

## Orientation Agency Budget Detail

The Agency Budgets' section of this document provides financial detail on each state agency or function that receives an appropriation. It includes detail by line item and by programmatic change. As illustrated below, historical information on agency operating budgets for the prior year (FY 13) as well as the Governor's estimated FY 14 expenditures, and the original FY 15 appropriation is provided to place the FY 15 revised budget authorizations in perspective.

The order in which agencies appear in this section of the book is based on the order of the appropriations act (without regard to fund), which is arranged according to the major functions of government.

Below is an example of a state agency budget. To help explain the budget format you will encounter, we have numbered various parts below and have included explanations of each following the sample.

### Sample State Agency

1 → AGN00000

2 → Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Legislative FY 15	Difference Leg-Gov FY 15
Permanent Full-Time - GF	50	60	60	62	61	(1)
Permanent Full-Time - OF	6	6	6	6	6	0

2a →

3 → Budget Summary

4 ↓

5 ↓

6 ↓

7 ↓

8 ↓

9 ↓

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Legislative FY 15	Difference Leg-Gov FY 15
Personal Services	3,000,000	3,500,000	4,000,000	4,500,000	4,500,000	0
Other Expenses	500,000	600,000	600,000	600,000	600,000	0
Equipment	0	1	1	1	1	0
<b>Other Current Expenses</b>						
Training & Education	250,000	400,000	400,000	400,000	400,000	0
<b>Other Than Payments to Local Governments</b>						
Coupon Program	250,000	500,000	200,000	2,000,000	500,000	(1,500,000)
<b>Agency Total - General Fund</b>	<b>4,000,000</b>	<b>5,000,001</b>	<b>5,200,001</b>	<b>7,500,001</b>	<b>6,000,001</b>	<b>(1,500,000)</b>
Personal Services	300,000	350,000	400,000	400,000	400,000	0
Other Expenses	300,000	300,000	300,000	300,000	300,000	0
Equipment	0	1	1	1	1	0
Fringe Benefits	200,000	250,000	250,000	250,000	250,000	0

<b>Agency Total - Other Fund</b>	800,000	900,001	950,001	950,001	950,001	0
<b>10</b> → <b>Additional Funds Available</b>						
Carry Forward Funding	0	0	0	2,000,000	2,000,000	0
<b>Agency Grand Total</b>	<b>4,800,000</b>	<b>5,900,002</b>	<b>6,150,002</b>	<b>10,450,002</b>	<b>8,950,002</b>	<b>(1,500,000)</b>

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	Amount	Pos.	Amount	Pos.	Amount

**11** → *Current Services*

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

Personal Services	0	500,000	0	500,000	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>0</b>

**11a**

**Governor**

Provide funding of \$500,000 in FY 15 to reflect current services wage-related adjustments such as annual increments, general wage increases, annualization, turnover and other compensation-related adjustments.

**11b**

**Legislative**

Same as Governor

**12**

*Policy Revisions*

**Provide Funding for the Coupon Program**

Coupon Program	2	2,000,000	1	500,000	(1)	(1,500,000)
<b>Total - General Fund</b>	<b>2</b>	<b>2,000,000</b>	<b>1</b>	<b>500,000</b>	<b>(1)</b>	<b>(1,500,000)</b>

**12a**

**Background**

The Coupon Program provides discounts to students at Connecticut Museums.

**11a**

**Governor**

Provide funding of \$2 million and two positions to support expansion of the Coupon Program.

**11b**

**Legislative**

Provide funding of \$500,000 and one position to support expansion of the Coupon Program.

**13**

*Totals*

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	Amount	Pos.	Amount	Pos.	Amount
<b>Original Appropriation - GF</b>	<b>60</b>	<b>5,000,001</b>	<b>60</b>	<b>5,000,001</b>	<b>0</b>	<b>0</b>
Current Services Adjustments	0	500,000	0	500,000	0	0
Policy Revisions	2	2,000,000	1	500,000	(1)	(1,500,000)
<b>Total Recommended - GF</b>	<b>62</b>	<b>7,500,001</b>	<b>61</b>	<b>6,000,001</b>	<b>(1)</b>	<b>(1,500,000)</b>

## Explanation of Budget Parts

(1) This is the Comptroller's Core-CT identifier for the agency. Core-CT is the state's accounting system.

(2) The position summary indicates maximum full time staffing levels for each agency. The position counts shown under the "Legislative FY 15" columns represent the number of permanent full-time positions an agency is authorized to establish through June 30, 2015. Under Section 38 of PA 13-184 (FY 14 and FY 15 Budget) no agency can exceed the number of positions shown under these columns, except upon the recommendation of the Governor and the approval of the Finance Advisory Committee (although the constituent units of Higher Education are exempted from this provision).

(2a) The personnel entries shown for "Other Funds" (OF) include positions funded by federal, private, or non-appropriated funds.

(3) This section provides a brief summary of each agency's operating budget. Personal Services, Other Expenses and Equipment reflect actual appropriated accounts, common to all state agencies. Other current expenses and grant categories are summations of individually appropriated accounts that are listed separately in subsequent sections.

(4) This column shows the actual expenditures in FY 13 in order to provide a historical perspective on the FY 14 estimated expenditures, and the FY 15 budget authorizations.

(5) This column provides the Governor's expenditure estimates for FY 14, which typically reflects the FY 14 appropriation except for agencies with projected year end deficiencies.

(6) This column provides the original FY 15 appropriations, authorized during the first year of the biennium (FY 14).

(7) This column reflects the Governor's revised FY 15 recommended budget as provided to the Legislature in February 2014.

(8) This column reflects the Legislature's enacted FY 15 appropriations as signed by the Governor. The amounts shown under these columns represent the appropriated funding the agency is authorized to spend for the second year of the biennium (FY 15) ending June 30, 2015, in each account. It should be noted that these amounts do not include various savings requirements that may be necessary as part of the budget act, such as mandated lapses.

(9) This column reflects the difference between the Governor's revised FY 15 recommended appropriations and the Legislature's revised FY 15 appropriations by account.

(10) This subsection of the budget summary includes carry forward funding available to an agency in addition to its FY 15 state appropriations.

(11) Current service adjustments are adjustments made to the budget which reflect revisions to items including: wage and compensation related costs, turnover, the annualization of partial year expenditures, rent/lease increases, caseload increases,

changes authorized by existing law, utility/fuel increases, or program changes authorized under existing law. There may be instances in which a current services adjustment is made in this section of an agency's budget and there is a policy decision in the Policy Adjustment portion of the Budget Change details, which zero out or in some other way alters the current services adjustment.

**(11a)** Governor's write-ups provide detail on the changes the Governor recommended to the single line item or various line items as a result of the current service or policy adjustment specified. This write-up is included only when the action originates from the Governor. If the change was adopted by the Legislature, the legislative write-up will denote, "Same as Governor." For policy adjustments initiated by the legislature there will not be a Governor's write-up. OFA may include information to help the reader understand the Governor's proposal.

**(11b)** Legislative write-ups provide detail on the changes the Legislature adopted. As previously noted, in instances where the Legislature adopted the Governor's recommendation, the write-up will read "Same as Governor." The write-up may include information such as the enacting legislation, funding requirements, or position changes. The four types of options for Legislative action include:

- Agreement with the Governor's proposal;
- Disagreement (elimination) with the Governor's proposal;
- Alteration of the Governor's proposed action; or
- Initiation of a new budget change. In this case no corresponding Governor write-up is provided as the initiative occurred after the Governor presented his/her budget.

**(12)** Policy adjustments section provides a description of the budgetary changes to explain one or more of the following: new or expanded programs, reduction in the scope of existing programs, elimination of a program, transfer of programs to other state agencies, changes in the method of funding a state operation, additional funding requirements due to workload or caseload increases, inflationary and/or other built-in increases. In those cases where the Governor proposed a significant reduction in the scope or elimination of a program, a savings factor, based upon the amount of funding which would have been required to continue the program at its present level, is used.

**(12a)** The background write-up provides information on a program itself or other descriptive information about a program, service, policy, etc.

**(13)** This section provides a snapshot of the changes between the Governor's revised FY 15 appropriations (Column 7) and the Legislative enacted FY 15 appropriations (Column 8). In addition, the summary provides the total changes attributable to current service adjustments and policy adjustments. Lastly, this section provides the difference between the Legislative FY 15 enacted budget and position count and the Governor's revised FY 15 recommended budget and position count.