

Governor's Office

GOV12000

Position Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Permanent Full-Time - GF	27	27	27	27	27	27

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Personal Services	2,322,114	2,270,218	2,322,025	2,328,660	2,322,025	2,328,660
Other Expenses	176,092	231,311	457,490	464,834	216,646	216,646
Equipment	0	1	1	1	1	1
Other Than Payments to Local Governments						
New England Governors' Conference	3,262	113,138	0	0	109,937	113,289
National Governors' Association	115,376	134,720	0	0	130,907	134,899
GAAP Adjustments	0	0	0	9,030	0	9,030
Agency Total - General Fund	2,616,844	2,749,388	2,779,516	2,802,525	2,779,516	2,802,525

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Current Services

Adjust Funding to Reflect Wage & Compensation Related Costs

Personal Services	0	182,424	0	321,845	0	0	0	0
Total - General Fund	0	182,424	0	321,845	0	0	0	0

Governor

Provide funding of \$182,424 in FY 14 and \$321,845 in FY 15 to reflect current services wage-related adjustments such as annual increments, general wage increases, and other compensation-related adjustments.

Subcommittee

Same as Governor

Apply Inflationary Increases

National Governors' Association	0	2,923	0	6,915	0	0	0	0
New England Governors' Conference	0	2,455	0	5,807	0	0	0	0
Other Expenses	0	5,818	0	13,346	0	0	0	0
Total - General Fund	0	11,196	0	26,068	0	0	0	0

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 various accounts by \$11,196 in FY 14 and an additional \$14,872 in FY 15 (for a cumulative total of \$26,068 in the second year) to reflect inflationary increases.

Subcommittee

Same as Governor

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	75,635	0	35,805	0	0	0	0
Total - General Fund	0	75,635	0	35,805	0	0	0	0

Background

Each agency's budget will include a new 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 \$75,635 in FY 14 and \$35,805 in FY 15 to reflect the implementation of GAAP in the budget.

Subcommittee

Same as Governor

Policy Revisions

Remove Funding for Salary Increases of Appointed Officials

Personal Services	0	(120,617)	0	(253,403)	0	0	0	0
Total - General Fund	0	(120,617)	0	(253,403)	0	0	0	0

Governor

Reduce funding by \$120,617 in FY 14 and \$253,403 in FY 15 to reflect the elimination of salary increases for appointed officials.

Subcommittee

Same as Governor

Transfer Funding to Streamline Budget Account Structure

National Governors' Association	0	0	0	0	0	(130,907)	0	(134,899)
New England Governors' Conference	0	0	0	0	0	(109,937)	0	(113,289)
Other Expenses	0	0	0	0	0	240,844	0	248,188
Total - General Fund	0	0	0	0	0	0	0	0

Background

The Governor's FY 14 and FY 15 budget consolidates the number of agency budgetary accounts from 675 to approximately 530.

Governor

Transfer funding of \$109,937 in FY 14 and \$113,289 in FY 15 from the New England Governors' Conference account and \$130,907 in FY 14 and \$134,899 in FY 15 from the National Governors' Association account to the Other Expense account to reflect the streamlining of agency budgetary accounts.

Subcommittee

Do not streamline agency account structure.

Rollout of FY 13 Rescissions

National Governors' Association	0	(6,736)	0	(6,736)	0	0	0	0
New England Governors' Conference	0	(5,656)	0	(5,656)	0	0	0	0
Other Expenses	0	(11,565)	0	(11,565)	0	0	0	0
Personal Services	0	(10,000)	0	(10,000)	0	0	0	0
Total - General Fund	0	(33,957)	0	(33,957)	0	0	0	0

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Background

The Governor implemented General Fund rescissions in November of 2012 totaling \$170.4 million across state agencies. The Governor's FY 14 and FY 15 budget includes the rollout of \$69.7 million of FY 13 rescissions across various agencies.

Governor

Reduce funding of \$33,957 in both FY 14 and FY 15 to reflect the rollout of the Governor's FY 13 rescissions.

Subcommittee

Same as Governor

Eliminate Inflationary Increases

Other Expenses	0	(5,818)	0	(13,346)	0	0	0	0
Total - General Fund	0	(5,818)	0	(13,346)	0	0	0	0

Governor

Reduce various accounts by \$5,818 in FY 14 and \$13,346 in FY 15 to reflect the elimination of inflationary increases.

Subcommittee

Same as Governor

Transfer Funding - Centralize Courier & Mail Services in DAS

Other Expenses	0	(3,100)	0	(3,100)	0	0	0	0
Total - General Fund	0	(3,100)	0	(3,100)	0	0	0	0

Governor

Transfer funding of \$3,100 in both FY 14 and FY 15 to reflect moving courier and central mail services to the Department of Administrative Services (DAS).

Subcommittee

Same as Governor

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	(75,635)	0	(26,775)	0	0	0	0
Total - General Fund	0	(75,635)	0	(26,775)	0	0	0	0

Governor

Reduce funding by \$75,635 in FY 14 and \$26,775 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Subcommittee

Same as Governor

Totals

Budget Components	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount
Governor Estimated - GF	27	2,749,388	27	2,749,388	0	0	0	0
Current Services	0	269,255	0	383,718	0	0	0	0
Policy Revisions	0	(239,127)	0	(330,581)	0	0	0	0
Total Recommended - GF	27	2,779,516	27	2,802,525	0	0	0	0

Miscellaneous Appropriation to the Governor GOV12100

Position Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Permanent Full-Time - GF	0	0	0	0	0	0

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Other Current Expenses						
Governor's Contingency Account	0	1	1	1	1	1
Agency Total - General Fund	0	1	1	1	1	1

Totals

Budget Components	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount
Governor Estimated - GF	0	1	0	1	0	0	0	0
Total Recommended - GF	0	1	0	1	0	0	0	0

Secretary of the State SOS12500

Position Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Permanent Full-Time - GF	88	85	84	84	84	84
Permanent Full-Time - OF	1	0	0	0	0	0

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Personal Services	1,171,002	1,045,730	1,153,186	1,195,025	1,153,186	1,195,025
Other Expenses	482,501	563,356	569,207	569,207	569,207	569,207
Equipment	0	1	1	1	1	1
Other Current Expenses						
Commercial Recording Division	5,456,359	5,797,115	7,003,824	7,103,239	7,003,824	7,103,239
Board of Accountancy	248,945	337,284	270,251	282,167	270,251	282,167
GAAP Adjustments	0	0	73,633	34,060	73,633	34,060
Agency Total - General Fund	7,358,807	7,743,486	9,070,102	9,183,699	9,070,102	9,183,699
Additional Funds Available						
Federal & Other Restricted Act	1,987,317	1,558,316	0	0	0	0
Agency Grand Total	9,346,124	9,301,802	9,070,102	9,183,699	9,070,102	9,183,699

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Current Services

Adjust Funding to Reflect Wage & Compensation Related Costs

Board of Accountancy	0	12,743	0	29,517	0	0	0	0
Commercial Recording Division	0	325,542	0	535,188	0	0	0	0
Personal Services	0	117,771	0	170,965	0	0	0	0
Total - General Fund	0	456,056	0	735,670	0	0	0	0

Governor

Provide funding of \$456,056 in FY 14 and \$735,670 in FY 15 to reflect current services wage-related adjustments such as annual increments, general wage increases, turnover, and other compensation-related adjustments.

Subcommittee

Same as Governor

Apply Inflationary Increases

Board of Accountancy	0	1,087	0	3,338	0	0	0	0
Commercial Recording Division	0	33,400	0	81,967	0	0	0	0
Other Expenses	0	11,857	0	23,424	0	0	0	0
Total - General Fund	0	46,344	0	108,729	0	0	0	0

Background

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

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Governor

Increase funding for various accounts by \$46,344 in FY 14 and an additional \$62,385 in FY 15 (for a cumulative total of \$108,729 in the second year) to reflect inflationary increases.

Subcommittee

Same as Governor

Provide Funding for IT Systems

Commercial Recording Division	0	1,176,000	0	1,176,000	0	0	0	0
Total - General Fund	0	1,176,000	0	1,176,000	0	0	0	0

Governor

Provide funding of \$1,176,000 in both FY 14 and FY 15 to support implementation of IT systems (including the Centralized Voter Registration System) required under the federal Help America Vote Act. This funding replaces expiring federal funding.

Subcommittee

Same as Governor

Adjust Operating Expenses to Reflect Current Requirements

Commercial Recording Division	0	(161,601)	0	(246,257)	0	0	0	0
Total - General Fund	0	(161,601)	0	(246,257)	0	0	0	0

Governor

Reduce funding by \$161,601 in FY 14 and \$246,257 in FY 15 in Other Current Expense account to reflect FY 14 and FY 15 anticipated expenditure requirements. These reductions reflect changes in IT expenditures in the Commercial Recording Division.

Subcommittee

Same as Governor

Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	44,443	0	35,197	0	0	0	0
Total - General Fund	0	44,443	0	35,197	0	0	0	0

Background

Each agency's budget will include a new 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 \$44,443 in FY 14 and \$35,197 in FY 15 to reflect the implementation of GAAP in the budget.

Subcommittee

Same as Governor

Policy Revisions**Transfer Funding for Centralization of Licensing**

Commercial Recording Division	0	(10,000)	0	(10,000)	0	0	0	0
Total - General Fund	0	(10,000)	0	(10,000)	0	0	0	0

Governor

Transfer funding of \$10,000 in both FY 14 and FY 15 from the Secretary of the State to DAS to reflect the centralization of costs for the on-line licensing system.

Subcommittee

Same as Governor

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Transfer Funding to Reflect Reorganization

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

Governor

Transfer funding of \$50,000 in both FY 14 and FY 15 to reflect the reorganization of Citizenship Training program into the Secretary of the State's office from the Department of Social Services.

Subcommittee

Same as Governor

Eliminate Vacant Positions

Board of Accountancy	(1)	(62,912)	(1)	(67,770)	0	0	0	0
Total - General Fund	(1)	(62,912)	(1)	(67,770)	0	0	0	0

Governor

Reduce funding by \$62,912 in FY 14 and \$67,770 in FY 15 to reflect the elimination of one Board of Accountancy position that is currently vacant.

Subcommittee

Same as Governor

Reduce Funding to Reflect Lower Printing Costs

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

Governor

Reduce funding by \$10,000 in both FY 14 and FY 15 to reflect reduced costs of printing the State Register and Manual.

Subcommittee

Same as Governor

Rollout of FY 13 Rescissions

Board of Accountancy	0	(16,864)	0	(16,864)	0	0	0	0
Commercial Recording Division	0	(100,000)	0	(100,000)	0	0	0	0
Other Expenses	0	(28,167)	0	(28,167)	0	0	0	0
Total - General Fund	0	(145,031)	0	(145,031)	0	0	0	0

Background

The Governor implemented General Fund rescissions in November of 2012 totaling \$170.4 million across state agencies. The Governor's FY 14 and FY 15 budget includes the rollout of \$69.7 million of FY 13 rescissions across various agencies.

Governor

Reduce funding of \$145,031 in both FY 14 and FY 15 to reflect the rollout of the Governor's FY 13 rescissions.

Subcommittee

Same as Governor

Eliminate Inflationary Increases

Board of Accountancy	0	(1,087)	0	(3,338)	0	0	0	0
Commercial Recording Division	0	(33,400)	0	(81,967)	0	0	0	0
Other Expenses	0	(11,857)	0	(23,424)	0	0	0	0
Total - General Fund	0	(46,344)	0	(108,729)	0	0	0	0

Governor

Reduce various accounts by \$46,344 in FY 14 and \$108,729 in FY 15 to reflect the elimination of inflationary increases.

Subcommittee

Same as Governor

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Remove Funding for Salary Increases of Appointed Officials

Commercial Recording Division	0	(23,232)	0	(48,807)	0	0	0	0
Personal Services	0	(10,315)	0	(21,670)	0	0	0	0
Total - General Fund	0	(33,547)	0	(70,477)	0	0	0	0

Governor

Reduce funding by \$33,547 in FY 14 and \$70,477 in FY 15 to reflect the elimination of salary increases for appointed officials.

Subcommittee

Same as Governor

Transfer Funding - Centralize Courier & Mail Services in DAS

Other Expenses	0	(5,982)	0	(5,982)	0	0	0	0
Total - General Fund	0	(5,982)	0	(5,982)	0	0	0	0

Governor

Transfer funding of \$5,982 in both FY 14 and FY 15 to reflect moving courier and central mail services to the Department of Administrative Services (DAS).

Subcommittee

Same as Governor

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	29,190	0	(1,137)	0	0	0	0
Total - General Fund	0	29,190	0	(1,137)	0	0	0	0

Governor

Provide funding of \$29,190 in FY 14 and reduce funding by \$1,137 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Subcommittee

Same as Governor

Totals

Budget Components	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount
Governor Estimated - GF	85	7,743,486	85	7,743,486	0	0	0	0
Current Services	0	1,561,242	0	1,809,339	0	0	0	0
Policy Revisions	(1)	(234,626)	(1)	(369,126)	0	0	0	0
Total Recommended - GF	84	9,070,102	84	9,183,699	0	0	0	0

Lieutenant Governor's Office

LGO13000

Position Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Permanent Full-Time - GF	9	9	7	7	7	7

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Personal Services	736,270	423,042	630,003	642,515	630,003	642,515
Other Expenses	28,403	67,541	74,133	74,133	74,133	74,133
Equipment	0	1	1	1	1	1
Other Current Expenses						
Health Reform and Innovation	0	427,000	0	0	0	0
GAAP Adjustments	0	0	12,502	3,409	12,502	3,409
Agency Total - General Fund	764,673	917,584	716,639	720,058	716,639	720,058
Additional Funds Available						
Federal & Other Restricted Act	15,250	4,750	0	0	0	0
Private Contributions	5,451	20,000	0	0	0	0
Agency Grand Total	785,374	942,334	716,639	720,058	716,639	720,058

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Current Services

Adjust Funding to Reflect Wage & Compensation Related Costs

Health Reform and Innovation	0	24,178	0	50,707	0	0	0	0
Personal Services	0	19,163	0	39,199	0	0	0	0
Total - General Fund	0	43,341	0	89,906	0	0	0	0

Governor

Provide funding of \$43,341 in FY 14 and \$89,906 in FY 15 to reflect current services wage-related adjustments such as annual increments, general wage increases, turnover, and other compensation-related adjustments.

Subcommittee

Same as Governor

Apply Inflationary Increases

Health Reform and Innovation	0	327	0	770	0	0	0	0
Other Expenses	0	2,912	0	5,396	0	0	0	0
Total - General Fund	0	3,239	0	6,166	0	0	0	0

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 various accounts by \$3,239 in FY 14 and an additional \$2,927 in FY 15 (for a cumulative total of \$6,166 in the second year) to reflect inflationary increases.

Subcommittee

Same as Governor

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Provide Funding for GAAP

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount
Nonfunctional - Change to Accruals	0	2,809	0	3,022	0	0	0	0
Total - General Fund	0	2,809	0	3,022	0	0	0	0

Background

Each agency's budget will include a new 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 \$2,089 in FY 14 and \$3,022 in FY 15 to reflect the implementation of GAAP in the budget.

Subcommittee

Same as Governor

Policy Revisions

Eliminate Office of Health Reform and Innovation

Health Reform and Innovation	0	(429,828)	0	(456,357)	0	0	0	0
Other Expenses	0	10,000	0	10,000	0	0	0	0
Personal Services	(2)	205,998	(2)	218,509	0	0	0	0
Total - General Fund	(2)	(213,830)	(2)	(227,848)	0	0	0	0

Background

PA 11-58 created the Office of Health Reform and Innovation (OHRI) to coordinate the state's responsibilities and implementation of programs under the federal Patient Protection and Affordable Care Act. OHRI currently has 4 positions.

Governor

Eliminate two positions and reduce funding by \$213,830 in FY 14 and \$227,848 in FY 15 to reflect the savings associated with eliminating the Office of Health Reform and Innovation. Transfer the two remaining OHRI positions and \$205,998 in FY 14 and \$218,509 in FY 15 into the Personal Service account.

Subcommittee

Same as Governor

Rollout of FY 13 Rescissions

Health Reform and Innovation	0	(21,350)	0	(21,350)	0	0	0	0
Other Expenses	0	(3,377)	0	(3,377)	0	0	0	0
Total - General Fund	0	(24,727)	0	(24,727)	0	0	0	0

Background

The Governor implemented General Fund rescissions in November of 2012 totaling \$170.4 million across state agencies. The Governor's FY 14 and FY 15 budget includes the rollout of \$69.7 million of FY 13 rescissions across various agencies.

Governor

Reduce funding of \$24,727 in both FY 14 and FY 15 to reflect the rollout of the Governor's FY 13 rescissions.

Subcommittee

Same as Governor

Remove Funding for Salary Increases of Appointed Officials

Personal Services	0	(18,200)	0	(38,235)	0	0	0	0
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Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount
Total - General Fund	0	(18,200)	0	(38,235)	0	0	0	0

Governor

Reduce funding by \$18,200 in FY 14 and \$38,325 in FY 15 to reflect the elimination of salary increases for appointed officials.

Subcommittee

Same as Governor

Transfer Funding - Centralize Courier & Mail Services in DAS

Other Expenses	0	(31)	0	(31)	0	0	0	0
Total - General Fund	0	(31)	0	(31)	0	0	0	0

Governor

Transfer funding of \$31 in both FY 14 and FY 15 to reflect moving courier and central mail services to the Department of Administrative Services (DAS).

Subcommittee

Same as Governor

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	9,693	0	387	0	0	0	0
Total - General Fund	0	9,693	0	387	0	0	0	0

Governor

Provide funding of \$9,693 in FY 14 and \$387 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Subcommittee

Same as Governor

Eliminate Inflationary Increases

Health Reform and Innovation	0	(327)	0	(770)	0	0	0	0
Other Expenses	0	(2,912)	0	(5,396)	0	0	0	0
Total - General Fund	0	(3,239)	0	(6,166)	0	0	0	0

Governor

Reduce various accounts by \$3,239 in FY 14 and \$6,166 in FY 15 to reflect the elimination of inflationary increases.

Subcommittee

Same as Governor

Totals

Budget Components	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount
Governor Estimated - GF	9	917,584	9	917,584	0	0	0	0
Current Services	0	49,389	0	99,094	0	0	0	0
Policy Revisions	(2)	(250,334)	(2)	(296,620)	0	0	0	0
Total Recommended - GF	7	716,639	7	720,058	0	0	0	0

Office of Governmental Accountability

OGA17000

Position Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Permanent Full-Time - GF	86	86	88	88	88	88

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Personal Services	0	832,767	4,747,841	4,995,163	2,835,394	3,015,104
Other Expenses	0	275,288	384,132	333,443	244,123	193,434
Equipment	0	24,905	1	1	1	1
Other Current Expenses						
Child Fatality Review Panel	0	95,010	0	0	95,682	101,255
Judge Trial Referee Fees	0	0	0	0	0	0
Reserve for Attorney Fees	0	0	0	0	0	0
Information Technology Initiatives	0	33,250	0	0	31,588	31,588
Citizens' Election Fund Admin	0	2,128,549	0	0	1,759,186	1,956,136
Elections Enforcement Commission	0	1,006,720	0	0	1,503,523	1,592,340
Office of State Ethics	0	1,293,638	750,338	798,424	918,382	972,779
Freedom of Information Commission	0	1,712,235	981,540	999,407	981,540	999,407
Judicial Review Council	0	144,952	0	0	137,328	140,863
Judicial Selection Commission	0	90,620	0	0	87,730	89,956
Office of the Child Advocate	0	567,465	0	0	509,374	524,747
Office of the Victim Advocate	0	315,235	0	0	319,045	330,172
Board of Firearms Permit Examiners	0	81,086	0	0	83,430	85,591
Elections Enforcement Administration	0	0	1,816,327	2,018,720	(826,147)	(888,215)
GAAP Adjustments	0	0	0	41,375	0	41,375
Agency Total - General Fund	0	8,601,720	8,680,179	9,186,533	8,680,179	9,186,533

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Current Services

Adjust Funding to Reflect Wage & Compensation Related Costs

Board of Firearms Permit Examiners	0	2,019	0	4,180	0	0	0	0
Child Fatality Review Panel	0	672	0	6,245	0	0	0	0
Citizens' Election Fund Admin	0	(304,387)	0	(174,083)	0	0	0	0
Elections Enforcement Commission	0	496,803	0	585,620	0	0	0	0
Freedom of Information Commission	1	(3,696)	1	77,946	0	0	0	0
Judicial Review Council	0	1,496	0	5,031	0	0	0	0
Judicial Selection Commission	0	1,498	0	3,724	0	0	0	0
Office of State Ethics	1	64,893	1	137,370	0	0	0	0

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount
Office of the Child Advocate	0	(23,971)	0	(381)	0	0	0	0
Office of the Victim Advocate	0	2,695	0	20,492	0	0	0	0
Personal Services	0	43,117	0	93,227	0	0	0	0
Total - General Fund	2	281,139	2	759,371	0	0	0	0

Governor

Provide funding of \$281,139 in FY 14 and \$759,371 in FY 15 to reflect current services wage-related adjustments such as annual increments, general wage increases, annualization, and other compensation-related adjustments.

Subcommittee

Same as Governor

Adjust Operating Expenses to Reflect Current Requirements

Board of Firearms Permit Examiners	0	325	0	325	0	0	0	0
Citizens' Election Fund Admin	0	(64,976)	0	(14,976)	0	0	0	0
Equipment	0	(24,904)	0	(24,904)	0	0	0	0
Freedom of Information Commission	0	(5,356)	0	(31,885)	0	0	0	0
Judicial Review Council	0	(7,120)	0	(7,120)	0	0	0	0
Judicial Selection Commission	0	142	0	142	0	0	0	0
Office of State Ethics	0	14,347	0	24,170	0	0	0	0
Office of the Child Advocate	0	(6,655)	0	(6,655)	0	0	0	0
Office of the Victim Advocate	0	7,174	0	7,174	0	0	0	0
Other Expenses	0	(15,864)	0	(66,553)	0	0	0	0
Total - General Fund	0	(102,887)	0	(120,282)	0	0	0	0

Governor

Reduce funding by \$102,887 in FY 14 and \$120,282 in FY 15 in various accounts to reflect FY 14 and FY 15 anticipated expenditure requirements. The reduced funding reflects reductions in telephone, IT, and software costs.

Subcommittee

Same as Governor

Adjust Funding to Reflect Requirements

Citizens' Election Fund Admin	0	0	0	6,764	0	0	0	0
Office of State Ethics	0	5,251	0	5,276	0	0	0	0
Total - General Fund	0	5,251	0	12,040	0	0	0	0

Governor

Provide funding of \$5,251 in FY 14 and \$12,040 in FY 15 in various accounts to reflect FY 14 and FY 15 anticipated expenditure requirements. These increased expenditures include Board Member reimbursements and election year costs.

Subcommittee

Same as Governor

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Governor

Transfer a total of 19 positions and funding of \$1,819,284 in FY 14 and \$1,935,721 in FY 15 to reflect the creation of a centralized Office of Hearings within OGA. This intra-office transfer includes:

- \$454,746 in FY 14 and \$478,275 in FY 15 (5 positions) from Office of State Ethics;
- \$628,128 in FY 14 and \$664,433 in FY 15 (6 positions) from Freedom of Information Commission;
- \$736,410 in FY 14 and \$793,013 in FY 15 (8 positions) from Elections Enforcement Administration.

Subcommittee

Same as Governor

Transfer Funding to Streamline Budget Account Structure

Board of Firearms Permit Examiners	0	0	0	0	0	(83,430)	0	(85,591)
Child Fatality Review Panel	0	0	0	0	0	(95,682)	0	(101,255)
Citizens' Election Fund Admin	0	0	0	0	0	(1,759,186)	0	(1,956,136)
Elections Enforcement Administration	0	0	0	0	0	2,642,474	0	2,906,935
Elections Enforcement Commission	0	0	0	0	0	(1,503,523)	0	(1,592,340)
Information Technology Initiatives	0	0	0	0	0	(31,588)	0	(31,588)
Judicial Review Council	0	0	0	0	0	(137,328)	0	(140,863)
Judicial Selection Commission	0	0	0	0	0	(87,730)	0	(89,956)
Office of State Ethics	0	0	0	0	0	(168,044)	0	(174,355)
Office of the Child Advocate	0	0	0	0	0	(509,374)	0	(524,747)
Office of the Victim Advocate	0	0	0	0	0	(319,045)	0	(330,172)
Other Expenses	0	0	0	0	0	140,009	0	140,009
Personal Services	0	0	0	0	0	1,912,447	0	1,980,059
Total - General Fund	0	0	0	0	0	0	0	0

Background

The Governor's FY 14 and FY 15 budget consolidates the number of agency budgetary accounts from 675 to approximately 530.

Governor

Transfer total funding of \$4,694,930 in FY 14 and \$5,027,003 in FY 15 from various accounts to reflect the streamlining of agency account structure. This transfer includes:

\$1,912,447 in FY 14 and \$1,980,059 in FY 15 from various Other Current Expense accounts to Personal Services;

\$140,009 in both FY 14 and FY 15 from various Other Current Expense accounts to Other Expenses;

\$2,642,474 in FY 14 and \$2,906,935 in FY 15 from Elections Enforcement Commission and Citizens Election Fund Administration to Elections Enforcement Administration.

Subcommittee

Do not streamline agency account structure.

Consolidate Council on Environmental Quality into OGA

Other Expenses	0	1,812	0	1,812	0	0	0	0
Personal Services	1	104,201	1	107,157	0	0	0	0
Total - General Fund	1	106,013	1	108,969	0	0	0	0

Governor

Transfer one position and funding of \$106,013 in FY 14 and \$108,969 in FY 15 to reflect the reorganization of the Council on Environmental Quality into OGA.

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Subcommittee

Same as Governor

Provide Funding for IT Position in Office of State Ethics

Personal Services	1	42,908	1	60,694	0	0	0	0
Total - General Fund	1	42,908	1	60,694	0	0	0	0

Governor

Provide funding of \$42,908 in FY 14 and \$60,694 in FY 15 in the Personal Services account to hire one IT position in the Office of State Ethics.

Subcommittee

Same as Governor

Rollout of FY 13 Rescissions

Information Technology Initiatives	0	(1,662)	0	(1,662)	0	0	0	0
Judicial Review Council	0	(2,000)	0	(2,000)	0	0	0	0
Judicial Selection Commission	0	(4,530)	0	(4,530)	0	0	0	0
Office of the Child Advocate	0	(20,000)	0	(20,000)	0	0	0	0
Other Expenses	0	(13,764)	0	(13,764)	0	0	0	0
Total - General Fund	0	(41,956)	0	(41,956)	0	0	0	0

Background

The Governor implemented General Fund rescissions in November of 2012 totaling \$170.4 million across state agencies. The Governor's FY 14 and FY 15 budget includes the rollout of \$69.7 million of FY 13 rescissions across various agencies.

Governor

Reduce funding by \$41,956 in both FY 14 and FY 15 to reflect the rollout of the Governor's FY 13 rescissions.

Subcommittee

Same as Governor

Remove Funding for Salary Increases of Appointed Officials

Office of State Ethics	0	(7,030)	0	(14,768)	0	0	0	0
Office of the Child Advocate	0	(7,465)	0	(15,682)	0	0	0	0
Office of the Victim Advocate	0	(6,059)	0	(12,729)	0	0	0	0
Personal Services	0	(6,883)	0	(14,462)	0	0	0	0
Total - General Fund	0	(27,437)	0	(57,641)	0	0	0	0

Governor

Reduce funding by \$27,437 in FY 14 and \$57,641 in FY 15 to reflect the elimination of salary increases for appointed officials.

Subcommittee

Same as Governor

Eliminate Vacant Positions

Elections Enforcement Administration	0	(89,737)	0	(95,202)	0	0	0	0
Freedom of Information Commission	(2)	(97,057)	(2)	(102,968)	0	0	0	0
Total - General Fund	(2)	(186,794)	(2)	(198,170)	0	0	0	0

Governor

Reduce funding by \$186,794 in FY 14 and \$198,170 in FY 15 to reflect the elimination of 2 positions that are currently vacant.

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Subcommittee

Same as Governor

Transfer Funding - Centralize Courier & Mail Services in DAS

Other Expenses	0	(3,349)	0	(3,349)	0	0	0	0
Total - General Fund	0	(3,349)	0	(3,349)	0	0	0	0

Governor

Transfer funding of \$3,349 in both FY 14 and FY 15 to reflect moving courier and central mail services to the Department of Administrative Services (DAS).

Subcommittee

Same as Governor

Eliminate Inflationary Increases

Board of Firearms Permit Examiners	0	(168)	0	(442)	0	0	0	0
Information Technology Initiatives	0	(722)	0	(1,707)	0	0	0	0
Judicial Review Council	0	0	0	(1,118)	0	0	0	0
Judicial Selection Commission	0	(320)	0	(760)	0	0	0	0
Office of the Child Advocate	0	0	0	(1,476)	0	0	0	0
Office of the Victim Advocate	0	(296)	0	(864)	0	0	0	0
Total - General Fund	0	(1,506)	0	(6,367)	0	0	0	0

Governor

Reduce various accounts by \$1,506 in FY 14 and \$6,367 in FY 15 to reflect the elimination of inflationary increases.

Subcommittee

Same as Governor

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	(53,924)	0	(13,420)	0	0	0	0
Total - General Fund	0	(53,924)	0	(13,420)	0	0	0	0

Governor

Reduce funding by \$53,924 in FY 14 and \$13,420 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Subcommittee

Same as Governor

Totals

Budget Components	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount
Governor Estimated - GF	86	8,601,720	86	8,601,720	0	0	0	0
Current Services	2	244,504	2	736,053	0	0	0	0
Policy Revisions	0	(166,045)	0	(151,240)	0	0	0	0
Total Recommended - GF	88	8,680,179	88	9,186,533	0	0	0	0

Department of Banking

DOB37000

Position Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Permanent Full-Time - BF	120	118	115	115	115	115

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Personal Services	10,024,495	10,222,794	10,194,067	10,666,571	10,194,067	10,666,571
Other Expenses	1,300,548	1,482,802	1,460,390	1,454,990	1,460,390	1,454,990
Equipment	132,807	37,200	37,200	37,200	37,200	37,200
Other Current Expenses						
Fringe Benefits	6,265,109	7,054,228	7,141,112	7,477,660	7,141,112	7,477,660
Indirect Overhead	726,727	215,207	120,739	126,172	120,739	126,172
GAAP Adjustments	0	0	72,709	111,996	72,709	111,996
Agency Total - Banking Fund	18,449,686	19,012,231	19,026,217	19,874,589	19,026,217	19,874,589
Additional Funds Available						
Private Contributions	301,029	0	0	0	0	0
Agency Grand Total	18,750,715	19,012,231	19,026,217	19,874,589	19,026,217	19,874,589

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Current Services

Adjust Funding to Reflect Wage & Compensation Related Costs

Personal Services	0	65,413	0	552,446	0	0	0	0
Total - Banking Fund	0	65,413	0	552,446	0	0	0	0

Governor

Provide funding of \$65,413 in FY 14 and \$552,446 in FY 15 to reflect current services wage-related adjustments such as annual increments, general wage increases, overtime, annualization, turnover, and other compensation-related adjustments.

Subcommittee

Same as Governor

Apply Inflationary Increases

Other Expenses	0	34,080	0	76,478	0	0	0	0
Total - Banking Fund	0	34,080	0	76,478	0	0	0	0

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 various accounts by \$34,080 in FY 14 and an additional \$42,398 in FY 15 (for a cumulative total of \$76,478 in the second year) to reflect inflationary increases.

Subcommittee

Same as Governor

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Adjust Fringe Benefits and Indirect Overhead

Fringe Benefits	0	147,517	0	488,440	0	0	0	0
Indirect Overhead	0	(94,468)	0	(89,035)	0	0	0	0
Total - Banking Fund	0	53,049	0	399,405	0	0	0	0

Background

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

Governor

Provide funding of \$53,049 in FY 14 and \$399,405 in FY 15 to ensure sufficient funds for fringe benefits and indirect overhead.

Subcommittee

Same as Governor

Provide Funding for Increased Lease Costs

Other Expenses	0	15,794	0	16,394	0	0	0	0
Total - Banking Fund	0	15,794	0	16,394	0	0	0	0

Governor

Provide funding of \$15,794 in FY 14 and \$16,394 in FY 15 for increased hosting charges by the Bureau of Enterprise Systems and Technology (BEST), a bureau within the Department of Administrative Services.

Subcommittee

Same as Governor

Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	80,751	0	114,039	0	0	0	0
Total - Banking Fund	0	80,751	0	114,039	0	0	0	0

Background

Each agency's budget will include a new 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 \$80,751 in FY 14 and \$114,039 in FY 15 to reflect the implementation of GAAP in the budget.

Subcommittee

Same as Governor

Policy Revisions

Eliminate Vacant Positions

Fringe Benefits	0	(60,633)	0	(65,008)	0	0	0	0
Other Expenses	0	0	0	0	0	0	0	0
Personal Services	(3)	(86,619)	(3)	(92,869)	0	0	0	0
Total - Banking Fund	(3)	(147,252)	(3)	(157,877)	0	0	0	0

Governor

Reduce funding by \$147,252 in FY 14 and \$157,877 in FY 15 to reflect the elimination of three positions that are currently vacant. The reduction includes \$86,619 in Personal Services and \$60,633 in Fringe Benefits in FY 14 and \$92,869 in Personal Services and \$65,008 in Fringe Benefits in FY 15.

Subcommittee

Same as Governor

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

Remove Funding for Salary Increases of Appointed Officials

Personal Services	0	(7,521)	0	(15,800)	0	0	0	0
Total - Banking Fund	0	(7,521)	0	(15,800)	0	0	0	0

Governor

Reduce funding by \$7,521 in FY 14 and \$15,800 in FY 15 to reflect the elimination of salary increases for appointed officials.

Subcommittee

Same as Governor

Eliminate Inflationary Increases

Other Expenses	0	(34,080)	0	(76,478)	0	0	0	0
Total - Banking Fund	0	(34,080)	0	(76,478)	0	0	0	0

Governor

Reduce Other Expenses by \$34,080 in FY 14 and \$76,478 in FY 15 to reflect the elimination of inflationary increases.

Subcommittee

Same as Governor

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	(8,042)	0	(2,043)	0	0	0	0
Total - Banking Fund	0	(8,042)	0	(2,043)	0	0	0	0

Governor

Reduce funding by \$8,042 in FY 14 and \$2,043 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Subcommittee

Same as Governor

Transfer Funding - Centralize Courier & Mail Services in DAS

Other Expenses	0	(1,706)	0	(1,706)	0	0	0	0
Total - Banking Fund	0	(1,706)	0	(1,706)	0	0	0	0

Governor

Transfer funding of \$1,706 in both FY 14 and FY 15 to reflect moving courier and central mail services to the Department of Administrative Services (DAS).

Subcommittee

Same as Governor

Reduce Funding for Other Expenses

Other Expenses	0	(36,500)	0	(42,500)	0	0	0	0
Total - Banking Fund	0	(36,500)	0	(42,500)	0	0	0	0

Governor

Reduce funding for Other Expenses by \$36,500 in FY 14 and \$42,500 in FY 15 associated with reduced training support.

Subcommittee

Same as Governor

Totals

Budget Components	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount
Governor Estimated - BF	118	19,012,231	118	19,012,231	0	0	0	0
Current Services	0	249,087	0	1,158,762	0	0	0	0
Policy Revisions	(3)	(235,101)	(3)	(296,404)	0	0	0	0
Total Recommended - BF	115	19,026,217	115	19,874,589	0	0	0	0