

# State Comptroller - Fringe Benefits

## OSC15200

### Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Legislative	
			FY 14	FY 15	FY 14	FY 15
<b>Other Current Expenses</b>						
Unemployment Compensation	9,108,178	8,901,932	8,281,017	8,643,507	8,275,189	8,643,507
State Employees Retirement Contributions	652,638,699	721,490,818	766,459,148	809,719,439	916,024,145	969,312,947
Higher Education Alternative Retirement System	20,950,297	31,155,127	5,459,845	5,021,069	28,485,055	30,131,328
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	8,808,780	9,353,107
Employers Social Security Tax	215,042,809	221,956,828	181,485,873	189,243,610	224,928,273	235,568,631
State Employees Health Service Cost	518,350,613	568,012,615	452,791,340	490,222,104	615,897,053	650,960,045
Retired State Employees Health Service Cost	549,063,351	614,094,650	699,329,721	745,152,150	548,693,300	568,635,039
Tuition Reimbursement - Training and Travel	0	0	3,127,500	3,127,500	3,127,500	3,127,500
<b>GAAP Adjustments</b>	<b>0</b>	<b>0</b>	<b>24,419,312</b>	<b>17,200,946</b>	<b>24,419,312</b>	<b>17,200,946</b>
<b>Agency Total - General Fund</b>	<b>1,990,523,302</b>	<b>2,192,215,333</b>	<b>2,167,583,046</b>	<b>2,296,512,582</b>	<b>2,396,687,515</b>	<b>2,512,413,238</b>
<b>Other Current Expenses</b>						
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	108,347,033	130,144,053
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	15,600,381	16,304,506
State Employees Health Service Cost	33,263,330	36,416,890	39,748,900	42,363,700	38,535,326	40,823,865
<b>GAAP Adjustments</b>	<b>0</b>	<b>0</b>	<b>655,603</b>	<b>1,876,668</b>	<b>655,603</b>	<b>1,876,668</b>
<b>Agency Total - Special Transportation Fund</b>	<b>136,904,227</b>	<b>163,065,161</b>	<b>165,119,314</b>	<b>191,443,230</b>	<b>163,661,354</b>	<b>189,689,954</b>
<b>Total - Appropriated Funds</b>	<b>2,127,427,529</b>	<b>2,355,280,494</b>	<b>2,332,702,360</b>	<b>2,487,955,812</b>	<b>2,560,348,869</b>	<b>2,702,103,192</b>
<b>Additional Funds Available</b>						
Carry Forward Funding	0	0	0	0	3,495,094	0
<b>Agency Grand Total</b>	<b>2,127,427,529</b>	<b>2,355,280,494</b>	<b>2,332,702,360</b>	<b>2,487,955,812</b>	<b>2,563,843,963</b>	<b>2,702,103,192</b>

Account	Legislative				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
<b>Total - General Fund</b>	<b>0</b>	<b>190,921,352</b>	<b>0</b>	<b>241,847,752</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
State Employees Retirement Contributions	0	457,746	0	22,254,746	0	0	0	0
<b>Total - Special Transportation Fund</b>	<b>0</b>	<b>457,746</b>	<b>0</b>	<b>22,254,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**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 an employee's hire date. Tier I, Tier 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.

**Legislative**

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
<b>Total - General Fund</b>	<b>0</b>	<b>2,312,873</b>	<b>0</b>	<b>3,343,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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.

**Legislative**

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
<b>Total - General Fund</b>	<b>0</b>	<b>292,584</b>	<b>0</b>	<b>1,725,227</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Background**

CGS 51-49 through 51-50b, inclusive and CGS 51-51 provide 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.

**Legislative**

Same as Governor

**Increase Funding for Other Statutory Pensions & Retirements**

Pensions and Retirements - Other Statutory	0	(112,232)	0	(93,595)	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>(112,232)</b>	<b>0</b>	<b>(93,595)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Background**

The Pensions and Retirements - Other Statutory account funds pension and retirement benefits for past Governors, their surviving spouses, and retirement benefits authorized by special acts (there are currently only three beneficiaries who receive retirement benefits authorized by a special act from this account).

**Governor**

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

**Legislative**

Same as Governor

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

### UConn Health Center Fringe Differential

Unemployment Compensation	0	91,317	0	91,317	0	0	0	0
State Employees Retirement Contributions	0	3,632,008	0	3,632,008	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
Employers Social Security Tax	0	1,893,674	0	1,893,674	0	0	0	0
State Employees Health Service Cost	0	5,655,100	0	5,655,100	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>13,497,524</b>	<b>0</b>	<b>13,497,524</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### 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 cost 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 UCHC fringe benefit cost differential being covered by the General Fund.

#### Legislative

Same as Governor

### Increase Health Service Cost Funding Due to Federal Fees

State Employees Health Service Cost	0	3,350,000	0	6,700,000	0	0	0	0
Retired State Employees Health Service Cost	0	3,350,000	0	6,700,000	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>6,700,000</b>	<b>0</b>	<b>13,400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### 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.

#### Governor

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

#### Legislative

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
<b>Total - General Fund</b>	<b>0</b>	<b>3,127,500</b>	<b>0</b>	<b>3,127,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**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.

**Legislative**

Same as Governor

**Provide Funding for GAAP**

Nonfunctional - Change to Accruals	0	23,756,499	0	16,584,694	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>23,756,499</b>	<b>0</b>	<b>16,584,694</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Nonfunctional - Change to Accruals	0	682,441	0	1,902,866	0	0	0	0
<b>Total - Special Transportation Fund</b>	<b>0</b>	<b>682,441</b>	<b>0</b>	<b>1,902,866</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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 amounts 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.

**Legislative**

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
<b>Total - General Fund</b>	<b>0</b>	<b>1,213,600</b>	<b>0</b>	<b>2,818,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>Total - Special Transportation Fund</b>	<b>0</b>	<b>817,600</b>	<b>0</b>	<b>897,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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.

**Legislative**

Same as Governor

**Adjust Fringe Benefits to Reflect Current Requirements**

Unemployment Compensation	0	(800,132)	0	(395,042)	0	0	0	0
Insurance - Group Life	0	35,603	0	568,276	0	0	0	0
Employers Social Security Tax	0	(534,828)	0	8,794,172	0	0	0	0
State Employees Health Service Cost	0	(5,747,228)	0	33,038,372	0	0	0	0
Retired State Employees Health Service Cost	0	86,885,071	0	129,357,500	0	0	0	0

Account	Legislative				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount
<b>Total - General Fund</b>	0	79,838,486	0	171,363,278	0	0	0	0
Unemployment Compensation	0	(407,917)	0	(396,066)	0	0	0	0
Insurance - Group Life	0	(48,000)	0	(42,000)	0	0	0	0
Employers Social Security Tax	0	(2,116,089)	0	(1,450,089)	0	0	0	0
State Employees Health Service Cost	0	2,694,810	0	5,237,110	0	0	0	0
<b>Total - Special Transportation Fund</b>	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.

**Legislative**

Same as Governor

**Policy Revisions****Transfer Fringe Benefit Cost for Higher Education Units**

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

**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.

**Legislative**

Maintain funding of \$337,516,186 in FY 14 and \$360,140,062 in FY 15 to reflect fringe benefit funding for employees of the higher education units (UConn, UCHC, and the Board of Regents) remaining in the OSC fringe benefit accounts. This funding reflects fully funding the Governor's proposed UConn expansion for Next Generation CT. The fringe benefit adjustments associated with the Legislative changes to the Next Generation CT initiative are reflected in a separate write-up.

**Adjust Funding to Reflect Next Generation CT**

State Employees Retirement Contributions	0	0	0	2,362,422	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
Employers Social Security Tax	0	0	0	728,636	0	0	0	0
State Employees Health Service Cost	0	0	0	1,846,421	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,604,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**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 66 positions for the Next Generation CT enhancements to UConn Storrs and Stamford campuses.

**Legislative**

Same as Governor

**Adjust Funding for State Employee and Retiree Health Costs**

State Employees Health Service Cost	0	46,728,458	0	36,435,659	0	46,728,458	0	36,435,659
Retired State Employees Health Service Cost	0	(140,636,421)	0	(166,517,111)	0	(140,636,421)	0	(166,517,111)
<b>Total - General Fund</b>	<b>0</b>	<b>(93,907,963)</b>	<b>0</b>	<b>(130,081,452)</b>	<b>0</b>	<b>(93,907,963)</b>	<b>0</b>	<b>(130,081,452)</b>
State Employees Health Service Cost	0	(1,213,574)	0	(1,648,527)	0	(1,213,574)	0	(1,648,527)
<b>Total - Special Transportation Fund</b>	<b>0</b>	<b>(1,213,574)</b>	<b>0</b>	<b>(1,648,527)</b>	<b>0</b>	<b>(1,213,574)</b>	<b>0</b>	<b>(1,648,527)</b>

**Legislative**

Provide funding of \$46,728,458 in FY 14 and \$36,435,659 in FY 15 in the General Fund State Employees Health Service Cost account and reduce funding by \$1,213,574 in FY 14 and \$1,648,527 in FY 15 in the Special Transportation Fund State Employee Health Service Cost account to reflect projected funding requirements. Reduce funding by \$140,636,421 in FY 14 and \$166,517,111 in FY 15 in the Retired State Employees Health Services Cost account to reflect projected funding requirements.

**Adjust Funding for Claims Efficiencies**

Retired State Employees Health Service Cost	0	(10,000,000)	0	(10,000,000)	0	(10,000,000)	0	(10,000,000)
<b>Total - General Fund</b>	<b>0</b>	<b>(10,000,000)</b>	<b>0</b>	<b>(10,000,000)</b>	<b>0</b>	<b>(10,000,000)</b>	<b>0</b>	<b>(10,000,000)</b>

**Legislative**

Reduce funding by \$10.0 million in FY 14 and FY 15 in the Retired State Employees Health Services Cost account to reflect anticipated claims efficiencies and reduced medical expenses in the retiree population.

**Reduce Funding to Reflect Pharmacy Cost Savings**

State Employees Health Service Cost	0	(5,000,000)	0	(5,000,000)	0	0	0	0
Retired State Employees Health Service Cost	0	(5,000,000)	0	(5,000,000)	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>(10,000,000)</b>	<b>0</b>	<b>(10,000,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Background**

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

**Governor**

Funding is reduced by \$10.0 million in FY 14 and FY 15 in the State Employees and Retired State Employees Health Service Cost accounts to reflect pharmacy cost savings resulting from increased use of generic prescriptions.

**Legislative**

Same as Governor

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

**Adjust Funding for Higher Education Alternative Retirement**

Higher Education Alternative Retirement System	0	(7,190,000)	0	(7,230,000)	0	(7,190,000)	0	(7,230,000)
<b>Total - General Fund</b>	<b>0</b>	<b>(7,190,000)</b>	<b>0</b>	<b>(7,230,000)</b>	<b>0</b>	<b>(7,190,000)</b>	<b>0</b>	<b>(7,230,000)</b>

**Legislative**

Reduce funding by \$7,190,000 in FY 14 and \$7,230,000 in FY 15 to reflect funding requirements for the Higher Education Alternative Retirement Program.

**Fund PA 13-3 AAC Gun Violence Prevention & Children's Safety**

Employers Social Security Tax	0	132,618	0	114,258	0	132,618	0	114,258
State Employees Health Service Cost	0	375,587	0	355,302	0	375,587	0	355,302
<b>Total - General Fund</b>	<b>0</b>	<b>508,205</b>	<b>0</b>	<b>469,560</b>	<b>0</b>	<b>508,205</b>	<b>0</b>	<b>469,560</b>

**Legislative**

Provide funding of \$508,205 in FY 14 and \$469,560 in FY 15 for fringe benefit costs associated with personnel necessary to support PA 13-3.

**Adjust Funding to Reflect Addition of Positions**

Employers Social Security Tax	0	1,299,908	0	1,342,584	0	1,192,808	0	1,232,684
State Employees Health Service Cost	0	1,664,121	0	2,068,576	0	1,416,821	0	1,796,776
<b>Total - General Fund</b>	<b>0</b>	<b>2,964,029</b>	<b>0</b>	<b>3,411,160</b>	<b>0</b>	<b>2,609,629</b>	<b>0</b>	<b>3,029,460</b>
Employers Social Security Tax	0	0	0	30,922	0	0	0	30,922
State Employees Health Service Cost	0	0	0	108,692	0	0	0	108,692
<b>Total - Special Transportation Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139,614</b>

**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.

**Legislative**

Provide funding of \$2,964,029 in FY 14 and \$3,411,160 in FY 15 in the General Fund and \$139,614 in FY 15 in the Special Transportation Fund to reflect the fringe benefit costs associated with additional positions.

**Adjust Funding to Reflect Reduction of Positions**

Unemployment Compensation	0	82,072	0	45,300	0	(5,828)	0	0
Employers Social Security Tax	0	(429,796)	0	(451,587)	0	(388,296)	0	(388,487)
State Employees Health Service Cost	0	(122,600)	0	(194,000)	0	(14,100)	0	(15,100)
<b>Total - General Fund</b>	<b>0</b>	<b>(470,324)</b>	<b>0</b>	<b>(600,287)</b>	<b>0</b>	<b>(408,224)</b>	<b>0</b>	<b>(403,587)</b>
Employers Social Security Tax	0	(267,750)	0	(267,750)	0	(267,750)	0	(267,750)
<b>Total - Special Transportation Fund</b>	<b>0</b>	<b>(267,750)</b>	<b>0</b>	<b>(267,750)</b>	<b>0</b>	<b>(267,750)</b>	<b>0</b>	<b>(267,750)</b>

**Governor**

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

**Legislative**

Reduce funding by \$470,324 in FY 14 and \$600,287 in FY 15 in the General Fund to reflect changes in personnel across various agencies. Reduce funding by \$267,750 in both FY 14 and FY 15 in the Special Transportation Fund to reflect the changes in personnel across various agencies.

Account	Legislative				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**

State Employees Retirement Contributions	0	(20,033)	0	(20,053)	0	(20,033)	0	(20,053)
Employers Social Security Tax	0	92,569	0	96,366	0	(3,331)	0	(3,334)
State Employees Health Service Cost	0	284,700	0	317,100	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>357,236</b>	<b>0</b>	<b>393,413</b>	<b>0</b>	<b>(23,364)</b>	<b>0</b>	<b>(23,387)</b>
State Employees Retirement Contributions	0	20,033	0	20,053	0	20,033	0	20,053
Employers Social Security Tax	0	3,731	0	3,734	0	3,331	0	3,334
<b>Total - Special Transportation Fund</b>	<b>0</b>	<b>23,764</b>	<b>0</b>	<b>23,787</b>	<b>0</b>	<b>23,364</b>	<b>0</b>	<b>23,387</b>

**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.

**Legislative**

Provide funding of \$357,236 in FY 14 and \$393,413 in FY 15 in the General Fund and \$23,764 in FY 14 and \$23,787 in FY 15 in the Special Transportation Fund to reflect the transfer of positions to these funds.

**Adjust Funding for GAAP**

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

**Governor**

Provide funding of \$662,813 in FY 14 and \$616,252 in FY 15 in the General Fund and reduce funding by \$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.

**Legislative**

Same as Governor

**Carry Forward****Carry Forward Funding for Department of Revenue Services**

Employers Social Security Tax	0	10,000	0	0	0	10,000	0	0
State Employees Health Service Cost	0	30,000	0	0	0	30,000	0	0
<b>Total - Carry Forward Funding</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>

**Legislative**

Section 60(a)(2) of PA 13-184, AAC Expenditures and Revenues for the Biennium Ending June 30, 2015, carries forward funding of \$150,000 in the Personal Services account in the Department of Revenue Services and transfers \$40,000 (\$30,000 for the State Employees Health Services account and \$10,000 in the Employers Social Services account) to the Office of the State Comptroller in FY 14. Funding is provided to support fringe benefits for the IT Analyst required for the Sales and Use Tax Enhanced Collections System.

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

**Carry Forward Tuition and Training Funds**

Tuition Reimbursement - Training and Travel	0	3,455,094	0	0	0	3,455,094	0	0
<b>Total - Carry Forward Funding</b>	<b>0</b>	<b>3,455,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,455,094</b>	<b>0</b>	<b>0</b>

**Legislative**

Pursuant to individual collective bargaining unit contracts \$3,455,094 is carried forward for FY 14 in the Tuition Reimbursement - Training and Travel account.

**Totals**

Budget Components	Legislative				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	(117,076,004)	0	(147,416,948)	0	229,104,469	0	215,900,656
<b>Total Recommended - GF</b>	<b>0</b>	<b>2,396,687,515</b>	<b>0</b>	<b>2,512,413,238</b>	<b>0</b>	<b>229,104,469</b>	<b>0</b>	<b>215,900,656</b>
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	(1,484,398)	0	(1,779,074)	0	(1,457,960)	0	(1,753,276)
<b>Total Recommended - TF</b>	<b>0</b>	<b>163,661,354</b>	<b>0</b>	<b>189,689,954</b>	<b>0</b>	<b>(1,457,960)</b>	<b>0</b>	<b>(1,753,276)</b>