	<b>0</b>	<b>(138,556)</b>	<b>0</b>	<b>(140,576)</b>	<b>0</b>	<b>(138,556)</b>	<b>0</b>	<b>(140,576)</b>

### Legislative

Reduce funding of \$138,556 in FY 16 and \$140,576 in FY 17 to reflect efficiencies in supply chain management operations.

Account	Legislative				Difference from Governor Recommended			
	FY 16		FY 17		FY 16		FY 17	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

### Provide Funding to Support CT Retirement Security Board

Other Expenses	0	250,000	0	250,000	0	250,000	0	250,000
<b>Total - General Fund</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>

#### Legislative

Provide funding of \$250,000 in both FY 16 and FY 17 to support the duties of the Connecticut Retirement Security Board, including but not limited to, conducting a market feasibility study to determine the feasibility of a publically administered retirement plan for workers statewide.

### Eliminate Vacant Positions

Personal Services	0	(450,448)	0	(399,735)	0	583,653	0	779,815
<b>Total - General Fund</b>	<b>0</b>	<b>(450,448)</b>	<b>0</b>	<b>(399,735)</b>	<b>0</b>	<b>583,653</b>	<b>0</b>	<b>779,815</b>

#### Governor

Reduce funding by \$1,304,101 in FY 16 and \$1,179,550 in FY 17 to reflect the elimination of 12 positions that are currently vacant.

#### Legislative

Reduce funding by \$450,448 in FY 16 and \$399,735 in FY 17 to reflect the elimination four positions that are currently vacant.

### Rollout of FY 15 Rescissions

Personal Services	0	(400,000)	0	(400,000)	0	0	0	0
Other Expenses	0	(100,000)	0	(100,000)	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>

#### Background

The Governor implemented General Fund rescissions totaling \$86.3 million across state agencies. The Governor's FY 16 and FY 17 budget includes the rollout of \$31.7 million of FY 15 rescissions across various state agencies.

#### Governor

Reduce funding of \$500,000 in both FY 16 and FY 17 to reflect the rollout of the Governor's FY 15 rescissions.

#### Legislative

Same as Governor

### Consolidate Funding for GAAP

Nonfunctional - Change to Accruals	0	(150,072)	0	(150,072)	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>(150,072)</b>	<b>0</b>	<b>(150,072)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### Governor

Reduce funding by \$150,072 in FY 16 and FY 17 to reflect the consolidation of GAAP funding within the Office of the State Comptroller - Miscellaneous accounts.

#### Legislative

Same as Governor

### Eliminate Inflationary Increases

Other Expenses	0	(94,930)	0	(215,815)	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>(94,930)</b>	<b>0</b>	<b>(215,815)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### Governor

Reduce the Other Expenses account by \$94,930 in FY 16 and \$215,815 in FY 17 to reflect the elimination of inflationary increases.

#### Legislative

Same as Governor

Account	Legislative				Difference from Governor Recommended			
	FY 16		FY 17		FY 16		FY 17	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

### Obtain Equipment through the CEPF

Equipment	0	(1)	0	(1)	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### Background

The Capital Equipment Purchase Fund (CEPF) is used by most executive branch agencies to purchase or lease equipment with a life span of at least five years. The state funds these purchases by issuing GO bonds with maturities of up to five years. The CEPF is authorized by CGS Sec. 4a-9 and administered by the Office of Policy and Management.

#### Governor

Remove funding for the purchase of various equipment items for the agency from the General Fund and provide funding for these items through the CEPF (Bond Funds).

#### Legislative

Same as Governor

### Provide Funding for Regression Discontinuity Study

#### Background

A regression discontinuity study design is a quasi-experimental pretest-posttest design that elicits the causal effects of interventions in order to estimate the average treatment effect in environments in which randomization is unfeasible.

#### Legislative

Pursuant to Section 44 of PA 15-244 funding in the amount of \$150,000 is transferred from the Smart Start Competitive Grant Account to the Other Expenses Account within the Office of State Comptroller. The funds will be granted to the University of Connecticut to conduct an Early Childhood Regression Discontinuity Study.

### Totals

Budget Components	Legislative				Difference from Governor Recommended			
	FY 16		FY 17		FY 16		FY 17	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount
Governor Estimated - GF	276	28,487,376	276	28,487,376	0	0	0	0
Current Services	0	2,968,873	0	2,613,490	0	0	0	0
Policy Revisions	0	(464,037)	0	(527,188)	0	1,315,067	0	1,518,250
<b>Total Recommended - GF</b>	<b>276</b>	<b>30,992,212</b>	<b>276</b>	<b>30,573,678</b>	<b>0</b>	<b>1,315,067</b>	<b>0</b>	<b>1,518,250</b>

### Other Significant Legislation

#### PA 15-244, An Act Concerning the State Budget for the Biennium Ending June 30, 2017, and Making Appropriations Therefor, and Other Provisions Related to Revenue, Deficiency Appropriations and Tax Fairness and Economic Development

Sections 10, 11, 12, 38 and 41 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 16 appropriation levels will be reduced by the amounts shown in the table below to achieve the lapses included in PA 15-244 and PA 15-5 JSS. This includes a General Lapse of \$91,354, a Statewide Hiring Reduction of \$387,126, a General Employee Lapse of \$92,921, and Overtime Savings of \$3,723. See the FY 16 Holdbacks schedule in Section V of this document for a further description of these statewide savings targets.

**PA 15-5 JSS, An Act Implementing Provisions of the State Budget for the Biennium Ending June 30, 2017, Concerning General Government, Education, Health and Human Services and Bonds of the State**

Section 156 contains provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 16 appropriation levels will be reduced by the amounts shown in the table below to achieve the lapses included in PA 15-244 and PA 15-5 JSS. This includes a Targeted Savings of \$87,020. See the FY 16 Holdbacks schedule in Section V of this document for a further description of these statewide savings targets.

<b>Account</b>	<b>Appropriation \$</b>	<b>Reduction Amount \$</b>	<b>Net Remaining \$</b>	<b>% Reduction</b>
Personal Services	25,190,835	(557,752)	24,633,083	2.21%
Other Expenses	5,801,377	(104,392)	5,696,985	1.80%