

Regulation and Protection

Coordinator - Grant Gager

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								
Department of Emergency Services and Public Protection	1	GG	169,718,884	177,824,812	171,034,378	176,118,174	5,083,796	3.0
Military Department	5	AB	6,053,232	6,594,242	6,787,819	6,638,794	(149,025)	(2.2)
Department of Consumer Protection	11	AS	13,975,078	16,074,228	16,756,309	16,739,732	(16,577)	(0.1)
Commission on Human Rights and Opportunities	13	GG	5,339,439	5,962,477	6,282,311	6,281,921	(390)	-
Protection and Advocacy for Persons with Disabilities	14	GG	2,238,178	2,441,399	2,491,799	2,492,038	239	-
Total - General Fund			197,324,811	208,897,158	203,352,616	208,270,659	4,918,043	2.4
Insurance Fund								
Insurance Department	7	NA	24,225,369	26,831,309	27,934,338	28,558,566	624,228	2
Office of the Healthcare Advocate	9	NA	2,045,115	2,605,084	2,657,873	6,486,752	3,828,879	144.1
Total - Insurance Fund			26,270,484	29,436,393	30,592,211	35,045,318	4,453,107	14.6
Workers' Compensation Fund								
Workers' Compensation Commission	15	HW	17,121,453	19,773,790	21,279,588	22,612,642	1,333,054	6.3
Total - Workers' Compensation Fund			17,121,453	19,773,790	21,279,588	22,612,642	1,333,054	0.2
Total - All Appropriated Funds			240,716,748	258,107,341	255,224,415	265,928,619	10,704,204	4.2

Department of Emergency Services and Public Protection

DPS32000

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	1,670	1,694	1,694	1,735	41	2.42

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	131,689,580	135,117,477	132,850,282	136,601,716	3,751,434	2.82
Other Expenses	29,214,653	30,569,428	26,289,428	26,754,428	465,000	1.77
Equipment	0	106,022	93,990	93,990	0	0.00
Other Current Expenses						
Stress Reduction	0	23,354	23,354	25,354	2,000	8.56
Fleet Purchase	3,556,343	4,870,266	5,692,090	6,877,690	1,185,600	20.83
Gun Law Enforcement Task Force	0	1,000,000	0	0	0	n/a
Workers' Compensation Claims	4,185,192	4,238,787	4,238,787	4,238,787	0	0.00
Other Than Payments to Local Governments						
Fire Training School - Willimantic	153,709	153,709	153,709	153,709	0	0.00
Maintenance of County Base Fire Radio Network	23,918	23,918	23,918	23,918	0	0.00
Maintenance of State-Wide Fire Radio Network	15,919	15,919	15,919	15,919	0	0.00
Police Association of Connecticut	131,665	190,000	190,000	190,000	0	0.00
Connecticut State Firefighter's Association	157,715	194,711	194,711	194,711	0	0.00
Fire Training School - Torrington	77,299	77,299	77,299	77,299	0	0.00
Fire Training School - New Haven	45,946	45,946	45,946	45,946	0	0.00
Fire Training School - Derby	35,283	35,283	35,283	35,283	0	0.00
Fire Training School - Wolcott	95,154	95,154	95,154	95,154	0	0.00
Fire Training School - Fairfield	66,876	66,876	66,876	66,876	0	0.00
Fire Training School - Hartford	160,870	160,870	160,870	160,870	0	0.00
Fire Training School - Middletown	56,101	56,101	56,101	56,101	0	0.00
Fire Training School - Stamford	52,661	52,661	52,661	52,661	0	0.00
Nonfunctional - Change to Accruals	0	731,031	678,000	357,762	(320,238)	(47.23)
Agency Total - General Fund	169,718,884	177,824,812	171,034,378	176,118,174	5,083,796	2.97

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Provide Funding for Fire School Trainer

Personal Services	1	74,027
Total - General Fund	1	74,027

Governor

Provide funding of \$74,027 and one position to reflect the transfer from the State Fire School Auxiliary Services Account to the General Fund. This transfer is pursuant to a labor arbitration award.

Account	Governor Revised	
	FY 15	
	Pos.	\$

Add One School Safety Officer Training Position

Personal Services	1	68,606
Total - General Fund	1	68,606

Background

PA 13-188 established training for active and retired police officers who possess a firearm on school property as part of an agreement with school officials outside of the course of duty.

Governor

Provide funding of \$68,606 and one position to enable the Police Officer Standards and Training Council (POST) to train sworn police officers in accordance with PA 13-188.

Provide Funding for Additional Vehicles

Fleet Purchase	0	1,185,600
Total - General Fund	0	1,185,600

Governor

Provide funding of \$1,185,600 to enable DESPP to lease additional state police vehicles.

Adjust Funding for Contractual Requirement

Stress Reduction	0	2,000
Total - General Fund	0	2,000

Governor

Provide funding of \$2,000 in the Stress Reduction account in accordance with the recently arbitrated NP-1 (state trooper) contract.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(320,238)
Total - General Fund	0	(320,238)

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 \$320,238 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 to Replace Casino Reimbursements

Personal Services	29	3,500,000
Other Expenses	0	115,000
Total - General Fund	29	3,615,000

Background

PA 13-170 authorized DESPP to negotiate Memoranda of Agreement with each of the state's casino operators concerning law enforcement services. The pending agreements with each tribe will result in a reduction of both state police personnel at each casino and the associated reimbursing funds.

Governor

Provide funding of \$3,615,000 (\$3.5 million in Personal Service and \$115,000 in Other Expenses) and 29 positions to reflect the loss of casino operators' reimbursements for state law enforcement services. The 29 positions formerly in the State Police Casino unit, supported by tribal reimbursements, are transferred to the General Fund.

Account	Governor Revised	
	FY 15	
	Pos.	\$

Reduce Funding to Reflect Redeployment Savings

Personal Services	0	(466,290)
Total - General Fund	0	(466,290)

Background

The State Police Casino Unit consisted of 29 employees, including 27 sworn law enforcement officers and 2 administrative personnel. Pursuant to an Agreement with the state's two casino operators, the Casino Unit has been transferred into the Bureau of Criminal Investigations and its personnel relieved of casino patrol duties.

Governor

Reduce funding by \$466,290 to reflect anticipated savings from the redeployment of troopers from the Casino Unit.

Transfer Five Positions From OCME for Crime Lab

Personal Services	5	328,925
Total - General Fund	5	328,925

Governor

Transfer \$328,925 and five positions from the toxicology lab of Office of the Chief Medical Examiner to support the operations of the State Police Crime Lab.

Add Two Assistance Positions

Personal Services	2	182,621
Total - General Fund	2	182,621

Governor

Provide funding of \$182,621 and two positions to assist crime victims and survivors of natural disasters.

Transfer Three Positions From DEEP for Hazard Mitigation

Personal Services	3	144,046
Total - General Fund	3	144,046

Background

The Hazard Mitigation Program which is comprised of the: (1) Repetitive Flood Claims (RFC) program; (2) Flood Mitigation Assistance (FMA) program; and (3) Pre-Disaster Mitigation (PDM) program.

Governor

Transfer funding of \$144,046 and three positions from Department of Energy and Environmental Protection to reflect the relocation of three vacant emergency management planning specialists positions associated with the Hazard Mitigation Program.

Transfer Funding for POST Position

Personal Services	0	(80,501)
Total - General Fund	0	(80,501)

Background

The POST Education and Training Account is funded through user fees paid by police departments seeking to train officers.

Governor

Reduce funding by \$80,501 to reflect a transfer of funding from the General Fund to the non-appropriated POST Education and Training Account.

Provide Funding for IT Automation and Research

Other Expenses	0	300,000
Total - General Fund	0	300,000

Governor

Provide funding of \$300,000 for IT automation projects within DESPP.

Account	Governor Revised	
	FY 15	
	Pos.	\$

Provide Funding for POST Training

Other Expenses	0	50,000
Total - General Fund	0	50,000

Governor

Provide funding \$50,000 to enable training of officers on responding to situations involving persons with mental illness. SB 21 (the Governor's General Government Implementer) implements this provision.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	1,694	171,034,378
Current Services	2	1,009,995
Policy Revisions	39	4,073,801
Total Recommended - GF	1,735	176,118,174

Military Department

MIL36000

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	42	42	42	42	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	2,946,348	2,958,725	3,130,954	3,130,954	0	0.00
Other Expenses	2,548,384	2,831,808	2,993,728	2,943,728	(50,000)	(1.67)
Equipment	0	1	1	1	0	0.00
Other Current Expenses						
Honor Guards	309,500	471,526	471,526	471,526	0	0.00
Veteran's Service Bonuses	249,000	312,000	172,000	72,000	(100,000)	(58.14)
Nonfunctional - Change to Accruals	0	20,182	19,610	20,585	975	4.97
Agency Total - General Fund	6,053,232	6,594,242	6,787,819	6,638,794	(149,025)	(2.20)

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Reduce Funding Due to Efficiency Savings

Other Expenses	0	(50,000)
Total - General Fund	0	(50,000)

Governor

Reduce funding by \$50,000 to reflect savings due to heating, hot water and electricity efficiencies at several military facilities.

Reduce Funding for Veteran's Service Bonuses

Veteran's Service Bonuses	0	(100,000)
Total - General Fund	0	(100,000)

Background

The Veteran Service Bonus account is a grant for soldiers which is based on the amount of deployed soldiers & airmen that are expected to return from deployment. An estimated 110 soldiers will be returning from deployment in FY 15. The grant allows soldiers to receive \$50.00 per month with an average deployment of 12 months. The Military Department's regulations allow soldiers three years from the termination of a major military operation to apply for the grant. Operation Iraqi Freedom ended August 30, 2010 and those soldiers are no longer eligible to apply. The soldiers that are eligible to apply are from the following: (1) Operation Enduring Freedom, (2) Operation Noble Eagle and (3) Operation New Dawn.

Governor

Reduce funding by \$100,000 to reflect a decrease in the amount of soldiers and airmen returning from deployment.

Account	Governor Revised	
	FY 15	
	Pos.	\$

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	975
Total - General Fund	0	975

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 \$975 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	42	6,787,819
Current Services	0	(149,025)
Total Recommended - GF	42	6,638,794

Insurance Department DOI37500

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 - IF	159	159	159	159	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	12,843,214	14,060,426	14,712,168	14,362,168	(350,000)	(2.38)
Other Expenses	2,011,656	2,052,428	2,052,428	2,052,428	0	0.00
Equipment	168,613	119,750	52,600	52,600	0	0.00
Other Current Expenses						
Fringe Benefits	8,728,913	9,853,241	10,321,507	11,633,356	1,311,849	12.71
Indirect Overhead	472,973	602,646	629,765	237,762	(392,003)	(62.25)
Nonfunctional - Change to Accruals	0	142,818	165,870	220,252	54,382	32.79
Agency Total - Insurance Fund	24,225,369	26,831,309	27,934,338	28,558,566	624,228	2.23

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Reduce Personal Services and Fringe

Personal Services	0	(350,000)
Fringe Benefits	0	(283,500)
Total - Insurance Fund	0	(633,500)

Governor

Reduce funding by \$633,500 to reflect reduced requirements due to anticipated leaves of absences.

Adjust Fringe Benefits and Indirect Overhead

Fringe Benefits	0	1,595,349
Indirect Overhead	0	(392,003)
Total - Insurance Fund	0	1,203,346

Background

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

Governor

Provide funding of \$1,203,346 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	54,382
Total - Insurance Fund	0	54,382

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 \$54,382 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 - IF	159	27,934,338
Current Services	0	624,228
Total Recommended - IF	159	28,558,566

Office of the Healthcare Advocate

MCO39400

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 - IF	18	17	17	27	10	58.82

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	1,087,580	1,266,131	1,339,621	1,980,495	640,874	47.84
Other Expenses	156,485	402,588	326,267	2,551,267	2,225,000	681.96
Equipment	6,700	0	5,000	15,000	10,000	200.00
Other Current Expenses						
Fringe Benefits	775,139	910,309	947,599	1,614,381	666,782	70.37
Indirect Overhead	19,211	26,056	27,229	142,055	114,826	421.70
Nonfunctional - Change to Accruals	0	0	12,157	183,554	171,397	1,409.86
Agency Total - Insurance Fund	2,045,115	2,605,084	2,657,873	6,486,752	3,828,879	144.06

Account	Governor Revised	
	FY 15	
	Pos.	\$

*Current Services***Adjust Fringe Benefits and Indirect Overhead**

Fringe Benefits	0	217,871
Indirect Overhead	0	114,826
Total - Insurance Fund	0	332,697

Background

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

Governor

Provide funding of \$332,697 to ensure sufficient funds for fringe benefits and indirect overhead.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	171,397
Total - Insurance Fund	0	171,397

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 \$171,397 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 for State Innovation Model

Personal Services	9	580,708
Other Expenses	0	2,225,000
Equipment	0	10,000
Fringe Benefits	0	396,567
Total - Insurance Fund	9	3,212,275

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 nine positions and funding of \$3,212,275 to support the implementation of the State Innovation Model.

Add Position for Mobile Utilization Coordination

Personal Services	1	60,166
Fringe Benefits	0	52,344
Total - Insurance Fund	1	112,510

Governor

Provide one position and funding of \$112,510 for a Mobile Utilization Coordinator to act in partnership with the Department of Children and Families (DCF) on an initiative to facilitate the receipt of Medicaid and private insurance payments by private residential providers for DCF youth. These individuals are currently being supported under DCF's Board and Care for Children - Residential account at an estimated cost of \$1,350,000. A funding reduction of this amount, associated with this initiative, is provided under DCF's budget.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - IF	17	2,657,873
Current Services	0	504,094
Policy Revisions	10	3,324,785
Total Recommended - IF	27	6,486,752

Department of Consumer Protection

DCP39500

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	230	235	235	235	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	12,858,024	14,797,102	15,464,846	15,464,846	0	0.00
Other Expenses	1,116,149	1,193,900	1,193,900	1,180,900	(13,000)	(1.09)
Equipment	0	1	1	1	0	0.00
Other Current Expenses						
Gaming Policy Board	905	0	0	0	0	n/a
Nonfunctional - Change to Accruals	0	83,225	97,562	93,985	(3,577)	(3.67)
Agency Total - General Fund	13,975,078	16,074,228	16,756,309	16,739,732	(16,577)	(0.10)

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Reduce Other Expenses as a Result of Online Licensing

Other Expenses	0	(13,000)
Total - General Fund	0	(13,000)

Background

The Department of Consumer Protection oversees the licensing of various professional licenses which can be applied for online.

Governor

Reduce funding by \$13,000 in Other Expenses to reflect the reduced need for postage and office supplies which comes as a result of the ability to print online license renewal certificates.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(3,577)
Total - General Fund	0	(3,577)

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 \$3,577 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	235	16,756,309
Current Services	0	(16,577)
Total Recommended - GF	235	16,739,732

Commission on Human Rights and Opportunities

HRO41100

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	74	79	79	79	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	5,039,368	5,590,665	5,934,143	5,934,143	0	0.00
Other Expenses	297,722	305,337	302,837	302,837	0	0.00
Equipment	0	1	1	1	0	0.00
Other Current Expenses						
Martin Luther King, Jr. Commission	2,349	6,318	6,318	6,318	0	0.00
Nonfunctional - Change to Accruals	0	60,156	39,012	38,622	(390)	(1.00)
Agency Total - General Fund	5,339,439	5,962,477	6,282,311	6,281,921	(390)	(0.01)

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(390)
Total - General Fund	0	(390)

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 \$390 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	79	6,282,311
Current Services	0	(390)
Total Recommended - GF	79	6,281,921

Protection and Advocacy for Persons with Disabilities

OPA41200

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	31	31	31	31	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	2,057,456	2,229,783	2,278,257	2,278,257	0	0.00
Other Expenses	180,722	203,190	203,190	203,190	0	0.00
Equipment	0	1	1	1	0	0.00
Nonfunctional - Change to Accruals	0	8,425	10,351	10,590	239	2.31
Agency Total - General Fund	2,238,178	2,441,399	2,491,799	2,492,038	239	0.01

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	239
Total - General Fund	0	239

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 \$239 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	31	2,491,799
Current Services	0	239
Total Recommended - GF	31	2,492,038

Workers' Compensation Commission

WCC42000

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 - WF	117	117	117	117	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	8,371,538	9,034,093	9,328,657	9,459,729	131,072	1.41
Other Expenses	1,957,821	2,510,057	2,461,233	4,769,747	2,308,514	93.80
Equipment	12,141	1,028,625	2,052,000	52,000	(2,000,000)	(97.47)
Other Current Expenses						
Fringe Benefits	6,063,035	6,527,477	6,740,127	7,756,978	1,016,851	15.09
Indirect Overhead	716,918	575,355	601,246	244,904	(356,342)	(59.27)
Nonfunctional - Change to Accruals	0	98,183	96,325	329,284	232,959	241.85
Agency Total - Workers' Compensation Fund	17,121,453	19,773,790	21,279,588	22,612,642	1,333,054	6.26

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Provide Funding for Commissioner Salary Increase

Personal Services	0	131,072
Total - Workers' Compensation Fund	0	131,072

Governor

Provide funding of \$131,072 in Personal Services to reflect the statutory increase of 5.3% for Commissioners' salaries. Commissioners' salaries are governed by CSG 51-47.

Adjust Fringe Benefits and Indirect Overhead

Fringe Benefits	0	1,016,851
Indirect Overhead	0	(18,506)
Total - Workers' Compensation Fund	0	998,345

Background

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

Governor

Provide funding of \$1,016,851 for fringe benefits and reduce funding of \$18,506 for indirect overhead to ensure sufficient funding.

Account	Governor Revised	
	FY 15	
	Pos.	\$

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	232,959
Total - Workers' Compensation Fund	0	232,959

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 \$232,959 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

Transfer Funding for E-File

Other Expenses	0	2,000,000
Equipment	0	(2,000,000)
Total - Workers' Compensation Fund	0	0

Background

Funding was provided in PA 13-184 for the implementation of E-File for the Workers' Compensation Commission.

Governor

Transfer funding of \$2.0 million from the Equipment account to Other Expenses account to reflect the appropriate funding source for the computer conversion project necessary to support the E-File initiative.

Transfer Funding for Lease Expenses for DAS

Other Expenses	0	337,836
Indirect Overhead	0	(337,836)
Total - Workers' Compensation Fund	0	0

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 they manage the lease.

Governor

Transfer funding of \$337,836 from the Indirect Overhead account, to the Other Expenses account. By transferring the funds the WCC will reimburse DAS directly for lease expenses related to its Hartford Office. There is a reduction of \$337,836 in the DAS budget to reflect the reimbursement of lease expenses incurred on behalf of the WCC.

Transfer Funding for Lease Expenses to SDR

Other Expenses	0	(29,322)
Total - Workers' Compensation Fund	0	(29,322)

Governor

Transfer funding of \$29,322 to the State Department of Rehabilitation Services for their portion of lease costs at the WCC district offices.

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - WF	117	21,279,588
Current Services	0	1,362,376
Policy Revisions	0	(29,322)
Total Recommended - WF	117	22,612,642