State Treasurer

OTT14000

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	48	48	48	48	48	48
Permanent Full-Time - OF	115	116	116	116	116	116
Permanent Full-Time - TF	1	1	1	1	1	1

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Personal Services	3,194,412	3,381,288	3,529,167	3,651,385	3,529,167	3,651,385
Other Expenses	150,905	179,350	166,264	166,264	166,264	166,264
Equipment	1	1	1	1	1	1
GAAP Adjustments	**0**	**0**	**21,585**	**22,203**	**21,585**	**22,203**
Agency Total - General Fund	**3,345,318**	**3,560,639**	**3,717,017**	**3,839,853**	**3,717,017**	**3,839,853**
Additional Funds Available						
Investment Trust Fund	82,549,340	78,686,303	81,046,142	83,476,774	81,046,142	83,476,774
Private Contributions	19,253,276	19,341,350	19,921,515	20,519,085	19,921,515	20,519,085
Second Injury Fund	7,291,071	7,249,668	7,466,694	7,690,468	7,466,694	7,690,468
Special Funds, Non-Appropriated	523,343	0	0	0	0	0
Unclaimed Property Fund	5,466,551	6,000,000	6,179,702	6,364,794	6,179,702	6,364,794
Agency Grand Total	**118,428,899**	**114,837,960**	**118,331,070**	**121,890,974**	**118,331,070**	**121,890,974**

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	203,579	0	387,116	0	0	0	0
Total - General Fund	**0**	**203,579**	**0**	**387,116**	**0**	**0**	**0**	**0**

Governor
Provide funding of $203,579 in FY 14 and $387,116 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	3,992	0	9,304	0	0	0	0
Total - General Fund	**0**	**3,992**	**0**	**9,304**	**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 Other Expenses by $3,992 in FY 14 and an additional $5,312 in FY 15 (for a cumulative total of $9,304 in the second year) to reflect inflationary increases.

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 GAAP

Nonfunctional - Change to Accruals	0	27,161	0	27,625	0	0	0	0
Total - General Fund	**0**	**27,161**	**0**	**27,625**	**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 $27,161 in FY 14 and $27,625 in FY 15 to reflect the implementation of GAAP in the budget.

Subcommittee
Same as Governor

Policy Revisions

Eliminate Inflationary Increases

Other Expenses	0	(3,992)	0	(9,304)	0	0	0	0
Total - General Fund	**0**	**(3,992)**	**0**	**(9,304)**	**0**	**0**	**0**	**0**

Governor
Reduce Other Expenses by $3,992 in FY 14 and $9,304 in FY 15 to reflect the elimination of inflationary increases.

Subcommittee
Same as Governor

Remove Funding for Salary Increases of Appointed Officials

Personal Services	0	(55,700)	0	(117,019)	0	0	0	0
Total - General Fund	**0**	**(55,700)**	**0**	**(117,019)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $55,700 in FY 14 and $117,019 in FY 15 to reflect the elimination of salary increases for appointed officials.

Subcommittee
Same as Governor

Rollout of FY 13 Rescissions

Other Expenses	0	(8,967)	0	(8,967)	0	0	0	0
Total - General Fund	**0**	**(8,967)**	**0**	**(8,967)**	**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 $8,967 in both FY 14 and FY 15 to reflect the rollout of the Governor's FY 13 rescissions.

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 - Centralize Courier & Mail Services in DAS

Other Expenses	0	(4,119)	0	(4,119)	0	0	0	0
Total - General Fund	**0**	**(4,119)**	**0**	**(4,119)**	**0**	**0**	**0**	**0**

Governor
Transfer funding of $4,119 in FY 14 and $4,119 in 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	(5,576)	0	(5,422)	0	0	0	0
Total - General Fund	**0**	**(5,576)**	**0**	**(5,422)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $5,576 in FY 14 and $5,422 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	**48**	**3,560,639**	**48**	**3,560,639**	**0**	**0**	**0**	**0**
Current Services	0	234,732	0	424,045	0	0	0	0
Policy Revisions	0	(78,354)	0	(144,831)	0	0	0	0
Total Recommended - GF	**48**	**3,717,017**	**48**	**3,839,853**	**0**	**0**	**0**	**0**
Governor Estimated - TF	**1**	**0**	**1**	**0**	**0**	**0**	**0**	**0**
Total Recommended - TF	**1**	**0**	**1**	**0**	**0**	**0**	**0**	**0**

Debt Service - State Treasurer

OTT14100

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Other Current Expenses						
Debt Service	1,611,604,469	1,626,307,248	1,495,000,853	1,615,881,403	1,495,000,853	1,615,881,403
UConn 2000 - Debt Service	116,703,248	117,729,372	135,251,409	156,037,386	135,251,409	156,037,386
CHEFA Day Care Security	4,248,133	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
Pension Obligation Bonds - TRB	80,894,031	121,386,576	145,076,576	133,922,226	145,076,576	133,922,226
GAAP Adjustments	**0**	**0**	**0**	**11,321**	**0**	**11,321**
Agency Total - General Fund	**1,813,449,880**	**1,870,923,196**	**1,780,828,838**	**1,911,352,336**	**1,780,828,838**	**1,911,352,336**
Other Current Expenses						
Debt Service	439,965,712	457,974,187	473,814,137	493,218,293	473,814,137	493,218,293
Agency Total - Special Transportation Fund	**439,965,712**	**457,974,187**	**473,814,137**	**493,218,293**	**473,814,137**	**493,218,293**
Other Current Expenses						
Debt Service	38,337	7,147	0	0	0	0
Agency Total - Regional Market Operation Fund	**38,337**	**7,147**	**0**	**0**	**0**	**0**
Total - Appropriated Funds	**2,253,453,930**	**2,328,904,530**	**2,254,642,975**	**2,404,570,629**	**2,254,642,975**	**2,404,570,629**
Additional Funds Available						
Private Contributions	125,296,181	0	0	0	0	0
Agency Grand Total	**2,378,750,111**	**2,328,904,530**	**2,254,642,975**	**2,404,570,629**	**2,254,642,975**	**2,404,570,629**

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

Current Services

Increase Debt Service to Reflect Increased Bond Issuance

Debt Service	0	38,693,605	0	159,574,155	0	0	0	0
UConn 2000 - Debt Service	0	17,522,037	0	38,308,014	0	0	0	0
Total - General Fund	**0**	**56,215,642**	**0**	**197,882,169**	**0**	**0**	**0**	**0**

Background

General Fund debt service requirements reflect the amount of General Obligation (GO) bonds allocated through the State Bond Commission (SBC). Bond allocations by the SBC increased from $854 million in FY 11 to $1.3 billion in FY 12. Year- to-date SBC allocations for FY 13 are $939 million (as of February 20, 2013).

Governor

Increase the General Fund debt service account by $38,693,605 in FY 14 and $159,574,155 in FY 15 to reflect a projected increase in the level of FY 13 General Obligation (GO) bond issuance from $1.3 billion to $1.5 billion. Increase UConn 2000 debt service by $17,522,037 in FY 14 and $38,308,014 in FY 15 to reflect the projected issuance schedule of $189 million in FY 13 and $248 million in FY 14.

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 Debt Service to Reflect POB Requirements

Pension Obligation Bonds - TRB	0	23,690,000	0	12,535,650	0	0	0	0
Total - General Fund	**0**	**23,690,000**	**0**	**12,535,650**	**0**	**0**	**0**	**0**

Background
In April 2008, $2.276 billion in taxable Pension Obligation Bonds (POBs) were issued for a term of 25 years at an average interest rate of 5.88%. The bond proceeds were invested in the Teachers Retirement Fund, which currently has an assumed long term return on assets of 8.5%. The issuance was authorized by PA 07-186.

Governor
Increase the POB account by $23,690,000 in FY 14 and $12,535,650 in FY 15 to reflect the increase in the amount of bond principal that will be paid off in FY 14 and FY 15. The amount of principal paid off in each year during the term of the bonds was established when the bonds were issued.

Subcommittee
Same as Governor

Adjust Debt Service to Reflect Current Requirements

Debt Service	0	15,839,950	0	35,244,106	0	0	0	0
Total - Special Transportation Fund	**0**	**15,839,950**	**0**	**35,244,106**	**0**	**0**	**0**	**0**

Background
Special Transportation Fund debt service reflects the level of Special Tax Obligation (STO) bond issuance needed to support the transportation projects that are currently under construction. The FY 13 debt service budget originally assumed that

$550 million in STO bonds would be issued in June 2012, but due to: (1) delays in the production and delivery of rail cars and (2) the use of cash received from the American Recovery and Reinvestment Act of 2009 (ARRA), the 2012 issuance was reduced to $300 million.

Governor
Adjust Special Transportation Fund debt service to reflect increased issuance of Special Tax Obligation (STO) bond issuance. The original debt service budget assumed that $550 million in STO bonds would be issued in FY 13. The actual amount issued in December 2012 was $627 million.

Subcommittee
Same as Governor

Adjust Debt Service to Reflect Repayment of Bonds

Debt Service	0	(7,147)	0	(7,147)	0	0	0	0
Total - Regional Market Operation Fund	**0**	**(7,147)**	**0**	**(7,147)**	**0**	**0**	**0**	**0**

Governor
Eliminate debt service for the Regional Market Operations Fund to reflect final amortization (repayment) of the bonds.

Subcommittee
Same as Governor

Policy Revisions

Reduce Debt Service to Reflect Anticipated Bond Premiums

Debt Service	0	(20,000,000)	0	(20,000,000)	0	0	0	0
Total - General Fund	**0**	**(20,000,000)**	**0**	**(20,000,000)**	**0**	**0**	**0**	**0**

Background
Between FY 02 and FY 13, the General Fund debt service account lapsed between $4 million and $75 million per year due to premiums received on General Obligation (GO) bonds issuances. (Bond purchasers pay a premium to receive a higher rate of interest than the one at which the bonds would otherwise have sold.)

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

Governor
Reduce the debt service account by $20 million in each of FY 14 and FY 15 to reflect anticipated bond premiums on GO bonds. Premiums are expected to continue because the Federal Reserve is maintaining interest rates at very low levels, which creates an economic environment that encourages bond buyers to purchase tax-exempt bonds at a premium.

Subcommittee
Same as Governor

Reduce Debt Service to Reflect ERN Refunding

Debt Service	0	(150,000,000)	0	(150,000,000)	0	0	0	0
Total - General Fund	**0**	**(150,000,000)**	**0**	**(150,000,000)**	**0**	**0**	**0**	**0**

Background
The FY 09 deficit of $947.6 million was financed through the November 2009 issuance of Economic Recovery Notes (ERNs), which were authorized by PA 09-2 of the June Special Session.

Governor
Reduce the General Fund debt service account by $150 million in each of FY 14 and FY 15 to reflect the anticipated refinancing of the ERNs, which the Governor has proposed as part of a larger bond issuance of $750 million at a 3% interest rate over a 15 year term. The goal of the ERN refinancing is to achieve $150 million in debt service savings in each year of the biennium.

Subcommittee
Same as Governor

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	(7,068)	0	8,281	0	0	0	0
Total - General Fund	**0**	**(7,068)**	**0**	**8,281**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $7,068 in FY 14 and increase funding by $8,281 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	**0**	**1,870,923,196**	**0**	**1,870,923,196**	**0**	**0**	**0**	**0**
Current Services	0	79,912,710	0	210,420,859	0	0	0	0
Policy Revisions	0	(170,007,068)	0	(169,991,719)	0	0	0	0
Total Recommended - GF	**0**	**1,780,828,838**	**0**	**1,911,352,336**	**0**	**0**	**0**	**0**
Governor Estimated - TF	**0**	**457,974,187**	**0**	**457,974,187**	**0**	**0**	**0**	**0**
Current Services	0	15,839,950	0	35,244,106	0	0	0	0
Total Recommended - TF	**0**	**473,814,137**	**0**	**493,218,293**	**0**	**0**	**0**	**0**
Governor Estimated - RF	**0**	**7,147**	**0**	**7,147**	**0**	**0**	**0**	**0**
Current Services	0	(7,147)	0	(7,147)	0	0	0	0
Total Recommended - RF	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

State Comptroller

OSC15000

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	273	273	273	273	273	273

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Personal Services	21,680,194	22,690,975	22,884,665	24,043,551	22,884,665	24,043,551
Other Expenses	3,594,195	4,018,046	4,421,958	4,421,958	4,421,958	4,421,958
Equipment	0	1	1	1	1	1
Other Current Expenses						
Tuition Reimbursement - Training and Travel	2,946,901	0	0	0	0	0
Death Benefits For St Employ	10,900	0	0	0	0	0
Other Than Payments to Local Governments						
Governmental Accounting Standards Board	19,570	19,570	19,570	19,570	19,570	19,570
GAAP Adjustments	**0**	**0**	**203,623**	**148,923**	**203,623**	**148,923**
Agency Total - General Fund	**28,251,760**	**26,728,592**	**27,529,817**	**28,634,003**	**27,529,817**	**28,634,003**
Additional Funds Available						
Private Contributions	71,632	0	0	0	0	0
Agency Grand Total	**28,323,392**	**26,728,592**	**27,529,817**	**28,634,003**	**27,529,817**	**28,634,003**

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	1,343,718	0	2,557,678	0	0	0	0
Total - General Fund	**0**	**1,343,718**	**0**	**2,557,678**	**0**	**0**	**0**	**0**

Governor
Provide funding of $1,343,718 in FY 14 and $2,557,678 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

Adjust for FY 13 Deficiency

Other Expenses	0	(600,000)	0	(600,000)	0	0	0	0
Personal Services	0	(1,100,000)	0	(1,100,000)	0	0	0	0
Total - General Fund	**0**	**(1,700,000)**	**0**	**(1,700,000)**	**0**	**0**	**0**	**0**

Background
HB 6351, An Act Making Deficiency Appropriations for the Fiscal Year Ending June 30, 2013 (the Governor's Deficiency bill), results in a net increase to the General Fund of $192 million. Increases of $337.2 million are offset by reductions of $145.2 million. The bill includes $1.1million in deficiency funding in FY 13 for Personal Services and $600,000 for Other Expenses. This funding is required due to deficit mitigation initiatives as well as contractual obligations.

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

Governor
A current services adjustment of $1.7 million is made in FY 14 and FY 15 to recognize the deficiency in FY 13 as being one- time in nature.

Subcommittee
Same as Governor

Apply Inflationary Increases

Other Expenses	0	74,168	0	175,443	0	0	0	0
Total - General Fund	**0**	**74,168**	**0**	**175,443**	**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 in Other Expenses by $74,168 in FY 14 and an additional $101,275 in FY 15 (for a cumulative total of $175,443 in the second year) to reflect inflationary increases.

Subcommittee
Same as Governor

Adjust Operating Expenses to Reflect Current Requirements

Other Expenses	0	1,006,000	0	1,006,000	0	0	0	0
Total - General Fund	**0**	**1,006,000**	**0**	**1,006,000**	**0**	**0**	**0**	**0**

Governor
Provide funding of $1,006,000 in FY 14 and in FY 15 in Other Expenses to reflect FY 14 and FY 15 anticipated expenditure requirements. These costs include IT hardware maintenance and support, management consulting services and training.

Subcommittee
Same as Governor

Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	210,382	0	94,897	0	0	0	0
Total - General Fund	**0**	**210,382**	**0**	**94,897**	**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 $210,382 in FY 14 and $94,897 in FY 15 to reflect the implementation of GAAP in the budget.

Subcommittee
Same as Governor

Policy Revisions

Eliminate Inflationary Increases

Other Expenses	0	(74,168)	0	(175,443)	0	0	0	0
Total - General Fund	**0**	**(74,168)**	**0**	**(175,443)**	**0**	**0**	**0**	**0**

Governor
Reduce Other Expenses by $74,168 in FY 14 and $175,443 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

Personal Services	0	(50,028)	0	(105,102)	0	0	0	0
Total - General Fund	**0**	**(50,028)**	**0**	**(105,102)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $50,028 in FY 14 and $105,102 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	(2,088)	0	(2,088)	0	0	0	0
Total - General Fund	**0**	**(2,088)**	**0**	**(2,088)**	**0**	**0**	**0**	**0**

Governor
Transfer funding of $2,088 in FY 14 and in 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	(6,759)	0	54,026	0	0	0	0
Total - General Fund	**0**	**(6,759)**	**0**	**54,026**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $6,759 in FY 14 and increase funding by $54,026 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

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	**273**	**26,728,592**	**273**	**26,728,592**	**0**	**0**	**0**	**0**
Current Services	0	934,268	0	2,134,018	0	0	0	0
Policy Revisions	0	(133,043)	0	(228,607)	0	0	0	0
Total Recommended - GF	**273**	**27,529,817**	**273**	**28,634,003**	**0**	**0**	**0**	**0**

State Comptroller - Miscellaneous

OSC15100

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Other Current Expenses						
Adjudicated Claims	7,638,961	4,000,000	4,100,000	4,100,000	4,100,000	4,100,000
Amortize GAAP Deficit	0	0	29,800,000	29,800,000	29,800,000	29,800,000
Agency Total - General Fund	**7,638,961**	**4,000,000**	**33,900,000**	**33,900,000**	**33,900,000**	**33,900,000**

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

Policy Revisions

Amortize the GAAP Deficit

Amortize GAAP Deficit	0	29,800,000	0	29,800,000	0	0	0	0
Total - General Fund	**0**	**29,800,000**	**0**	**29,800,000**	**0**	**0**	**0**	**0**

Governor
Provide funding of $29,800,000 in both FY 14 and FY 15 to support the amortization, over 15 years, of the estimated cumulative GAAP deficit as of June 30, 2013, which is anticipated to be reduced from approximately $1.2 billion to $447 million as a result of debt restructuring.

Subcommittee
Same as Governor

Transfer Claims Costs from DAS

Adjudicated Claims	0	100,000	0	100,000	0	0	0	0
Total - General Fund	**0**	**100,000**	**0**	**100,000**	**0**	**0**	**0**	**0**

Background
Under current law the Claims Commissioner has the authority to order immediate payment of any just claim against the state in an amount not exceeding $7,500. If a claim against the state has merit, but damages exceed $7,500, a claimant must either get approval from the General Assembly for a higher award, or must pursue their claim through the Judicial Branch. The claims which the Commissioner orders for immediate payment are paid out of this account, while larger claims are paid out of the OSC's Adjudicated Claims account.

Governor
The payment of small claims against the state is consolidated into the OSC's Adjudicated Claims account from

DAS; $100,000 is transferred in both FY 14 and FY 15 from DAS to the Office of the State Comptrollers Adjudicated Claims account to handle the payment of these claims.

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	**0**	**4,000,000**	**0**	**4,000,000**	**0**	**0**	**0**	**0**
Policy Revisions	0	29,900,000	0	29,900,000	0	0	0	0
Total Recommended - GF	**0**	**33,900,000**	**0**	**33,900,000**	**0**	**0**	**0**	**0**

State Comptroller - Fringe Benefits

OSC15200

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Other Current Expenses						
Unemployment Compensation	9,108,178	8,901,932	8,281,017	8,643,507	8,281,017	8,643,507
State Employees Retirement Contributions	652,638,699	721,490,818	766,459,148	809,719,439	766,459,148	809,719,439
Higher Education Alternative Retirement System	20,950,297	31,155,127	5,459,845	5,021,069	5,459,845	5,021,069
Pensions and Retirements - Other Statutory	1,718,135	1,842,652	1,730,420	1,749,057	1,730,420	1,749,057
Judges and Compensation Commissioners Retirement	15,095,489	16,005,904	16,298,488	17,731,131	16,298,488	17,731,131
Insurance - Group Life	8,555,731	8,754,807	8,200,382	8,702,069	8,200,382	8,702,069
Employers Social Security Tax	215,042,809	221,956,828	181,485,873	189,243,610	181,485,873	189,243,610
State Employees Health Service Cost	518,350,613	568,012,615	452,791,340	490,222,104	452,791,340	490,222,104
Retired State Employees Health Service Cost	549,063,351	614,094,650	699,329,721	745,152,150	699,329,721	745,152,150
Tuition Reimbursement - Training and Travel	0	0	3,127,500	3,127,500	3,127,500	3,127,500
GAAP Adjustments	**0**	**0**	**24,419,312**	**17,200,946**	**24,419,312**	**17,200,946**
Agency Total - General Fund	**1,990,523,302**	**2,192,215,333**	**2,167,583,046**	**2,296,512,582**	**2,167,583,046**	**2,296,512,582**
Other Current Expenses						
Unemployment Compensation	396,853	644,928	237,011	248,862	237,011	248,862
State Employees Retirement Contributions	90,047,045	107,869,254	108,327,000	130,124,000	108,327,000	130,124,000
Insurance - Group Life	246,197	334,000	286,000	292,000	286,000	292,000
Employers Social Security Tax	12,950,802	17,800,089	15,864,800	16,538,000	15,864,800	16,538,000
State Employees Health Service Cost	33,263,330	36,416,890	39,748,900	42,363,700	39,748,900	42,363,700
GAAP Adjustments	**0**	**0**	**655,603**	**1,876,668**	**655,603**	**1,876,668**

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Agency Total - Special Transportation Fund	**136,904,227**	**163,065,161**	**165,119,314**	**191,443,230**	**165,119,314**	**191,443,230**
Total - Appropriated Funds	**2,127,427,529**	**2,355,280,494**	**2,332,702,360**	**2,487,955,812**	**2,332,702,360**	**2,487,955,812**

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

Current Services

Increase Funding for State Employees Retirement System

State Employees Retirement Contributions	0	190,921,352	0	241,847,752	0	0	0	0
Total - General Fund	**0**	**190,921,352**	**0**	**241,847,752**	**0**	**0**	**0**	**0**
State Employees Retirement Contributions	0	457,746	0	22,254,746	0	0	0	0
Total - Special Transportation Fund	**0**	**457,746**	**0**	**22,254,746**	**0**	**0**	**0**	**0**

Background
Under the provisions of CGS 5-156a, the State Employees Retirement System (SERS) is funded on an actuarial reserve basis. Actuarial valuations are prepared at least every two years to determine the state's annual required contribution. The most recent valuation was prepared on June 30, 2012. Membership in one of the four tiers depends upon employee hire date. Tier I and IIA and Tier III require member contributions while Tier II is non-contributory.

Governor
Increase funding by $190,921,352 in FY 14 and $241,847,752 in FY 15 in the General Fund and by $457,746 in FY 14 and $22,254,746 in FY 15 in the Special Transportation Fund for the SERS contribution to reflect the full actuarially required contribution.

Subcommittee
Same as Governor

Increase Funding for Higher Education Alternative Retirement

Higher Education Alternative Retirement System	0	2,312,873	0	3,343,873	0	0	0	0
Total - General Fund	**0**	**2,312,873**	**0**	**3,343,873**	**0**	**0**	**0**	**0**

Background
CGS 5-155a authorizes eligible unclassified employees of the constituent units of the State system of higher education to participate in an alternate retirement program. The retirement contribution rate for participants is five percent and the State's share is eight percent of salary.

Governor
Provide funding of $2,312,873 in FY 14 and $3,343,873 in FY 15 to reflect the provision of the statutorily required state contribution.

Subcommittee
Same as Governor

Increase Funding For Judge's Retirement System

Judges and Compensation Commissioners Retirement	0	292,584	0	1,725,227	0	0	0	0
Total - General Fund	**0**	**292,584**	**0**	**1,725,227**	**0**	**0**	**0**	**0**

Background
CGS 51-49 through 51-50b, inclusive and CGS 51-51provide a retirement system for judges, family support magistrates and compensation commissioners. Funding for the system is provided by General Fund contributions and participant payroll deductions at a percentage rate of salary. CGS 51-49d provides that the system be funded on an actuarial reserve basis with actuarial valuations performed at least every two years. The most recent valuation was prepared as of June 30, 2012.

Governor
Provide funding of $292,584 in FY 14 and $1,725,227 in FY 15 to reflect the provision of the actuarially required contribution.

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

Increase Funding for Other Statutory Pensions & Retirements

Pensions and Retirements - Other Statutory	0	(112,232)	0	(93,595)	0	0	0	0
Total - General Fund	**0**	**(112,232)**	**0**	**(93,595)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $112,232 in FY 14 and $93,595 in FY 15 to reflect anticipated contribution requirements.

Subcommittee
Same as Governor

UConn Health Center Fringe Differential

Employers Social Security Tax	0	1,893,674	0	1,893,674	0	0	0	0
Higher Education Alternative Retirement System	0	2,207,055	0	2,207,055	0	0	0	0
Insurance - Group Life	0	18,370	0	18,370	0	0	0	0
State Employees Health Service Cost	0	5,655,100	0	5,655,100	0	0	0	0
State Employees Retirement Contributions	0	3,632,008	0	3,632,008	0	0	0	0
Unemployment Compensation	0	91,317	0	91,317	0	0	0	0
Total - General Fund	**0**	**13,497,524**	**0**	**13,497,524**	**0**	**0**	**0**	**0**

Background
University of Connecticut Health Center (UCHC) employees, including those at John Dempsey Hospital, are state employees and are entitled to the state fringe benefit package. The costs of fringe benefits for certain UCHC employees are paid from the Office of the State Comptroller (OSC) fringe benefit accounts, while other UCHC employees' fringes are covered by the hospital's revenues. Section 42 of PA 11-6 (2011-13 Biennial Budget) requires the OSC to fund up to $13.5 million of fringe costs for certain UCHC employees, which otherwise would have been covered by hospital revenue, out of the resources of the OSC. The funding is intended to offset the differential between the state fringe benefit rate and the average rate for Connecticut acute care hospitals.

Governor
Provide funding of $13,497,524 in both FY 14 and FY 15 to reflect UConn fringe benefit cost differential being covered by the General Fund.

Subcommittee
Same as Governor

Increase Health Service Cost Funding Due to Federal Fees

Retired State Employees Health Service Cost	0	3,350,000	0	6,700,000	0	0	0	0
State Employees Health Service Cost	0	3,350,000	0	6,700,000	0	0	0	0
Total - General Fund	**0**	**6,700,000**	**0**	**13,400,000**	**0**	**0**	**0**	**0**

Background
The State as an employer of a self-funded health plan is required to pay the following two new fees under the Patient Protection and Affordable Care Act (PPACA):

Newly released regulations from the Department of Health and Human Services (HHS) for Transitional Reinsurance require all insurers and self-funded plans to pay a $63 fee per each covered life in 2014, and other per covered life fees in 2015 and 2016.

Plans will also be required by the Internal Revenue Services to pay an additional $1 fee per each covered life to fund the Patient-Centered Outcomes Research Trust Fund in 2014, increasing to $2 per covered life through 2019.

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

Governor
Provide funding of $6.7 million in FY 14 and $13.4 million in FY 15 in the State Employee and Retiree Health Service Cost accounts to reflect the two new PPACA fees.

Subcommittee
Same as Governor

Adjust Funding For Tuition Reimbursement Training and Travel

Tuition Reimbursement - Training and Travel	0	3,127,500	0	3,127,500	0	0	0	0
Total - General Fund	**0**	**3,127,500**	**0**	**3,127,500**	**0**	**0**	**0**	**0**

Governor
Provide funding for $3,127,500 in both FY 14 and FY 15 for tuition reimbursement, training and travel for settled collective bargaining contracts.

Subcommittee
Same as Governor

Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	23,756,499	0	16,584,694	0	0	0	0
Total - General Fund	**0**	**23,756,499**	**0**	**16,584,694**	**0**	**0**	**0**	**0**
Nonfunctional - Change to Accruals	0	682,441	0	1,902,866	0	0	0	0
Total - Special Transportation Fund	**0**	**682,441**	**0**	**1,902,866**	**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 $23,756,499 in FY 14 and $16,584,694 in FY 15 in the General Fund and $682,441 in FY 14 and $1,902,866 in FY 15 in the Special Transportation Fund to reflect the implementation of GAAP in the budget.

Subcommittee
Same as Governor

Adjust Funding to Reflect Net Position Technical Changes

Employers Social Security Tax	0	517,300	0	1,093,700	0	0	0	0
State Employees Health Service Cost	0	696,300	0	1,724,900	0	0	0	0
Total - General Fund	**0**	**1,213,600**	**0**	**2,818,600**	**0**	**0**	**0**	**0**
Employers Social Security Tax	0	180,400	0	187,600	0	0	0	0
State Employees Health Service Cost	0	637,200	0	709,700	0	0	0	0
Total - Special Transportation Fund	**0**	**817,600**	**0**	**897,300**	**0**	**0**	**0**	**0**

Governor
Provide funding of $1,213,600 in FY 14 and $2,818,600 in FY 15 in the General Fund and $817,600 in FY 14 and $897,300 in FY 15 in the Special Transportation Fund to reflect the technical changes across various state agencies' that impact fringe benefit 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

Adjust Fringe Benefits to Reflect Current Requirements

Employers Social Security Tax	0	(534,828)	0	8,794,172	0	0	0	0
Insurance - Group Life	0	35,603	0	568,276	0	0	0	0
Retired State Employees Health Service Cost	0	86,885,071	0	129,357,500	0	0	0	0
State Employees Health Service Cost	0	(5,747,228)	0	33,038,372	0	0	0	0
Unemployment Compensation	0	(800,132)	0	(395,042)	0	0	0	0
Total - General Fund	**0**	**79,838,486**	**0**	**171,363,278**	**0**	**0**	**0**	**0**
Employers Social Security Tax	0	(2,116,089)	0	(1,450,089)	0	0	0	0
Insurance - Group Life	0	(48,000)	0	(42,000)	0	0	0	0
State Employees Health Service Cost	0	2,694,810	0	5,237,110	0	0	0	0
Unemployment Compensation	0	(407,917)	0	(396,066)	0	0	0	0
Total - Special Transportation Fund	**0**	**122,804**	**0**	**3,348,955**	**0**	**0**	**0**	**0**

Governor
Provide funding of $79,838,486 in FY 14 and $171,363,278 in FY 15 in the General Fund and $122,804 in FY 14 and $3,348,955 in the Special Transportation Fund to reflect the current services requirement in various fringe benefit accounts.

Subcommittee
Same as Governor

Policy Revisions

Transfer Fringe Benefit Cost for Higher Education Units

Employers Social Security Tax	0	(42,508,601)	0	(45,369,900)	0	0	0	0
Higher Education Alternative Retirement System	0	(30,215,210)	0	(32,340,259)	0	0	0	0
Insurance - Group Life	0	(608,398)	0	(651,038)	0	0	0	0
State Employees Health Service Cost	0	(114,598,947)	0	(122,165,304)	0	0	0	0
State Employees Retirement Contributions	0	(149,585,030)	0	(159,613,561)	0	0	0	0
Total - General Fund	**0**	**(337,516,186)**	**0**	**(360,140,062)**	**0**	**0**	**0**	**0**

Background
Currently, the fringe benefits for the General Fund positions within the Higher Education units are budgeted centrally in the Office of the State Comptroller – Fringe Benefits accounts. This includes: Unemployment, State Employee Retirement System (SERS), Alternative Retirement Plan (ARP), Group Life, Social Security, and Medical Insurance.

Governor
Transfer funding of $337,516,186 in FY 14 and $360,140,062 in FY 15 from the OSC Fringe Benefit accounts to the higher education units (UConn, UCHC and the Board of Regents) to reflect the reallocation of fringe benefit 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

Reduce Funding to Reflect Pharmacy Cost Savings

Retired State Employees Health Service Cost	0	(5,000,000)	0	(5,000,000)	0	0	0	0
State Employees Health Service Cost	0	(5,000,000)	0	(5,000,000)	0	0	0	0
Total - General Fund	**0**	**(10,000,000)**	**0**	**(10,000,000)**	**0**	**0**	**0**	**0**

Background
PA 12-1 December Special Session (AAC Deficit Mitigation for the Fiscal Year Ending June 30, 2013) reduced the active health account by $6.6 million to reflect pharmacy savings due to increased use of generic prescriptions.

Governor
Funding is reduced by $10 million in FY 14 and FY 15 in the active and retiree health service cost accounts to reflect pharmacy cost savings resulting from increased use of generic prescriptions.

Subcommittee
Same as Governor

Adjust Funding to Reflect Next Generation CT

Employers Social Security Tax	0	0	0	728,636	0	0	0	0
Higher Education Alternative Retirement System	0	0	0	655,273	0	0	0	0
Insurance - Group Life	0	0	0	11,654	0	0	0	0
State Employees Health Service Cost	0	0	0	1,846,421	0	0	0	0
State Employees Retirement Contributions	0	0	0	2,362,422	0	0	0	0
Total - General Fund	**0**	**0**	**0**	**5,604,406**	**0**	**0**	**0**	**0**

Background
The Next Generation Connecticut initiative at UConn's Storrs and Stamford campuses includes hiring 66 faculty members funded through the General Fund in FY 15.

Governor
Provide funding of $5,604,406 in FY 15 for the fringe benefit costs associated with the Next Generation CT enhancements to UConn Storrs and Stamford campuses.

Subcommittee
Same as Governor

Adjust Funding to Reflect Addition of Positions

Employers Social Security Tax	0	107,100	0	109,900	0	0	0	0
State Employees Health Service Cost	0	247,300	0	271,800	0	0	0	0
Total - General Fund	**0**	**354,400**	**0**	**381,700**	**0**	**0**	**0**	**0**

Governor
Provide funding of $354,400 in FY 14 and $381,700 in FY 15 to reflect the fringe benefit costs associated with additional positions.

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 Funding to Reflect Transfer of Positions

Employers Social Security Tax	0	95,900	0	99,700	0	0	0	0
State Employees Health Service Cost	0	284,700	0	317,100	0	0	0	0
Total - General Fund	**0**	**380,600**	**0**	**416,800**	**0**	**0**	**0**	**0**
Employers Social Security Tax	0	400	0	400	0	0	0	0
Total - Special Transportation Fund	**0**	**400**	**0**	**400**	**0**	**0**	**0**	**0**

Governor
Provide funding of $380,600 in FY 14 and $416,800 in FY 15 in the General Fund and $400 in both FY 14 and FY 15 in the Special Transportation Fund to reflect the transfer of positions to these funds.

Subcommittee
Same as Governor

Adjust Funding to Reflect Reduction of Positions

Employers Social Security Tax	0	(41,500)	0	(63,100)	0	0	0	0
State Employees Health Service Cost	0	(108,500)	0	(178,900)	0	0	0	0
Unemployment Compensation	0	87,900	0	45,300	0	0	0	0
Total - General Fund	**0**	**(62,100)**	**0**	**(196,700)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $62,100 in FY 14 and $196,700 in FY 15 to reflect changes in personnel across various agencies.

Subcommittee
Same as Governor

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	662,813	0	616,252	0	0	0	0
Total - General Fund	**0**	**662,813**	**0**	**616,252**	**0**	**0**	**0**	**0**
Nonfunctional - Change to Accruals	0	(26,838)	0	(26,198)	0	0	0	0
Total - Special Transportation Fund	**0**	**(26,838)**	**0**	**(26,198)**	**0**	**0**	**0**	**0**

Governor
Provide funding of $662,813 in FY 14 and $616,252 in FY 15 in the General Fund and a reduction of $26,838 in FY 14 and $26,198 in FY 15 in the Special Transportation Fund to reflect changes to GAAP accruals to reflect policy changes.

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	**0**	**2,192,215,333**	**0**	**2,192,215,333**	**0**	**0**	**0**	**0**
Current Services	0	321,548,186	0	467,614,853	0	0	0	0
Policy Revisions	0	(346,180,473)	0	(363,317,604)	0	0	0	0
Total Recommended - GF	**0**	**2,167,583,046**	**0**	**2,296,512,582**	**0**	**0**	**0**	**0**
Governor Estimated - TF	**0**	**163,065,161**	**0**	**163,065,161**	**0**	**0**	**0**	**0**
Current Services	0	2,080,591	0	28,403,867	0	0	0	0
Policy Revisions	0	(26,438)	0	(25,798)	0	0	0	0
Total Recommended - TF	**0**	**165,119,314**	**0**	**191,443,230**	**0**	**0**	**0**	**0**

Department of Revenue Services

DRS16000

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	734	670	664	664	664	664

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Personal Services	56,979,111	55,412,504	57,853,869	60,446,045	57,853,869	60,446,045
Other Expenses	8,008,861	8,153,274	9,409,801	7,704,801	9,409,801	7,704,801
Equipment	0	1	1	1	1	1
Other Current Expenses						
Collection and Litigation Contingency Fund	(21,975)	99,256	94,294	94,294	94,294	94,294
GAAP Adjustments	**0**	**0**	**323,813**	**326,251**	**323,813**	**326,251**
Agency Total - General Fund	**64,965,998**	**63,665,035**	**67,681,778**	**68,571,392**	**67,681,778**	**68,571,392**

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	2,673,903	0	5,418,043	0	0	0	0
Total - General Fund	**0**	**2,673,903**	**0**	**5,418,043**	**0**	**0**	**0**	**0**

Governor
Provide funding of $2,673,903 in FY 14 and $5,418,043 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

Collection and Litigation Contingency Fund	0	2,154	0	5,095	0	0	0	0
Other Expenses	0	176,149	0	416,341	0	0	0	0
Total - General Fund	**0**	**178,303**	**0**	**421,436**	**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 the Other Expenses and Collection and Litigation Contingency accounts by $178,303 in FY 14 and an additional $243,133 in FY 15 (for a cumulative total of $421,436 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 Operating Expenses to Reflect Current Requirements

Other Expenses	0	59,999	0	59,999	0	0	0	0
Total - General Fund	**0**	**59,999**	**0**	**59,999**	**0**	**0**	**0**	**0**

Governor
Provide funding of $59,999 in FY 14 and FY 15 in the Other Expenses account to reflect FY 14 and FY 15 anticipated expenditure requirements for software licenses and information technology applications.

Subcommittee
Same as Governor

Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	324,800	0	347,010	0	0	0	0
Total - General Fund	**0**	**324,800**	**0**	**347,010**	**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 $324,800 in FY 14 and $347,010 in FY 15 to reflect the implementation of GAAP in the budget.

Subcommittee
Same as Governor

Policy Revisions

Provide Funding to Implement a Tax Amnesty Program

Other Expenses	0	1,705,000	0	0	0	0	0	0
Personal Services	0	125,000	0	0	0	0	0	0
Total - General Fund	**0**	**1,830,000**	**0**	**0**	**0**	**0**	**0**	**0**

Background
The state of Connecticut previously offered Tax Amnesty Programs in 1990, 1995, 2002, and 2009. The cost for the last Tax Amnesty Program was approximately $873,000.

Governor
Provide one-time funding totaling $1.83 million in FY 14 to implement a Tax Amnesty Program. Other Expenses funding will be used for media purchases ($1.0 million), advertising agency fees, and production and consultancy costs ($300,000), information technology and telecommunication costs for servers and storage ($200,000), technical costs related to the Taxpayer Service Center ($175,000), and postage ($30,000). Personal Services funding will be used to cover temporary workers and overtime costs.

Implementation of a Tax Amnesty Program is estimated to result in a revenue gain of $25 million in FY 14.

Subcommittee
Same as Governor

Mandate Electronic Filing for Business Tax Returns

Other Expenses	0	(500,000)	0	(500,000)	0	0	0	0
Total - General Fund	**0**	**(500,000)**	**0**	**(500,000)**	**0**	**0**	**0**	**0**

Background
The Department of Revenue Services (DRS) currently maintains an online Taxpayer Service Center (TSC) that allows for the electronic filing of forms for individuals and businesses.

Governor
Require certain business tax returns to be filed electronically, resulting in a savings of $500,000 in both FY 14 and FY 15 associated

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

with printing, postage, and data entry costs.

Subcommittee
Same as Governor

Reduce Overtime for Information Services Division

Personal Services	0	(15,000)	0	(15,000)	0	0	0	0
Total - General Fund	**0**	**(15,000)**	**0**	**(15,000)**	**0**	**0**	**0**	**0**

Background
The Information Services Division is responsible for data security, administration of the Integrated Tax Administration System (ITAS), and e-commerce for the Department of Revenue Services (DRS).

Governor
Reduce funding for overtime associated with the Information Services Division for a savings of $15,000 in both FY 14 and FY 15.

Subcommittee
Same as Governor

Transfer Affirmative Action Planning to CHRO

Personal Services	(1)	(65,225)	(1)	(67,149)	0	0	0	0
Total - General Fund	**(1)**	**(65,225)**	**(1)**	**(67,149)**	**0**	**0**	**0**	**0**

Governor
Transfer one position and funding of $65,225 in FY 14 and $67,149 in FY 15 to reflect the centralization of Affirmative Action planning functions in the Commission on Human Rights and Opportunities (CHRO).

Subcommittee
Same as Governor

Transfer Funding - Centralize Courier & Mail Services in DAS

Other Expenses	0	(8,472)	0	(8,472)	0	0	0	0
Total - General Fund	**0**	**(8,472)**	**0**	**(8,472)**	**0**	**0**	**0**	**0**

Governor
Transfer funding of $8,472 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 Vacant Positions

Personal Services	(5)	(259,265)	(5)	(264,437)	0	0	0	0
Total - General Fund	**(5)**	**(259,265)**	**(5)**	**(264,437)**	**0**	**0**	**0**	**0**

Governor
Reduce funding of $259,265 in FY 14 and $264,437 in FY 15 to reflect the elimination of five positions that are currently vacant.

Subcommittee
Same as Governor

Eliminate Inflationary Increases

Collection and Litigation Contingency Fund	0	(2,154)	0	(5,095)	0	0	0	0
Other Expenses	0	(176,149)	0	(416,341)	0	0	0	0
Total - General Fund	**0**	**(178,303)**	**0**	**(421,436)**	**0**	**0**	**0**	**0**

Governor
Reduce various accounts by $178,303 in FY 14 and $421,436 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

Personal Services	0	(18,048)	0	(37,916)	0	0	0	0
Total - General Fund	**0**	**(18,048)**	**0**	**(37,916)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $18,048 in FY 14 and $37,916 in FY 15 to reflect the elimination of salary increases for appointed officials.

Subcommittee
Same as Governor

Rollout of FY 13 Rescissions

Account	Subcommittee				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount
Collection and Litigation Contingency Fund	0	(4,962)	0	(4,962)	0	0	0	0
Total - General Fund	**0**	**(4,962)**	**0**	**(4,962)**	**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 $4,962 in both FY 14 and FY 15 to reflect the rollout of the Governor's FY 13 rescissions.

Subcommittee
Same as Governor

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	(987)	0	(20,759)	0	0	0	0
Total - General Fund	**0**	**(987)**	**0**	**(20,759)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $987 in FY 14 and $20,759 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	**670**	**63,665,035**	**670**	**63,665,035**	**0**	**0**	**0**	**0**
Current Services	0	3,237,005	0	6,246,488	0	0	0	0
Policy Revisions	(6)	779,738	(6)	(1,340,131)	0	0	0	0
Total Recommended - GF	**664**	**67,681,778**	**664**	**68,571,392**	**0**	**0**	**0**	**0**

Office of Policy and Management

OPM20000

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	146	146	159	159	159	159
Permanent Full-Time - IF	2	2	2	2	2	2
Permanent Full-Time - OF	8	1	1	1	1	1

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Personal Services	10,783,953	11,264,140	14,728,376	15,278,476	14,728,376	15,278,476
Other Expenses	717,619	2,127,148	2,106,798	2,106,798	2,057,001	2,057,001
Equipment	0	1	1	1	1	1
Other Current Expenses						
Tuition Reimbursement - Training and Travel	0	0	382,000	382,000	382,000	382,000
Labor - Management Fund	0	0	75,000	75,000	75,000	75,000
Litigation Settlement Costs	787,429	0	0	0	0	0
Quality of Work-Life	0	0	350,000	350,000	350,000	350,000
Automated Budget System and Data Base Link	6,544	52,322	0	0	49,706	49,706
Cash Management Improvement Act	0	95	0	0	91	91
Justice Assistance Grants	868,067	1,131,353	1,076,943	1,078,704	1,076,943	1,078,704
Innovation Challenge Grant Program	0	500,000	0	0	0	0
Connecticut Impaired Driving Records Information System	709,682	0	0	0	0	0
Revenue Maximization	237,500	787,500	0	0	0	0
Criminal Justice Information System	343,425	2,089,605	1,856,718	482,700	1,856,718	482,700
Main Street Investment Fund Administration	0	75,000	0	0	0	0
Other Than Payments to Local Governments						
Tax Relief For Elderly Renters	23,595,835	25,260,000	0	0	0	0
Regional Planning Agencies	200,000	500,000	0	0	0	0
Grant Payments to Local Governments						
Reimbursement to Towns for Loss of Taxes on State Property	73,519,215	73,641,646	0	0	0	0
Reimbursements to Towns for Private Tax-Exempt Property	115,431,737	115,431,737	115,431,737	115,431,737	115,431,737	115,431,737
Reimbursement Property Tax - Disability Exemption	388,583.79	400,000	400,000	400,000	400,000	400,000
Distressed Municipalities	5,800,000	5,800,000	5,800,000	5,800,000	5,800,000	5,800,000
Property Tax Relief Elderly Circuit Breaker	20,505,900	20,505,900	20,505,900	20,505,900	20,505,900	20,505,900
Property Tax Relief Elderly Freeze Program	298,505.57	390,000	235,000	235,000	235,000	235,000
Property Tax Relief for Veterans	2,970,098	2,970,098	2,970,098	2,970,098	2,970,098	2,970,098
Capital City Economic Development	6,100,000	0	0	0	0	0
Focus Deterrence	0	500,000	0	0	0	0
Municipal Aid Adjustment	0	0	47,221,132	31,559,234	47,221,132	31,559,234

GAAP Adjustments	**0**	**0**	**177,188**	**0**	**177,188**	**0**
Agency Total - General Fund	**263,264,094**	**263,426,545**	**213,316,891**	**196,655,648**	**213,316,891**	**196,655,648**
Personal Services	218,532	208,927	232,048	291,800	232,048	291,800
Other Expenses	500	500	500	500	500	500
Other Current Expenses						
Fringe Benefits	121,907	144,161	162,434	169,260	162,434	169,260
GAAP Adjustments	**0**	**0**	**3,299**	**4,682**	**3,299**	**4,682**
Agency Total - Insurance Fund	**340,939**	**353,588**	**398,281**	**466,242**	**398,281**	**466,242**
Grant Payments to Local Governments						
Grants To Towns	61,678,907	61,779,907	5,350,000	5,350,000	5,350,000	5,350,000
Agency Total - Mashantucket Pequot and Mohegan Fund	**61,678,907**	**61,779,907**	**5,350,000**	**5,350,000**	**5,350,000**	**5,350,000**
Total - Appropriated Funds	**325,283,940**	**325,560,040**	**219,065,172**	**202,471,890**	**219,065,172**	**202,471,890**
Additional Funds Available						
Federal Funds	0	0	0	0	0	0
Federal & Other Restricted Act	13,984,101	21,452,612	9,063,914	4,063,948	9,063,914	4,063,948
Private Contributions	38,459,720	101,483,103	100,506,070	100,606,070	100,506,070	100,606,070
Agency Grand Total	**377,727,762**	**448,495,755**	**328,635,156**	**307,141,908**	**328,635,156**	**307,141,908**

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

Justice Assistance Grants	0	2,157	0	3,918	0	0	0	0
Personal Services	0	2,779,559	0	3,476,807	0	0	0	0
Total - General Fund	**0**	**2,781,716**	**0**	**3,480,725**	**0**	**0**	**0**	**0**
Fringe Benefits	0	18,273	0	25,099	0	0	0	0
Personal Services	0	23,121	0	32,873	0	0	0	0
Total - Insurance Fund	**0**	**41,394**	**0**	**57,972**	**0**	**0**	**0**	**0**

Governor
Provide funding of $2,823,110 ($2,781,716 in the General Fund and $41,394 in the Insurance Fund) in FY 14 and

$3,538,697 ($3,480,725 in the General Fund and $57,972 in the Insurance Fund) 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

Adjust Pequot Funding to Statutory Level

Grants To Towns	0	73,220,093	0	73,220,093	0	0	0	0
Total - Mashantucket Pequot and Mohegan Fund	**0**	**73,220,093**	**0**	**73,220,093**	**0**	**0**	**0**	**0**

Background
The Mashantucket Pequot/Mohegan Fund (Pequot) is funded through a portion of Native American casino gaming revenue, and annually distributes a grant to each of the state's 169 municipalities. The distribution is based on numerous factors including, but not limited to, the value of state-owned property, private college and general hospitals, population, equalized net grand list, and per capita income. C.G.S. 3-55i sets the statutory funding level for the fund at $135 million. Approximately $61.8 million was appropriated for grants in FY 13.

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

Governor
Provide $73,220,093 in both FY 14 and FY 15 to adjust the Pequot Fund appropriation to the statutory level.

Subcommittee
Same as Governor

Reduce Funding Due to Savings Related to CJIS

Criminal Justice Information System	0	(232,887)	0	(1,606,905)	0	0	0	0
Total - General Fund	**0**	**(232,887)**	**0**	**(1,606,905)**	**0**	**0**	**0**	**0**

Background
The Criminal Justice Information System (CJIS) initiative is the umbrella system aimed at bringing greater cohesion and effectiveness to agencies with criminal justice responsibilities by improving communication, sharing of information, and managing data on crime and criminal offenders.

Governor
Reduce funding by $232,887 in FY 14 and $1,606,905 in FY 15 to reflect the elimination of maintenance costs related to the Offender Based Tracking System and the Connecticut Impaired Driving Records Information System as they become integrated with the Connecticut Information Sharing System.
</br>

Subcommittee
Same as Governor

Reflect Renters' Rebate Caseload Changes

Tax Relief For Elderly Renters	0	1,628,781	0	3,443,774	0	0	0	0
Total - General Fund	**0**	**1,628,781**	**0**	**3,443,774**	**0**	**0**	**0**	**0**

Background
The Renters' Rebate/Tax Relief for Elderly Renters program is a reimbursement for Connecticut renters who are elderly or totally disabled, and whose incomes do not exceed certain limits. Persons renting an apartment or room, or living in cooperative housing or a mobile home may be eligible for this program. Renters' rebates can be up to $900 for married couples and $700 for single persons. The renters' rebate amount is based on a graduated income scale and the amount of rent and utility payments (excluding telephone) made in the calendar year prior to the year in which the renter applies.

Governor
Provide funding of $1,628,781 in FY 14 and $3,443,774 in FY 15 to reflect anticipated caseload increases of 6.43% in both fiscal years for the Renters' Rebate/Tax Relief for Elderly Renters program.

Subcommittee
Same as Governor

Eliminate Funding for Regional Consolidation Bonus Pool

Regional Planning Agencies	0	(300,000)	0	(300,000)	0	0	0	0
Total - General Fund	**0**	**(300,000)**	**0**	**(300,000)**	**0**	**0**	**0**	**0**

Background
Grants are provided to the 15 regional planning agencies to support their operations under the provisions of CGS 4-124q. An additional pool of funding was established for any two or more regional planning agencies, regional councils of government, or certain regional councils of elected officials that merge to form a new regional council of governments.

Governor
Reduce funding by $300,000 in both FY 14 and FY 15 to reflect elimination of General Fund funding for the Regional Consolidation Bonus Pool.

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

Reflect Elderly Tax Freeze Caseload Decrease

Property Tax Relief Elderly Freeze Program	0	(155,000)	0	(155,000)	0	0	0	0
Total - General Fund	**0**	**(155,000)**	**0**	**(155,000)**	**0**	**0**	**0**	**0**

Background
The Freeze Tax Relief Program was established with the 1967 Grand List program year. Elderly and disabled persons who applied and qualified for tax relief had their property tax frozen at that year's net benefit level. No new applicants have been allowed since the 1978 program year.

Governor
Reduce funding by $155,000 in both FY 14 and FY 15 to reflect an anticipated participation decrease in the Property Tax Relief Elderly Freeze program.

Subcommittee
Same as Governor

Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	152,638	0	0	0	0	0	0
Total - General Fund	**0**	**152,638**	**0**	**0**	**0**	**0**	**0**	**0**
Nonfunctional - Change to Accruals	0	3,299	0	2,361	0	0	0	0
Total - Insurance Fund	**0**	**3,299**	**0**	**2,361**	**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 $155,937 ($152,638 in the General Fund and $3,299 in the Insurance Fund) in FY 14 and $2,361 in the Insurance Fund in FY 15 to reflect the implementation of GAAP in the budget.

Subcommittee
Same as Governor

Apply Inflationary Increases

Automated Budget System and Data Base Link	0	1,135	0	2,686	0	0	0	0
Cash Management Improvement Act	0	2	0	5	0	0	0	0
Focus Deterrence	0	10,850	0	25,665	0	0	0	0
Innovation Challenge Grant Program	0	10,850	0	25,665	0	0	0	0
Justice Assistance Grants	0	22,393	0	54,154	0	0	0	0
Main Street Investment Fund Administration	0	1,628	0	3,850	0	0	0	0
Other Expenses	0	52,265	0	119,328	0	0	0	0
Regional Planning Agencies	0	4,340	0	10,266	0	0	0	0
Revenue Maximization	0	17,089	0	40,422	0	0	0	0
Total - General Fund	**0**	**120,552**	**0**	**282,041**	**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
Other Expenses	0	11	0	26	0	0	0	0
Total - Insurance Fund	**0**	**11**	**0**	**26**	**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 $120,563 ($120,552 in the General Fund and $11 in the Insurance Fund) in FY 14 and an additional $161,503 in FY 15 for a cumulative total of $282,067 ($282,041 in the General Fund and $26 in

the Insurance Fund) in the second year to reflect inflationary increases.

Subcommittee
Same as Governor

Policy Revisions

Reduce Grants from the Mashantucket Pequot/Mohegan Fund

Grants To Towns	0	(129,650,000)	0	(129,650,000)	0	0	0	0
Total - Mashantucket Pequot and Mohegan Fund	**0**	**(129,650,000)**	**0**	**(129,650,000)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $129,650,000 in both FY 14 and FY 15 to reflect the elimination of Pequot grants to all towns except: 1) The five towns near the casinos (Ledyard, North Stonington, Montville, Norwich, Preston); 2) The 21 member communities of the Southeastern Connecticut Regional Council of Governments; and 3) Distressed municipalities that are members of either the Windham Regional Council of Governments or the Northeastern Connecticut Council of Governments. Pequot grant funding of $5.35 million in both FY 14 and FY 15 remains for those towns.

Municipalities no longer receiving grants from this fund will receive grants equal to their FY 13 Pequot grant amounts through the Local Capital Improvement Program (LoCIP).

Subcommittee
Same as Governor

Transfer State-Owned Property PILOT Funding to ECS

Reimbursement to Towns for Loss of Taxes on State Property	0	(73,641,646)	0	(73,641,646)	0	0	0	0
Total - General Fund	**0**	**(73,641,646)**	**0**	**(73,641,646)**	**0**	**0**	**0**	**0**

Background
The State-Owned Property PILOT provides payments to municipalities to reimburse them for a portion of taxes owed on state-owned property. The reimbursement rate varies from 45% to 100% depending on the type of property, and grants are pro-rated in years in which the appropriation is not enough to fully fund the program.

Governor
Transfer funding of $73,641,646 million in FY 14 and FY 15 from the State Owned Pilot grant to the Education Cost Sharing grant. The State Owned Pilot funds will not be run through the ECS formula, and towns will receive the same amount of State Owned Pilot funds as they did in FY 13.

Subcommittee
Same as Governor

Provide Funding for the Municipal Aid Adjustment Grant

Municipal Aid Adjustment	0	47,221,132	0	31,559,234	0	0	0	0
Total - General Fund	**0**	**47,221,132**	**0**	**31,559,234**	**0**	**0**	**0**	**0**

Background
The Governor's proposed FY 14 - 15 biennial budget provides funding for the Municipal Aid Adjustment Grant. This grant will provide payments to municipalities that otherwise would receive less state aid under the FY 14 - 15 proposed budget than they did in FY 13.

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

Governor
Provide funding of $47,221,132 in FY 14 and $31,559,234 in FY 15 for the Municipal Aid Adjustment grant.

Subcommittee
Same as Governor

Transfer Funding for Renters' Rebate/ Elderly Tax Relief

Tax Relief For Elderly Renters	0	(26,888,781)	0	(28,703,774)	0	0	0	0
Total - General Fund	**0**	**(26,888,781)**	**0**	**(28,703,774)**	**0**	**0**	**0**	**0**

Governor
Transfer funding of $26,888,781 in FY 14 and $28,703,774 in FY 15 to reflect the reorganization of the Renters' Rebate/ Elderly Renters Tax Relief Program to the Department of Housing.

Subcommittee
Same as Governor

Transfer Statewide Human Resources to OPM

Labor - Management Fund	0	75,000	0	75,000	0	0	0	0
Other Expenses	0	40,000	0	40,000	0	0	0	0
Personal Services	37	3,328,815	37	3,438,544	0	0	0	0
Quality of Work-Life	0	350,000	0	350,000	0	0	0	0
Tuition Reimbursement - Training and Travel	0	382,000	0	382,000	0	0	0	0
Total - General Fund	**37**	**4,175,815**	**37**	**4,285,544**	**0**	**0**	**0**	**0**

Governor
Transfer 37 positions and funding of $4,175,815 in FY 14 and $4,285,544 in FY 15 to reflect the reorganization of the Statewide Human Resources Department and labor management accounts into the Office of Policy and Management.

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

Eliminate Positions and Funding Reflect HR Reorganization

Personal Services	(4)	(292,587)	(4)	(301,365)	0	0	0	0
Total - General Fund	**(4)**	**(292,587)**	**(4)**	**(301,365)**	**0**	**0**	**0**	**0**

Governor
Eliminate 4 positions and reduce funding by $292,587 in FY 14 and $301,365 in FY 15 to reflect the savings associated with reorganizing statewide human resource functions from the Department of Administrative Services into the Office of Policy and Management.

Subcommittee
Same as Governor

Eliminate Funding for Focus Deterrence

Focus Deterrence	0	(475,000)	0	(475,000)	0	0	0	0
Total - General Fund	**0**	**(475,000)**	**0**	**(475,000)**	**0**	**0**	**0**	**0**

Background
This account provides funding for crime prevention that targets reduction in gun violence and gang-related crimes in specified areas.

Governor
Reduce funding by $475,000 in both FY 14 and FY 15 to reflect elimination of the Focus Deterrence program.

Subcommittee
Same as Governor

Eliminate Innovation Challenge Grant

Innovation Challenge Grant Program	0	(375,000)	0	(375,000)	0	0	0	0
Total - General Fund	**0**	**(375,000)**	**0**	**(375,000)**	**0**	**0**	**0**	**0**

Background
This account provides a grant to the Innovation Network, a freestanding not-for-profit that acts as a one-stop connection to resources for technology entrepreneurs to start and build a business. The Innovation Network includes: entrepreneurs, mentors, incubators, financing sources, access to unique equipment, access to university researchers, administrative services, and temporary assistance.

Governor
Reduce funding by $375,000 in both FY 14 and FY 15 to reflect elimination of the Innovation Challenge grant.

Subcommittee
Same as Governor

Eliminate General Fund Funding for Regional Planning Grant

Regional Planning Agencies	0	(175,000)	0	(175,000)	0	0	0	0
Total - General Fund	**0**	**(175,000)**	**0**	**(175,000)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $175,000 in both FY 14 and FY 15 to reflect the elimination of General Fund funding of Regional Planning Grants-in-Aid. Funding for Regional Planning Organizations is available through the Regional Performance Incentive Account, a separate, non-lapsing account funded through portions of rental car surcharge and hotel tax revenue.

Subcommittee
Same as Governor

Eliminate Funding for Revenue Maximization

Revenue Maximization	0	(140,126)	0	(140,126)	0	0	0	0
Total - General Fund	**0**	**(140,126)**	**0**	**(140,126)**	**0**	**0**	**0**	**0**

Background
This initiative was established to maintain and maximize federal revenue. In particular, it sought to collect revenue of $27 million in federal Medicaid recoupment related to matching claims on state Department of Mental Health and Addiction Services expenses for fiscal years 2004- 2006.

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

Governor
Reduce funding by $140,126 in both FY 14 and FY 15 to reflect elimination of the Revenue Maximization Initiative.

Subcommittee
Same as Governor

Reduce Funding for Main Street Investment Fund Admin.

Main Street Investment Fund Administration	0	(71,250)	0	(71,250)	0	0	0	0
Total - General Fund	**0**	**(71,250)**	**0**	**(71,250)**	**0**	**0**	**0**	**0**

Background
The Main Street Investment Fund provides grants up to $500,000 to municipalities with populations less than 30,000 or municipalities eligible for the small town economic assistance program (STEAP).

Governor
Reduce funding by $71,250 in both FY 14 and FY 15 to reflect elimination of Main Street Investment Fund administration.

Subcommittee
Same as Governor

Eliminate Vacant Positions

Personal Services	(20)	(1,718,610)	(20)	(1,889,938)	0	0	0	0
Total - General Fund	**(20)**	**(1,718,610)**	**(20)**	**(1,889,938)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $1,718,610 in FY 14 and $1,889,938 in FY 15 to reflect the elimination of 20 positions that are currently vacant.

Subcommittee
Same as Governor

Rollout of FY 13 Rescissions

Automated Budget System and Data Base Link	0	(2,616)	0	(2,616)	0	0	0	0
Cash Management Improvement Act	0	(4)	0	(4)	0	0	0	0
Focus Deterrence	0	(25,000)	0	(25,000)	0	0	0	0
Innovation Challenge Grant Program	0	(25,000)	0	(25,000)	0	0	0	0
Justice Assistance Grants	0	(56,567)	0	(56,567)	0	0	0	0
Main Street Investment Fund Administration	0	(3,750)	0	(3,750)	0	0	0	0
Other Expenses	0	(106,357)	0	(106,357)	0	0	0	0
Personal Services	0	(563,206)	0	(563,206)	0	0	0	0
Regional Planning Agencies	0	(25,000)	0	(25,000)	0	0	0	0
Revenue Maximization	0	(39,374)	0	(39,374)	0	0	0	0
Total - General Fund	**0**	**(846,874)**	**0**	**(846,874)**	**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 $846,874 in both FY 14 and FY 15 to reflect the rollout of the Governor's FY 13 rescissions.

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

Rollout of FY 13 DMP

Innovation Challenge Grant Program	0	(100,000)	0	(100,000)	0	0	0	0
Revenue Maximization	0	(608,000)	0	(608,000)	0	0	0	0
Total - General Fund	**0**	**(708,000)**	**0**	**(708,000)**	**0**	**0**	**0**	**0**

Background
PA 12-1 December Special Session (AAC Deficit Mitigation for the Fiscal Year Ending June 30, 2013) reduced FY 13 General Fund expenditures by $221.5 million in various agencies and accounts. The Governor's FY 14 and FY 15 budget includes the rollout of $36.2 million of the FY 13 DMP across various agencies.

Governor
Reduce funding by $708,000 in both FY 14 and FY 15 to reflect the rollout of expenditure reductions in PA 12-1 DSS.

Subcommittee
Same as Governor

Adjust Funding for Partnership for Long Term Care Position

Personal Services	0	0	0	50,000	0	0	0	0
Total - Insurance Fund	**0**	**0**	**0**	**50,000**	**0**	**0**	**0**	**0**

Governor
Provide funding of $50,000 in FY 15 for a position previously paid through the Partnership for Long Term Care, a joint effort by the State and the private insurance industry to develop more cost-effective long-term care options.

Subcommittee
Same as Governor

Remove Funding for Salary Increases of Appointed Officials

Personal Services	0	(69,735)	0	(146,506)	0	0	0	0
Total - General Fund	**0**	**(69,735)**	**0**	**(146,506)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $69,735 in FY 14 and $146,506 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	(3,790)	0	(3,790)	0	0	0	0
Total - General Fund	**0**	**(3,790)**	**0**	**(3,790)**	**0**	**0**	**0**	**0**

Governor
Transfer funding of $3,790 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

Transfer Funding to Streamline Budget Account Structure

Automated Budget System and Data Base Link	0	0	0	0	0	(49,706)	0	(49,706)
Cash Management Improvement Act	0	0	0	0	0	(91)	0	(91)
Other Expenses	0	0	0	0	0	49,797	0	49,797
Total - General Fund	**0**	**0**	**0**	**0**	**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's FY 14 and FY 15 budget consolidates the number of agency budgetary accounts from 675 to approximately 530.

Governor
Transfer funding of $49,797 in both FY 14 and FY 15 from the Automated Budget System and Database and Cash Management Improvement accounts to Other Expenses to reflect the streamlining of agency budgetary accounts.

Subcommittee
Do not streamline agency account structure

Eliminate Inflationary Increases

Automated Budget System and Data Base Link	0	(1,135)	0	(2,686)	0	0	0	0
Cash Management Improvement Act	0	(2)	0	(5)	0	0	0	0
Focus Deterrence	0	(10,850)	0	(25,665)	0	0	0	0
Innovation Challenge Grant Program	0	(10,850)	0	(25,665)	0	0	0	0
Justice Assistance Grants	0	(22,393)	0	(54,154)	0	0	0	0
Main Street Investment Fund Administration	0	(1,628)	0	(3,850)	0	0	0	0
Other Expenses	0	(52,265)	0	(119,328)	0	0	0	0
Regional Planning Agencies	0	(4,340)	0	(10,266)	0	0	0	0
Revenue Maximization	0	(17,089)	0	(40,422)	0	0	0	0
Total - General Fund	**0**	**(120,552)**	**0**	**(282,041)**	**0**	**0**	**0**	**0**
Other Expenses	0	(11)	0	(26)	0	0	0	0
Total - Insurance Fund	**0**	**(11)**	**0**	**(26)**	**0**	**0**	**0**	**0**

Governor
Reduce various accounts by $120,563 ($120,552 in the General Fund and $11 in the Insurance Fund) FY 14 and $282,067 ($282,041 in the General Fund and $26 in the Insurance Fund) in FY 15 to reflect the elimination of inflationary increases.

Subcommittee
Same as Governor

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	24,550	0	0	0	0	0	0
Total - General Fund	**0**	**24,550**	**0**	**0**	**0**	**0**	**0**	**0**
Nonfunctional - Change to Accruals	0	0	0	2,321	0	0	0	0
Total - Insurance Fund	**0**	**0**	**0**	**2,321**	**0**	**0**	**0**	**0**

Governor
Provide funding of $24,550 (General Fund) in FY 14 and 2,321 in FY 15 (Insurance Fund) to reflect changes to GAAP accruals as a result of a policy change.

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

Totals

Governor Estimated - GF	**146**	**263,426,545**	**146**	**263,426,545**	**0**	**0**	**0**	**0**
Current Services	0	3,995,800	0	5,144,635	0	0	0	0
Policy Revisions	13	(54,105,454)	13	(71,915,532)	0	0	0	0
Total Recommended - GF	**159**	**213,316,891**	**159**	**196,655,648**	**0**	**0**	**0**	**0**
Governor Estimated - MF	**0**	**61,779,907**	**0**	**61,779,907**	**0**	**0**	**0**	**0**
Current Services	0	73,220,093	0	73,220,093	0	0	0	0
Policy Revisions	0	(129,650,000)	0	(129,650,000)	0	0	0	0
Total Recommended - MF	**0**	**5,350,000**	**0**	**5,350,000**	**0**	**0**	**0**	**0**
Governor Estimated - IF	**2**	**353,588**	**2**	**353,588**	**0**	**0**	**0**	**0**
Current Services	0	44,704	0	60,359	0	0	0	0
Policy Revisions	0	(11)	0	52,295	0	0	0	0
Total Recommended - IF	**2**	**398,281**	**2**	**466,242**	**0**	**0**	**0**	**0**

Reserve for Salary Adjustments

OPM20100

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Other Current Expenses						
Reserve For Salary Adjustments	0	44,121,463	51,245,957	60,249,658	51,245,957	60,249,658
Agency Total - General Fund	**0**	**44,121,463**	**51,245,957**	**60,249,658**	**51,245,957**	**60,249,658**
Other Current Expenses						
Reserve For Salary Adjustments	0	3,031,683	3,558,297	3,661,897	3,558,297	3,661,897
Agency Total - Special Transportation Fund	**0**	**3,031,683**	**3,558,297**	**3,661,897**	**3,558,297**	**3,661,897**
Total - Appropriated Funds		**47,153,146**	**54,804,254**	**63,911,555**	**54,804,254**	**63,911,555**

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

Current Services

Provide Funding for Unsettled Contracts

Reserve For Salary Adjustments	0	7,124,494	0	16,128,195	0	0	0	0
Total - General Fund	**0**	**7,124,494**	**0**	**16,128,195**	**0**	**0**	**0**	**0**
Reserve For Salary Adjustments	0	37,500	0	44,800	0	0	0	0
Total - Special Transportation Fund	**0**	**37,500**	**0**	**44,800**	**0**	**0**	**0**	**0**

Governor
Provide $7,161,994 ($7,124,494 in General Fund and $37,500 in Special Transportation Fund) in FY 14 and $16,172,995 ($16,128,195 in General Fund and $44,800 in Special Transportation Fund) in FY 15 for unsettled contracts.

Subcommittee
Same as Governor

Provide Funding for Accrual Payouts

Reserve For Salary Adjustments	0	489,114	0	585,414	0	0	0	0
Total - Special Transportation Fund	**0**	**489,114**	**0**	**585,414**	**0**	**0**	**0**	**0**

Governor
Provide $489,114 in FY 14 and $585,414 in FY 15 in the Special Transportation Fund for accrual payouts.

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	**0**	**44,121,463**	**0**	**44,121,463**	**0**	**0**	**0**	**0**
Current Services	0	7,124,494	0	16,128,195	0	0	0	0
Total Recommended - GF	**0**	**51,245,957**	**0**	**60,249,658**	**0**	**0**	**0**	**0**
Governor Estimated - TF	**0**	**3,031,683**	**0**	**3,031,683**	**0**	**0**	**0**	**0**
Current Services	0	526,614	0	630,214	0	0	0	0
Total Recommended - TF	**0**	**3,558,297**	**0**	**3,661,897**	**0**	**0**	**0**	**0**

Department of Administrative Services

DAS23000

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	547	540	611	611	611	611
Permanent Full-Time - OF	124	86	86	86	86	86

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Personal Services	39,022,268	38,788,855	45,547,684	48,278,057	45,547,684	48,278,057
Other Expenses	32,619,360	31,343,930	35,825,292	43,118,346	35,825,292	43,118,346
Equipment	0	1	1	1	1	1
Other Current Expenses						
Tuition Reimbursement - Training and Travel	597,201	0	0	0	0	0
Management Services	3,777,452	4,767,986	4,741,484	4,753,809	4,741,484	4,753,809
Loss Control Risk Management	107,767	120,898	114,854	114,854	114,854	114,854
Employees' Review Board	21,798	23,378	0	0	0	0
Surety Bonds for State Officials and Employees	6,631	82,000	0	0	63,500	5,600
Quality of Work-Life	18,900	0	0	0	0	0
Refunds Of Collections	1,394	27,076	25,723	25,723	25,723	25,723
Rents and Moving	9,456,943	11,924,000	14,183,335	14,100,447	14,183,335	14,100,447
Capitol Day Care Center	115,482	127,250	0	0	0	0
W. C. Administrator	5,250,000	5,250,000	5,250,000	5,250,000	5,250,000	5,250,000
Hospital Billing System	114,950	114,951	0	0	0	0
Connecticut Education Network	2,866,493	2,966,493	0	0	3,268,712	3,291,857
Claims Commissioner Operations	294,205	258,651	0	0	0	0
State Insurance and Risk Mgmt Operations	12,062,923	12,350,000	12,706,563	13,350,986	12,643,063	13,345,386
IT Services	12,471,084	13,806,786	17,052,382	17,141,108	13,783,670	13,849,251
GAAP Adjustments	**0**	**0**	**734,264**	**729,894**	**734,264**	**729,894**
Agency Total - General Fund	**118,804,851**	**121,952,255**	**136,181,582**	**146,863,225**	**136,181,582**	**146,863,225**
Other Current Expenses						
State Insurance and Risk Mgmt Operations	5,395,778	7,335,373	7,364,543	7,916,074	7,364,543	7,916,074
GAAP Adjustments	**0**	**0**	**203**	**3,839**	**203**	**3,839**
Agency Total - Special Transportation Fund	**5,395,778**	**7,335,373**	**7,364,746**	**7,919,913**	**7,364,746**	**7,919,913**
Total - Appropriated Funds	**124,200,629**	**129,287,628**	**143,546,328**	**154,783,138**	**143,546,328**	**154,783,138**
Additional Funds Available						
Federal & Other Restricted Act	54,367,417	27,093,495	4,718,536	248,680	4,718,536	248,680
Private Contributions	15,029,369	15,879,412	9,623,538	8,913,304	9,623,538	8,913,304
Agency Grand Total	**193,597,415**	**172,260,535**	**157,888,402**	**163,945,122**	**157,888,402**	**163,945,122**

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

Claims Commissioner Operations	0	30,924	0	44,492	0	0	0	0
Personal Services	0	1,554,962	0	4,000,743	0	0	0	0
Total - General Fund	**0**	**1,585,886**	**0**	**4,045,235**	**0**	**0**	**0**	**0**

Governor
Provide funding of $1,585,886 in FY 14 and $4,045,235 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

Capitol Day Care Center	0	1,936	0	4,533	0	0	0	0
Claims Commissioner Operations	0	8,930	0	12,313	0	0	0	0
Connecticut Education Network	0	53,075	0	142,326	0	0	0	0
IT Services	0	290,922	0	712,983	0	0	0	0
Management Services	0	235,237	0	459,332	0	0	0	0
Other Expenses	0	1,155,067	0	2,456,073	0	0	0	0
Refunds Of Collections	0	588	0	1,390	0	0	0	0
Rents and Moving	0	137,829	0	237,111	0	0	0	0
W. C. Administrator	0	52,500	0	52,500	0	0	0	0
Total - General Fund	**0**	**1,936,084**	**0**	**4,078,561**	**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 $1,936,084 in FY 14 and an additional $2,142,477 in FY 15 (for a cumulative total of $4,078,561 in the second year) to reflect inflationary increases.

Subcommittee
Same as Governor

Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	658,522	0	266,757	0	0	0	0
Total - General Fund	**0**	**658,522**	**0**	**266,757**	**0**	**0**	**0**	**0**
Nonfunctional - Change to Accruals	0	2,901	0	923	0	0	0	0
Total - Special Transportation Fund	**0**	**2,901**	**0**	**923**	**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 $661,423 ($658,522 in the General Fund and $2,901 in the Special Transportation Fund) in FY 14 and $267,680 ($266,757 in the General Fund and $923 in the Special Transportation Fund) in FY 15 to reflect the implementation of GAAP in the budget.

Subcommittee
Same as Governor

Provide Funding for Increased Rent

Rents and Moving	0	3,159,384	0	3,180,344	0	0	0	0
Total - General Fund	**0**	**3,159,384**	**0**	**3,180,344**	**0**	**0**	**0**	**0**

Governor
Provide funding of $3,159,384 in FY 14 and $3,180,344 in FY 15 in the Rents and Moving account for increased rent.

Subcommittee
Same as Governor

Adjust Funding for CB Contract Costs

Labor - Management Fund	0	75,000	0	75,000	0	0	0	0
Management Services	0	(11,501)	0	(18,173)	0	0	0	0
Other Expenses	0	(90,955)	0	(201,969)	0	0	0	0
Quality of Work-Life	0	350,000	0	350,000	0	0	0	0
Surety Bonds for State Officials and Employees	0	(2,110)	0	(2,535)	0	0	0	0
Tuition Reimbursement - Training and Travel	0	382,000	0	382,000	0	0	0	0
Total - General Fund	**0**	**702,434**	**0**	**584,323**	**0**	**0**	**0**	**0**

Governor
Adjust funding by $702,434 in FY 14 and $584,323 in FY 15 in various accounts to reflect FY 14 and FY 15 projected costs. These costs include training and tuition costs per collective bargaining contracts.

Subcommittee
Same as Governor

Adjust Funding for Insurance & Risk Operations

State Insurance and Risk Mgmt Operations	0	643,063	0	1,345,386	0	0	0	0
Total - General Fund	**0**	**643,063**	**0**	**1,345,386**	**0**	**0**	**0**	**0**
State Insurance and Risk Mgmt Operations	0	416,777	0	997,337	0	0	0	0
Total - Special Transportation Fund	**0**	**416,777**	**0**	**997,337**	**0**	**0**	**0**	**0**

Governor
Provide funding of $1,059,840 ($643,063 in the General Fund and $416,777 in the Special Transportation Fund) in FY 14 and $2,342,723 ($1,345,386 in the General Fund and $997,337 in the Special Transportation Fund) in FY 15 in the

Insurance & Risk Operations account. This includes adjustments based on the current insurance market, value increase and historical claims.

Subcommittee
Same as Governor

Adjust Funding for Security Guards

Management Services	0	269,892	0	269,892	0	0	0	0
Other Expenses	0	2,617,416	0	2,682,678	0	0	0	0
Total - General Fund	**0**	**2,887,308**	**0**	**2,952,570**	**0**	**0**	**0**	**0**

Governor
Provide funding of $2,887,308 ($2,617,416 in Other Expenses and $269,892 in Management Services) in FY 14 and $2,952,570 ($2,682,678 in Other Expenses and $269,892 in Management Services) in FY 15 for increased Security Guard costs. These costs include prevailing wages for Security Guard contracts at most state buildings.

Subcommittee
Same as Governor

Adjust Operating Expenses to Reflect Current Requirements

Connecticut Education Network	0	578,801	0	578,801	0	0	0	0
IT Services	0	567,223	0	632,804	0	0	0	0
Total - General Fund	**0**	**1,146,024**	**0**	**1,211,605**	**0**	**0**	**0**	**0**

Governor
Provide funding of $1,146,024 in FY 14 and $1,211,605 in FY 15 in various accounts to reflect FY 14 and FY 15 anticipated expenditure requirements. These costs include increased contractual costs for IT software licenses, hardware maintenance and support.

Subcommittee
Same as Governor

Adjust Funding for Various Accounts

Claims Commissioner Operations	0	30,000	0	30,000	0	0	0	0
Hospital Billing System	0	23,611	0	30,539	0	0	0	0
Management Services	0	103,255	0	103,255	0	0	0	0
Other Expenses	0	85,404	0	90,398	0	0	0	0
Surety Bonds for State Officials and Employees	0	(12,290)	0	(69,765)	0	0	0	0
Total - General Fund	**0**	**229,980**	**0**	**184,427**	**0**	**0**	**0**	**0**

Governor
Provide funding of $229,980 in FY 14 and $184,427 in FY 15 in various accounts to reflect FY 14 and FY 15 anticipated expenditure requirements. These costs include increased snow removal; increased contractual costs; arbitration and mediation services; real estate taxes on buildings leased by the state; housing unit appraisals; State Marshal background checks, clothing and training costs; and surplus of state buildings.

Subcommittee
Same as Governor

Provide Funding for UConn Staff Reimbursement

Connecticut Education Network	0	21,742	0	44,887	0	0	0	0
Total - General Fund	**0**	**21,742**	**0**	**44,887**	**0**	**0**	**0**	**0**

Background
Connecticut Education Network (CEN) is part of the States secure 'Nutmeg Network', whose purpose is to deliver reliable, high-speed internet access, data transport, and value added services to its members throughout Connecticut. CEN provides access to technology that schools and libraries would not be able to afford on their own. This investment is supported by private schools and institutions of higher education that are committed to the idea of overall improvement in education and broad support for access to technology.

Governor
Provide funding of $21,742 in FY 14 and $44,887 in FY 15 in the Connecticut Education Network for UConn staff reimbursement costs. Reimbursement costs are for 4 positions and a portion of the Directors salary and salary increases.

Subcommittee
Same as Governor

Adjust Funding for Shuttle Service

Management Services	0	166,468	0	166,468	0	0	0	0
Other Expenses	0	220,000	0	220,000	0	0	0	0
Total - General Fund	**0**	**386,468**	**0**	**386,468**	**0**	**0**	**0**	**0**

Background
The CT Fastrak (New Britain to Hartford Busway) is a 9.4 mile dedicated roadway for bus transit between New Britain and Hartford. CT Fastrak is set to start operating January 2015.

Governor
Provide funding of $386,468 in both FY 14 and FY 15 in Other Expenses to provide additional shuttle service routes due to Flower Street and Sigourney Street closures as a result of the CT Fastrak.

Subcommittee
Same as Governor

Reduce Funding for Consultant Services

Management Services	0	(42,730)	0	(42,730)	0	0	0	0
Total - General Fund	**0**	**(42,730)**	**0**	**(42,730)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $42,730 in both FY 14 and FY 15 for consultant services to achieve savings.

Subcommittee
Same as Governor

Policy Revisions

Rollout of FY 13 DMP

Connecticut Education Network	0	(298,324)	0	(298,324)	0	0	0	0
Management Services	0	(200,000)	0	(200,000)	0	0	0	0
Other Expenses	0	(1,057,198)	0	(1,057,198)	0	0	0	0
Personal Services	0	(82,582)	0	(82,582)	0	0	0	0
Rents and Moving	0	(200,000)	0	(200,000)	0	0	0	0
State Insurance and Risk Mgmt Operations	0	(350,000)	0	(350,000)	0	0	0	0
Surety Bonds for State Officials and Employees	0	(4,100)	0	(4,100)	0	0	0	0
Total - General Fund	**0**	**(2,192,204)**	**0**	**(2,192,204)**	**0**	**0**	**0**	**0**

Background
PA 12-1 December Special Session (AAC Deficit Mitigation for the Fiscal Year Ending June 30, 2013) reduced FY 13 General Fund expenditures by $221.5 million in various agencies and accounts. The Governor's FY 14 and FY 15 budget includes the rollout of $36.2 million of the FY 13 DMP across various agencies.

Governor
Reduce funding by $2,192,204 in both FY 14 and FY 15 to reflect the rollout of expenditure reductions in PA 12-1 DSS.

Subcommittee
Same as Governor

Rollout of FY 13 Rescissions

Capitol Day Care Center	0	(6,362)	0	(6,362)	0	0	0	0
Employees' Review Board	0	(1,168)	0	(1,168)	0	0	0	0
IT Services	0	(690,339)	0	(690,339)	0	0	0	0
Loss Control Risk Management	0	(6,044)	0	(6,044)	0	0	0	0
Management Services	0	(238,399)	0	(238,399)	0	0	0	0
Other Expenses	0	(500,000)	0	(500,000)	0	0	0	0

Personal Services	0	(700,000)	0	(700,000)	0	0	0	0
Refunds Of Collections	0	(1,353)	0	(1,353)	0	0	0	0
Rents and Moving	0	(596,200)	0	(596,200)	0	0	0	0
Total - General Fund	**0**	**(2,739,865)**	**0**	**(2,739,865)**	**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 $2,739,865 in both FY 14 and FY 15 to reflect the rollout of the Governor's FY 13 rescissions.

Subcommittee
Same as Governor

Transfer Funding to Streamline Budget Account Structure

Connecticut Education Network	0	0	0	0	0	(3,268,712)	0	(3,291,857)
IT Services	0	0	0	0	0	3,268,712	0	3,291,857
State Insurance and Risk Mgmt Operations	0	0	0	0	0	63,500	0	5,600
Surety Bonds for State Officials and Employees	0	0	0	0	0	(63,500)	0	(5,600)
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 as follows to reflect the streamlining of agency budgetary accounts:

•$3,268,712 in FY 14 and $3,291,857 in FY 15 from the Connecticut Education Network account to the IT Services account.

•$63,500 in FY 14 and $5,600 in FY 15 from the Surety Bonds for State Officials and Employees account to the Insurance and Risk Operations.

Subcommittee
Do not streamline agency account structure.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	75,742	0	463,137	0	0	0	0
Total - General Fund	**0**	**75,742**	**0**	**463,137**	**0**	**0**	**0**	**0**
Nonfunctional - Change to Accruals	0	(2,698)	0	2,916	0	0	0	0
Total - Special Transportation Fund	**0**	**(2,698)**	**0**	**2,916**	**0**	**0**	**0**	**0**

Governor
Provide funding of $73,044 ($75,742 increase in the General Fund and $2,698 reduction in the Special Transportation Fund) in FY 14 and $466,053 ($463,137 in the General Fund and $2,916 in the Special Transportation Fund) in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Subcommittee
Same as Governor

Eliminate Inflationary Increases

Capitol Day Care Center	0	(1,936)	0	(4,533)	0	0	0	0
Claims Commissioner Operations	0	(8,930)	0	(12,313)	0	0	0	0
Connecticut Education Network	0	(53,075)	0	(142,326)	0	0	0	0
IT Services	0	(290,922)	0	(712,983)	0	0	0	0
Management Services	0	(235,237)	0	(440,335)	0	0	0	0
Other Expenses	0	(1,155,067)	0	(2,456,073)	0	0	0	0
Refunds Of Collections	0	(588)	0	(1,390)	0	0	0	0
Rents and Moving	0	(137,829)	0	(237,111)	0	0	0	0
W. C. Administrator	0	(52,500)	0	(52,500)	0	0	0	0
Total - General Fund	**0**	**(1,936,084)**	**0**	**(4,059,564)**	**0**	**0**	**0**	**0**

Governor
Reduce various accounts by $1,936,084 in FY 14 and $4,059,564 in FY 15 to reflect the elimination of inflationary increases.

Subcommittee
Same as Governor

Transfer Positions and Funding to for DCS Reorganization

Other Expenses	0	1,054,925	0	1,018,427	0	0	0	0
Personal Services	98	9,252,126	98	9,689,241	0	0	0	0
Total - General Fund	**98**	**10,307,051**	**98**	**10,707,668**	**0**	**0**	**0**	**0**

Governor
Transfer 98 positions and funding of $10,307,051 ($9,252,126 in Personal Services and $1,054,925 in Other Expenses) in FY 14 and $10,707,668 ($9,689,241 in Personal Services and $1,018,427 in Other Expenses) in FY 15 to reflect the reorganization of the Department of Construction Services (DCS) into the Department of Administrative Services (DAS).

Subcommittee
Same as Governor

Reduce Funding and Positions for DCS Reorganization

Personal Services	(13)	(1,062,394)	(13)	(1,113,326)	0	0	0	0
Total - General Fund	**(13)**	**(1,062,394)**	**(13)**	**(1,113,326)**	**0**	**0**	**0**	**0**

Governor
Eliminate 13 positions and reduce funding by $1,062,394 in FY 14 and $1,113,326 in FY 15 to reflect the savings associated with reorganizing DCS into DAS.

Subcommittee
Same as Governor

Provide Funding for Acquisition of New Buildings

Other Expenses	0	2,456,770	0	9,827,080	0	0	0	0
Total - General Fund	**0**	**2,456,770**	**0**	**9,827,080**	**0**	**0**	**0**	**0**

Governor
Provide funding of $2,456,770 in FY 14 and $9,827,080 in FY 15 in Other Expenses for the acquisition of 2 new buildings and a new data center.

Subcommittee
Same as Governor

Transfer Statewide Human Resources to OPM

Labor - Management Fund	0	(75,000)	0	(75,000)	0	0	0	0
Other Expenses	0	(40,000)	0	(40,000)	0	0	0	0
Personal Services	(37)	(3,328,815)	(37)	(3,438,544)	0	0	0	0
Quality of Work-Life	0	(350,000)	0	(350,000)	0	0	0	0
Tuition Reimbursement - Training and Travel	0	(382,000)	0	(382,000)	0	0	0	0
Total - General Fund	**(37)**	**(4,175,815)**	**(37)**	**(4,285,544)**	**0**	**0**	**0**	**0**

Governor
Transfer 37 positions and funding of $4,175,815 in FY 14 and $4,285,544 in FY 15 to reflect the reorganization of the Statewide Human Resources Department and labor management accounts into the Office of Policy and Management.

Subcommittee
Same as Governor

Transfer Funding - Centralize Courier & Mail Services in DAS

Personal Services	18	485,107	18	485,107	0	0	0	0
Total - General Fund	**18**	**485,107**	**18**	**485,107**	**0**	**0**	**0**	**0**

Governor
Transfer funding of $485,107 in both FY 14 and FY 15 and 18 positions to reflect reorganizing the courier and central mail services into DAS.

Subcommittee
Same as Governor

Transfer Funds for the Courier and Central Mail Services

Other Expenses	0	200,000	0	200,000	0	0	0	0
Personal Services	0	56,179	0	96,599	0	0	0	0
Total - General Fund	**0**	**256,179**	**0**	**296,599**	**0**	**0**	**0**	**0**

Governor
Transfer funds of $256,179 ($56,179 in Personal Services and $200,000 in Other Expenses) in FY 14 and $296,599 ($96,599 in Personal Services and $200,000 in Other Expenses) in FY 15 from DAS' general services revolving fund to the General Fund.

Subcommittee
Same as Governor

Transfer DVA's IT Operations to DAS

Other Expenses	0	35,000	0	35,000	0	0	0	0
Personal Services	5	417,703	5	430,235	0	0	0	0
Total - General Fund	**5**	**452,703**	**5**	**465,235**	**0**	**0**	**0**	**0**

Background
DAS' Bureau of Enterprise Systems and Technology provides coordinated technology services and solutions to executive branch agencies.

Governor
Transfer funding of $452,703 ($417,703 in Personal Services and $35,000 in Other Expenses) in FY 14 and $465,235 ($430,235 in Personal Services and $35,000 in Other Expenses) and 5 full-time positions to reflect the transfer of the Department of Veterans Affairs' Information Technology operations into the DAS' Bureau of Enterprise Systems and Technology.

Subcommittee
Same as Governor

Eliminate the Hospital Billing System Account

Hospital Billing System	0	(138,562)	0	(145,490)	0	0	0	0
Total - General Fund	**0**	**(138,562)**	**0**	**(145,490)**	**0**	**0**	**0**	**0**

Governor
Reduce funding of $138,562 in FY 14 and $145,490 to reflect the elimination of the Hospital Billing System account.

Subcommittee
Same as Governor

Transfer Funding for Capitol Child Development Center

Capitol Day Care Center	0	(120,888)	0	(120,888)	0	0	0	0
Total - General Fund	**0**	**(120,888)**	**0**	**(120,888)**	**0**	**0**	**0**	**0**

Governor
Transfer funding of $120,888 in both FY 14 and FY 15 for the Capitol Child Development Center from the Department of Administrative Services to the Office of Legislative Management.

Subcommittee
Same as Governor

Transfer the Claims Commissioner Costs to OSC

Claims Commissioner Operations	0	(319,575)	0	(333,143)	0	0	0	0
Personal Services	0	219,575	0	233,143	0	0	0	0
Total - General Fund	**0**	**(100,000)**	**0**	**(100,000)**	**0**	**0**	**0**	**0**

Background
Under current law the Claims Commissioner has the authority to order immediate payment of any just claim against the state in an amount not exceeding $7,500. If a claim against the state has merit, but damages exceed $7,500, a claimant must either get approval from the General Assembly for a higher award, or must pursue their claim through the Judicial Branch. The claims which the Commissioner orders for immediate payment is paid out of this account, while larger claims are paid out of the OSC's Adjudicated Claims account.

Governor
Transfer $100,000 in both FY 14 and FY 15 from the DAS to the Office of the State Comptrollers Adjudicated Claims account. Transfer the balance of $219,575 in FY 14 and $233,143 in FY 15 from the Claims Commissioner account to the Personal Services account

Subcommittee
Same as Governor

Transfer Licensing Costs from Various Agencies to DAS

IT Services	0	100,000	0	100,000	0	0	0	0
Total - General Fund	**0**	**100,000**	**0**	**100,000**	**0**	**0**	**0**	**0**

Background
The Departments of Public Health, Consumer Protection, and Agriculture, and the Office of the Secretary of the State currently manage individual on-line licensing systems.

Governor
Transfer funding of $100,000 in both FY 14 and FY 15 to reflect the reallocation of funds from various state agencies to the DAS for licensing system costs.

Subcommittee
Same as Governor

Transfer the Employees' Review Board to DOL

Employees' Review Board	0	(22,210)	0	(22,210)	0	0	0	0
Total - General Fund	**0**	**(22,210)**	**0**	**(22,210)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $22,210 in both FY 14 and FY 15 to reflect the transfer of the Employees' Review Board to the Department of Labor.

Subcommittee
Same as Governor

Reduce Funding for Property Management and Rent

Management Services	0	(73,487)	0	(73,487)	0	0	0	0
Other Expenses	0	(500,000)	0	(500,000)	0	0	0	0
Rents and Moving	0	(103,849)	0	(207,697)	0	0	0	0
Total - General Fund	**0**	**(677,336)**	**0**	**(781,184)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $677,336 in FY 14 and $781,184 in FY 15 in various accounts to reflect anticipated expenditure requirements. These reductions include reduced lease costs at 110 Sherman Street in Hartford, reduced utility costs due to building closures, and utilizing existing DAS for property maintenance rather than hiring contractors

Subcommittee
Same as Governor

Reduce Funding for Insurance and Risk Management

State Insurance and Risk Mgmt Operations	0	(387,607)	0	(416,636)	0	0	0	0
Total - Special Transportation Fund	**0**	**(387,607)**	**0**	**(416,636)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $387,607 in FY 14 and $416,636 in FY 15 in the Insurance and Risk Management account to reflect historical trends.

Subcommittee
Same as Governor

Remove Funding for Salary Increases of Appointed Officials

Personal Services	0	(53,032)	0	(111,414)	0	0	0	0
Total - General Fund	**0**	**(53,032)**	**0**	**(111,414)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $53,032 in FY 14 and $111,414 in FY 15 to reflect the elimination of salary increases for appointed officials.

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	**540**	**121,952,255**	**540**	**121,952,255**	**0**	**0**	**0**	**0**
Current Services	0	13,314,165	0	18,237,833	0	0	0	0
Policy Revisions	71	915,162	71	6,673,137	0	0	0	0
Total Recommended - GF	**611**	**136,181,582**	**611**	**146,863,225**	**0**	**0**	**0**	**0**
Governor Estimated - TF	**0**	**7,335,373**	**0**	**7,335,373**	**0**	**0**	**0**	**0**
Current Services	0	419,678	0	998,260	0	0	0	0
Policy Revisions	0	(390,305)	0	(413,720)	0	0	0	0
Total Recommended - TF	**0**	**7,364,746**	**0**	**7,919,913**	**0**	**0**	**0**	**0**

Workers' Compensation Claims - Administrative Services

DAS23100

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Other Current Expenses						
Workers' Compensation Claims	26,718,094	26,964,041	27,187,707	27,187,707	27,187,707	27,187,707
Agency Total - General Fund	**26,718,094**	**26,964,041**	**27,187,707**	**27,187,707**	**27,187,707**	**27,187,707**
Other Current Expenses						
Workers' Compensation Claims	5,764,186	6,544,481	6,544,481	6,544,481	6,544,481	6,544,481
Agency Total - Special Transportation Fund	**5,764,186**	**6,544,481**	**6,544,481**	**6,544,481**	**6,544,481**	**6,544,481**
Total - Appropriated Funds	**32,482,280.03**	**33,508,522**	**33,732,188**	**33,732,188**	**33,732,188**	**33,732,188**

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 Operating Expenses to Reflect Current Requirements

Workers' Compensation Claims	0	223,666	0	223,666	0	0	0	0
Total - General Fund	**0**	**223,666**	**0**	**223,666**	**0**	**0**	**0**	**0**

Governor
Provide funding of $223,666 in both FY 14 and FY 15 to reflect anticipated expenditure requirements.

Subcommittee
Same as Governor

Apply Inflationary Increases

Workers' Compensation Claims	0	1,145,891	0	2,341,277	0	0	0	0
Total - General Fund	**0**	**1,145,891**	**0**	**2,341,277**	**0**	**0**	**0**	**0**
Workers' Compensation Claims	0	273,758	0	559,102	0	0	0	0
Total - Special Transportation Fund	**0**	**273,758**	**0**	**559,102**	**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 Workers' Compensation Claims by $1,145,891 in the General Fund and $273,758 in the Special Transportation Fund in FY 14 and an additional $2,341,277 in the General Fund and $559,102 in the Special Transportation in FY 15 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

Policy Revisions

Eliminate Inflationary Increases

Workers' Compensation Claims	0	(1,145,891)	0	(2,341,277)	0	0	0	0
Total - General Fund	**0**	**(1,145,891)**	**0**	**(2,341,277)**	**0**	**0**	**0**	**0**
Workers' Compensation Claims	0	(273,758)	0	(559,102)	0	0	0	0
Total - Special Transportation Fund	**0**	**(273,758)**	**0**	**(559,102)**	**0**	**0**	**0**	**0**

Governor
Reduce the Workers' Compensation Claims account by $1,145,891 in General Fund and $273,758 in Special Transportation Fund in FY 14 and $2,341,277 in General Fund and $559,102 in Special Transportation Fund 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	**0**	**26,964,041**	**0**	**26,964,041**	**0**	**0**	**0**	**0**
Current Services	0	1,369,557	0	2,564,943	0	0	0	0
Policy Revisions	0	(1,145,891)	0	(2,341,277)	0	0	0	0
Total Recommended - GF	**0**	**27,187,707**	**0**	**27,187,707**	**0**	**0**	**0**	**0**
Governor Estimated - TF	**0**	**6,544,481**	**0**	**6,544,481**	**0**	**0**	**0**	**0**
Current Services	0	273,758	0	559,102	0	0	0	0
Policy Revisions	0	(273,758)	0	(559,102)	0	0	0	0
Total Recommended - TF	**0**	**6,544,481**	**0**	**6,544,481**	**0**	**0**	**0**	**0**

Attorney General

OAG29000

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	288	298	298	298	298	298
Permanent Full-Time - OF	14	11	11	11	11	11

Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Subcommittee	
			FY 14	FY 15	FY 14	FY 15
Personal Services	27,401,249	29,516,393	31,101,221	32,626,665	31,101,221	32,626,665
Other Expenses	1,013,759	940,920	951,319	949,319	951,319	949,319
Equipment	0	1	1	1	1	1
GAAP Adjustments	**0**	**0**	**199,953**	**209,407**	**199,953**	**209,407**
Agency Total - General Fund	**28,415,008**	**30,457,314**	**32,252,494**	**33,785,392**	**32,252,494**	**33,785,392**
Additional Funds Available						
Federal & Other Restricted Act	80,000	80,000	80,000	80,000	80,000	80,000
Private Contributions	155,277	157,000	162,000	167,000	162,000	167,000
Second Injury Fund	1,185,733	1,013,378	1,043,779	1,075,092	1,043,779	1,075,092
Agency Grand Total	**29,836,018**	**31,707,692**	**33,538,273**	**35,107,484**	**33,538,273**	**35,107,484**

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	1,915,016	0	3,473,692	0	0	0	0
Total - General Fund	**0**	**1,915,016**	**0**	**3,473,692**	**0**	**0**	**0**	**0**

Governor
Provide funding of $1,915,016 in FY 14 and $3,473,692 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	21,392	0	45,068	0	0	0	0
Total - General Fund	**0**	**21,392**	**0**	**45,068**	**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 Other Expenses by $21,392 in FY 14 and an additional $23,676 in FY 15 (for a cumulative total of $45,068 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	217,038	0	212,164	0	0	0	0
Total - General Fund	**0**	**217,038**	**0**	**212,164**	**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 $217,038 in FY 14 and $212,164 in FY 15 to reflect the implementation of GAAP in the budget.

Subcommittee
Same as Governor

Adjust Operating Expenses to Reflect Current Requirements

Other Expenses	0	13,039	0	11,039	0	0	0	0
Total - General Fund	**0**	**13,039**	**0**	**11,039**	**0**	**0**	**0**	**0**

Governor
Provide funding of $13,039 in FY 14 and $11,039 in FY 15 to reflect anticipated expenditure requirements.

Subcommittee
Same as Governor

Policy Revisions

Rollout of FY 13 Rescissions

Personal Services	0	(300,000)	0	(300,000)	0	0	0	0
Total - General Fund	**0**	**(300,000)**	**0**	**(300,000)**	**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 $300,000 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	(30,188)	0	(63,420)	0	0	0	0
Total - General Fund	**0**	**(30,188)**	**0**	**(63,420)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $30,188 in FY 14 and $63,420 in FY 15 to reflect the elimination of salary increases for appointed officials.

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

Eliminate Inflationary Increases

Other Expenses	0	(21,392)	0	(45,068)	0	0	0	0
Total - General Fund	**0**	**(21,392)**	**0**	**(45,068)**	**0**	**0**	**0**	**0**

Governor
Reduce Other Expenses by $21,392 in FY 14 and $45,068 in FY 15 to reflect the elimination of inflationary increases.

Subcommittee
Same as Governor

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	(17,085)	0	(2,757)	0	0	0	0
Total - General Fund	**0**	**(17,085)**	**0**	**(2,757)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $17,085 in FY 14 and $2,757 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	(2,640)	0	(2,640)	0	0	0	0
Total - General Fund	**0**	**(2,640)**	**0**	**(2,640)**	**0**	**0**	**0**	**0**

Governor
Transfer funding of $2,640 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

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	**298**	**30,457,314**	**298**	**30,457,314**	**0**	**0**	**0**	**0**
Current Services	0	2,166,485	0	3,741,963	0	0	0	0
Policy Revisions	0	(371,305)	0	(413,885)	0	0	0	0
Total Recommended - GF	**298**	**32,252,494**	**298**	**33,785,392**	**0**	**0**	**0**	**0**

Department of Construction Services

DCS28000

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	94	0	0	0	0
Permanent Full-Time - OF	63	8	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	0	8,894,319	0	0	0	0
Other Expenses	0	1,046,161	0	0	0	0
Agency Total - General Fund	**0**	**9,940,480**	**0**	**0**	**0**	**0**
Additional Funds Available						
Private Contributions	719,748	1,428,656	0	0	0	0
Agency Grand Total	**719,748**	**11,369,136**	**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

Current Services

Adjust Funding to Reflect Wage & Compensation Related Costs

Personal Services	0	559,660	0	1,024,620	0	0	0	0
Total - General Fund	**0**	**559,660**	**0**	**1,024,620**	**0**	**0**	**0**	**0**

Governor
Provide funding of $559,660 in FY 14 and $1,024,620 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	29,761	0	60,878	0	0	0	0
Total - General Fund	**0**	**29,761**	**0**	**60,878**	**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 the Other Expenses account by $29,761 in FY 14 and an additional $31,117 in FY 15 (for a cumulative total of $60,878 in the second year) to reflect inflationary increases.

Subcommittee
Same as Governor

Provide Funding for Software Upgrades

Other Expenses	0	48,201	0	0	0	0	0	0
Total - General Fund	**0**	**48,201**	**0**	**0**	**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

Governor
Provide funding of $48,201 in FY 14 in the Other Expenses account to upgrade computer software. The new software will move all of the agency's computer applications to the same platform.

Subcommittee
Same as Governor

Provide Funding for Replacement Vehicles

Other Expenses	0	13,297	0	25,000	0	0	0	0
Total - General Fund	**0**	**13,297**	**0**	**25,000**	**0**	**0**	**0**	**0**

Background
The agency obtains state-owned vehicles from the Department of Administrative Services (DAS) for its fire and building safety inspectors to use on inspections trips. The agency reimburses DAS for the use of the vehicles at a set rate and these funds are paid into the state revolving fund, which was used to initially purchase the vehicles.

Governor
Provide funding of $13,297 in FY 14 and $25,000 in FY 15 in Other Expenses for replacement vehicles. Of the total of 66 vehicles used by the agency, all but 12 are outside of their scheduled useful life. The older vehicles will be replaced when DAS determines that it is no longer cost effective to repair them, The agency will have to pay more for the replacement vehicles because the rates for new cars are higher.

Subcommittee
Same as Governor

Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	49,541	0	37,912	0	0	0	0
Total - General Fund	**0**	**49,541**	**0**	**37,912**	**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 $49,541 in FY 14 and $37,912 in FY 15 to reflect the implementation of GAAP in the budget.

Subcommittee
Same as Governor

Policy Revisions

Transfer Positions to the Board of Regents

Personal Services	(2)	(120,824)	(2)	(129,095)	0	0	0	0
Total - General Fund	**(2)**	**(120,824)**	**(2)**	**(129,095)**	**0**	**0**	**0**	**0**

Governor
Transfer two positions and associated Personal Services funding of $120,824 in FY 14 and $129,095 in FY 15 to the Board of Regents to assume responsibilities associated with the management of projects for the Vocational Technical High Schools, the Connecticut State Universities and the Community Technical Colleges.

Subcommittee
Same as Governor

Remove Funding for Salary Increases of Appointed Officials

Personal Services	0	(12,568)	0	(26,406)	0	0	0	0
Total - General Fund	**0**	**(12,568)**	**0**	**(26,406)**	**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

Governor
Reduce funding by $12,568 in FY 14 and $26,406 in FY 15 to reflect the elimination of salary increases for appointed officials.

Subcommittee
Same as Governor

Eliminate Inflationary Increases

Other Expenses	0	(29,761)	0	(60,878)	0	0	0	0
Total - General Fund	**0**	**(29,761)**	**0**	**(60,878)**	**0**	**0**	**0**	**0**

Governor
Reduce the Other Expenses account by $29,761 in FY 14 and $60,878 in FY 15 to reflect the elimination of inflationary increases.

Subcommittee
Same as Governor

Rollout of FY 13 Rescissions

Other Expenses	0	(52,308)	0	(52,308)	0	0	0	0
Total - General Fund	**0**	**(52,308)**	**0**	**(52,308)**	**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 $52,308 in both FY 14 and FY 15 to reflect the rollout of the Governor's FY 13 rescissions.

Subcommittee
Same as Governor

Transfer Funding - Centralize Courier & Mail Services in DAS

Other Expenses	0	(426)	0	(426)	0	0	0	0
Total - General Fund	**0**	**(426)**	**0**	**(426)**	**0**	**0**	**0**	**0**

Governor
Transfer funding of $426 in FY 14 and $426 in 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	(49,541)	0	(37,912)	0	0	0	0
Total - General Fund	**0**	**(49,541)**	**0**	**(37,912)**	**0**	**0**	**0**	**0**

Governor
Reduce funding by $49,541 in FY 14 and $37,912 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Subcommittee
Same as Governor

Transfer Positions and Funding to Reflect Reorganization

Other Expenses	0	(1,054,925)	0	(1,018,427)	0	0	0	0
Personal Services	(92)	(9,320,587)	(92)	(9,763,438)	0	0	0	0
Total - General Fund	**(92)**	**(10,375,512)**	**(92)**	**(10,781,865)**	**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

Governor
Transfer 92 positions and funding of $10,375,512 in FY 14 and $10,781,865 in FY 15 to reflect the reorganization of the Department of Construction Services into the Department of Administrative Services.

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	**94**	**9,940,480**	**94**	**9,940,480**	**0**	**0**	**0**	**0**
Current Services	0	700,460	0	1,148,410	0	0	0	0
Policy Revisions	(94)	(10,640,940)	(94)	(11,088,890)	0	0	0	0
Total Recommended - GF	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**