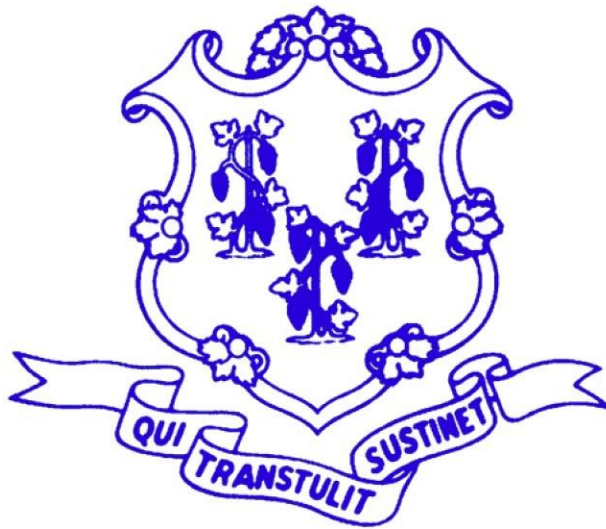


CONNECTICUT STATE BUDGET

FY 15 Revisions



**OFFICE OF FISCAL ANALYSIS
CONNECTICUT GENERAL ASSEMBLY**

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I. OVERVIEW

General Fund Budget Development

In November 2013, OFA projected a \$117.1 million surplus in FY 14 and an \$8.4 million surplus in FY 15. Later in the year, primarily as a result of the January 15, 2014 consensus revenue process, the surplus projection was increased to \$506.1 million in FY 14. In February 2014, Governor Malloy proposed a Revised Budget for FY 15 that would have utilized the projected FY 14 surplus through: (1) tax refunds (30.6%), (2) pension contributions (19.8%), (3) funds to be spent in FY 15 (1.7%), and (4) rainy day fund deposits (47.9%). For FY 15, the Governor proposed a revised budget for the General Fund with a growth rate of 2.3% compared to the original budget's 1.8%. On an all appropriated funds basis, the Governor's proposal contained an increase in growth from 2.1% to 2.7%.

The surplus projections remained above \$500 million, until April tax returns were tallied. The lower than expected income tax collections reduced the projected surplus in FY 14 by \$462 million and opened a deficit in FY 15 of \$286.1 million that required alterations in expectations during budget deliberations.

Finally, in the last few days of the session, PA 14-47, the FY 15 Revised Budget, and PA 14-217, the budget implementer (which contained implementation language, other changes and some minor budget adjustments) was passed by both chambers.

FY 15 Revised Budget

The original FY 15 budget contained a \$3.1 million General Fund balance. The FY 15 Revised Budget reduces that balance to \$0.4 million. The Revised Budget grows by 2.0% in the General Fund (2.5% all funds) when comparing FY 15 revised appropriations to FY 14 expenditures. The budget includes various policy changes that yield a net revenue increase of \$54.4 million in FY 15. This includes total decreases in taxes of \$22.2 million and a net increase in tax revenue of \$63.6 million, of which \$75 million is related to a tax collection initiative. Also included are reductions in other revenue categories of \$45.7 million and increases in other sources of revenue of \$36.5 million.

The FY 15 Revised Budget carries forward \$5.2 million in FY 14 funding for use in FY 15. In addition, existing statutory authorized carry forwards and Office of Policy and Management discretionary carry forwards total \$80.7 million. The remainder of the surplus of \$248.5 million in FY 14 in the General Fund was deposited to the Budget Reserve Fund.

FY 15 Revised Budget Fund Balance¹ (in millions)

Fund	Revenue \$	Appropriations \$	Surplus/ (Deficit) \$
General	17,458.0	17,457.7	0.4
Transportation	1,328.2	1,321.6	6.6
Other Appropriated	216.2	214.5	1.7
TOTAL	19,002.5	18,993.7	8.7

¹Estimates may not appear to add up due to rounding.

The table below compares original FY 15 appropriations to the FY 15 Revised Budget for the nine appropriated funds. The General Fund is \$39.9 million below original appropriations and \$1.7 million below appropriations on an all funds basis.

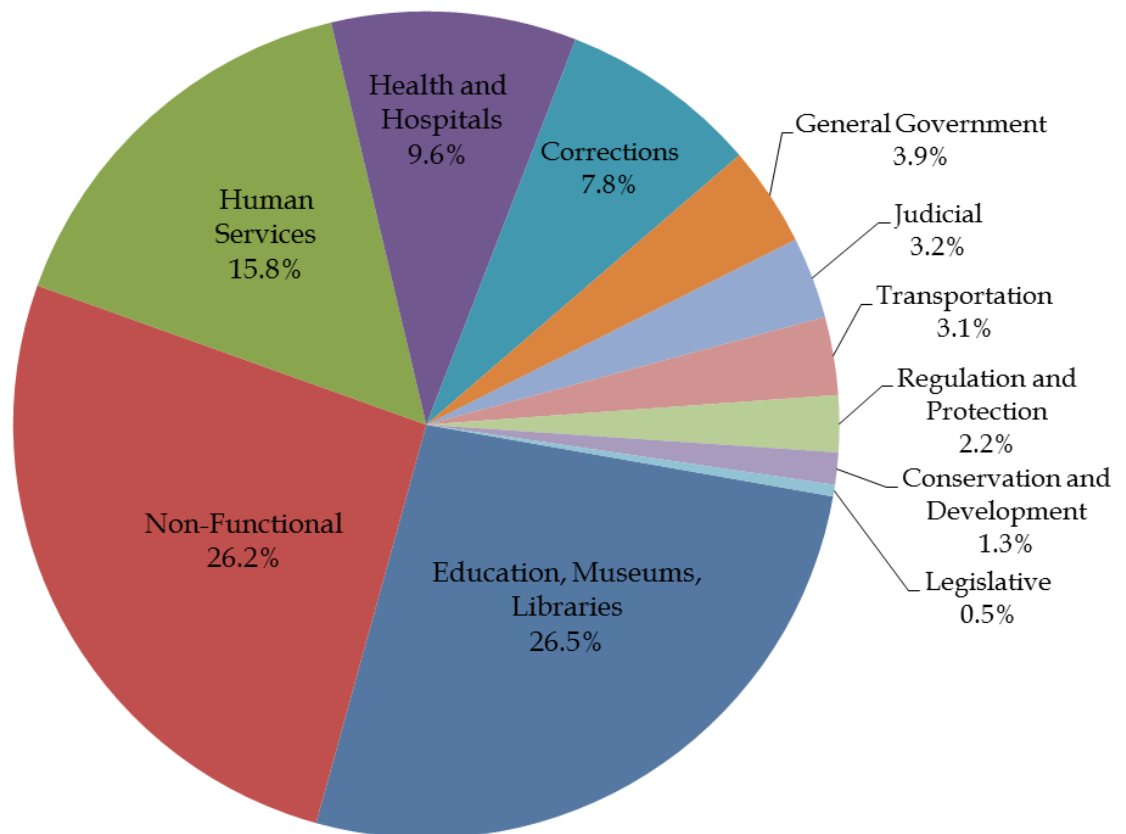
FY 15 Revised Expenditure Changes (PA 14-47 as adjusted by PA 14-217)

Item	Original \$	Revised \$	Revised - Original \$
Gross Appropriations			
General Fund	17,656,098,266	17,589,782,390	(66,315,876)
Special Transportation Fund	1,333,312,395	1,332,563,162	(749,233)
Banking Fund	27,845,849	28,791,624	945,775
Insurance Fund	31,968,453	68,344,562	36,376,109
Consumer Counsel and Public Utility Control Fund	25,384,201	25,589,345	205,144
Workers' Compensation Fund	24,789,229	26,157,484	1,368,255
Mashantucket Pequot and Mohegan Fund	61,779,907	61,779,907	-
Regional Market Operation Fund	941,498	1,029,273	87,775
Criminal Injuries Compensation Fund	2,787,016	2,787,016	-
Total Gross Appropriations	19,164,906,814	19,136,824,763	(28,082,051)
General Fund (GF) Lapses			
Unallocated Lapse	(91,676,192)	(91,676,192)	-
Unallocated Lapse - Legislative	(3,028,105)	(3,028,105)	-
Unallocated Lapse - Judicial	(7,400,672)	(7,400,672)	-
General Other Expenses Reductions - Legislative	(140,000)	-	140,000
General Other Expenses Reductions - Executive	(3,312,000)	-	3,312,000
General Other Expenses Reductions - Judicial	(548,000)	-	548,000
General Lapse - Executive	(13,785,503)	(9,678,316)	4,107,187
General Lapse - Judicial	(401,946)	(282,192)	119,754
General Lapse - Legislative	(56,251)	(39,492)	16,759
Municipal Opportunities and Regional Efficiencies Program	(10,000,000)	(10,000,000)	-
GAAP Lapse	(7,500,000)	-	7,500,000
Statewide Hiring Reduction - Executive	(16,675,121)	(8,060,000)	8,615,121
Statewide Hiring Reduction - Judicial	(3,434,330)	(1,660,000)	1,774,330
Statewide Hiring Reduction - Legislative	(579,285)	(280,000)	299,285
Total GF Lapses	(158,537,405)	(132,104,969)	26,432,436

Item	Original \$	Revised \$	Revised - Original \$
Transportation Fund (TF) Lapses			
Unallocated Lapse	(11,000,000)	(11,000,000)	-
Total TF Lapses	(11,000,000)	(11,000,000)	-
Net Appropriations			
General Fund	17,497,560,861	17,457,677,421	(39,883,440)
Special Transportation Fund	1,322,312,395	1,321,563,162	(749,233)
Banking Fund	27,845,849	28,791,624	945,775
Insurance Fund	31,968,453	68,344,562	36,376,109
Consumer Counsel and Public Utility Control Fund	25,384,201	25,589,345	205,144
Workers' Compensation Fund	24,789,229	26,157,484	1,368,255
Mashantucket Pequot and Mohegan Fund	61,779,907	61,779,907	-
Regional Market Operation Fund	941,498	1,029,273	87,775
Criminal Injuries Compensation Fund	2,787,016	2,787,016	-
TOTAL NET APPROPRIATIONS	18,995,369,409	18,993,719,794	(1,649,615)

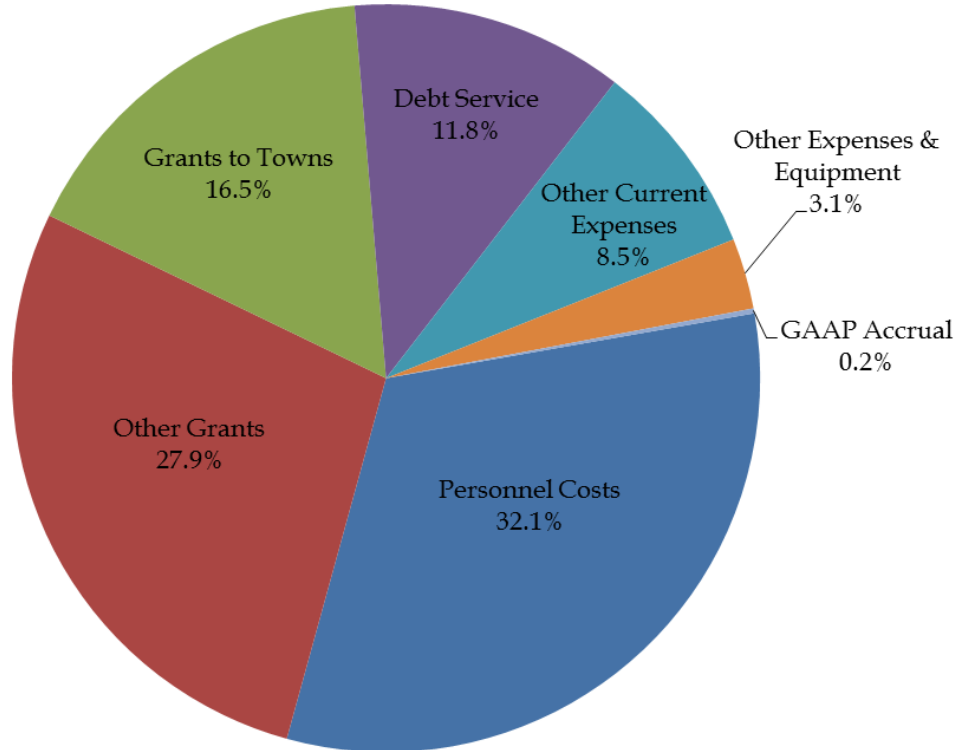
FY 15 Revised All Appropriated Funds
(by function of government – in millions)

Function of Government	FY 15 \$	% of Total
Education, Museums, Libraries	5,075.3	26.5%
<i>Elementary & Secondary Education</i>	3,034.4	15.9%
<i>Higher Education</i>	703.6	3.7%
Non-Functional	5,008.0	26.2%
<i>Fringe Benefits</i>	2,695.8	14.1%
Human Services	3,029.5	15.8%
<i>Medicaid</i>	2,279.3	11.9%
<i>Disproportionate Share</i>	108.9	0.6%
<i>Temporary Assistance to Families</i>	107.5	0.6%
Health and Hospitals	1,834.6	9.6%
Corrections	1,493.1	7.8%
General Government	750.9	3.9%
Judicial	610.7	3.2%
Transportation	583.8	3.1%
Regulation and Protection	423.8	2.2%
Conservation and Development	240.6	1.3%
Legislative	86.7	0.5%
Gross Total	19,136.8	100.0%
Lapses	(143.1)	
NET TOTAL	18,993.7	



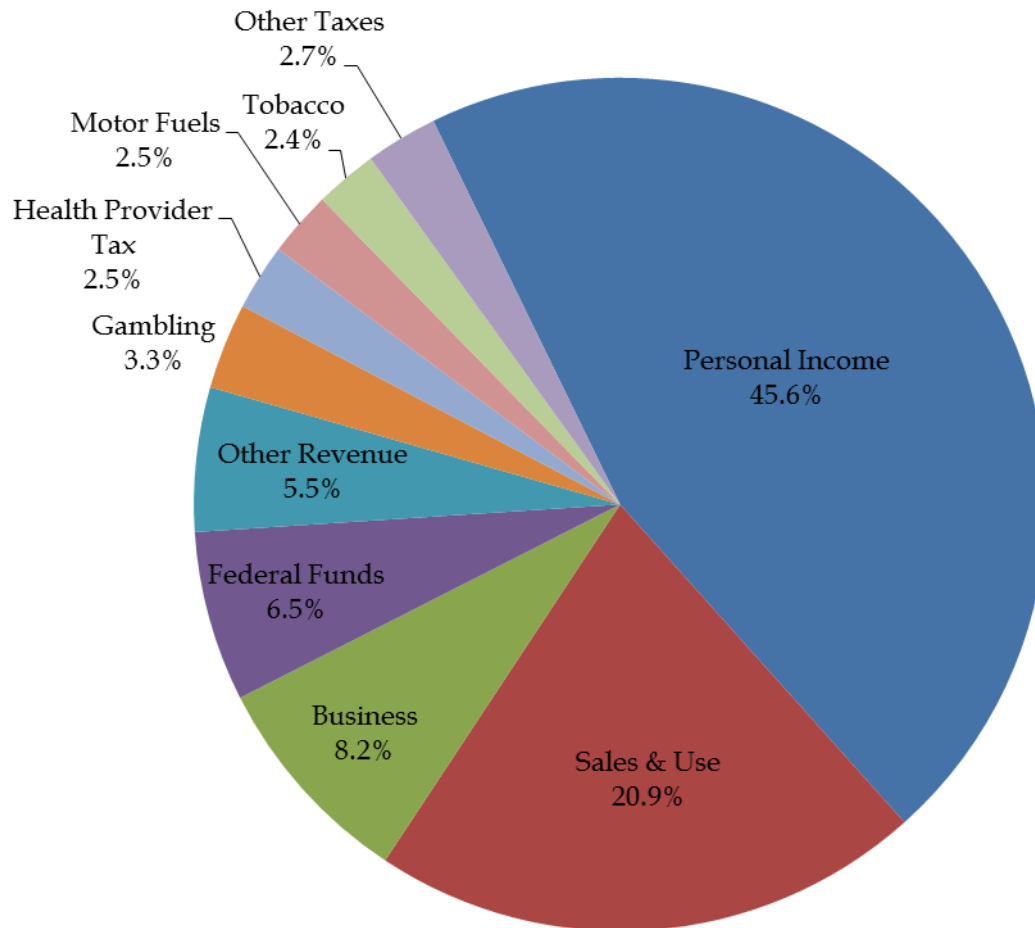
FY 15 Revised All Appropriated Funds
(by expenditure type - in millions)

Expenditure Type	FY 15 \$	% of Total
Personnel Costs	6,134.3	32.1%
<i>Fringe Benefits</i>	2,695.8	14.1%
Other Grants	5,337.1	27.9%
<i>Medicaid</i>	2,279.3	11.9%
<i>Teacher's Retirement: Pension & Health</i>	998.8	5.2%
Grants to Towns	3,154.8	16.5%
<i>Education Equalization Grants</i>	2,130.6	11.1%
<i>Magnet Schools</i>	293.8	1.5%
<i>PILOTS - State Owned & Private</i>	205.1	1.1%
Debt Service	2,261.1	11.8%
Other Current Expenses	1,624.0	8.5%
Other Expenses & Equipment	584.3	3.1%
GAAP Accrual	41.3	0.2%
Gross Total	19,136.8	100.0%
Lapses	(143.1)	
NET TOTAL	18,993.7	



FY 15 Revised Appropriated Funds Revenue
(by revenue item – in millions)

Revenue Item	FY 15 \$	% of Total
Personal Income	9,264.5	45.6%
Sales & Use	4,250.0	20.9%
Business	1,670.0	8.2%
Federal Funds	1,311.7	6.5%
Other Revenue	1,110.0	5.5%
Gambling	663.4	3.3%
Health Provider Tax	509.5	2.5%
Motor Fuels	503.7	2.5%
Tobacco	480.9	2.4%
Other Taxes	554.1	2.7%
Gross Total	20,317.8	100.0%
Less Refunds & Credits	(1,315.3)	
NET TOTAL	19,002.5	



Spending Cap

The FY 15 Revised Budget is under the statutory spending cap by \$25.9 million, which is \$140.3 million closer to the cap than the original FY 15 budget. This difference is due to:

- 1) A decrease of \$10.8 million in FY 14 non-capped appropriations and a commensurate increase in capped appropriations, which increases the basis for determining allowable growth in FY 15.
- 2) A decrease, from 2.5% to 1.7%, in the growth factor used to determine allowable capped growth.¹ This results in a \$106.1 million decrease in allowable growth for capped expenditures.
- 3) A \$46.7 million net decrease in FY 15 appropriations in categories that are exempt from spending cap restrictions, consisting of an increase in expenditures on new federal mandates and court orders (\$9.9 million) and statutory grants to distressed municipalities (\$15.9 million), and a reduction in debt service (\$72.5 million).
- 4) A \$1.6 million decrease in total FY 15 appropriations.

The following table illustrates the differences between the spending cap calculations for the original FY 15 budget and for PA 14-47, the FY 15 Revised Budget, as adjusted by PA 14-217, the budget implementer:

Spending Cap Calculation (in millions)

Item	Original FY 15 \$	Difference FY 15 \$	Revised FY 15 \$
All Appropriated Funds - Prior Year	18,606.5	-	18,606.5
Less Soldiers', Sailors' & Marines' Fund - base adjustment	3.2	-	3.2
Extraordinary spending	-	-	-
Prior Year Appropriations	18,603.4	-	18,603.4
Less Prior Year "Non-Capped" Expenditures			
Debt Service	2,183.6	(9.0)	2,174.6
Statutory grants to distressed municipalities ¹	1,529.3	(1.8)	1,527.5
Prior Year "Non-Capped" Expenditures	3,712.9	(10.8)	3,702.1
Total "capped" expenditures	14,890.4	10.8	14,901.2
Times the 5-year average growth in personal income ²	2.5%	(0.7%)	1.7%
= Allowable "capped" growth	364.9	(106.1)	258.8
Allowable Capped Expenditures	15,255.3	(95.3)	15,160.0
Plus Current Year "Non-Capped" Expenditures			
Debt service	2,333.6	(72.5)	2,261.1

¹Per CGS Sec. 2-33a, the growth factor is determined by the greater of the five-year average annual growth in Connecticut personal income or the 12-month increase in the consumer price index for urban consumers.

Item	Original FY 15 \$	Difference FY 15 \$	Revised FY 15 \$
Federal mandates and court orders (new funding)	10.4	9.9	20.4
Statutory grants to distressed municipalities	1,562.3	15.9	1,578.2
Current Year "Non-Capped" Expenditures	3,906.3	(46.7)	3,859.6
Expenditures Allowed Under the Cap	19,161.6	(142.0)	19,019.6
Appropriation for this year	18,995.4	(1.6)	18,993.7
TOTAL OVER/(UNDER) THE SPENDING CAP	(166.2)	140.3	(25.9)

¹Adjusted to reflect new distressed grant percentages.

²Except 12-month increase in Consumer Price Index in Original FY 15 budget.

Major Appropriation Changes in the FY 15 Revised Budget

The table below are significant changes by agency reflected increase/(decrease) from the original FY 15 budget. For additional details on these items please see the Agency Budget Sheets.

Significant Changes by Agency

Agency	Amount \$ Cost/(Savings)	Item
OTT	(32,200,000)	Reduce General Fund debt service by \$32.2 million, which includes: (1) \$20 million due to a \$200 million reduction in the General Obligation (GO) bond issuance scheduled for June 2014, (2) \$10.5 million for premiums received on the March 2014 GO bond issuance and (3) \$1.7 million due to lower than anticipated interest rates received for the April 2014 issuance UConn 2000 bonds.
BOR	23,000,000	Provide funding totaling \$42 million for Transform CSCU. This includes \$19 million in funds transferred from the Connecticut Student Loan Foundation in addition to the \$23 million appropriated funds. Funds will be utilized for operations and tuition support, developmental education and new programming intended to attract additional students.
SDE	13,500,000	Provide funding to roll out the FY 14 deficiency and increase magnet school enrollment. Total FY 15 impact to the Magnet School account is \$32.6 million, of which \$13.5 million is appropriated; \$10.6 million of transfers and other revenue; and \$8.5 million in savings from controlling enrollment levels.
DSS	10,000,000	Support reimbursement for primary care providers.
OPM	10,000,000	Provide additional funding for College & Hospital PILOT.
OPM	10,000,000	Provide additional funding for State Property PILOT.
OEC	9,380,719	Provide funding to increase the School Readiness full-day, full-year rate and the number of seats by 1,020.
OEC	8,494,625	Provide funding to support the family child care provider collective bargaining agreement.
SDE	8,253,890	Provide funding for ECS grant.
DOH	6,549,269	Re-open eligibility to the Renters' Rebate Program.
DSS	(5,500,000)	Reduce funding to reflect federal reimbursement for behavioral health services for all Medicaid recipients 21 and over, including services provided by the following licensed behavioral health clinics: (1) psychologists, (2) clinical social workers, (3) alcohol and drug counselors, (4) professional counselors, and (5) marriage and family therapists.
DSS	(5,000,000)	Reduce funding to reflect the elimination of the state's share of the \$10 million additional funding included in the FY 14 and FY 15 biennial budget for Federally Qualified Health Centers (FQHC's) for FY 15.
DSS	4,150,000	Provide rate increase for Medicaid mental health providers.
SDE	4,000,000	Provide funding to annualize the Sheff, April, 2013 stipulated agreement.
DESPP	(4,000,000)	Reduce PS to reflect savings from overtime initiatives in the division of state police.

Agency	Amount \$ Cost/(Savings)	Item
DDS	4,000,000	Provide funding to reflect half year funding of 100 individuals designated priority one placements on the department's Waiting List. The agency is to focus on providing residential services to those individuals with parents or caregivers age 70 and older.
SDE	(3,987,471)	Reduce funding for Talent Development to reflect changes in the new teacher evaluation system.
SDE	3,600,000	Provide funding for new Sheff initiatives.
DOL	3,600,000	Provide funding for a program to provide training and subsidized employment opportunities for 500 Connecticut residents who have exhausted their unemployment benefits.
OHA	3,212,275	Provide 9 positions and funds to support the implementation of the State Innovation Model.
DSS	1,730,000	Provide funding to support the PCA collective bargaining agreement.
SDE	1,728,500	Provide funding for additional health and safety positions (56) at the Vocational Technical High School System.
DSS	1,700,000	Provide an additional 35 positions to assist with Medicaid applications, including long-term care Medicaid applications.
DSS	1,625,000	Provide a 1% COLA for Home Care providers, effective January 1, 2015.
DOT	1,574,282	Provide funding to reflect hiring 37 new positions for the Long Term Expanded Capital Program on July 1, 2014 and 38 new positions on January 1, 2015.
SDE	1,500,000	Provide funding of \$1.5 million to the Vo-Ag program, this will result in a revenue gain of \$750,000 to vocational agriculture centers, and a savings to participating towns that currently pay tuition, of \$750,000.
OPM	1,126,814	Provide funding for Property Tax Relief Grant.
DOH	1,100,000	Provide funding to support 110 additional Rental Assistance Program (RAP) certificates for scattered site supportive housing for individuals with psychiatric disabilities.
DCF	1,000,000	Provide funding of \$1 million to support a Homeless Youth Program defined under CGS Sec. 17a-62a.
DOL	1,000,000	Increase funding to Connecticut's Youth Employment Program.
DEEP	792,798	Provide funding for nine additional state park employees and related expenses.
DSS	750,000	Provide services for an additional 100 children under the Katie Beckett Waiver.
DECD	700,000	Provide funding to seven art museums collectively known as the Connecticut Art Museum Consortium.
DSS	650,000	Provide funding to reduce the Acquired Brain Injury (ABI) Waiver wait list.
DVA	635,000	Provide \$635,000 to the American Legion for administrative costs relating to managing the Soldiers', Sailors' and Marines' Fund.
DSS	600,000	Provide funding for an additional 50 slots under the Adults with Disabilities Pilot Program.
DOL	600,000	Provide funding for grants to housing agencies to hire employment specialists and job developers to seek job opportunities for veterans, as well as to support a statewide coordinator for veterans' services.
OLM	500,000	Provide funding for a comprehensive state and local study of Connecticut's tax system.
DEEP	400,000	Provide funding for the Action for Bridgeport Community Development Inc. (ABCD) weatherization program.

Agency	Amount \$ Cost/(Savings)	Item
CME	340,000	Provide funding to support two full-time forensic pathologists.
DOL	300,000	Fund six new positions to increase enforcement of wage and workplace standards, including investigating complaints and ensuring compliance with wage and labor laws.

Other Significant Budget Changes

Office of Early Childhood (OEC) - The budget contains new funding in the Office of Early Childhood for various initiatives. These include:

- 1) **Expanding Pre-Kindergarten Seats** - Funding totaling \$11.7 million is provided to increase Pre-K seats and subsidies as outlined below.
 - Funding of \$2.2 million is provided for existing full-day, full-year school readiness seats at an increased rate of \$8,670;
 - Carry forward funding of \$2.3 million is provided for start-up costs for each classroom as well as planning grants;
 - Funding of \$7.2 million is provided for 1,020 new seats and rate increases.
- 2) **Administering the Smart Start Program** - Funding of \$527,682 is provided to support three staff and related expenses to administer the smart start competitive grant program to establish or expand public Pre-K.
- 3) **Enhancing Licensing and Inspections** - Funding of \$1.1 million is included for nine new staff to support background checks and 19 new licensing inspections staff to support increasing the frequency of licensing. Three positions and related funding of \$373,196 for youth camp regulation is also transferred from the Department of Public Health.
- 4) **Establishing a Quality Rating & Improvement System (QRIS)** - Funding of \$2.2 million is provided for six additional staff to support QRIS as well as grant and contract funds.

Position Adds in OEC

Title	Number
Smart Start Administration	3
Child Care Licensing	19
Background Checks	9
Transfer of Youth Camp Regulation	3
Quality Rating & Improvement System	6
TOTAL	40

Board of Regents for Higher Education - Transform CSCU 2020 - The budget includes \$42 million (\$23 million in General Fund appropriations and a \$19 million transfer from the CT Student Loan Foundation) for the Board of Regents for Higher Education to implement Transform CSCU. The table below reflects the funding distribution:

Transform CSCU (in millions)

Item	Amount \$
Operations & Tuition Support	24.2
Developmental Education	10.8
Go Back To Get Ahead	6.0
Early College	1.0
TOTAL	42.0

The BOR is composed of the Connecticut State University System, the Regional Community College System and Charter Oak State College. Transform CSCU 2020 is intended to increase enrollments and provide for workforce development. Additionally, the proposal includes an increase of \$60 million in capital funding along with a redirection of \$20 million of existing capital funds to make system-wide improvements for the BOR. Components of the program include:

- **Go Back to Get Ahead** - Funding is provided to encourage Connecticut residents who have some college credits, but have not attained either an associate's or bachelor's degree, to return to the state universities, community-technical colleges or Charter Oak State College to complete their degrees. These funds will enable the BOR to identify and contact the targeted students and provide resources to give each student a customized road map for degree completion.
- **Tuition Incentive Program** - Students who have been out of school for 18 months would receive up to three free classes at BOR colleges and universities, to match up to three classes for which they pay.
- **Early College Experience** - Provide planning funds for a program to offer community college courses to high school students.
- **Developmental Education** - Funding is provided to continue developmental programs and support to students in continuation of the programs which have existed since 2012.

Transform CSCU - Capital Program - The Transform CSCU - Capital Program provides \$60 million in capital funding in FY 15 for the following:

- Begin to upgrade and consolidate student and financial information systems to provide for unified and simplified admissions, financial aid, registration and financial reporting system,
- Improve the student learning environment with smart classroom technology,
- Develop a system-wide master plan,
- Implement deferred maintenance projects across the system's campuses and
- Construct a new Advanced Manufacturing Center at Asnuntuck Community College in Enfield.

In addition, \$20 million of previously authorized capital funding for the Community College System for equipment, technology and deferred maintenance is transferred into this capital investment program to allow the BOR to further implement the improvements outlined above.

Significant Changes by Account - The table below identifies the 15 General Fund accounts having the most significant changes from the FY 15 original budget.

Significant Changes by Account (in millions)

Agency	Account	Amount \$
OTT	Debt Service	(66.2)
OSC-Fringe	Fringe Benefits	(29.5)
DOH	Tax Relief For Elderly Renters	(24.9)
DCF	Board and Care for Children - Residential	(16.8)
DSS	Medicaid	(10.3)
PDS	Assigned Counsel - Child Protection	(7.4)
OPM	Tax Relief For Elderly Renters	28.4
BOR	Transform CSCU	23.0
Various	Other Expenses	15.0
OEC	Child Care Services - TANF/CCDBG	15.2
SDE	Magnet Schools	12.5
SDE	Sheff Settlement	11.5
OPM	PILOT State Property	10.0
OPM	PILOT College & Hospital Property	10.0
PDS	Assigned Counsel - Criminal	8.9

FY 15 Revised Budget Growth Rate

The FY 15 Revised Budget growth rate for the General Fund is 2% and for all appropriated funds is 2.5% over the FY 14 estimated expenditures. See the table below for details.

Growth Rates of Appropriations (in millions)

Fund	FY 14 Estimated Expenditures \$	FY 15 Original \$	FY 15 Revised \$	Change From FY 14 Estimated to FY 15 Revised	
General	17,108.1	17,497.6	17,457.7	349.6	2.0%
Transportation	1,243.2	1,322.3	1,321.6	78.4	6.3%
Other Appropriated	174.6	175.5	214.5	39.9	22.8%
TOTAL	18,525.9	18,995.4	18,993.7	467.8	2.5%

Building the FY 15 Revised Budget

The FY 15 Revised Budget is formulated based on the original budget and adjusted for current services needs and policy goals. Below is a summary of these changes by fund.

FY 15 Revised Budget Adjustments Summary (in millions)

Fund	Original Appropriation FY 15 \$	Current Services Adjustments FY 15 \$	Total Current Services FY 15 \$	Policy Revisions FY 15 \$	Total Adjustments FY 15 \$	Net Appropriation FY 15 \$
General	17,497.6	(58.3)	17,439.3	18.4	(39.9)	17,457.7
Special Transportation	1,322.3	0.0	1,322.4	(0.8)	(0.7)	1,321.6
Banking	27.8	0.6	28.5	0.3	0.9	28.8
Insurance	32.0	1.2	33.1	35.2	36.4	68.3
Consumer Counsel & Public Utility Control	25.4	1.2	26.5	(1.0)	0.2	25.6
Workers' Compensation	24.8	1.4	26.2	-	1.4	26.2
Mashantucket Pequot and Mohegan	61.8	-	61.8	-	-	61.8
Regional Market Operation	0.9	0.1	1.0	-	0.1	1.0
Criminal Injuries Compensation	2.8	-	2.8	-	-	2.8
TOTAL	18,995.4	(53.9)	18,941.5	52.2	(1.6)	18,993.7

FY 16 - FY 18 Out Year Projections

The table below compares OFA's estimates of revenues and expenditures for FY 16 – FY 18 based on the FY 15 Revised Budget (PA 14-47 as adjusted by PA 14-217).

Projected Out Year Fund Balance (in millions)

Fund	FY 16 \$			FY 17 \$			FY 18 \$		
	Approp.	Revenue	Surplus/ (Deficit)	Approp.	Revenue	Surplus/ (Deficit)	Approp.	Revenue	Surplus/ (Deficit)
General	18,827.9	17,455.2	(1,372.7)	19,693.9	18,111.6	(1,582.3)	20,700.4	18,865.5	(1,834.9)
Special Transportation	1,408.0	1,493.4	85.4	1,478.7	1,504.0	25.3	1,550.4	1,504.7	(45.7)
Other Appropriated	221.1	224.3	3.2	221.4	227.9	6.5	227.7	233.4	5.7
TOTAL	20,457.0	19,172.9	(1,284.1)	21,394.0	19,843.5	(1,550.5)	22,478.5	20,603.6	(1,874.9)

Budget Reserve Fund Activity and Balance

The current balance in the Budget Reserve Fund (Rainy Day Fund) is \$519.2 million.

FY 14 ended with a surplus of \$248.5 million. The entire surplus will be deposited in the Budget Reserve Fund.

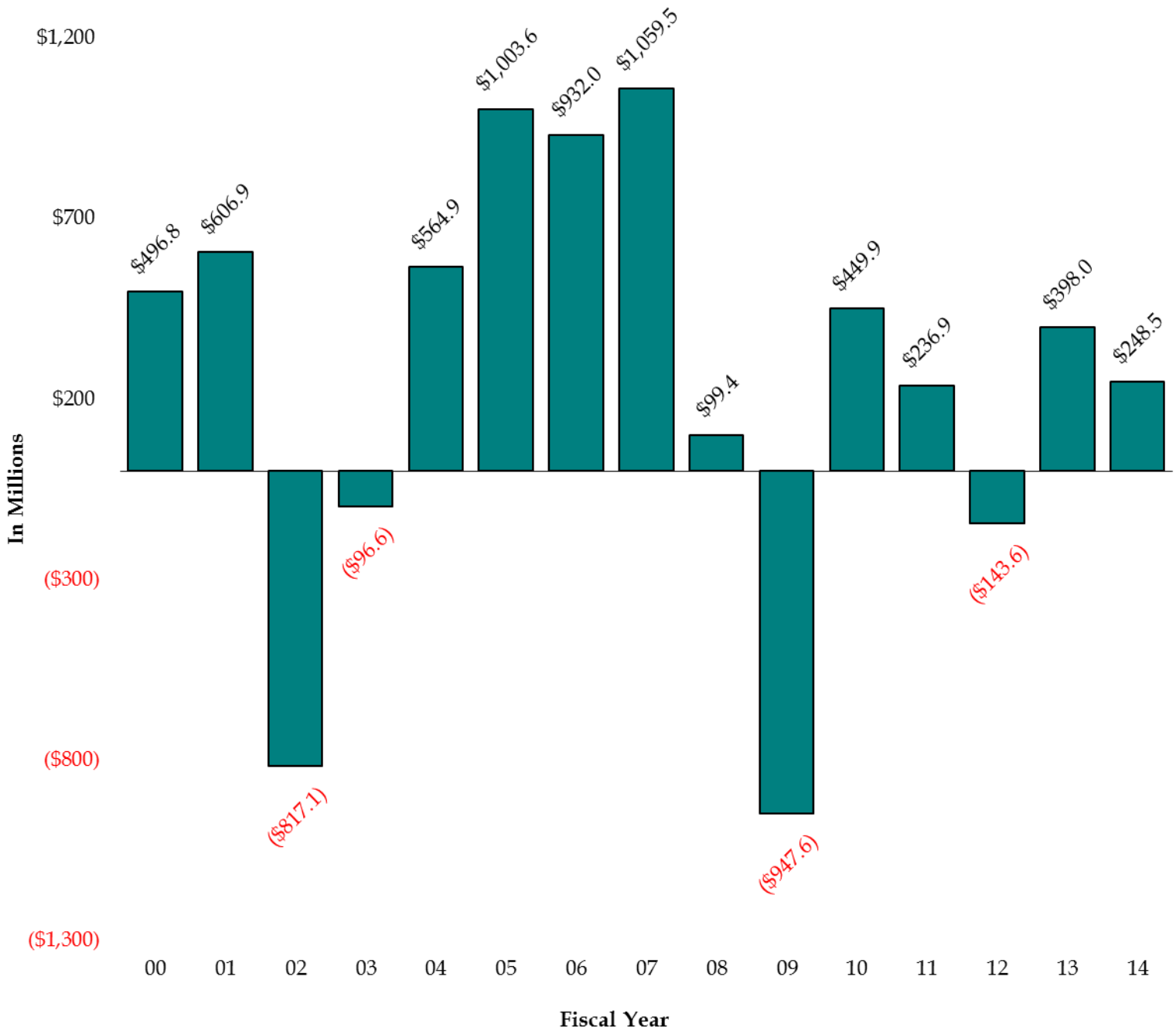
FY 13 ended with a surplus of \$398.0 million. Section 58 of PA 13-184, the FY 14 and FY 15 Budget, allowed \$220.8 million of the FY 13 surplus to be reserved for future year budgetary needs: \$190.8 million was used as General Fund revenue in FY 14 and \$30 million is reserved for FY 15 revenue. The remaining \$177.2 million of the FY 13 surplus was deposited in the Budget Reserve Fund.

The following table shows activity and balances in the Budget Reserve Fund from FY 04 – FY 14.

Budget Reserve Fund Activity and Balance: FY 04 – FY 14 (in millions)

Fiscal Year	Beginning Balance \$	Deposits/ (Withdrawals) \$	Ending Balance \$
04	-	302.2	302.2
05	302.2	363.8	666.0
06	666.0	446.5	1,112.5
07	1,112.5	269.2	1,381.7
08	1,381.7	-	1,381.7
09	1,381.7	-	1,381.7
10	1,381.7	(1,278.5)	103.2
11	103.2	(103.2)	-
12	-	93.3	93.3
13	93.3	177.2	270.7
14	270.7	248.5	519.2

FY 00 through FY 14 General Fund Surplus/(Deficit)

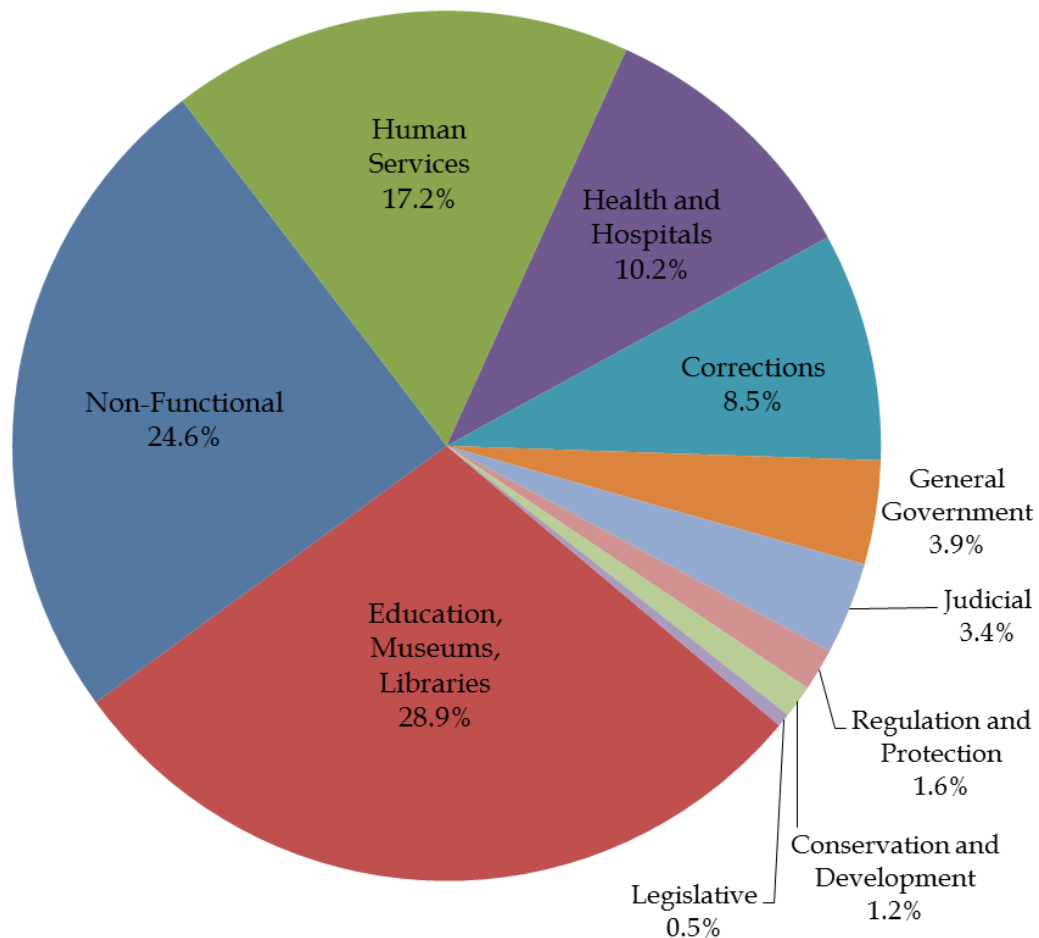


For FY 00, 01, 04, 05, 06, and 07 the surplus figures above are gross surplus amounts. They exclude fund balances from prior years (such as additional appropriations of surplus resources, or funds reserved for use as revenue in future fiscal years). The net surplus (year end closing) is as follows for FY 00: \$300.4 million, FY 01: \$30.7 million, FY 04: \$302.2 million, FY 05: \$363.9 million, FY 06: \$446.5 million, and FY 07: \$269.2 million.

II. GENERAL FUND

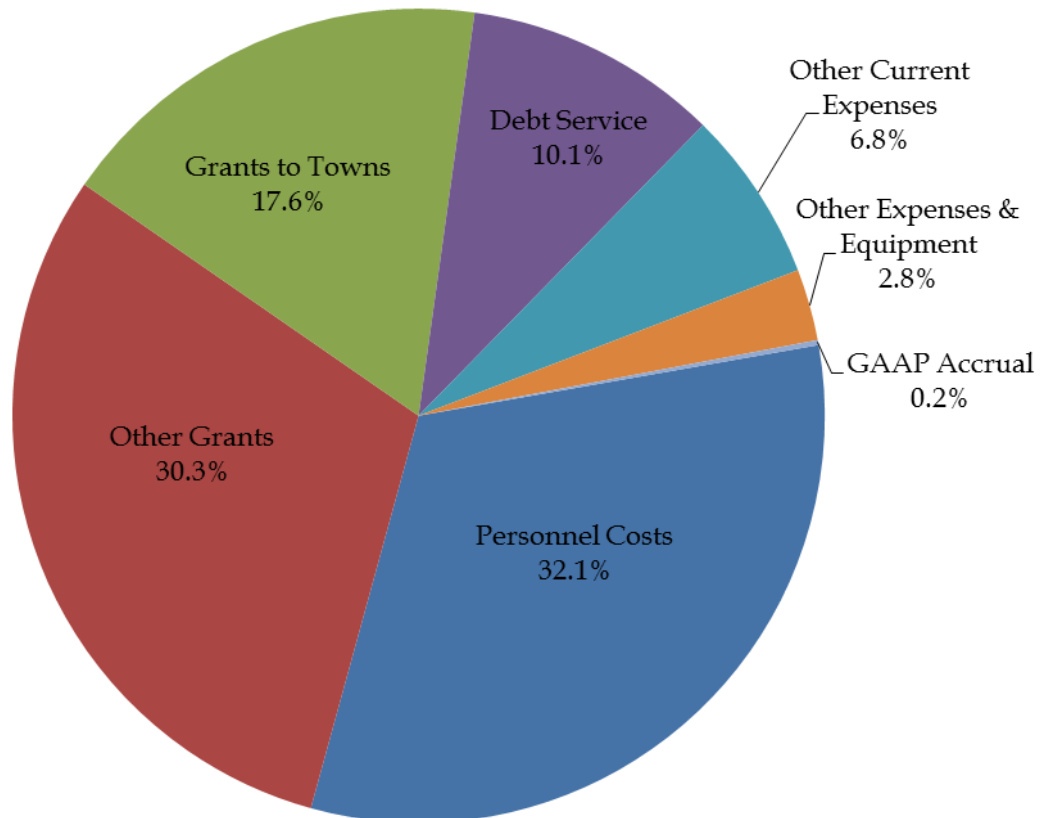
FY 15 Revised General Fund Appropriations (by function of government – in millions)

Function of Government	FY 15 \$	% of Total
Education	5,075.3	28.9%
<i>Elementary & Secondary Education</i>	3,034.4	17.3%
<i>Higher Education</i>	703.6	4.0%
Non-Functional	4,330.4	24.6%
<i>Fringe Benefits</i>	2,695.8	15.3%
Human Services	3,026.9	17.2%
<i>Medicaid</i>	2,279.3	13.0%
<i>Disproportionate Share</i>	108.9	0.6%
<i>Temporary Assistance to Families</i>	107.5	0.6%
Health & Hospitals	1,802.7	10.2%
Corrections	1,493.1	8.5%
General Government	680.0	3.9%
Judicial	601.9	3.4%
Regulation & Protection	276.6	1.6%
Conservation & Development	216.3	1.2%
Legislative	86.7	0.5%
Gross Total	17,589.8	100.0%
Lapses	(132.1)	
NET TOTAL	17,457.7	



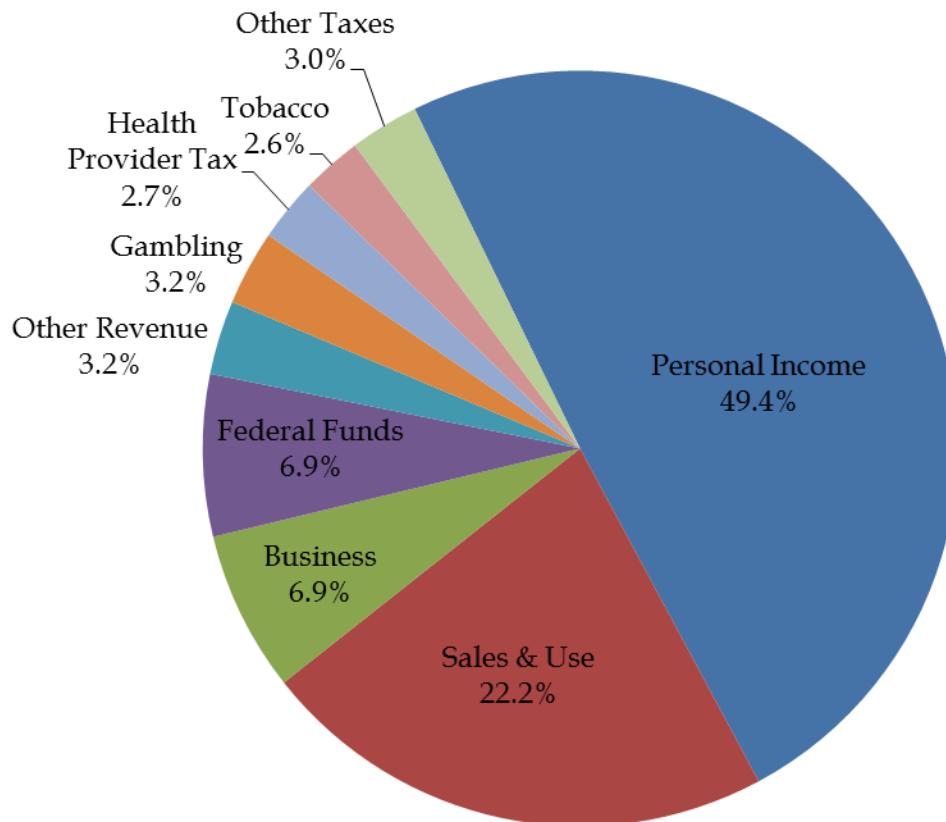
FY 15 Revised General Fund Appropriations
(by expenditure type – in millions)

Expenditure Type	FY 15 \$	% of Total
Personnel Costs	5,638.2	32.1%
<i>Fringe Benefits</i>	2,465.7	14.0%
Other Grants	5,337.1	30.3%
<i>Medicaid</i>	2,279.3	13.0%
<i>Teacher's Retirement: Pension & Health</i>	998.8	5.7%
Grants to Towns	3,093.3	17.6%
<i>Education Equalization Grants</i>	2,130.6	12.1%
<i>Magnet Schools</i>	293.8	1.7%
<i>PILOTS - State Owned & Private</i>	205.1	1.2%
Debt Service	1,784.2	10.1%
Other Current Expenses	1,201.6	6.8%
Other Expenses & Equipment	499.6	2.8%
GAAP Accrual	35.8	0.2%
Gross Total	17,589.8	100.0%
Lapses	(132.1)	
NET TOTAL	17,457.7	



FY 15 Revised General Fund Revenue
(by revenue item – in millions)

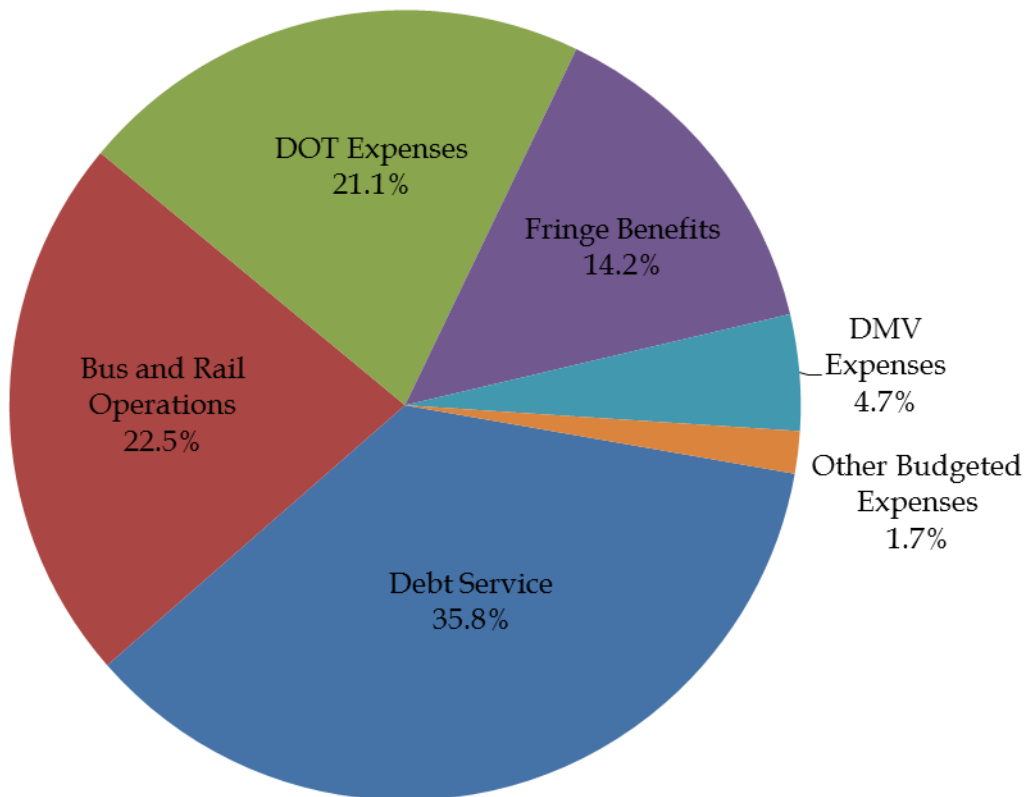
Revenue Item	FY 15 \$	% of Total
Personal Income	9,264.5	49.4%
Sales & Use	4,167.4	22.2%
Business	1,290.8	6.9%
Federal Funds	1,299.6	6.9%
Other Revenue	595.2	3.2%
Gambling	601.6	3.2%
Health Provider Tax	509.5	2.7%
Tobacco	480.9	2.6%
Other Taxes	554.1	3.0%
Gross Total	18,763.5	100.0%
Less Refunds & Credits	(1,305.5)	
NET TOTAL	17,458.0	



III. TRANSPORTATION FUND

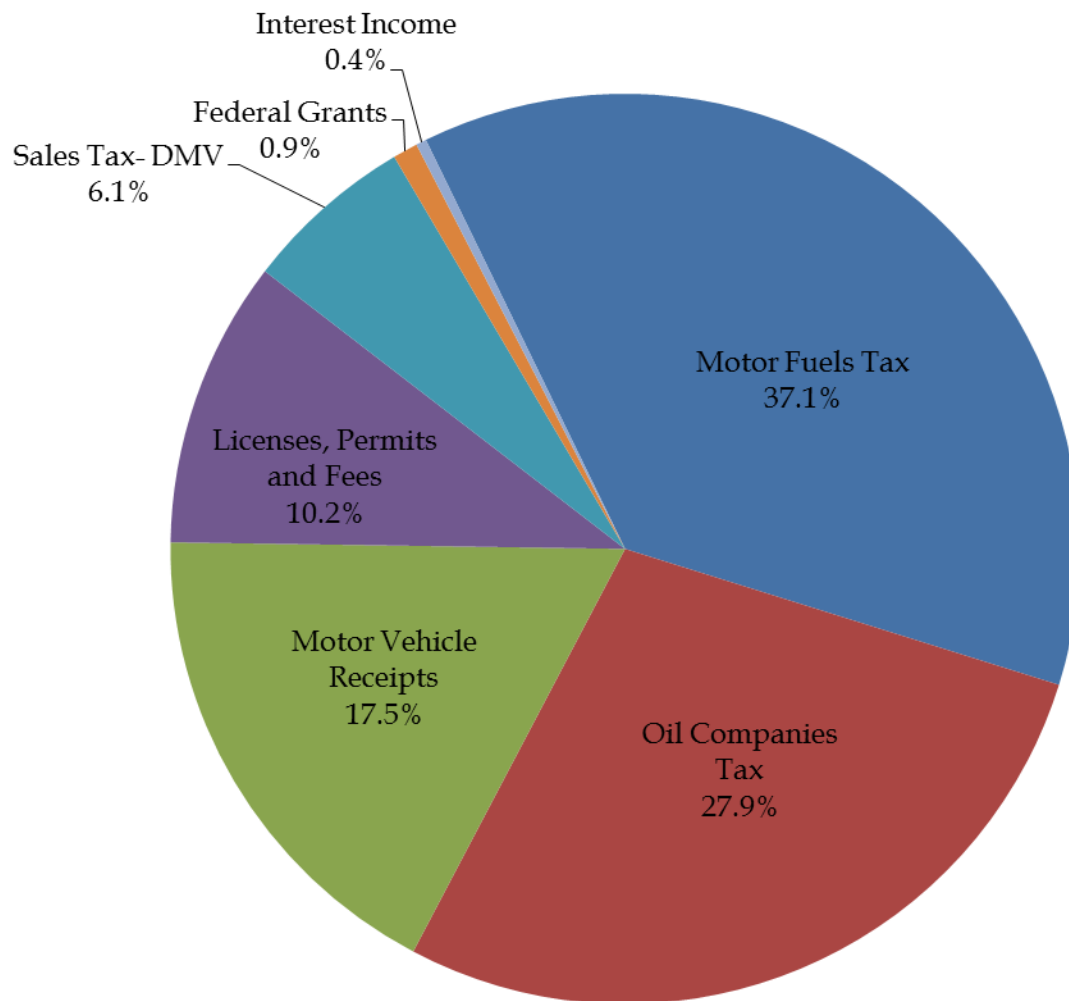
FY 15 Revised Transportation Fund Appropriations (by expenditure type – in millions)

Expenditure Type	FY 15 \$	% of Total
Debt Service	476.9	35.8%
Bus and Rail Operations	299.3	22.5%
DOT Expenses	281.2	21.1%
Fringe Benefits	188.8	14.2%
DMV Expenses	63.3	4.8%
Other Budgeted Expenses	23.1	1.7%
Gross Total	1,332.6	100.0%
Lapses	(11.0)	
NET TOTAL	1,321.6	



FY 15 Revised Transportation Fund Revenue
(by revenue item – in millions)

Revenue Item	FY 15 \$	% of Total
Motor Fuels Tax	503.7	37.1%
Oil Companies Tax	379.1	27.9%
Motor Vehicle Receipts	238.1	17.5%
Licenses, Permits and Fees	138.9	10.2%
Sales Tax- DMV	82.6	6.1%
Federal Grants	12.1	0.9%
Interest Income	5.0	0.4%
Gross Total	1,359.5	100.0%
Less Refunds & Credits	(31.3)	
NET TOTAL	1,328.2	



FY 15 Revised Special Transportation Fund Projections
(as of September 30, 2014 - in millions)

	Original FY 15 \$	Revised FY 15 \$
Beginning Balance	165.1	169.0
Revenues¹		
Taxes		
Motor Fuels Tax	499.1	503.7
Petroleum Products Tax	379.1	379.1
Sales Tax – DMV	79.9	82.6
Refund of Taxes	(6.6)	(6.6)
Subtotal	951.5	958.8
Other Revenue		
Motor Vehicle Receipts	237.5	238.1
License, Permits and Fees	139.1	138.9
Interest Income	4.1	5.0
Federal Grants ²	13.1	12.1
Transfers (to)/from other Funds ³	(4.4)	(6.5)
Subtotal	389.4	387.6
Less Refunds of Payments	(3.2)	(3.2)
Less Transfers to TSB Account ⁴	(15.0)	(15.0)
Total - Revenues	1,322.7	1,328.2
Expenditures		
Debt Service	483.2	476.9
DOT Budgeted Expenses	580.1	583.8
DMV Budgeted Expenses	62.2	63.3
Other Budgeted Expenses	207.8	208.6
Subtotal	1,333.3	1,332.6
Less Unallocated Lapses	(11.0)	(11.0)
Total - Expenditures	1,322.3	1,321.6
Surplus/(Deficit)	0.4	6.6
Ending Balance	165.5	175.6
Debt Service Ratio⁵	2.7	2.8

¹The figures reflect estimates adopted by the Finance, Revenue and Bonding Committee on May 3, 2014 and adjusted by PA 14-47.

²Payments for American Recovery Reinvestment Act projects.

³CGS 13-61c(d) as amended by PA 14-47 reduces the transfer from the General Fund to the Special Transportation Fund in FY 15 by \$2.1 million. CGS 14-164m transfers \$6.5 million to the Emissions Enterprise Fund.

⁴PA 11-6 reduced the transfer to the Transportation Strategy Board (TSB) Projects account from \$15.3 million to \$15 million for FY 12 through FY 15.

⁵Pledged revenues for reserves required under the Indentures in an amount at least two (2) times the aggregate Principal and Interest Requirements on all outstanding Bonds and Notes.

IV. OTHER APPROPRIATED FUNDS

Fund	FY 14 Actual \$	FY 15 Projected \$
Mashantucket Pequot and Mohegan		
Beginning Balance	330,372	459,465
Revenue	61,800,000	61,780,000
Expenditures	(61,670,907)	(61,779,907)
Transfers	-	-
Ending Balance	459,465	459,558
Regional Market Operating		
Beginning Balance	830,407	589,154
Revenue	891,450	1,029,300
Expenditures	(1,212,703)	(1,029,273)
Transfers	80,000	-
Ending Balance	589,154	589,181
Banking		
Beginning Balance	27,350,239	20,423,112
Revenue	29,994,030	28,800,000
Expenditures	(26,221,157)	(28,791,624)
Transfers	(10,700,000)	(5,700,000)
Ending Balance	20,423,112	14,731,488
Insurance		
Beginning Balance	7,667,388	8,958,269
Revenue	31,155,733	68,345,000
Expenditures	(29,884,039)	(68,344,562)
Transfers	19,187	-
Ending Balance	8,958,269	8,958,707
Consumer Counsel and Public Utility Control		
Beginning Balance	6,777,645	7,102,995
Revenue	24,654,721	25,600,000
Expenditures	(24,329,371)	(25,589,345)
Transfers	-	-
Ending Balance	7,102,995	7,113,650
Workers' Compensation		
Beginning Balance	10,403,827	12,742,699
Revenue	23,457,167	27,251,000
Expenditures	(21,125,168)	(26,157,484)
Transfers	6,873	-
Ending Balance	12,742,699	13,836,215

Fund	FY 14 Actual \$	FY 15 Projected \$
Criminal Injuries Compensation		
Beginning Balance	1,572,199	1,802,465
Revenue	3,432,077	3,355,000
Expenditures	(3,202,143)	(2,787,016)
Transfers	332	-
Ending Balance	1,802,465	2,370,449
Soldiers, Sailors and Marines'		
Trust Fund Value was \$68.0 million as of June 30, 2013		
Special Revenue Fund Balance - Beginning	(6,489,562)	-
Revenue	17,679	-
Expenditures	(2,964,547)	-
Transfers from the Trust Fund	1,876,788	-
Ending Balance	(7,559,642)	-
Totals		
Beginning Balance	48,442,515	52,078,159
Revenue	175,402,857	216,160,300
Expenditures	(170,610,035)	(214,479,211)
Transfers	(8,716,820)	(5,700,000)
ENDING BALANCE	44,518,517	48,059,248

Other Appropriated Funds Explained (alphabetical)

Banking Fund: The Banking Fund is supported by assessments, fees and fines paid by depository institutions supervised by the Department of Banking. Funds are used primarily for the ongoing operation of the Department of Banking.

Consumer Counsel / Department of Public Utility Control Fund: The Consumer Counsel & Public Utility Control Fund supports the operations of the energy division of the Department of Energy and Environmental Protection, the Office of the Consumer Counsel, and the Connecticut Siting Council. Each agency assesses the regulated public utility entities (electric, gas, water and cable) to cover the agencies' costs. Each regulated entity is responsible for their portion of the total needs of the agencies, based on their percentage of the public service companies' tax.

Criminal Injuries Compensation Fund: The Criminal Injuries Compensation Fund is administered by the Office of Victim Services within the Judicial Department. The Office of Victim Services compensates eligible crime victims or their immediate families for actual and reasonable expenses, lost wages, and pecuniary and other losses resulting from injury or death. Maximum awards are \$15,000 for personal injuries and \$25,000 for death. The Criminal Injuries Compensation Fund receives funding from three major sources: 1) Costs imposed in criminal prosecutions and certain fines and fees; 2) federal

funding; and 3) money from the person directly responsible for a victim's criminal injuries or death.

Insurance Fund: The Insurance Fund supports the operation of the Department of Insurance and the Office of the Healthcare Advocate. The Department assesses domestic insurance companies and entities to cover the cost of these agencies. The assessment is built around the total amount of premium taxes paid to the Department of Revenue Services by domestic insurance companies and entities for the preceding year.

Mashantucket Pequot / Mohegan Fund: The Mashantucket Pequot Mohegan Fund is an appropriation that reduces the amount of slot machine revenues that are otherwise deposited into the General Fund. The appropriation provides grants to towns.

Regional Market Operation Fund: The Regional Market Operation Fund is operated by the state as a self-sustaining non-profit venture which is fully funded by fees generated from the operation of the Market. Its purpose is to provide a central location for farmers and wholesalers to sell and distribute food and other agricultural products. The Market covers 32 acres and encompasses 230,386 square feet of warehouse space, an active railroad spur and 144 stalls in the farmers' market.

Soldiers' Sailors' and Marines' Fund: The purpose of the Soldiers' Sailors' and Marines' Fund is to provide temporary financial assistance to help meet the health and maintenance needs of eligible veterans, their dependents and survivors. The Soldiers' Sailors' and Marines' Fund exists as both an independent, appropriated agency and as a Trust Fund which is administered by the Treasurer. The investment income is distributed from the Trust Fund to the Soldiers', Sailors' and Marines' Special Revenue Fund to support the operations of the agency. **Note: as of July 1, 2014, the Soldiers' Sailors' and Marines' Fund no longer exists as a state fund. Sections 121-122 of PA 13-247, the general government implementer, transferred administration of this fund to the American Legion.**

Workers' Compensation Fund: The Workers' Compensation Fund supports the operation of the Workers Compensation Commission. The Commission administers the Connecticut workers' compensation system according to the provisions of the Workers' Compensation Act including determining benefits for work-related disabilities and injuries. The State Treasurer assesses private insurance companies and employers to cover the Commission's annual costs. The assessment is built around the proportion of the preceding year's expenses that the state bore on behalf of each self-insured employer or private insurance carrier.

V. APPROPRIATIONS

Budgeted Lapses and Agency Holdbacks

The table below details the FY 15 lapses in the original and the revised budgets. The FY 15 Revised Budget reduced the lapses from the original by \$26.4 million. The lapses are identified below with a brief explanation.

FY 15 Budget Lapses

Lapse	Original \$	Revised \$	Difference \$	Explanation
General Fund (GF) Lapses				
Unallocated Lapse ¹	(102,104,969)	(102,104,969)	-	This reduction reflects an adjustment to gross appropriation due to an anticipated level of under spending across all General Fund agencies and accounts.
General Other Expenses Reductions	(4,000,000)	-	4,000,000	This reduction reflects savings in a manner to be determined by OPM such as the curtailing and delaying of purchase and various other yet undetermined reductions. All General Fund agency Other Expenses accounts could be subject to this reduction.
General Lapse ¹	(14,243,700)	(10,000,000)	4,243,700	This reduction reflects savings in a manner to be determined by OPM. All General Fund agency accounts could be subject to this reduction.
Municipal Opportunities & Regional Efficiencies Program	(10,000,000)	(10,000,000)	-	Savings to be achieved with a reduction in municipal aid as a result of various savings initiatives and efficiencies.
Statewide Hiring Reduction ¹	(20,688,736)	(10,000,000)	10,688,736	Savings anticipated to be achieved by hiring reductions and other savings initiatives in a manner to be determined by OPM. All General Fund agency Personal Services accounts could be subject to this reduction.
GAAP Lapse	(7,500,000)	-	7,500,000	This reduction reflects adjustments across GAAP Accrual accounts in agencies to reflect a re-estimate of GAAP increases.
Total GF Lapses	(158,537,405)	(132,104,969)	26,432,436	
Transportation Fund (TF) Lapses				
Unallocated Lapse	(11,000,000)	(11,000,000)	-	This reduction reflects an adjustment to gross appropriation due to an anticipated level of under spending across Transportation Fund agencies and accounts.
Total TF Lapses	(11,000,000)	(11,000,000)	-	
TOTAL LAPSES	(169,537,405)	(143,104,969)	26,432,436	

¹The amounts shown are totals by category but the budget act contains a distribution of each by branch of government.

FY 15 Budget Allocated Lapses (Holdbacks)

Sections 30 and 31 of PA 14-47 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The following two lapses are allocated to state agencies via holdbacks by OPM: (1) the General Lapse is \$10,000,000 and (2) the Statewide Hiring Reduction Lapse is \$10,000,000. The following schedules identify the allocation (holdback) by lapse category, agency and account.

FY 15 General Allocated Lapses

Agency	Account	FY 15 Holdback \$
Agricultural Experiment Station	Personal Services	22,483
Agricultural Experiment Station	Other Expenses	3,606
Agricultural Experiment Station	Mosquito Control	1,760
Attorney General	Personal Services	117,631
Attorney General	Other Expenses	4,777
Auditors of Public Accounts	Other Expenses	28,486
Board of Regents for Higher Education	Charter Oak State College	4,666
Board of Regents for Higher Education	Community Tech College System	280,471
Board of Regents for Higher Education	Connecticut State University	280,397
Board of Regents for Higher Education	Board of Regents	2,401
Commission on Human Rights and Opportunities	Personal Services	21,144
Department of Administrative Services	Personal Services	186,141
Department of Administrative Services	Other Expenses	128,621
Department of Children and Families	Personal Services	999,836
Department of Children and Families	Other Expenses	123,508
Department of Consumer Protection	Personal Services	55,098
Department of Consumer Protection	Other Expenses	4,384
Department of Correction	Board of Pardons and Paroles	23,305
Department of Developmental Services	Personal Services	936,743
Department of Developmental Services	Other Expenses	79,286
Department of Developmental Services	Cooperative Placements Program	86,453
Department of Economic and Community Development	Personal Services	29,318
Department of Economic and Community Development	Other Expenses	3,705
Department of Education	Personal Services	67,656
Department of Education	Other Expenses	13,577
Department of Education	Development of Mastery Exams Grades 4, 6, and 8	68,083
Department of Education	School Accountability	6,679
Department of Education	Sheff Settlement	75,535
Department of Education	Regional Vocational-Technical School System	565,038
Department of Energy and Environmental Protection	Personal Services	113,804
Department of Energy and Environmental Protection	Other Expenses	17,736
Department of Energy and Environmental Protection	Emergency Spill Response	25,261

Agency	Account	FY 15 Holdback \$
Department of Energy and Environmental Protection	Solid Waste Management	14,208
Department of Energy and Environmental Protection	Underground Storage Tank	3,590
Department of Energy and Environmental Protection	Clean Air	16,466
Department of Energy and Environmental Protection	Environmental Conservation	33,985
Department of Energy and Environmental Protection	Environmental Quality	36,249
Department of Housing	Personal Services	7,300
Department of Labor	Personal Services	27,382
Department of Labor	Other Expenses	3,433
Department of Labor	CETC Workforce	2,766
Department of Labor	Jobs First Employment Services	66,984
Department of Labor	Apprenticeship Program	2,039
Department of Mental Health and Addiction Services	Personal Services	567,267
Department of Mental Health and Addiction Services	Other Expenses	112,366
Department of Mental Health and Addiction Services	Managed Service System	12,815
Department of Mental Health and Addiction Services	Young Adult Services	268,699
Department of Mental Health and Addiction Services	TBI Community Services	159,991
Department of Mental Health and Addiction Services	Jail Diversion	16,239
Department of Mental Health and Addiction Services	Behavioral Health Medications	300,000
Department of Mental Health and Addiction Services	Prison Overcrowding	24,153
Department of Mental Health and Addiction Services	Home and Community Based Services	257,794
Department of Public Health	Personal Services	123,374
Department of Public Health	Other Expenses	24,426
Department of Public Health	Children's Health Initiatives	7,416
Department of Public Health	Breast and Cervical Cancer Detection and Treatment	7,980
Department of Public Health	Medicaid Administration	9,998
Department of Rehabilitation Services	Personal Services	23,899
Department of Rehabilitation Services	Other Expenses	5,826
Department of Rehabilitation Services	Educational Aid for Blind and Visually Handicapped Children	14,223
Department of Revenue Services	Personal Services	214,607
Department of Revenue Services	Other Expenses	30,387
Department of Social Services	Personal Services	479,184
Department of Social Services	Other Expenses	462,900
Department of Veterans' Affairs	Personal Services	82,144
Department of Veterans' Affairs	Other Expenses	18,896
Division of Criminal Justice	Medicaid Fraud Control	186,627
Governor's Office	Personal Services	8,545
Judicial Department	Personal Services	252,368
Legislative Management	Personal Services	11,006
Lieutenant Governor's Office	Personal Services	2,305
Military Department	Personal Services	11,156
Military Department	Other Expenses	10,485
Military Department	Honor Guards	1,693
Office of Early Childhood	Personal Services	23,850

Agency	Account	FY 15 Holdback \$
Office of Early Childhood	Other Expenses	31,179
Office of Governmental Accountability	Citizens' Election Fund Admin	7,025
Office of Governmental Accountability	Elections Enforcement Commission	5,375
Office of Governmental Accountability	Office of State Ethics	5,428
Office of Governmental Accountability	Freedom of Information Commission	5,973
Office of Governmental Accountability	Office of the Child Advocate	1,956
Office of Governmental Accountability	Office of the Victim Advocate	1,598
Office of Higher Education	Personal Services	6,144
Office of Policy and Management	Personal Services	43,135
Office of Policy and Management	Other Expenses	7,555
Office of Policy and Management	Justice Assistance Grants	3,872
Office of the Chief Medical Examiner	Personal Services	16,528
Office of the Chief Medical Examiner	Other Expenses	4,070
Protection and Advocacy for Persons with Disabilities	Other Expenses	8,116
Public Defender Services Commission	Contracted Attorneys Related Expenses	29,824
Secretary of the State	Personal Services	10,209
Secretary of the State	Other Expenses	6,423
Secretary of the State	Commercial Recording Division	19,249
State Comptroller	Personal Services	86,915
State Comptroller	Other Expenses	14,742
State Department on Aging	Personal Services	8,725
State Library	Personal Services	18,584
State Library	Other Expenses	2,477
State Treasurer	Personal Services	13,008
Teachers' Retirement Board	Personal Services	6,084
Teachers' Retirement Board	Other Expenses	2,048
University of Connecticut	Operating Expenses	822,896
University of Connecticut Health Center	Operating Expenses	486,252
TOTAL		10,000,000

**FY 15 Statewide Hiring Reduction:
Personal Services Account Allocated Lapses**

Agency	FY 15 Holdback \$
African-American Affairs Commission	1,323
Agricultural Experiment Station	30,518
Asian Pacific American Affairs Commission	867
Attorney General	159,668
Auditors of Public Accounts	28,487
Commission on Aging	2,016
Commission on Children	3,244
Commission on Human Rights and Opportunities	28,700
Department of Administrative Services	252,661
Department of Agriculture	9,109
Department of Children and Families	1,357,141
Department of Consumer Protection	74,787
Department of Correction	1,070,153
Department of Developmental Services	1,271,501
Department of Economic and Community Development	39,795
Department of Education	91,834
Department of Emergency Services and Public Protection	320,110
Department of Energy and Environmental Protection	154,474
Department of Housing	9,909
Department of Labor	37,168
Department of Mental Health and Addiction Services	1,312,933
Department of Public Health	167,463
Department of Rehabilitation Services	32,440
Department of Revenue Services	291,300
Department of Social Services	650,426
Department of Veterans' Affairs	111,500
Division of Criminal Justice	229,010
Governor's Office	11,599
Judicial Department	1,484,558
Latino and Puerto Rican Affairs Commission	2,020
Legislative Management	239,295
Lieutenant Governor's Office	3,129
Military Department	15,142
Office of Early Childhood	32,373
Office of Higher Education	8,340
Office of Policy and Management	58,550
Office of the Chief Medical Examiner	22,435
Permanent Commission on the Status of Women	2,748
Protection and Advocacy for Persons with Disabilities	11,016
Public Defender Services Commission	175,442
Secretary of the State	13,857
State Comptroller	117,976
State Department on Aging	11,843
State Library	25,225
State Treasurer	17,657
Teachers' Retirement Board	8,258
TOTAL	10,000,000

Funds Carried Forward

In addition to the appropriation included in PA 14-47 as adjusted by PA 14-217, numerous provisions are made in other sections of the acts, as well as existing statute to permit an estimated \$114.9 million of appropriations to be carried forward into FY 15. The table below reflects a summary of the carry forward funding by legislative authority.

Carry Forward Funding by Legislative Authority

Legislative Authority	FY 15 Amount \$
PA 14-47	6,500,600
PA 13-184 and PA 13-247	35,876,330
Existing Statutory	39,627,027
Discretionary Statutory CGS 4-89(c) ¹	32,937,490
TOTAL	114,941,447

¹CGS 4-89(c) gives the Office of Policy and Management discretion to carry forward unexpended balances of projects not completed during the fiscal year.

The carry forward funds are composed of \$85.9 million from the General Fund, \$26.3 million from the Transportation Fund and \$2.7 million from other appropriated funds. The table below includes details by fund and agency.

Carry Forward Funding (by fund/agency)

Fund/Agency	Account	Authorization (Legal Citation)	FY 15 \$ ¹
General Fund			
Department of Administrative Services	Tuition Reimbursement Training and Travel	CGS 5-278(e) & collective bargaining agreements	974
Department of Administrative Services	Labor Management Fund	CGS 5-278(e) & collective bargaining agreements	581,132
Department of Administrative Services	Quality of Work Life Fund	CGS 5-278(e) & collective bargaining agreements	944,471
Department of Correction	Stress Management	CGS 5-278(e) & collective bargaining agreements	54,915
Department of Developmental Services	Employment Opportunities and Day Services	CGS 4-89(c)	600,000
Department of Economic and Community Development	Office of Military Affairs	PA 13-184, Sec. 47	25,000
Department of Economic and Community Development	Statewide Marketing	CGS 4-89(e)	752,010
Department of Education	Other Expenses	CGS 4-89(c)	1,200,000

Fund/Agency	Account	Authorization (Legal Citation)	FY 15 \$¹
Department of Education	Talent Development	CGS 4-89(c)	1,500,000
Department of Education	Neighborhood Youth Centers	PA 13-184, Sec. 61(b)	85,000
Department of Education	Education Equalization Grants	CGS 10-262u(h)	5,486,058
Department of Emergency Services and Public Protection	Stress Reduction	CGS 5-278(e) & collective bargaining agreements	49,945
Department of Emergency Services and Public Protection	Fleet Purchase	CGS 4-89(c)	443,148
Department of Emergency Services and Public Protection	Gun Law Enforcement Task Force	CGS 4-89(c)	633,735
Department of Energy and Environmental Protection	Solid Waste Management	PA 14-47, Sec. 16	600,000
Department of Energy and Environmental Protection	Other Expenses	PA 14-47, Sec. 14	40,000
Department of Energy and Environmental Protection	Environmental Conservation	PA 13-247, Sec. 75	75,000
Department of Housing	Housing/Homeless Services	PA 14-47, Sec. 10	1,650,000
Department of Labor	Personal Services	PA 14-47, Sec. 24	1,345,600
Department of Labor	Workforce Investment Act	CGS 4-89(h)	9,008,559
Department of Labor	Jobs First Employment Services	CGS 4-89(c)	277,910
Department of Labor	21st Century Jobs	CGS 4-89(a)	8,281
Department of Rehabilitation Services	Part-Time Interpreters	CGS 4-89(g)	1,073,265
Department of Revenue Services	Other Expenses	PA 14-47, Sec. 15	80,000
Department of Revenue Services	Other Expenses	CGS 4-89(c)	415,000
Department of Social Services	Other Expenses	CGS 4-89(c)	5,535,392
Department of Social Services	Charter Oak Health Plan	CGS 4-89(c)	100,000
Department of Social Services	Medicaid	CGS 4-89(c)	10,626,122
Department of Social Services	Medicaid	CGS 4-89(c)	610,000
Department of Social Services	Connecticut Home Care Program	CGS 4-89(c)	40,000
Department of Social Services	Child Care Services - TANF/CCDBG	CGS 4-89(c)	5,000,000
Department of Social Services	HSI Community Action Program	CGS 4-89(c)	450,439
Military Department	Other Expenses	CGS 4-89(c)	25,000
Office of Early Childhood	Other Expenses	PA 14-47, Sec. 17(a)	450,000
Office of Early Childhood	Other Expenses	CGS 4-89(c)	150,000
Office of Early Childhood	School Readiness Quality Enhancement	CGS 4-89(c)	1,200,000
Office of Early Childhood	School Readiness Quality Enhancement	PA 14-47, Sec. 17(b)	600,000
Office of Early Childhood	School Readiness	PA 14-47, Sec. 17(c)	1,000,000
Office of Early Childhood	School Readiness	PA 14-47, Sec. 17(d)	275,000
Office of Early Childhood	School Readiness	CGS 10-16p(e)(2)(B)	500,000

Fund/Agency	Account	Authorization (Legal Citation)	FY 15 \$¹
Office of Governmental Accountability	Other Expenses	CGS 4-89(c)	82,124
Office of Governmental Accountability	Citizens' Election Fund Administration	CGS 4-89(c)	70,369
Office of Governmental Accountability	Freedom of Information Commission	CGS 4-89(c)	75,000
Office of Governmental Accountability	Office of the Child Advocate	CGS 4-89(c)	40,000
Office of Governmental Accountability	Office of the Victim Advocate	CGS 4-89(c)	20,000
Office of Higher Education	Minority Advancement Program	CGS 4-89(f)	863,252
Office of Higher Education	Governor's Scholarship	CGS 4-89(f)	2,490,064
Office of Policy and Management	Other Expenses	PA 13-184, Sec. 32	70,728
Office of Policy and Management	Other Expenses	CGS 4-89(c)	407,543
Office of Policy and Management	Focus Deterrence	CGS 4-89(c)	368,876
Office of Policy and Management	Criminal Justice Information System	PA 13-184, Sec. 33	2,582,354
Office of Policy and Management	Reserve for Salary Adjustments	PA 13-247, Sec. 98	17,612,720
Office of Policy and Management	Litigation and Settlement Account	CGS 4-89(e)	3,317,235
Office of the State Comptroller	Personal Services	PA 14-47, Sec. 40	170,000
Office of the State Comptroller	Other Expenses	PA 14-47, Sec. 40	186,000
Secretary of State	Other Expenses	PA 14-47, Sec. 8	60,000
State Comptroller - Fringe Benefits	Employers Social Security Tax	PA 14-47, Sec. 40	13,000
State Comptroller - Fringe Benefits	State Employees Health Service Costs	PA 14-47, Sec. 40	31,000
State Comptroller - Fringe Benefits	Tuition and Reimbursement	Collective bargaining contracts	3,909,646
State Department on Aging	Other Expenses	CGS 4-89(c)	42,556
State Library	Connecticard Payments	CGS 4-89(c)	15,217
Subtotal General Fund			85,919,640
Transportation Fund			
Airport Authority ²	Insurance Recoveries	CGS 4-89(c)	139,987
Department of Motor Vehicles	Real Time Online Registration System	PA 13-184, Sec. 37(a)(b)(c)	12,365,005
Department of Motor Vehicles	Commercial Vehicle Information Systems and Networks Project	PA 13-184, Sec. 36	375,556
Department of Motor Vehicles	Personal Services	CGS 4-89(c)	500,000
Department of Transportation	Equipment	CGS 4-89(e)	57,358
Department of Transportation	Minor Capital Projects	CGS 4-89(b)	41,027

Fund/Agency	Account	Authorization (Legal Citation)	FY 15 \$¹
Department of Transportation	Highway and Bridge Renewal Equipment	CGS 4-89(e)	1,480
Department of Transportation	Highway Planning and Research	CGS 4-89(e)	1,393,743
Department of Transportation	Emergency Relief Town Repairs	CGS 13a-175(j)	871,792
Department of Transportation	Pay-As-You-Go Transportation Projects	CGS 4-89(b)	7,909,578
Office of Policy and Management	Reserve for Salary Adjustments	PA 13-247, Sec. 98	2,684,967
Subtotal Transportation Fund			26,340,493
Soldiers, Sailors and Marines Fund			
Soldiers, Sailors and Marines Fund	Personal Services	CGS 4-89(a)	122,504
Soldiers, Sailors and Marines Fund	Other Expenses	CGS 4-89(a)	5,213
Soldiers, Sailors and Marines Fund	Award Payment to Veterans	CGS 4-89(a)	115,663
Soldiers, Sailors and Marines Fund	Fringe Benefits	CGS 4-89(a)	68,862
Subtotal SSMF			312,242
Banking Fund			
Department of Banking	Equipment	CGS 4-89(c)	12,872
Subtotal Banking Fund			12,872
Consumer Counsel & Public Utility Control Fund			
Department of Energy and Environmental Protection	Other Expenses	CGS 4-89(c)	700,000
Department of Energy and Environmental Protection	Equipment	CGS 4-89(c)	599,000
Office of Consumer Counsel	Other Expenses	CGS 4-89(c)	55,000
Office of Consumer Counsel	Equipment	CGS 4-89(c)	2,200
Subtotal PUC Fund			1,356,200
Workers' Compensation Fund			
Workers' Compensation Commission	Equipment	CGS 4-89(c)	1,000,000
Subtotal WC Fund			1,000,000
TOTAL - ALL APPROPRIATED FUNDS			114,941,447

¹The amounts shown are either specified in legislation/statute or are unexpended as of September 30, 2014. Agency/account listed is the recipient of the carry forward funding for FY 15.

²In FY 14 there was an appropriation adjustment from the resources of the Transportation Fund to the Airport Authority of \$3.5 million from Insurance Recoveries resulting from Storm Sandy related to damages at Groton-New London Airport. Of the total, \$139,987 is unexpended and carried forward into FY 15.

FY 14 Deficiency Funding

Sections 41 - 44 of PA 14-47, the FY 15 Revised Budget, makes various FY 14 appropriation increases and reductions that results in a Transportation Fund increase of \$1 million offset by a General Fund reduction of \$1 million. These sections reduce, by \$9 million, the amount by which the FY 14 budget is under the spending cap. This is due to a \$9 million reduction of appropriations in Debt Service, which is exempt from the spending cap, and a commensurate increase in areas that are subject to the spending cap. The FY 14 budget is under the spending cap by \$9.4 million; with passage of the act, the FY 14 budget would be under the spending cap by approximately \$400,000. The table below shows the changes in agency appropriations contained in these sections.

FY 14 Deficiency - Changes in Appropriations (in millions)

Agency	\$ Amount
General Fund Increases:	
Department of Administrative Services	8.0
Department of Emergency Services and Public Protection	4.8
Department of Economic and Community Development	3.0
Office of the Chief Medical Examiner	0.1
Department of Education	10.4
Public Defenders	6.7
OSC - Adjudicated Claims	6.2
DAS - Workers' Compensation	2.8
Total - General Fund (GF)	42.0
General Fund Reductions:	
Department of Social Services (Medicaid)	(43.0)
Net GF Impact	(1.0)
Transportation Fund Increases:	
Department of Transportation	13.7
State Comptroller - Fringe Benefits (Active Health)	1.5
DAS - Workers' Compensation	0.8
Total - Transportation Fund (TF)	16.0
Transportation Fund Reductions:	
Department of Motor Vehicles	(2.0)
Department of Transportation	(4.0)
Debt Services - State Treasurer	(9.0)
Total - Transportation Fund (TF)	(15.0)
Net TF Impact	1.0
TOTAL - All Funds Impact	-

Below includes the explanation of the General Fund agency's deficiency appropriations needs:

Department of Administrative Services - \$8 million

The FY 14 deficiency appropriation is composed of:

- \$6.5 million in Personal Services and
- \$1.5 million in State Insurance and Risk Management.

The total Personal Services deficiency of \$7.6 million (15.5% of appropriation) is due to the November 7, 2013 FAC approval transferring \$8 million from Personal Services to the State Insurance and Risk Management Operations account. Funding was needed in the State Insurance and Risk Management Operations account as the state settled and paid two large automobile claims earlier this fiscal year. One claim involved a State Trooper who hit a pedestrian in Shelton on May 29, 2010. This claimant was awarded \$9 million. In the second claim, there was a fatal traffic accident involving a UConn student and a student operated campus shuttle bus on March 22, 2011. This claim settled for \$6 million. The state is responsible for paying a \$4 million deductible on each claim. The \$7 million balance on these two claims will be covered by the state's insurance carrier. This shortfall is partially offset by \$1.1 million lapsing funds from the following accounts: \$783,700 in IT Services, \$183,000 in Rents and Moving, and \$153,500 in other various accounts.

The deficiency of \$1.5 million in the State Insurance and Risk Management Operations account (12% of appropriation) is due to additional claims that are due before the end of FY 14.

Department of Emergency Services and Public Protection - \$4.8 million

The FY 14 deficiency appropriation is composed of:

- \$3.9 million in Personal Services,
- \$500,000 on Other Expenses and
- \$400,000 in Workers' Compensation Claims.

The \$3.9 million deficiency in Personal Services arises, in part, from lower assessments on each casino for law enforcement services. PA 13-170 enabled the transition of law enforcement duties at each casino from DESPP to tribal police forces. The state negotiated assessments with each tribe setting law enforcement reimbursements at \$1.2 million (\$600,000 per tribe) for FY 14. Tribal reimbursements totaled \$4.2 million in FY 13, \$4.7 million in FY 12, and \$7.2 million in FY 11. Given that DESPP staffing levels were not correspondingly reduced, the lower assessment created a shortfall in Personal Services of approximately \$3 million. The remainder of the overall Personal Services shortfall (\$900,000) is attributable to unbudgeted overtime.

The \$500,000 deficiency in Other Expenses is driven primarily by payments made to several state National Guards under the Emergency Management Assistance Compact for work during the February 2013 snow storm. DESPP has paid approximately \$390,000 in FY 14 for such services. The Workers' Compensation Claims shortfall is due to aggressive budgeting assumptions and higher than anticipated claims costs.

Department of Economic and Community Development - \$3 million

The FY 14 deficiency appropriation is composed of:

- \$3 million in Capital Region Development Authority.

The deficiency in the Capital Region Development Authority account is due to the lease agreement between the state and the City of Hartford regarding the XL Center. The Capital Region Development Authority (CRDA) negotiated a new ten year lease agreement with the City of Hartford effective July 1, 2013. The lease provides up to \$3 million in rent payments in both FY 14 and FY 15 and up to \$2.6 million per year thereafter from net operating revenue from the facility.

The state appropriates funding to CRDA, a quasi-public state agency, to provide supplemental support of its administrative and operational costs which include the administration of the XL Center. Prior to this new agreement, the former Connecticut Development Authority (now Connecticut Innovations, Inc.) leased the facility from the City of Hartford on behalf of the state for over 20 years.

Office of the Chief Medical Examiner - \$0.1 million

The FY 14 deficiency appropriation is composed of:

- \$100,000 in Other Expenses.

The deficiency in Other Expenses (OE) is due to increased cost associated with body transport (a contracted service) and toxicology laboratory services resulting from a backlog of cases. On 10/18/13, CME reported that families had to wait five to six months for issuances of final death certificates due to in-house toxicology laboratory shortages. It should be noted that PA 14-47, the FY 15 Revised Budget, includes budget adjustments in FY 15 to support the toxicology annualized costs.

State Department of Education - \$10.4 million

The FY 14 deficiency appropriation is composed of:

- \$10.4 million in Magnet Schools.

At the May 1, 2014 FAC meeting, \$9.6 million was transferred from various accounts to the Magnet School account to offset the \$19 million deficiency. The overall magnet deficiency represents 7.2% of the FY 14 appropriation of \$265.5 million. The Magnet

School account appropriation has increased by approximately \$23 million from FY 13 to FY 14; this represents a growth of approximately 8.6%. The deficiency in the Magnet School account is due to the following three factors: (1) increased enrollment and corresponding transportation costs of \$6.4 million; (2) prekindergarten tuition payments of \$5.4 million; and (3) supplemental transportation payments of \$7.2 million. PA 14-47, the FY 15 Revised Budget includes FY 15 budget adjustments to support the magnet school annualized cost.

Public Defenders - \$6.7 million

The FY 14 deficiency appropriation is composed of:

- \$4.9 million in Personal Services and
- \$1.8 million in Expert Witnesses.

The deficiency in the Personal Services account is due to an early release of a portion of this account's fourth quarter allotment in order to allow a FAC transfer from this account to the Assigned Counsel accounts.

The shortfall in the Assigned Counsel – Criminal account is due to: (1) eliminating the backlog of approximately 400 habeas cases by hiring law firms with expertise in address these cases, which has resulted in approximately \$2.2 million of the projected shortfall in this account, and (2) a new payment and billing system that has accelerated payments made to attorneys by up to four months, which has resulted in approximately \$2.4 million of the projected shortfall in this account. PA 14-47, the FY 15 Revised Budget, includes \$875,000 in FY 15 to support annualized costs in the Assigned Counsel – Criminal account.

In addition, approximately \$300,000 of the early released allotment was used to transfer funds to the Assigned Counsel – Child Protection account. These funds were necessary due to two main factors: (1) this account carried over \$698,000 in child protection attorney bills from FY 13 to FY 14, and (2) the number of child protection cases is anticipated to grow from 8,320 in FY 13 to more than 10,000 cases in FY 14.

The deficiency of \$1.8 million in the Expert Witness account is due to the unexpected payment of an expert witness. The billing submitted for the expert witness was for services rendered from 2008-2013 on behalf the *In Re Racial Disparities in Death Penalty Cases*.

Office of the State Comptroller - Adjudicated Claims - \$6.2 million

The FY 14 deficiency appropriation is composed of:

- \$6.2 million in Adjudicated Claims.

The deficiency in the Adjudicated Claims account is due to higher than anticipated claims costs and the recent settlement between the state and Capital Properties for \$6.2 million. The shortfall represents 62% of total FY 14 projected expenditures. It should be noted FY 12 was the first year the Adjudicated Claims account received an appropriation. Claims were previously funded out of the resources of the General Fund. Since FY 03, annual claims range from \$3.9 million to \$15.7 million, with a median annual claims cost of \$7.6 million.

DAS - Workers' Compensation Claims - General Fund - \$2.8 million

The FY 14 deficiency appropriation is composed of:

- \$2.8 million in Workers' Compensation Claims.

The deficiency in the Workers' Compensation Claims account within the General Fund (this account supports General Fund agencies without a separate workers' compensation appropriation), is primarily due to the following factors: (1) increased utilization of services, (2) employees remaining on workers' compensation longer, and (3) increasing medical expenditures. The following table reflects average monthly expenditure and claims trends for the General Fund account for the period July through March for FY 13 and FY 14.

Average Monthly Workers' Compensation Claims - GF

	FY 13 \$	FY 14 \$	Change
Number of Claims	375	398	6.1%
Cost Per Claim	2,417	2,599	7.5%
Total Indemnity Costs	1,028,896	1,161,567	12.9%
Total Medical Costs	1,078,538	1,048,045	-2.4%

The deficiency in this account is approximately 8.8% of total FY 14 estimated expenditures. PA 14-47, the FY 15 Revised Budget, includes \$2.8 million in FY 15 to support the annualized workers' compensation costs.

Below includes the explanation of the General Fund agency's available funding:

Department of Social Services - \$43 million

The reduction to the FY 14 appropriation is composed of:

- \$43 million in Medicaid.

Funding is available due to a one time transfer of \$67 million between the Disproportionate Share-Medical Emergency Assistance (DSH) account and the Medicaid account. The transfer was the result of the reconciliation of the net appropriation of the Medicaid account which took place in the biennial budget.

Below includes the explanation of the Transportation Fund agency's deficiency appropriations needs:

Department of Transportation (DOT) - \$13.7 million

The FY 14 deficiency appropriation is composed of:

- \$7 million in Personal Services,
- \$2.1 million in Other Expenses,
- \$4 million in Bus Operations and
- \$600,000 in ADA Para-transit Program.

The \$7 million deficiency in the Personal Services account is driven by the March 6, 2014 Finance Advisory Committee (FAC) transfer of \$7 million from Personal Services to Other Expenses. This transfer was to cover a shortfall in the Other Expenses account due to higher than budgeted storm related costs for snow and ice removal. The Department of Transportation's (DOT) snow and ice removal budget is based on an average of 12 storms per year, and to date there have been approximately 15 storms. Due to winter storm costs, funding was needed for the following reasons: (1) higher than average storm costs for material and contractual services, (2) increased fuel usage to supply the 84 fuel facilities used by all state agencies and (3) equipment maintenance and repair of the department's fleet. Currently, 248 of DOT's 632 truck fleet, or 39% are past the 12 year useful lifecycle.

The \$4 million deficiency in the Bus Operations account is driven by: (1) a \$1 million unbudgeted claim related to a fatality that was settled in June 2013 and (2) higher than anticipated expenditure trends. The \$600,000 deficiency in ADA Para-transit Program account is also due to higher than anticipated expenditure trends.

The \$2.1 million deficiency in the Other Expenses account is driven by: (1) \$1.8 million in unbudgeted information technology costs and (2) higher than budgeted storm related costs for snow and ice removal.

Office of the State Comptroller - Fringe Benefits - \$1.5 million

The FY 14 deficiency appropriation is composed of:

- \$1.5 million in State Employees' Health Service Costs.

The deficiency in the State Employees' Health Service Costs account within the Special Transportation Fund is due to medical claims costs (including pharmacy) being 3.4% higher than anticipated for employees of the Departments of Transportation and Motor Vehicles. Average monthly expenditures for the period July through April are 16.2% higher than the same period in FY 13.

DAS - Workers' Compensation Claims - Transportation Fund - \$0.8 million

The FY 14 deficiency appropriation is composed of:

- \$0.8 million in Workers' Compensation Claims.

The deficiency in the Workers' Compensation Claims account within the Special Transportation Fund (this account supports the Departments of Motor Vehicles and Transportation), is primarily due to the following factors: (1) increased utilization of services, (2) employees remaining on workers' compensation longer, and (3) increasing medical expenditures. The shortfall in this account is approximately 13.2% of total FY 14 estimated expenditures. PA 14-47, the FY 15 Revised Budget, includes \$800,000 in FY 15 to support the annualized workers' compensation costs.

The following table reflects average monthly expenditure and claims trends for the Special Transportation Fund for the period July through March for FY 13 and FY 14.

Average Monthly Workers' Compensation Claims - TF

	FY 13 \$	FY 14 \$	Change
Number of Claims	49	50	1.7%
Cost Per Claim	2,527	2,474	-2.1%
Total Indemnity Costs	269,812	294,862	9.3%
Total Medical Costs	349,107	411,659	17.9%

Below includes the explanation of the Transportation Fund agency's available funding:

Department of Transportation (DOT) - \$4 million

The reduction to the FY 14 appropriation is composed of:

- \$4 million in Pay As You Go Transportation Projects.

Funding is available in the Pay As You Go Transportation Projects account due to slower than anticipated expenditure trends. Funding of \$2 million was transferred as part of the March 6, 2014 Finance Advisory Committee (FAC) meeting to the Other Expenses account to cover costs related to higher than budgeted storm related costs for snow and ice removal. Subsequently, the Department of Transportation received \$2 million in Federal Highway funds that were used for pay as you go transportation projects such as inspection of local bridges between 6' and 20' in length.

Department of Motor Vehicles (DMV) - \$2 million

The reduction to the FY 14 appropriation is composed of:

- \$1.5 million in Personal Services and
- \$500,000 in Other Expenses.

Funding is available in the Personal Services account due to delays in hiring 41 positions which has resulted in lower than anticipated expenditures. Funding is available in the Others Expenses account due to slower than anticipated expenditure trends.

Debt Services - Treasurer - \$9 million

The reduction to the FY 14 appropriation is composed of:

- \$9 million in Debt Services.

Funding is available due to: (1) the Special Tax Obligation (STO) bond issuance that was scheduled for October 2013 was delayed until November 2013 and (2) the assumed interest rate for the issuance was 6.00% and the actual interest rate was 3.67%.

Authorized Permanent Full-Time Positions (by fund and agency)

Fund/Agency	Actual FY 13	Estimated FY 14	Original FY 15	Governor Revised FY 15	Revised FY 15	Revised Changes from Governor	Revised Changes from Original
General Fund							
Legislative Management	439	439	439	439	439	-	-
Auditors of Public Accounts	117	117	117	117	117	-	-
Commission on Aging	4	4	4	4	4	-	-
Permanent Commission on the Status of Women	6	6	6	6	6	-	-
Commission on Children	7	7	7	7	7	-	-
Latino and Puerto Rican Affairs Commission	3	4	4	4	4	-	-
African-American Affairs Commission	2	3	3	3	3	-	-
Asian Pacific American Affairs Commission	2	2	2	2	2	-	-
Governor's Office	27	27	27	27	28	1	1
Secretary of the State	85	84	85	85	85	-	-
Lieutenant Governor's Office	9	7	7	7	7	-	-
Office of Governmental Accountability	86	89	89	89	89	-	-
State Treasurer	48	48	48	48	48	-	-
State Comptroller	273	273	273	276	276	-	3
Department of Revenue Services	670	665	665	665	665	-	-
Office of Policy and Management	146	124	124	125	125	-	1
Department of Administrative Services	540	650	650	658	656	(2)	6
Department of Construction Services	94	-	-	-	-	-	-
Attorney General	298	303	303	303	303	-	-
Department of Emergency Services and Public Protection	1,670	1,694	1,694	1,735	1,733	(2)	39
Military Department	42	42	42	42	42	-	-
Department of Consumer Protection	230	235	235	235	235	-	-
Commission on Human Rights and Opportunities	74	79	79	79	79	-	-
Office of Protection and Advocacy for Persons with Disabilities	31	31	31	31	31	-	-
Labor Department	213	185	185	191	191	-	6
Department of Agriculture	48	49	49	49	49	-	-
Department of Energy and Environmental Protection	669	669	669	661	670	9	1
Council on Environmental Quality	2	2	2	2	2	-	-
Department of Economic and Community Development	103	91	91	91	91	-	-
Department of Housing	2	20	20	21	21	-	1
Agricultural Experiment Station	69	69	69	69	70	1	1
Department of Veterans' Affairs	253	248	248	248	248	-	-
Department of Public Health	506	516	476	478	481	3	5
Office of the Chief Medical Examiner	53	53	53	46	50	4	(3)
Department of Developmental Services	3,322	3,325	3,327	3,327	3,327	-	-
Department of Mental Health and	3,264	3,309	3,309	3,309	3,309	-	-

Fund/Agency	Actual FY 13	Estimated FY 14	Original FY 15	Governor Revised FY 15	Revised FY 15	Revised Changes from Governor	Revised Changes from Original
Addiction Services							
Psychiatric Security Review Board	3	3	3	3	3	-	-
Department of Motor Vehicles	3	3	4	4	4	-	-
Department of Social Services	1,883	1,846	1,844	1,947	1,982	35	138
State Department on Aging	2	28	28	30	30	-	2
Department of Rehabilitative Services	109	112	112	118	118	-	6
Department of Children and Families	3,247	3,212	3,208	3,240	3,240	-	32
Department of Education	1,680	1,685	1,714	1,778	1,779	1	65
Office of Early Childhood	-	31	73	106	109	3	36
State Library	55	55	55	55	55	-	-
Teachers' Retirement Board	27	27	27	27	27	-	-
Office of Higher Education	15	21	21	21	27	6	6
University of Connecticut	2,931	2,347	2,413	2,413	2,413	-	-
University of Connecticut Health Center	1,661	1,680	1,698	1,698	1,698	-	-
Board of Regents for Higher Education	4,528	4,599	4,614	4,617	4,617	-	3
Division of Criminal Justice	483	487	487	487	498	11	11
Department of Correction	6,348	6,352	6,352	6,352	6,352	-	-
Judicial Department	4,304	4,316	4,315	4,315	4,329	14	14
Public Defender Services Commission	445	447	447	447	447	-	-
General Fund Total	41,131	40,720	40,847	41,137	41,221	84	374
Transportation Fund							
State Treasurer	1	1	1	1	1	-	-
Department of Motor Vehicles	572	577	596	596	599	3	3
Department of Transportation	2,976	3,085	3,085	3,188	3,188	-	103
Department of Rehabilitative Services	3	-	-	-	-	-	-
Transportation Fund Total	3,552	3,663	3,682	3,785	3,788	3	106
Banking Fund							
Department of Banking	118	116	116	116	116	-	-
Judicial Department	51	51	51	51	51	-	-
Banking Fund Total	169	167	167	167	167	-	-
Insurance Fund							
Office of Policy and Management	2	2	2	2	2	-	-
Insurance Department	159	159	159	159	159	-	-
Office of the Healthcare Advocate	18	17	17	27	29	2	12
Department of Public Health	-	-	-	3	3	-	3
Insurance Fund Total	179	178	178	191	193	2	15
Consumer Counsel & Public Utility Control Fund (CC&PUC)							
Office of Consumer Counsel	17	13	13	13	14	1	1
Department of Energy and Environmental Protection	125	127	127	127	127	-	-
CC&PUC Fund Total	142	140	140	140	141	1	1
Workers' Compensation Fund							
Workers' Compensation Commission	117	117	117	117	117	-	-
Bureau of Rehabilitative Services	6	6	6	6	6	-	-

Fund/Agency	Actual FY 13	Estimated FY 14	Original FY 15	Governor Revised FY 15	Revised FY 15	Revised Changes from Governor	Revised Changes from Original
Division of Criminal Justice	4	4	4	4	4	-	-
Workers' Compensation Fund Total	127	127	127	127	127	-	-
Soldiers, Sailors and Marines' Fund	9	9	-	-	-	-	-
Regional Market Fund							
Department of Agriculture	7	7	7	7	7	-	-
Regional Market Fund Total	7	7	7	7	7	-	-
TOTAL	45,316	45,011	45,148	45,554	45,644	90	496

The Governor's FY 15 Revised Budget Recommendations

Governor Dannel P. Malloy introduced his mid-term budget adjustments on February 6, 2014 at a joint session of the Connecticut General Assembly.

The Governor's FY 15 Recommended Revised Budget totaled:

- \$19,032.6 million for all appropriated funds.
- \$17,496.2 million for the General Fund.
- \$1,322.4 million for the Special Transportation Fund.
- Was under the spending cap by \$8.1 million in FY 15. Without passage of a Governor's proposed definitional change, the FY 15 Revised Budget would be over the cap by \$99.6 million.

The table below reflects the Governor's FY 15 Recommended Revised Budget in comparison to the original FY 15 appropriation.

Comparison of Governor's Budget to the FY 15 Original (in millions)

Fund	Original FY 15 \$	Governor's Revised FY 15 \$	Difference \$
Gross			
General	17,656.1	17,633.4	(22.7)
Transportation	1,333.3	1,333.4	0.1
Other	175.5	213.9	38.5
Subtotal	19,164.9	19,180.7	15.8
Lapses			
General	(158.5)	(137.1)	21.4
Transportation	(11.0)	(11.0)	-
Other	-	-	-
Subtotal	(169.5)	(148.1)	21.4
Net			
General	17,497.6	17,496.2	(1.3)
Transportation	1,322.3	1,322.4	0.1
Other	175.5	213.9	38.5
TOTAL	18,995.4	19,032.6	37.2

FY 96 through FY 15 General Budget Expenditures (in thousands)¹

Fiscal Year	General Budget Expenditures \$	Annual Increase Over Prior Year \$	% Growth	Inflation Adjusted Growth in Expenditures
96	10,022,764	376,520	3.8%	1.5%
97	10,399,284	376,520	3.8%	1.8%
98	10,839,367	440,083	4.2%	2.6%
99	11,414,117	574,750	5.3%	3.0%
00	12,404,547	990,430	8.7%	4.4%
01	12,932,612	528,065	4.3%	0.3%
02	13,265,527	332,915	2.6%	0.7%
03	13,283,978	18,451	0.1%	-3.6%
04	13,595,294	311,316	2.3%	-1.0%
05	14,428,128	832,834	6.1%	0.5%
06	15,665,824	1,237,696	8.6%	2.4%
07	16,505,640	839,816	5.4%	0.6%
08	17,906,920	1,401,280	8.5%	2.9%
09	18,547,639	640,719	3.6%	1.3%
10	18,459,913	(87,726)	-0.5%	-1.1%
11	19,168,739	708,826	3.8%	1.2%
12	20,134,192	965,453	5.0%	2.0%
13	20,403,224	269,032	1.3%	-0.3%
14	18,416,897	(1,986,327)	-9.7%	-11.0%
15 Budgeted	19,108,661	691,764	3.8%	1.0%

¹Notes

Budget Expenditures - For purposes of comparability, the expenditure figures include all expenditures of the General Fund, Special Transportation Fund, other appropriated funds, surplus (primary for “one-time” items) and expenditures from prior year appropriations carried forward into subsequent fiscal year. The expenditures and percentage changes have been adjusted for comparability due to structural changes in the budgets. Actual expenditures are based on the Comptroller’s reports. Figures for FY 15 are estimates of expenditures based on the budget (PA 14-47), as adjusted by PA 14-217, including carried forward funding.

It should be noted that beginning in FY 14 the General Fund appropriation for the Medicaid account in the Department of Social Services reflected only the state share of the joint state/federal program. Thus, to remove the federal share of the Medicaid appropriation in FY 15, the General Fund appropriation was reduced by \$3.3 billion.

Inflation Adjusted Growth - The inflation adjusted growth rate factors the growth in expenditures from previous fiscal years less the Implicit Price Deflator for state and local governments. The use of this adjustment factor eliminates growth that results from inflation and facilitates the calculation of the adjusted year to year growth rate. The adjustment for FY 15 is expected to be 2.8%. When factored with the growth in expenditures, the inflation adjusted growth for FY 15 is 1.0%.

Implicit Price Deflator for State and Local Governments - In economics, the GDP deflator (implicit price deflator for GDP) is a measure of the level of prices of all new, domestically produced, final goods and services in an economy. GDP stands for gross domestic product, the total value of all final goods and services produced within that economy during a specified period. Historical data is taken from the US Department of Commerce Bureau of Economic Analysis. Projections are by Moody’s Economy.com.

FY 15 Revised Budget - Agency Line Item Appropriations (PA 14-47 as adjusted by PA 14-217)

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	GENERAL FUND		
	LEGISLATIVE		
	Legislative Management		
10010	Personal Services	50,395,341	50,150,198
10020	Other Expenses	17,168,117	17,700,498
10050	Equipment	50,100	325,100
12049	Flag Restoration	75,000	75,000
12210	Interim Salary/Caucus Offices	495,478	495,478
12384	Connecticut Academy of Science and Engineering	400,000	1,039,150
12445	Old State House	581,500	581,500
16057	Interstate Conference Fund	399,080	399,080
16130	New England Board of Higher Education	202,584	202,584
19001	Nonfunctional - Change to Accruals	295,053	331,606
Total		70,062,253	71,300,194
	Auditors of Public Accounts		
10010	Personal Services	11,860,523	11,825,310
10020	Other Expenses	439,153	427,450
10050	Equipment	10,000	10,000
19001	Nonfunctional - Change to Accruals	69,637	69,610
Total		12,379,313	12,332,370
	Commission on Aging		
10010	Personal Services	417,627	416,393
10020	Other Expenses	38,848	38,236
19001	Nonfunctional - Change to Accruals	2,499	3,451
Total		458,974	458,080
	Permanent Commission on the Status of Women		
10010	Personal Services	543,032	541,016
10020	Other Expenses	57,117	326,464
10050	Equipment	1,000	1,000
19001	Nonfunctional - Change to Accruals	3,588	4,405
Total		604,737	872,885
	Commission on Children		
10010	Personal Services	670,356	668,389
10020	Other Expenses	77,055	75,932
19001	Nonfunctional - Change to Accruals	5,062	4,753
Total		752,473	749,074

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Latino and Puerto Rican Affairs Commission		
10010	Personal Services	419,433	418,191
10020	Other Expenses	28,144	27,290
19001	Nonfunctional - Change to Accruals	2,457	2,186
	Total	450,034	447,667
	African-American Affairs Commission		
10010	Personal Services	273,642	272,829
10020	Other Expenses	25,684	28,128
19001	Nonfunctional - Change to Accruals	1,551	1,660
	Total	300,877	302,617
	Asian Pacific American Affairs Commission		
10010	Personal Services	179,683	179,155
10020	Other Expenses	15,038	14,330
19001	Nonfunctional - Change to Accruals	2,678	36
	Total	197,399	193,521
	GENERAL GOVERNMENT		
	Governor's Office		
10010	Personal Services	2,328,660	2,382,033
10020	Other Expenses	216,646	213,963
10050	Equipment	1	1
16026	New England Governors' Conference	113,289	113,289
16035	National Governors' Association	134,899	134,899
19001	Nonfunctional - Change to Accruals	9,030	11,867
	Total	2,802,525	2,856,052
	Secretary of the State		
10010	Personal Services	2,865,243	2,845,820
10020	Other Expenses	1,424,207	1,781,836
10050	Equipment	1	1
12480	Commercial Recording Division	5,533,021	5,339,580
12508	Board of Accountancy	282,167	281,025
19001	Nonfunctional - Change to Accruals	34,060	34,701
	Total	10,138,699	10,282,963
	Lieutenant Governor's Office		
10010	Personal Services	642,515	642,515
10020	Other Expenses	74,133	73,215
10050	Equipment	1	1
19001	Nonfunctional - Change to Accruals	3,409	3,090
	Total	720,058	718,821

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	State Treasurer		
10010	Personal Services	3,651,385	3,626,114
10020	Other Expenses	166,264	164,205
10050	Equipment	1	1
19001	Nonfunctional - Change to Accruals	22,203	22,567
	Total	3,839,853	3,812,887
	State Comptroller		
10010	Personal Services	24,043,551	24,228,310
10020	Other Expenses	4,141,958	4,089,423
10050	Equipment	1	1
16016	Governmental Accounting Standards Board	19,570	19,570
19001	Nonfunctional - Change to Accruals	148,923	150,072
	Total	28,354,003	28,487,376
	Department of Revenue Services		
10010	Personal Services	60,513,194	59,823,459
10020	Other Expenses	7,704,801	8,429,265
10050	Equipment	1	1
12050	Collection and Litigation Contingency Fund	94,294	94,294
19001	Nonfunctional - Change to Accruals	326,251	308,861
	Total	68,638,541	68,655,880
	Office of Governmental Accountability		
10010	Personal Services	800,028	798,528
10020	Other Expenses	78,188	72,220
10050	Equipment	1	1
12028	Child Fatality Review Panel	101,255	101,255
12347	Information Technology Initiatives	31,588	31,588
12481	Citizens' Election Fund Admin	1,956,136	1,948,699
12522	Elections Enforcement Commission	1,497,138	1,491,161
12523	Office of State Ethics	1,511,748	1,505,762
12524	Freedom of Information Commission	1,663,840	1,657,036
12525	Contracting Standards Board	170,000	302,263
12526	Judicial Review Council	140,863	140,863
12527	Judicial Selection Commission	89,956	89,956
12528	Office of the Child Advocate	524,747	542,593
12529	Office of the Victim Advocate	445,172	443,338
12530	Board of Firearms Permit Examiners	85,591	120,591
19001	Nonfunctional - Change to Accruals	41,375	54,374
	Total	9,137,626	9,300,228

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Office of Policy and Management		
10010	Personal Services	11,962,512	12,024,274
10020	Other Expenses	1,817,001	2,095,783
10050	Equipment	1	1
12169	Automated Budget System and Data Base Link	49,706	49,706
12231	Cash Management Improvement Act	91	91
12251	Justice Assistance Grants	1,078,704	1,074,151
12308	Innovation Challenge Grant Program	375,000	-
12535	Criminal Justice Information System	482,700	482,700
12559	Youth Services Prevention	3,500,000	3,600,000
12573	Project Longevity	-	525,000
16017	Tax Relief For Elderly Renters	-	28,409,269
16181	Regional Planning Agencies	475,000	-
17004	Reimbursement to Towns for Loss of Taxes on State Property	73,641,646	83,641,646
17006	Reimbursements to Towns for Private Tax-Exempt Property	115,431,737	125,431,737
17011	Reimbursement Property Tax - Disability Exemption	400,000	400,000
17016	Distressed Municipalities	5,800,000	5,800,000
17018	Property Tax Relief Elderly Circuit Breaker	20,505,900	20,505,900
17021	Property Tax Relief Elderly Freeze Program	235,000	171,400
17024	Property Tax Relief for Veterans	2,970,098	2,970,098
17098	Focus Deterrence	475,000	475,000
17099	Municipal Aid Adjustment	3,608,728	3,608,728
17T05	Property Tax Relief	-	1,126,814
19001	Nonfunctional - Change to Accruals	-	68,691
Total		242,808,824	292,460,989
	Department of Veterans' Affairs		
10010	Personal Services	23,055,692	22,898,344
10020	Other Expenses	5,607,850	5,241,629
10050	Equipment	1	1
12295	Support Services for Veterans	180,500	180,500
12574	SSMF Administration	-	635,000
16045	Burial Expenses	7,200	7,200
16049	Headstones	332,500	332,500
19001	Nonfunctional - Change to Accruals	137,388	121,794
Total		29,321,131	29,416,968

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Department of Administrative Services		
10010	Personal Services	51,845,696	51,888,323
10020	Other Expenses	38,408,346	35,679,427
10050	Equipment	1	1
12016	Tuition Reimbursement - Training and Travel	382,000	382,000
12024	Labor - Management Fund	75,000	75,000
12096	Management Services	4,753,809	4,753,809
12115	Loss Control Risk Management	114,854	114,854
12123	Employees' Review Board	22,210	22,210
12141	Surety Bonds for State Officials and Employees	5,600	5,600
12155	Quality of Work-Life	350,000	350,000
12176	Refunds Of Collections	25,723	25,723
12179	Rents and Moving	12,100,447	17,221,693
12184	Capitol Day Care Center	120,888	120,888
12218	W. C. Administrator	5,250,000	5,250,000
12323	Connecticut Education Network	3,291,857	3,291,857
12507	State Insurance and Risk Mgmt Operations	13,345,386	13,345,386
12511	IT Services	13,849,251	13,666,539
19001	Nonfunctional - Change to Accruals	729,894	353,538
	Total	144,670,962	146,546,848
	Attorney General		
10010	Personal Services	33,015,870	32,790,529
10020	Other Expenses	1,139,319	1,325,185
10050	Equipment	1	1
19001	Nonfunctional - Change to Accruals	209,407	190,510
	Total	34,364,597	34,306,225
	Division of Criminal Justice		
10010	Personal Services	47,166,648	47,031,866
10020	Other Expenses	2,449,701	2,439,607
10050	Equipment	1	1,001
12069	Witness Protection	200,000	200,000
12097	Training And Education	51,000	56,500
12110	Expert Witnesses	350,000	350,000
12117	Medicaid Fraud Control	1,471,890	1,465,882
12485	Criminal Justice Commission	481	481
12537	Cold Case Unit	264,844	264,844
12538	Shooting Taskforce	1,066,178	1,061,910

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Division of Criminal Justice (continued)		
19001	Nonfunctional - Change to Accruals	293,139	294,626
	Total	53,313,882	53,166,717
	REGULATION AND PROTECTION		
	Department of Emergency Services and Public Protection		
10010	Personal Services	132,850,282	131,480,217
10020	Other Expenses	26,289,428	26,532,034
10050	Equipment	93,990	93,990
12026	Stress Reduction	23,354	25,354
12082	Fleet Purchase	5,692,090	6,877,690
12235	Workers' Compensation Claims	4,238,787	4,238,787
16009	Fire Training School - Willimantic	153,709	153,709
16010	Maintenance of County Base Fire Radio Network	23,918	23,918
16011	Maintenance of State-Wide Fire Radio Network	15,919	15,919
16013	Police Association of Connecticut	190,000	190,000
16014	Connecticut State Firefighter's Association	194,711	194,711
16025	Fire Training School - Torrington	77,299	77,299
16034	Fire Training School - New Haven	45,946	45,946
16044	Fire Training School - Derby	35,283	35,283
16056	Fire Training School - Wolcott	95,154	95,154
16065	Fire Training School - Fairfield	66,876	66,876
16074	Fire Training School - Hartford	160,870	160,870
16080	Fire Training School - Middletown	56,101	56,101
16179	Fire Training School - Stamford	52,661	52,661
19001	Nonfunctional - Change to Accruals	678,000	59,181
	Total	171,034,378	170,475,700
	Department of Motor Vehicles		
10010	Personal Services	244,342	244,342
10020	Other Expenses	194,722	242,365
19001	Nonfunctional - Change to Accruals	755	579
	Total	439,819	487,286
	Military Department		
10010	Personal Services	3,130,954	3,109,767
10020	Other Expenses	2,993,728	2,908,658
10050	Equipment	1	1
12144	Honor Guards	471,526	469,533
12325	Veteran's Service Bonuses	172,000	72,000

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Military Department (continued)		
19001	Nonfunctional - Change to Accruals	19,610	19,068
	Total	6,787,819	6,579,027
	Department of Consumer Protection		
10010	Personal Services	15,464,846	15,358,891
10020	Other Expenses	1,193,900	1,216,115
10050	Equipment	1	1
19001	Nonfunctional - Change to Accruals	97,562	87,970
	Total	16,756,309	16,662,977
	Labor Department		
10010	Personal Services	8,839,335	7,632,998
10020	Other Expenses	964,324	952,381
10050	Equipment	1	1
12079	CETC Workforce	770,595	767,367
12098	Workforce Investment Act	28,481,350	31,284,295
12108	Job Funnels Projects	853,750	853,750
12205	Connecticut's Youth Employment Program	4,500,000	5,500,000
12212	Jobs First Employment Services	18,660,859	18,581,271
12327	STRIDE	590,000	590,000
12328	Apprenticeship Program	618,019	565,501
12329	Spanish-American Merchants Association	570,000	570,000
12357	Connecticut Career Resource Network	160,054	160,054
12358	21st Century Jobs	429,178	-
12360	Incumbent Worker Training	377,500	830,678
12425	STRIVE	270,000	270,000
12471	Customized Services	-	500,000
12560	Intensive Support Services	304,000	304,000
12575	Opportunities for Long Term Unemployed	-	3,600,000
12576	Veterans' Opportunity Pilot	-	600,000
19001	Nonfunctional - Change to Accruals	76,564	83,809
	Total	66,465,529	73,646,105
	Commission on Human Rights and Opportunities		
10010	Personal Services	5,934,143	5,894,110
10020	Other Expenses	302,837	299,055
10050	Equipment	1	1
12027	Martin Luther King, Jr. Commission	6,318	6,318
19001	Nonfunctional - Change to Accruals	39,012	36,407
	Total	6,282,311	6,235,891

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Protection and Advocacy for Persons with Disabilities		
10010	Personal Services	2,278,257	2,262,291
10020	Other Expenses	203,190	200,674
10050	Equipment	1	1
19001	Nonfunctional - Change to Accruals	10,351	9,815
	Total	2,491,799	2,472,781
	CONSERVATION AND DEVELOPMENT		
	Department of Agriculture		
10010	Personal Services	3,767,095	3,741,285
10020	Other Expenses	652,045	723,103
10050	Equipment	1	1
12083	Vibrio Bacterium Program	1	1
12421	Senior Food Vouchers	363,016	363,016
12491	Environmental Conservation	85,500	-
16027	Collection of Agricultural Statistics	975	975
16037	Tuberculosis and Brucellosis Indemnity	855	855
16051	Fair Testing	3,838	3,838
16075	WIC Coupon Program for Fresh Produce	174,886	174,886
19001	Nonfunctional - Change to Accruals	21,028	21,268
	Total	5,069,240	5,029,228
	Department of Energy and Environmental Protection		
10010	Personal Services	31,668,528	31,723,787
10020	Other Expenses	3,820,422	4,919,978
10050	Equipment	1	1
12030	Stream Gaging	189,583	-
12054	Mosquito Control	262,547	262,547
12084	State Superfund Site Maintenance	514,046	514,046
12146	Laboratory Fees	161,794	161,794
12195	Dam Maintenance	138,760	138,760
12487	Emergency Spill Response	7,538,207	7,007,403
12488	Solid Waste Management	3,957,608	3,941,419
12489	Underground Storage Tank	999,911	995,885
12490	Clean Air	4,586,375	4,567,543
12491	Environmental Conservation	9,466,633	9,427,480
12501	Environmental Quality	10,327,745	10,055,366
12539	Pheasant Stocking Account	160,000	160,000
12558	Greenways Account	2	2

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Department of Energy and Environmental Protection (continued)		
12561	Conservation Districts & Soil and Water Councils	300,000	300,000
16015	Interstate Environmental Commission	48,783	48,783
16038	Agreement USGS - Hydrological Study	147,683	-
16046	New England Interstate Water Pollution Commission	28,827	28,827
16052	Northeast Interstate Forest Fire Compact	3,295	3,295
16059	Connecticut River Valley Flood Control Commission	32,395	32,395
16083	Thames River Valley Flood Control Commission	48,281	48,281
16099	Agreement USGS-Water Quality Stream Monitoring	204,641	-
19001	Nonfunctional - Change to Accruals	289,533	365,943
	Total	74,895,600	74,703,535
	Council on Environmental Quality		
10010	Personal Services	170,396	170,396
10020	Other Expenses	1,812	1,789
10050	Equipment	1	1
19001	Nonfunctional - Change to Accruals	-	944
	Total	172,209	173,130
	Department of Economic and Community Development		
10010	Personal Services	8,229,087	8,172,510
10020	Other Expenses	586,717	1,027,717
10050	Equipment	1	1
12296	Statewide Marketing	12,000,000	12,000,000
12363	Small Business Incubator Program	387,093	387,093
12412	Hartford Urban Arts Grant	359,776	400,000
12413	New Britain Arts Council	71,956	71,956
12435	Main Street Initiatives	162,450	162,450
12437	Office of Military Affairs	430,834	250,000
12438	Hydrogen/Fuel Cell Economy	175,000	175,000
12467	CCAT-CT Manufacturing Supply Chain	732,256	732,256
12540	Capitol Region Development Authority	6,170,145	8,464,370
12562	Neighborhood Music School	50,000	150,000
16115	Nutmeg Games	24,000	74,000
16175	Discovery Museum	359,776	359,776
16188	National Theatre for the Deaf	143,910	143,910
16189	CONNSTEP	588,382	588,382
16191	Development Research and Economic Assistance	137,902	137,902
16197	CT Trust for Historic Preservation	199,876	199,876

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Department of Economic and Community Development (continued)		
16209	Connecticut Science Center	599,073	599,073
16219	CT Flagship Producing Theaters Grant	475,000	475,000
16255	Women's Business Center	500,000	500,000
16256	Performing Arts Centers	1,439,104	1,439,104
16257	Performing Theaters Grant	452,857	532,857
16258	Arts Commission	1,797,830	1,797,830
16262	Art Museum Consortium	-	525,000
16263	CT Invention Convention	-	25,000
16264	Litchfield Jazz Festival	-	50,000
17063	Greater Hartford Arts Council	89,943	89,943
17065	Stepping Stones Museum for Children	42,079	42,079
17066	Maritime Center Authority	504,949	554,949
17068	Tourism Districts	1,435,772	1,435,772
17070	Amistad Committee for the Freedom Trail	45,000	45,000
17071	Amistad Vessel	359,776	359,776
17072	New Haven Festival of Arts and Ideas	757,423	757,423
17073	New Haven Arts Council	89,943	89,943
17075	Beardsley Zoo	372,539	372,539
17076	Mystic Aquarium	589,106	589,106
17077	Quinebaug Tourism	39,457	39,457
17078	Northwestern Tourism	39,457	39,457
17079	Eastern Tourism	39,457	39,457
17080	Central Tourism	39,457	39,457
17082	Twain/Stowe Homes	90,890	90,890
17100	Cultural Alliance of Fairfield	89,943	89,943
19001	Nonfunctional - Change to Accruals	50,013	41,387
	Total	40,748,229	44,157,641
	Department of Housing		
10010	Personal Services	1,969,658	2,035,008
10020	Other Expenses	140,000	173,266
12032	Elderly Rental Registry and Counselors	1,058,144	1,196,144
12432	Fair Housing	293,313	-
12557	Main Street Investment Fund Administration	71,250	-
16017	Tax Relief For Elderly Renters	24,860,000	-
16029	Subsidized Assisted Living Demonstration	2,345,000	2,345,000
16068	Congregate Facilities Operation Costs	7,784,420	7,784,420

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Department of Housing (continued)		
16076	Housing Assistance and Counseling Program	438,500	438,500
16084	Elderly Congregate Rent Subsidy	2,162,504	2,162,504
16149	Housing/Homeless Services	63,440,480	63,740,480
17008	Tax Abatement	1,444,646	1,444,646
17012	Payment In Lieu Of Taxes	1,873,400	1,873,400
17038	Housing/Homeless Services - Municipality	640,398	640,398
19001	Nonfunctional - Change to Accruals	7,043	511,608
	Total	108,528,756	84,345,374
	Agricultural Experiment Station		
10010	Personal Services	6,293,102	6,267,427
10020	Other Expenses	901,360	1,000,197
10050	Equipment	1	1
12056	Mosquito Control	490,203	488,200
12288	Wildlife Disease Prevention	93,062	93,062
19001	Nonfunctional - Change to Accruals	43,362	44,302
	Total	7,821,090	7,893,189
	HEALTH AND HOSPITALS		
	Department of Public Health		
10010	Personal Services	34,383,489	34,391,334
10020	Other Expenses	6,771,619	6,775,690
10050	Equipment	1	1
12100	Needle and Syringe Exchange Program	459,416	459,416
12126	Children's Health Initiatives	2,065,957	2,057,286
12227	Childhood Lead Poisoning	72,362	72,362
12236	Aids Services	4,975,686	4,975,686
12255	Breast and Cervical Cancer Detection and Treatment	2,222,917	2,213,575
12264	Children with Special Health Care Needs	1,220,505	1,220,505
12268	Medicaid Administration	2,784,617	2,773,467
12430	Fetal and Infant Mortality Review	19,000	-
12563	Immunization Services	31,361,117	-
12577	Maternal Mortality Review	-	104,000
16060	Community Health Services	5,855,796	6,213,866
16103	Rape Crisis	422,008	622,008
16112	X-Ray Screening and Tuberculosis Care	1,195,148	1,195,148
16121	Genetic Diseases Programs	795,427	837,072
17009	Local and District Departments of Health	4,669,173	4,685,779
17013	Venereal Disease Control	187,362	197,171

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Department of Public Health (continued)		
17019	School Based Health Clinics	12,638,716	12,048,716
19001	Nonfunctional - Change to Accruals	147,102	140,792
	Total	112,247,418	80,983,874
	Office of the Chief Medical Examiner		
10010	Personal Services	4,674,075	4,607,399
10020	Other Expenses	900,443	1,129,054
10050	Equipment	19,226	19,226
12033	Medicolegal Investigations	27,417	27,417
19001	Nonfunctional - Change to Accruals	26,603	23,816
	Total	5,647,764	5,806,912
	Department of Developmental Services		
10010	Personal Services	265,451,852	261,124,459
10020	Other Expenses	22,196,100	21,994,085
10050	Equipment	1	1
12034	Human Resource Development	198,361	198,361
12072	Family Support Grants	2,860,287	3,460,287
12101	Cooperative Placements Program	24,079,717	23,982,113
12185	Clinical Services	4,300,720	4,300,720
12192	Early Intervention	37,286,804	39,186,804
12213	Community Temporary Support Services	60,753	60,753
12219	Community Respite Care Programs	558,137	558,137
12235	Workers' Compensation Claims	15,246,035	15,246,035
12340	Pilot Program for Autism Services	1,637,528	2,637,528
12493	Voluntary Services	32,376,869	32,719,305
12521	Supplemental Payments for Medical Services	5,978,116	5,278,116
16069	Rent Subsidy Program	5,150,212	5,150,212
16104	Family Reunion Program	121,749	82,349
16108	Employment Opportunities and Day Services	222,857,347	223,293,347
16122	Community Residential Services	453,647,020	458,629,020
19001	Nonfunctional - Change to Accruals	2,500,118	2,764,167
	Total	1,096,507,726	1,100,665,799
	Department of Mental Health and Addiction Services		
10010	Personal Services	193,931,357	192,414,701
10020	Other Expenses	28,626,219	28,570,424
10050	Equipment	1	1
12035	Housing Supports And Services	16,332,467	20,721,576
12157	Managed Service System	57,034,913	59,034,913

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Department of Mental Health and Addiction Services (continued)		
12196	Legal Services	995,819	995,819
12199	Connecticut Mental Health Center	8,665,721	8,865,721
12207	Professional Services	11,788,898	11,788,898
12220	General Assistance Managed Care	40,774,875	40,774,875
12235	Workers' Compensation Claims	10,594,566	10,594,566
12247	Nursing Home Screening	591,645	591,645
12250	Young Adult Services	75,866,518	74,537,055
12256	TBI Community Services	17,079,532	16,641,445
12278	Jail Diversion	4,523,270	4,504,601
12289	Behavioral Health Medications	6,169,095	6,169,095
12292	Prison Overcrowding	6,727,968	6,699,982
12298	Medicaid Adult Rehabilitation Option	4,803,175	4,803,175
12330	Discharge and Diversion Services	20,062,660	20,062,660
12444	Home and Community Based Services	17,371,852	16,032,096
12465	Persistent Violent Felony Offenders Act	675,235	675,235
12541	Nursing Home Contract	485,000	485,000
12564	Pre-Trial Account	350,000	775,000
16003	Grants for Substance Abuse Services	17,567,934	17,567,934
16053	Grants for Mental Health Services	58,909,714	58,909,714
16070	Employment Opportunities	10,522,428	10,522,428
19001	Nonfunctional - Change to Accruals	2,444,140	2,201,244
	Total	612,895,002	614,939,803
	Psychiatric Security Review Board		
10010	Personal Services	252,955	252,955
10020	Other Expenses	31,469	31,079
10050	Equipment	1	1
19001	Nonfunctional - Change to Accruals	1,126	1,242
	Total	285,551	285,277
	HUMAN SERVICES		
	Department of Social Services		
10010	Personal Services	122,391,148	133,576,093
10020	Other Expenses	113,078,216	128,408,621
10050	Equipment	1	1
12121	Children's Health Council	208,050	208,050

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Department of Social Services (continued)		
12197	Genetic Tests in Paternity Actions	-	181,585
12202	State Food Stamp Supplement	725,059	725,059
12239	HUSKY B Program	30,540,000	28,036,000
16020	Medicaid	2,289,569,579	2,279,268,579
16061	Old Age Assistance	39,949,252	38,849,252
16071	Aid To The Blind	855,251	755,251
16077	Aid To The Disabled	67,961,417	63,838,417
16090	Temporary Assistance to Families - TANF	112,058,614	107,458,614
16096	Emergency Assistance	1	1
16098	Food Stamp Training Expenses	12,000	12,000
16105	Healthy Start	1,430,311	1,430,311
16109	DMHAS-Disproportionate Share	108,935,000	108,935,000
16114	Connecticut Home Care Program	45,584,196	48,024,196
16118	Human Resource Development-Hispanic Programs	965,739	945,739
16123	Services To The Elderly	324,737	324,737
16128	Safety Net Services	2,814,792	2,814,792
16129	Transportation for Employment Independence Program	2,028,671	2,528,671
16139	Refunds Of Collections	150,000	150,000
16146	Services for Persons With Disabilities	602,013	602,013
16148	Nutrition Assistance	479,666	479,666
16149	Housing/Homeless Services	5,210,676	5,210,676
16157	State Administered General Assistance	17,866,800	18,966,800
16158	Child Care Quality Enhancements	563,286	-
16159	Connecticut Children's Medical Center	15,579,200	15,579,200
16160	Community Services	1,075,199	1,125,199
16174	Human Service Infrastructure Community Action Program	3,453,326	3,453,326
16177	Teen Pregnancy Prevention	1,837,378	1,837,378
16259	Fatherhood Initiative	371,656	566,656
16T20	Child Support Refunds and Reimbursements	181,585	-
17029	Human Resource Development-Hispanic Programs - Municipality	5,364	5,364
17032	Teen Pregnancy Prevention - Municipality	137,826	137,826
17083	Community Services - Municipality	83,761	83,761
19001	Nonfunctional - Change to Accruals	35,859,861	-
Total		3,022,889,631	2,994,518,834

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	State Department on Aging		
10010	Personal Services	2,343,834	2,432,236
10020	Other Expenses	195,577	233,905
10050	Equipment	1	1
16260	Programs for Senior Citizens	6,370,065	6,390,065
19001	Nonfunctional - Change to Accruals	13,675	19,319
	Total	8,923,152	9,075,526
	Department of Rehabilitation Services		
10010	Personal Services	6,277,563	6,662,045
10020	Other Expenses	1,629,580	1,616,205
10050	Equipment	1	1
12037	Part-Time Interpreters	201,522	1,522
12060	Educational Aid for Blind and Visually Handicapped Children	3,795,388	3,945,388
12301	Enhanced Employment Opportunities	653,416	653,416
16004	Vocational Rehabilitation - Disabled	7,460,892	7,460,892
16040	Supplementary Relief and Services	99,749	99,749
16054	Vocational Rehabilitation - Blind	899,402	899,402
16078	Special Training for the Deaf Blind	286,581	286,581
16086	Connecticut Radio Information Service	83,258	83,258
16150	Employment Opportunities	757,878	757,878
16153	Independent Living Centers	528,680	528,680
19001	Nonfunctional - Change to Accruals	39,821	277,368
	Total	22,713,731	23,272,385
	EDUCATION, MUSEUMS, LIBRARIES		
	Department of Education		
10010	Personal Services	18,507,312	18,859,588
10020	Other Expenses	3,458,980	3,766,142
10050	Equipment	1	1
12088	Basic Skills Exam Teachers in Training	1,255,655	-
12103	Teachers' Standards Implementation Program	2,941,683	-
12171	Development of Mastery Exams Grades 4, 6, and 8	18,971,294	18,886,122
12198	Primary Mental Health	427,209	427,209
12211	Leadership, Education, Athletics in Partnership (LEAP)	726,750	726,750
12216	Adult Education Action	240,687	240,687
12253	Connecticut Pre-Engineering Program	262,500	262,500
12261	Connecticut Writing Project	50,000	50,000
12290	Resource Equity Assessments	168,064	168,064

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Department of Education (continued)		
12318	Neighborhood Youth Centers	1,271,386	1,271,386
12405	Longitudinal Data Systems	1,263,197	1,263,197
12453	School Accountability	1,860,598	1,852,749
12457	Sheff Settlement	9,409,526	20,953,473
12506	Parent Trust Fund Program	500,000	500,000
12519	Regional Vocational-Technical School System	155,632,696	156,741,661
12543	Science Program for Educational Reform Districts	455,000	455,000
12544	Wrap Around Services	450,000	450,000
12545	Parent Universities	487,500	487,500
12546	School Health Coordinator Pilot	190,000	190,000
12547	Commissioner's Network	17,500,000	17,500,000
12548	Technical Assistance for Regional Cooperation	95,000	95,000
12549	New or Replicated Schools	900,000	900,000
12550	Bridges to Success	601,652	601,652
12551	K-3 Reading Assessment Pilot	2,699,941	3,199,941
12552	Talent Development	10,025,000	9,518,564
12566	Common Core	6,300,000	6,300,000
12567	Alternative High School and Adult Reading Incentive Program	1,200,000	1,200,000
12568	Special Master	2,116,169	2,116,169
16021	American School For The Deaf	10,659,030	10,659,030
16062	Regional Education Services	1,166,026	1,166,026
16110	Family Resource Centers	7,582,414	8,051,914
16201	Youth Service Bureau Enhancement	620,300	620,300
16211	Child Nutrition State Match	2,354,000	2,354,000
16212	Health Foods Initiative	4,806,300	4,806,300
17017	Vocational Agriculture	9,485,565	10,985,565
17027	Transportation of School Children	24,884,748	24,884,748
17030	Adult Education	21,045,036	21,045,036
17034	Health and Welfare Services Pupils Private Schools	4,297,500	4,297,500
17041	Education Equalization Grants	2,122,891,002	2,130,644,892
17042	Bilingual Education	1,916,130	1,916,130
17043	Priority School Districts	46,947,022	47,197,022
17044	Young Parents Program	229,330	229,330
17045	Interdistrict Cooperation	9,150,379	9,242,379
17046	School Breakfast Program	2,379,962	2,379,962
17047	Excess Cost - Student Based	139,805,731	139,805,731

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Department of Education (continued)		
17049	Non-Public School Transportation	3,595,500	3,595,500
17050	School To Work Opportunities	213,750	213,750
17052	Youth Service Bureaus	2,989,268	2,989,268
17053	Open Choice Program	42,616,736	38,116,736
17057	Magnet Schools	281,250,025	293,750,025
17084	After School Program	4,500,000	5,393,286
19001	Nonfunctional - Change to Accruals	1,055,616	1,079,910
	Total	3,006,409,170	3,034,407,695
	Office of Early Childhood		
10010	Personal Services	4,985,737	6,648,427
10020	Other Expenses	8,276,000	8,649,093
10050	Equipment	1	1
12042	Children's Trust Fund	11,671,218	11,671,218
12113	Early Childhood Program	6,761,345	11,235,264
12331	Early Childhood Advisory Cabinet	-	15,000
12495	Community Plans for Early Childhood	750,000	750,000
12496	Improving Early Literacy	150,000	150,000
12520	Child Care Services	18,419,752	19,422,345
12569	Evenstart	475,000	475,000
16101	Head Start Services	2,610,743	2,710,743
16106	Head Start Enhancement	1,684,350	1,734,350
16147	Child Care Services-TANF/CCDBG	101,489,658	116,717,658
16158	Child Care Quality Enhancements	3,259,170	3,259,170
16202	Head Start - Early Childhood Link	2,090,000	2,090,000
17097	School Readiness Quality Enhancement	3,895,645	5,195,645
17101	School Readiness	74,299,075	78,203,282
19001	Nonfunctional - Change to Accruals	484,648	1,959,671
	Total	241,302,342	270,886,867
	State Library		
10010	Personal Services	5,216,113	5,180,303
10020	Other Expenses	695,685	687,069
10050	Equipment	1	1
12061	State-Wide Digital Library	1,989,860	1,989,860
12104	Interlibrary Loan Delivery Service	268,122	267,029
12172	Legal/Legislative Library Materials	786,592	786,592
12420	Computer Access	180,500	180,500
16022	Support Cooperating Library Service Units	332,500	332,500

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	State Library (continued)		
17003	Grants To Public Libraries	203,569	203,569
17010	Connecticard Payments	1,000,000	1,000,000
17069	Connecticut Humanities Council	2,049,752	2,049,752
19001	Nonfunctional - Change to Accruals	30,949	28,877
	Total	12,753,643	12,706,052
	Office of Higher Education		
10010	Personal Services	1,724,650	1,712,774
10020	Other Expenses	106,911	105,586
10050	Equipment	1	1
12188	Minority Advancement Program	2,181,737	2,181,737
12194	Alternate Route to Certification	92,840	92,840
12200	National Service Act	325,210	325,210
12208	International Initiatives	66,500	66,500
12214	Minority Teacher Incentive Program	447,806	447,806
12553	English Language Learner Scholarship	95,000	95,000
16063	Awards to Children of Deceased/ Disabled Veterans	3,800	3,800
16261	Governor's Scholarship	43,623,498	42,023,498
19001	Nonfunctional - Change to Accruals	10,889	13,109
	Total	48,678,842	47,067,861
	University of Connecticut		
12139	Operating Expenses	229,098,979	228,271,757
12468	CommPACT Schools	475,000	475,000
16198	Kirklyn M. Kerr Grant Program	400,000	400,000
	Total	229,973,979	229,146,757
	University of Connecticut Health Center		
12139	Operating Expenses	135,415,234	134,886,547
12159	AHEC	480,422	480,422
19001	Nonfunctional - Change to Accruals	1,103,433	797,270
	Total	136,999,089	136,164,239
	Teachers' Retirement Board		
10010	Personal Services	1,707,570	1,695,911
10020	Other Expenses	575,197	568,221
10050	Equipment	1	1
16006	Retirement Contributions	984,110,000	984,110,000
16023	Retirees Health Service Cost	21,214,000	14,714,000
16032	Municipal Retiree Health Insurance Costs	5,447,370	5,447,370

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Teachers' Retirement Board (continued)		
19001	Nonfunctional - Change to Accruals	10,466	8,996
	Total	1,013,064,604	1,006,544,499
	Board of Regents for Higher Education		
12531	Charter Oak State College	2,475,851	2,588,604
12532	Community Tech College System	155,900,920	155,605,363
12533	Connecticut State University	155,542,999	155,564,671
12534	Board of Regents	668,841	666,038
12578	Transform C SCU	-	23,000,000
19001	Nonfunctional - Change to Accruals	979,321	908,635
	Total	315,567,932	338,333,311
	CORRECTIONS		
	Department of Correction		
10010	Personal Services	442,986,743	439,548,356
10020	Other Expenses	74,224,357	73,313,127
10050	Equipment	1	1
12235	Workers' Compensation Claims	26,886,219	26,136,219
12242	Inmate Medical Services	93,932,101	87,767,101
12302	Board of Pardons and Paroles	6,490,841	6,464,739
12498	Distance Learning	95,000	-
12T57	Program Evaluation	-	330,000
16007	Aid to Paroled and Discharged Inmates	9,026	9,026
16042	Legal Services To Prisoners	827,065	827,065
16073	Volunteer Services	162,221	162,221
16173	Community Support Services	41,275,777	41,275,777
19001	Nonfunctional - Change to Accruals	2,332,019	2,239,331
	Total	689,221,370	678,072,963
	Department of Children and Families		
10010	Personal Services	278,821,431	278,712,107
10020	Other Expenses	35,455,292	34,261,197
10050	Equipment	1	1
12235	Workers' Compensation Claims	11,247,553	10,716,873
12304	Family Support Services	986,402	986,402
12515	Differential Response System	8,346,386	8,346,386
12570	Regional Behavioral Health Consultation	1,810,000	1,810,000
12T45	Homeless Youth	-	2,515,707
16008	Health Assessment and Consultation	1,015,002	1,015,002
16024	Grants for Psychiatric Clinics for Children	15,483,393	15,483,393

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Department of Children and Families (continued)		
16033	Day Treatment Centers for Children	6,783,292	6,783,292
16043	Juvenile Justice Outreach Services	12,841,081	12,841,081
16064	Child Abuse and Neglect Intervention	8,542,370	9,102,501
16092	Community Based Prevention Programs	8,345,606	8,300,790
16097	Family Violence Outreach and Counseling	1,892,201	1,892,201
16102	Supportive Housing	15,323,546	13,980,158
16107	No Nexus Special Education	5,041,071	3,768,279
16111	Family Preservation Services	5,735,278	5,735,278
16116	Substance Abuse Treatment	9,491,729	9,817,303
16120	Child Welfare Support Services	2,501,872	2,501,872
16132	Board and Care for Children - Adoption	92,820,312	94,088,769
16135	Board and Care for Children - Foster	113,243,586	117,244,693
16138	Board and Care for Children - Residential	142,148,669	125,373,630
16140	Individualized Family Supports	11,882,968	10,079,100
16141	Community Kidcare	35,716,720	37,716,720
16144	Covenant to Care	159,814	159,814
16145	Neighborhood Center	250,414	250,414
19001	Nonfunctional - Change to Accruals	1,662,894	1,574,776
	Total	827,548,883	815,057,739
	JUDICIAL		
	Judicial Department		
10010	Personal Services	342,634,762	341,775,107
10020	Other Expenses	66,722,732	66,785,224
12025	Forensic Sex Evidence Exams	1,441,460	1,441,460
12043	Alternative Incarceration Program	56,504,295	56,504,295
12064	Justice Education Center, Inc.	545,828	545,828
12105	Juvenile Alternative Incarceration	28,367,478	28,442,478
12128	Juvenile Justice Centers	3,136,361	3,136,361
12135	Probate Court	10,750,000	10,750,000
12375	Youthful Offender Services	18,177,084	18,177,084
12376	Victim Security Account	9,402	9,402
12502	Children of Incarcerated Parents	582,250	582,250
12516	Legal Aid	1,660,000	1,660,000
12555	Youth Violence Initiative	1,500,000	2,250,000
12571	Judge's Increases	3,688,736	3,688,736
12572	Children's Law Center	109,838	109,838

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Judicial Department (continued)		
12579	Juvenile Planning	-	150,000
19001	Nonfunctional - Change to Accruals	2,279,008	2,305,031
	Total	538,109,234	538,313,094
	Public Defender Services Commission		
10010	Personal Services	41,909,712	41,789,717
10020	Other Expenses	1,550,119	1,491,837
12076	Assigned Counsel - Criminal	9,111,900	17,997,900
12090	Expert Witnesses	2,100,000	2,082,252
12106	Training And Education	130,000	130,000
12417	Assigned Counsel - Child Protection	7,436,000	-
12418	Contracted Attorneys Related Expenses	150,000	125,000
12499	Family Contracted Attorneys/AMC	575,000	-
19001	Nonfunctional - Change to Accruals	260,298	-
	Total	63,223,029	63,616,706
	NON-FUNCTIONAL		
	Miscellaneous Appropriation to the Governor		
12014	Governor's Contingency Account	1	1
	Debt Service - State Treasurer		
12285	Debt Service	1,554,881,403	1,507,940,589
12286	UConn 2000 - Debt Service	156,037,386	136,820,121
12287	CHEFA Day Care Security	5,500,000	5,500,000
12500	Pension Obligation Bonds - TRB	133,922,226	133,922,226
19002	Nonfunctional - Change to Accruals	11,321	402
	Total	1,850,352,336	1,784,183,338
	State Comptroller - Miscellaneous		
12003	Adjudicated Claims	4,100,000	4,100,000
	State Comptroller - Fringe Benefits		
12005	Unemployment Compensation	8,643,507	8,643,507
12006	State Employees Retirement Contributions	969,312,947	970,863,047
12007	Higher Education Alternative Retirement System	30,131,328	18,131,328
12008	Pensions and Retirements - Other Statutory	1,749,057	1,749,057
12009	Judges and Compensation Commissioners Retirement	17,731,131	17,731,131
12010	Insurance - Group Life	9,353,107	8,653,107
12011	Employers Social Security Tax	235,568,631	228,833,314
12012	State Employees Health Service Cost	650,960,045	639,312,580
12013	Retired State Employees Health Service Cost	568,635,039	568,635,039
12016	Tuition Reimbursement - Training and Travel	3,127,500	3,127,500

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	State Comptroller - Fringe Benefits (continued)		
19002	Nonfunctional - Change to Accruals	17,200,946	16,162,272
	Total	2,512,413,238	2,481,841,882
	Reserve for Salary Adjustments		
12015	Reserve For Salary Adjustments	36,273,043	30,273,043
	Workers' Compensation Claims - Administrative Services		
12235	Workers' Compensation Claims	27,187,707	29,987,707
	Subtotal - General Fund	17,656,098,266	17,589,782,390
LESS:			
99110	Unallocated Lapse	(91,676,192)	(91,676,192)
99120	Unallocated Lapse - Legislative	(3,028,105)	(3,028,105)
99130	Unallocated Lapse - Judicial	(7,400,672)	(7,400,672)
99170	General Other Expenses Reductions - Legislative	(140,000)	-
99180	General Other Expenses Reductions - Executive	(3,312,000)	-
99190	General Other Expenses Reductions - Judicial	(548,000)	-
99360	General Lapse - Legislative	(56,251)	(39,492)
99361	General Lapse - Judicial	(401,946)	(282,192)
99362	General Lapse - Executive	(13,785,503)	(9,678,316)
99369	Municipal Opportunities and Regional Efficiencies Program	(10,000,000)	(10,000,000)
99375	GAAP Lapse	(7,500,000)	-
99377	Statewide Hiring Reduction - Executive	(16,675,121)	(8,060,000)
99378	Statewide Hiring Reduction - Judicial	(3,434,330)	(1,660,000)
99379	Statewide Hiring Reduction - Legislative	(579,285)	(280,000)
	NET TOTAL - General Fund	17,497,560,861	17,457,677,421
	SPECIAL TRANSPORTATION FUND		
	GENERAL GOVERNMENT		
	Department of Administrative Services		
12507	State Insurance and Risk Mgmt Operations	7,916,074	7,916,074
19001	Nonfunctional - Change to Accruals	3,839	308
	Total	7,919,913	7,916,382
	REGULATION AND PROTECTION		
	Department of Motor Vehicles		
10010	Personal Services	46,037,478	46,700,704
10020	Other Expenses	15,171,471	15,509,289
10050	Equipment	514,000	520,840

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	Department of Motor Vehicles (continued)		
12091	Commercial Vehicle Information Systems and Networks Project	208,666	208,666
19001	Nonfunctional - Change to Accruals	295,105	357,797
	Total	62,226,720	63,297,296
	TRANSPORTATION		
	Department of Transportation		
10010	Personal Services	166,723,924	165,908,804
10020	Other Expenses	51,642,318	53,569,517
10050	Equipment	1,389,819	1,336,113
10070	Minor Capital Projects	449,639	449,639
10080	Highway and Bridge Renewal-Equipment	5,376,942	-
12017	Highway Planning And Research	3,246,823	3,246,823
12168	Rail Operations	147,720,554	152,279,937
12175	Bus Operations	146,972,169	146,972,169
12334	Tweed-New Haven Airport Grant	1,500,000	1,500,000
12378	ADA Para-transit Program	32,935,449	32,935,449
12379	Non-ADA Dial-A-Ride Program	576,361	576,361
12518	Pay-As-You-Go Transportation Projects	19,700,000	19,700,000
12580	CAA Related Funds	-	3,272,322
19001	Nonfunctional - Change to Accruals	1,817,139	2,015,215
	Total	580,051,137	583,762,349
	NON-FUNCTIONAL		
	Debt Service - State Treasurer		
12285	Debt Service	483,218,293	476,884,116
	State Comptroller - Fringe Benefits		
12005	Unemployment Compensation	248,862	248,862
12006	State Employees Retirement Contributions	130,144,053	130,144,053
12010	Insurance - Group Life	292,000	292,000
12011	Employers Social Security Tax	16,304,506	16,405,141
12012	State Employees Health Service Cost	40,823,865	41,727,011
19002	Nonfunctional - Change to Accruals	1,876,668	1,879,574
	Total	189,689,954	190,696,641
	Reserve for Salary Adjustments		
12015	Reserve For Salary Adjustments	3,661,897	2,661,897
	Workers' Compensation Claims - Administrative Services		
12235	Workers' Compensation Claims	6,544,481	7,344,481
	Subtotal - Special Transportation Fund	1,333,312,395	1,332,563,162

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
LESS:			
99110	Unallocated Lapse	(11,000,000)	(11,000,000)
NET TOTAL – Special Transportation Fund		1,322,312,395	1,321,563,162
	MASHANTUCKET PEQUOT AND MOHEGAN FUND		
	GENERAL GOVERNMENT		
	Office of Policy and Management		
17005	Grants To Towns	61,779,907	61,779,907
NET TOTAL – Mashantucket Pequot and Mohegan Fund		61,779,907	61,779,907
	REGIONAL MARKET OPERATION FUND		
	CONSERVATION AND DEVELOPMENT		
	Department of Agriculture		
10010	Personal Services	399,028	399,028
10020	Other Expenses	273,007	273,007
10050	Equipment	1	1
12244	Fringe Benefits	266,201	348,809
19001	Nonfunctional - Change to Accruals	3,261	8,428
Total		941,498	1,029,273
NET TOTAL – Regional Market Operation Fund		941,498	1,029,273
	BANKING FUND		
	REGULATION AND PROTECTION		
	Department of Banking		
10010	Personal Services	10,756,571	10,368,971
10020	Other Expenses	1,461,490	1,461,490
10050	Equipment	37,200	37,200
12244	Fringe Benefits	7,537,960	8,502,556
12262	Indirect Overhead	126,172	129,307
19001	Nonfunctional - Change to Accruals	111,996	145,840
Total		20,031,389	20,645,364
	Labor Department		
12232	Opportunity Industrial Centers	500,000	500,000
12245	Individual Development Accounts	200,000	200,000
12471	Customized Services	1,000,000	1,000,000
Total		1,700,000	1,700,000
	CONSERVATION AND DEVELOPMENT		
	Department of Housing		
12432	Fair Housing	168,639	500,000

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	JUDICIAL		
	Judicial Department		
12472	Foreclosure Mediation Program	5,902,565	5,902,565
19001	Nonfunctional - Change to Accruals	43,256	43,695
	Total	5,945,821	5,946,260
NET TOTAL - Banking Fund		27,845,849	28,791,624
	INSURANCE FUND		
	GENERAL GOVERNMENT		
	Office of Policy and Management		
10010	Personal Services	291,800	291,800
10020	Other Expenses	500	500
12244	Fringe Benefits	169,260	195,858
19001	Nonfunctional - Change to Accruals	4,682	6,296
	Total	466,242	494,454
	REGULATION AND PROTECTION		
	Insurance Department		
10010	Personal Services	14,712,168	14,362,168
10020	Other Expenses	2,052,428	2,052,428
10050	Equipment	52,600	52,600
12244	Fringe Benefits	10,321,507	11,633,356
12262	Indirect Overhead	629,765	237,762
19001	Nonfunctional - Change to Accruals	165,870	220,252
	Total	27,934,338	28,558,566
	Office of the Healthcare Advocate		
10010	Personal Services	1,339,621	2,100,827
10020	Other Expenses	326,267	2,701,267
10050	Equipment	5,000	15,000
12244	Fringe Benefits	947,599	1,719,069
12262	Indirect Overhead	27,229	142,055
19001	Nonfunctional - Change to Accruals	12,157	193,883
	Total	2,657,873	6,872,101
	HEALTH AND HOSPITALS		
	Department of Public Health		
12563	Immunization Services	-	31,509,441
	Department of Mental Health and Addiction Services		
12157	Managed Service System	435,000	435,000

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	HUMAN SERVICES		
	State Department on Aging		
12565	Fall Prevention	475,000	475,000
	Total	475,000	475,000
NET TOTAL - Insurance Fund		31,968,453	68,344,562
	CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND		
	REGULATION AND PROTECTION		
	Office of Consumer Counsel		
10010	Personal Services	1,279,373	1,353,521
10020	Other Expenses	344,032	282,907
10050	Equipment	2,200	2,200
12244	Fringe Benefits	905,635	1,162,909
12262	Indirect Overhead	72,758	100
19001	Nonfunctional - Change to Accruals	14,439	32,468
	Total	2,618,437	2,834,105
	CONSERVATION AND DEVELOPMENT		
	Department of Energy and Environmental Protection		
10010	Personal Services	11,495,649	11,495,649
10020	Other Expenses	1,789,156	1,479,456
10050	Equipment	19,500	19,500
12244	Fringe Benefits	8,090,619	9,311,476
12262	Indirect Overhead	156,750	261,986
16213	Operation Fuel	1,100,000	-
19001	Nonfunctional - Change to Accruals	114,090	187,173
	Total	22,765,764	22,755,240
NET TOTAL - Consumer Counsel and Public Utility Fund		25,384,201	25,589,345
	WORKERS' COMPENSATION FUND		
	GENERAL GOVERNMENT		
	Division of Criminal Justice		
10010	Personal Services	382,159	382,159
10020	Other Expenses	17,000	17,000
10050	Equipment	1	1
12244	Fringe Benefits	273,645	273,645
19001	Nonfunctional - Change to Accruals	4,970	4,155
	Total	677,775	676,960

Account #	FUND/GOVERNMENT FUNCTION/Agency/Account	Original FY 15 \$	Revised FY 15 \$
	REGULATION AND PROTECTION		
	Labor Department		
12045	Occupational Health Clinics	683,653	683,653
19001	Nonfunctional - Change to Accruals	106	310
	Total	683,759	683,963
	Workers' Compensation Commission		
10010	Personal Services	9,328,657	9,459,729
10020	Other Expenses	2,461,233	4,769,747
10050	Equipment	2,052,000	52,000
12244	Fringe Benefits	6,740,127	7,756,978
12262	Indirect Overhead	601,246	244,904
19001	Nonfunctional - Change to Accruals	96,325	329,284
	Total	21,279,588	22,612,642
	HUMAN SERVICES		
	Department of Rehabilitation Services		
10010	Personal Services	506,819	506,819
10020	Other Expenses	24,500	53,822
12066	Rehabilitative Services	1,261,913	1,261,913
12244	Fringe Benefits	354,875	354,875
19001	Nonfunctional - Change to Accruals	-	6,490
	Total	2,148,107	2,183,919
	NET TOTAL - Workers' Compensation Fund	24,789,229	26,157,484
	CRIMINAL INJURIES COMPENSATION FUND		
	JUDICIAL		
	Judicial Department		
12047	Criminal Injuries Compensation	2,787,016	2,787,016
	NET TOTAL - Criminal Injuries Compensation Fund	2,787,016	2,787,016
	NET TOTAL - ALL APPROPRIATED FUNDS	18,995,369,409	18,993,719,794

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

2a →

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

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
Other Current Expenses						
Training & Education	250,000	400,000	400,000	400,000	400,000	0
Other Than Payments to Local Governments						
Coupon Program	250,000	500,000	200,000	2,000,000	500,000	(1,500,000)
Agency Total - General Fund	4,000,000	5,000,001	5,200,001	7,500,001	6,000,001	(1,500,000)
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

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

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
Total - General Fund	0	500,000	0	500,000	0	0

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)
Total - General Fund	2	2,000,000	1	500,000	(1)	(1,500,000)

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
Original Appropriation - GF	60	5,000,001	60	5,000,001	0	0
Current Services Adjustments	0	500,000	0	500,000	0	0
Policy Revisions	2	2,000,000	1	500,000	(1)	(1,500,000)
Total Recommended - GF	62	7,500,001	61	6,000,001	(1)	(1,500,000)

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.

Function of Government

Legislative	82
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Non-Functional	317

Legislative Management

OLM10000

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	439	439	439	439	439	0

Budget 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
Personal Services	39,007,466	47,095,867	50,395,341	50,395,341	50,150,198	(245,143)
Other Expenses	13,094,751	16,130,406	17,168,117	17,168,117	17,700,498	532,381
Equipment	234,089	757,285	50,100	50,100	325,100	275,000
Other Current Expenses						
Flag Restoration	0	75,000	75,000	75,000	75,000	0
Interim Salary/Caucus Offices	438,498	605,086	495,478	495,478	495,478	0
Connecticut Academy of Science and Engineering	299,837	500,000	400,000	400,000	1,039,150	639,150
Old State House	530,255	555,950	581,500	581,500	581,500	0
Other Than Payments to Local Governments						
Interstate Conference Fund	359,849	383,747	399,080	399,080	399,080	0
New England Board of Higher Education	194,183	192,938	202,584	202,584	202,584	0
Nonfunctional - Change to Accruals	0	309,233	295,053	338,988	331,606	(7,382)
Agency Total - General Fund	54,158,928	66,605,512	70,062,253	70,106,188	71,300,194	1,194,006

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	43,935	0	43,935	0	0
Total - General Fund	0	43,935	0	43,935	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$43,935 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Provide Funding for a Tax Study

Other Expenses	0	0	0	500,000	0	500,000
Total - General Fund	0	0	0	500,000	0	500,000

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Background

Section 137 of PA 14-217, the budget implementer, authorizes the chairpersons of the Finance, Revenue and Bonding Committee to convene a panel of experts to conduct a thorough review of the state's tax structure. The panel shall be comprised of up to fifteen members and shall organize itself into 4 subcommittees as follows: (1) Personal income taxes, including estate and gift taxes; (2) business taxes, including excise taxes; (3) consumer taxes; and (4) property taxes. Not later than January 1, 2015, the panel shall report on the results of its considerations and evaluations, and submit any findings and recommendations for further action. Such recommendations may include an extension of time for the work of the panel, except in no event shall the panel continue beyond January 1, 2016.

Legislative

Provide funding of \$500,000 for a tax study. Section 231 of PA 14-217, the budget implementer, transfers this funding from the Department of Revenue Services to the Office of Legislative Management for the purpose of conducting a tax study.

Provide Funding for Other Expenses and Equipment

Other Expenses	0	0	0	80,971	0	80,971
Equipment	0	0	0	275,000	0	275,000
Total - General Fund	0	0	0	355,971	0	355,971

Legislative

Provide funding of \$355,971 to the Office of Legislative Management for the following:

- \$80,971 in Other Expenses to complete the Strategic Master Plan for higher education (PA 13-184, the FY 14 and FY 15 budget, included \$150,971 in carry forward funding for the purpose of this study, of which \$101,000 has been expended.)
- \$275,000 in Equipment.

Provide Funding for an Early Childhood Discontinuity Study

Connecticut Academy of Science and Engineering	0	0	0	539,150	0	539,150
Total - General Fund	0	0	0	539,150	0	539,150

Background

The Connecticut Academy of Science and Engineering (CASE) was established by the Connecticut General Assembly in 1976, under Special Act 76-53, as a 200-member organization whose main purpose was to advise state government and industry in the application of science and engineering to the economic and social welfare.

Legislative

Provide funding of \$539,150 to the Connecticut Academy of Science and Engineering account for an Early Childhood Regression Discontinuity Study. PA 13-184, the FY 14 and FY 15 budget, included \$400,000 in FY 14 for the purpose of this study. However due to delays, the study is not anticipated to start until FY 15.

Provide Funding for a Family Violence Study

Connecticut Academy of Science and Engineering	0	0	0	100,000	0	100,000
Total - General Fund	0	0	0	100,000	0	100,000

Legislative

Provide funding of \$100,000 to the Connecticut Academy of Science and Engineering account for a Family Violence Study. PA 13-184, the FY 14 and FY 15 budget, included \$100,000 in FY 14 for the purpose of this study. These funds will not be expended in FY 14, as the study will begin in FY 15.

Transfer Funds for Single Stream Recycling

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

Legislative

Funding of \$50,000 is transferred from Personal Services into Other Expenses to procure single stream recycle bins for the Capitol complex.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Enhance Capitol Child Development Center Subsidy

Other Expenses	0	0	0	25,000	0	25,000
Total - General Fund	0	0	0	25,000	0	25,000

Background

The Capitol Child Development Center (CCDC) was created by the Connecticut General Assembly to provide quality child care services for children 8 weeks through 5 years of age. CCDC provides a diverse learning environment that nurtures a professional staff, recognizes the individual needs of children and provides support to their families in partnership with varied community resources.

Legislative

Provide funding of \$25,000 in Other Expenses to accommodate the increased subsidy. The expenses of CCDC have increased due to their recent reaccreditation to meet National Association for the Education of Young Children (NAEYC) standards.

Provide Funding for the Connecticut Hall of Fame

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

Background

The Connecticut Hall of Fame was designed to recognize the outstanding achievements of Connecticut individuals who have distinguished themselves in their professions, both nationally and internationally.

Legislative

Provide funding of \$10,000 in Other Expenses for in-house video production, awards, and lettering costs.

Distribute Lapses

Personal Services	0	0	0	(195,143)	0	(195,143)
Other Expenses	0	0	0	(133,590)	0	(133,590)
Total - General Fund	0	0	0	(328,733)	0	(328,733)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$56,251 to reflect distribution of the General Lapse, \$123,941 for the General Other Expense Lapse, and \$148,544 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(7,382)	0	(7,382)
Total - General Fund	0	0	0	(7,382)	0	(7,382)

Legislative

Reduce funding by \$7,382 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Progress Report on Energy Issues

Legislative

Starting January 1, 2015 and annually thereafter OLM must provide a report to the Joint Committee on Legislative Management on the progress of reducing energy costs at the Capitol complex.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	439	70,062,253	439	70,062,253	0	0
Current Services	0	43,935	0	43,935	0	0
Policy Revisions	0	0	0	1,194,006	0	1,194,006
Total Recommended - GF	439	70,106,188	439	71,300,194	0	1,194,006

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$11,006 and a Statewide Hiring Reduction Lapse of \$239,295. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	50,150,198	(250,301)	49,899,897	0.50%

Auditors of Public Accounts

APA11000

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	117	117	117	117	117	0

Budget 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
Personal Services	10,224,531	11,287,145	11,860,523	11,860,523	11,825,310	(35,213)
Other Expenses	352,966	426,778	439,153	439,153	427,450	(11,703)
Equipment	0	10,000	10,000	10,000	10,000	0
Nonfunctional - Change to Accruals	0	68,686	69,637	71,495	69,610	(1,885)
Agency Total - General Fund	10,577,497	11,792,609	12,379,313	12,381,171	12,332,370	(48,801)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	1,858	0	1,858	0	0
Total - General Fund	0	1,858	0	1,858	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$1,858 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Distribute Lapses

Personal Services	0	0	0	(35,213)	0	(35,213)
Other Expenses	0	0	0	(11,703)	0	(11,703)
Total - General Fund	0	0	0	(46,916)	0	(46,916)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$11,703 to reflect distribution of the General Other Expense Lapse, and \$35,213 for the Statewide Hiring Reduction.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(1,885)	0	(1,885)
Total - General Fund	0	0	0	(1,885)	0	(1,885)

Legislative

Reduce funding by \$1,885 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	117	12,379,313	117	12,379,313	0	0
Current Services	0	1,858	0	1,858	0	0
Policy Revisions	0	0	0	(48,801)	0	(48,801)
Total Recommended - GF	117	12,381,171	117	12,332,370	0	(48,801)

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$28,486 and a Statewide Hiring Reduction Lapse of \$28,487. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	11,825,310	(28,487)	11,796,823	0.24%
Other Expenses	427,450	(28,486)	398,964	6.66%

Commission on Aging

COA11400

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	4	4	4	4	4	0

Budget 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
Personal Services	247,137	395,673	417,627	417,627	416,393	(1,234)
Other Expenses	1,465	37,418	38,848	38,848	38,236	(612)
Nonfunctional - Change to Accruals	0	7,901	2,499	3,534	3,451	(83)
Agency Total - General Fund	248,602	440,992	458,974	460,009	458,080	(1,929)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	1,035	0	1,035	0	0
Total - General Fund	0	1,035	0	1,035	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$1,035 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Distribute Lapses

Personal Services	0	0	0	(1,234)	0	(1,234)
Other Expenses	0	0	0	(612)	0	(612)
Total - General Fund	0	0	0	(1,846)	0	(1,846)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$612 to reflect distribution of the General Other Expense Lapse, and \$1,234 for the Statewide Hiring Reduction.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(83)	0	(83)
Total - General Fund	0	0	0	(83)	0	(83)

Legislative

Reduce funding by \$83 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	4	458,974	4	458,974	0	0
Current Services	0	1,035	0	1,035	0	0
Policy Revisions	0	0	0	(1,929)	0	(1,929)
Total Recommended - GF	4	460,009	4	458,080	0	(1,929)

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a Statewide Hiring Reduction Lapse of \$2,016. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	416,393	(2,016)	414,377	0.48%

Permanent Commission on the Status of Women

CSW11500

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	6	6	6	6	6	0

Budget 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
Personal Services	412,237	513,111	543,032	543,032	541,016	(2,016)
Other Expenses	38,388	78,834	57,117	57,117	326,464	269,347
Equipment	0	1,000	1,000	1,000	1,000	0
Nonfunctional - Change to Accruals	0	5,476	3,588	3,518	4,405	887
Agency Total - General Fund	450,625	598,421	604,737	604,667	872,885	268,218

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(70)	0	(70)	0	0
Total - General Fund	0	(70)	0	(70)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$70 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Provide Funding to Sponsor Women's Tennis Tournament

Other Expenses	0	0	0	200,000	0	200,000
Total - General Fund	0	0	0	200,000	0	200,000

Background

The New Haven Open at Yale has been in operation since 1988. In October of 2013, the Capital Region Development Authority (CRDA) board voted to purchase the rights to the New Haven Open tennis tournament and keep it in Connecticut and work to retain and attract sponsors.

Legislative

Provide funding of \$200,000 in Other Expenses for the commission to be a sponsor for the New Haven Open at Yale.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for Other Expenses

Other Expenses	0	0	0	70,000	0	70,000
Total - General Fund	0	0	0	70,000	0	70,000

Legislative

Provide funding of \$70,000 to Other Expenses for the following:

- \$50,000 to update the Family Economic Self-Sufficiency Standard; and
- \$20,000 for the continuation of the Early Childhood Education study.

Distribute Lapses

Personal Services	0	0	0	(2,016)	0	(2,016)
Other Expenses	0	0	0	(653)	0	(653)
Total - General Fund	0	0	0	(2,669)	0	(2,669)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$653 to reflect distribution of the General Other Expense Lapse, and \$2,016 for the Statewide Hiring Reduction.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	887	0	887
Total - General Fund	0	0	0	887	0	887

Legislative

Increase funding by \$887 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	6	604,737	6	604,737	0	0
Current Services	0	(70)	0	(70)	0	0
Policy Revisions	0	0	0	268,218	0	268,218
Total Recommended - GF	6	604,667	6	872,885	0	268,218

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a Statewide Hiring Reduction Lapse of \$2,748. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	541,016	(2,748)	538,268	0.51%

Commission on Children

CCY11600

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	7	7	7	7	7	0

Budget 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
Personal Services	494,248	622,916	670,356	670,356	668,389	(1,967)
Other Expenses	21,728	83,687	77,055	77,055	75,932	(1,123)
Nonfunctional - Change to Accruals	0	9,431	5,062	5,059	4,753	(306)
Agency Total - General Fund	515,976	716,034	752,473	752,470	749,074	(3,396)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$3 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Distribute Lapses

Personal Services	0	0	0	(1,967)	0	(1,967)
Other Expenses	0	0	0	(1,123)	0	(1,123)
Total - General Fund	0	0	0	(3,090)	0	(3,090)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$1,123 to reflect distribution of the General Other Expense Lapse, and \$1,967 for the Statewide Hiring Reduction.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(306)	0	(306)
Total - General Fund	0	0	0	(306)	0	(306)

Legislative

Reduce funding by \$306 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	7	752,473	7	752,473	0	0
Current Services	0	(3)	0	(3)	0	0
Policy Revisions	0	0	0	(3,396)	0	(3,396)
Total Recommended - GF	7	752,470	7	749,074	0	(3,396)

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a Statewide Hiring Reduction Lapse of \$3,244. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	668,389	(3,244)	665,145	0.49%

Latino and Puerto Rican Affairs Commission

LPR11700

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	3	4	4	4	4	0

Budget 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
Personal Services	243,575	400,430	419,433	419,433	418,191	(1,242)
Other Expenses	24,800	63,980	28,144	28,144	27,290	(854)
Nonfunctional - Change to Accruals	0	6,351	2,457	2,253	2,186	(67)
Agency Total - General Fund	268,375	470,761	450,034	449,830	447,667	(2,163)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(204)	0	(204)	0	0
Total - General Fund	0	(204)	0	(204)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$204 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Distribute Lapses

Personal Services	0	0	0	(1,242)	0	(1,242)
Other Expenses	0	0	0	(854)	0	(854)
Total - General Fund	0	0	0	(2,096)	0	(2,096)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$854 to reflect distribution of the General Other Expense Lapse, and \$1,242 for the Statewide Hiring Reduction.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(67)	0	(67)
Total - General Fund	0	0	0	(67)	0	(67)

Legislative

Reduce funding by \$67 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	4	450,034	4	450,034	0	0
Current Services	0	(204)	0	(204)	0	0
Policy Revisions	0	0	0	(2,163)	0	(2,163)
Total Recommended - GF	4	449,830	4	447,667	0	(2,163)

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a Statewide Hiring Reduction Lapse of \$2,020. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	418,191	(2,020)	416,171	0.48%

African-American Affairs Commission

CAA11900

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	2	3	3	3	3	0

Budget 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
Personal Services	159,599	260,856	273,642	273,642	272,829	(813)
Other Expenses	15,457	25,032	25,684	25,684	28,128	2,444
Nonfunctional - Change to Accruals	0	4,081	1,551	1,657	1,660	3
Agency Total - General Fund	175,056	289,969	300,877	300,983	302,617	1,634

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	106	0	106	0	0
Total - General Fund	0	106	0	106	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$106 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Provide Funding for Other Expenses

Other Expenses	0	0	0	2,850	0	2,850
Total - General Fund	0	0	0	2,850	0	2,850

Legislative

Funding of \$2,850 is provided to Other Expenses for training and veterans outreach publications.

Distribute Lapses

Personal Services	0	0	0	(813)	0	(813)
Other Expenses	0	0	0	(406)	0	(406)
Total - General Fund	0	0	0	(1,219)	0	(1,219)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$406 to reflect distribution of the General Other Expense Lapse, and \$813 for the Statewide Hiring Reduction.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	3	0	3
Total - General Fund	0	0	0	3	0	3

Legislative

Increase funding by \$3 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	3	300,877	3	300,877	0	0
Current Services	0	106	0	106	0	0
Policy Revisions	0	0	0	1,634	0	1,634
Total Recommended - GF	3	300,983	3	302,617	0	1,634

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a Statewide Hiring Reduction Lapse of \$1,323. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	272,829	(1,323)	271,506	0.48%

Asian Pacific American Affairs Commission

APC11950

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	2	2	2	2	2	0

Budget 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
Personal Services	132,112	169,370	179,683	179,683	179,155	(528)
Other Expenses	5,588	65,709	15,038	15,038	14,330	(708)
Nonfunctional - Change to Accruals	0	4,483	2,678	67	36	(31)
Agency Total - General Fund	137,700	239,562	197,399	194,788	193,521	(1,267)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(2,611)	0	(2,611)	0	0
Total - General Fund	0	(2,611)	0	(2,611)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$2,611 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Distribute Lapses

Personal Services	0	0	0	(528)	0	(528)
Other Expenses	0	0	0	(708)	0	(708)
Total - General Fund	0	0	0	(1,236)	0	(1,236)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$708 to reflect distribution of the General Other Expense Lapse, and \$528 for the Statewide Hiring Reduction.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(31)	0	(31)
Total - General Fund	0	0	0	(31)	0	(31)

Legislative

Reduce funding by \$31 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	2	197,399	2	197,399	0	0
Current Services	0	(2,611)	0	(2,611)	0	0
Policy Revisions	0	0	0	(1,267)	0	(1,267)
Total Recommended - GF	2	194,788	2	193,521	0	(1,267)

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a Statewide Hiring Reduction Lapse of \$867. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	179,155	(867)	178,288	0.48%

Governor's Office

GOV12000

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	27	27	27	27	28	1

Budget 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
Personal Services	2,089,726	2,322,025	2,328,660	2,328,660	2,382,033	53,373
Other Expenses	227,746	216,646	216,646	216,646	213,963	(2,683)
Equipment	0	1	1	1	1	0
Other Than Payments to Local Governments						
New England Governors' Conference	153,266	109,937	113,289	113,289	113,289	0
National Governors' Association	127,984	130,907	134,899	134,899	134,899	0
Nonfunctional - Change to Accruals	0	0	9,030	9,234	11,867	2,633
Agency Total - General Fund	2,598,722	2,779,516	2,802,525	2,802,729	2,856,052	53,323

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	204	0	204	0	0
Total - General Fund	0	204	0	204	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$204 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Provide Funding for Disability Advocate Position

Personal Services	0	0	1	70,000	1	70,000
Total - General Fund	0	0	1	70,000	1	70,000

Background

The Governor recommended the addition of one disability advocate position in the Department of Rehabilitation Services.

Legislative

Provide funding of \$70,000 for a disability advocate position to provide policy recommendations for advocacy, employment, programs and services.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Distribute Lapses

Personal Services	0	0	0	(16,627)	0	(16,627)
Other Expenses	0	0	0	(2,683)	0	(2,683)
Total - General Fund	0	0	0	(19,310)	0	(19,310)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$10,695 to reflect distribution of the General Lapse, \$1,775 for the General Other Expense Lapse, and \$6,840 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	2,633	0	2,633
Total - General Fund	0	0	0	2,633	0	2,633

Legislative

Adjust funding by \$2,633 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	27	2,802,525	27	2,802,525	0	0
Current Services	0	204	0	204	0	0
Policy Revisions	0	0	1	53,323	1	53,323
Total Recommended - GF	27	2,802,729	28	2,856,052	1	53,323

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$8,545 and a Statewide Hiring Reduction Lapse of \$11,599. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	2,382,033	(20,144)	2,361,889	0.85%

Secretary of the State

SOS12500

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	85	84	85	85	85	0

Budget 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
Personal Services	998,696	2,712,404	2,865,243	2,865,243	2,845,820	(19,423)
Other Expenses	467,646	1,564,207	1,424,207	1,414,207	1,781,836	367,629
Equipment	0	1	1	1	1	0
Other Current Expenses						
Commercial Recording Division	5,174,055	5,444,606	5,533,021	5,362,596	5,339,580	(23,016)
Board of Accountancy	283,806	270,251	282,167	282,167	281,025	(1,142)
Nonfunctional - Change to Accruals	0	73,633	34,060	24,857	34,701	9,844
Agency Total - General Fund	6,924,203	10,065,102	10,138,699	9,949,071	10,282,963	333,892
Additional Funds Available						
Carry Forward Funding	0	0	0	60,000	60,000	0
Agency Grand Total	6,924,203	10,065,102	10,138,699	10,009,071	10,342,963	333,892

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Reduce Funding for Software Support for CONCORD

Commercial Recording Division	0	(170,425)	0	(170,425)	0	0
Total - General Fund	0	(170,425)	0	(170,425)	0	0

Background

The Secretary of the State's Commercial Recording Division is responsible for maintaining certain records concerning the formation and changes to business entities in the state. The division holds that information in the CONCORD system.

Governor

Reduce funding by \$170,425 to reflect reduced software support costs for the CONCORD system due to recent upgrades.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(9,203)	0	(9,203)	0	0
Total - General Fund	0	(9,203)	0	(9,203)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$9,203 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Same as Governor

Policy Revisions**Provide Funding for ERIC Project**

Other Expenses	0	0	0	237,000	0	237,000
Total - General Fund	0	0	0	237,000	0	237,000

Background

The Electronic Registration Information Center (ERIC) is a non-profit organization that works with state governments on voter registration issues.

Legislative

Provide funding of \$237,000 for mailings, membership dues, and other costs associated with participation in the ERIC program.

Provide Funding for Electronic Voting Systems

Other Expenses	0	0	0	150,000	0	150,000
Total - General Fund	0	0	0	150,000	0	150,000

Legislative

Provide funding of \$150,000 to allow the certification of electronic devices for use by registrars of voters during the voter check-in process. Sections 23-26 of PA 14-217, the General Government Implementer, allow for the use of such devices.

Reduce Funding for Printing Costs

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

Governor

Reduce funding by \$10,000 to reflect lower printing costs of the State Register and Manual.

Legislative

Same as Governor

Distribute Lapses

Personal Services	0	0	0	(19,423)	0	(19,423)
Other Expenses	0	0	0	(19,371)	0	(19,371)
Commercial Recording Division	0	0	0	(23,016)	0	(23,016)
Board of Accountancy	0	0	0	(1,142)	0	(1,142)
Total - General Fund	0	0	0	(62,952)	0	(62,952)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$42,149 to reflect distribution of the General Lapse, \$12,813 for the General Other Expense Lapse, and \$7,990 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	9,844	0	9,844
Total - General Fund	0	0	0	9,844	0	9,844

Legislative

Provide funding of \$9,844 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Carry Forward

Carry Forward Funding for CONCORD Programming

Other Expenses	0	60,000	0	60,000	0	0
Total - Carry Forward Funding	0	60,000	0	60,000	0	0

Background

Sections 140-154 of PA 14-217, the General Government Implementer, established a new type of business entity, Benefit Corporations, within the state. Such entities are required to register with the Secretary of the State's Commercial Recording Division through the CONCORD system.

Governor

Section 8 of PA 14-47, the revised FY 15 budget, carries forward \$60,000 from Personal Services in FY 14 into Other Expenses in FY 15 for programming costs for the online CONCORD business registration system to enable the creation and registration of Benefit Corporations.

Legislative

Same as Governor

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	85	10,138,699	85	10,138,699	0	0
Current Services	0	(179,628)	0	(179,628)	0	0
Policy Revisions	0	(10,000)	0	323,892	0	333,892
Total Recommended - GF	85	9,949,071	85	10,282,963	0	333,892

Other Significant Legislation

PA 14-154, An Act Concerning the Integrity of the Business Registry

The act eliminates fees associated with the termination or dissolution of certain business entities and allows the SOTS to administratively dissolve certain business entities that fail to file an annual report. The act is anticipated to result in a revenue loss to the SOTS of greater than \$400,000 in FY 16. This revenue loss is anticipated to be partially offset by process changes enabled by the act which are anticipated to result in lower costs to the SOTS.

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$35,881 and a Statewide Hiring Reduction Lapse of \$13,857. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	2,845,820	(24,066)	2,821,754	0.85%
Other Expenses	1,781,836	(6,423)	1,775,413	0.36%
Commercial Recording Division	5,339,580	(19,249)	5,320,331	0.36%

Lieutenant Governor's Office

LGO13000

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	9	7	7	7	7	0

Budget 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
Personal Services	418,082	630,003	642,515	642,515	642,515	0
Other Expenses	32,250	74,133	74,133	74,133	73,215	(918)
Equipment	0	1	1	1	1	0
Other Current Expenses						
Health Reform and Innovation	237,962	0	0	0	0	0
Nonfunctional - Change to Accruals	0	12,502	3,409	3,101	3,090	(11)
Agency Total - General Fund	688,294	716,639	720,058	719,750	718,821	(929)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(308)	0	(308)	0	0
Total - General Fund	0	(308)	0	(308)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$308 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Distribute Lapses

Other Expenses	0	0	0	(918)	0	(918)
Total - General Fund	0	0	0	(918)	0	(918)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$311 to reflect distribution of the General Lapse, and \$607 for the General Other Expenses Lapse.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(11)	0	(11)
Total - General Fund	0	0	0	(11)	0	(11)

Legislative

Reduce funding by \$11 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	7	720,058	7	720,058	0	0
Current Services	0	(308)	0	(308)	0	0
Policy Revisions	0	0	0	(929)	0	(929)
Total Recommended - GF	7	719,750	7	718,821	0	(929)

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$2,305 and a Statewide Hiring Reduction Lapse of \$3,129. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	642,515	(5,434)	637,081	0.85%

State Treasurer

OTT14000

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	48	48	48	48	48	0
Permanent Full-Time - TF	1	1	1	1	1	0

Budget 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
Personal Services	2,961,801	3,529,167	3,651,385	3,651,385	3,626,114	(25,271)
Other Expenses	170,381	166,264	166,264	166,264	164,205	(2,059)
Equipment	0	1	1	1	1	0
Nonfunctional - Change to Accruals	0	21,585	22,203	24,179	22,567	(1,612)
Agency Total - General Fund	3,132,182	3,717,017	3,839,853	3,841,829	3,812,887	(28,942)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	1,976	0	1,976	0	0
Total - General Fund	0	1,976	0	1,976	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$1,976 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Distribute Lapses

Personal Services	0	0	0	(25,271)	0	(25,271)
Other Expenses	0	0	0	(2,059)	0	(2,059)
Total - General Fund	0	0	0	(27,330)	0	(27,330)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$15,573 to reflect distribution of the General Lapse, \$1,362 for the General Other Expense Lapse, and \$10,395 for the Statewide Hiring Reduction Lapse.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(1,612)	0	(1,612)
Total - General Fund	0	0	0	(1,612)	0	(1,612)

Legislative

Adjust funding by \$1,612 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	48	3,839,853	48	3,839,853	0	0
Current Services	0	1,976	0	1,976	0	0
Policy Revisions	0	0	0	(28,942)	0	(28,942)
Total Recommended - GF	48	3,841,829	48	3,812,887	0	(28,942)
Original Appropriation - TF	1	0	1	0	0	0
Total Recommended - TF	1	0	1	0	0	0

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$13,008 and a Statewide Hiring Reduction Lapse of \$17,657. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	3,626,114	(30,665)	3,595,449	0.85%

State Comptroller

OSC15000

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	273	273	273	276	276	0

Budget 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
Personal Services	21,326,147	22,884,665	24,043,551	24,392,177	24,228,310	(163,867)
Other Expenses	3,842,060	4,241,958	4,141,958	4,141,958	4,089,423	(52,535)
Equipment	0	1	1	1	1	0
Other Than Payments to Local Governments						
Governmental Accounting Standards Board	0	19,570	19,570	19,570	19,570	0
Nonfunctional - Change to Accruals	0	203,623	148,923	158,245	150,072	(8,173)
Agency Total - General Fund	25,168,207	27,349,817	28,354,003	28,711,951	28,487,376	(224,575)
Additional Funds Available						
Carry Forward Funding	0	0	0	0	356,000	356,000
Agency Grand Total	25,168,207	27,349,817	28,354,003	28,711,951	28,843,376	131,425

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	9,322	0	9,322	0	0
Total - General Fund	0	9,322	0	9,322	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$9,322 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Provide Funding to Reduce Retirement Audit Backlog

Personal Services	0	123,540	0	123,540	0	0
Total - General Fund	0	123,540	0	123,540	0	0

Governor

Provide funding of \$123,540 in Personal Services and two durational positions to assist the Retirement Division with the retirement audit backlog. The current backlog is four years. By statute durational positions may only be for a period not to exceed three years. These positions are considered full-time state employees and are eligible for a state employee benefit package.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Same as Governor

Provide Funding to Support Core-CT Expansion

Personal Services	2	160,086	2	160,086	0	0
Total - General Fund	2	160,086	2	160,086	0	0

Background

The April 26, 2013 Bond Commission allocated \$1.5 million to the Office of Policy and Management (OPM) to build an Oracle Business Intelligence (OBI) data warehouse. The warehouse will improve the ability of Core-CT users to extract financial, human resources, and other information from the system. These funds were allocated to hire consultants to build the technical infrastructure and to develop initial reports. The project is expected to be completed in three years.

Governor

Provide funding of \$160,086 in Personal Services and two positions to support OPM's implementation schedule of the Oracle Business Intelligence (OBI) software and installation in Core-CT.

Legislative

Same as Governor

Provide Funding for State Innovation Model

Personal Services	1	65,000	1	65,000	0	0
Total - General Fund	1	65,000	1	65,000	0	0

Background

The State Innovation Model (SIM) was initiated by the federal Affordable Care Act, through the federal Center for Medicare and Medicaid Innovation (CMMI). The state received a planning grant in March of 2013 to develop a SIM. The state submitted a plan to CMMI in December 2013. The SIM's purpose is to align all healthcare payers in the state (e.g. Medicaid, the state employee and retiree health plan, Medicare, commercial and self-funded plans) around a value-based payment methodology which focuses reimbursement on quality metrics, as opposed to simply volume and cost reduction measures.

Governor

Provide funding of \$65,000 in Personal Services and one Health Care Analyst to assist with the implementation of the State Innovation Model.

Legislative

Same as Governor

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(8,173)	0	(8,173)
Total - General Fund	0	0	0	(8,173)	0	(8,173)

Legislative

Adjust funding by \$8,173 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Distribute Lapses

Personal Services	0	0	0	(163,867)	0	(163,867)
Other Expenses	0	0	0	(52,535)	0	(52,535)
Total - General Fund	0	0	0	(216,402)	0	(216,402)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$114,244 to reflect distribution of the General Lapse, \$34,749 for the General Other Expenses Lapse, and \$67,410 for the Statewide Hiring Reduction Lapse.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Carry Forward

Carry Forward Funding to Support the CT Retirement Board

Personal Services	0	0	0	170,000	0	170,000
Other Expenses	0	0	0	186,000	0	186,000
Total - Carry Forward Funding	0	0	0	356,000	0	356,000

Legislative

Pursuant to section 40 of PA 14-47, the FY 15 Revised Budget, funding of \$356,000 is carried forward from FY 14 to FY 15 from the Medicaid account within the Department of Social Services to the Personal Services account (\$170,000) for two positions to support the Connecticut Retirement Security Board and the Other Expenses account (\$186,000) to secure a consultant to conduct a market feasibility study. Sections 180 - 185 of PA 14-217, the budget implementer, establish the board, the board's duties, and requires the market feasibility study to be conducted.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	273	28,354,003	273	28,354,003	0	0
Current Services	0	9,322	0	9,322	0	0
Policy Revisions	3	348,626	3	124,051	0	(224,575)
Total Recommended - GF	276	28,711,951	276	28,487,376	0	(224,575)

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$101,657 and a Statewide Hiring Reduction Lapse of \$117,976. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	24,228,310	(204,891)	24,023,419	0.85%
Other Expenses	4,089,423	(14,742)	4,074,681	0.36%

Department of Revenue Services

DRS16000

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	670	665	665	665	665	0

Budget 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
Personal Services	53,590,380	57,919,094	60,513,194	60,238,194	59,823,459	(414,735)
Other Expenses	7,623,864	9,409,801	7,704,801	7,845,801	8,429,265	583,464
Equipment	0	1	1	1	1	0
Other Current Expenses						
Collection and Litigation Contingency Fund	(26,077)	94,294	94,294	94,294	94,294	0
Nonfunctional - Change to Accruals	0	323,813	326,251	313,025	308,861	(4,164)
Agency Total - General Fund	61,188,167	67,747,003	68,638,541	68,491,315	68,655,880	164,565
Additional Funds Available						
Carry Forward Funding	0	0	0	1,811,000	495,000	(1,316,000)
Agency Grand Total	61,188,167	67,747,003	68,638,541	70,302,315	69,150,880	(1,151,435)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Reduce Funding for PS to Reflect Increased Turnover

Personal Services	0	(275,000)	0	(275,000)	0	0
Total - General Fund	0	(275,000)	0	(275,000)	0	0

Background

A net adjustment made to the Personal Services account that reflects: (1) the natural reduction made to an agency's payroll due to the loss of employees through voluntary separation, retirements, deaths and transfers; and (2) payroll increases due to the introduction of new employees.

Governor

Reduce funding by \$275,000 to reflect increased turnover.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(13,226)	0	(13,226)	0	0
Total - General Fund	0	(13,226)	0	(13,226)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$13,226 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Same as Governor

Policy Revisions**Provide Funding for Enhanced Revenue Collection**

Other Expenses	0	0	0	700,000	0	700,000
Total - General Fund	0	0	0	700,000	0	700,000

Background

The Department of Revenue Services (DRS) implemented a Tax Amnesty Program covering all taxes from September 16, 2013 to November 15, 2013 which was projected to result in a one-time revenue gain of \$35 million in FY 14. Actual revenue collections under the program totaled approximately \$192.6 million.

Legislative

Provide funding of \$700,000 for an enhanced revenue collections initiative in FY 15. According to the Department of Revenue Services, the initiative includes: 1) working with taxpayers that were not eligible for the 2013 Tax Amnesty Program or that did not take advantage of it, 2) pursuing non-filers, 3) resolving disputed tax shifting resulting from business transfer payments, 4) expanded federal and interstate data matching, 5) responsible person billing for businesses not remitting or not filing taxes, 6) increased interagency data matching, 7) expanded interagency tax clearances and offsets against state payments, and 8) tax fraud reduction. The FY 15 Revised Budget includes a revenue gain of \$75 million from this initiative.

Provide Funding to Eliminate Debit Card Refunds

Other Expenses	0	141,000	0	141,000	0	0
Total - General Fund	0	141,000	0	141,000	0	0

Background

For the 2012 tax season, the Department of Revenue Services (DRS) no longer issued paper checks for income tax refunds under \$5,000. Instead, the State Treasurer and DRS contracted under competitive bid with Chase Bank to issue VISA refund debit cards to taxpayers. A total of 307,261 debit cards were issued to taxpayers totaling \$153,387,538.40 in refunds.

Governor

Provide funding of \$141,000 for printing (\$0.099 per check) and mailing (\$0.37 per check) costs associated with issuing paper refund checks rather than debit cards.

Legislative

Same as Governor

Distribute Lapses

Personal Services	0	0	0	(414,735)	0	(414,735)
Other Expenses	0	0	0	(116,536)	0	(116,536)
Total - General Fund	0	0	0	(531,271)	0	(531,271)

Background

The Governor's FY 15 Revised Budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$283,581 to reflect distribution of the General Lapse, \$77,082 for the General Other Expense Lapse, and \$170,608 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(4,164)	0	(4,164)
Total - General Fund	0	0	0	(4,164)	0	(4,164)

Legislative

Adjust funding by \$4,164 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Carry Forward

Carry Forward Funding for Tax Refund Administration

Tax Refund Administration	0	1,721,000	0	0	0	(1,721,000)
Total - Carry Forward Funding	0	1,721,000	0	0	0	(1,721,000)

Governor

Section 19 of HB 5030, the Governor's FY 15 Revised Budget, carries forward \$1.7 million from FY 14 into FY 15 for administration of sales and gas tax refunds, including printing and mailing costs, overtime, and computer programming changes. Of this total, \$721,000 is carried forward from the Department of Housing's Tax Relief for the Elderly, \$650,000 is carried forward from the Office of Policy and Management's Personal Services account, and \$350,000 is carried forward from the Department of Revenue Services' Personal Services account and transferred to the Tax Refund Administration account.

Legislative

Do not provide carry forward funding for the administration of a sales and gas tax refund program.

Carry Forward Funding for Scanning of Taxpayer Materials

Other Expenses	0	0	0	415,000	0	415,000
Total - Carry Forward Funding	0	0	0	415,000	0	415,000

Legislative

Pursuant to CGS 4-89(c) funding of \$415,000 is carried forward from FY 14 into FY 15 for the scanning of taxpayer materials to assist the agency in becoming paperless.

Carry Forward Funding for CHET Baby Scholars Program

Other Expenses	0	90,000	0	80,000	0	(10,000)
Total - Carry Forward Funding	0	90,000	0	80,000	0	(10,000)

Governor

Section 17 of HB 5030, the Governor's FY 15 Revised Budget, carries forward \$90,000 from FY 14 into FY 15 for modifications to the tax systems and forms related to changes to the CT Higher Education Trust (CHET) plans and implementation of the CHET Baby Scholars program. This funding is carried forward from the Department of Revenue Services' Personal Services account and is transferred to Other Expenses.

Legislative

Section 15 of PA 14-47, the FY 15 Revised Budget, carries forward \$80,000 from FY 14 into FY 15 for modifications to the tax systems and forms related to changes to the CT Higher Education Trust (CHET) plans and implementation of the CHET Baby Scholars program included in Sections 27 through 43 of PA 14-217, the budget implementer. This funding is carried forward from the Department of Revenue Services' Personal Services account and is transferred to Other Expenses.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	665	68,638,541	665	68,638,541	0	0
Current Services	0	(288,226)	0	(288,226)	0	0
Policy Revisions	0	141,000	0	305,565	0	164,565
Total Recommended - GF	665	68,491,315	665	68,655,880	0	164,565

Other Significant Legislation

PA 14-51, An Act Concerning Heating Fuel Delivery Fees, Charges and Surcharges and Prepaid Guaranteed Heating Fuel Price Plans

Section 8 requires the Department of Revenue Services' (DRS) commissioner to notify the Department of Consumer Protection, by June 15 annually, of any outstanding tax delinquencies a heating fuel dealer owes to the state.

PA 14-98, An Act Authorizing and Adjusting Bonds of the State for Capital Improvements, Transportation and Other Purposes, and Concerning Miscellaneous Programs, Including the Smart Start Program, the Water Improvement System Program, School Security Grants, the Regenerative Medicine Research Fund, the Connecticut Manufacturing Innovation Fund and the Board of Regents for Higher Education Infrastructure Act

Section 44 increases, from \$650 million to \$800 million, the total amount of business tax credits available under the Urban and Industrial Site Reinvestment Program.

PA 14-155, An Act Concerning the Department of Revenue Services' Statutes and Procedures, Including Background Checks for Employees, the Master Settlement Agreement, the Motor Vehicle Fuels Tax, the Estate Tax, Additions and Changes to Various Public Lists Maintained by the Department, the Payment Schedule for the Sales and Use Tax, a Data Match System with Financial Institutions, the Personal Income Tax and Technical Corrections

The act makes a number of administrative and procedural changes to the DRS' processes including: (1) clarifying background check requirements for prospective employees; (2) altering the calculation method for the Motor Vehicle Fuels Tax on gaseous fuels; (3) modifying the starting point for calculating the estate tax; (4) requiring the DRS commissioner to state on the publicly available delinquent taxpayers list why a name is being removed from the list; (5) allowing the exchange of information about delinquent taxpayers with financial institutions; (6) modifying the apportionment calculation for certain business income; (7) expanding the income to which the Personal Income Tax applies; (8) changing the due date for certain Sales Tax filings; and (9) making changes in the state's tobacco settlement law to implement the 2013 Nonparticipating Manufacturer Adjustment Settlement Agreement.

PA 14-227, An Act Concerning Certain Recommendations of the Auditors of Public Accounts, an Expansion of the Neighborhood Assistance Act, Certification of Minority Business Enterprises and an Allocation to the Legacy Foundation of Hartford

Section 1 authorizes the DRS commissioner to disclose tax returns and return information to the state auditors, upon written request for the information, for purposes of reviewing whistleblower complaints.

Section 4 makes businesses investing in certain comprehensive college access loan forgiveness programs eligible for a Neighborhood Assistance Act tax credit of 100% of the invested amount.

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$244,994 and a Statewide Hiring Reduction Lapse of \$291,300. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	59,823,459	(505,907)	59,317,552	0.85%
Other Expenses	8,429,265	(30,387)	8,398,878	0.36%

Office of Governmental Accountability

OGA17000

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	86	89	89	89	89	0

Budget 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
Personal Services	753,920	764,039	800,028	800,028	798,528	(1,500)
Other Expenses	45,360	78,188	78,188	78,188	72,220	(5,968)
Equipment	10,239	1	1	1	1	0
Other Current Expenses						
Child Fatality Review Panel	88,957	95,682	101,255	101,255	101,255	0
Information Technology Initiatives	37,473	31,588	31,588	31,588	31,588	0
Citizens' Election Fund Admin	1,404,534	1,759,186	1,956,136	1,956,136	1,948,699	(7,437)
Elections Enforcement Commission	1,436,088	1,413,786	1,497,138	1,497,138	1,491,161	(5,977)
Office of State Ethics	1,271,841	1,416,036	1,511,748	1,511,748	1,505,762	(5,986)
Freedom of Information Commission	1,452,983	1,609,668	1,663,840	1,663,840	1,657,036	(6,804)
Contracting Standards Board	0	170,000	170,000	222,263	302,263	80,000
Judicial Review Council	112,919	137,328	140,863	140,863	140,863	0
Judicial Selection Commission	76,136	87,730	89,956	89,956	89,956	0
Office of the Child Advocate	430,492	509,374	524,747	524,747	542,593	17,846
Office of the Victim Advocate	312,016	434,045	445,172	445,172	443,338	(1,834)
Board of Firearms Permit Examiners	81,021	83,430	85,591	85,591	120,591	35,000
Nonfunctional - Change to Accruals	0	0	41,375	53,196	54,374	1,178
Agency Total - General Fund	7,513,979	8,590,081	9,137,626	9,201,710	9,300,228	98,518
Additional Funds Available						
Carry Forward Funding	0	0	0	0	287,493	287,493
Agency Grand Total	7,513,979	8,590,081	9,137,626	9,201,710	9,587,721	386,011

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

*Current Services***Provide Funding for Contracting Standards Board Position**

Contracting Standards Board	0	52,263	0	132,263	0	80,000
Total - General Fund	0	52,263	0	132,263	0	80,000

Governor

Provide funding of \$52,263 for the statutorily required position, Chief Procurement Officer, in the Contracting Standards Board.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	11,821	0	11,821	0	0
Total - General Fund	0	11,821	0	11,821	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

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 \$11,821 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Provide Funding for Office of Executive Administrator

Personal Services	0	0	0	28,500	0	28,500
Total - General Fund	0	0	0	28,500	0	28,500

Legislative

Provide funding of \$28,500 to enable the addition of a part-time Human Resources Assistant and two student interns in the office of the Executive Administrator.

Provide Funding for Case Management System

Office of the Child Advocate	0	0	0	20,000	0	20,000
Total - General Fund	0	0	0	20,000	0	20,000

Background

Section 46 of PA 13-184, the FY 14 and FY 15 budget, carried forward \$205,219 in various accounts from FY 13 into FY 14 to enable the purchase and implementation of a case management system for the divisions of the Office of Governmental Accountability.

Legislative

Provide funding of \$20,000 for data conversion and migration services associated with the implementation of the new case management system within the Office of the Child Advocate.

Transfer Funding for Board of Firearms Permit Examiners

Personal Services	0	0	0	(30,000)	0	(30,000)
Other Expenses	0	0	0	(5,000)	0	(5,000)
Board of Firearms Permit Examiners	0	0	0	35,000	0	35,000
Total - General Fund	0	0	0	0	0	0

Background

PA 13-3 added two board members to the Board of Firearms Permit Examiners. Funding for these additional board members, as well as a part-time office assistant, was placed in the Personal Services and Other Expenses accounts in PA 13-184, the FY 14 and FY 15 budget.

Legislative

Transfer funding of \$30,000 from Personal Services and \$5,000 from Other Expenses accounts to the Board of Firearms Permit Examiners to reflect the alignment of funding and responsibilities in the proper accounts.

Distribute Lapses

Other Expenses	0	0	0	(968)	0	(968)
Citizens' Election Fund Admin	0	0	0	(7,437)	0	(7,437)
Elections Enforcement Commission	0	0	0	(5,977)	0	(5,977)
Office of State Ethics	0	0	0	(5,986)	0	(5,986)
Freedom of Information Commission	0	0	0	(6,804)	0	(6,804)
Office of the Child Advocate	0	0	0	(2,154)	0	(2,154)
Office of the Victim Advocate	0	0	0	(1,834)	0	(1,834)
Total - General Fund	0	0	0	(31,160)	0	(31,160)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$30,520 to reflect distribution of the General Lapse and \$640 for the General Other Expense Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	1,178	0	1,178
Total - General Fund	0	0	0	1,178	0	1,178

Legislative

Adjust funding by \$1,178 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Carry Forward**Carry Forward for Case Management System**

Other Expenses	0	0	0	82,124	0	82,124
Freedom of Information Commission	0	0	0	75,000	0	75,000
Office of the Child Advocate	0	0	0	40,000	0	40,000
Office of the Victim Advocate	0	0	0	20,000	0	20,000
Total - Carry Forward Funding	0	0	0	217,124	0	217,124

Background

Section 46 of PA 13-184, the FY 14 and FY 15 budget, carried forward \$205,219 in various accounts from FY 13 into FY 14 to enable the purchase and implementation of an electronic case management system for certain divisions of the Office of Governmental Accountability.

Legislative

Pursuant to CGS 4-89(c), funding of up to \$217,124 from various accounts is carried forward from FY 14 into FY 15 to continue development and implementation of an electronic case management system for certain divisions of the OGA.

Carry Forward for Information Technology Upgrades

Citizens' Election Fund Admin	0	0	0	70,369	0	70,369
Total - Carry Forward Funding	0	0	0	70,369	0	70,369

Legislative

Pursuant to CGS 4-89(c), funding of up to \$70,369 is carried forward from FY 14 into FY 15 to finalize the procurement and installation of computer servers and related equipment.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	89	9,137,626	89	9,137,626	0	0
Current Services	0	64,084	0	144,084	0	80,000
Policy Revisions	0	0	0	18,518	0	18,518
Total Recommended - GF	89	9,201,710	89	9,300,228	0	98,518

Other Significant Legislation

PA 14-78, An Act Concerning the Citizens' Election Fund

The act establishes a transfer of corporation business tax revenues from the General Fund to the Citizens' Election Fund (CEF) during an election cycle in which the resources of the CEF are not sufficient to provide grants for participants in the Citizens' Election Program. The act also stipulates that, if this new type of transfer is used, the amount of such corporation business tax transfer will be deducted from the deposit of escheats into the Citizens' Election Fund (CEF) and diverted to the General Fund in the following fiscal year.

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$27,355. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Citizens' Election Fund Admin	1,948,699	(7,025)	1,941,674	0.36%
Elections Enforcement Commission	1,491,161	(5,375)	1,485,786	0.36%
Office of State Ethics	1,505,762	(5,428)	1,500,334	0.36%
Freedom of Information Commission	1,657,036	(5,973)	1,651,063	0.36%
Office of the Child Advocate	542,593	(1,956)	540,637	0.36%
Office of the Victim Advocate	443,338	(1,598)	441,740	0.36%

Office of Policy and Management

OPM20000

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	146	124	124	125	125	0
Permanent Full-Time - IF	2	2	2	2	2	0

Budget 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
Personal Services	10,726,313	11,518,762	11,962,512	12,106,755	12,024,274	(82,481)
Other Expenses	1,209,212	2,117,001	1,817,001	1,817,001	2,095,783	278,782
Equipment	0	1	1	1	1	0
Other Current Expenses						
Litigation Settlement Costs	(176,351)	0	0	0	0	0
Automated Budget System and Data Base Link	7,520	49,706	49,706	49,706	49,706	0
Cash Management Improvement Act	0	91	91	91	91	0
Justice Assistance Grants	910,722	1,076,943	1,078,704	1,078,704	1,074,151	(4,553)
Innovation Challenge Grant Program	0	375,000	375,000	0	0	0
Revenue Maximization	100,000	0	0	0	0	0
Criminal Justice Information System	1,497,266	1,856,718	482,700	482,700	482,700	0
Main Street Investment Fund Administration	33,427	0	0	0	0	0
Youth Services Prevention	0	3,500,000	3,500,000	3,500,000	3,600,000	100,000
Project Longevity	0	0	0	0	525,000	525,000
Other Than Payments to Local Governments						
Tax Relief For Elderly Renters	24,814,656	0	0	28,409,269	28,409,269	0
Regional Planning Agencies	200,000	475,000	475,000	0	0	0
Other Than Payments to Local Governments						
Reimbursement to Towns for Loss of Taxes on State Property	73,641,646	73,641,646	73,641,646	73,641,646	83,641,646	10,000,000
Reimbursements to Towns for Private Tax-Exempt Property	115,431,737	115,431,737	115,431,737	123,431,737	125,431,737	2,000,000
Reimbursement Property Tax - Disability Exemption	400,000	400,000	400,000	400,000	400,000	0
Distressed Municipalities	5,800,000	5,800,000	5,800,000	5,800,000	5,800,000	0
Property Tax Relief Elderly Circuit Breaker	20,505,900	20,505,900	20,505,900	20,505,900	20,505,900	0
Property Tax Relief Elderly Freeze Program	225,442	235,000	235,000	171,400	171,400	0
Property Tax Relief for Veterans	2,970,098	2,970,098	2,970,098	2,970,098	2,970,098	0
Focus Deterrence	30,465	475,000	475,000	475,000	475,000	0
Municipal Aid Adjustment	0	4,467,456	3,608,728	3,608,728	3,608,728	0
Property Tax Relief	0	0	0	0	1,126,814	1,126,814
Nonfunctional - Change to Accruals	0	177,188	0	63,896	68,691	4,795
Agency Total - General Fund	258,328,053	245,073,247	242,808,824	278,512,632	292,460,989	13,948,357
Grants To Towns	61,680,907	61,779,907	61,779,907	61,779,907	61,779,907	0
Agency Total - Mashantucket Pequot and Mohegan Fund	61,680,907	61,779,907	61,779,907	61,779,907	61,779,907	0
Personal Services	208,226	232,048	291,800	291,800	291,800	0
Other Expenses	393	500	500	500	500	0
Fringe Benefits	133,699	162,434	169,260	195,858	195,858	0

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Legislative FY 15	Difference Leg-Gov FY 15
Nonfunctional - Change to Accruals	0	3,299	4,682	6,296	6,296	0
Agency Total - Insurance Fund	342,318	398,281	466,242	494,454	494,454	0
Total - Appropriated Funds	320,351,278	307,251,435	305,054,973	340,786,993	354,735,350	13,948,357
Additional Funds Available						
Carry Forward Funding	0	0	0	0	6,746,736	6,746,736
Agency Grand Total	320,351,278	307,251,435	305,054,973	340,786,993	361,482,086	20,695,093

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Eliminate Regional Planning Agency Grants

Regional Planning Agencies	0	(475,000)	0	(475,000)	0	0
Total - General Fund	0	(475,000)	0	(475,000)	0	0

Background

PA 13-247, the FY 14 and FY 15 budget, eliminated the Regional Planning Agency account. Funding for grants-in-aid to Regional Planning Agencies, formerly provided by this account, is now provided through the non-appropriated Regional Performance Incentive Account.

Governor

Reduce funding by \$475,000 to reflect the elimination of the Regional Planning Agency account.

Legislative

Same as Governor

Reduce Funding for Property Tax Relief- Elderly Freeze

Property Tax Relief Elderly Freeze Program	0	(63,600)	0	(63,600)	0	0
Total - General Fund	0	(63,600)	0	(63,600)	0	0

Background

The Property Tax Relief- Elderly Freeze 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 \$63,600 to reflect reduced caseload for the Property Tax Relief- Elderly Freeze Program.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	63,896	0	63,896	0	0
Total - General Fund	0	63,896	0	63,896	0	0
Nonfunctional - Change to Accruals	0	1,614	0	1,614	0	0
Total - Insurance Fund	0	1,614	0	1,614	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$65,510 (\$63,896 in the General Fund and \$1,614 in the Insurance Fund) to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Same as Governor

Adjust Fringe Benefits and Indirect Overhead

Fringe Benefits	0	26,598	0	26,598	0	0
Total - Insurance Fund	0	26,598	0	26,598	0	0

Background

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

Governor

Provide funding of \$26,598 to ensure sufficient funds for fringe benefits and indirect overhead.

Legislative

Same as Governor

Policy Revisions**Provide Funding for Colleges & Hospitals PILOT**

Reimbursements to Towns for Private Tax-Exempt Property	0	8,000,000	0	10,000,000	0	2,000,000
Total - General Fund	0	8,000,000	0	10,000,000	0	2,000,000

Background

This program provides a payment in lieu of local property taxes (PILOT) to municipalities for private colleges, general hospitals, and free standing chronic disease hospitals. These facilities are exempt from payment of local property taxes. The PILOT payment is equal to 77% of the amount of taxes that would have been paid if the property were not exempt from taxation. Payments are prorated in the event that appropriations are insufficient to provide full grant payments to towns.

Governor

Provide funding of \$8 million to increase grants to towns that experience a loss of property tax due to the presence of private colleges and hospitals.

Legislative

Provide funding of \$10 million to increase grants to towns that experience a loss of property tax due to the presence of private colleges and hospitals.

Provide Funding for State Property PILOT

Reimbursement to Towns for Loss of Taxes on State Property	0	0	0	10,000,000	0	10,000,000
Total - General Fund	0	0	0	10,000,000	0	10,000,000

Background

This program provides a payment in lieu of local property taxes (PILOT) to municipalities for state-owned property. The payment is equal to a percentage of the amount of taxes that would be paid if the property were not exempt from taxation. The payment percentages are: 1) 100% for correctional facilities; 2) 100% for Mashantucket Pequot Tribal land taken into trust by federal government on or after June 8, 1999; 3) 100% for any town in which more than 50% of all property in the town is state-owned real property; 4) 65% for the Connecticut Valley Hospital facility; and, 5) 45% for all other property. Payment is made only for real property and does not include payment for tax loss on exempt personal property owned by these facilities or property used for highway purposes. Payments are prorated in the event that appropriations are insufficient to provide full grant payments to towns.

Legislative

Provide funding of \$10 million to increase grants to towns that experience a loss of property taxes due to the presence of state-owned property.

Provide Funding for Property Tax Relief

Property Tax Relief	0	0	0	1,126,814	0	1,126,814
Total - General Fund	0	0	0	1,126,814	0	1,126,814

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Provide funding of \$1,126,814 for the Property Tax Relief grant. Of this amount, payments of \$778,276 are intended to hold harmless any municipalities whose combined total State Property PILOT, College & Hospital PILOT, and Pequot grant payments in FY 15 are lower than in FY 14. Additional payments are also distributed to Montville (\$345,327) and Norwich (\$3,211).

Transfer Renters' Rebate Program to OPM

Personal Services	1	69,243	1	69,243	0	0
Tax Relief For Elderly Renters	0	28,409,269	0	28,409,269	0	0
Total - General Fund	1	28,478,512	1	28,478,512	0	0

Background

The Renters' Rebate Program is a reimbursement program for renters who are elderly or totally disabled, and whose income does 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 a calendar year prior to the year in which the renter applies.

Governor

Transfer funding of \$28,478,512 and one position to the Office of Policy and Management (OPM) to reflect the transfer of the Renters' Rebate program from the Department of Housing to OPM.

Legislative

Same as Governor

Provide Funding for Project Longevity

Project Longevity	0	0	0	525,000	0	525,000
Total - General Fund	0	0	0	525,000	0	525,000

Background

Project Longevity is a comprehensive initiative involving law enforcement officials, social service providers, and community members to reduce gun violence in Connecticut's major cities. The Focus Deterrence account within OPM provides funding of \$475,000 for a similar project. That funding was included in the original FY 15 budget.

Legislative

Provide funding of \$525,000 for Project Longevity. The University of New Haven will manage this project (and Focus Deterrence).

Eliminate Funding for Innovation Challenge Grant

Innovation Challenge Grant Program	0	(375,000)	0	(375,000)	0	0
Total - General Fund	0	(375,000)	0	(375,000)	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 to reflect elimination of the Innovation Challenge Grant Program.

Legislative

Same as Governor

Provide Funding for a State Water Plan

Other Expenses	0	0	0	250,000	0	250,000
Total - General Fund	0	0	0	250,000	0	250,000

Legislative

Provide funding of \$250,000 to assist the Water Planning Council in the development of a statewide water management plan.

Provide Funding for Youth Services Prevention

Youth Services Prevention	0	0	0	100,000	0	100,000
Total - General Fund	0	0	0	100,000	0	100,000

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Background

Grant Funding is provided to various nonprofits and governmental agencies for youth programs. PA 13-247 specified the original distribution of the grant in FY 14 and FY 15. Sec. 230 of PA 14-217, the budget implementer, specifies the revised distribution of the grant to 42 organizations in FY 15.

Legislative

Provide funding of \$100,000 for the revised distribution of Youth Services Prevention grants. This increases the total appropriation in FY 15 from \$3.5 million to \$3.6 million.

Provide Funding for Resolution of Rocky Hill Tax Dispute

Other Expenses	0	0	0	55,000	0	55,000
Total - General Fund	0	0	0	55,000	0	55,000

Legislative

Provide funding of \$55,000 to the Town of Rocky Hill for the resolution of a local tax dispute.

Provide Funding for Fraud Reduction Initiative

Personal Services	0	75,000	0	75,000	0	0
Total - General Fund	0	75,000	0	75,000	0	0

Background

In December 2013, the Department of Social Services (DSS) and the Office of Policy and Management (OPM) entered into a contract with 21CT, Inc. to implement a program to detect waste, fraud, and abuse in the DSS Medical Assistance Program.

Governor

Provide funding of \$75,000 for one staff person to coordinate interagency efforts related to the Fraud Reduction Initiative.

Legislative

Same as Governor

Distribute Lapses

Personal Services	0	0	0	(82,481)	0	(82,481)
Other Expenses	0	0	0	(26,218)	0	(26,218)
Justice Assistance Grants	0	0	0	(4,553)	0	(4,553)
Total - General Fund	0	0	0	(113,252)	0	(113,252)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$61,980 to reflect distribution of the General Lapse, \$17,342 for the General Other Expense Lapse, and \$33,930 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	4,795	0	4,795
Total - General Fund	0	0	0	4,795	0	4,795

Legislative

Adjust funding by \$4,795 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Carry Forward

Carry Forward for Litigation Costs

Litigation Settlement Costs	0	0	0	3,317,235	0	3,317,235
Total - Carry Forward Funding	0	0	0	3,317,235	0	3,317,235

Legislative

Pursuant to CGS 4-89(e), an estimated \$3,317,235 is carried forward in the Litigation Settlement account.

Carry Forward Criminal Justice Information System Funding

Criminal Justice Information System	0	0	0	2,582,354	0	2,582,354
Total - Carry Forward Funding	0	0	0	2,582,354	0	2,582,354

Legislative

Pursuant to Section 33 of PA 13-184, an estimated \$2,582,354 is carried forward for the Criminal Justice Information System.

Carry Forward for Focus Deterrence

Focus Deterrence	0	0	0	368,876	0	368,876
Total - Carry Forward Funding	0	0	0	368,876	0	368,876

Legislative

Pursuant to CGS Sec. 4-89(c), an estimated \$368,876 is carried forward for Focus Deterrence.

Carry Forward for Unfinished Projects

Other Expenses	0	0	0	407,543	0	407,543
Total - Carry Forward Funding	0	0	0	407,543	0	407,543

Legislative

Pursuant to CGS Sec. 4-89(c), an estimated \$407,543 is carried forward in OPM's Other Expenses account for various projects. These projects include: 1) a management consulting contract; 2) an analysis of a grants management system for certain agencies; 3) a pension liability study; 4) software support and development projects, including the Open Data Portal.

Carry Forward for Consulting Contracts

Other Expenses	0	0	0	70,728	0	70,728
Total - Carry Forward Funding	0	0	0	70,728	0	70,728

Legislative

Pursuant to Section 32 of PA 13-184, an estimated \$70,728 is carried forward in OPM's Other Expenses account for health care and pension consulting contracts.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	124	242,808,824	124	242,808,824	0	0
Current Services	0	(474,704)	0	(474,704)	0	0
Policy Revisions	1	36,178,512	1	50,126,869	0	13,948,357
Total Recommended - GF	125	278,512,632	125	292,460,989	0	13,948,357
Original Appropriation - MF	0	61,779,907	0	61,779,907	0	0
Total Recommended - MF	0	61,779,907	0	61,779,907	0	0
Original Appropriation - IF	2	466,242	2	466,242	0	0
Current Services	0	28,212	0	28,212	0	0
Total Recommended - IF	2	494,454	2	494,454	0	0

*Other Significant Legislation***PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$54,562 and a Statewide Hiring Reduction Lapse of \$58,550. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	12,024,274	(101,685)	11,922,589	0.85%
Other Expenses	2,095,783	(7,555)	2,088,228	0.36%
Justice Assistance Grants	1,074,151	(3,872)	1,070,279	0.36%

Department of Veterans' Affairs

DVA21000

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	253	248	248	248	248	0

Budget 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
Personal Services	21,381,289	21,974,165	23,055,692	23,055,692	22,898,344	(157,348)
Other Expenses	5,631,028	5,607,850	5,607,850	5,311,079	5,241,629	(69,450)
Equipment	0	1	1	1	1	0
Other Current Expenses						
Support Services for Veterans	180,498	180,500	180,500	180,500	180,500	0
SSMF Administration	0	0	0	635,000	635,000	0
Other Than Payments to Local Governments						
Burial Expenses	6,840	7,200	7,200	7,200	7,200	0
Headstones	291,835	332,500	332,500	332,500	332,500	0
Nonfunctional - Change to Accruals	0	75,705	137,388	130,757	121,794	(8,963)
Agency Total - General Fund	27,491,490	28,177,921	29,321,131	29,652,729	29,416,968	(235,761)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(6,631)	0	(6,631)	0	0
Total - General Fund	0	(6,631)	0	(6,631)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$6,631 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Reduce Funding for Veteran's Medication Using Federal Funds

Other Expenses	0	(296,771)	0	(296,771)	0	0
Total - General Fund	0	(296,771)	0	(296,771)	0	0

Background

Federal regulations authorize the Department of Veteran's Affairs (DVA) to provide medications to eligible veterans residing in a state veteran nursing home on a per diem level dependent on the veteran's eligibility. The Veterans Health Administration will administer and authorize medication reimbursements for eligible veterans in DVA's healthcare facility.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Governor

Reduce funding by \$296,771 to reflect the Department of Veteran's Affairs using federal funds to purchase medication for eligible Veterans.

Legislative

Same as Governor

Provide Funding for the SSMF Administration

SSMF Administration	0	635,000	0	635,000	0	0
Total - General Fund	0	635,000	0	635,000	0	0

Background

The Soldiers', Sailors' and Marines' Fund (SSMF) was established in 1919 to provide veterans and their families with temporary assistance for rental or mortgage interest payments, utility and medical bills, prescription costs and funeral expenses. Since 1937 the investment and custody of the fund, currently valued at \$68.0 million, has been the responsibility of the State of Connecticut. PA 13-247, the general government implementer, transferred the administration of the SSMF to the American Legion.

Governor

Provide funding of \$635,000 to the American Legion for administrative costs related to providing eligible veterans with services from the SSMF.

Legislative

Same as Governor

Distribute Lapses

Personal Services	0	0	0	(157,348)	0	(157,348)
Other Expenses	0	0	0	(69,450)	0	(69,450)
Total - General Fund	0	0	0	(226,798)	0	(226,798)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$116,133 to reflect distribution of the General Lapse, \$45,938 for the General Other Expense Lapse, and \$64,727 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(8,963)	0	(8,963)
Total - General Fund	0	0	0	(8,963)	0	(8,963)

Legislative

Adjust funding by \$8,963 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	248	29,321,131	248	29,321,131	0	0
Current Services	0	(6,631)	0	(6,631)	0	0
Policy Revisions	0	338,229	0	102,468	0	(235,761)
Total Recommended - GF	248	29,652,729	248	29,416,968	0	(235,761)

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$101,040 and a Statewide Hiring Reduction Lapse of \$111,500. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	22,898,344	(193,644)	22,704,700	0.85%
Other Expenses	5,241,629	(18,896)	5,222,733	0.36%

Department of Administrative Services

DAS23000

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	540	650	650	658	656	(2)

Budget 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
Personal Services	36,369,520	48,997,323	51,845,696	52,373,572	51,888,323	(485,249)
Other Expenses	29,843,365	35,865,292	38,408,346	35,473,599	35,679,427	205,828
Equipment	0	1	1	1	1	0
Other Current Expenses						
Tuition Reimbursement - Training and Travel	550,336	382,000	382,000	382,000	382,000	0
Labor - Management Fund	0	75,000	75,000	75,000	75,000	0
Management Services	4,324,017	4,741,484	4,753,809	4,753,809	4,753,809	0
Loss Control Risk Management	98,662	114,854	114,854	114,854	114,854	0
Employees' Review Board	19,401	22,210	22,210	22,210	22,210	0
Surety Bonds for State Officials and Employees	70,913	63,500	5,600	5,600	5,600	0
Quality of Work-Life	15,300	350,000	350,000	350,000	350,000	0
Refunds Of Collections	20,615	25,723	25,723	25,723	25,723	0
Rents and Moving	10,332,341	12,183,335	12,100,447	17,221,693	17,221,693	0
Capitol Day Care Center	127,237	120,888	120,888	120,888	120,888	0
W. C. Administrator	5,250,000	5,250,000	5,250,000	5,250,000	5,250,000	0
Hospital Billing System	114,950	0	0	0	0	0
Connecticut Education Network	2,654,830	3,268,712	3,291,857	3,291,857	3,291,857	0
Claims Commissioner Operations	245,277	0	0	0	0	0
State Insurance and Risk Mgmt Operations	11,428,384	20,643,063	13,345,386	13,345,386	13,345,386	0
IT Services	12,973,552	13,783,670	13,849,251	13,666,539	13,666,539	0
Nonfunctional - Change to Accruals	0	734,264	729,894	364,241	353,538	(10,703)
Agency Total - General Fund	114,438,700	146,621,319	144,670,962	146,836,972	146,546,848	(290,124)
State Insurance and Risk Mgmt Operations	6,271,956	7,364,543	7,916,074	7,916,074	7,916,074	0
Nonfunctional - Change to Accruals	0	203	3,839	308	308	0
Agency Total - Special Transportation Fund	6,271,956	7,364,746	7,919,913	7,916,382	7,916,382	0
Total - Appropriated Funds	120,710,656	153,986,065	152,590,875	154,753,354	154,463,230	(290,124)
Additional Funds Available						
Carry Forward Funding	0	0	0	0	1,526,577	1,526,577
Agency Grand Total	120,710,656	153,986,065	152,590,875	154,753,354	155,989,807	1,236,453

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(365,653)	0	(365,653)	0	0
Total - General Fund	0	(365,653)	0	(365,653)	0	0
Nonfunctional - Change to Accruals	0	(3,531)	0	(3,531)	0	0
Total - Special Transportation Fund	0	(3,531)	0	(3,531)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$369,184 (\$365,653 in GF and \$3,531 in STF) to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Provide Funding for Maintenance and Utility Costs

Other Expenses	0	1,924,335	0	1,924,335	0	0
Rents and Moving	0	1,600,000	0	1,600,000	0	0
Total - General Fund	0	3,524,335	0	3,524,335	0	0

Governor

Provide funding of \$3,524,335 to support: 1) the expenses (\$1.6 million in Rents and Moving) of moving the new state data center from East Hartford to Groton; and 2) utility, security services, and cleaning costs (\$1,924,335 in Other Expenses) at 450 Columbus Boulevard.

Legislative

Same as Governor

Transfer Funding to DECD for XL Center Lease

Rents and Moving	0	(1,000,000)	0	(1,000,000)	0	0
Total - General Fund	0	(1,000,000)	0	(1,000,000)	0	0

Background

The City of Hartford owns the XL Center and leases the facility to the Capital Region Development Authority (CRDA). The new ten year agreement entered into as of April 26, 2013 by the City of Hartford and the state requires the state to provide up to \$3 million in lease payments in the first two years of the agreement.

Governor

Transfer funding of \$1 million from the Department of Administrative Services (DAS) to the Department of Economic and Community Development (DECD) to support the lease of the XL Center.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Transfer Funding of Payments for Rents and Taxes

Other Expenses	0	(4,640,614)	0	(4,640,614)	0	0
Rents and Moving	0	4,640,614	0	4,640,614	0	0
Total - General Fund	0	0	0	0	0	0

Governor

Transfer funding of \$4,640,614 from the Other Expenses account to the Rents and Moving account to properly align utility costs. Utilities for leased buildings under DAS control are paid out of the Rents and Moving account. Prior to the merger of the Bureau of Enterprise Services (BEST) into DAS, utility costs within BEST were paid out of Other Expenses.

Legislative

Same as Governor

Provide Funding for School Construction

Other Expenses	0	0	0	650,000	0	650,000
Total - General Fund	0	0	0	650,000	0	650,000

Background

The School Building Projects Advisory Council (SBPAC) is responsible for developing model blueprints for new school building projects, conducting studies, research, and analysis, and making recommendations for improvements to the school building projects processes.

Legislative

Provide funding of \$650,000 for consultants to (1) plan and develop model blueprints and (2) develop design and construction standards and establish a maximum cost per square foot for the construction of new or renovated school facilities a result of recommendations by the SBPAC.

Reduce Funding for Workers' Comp. Commission Properties

Other Expenses	0	(218,468)	0	(218,468)	0	0
Rents and Moving	0	(119,368)	0	(119,368)	0	0
Total - General Fund	0	(337,836)	0	(337,836)	0	0

Background

The Workers' Compensation Commission (WCC) currently leases space for its eight district offices. In general, the WCC either pays the leaser directly for lease expenses or reimburses DAS for spaces where DAS manages the lease.

Governor

Reduce funding by \$337,836 (\$218,468 in Other Expenses and \$119,368 in Rents and Moving) to reflect WCC reimbursing DAS for the rental of the WCC Hartford Office.

Legislative

Same as Governor

Provide Funding for School Safety Infrastructure

Personal Services	3	168,477	3	168,477	0	0
Total - General Fund	3	168,477	3	168,477	0	0

Background

PA 13-3, An Act Concerning Gun Violence Prevention and Children's Safety, created the School Safety Infrastructure Council (SSIC) to develop school safety infrastructure standards for: (1) the existing school construction projects program; and (2) a new school security infrastructure competitive grant program. The new standards must be submitted to the Department of Emergency Services and Public Protection (DESPP), the education commissioner, the School Building Projects Advisory Council, and the Public Safety and Education committees by January 1, 2014 and annually every year after. The council is chaired by the Commissioner of Construction Services and the administrative staff of the Department of Construction Services (DCS), now DAS, and serves as staff to the council.

Governor

Provide funding of \$168,477 for three positions (two Architect/Design Reviewers and one Accounts Examiner) to implement the SSIC recommendations.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Reduce Funding for IT Services

IT Services	0	(182,712)	0	(182,712)	0	0
Total - General Fund	0	(182,712)	0	(182,712)	0	0

Governor

Reduce funding by \$182,712 to reflect savings associated with combining and renegotiating license agreements with private IT vendors and contractors as a result of the mergers of (1) DCS and (2) BEST into DAS.

Legislative

Same as Governor

Provide Funding for Core-CT Expansion

Personal Services	2	165,000	2	165,000	0	0
Total - General Fund	2	165,000	2	165,000	0	0

Background

The April 26, 2013 Bond Commission allocated \$1.5 million to the Office of Policy and Management (OPM) to build an Oracle Business Intelligence (OBI) data warehouse. The warehouse will improve the ability of Core-CT users to extract financial, human resources, and other information from the system. These funds were allocated to hire consultants to build the technical infrastructure and to develop initial reports. The project is expected to be completed in three years.

Governor

Provide funding of \$165,000 for two Fiscal Administrative Officers (\$82,500 per position) to support OPM's implementation schedule of the OBI software and installation in Core-CT.

Legislative

Same as Governor

Adjust Funding to Support the Chief Medical Examiner

Personal Services	2	134,399	0	0	(2)	(134,399)
Total - General Fund	2	134,399	0	0	(2)	(134,399)

Governor

Provide funding of \$134,399 for two positions (one Accountant and one Fiscal Administrative Officer) to support the Office of the Chief Medical Examiner (OCME) business office.

Legislative

Do not provide funding of \$134,399 or two positions to support OCME.

Provide Funding for Certification of Minority Businesses

Personal Services	1	60,000	1	60,000	0	0
Total - General Fund	1	60,000	1	60,000	0	0

Background

PA 13-304, An Act Concerning the State Fleet and Mileage, Fuel and Emission Standards, the Certification of Minority Business Enterprises, and Preference for a Bond Guaranty Program, made certain changes to the state's small and minority business set-aside program (also called the supplier diversity program). The act allows DAS, which administers the set-aside program, to adopt regulations to implement its requirements.

Governor

Provide funding of \$60,000 for one License & Application Analyst position to support the new small and minority business set-aside requirements.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Distribute Lapses

Personal Services	0	0	0	(350,850)	0	(350,850)
Other Expenses	0	0	0	(444,172)	0	(444,172)
Total - General Fund	0	0	0	(795,022)	0	(795,022)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$356,898 to reflect distribution of the General Lapse, \$293,797 for the General Other Expense Lapse, and \$144,327 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(10,703)	0	(10,703)
Total - General Fund	0	0	0	(10,703)	0	(10,703)

Legislative

Adjust funding by \$10,703 to reflect changes to GAAP accruals as a result of a policy change.

Carry Forward**Carry Forward for Various Accounts**

Tuition Reimbursement - Training and Travel	0	0	0	974	0	974
Labor - Management Fund	0	0	0	581,132	0	581,132
Quality of Work-Life	0	0	0	944,471	0	944,471
Total - Carry Forward Funding	0	0	0	1,526,577	0	1,526,577

Legislative

Pursuant to CGS Sec. 5-278(e) and collective bargaining agreements, funds totaling \$1,526,577 are carried forward from FY 14 into FY 15 (\$974 in Tuition Reimbursement Training and Travel; \$581,132 in Labor-Management Fund; and \$944,471 in Quality of Work-Life Fund).

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	650	144,670,962	650	144,670,962	0	0
Current Services	0	(365,653)	0	(365,653)	0	0
Policy Revisions	8	2,531,663	6	2,241,539	(2)	(290,124)
Total Recommended - GF	658	146,836,972	656	146,546,848	(2)	(290,124)
Original Appropriation - TF	0	7,919,913	0	7,919,913	0	0
Current Services	0	(3,531)	0	(3,531)	0	0
Total Recommended - TF	0	7,916,382	0	7,916,382	0	0

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$314,762 and a Statewide Hiring Reduction Lapse of \$252,661. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	51,888,323	(438,802)	51,449,521	0.85%
Other Expenses	35,679,427	(128,621)	35,550,806	0.36%

Department of Construction Services

DCS28000

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	94	0	0	0	0	0

Budget 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
Personal Services	8,436,470	0	0	0	0	0
Other Expenses	900,957	0	0	0	0	0
Agency Total - General Fund	9,337,427	0	0	0	0	0

* This agency was consolidated in the FY 14 – FY 15 biennial budget.

Attorney General

OAG29000

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	298	303	303	303	303	0

Budget 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
Personal Services	27,942,807	31,469,627	33,015,870	33,015,870	32,790,529	(225,341)
Other Expenses	1,346,202	1,141,319	1,139,319	1,339,319	1,325,185	(14,134)
Equipment	0	1	1	1	1	0
Nonfunctional - Change to Accruals	0	199,953	209,407	202,021	190,510	(11,511)
Agency Total - General Fund	29,289,009	32,810,900	34,364,597	34,557,211	34,306,225	(250,986)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(7,386)	0	(7,386)	0	0
Total - General Fund	0	(7,386)	0	(7,386)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$7,386 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Provide Funding for False Claims Act Litigation Expenses

Other Expenses	0	200,000	0	200,000	0	0
Total - General Fund	0	200,000	0	200,000	0	0

Background

The 2005 federal Deficit Reduction Act permits state that adopt their own False Claims Act (FCA) to keep a greater share of any Medicaid funds they recover under it. Connecticut adopted FCA legislation in 2009. In November 2013, a contractor was engaged by the state to create and implement a detection system to identify fraud, waste and abuse perpetrated against state programs such as Medicaid. The adopted FY 2015 budget assumes \$104 million in savings through enhanced efforts to curtail fraud.

Governor

Provide funding of \$200,000 for potential litigation associated with the expansion of the scope of the FCA in PA 14-217, the budget implementer. Sections 1 through 18 of PA 14-217 extend the application of the FCA to: (1) all health and human service agencies and programs, and (2) state payments made for employee and retiree health and state-paid Workers' Compensation medical claims. The expansion of the FCA makes it consistent with the scope of the work included in the anti-fraud contract.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Same as Governor

Distribute Lapses

Personal Services	0	0	0	(225,341)	0	(225,341)
Other Expenses	0	0	0	(14,134)	0	(14,134)
Total - General Fund	0	0	0	(239,475)	0	(239,475)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$137,429 to reflect distribution of the General Lapse, \$9,349 for the General Other Expense Lapse, and \$92,697 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(11,511)	0	(11,511)
Total - General Fund	0	0	0	(11,511)	0	(11,511)

Legislative

Adjust funding by \$11,511 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	303	34,364,597	303	34,364,597	0	0
Current Services	0	(7,386)	0	(7,386)	0	0
Policy Revisions	0	200,000	0	(50,986)	0	(250,986)
Total Recommended - GF	303	34,557,211	303	34,306,225	0	(250,986)

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$122,408 and a Statewide Hiring Reduction Lapse of \$159,668. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	32,790,529	(277,299)	32,513,230	0.85%
Other Expenses	1,325,185	(4,777)	1,320,408	0.36%

Division of Criminal Justice

DCJ30000

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	483	487	487	487	498	11
Permanent Full-Time - WF	4	4	4	4	4	0

Budget 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
Personal Services	42,145,260	45,026,046	47,166,648	47,166,648	47,031,866	(134,782)
Other Expenses	2,468,443	2,462,258	2,449,701	2,449,701	2,439,607	(10,094)
Equipment	22,231	26,883	1	1	1,001	1,000
Other Current Expenses						
Witness Protection	266,466	200,000	200,000	200,000	200,000	0
Training And Education	73,166	51,000	51,000	51,000	56,500	5,500
Expert Witnesses	394,107	350,000	350,000	350,000	350,000	0
Medicaid Fraud Control	846,226	1,371,372	1,471,890	1,471,890	1,465,882	(6,008)
Criminal Justice Commission	250	481	481	481	481	0
Cold Case Unit	151,570	249,910	264,844	264,844	264,844	0
Shooting Taskforce	901,068	1,059,495	1,066,178	1,066,178	1,061,910	(4,268)
Nonfunctional - Change to Accruals	0	301,793	293,139	302,062	294,626	(7,436)
Agency Total - General Fund	47,268,787	51,099,238	53,313,882	53,322,805	53,166,717	(156,088)
Personal Services	306,683	358,609	382,159	382,159	382,159	0
Other Expenses	6,249	17,000	17,000	17,000	17,000	0
Equipment	0	1	1	1	1	0
Fringe Benefits	221,303	256,772	273,645	273,645	273,645	0
Nonfunctional - Change to Accruals	0	0	4,970	4,155	4,155	0
Agency Total - Workers' Compensation Fund	534,235	632,382	677,775	676,960	676,960	0
Total - Appropriated Funds	47,803,022	51,731,620	53,991,657	53,999,765	53,843,677	(156,088)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	8,923	0	8,923	0	0
Total - General Fund	0	8,923	0	8,923	0	0
Nonfunctional - Change to Accruals	0	(815)	0	(815)	0	0
Total - Workers' Compensation Fund	0	(815)	0	(815)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Governor

Provide funding of \$8,923 in the General Fund and reduce funding of \$815 in the Workers' Compensation Fund to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions**Convert Positions from Temporary to Permanent**

Personal Services	0	0	10	105,630	10	105,630
Other Expenses	0	0	0	17,000	0	17,000
Training And Education	0	0	0	5,000	0	5,000
Total - General Fund	0	0	10	127,630	10	127,630

Legislative

Provide funding of \$127,630 for the salary differential, other expenses, and training to convert 10 positions (7 prosecutors and 3 secretaries) from temporary to permanent positions . Funding of \$500,000 will be transferred from the agency's Personal Services temporary help account to the permanent full-time account to partially fund the positions.

Provide Position for Information Technology

Personal Services	0	0	1	82,000	1	82,000
Other Expenses	0	0	0	3,400	0	3,400
Equipment	0	0	0	1,000	0	1,000
Training And Education	0	0	0	500	0	500
Total - General Fund	0	0	1	86,900	1	86,900

Legislative

Provide funding of \$86,900 for one information technology analyst.

Distribute Lapses

Personal Services	0	0	0	(322,412)	0	(322,412)
Other Expenses	0	0	0	(30,494)	0	(30,494)
Medicaid Fraud Control	0	0	0	(6,008)	0	(6,008)
Shooting Taskforce	0	0	0	(4,268)	0	(4,268)
Total - General Fund	0	0	0	(363,182)	0	(363,182)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$210,383 to reflect distribution of the General Lapse, \$20,170 for the General Other Expense Lapse, and \$132,629 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(7,436)	0	(7,436)
Total - General Fund	0	0	0	(7,436)	0	(7,436)

Legislative

Reduce funding by \$7,436 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	487	53,313,882	487	53,313,882	0	0
Current Services	0	8,923	0	8,923	0	0
Policy Revisions	0	0	11	(156,088)	11	(156,088)
Total Recommended - GF	487	53,322,805	498	53,166,717	11	(156,088)
Original Appropriation - WF	4	677,775	4	677,775	0	0
Current Services	0	(815)	0	(815)	0	0
Total Recommended - WF	4	676,960	4	676,960	0	0

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$186,627 and a Statewide Hiring Reduction Lapse of \$229,010. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	47,031,866	(229,010)	46,802,856	0.49%
Medicaid Fraud Control	1,465,882	(186,627)	1,279,255	12.73%

Department of Emergency Services and Public Protection

DPS32000

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Legislative FY 15	Difference Leg-Gov FY 15
Permanent Full-Time - GF	1,670	1,694	1,694	1,735	1,733	(2)

Budget 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
Personal Services	131,689,580	135,117,477	132,850,282	136,601,716	131,480,217	(5,121,499)
Other Expenses	29,214,653	30,569,428	26,289,428	26,754,428	26,532,034	(222,394)
Equipment	0	106,022	93,990	93,990	93,990	0
Other Current Expenses						
Stress Reduction	0	23,354	23,354	25,354	25,354	0
Fleet Purchase	3,556,343	4,870,266	5,692,090	6,877,690	6,877,690	0
Gun Law Enforcement Task Force	0	1,000,000	0	0	0	0
Workers' Compensation Claims	4,185,192	4,238,787	4,238,787	4,238,787	4,238,787	0
Other Than Payments to Local Governments						
Fire Training School - Willimantic	153,709	153,709	153,709	153,709	153,709	0
Maintenance of County Base Fire Radio Network	23,918	23,918	23,918	23,918	23,918	0
Maintenance of State-Wide Fire Radio Network	15,919	15,919	15,919	15,919	15,919	0
Police Association of Connecticut	131,665	190,000	190,000	190,000	190,000	0
Connecticut State Firefighter's Association	157,715	194,711	194,711	194,711	194,711	0
Fire Training School - Torrington	77,299	77,299	77,299	77,299	77,299	0
Fire Training School - New Haven	45,946	45,946	45,946	45,946	45,946	0
Fire Training School - Derby	35,283	35,283	35,283	35,283	35,283	0
Fire Training School - Wolcott	95,154	95,154	95,154	95,154	95,154	0
Fire Training School - Fairfield	66,876	66,876	66,876	66,876	66,876	0
Fire Training School - Hartford	160,870	160,870	160,870	160,870	160,870	0
Fire Training School - Middletown	56,101	56,101	56,101	56,101	56,101	0
Fire Training School - Stamford	52,661	52,661	52,661	52,661	52,661	0
Nonfunctional - Change to Accruals	0	731,031	678,000	357,762	59,181	(298,581)
Agency Total - General Fund	169,718,884	177,824,812	171,034,378	176,118,174	170,475,700	(5,642,474)
Additional Funds Available						
Carry Forward Funding	0	0	0	0	1,126,828	1,126,828
Agency Grand Total	169,718,884	177,824,812	171,034,378	176,118,174	171,602,528	(4,515,646)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Provide Funding for Fire School Trainer

Personal Services	1	74,027	1	74,027	0	0
Total - General Fund	1	74,027	1	74,027	0	0

Governor

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

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Same as Governor

Add One School Safety Officer Training Position

Personal Services	1	68,606	1	68,606	0	0
Total - General Fund	1	68,606	1	68,606	0	0

Background

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

Governor

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

Legislative

Same as Governor

Provide Funding for Additional Vehicles

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

Background

The Division of State Police leases its trooper vehicles from the Department of Administrative Services. The fully-equipped new models of Ford Police Interceptors have a monthly lease cost of \$494.

Governor

Provide funding of \$1,185,600 to enable DESPP to lease 200 additional state police vehicles.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$320,238 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Adjust Funding for Contractual Requirement

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

Governor

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

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Reduce Funding to Reflect Overtime Saving Initiatives

Personal Services	0	0	0	(4,000,000)	0	(4,000,000)
Total - General Fund	0	0	0	(4,000,000)	0	(4,000,000)

Legislative

Reduce funding by \$4 million to reflect the implementation of overtime savings initiatives in the Division of State Police.

Provide Funding to Replace Casino Reimbursements

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

Background

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

Governor

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

Legislative

Same as Governor

Reduce Funding to Reflect Redeployment Savings

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

Background

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

Governor

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

Legislative

Same as Governor

Transfer Five Positions From OCME for Crime Lab

Personal Services	5	328,925	5	328,925	0	0
Total - General Fund	5	328,925	5	328,925	0	0

Governor

Transfer \$328,925 and five positions from the toxicology lab of Office of the Chief Medical Examiner to support the operations of the Division of Scientific Services (crime lab).

Legislative

Same as Governor

Add Two Assistance Positions

Personal Services	2	182,621	0	0	(2)	(182,621)
Total - General Fund	2	182,621	0	0	(2)	(182,621)

Governor

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

Legislative

Do not provide funding and positions.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Transfer Three Positions From DEEP for Hazard Mitigation

Personal Services	3	144,046	3	144,046	0	0
Total - General Fund	3	144,046	3	144,046	0	0

Background

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

Governor

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

Legislative

Same as Governor

Transfer Funding for POST Position

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

Background

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

Governor

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

Legislative

Same as Governor

Provide Funding for IT Automation and Research

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

Governor

Provide funding of \$300,000 for IT automation projects to better utilize and share information across the six divisions of DESPP.

Legislative

Same as Governor

Provide Funding for Thompson Fire House Grant

Other Expenses	0	0	0	150,000	0	150,000
Total - General Fund	0	0	0	150,000	0	150,000

Legislative

Provide funding of \$150,000 for a grant to support the design and construction of improvements to the fire house in Thompson, CT.

Provide Funding for POST Training

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

Background

Section 46 of PA 14-217, the General Government Implementer, instituted a requirement that all basic and review training programs for police officers include training on responding to situations involving persons with a severe mental illness.

Governor

Provide funding \$50,000 to enable training of officers on responding to situations involving persons with mental illness.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(298,581)	0	(298,581)
Total - General Fund	0	0	0	(298,581)	0	(298,581)

Legislative

Reduce funding by \$298,581 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Distribute Lapses

Personal Services	0	0	0	(938,878)	0	(938,878)
Other Expenses	0	0	0	(372,394)	0	(372,394)
Total - General Fund	0	0	0	(1,311,272)	0	(1,311,272)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$678,731 to reflect distribution of the General Lapse, \$246,319 for the General Other Expense Lapse, and \$386,222 for the Statewide Hiring Reduction Lapse.

Carry Forward

Carry Forward for Stress Reduction

Stress Reduction	0	0	0	49,945	0	49,945
Total - Carry Forward Funding	0	0	0	49,945	0	49,945

Legislative

Pursuant to CGS 5-278, and in accordance with the collectively bargained NP-1 (state trooper) contract, funding of up to \$49,945 from the Stress Reduction account is carried forward from FY 14 into FY 15 for use by sworn members of the State Police for stress reduction initiatives.

Carry Forward for Gun Law Task Force

Gun Law Enforcement Task Force	0	0	0	633,735	0	633,735
Total - Carry Forward Funding	0	0	0	633,735	0	633,735

Legislative

Pursuant to CGS 4-89(c), funding of up to \$633,735 from the Gun Law Enforcement Task Force account is carried forward from FY 14 into FY 15 for the continued operation of the task force.

Carry Forward for Fleet Purchase

Fleet Purchase	0	0	0	443,148	0	443,148
Total - Carry Forward Funding	0	0	0	443,148	0	443,148

Legislative

Pursuant to CGS 4-89(c), funding of up to \$443,148 from the Fleet Purchase account is carried forward from FY 14 into FY 15 for the lease of automobiles supporting DESPP operations, including the State Police.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	1,694	171,034,378	1,694	171,034,378	0	0
Current Services	2	1,009,995	2	1,009,995	0	0
Policy Revisions	39	4,073,801	37	(1,568,673)	(2)	(5,642,474)
Total Recommended - GF	1,735	176,118,174	1,733	170,475,700	(2)	(5,642,474)

Other Significant Legislation

PA 14-166, An Act Concerning Complaints that Allege Misconduct by Law Enforcement Agency Personnel

The act requires DESPP's Police Officer Standards and Training Council to develop and implement a policy concerning complaints of alleged misconduct by law enforcement personnel. After DESPP has developed a policy, law enforcement agencies must implement that policy or another that exceeds the standards of the DESPP policy.

PA 14-131, An Act Concerning the Findings of the Military Occupational Specialty Task Force

Section 1 of the act requires DESPP to certify certain veterans and members of the armed forces as meeting the requirements for serving as a police officer. Section 10 of the act waives certain fees and training requirements for veterans and members of the armed forces seeking licensure as a security guard.

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a Statewide Hiring Reduction Lapse of \$320,110. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	131,480,217	(320,110)	131,160,107	0.24%

Department of Motor Vehicles

DMV35000

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	3	3	4	4	4	0
Permanent Full-Time - TF	572	577	596	596	599	3

Budget 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
Personal Services	241,623	209,950	244,342	244,342	244,342	0
Other Expenses	190,133	190,374	194,722	194,722	242,365	47,643
Nonfunctional - Change to Accruals	0	0	755	579	579	0
Agency Total - General Fund	431,756	400,324	439,819	439,643	487,286	47,643
Personal Services	38,551,088	43,238,195	46,037,478	46,441,689	46,700,704	259,015
Other Expenses	13,305,016	14,814,529	15,171,471	15,401,071	15,509,289	108,218
Equipment	600,000	648,153	514,000	514,000	520,840	6,840
Other Current Expenses						
Real Time Online Registration System	220,820	0	0	0	0	0
Commercial Vehicle Information Systems and Networks Project	216,128	205,445	208,666	208,666	208,666	0
Nonfunctional - Change to Accruals	0	272,024	295,105	343,547	357,797	14,250
Agency Total - Special Transportation Fund	52,893,052	59,178,346	62,226,720	62,908,973	63,297,296	388,323
Total - Appropriated Funds	53,324,808	59,578,670	62,666,539	63,348,616	63,784,582	435,966
Additional Funds Available						
Carry Forward Transportation Fund	0	0	0	0	13,240,561	13,240,561
Agency Grand Total	53,324,808	59,578,670	62,666,539	63,348,616	77,025,143	13,676,527

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(176)	0	(176)	0	0
Total - General Fund	0	(176)	0	(176)	0	0
Nonfunctional - Change to Accruals	0	48,442	0	48,442	0	0
Total - Special Transportation Fund	0	48,442	0	48,442	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$176 in the General Fund and provide funding of 48,442 in the Transportation Fund to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Same as Governor

Annualize Funding for the Undocumented Driver Program

Personal Services	0	404,211	0	404,211	0	0
Other Expenses	0	129,600	0	129,600	0	0
Total - Special Transportation Fund	0	533,811	0	533,811	0	0

Background

PA 13-184, the FY 14 and FY 15 Budget Act, provided funding of \$404,211 for eighteen positions to begin January 2015 for the Undocumented Driver Program. PA 13-89, "AAC The Issuance of Motor Vehicle Operator's Licenses", created the Undocumented Driver Program which will allow individuals who cannot provide the Department of Motor Vehicles (DMV) with proof of legal residence in the U.S. or a Social Security Number to obtain a driver's license for driving purposes only. The license cannot be used for federal identification purposes or as proof of identity in order to vote. DMV must also issue driver only cards to these individuals which cost approximately \$4.00 per card. An estimated 32,400 cards are expected to be issued.

Governor

Provide funding of \$404,211 in the Personal Services account to reflect the annualization of eighteen positions and provide funding of \$129,600 in the Other Expenses account to reflect the estimated cost of driver only cards.

Legislative

Same as Governor

Restore Funding for Registration Plate Purchases

Other Expenses	0	100,000	0	100,000	0	0
Total - Special Transportation Fund	0	100,000	0	100,000	0	0

Background

PA 13-184, the FY 14 and FY 15 Budget Act, reduced funding in the Other Expenses account to achieve savings. The reduction was targeted at commodities-resale manufacturing, which covers the purchase of license plates for new registrations. An estimated 42,000 new vehicle registrations are issued each year.

Governor

Restore funding of \$100,000 for license plates for new registrations.

Legislative

Same as Governor

Policy Revisions**Distribute Lapses**

Other Expenses	0	0	0	(2,357)	0	(2,357)
Total - General Fund	0	0	0	(2,357)	0	(2,357)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$2,357 to reflect distribution of the General Other Expenses Lapse.

Provide Funding for Organ Donation Awareness

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

Legislative

Provide funding of \$50,000 in the Other Expenses account for organ and tissue donation awareness.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for Stamford Photo License Center

Personal Services	0	0	3	259,015	3	259,015
Other Expenses	0	0	0	108,218	0	108,218
Equipment	0	0	0	6,840	0	6,840
Total - Special Transportation Fund	0	0	3	374,073	3	374,073

Background

The Department of Motor Vehicles (DMV) currently offers photo licensing at the Stamford AAA office and the full service DMV branch in Norwalk.

Legislative

Provide funding of \$374,073 and 3 positions for the Department of Motor Vehicles to open a photo license center in Stamford.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	14,250	0	14,250
Total - Special Transportation Fund	0	0	0	14,250	0	14,250

Legislative

Adjust funding by \$14,250 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Carry Forward

Carry Forward for Commercial Vehicle Registration

Commercial Vehicle Information Systems and Networks Project	0	0	0	375,556	0	375,556
Total - Carry Forward Transportation Fund	0	0	0	375,556	0	375,556

Background

The Commercial Vehicle Information System and Network Project (CVISN) is part of a national Intelligence Transportation System/Commercial Vehicle Operations effort to link commercial motor carriers, state regulatory agencies (DMV and the Department of Transportation) and roadside safety screening and inspection stations. The CVISN network allows commercial motor carriers to electronically apply for, pay and receive registration, fuel tax and oversize/overweight permits and other credentials.

Legislative

Pursuant to Section 36 of PA 13-184, funding of \$375,556 is carried forward from FY 14 into FY 15 for the Commercial Vehicle Information System and Network Project. This project is ongoing and the last phase is expected to be completed in FY 15.

Carry Forward for Personal Services

Personal Services	0	0	0	500,000	0	500,000
Total - Carry Forward Transportation Fund	0	0	0	500,000	0	500,000

Legislative

Pursuant to CGS 4-89(c) funding of \$500,000 is carried forward from FY 14 into FY 15 for ongoing Personal Services expenses.

Carry Forward for Real Time Registration

Real Time Online Registration System	0	0	0	12,365,005	0	12,365,005
Total - Carry Forward Transportation Fund	0	0	0	12,365,005	0	12,365,005

Background

DMV is currently implementing the Integrated Transaction Processing System (ITPS) which will integrate more than 40 stand-alone systems as real time online registration systems for vehicle registration, the cashiering system, and the driver license system.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Pursuant to Section 37 of PA 13-184 funding of \$12,365,005 is carried forward from FY 14 into FY 15 in the Real Time Registration account for use of upgrading DMV's registration and driver license data processing system.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	4	439,819	4	439,819	0	0
Current Services	0	(176)	0	(176)	0	0
Policy Revisions	0	0	0	47,643	0	47,643
Total Recommended - GF	4	439,643	4	487,286	0	47,643
Original Appropriation - TF	596	62,226,720	596	62,226,720	0	0
Current Services	0	682,253	0	682,253	0	0
Policy Revisions	0	0	3	388,323	3	388,323
Total Recommended - TF	596	62,908,973	599	63,297,296	3	388,323

Military Department

MIL36000

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	42	42	42	42	42	0

Budget 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
Personal Services	2,946,348	2,958,725	3,130,954	3,130,954	3,109,767	(21,187)
Other Expenses	2,548,384	2,831,808	2,993,728	2,943,728	2,908,658	(35,070)
Equipment	0	1	1	1	1	0
Other Current Expenses						
Honor Guards	309,500	471,526	471,526	471,526	469,533	(1,993)
Veteran's Service Bonuses	249,000	312,000	172,000	72,000	72,000	0
Nonfunctional - Change to Accruals	0	20,182	19,610	20,585	19,068	(1,517)
Agency Total - General Fund	6,053,232	6,594,242	6,787,819	6,638,794	6,579,027	(59,767)
Additional Funds Available						
Carry Forward Funding	0	0	0	0	25,000	25,000
Agency Grand Total	6,053,232	6,594,242	6,787,819	6,638,794	6,604,027	(34,767)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Reduce Funding Due to Efficiency Savings

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

Governor

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

Legislative

Same as Governor

Reduce Funding for Veteran's Service Bonuses

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

Background

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

Governor

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

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$975 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Distribute Lapses

Personal Services	0	0	0	(21,187)	0	(21,187)
Other Expenses	0	0	0	(35,070)	0	(35,070)
Honor Guards	0	0	0	(1,993)	0	(1,993)
Total - General Fund	0	0	0	(58,250)	0	(58,250)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$26,338 to reflect distribution of the General Lapse, \$23,197 for the General Other Expense Lapse, and \$8,715 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(1,517)	0	(1,517)
Total - General Fund	0	0	0	(1,517)	0	(1,517)

Legislative

Adjust funding by \$1,517 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Carry Forward

Carry Forward for Medal of Achievement

Other Expenses	0	0	0	25,000	0	25,000
Total - Carry Forward Funding	0	0	0	25,000	0	25,000

Legislative

Pursuant to CGS 4-89(c) funding of \$25,000 is carried forward from FY 14 into FY 15 for the medal of achievement.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	42	6,787,819	42	6,787,819	0	0
Current Services	0	(149,025)	0	(149,025)	0	0
Policy Revisions	0	0	0	(59,767)	0	(59,767)
Total Recommended - GF	42	6,638,794	42	6,579,027	0	(59,767)

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$23,334 and a Statewide Hiring Reduction Lapse of \$15,142. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	3,109,767	(26,298)	3,083,469	0.85%
Other Expenses	2,908,658	(10,485)	2,898,173	0.36%
Honor Guards	469,533	(1,693)	467,840	0.36%

Department of Banking

DOB37000

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 - BF	118	116	116	116	116	0

Budget 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
Personal Services	9,579,484	10,284,067	10,756,571	10,368,971	10,368,971	0
Other Expenses	1,415,954	1,426,890	1,461,490	1,461,490	1,461,490	0
Equipment	74,185	80,700	37,200	37,200	37,200	0
Other Current Expenses						
Fringe Benefits	6,596,073	7,201,412	7,537,960	8,502,556	8,502,556	0
Indirect Overhead	215,207	120,739	126,172	129,307	129,307	0
Nonfunctional - Change to Accruals	0	72,709	111,996	145,840	145,840	0
Agency Total - Banking Fund	17,880,903	19,186,517	20,031,389	20,645,364	20,645,364	0
Additional Funds Available						
Carry Forward Banking Fund	0	0	0	0	12,872	12,872
Agency Grand Total	17,880,903	19,186,517	20,031,389	20,645,364	20,658,236	12,872

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Reduce Funding to Reflect Increased Turnover

Personal Services	0	(387,600)	0	(387,600)	0	0
Fringe Benefits	0	(317,832)	0	(317,832)	0	0
Total - Banking Fund	0	(705,432)	0	(705,432)	0	0

Background

A net adjustment made to the Personal Services account that reflects: (1) the natural reduction made to an agency's payroll due to the loss of employees through voluntary separation, retirements, deaths and transfers; and (2) payroll increases due to the introduction of new employees.

Governor

Reduce funding by \$705,432 to reflect increased turnover and associated fringe benefits.

Legislative

Same as Governor

Adjust Fringe Benefits and Indirect Overhead

Fringe Benefits	0	1,282,428	0	1,282,428	0	0
Indirect Overhead	0	3,135	0	3,135	0	0
Total - Banking Fund	0	1,285,563	0	1,285,563	0	0

Background

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

Governor

Provide funding of \$1,285,563 to ensure sufficient funds for fringe benefits and indirect overhead.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	33,844	0	33,844	0	0
Total - Banking Fund	0	33,844	0	33,844	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$33,844 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Carry Forward

Carry Forward for Equipment

Equipment	0	0	0	12,872	0	12,872
Total - Carry Forward Banking Fund	0	0	0	12,872	0	12,872

Legislative

Pursuant to CGS 4-89(c) funding of \$12,872 for network printers is carried forward from FY 14 to FY 15.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - BF	116	20,031,389	116	20,031,389	0	0
Current Services	0	613,975	0	613,975	0	0
Total Recommended - BF	116	20,645,364	116	20,645,364	0	0

Insurance Department

DOI37500

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 - IF	159	159	159	159	159	0

Budget 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
Personal Services	12,843,214	14,060,426	14,712,168	14,362,168	14,362,168	0
Other Expenses	2,011,656	2,052,428	2,052,428	2,052,428	2,052,428	0
Equipment	168,613	119,750	52,600	52,600	52,600	0
Other Current Expenses						
Fringe Benefits	8,728,913	9,853,241	10,321,507	11,633,356	11,633,356	0
Indirect Overhead	472,973	602,646	629,765	237,762	237,762	0
Nonfunctional - Change to Accruals	0	142,818	165,870	220,252	220,252	0
Agency Total - Insurance Fund	24,225,369	26,831,309	27,934,338	28,558,566	28,558,566	0

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Reduce Personal Services and Fringe

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

Governor

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

Legislative

Same as Governor

Adjust Fringe Benefits and Indirect Overhead

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

Background

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

Governor

Provide funding of \$1,203,346 to ensure sufficient funds for fringe benefits and indirect overhead.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	54,382	0	54,382	0	0
Total - Insurance Fund	0	54,382	0	54,382	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$54,382 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - IF	159	27,934,338	159	27,934,338	0	0
Current Services	0	624,228	0	624,228	0	0
Total Recommended - IF	159	28,558,566	159	28,558,566	0	0

Office of Consumer Counsel

DCC38100

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 - PF	17	13	13	13	14	1

Budget 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
Personal Services	1,120,506	1,226,668	1,279,373	1,279,373	1,353,521	74,148
Other Expenses	377,730	351,657	344,032	282,907	282,907	0
Equipment	0	2,200	2,200	2,200	2,200	0
Other Current Expenses						
Fringe Benefits	762,259	863,463	905,635	1,100,261	1,162,909	62,648
Indirect Overhead	67,695	69,625	72,758	100	100	0
Nonfunctional - Change to Accruals	0	0	14,439	25,053	32,468	7,415
Agency Total - Consumer Counsel and Public Utility Control Fund	2,328,190	2,513,613	2,618,437	2,689,894	2,834,105	144,211
Additional Funds Available						
Carry Forward Public Utility Control Fund	0	0	0	0	57,200	57,200
Agency Grand Total	2,328,190	2,513,613	2,618,437	2,689,894	2,891,305	201,411

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

*Current Services***Reduce Funding for Lease Requirements**

Other Expenses	0	(61,125)	0	(61,125)	0	0
Total - Consumer Counsel and Public Utility Control Fund	0	(61,125)	0	(61,125)	0	0

Background

The Office of Consumer Counsel and the Public Utilities Regulatory Authority have office space at 10 Franklin Square in New Britain. This building will come under the care and control of the Department of Administrative Services under a lease-to-purchase agreement.

Governor

Reduce funding by \$61,125 to reflect the savings from the completion of the lease-to-purchase of 10 Franklin Square. Lease savings are partially offset by the costs associated with maintaining the building as a state property.

Legislative

Same as Governor

Adjust Fringe Benefits and Indirect Overhead

Fringe Benefits	0	194,626	0	194,626	0	0
Indirect Overhead	0	(72,658)	0	(72,658)	0	0
Total - Consumer Counsel and Public Utility Control Fund	0	121,968	0	121,968	0	0

Background

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

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Governor

Provide funding of \$121,968 (increase of \$194,626 in fringe benefits and reduction of \$72,658 in indirect overhead) to ensure sufficient funds for fringe benefits and indirect overhead.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	10,614	0	10,614	0	0
Total - Consumer Counsel and Public Utility Control Fund	0	10,614	0	10,614	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$10,614 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions**Provide Funding for Principal Financial Specialist**

Personal Services	0	0	1	74,148	1	74,148
Fringe Benefits	0	0	0	62,648	0	62,648
Total - Consumer Counsel and Public Utility Control Fund	0	0	1	136,796	1	136,796

Legislative

Provide funding of \$136,796 (\$74,148 for salary and \$62,648 for fringe benefits) for a Principal Financial Specialist. This position will work on various hearings and investigations in the electric supplier market, federal matters at the Federal Energy Regulatory Commission (FERC) and regional matters at ISO-NE, the regional electric grid operator.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	7,415	0	7,415
Total - Consumer Counsel and Public Utility Control Fund	0	0	0	7,415	0	7,415

Legislative

Adjust funding by \$7,415 to reflect changes to GAAP accruals as a result of a policy change.

Carry Forward**Carry Forward for Various Accounts**

Other Expenses	0	0	0	55,000	0	55,000
Equipment	0	0	0	2,200	0	2,200
Total - Carry Forward Public Utility Control Fund	0	0	0	57,200	0	57,200

Legislative

Pursuant to CGS Sec. 4-89(c) funding of \$57,200 is carried forward from FY 14 into FY 15 (\$55,000 in the Other Expenses account and \$2,200 in the Equipment account) for technology upgrades and office improvements started but not yet completed.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - PF	13	2,618,437	13	2,618,437	0	0
Current Services	0	71,457	0	71,457	0	0
Policy Revisions	0	0	1	144,211	1	144,211
Total Recommended - PF	13	2,689,894	14	2,834,105	1	144,211

Office of the Healthcare Advocate

MCO39400

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 - IF	18	17	17	27	29	2

Budget 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
Personal Services	1,087,580	1,266,131	1,339,621	1,980,495	2,100,827	120,332
Other Expenses	156,485	402,588	326,267	2,551,267	2,701,267	150,000
Equipment	6,700	0	5,000	15,000	15,000	0
Other Current Expenses						
Fringe Benefits	775,139	910,309	947,599	1,614,381	1,719,069	104,688
Indirect Overhead	19,211	26,056	27,229	142,055	142,055	0
Nonfunctional - Change to Accruals	0	0	12,157	183,554	193,883	10,329
Agency Total - Insurance Fund	2,045,115	2,605,084	2,657,873	6,486,752	6,872,101	385,349

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Fringe Benefits and Indirect Overhead

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

Background

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

Governor

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

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$171,397 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Provide Funding for State Innovation Model

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

Background

The State Innovation Model (SIM) was initiated by the federal Affordable Care Act, through the federal Center for Medicare and Medicaid Innovation (CMMI). The state received a planning grant in March of 2013 to develop a SIM. The state submitted a plan to CMMI in December 2013. The SIM's purpose is to align all healthcare payers in the state (e.g. Medicaid, the state employee and retiree health plan, Medicare, commercial and self-funded plans) around a value-based payment methodology which focuses reimbursement on quality metrics, as opposed to simply volume and cost reduction measures.

Governor

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

Legislative

Same as Governor

Add Position for Mobile Utilization Coordination

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

Governor

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

Legislative

Same as Governor

Provide Behavioral Health Specialists

Personal Services	0	0	2	120,332	2	120,332
Fringe Benefits	0	0	0	104,688	0	104,688
Total - Insurance Fund	0	0	2	225,020	2	225,020

Legislative

Provide \$225,020 and 2 positions to enhance the Office's ability to assist residents in navigating behavioral health benefits, coverages and payments. These positions will be filled by individuals with backgrounds in the behavioral health field.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	10,329	0	10,329
Total - Insurance Fund	0	0	0	10,329	0	10,329

Legislative

Adjust funding by \$10,329 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for a Study of Health Disparities

Other Expenses	0	0	0	150,000	0	150,000
Total - Insurance Fund	0	0	0	150,000	0	150,000

Background

The Connecticut Commission on Health Equity was established to eliminate disparities in health status based on race, ethnicity, gender and linguistic ability.

Legislative

Provide funding of \$150,000 for the Commission on Health Equity. These funds will support a study of health disparities in the state.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - IF	17	2,657,873	17	2,657,873	0	0
Current Services	0	504,094	0	504,094	0	0
Policy Revisions	10	3,324,785	12	3,710,134	2	385,349
Total Recommended - IF	27	6,486,752	29	6,872,101	2	385,349

Department of Consumer Protection

DCP39500

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	230	235	235	235	235	0

Budget 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
Personal Services	12,858,024	14,797,102	15,464,846	15,464,846	15,358,891	(105,955)
Other Expenses	1,116,149	1,193,900	1,193,900	1,180,900	1,216,115	35,215
Equipment	0	1	1	1	1	0
Other Current Expenses						
Gaming Policy Board	905	0	0	0	0	0
Nonfunctional - Change to Accruals	0	83,225	97,562	93,985	87,970	(6,015)
Agency Total - General Fund	13,975,078	16,074,228	16,756,309	16,739,732	16,662,977	(76,755)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Reduce Other Expenses as a Result of Online Licensing

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

Background

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

Governor

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

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$3,577 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Provide Funding for Lock Boxes

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

Legislative

Provide funding of \$50,000 for secure lockboxes for the drop off of unwanted pharmaceuticals by the public at local police stations. Section 131 of PA 14-217, the budget implementer, requires the Consumer Protection Department (DCP), in consultation with the Connecticut Pharmacists Association and Connecticut Police Chiefs Association, to develop and implement a program to collect and dispose of unwanted pharmaceuticals (medication). The program must provide for (1) a secure locked box accessible to the public 24 hours a day to drop off unwanted medication anonymously at all local police stations and (2) transporting the medication to a biomedical waste treatment facility for incineration. PA 14-47, the FY 15 Revised Budget, included the \$50,000 in the Department of Emergency Services and Public Protection. Subsequently section 231(b) of PA 14-217, the budget implementer, transferred funding to the Department of Consumer Protection for this purpose.

Distribute Lapses

Personal Services	0	0	0	(105,955)	0	(105,955)
Other Expenses	0	0	0	(14,785)	0	(14,785)
Total - General Fund	0	0	0	(120,740)	0	(120,740)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$67,374 to reflect distribution of the General Lapse, \$9,780 for the General Other Expense Lapse, and \$43,586 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(6,015)	0	(6,015)
Total - General Fund	0	0	0	(6,015)	0	(6,015)

Legislative

Adjust funding by \$6,015 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	235	16,756,309	235	16,756,309	0	0
Current Services	0	(16,577)	0	(16,577)	0	0
Policy Revisions	0	0	0	(76,755)	0	(76,755)
Total Recommended - GF	235	16,739,732	235	16,662,977	0	(76,755)

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$59,482 and a Statewide Hiring Reduction Lapse of \$74,787. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	15,358,891	(129,885)	15,229,006	0.85%
Other Expenses	1,216,115	(4,384)	1,211,731	0.36%

Labor Department

DOL40000

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	213	185	185	191	191	0

Budget 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
Personal Services	7,676,477	8,482,128	8,839,335	9,039,335	7,632,998	(1,406,337)
Other Expenses	1,004,169	964,324	964,324	964,324	952,381	(11,943)
Equipment	2	1	1	1	1	0
Other Current Expenses						
CETC Workforce	757,500	763,697	770,595	770,595	767,367	(3,228)
Workforce Investment Act	30,226,807	28,481,350	28,481,350	28,481,350	31,284,295	2,802,945
Job Funnels Projects	403,750	853,750	853,750	853,750	853,750	0
Connecticut's Youth Employment Program	4,500,000	4,500,000	4,500,000	4,500,000	5,500,000	1,000,000
Jobs First Employment Services	16,682,562	18,826,769	18,660,859	18,660,859	18,581,271	(79,588)
STRIDE	560,500	590,000	590,000	590,000	590,000	0
Apprenticeship Program	496,989	595,824	618,019	568,019	565,501	(2,518)
Spanish-American Merchants Association	570,000	570,000	570,000	570,000	570,000	0
Connecticut Career Resource Network	94,807	155,579	160,054	160,054	160,054	0
21st Century Jobs	424,066	427,447	429,178	0	0	0
Incumbent Worker Training	376,717	377,500	377,500	806,678	830,678	24,000
STRIVE	256,500	270,000	270,000	270,000	270,000	0
Customized Services	0	0	0	0	500,000	500,000
Intensive Support Services	0	304,000	304,000	304,000	304,000	0
Opportunities for Long Term Unemployed	0	0	0	3,600,000	3,600,000	0
Veterans' Opportunity Pilot	0	0	0	600,000	600,000	0
Nonfunctional - Change to Accruals	0	119,149	76,564	76,628	83,809	7,181
Agency Total - General Fund	64,030,846	66,281,518	66,465,529	70,815,593	73,646,105	2,830,512
Opportunity Industrial Centers	500,000	500,000	500,000	500,000	500,000	0
Individual Development Accounts	100,000	200,000	200,000	200,000	200,000	0
Customized Services	500,000	1,000,000	1,000,000	1,000,000	1,000,000	0
Agency Total - Banking Fund	1,100,000	1,700,000	1,700,000	1,700,000	1,700,000	0
Occupational Health Clinics	667,793	683,262	683,653	683,653	683,653	0
Nonfunctional - Change to Accruals	0	107	106	310	310	0
Agency Total - Workers' Compensation Fund	667,793	683,369	683,759	683,963	683,963	0
Total - Appropriated Funds	65,798,639	68,664,887	68,849,288	73,199,556	76,030,068	2,830,512
Additional Funds Available						
Carry Forward Funding	0	0	0	0	10,640,350	10,640,350
Agency Grand Total	65,798,639	68,664,887	68,849,288	73,199,556	86,670,418	13,470,862

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Reduce Funding for PS to Reflect Increased Turnover

Personal Services	0	(100,000)	0	(100,000)	0	0
Total - General Fund	0	(100,000)	0	(100,000)	0	0

Background

A net adjustment made to the Personal Services account that reflects: (1) the natural reduction made to an agency's payroll due to the loss of employees through voluntary separation, retirements, deaths and transfers; and (2) payroll increases due to the introduction of new employees.

Governor

Reduce funding by \$100,000 to reflect increased turnover.

Legislative

Same as Governor

Transfer Funding from 21st Century Jobs to Incumbent Workers

21st Century Jobs	0	(429,178)	0	(429,178)	0	0
Incumbent Worker Training	0	429,178	0	429,178	0	0
Total - General Fund	0	0	0	0	0	0

Background

The Incumbent Worker Training program provides job training for workers whose businesses have identified them as needing new or upgraded skills in order to keep the business and worker competitive.

The 21st Century Jobs program provides demand-driven skill training resources for businesses and their employees in order to promote job growth, job retention, and job creation.

Governor

Enact the provisions of PA 13-140, AAC Technical and Other Changes to the Labor Department Statutes, by transferring funding of \$429,178 to the Incumbent Worker Training account from the 21st Century Jobs account.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	64	0	64	0	0
Total - General Fund	0	64	0	64	0	0
Nonfunctional - Change to Accruals	0	204	0	204	0	0
Total - Workers' Compensation Fund	0	204	0	204	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$268 (\$64 in the General Fund and \$204 in the Workers' Compensation Fund) to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Provide Funding for Opportunities for Long-Term Unemployed

Opportunities for Long Term Unemployed	0	3,600,000	0	3,600,000	0	0
Total - General Fund	0	3,600,000	0	3,600,000	0	0

Background

As of April 2014, there are approximately 77,000 people in Connecticut who are unemployed and not receiving unemployment benefits. This includes individuals who have exhausted their unemployment benefits, as well as those who never qualified for unemployment benefits.

Governor

Provide funding of \$3.6 million for a program to provide training and subsidized employment opportunities for 500 Connecticut residents who have exhausted their unemployment benefits.

Legislative

Same as Governor

Increase WIA to Reflect Anticipated Federal Appropriation

Workforce Investment Act	0	0	0	2,802,945	0	2,802,945
Total - General Fund	0	0	0	2,802,945	0	2,802,945

Legislative

Increase Workforce Investment Act (WIA) funding by \$2,802,945 to reflect an anticipated increase in the federal WIA grant.

Reduce PS to Reflect WIA Carry Forward

Personal Services	0	0	0	(1,345,600)	0	(1,345,600)
Total - General Fund	0	0	0	(1,345,600)	0	(1,345,600)

Background

Funding for the Workforce Investment Act is provided through a federal grant and appropriated by the state within the General Fund.

Legislative

Reduce funding for Personal Services by \$1,345,600 to reflect the transfer of Workforce Investment Act (WIA) carry forward funding pursuant to Section 24 of PA 14-47, the FY 15 Revised Budget. This amount represents the aggregate difference between the total funding the state has appropriated for WIA and the total funding received through the federal WIA grant.

Increase Funding to Connecticut's Youth Employment Program

Connecticut's Youth Employment Program	0	0	0	1,000,000	0	1,000,000
Total - General Fund	0	0	0	1,000,000	0	1,000,000

Background

The Connecticut Youth Employment Program provides job opportunities and work experiences for economically disadvantaged youth from ages 14-21. Funds are awarded to the regional Workforce Investment Boards to operate employment programs for eligible youths whose family income is below 185% of the federal poverty level.

Legislative

Increase funding for Connecticut's Youth Employment Program by \$1 million. Section 211 of PA 14-217, the budget implementer, specifies the distribution of the funding to the state's Workforce Investment Boards as follows: \$172,000 for Hartford, \$164,000 for Bridgeport, \$149,000 for New Haven, \$143,000 for Waterbury, \$123,000 for Stamford, \$87,000 for New Britain, \$71,000 for Meriden, \$65,000 for East Hartford, and \$26,000 for Windham.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for a Veterans' Opportunities Pilot Program

Veterans' Opportunity Pilot	0	600,000	0	600,000	0	0
Total - General Fund	0	600,000	0	600,000	0	0

Governor

Provide funding of \$600,000 for grants to housing agencies to hire employment specialists and job developers to seek job opportunities for veterans, as well as to support a statewide coordinator for veterans' services.

Legislative

Same as Governor

Provide Funding for Mortgage Crisis Job Training

Customized Services	0	0	0	500,000	0	500,000
Total - General Fund	0	0	0	500,000	0	500,000

Background

This program provides employment assistance and other services to people who are experiencing difficulty with mortgage payments. Individuals who are more than 60 days past due on their mortgage, whose household income is less than \$120,000, and who are referred by the Connecticut Housing Finance Authority or who demonstrate an imminent need for these services are eligible for the program. The program is run by the Workplace, Inc. in conjunction with the four other regional Workforce Investment Boards throughout the state.

Legislative

Increase funding for the Mortgage Crisis Job Training program by \$500,000.

Increase Staffing for Wage and Workplace Standards Division

Personal Services	6	300,000	6	300,000	0	0
Total - General Fund	6	300,000	6	300,000	0	0

Background

The Wage and Workplace Standards Division administers and enforces labor laws and assists employers in complying with those laws primarily through the provision of seminars and educational materials.

Governor

Provide funding of \$300,000 for six new positions to increase enforcement of wage and workplace standards, including investigating complaints and ensuring compliance with wage and labor laws.

Legislative

Same as Governor

Reduce Funding for the Apprenticeship Program

Apprenticeship Program	0	(50,000)	0	(50,000)	0	0
Total - General Fund	0	(50,000)	0	(50,000)	0	0

Background

This account administers the state's apprenticeship system for employers and labor/management organizations.

Governor

Reduce Apprenticeship Program funding by \$50,000 to reflect anticipated expenditures.

Legislative

Same as Governor

Provide Funding for Incumbent Worker Training

Incumbent Worker Training	0	0	0	24,000	0	24,000
Total - General Fund	0	0	0	24,000	0	24,000

Background

PA 13-140, AAC Technical and Other Changes to the Labor Department Statutes, consolidates the 21st Century Jobs and Incumbent Worker Training programs.

Legislative

Increase funding for the Incumbent Worker Training program by \$24,000, which is an estimate of the amount of lapse in the 21st Century Jobs account in FY 14.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Distribute Lapses

Personal Services	0	0	0	(60,737)	0	(60,737)
Other Expenses	0	0	0	(11,943)	0	(11,943)
CETC Workforce	0	0	0	(3,228)	0	(3,228)
Jobs First Employment Services	0	0	0	(79,588)	0	(79,588)
Apprenticeship Program	0	0	0	(2,518)	0	(2,518)
Total - General Fund	0	0	0	(158,014)	0	(158,014)

Background

The Governor's FY 15 Revised Budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$125,130 to reflect distribution of the General Lapse, \$7,899 for the General Other Expense Lapse, and \$24,985 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	7,181	0	7,181
Total - General Fund	0	0	0	7,181	0	7,181

Legislative

Adjust funding by \$7,181 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Carry Forward

Carry Forward Funding from WIA into Personal Services

Personal Services	0	0	0	1,345,600	0	1,345,600
Total - Carry Forward Funding	0	0	0	1,345,600	0	1,345,600

Legislative

Funding of \$1,345,600 is carried forward from FY 14 into FY 15 in the Workforce Investment Act account and transferred to the Personal Services account within this agency. Section 24 of PA 14-47, the FY 15 Revised Budget, implements this provision.

Carry Forward Workforce Investment Act Funds

Workforce Investment Act	0	0	0	9,008,559	0	9,008,559
Total - Carry Forward Funding	0	0	0	9,008,559	0	9,008,559

Legislative

Pursuant to CGS 4-89(h) funding of \$9,008,559 is carried forward from FY 14 into FY 15 in the Workforce Investment Act account.

Carry Forward Funding for Jobs Programs

Jobs First Employment Services	0	0	0	277,910	0	277,910
21st Century Jobs	0	0	0	8,281	0	8,281
Total - Carry Forward Funding	0	0	0	286,191	0	286,191

Legislative

Pursuant to CGS 4-89(c) funding of \$277,910 is carried forward from FY 14 into FY 15 in the Jobs First Employment Services account for continued subsidized employment and additional slots in the second year of the two-year Integrated Basic Education and Skills Training (I-BEST) pilot program.

Pursuant to CGS 4-89(a) funding of \$8,281 is carried forward from FY 14 into FY 15 in the 21st Century Jobs account to allow for the liquidation of FY 14 obligations under this program, which was eliminated in FY 14.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	185	66,465,529	185	66,465,529	0	0
Current Services	0	(99,936)	0	(99,936)	0	0
Policy Revisions	6	4,450,000	6	7,280,512	0	2,830,512
Total Recommended - GF	191	70,815,593	191	73,646,105	0	2,830,512
Original Appropriation - BF	0	1,700,000	0	1,700,000	0	0
Total Recommended - BF	0	1,700,000	0	1,700,000	0	0
Original Appropriation - WF	0	683,759	0	683,759	0	0
Current Services	0	204	0	204	0	0
Total Recommended - WF	0	683,963	0	683,963	0	0

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$102,604 and a Statewide Hiring Reduction Lapse of \$37,168. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	7,632,998	(64,550)	7,568,448	0.85%
Other Expenses	952,381	(3,433)	948,948	0.36%
CETC Workforce	767,367	(2,766)	764,601	0.36%
Jobs First Employment Services	18,581,271	(66,984)	18,514,287	0.36%
Apprenticeship Program	565,501	(2,039)	563,462	0.36%

Commission on Human Rights and Opportunities

HRO41100

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Legislative FY 15	Difference Leg-Gov FY 15
Permanent Full-Time - GF	74	79	79	79	79	0

Budget 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
Personal Services	5,039,368	5,590,665	5,934,143	5,934,143	5,894,110	(40,033)
Other Expenses	297,722	305,337	302,837	302,837	299,055	(3,782)
Equipment	0	1	1	1	1	0
Other Current Expenses						
Martin Luther King, Jr. Commission	2,349	6,318	6,318	6,318	6,318	0
Nonfunctional - Change to Accruals	0	60,156	39,012	38,622	36,407	(2,215)
Agency Total - General Fund	5,339,439	5,962,477	6,282,311	6,281,921	6,235,891	(46,030)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$390 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Distribute Lapses

Personal Services	0	0	0	(40,033)	0	(40,033)
Other Expenses	0	0	0	(3,782)	0	(3,782)
Total - General Fund	0	0	0	(43,815)	0	(43,815)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$24,845 to reflect distribution of the General Lapse, \$2,502 for the General Other Expense Lapse, and \$16,468 for the Statewide Hiring Reduction Lapse.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(2,215)	0	(2,215)
Total - General Fund	0	0	0	(2,215)	0	(2,215)

Legislative

Reduce funding by \$2,215 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	79	6,282,311	79	6,282,311	0	0
Current Services	0	(390)	0	(390)	0	0
Policy Revisions	0	0	0	(46,030)	0	(46,030)
Total Recommended - GF	79	6,281,921	79	6,235,891	0	(46,030)

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$21,144 and a Statewide Hiring Reduction Lapse of \$28,700. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	5,894,110	(49,844)	5,844,266	0.85%

Protection and Advocacy for Persons with Disabilities

OPA41200

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Legislative FY 15	Difference Leg-Gov FY 15
Permanent Full-Time - GF	31	31	31	31	31	0

Budget 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
Personal Services	2,057,456	2,229,783	2,278,257	2,278,257	2,262,291	(15,966)
Other Expenses	180,722	203,190	203,190	203,190	200,674	(2,516)
Equipment	0	1	1	1	1	0
Nonfunctional - Change to Accruals	0	8,425	10,351	10,590	9,815	(775)
Agency Total - General Fund	2,238,178	2,441,399	2,491,799	2,492,038	2,472,781	(19,257)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$239 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Distribute Lapses

Personal Services	0	0	0	(15,966)	0	(15,966)
Other Expenses	0	0	0	(2,516)	0	(2,516)
Total - General Fund	0	0	0	(18,482)	0	(18,482)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$10,250 to reflect distribution of the General Lapse, \$1,664 for the General Other Expense Lapse, and \$6,568 for the Statewide Hiring Reduction Lapse.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(775)	0	(775)
Total - General Fund	0	0	0	(775)	0	(775)

Legislative

Reduce funding by \$775 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	31	2,491,799	31	2,491,799	0	0
Current Services	0	239	0	239	0	0
Policy Revisions	0	0	0	(19,257)	0	(19,257)
Total Recommended - GF	31	2,492,038	31	2,472,781	0	(19,257)

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$8,116 and a Statewide Hiring Reduction Lapse of \$11,016. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	2,262,291	(11,016)	2,251,275	0.49%
Other Expenses	200,674	(8,116)	192,558	4.04%

Workers' Compensation Commission

WCC42000

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 - WF	117	117	117	117	117	0

Budget 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
Personal Services	8,371,538	9,034,093	9,328,657	9,459,729	9,459,729	0
Other Expenses	1,957,821	2,510,057	2,461,233	4,769,747	4,769,747	0
Equipment	12,141	1,028,625	2,052,000	52,000	52,000	0
Other Current Expenses						
Fringe Benefits	6,063,035	6,527,477	6,740,127	7,756,978	7,756,978	0
Indirect Overhead	716,918	575,355	601,246	244,904	244,904	0
Nonfunctional - Change to Accruals	0	98,183	96,325	329,284	329,284	0
Agency Total - Workers' Compensation Fund	17,121,453	19,773,790	21,279,588	22,612,642	22,612,642	0
Additional Funds Available						
Carry Forward Workers' Compensation Fund	0	0	0	0	1,000,000	1,000,000
Agency Grand Total	17,121,453	19,773,790	21,279,588	22,612,642	23,612,642	1,000,000

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Provide Funding for Commissioner Salary Increase

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

Governor

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

Legislative

Same as Governor

Adjust Fringe Benefits and Indirect Overhead

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

Background

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

Governor

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

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$232,959 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Transfer Funding for E-File

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

Background

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

Governor

Transfer funding of \$2 million from the Equipment account to Other Expenses account to reflect the appropriate funding source for the computer conversion project necessary to support the E-File initiative.

Legislative

Same as Governor

Transfer Funding for Lease Expenses for DAS

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

Background

The Workers' Compensation Commission (WCC) currently leases space for its eight district offices throughout the state. In general, the WCC either pays the leaser directly for lease expenses or reimburses the Department of Administrative Services (DAS) for spaces where DAS manages the lease.

Governor

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

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Transfer Funding for Lease Expenses to SDR

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

Governor

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

Legislative

Same as Governor

Carry Forward**Carry Forward for Data Conversion Project**

Equipment	0	0	0	1,000,000	0	1,000,000
Total - Carry Forward Workers' Compensation Fund	0	0	0	1,000,000	0	1,000,000

Legislative

Pursuant to CGS 4-89(c) funding of \$1 million is carried forward from FY 14 into FY 15 for the data conversion project necessary to support implementation of E-File for the Workers' Compensation Commission. Funding is being carried forward due to a delay in issuing the RFP for the project and ongoing implementation planning discussions with the Bureau of Enterprise Systems and Technology (BEST).

Totals

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

Department of Agriculture

DAG42500

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	48	49	49	49	49	0
Permanent Full-Time - RF	7	7	7	7	7	0

Budget 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
Personal Services	3,188,840	3,604,488	3,767,095	3,767,095	3,741,285	(25,810)
Other Expenses	656,857	722,045	652,045	652,045	723,103	71,058
Equipment	0	1	1	1	1	0
Other Current Expenses						
Vibrio Bacterium Program	0	1	1	1	1	0
Senior Food Vouchers	364,882	365,062	363,016	363,016	363,016	0
Environmental Conservation	85,500	85,500	85,500	0	0	0
Other Than Payments to Local Governments						
Collection of Agricultural Statistics	0	975	975	975	975	0
Tuberculosis and Brucellosis Indemnity	0	855	855	855	855	0
Fair Testing	2,822	3,838	3,838	3,838	3,838	0
Connecticut Grown Product Promotion	125	0	0	0	0	0
WIC Coupon Program for Fresh Produce	174,886	174,886	174,886	174,886	174,886	0
Nonfunctional - Change to Accruals	0	25,369	21,028	22,436	21,268	(1,168)
Agency Total - General Fund	4,473,912	4,983,020	5,069,240	4,985,148	5,029,228	44,080
Personal Services	336,495	380,287	399,028	399,028	399,028	0
Other Expenses	341,525	273,007	273,007	273,007	273,007	0
Equipment	0	1	1	1	1	0
Fringe Benefits	258,418	266,201	266,201	348,809	348,809	0
Nonfunctional - Change to Accruals	0	2,184	3,261	8,428	8,428	0
Agency Total - Regional Market Operation Fund	936,438	921,680	941,498	1,029,273	1,029,273	0
Total - Appropriated Funds	5,410,350	5,904,700	6,010,738	6,014,421	6,058,501	44,080

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	1,408	0	1,408	0	0
Total - General Fund	0	1,408	0	1,408	0	0
Nonfunctional - Change to Accruals	0	5,167	0	5,167	0	0
Total - Regional Market Operation Fund	0	5,167	0	5,167	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Governor

Provide funding of \$6,575 (\$1,408 in the General Fund and \$5,167 in the Regional Market Operation Fund) for GAAP requirements.

Legislative

Same as Governor

Adjust Fringe Benefits

Fringe Benefits	0	82,608	0	82,608	0	0
Total - Regional Market Operation Fund	0	82,608	0	82,608	0	0

Background

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

Governor

Provide funding of \$82,608 to ensure sufficient funds for fringe benefits.

Legislative

Same as Governor

Policy Revisions**Reduce Funding for Invasive Plants Coordinator**

Environmental Conservation	0	(85,500)	0	(85,500)	0	0
Total - General Fund	0	(85,500)	0	(85,500)	0	0

Background

Invasive plants are non-native plants that are disruptive in a way that causes harm to the environment, economy, or human health. The Invasive Plants Coordinator works with the Connecticut Invasive Plant Working Group and other entities for management of these plants.

Governor

Reduce funding by \$85,500 to reflect that the Invasive Plants Coordinator position will be funded by the University of Connecticut.

Legislative

Same as Governor

Distribute Lapses

Personal Services	0	0	0	(25,810)	0	(25,810)
Other Expenses	0	0	0	(8,942)	0	(8,942)
Total - General Fund	0	0	0	(34,752)	0	(34,752)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$18,220 to reflect distribution of the General Lapse, \$5,915 for the General Other Expense Lapse, and \$10,617 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(1,168)	0	(1,168)
Total - General Fund	0	0	0	(1,168)	0	(1,168)

Legislative

Adjust funding by \$1,168 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding Bethlehem Animal Control

Other Expenses	0	0	0	80,000	0	80,000
Total - General Fund	0	0	0	80,000	0	80,000

Legislative

Provide funding of \$80,000 for operations support for Bethlehem Animal Control.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	49	5,069,240	49	5,069,240	0	0
Current Services	0	1,408	0	1,408	0	0
Policy Revisions	0	(85,500)	0	(41,420)	0	44,080
Total Recommended - GF	49	4,985,148	49	5,029,228	0	44,080
Original Appropriation - RF	7	941,498	7	941,498	0	0
Current Services	0	87,775	0	87,775	0	0
Total Recommended - RF	7	1,029,273	7	1,029,273	0	0

Other Significant Legislation

PA 14-77, An Act Concerning Certain Recommendations of the Task Force on the Sale of Cats and Dogs from Inhumane Origins at Connecticut Pet Shops

The act: (1) requires the Department of Agriculture (DoAg) commissioner to develop a standard of care applicable to in-state dog and cat breeders, (2) prohibits pet shop licensees from purchasing or selling dogs or cats from breeders who have violated U.S. Department of Agriculture (USDA) animal welfare regulations and increases the fine for violating related requirements, (3) increases the amount of money a pet shop licensee must reimburse a customer for veterinarian expenses incurred to treat a dog or cat that becomes ill shortly after purchase from the shop, and (4), makes other changes to the pet shop licensee statutes. Altering the pet shop licensee fines may result in a minimal gain to the state anticipated to be less than \$2,000 annually.

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a Statewide Hiring Reduction Lapse of \$9,109. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	3,741,285	(9,109)	3,732,176	0.24%

Department of Energy and Environmental Protection

DEP43000

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	669	669	669	661	670	9
Permanent Full-Time - PF	125	127	127	127	127	0

Budget 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
Personal Services	29,162,331	30,412,459	31,668,528	31,386,558	31,723,787	337,229
Other Expenses	3,639,088	3,895,422	3,820,422	3,820,422	4,919,978	1,099,556
Equipment	0	1	1	1	1	0
Other Current Expenses						
Stream Gaging	189,583	189,583	189,583	0	0	0
Mosquito Control	246,210	253,028	262,547	262,547	262,547	0
State Superfund Site Maintenance	341,168	514,046	514,046	514,046	514,046	0
Laboratory Fees	161,473	161,794	161,794	161,794	161,794	0
Dam Maintenance	114,701	133,574	138,760	138,760	138,760	0
Emergency Spill Response	6,800,793	7,286,647	7,538,207	7,038,207	7,007,403	(30,804)
Solid Waste Management	2,340,223	3,829,572	3,957,608	3,957,608	3,941,419	(16,189)
Underground Storage Tank	913,217	952,363	999,911	999,911	995,885	(4,026)
Clean Air	4,530,481	4,454,787	4,586,375	4,586,375	4,567,543	(18,832)
Environmental Conservation	7,966,923	9,261,679	9,466,633	9,466,633	9,427,480	(39,153)
Environmental Quality	9,220,451	10,024,734	10,327,745	10,097,745	10,055,366	(42,379)
Pheasant Stocking Account	160,000	160,000	160,000	160,000	160,000	0
Greenways Account	0	2	2	2	2	0
Conservation Districts & Soil and Water Councils	0	300,000	300,000	300,000	300,000	0
Other Than Payments to Local Governments						
Interstate Environmental Commission	48,783	48,783	48,783	48,783	48,783	0
Agreement USGS - Hydrological Study	147,683	147,683	147,683	0	0	0
New England Interstate Water Pollution Commission	28,827	28,827	28,827	28,827	28,827	0
Northeast Interstate Forest Fire Compact	3,295	3,295	3,295	3,295	3,295	0
Connecticut River Valley Flood Control Commission	32,395	32,395	32,395	32,395	32,395	0
Thames River Valley Flood Control Commission	48,281	48,281	48,281	48,281	48,281	0
Agreement USGS-Water Quality Stream Monitoring	204,641	204,641	204,641	0	0	0
Other Than Payments to Local Governments						
Lobster Restoration	1,116	0	0	0	0	0
Nonfunctional - Change to Accruals	0	0	289,533	309,907	365,943	56,036
Agency Total - General Fund	66,301,663	72,343,596	74,895,600	73,362,097	74,703,535	1,341,438
Personal Services	9,792,080	11,022,629	11,495,649	11,495,649	11,495,649	0
Other Expenses	2,242,884	2,289,156	1,789,156	1,479,456	1,479,456	0
Equipment	433,573	19,500	19,500	19,500	19,500	0
Fringe Benefits	6,670,733	7,736,625	8,090,619	9,311,476	9,311,476	0
Indirect Overhead	197,792	150,000	156,750	261,986	261,986	0
Operation Fuel	1,100,000	1,100,000	1,100,000	0	0	0
Nonfunctional - Change to Accruals	0	37,304	114,090	187,173	187,173	0

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Legislative FY 15	Difference Leg-Gov FY 15
Agency Total - Consumer Counsel and Public Utility Control Fund	20,437,062	22,355,214	22,765,764	22,755,240	22,755,240	0
Total - Appropriated Funds	86,738,725	94,698,810	97,661,364	96,117,337	97,458,775	1,341,438
Additional Funds Available						
Carry Forward Funding	0	0	75,000	715,000	715,000	0
Carry Forward Public Utility Control Fund	0	0	0	0	1,299,000	1,299,000
Agency Grand Total	86,738,725	94,698,810	97,736,364	96,832,337	99,472,775	2,640,438

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Reduce Funding for Southeast Area Transit Spill

Emergency Spill Response	0	(500,000)	0	(500,000)	0	0
Total - General Fund	0	(500,000)	0	(500,000)	0	0

Background

In August 2010, approximately 1,000 gallons of diesel fuel was discovered leaking from the Southeast Area Transit (SEAT) headquarters into the Poquetanuck Cove, a tributary of the Thames River.

Governor

Reduce funding by \$500,000 associated with anticipated reimbursement from the Department of Transportation (DOT) for remediation costs.

Legislative

Same as Governor

Reduce Funding for Lease Requirements

Other Expenses	0	(309,700)	0	(309,700)	0	0
Total - Consumer Counsel and Public Utility Control Fund	0	(309,700)	0	(309,700)	0	0

Background

The Office of Consumer Counsel and the Public Utilities Regulatory Authority have office space at 10 Franklin Square in New Britain. This building will come under the care and control of the Department of Administrative Services in FY 15 under a lease-to-purchase agreement.

Governor

Reduce funding by \$309,700 to reflect the savings from the completion of the lease-to-purchase of 10 Franklin Square. Lease savings are partially offset by the costs associated with maintaining the building as a state property.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	20,374	0	20,374	0	0
Total - General Fund	0	20,374	0	20,374	0	0
Nonfunctional - Change to Accruals	0	73,083	0	73,083	0	0
Total - Consumer Counsel and Public Utility Control Fund	0	73,083	0	73,083	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Governor

Provide funding of \$93,457 (\$73,083 in the PUC fund and \$20,374 in the General Fund) to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Adjust Fringe Benefits and Indirect Overhead

Fringe Benefits	0	1,220,857	0	1,220,857	0	0
Indirect Overhead	0	105,236	0	105,236	0	0
Total - Consumer Counsel and Public Utility Control Fund	0	1,326,093	0	1,326,093	0	0

Background

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

Governor

Provide funding of \$1,326,093 in FY 15 to ensure sufficient funds for fringe benefits (\$1,220,857) and indirect overhead (\$105,236).

Legislative

Same as Governor

Policy Revisions**Provide Funding for ABCD Weatherization**

Other Expenses	0	0	0	400,000	0	400,000
Total - General Fund	0	0	0	400,000	0	400,000

Background

Action for Bridgeport Community Development Inc. (ABCD) is a non-profit agency created as the anti-poverty agency for the Greater Bridgeport Area.

Legislative

Provide funding of \$400,000 for the ABCD weatherization program.

Provide Funding for Stonington Harbor Break-Wall

Other Expenses	0	0	0	30,000	0	30,000
Total - General Fund	0	0	0	30,000	0	30,000

Background

Normal erosion and Superstorm Sandy in October, 2012 caused damage to the break-wall at Stonington Harbor.

Legislative

Provide funding of \$30,000 for repairs to the Stonington Harbor break-wall.

Provide Funding for Drinking Water

Other Expenses	0	0	0	110,000	0	110,000
Total - General Fund	0	0	0	110,000	0	110,000

Background

The agency provides drinking water (bottled water, small residential treatment systems, and in certain cases extension of water lines) to some residents whose domestic water supplies have been contaminated by pollution where the responsible party cannot be identified, or the municipality cannot provide drinking water. PA 13-247, the general government implementer, eliminated funding for drinking water in both FY 14 and FY 15 for this purpose.

Legislative

Provide funding of \$110,000 for drinking water for certain residents or municipalities affected by contaminated groundwater.

Adjust Funding for Operation Fuel

Operation Fuel	0	(1,100,000)	0	(1,100,000)	0	0
Total - Consumer Counsel and Public Utility Control Fund	0	(1,100,000)	0	(1,100,000)	0	0

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Background

Operation Fuel, Inc. provides emergency energy assistance to people who are in financial crisis and who are not eligible for governmental assistance.

Governor

Reduce funding by \$1.1 million for Operation Fuel from the Consumer Counsel and Public Utility Control (PUC) Fund. Provide funding of \$1.1 million for Operation Fuel from the Systems Benefit Charge. The Systems Benefit Charge is a charge imposed against all end use customers of each electric distribution company and is a non-appropriated account.

Legislative

Reduce funding by \$1.1 million for Operation Fuel from the Consumer Counsel and Public Utility Control (PUC) Fund. Sec. 208 of PA 14-217, the budget implementer, annually transfers \$1.1 million collected through the Systems Benefit Charge to Operation Fuel beginning in FY 15. Operation Fuel can use \$100,000 annually for administrative purposes.

Provide Funding for Nine Additional State Park Staff

Personal Services	0	0	9	555,000	9	555,000
Other Expenses	0	0	0	237,798	0	237,798
Total - General Fund	0	0	9	792,798	9	792,798

Legislative

Provide funding of \$792,798 for nine additional employees in the state park division and related expenses. Of this total: (1) \$225,000 is provided for salaries of three supervisors (\$75,000 annual salary for each); \$330,000 is provided for six maintainers (\$55,000 annual salary for each); and (3) \$237,798 is provided for other expenses (uniforms, equipment, vehicles, gasoline) for the nine additional staff.

Transfer Operating Expenses to Clean Water Fund

Stream Gaging	0	(189,583)	0	(189,583)	0	0
Agreement USGS - Hydrological Study	0	(147,683)	0	(147,683)	0	0
Agreement USGS-Water Quality Stream Monitoring	0	(204,641)	0	(204,641)	0	0
Total - General Fund	0	(541,907)	0	(541,907)	0	0

Background

The Clean Water Fund (CWF) is funded through general obligation and revenue bonds, as managed by the Treasurer's Office, and federal capitalization grants through the Clean Water Act with annual appropriations through the U.S. Environmental Protection Agency (EPA). The agency's Bureau of Water Protection and Land Reuse administers the CWF. The costs of administering the CWF are covered by a combination of federal grants and state bonds. Federal regulations provides that the state may set aside, from the federal capitalization grant of FY12 and FY13, a reserve not to exceed 4% clean water appropriations for administration. In addition to these federal dollars, the state may set aside an amount not to exceed 4% of the total bonding authorization to cover the reasonable costs of administering the program.

Governor

Transfer funding of \$541,907 from three accounts: (1) Stream Gaging (\$189,583); (2) Agreement USGS - Hydrological Study (\$147,683); and (3) Agreement USGS - Water Quality Stream Monitoring (\$204,641) to the Clean Water Fund (CWF). These programs will be funded from the administration portion of the bond allocation(s).

Legislative

Same as Governor

Provide Funding for Aquatic Invasive Species Management

Other Expenses	0	0	0	200,000	0	200,000
Total - General Fund	0	0	0	200,000	0	200,000

Background

There are currently 118 boat ramps (96 inland) that are inspected by 19 seasonal staff that inspect vessels for aquatic invasive species (AIS) and educate the public on prevention.

Legislative

Provide funding of \$200,000 for administration of grants for prevention, rapid response, and education of AIS. Section 248 of PA 14-217, the budget implementer, establishes the program.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Eliminate Funding for Vacant Position

Personal Services	(1)	(137,924)	(1)	(137,924)	0	0
Total - General Fund	(1)	(137,924)	(1)	(137,924)	0	0

Governor

Reduce funding by \$137,924 to reflect elimination of a bureau chief position. A current employee assumed the duties of this eliminated position; therefore, one person is one performing job duties that was previously performed by two people.

Legislative

Same as Governor

Reduce Expenses Associated with IT Upgrades

Environmental Quality	0	(230,000)	0	(230,000)	0	0
Total - General Fund	0	(230,000)	0	(230,000)	0	0

Governor

Reduce funding by \$230,000 for efficiencies associated with information technology upgrades. Some of the savings are associated with development of an electronic registration process for Industrial Storm Water General Permits, in addition to technology investments in records retention and voice over Internet protocol (VoIP).

Legislative

Same as Governor

Transfer Three Positions to DESPP for Hazard Mitigation

Personal Services	(3)	(144,046)	(3)	(144,046)	0	0
Total - General Fund	(3)	(144,046)	(3)	(144,046)	0	0

Background

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

Governor

Transfer funding of \$144,046 and three positions from DEEP to the Department of Emergency Services and Public Protection (DESPP) to reflect the relocation of three vacant emergency management planning specialists positions associated with the Hazard Mitigation Program.

Legislative

Same as Governor

Eliminate Vacant Information Technology Positions

Personal Services	(4)	0	(4)	0	0	0
Total - General Fund	(4)	0	(4)	0	0	0

Governor

Reduce four vacant information technology (IT) positions. This is as a result of a potential stipulated agreement with the P-4 Engineering and Scientific union which will modify the full-time hours worked, from 35 to 40 hours per week.

Legislative

Same as Governor

Distribute Lapses

Personal Services	0	0	0	(217,771)	0	(217,771)
Other Expenses	0	0	0	(48,242)	0	(48,242)
Emergency Spill Response	0	0	0	(30,804)	0	(30,804)
Solid Waste Management	0	0	0	(16,189)	0	(16,189)
Underground Storage Tank	0	0	0	(4,026)	0	(4,026)
Clean Air	0	0	0	(18,832)	0	(18,832)
Environmental Conservation	0	0	0	(39,153)	0	(39,153)
Environmental Quality	0	0	0	(42,379)	0	(42,379)
Total - General Fund	0	0	0	(417,396)	0	(417,396)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$295,903 to reflect distribution of the General Lapse, \$31,910 for the General Other Expense Lapse, and \$89,584 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	56,036	0	56,036
Total - General Fund	0	0	0	56,036	0	56,036

Legislative

Adjust funding by \$56,036 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Provide Funding for AuerFarm

Other Expenses	0	0	0	130,000	0	130,000
Total - General Fund	0	0	0	130,000	0	130,000

Background

The 4-H Education Center at AuerFarm provides help youth and adults learning the importance of agriculture and its impact. A partner with the University of Connecticut, College of Agriculture, the farm's programs are based on current scientific research. The 120-acre farm provides hands-on experiences to more than 14,000 children throughout the year. Students see cows, chickens and goats, plant seeds, harvest apples, watch as sap is collected and make ice cream.

Legislative

Provide funding of \$130,000 for operations support for AuerFarm.

Provide Funding for New London County 4-H

Other Expenses	0	0	0	40,000	0	40,000
Total - General Fund	0	0	0	40,000	0	40,000

Background

The New London County 4-H camp in North Franklin provides youngsters ages 6-17 with an experience in group living in the outdoors.

Legislative

Provide funding of \$40,000 for operations support for the New London County 4-H camp.

Carry Forward**Carry Forward Funding for Materials Management Strategy**

Solid Waste Management	0	600,000	0	600,000	0	0
Total - Carry Forward Funding	0	600,000	0	600,000	0	0

Background

The solid waste management plan, last updated by DEEP in 2006, examines solid waste management, establishes goals and objectives, identifies problems and barriers, and outlines strategies for achieving the goals. The plan serves as the basis for solid waste management planning and decision-making for a twenty year planning horizon.

Governor

Section 18 of HB 5030, the Governor's FY 15 Revised Budget, carries forward \$600,000 from FY 14 into FY 15 for a comprehensive materials management strategy. Funds will be used to hire an outside consultant to assist the agency in gathering information to draft the updated plan as required in Sec. 2 of SB 27, AAC Connecticut's Recycling and Materials Management Strategy.

Legislative

Section 16 of PA 14-47, the FY 15 Revised Budget, carries forward funding for this purpose.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Carry Forward Funding for Free Park Admission Weekend

Other Expenses	0	40,000	0	40,000	0	0
Total - Carry Forward Funding	0	40,000	0	40,000	0	0

Background

There are 139 state parks and forests, 35 of these charge fees for parking, admission, or camping.

Governor

Section 16 of HB 5030, the Governor's FY 15 Revised Budget, carries forward \$40,000 from FY 14 into FY 15 for marketing costs associated with free admittance to state parks on July 26 and 27, 2014.

Legislative

Section 14 of PA 14-47, the FY 15 Revised Budget, carries forward funding for this purpose.

Carry Forward for Various PUC Accounts

Other Expenses	0	0	0	700,000	0	700,000
Equipment	0	0	0	599,000	0	599,000
Total - Carry Forward Public Utility Control Fund	0	0	0	1,299,000	0	1,299,000

Legislative

Pursuant to CGS Sec. 4-89(c) funding of \$1,299,000 is carried forward from FY 14 into FY 15 (\$700,000 in the Other Expenses account and \$599,000 in the Equipment account) for hearing room upgrades, emergency generator, energy procurement contract and building improvements started but not yet completed.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	669	74,895,600	669	74,895,600	0	0
Current Services	0	(479,626)	0	(479,626)	0	0
Policy Revisions	(8)	(1,053,877)	1	287,561	9	1,341,438
Total Recommended - GF	661	73,362,097	670	74,703,535	9	1,341,438
Original Appropriation - PF	127	22,765,764	127	22,765,764	0	0
Current Services	0	1,089,476	0	1,089,476	0	0
Policy Revisions	0	(1,100,000)	0	(1,100,000)	0	0
Total Recommended - PF	127	22,755,240	127	22,755,240	0	0

Other Significant Legislation

PA 14-92, An Act Concerning Wood-Burning Furnaces

The act (1) makes permanent the ban on outdoor wood-burning furnaces that do not meet certain requirements and (2) extends the requirement to burn only non-chemically treated wood to all outdoor wood-burning furnaces. To the extent violations of these provisions occur, there may be a revenue gain of less than \$450 annually, as there is currently a fine of \$90 per day applied to violations of OWFs. Less than five violations are anticipated annually.

PA 14-200, An Act Prohibiting the Storage or Disposal of Fracking Waste in Connecticut

The act establishes a moratorium on hydraulic fracturing waste in Connecticut until the agency adopts regulations to control it as a hazardous waste and impose certain licensing and information disclosure requirements. However, it gives the agency discretion under certain conditions to not adopt the required regulations. The moratorium applies to any person accepting, receiving, collecting, storing, treating, disposing, and transferring between vehicles or modes of transportation any hydraulic fracturing waste. It also includes the sale, manufacture, and distribution of de-icing and dust suppression products derived from or containing these wastes.

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$261,299 and a Statewide Hiring Reduction Lapse of \$154,474. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	31,723,787	(268,278)	31,455,509	0.85%
Other Expenses	4,919,978	(17,736)	4,902,242	0.36%
Emergency Spill Response	7,007,403	(25,261)	6,982,142	0.36%
Solid Waste Management	3,941,419	(14,208)	3,927,211	0.36%
Underground Storage Tank	995,885	(3,590)	992,295	0.36%
Clean Air	4,567,543	(16,466)	4,551,077	0.36%
Environmental Conservation	9,427,480	(33,985)	9,393,495	0.36%
Environmental Quality	10,055,366	(36,249)	10,019,117	0.36%

Council on Environmental Quality

CEQ45000

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	2	2	2	2	2	0

Budget 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
Personal Services	155,545	163,401	170,396	170,396	170,396	0
Other Expenses	200	1,812	1,812	1,812	1,789	(23)
Equipment	0	1	1	1	1	0
Nonfunctional - Change to Accruals	0	0	0	944	944	0
Agency Total - General Fund	155,745	165,214	172,209	173,153	173,130	(23)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	944	0	944	0	0
Total - General Fund	0	944	0	944	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$944 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Distribute Lapses

Other Expenses	0	0	0	(23)	0	(23)
Total - General Fund	0	0	0	(23)	0	(23)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$8 to reflect distribution of the General Lapse and \$15 for the General Other Expense Lapse.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	2	172,209	2	172,209	0	0
Current Services	0	944	0	944	0	0
Policy Revisions	0	0	0	(23)	0	(23)
Total Recommended - GF	2	173,153	2	173,130	0	(23)

Department of Economic and Community Development

ECD46000

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	103	91	91	91	91	0

Budget 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
Personal Services	8,386,581	7,901,060	8,229,087	8,229,087	8,172,510	(56,577)
Other Expenses	1,045,971	586,717	586,717	574,983	1,027,717	452,734
Equipment	0	1	1	1	1	0
Other Current Expenses						
Elderly Rental Registry and Counselors	1,041,149	0	0	0	0	0
Statewide Marketing	11,611,421	12,000,000	12,000,000	12,000,000	12,000,000	0
Nanotechnology Study	113,050	0	0	0	0	0
Small Business Incubator Program	0	387,093	387,093	387,093	387,093	0
CT Association for the Performing Arts/ Shubert Theater	359,776	0	0	0	0	0
Hartford Urban Arts Grant	359,776	359,776	359,776	359,776	400,000	40,224
New Britain Arts Council	71,956	71,956	71,956	71,956	71,956	0
Fair Housing	307,876	0	0	0	0	0
Main Street Initiatives	20,000	162,450	162,450	162,450	162,450	0
Office of Military Affairs	182,195	430,833	430,834	250,000	250,000	0
Hydrogen/Fuel Cell Economy	0	175,000	175,000	175,000	175,000	0
SBIR Matching Grants	90,844	0	0	0	0	0
Ivoryton Playhouse	142,500	0	0	0	0	0
CCAT-CT Manufacturing Supply Chain	0	732,256	732,256	732,256	732,256	0
Economic Development Grants	1,655,791	0	0	0	0	0
Garde Arts Theatre	285,000	0	0	0	0	0
Capitol Region Development Authority	5,920,145	6,620,145	6,170,145	9,964,370	8,464,370	(1,500,000)
Neighborhood Music School	0	50,000	50,000	50,000	150,000	100,000
Research Support	0	0	0	500,000	0	(500,000)
Other Than Payments to Local Governments						
Subsidized Assisted Living Demonstration	1,880,000	0	0	0	0	0
Congregate Facilities Operation Costs	6,859,199	0	0	0	0	0
Housing Assistance and Counseling Program	353,920	0	0	0	0	0
Elderly Congregate Rent Subsidy	2,095,407	0	0	0	0	0
Nutmeg Games	24,000	24,000	24,000	74,000	74,000	0
Discovery Museum	359,776	359,776	359,776	359,776	359,776	0
National Theatre for the Deaf	143,910	143,910	143,910	143,910	143,910	0
CONNSTEP	0	588,382	588,382	588,382	588,382	0
Development Research and Economic Assistance	0	137,902	137,902	137,902	137,902	0
Culture, Tourism, and Arts Grant	1,949,219	0	0	0	0	0
CT Trust for Historic Preservation	199,876	199,876	199,876	199,876	199,876	0
Connecticut Science Center	599,073	599,073	599,073	599,073	599,073	0
Bushnell Theater	237,500	0	0	0	0	0
CT Flagship Producing Theaters Grant	474,996	475,000	475,000	475,000	475,000	0
Women's Business Center	0	500,000	500,000	500,000	500,000	0
Performing Arts Centers	0	1,439,104	1,439,104	1,439,104	1,439,104	0
Performing Theaters Grant	0	452,857	452,857	452,857	532,857	80,000

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Legislative FY 15	Difference Leg-Gov FY 15
Arts Commission	0	1,797,830	1,797,830	1,797,830	1,797,830	0
Art Museum Consortium	0	0	0	0	525,000	525,000
CT Invention Convention	0	0	0	0	25,000	25,000
Litchfield Jazz Festival	0	0	0	0	50,000	50,000
Other Than Payments to Local Governments						
Tax Abatement	1,444,646	0	0	0	0	0
Payment In Lieu Of Taxes	1,873,400	0	0	0	0	0
Greater Hartford Arts Council	89,943	89,943	89,943	89,943	89,943	0
Stamford Center for the Arts	359,776	0	0	0	0	0
Stepping Stones Museum for Children	42,079	42,079	42,079	42,079	42,079	0
Maritime Center Authority	504,949	504,949	504,949	504,949	554,949	50,000
Tourism Districts	1,435,772	1,435,772	1,435,772	1,435,772	1,435,772	0
Amistad Committee for the Freedom Trail	42,079	45,000	45,000	45,000	45,000	0
Amistad Vessel	359,776	359,776	359,776	359,776	359,776	0
New Haven Festival of Arts and Ideas	797,287	757,423	757,423	757,423	757,423	0
New Haven Arts Council	89,943	89,943	89,943	89,943	89,943	0
Palace Theater	359,776	0	0	0	0	0
Beardsley Zoo	336,632	372,539	372,539	372,539	372,539	0
Mystic Aquarium	589,106	589,106	589,106	589,106	589,106	0
Quinebaug Tourism	39,457	39,457	39,457	39,457	39,457	0
Northwestern Tourism	39,457	39,457	39,457	39,457	39,457	0
Eastern Tourism	39,457	39,457	39,457	39,457	39,457	0
Central Tourism	39,457	39,457	39,457	39,457	39,457	0
Twain/Stowe Homes	90,888	90,890	90,890	90,890	90,890	0
Cultural Alliance of Fairfield	0	89,943	89,943	89,943	89,943	0
Nonfunctional - Change to Accruals	0	25,848	50,013	40,464	41,387	923
Agency Total - General Fund	55,344,787	40,846,036	40,748,229	44,890,337	44,157,641	(732,696)
Fair Housing	168,639	0	0	0	0	0
Agency Total - Banking Fund	168,639	0	0	0	0	0
Total - Appropriated Funds	55,513,426	40,846,036	40,748,229	44,890,337	44,157,641	(732,696)
Additional Funds Available						
Carry Forward Funding	0	0	25,000	25,000	777,010	752,010
Agency Grand Total	55,513,426	40,846,036	40,773,229	44,915,337	44,934,651	19,314

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Increase Funding for CRDA to Reflect Current Expenditures

Capitol Region Development Authority	0	794,225	0	794,225	0	0
Total - General Fund	0	794,225	0	794,225	0	0

Background

The Capital Region Development Authority (CRDA) is a quasi-public state agency in charge of directing and managing state-supported economic development in and around Hartford. Employees of the Authority are state employees and participate in the Connecticut State Employees' Retirement System. The annual contribution is contributed directly by the State on behalf of the Authority.

Governor

Provide funding of \$794,225 to support the fringe benefits for 8.5 full-time employees.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(9,549)	0	(9,549)	0	0
Total - General Fund	0	(9,549)	0	(9,549)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$9,549 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Adjust Funding for XL Center Lease

Capitol Region Development Authority	0	2,000,000	0	500,000	0	(1,500,000)
Total - General Fund	0	2,000,000	0	500,000	0	(1,500,000)

Background

The City of Hartford owns the XL Center and leases the facility to the Capital Region Development Authority. The new ten year agreement entered into as of April 26, 2013 by the City of Hartford and the state requires the state to provide up to \$3 million in lease payments in the first two years of the agreement.

Governor

Provide funding of \$2 million to the Capital Region Development Authority to finance the XL Center lease. Provide an additional \$1 million through a transfer from the Department of Administrative Services.

Legislative

Provide funding of \$500,000 to the Capital Region Development Authority to finance the XL Center lease. Provide an additional \$1 million through a transfer from the Department of Administrative Services.

Policy Revisions

Transfer Funding from DAS for XL Center Lease

Capitol Region Development Authority	0	1,000,000	0	1,000,000	0	0
Total - General Fund	0	1,000,000	0	1,000,000	0	0

Background

The City of Hartford owns the XL Center and leases the facility to the Capital Region Development Authority. The new ten year agreement entered into as of April 26, 2013 by the City of Hartford and the state requires the state to provide up to \$3 million in lease payments in the first two years of the agreement.

Governor

Transfer funding of \$1 million from the Department of Administrative Services (DAS) to the Department of Economic and Community Development to support the lease of the XL Center. Provide an additional \$2 million through an increased appropriation to the Capital Region Development Authority account.

Legislative

Transfer \$1 million from the Department of Administrative Services for the purposes of funding the XL Center lease. An additional \$500,000 will be funded with an increased appropriation to the Capital Region Development Authority account.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for Art Museum Consortium

Art Museum Consortium	0	0	0	525,000	0	525,000
Total - General Fund	0	0	0	525,000	0	525,000

Background

The Connecticut Art Museum Consortium consists of the following seven art museums:

- Aldrich Contemporary Art Museum in Ridgefield,
- Bruce Museum in Greenwich,
- Florence Griswold Museum in Old Lyme,
- Hill-Stead Museum in Farmington,
- Lyman Allyn Art Museum in New London,
- Mattatuck Museum in Waterbury,
- New Britain Museum of American Art in New Britain.

Legislative

Provide funding of \$525,000 and distribute equally among the seven art museums in the consortium.

Adjust Funding to CT Innovations for Research Support

Research Support	0	500,000	0	0	0	(500,000)
Total - General Fund	0	500,000	0	0	0	(500,000)

Background

As of FY 14, Connecticut Innovations Incorporated (CII), a quasi-public state agency, administers the Connecticut Bioscience Innovation Fund (CBIF) and assists the Department of Public Health (DPH) with the administration of the Stem Cell Research Fund. PA 14-98, the Bond Act, transfers the administration of the Stem Cell Research Fund, which is renamed and broadened as the Regenerative Medicine Research Fund, from DPH to CII. The Act also eliminates reimbursements provided to CII related to the administration of the Connecticut Bioscience Innovation Fund.

Governor

Provide funding of \$500,000 to Connecticut Innovations, Inc. (CII) for administrative and peer review costs related to the Regenerative Medicine Research and Connecticut Bioscience Innovation Funds.

Legislative

In lieu of an appropriation, provide funding of \$500,000 from the Tobacco Settlement Fund (TSF) to CII for administrative and peer review costs associated with the Regenerative Medicine Research and Connecticut Bioscience Innovation Funds. Section 21 of PA 14-47, the FY 15 Revised Budget, provides the transfer from the TSF for this purpose.

Provide Funding for Dream It. Do It.

Other Expenses	0	0	0	250,000	0	250,000
Total - General Fund	0	0	0	250,000	0	250,000

Background

The Connecticut "Dream It. Do It." program was launched in December 2010 by the Connecticut Center for Advanced Technology, Inc. (CCAT) to focus on creating a positive awareness of rewarding careers in today's manufacturing. The program brings together a coalition of business and trade associations, educational institutions, economic development and workforce organizations, and manufacturers from throughout the state to focus on enhancing Connecticut's manufacturing workforce and the industry.

Legislative

Provide funding of \$250,000 for a grant-in-aid to CCAT to support the operations of the "Dream It. Do It." program.

Reduce Funding for Office of Military Affairs

Office of Military Affairs	0	(180,834)	0	(180,834)	0	0
Total - General Fund	0	(180,834)	0	(180,834)	0	0

Background

In 2012 the U.S. Department of Defense proposed a round of Base Realignment and Closure (BRAC) that could have resulted in the closure of military bases in the state. In response, PA 12-104, the FY 13 Revised Budget, included \$300,000 to the Office of Military Affairs account to advocate for the preservation of the state's military bases subject to possible closure per BRAC. Congress ultimately did not authorize base closures under the proposed BRAC for that year. However, the funding level for this account remained constant in each subsequent fiscal year.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Governor

Reduce funding by \$180,834, or 42.0% of the original FY 15 appropriation, to reflect current expenditure requirements.

Legislative

Same as Governor

Increase Funding for the Neighborhood Music School

Neighborhood Music School	0	0	0	100,000	0	100,000
Total - General Fund	0	0	0	100,000	0	100,000

Background

The Neighborhood Music School is a community arts organization in New Haven that provides instruction in music and dance in an accessible way to people of all ages, backgrounds, economic means and levels of ability.

Legislative

Increase funding to the Neighborhood Music School by \$100,000, or 200% of the original FY 15 appropriation.

Provide Funding for OpSail

Other Expenses	0	0	0	100,000	0	100,000
Total - General Fund	0	0	0	100,000	0	100,000

Background

Operation Sail (also known as OpSail) is a national non-profit organization established in 1961 whose mission is to advance sail training and promote goodwill among nations. In 2012, OpSail produced tall ship events in various coastal cities in the U.S., including New London.

Legislative

Provide funding of \$100,000 to support a grant for OpSail.

Increase Funding to Maritime Center Authority

Maritime Center Authority	0	0	0	50,000	0	50,000
Total - General Fund	0	0	0	50,000	0	50,000

Background

The Maritime Center Authority account provides a direct grant to the Maritime Aquarium at Norwalk to support operational expenses. The Aquarium offers 34 exhibits featuring more than 1,200 marine animals of 259 species with a focus on the natural resources of the Long Island Sound.

The Aquarium opened in 1988 as "The Maritime Center." The name changed to the "Maritime Aquarium" in 1996 to emphasize its live species exhibits.

Legislative

Increase funding to the Maritime Center Authority by \$50,000, or 99% of the original FY 15 appropriation, for a total appropriation of \$554,949.

Increase Funding for Nutmeg Games

Nutmeg Games	0	50,000	0	50,000	0	0
Total - General Fund	0	50,000	0	50,000	0	0

Background

The Nutmeg Games is a multi-sport festival of Olympic-style competition offering 26 different sports for Connecticut's amateur athletes. The "Games" are endorsed by the Governor's Committee on Physical Fitness & Health, governed by the National Congress of State Games and recognized by the United States Olympic Committee as the Official State Games of Connecticut.

Governor

Increase funding to the Nutmeg Games by \$50,000, or 208% of the original FY 15 appropriation.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding to the Litchfield Jazz Festival

Litchfield Jazz Festival	0	0	0	50,000	0	50,000
Total - General Fund	0	0	0	50,000	0	50,000

Background

The Litchfield Jazz Festival is a production of the Litchfield Performing Arts, Inc. The Festival, launched in 1996, is an annual three-day event featuring both established and upcoming jazz performers.

Legislative

Provide funding of \$50,000 to the Litchfield Jazz Festival.

Provide Funding for Schooner, Inc.

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

Background

Schooner, Inc. of New Haven was founded in 1975 and provides Public Sails, Summer Camps, Charters, and other events to over 8,000 participants each year. Schooner, Inc. also partners with University of New Haven as well as other organizations to host educational programs.

Legislative

Provide funding of \$50,000 for a grant to Schooner, Inc. for maintenance of the Schooner vessel.

Provide Funding for the Stamford Parade

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

Background

The Stamford Downtown Special Services District is a business improvement district that was established in 1993. Stamford Downtown sponsors various events, including the UBS Parade Spectacular which is one of the largest helium balloon parades in the country.

Legislative

Provide funding of \$50,000 to support a grant to the Stamford Downtown Special Services District for the Stamford parade.

Increase Funding for Hartford Urban Arts Grant

Hartford Urban Arts Grant	0	0	0	40,224	0	40,224
Total - General Fund	0	0	0	40,224	0	40,224

Background

In FY 14, Real Art Ways and Artist Collective each received \$179,888 under the Hartford Urban Arts Grant account.

Legislative

Provide additional funding of \$40,224 for the Hartford Urban Arts Grant account. The total appropriation shall be distributed as follows:

- Real Art Ways - \$190,000,
- Artist Collective - \$190,000,
- West Indian Foundation, Inc. - \$20,000.

Provide Funding for Unified Theater

Performing Theaters Grant	0	0	0	35,000	0	35,000
Total - General Fund	0	0	0	35,000	0	35,000

Background

Unified Theater sponsors art programs in schools which allow young people with and without disabilities and of all backgrounds to come together to put on a production. The productions are entirely organized, written, and directed by the students themselves.

Legislative

Provide funding of \$35,000 for the Unified Theater organization.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for HartBeat Ensemble

Performing Theaters Grant	0	0	0	25,000	0	25,000
Total - General Fund	0	0	0	25,000	0	25,000

Background

HartBeat Ensemble is a Hartford-based theater company which creates and performs original plays drawn from contemporary life in Connecticut. The Ensemble also sponsors education programs for students including conflict resolution workshops and play-building residencies.

Legislative

Provide funding of \$25,000 to HartBeat Ensemble in Hartford.

Provide Funding to CT Invention Convention

CT Invention Convention	0	0	0	25,000	0	25,000
Total - General Fund	0	0	0	25,000	0	25,000

Background

The Connecticut Invention Convention (CIC) is nonprofit educational program designed to develop and enhance critical thinking skills in children in grades K-8 through invention, innovation and entrepreneurship, while encouraging their interest in science, technology, engineering, and mathematics.

The CIC is the nation's oldest continuously operating children's invention competition, beginning in the 1983-1984 school year. Annually, as many as 10,000 students in grades K-8 across Connecticut from over 100 Connecticut schools take part in the CIC learning curriculum. The CIC is funded by grants and in-kind support from community, academic, and business institutions.

Legislative

Provide funding of \$25,000 to the Connecticut Invention Convention.

Provide Funding for the Seven Angels Theater

Performing Theaters Grant	0	0	0	20,000	0	20,000
Total - General Fund	0	0	0	20,000	0	20,000

Background

The Seven Angels Theater in Waterbury performs professional productions, including comedies, dramas, mysteries and musicals. Additionally Seven Angels sponsors theater education programs and hosts Connecticut high school theater awards.

Legislative

Provide funding of \$20,000 to the Seven Angels Theater in Waterbury.

Provide Funding for the New Haven Symphony

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

Background

The mission of the New Haven Symphony Orchestra is to increase the impact and value of orchestral music for our audiences through high quality, affordable performances and educational programming.

Legislative

Provide funding of \$10,000 to support the New Haven Symphony's family concert series. In effect, this grant allows for a reduction in ticket prices for the series.

Reduce Funding for Other Expenses

Other Expenses	0	(11,734)	0	(11,734)	0	0
Total - General Fund	0	(11,734)	0	(11,734)	0	0

Governor

Reduce funding by \$11,734, or 2.0% of the original FY 15 appropriation to achieve savings.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Distribute Lapses

Personal Services	0	0	0	(56,577)	0	(56,577)
Other Expenses	0	0	0	(7,266)	0	(7,266)
Total - General Fund	0	0	0	(63,843)	0	(63,843)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$63,843 to reflect distribution of the General Lapse, \$7,266 for the General Other Expense Lapse, and \$56,577 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	923	0	923
Total - General Fund	0	0	0	923	0	923

Legislative

Adjust funding by \$923 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Carry Forward**Carry Forward Funding for Statewide Marketing**

Statewide Marketing	0	0	0	752,010	0	752,010
Total - Carry Forward Funding	0	0	0	752,010	0	752,010

Legislative

Pursuant to CGS Sec. 4-89(e), an estimated \$752,010 is carried forward from FY 14 in the Statewide Marketing account.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	91	40,748,229	91	40,748,229	0	0
Current Services	0	2,784,676	0	1,284,676	0	(1,500,000)
Policy Revisions	0	1,357,432	0	2,124,736	0	767,304
Total Recommended - GF	91	44,890,337	91	44,157,641	0	(732,696)

Other Significant Legislation

PA 14-222, An Act Establishing the Connecticut Port Authority

The Act creates the Connecticut Port Authority as a quasi-public agency. The Act also requires the DECD commissioner, after consulting with specified agencies, and within available appropriations, to (1) develop a plan to move the (a) Connecticut Maritime Commission and (b) Department of Transportation's (DOT) maritime functions to the authority and (2) review and make recommendations for state policies affecting the ports.

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$33,023 and a Statewide Hiring Reduction Lapse of \$39,795. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	8,172,510	(69,113)	8,103,397	0.85%
Other Expenses	1,027,717	(3,705)	1,024,012	0.36%

Department of Housing

DOH46900

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	2	20	20	21	21	0

Budget 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
Personal Services	31,273	1,913,586	1,969,658	2,048,711	2,035,008	(13,703)
Other Expenses	0	140,000	140,000	175,000	173,266	(1,734)
Other Current Expenses						
Elderly Rental Registry and Counselors	0	1,058,144	1,058,144	1,058,144	1,196,144	138,000
Fair Housing	0	293,313	293,313	0	0	0
Main Street Investment Fund Administration	0	71,250	71,250	0	0	0
Other Than Payments to Local Governments						
Tax Relief For Elderly Renters	0	24,860,000	24,860,000	0	0	0
Subsidized Assisted Living Demonstration	0	2,178,000	2,345,000	2,345,000	2,345,000	0
Congregate Facilities Operation Costs	0	7,232,393	7,784,420	7,784,420	7,784,420	0
Housing Assistance and Counseling Program	0	438,500	438,500	438,500	438,500	0
Elderly Congregate Rent Subsidy	0	2,191,495	2,162,504	2,162,504	2,162,504	0
Housing/Homeless Services	0	58,815,972	63,440,480	63,390,480	63,740,480	350,000
Other Than Payments to Local Governments						
Tax Abatement	0	1,444,646	1,444,646	1,444,646	1,444,646	0
Payment In Lieu Of Taxes	0	1,873,400	1,873,400	1,873,400	1,873,400	0
Housing/Homeless Services - Municipality	0	640,398	640,398	640,398	640,398	0
Nonfunctional - Change to Accruals	0	55,377	7,043	537,706	511,608	(26,098)
Agency Total - General Fund	31,273	103,206,474	108,528,756	83,898,909	84,345,374	446,465
Fair Housing	0	168,639	168,639	500,000	500,000	0
Agency Total - Banking Fund	0	168,639	168,639	500,000	500,000	0
Total - Appropriated Funds	31,273	103,375,113	108,697,395	84,398,909	84,845,374	446,465
Additional Funds Available						
Carry Forward Funding	0	0	0	1,650,000	1,650,000	0
Agency Grand Total	31,273	103,375,113	108,697,395	86,048,909	86,495,374	446,465

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Provide Additional Funding for Other Expenses

Other Expenses	0	35,000	0	35,000	0	0
Total - General Fund	0	35,000	0	35,000	0	0

Governor

Provide funding of \$35,000, or 25% of the original FY 15 appropriation, to reflect expenditure requirements.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Reduce Renters' Rebate to Reflect Current Utilization

Tax Relief For Elderly Renters	0	(3,000,000)	0	(3,000,000)	0	0
Total - General Fund	0	(3,000,000)	0	(3,000,000)	0	0

Background

The Renters' Rebate/Tax Relief for Elderly Renters program provides reimbursement for 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.

PA 13-234, the health and human services implementer, limited intake to the program by specifying that an individual who did not receive a grant for expenses incurred in calendar year 2011, or any subsequent year, would not be not eligible to apply for another grant. There is an anticipated lapse of approximately \$3 million in FY 14 in this account primarily attributable to this policy change.

Governor

Reduce funding by \$3 million for the Renters' Rebate program to reflect current utilization of the program.

Legislative

Same as Governor

Reduce Funding for Money Follows the Person to Reflect Needs

Housing/Homeless Services	0	(600,000)	0	(600,000)	0	0
Total - General Fund	0	(600,000)	0	(600,000)	0	0

Background

The federal Money Follows the Person Rebalancing Demonstration Grant encourages states to reduce their reliance on institutional care for Medicaid recipients by transitioning individuals out of institutional settings and into community settings with appropriate supports.

Governor

Reduce funding by \$600,000 for the Money Follows the Person program to reflect savings due to slower than anticipated transition for individuals in the program. The savings will be repurposed to provide support services and rental assistance program (RAP) certificates for individuals with psychiatric disabilities.

Legislative

Same as Governor

Revise Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	530,663	0	530,663	0	0
Total - General Fund	0	530,663	0	530,663	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$530,663 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Re-open Eligibility to Renters' Rebate Program

Tax Relief For Elderly Renters	0	6,549,269	0	6,549,269	0	0
Total - General Fund	0	6,549,269	0	6,549,269	0	0

Background

The Renters' Rebate/Tax Relief for Elderly Renters program provides reimbursement for 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.

Section 38 of PA 13-234, the health and human services implementer, limited intake to the program by specifying that an individual who did not receive a grant for expenses incurred in calendar year 2011, or any subsequent year, would not be not eligible to apply for another grant.

Governor

Provide funding of \$6,549,269 to the Renters' Rebate program to re-open eligibility to the program. Section 7 of SB 21, the Governor's proposed general government implementer, re-opens eligibility to the program, applicable to rebate applications made on or after April 1, 2014.

Legislative

Same as Governor Section 49 of PA 14-217, the budget implementer, re-opens eligibility to the program, applicable to rebate applications made on or after April 1, 2014.

Transfer Renters' Rebate Program to OPM

Personal Services	(1)	(69,243)	(1)	(69,243)	0	0
Tax Relief For Elderly Renters	0	(28,409,269)	0	(28,409,269)	0	0
Total - General Fund	(1)	(28,478,512)	(1)	(28,478,512)	0	0

Background

PA 13-234, the health and human services implementer, transferred the Renters' Rebate program from the Office of Policy and Management (OPM) to the Department of Housing. PA 13-184, the FY 14 and FY 15 Budget, transferred the associated funding to the program. However, for administrative purposes, the program remained in OPM in FY 14.

Governor

Transfer funding of \$28,478,512 and one position associated with the Renters' Rebate program to the Office of Policy and Management. Sections 5 - 11 and 27 of SB 21, the Governor's proposed general government implementer, returns the administration of the Renters' Rebate Program to the Office of Policy and Management from the Department of Housing.

Legislative

Same as Governor Sections 48 - 54 and 258 of PA 14-217, the budget implementer, returns the administration of the Renters' Rebate Program to the Office of Policy and Management from the Department of Housing.

Provide Funding for 110 Additional RAPs

Housing/Homeless Services	0	1,100,000	0	1,100,000	0	0
Total - General Fund	0	1,100,000	0	1,100,000	0	0

Background

The Rental Assistance Program (RAP) is the major state-funded program for assisting very-low income families to afford decent, safe and sanitary housing in the private market.

Governor

Provide funding of \$1.1 million to support Rental Assistance Program (RAP) certificates for 110 units of scattered site supportive housing for individuals with psychiatric disabilities. Funding of \$1.1 million under the Department of Mental Health and Addiction Services will support the services related to these units.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Transfer Funding to DMHAS for Services Related to RAPs

Housing/Homeless Services	0	(600,000)	0	(600,000)	0	0
Total - General Fund	0	(600,000)	0	(600,000)	0	0

Governor

Transfer funding of \$600,000 to the Department of Mental Health and Addiction Services for Housing Support Services. These funds, in conjunction with funding of \$500,000 under the Department of Mental Health and Addiction Services, will support \$1.1 million for wrap-around services related to 110 new Rental Assistance Program (RAP) units of scattered site supportive housing for individuals with psychiatric disabilities.

Legislative

Same as Governor

Provide Funding for 20 DCF RAPs

Housing/Homeless Services	0	0	0	200,000	0	200,000
Total - General Fund	0	0	0	200,000	0	200,000

Background

The Rental Assistance Program (RAP) is the major state-funded program for assisting very-low income families to afford decent, safe and sanitary housing in the private market.

Legislative

Provide funding of \$200,000 to support 20 RAPs for clients of the Department of Children and Families (DCF).

Provide Funding for Public Housing Resident Network

Housing/Homeless Services	0	0	0	150,000	0	150,000
Total - General Fund	0	0	0	150,000	0	150,000

Background

The Public Housing Resident Network is a statewide organization that seeks to educate, empower and unite public housing residents throughout Connecticut.

Legislative

Provide funding of \$150,000 to the Public Housing Resident Network to provide information, training, and technical assistance to housing authority residents.

Provide Funding for Housing Authority Technical Assistance

Personal Services	2	148,296	2	148,296	0	0
Total - General Fund	2	148,296	2	148,296	0	0

Governor

Provide funding of \$148,296 and two staff positions to provide individualized technical assistance to housing authorities statewide so they may develop and enhance their ability to address housing needs in their communities.

Legislative

Same as Governor

Provide Funding for Supportive Housing Facilities

Elderly Rental Registry and Counselors	0	0	0	138,000	0	138,000
Total - General Fund	0	0	0	138,000	0	138,000

Background

The Jefferson is a 70 unit mixed-use elderly housing complex in New Britain. Of the 70 units, 100% are affordable housing units with 14 units set aside for homeless persons.

The Horace Bushnell Apartments in Hartford has 74 units of elderly housing with eight units set aside for homeless persons.

Legislative

Provide funding of \$138,000 for the Columbus House to support the costs associated with Resident Service Coordinator/Case Manager services at The Jefferson complex in New Britain and the Horace Bushnell Apartments in Hartford. The funding will be distributed equally between the two housing facilities to fund one Resident Service Coordinator/Case Manager at each.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Reduce Funding for Main Street Investment Fund

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

Background

The Main Street Investment Fund provides grants of up to \$500,000 to towns that either (1) have populations of 30,000 or less or (2) are eligible for the Small Town Economic Assistance Program. Towns must use the grants for eligible projects that develop or improve their commercial centers to: (1) attract small business; (2) promote commercial viability; and (3) improve aesthetics and pedestrian access.

The state contracts with the Connecticut Main Streets Center to assist with the administration of the program.

Governor

Eliminate funding of \$71,250 for the Main Street Investment Fund Administration account. The Department of Housing will administer the Fund rather than through contracted services.

Legislative

Same as Governor

Provide Funding for Support Housing for Homeless Veterans

Housing/Homeless Services	0	50,000	0	50,000	0	0
Total - General Fund	0	50,000	0	50,000	0	0

Background

The Security Deposit Guarantee Program provides a guarantee to landlords of up to two months' rent instead of an actual payment for eligible households.

Governor

Provide funding of \$50,000 to Security Deposit program to assist homeless veterans.

Legislative

Same as Governor

Transfer Support of Fair Housing Program to the Banking Fund

Fair Housing	0	(293,313)	0	(293,313)	0	0
Total - General Fund	0	(293,313)	0	(293,313)	0	0
Fair Housing	0	293,313	0	293,313	0	0
Total - Banking Fund	0	293,313	0	293,313	0	0

Background

The Department of Housing provides a state grant to the Connecticut Fair Housing Center through the Fair Housing account. The intent of the grant is to increase the access of people in protected classes to the existing supply of houses in the state as well as expand outreach and educational activities. The Fair Housing Center promotes opportunities and protects against housing discrimination. The Fair Housing Center receives funding through a General Fund appropriation as well as a Banking Fund appropriation that supports two positions. The Banking Fund is supported by assessments, fees and fines paid by depository institutions supervised by the Department of Banking. As of March 2014, the balance in the Banking Fund is \$29.1 million.

Governor

Transfer funding of \$293,313 for the Fair Housing Center through the Banking Fund instead of the General Fund.

Legislative

Same as Governor

Provide Additional Funding for the Fair Housing Program

Fair Housing	0	38,048	0	38,048	0	0
Total - Banking Fund	0	38,048	0	38,048	0	0

Governor

Provide funding of \$38,048 to the Fair Housing Center for general operational support.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Distribute Lapses

Personal Services	0	0	0	(13,703)	0	(13,703)
Other Expenses	0	0	0	(1,734)	0	(1,734)
Total - General Fund	0	0	0	(15,437)	0	(15,437)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$15,437 to reflect distribution of the General Lapse, \$1,734 for the General Other Expense Lapse, and \$13,703 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(26,098)	0	(26,098)
Total - General Fund	0	0	0	(26,098)	0	(26,098)

Legislative

Adjust funding by \$26,098 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Carry Forward

Carry Forward Funding for Rental Assistance Program

Housing/Homeless Services	0	1,000,000	0	1,000,000	0	0
Total - Carry Forward Funding	0	1,000,000	0	1,000,000	0	0

Governor

Section 11 of HB 5030, the Governor's FY 15 Revised Budget, carries forward \$1 million from FY 14 into FY 15 for the Rental Assistance Program.

Legislative

Section 10 of PA 14-47, the FY 15 Revised Budget, carries forward \$1 million from FY 14 into FY 15 for the Rental Assistance Program.

Carry Forward Funding for Rapid Re-housing

Housing/Homeless Services	0	650,000	0	650,000	0	0
Total - Carry Forward Funding	0	650,000	0	650,000	0	0

Background

Rapid Re-housing is a mechanism to assist families who currently are homeless or are at imminent risk of becoming homeless find stable housing rather than emergency shelter. The FY 14 - 15 biennial budget includes \$250,000 in each fiscal year to facilitate rapid re-housing activities and homelessness prevention in Southeastern Connecticut.

Governor

Section 11 of HB 5030, the Governor's FY 15 Revised Budget, carries forward \$650,000 from FY 14 into FY 15 to support rapid re-housing activities.

Legislative

Section 10 of PA 14-47, the FY 15 Revised Budget, carries forward \$650,000 from FY 14 into FY 15 to support rapid re-housing activities.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	20	108,528,756	20	108,528,756	0	0
Current Services	0	(3,034,337)	0	(3,034,337)	0	0
Policy Revisions	1	(21,595,510)	1	(21,149,045)	0	446,465
Total Recommended - GF	21	83,898,909	21	84,345,374	0	446,465
Original Appropriation - BF	0	168,639	0	168,639	0	0
Policy Revisions	0	331,361	0	331,361	0	0
Total Recommended - BF	0	500,000	0	500,000	0	0

Other Significant Legislation**PA 14-45, An Act Transferring Funds Deposited in the Community Investment Act to the Department of Housing**

The Act redirects to the Department of Housing all community investment account (CIA) funds that the Connecticut Housing Finance Authority received under prior law.

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$7,300 and a Statewide Hiring Reduction Lapse of \$9,909. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	2,035,008	(17,209)	2,017,799	0.85%

Agricultural Experiment Station

AES48000

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	69	69	69	69	70	1

Budget 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
Personal Services	5,429,505	5,959,626	6,293,102	6,293,102	6,267,427	(25,675)
Other Expenses	856,193	901,360	901,360	1,011,360	1,000,197	(11,163)
Equipment	0	1	1	1	1	0
Other Current Expenses						
Mosquito Control	406,734	473,853	490,203	490,203	488,200	(2,003)
Wildlife Disease Prevention	83,124	87,992	93,062	93,062	93,062	0
Nonfunctional - Change to Accruals	0	36,578	43,362	45,872	44,302	(1,570)
Agency Total - General Fund	6,775,556	7,459,410	7,821,090	7,933,600	7,893,189	(40,411)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Provide Funding for Laboratory Utilities

Other Expenses	0	110,000	0	110,000	0	0
Total - General Fund	0	110,000	0	110,000	0	0

Background

The Jenkins-Waggoner Building, built in 1932, is on schedule to begin construction and renovations in the Spring of 2014. The Jenkins Laboratory houses the state's entomologists and plant pathologists.

Governor

Provide funding of \$110,000 for ongoing utility costs for the rehabilitated and expanded Jenkins building. Of this total, \$85,000 is for electricity and \$25,000 is for natural gas.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	2,510	0	2,510	0	0
Total - General Fund	0	2,510	0	2,510	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$2,510 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Provide Funding for Bee Inspector

Personal Services	0	0	1	17,000	1	17,000
Total - General Fund	0	0	1	17,000	1	17,000

Background

The bee inspector examines bee hives and provides education to beekeepers on how to eliminate parasitic mites and infectious agents that kill honey bees. The Agricultural Experiment Station has regulatory responsibility for registering 625 bee keepers and inspecting 4,500 hives annually.

Legislative

Provide funding of \$17,000 to annualize the current part-time position into a full-time position.

Distribute Lapses

Personal Services	0	0	0	(42,675)	0	(42,675)
Other Expenses	0	0	0	(11,163)	0	(11,163)
Mosquito Control	0	0	0	(2,003)	0	(2,003)
Total - General Fund	0	0	0	(55,841)	0	(55,841)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$30,902 to reflect distribution of the General Lapse, \$7,384 for the General Other Expense Lapse, and \$17,555 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(1,570)	0	(1,570)
Total - General Fund	0	0	0	(1,570)	0	(1,570)

Legislative

Adjust funding by \$1,570 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	69	7,821,090	69	7,821,090	0	0
Current Services	0	112,510	0	112,510	0	0
Policy Revisions	0	0	1	(40,411)	1	(40,411)
Total Recommended - GF	69	7,933,600	70	7,893,189	1	(40,411)

*Other Significant Legislation***PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$27,849 and a Statewide Hiring Reduction Lapse of \$30,518. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	6,267,427	(53,001)	6,214,426	0.85%
Other Expenses	1,000,197	(3,606)	996,591	0.36%
Mosquito Control	488,200	(1,760)	486,440	0.36%

Department of Public Health

DPH48500

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	506	516	476	478	481	3
Permanent Full-Time - IF	0	0	0	3	3	0

Budget 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
Personal Services	32,090,371	34,643,549	34,383,489	34,447,872	34,391,334	(56,538)
Other Expenses	6,510,439	6,571,032	6,771,619	6,755,969	6,775,690	19,721
Equipment	0	1	1	1	1	0
Other Current Expenses						
Needle and Syringe Exchange Program	428,870	459,416	459,416	459,416	459,416	0
Children's Health Initiatives	2,885,920	2,051,217	2,065,957	2,065,957	2,057,286	(8,671)
Childhood Lead Poisoning	71,608	72,362	72,362	72,362	72,362	0
Aids Services	4,726,902	4,975,686	4,975,686	4,975,686	4,975,686	0
Breast and Cervical Cancer Detection and Treatment	2,009,825	2,209,922	2,222,917	2,222,917	2,213,575	(9,342)
Children with Special Health Care Needs	1,211,087	1,220,505	1,220,505	1,220,505	1,220,505	0
Medicaid Administration	2,414,931	2,637,563	2,784,617	2,784,617	2,773,467	(11,150)
Fetal and Infant Mortality Review	15,872	19,000	19,000	19,000	0	(19,000)
Immunization Services	0	30,076,656	31,361,117	0	0	0
Maternal Mortality Review	0	0	0	0	104,000	104,000
Other Than Payments to Local Governments						
Community Health Services	6,337,057	6,298,866	5,855,796	5,855,796	6,213,866	358,070
Rape Crisis	419,788	422,008	422,008	422,008	622,008	200,000
X-Ray Screening and Tuberculosis Care	818,703	1,195,148	1,195,148	1,195,148	1,195,148	0
Genetic Diseases Programs	791,240	795,427	795,427	795,427	837,072	41,645
Immunization Services	18,386,771	0	0	0	0	0
Other Than Payments to Local Governments						
Local and District Departments of Health	4,662,487	4,669,173	4,669,173	4,678,031	4,685,779	7,748
Venereal Disease Control	186,261	187,362	187,362	187,362	197,171	9,809
School Based Health Clinics	10,110,646	12,747,463	12,638,716	12,638,716	12,048,716	(590,000)
Nonfunctional - Change to Accruals	0	201,698	147,102	144,162	140,792	(3,370)
Agency Total - General Fund	94,078,778	111,454,054	112,247,418	80,940,952	80,983,874	42,922
Immunization Services	0	0	0	31,509,441	31,509,441	0
Agency Total - Insurance Fund	0	0	0	31,509,441	31,509,441	0
Total - Appropriated Funds	94,078,778	111,454,054	112,247,418	112,450,393	112,493,315	42,922

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Implement Long-Term Care Employee Background Checks

Personal Services	4	144,268	4	144,268	0	0
Total - General Fund	4	144,268	4	144,268	0	0

Background

CGS Sec. 19a-491c requires DPH to create and implement a criminal history and patient abuse background search program in order to facilitate the performance, processing and analysis of the criminal history and patient abuse background search of individuals who have direct access to residents.

Governor

Provided funding of \$144,268 and four full-time positions (a Health Program Associate and three Office Assistants) to implement long-term care employee background checks.

Legislative

Same as Governor

Adjust Funding for Local Health Departments and Districts

Local and District Departments of Health	0	8,858	0	16,606	0	7,748
Total - General Fund	0	8,858	0	16,606	0	7,748

Background

PA 09-3 SSS restructured the per capita subsidies for local health departments, eliminating the per capita subsidy for part-time health departments and adjusting the per capita subsidy for district health departments to \$1.85 per capita for districts that serve at least 50,000 people and/or three or more municipalities (CGS 19a-245). It also restricted the existing per capita subsidy of \$1.18 for full-time health departments to those that serve at least 50,000 people (CGS 19a-202).

Governor

Provide funding of \$8,858 to reflect updated population estimates for Local and District Departments of Health.

Legislative

Provide funding of \$16,606 to reflect updated population estimates for Local and District Departments of Health.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(2,940)	0	(2,940)	0	0
Total - General Fund	0	(2,940)	0	(2,940)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$2,940 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Transfer Immunization Services to the Insurance Fund

Immunization Services	(3)	(31,361,117)	(3)	(31,361,117)	0	0
Total - General Fund	(3)	(31,361,117)	(3)	(31,361,117)	0	0
Immunization Services	3	31,361,117	3	31,361,117	0	0
Total - Insurance Fund	3	31,361,117	3	31,361,117	0	0

Background

The DPH General Fund appropriation for its Immunization Services account are recouped as General Fund revenue through an annual health and welfare fee assessment of domestic insurers, health care centers, third-party administrators and exempt insurers doing health insurance business in Connecticut, as authorized by CGS Sec. 19a-7j.

Governor

Transfer funding of \$31,361,117 and three full-time positions from the General Fund to the Insurance Fund. In concert with this change, Section 66 of PA 14-217, the budget implementer, transfers the existing health and welfare fee assessment revenue from the General Fund to the Insurance Fund. It requires that this assessment, executed by the Insurance Commissioner, be adjusted upwards or downwards by the actual expenditures from the prior fiscal year.

Legislative

Same as Governor

Transfer Fringe Benefit Funding to the Insurance Fund

Immunization Services	0	148,324	0	148,324	0	0
Total - Insurance Fund	0	148,324	0	148,324	0	0

Background

The fringe benefit costs for state employees funded under the General Fund are budgeted centrally in accounts administered by the Comptroller. Fringe benefits for non-General Fund employees are budgeted for directly within the respective agencies with non-General Fund employees.

Governor

Transfer funding of \$148,324 from the Office of the State Comptroller - Fringe Benefits to DPH associated with the transfer of Immunization Services from the General Fund to the Insurance Fund. See the write-up titled, "Transfer Immunization Services to the Insurance Fund" for more detail.

Legislative

Same as Governor

Eliminate Uncommitted School Based Health Center Funding

School Based Health Clinics	0	0	0	(790,000)	0	(790,000)
Total - General Fund	0	0	0	(790,000)	0	(790,000)

Background

New funding of \$1,341,200 was authorized in the FY 13 Revised Budget for competitive grants to ten educational reform school districts to support the establishment or expansion of up to two School Based Health Centers (SBHCs) in each of those districts for half the school year in FY 13. In addition to this, for half the school year in FY 13, \$61,902 in new funding was authorized to support a SBHC at Church Street School in Hamden and \$61,901 in new funding was authorized to support a SBHC at Pawcatuck Middle School in Stonington. Annualized funding of \$2,723,666 was included in the FY 14 and FY 15 Biennial Budget to support this expansion of SBHC funding.

Legislative

Reduce funding by \$790,000 to reflect the elimination of SBHC expansion dollars that remain uncommitted as a request for proposals for this funding was not issued by DPH in FY 14.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Restore Direct Care Funding Reduction

Community Health Services	0	0	0	443,070	0	443,070
Total - General Fund	0	0	0	443,070	0	443,070

Background

The FY 14 and FY 15 Biennial Budget reduced funding to the Community Health Services account by \$256,587 in FY 14 and an additional \$443,070 in FY 15, for a cumulative funding reduction of \$699,657 in FY 15, to reflect an anticipated expansion in the insured patient population treated by Community Health Centers (CHCs) due to the Federal Affordable Care Act.

Legislative

Provide funding of \$443,070 in the Community Health Services account to restore funding for CHCs to FY 14 levels.

Transfer Funding to Support OEC Youth Camp Regulation

Personal Services	(3)	(357,546)	(3)	(357,546)	0	0
Other Expenses	0	(15,650)	0	(15,650)	0	0
Total - General Fund	(3)	(373,196)	(3)	(373,196)	0	0

Background

Youth camp licensure and regulation is intended to assure that all youth camp programs operate at or above the required standards established by state statutes and regulations. This is accomplished by staff provision of technical assistance, application processing, facility monitoring, complaint investigation and enforcement activities.

Governor

Transfer funding of \$373,196 and three staff from DPH to OEC to support the licensing and regulation of youth camps under the Office of Early Childhood (OEC). The three full-time staff positions being transferred are a Supervising Nurse Consultant, a Health Program Associate and a Licensing and Applications Analyst. PA 14-39 implements this change.

Legislative

Same as Governor

Transfer OLRC Positions Back to DPH

Personal Services	4	277,661	4	277,661	0	0
Total - General Fund	4	277,661	4	277,661	0	0

Background

PA 11-181, AAC Early Childhood Education and the Establishment of a Coordinated System of Early Care and Education and Child Development, authorized comprehensive and aligned policies, responsibilities, practices and services for young children and their families, including prenatal care and care for children from birth to age eight to ensure the optimal health, safety and learning of young children in Connecticut. PA 13-184, the FY 14 and FY 15 Biennial Budget, transferred funding of \$2.3 million and 40 positions from DPH to the Office of Early Childhood (OEC) to reflect OEC taking over DPH's early childhood related functions, including the regulation of child daycare.

Governor

Transfer funding of \$277,661 and four positions back to DPH from OEC to better reflect appropriate staff functions. These positions are located in DPH's Office of Licensure Regulation and Compliance (OLRC) and spend only a portion of their time on child daycare regulation. These four staff will continue to provide such support to OEC via a memorandum of understanding.

Legislative

Same as Governor

Provide Funding for Newtown Middle School SBHC

School Based Health Clinics	0	0	0	200,000	0	200,000
Total - General Fund	0	0	0	200,000	0	200,000

Background

School Based Health Centers (SBHCs) are located within or on the grounds of schools and are licensed as outpatient facilities or hospital satellite clinics. The services offered and the populations served by SBHCs vary by site but may address mental and/or oral health needs of students in grades pre-K through grade 12, in addition to the provision of primary health care services.

Legislative

Provide funding of \$200,000 to the Connecticut Institute for Communities, Inc. to support a SBHC in Newtown Middle School.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for Sexual Violence Prevention and Response

Rape Crisis	0	0	0	200,000	0	200,000
Total - General Fund	0	0	0	200,000	0	200,000

Background

DPH contracts with Connecticut Sexual Assault Crisis Services Inc. (CONNSACS) to support nine rape crisis centers statewide, which provide direct services to sexual assault victims and survivors. Sexual assault crisis counselors and victim advocates at each center throughout the state provide crisis counseling, information and referrals, and support and accompaniment at hospitals, police stations and courts to nearly 5,000 victims, survivors and their loved ones each year. According to a January 2014 report by The White House Council on Women and Girls titled, *Rape and Sexual Assault: A Renewed Call to Action*, one in five women has been sexually assaulted while in college.

Legislative

Provide funding of \$200,000 in the Rape Crisis account. Of this amount, \$175,000 is directed to support the expansion of (1) sexual violence prevention activities and (2) direct services for rape and other sexual assault victims and their families in Connecticut and \$25,000 is directed to address the prevention of sexual violence within the constituent units of the state system of higher education.

Provide Funding for EMS-Related Responsibilities

Personal Services	0	0	2	139,178	2	139,178
Other Expenses	0	0	0	5,000	0	5,000
Total - General Fund	0	0	2	144,178	2	144,178

Legislative

Provide funding of \$144,178 to support two Health Program Assistants, a half-time Special Investigator and a half-time Staff Attorney to implement Sections 19 to 22 of PA 14-217, the budget implementer. These sections require DPH to review a municipality's emergency medical services (EMS) plan and the primary service area responder's (PSAR's) provision of services under the plan not less than once every five years and assign a rating to these plans. They also require DPH to determine whether to approve of the sale/transfer of more than 50% of the interest/assets of a PSAR and allow the agency to hold hearings on such applications. Further, they require DPH to conduct hearings on "alternative emergency medical services plans" and approve/disapprove of such plans. DPH is allowed to develop and implement procedures to designate a temporary responder, which may include a hearing.

Provide Funding for CON Expansion

Personal Services	0	0	1	52,352	1	52,352
Other Expenses	0	0	0	1,100	0	1,100
Total - General Fund	0	0	1	53,452	1	53,452

Legislative

Provide funding of \$53,452 for one Health Care Analyst and associated expenses to support the expansion of required Certificates of Need (CON), analyzed and decided by DPH's Office of Health Care Access, to include the transfers of ownership of a group practice of eight or more physicians to any entity other than a physician or group of physicians, pursuant to PA 14-168.

Adjust Funding for Disease Programs

Genetic Diseases Programs	0	0	0	41,645	0	41,645
Venereal Disease Control	0	0	0	9,809	0	9,809
Total - General Fund	0	0	0	51,454	0	51,454

Background

CGS Sec. 19a-55 requires that all newborns delivered in Connecticut be screened for specified genetic, metabolic and endocrine disorders; currently the screening panel includes 66 such disorders. Under DPH's Genetic Diseases Programs account, contracts with Connecticut Children's Medical Center, the University of Connecticut Health Center and Yale University support services for babies with abnormal test results and their families including confirmatory testing, counseling, education, treatment and follow-up services. The Sickle Cell Disease (SCD) Program, also funded under the Genetic Diseases Programs account, works to improve care for individuals and families with SCD through community outreach, healthcare system consumer advocacy and the creation and maintenance of clinical and family networks. It also works to increase patient access to medical homes through specific care coordination, which includes planning for the transition of pediatric SCD patients to adult primary and specialist services. Under DPH's Venereal Disease Control account, funding is provided to seven local departments of health (Bridgeport, Hartford, New Britain, New Haven, Norwalk, Stamford and Waterbury) and two hospitals (Danbury and William Backus) to help defray the operating costs of clinics that provide medical services to clients infected with sexually transmitted diseases. Each clinic is located within a major urban area. Treatment, laboratory testing and related epidemiologic services are provided.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Provide funding of \$41,645 to the Genetic Diseases Programs account and \$9,809 to the Venereal Disease Control account to reflect the restoration of FY 13 rescissions that were included in the FY 14 and FY 15 Biennial Budget.

Provide Funding for Cardiovascular Research

Other Expenses	0	0	0	40,000	0	40,000
Total - General Fund	0	0	0	40,000	0	40,000

Legislative

Provide funding of \$40,000 for cardiovascular research at the Yale School of Medicine.

Provide Funding to K-B Ambulance Corps, Inc.

Other Expenses	0	0	0	35,000	0	35,000
Total - General Fund	0	0	0	35,000	0	35,000

Legislative

Provide funding of \$35,000 to K-B Ambulance Corps, Inc. of Danielson, a non-profit, for the purchase of a 12-lead electrocardiogram (ECG) machine.

Provide Funding for APRN Profiles

Other Expenses	0	0	0	20,000	0	20,000
Total - General Fund	0	0	0	20,000	0	20,000

Background

Physicians are currently the only health care providers that have profiles available online through the State of Connecticut eLicensing website.

Legislative

Provide funding of \$20,000 to make profiles of advanced practice registered nurses available online through the State of Connecticut eLicensing website pursuant to Section 158 of PA 14-217, the budget implementer.

Transfer Funding to Support Maternal Mortality Review

Fetal and Infant Mortality Review	0	0	0	(19,000)	0	(19,000)
Maternal Mortality Review	0	0	0	104,000	0	104,000
Community Health Services	0	0	0	(85,000)	0	(85,000)
Total - General Fund	0	0	0	0	0	0

Background

Since FY 10, no Fetal and Infant Mortality Review (FIMR) contracts have been issued or executed. In the FY 14 and FY 15 Biennial Budget, \$19,000 was provided under the FIMR account for each fiscal year to support chart review of mothers that die in childbirth. The FY 13 Revised Budget included \$85,000 for a charitable dental program, half of which was eliminated under the Governor's November 2012 rescission and the other half of which was eliminated in the December 2012 Deficit Mitigation Plan. Funding for this purpose was maintained in the FY 14 and FY 15 Biennial Budget. Through May 2014 no funds have been expended for this program.

Legislative

Transfer funding of \$104,000 into the Maternal Mortality Review account to support chart review of mothers that die in childbirth. This includes \$19,000 from the FIMR account and \$85,000 from the Community Health Services account that was originally intended to fund a charitable dental program.

Distribute Lapses

Personal Services	0	0	0	(248,068)	0	(248,068)
Other Expenses	0	0	0	(81,379)	0	(81,379)
Children's Health Initiatives	0	0	0	(8,671)	0	(8,671)
Breast and Cervical Cancer Detection and Treatment	0	0	0	(9,342)	0	(9,342)
Medicaid Administration	0	0	0	(11,150)	0	(11,150)
Total - General Fund	0	0	0	(358,610)	0	(358,610)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$202,735 to reflect distribution of the General Lapse, \$53,828 for the General Other Expense Lapse, and \$102,047 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(3,370)	0	(3,370)
Total - General Fund	0	0	0	(3,370)	0	(3,370)

Legislative

Adjust funding by \$3,370 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Increase Newborn Screening Fee Revenue Transfer to DPH**Background**

PA 09-3 JSS increased the newborn screening minimum fee to \$28 per infant to \$56 per infant. Annually, approximately \$2 million in revenue is collected from newborn screening fees. Pursuant to CGS Sec. 19a-55a, a portion of this revenue is made available to DPH to cover the cost of screening. The remainder is deposited into the General Fund as unrestricted revenue. PA 13-184 increased the newborn screening fee revenue transfer to DPH by \$28,287 from the FY 12 and FY 13 transfer amounts, resulting in a total authorized transfer of \$1,150,000 in both FY 14 and FY 15 to accommodate higher costs of testing.

Governor

Section 11 of PA 14-47 provides newborn screening revenue of \$1,735,000 to DPH in FY 15, an increase in funding of \$585,000 from FY 14. This additional funding will be used to support salary and fringe benefits costs for four new staff positions: one full-time Biological Services Manager, one full-time Supervising Nurse Consultant, one full-time Principal Chemist and one half-time Laboratory Information Management Systems Administrator. Increased newborn screening staff will support process improvements recommended by the Association of Public Health Laboratories in their recent review of the Katherine A. Kelley State Public Health Laboratory.

Legislative

Same as Governor

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	476	112,247,418	476	112,247,418	0	0
Current Services	4	150,186	4	157,934	0	7,748
Policy Revisions	(2)	(31,456,652)	1	(31,421,478)	3	35,174
Total Recommended - GF	478	80,940,952	481	80,983,874	3	42,922
Original Appropriation - IF	0	0	0	0	0	0
Policy Revisions	3	31,509,441	3	31,509,441	0	0
Total Recommended - IF	3	31,509,441	3	31,509,441	0	0

*Other Significant Legislation***PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$173,194 and a Statewide Hiring Reduction Lapse of \$167,463. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	34,391,334	(290,837)	34,100,497	0.85%
Other Expenses	6,775,690	(24,426)	6,751,264	0.36%
Children's Health Initiatives	2,057,286	(7,416)	2,049,870	0.36%
Breast and Cervical Cancer Detection and Treatment	2,213,575	(7,980)	2,205,595	0.36%
Medicaid Administration	2,773,467	(9,998)	2,763,469	0.36%

Office of the Chief Medical Examiner

CME49500

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	53	53	53	46	50	4

Budget 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
Personal Services	4,070,490	4,447,470	4,674,075	4,164,846	4,607,399	442,553
Other Expenses	836,593	884,544	900,443	1,140,008	1,129,054	(10,954)
Equipment	13,398	19,226	19,226	19,226	19,226	0
Other Current Expenses						
Medicolegal Investigations	0	27,387	27,417	27,417	27,417	0
Nonfunctional - Change to Accruals	0	21,176	26,603	2,822	23,816	20,994
Agency Total - General Fund	4,920,481	5,399,803	5,647,764	5,354,319	5,806,912	452,593

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(23,781)	0	(23,781)	0	0
Total - General Fund	0	(23,781)	0	(23,781)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$23,781 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Provide Funding for Two Forensic Pathologists

Personal Services	0	0	2	340,000	2	340,000
Total - General Fund	0	0	2	340,000	2	340,000

Background

CME investigates fatalities in the following categories: (1) death due to any form of injury whether resulting from accident, suicide or homicide, (2) sudden or unexpected deaths not due to readily recognizable diseases, (3) deaths occurring under suspicious circumstances, (4) deaths of any individual whose body is to be disposed of in a manner which will render it unavailable for later examination (e.g. cremations), (5) deaths at or related to the workplace and (6) deaths due to disease which might constitute a public health threat. Autopsies are performed on all homicide victims and gunshot victims. In addition, the vast majority of pedestrian, Sudden Infant Death Syndrome, overdose, industrial accident, sudden and otherwise unexplained deaths of individuals under the age of 45, as well as a variety of other types of cases, are subject to CME autopsy examination.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Forensic pathologists, or medical examiners, are specially trained physicians who examine the bodies of people who have died to determine the cause and manner of death.

Legislative

Provide funding of \$340,000 to support two full-time forensic pathologists.

Transfer Filled Toxicology Staff Positions to DESPP

Personal Services	(5)	(328,925)	(5)	(328,925)	0	0
Total - General Fund	(5)	(328,925)	(5)	(328,925)	0	0

Governor

Transfer funding of \$328,925 and five filled toxicology laboratory positions (three Chemist 2 positions, one Laboratory Assistant 2 and one Principal Chemist) to the Department of Emergency Services and Public Protection (DESPP) to support DESPP's state crime laboratory. Associated with this change is the elimination of three vacant toxicology laboratory positions and the transfer of associated Personal Services account funding to the Other Expenses account to contract for toxicology services. Additional detail is provided in the following two write-ups.

Legislative

Same as Governor

Transfer Vacant Toxicology PS Costs to Other Expenses

Personal Services	0	(239,565)	0	(239,565)	0	0
Other Expenses	0	239,565	0	239,565	0	0
Total - General Fund	0	0	0	0	0	0

Background

On 10/18/13, CME reported that families had to wait five to six months for issuances of final death certificates due to toxicology laboratory shortages.

Governor

Transfer Personal Services (PS) funding of \$239,565 to reflect the elimination of three vacant toxicology laboratory positions and provide equal funding in the Other Expenses account to support contracted toxicology services.

Legislative

Same as Governor

Eliminate Vacant Toxicology Staff Positions

Personal Services	(3)	0	(3)	0	0	0
Total - General Fund	(3)	0	(3)	0	0	0

Governor

Eliminate three full-time staff positions (a Director of Toxicology, a Chemist 2 and a Laboratory Assistant 2) associated with the CME toxicology laboratory. The Personal Services account funding of \$239,565 is transferred to the Other Expenses account to contract for these services. Details on this transfer can be found in the write-up above titled, "Transfer Vacant Toxicology PS Costs to Other Expenses."

Legislative

Same as Governor

Provide Funding for Administrative Positions

Personal Services	1	59,261	3	193,660	2	134,399
Total - General Fund	1	59,261	3	193,660	2	134,399

Background

Five positions supporting CME payroll, human resources and financial functions were eliminated in FY 12 and CME was moved under the Department of Administrative Services' (DAS) SMART unit. PA 12-1 JSS, AA Implementing Provisions of the State Budget for the Fiscal Year Beginning on July 1, 2012, moved CME within the University of Connecticut Health Center (UCHC) for administrative purposes in FY 13.

Governor

Provide funding of \$59,261 for one full-time Fiscal Administrative Officer to act as a liaison with DAS' SMART Unit and provide Human Resources functions. Two positions (an Accountant and a Fiscal Administrative Officer) and funding of \$134,399 is provided under DAS associated with the transfer of CME payroll and financial functions back to the SMART Unit.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Provide funding of \$193,660 and three full-time positions to provide human resources and financial services support to CME. In concert with this change, Section 259 of PA 14-217, the budget implementer, repealed CGS Sec. 19a-402, which moved CME within UCHC for administrative purposes only.

Distribute Lapses

Personal Services	0	0	0	(31,846)	0	(31,846)
Other Expenses	0	0	0	(10,954)	0	(10,954)
Total - General Fund	0	0	0	(42,800)	0	(42,800)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$22,454 to reflect distribution of the General Lapse, \$7,246 for the General Other Expense Lapse, and \$13,100 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	20,994	0	20,994
Total - General Fund	0	0	0	20,994	0	20,994

Legislative

Adjust funding by \$20,994 in FY 15 to reflect changes to GAAP accruals as a result of a policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	53	5,647,764	53	5,647,764	0	0
Current Services	0	(23,781)	0	(23,781)	0	0
Policy Revisions	(7)	(269,664)	(3)	182,929	4	452,593
Total Recommended - GF	46	5,354,319	50	5,806,912	4	452,593

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$20,598 and a Statewide Hiring Reduction Lapse of \$22,435. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	4,607,399	(38,963)	4,568,436	0.85%
Other Expenses	1,129,054	(4,070)	1,124,984	0.36%

Department of Developmental Services

DDS50000

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	3,322	3,325	3,327	3,327	3,327	0

Budget 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
Personal Services	242,036,768	255,201,408	265,451,852	265,451,852	261,124,459	(4,327,393)
Other Expenses	22,381,746	22,302,444	22,196,100	22,270,288	21,994,085	(276,203)
Equipment	0	1	1	1	1	0
Other Current Expenses						
Human Resource Development	198,361	198,361	198,361	198,361	198,361	0
Family Support Grants	2,960,253	2,860,287	2,860,287	2,860,287	3,460,287	600,000
Cooperative Placements Program	21,771,308	23,088,551	24,079,717	24,079,717	23,982,113	(97,604)
Clinical Services	4,237,996	4,300,720	4,300,720	4,300,720	4,300,720	0
Early Intervention	35,358,370	37,286,804	37,286,804	37,286,804	39,186,804	1,900,000
Community Temporary Support Services	60,753	60,753	60,753	60,753	60,753	0
Community Respite Care Programs	298,137	558,137	558,137	558,137	558,137	0
Workers' Compensation Claims	15,866,912	15,246,035	15,246,035	15,246,035	15,246,035	0
Pilot Program for Autism Services	1,341,276	1,637,528	1,637,528	2,637,528	2,637,528	0
Voluntary Services	30,917,713	32,376,869	32,376,869	32,719,305	32,719,305	0
Supplemental Payments for Medical Services	5,734,023	5,978,116	5,978,116	5,278,116	5,278,116	0
Other Than Payments to Local Governments						
Rent Subsidy Program	4,762,116	5,050,212	5,150,212	5,150,212	5,150,212	0
Family Reunion Program	98,500	121,749	121,749	82,349	82,349	0
Employment Opportunities and Day Services	193,834,053	212,763,749	222,857,347	224,345,696	223,293,347	(1,052,349)
Community Residential Services	423,873,582	435,201,326	453,647,020	453,647,020	458,629,020	4,982,000
Nonfunctional - Change to Accruals	0	982,585	2,500,118	2,536,914	2,764,167	227,253
Agency Total - General Fund	1,005,731,867	1,055,215,635	1,096,507,726	1,098,710,095	1,100,665,799	1,955,704
Additional Funds Available						
Carry Forward Funding	0	0	0	0	600,000	600,000
Agency Grand Total	1,005,731,867	1,055,215,635	1,096,507,726	1,098,710,095	1,101,265,799	2,555,704

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Provide Funding to Support HCBS Management System

Other Expenses	0	74,188	0	74,188	0	0
Total - General Fund	0	74,188	0	74,188	0	0

Background

DDS has worked to develop an automated and integrated management information system to support its Home and Community Based Services (HCBS) system since 2011. DDS has been working with the Department of Social Services (DSS) to submit an application to the Centers for Medicaid and Medicare Services (CMS) for enhanced Federal Financial Participation (FFP) under their Advanced Planning Document (APD) process.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Governor

Provide funding of \$74,188 to support the new Home and Community Based Management System with on-going software maintenance and support associated with the system.

Legislative

Same as Governor

Increase Funding for Birth to Three Program

Early Intervention	0	0	0	1,900,000	0	1,900,000
Total - General Fund	0	0	0	1,900,000	0	1,900,000

Background

DDS is responsible for the administrative oversight of the statewide Birth to Three System to ensure that eligible infant, toddlers and their families receive early intervention services.

Legislative

Provide funding of \$1.9 million in the Early Intervention account to reflect a decrease in commercial insurance receipts and an increase in supplemental services costs which support children with autism spectrum disorder.

Provide Funding for Autism Waiver for DCF Transfers

Voluntary Services	0	342,436	0	342,436	0	0
Total - General Fund	0	342,436	0	342,436	0	0

Background

In 2012, the department received approval for a new Autism Waiver, which will allow federal reimbursement for 50% of the costs of services under the Home and Community Based Services waiver program. Children and adolescents who are currently receiving services through the Department of Children and Families (DCF) Voluntary Services Program (VSP) who have a diagnosis of autism spectrum disorder but do not have intellectual disability may be eligible for the Autism Waiver.

Governor

Provide funding of \$342,436 for children who have autism spectrum disorder and were transferred to DDS from DCF under the Voluntary Services Program. This will fully annualize the original appropriation to serve 40 children under this Waiver.

Legislative

Same as Governor

Reduce Funding for Supplemental Payments for Medical Service

Supplemental Payments for Medical Services	0	(700,000)	0	(700,000)	0	0
Total - General Fund	0	(700,000)	0	(700,000)	0	0

Background

The Supplemental Payments for Medical Services account is used to pay the Intermediate Care Facility/Developmental Disabled (ICF/DD) user fee that is assessed by and paid to the Department of Revenue Services. The Department of Social Services will be able to claim revenue on the DDS payments.

Governor

Reduce funding by \$700,000 in the Supplemental Payments for Medical Services account to reflect a reduction in census related to the ICF/DD user fee.

Legislative

Same as Governor

Reduce Funding for Family Reunion Program

Family Reunion Program	0	(39,400)	0	(39,400)	0	0
Total - General Fund	0	(39,400)	0	(39,400)	0	0

Background

The Family Reunion Program provides a stipend for families who brought their family member home from an institutional setting.

Governor

Reduce funding by \$39,400 to reflect the reduced need in the program.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for Personal Care Attendant Wage Increase

Employment Opportunities and Day Services	0	1,488,349	0	436,000	0	(1,052,349)
Community Residential Services	0	0	0	982,000	0	982,000
Total - General Fund	0	1,488,349	0	1,418,000	0	(70,349)

Background

PA 12-33 enabled family child care workers and Personal Care Attendants (PCAs) working in state-funded programs to collectively bargain. As of September 2013, for residential services program care there were 1,854 PCAs hired through self-direction of which 1,523 were identified as eligible for an increase. For day services program care, DDS identified 499 PCAs hired and 429 of those eligible for an increase.

Governor

Provide funding of \$1,483,349 in anticipation of a wage increase as a result of union contract costs for Personal Care Attendants (PCAs).

Legislative

Provide funding of \$1,418,000 for union contract costs for Personal Care Attendants (PCAs) funded in the following DDS accounts: 1. Employment and Day Services: \$436,000 and 2. Community Residential Services: \$982,000. Section 159 of PA 14-217, the budget implementer, implements the provisions of the union contract.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	36,796	0	36,796	0	0
Total - General Fund	0	36,796	0	36,796	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$36,796 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Provide Funding for Waiting List

Community Residential Services	0	0	0	4,000,000	0	4,000,000
Total - General Fund	0	0	0	4,000,000	0	4,000,000

Background

The DDS Waiting List as of March 2014 is 635. There are 37 individuals designated emergency placement and 598 individuals designated priority one placements. The priority one Waiting List includes 110 individuals with caregivers age 70 and older and 99 individuals with caregivers between the ages of 60 and 69. The average cost of residential services of priority one consumers is estimated to be approximately \$88,000 for a full year. The actual cost varies by the assessed level of need (LON) of the individual. The community residential services are covered under the Home and Community Based Services Waiver and the state receives 50% federal Medicaid reimbursement which is deposited to the General Fund.

Legislative

Provide funding of \$4 million to reflect half year funding of 100 individuals designated priority one placements on the department's Waiting List. The agency is to focus on providing residential services to those individuals with parents or caregivers age 70 and older. The agency is also to maximize existing funded residential vacancies or other less restricted supports to provide additional placements and services to individuals on the Waiting List. The agency is to provide quarterly reports to the Appropriations Committee detailing the number of individuals served, the age of the parents and caregivers, and cost per individual in FY 15, funding source (vacancy, new Wait List funding or other) and Waiting List category (Emergency, Priority 1 or planning list). The report must include the planned and actual placements from the new funding and existing vacancies.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Reduce Funding to Annualize Projected Lapse

Personal Services	0	0	0	(2,500,000)	0	(2,500,000)
Total - General Fund	0	0	0	(2,500,000)	0	(2,500,000)

Legislative

Reduce funding by \$2.5 million to reflect the annualized FY 14 projected lapse in the Personal Services account.

Provide Funding for Family Support Grants

Family Support Grants	0	0	0	600,000	0	600,000
Total - General Fund	0	0	0	600,000	0	600,000

Background

Family Support Grants are cash subsidies for the purpose of providing family supports or defraying extra-ordinary disability-related expenses. Supports that may be purchased with these subsidies include, but are not limited to, respite, in-home supports, behavioral supports, nursing, medical or clinical supports and transportation. The amount of the subsidy that is available to families is determined based on the needs of the individual and his or her caregivers. Grants typically range from \$600 to \$5,000 per year with an average grant of \$1,700 per year.

Legislative

Provide funding of \$600,000 for family support grants to serve individuals on the agency's Waiting and Planning Lists that are not currently receiving any residential services. Based on the average subsidy it is anticipated that approximately an additional 350 families can be provided subsidies.

Transfer Funding for Early Childhood Autism Waiver from DSS

Pilot Program for Autism Services	0	1,000,000	0	1,000,000	0	0
Total - General Fund	0	1,000,000	0	1,000,000	0	0

Background

The newly established Early Childhood Autism Waiver provides federal reimbursement for in-home behavioral support services provided to children ages three and four who have autism spectrum disorder and very significant adaptive deficits. Funding to support these services was provided in the Department of Social Services (DSS) budget for FY 14 and FY 15 as they are the state's lead agency for Medicaid waiver claims.

Governor

Transfer funding of \$1 million for the Early Childhood Autism Waiver from the DSS to DDS to conform with current practice established through a Memorandum of Understanding between the two agencies.

Legislative

Same as Governor

Distribute Lapses

Personal Services	0	0	0	(1,827,393)	0	(1,827,393)
Other Expenses	0	0	0	(276,203)	0	(276,203)
Cooperative Placements Program	0	0	0	(97,604)	0	(97,604)
Total - General Fund	0	0	0	(2,201,200)	0	(2,201,200)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$1,266,779 to reflect distribution of the General Lapse, \$182,694 for the General Other Expense Lapse, and \$751,727 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	227,253	0	227,253
Total - General Fund	0	0	0	227,253	0	227,253

Legislative

Adjust funding by \$227,253 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Carry Forward

Carry Forward for Employment Opportunities

Employment Opportunities and Day Services	0	0	0	600,000	0	600,000
Total - Carry Forward Funding	0	0	0	600,000	0	600,000

Legislative

Pursuant to CGS 4-89(c) funding of \$600,000 to pay for obligations related to the agreement with personal care attendants is carried forward from FY 14 to FY 15.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	3,327	1,096,507,726	3,327	1,096,507,726	0	0
Current Services	0	1,202,369	0	3,032,020	0	1,829,651
Policy Revisions	0	1,000,000	0	1,126,053	0	126,053
Total Recommended - GF	3,327	1,098,710,095	3,327	1,100,665,799	0	1,955,704

Other Significant Legislation

PA 14-165, An Act Concerning Mandatory Reporting of Abuse and Neglect of Individuals with Autism Spectrum Disorder, the Definition of Abuse, and the Department of Developmental Services Abuse and Neglect Registry

This act creates a process for investigating claims of abuse of people with autism spectrum disorder. It grants specific authority to the Department of Developmental Services (DDS) to investigate reports of abuse of individuals ages 18-60 with autism spectrum disorder receiving services from DDS's Division of Autism Spectrum Disorder Services made against a DDS employee or an employee of any agency, organization, or individual licensed or funded by DDS. It also expands DDS's abuse and neglect registry definition of abuse to include (1) financial exploitation and (2) psychological, verbal, and sexual abuse.

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$1,102,482 and a Statewide Hiring Reduction Lapse of \$1,271,501. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	261,124,459	(2,208,244)	258,916,215	0.85%
Other Expenses	21,994,085	(79,286)	21,914,799	0.36%
Cooperative Placements Program	23,982,113	(86,453)	23,895,660	0.36%

Department of Mental Health and Addiction Services

MHA53000

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	3,264	3,309	3,309	3,309	3,309	0

Budget 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
Personal Services	170,222,361	180,175,144	193,931,357	193,931,357	192,414,701	(1,516,656)
Other Expenses	28,909,240	28,626,219	28,626,219	28,826,219	28,570,424	(255,795)
Equipment	0	1	1	1	1	0
Other Current Expenses						
Housing Supports And Services	15,559,982	15,832,467	16,332,467	17,721,576	20,721,576	3,000,000
Managed Service System	39,915,163	52,594,458	57,034,913	59,034,913	59,034,913	0
Legal Services	776,607	995,819	995,819	995,819	995,819	0
Connecticut Mental Health Center	8,200,118	8,665,721	8,665,721	8,665,721	8,865,721	200,000
Professional Services	12,423,524	11,788,898	11,788,898	11,788,898	11,788,898	0
General Assistance Managed Care	179,675,195	115,405,969	40,774,875	40,774,875	40,774,875	0
Workers' Compensation Claims	10,908,502	10,594,566	10,594,566	10,594,566	10,594,566	0
Nursing Home Screening	591,645	591,645	591,645	591,645	591,645	0
Young Adult Services	62,396,337	69,942,480	75,866,518	74,832,731	74,537,055	(295,676)
TBI Community Services	13,070,647	15,296,810	17,079,532	16,706,111	16,641,445	(64,666)
Jail Diversion	4,341,057	4,416,110	4,523,270	4,523,270	4,504,601	(18,669)
Behavioral Health Medications	5,400,048	6,169,095	6,169,095	6,169,095	6,169,095	0
Prison Overcrowding	6,512,961	6,620,112	6,727,968	6,727,968	6,699,982	(27,986)
Medicaid Adult Rehabilitation Option	4,783,259	4,803,175	4,803,175	4,803,175	4,803,175	0
Discharge and Diversion Services	13,856,467	17,412,660	20,062,660	20,062,660	20,062,660	0
Home and Community Based Services	6,577,858	12,937,339	17,371,852	16,429,060	16,032,096	(396,964)
Persistent Violent Felony Offenders Act	671,701	675,235	675,235	675,235	675,235	0
Nursing Home Contract	285,000	485,000	485,000	485,000	485,000	0
Pre-Trial Account	0	350,000	350,000	350,000	775,000	425,000
Other Than Payments to Local Governments						
Grants for Substance Abuse Services	24,929,550	20,605,434	17,567,934	17,567,934	17,567,934	0
Grants for Mental Health Services	76,475,893	66,134,714	58,909,714	58,909,714	58,909,714	0
Employment Opportunities	10,470,087	10,522,428	10,522,428	10,522,428	10,522,428	0
Nonfunctional - Change to Accruals	0	1,458,025	2,444,140	2,332,097	2,201,244	(130,853)
Agency Total - General Fund	696,953,202	663,099,524	612,895,002	614,022,068	614,939,803	917,735
Managed Service System	0	435,000	435,000	435,000	435,000	0
Agency Total - Insurance Fund	0	435,000	435,000	435,000	435,000	0
Total - Appropriated Funds	696,953,202	663,534,524	613,330,002	614,457,068	615,374,803	917,735

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Provide Funding for Nursing Home Oversight

Other Expenses	0	200,000	0	200,000	0	0
Total - General Fund	0	200,000	0	200,000	0	0

Governor

Provide funding of \$200,000 to support a monitor to oversee the Protection and Advocacy (P&A) settlement, which is anticipated to be approved by the court by late spring/early summer of 2014. The settlement relates to moving individuals into appropriate community settings.

Legislative

Same as Governor

Revise Estimates for Young Adult Services

Young Adult Services	0	(1,033,787)	0	(1,033,787)	0	0
Total - General Fund	0	(1,033,787)	0	(1,033,787)	0	0

Background

Special population funding was created for high-risk youths who are transitioning from the Department of Children and Families. These youth are diagnosed with high-risk behaviors, such as Pervasive Developmental Disorders, that require close community supervision along with specialized clinical programming. These specialized services include 24-hour supervision, case management, education, daily living and vocational training, behavior monitoring and sex offender treatment.

Governor

Reduce funding by \$1,033,787 to reflect updated cost and caseload estimates. The account experienced a \$1.6 million lapse in FY 13.

Legislative

Same as Governor

Revise Estimates for Home and Community Based Services

Home and Community Based Services	0	(942,792)	0	(942,792)	0	0
Total - General Fund	0	(942,792)	0	(942,792)	0	0

Background

Home and Community Based Services assist individuals transitioning out of institutional settings and into community settings with appropriate supports. DMHAS, which receives a transfer from the Department of Social Services, provides housing subsidies to money follows the person clients as part of these services.

Governor

Reduce funding by \$942,792 to reflect updated cost and caseload estimates. This account experienced a \$2.3 million lapse in FY 13.

Legislative

Same as Governor

Revise Estimates for TBI Community Services

TBI Community Services	0	(373,421)	0	(373,421)	0	0
Total - General Fund	0	(373,421)	0	(373,421)	0	0

Background

Funds provide support to DMHAS clients with acquired or traumatic brain injuries.

Governor

Reduce funding by \$373,421 to reflect updated cost and caseload estimates. This account experienced a \$797,168 lapse in FY 13.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(112,043)	0	(112,043)	0	0
Total - General Fund	0	(112,043)	0	(112,043)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$112,043 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Provide Funding for the Governor's Mental Health Initiative

Housing Supports And Services	0	1,100,000	0	1,100,000	0	0
Managed Service System	0	2,000,000	0	2,000,000	0	0
Total - General Fund	0	3,100,000	0	3,100,000	0	0

Governor

Provide funding of \$3.1 million for the Governor's Mental Health Initiative. Funding of \$1.1 million will support services for 110 supportive housing units, and \$1.75 million will provide residential and transitional services for high risk populations. An additional \$250,000 will support an anti-stigma campaign.

Related funding is also provided in the Department of Housing (\$1.1 million) and Police Officer Standards and Training (\$50,000) budgets.

Legislative

Same as Governor

Provide Funding for Housing Due to the Loss of Federal Funds

Housing Supports And Services	0	0	0	2,000,000	0	2,000,000
Total - General Fund	0	0	0	2,000,000	0	2,000,000

Legislative

Provide funding of \$2 million to support the loss of federal Substance Abuse and Mental Health Services Administration (SAMHSA) funding for housing and support services for the homeless. The recipient organizations include Columbus House, The Connection, and Liberty Community Services in New Haven, New Haven Home Recovery in Bridgeport, and Community Mental Health Affiliates in New Britain.

Provide Funding for the Housing Assistance Fund Program

Housing Supports And Services	0	0	0	1,000,000	0	1,000,000
Total - General Fund	0	0	0	1,000,000	0	1,000,000

Background

The Housing Assistance Fund program provides Rental Assistance (1-3 months), Security Deposit Loan, or Ongoing Rental Assistance (for up to two years) to persons with a psychiatric disorder until permanent affordable housing becomes available. Eligible persons must be homeless, disabled, and receiving DMHAS funded services.

Legislative

Provide funding of \$1 million for the Housing Assistance Fund (HAF) program due to changes in accounting. Funding was previously allocated for this program using surpluses from other accounts. At the recommendation of the Auditors of Public Accounts, DMHAS is no longer funding the program in this manner.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for Regional Action Councils

Pre-Trial Account	0	0	0	300,000	0	300,000
Total - General Fund	0	0	0	300,000	0	300,000

Background

There are 13 regional action councils in the state, the members of which serve as volunteers, assisted by professional staff. Services include: community mobilization, grant collaboration, substance abuse awareness, education and prevention initiatives, media advocacy, program development, legislative advocacy, leveraging funds for local initiatives, and community needs assessments through surveys, data collection and training.

Legislative

Provide funding of \$300,000 to support the Regional Action Councils (RAC's).

Provide Funding for Victory Gardens

Housing Supports And Services	0	289,109	0	289,109	0	0
Total - General Fund	0	289,109	0	289,109	0	0

Background

Victory Gardens is a 74 unit mixed income, supportive and affordable housing rental development on the campus of the US Department of Veterans Affairs (VA) Medical Center in Newington. Victory Gardens is one of the nation's first housing projects to be developed under the VA Enhanced Use Lease program, which provides for long-term leases of portions of VA lands and buildings for affordable and supportive housing for veterans. Priority is given to eligible veterans and their families, including homeless veterans and those at risk of becoming homeless.

Governor

Provide funding of \$289,109 to support wrap-around services for 74 supportive housing units for veterans at Victory Gardens in Newington.

Legislative

Same as Governor

Provide Funding for the Governor's Prevention Partnership

Pre-Trial Account	0	0	0	125,000	0	125,000
Total - General Fund	0	0	0	125,000	0	125,000

Legislative

Provide funding of \$125,000 for the Governor's Prevention Partnership to support a mentoring pilot for youth in five cities (receiving \$25,000 each).

Provide Funding for CT Mental Health Center

Connecticut Mental Health Center	0	0	0	200,000	0	200,000
Total - General Fund	0	0	0	200,000	0	200,000

Legislative

Funding of \$200,000 is provided to the Connecticut Mental Health Center for Latino behavioral health services.

Distribute Lapses

Personal Services	0	0	0	(1,516,656)	0	(1,516,656)
Other Expenses	0	0	0	(255,795)	0	(255,795)
Young Adult Services	0	0	0	(295,676)	0	(295,676)
TBI Community Services	0	0	0	(64,666)	0	(64,666)
Jail Diversion	0	0	0	(18,669)	0	(18,669)
Prison Overcrowding	0	0	0	(27,986)	0	(27,986)
Home and Community Based Services	0	0	0	(396,964)	0	(396,964)
Total - General Fund	0	0	0	(2,576,412)	0	(2,576,412)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$1,562,433 to reflect distribution of the General Lapse, \$255,795 for the General Other Expense Lapse, and \$758,184 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(130,853)	0	(130,853)
Total - General Fund	0	0	0	(130,853)	0	(130,853)

Legislative

Adjust funding by \$128,444 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Provide Funding for Grant Accounts**Background**

Funding for the DMHAS grant accounts was reduced in the FY 14 and FY 15 Biennial Budget to reflect the anticipated reduction in need for services for the under and uninsured as of January 1, 2014 due to the provisions of the Affordable Care Act (ACA). Funding was reduced by \$15,262,500 in FY 14 and \$25,525,000 in FY 15.

Legislative

Section 21 of PA 14-47, the FY 15 Revised Budget, transfers funding of \$10 million for Grants for Substance Abuse Services (\$3 million) and Grants for Mental Health Services (\$7 million) from the Tobacco Settlement Fund. Additionally, \$4.2 million is provided in the Department of Social Services (DSS) to increase Medicaid rates for outpatient services.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	3,309	612,895,002	3,309	612,895,002	0	0
Current Services	0	(2,262,043)	0	(2,262,043)	0	0
Policy Revisions	0	3,389,109	0	4,306,844	0	917,735
Total Recommended - GF	3,309	614,022,068	3,309	614,939,803	0	917,735
Original Appropriation - IF	0	435,000	0	435,000	0	0
Total Recommended - IF	0	435,000	0	435,000	0	0

*Other Significant Legislation***PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$1,719,324 and a Statewide Hiring Reduction Lapse of \$1,312,933. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	192,414,701	(1,880,200)	190,534,501	0.98%
Other Expenses	28,570,424	(112,366)	28,458,058	0.39%
Managed Service System	59,034,913	(12,815)	59,022,098	0.02%
Young Adult Services	74,537,055	(268,699)	74,268,356	0.36%
TBI Community Services	16,641,445	(159,991)	16,481,454	0.96%
Jail Diversion	4,504,601	(16,239)	4,488,362	0.36%
Behavioral Health Medications	6,169,095	(300,000)	5,869,095	4.86%
Prison Overcrowding	6,699,982	(24,153)	6,675,829	0.36%
Home and Community Based Services	16,032,096	(257,794)	15,774,302	1.61%

Psychiatric Security Review Board

PSR56000

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	3	3	3	3	3	0

Budget 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
Personal Services	235,736	245,989	252,955	252,955	252,955	0
Other Expenses	31,424	31,469	31,469	31,469	31,079	(390)
Equipment	0	1	1	1	1	0
Nonfunctional - Change to Accruals	0	711	1,126	1,261	1,242	(19)
Agency Total - General Fund	267,160	278,170	285,551	285,686	285,277	(409)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	135	0	135	0	0
Total - General Fund	0	135	0	135	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$135 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Distribute Lapses

Other Expenses	0	0	0	(390)	0	(390)
Total - General Fund	0	0	0	(390)	0	(390)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$132 to reflect distribution of the General Lapse and \$258 for the General Other Expense Lapse.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(19)	0	(19)
Total - General Fund	0	0	0	(19)	0	(19)

Legislative

Reduce funding by \$19 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	3	285,551	3	285,551	0	0
Current Services	0	135	0	135	0	0
Policy Revisions	0	0	0	(409)	0	(409)
Total Recommended - GF	3	285,686	3	285,277	0	(409)

Department of Transportation

DOT57000

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 - TF	2,976	3,085	3,085	3,188	3,188	0

Budget 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
Personal Services	146,219,753	158,016,528	166,723,924	167,778,934	165,908,804	(1,870,130)
Other Expenses	56,347,478	51,831,318	51,642,318	53,494,517	53,569,517	75,000
Equipment	1,876,250	1,416,949	1,389,819	1,336,113	1,336,113	0
Minor Capital Projects	421,686	439,639	449,639	449,639	449,639	0
Highway and Bridge Renewal-Equipment	15,171,863	5,376,942	5,376,942	0	0	0
Other Current Expenses						
Highway Planning And Research	3,567,107	3,155,986	3,246,823	3,246,823	3,246,823	0
Rail Operations	137,917,549	143,419,140	147,720,554	149,979,937	152,279,937	2,300,000
Bus Operations	140,594,871	143,424,847	146,972,169	146,972,169	146,972,169	0
Highway and Bridge Renewal	4,015,510	0	0	0	0	0
Tweed-New Haven Airport Grant	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0
ADA Para-transit Program	28,820,833	30,252,234	32,935,449	32,935,449	32,935,449	0
Non-ADA Dial-A-Ride Program	576,361	576,361	576,361	576,361	576,361	0
Pay-As-You-Go Transportation Projects	16,763,191	9,700,000	19,700,000	19,700,000	19,700,000	0
CAA Related Funds	0	0	0	3,272,322	3,272,322	0
Nonfunctional - Change to Accruals	0	950,775	1,817,139	2,105,046	2,015,215	(89,831)
Agency Total - Special Transportation Fund	553,792,452	550,060,719	580,051,137	583,347,310	583,762,349	415,039
Additional Funds Available						
Carry Forward Transportation Fund	0	0	0	0	10,274,978	10,274,978
Agency Grand Total	553,792,452	550,060,719	580,051,137	583,347,310	594,037,327	10,690,017

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Provide Funding for a Safety and Maintenance Program

Rail Operations	0	1,500,000	0	1,500,000	0	0
Total - Special Transportation Fund	0	1,500,000	0	1,500,000	0	0

Background

The Department of Transportation (DOT) and Metro-North have contracted with the Transportation Technology Center, Inc. (TTCI) to implement a Safety and Maintenance Program due to the New Haven Rail Line derailment in May 2013 and other incidents on the Metro North Rail Line. Funding will be used for DOT's portion of a proposed ongoing program based on the assessment of the track maintenance program by TTCI, further information from the National Transportation Strategy Board investigation and public hearings held by Metro North in October 2013.

Governor

Provide funding of \$1.5 million to reflect a Safety and Maintenance Program due to the derailment on the New Haven Rail Line in May 2013 and other incidents on the Metro North Rail Line.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	287,907	0	287,907	0	0
Total - Special Transportation Fund	0	287,907	0	287,907	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$287,907 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Provide Funding for New Maintenance Facilities

Other Expenses	0	72,880	0	72,880	0	0
Total - Special Transportation Fund	0	72,880	0	72,880	0	0

Governor

Provide funding of \$72,880 to reflect utilities costs for new maintenance facilities in Old Saybrook and Colchester.

Legislative

Same as Governor

Provide Funding for IT Infrastructure

Other Expenses	0	475,055	0	475,055	0	0
Total - Special Transportation Fund	0	475,055	0	475,055	0	0

Background

The Department of Transportation's (DOT) information technology infrastructure includes the storage area network provider and the data communications network provider, which stores all DOT data and provides the main network connection across the department.

Governor

Provide funding of \$475,055 to reflect maintenance and support for DOT's information technology infrastructure that is no longer covered by the initial purchase warranty.

Legislative

Same as Governor

Provide Funding for Security Contract Costs

Other Expenses	0	150,840	0	150,840	0	0
Total - Special Transportation Fund	0	150,840	0	150,840	0	0

Background

The State of Connecticut's Standard Wage Laws became effective July 1, 2013, and has required the Department of Administrative Services contracts for security personnel services to be increased by an hourly rate of \$9.00. The Department of Transportation currently contracts a total of 16,760 hours of security services at its facilities per year.

Governor

Provide funding of \$150,840 to reflect increased security contractual costs due to the Standard Wage Law.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for Federal Mandates

Other Expenses	0	1,356,500	0	1,356,500	0	0
Total - Special Transportation Fund	0	1,356,500	0	1,356,500	0	0

Background

The Federal highway legislation, Moving Ahead for Progress in the 21st Century (MAP 21), requires the Department of Transportation (DOT) to implement a Comprehensive Asset Management Plan which supports infrastructure preservation, operation and improvement. MAP 21 also contains new reporting and monitoring requirements for entities receiving federal funding. In order to meet these requirements, DOT needs to implement the Disadvantaged Business Enterprise tracking software to track prompt payment to subcontractors, goal achievement, submission of certified payroll, and wage payment.

Governor

Provide funding of \$925,000 for a Comprehensive Asset Management Plan and \$431,500 for Disadvantage Business Enterprise tracking software to comply with federal mandates.

Legislative

Same as Governor

Restore Funding for Highway Supplies

Other Expenses	0	250,000	0	250,000	0	0
Total - Special Transportation Fund	0	250,000	0	250,000	0	0

Background

PA 13-184, the FY 14 and FY 15 Budget Act, reduced funding in the Other Expenses account to achieve savings. The reduction was targeted at highway supplies.

Governor

Provide funding of \$250,000 in the Other Expenses account for highway supplies.

Legislative

Same as Governor

Establish OSHA Mandated Hearing Conservation Program

Personal Services	1	84,400	1	84,400	0	0
Other Expenses	0	85,000	0	85,000	0	0
Equipment	0	130,000	0	130,000	0	0
Total - Special Transportation Fund	1	299,400	1	299,400	0	0

Background

The Federal Occupational Safety and Health Administration's (OSHA) Hearing Conservation Program focuses on recognition, evaluation and control of noise within the work environment. Recent inspections conducted by the OSHA Division of the Department of Labor have indicated that the Department of Transportation (DOT) is not compliant with federal regulation. The Hearing Conservation Program requires DOT to conduct noise exposure monitoring, perform audiometric testing on workers that are exposed, provide hearing protection to workers, conduct employee training and retain records of all related activities.

Governor

Provide funding of \$299,400 for one full-time occupational hygienist position, equipment, staff training and medical support services from the UConn Health Center.

Legislative

Same as Governor

Provide Funding for New Positions for Design Build

Personal Services	16	301,550	16	225,938	0	(75,612)
Total - Special Transportation Fund	16	301,550	16	225,938	0	(75,612)

Background

PA 12-70, "AAC Department of Transportation Project Delivery and Project Labor Agreements for Certain Public Work Projects," authorized the Department of Transportation (DOT) to designate that highway construction projects be built using either a; (1) construction-manager-at-risk contract with a guaranteed maximum price; or (2) design-build contract, as alternatives to the

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

department's traditional "design-bid-build" process. The Act requires the commissioner of DOT to use departmental employees when possible to conduct development and inspection work to reduce the need for consultants.

Governor

Provide funding of \$301,550 and 16 positions to reflect the reduction in the use of consultants for DOT's project delivery.

Legislative

Provide funding of 225,938 to reflect hiring 8 new positions for design build on July 1, 2014 and 8 new positions on January 1, 2015.

Provide Funding for CT Fastrak

Personal Services	4	161,600	4	80,800	0	(80,800)
Total - Special Transportation Fund	4	161,600	4	80,800	0	(80,800)

Background

The CT Fastrak (New Britain to Hartford Busway) is a 9.4 mile dedicated roadway for bus transit between New Britain and Hartford, which is expected to begin operation in February 2015. Four full time positions will be used to maintain the roadway infrastructure including bridges, pavement, signals, drainage systems, signs, pavement markings, retaining walls, fencing, guide rails and vegetation.

Governor

Provide funding of \$161,600 for four new positions for CT Fastrak maintenance.

Legislative

Provide funding of \$80,800 to reflect hiring 4 new positions for CT Fastrak on January 1, 2015 due to the CT Fastrak starting operations in February 2015.

Policy Revisions

Provide Funding for Rail Car Storage

Rail Operations	0	759,383	0	759,383	0	0
Total - Special Transportation Fund	0	759,383	0	759,383	0	0

Background

As of January 31, 2014, there are 318 M-8 rail cars in service on the Metro North Rail Line. Due to operation of the new M-8 rail cars there are 40 M-2 and 33 M-4 rails cars that are being removed from daily service and placed in storage facilities. The storage of these 73 rail cars is estimated to cost \$38 per day for each rail car.

Governor

Provide funding of \$759,383 for the storage of M-2 and M-4 rail cars.

Legislative

Same as Governor

Transfer the Highway and Bridge Equipment Account to Bonding

Highway and Bridge Renewal-Equipment	0	(5,376,942)	0	(5,376,942)	0	0
Total - Special Transportation Fund	0	(5,376,942)	0	(5,376,942)	0	0

Background

The Highway and Bridge Renewal Equipment account is used for the purchase of snow and ice removal equipment, highway and bridge maintenance equipment such as bucket trucks, utility platform trucks, tractor mowers and chippers as well as various equipment used in maintenance, bridge, lab and engineering work.

Governor

Reduce funding by \$5,376,942 to reflect the transfer of the Highway and Bridge Renewal Equipment account to the Capital Budget. Section 7(b) of PA 14-98, the FY 15 Bond bill, authorizes \$5.4 million for the Department of Transportation to purchase highway and bridge renewal equipment.

Legislative

Bond funds were provided per section 7(b) of PA 14-98, the FY 15 Bond bill, in the amount of \$5.4 million for the Department of Transportation to purchase highway and bridge renewal equipment.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Consolidate General Aviation Funding

Personal Services	0	(2,250,540)	0	(2,250,540)	0	0
Other Expenses	0	(838,076)	0	(838,076)	0	0
Equipment	0	(183,706)	0	(183,706)	0	0
CAA Related Funds	0	3,272,322	0	3,272,322	0	0
Total - Special Transportation Fund	0	0	0	0	0	0

Background

PA 11-84, "AAC the Connecticut Airport Authority," created the Connecticut Airport Authority (CAA) and requires the Department of Transportation to transfer any funds appropriated for general aviation to the CAA.

Governor

Consolidate funding of \$3,272,322 to reflect a new CAA Related Funds account from the following: (1) Personal Services account (\$2,250,540); (2) Other Expenses account (\$838,076); and (3) Equipment account (\$183,706).

Legislative

Same as Governor

Implement a Project Management System

Other Expenses	0	300,000	0	300,000	0	0
Total - Special Transportation Fund	0	300,000	0	300,000	0	0

Background

The Federal highway legislation, Moving Ahead for Progress in the 21st Century (MAP-21), requires the Department of Transportation to monitor and report to the Federal Highway Administration on specific performance measures. The Comprehensive Project Management System will replace the current DOT system to track project delivery from the beginning of a project to the end of construction.

Governor

Provide funding of \$300,000 to reflect the implementation of a Comprehensive Project Management System.

Legislative

Same as Governor

Provide Funding for Transit Oriented Development

Personal Services	7	658,000	7	470,000	0	(188,000)
Total - Special Transportation Fund	7	658,000	7	470,000	0	(188,000)

Background

Transit Oriented Development (TOD), is a type of community development that includes a mixture of housing, office, retail and/or other amenities integrated into a walkable neighborhood located within close proximity to public transportation. The Department of Transportation has proposed TOD initiatives along the New Haven-Hartford Springfield Rail Line, CT Fastrak stations, and the New London Pier.

Governor

Provide funding of \$658,000 to reflect seven new positions and the expansion of statewide Transit Oriented Development initiatives along the New Haven-Hartford Springfield Rail Line, CT Fastrak stations, and the New London Pier.

Legislative

Provide funding of \$470,000 to reflect hiring 3 new TOD positions on July 1, 2014 and 4 TOD positions January 1, 2015.

Provide Funding for 75 New Positions for Capital Plan

Personal Services	75	2,100,000	75	1,574,282	0	(525,718)
Total - Special Transportation Fund	75	2,100,000	75	1,574,282	0	(525,718)

Background

The 75 new positions consist of 66 engineers, 5 property agents, 2 clerical and 2 financial positions to implement the Department of Transportation's (DOT) Long Term Expanded Capital Program.

Governor

Provide funding of \$2.1 million to reflect 75 new positions for delivery of DOT's Long Term Expanded Capital Program.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Provide funding of \$1574,282 to reflect hiring 38 new positions for the Long Term Expanded Capital Program on July 1, 2014 and 37 positions on January 1, 2015.

Adjust Funding to Reflect Expenditure Trends

Personal Services	0	0	0	(1,000,000)	0	(1,000,000)
Total - Special Transportation Fund	0	0	0	(1,000,000)	0	(1,000,000)

Legislative

Reduce funding by \$1.0 million in the Personal Services account to reflect FY 14 expenditure trends due to delays in hiring.

Provide Funding for Road Diet Study in West Hartford

Other Expenses	0	0	0	75,000	0	75,000
Total - Special Transportation Fund	0	0	0	75,000	0	75,000

Background

A road diet involves converting an undivided four lane roadway into three lanes made up of two through lanes and a center two-way left turn lane. The reduction of lanes allows the roadway to be reallocated for other uses such as bike lanes, pedestrian crossing islands, and/or parking.

Legislative

Provide funding of \$75,000 for the Department of Transportation to conduct a road diet study in West Hartford.

Provide Funding for Rail Safety

Rail Operations	0	0	0	2,300,000	0	2,300,000
Total - Special Transportation Fund	0	0	0	2,300,000	0	2,300,000

Background

Metro North's 100 Day Action Plan is a response to the incidents that have occurred on the Metro North Rail Line in 2013. The 100 day plan is intended to incorporate improvements to the rail line that will (1) Promote a culture of safety, (2) Adopt concrete safety enhancements, (3) Restore reliable service and (4) Improve communication.

Legislative

Provide \$2.3 million for safety improvements on the New Haven Rail Line outlined in Metro North's 100 Day Action Plan.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	0	0	(89,831)	0	(89,831)
Total - Special Transportation Fund	0	0	0	(89,831)	0	(89,831)

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Legislative

Adjust funding by \$89,831 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Carry Forward

Statutory Carry Forward Funding

Equipment	0	0	0	57,358	0	57,358
Minor Capital Projects	0	0	0	41,027	0	41,027
Highway and Bridge Renewal- Equipment	0	0	0	1,480	0	1,480
Highway Planning And Research	0	0	0	1,393,743	0	1,393,743
Pay-As-You-Go Transportation Projects	0	0	0	7,909,578	0	7,909,578
Emergency Relief - Town Repairs	0	0	0	871,792	0	871,792
Total - Carry Forward Transportation Fund	0	0	0	10,274,978	0	10,274,978

Legislative

Pursuant to CGS 4-89(b) and (e) and 13a-175j funding of \$10,274,978 is carried forward from FY 14 into FY 15 for ongoing Department of Transportation (DOT) operations. Section 41 of PA 14-47, the FY 15 Budget, reduced the Pay As You Go Transportation Projects carry forward by \$4,000,000 to offset DOT's deficiency related to higher than budgeted storm related costs for snow and ice removal.

Carry Forward Funding for Airport Authority

Legislative

Funding of \$139,987 is carried forward from FY 14 into FY 15 within the Airport Authority as Insurance Recovery funds for ongoing repairs to the Groton-New London Airport from damage sustained from Storm Sandy. In FY 14 the Airport Authority received \$3.5 million in insurance recoveries for damages to the Engineer Material Assist System (EMAS) located at the end of the runway which protects aircraft that overrun the runway. In FY 15 the Airport Authority is expected to receive an additional \$1.7 million to complete the reconstruction of the EMAS at the Groton-New London Airport.

Insurance Recovery funds are treated as appropriations for the purpose of determining carry forwards and lapses. Unless otherwise requested, Insurance Recovery funds automatically carry forward into subsequent years until the funds are exhausted.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - TF	3,085	580,051,137	3,085	580,051,137	0	0
Current Services	21	4,855,732	21	4,699,320	0	(156,412)
Policy Revisions	82	(1,559,559)	82	(988,108)	0	571,451
Total Recommended - TF	3,188	583,347,310	3,188	583,762,349	0	415,039

Department of Social Services

DSS60000

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	1,883	1,846	1,844	1,947	1,982	35

Budget 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
Personal Services	113,582,957	113,746,588	122,391,148	132,211,148	133,576,093	1,364,945
Other Expenses	93,853,239	121,398,741	113,078,216	138,678,216	128,408,621	(10,269,595)
Equipment	0	1	1	1	1	0
Other Current Expenses						
Children's Trust Fund	13,256,437	0	0	0	0	0
Children's Health Council	208,050	208,050	208,050	208,050	208,050	0
HUSKY Information and Referral	302,008	159,393	0	0	0	0
Genetic Tests in Paternity Actions	87,916	181,585	181,585	181,585	181,585	0
State Food Stamp Supplement	591,809	685,149	725,059	725,059	725,059	0
HUSKY B Program	25,926,261	30,460,000	30,540,000	28,240,000	28,036,000	(204,000)
Charter Oak Health Plan	9,409,397	7,980,000	0	0	0	0
Other Than Payments to Local Governments						
Medicaid	0	2,539,858,346	2,289,569,579	2,292,929,579	2,279,268,579	(13,661,000)
Old Age Assistance	35,385,018	37,629,862	39,949,252	38,849,252	38,849,252	0
Aid To The Blind	710,218	812,205	855,251	755,251	755,251	0
Aid To The Disabled	58,554,336	63,289,492	67,961,417	63,461,417	63,838,417	377,000
Temporary Assistance to Families - TANF	106,549,659	112,139,791	112,058,614	107,458,614	107,458,614	0
Emergency Assistance	0	1	1	1	1	0
Food Stamp Training Expenses	3,820	12,000	12,000	12,000	12,000	0
CT Pharmaceutical Assistance Contract to the Elderly	(41,027)	126,500	0	0	0	0
Healthy Start	1,422,822	1,430,311	1,430,311	1,430,311	1,430,311	0
DMHAS-Disproportionate Share	108,935,000	108,935,000	108,935,000	108,935,000	108,935,000	0
Connecticut Home Care Program	42,151,330	44,324,196	45,584,196	47,854,196	48,024,196	170,000
Human Resource Development-Hispanic Programs	889,183	965,739	965,739	945,739	945,739	0
Services To The Elderly	3,664,533	324,737	324,737	324,737	324,737	0
Safety Net Services	1,805,292	2,814,792	2,814,792	2,814,792	2,814,792	0
Transportation for Employment Independence Program	2,812,708	3,028,671	2,028,671	2,028,671	2,528,671	500,000
Refunds Of Collections	114,903	150,000	150,000	150,000	150,000	0
Services for Persons With Disabilities	574,356	602,013	602,013	602,013	602,013	0
Child Care Services-TANF/CCDBG	97,453,112	98,967,400	0	0	0	0
Nutrition Assistance	422,811	479,666	479,666	479,666	479,666	0
Housing/Homeless Services	52,589,447	5,210,676	5,210,676	5,210,676	5,210,676	0
Disproportionate Share-Medical	201,365,136	0	0	0	0	0
Emergency Assistance						
State Administered General Assistance	16,123,750	17,283,300	17,866,800	18,966,800	18,966,800	0
Child Care Quality Enhancements	3,573,911	563,286	563,286	0	0	0
Connecticut Children's Medical Center	10,579,200	15,579,200	15,579,200	15,579,200	15,579,200	0
Community Services	1,712,263	1,075,199	1,075,199	975,199	1,125,199	150,000
Alzheimer Respite Care	2,179,669	0	0	0	0	0
Human Service Infrastructure Community Action Program	3,264,341	3,453,326	3,453,326	3,453,326	3,453,326	0
Teen Pregnancy Prevention	1,777,758	1,837,378	1,837,378	1,837,378	1,837,378	0

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Legislative FY 15	Difference Leg-Gov FY 15
Medicaid - Acute Care Services	1,449,640,747	0	0	0	0	0
Medicaid - Professional Medical Care	799,221,221	0	0	0	0	0
Medicaid - Other Medical Services	656,428,542	0	0	0	0	0
Medicaid - Home and Community-Based Services	511,068,599	0	0	0	0	0
Medicaid - Nursing Home Facilities	1,232,922,376	0	0	0	0	0
Medicaid - Other Long Term Care Facilities	174,815,866	0	0	0	0	0
Medicaid - Administrative Services & Adjustments	73,853,252	0	0	0	0	0
Fatherhood Initiative	0	371,656	371,656	371,656	566,656	195,000
Other Than Payments to Local Governments						
Human Resource Development-Hispanic Programs - Municipality	5,071	5,364	5,364	5,364	5,364	0
Teen Pregnancy Prevention - Municipality	137,105	137,826	137,826	137,826	137,826	0
Services to the Elderly - Municipality	42,397	0	0	0	0	0
Housing/Homeless Services - Municipality	629,061	0	0	0	0	0
Community Services - Municipality	83,208	83,761	83,761	83,761	83,761	0
Nonfunctional - Change to Accruals	0	13,955,945	35,859,861	0	0	0
Agency Total - General Fund	5,910,639,068	3,350,267,146	3,022,889,631	3,015,896,484	2,994,518,834	(21,377,650)
Other Expenses	475,000	0	0	0	0	0
Agency Total - Insurance Fund	475,000	0	0	0	0	0
Total - Appropriated Funds	5,911,114,068	3,350,267,146	3,022,889,631	3,015,896,484	2,994,518,834	(21,377,650)
Additional Funds Available						
Carry Forward Funding	0	0	0	0	22,361,953	22,361,953
Agency Grand Total	5,911,114,068	3,350,267,146	3,022,889,631	3,015,896,484	3,016,880,787	984,303

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Update Personal Services Expenditure Estimate

Personal Services	96	9,250,000	96	9,250,000	0	0
Total - General Fund	96	9,250,000	96	9,250,000	0	0

Governor

Provide funding of \$9,250,000 and 96 positions to reflect anticipated current services requirements for Personal Services. These positions reflect those that have been approved to date, and include eligibility staff, fair hearings staff, investigators, and social workers. This represents a 5.2% increase in authorized positions and a 7.8% increase in funding over the original FY 15 budget.

Legislative

Same as Governor

Strengthen Child Support Program Administrative Structure

Personal Services	7	570,000	7	570,000	0	0
Total - General Fund	7	570,000	7	570,000	0	0

Governor

Provide funding of \$570,000 and seven positions to support the child support program. The positions will help to ensure compliance with federal performance measures and will oversee training, corrective action planning/implementation and staffing. The cost of adding the staff is eligible for federal reimbursement, for a net cost of approximately \$190,000 in the Department of Social Services (DSS). Additional revenues of \$1.7 million, in total, are expected to result from these staffing enhancements. This revenue was included in the revised FY 15 revenue estimates adopted by the Finance, Revenue, and Bonding Committee on May 3, 2014.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Update Other Expenses Expenditure Estimate

Other Expenses	0	26,100,000	0	26,100,000	0	0
Total - General Fund	0	26,100,000	0	26,100,000	0	0

Governor

Provide funding of \$26.1 million to meet anticipated agency requirements. This represents an increase of 23% over the original FY 15 budget. Major areas of increase include Medical Program Support Services (\$6.8 million) and IT Software Maintenance and Support (\$16 million).

Legislative

Same as Governor

Update Expenditure Estimates for Medical Programs

HUSKY B Program	0	(2,900,000)	0	(2,900,000)	0	0
Medicaid	0	(17,000,000)	0	(17,000,000)	0	0
Community Services	0	(100,000)	0	(100,000)	0	0
Total - General Fund	0	(20,000,000)	0	(20,000,000)	0	0

Background

DSS' Medicaid program provides remedial, preventive, and long-term medical care for income eligible aged, blind or disabled individuals, low income adults and families with children. Payment is made directly to health care providers, by the department, for services delivered to eligible individuals. The program complies with federal Medicaid law (Title XIX of the Social Security Act) and regulations.

The HUSKY B program provides health coverage for children of families with incomes in excess of 185% of the Federal Poverty Level (FPL). Children of families with incomes up to 300% FPL receive premium subsidies from the state. HUSKY B program expenditures receive 65% federal reimbursement.

Governor

Reduce funding by \$20 million to reflect updated expenditure estimates for medical programs. The \$17 million reduction to Medicaid represents 0.7% of the FY 15 original budgeted amount. The \$2.9 million reduction to the HUSKY B Program represents 9% of the FY 15 original budgeted amount.

Legislative

Same as Governor

Provide Funding for Personal Care Attendant Wage Increase

Medicaid	0	1,780,000	0	1,590,000	0	(190,000)
Connecticut Home Care Program	0	170,000	0	140,000	0	(30,000)
Total - General Fund	0	1,950,000	0	1,730,000	0	(220,000)

Background

PA 12-33 enabled family child care workers and Personal Care Attendants (PCAs) working in state-funded programs to collectively bargain.

Governor

Provide funding of \$1,950,000 to reflect a wage increase as a result of union contract costs for Personal Care Attendants (PCAs).

Legislative

Provide funding of \$1,730,000 to reflect a wage increase as a result of union contract costs for Personal Care Attendants (PCAs). Section 159 of PA 14-217, the budget implementer, implements the provisions of the union contract.

Update Estimates for Supplemental Assistance Programs

Old Age Assistance	0	(1,100,000)	0	(1,100,000)	0	0
Aid To The Blind	0	(100,000)	0	(100,000)	0	0
Aid To The Disabled	0	(4,500,000)	0	(4,500,000)	0	0
Total - General Fund	0	(5,700,000)	0	(5,700,000)	0	0

Background

Supplemental Assistance consists of Old Age Assistance, Aid to the Blind and Aid to the Disabled. These programs provide monthly financial assistance to low-income individuals. The supplemental assistance programs are entirely state funded, but operate under both state and federal guidelines. In order to receive benefits, an individual must have another source of income to supplement, such

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

as the federal Social Security, Supplemental Security Income, or Veteran's Benefits. All recipients are automatically eligible for health care benefits under the state Medicaid program.

Governor

Reduce funding by \$5.7 million to reflect updated cost estimates to reflect recent trends. The original FY 15 budget assumed an average annual cost per case of \$7,840. This revision reflects an average cost per case of \$6,830.

Legislative

Same as Governor

Update Estimates for Temporary Family Assistance

Temporary Assistance to Families - TANF	0	(4,600,000)	0	(4,600,000)	0	0
Total - General Fund	0	(4,600,000)	0	(4,600,000)	0	0

Background

The Temporary Family Assistance (TFA) program provides cash assistance to eligible low-income families. The TFA program limits assistance to 21 months for non-exempt cases, with possible six month extensions for good cause. Individuals in the TFA program are usually eligible for health care services provided under the state's Medicaid program.

Governor

Reduce funding by \$4.6 million to reflect the continued declining enrollment in the TFA program. The original FY 15 budget assumed an average monthly caseload of 18,500. This revision reflects an average monthly caseload of 18,000.

Legislative

Same as Governor

Update Estimates for Connecticut Home Care Program

Connecticut Home Care Program	0	1,500,000	0	1,500,000	0	0
Total - General Fund	0	1,500,000	0	1,500,000	0	0

Background

The Connecticut Home Care Program for Elders (CHCPE) assists the frail elderly in avoiding unnecessary or premature nursing home care by making available a variety of community-based services. The services covered include home-health aides, visiting nurses, homemaker aides, adult day care, personal assistance, and meals on wheels. The home care program is funded from two separate accounts: the Medicaid account, which is matched by federal funds; and the Connecticut Home Care Program account, which is funded solely by the state. The funds used to cover services depend upon client eligibility. Medicaid also provides additional home health services outside of CHCPE.

Governor

Provide funding of \$1.5 million to reflect updated cost and caseload projections. Funding supports a monthly average caseload of approximately 3,700 clients.

Legislative

Same as Governor

Update Estimates for State Administered General Assistance

State Administered General Assistance	0	1,100,000	0	1,100,000	0	0
Total - General Fund	0	1,100,000	0	1,100,000	0	0

Background

The State Administered General Assistance (SAGA) program provides limited cash assistance to individuals who are unable to work for medical or other prescribed reasons. Enrollees can receive up to \$216 monthly.

Governor

Provide funding of \$1.1 million to reflect updated cost and caseload trends for the SAGA program. The original FY 15 budget assumed an average monthly caseload of approximately 5,700. This revision reflects an average monthly caseload of approximately 6,200.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(35,859,861)	0	(35,859,861)	0	0
Total - General Fund	0	(35,859,861)	0	(35,859,861)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$35,859,861 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Provide Funding for Transportation to Work

Transportation for Employment Independence Program	0	0	0	500,000	0	500,000
Total - General Fund	0	0	0	500,000	0	500,000

Background

The Transportation for Employment Independence Program account is intended to provide funds for several transportation programs to assist Temporary Family Assistance (TFA) and other TFA eligible adults with transportation services needed to reach self-sufficiency through work and work-related activities. Funding for the account was eliminated in the FY 14 - FY 15 biennial budget.

Legislative

Provide funding of \$500,000 to support the reinstatement of the Transportation for Employment Independence Program account.

Provide Funding for the DDS Wait List

Aid To The Disabled	0	0	0	377,000	0	377,000
Total - General Fund	0	0	0	377,000	0	377,000

Background

The Department of Developmental Services' waiting list as of March 2014 is 635. There are 37 individuals designated emergency placement and 598 individuals designated priority one placements. The priority one Waiting List includes 110 individuals with caregivers age 70 and older and 99 individuals with caregivers between the ages of 60 and 69. The average cost of residential services of priority one consumers is estimated to be approximately \$88,000 for a full year. The actual cost varies by the assessed level of need of the individual.

Legislative

Provide funding of \$377,000 in the Department of Social Services to reflect half year funding for the aid to the disabled (room and board component) services for 100 Medicaid eligible individuals designated priority one placements on the DSS' Waiting List. Funding of \$4 million is provided in the DDS budget to support individuals on the waiting list.

Provide Funding for Community Services

Community Services	0	0	0	150,000	0	150,000
Total - General Fund	0	0	0	150,000	0	150,000

Background

Christian Community Action is a faith-based not-for-profit ecumenical social services agency in New Haven, Connecticut. The agency provides emergency shelter and transitional housing, food, advocacy, leadership education, training and other support to those who are poor, in particular families that are homeless or at risk of becoming homeless.

Legislative

Provide funding of \$150,000 in the Community Services account for the Christian Community Action Agency.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Rebase Community Health Care Center Reimbursement

Medicaid	0	0	0	(5,000,000)	0	(5,000,000)
Total - General Fund	0	0	0	(5,000,000)	0	(5,000,000)

Background

Section 125 of PA 13-324, the health and hospitals implementer, provided funding of \$10 million in both FY 14 and FY 15 to reflect rebasing rates paid to Federally Qualified Health Centers (FQHCs).

Legislative

Reduce funding by \$5 million in the Medicaid account to reflect the elimination of the state's share of the \$10 million additional funding included in the FY 14 and FY 15 biennial budget for FQHC's for FY 15.

Transfer Funding from DSS to SDA for SDA Training

Other Expenses	0	0	0	(36,700)	0	(36,700)
Total - General Fund	0	0	0	(36,700)	0	(36,700)

Background

The state Department of Aging (SDA) was established in statute as of January 1, 2013. The FY 14 - FY 15 biennial budget transferred 26 positions and funding of approximately \$8.9 million in FY 14 and \$9 million in FY 15, as well as various programs from the DSS to SDA.

Legislative

Funding of \$36,700 is transferred from DSS' Other Expenses account to SDA's Other Expenses account. The funding is related to the training provided to SDA staff through the UConn OSD contract held by DSS. Moneys for this purpose were not transferred when the original SDA budget was formulated.

Reduce Funding to Reflect Federal Reimbursement

Medicaid	0	0	0	(5,500,000)	0	(5,500,000)
Total - General Fund	0	0	0	(5,500,000)	0	(5,500,000)

Background

In January 2012, DSS converted its Medicaid program from a Managed Care Organization (MCO) to an Administrative Services Organization (ASO), with a carve-out for behavioral health services. In the conversion, the HUSKY A over 21 population behavioral health coverage was grandfathered in, allowing the HUSKY A population to continue to receive services from private practitioners. By grandfathering these clients, the behavioral health services became a state-funded expense since coverage was not provided to all Medicaid clients. By expanding coverage of these services to the HUSKY C & D populations, DSS can claim the full expense (approximately \$11 million annually) of the over 21 population currently receiving these services under HUSKY A for federal reimbursement, thereby reducing the state share for behavioral health services. Services for HUSKY D clients are 100% federally funded.

Legislative

Reduce funding by \$5.5 million in the Medicaid account to reflect federal reimbursement for behavioral health services for all Medicaid recipients 21 and over, including services provided by the following licensed behavioral health clinicians: (1) psychologists, (2) clinical social workers, (3) alcohol and drug counselors, (4) professional counselors, and (5) marriage and family therapists. Section 220 of PA 14-217, the budget implementer, provides for this coverage.

Provide State Funded Medicaid for Halfway House Residents

Medicaid	0	4,300,000	0	0	0	(4,300,000)
Total - General Fund	0	4,300,000	0	0	0	(4,300,000)

Governor

Provide \$4.3 million for state-funded Medicaid coverage for individuals released from the Department of Correction (DOC) to community halfway house, who are pending Medicaid eligibility. A savings of \$665,000 is reflected in DOC as a result of this initiative.

Legislative

Funding is not provided for state-funded Medicaid coverage for individuals released from the DOC to a community halfway house.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Reimbursement for Primary Care Providers

HUSKY B Program	0	600,000	0	396,000	0	(204,000)
Medicaid	0	14,500,000	0	9,604,000	0	(4,896,000)
Total - General Fund	0	15,100,000	0	10,000,000	0	(5,100,000)

Background

The federal Affordable Care Act requires states to increase Medicaid reimbursement to Medicare levels for calendar years 2013 and 2014. The two year rate increase is 100% reimbursed by the federal government. Funding, before federal reimbursement, of \$107,170,000 (including \$30.9 million for FY 13 costs payable in FY 14) was included in FY 14 and \$47,630,000 is included in FY 15 for the rate increase.

Governor

Provide funding of \$15.1 million to maintain the primary care physicians' Medicaid rate increase.

Legislative

Provide funding of \$10 million for the primary care physicians' Medicaid rate increase.

Provide Funding for Mental Health Rate Increases

Medicaid	0	0	0	4,150,000	0	4,150,000
Total - General Fund	0	0	0	4,150,000	0	4,150,000

Legislative

Provide \$4,150,000 under Medicaid to increase mental health reimbursement rates. These funds will allow increases for adult mental health outpatient rates while maintaining the differential with children's outpatient rates. These funds will also allow for an increase to the per diem reimbursement rate for private Psychiatric Residential Treatment Facility (PRTF) beds for people under the age of 22 years old.

Provide Funding for a COLA Home Care Services

Medicaid	0	0	0	1,425,000	0	1,425,000
Connecticut Home Care Program	0	0	0	200,000	0	200,000
Total - General Fund	0	0	0	1,625,000	0	1,625,000

Legislative

Provide funding of \$1,625,000 to support a 1% COLA for home and community based providers who serve individuals on Medicaid and through the Connecticut Home Care Program for Elders effective January 1, 2015.

Expand the Katie Beckett Program

Medicaid	0	750,000	0	750,000	0	0
Total - General Fund	0	750,000	0	750,000	0	0

Background

The Katie Beckett Medicaid waiver provides case management and home health services primarily to children with significant physical disabilities.

Governor

Provide funding of \$750,000 to serve an additional 100 children under the Katie Beckett Medicaid waiver. The waiver is currently at full capacity; providing services to approximately 200 children, while an additional 470 children are on the waiting list.

Legislative

Same as Governor

Provide Funding to Reduce the ABI Waiver Waitlist

Medicaid	0	0	0	650,000	0	650,000
Total - General Fund	0	0	0	650,000	0	650,000

Legislative

Funding of \$650,000 is provided in the Medicaid account to reduce the current waitlist for the Acquired Brain Injury Waiver. As of February 7, 2014, there were 50 people waitlisted for services.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Expand Adults with Disabilities Pilot Program

Connecticut Home Care Program	0	600,000	0	600,000	0	0
Total - General Fund	0	600,000	0	600,000	0	0

Background

The Connecticut Home Care Program for Adults with Disabilities was established as a pilot program in 2007 and provides home care services for adults with degenerative, neurological conditions, such as multiple sclerosis and Parkinson's disease. The state-funded pilot is currently capped at 50 slots.

Governor

Provide funding of \$600,000 to expand the pilot for an additional 50 slots. Section 73 of PA 14-217, the budget implementer, implements the expansion of this program.

Legislative

Same as Governor

Provide Funding for the Fatherhood Initiative

Fatherhood Initiative	0	0	0	195,000	0	195,000
Total - General Fund	0	0	0	195,000	0	195,000

Background

The John S. Martinez Fatherhood Initiative of Connecticut is a broad-based, multi-agency, statewide program led by the Department of Social Services that is focused on changing the systems that can improve fathers' ability to be fully and positively involved in the lives of their children.

Legislative

Funding of \$195,000 is provided to support the Fatherhood Initiative. These funds replace one-time federal funds that were utilized in FY 13 to support the program.

Reduce Other Expenses to Achieve Efficiencies

Other Expenses	0	(500,000)	0	(8,750,000)	0	(8,250,000)
Total - General Fund	0	(500,000)	0	(8,750,000)	0	(8,250,000)

Governor

Reduce funding by \$500,000 in the Other Expenses account due to operational efficiencies, which may include a reduction in mileage and rental car usage, utility utilization and facility expenses.

Legislative

Reduce funding by \$8,750,000 in the Other Expenses account due to operational efficiencies.

Add Self-Directed Personal Care Assistance

Medicaid	0	(470,000)	0	(470,000)	0	0
Total - General Fund	0	(470,000)	0	(470,000)	0	0

Background

The federal Affordable Care Act authorizes the Community First Choice Option, which offers states a 6% increase in federal reimbursement on personal care assistance (PCA) services if the program meets certain criteria. The state will provide coverage of self-directed PCAs as a Medicaid service for individuals at institutional level of care.

Governor

Reduce funding by \$470,000 in the Medicaid account to reflect savings as a result of higher reimbursement.

Legislative

Same as Governor

Provide Funding to Assist with Medicaid Applications

Personal Services	0	0	35	1,700,000	35	1,700,000
Total - General Fund	0	0	35	1,700,000	35	1,700,000

Legislative

Provide \$1.7 million and 35 positions to support the processing of Medicaid applications, including long-term care Medicaid applications in accordance with the settlement of Paul Shafer and Joshua Hardy v. Roderick Bremby (Commissioner of DSS).

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Transfer Before and After School Funding to SDE

Child Care Quality Enhancements	0	(563,286)	0	(563,286)	0	0
Total - General Fund	0	(563,286)	0	(563,286)	0	0

Governor

Transfer funding of \$563,286 to the State Department of Education (SDE) for before and after school programs. Funding of \$224,221 supports before and after school at seven community organizations, including the Edgewood PTA Child Care Program, RAM School Age Child Care Association, ROSSCO Stamford School Community Organization, YMCA of Metropolitan Hartford, Young Men's Christian Association of Northern Middlesex County, and the cities of Danbury and West Haven. Additional funding of \$339,065 supports after school programs at five community organizations, including the Cardinal Sheehan Center, City Slickers, Skills Camp, Solar Youth, and the Young Women's Christian Association of New Britain.

Legislative

Same as Governor

Transfer Funding for Early Childhood Autism Waiver to DDS

Medicaid	0	(500,000)	0	(500,000)	0	0
Total - General Fund	0	(500,000)	0	(500,000)	0	0

Background

The Department of Developmental Services (DDS) developed a Medicaid home and community-based services waiver for children ages three and four with autism spectrum disorder, the Early Childhood Autism Waiver. The waiver allows the state to receive federal reimbursement for services which were previously state funded.

Governor

Transfer funding of \$500,000 to DDS to support costs associated with the annualization of 30 slots in the Early Childhood Autism Waiver for children ages three and four with autism spectrum disorder and severe adaptive deficits.

Legislative

Same as Governor

Transfer Funding for Perlas Hispanas to SDA

Human Resource Development-Hispanic Programs	0	(20,000)	0	(20,000)	0	0
Total - General Fund	0	(20,000)	0	(20,000)	0	0

Background

Las Perlas Hispanas is a senior center located in New Britain, Connecticut, which has been in operation since 1981.

Governor

Transfer funding of \$20,000 for Las Perlas Hispanas to the State Department on Aging.

Legislative

Same as Governor

Distribute Lapses

Personal Services	0	0	0	(335,055)	0	(335,055)
Other Expenses	0	0	0	(1,982,895)	0	(1,982,895)
Total - General Fund	0	0	0	(2,317,950)	0	(2,317,950)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$988,436 to reflect distribution of the General Lapse, \$994,459 for the General Other Expense Lapse, and \$335,055 for the Statewide Hiring Reduction Lapse.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Carry Forward

Carry Forward for Contract Expenses

Other Expenses	0	0	0	5,535,392	0	5,535,392
Medicaid	0	0	0	10,626,122	0	10,626,122
Total - Carry Forward Funding	0	0	0	16,161,514	0	16,161,514

Legislative

Pursuant to CGS 4-89(c), funding of \$16,161,514 is carried forward from FY 14 into FY 15 to cover expenses that were incurred in FY 14. Under Other Expenses, these include \$3,559,669 for project delays including \$2,651,924 for Money Follows the Person rights sizing, \$1,280,206 for contract expenses incurred in FY 14 but not paid due to processing delays, and \$695,517 for a retroactive payment to the Health Insurance Exchange due to updated caseload estimates. Under Medicaid, these include \$3,540,692 for unpaid obligations due to processing delays and \$7,695,430 related to the speed up of FY 14 rebates.

Carry Forward for PCAs

Medicaid	0	0	0	610,000	0	610,000
Connecticut Home Care Program	0	0	0	40,000	0	40,000
Total - Carry Forward Funding	0	0	0	650,000	0	650,000

Legislative

Pursuant to CGS 4-89(c), funding of \$650,000 is carried forward from FY 14 into FY 15 to cover FY 14 obligations related to the agreement with personal care attendants (PCA's).

Carry Forward for Charter Oak

Charter Oak Health Plan	0	0	0	100,000	0	100,000
Total - Carry Forward Funding	0	0	0	100,000	0	100,000

Legislative

Pursuant to CGS 4-89(c), funding of \$100,000 is carried forward from FY 14 into FY 15 to cover the anticipated lag in the receipt of claims under the Charter Oak program. This program is no longer operational and has no FY 15 appropriation.

Carry Forward for Child Care Providers

Child Care Services-TANF/CCDBG	0	0	0	5,000,000	0	5,000,000
Total - Carry Forward Funding	0	0	0	5,000,000	0	5,000,000

Legislative

Pursuant to CGS 4-89(c), funding of \$5 million is carried forward from FY 14 into FY 15 to cover FY 14 obligations related to the agreement with child care providers.

Carry Forward for Human Service Infrastructure

Human Service Infrastructure Community Action Program	0	0	0	450,439	0	450,439
Total - Carry Forward Funding	0	0	0	450,439	0	450,439

Legislative

Pursuant to CGS 4-89(c), funding of \$450,439 is carried forward from FY 14 into FY 15 to assist a new community action agency in building an initial infrastructure.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	1,844	3,022,889,631	1,844	3,022,889,631	0	0
Current Services	103	(25,689,861)	103	(25,909,861)	0	(220,000)
Policy Revisions	0	18,696,714	35	(2,460,936)	35	(21,157,650)
Total Recommended - GF	1,947	3,015,896,484	1,982	2,994,518,834	35	(21,377,650)

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$942,084 and a Statewide Hiring Reduction Lapse of \$650,426. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	133,576,093	(1,129,610)	132,446,483	0.85%
Other Expenses	128,408,621	(462,900)	127,945,721	0.36%

Estimated FY 15 Medicaid Expenditures

By Category of Service

Category of Service	Estimated FY 15 \$
Hospital Services	
Hospital Inpatient	860,450,988
Hospital Outpatient	817,436,271
Hospital Supplemental	95,700,000
Hospital Retro	20,000,000
Total Expenditures	1,793,587,259
Professional Medical Care	
Physician	422,988,828
Clinic	363,917,400
Dental	220,620,787
Vision	36,292,308
Other Practitioner	65,377,896
Total Expenditures	1,109,197,218
Other Medical Services	
Pharmacy	862,640,557
Pharmacy Rebates	(477,409,005)
Transportation	44,820,057
Non-Emergency Transportation	52,304,029
Lab & X-Ray	49,730,479
Durable Medical Equipment	85,933,403
Alcohol & Drug Services	20,381,410
Medicare Part D Clawback	138,278,186
Total Expenditures	776,679,116

Category of Service	Estimated FY 15 \$
Home and Community Based	
Home Health	253,517,382
Mental Health Waiver	1,597,770
CT Home Care Assessments	1,895,567
CT Home Care Waiver Services	233,050,190
ABI Waiver	52,408,087
PCA Waiver Services	35,112,293
Initial Waiver Placements	4,551,731
Hospice Services	2,255,869
Total Expenditures	584,388,889
Long-Term Care Facilities	
Nursing Home - CCH	1,194,603,796
Nursing Home - RHNS	8,965,775
ICF/IID	66,679,135
Chronic Disease Hospitals	72,384,411
Hospice Services	38,195,298
Total Expenditures	1,380,828,415
Administrative Services & Adjustments	
Medicare Part B Premiums	196,648,744
PCA Waiver - Administration	1,789,558
ABI Waiver - Administration	930,022
Behavioral Health Partnership - ASO	13,531,565
Medical ASO Contracts	83,167,947
Dental - ASO	7,746,565
NEMT Broker	6,607,659
HMS Administration Fees	1,318,160
Other Core-CT Medicaid Expenses	1,068,704
Non-Claim Specific Adjustments	(121,969,762)
Medicaid Offsets	
School Based Health Centers	(18,353,397)
Medicare Premiums Offsets	(197,631,988)
Total Expenditures	(25,146,223)
Medicaid - Total (Gross)	5,619,534,674
Federal Share	(3,340,266,095)
General Fund Total (Net)	2,279,268,579

State Department on Aging

SDA62500

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	2	28	28	30	30	0

Budget 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
Personal Services	29,138	2,216,331	2,343,834	2,448,107	2,432,236	(15,871)
Other Expenses	0	195,577	195,577	199,627	233,905	34,278
Equipment	0	1	1	1	1	0
Other Than Payments to Local Governments						
Programs for Senior Citizens	0	6,370,065	6,370,065	6,390,065	6,390,065	0
Nonfunctional - Change to Accruals	0	100,494	13,675	20,113	19,319	(794)
Agency Total - General Fund	29,138	8,882,468	8,923,152	9,057,913	9,075,526	17,613
Other Current Expenses						
Fall Prevention	0	475,000	475,000	475,000	475,000	0
Agency Total - Insurance Fund	0	475,000	475,000	475,000	475,000	0
Total - Appropriated Funds	29,138	9,357,468	9,398,152	9,532,913	9,550,526	17,613
Additional Funds Available						
Carry Forward Funding	0	0	0	0	42,556	42,556
Agency Grand Total	29,138	9,357,468	9,398,152	9,532,913	9,593,082	60,169

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Provide Additional Staffing

Personal Services	2	104,273	2	104,273	0	0
Other Expenses	0	4,050	0	4,050	0	0
Total - General Fund	2	108,323	2	108,323	0	0

Background

The State Department on Aging was operationalized in FY 13. In FY 14, the functions and personnel of the Department of Social Services' Aging Services Division were transferred to the department.

Governor

Provide funding of \$108,323 and two positions. These funds will support full year costs for a Secretary 2 position and three-quarter year costs for a planning analyst. These funds will enable the Department on Aging to fulfill its statutory mandate as a freestanding state agency.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	6,438	0	6,438	0	0
Total - General Fund	0	6,438	0	6,438	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

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 \$6,438 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Transfer Funds from the Department of Social Services

Other Expenses	0	0	0	36,700	0	36,700
Programs for Senior Citizens	0	20,000	0	20,000	0	0
Total - General Fund	0	20,000	0	56,700	0	36,700

Background

Beginning in FY 14, certain programs for elderly citizens were transferred from the Department of Social Services to the Department on Aging.

Governor

Transfer funding of \$20,000 from DSS to continue support of Las Perlas Hispanas senior center in New Britain.

Legislative

In addition of the transfer for Las Perlas Hispanas, transfer \$36,700 in Other Expenses funding from DSS. These funds were related to elderly services in DSS, but were not originally transferred in FY 14.

Distribute Lapses

Personal Services	0	0	0	(15,871)	0	(15,871)
Other Expenses	0	0	0	(2,422)	0	(2,422)
Total - General Fund	0	0	0	(18,293)	0	(18,293)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$10,162 to reflect distribution of the General Lapse, \$1,602 for the General Other Expense Lapse, and \$6,529 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(794)	0	(794)
Total - General Fund	0	0	0	(794)	0	(794)

Legislative

Adjust funding by \$794 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Carry Forward

Carry Forward

Other Expenses	0	0	0	42,556	0	42,556
Total - Carry Forward Funding	0	0	0	42,556	0	42,556

Legislative

Pursuant to CGS 4-89c funding of \$42,556 is carried forward from FY 14 into FY 15 to provide funding to reimburse DSS for computers purchased on behalf of SDA during FY 2014 (\$23,856), and for one-time consultant costs related to development of SDA's cost allocation plan (\$18,700).

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	28	8,923,152	28	8,923,152	0	0
Current Services	2	114,761	2	114,761	0	0
Policy Revisions	0	20,000	0	37,613	0	17,613
Total Recommended - GF	30	9,057,913	30	9,075,526	0	17,613
Original Appropriation - IF	0	475,000	0	475,000	0	0
Total Recommended - IF	0	475,000	0	475,000	0	0

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$8,725 and a Statewide Hiring Reduction Lapse of \$11,843. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	2,432,236	(20,568)	2,411,668	0.85%

Soldiers, Sailors and Marines' Fund

SSM63000

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 - SF	9	9	0	0	0	0

Budget 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
Personal Services	586,973	614,160	0	0	0	0
Other Expenses	33,053	42,397	0	0	0	0
Other Current Expenses						
Award Payments To Veterans	1,959,434	1,979,800	0	0	0	0
Fringe Benefits	438,145	457,753	0	0	0	0
Nonfunctional - Change to Accruals	0	5,509	0	0	0	0
Agency Total - Soldiers, Sailors and Marines' Fund	3,017,605	3,099,619	0	0	0	0
Additional Funds Available						
Carry Forward Soldiers, Sailors and Marines' Fund	0	0	0	0	312,242	312,242
Agency Grand Total	3,017,605	3,099,619	0	0	312,242	312,242

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Provide Funding for SSMF Administration

Background

PA 13-247, the general government implementer, transferred the administration of the Soldiers', Sailors', and Marines' Fund (SSMF) to the American Legion. **Sections 57 - 65** of PA 14-217, the budget implementer, limited the benefits from the Soldiers, Sailors and Marines' Fund to at least \$2 million annually (annual benefits in FY 12, FY 13 and FY 14 are approximately \$2 million) and permitted these benefits to be paid from interest income generated by the Fund or from the principal of the Fund if interest income is insufficient in any given year. The bill also prohibits the American Legion, which will begin administering the Fund in FY 15, from charging administrative costs to the Fund or the interest income.

Governor

Provide funding of \$635,000 in the Department of Veterans Affairs to the American Legion for administrative costs to help provide eligible veterans with services of the SSMF.

Legislative

Same as Governor

Carry Forward

Carry Forward Funding for SSM Administration

Personal Services	0	0	0	122,504	0	122,504
Other Expenses	0	0	0	5,213	0	5,213
Award Payments To Veterans	0	0	0	115,663	0	115,663
Fringe Benefits	0	0	0	68,862	0	68,862
Total - Carry Forward Soldiers, Sailors and Marines' Fund	0	0	0	312,242	0	312,242

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Pursuant to CGS 4-89(a) funding of \$312,242 is carried forward from FY 14 into FY 15 for costs associated with the American Legion administering the Soldiers', Sailors', and Marines' Fund. This funding is in addition to the \$635,000 from the Department of Veterans Affairs to the American Legion for administrative costs.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - SF	0	0	0	0	0	0
Total Recommended - SF	0	0	0	0	0	0

Department of Rehabilitation Services

SDR63500

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	109	112	112	118	118	0
Permanent Full-Time - TF	3	0	0	0	0	0
Permanent Full-Time - WF	6	6	6	6	6	0

Budget 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
Personal Services	4,689,664	5,950,718	6,277,563	6,797,563	6,662,045	(135,518)
Other Expenses	992,846	1,632,775	1,629,580	1,629,580	1,616,205	(13,375)
Equipment	0	1	1	1	1	0
Other Current Expenses						
Part-Time Interpreters	(97,884)	196,200	201,522	1,522	1,522	0
Educational Aid for Blind and Visually Handicapped Children	4,580,809	3,603,169	3,795,388	3,945,388	3,945,388	0
Enhanced Employment Opportunities	650,919	653,416	653,416	653,416	653,416	0
Other Than Payments to Local Governments						
Vocational Rehabilitation - Disabled	7,423,780	7,460,892	7,460,892	7,460,892	7,460,892	0
Supplementary Relief and Services	99,226	99,749	99,749	99,749	99,749	0
Vocational Rehabilitation - Blind	894,928	899,402	899,402	899,402	899,402	0
Special Training for the Deaf Blind	241,064	286,581	286,581	286,581	286,581	0
Connecticut Radio Information Service	83,258	83,258	83,258	83,258	83,258	0
Employment Opportunities	816,032	757,878	757,878	757,878	757,878	0
Independent Living Centers	524,214	528,680	528,680	528,680	528,680	0
Nonfunctional - Change to Accruals	0	0	39,821	284,504	277,368	(7,136)
Agency Total - General Fund	20,898,856	22,152,719	22,713,731	23,428,414	23,272,385	(156,029)
Personal Services	195,074	0	0	0	0	0
Other Expenses	14,436	0	0	0	0	0
Agency Total - Special Transportation Fund	209,510	0	0	0	0	0
Personal Services	476,355	484,591	506,819	506,819	506,819	0
Other Expenses	24,500	24,500	24,500	53,822	53,822	0
Rehabilitative Services	1,143,097	1,261,913	1,261,913	1,261,913	1,261,913	0
Fringe Benefits	344,251	339,311	354,875	354,875	354,875	0
Nonfunctional - Change to Accruals	0	0	0	6,490	6,490	0
Agency Total - Workers' Compensation Fund	1,988,203	2,110,315	2,148,107	2,183,919	2,183,919	0
Total - Appropriated Funds	23,096,569	24,263,034	24,861,838	25,612,333	25,456,304	(156,029)
Additional Funds Available						
Carry Forward Funding	0	0	0	0	1,073,265	1,073,265
Agency Grand Total	23,096,569	24,263,034	24,861,838	25,612,333	26,529,569	917,236

Current Services

Provide Funding for the Benefits Counseling Program

Personal Services	6	450,000	6	450,000	0	0
Total - General Fund	6	450,000	6	450,000	0	0

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Background

The Benefits Counseling Program provides individualized information about the impact of employment on state and federal benefits. This program has been funded for 13 years through various federal grants that have expired.

Governor

Provide funding of \$450,000 and 6 positions for the Benefits Counseling Program to pick-up expired federal grants.

Legislative

Same as Governor

Provide Current Service Funding for Children's Services

Educational Aid for Blind and Visually Handicapped Children	0	150,000	0	150,000	0	0
Total - General Fund	0	150,000	0	150,000	0	0

Background

The Children's Services Program provides specialized training, adaptive materials and services to children who are legally blind, deaf-blind or visually impaired from birth through high-school graduation or age 21 to support successful integration into educational, social, recreational and vocational settings.

Governor

Provide funding of \$150,000 to reflect the current service wage related expenses for employees of the Children's Services program that provide services to eligible children in a classroom and other educational settings.

Legislative

Same as Governor

Reduce Funding for Part-Time Interpreters

Part-Time Interpreters	0	(200,000)	0	(200,000)	0	0
Total - General Fund	0	(200,000)	0	(200,000)	0	0

Background

The agency's Interpreting Unit provides sign language interpreting to their consumers with a staff of over 40 part-time nationally certified interpreters. Sign language interpreting takes place in a wide variety of settings including: conferences, job interviews, training, doctor's appointments and legal proceedings. Fees from these services are deposited in the non-lapsing account which funds the interpreters. The General Fund appropriation is used to maintain the cash flow of the account.

Governor

Reduce funding by \$200,000 to reflect current expenditure requirements for part-time interpreters. The revenue expected from the fees is anticipated to be largely sufficient to support program costs.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	244,683	0	244,683	0	0
Total - General Fund	0	244,683	0	244,683	0	0
Nonfunctional - Change to Accruals	0	6,490	0	6,490	0	0
Total - Workers' Compensation Fund	0	6,490	0	6,490	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$244,683 in the General Fund and \$6,490 in the Workers' Compensation Fund to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Provide Funding for Disability Advocate Position

Personal Services	0	70,000	0	0	0	(70,000)
Total - General Fund	0	70,000	0	0	0	(70,000)

Governor

Provide funding of \$70,000 for a disability advocate position to provide policy recommendations for advocacy, employment, programs and services.

Legislative

Funding of \$70,000 for a disability advocate position is not provided in this agency. Funding for a disability advocate position is provided in the Governor's Office.

Transfer Funding for Lease Costs

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

Background

The Auditors of Public Accounts recommended that the portion of the Department of Rehabilitation Services lease cost at the Workers' Compensation Commission district offices be reflected in the agency budget.

Governor

Transfer funding of \$29,322 for the Department's portion of lease costs at the Workers' Compensation Commission district offices.

Legislative

Same as Governor

Distribute Lapses

Personal Services	0	0	0	(65,518)	0	(65,518)
Other Expenses	0	0	0	(13,375)	0	(13,375)
Total - General Fund	0	0	0	(78,893)	0	(78,893)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$47,989 to reflect distribution of the General Lapse, \$13,375 for the General Other Expense Lapse and \$17,529 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(7,136)	0	(7,136)
Total - General Fund	0	0	0	(7,136)	0	(7,136)

Legislative

Reduce funding by \$7,136 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Carry Forward

Carry Forward for Interpreters

Part-Time Interpreters	0	0	0	1,073,265	0	1,073,265
Total - Carry Forward Funding	0	0	0	1,073,265	0	1,073,265

Legislative

Pursuant to CGS 4-89(g), the unexpended balance of \$1,073,265 in the Part-Time Interpreters account is carried forward from FY 14 to FY 15 to support interpreting services.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	112	22,713,731	112	22,713,731	0	0
Current Services	6	644,683	6	644,683	0	0
Policy Revisions	0	70,000	0	(86,029)	0	(156,029)
Total Recommended - GF	118	23,428,414	118	23,272,385	0	(156,029)
Original Appropriation - WF	6	2,148,107	6	2,148,107	0	0
Current Services	0	6,490	0	6,490	0	0
Policy Revisions	0	29,322	0	29,322	0	0
Total Recommended - WF	6	2,183,919	6	2,183,919	0	0

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$43,948 and a Statewide Hiring Reduction Lapse of \$32,440. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	6,662,045	(56,339)	6,605,706	0.85%
Other Expenses	1,616,205	(5,826)	1,610,379	0.36%
Educational Aid for Blind and Visually Handicapped Children	3,945,388	(14,223)	3,931,165	0.36%

Department of Education

SDE64000

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	1,680	1,685	1,714	1,778	1,779	1

Budget 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
Personal Services	20,443,445	17,618,304	18,507,312	19,145,222	18,859,588	(285,634)
Other Expenses	4,617,088	3,458,980	3,458,980	3,458,980	3,766,142	307,162
Equipment	0	1	1	1	1	0
Other Current Expenses						
Basic Skills Exam Teachers in Training	653,507	1,226,867	1,255,655	0	0	0
Teachers' Standards Implementation Program	2,179,868	2,941,683	2,941,683	0	0	0
Early Childhood Program	6,595,983	0	0	0	0	0
Admin - Magnet Schools	242,001	0	0	0	0	0
Admin - Adult Education	747,551	0	0	0	0	0
Development of Mastery Exams Grades 4, 6, and 8	18,089,520	20,147,588	18,971,294	18,971,294	18,886,122	(85,172)
Admin-Interdistrict Cooperation	101,319	0	0	0	0	0
Primary Mental Health	481,930	427,209	427,209	427,209	427,209	0
Admin - Youth Service Bureaus	59,785	0	0	0	0	0
Leadership, Education, Athletics in Partnership (LEAP)	726,750	726,750	726,750	726,750	726,750	0
Adult Education Action	240,687	240,687	240,687	240,687	240,687	0
Connecticut Pre-Engineering Program	262,500	262,500	262,500	262,500	262,500	0
Connecticut Writing Project	36,207	50,000	50,000	50,000	50,000	0
Resource Equity Assessments	184,699	168,064	168,064	168,064	168,064	0
Neighborhood Youth Centers	1,371,386	1,271,386	1,271,386	1,271,386	1,271,386	0
Longitudinal Data Systems	1,424,704	1,263,197	1,263,197	1,263,197	1,263,197	0
School Accountability	1,506,245	1,856,588	1,860,598	1,860,598	1,852,749	(7,849)
Sheff Settlement	12,084,129	13,259,263	9,409,526	17,009,526	20,953,473	3,943,947
Admin - After School Programs	180,000	0	0	0	0	0
Community Plans for Early Childhood	427,462	0	0	0	0	0
Improving Early Literacy	142,500	0	0	0	0	0
Parent Trust Fund Program	473,097	500,000	500,000	500,000	500,000	0
Regional Vocational-Technical School System	132,996,307	146,551,879	155,632,696	157,361,196	156,741,661	(619,535)
Child Care Services	18,411,594	0	0	0	0	0
Science Program for Educational Reform Districts	0	455,000	455,000	455,000	455,000	0
Wrap Around Services	427,500	450,000	450,000	450,000	450,000	0
Parent Universities	237,500	487,500	487,500	487,500	487,500	0
School Health Coordinator Pilot	190,000	190,000	190,000	190,000	190,000	0
Commissioner's Network	4,699,999	10,000,000	17,500,000	17,500,000	17,500,000	0
Technical Assistance for Regional Cooperation	72,200	95,000	95,000	95,000	95,000	0
New or Replicated Schools	0	300,000	900,000	900,000	900,000	0
Bridges to Success	451,251	601,652	601,652	601,652	601,652	0
K-3 Reading Assessment Pilot	2,565,000	2,699,941	2,699,941	2,699,941	3,199,941	500,000
Talent Development	6,093,694	10,025,000	10,025,000	13,511,221	9,518,564	(3,992,657)
Common Core	0	8,300,000	6,300,000	6,300,000	6,300,000	0

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Legislative FY 15	Difference Leg-Gov FY 15
Alternative High School and Adult Reading Incentive Program	0	1,200,000	1,200,000	1,200,000	1,200,000	0
Special Master	0	2,116,169	2,116,169	2,116,169	2,116,169	0
Other Than Payments to Local Governments						
American School For The Deaf	10,247,030	10,659,030	10,659,030	10,659,030	10,659,030	0
Regional Education Services	1,315,382	1,166,026	1,166,026	1,166,026	1,166,026	0
Head Start Services	2,610,743	0	0	0	0	0
Head Start Enhancement	1,684,350	0	0	0	0	0
Family Resource Centers	7,582,413	7,582,414	7,582,414	7,582,414	8,051,914	469,500
Youth Service Bureau Enhancement	616,010	620,300	620,300	620,300	620,300	0
Head Start - Early Childhood Link	1,985,500	0	0	0	0	0
Child Nutrition State Match	2,354,017	2,354,000	2,354,000	2,354,000	2,354,000	0
Health Foods Initiative	3,871,786	4,661,604	4,806,300	4,806,300	4,806,300	0
EvenStart	475,000	0	0	0	0	0
Other Than Payments to Local Governments						
Vocational Agriculture	6,485,565	9,485,565	9,485,565	9,485,565	10,985,565	1,500,000
Transportation of School Children	24,921,083	24,884,748	24,884,748	24,884,748	24,884,748	0
Adult Education	19,995,405	21,033,915	21,045,036	21,045,036	21,045,036	0
Health and Welfare Services Pupils Private Schools	4,297,500	4,297,500	4,297,500	4,297,500	4,297,500	0
Education Equalization Grants	1,995,090,513	2,066,589,276	2,122,891,002	2,122,891,002	2,130,644,892	7,753,890
Bilingual Education	1,883,457	1,916,130	1,916,130	1,916,130	1,916,130	0
Priority School Districts	118,698,950	47,427,206	46,947,022	46,947,022	47,197,022	250,000
Young Parents Program	229,330	229,330	229,330	229,330	229,330	0
Interdistrict Cooperation	8,958,517	9,146,369	9,150,379	9,150,379	9,242,379	92,000
School Breakfast Program	2,223,281	2,300,041	2,379,962	2,379,962	2,379,962	0
Excess Cost - Student Based	139,831,862	139,805,731	139,805,731	139,805,731	139,805,731	0
Non-Public School Transportation	3,595,500	3,595,500	3,595,500	3,595,500	3,595,500	0
School To Work Opportunities	213,750	213,750	213,750	213,750	213,750	0
Youth Service Bureaus	2,905,755	2,989,268	2,989,268	2,989,268	2,989,268	0
Open Choice Program	27,184,104	37,018,594	42,616,736	42,616,736	38,116,736	(4,500,000)
Magnet Schools	244,637,809	284,249,020	281,250,025	280,250,025	293,750,025	13,500,000
After School Program	4,020,000	4,500,000	4,500,000	5,063,286	5,393,286	330,000
School Readiness Quality Enhancement	3,009,628	0	0	0	0	0
Nonfunctional - Change to Accruals	0	767,244	1,055,616	1,108,330	1,079,910	(28,420)
Agency Total - General Fund	2,880,341,648	2,936,383,769	3,006,409,170	3,015,280,463	3,034,407,695	19,127,232
Additional Funds Available						
Carry Forward Funding	0	0	85,000	85,000	8,271,058	8,186,058
Agency Grand Total	2,880,341,648	2,936,383,769	3,006,494,170	3,015,365,463	3,042,678,753	27,313,290

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding to Reflect the FY 14 Deficiency

Magnet Schools	0	0	0	13,500,000	0	13,500,000
Total - General Fund	0	0	0	13,500,000	0	13,500,000

Background

Sections 41-44 of PA 14-47, the FY 15 Revised Budget, provides deficiency funding of \$58 million in FY 14 for various agencies. The increased appropriations are offset by reduced appropriations of a corresponding amount across various agencies. The act includes \$10.4 million for the State Department of Education, for the Magnet School account.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Provide funding of \$13.5 million to roll out the FY 14 deficiency and provide increased enrollment to magnet schools. The total impact to the magnet school account for FY 15 is \$32.6 million, which consists of the three components referenced below (1) new funding of \$13.5 million, (2) transfers and revenue of \$10.6 million and (3) reduced enrollment of \$8.5 million.

The \$4 million of transfer funding is from the OPEN Choice account into the Sheff Account, to be coupled with an additional \$4 million of existing funding in the Sheff account, to provide for \$8 million of additional funding for increased enrollment. The State Department of Education may collect up to \$2.6 million in revenue, associated with prekindergarten magnet school tuition charged to students attending various magnet schools operated by Regional Education Service Centers (RESCs). Transfer and tuition revenue result in approximately \$10.6 million in funding for increase enrollment in FY 15.

To control for enrollment levels, approximately \$8.5 million in savings is achieved. The savings is associated with the following:

- \$6 million in mature schools, statewide, attempting to build enrollment to capacity. The reduction in enrollment impacts marginal increases in student numbers, across established grades.
- \$1 million in schools where the full range of grades have been achieved, but the schools are trying to reach capacity.
- \$1 million in reduced transportation costs associated with the \$7 million in reduced enrollment, noted above.
- \$200,000 associated with reducing the summer school grant.
- \$269,025 associated with phasing-in Edison Magnet School grants to closer align with established RESC operating grants.

Adjust Position Count for Longitudinal Data System

Longitudinal Data Systems	1	0	1	0	0	0
Total - General Fund	1	0	1	0	0	0

Background

The Statewide Longitudinal Data System (SLDS) is charged with designing, developing, and implementing a statewide data system to efficiently and accurately manage, analyze and disseminate school, district, and state-level education data, in order to meet both state and federal requirements, evaluate the effectiveness of programs, and support the decision-making process. The SLDS will also be used to analyze individual student data to track academic progress and program participation in order to facilitate research needed to implement achievement gaps.

Governor

Adjust the position count, by one new position, in the Longitudinal Data Systems account, to reflect a loss of federal funds. Additional funding is not required, as the account will be managed to permanently support the position.

Legislative

Same as Governor

Annualize the FY 14 Sheff Extension

Sheff Settlement	0	4,000,000	0	4,000,000	0	0
Total - General Fund	0	4,000,000	0	4,000,000	0	0

Background

On April 30, 2013 the stipulated agreement between the state and the Sheff plaintiffs was altered. The new agreement calls for additional magnet schools, designation of existing schools as magnets, expanding the capacity of existing magnet schools, expanding the capacity of technical schools, modification of the OPEN Choice program and other measures.

Governor

Provide funding of \$4 million, this funding reflects the annualized FY 14 costs, for purposes of meeting the revised conditions of the Sheff court order.

Legislative

Same as Governor

Increase Funding to Continue Education Reform Initiatives

Personal Services	7	637,910	7	478,433	0	(159,477)
Total - General Fund	7	637,910	7	478,433	0	(159,477)

Governor

Provide funding of \$637,910 for seven Education Consultant positions, with an annual salary of \$91,130 each to continue implementation of the educational reform initiatives.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Provide funding of \$478,433 for seven Education Consultant positions, with an annual salary of \$91,130 each to continue implementation of the educational reform initiatives. This funding level is partial year and reflects 75% of annual salaries, this assumes that the new positions will be phased-in and not all begin on July 1, 2014.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	52,714	0	52,714	0	0
Total - General Fund	0	52,714	0	52,714	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$52,714 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions**Transfer Funding to Support Magnet Schools**

Sheff Settlement	0	0	0	4,000,000	0	4,000,000
Open Choice Program	0	0	0	(4,000,000)	0	(4,000,000)
Total - General Fund	0	0	0	0	0	0

Legislative

Transfer \$4 million in funding from OPEN choice to Sheff Settlement. Funding is available in OPEN Choice because of unfilled slots and funding is needed in Sheff Settlement for increased magnet school enrollment.

Provide Funding for ECS

Education Equalization Grants	0	0	0	7,553,890	0	7,553,890
Total - General Fund	0	0	0	7,553,890	0	7,553,890

Background

Sections 152-153 of PA 13-247 changed the Education Cost Sharing (ECS) formula. The act raises the per-student foundation amount from \$9,687 to \$11,525, updates the way the state measures town wealth (property wealth to income wealth ratio, method of measuring income), changes student need measurement to use free and reduced price lunch population, establishes a minimum aid ratio of 10% for alliance districts and 2% for all other districts, and phases-in new funding and different rates depending upon educational need: non-Alliance Districts (1% of fully funded grant), Alliance Districts (8%) and Educational Reform Districts (12%).

Legislative

Provide funding of \$7,553,890 to reflect the statutory formula and, in addition, to provide for increases contained within the Governor's proposed implementation; and an additional \$500,000 for West Hartford.

Section 18 of PA 14-47 provides a list by town of the equalization aid grant amounts for FY 15. The total ECS amount by town for FY 15 is \$2,039.5 million, funding is included in section 1 of PA 14-47 to support this distribution.

Provide Funds for Vocational Agriculture

Vocational Agriculture	0	0	0	1,500,000	0	1,500,000
Total - General Fund	0	0	0	1,500,000	0	1,500,000

Background

The appropriation for Vocational Agriculture Schools increased from \$6.5 million to \$9.5 million in FY 14. Section 170 of PA 13-247 increased the per student grant for vo-ag centers from \$1,750 to \$2,750 and (1) allows a board of education that operates a vo-ag center to spend the increased state grant even if it exceeds the total amount budgeted for education and (2) lowers the maximum percentage, from 82.5% to 62.47%, of the state's per student foundation aid, which can be used to charge sending districts tuition.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Provide funding of \$1.5 million for vo-ag centers, which results in a revenue gain of \$750,000 to vocational agriculture centers, and a savings to participating towns that currently pay tuition, of \$750,000 dollars. Section 118 and 119 of PA 14-217 implements this provision.

Provide Funds for Health and Safety Positions at VT Schools

Regional Vocational-Technical School System	56	1,728,500	56	1,728,500	0	0
Total - General Fund	56	1,728,500	56	1,728,500	0	0

Governor

Provide funding of \$1,728,500 for various health and safety positions at the Connecticut Technical High School System.

- \$1,016,000 is provided for 24 full-time maintenance positions, with an annual salary of \$34,000 and \$10,000 in maintenance supply funding per school,
- \$232,500 for 5 full-time school nurse positions, with an annual salary of \$46,500,
- \$480,000 for 10 additional special educators and 2 English Language Learner Instructors, with an average salary of \$40,000,
- Increasing the authorized position count by 15 to reflect moving instructor positions from durational to full-time; no additional funding is required for these positions.

Legislative

Same as Governor

Reduce Various Accounts by 5%

Basic Skills Exam Teachers in Training	0	(62,783)	0	(62,783)	0	0
Teachers' Standards Implementation Program	0	(147,084)	0	(147,084)	0	0
Talent Development	0	(501,250)	0	(501,250)	0	0
Total - General Fund	0	(711,117)	0	(711,117)	0	0

Governor

Reduce funding by \$711,117 to reflect a 5% cut to the following accounts: Basic Skills Exam Teachers in Training (\$62,783), Teachers' Standards Implementation Program (\$147,084) and Talent Development (\$501,250).

Legislative

Same as Governor

Transfer Various Accounts into Talent Development

Basic Skills Exam Teachers in Training	0	(1,192,872)	0	(1,192,872)	0	0
Teachers' Standards Implementation Program	0	(2,794,599)	0	(2,794,599)	0	0
Talent Development	0	3,987,471	0	3,987,471	0	0
Total - General Fund	0	0	0	0	0	0

Background

Section 52 of PA 12-116, implemented Talent Development. The FY 13 Revised Budget originally provided \$3.5 million for Talent Development, with an additional \$4 million in carry forward funding. The FY 14 and FY 15 Budget further increased this account by providing \$10,025,000 in both years.

Governor

Transfer funding of \$2,794,599 from Teachers' Standards Implementation Program and \$1,192,872 from Basic Skills Exam Teachers in Training into the Talent Development account to streamline Talent Development. This results in total funding in this account of \$13.5 million.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Reduce Funding for Talent Development

Talent Development	0	0	0	(3,987,471)	0	(3,987,471)
Total - General Fund	0	0	0	(3,987,471)	0	(3,987,471)

Legislative

Reduce funding by \$3,987,471 in Talent Development to reflect changes in the new teacher evaluation system.

Provide Additional Funds to Family Resource Centers

Family Resource Centers	0	0	0	469,500	0	469,500
Total - General Fund	0	0	0	469,500	0	469,500

Legislative

Provide funding of \$469,500 for the Family Resource Centers to increase each Family Resource Center grant by \$5,000, and to add an additional Family Resource Center at the Winthrop Elementary Magnet School in New London.

Transfer Before and After School Funding from DSS

After School Program	0	563,286	0	563,286	0	0
Total - General Fund	0	563,286	0	563,286	0	0

Governor

Transfer funding of \$563,286 from the Department of Social Service, for Before and After School Programs, to the State Department of Education. Funding of \$224,221 supports before and after school at seven community organizations, including the Edgewood PTA Child Care Program, RAM School Age Child Care Association, ROSSCO Stamford School Community Organization, YMCA of Metropolitan Hartford, Young Men's Christian Association of Northern Middlesex County, and the cities of Danbury and West Haven. Additional funding of \$339,065 supports after school programs at five community organizations, including the Cardinal Sheehan Center, City Slickers, Skills Camp, Solar Youth, and the Young Women's Christian Association of New Britain.

Legislative

Same as Governor

Provide Funding for the New One Year Sheff Agreement

Sheff Settlement	0	3,600,000	0	3,600,000	0	0
Total - General Fund	0	3,600,000	0	3,600,000	0	0

Background

On April 30, 2013 the stipulated agreement between the state and the Sheff plaintiffs was altered. The new agreement calls for additional magnet schools, designation of existing schools as magnets, expanding the capacity of existing magnet schools, expanding the capacity of technical schools, modification of the OPEN Choice program and other measures.

Governor

Provide funding of \$3.6 million for new Sheff initiatives, including: \$1.3 million for a Sand Lighthouse School, the Renzulli Gifted & Talented School and the continuation of the summer immersion program at Montessori Academy (all of which are located in Hartford.) The remaining \$2.3 million is to add grades to various existing Magnet schools.

Legislative

Same as Governor

Reduce Administrative Set Aside for Magnet Schools

Magnet Schools	0	(1,000,000)	0	(1,000,000)	0	0
Total - General Fund	0	(1,000,000)	0	(1,000,000)	0	0

Governor

Reduce funding by \$1 million for the administrative set aside for the Magnet School account. Historically, these administrative funds have been lapsing, as the State Department of Education requires less funding to administer the Magnet School Program.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for Eli Whitney Pilot Program

Other Expenses	0	0	0	250,000	0	250,000
Total - General Fund	0	0	0	250,000	0	250,000

Legislative

Provide funding of \$250,000 for the City of New Haven to support the Eli Whitney Pilot Program for youth services.

Increase Priority School District Aid

Priority School Districts	0	0	0	250,000	0	250,000
Total - General Fund	0	0	0	250,000	0	250,000

Legislative

Provide funding of \$250,000 in the Priority School District program for increased aid to Norwalk.

Provide Funding for the SCHOTT Foundation

Other Expenses	0	0	0	100,000	0	100,000
Total - General Fund	0	0	0	100,000	0	100,000

Background

The Schott Foundation for Public Education was founded by Lilo Leeds and Greg Jobin-Leeds in 1991. The Schott Foundation's goal is to develop a broad-based and representative movement to achieve fully resourced preK-12 public education. Schott supports an *"Opportunity to Learn"* frame on educational policy, which focuses on ensuring that resources are provided for all students to have an equitable opportunity to learn and produce high achievement outcomes.

Legislative

Provide funding of \$100,000 to the Schott Foundation to complete a comprehensive analysis of the state of African and Latino males in Connecticut.

Provide Additional Funding for After School Programs

After School Program	0	0	0	30,000	0	30,000
Total - General Fund	0	0	0	30,000	0	30,000

Legislative

Provide funding of \$30,000 to the Queen Ann Nzinga after school program in Plainville.

Provide Funding for the Sound School

Interdistrict Cooperation	0	0	0	92,000	0	92,000
Total - General Fund	0	0	0	92,000	0	92,000

Legislative

Provide funding of \$92,000 for operations support for the Sound School in New Haven.

Distribute Lapses

Personal Services	0	0	0	(126,157)	0	(126,157)
Other Expenses	0	0	0	(42,838)	0	(42,838)
Development of Mastery Exams Grades 4, 6, and 8	0	0	0	(85,172)	0	(85,172)
School Accountability	0	0	0	(7,849)	0	(7,849)
Sheff Settlement	0	0	0	(56,053)	0	(56,053)
Regional Vocational-Technical School System	0	0	0	(619,535)	0	(619,535)
Talent Development	0	0	0	(5,186)	0	(5,186)
Total - General Fund	0	0	0	(942,790)	0	(942,790)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Reduce funding by \$862,558 to reflect distribution of the General Lapse, \$28,335 for the General Other Expense Lapse, and \$51,896 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(28,420)	0	(28,420)
Total - General Fund	0	0	0	(28,420)	0	(28,420)

Legislative

Adjust funding by \$42,920 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Reduce Charter Schools Funding

Education Equalization Grants	0	0	0	(500,000)	0	(500,000)
Total - General Fund	0	0	0	(500,000)	0	(500,000)

Legislative

Reduce funding for Charter Schools by \$500,000 to reflect enrollment levels.

Reduce Funding for Open Choice

Open Choice Program	0	0	0	(500,000)	0	(500,000)
Total - General Fund	0	0	0	(500,000)	0	(500,000)

Legislative

Reduce funding for OPEN Choice by \$500,000 to reflect enrollment levels.

Provide Funding for After School Programs

After School Program	0	0	0	300,000	0	300,000
Total - General Fund	0	0	0	300,000	0	300,000

Legislative

Provide funding of \$300,000 to support program development in a summer school pilot program for current grantees of the After School Program. The programs shall operate for at least five weeks during the summer of 2014, be responsible for data collection and reporting to SDE on performance outcomes.

Provide Funding for Bridgeport MBR

Education Equalization Grants	0	0	0	700,000	0	700,000
Total - General Fund	0	0	0	700,000	0	700,000

Legislative

Section 27 of PA 14-47 provides funding of \$1.2 million to the City of Bridgeport in FY 14. Additionally, Bridgeport's ECS grant is increased by \$700,000 in FY 15 to assist the city in meeting their minimum budget requirement; the additional \$700,000 in funding shall go to the city rather than the Board of Education.

Provide Funding for K-3 Reading Literacy Program

K-3 Reading Assessment Pilot	0	0	1	500,000	1	500,000
Total - General Fund	0	0	1	500,000	1	500,000

Legislative

Provide funding of \$500,000 for the K-3 Reading Program. The additional funding will be used to develop a literacy training module, embedded external coaching in up to 17 schools in an Alliance District, K-3 Literacy Expansion Plan, which include high, medium and low touch schools above and beyond the school districts already targeted for CK3LI/Assessment Pilot Continuation and Expansion, and to authorize a Chief Reading Officer at SDE.

Specify Distribution of After School Funds**Legislative**

Section 20 of PA 14-47 specifies that up to \$100,000 of the After School Program funding in SDE in FY 15 shall be available to Plainville (\$50,000), Thompson (\$25,000) and Montville (\$25,000) school districts.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for After School Programs

Legislative

Provide funding of \$1 million from the Tobacco Settlement Fund for After School programs. Section 21 of PA 14-47, the FY 15 Revised Budget, provides for this transfer and specifies the amount for the following communities: New Haven, Waterbury, Meriden, Bridgeport (the Lighthouse Program), Stamford, New Britain, East Hartford, Hartford and Windham.

Specify Funding for Adult Education Incentive Program

Legislative

Sections 172 and 173 of PA 13-247 provided for an additional \$1.2 million in Alternative High School and Adult Reading Incentive Program. Of the \$1.2 million, in FY 15, \$500,000 is for New Haven Adult Education (\$250,000 for the New Haven Housing Authority for an adult education program, and \$250,000 for New Haven Adult Education.)

Carry Forward

Carry Forward Funding for Litigation Costs

Other Expenses	0	0	0	1,200,000	0	1,200,000
Total - Carry Forward Funding	0	0	0	1,200,000	0	1,200,000

Background

The Connecticut Coalition for Justice in Education Funding (CCJEF) v. Rell is an ongoing lawsuit involving various school reform activities.

Legislative

Pursuant to CGS 4-89(c), funding of up to \$1,200,000 from the Other Expenses account is carried forward from FY 14 into FY 15 to pay for various expenses related to the lawsuit.

Carry Forward for Talent Development

Talent Development	0	0	0	1,500,000	0	1,500,000
Total - Carry Forward Funding	0	0	0	1,500,000	0	1,500,000

Legislative

Pursuant to CGS 4-89(c), funding of up to \$1,500,000 from the Talent Development account is carried forward from FY 14 into FY 15 for continued personalized professional education development training under the Bloom Board Inc. contract in July and August.

Carry Forward for ECS

Education Equalization Grants	0	0	0	5,486,058	0	5,486,058
Total - Carry Forward Funding	0	0	0	5,486,058	0	5,486,058

Legislative

Pursuant to CGS 10-262u(h), funding of up to \$5,486,058 from the Education Equalization Grants account is carried forward from FY 14 into FY 15 for purposes of alliance district funding.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	1,714	3,006,409,170	1,714	3,006,409,170	0	0
Current Services	8	4,690,624	8	18,031,147	0	13,340,523
Policy Revisions	56	4,180,669	57	9,967,378	1	5,786,709
Total Recommended - GF	1,778	3,015,280,463	1,779	3,034,407,695	1	19,127,232

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$796,568 and a Statewide Hiring Reduction Lapse of \$91,834. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	18,859,588	(159,490)	18,700,098	0.85%
Other Expenses	3,766,142	(13,577)	3,752,565	0.36%
Development of Mastery Exams Grades 4, 6, and 8	18,886,122	(68,083)	18,818,039	0.36%
School Accountability	1,852,749	(6,679)	1,846,070	0.36%
Sheff Settlement	20,953,473	(75,535)	20,877,938	0.36%
Regional Vocational-Technical School System	156,741,661	(565,038)	156,176,623	0.36%

Office of Early Childhood

OEC64800

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	0	31	73	106	109	3

Budget 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
Personal Services	0	2,539,359	4,985,737	6,935,031	6,648,427	(286,604)
Other Expenses	0	590,000	8,276,000	8,327,650	8,649,093	321,443
Equipment	0	1	1	1	1	0
Other Current Expenses						
Children's Trust Fund	0	11,671,218	11,671,218	11,671,218	11,671,218	0
Early Childhood Program	0	6,748,003	6,761,345	11,446,165	11,235,264	(210,901)
Early Childhood Advisory Cabinet	0	0	0	30,000	15,000	(15,000)
Community Plans for Early Childhood	0	600,000	750,000	750,000	750,000	0
Improving Early Literacy	0	150,000	150,000	150,000	150,000	0
Child Care Services	0	18,419,752	18,419,752	18,972,345	19,422,345	450,000
Evenstart	0	475,000	475,000	475,000	475,000	0
Other Than Payments to Local Governments						
Head Start Services	0	2,610,743	2,610,743	2,610,743	2,710,743	100,000
Head Start Enhancement	0	1,684,350	1,684,350	1,684,350	1,734,350	50,000
Child Care Services-TANF/CCDBG	0	0	101,489,658	116,717,658	116,717,658	0
Child Care Quality Enhancements	0	3,259,170	3,259,170	3,259,170	3,259,170	0
Head Start - Early Childhood Link	0	2,090,000	2,090,000	2,090,000	2,090,000	0
Other Than Payments to Local Governments						
School Readiness Quality Enhancement	0	3,895,645	3,895,645	6,895,645	5,195,645	(1,700,000)
School Readiness	0	74,767,825	74,299,075	80,573,566	78,203,282	(2,370,284)
Nonfunctional - Change to Accruals	0	82,891	484,648	1,972,425	1,959,671	(12,754)
Agency Total - General Fund	0	129,583,957	241,302,342	274,560,967	270,886,867	(3,674,100)
Additional Funds Available						
Carry Forward Funding	0	0	0	2,325,000	4,175,000	1,850,000
Agency Grand Total	0	129,583,957	241,302,342	276,885,967	275,061,867	(1,824,100)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Provide Funding to Reflect Caseload Projections

Child Care Services-TANF/CCDBG	0	3,039,400	0	3,039,400	0	0
Total - General Fund	0	3,039,400	0	3,039,400	0	0

Background

Care 4 Kids helps low to moderate income families in Connecticut pay for child care costs.

Governor

Provide funding of \$3,039,400 to reflect revised caseload projections. Funding supports a monthly average caseload of 14,735 (increased from FY 15 original estimates of 14,143), at an estimated cost per case of \$591.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	1,487,777	0	1,487,777	0	0
Total - General Fund	0	1,487,777	0	1,487,777	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$1,487,777 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Provide Funding for Child Care Union Contract Costs

Child Care Services-TANF/CCDBG	0	11,306,600	0	8,494,625	0	(2,811,975)
Total - General Fund	0	11,306,600	0	8,494,625	0	(2,811,975)

Background

PA 12-33 enabled family child care providers and Personal Care Attendants (PCAs) working in state-funded programs to collectively bargain.

Governor

Provide funding of \$11,306,600 to reflect child care union contract costs provided through the Care 4 Kids program.

Legislative

Provide funding of \$8,494,625 to reflect contract costs for family child care providers funded through the Care 4 Kids program. Cost components include: 3% wage increase (\$871,332), increases for infant/toddler parity (\$1,214,486), wage increase for unlicensed providers (\$5,631,307), and various professional development incentives (\$777,500). Section 159 of PA 14-217, the budget implementer, approves the provisions of the collective bargaining agreement between OEC and the Connecticut State Employees Association (CSEA-SEIU Local 2001).

Provide Increase for Child Care Centers under Care4Kids

Child Care Services-TANF/CCDBG	0	0	0	2,811,975	0	2,811,975
Total - General Fund	0	0	0	2,811,975	0	2,811,975

Legislative

Provide funding of \$2,811,975 associated with a 3% increase for child day care centers. This increase is not included under the provisions of the collective bargaining agreement, which applies to family child care providers (home-based) only. The total costs associated with these increases and the collective bargaining agreement under the Care4Kids program is \$11,306,600.

Provide Funding to Increase Pre-K Slots and Subsidies

Early Childhood Program	0	4,684,820	0	4,473,919	0	(210,901)
Child Care Services	0	552,593	0	1,002,593	0	450,000
School Readiness	0	6,274,491	0	3,904,207	0	(2,370,284)
Total - General Fund	0	11,511,904	0	9,380,719	0	(2,131,185)

Governor

Provide funding of \$11,511,904 to support 1,020 additional Pre-Kindergarten slots and a 3 percent increase in subsidies (bringing the full-day, full-year rate from \$8,346 to \$8,596 per slot). The cost associated with the new FY 15 slots is \$8,767,920. Additional slots are anticipated over the next several years leading to universal Pre-K in 2019. Access will be phased-in, giving priority to lower-income three and four year-old children first. In addition, \$2.3 million in FY 14 carry forward funding will support start-up costs of \$22,500 for each classroom and \$1.1 million will fund planning grants.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Provide funding of \$9,380,719 to support 1,020 additional Pre-Kindergarten slots and a 3.9 percent increase in the full-day, full-year rate (bringing the rate from \$8,346 to \$8,670 per slot). The cost associated with the new FY 15 slots is \$6,688,362 (assumes 70% of new slots will have placements as of July 1, 2014 and the remaining 30% of slots are filled as of October 2014). Additional slots are anticipated over the next several years leading to universal Pre-K in 2019. Access will be phased-in, giving priority to lower-income three and four year-old children first. In addition, \$2.3 million in FY 14 carry forward funding will support start-up costs of \$22,500 for each classroom and \$1.1 million will fund planning grants. Sections 14, 84 and 85 of PA 14-39, An Act Establishing the Office of Early Childhood, Expanding Opportunities for Early Childhood Education and Concerning Dyslexia and Special Education, are related to this change.

Provide Funding for Smart Start Grant Program

Personal Services	0	0	3	198,932	3	198,932
Other Expenses	0	0	0	328,750	0	328,750
Total - General Fund	0	0	3	527,682	3	527,682

Legislative

Provide funding of \$527,682 to implement the Connecticut Smart Start competitive grant program to establish or expand public Pre-K. This includes funding for three staff totaling \$198,932 as well as \$328,750 to support Other Expenses including survey design and administration, staff equipment and start-up costs, and office space. PA 14-41, An Act Establishing the Office of Early Childhood, requires OEC to design and administer the Connecticut Smart Start competitive grant program for local and regional boards of education. Section 138 of PA 14-217, the budget implementer, transfers \$10 million annually from FY 16 - FY 25, from the Tobacco Settlement Fund to the Smart Start competitive grant account. Section 24 of PA 14-98, the bond bill, establishes the smart start competitive grant account, while section 25 authorizes the issuance of bonds for the grant program (\$15 million in FY 15 and \$10 million annually thereafter through FY 24).

Establish QRIS and Increase Licensure Inspections

Personal Services	34	1,869,409	34	1,402,057	0	(467,352)
Other Expenses	0	36,000	0	36,000	0	0
Early Childhood Advisory Cabinet	0	30,000	0	15,000	0	(15,000)
Child Care Services-TANF/CCDBG	0	882,000	0	882,000	0	0
School Readiness Quality Enhancement	0	3,000,000	0	1,000,000	0	(2,000,000)
Total - General Fund	34	5,817,409	34	3,335,057	0	(2,482,352)

Governor

Provide funding of \$5,817,409 to establish a Quality Rating & Improvement System (QRIS) and increase the frequency of licensing inspections. Funding supports 34 new positions (\$1,869,409), including an OEC IT analyst and staff attorney, four QRIS staff, 19 licensing inspections staff, and nine new staff to support background checks. Funding will also support six car leases (\$36,000) and grants and contracts (\$3.9 million).

Legislative

Provide funding of \$3,350,057 to establish a Quality Rating & Improvement System (QRIS) and increase the frequency of licensing inspections. Funding supports 34 new positions, totaling \$1,402,057 (assumes positions are filled by October 1, 2014), including an OEC IT analyst and staff attorney, four QRIS staff, 19 licensing inspections staff, and nine new staff to support background checks. Funding will also support six car leases (\$36,000) and grants and contracts (\$1.9 million). Sections 547 and 553 of PA 14-39, An Act Establishing the Office of Early Childhood, Expanding Opportunities for Early Childhood Education and Concerning Dyslexia and Special Education, are related to this change.

Provide Funding for Public Schools Accreditation Support

School Readiness Quality Enhancement	0	0	0	300,000	0	300,000
Total - General Fund	0	0	0	300,000	0	300,000

Legislative

Provide funding of \$300,000 to School Readiness Quality Enhancement to support public schools through the accreditation process.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding to Offset FY 13 Rescissions

Head Start Services	0	0	0	100,000	0	100,000
Head Start Enhancement	0	0	0	50,000	0	50,000
Total - General Fund	0	0	0	150,000	0	150,000

Legislative

Provide total funding of \$150,000 to Head Start Services (\$100,000) and Head Start Enhancement (\$50,000) to off-set FY 13 rescissions.

Transfer Youth Camp Licensing Function from DPH

Personal Services	3	357,546	3	357,546	0	0
Other Expenses	0	15,650	0	15,650	0	0
Total - General Fund	3	373,196	3	373,196	0	0

Governor

Transfer funding of \$373,196 and three staff from the Department of Public Health (DPH) to support the licensing of youth camps. The three full-time staff includes a Supervising Nurse Consultant, a Health Program Associate, and a licensing and applications analyst.

Legislative

Transfer funding of \$373,196 and three staff from the Department of Public Health (DPH) to support the licensing of youth camps. The three full-time staff includes a Supervising Nurse Consultant, a Health Program Associate, and a licensing and applications analyst. Sections 572-580 of PA 14-39, An Act Establishing the Office of Early Childhood, Expanding Opportunities for Early Childhood Education and Concerning Dyslexia and Special Education, are related to this change.

Transfer Certain Positions and Funding Back to DPH

Personal Services	(4)	(277,661)	(4)	(277,661)	0	0
Total - General Fund	(4)	(277,661)	(4)	(277,661)	0	0

Governor

Transfer funding of \$277,661 and four positions back to the Department of Public Health (DPH) to better reflect appropriate functions. These positions are located in DPH's Office of Licensure Regulation and Compliance (OLRC) and spend only a portion of their time on daycare regulation. These four staff will continue to provide such support to OEC via a memorandum of understanding (MOU).

Legislative

Same as Governor

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(12,754)	0	(12,754)
Total - General Fund	0	0	0	(12,754)	0	(12,754)

Legislative

Adjust funding by \$21,607 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Distribute Lapses

Personal Services	0	0	0	(18,184)	0	(18,184)
Other Expenses	0	0	0	(7,307)	0	(7,307)
Total - General Fund	0	0	0	(25,491)	0	(25,491)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$13,177 to reflect distribution of the General Lapse, \$4,833 for the General Other Expense Lapse, and \$7,480 for the Statewide Hiring Reduction Lapse.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Carry Forward

Carry Forward for OE

Other Expenses	0	0	0	150,000	0	150,000
Total - Carry Forward Funding	0	0	0	150,000	0	150,000

Legislative

Pursuant to CGS 4-89(c) funding of \$150,000 is carried forward from FY 14 into FY 15 for Other Expenses to support contract payments that were delayed beyond the end of the FY 14 fiscal year.

Carry Forward Funding for Universal Pre-K

Other Expenses	0	450,000	0	450,000	0	0
School Readiness Quality Enhancement	0	600,000	0	1,800,000	0	1,200,000
School Readiness	0	1,275,000	0	1,775,000	0	500,000
Total - Carry Forward Funding	0	2,325,000	0	4,025,000	0	1,700,000

Governor

Section 20 of HB 5030, the Governor's FY 15 Revised Budget, carries forward \$2,325,000 to support the universal Pre-K initiative. Funding of \$450,000 is available from School Readiness for Other Expenses for a statewide plan, \$600,000 is available from the Department of Housing (DOH) Tax Relief for Elderly Renters for School Readiness Quality Enhancement, \$1 million is available from Child Care Services to School Readiness for start-up costs, and \$275,000 is available from DOH Tax Relief for Elderly for School Readiness start-up costs.

Legislative

Section 17 of PA 14-47, the FY 15 Revised Budget, carries forward \$2,325,000 to support the universal Pre-K initiative. Funding of \$450,000 is available from School Readiness for Other Expenses for a statewide plan, \$600,000 is available from the Department of Housing (DOH) Tax Relief for Elderly Renters for School Readiness Quality Enhancement, \$1 million is available from Child Care Services to School Readiness for start-up costs, and \$275,000 is available from DOH Tax Relief for Elderly for School Readiness start-up costs. Pursuant to CGS 4-89(c) funding of \$1.2 million is carried forward for School Readiness Quality Enhancement to upgrade the HP Saber system for union dues and increased rates (\$472,000) as well as \$728,000 for continued QRIS work. In addition, up to \$500,000 is carried forward for School Readiness pursuant to CGS 10-16p(e)(2)(B).

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	73	241,302,342	73	241,302,342	0	0
Current Services	0	4,527,177	0	4,527,177	0	0
Policy Revisions	33	28,731,448	36	25,057,348	3	(3,674,100)
Total Recommended - GF	106	274,560,967	109	270,886,867	3	(3,674,100)

Other Significant Legislation

PA 14-39, An Act Establishing the Office of Early Childhood, Expanding Opportunities for Early Childhood Education and Concerning Dyslexia and Special Education

The act establishes the Office of Early Childhood (OEC) as supported by the FY 14- FY 15 Biennial Budget. Section 14 increases the cost per school readiness seat from a maximum of \$8,346 to \$8,670, while Section 50 increases the frequency of child day care licensing inspections. The act also reassigns various funds, grants, and loans to OEC oversight, and makes other conforming changes.

PA 14-41, An Act Establishing the Connecticut Smart Start Program

The act establishes the new Connecticut Smart Start competitive grant program to reimburse towns for costs related to preschool expansion, through June 30, 2024. The Office of Early Childhood (OEC), in consultation with the State Department of Education, is required to design and administer the program. Section 138 of PA 14-217, the budget implementer, transfers \$10 million annually from FY 16- FY 25, from the Tobacco Settlement Fund to the Smart Start competitive grant account. Section 24 for PA 14-98, the bond bill, establishes the smart start competitive grant account, while Section 25 authorizes the issuance of bonds for the grant program (\$15 million in FY 15 and \$10 million annually thereafter through FY 24).

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$55,029 and a Statewide Hiring Reduction Lapse of \$32,373. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	6,648,427	(56,223)	6,592,204	0.85%
Other Expenses	8,649,093	(31,179)	8,617,914	0.36%

State Library

CSL66000

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	55	55	55	55	55	0

Budget 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
Personal Services	4,781,024	5,000,973	5,216,113	5,216,113	5,180,303	(35,810)
Other Expenses	710,355	695,685	695,685	695,685	687,069	(8,616)
Equipment	0	1	1	1	1	0
Other Current Expenses						
State-Wide Digital Library	1,989,853	1,989,860	1,989,860	1,989,860	1,989,860	0
Interlibrary Loan Delivery Service	260,203	258,471	268,122	268,122	267,029	(1,093)
Legal/Legislative Library Materials	786,422	786,592	786,592	786,592	786,592	0
Computer Access	180,480	180,500	180,500	180,500	180,500	0
Other Than Payments to Local Governments						
Support Cooperating Library Service Units	332,500	332,500	332,500	332,500	332,500	0
Other Than Payments to Local Governments						
Grants To Public Libraries	203,569	203,569	203,569	203,569	203,569	0
Connecticard Payments	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	0
Connecticut Humanities Council	2,049,752	2,049,752	2,049,752	2,049,752	2,049,752	0
Nonfunctional - Change to Accruals	0	22,182	30,949	30,763	28,877	(1,886)
Agency Total - General Fund	12,294,158	12,520,085	12,753,643	12,753,457	12,706,052	(47,405)
Additional Funds Available						
Carry Forward Funding	0	0	0	0	15,217	15,217
Agency Grand Total	12,294,158	12,520,085	12,753,643	12,753,457	12,721,269	(32,188)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(186)	0	(186)	0	0
Total - General Fund	0	(186)	0	(186)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$186 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Distribute Lapses

Personal Services	0	0	0	(35,810)	0	(35,810)
Other Expenses	0	0	0	(8,616)	0	(8,616)
Interlibrary Loan Delivery Service	0	0	0	(1,093)	0	(1,093)
Total - General Fund	0	0	0	(45,519)	0	(45,519)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$25,089 to reflect distribution of the General Lapse, \$5,699 for the General Other Expense Lapse, and \$14,731 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(1,886)	0	(1,886)
Total - General Fund	0	0	0	(1,886)	0	(1,886)

Legislative

Adjust funding by \$1,886 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Carry Forward

Carry Forward for Connecticard Payments

Connecticard Payments	0	0	0	15,217	0	15,217
Total - Carry Forward Funding	0	0	0	15,217	0	15,217

Legislative

Pursuant to CGS 4-89(c) funding of \$15,217 is carried forward from FY 14 into FY 15 to provide funding for FY 14 grants to Glastonbury and Groton which were not processed by June 30th.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	55	12,753,643	55	12,753,643	0	0
Current Services	0	(186)	0	(186)	0	0
Policy Revisions	0	0	0	(47,405)	0	(47,405)
Total Recommended - GF	55	12,753,457	55	12,706,052	0	(47,405)

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$21,061 and a Statewide Hiring Reduction Lapse of \$25,225. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	5,180,303	(43,809)	5,136,494	0.85%
Other Expenses	687,069	(2,477)	684,592	0.36%

Office of Higher Education

DHE66500

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	15	21	21	21	27	6

Budget 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
Personal Services	1,385,054	1,658,563	1,724,650	1,724,650	1,712,774	(11,876)
Other Expenses	122,031	106,911	106,911	106,911	105,586	(1,325)
Equipment	0	1	1	1	1	0
Other Current Expenses						
Minority Advancement Program	2,011,076	1,517,959	2,181,737	2,181,737	2,181,737	0
Alternate Route to Certification	81,016	85,892	92,840	92,840	92,840	0
National Service Act	0	315,289	325,210	325,210	325,210	0
International Initiatives	66,500	66,500	66,500	66,500	66,500	0
Minority Teacher Incentive Program	447,066	447,806	447,806	447,806	447,806	0
English Language Learner Scholarship	0	95,000	95,000	95,000	95,000	0
Other Than Payments to Local Governments						
Capitol Scholarship Program	5,109,562	0	0	0	0	0
Awards to Children of Deceased/ Disabled Veterans	0	3,800	3,800	3,800	3,800	0
Connecticut Independent College Student Grant	15,958,315	0	0	0	0	0
Connecticut Aid for Public College Students	24,224,999	0	0	0	0	0
Connecticut Aid to Charter Oak	56,424	0	0	0	0	0
Governor's Scholarship	0	42,011,398	43,623,498	43,623,498	42,023,498	(1,600,000)
Nonfunctional - Change to Accruals	0	30,010	10,889	13,849	13,109	(740)
Agency Total - General Fund	49,462,043	46,339,129	48,678,842	48,681,802	47,067,861	(1,613,941)
Additional Funds Available						
Carry Forward Funding	0	0	0	2,000,000	3,353,316	1,353,316
Agency Grand Total	49,462,043	46,339,129	48,678,842	50,681,802	50,421,177	(260,625)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	2,960	0	2,960	0	0
Total - General Fund	0	2,960	0	2,960	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$2,960 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Same as Governor

Increase Position Count

Personal Services	0	0	6	0	6	0
Total - General Fund	0	0	6	0	6	0

Legislative

Increase the FY 15 authorized position count by 6. This increase is maintaining the FY 14 current position count as a result of FAC 2014-27. On June 5, 2014, the Finance Advisory Committee approved FAC 2014-27 which increased the agency' position count in FY 14 by 6, from 21 to 27 permanent full-time positions. The increased position count was due to the prior reorganization of the Higher Education agency that was left with several federal funded vacancies, whereas the programmatic functions that these positions supported were transferred to the Board of Regents. Funding in FY 15 is sufficient to support the revised position count.

Policy Revisions**Reduce Funding for Governor's Scholarship**

Governor's Scholarship	0	0	0	(1,600,000)	0	(1,600,000)
Total - General Fund	0	0	0	(1,600,000)	0	(1,600,000)

Legislative

Reduce funding for the Governor's Scholarship Program by \$1.6 million. Funding of a corresponding amount is transferred from the Connecticut Student Loan Foundation (see the write-up further below for details).

Distribute Lapses

Personal Services	0	0	0	(11,876)	0	(11,876)
Other Expenses	0	0	0	(1,325)	0	(1,325)
Total - General Fund	0	0	0	(13,201)	0	(13,201)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$7,440 to reflect distribution of the General Lapse, \$876 for the General Other Expense Lapse, and \$4,885 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(740)	0	(740)
Total - General Fund	0	0	0	(740)	0	(740)

Legislative

Adjust funding by \$740 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Transfer Funds from the CT Student Loan Foundation**Legislative**

Section 19(c) of PA 14-47 transfers \$1.6 million from the Connecticut Student Loan Foundation into the Governor's Scholarship program within the Office of Higher Education. Section 1 of PA 14-47 includes an off-setting reduction in the Governor's Scholarship account in an equal amount. The Connecticut Student Loan Foundation is a non-profit corporation that administers loans within the Federal Family Education Loan Program (FFELP) and alternative student loan programs. The loans made or acquired by CSLF were financed through the issuance of bonds that are secured by the revenues received from such loans.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Carry Forward

Carry Forward Funding for the Governor's Scholarship Program

Governor's Scholarship	0	2,000,000	0	0	0	(2,000,000)
Total - Carry Forward Funding	0	2,000,000	0	0	0	(2,000,000)

Background

PA 13-247 established the Governor's Scholarship program as a single, consolidated state financial aid program for Connecticut residents who are undergraduates at in-state public and private higher education institutions. The program replaces the state's previous undergraduate student aid programs: Connecticut Aid to Public College Students (CAPCS), Connecticut Independent College Student Grant (CICSG), the Capitol Scholarship, and Connecticut Aid to Charter Oak.

The act limits eligibility for the Governor's Scholarship to Connecticut residents enrolled in at least six semester credit hours and pursuing their first associate or bachelor degree. It establishes four award categories: a (1) need and merit-based award, (2) need-based award, (3) performance incentive pool, and (4) Charter Oak Grant. The act specifies how the appropriation for the program must be allocated across these categories and establishes reporting and audit requirements for the program. The budget included \$42 million in FY 14 to support the new financial aid system.

Governor

Section 10 of HB 5030, the Governor's FY 15 Revised Budget, carries forward \$2 million from FY 14 into FY 15 for the Governor's Scholarship. Of this total, \$1,313,462 is carried forward from the Department of Housing's Tax Relief for the Elderly and transferred to the Office of Higher Education's Governor's Scholarship. The remaining \$686,538 is carried forward from OHE's Minority Advancement account and transferred to the Governor's Scholarship.

Legislative

Carry forward funding is not provided for the Governor's Scholarship.

Carry Forward for Financial Assistance

Governor's Scholarship	0	0	0	2,490,064	0	2,490,064
Total - Carry Forward Funding	0	0	0	2,490,064	0	2,490,064

Legislative

Pursuant to CGS 4-89(f) \$2,490,064 is carried forward from FY 14 into FY 15 for the Governor's Scholarship Program, for purposes of student financial assistance.

Carry Forward for Minority Advancement

Minority Advancement Program	0	0	0	863,252	0	863,252
Total - Carry Forward Funding	0	0	0	863,252	0	863,252

Legislative

Pursuant to CGS 4-89(f), \$863,252 is carried forward from FY 14 into FY 15 for purposes of the program. It should be noted that pursuant to Section 39 of PA 14-47, the FY 15 Revised Budget, an additional \$686,538 in FY 14 funding shall lapse and not be carried forward.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	21	48,678,842	21	48,678,842	0	0
Current Services	0	2,960	6	2,960	6	0
Policy Revisions	0	0	0	(1,613,941)	0	(1,613,941)
Total Recommended - GF	21	48,681,802	27	47,067,861	6	(1,613,941)

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$6,144 and a Statewide Hiring Reduction Lapse of \$8,340. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	1,712,774	(14,484)	1,698,290	0.85%

University of Connecticut
UOC67000

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	2,931	2,347	2,413	2,413	2,413	0

Budget 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
Other Current Expenses						
Operating Expenses	183,196,468	202,067,550	229,098,979	229,098,979	228,271,757	(827,222)
Tuition Freeze	4,054,312	0	0	0	0	0
Regional Campus Enhancement	7,161,103	0	0	0	0	0
Veterinary Diagnostic Laboratory	85,500	0	0	0	0	0
CommPACT Schools	475,000	475,000	475,000	475,000	475,000	0
Connecticut Center for Advanced Technology	475,000	0	0	0	0	0
Other Than Payments to Local Governments						
Kirklyn M. Kerr Grant Program	400,000	400,000	400,000	400,000	400,000	0
Agency Total - General Fund	195,847,383	202,942,550	229,973,979	229,973,979	229,146,757	(827,222)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Distribute Lapses

Operating Expenses	0	0	0	(854,222)	0	(854,222)
Total - General Fund	0	0	0	(854,222)	0	(854,222)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$854,222 to reflect distribution of the General Lapse.

Provide Funding for FoodCorps

Operating Expenses	0	0	0	27,000	0	27,000
Total - General Fund	0	0	0	27,000	0	27,000

Legislative

Provide funding of \$27,000 for the Cooperative Extension Service at UCONN FoodCorps. This will continue the support provided in section 237 of PA 12-1 JSS.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	2,413	229,973,979	2,413	229,973,979	0	0
Policy Revisions	0	0	0	(827,222)	0	(827,222)
Total Recommended - GF	2,413	229,973,979	2,413	229,146,757	0	(827,222)

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$822,896. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Operating Expenses	228,271,757	(822,896)	227,448,861	0.36%

University of Connecticut Health Center

UHC72000

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	1,661	1,680	1,698	1,698	1,698	0

Budget 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
Other Current Expenses						
Operating Expenses	108,328,749	125,061,891	135,415,234	135,415,234	134,886,547	(528,687)
AHEC	480,422	480,422	480,422	480,422	480,422	0
Nonfunctional - Change to Accruals	0	1,015,846	1,103,433	818,943	797,270	(21,673)
Agency Total - General Fund	108,809,171	126,558,159	136,999,089	136,714,599	136,164,239	(550,360)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(284,490)	0	(284,490)	0	0
Total - General Fund	0	(284,490)	0	(284,490)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$284,490 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions

Distribute Lapses

Operating Expenses	0	0	0	(528,687)	0	(528,687)
Total - General Fund	0	0	0	(528,687)	0	(528,687)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$528,687 to reflect distribution of the General Lapse.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(21,673)	0	(21,673)
Total - General Fund	0	0	0	(21,673)	0	(21,673)

Legislative

Reduce funding by \$21,673 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	1,698	136,999,089	1,698	136,999,089	0	0
Current Services	0	(284,490)	0	(284,490)	0	0
Policy Revisions	0	0	0	(550,360)	0	(550,360)
Total Recommended - GF	1,698	136,714,599	1,698	136,164,239	0	(550,360)

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$486,252. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Operating Expenses	134,886,547	(486,252)	134,400,295	0.36%

Teachers' Retirement Board

TRB77500

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	27	27	27	27	27	0

Budget 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
Personal Services	1,402,236	1,628,071	1,707,570	1,707,570	1,695,911	(11,659)
Other Expenses	372,341	563,290	575,197	575,197	568,221	(6,976)
Equipment	0	1	1	1	1	0
Other Than Payments to Local Governments						
Retirement Contributions	787,536,000	948,540,000	984,110,000	984,110,000	984,110,000	0
Retirees Health Service Cost	10,658,788	16,912,000	21,214,000	14,714,000	14,714,000	0
Municipal Retiree Health Insurance Costs	5,223,857	5,447,370	5,447,370	5,447,370	5,447,370	0
Nonfunctional - Change to Accruals	0	14,038	10,466	9,627	8,996	(631)
Agency Total - General Fund	805,193,222	973,104,770	1,013,064,604	1,006,563,765	1,006,544,499	(19,266)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Reduce Funding Due to Decrease in Monthly Premium

Retirees Health Service Cost	0	(6,500,000)	0	(6,500,000)	0	0
Total - General Fund	0	(6,500,000)	0	(6,500,000)	0	0

Background

The Teachers' Retirement Board (TRB) sponsors a Medicare supplement health insurance program for retired members and eligible dependents. The TRB health plan is funded on a self-insured basis. The statutory cost sharing arrangement requires that retirees, the state and the TRB health fund each pay one-third of the total cost of the basic plan. However, with corresponding implementing language the budget for FY 14 and FY 15 reduced the state's contribution from 33% to 25% and increased the TRB health fund share from 33% to 42%. The TRB health fund is funded through active teachers' 1.25% contributions.

Governor

Reduce funding by \$6.5 million to reflect updated premium costs for the TRB basic health plan (medical and pharmacy). Effective January 1, 2014, the total monthly premium equivalent rate for the TRB basic health plan decreased from \$350 to \$291. The TRB health plan benefit and the cost sharing arrangement remain the same.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(839)	0	(839)	0	0
Total - General Fund	0	(839)	0	(839)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$839 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Same as Governor

Policy Revisions**Distribute Lapses**

Personal Services	0	0	0	(11,659)	0	(11,659)
Other Expenses	0	0	0	(6,976)	0	(6,976)
Total - General Fund	0	0	0	(18,635)	0	(18,635)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$9,224 to reflect distribution of the General Lapse, \$4,614 for the General Other Expense Lapse, and \$4,797 for the Statewide Hiring Reduction lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(631)	0	(631)
Total - General Fund	0	0	0	(631)	0	(631)

Legislative

Reduce funding by \$631 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	27	1,013,064,604	27	1,013,064,604	0	0
Current Services	0	(6,500,839)	0	(6,500,839)	0	0
Policy Revisions	0	0	0	(19,266)	0	(19,266)
Total Recommended - GF	27	1,006,563,765	27	1,006,544,499	0	(19,266)

Other Significant Legislation**PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$8,132 and a Statewide Hiring Reduction Lapse of \$8,258. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	1,695,911	(14,342)	1,681,569	0.85%
Other Expenses	568,221	(2,048)	566,173	0.36%

Board of Regents for Higher Education

BOR77700

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	4,528	4,599	4,614	4,617	4,617	0

Budget 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
Other Current Expenses						
National Service Act	236,728	0	0	0	0	0
Charter Oak State College	2,333,279	2,377,493	2,475,851	2,598,655	2,588,604	(10,051)
Community Tech College System	137,522,897	148,745,337	155,900,920	156,234,170	155,605,363	(628,807)
Connecticut State University	135,658,500	148,631,924	155,542,999	155,542,999	155,564,671	21,672
Board of Regents	1,195,239	663,017	668,841	668,841	666,038	(2,803)
Transform CSCU	0	0	0	0	23,000,000	23,000,000
Nonfunctional - Change to Accruals	0	447,623	979,321	939,884	908,635	(31,249)
Agency Total - General Fund	276,946,643	300,865,394	315,567,932	315,984,549	338,333,311	22,348,762

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Provide Support for Manufacturing Programs

Community Tech College System	3	333,250	3	333,250	0	0
Total - General Fund	3	333,250	3	333,250	0	0

Background

The manufacturing programs within the community college system provide students with technology and academic education that leads to related career employment and continuous personal and professional development.

Governor

Provide funding of \$333,250 and three associated positions for operating and maintenance costs for the Manufacturing Center at Naugatuck Valley Community College, the welding shop renovation at Asnuntuck Community College and the new welding lab at Housatonic Community College. Funding is in support of the new buildings and programs coming on line in FY 15.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Accounts

Nonfunctional - Change to Accruals	0	(39,437)	0	(39,437)	0	0
Total - General Fund	0	(39,437)	0	(39,437)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$39,437 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Provide Funding for Transform CSCU

Transform CSCU	0	0	0	23,000,000	0	23,000,000
Total - General Fund	0	0	0	23,000,000	0	23,000,000

Governor

The Governor's budget makes a one-time revenue transfer of \$60 million from resources of the General Fund in FY 15 to the proposed Board of Regents (BOR) - President's Office Operating Fund. This includes: (1) \$32.2 million for operations and tuition support, (2) \$20.4 million for Go Back To Get Ahead, (3) \$2.5 million for the Early College Program, (4) \$900,000 for the transfer and articulation program, and (5) \$4 million for developmental education. This funding has no impact on the existing FY 15 appropriations for the BOR. *Transform CSCU 2020* is a multi-phase plan within the Board of Regents, intended to increase enrollments and provide for workforce development. Additionally, the proposal includes an increase of \$60 million in capital funding along with a redirection of \$20 million of existing capital funds to make system-wide improvements for the BOR.

Legislative

Provide funding of \$23 million to support Transform CSCU. Funding totaling \$42 million is provided to the Board of Regents (BOR), this includes \$23 million from the General Fund and \$19 million transferred from the Connecticut Student Loan Foundation. Funding supports: (1) \$24.2 million for operations and tuition support, (2) \$6 million for Go Back To Get Ahead, (3) \$1 million for the Early College program, and (4) \$10.8 million for developmental education. *Transform CSCU 2020* is a multi-phase plan within the Board of Regents, intended to increase enrollments and provide for workforce development. Additionally, the proposal includes an increase of \$60 million in capital funding along with a redirection of \$20 million of existing capital funds to make system-wide improvements for the BOR. (See the table further below for detail regarding expenditures for developmental education).

Restore Funding for Charter Oak State College

Charter Oak State College	0	122,804	0	122,804	0	0
Total - General Fund	0	122,804	0	122,804	0	0

Background

Charter Oak State College is Connecticut's public online college offering bachelor's and associate degree completion programs for adults. The college was established in 1973 by the Connecticut legislature and is accredited by the New England Association of Schools and Colleges, and by the Connecticut Board of Governors for Higher Education. The college offers degree completion programs in a number of high-demand fields including Business, Health Care, Public Safety, Information Systems and more. Students can complete degrees in many concentrations through the exclusive use of affordable and accelerated online courses offered by the college. In other cases, concentrations may be completed by combining Charter Oak's courses and other sources of credit.

Governor

Provide funding of \$122,804 to restore the November 2012 rescissions that were rolled out in the FY 12 and FY 13 Biennial Budget to Charter Oak State College.

Legislative

Same as Governor

Provide Funding for Programs at CCSU

Connecticut State University	0	0	0	650,000	0	650,000
Total - General Fund	0	0	0	650,000	0	650,000

Legislative

Funding of \$650,000 is provided to the Board of Regents (Connecticut State University) for the following:

- \$300,000 for the Institute for Municipal and Regional Policy (IMRP) at Central Connecticut State University for the Racial Profiling Prohibition Project (PA 12-74);
- \$50,000 for the O'Neill Chair Oral History Program - Veterans History Project at CCSU;
- \$50,000 for IMRP for the evaluation of the Multidimensional Family Therapy Program and Juvenile Parole Services (Sections 83 and 84 of PA 14-217, the budget implementer, provide detail concerning the evaluation);
- \$150,000 for IMRP to assist with the Results First project; and
- \$100,000 for IMRP to assist with activities related to the sentencing commission.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Distribute Lapses

Charter Oak State College	0	0	0	(10,051)	0	(10,051)
Community Tech College System	0	0	0	(628,807)	0	(628,807)
Connecticut State University	0	0	0	(628,328)	0	(628,328)
Board of Regents	0	0	0	(2,803)	0	(2,803)
Total - General Fund	0	0	0	(1,269,989)	0	(1,269,989)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$1,269,989 to reflect the distribution of the General Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(31,249)	0	(31,249)
Total - General Fund	0	0	0	(31,249)	0	(31,249)

Legislative

Reduce funding by \$31,249 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	4,614	315,567,932	4,614	315,567,932	0	0
Current Services	3	293,813	3	293,813	0	0
Policy Revisions	0	122,804	0	22,471,566	0	22,348,762
Total Recommended - GF	4,617	315,984,549	4,617	338,333,311	0	22,348,762

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$567,935. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Charter Oak State College	2,588,604	(4,666)	2,583,938	0.18%
Community Tech College System	155,605,363	(280,471)	155,324,892	0.18%
Connecticut State University	155,564,671	(280,397)	155,284,274	0.18%
Board of Regents	666,038	(2,401)	663,637	0.36%

Developmental Education for the Board of Regents for Higher Education

College/University	FY 14 Expenditures \$	FY 15 Increase \$ ¹	FY 15 Total \$
Asnuntuck	308,964	215,866	524,830
Capital	1,172,965	472,009	1,644,974
Gateway	1,952,249	991,308	2,943,557
Housatonic	1,986,171	688,552	2,674,723
Manchester	1,081,221	947,411	2,028,632
Middlesex	768,465	375,163	1,143,628
Naugatuck Valley	1,426,652	915,054	2,341,706
Northwestern	328,708	174,910	503,618
Norwalk	1,933,902	812,099	2,746,001
Quinebaug	499,028	232,158	731,186
Three Rivers	945,306	570,663	1,515,969
Tunxis	1,262,308	554,372	1,816,680
Subtotal	13,665,939	6,949,564	20,615,503
Central	424,730	469,565	894,295
Eastern	437,507	469,565	907,072
Southern	1,458,841	469,565	1,928,406
Western	504,748	469,565	974,313
Subtotal	2,825,826	1,878,260	4,704,086
Adult Education:			
Asnuntuck	-	61,259	61,259
Capital	-	133,948	133,948
Gateway	-	281,317	281,317
Housatonic	-	195,400	195,400
Manchester	-	268,860	268,860
Middlesex	-	106,465	106,465
Naugatuck Valley	-	259,677	259,677
Northwestern	-	49,637	49,637
Norwalk	-	230,461	230,461
Quinebaug	-	65,883	65,883
Three Rivers	-	161,945	161,945
Tunxis	-	157,322	157,322
Subtotal	-	1,972,175	1,972,175
TOTAL	16,491,765	10,800,000	27,291,765

¹PA 14-47 includes \$42 million in BOR for Transform CSU; of which \$23 million is General Fund appropriations and \$19 million is transferred from the CT Student Loan Foundation. The FY 15 funding will be used for: (1) \$24.2 million for Operations and Tuition Support, (2) \$10.8 million for Developmental Education, (3) \$6 million for Go Back To Get Ahead, and (4) \$1 million for Early College.

Department of Correction

DOC88000

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	6,348	6,352	6,352	6,352	6,352	0

Budget 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
Personal Services	410,990,334	428,511,042	442,986,743	442,616,743	439,548,356	(3,068,387)
Other Expenses	74,424,163	74,249,357	74,224,357	73,932,665	73,313,127	(619,538)
Equipment	0	1	1	1	1	0
Other Current Expenses						
Stress Management	26,245	0	0	0	0	0
Workers' Compensation Claims	26,440,868	26,886,219	26,886,219	26,886,219	26,136,219	(750,000)
Inmate Medical Services	77,429,399	89,713,923	93,932,101	90,267,101	87,767,101	(2,500,000)
Board of Pardons and Paroles	5,509,463	6,174,461	6,490,841	6,490,841	6,464,739	(26,102)
Distance Learning	0	95,000	95,000	0	0	0
Program Evaluation	0	0	0	0	330,000	330,000
Other Than Payments to Local Governments						
Aid to Paroled and Discharged Inmates	2,200	9,026	9,026	9,026	9,026	0
Legal Services To Prisoners	827,065	827,065	827,065	827,065	827,065	0
Volunteer Services	106,650	162,221	162,221	162,221	162,221	0
Community Support Services	39,747,130	41,275,777	41,275,777	41,275,777	41,275,777	0
Nonfunctional - Change to Accruals	0	2,557,575	2,332,019	2,410,724	2,239,331	(171,393)
Agency Total - General Fund	635,503,517	670,461,667	689,221,370	684,878,383	678,072,963	(6,805,420)
Additional Funds Available						
Carry Forward Funding	0	0	0	0	54,915	54,915
Agency Grand Total	635,503,517	670,461,667	689,221,370	684,878,383	678,127,878	(6,750,505)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Provide Funding for FY 14 Deficiency

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

Background

The FY 14 shortfall is primarily due to higher than expected utilization of overtime due to retirements and unforeseen maintenance costs. As of February 1, 2014, hazardous duty retirements have increased 62% over the same period in FY 13. In addition, approximately 1,300 hazardous duty employees, or 25% of all hazardous duty employees, are eligible for retirement by the end of FY 15.

Legislative

Provide funding of \$300,000 in Other Expenses to reflect the annualization of the agency's FY 14 deficiency. The FY 15 original appropriation did not include funding for this deficiency, therefore the increased funding in FY 15 reflects the annualization of this deficiency.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	78,705	0	78,705	0	0
Total - General Fund	0	78,705	0	78,705	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$78,705 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Reduce Funding to Reflect MIS Savings

Other Expenses	0	(66,000)	0	(66,000)	0	0
Total - General Fund	0	(66,000)	0	(66,000)	0	0

Governor

Reduce funding by \$66,000 in Other Expenses to reflect savings related to switching email vendors.

Legislative

Same as Governor

Policy Revisions

Provide Funding for Vocational Education Program

Other Expenses	0	0	0	165,000	0	165,000
Total - General Fund	0	0	0	165,000	0	165,000

Background

The Vocational Education Program, or Career Technical Information in the Department of Correction provides inmates with skill based training including carpentry, automobile body repair, graphic arts, automobile detailing, computer education and repair, culinary arts, and computer aided design. The program provides education to approximately 2,000 inmates annually.

Legislative

Funding of \$165,000 is provided in the Other Expenses account for the evaluation of the Vocational Education Program using the Results First methodology.

Provide Funding for Evaluation of MAT Project

Other Expenses	0	0	0	165,000	0	165,000
Total - General Fund	0	0	0	165,000	0	165,000

Background

The Medication Assisted Therapy program provides an alternate method of treatment for drug addicted inmates who are close to the end of their sentence in certain facilities. The program combines the use of medication along with other treatment methods in order to treat drug and substance addiction.

Legislative

Funding of \$165,000 is provided in the Other Expenses account for the expansion and evaluation of the Medication Assisted Therapy (MAT) Pilot project using the Results First methodology.

Transfer Funding for Program Evaluation

Other Expenses	0	0	0	(330,000)	0	(330,000)
Program Evaluation	0	0	0	330,000	0	330,000
Total - General Fund	0	0	0	0	0	0

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Section 80 of PA 14-217, the budget implementer, transfers \$330,000 from Other Expenses into a new account for program evaluation of services contracted through the Community Support Services account. The evaluation of these programs shall be conducted using the Results First methodology.

Adjust Funding for Workers' Compensation

Workers' Compensation Claims	0	0	0	(750,000)	0	(750,000)
Total - General Fund	0	0	0	(750,000)	0	(750,000)

Legislative

Reduce funding by \$750,000 to reflect a projected lapse in FY 14. This account is based on claim experience and administration of claims. The account has lapsed funds in both FY 12 and FY 13.

Use CMHC Fund Balance for Inmate Medical Services

Inmate Medical Services	0	(3,000,000)	0	(5,500,000)	0	(2,500,000)
Total - General Fund	0	(3,000,000)	0	(5,500,000)	0	(2,500,000)

Background

The Correctional Managed Health Care unit at the UCONN Health Center ended FY 13 with a budget surplus of \$3.1 million. The surplus was primarily due to lower than expected pharmacy costs as well as salary savings related to elimination of positions through attrition and transfers.

Governor

Reduce funding by \$3.0 million in Inmate Medical Services to reflect the use of surplus generated in FY 13.

Legislative

Reduce funding by \$5.5 million in Inmate Medical Services to reflect the use of \$3.0 million of FY 13 surplus and \$2.5 million of expected FY 14 surplus.

Reduce Inmate Medical Services to Reflect Medicaid Coverage

Inmate Medical Services	0	(665,000)	0	(665,000)	0	0
Total - General Fund	0	(665,000)	0	(665,000)	0	0

Background

Inmates who are under supervision in the community currently receive health care through the Department of Correction at correctional facilities. The state will transition to providing coverage through the state Medicaid program, although services provided to these inmates are ineligible for federal reimbursement. This will allow inmates to receive medical care in the community in which they reside instead of traveling to correctional facilities. Funding to provide services in the community is not provided in the Department of Social Services in FY 15.

Governor

Reduce funding by \$665,000 in Inmate Medical Services to reflect pharmacy cost savings related to the population receiving care in the community.

Legislative

Same as Governor

Modify Specialized Training Schedule

Personal Services	0	(370,000)	0	(370,000)	0	0
Other Expenses	0	(20,000)	0	(20,000)	0	0
Total - General Fund	0	(390,000)	0	(390,000)	0	0

Background

Training for the agency's Special Operations Group and Correctional Emergency Response Teams are currently held monthly at the Maloney Center for Training and Staff Development. Modifying the training schedule from monthly to quarterly will reduce the operations costs of training as well as the overtime associated with conducting the training.

Governor

Reduce funding by \$370,000 in Personal Services and \$20,000 in Other Expenses to reflect savings related to changing the training schedule.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Standardize Warehouse Ordering

Other Expenses	0	(169,692)	0	(169,692)	0	0
Total - General Fund	0	(169,692)	0	(169,692)	0	0

Governor

Reduce funding by \$169,692 in Other Expenses to reflect savings related to standardizing the ordering of maintenance, cleaning, clothing and hygiene supplies across the correctional system.

Legislative

Same as Governor

Use Federal Funds to Provide Distance Learning

Distance Learning	0	(95,000)	0	(95,000)	0	0
Total - General Fund	0	(95,000)	0	(95,000)	0	0

Background

The Distance Learning program is a program that allows inmates at Carl Robinson and Osborn Correctional Facilities to participate in community college courses related to financial literacy.

Governor

Reduce funding by \$95,000 in the Distance Learning account to reflect the use of federal State Criminal Alien Assistance Program (SCAAP) funds for the program.

Legislative

Same as Governor

Implement Reusable Lunch Trays

Other Expenses	0	(36,000)	0	(36,000)	0	0
Total - General Fund	0	(36,000)	0	(36,000)	0	0

Governor

Reduce funding by \$36,000 in Other Expenses to reflect savings related to switching from disposable cafeteria trays to silicone, reusable trays.

Legislative

Same as Governor

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(171,393)	0	(171,393)
Total - General Fund	0	0	0	(171,393)	0	(171,393)

Legislative

Reduce funding by \$171,393 in FY 15 to reflect changes to GAAP accruals as a result of policy changes

Distribute Lapses

Personal Services	0	0	0	(3,068,387)	0	(3,068,387)
Other Expenses	0	0	0	(919,538)	0	(919,538)
Board of Pardons and Paroles	0	0	0	(26,102)	0	(26,102)
Total - General Fund	0	0	0	(4,014,027)	0	(4,014,027)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$2,143,568 to reflect distribution of the General Lapse, \$608,227 for the General Other Expense Lapse, and \$1,262,232 for the Statewide Hiring Reduction Lapse.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Carry Forward

Carry Forward for Stress Management

Stress Management	0	0	0	54,915	0	54,915
Total - Carry Forward Funding	0	0	0	54,915	0	54,915

Background

The Stress Management account is contractually mandated and provides funding for programs and services for correction officers.

Legislative

Pursuant to CGS 5-278(e), an estimated \$54,915 is carried forward into FY 14 in the Stress Management account.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	6,352	689,221,370	6,352	689,221,370	0	0
Current Services	0	12,705	0	312,705	0	300,000
Policy Revisions	0	(4,355,692)	0	(11,461,112)	0	(7,105,420)
Total Recommended - GF	6,352	684,878,383	6,352	678,072,963	0	(6,805,420)

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$23,305 and a Statewide Hiring Reduction Lapse of \$1,070,153. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	439,548,356	(1,070,153)	438,478,203	0.24%
Board of Pardons and Paroles	6,464,739	(23,305)	6,441,434	0.36%

Department of Children and Families

DCF91000

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	3,247	3,212	3,208	3,240	3,240	0

Budget 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
Personal Services	246,389,513	265,473,153	278,821,431	280,613,051	278,712,107	(1,900,944)
Other Expenses	34,592,466	38,455,292	35,455,292	34,700,292	34,261,197	(439,095)
Equipment	0	1	1	1	1	0
Other Current Expenses						
Short-Term Residential Treatment	716,695	0	0	0	0	0
Substance Abuse Screening	1,614,915	0	0	0	0	0
Workers' Compensation Claims	10,474,191	11,247,553	11,247,553	10,716,873	10,716,873	0
Local Systems Of Care	1,940,285	0	0	0	0	0
Family Support Services	13,040,617	986,402	986,402	986,402	986,402	0
Emergency Needs	1,160,842	0	0	0	0	0
Differential Response System	8,714,468	8,346,386	8,346,386	8,346,386	8,346,386	0
Regional Behavioral Health Consultation	0	1,810,000	1,810,000	1,810,000	1,810,000	0
Homeless Youth	0	0	0	0	2,515,707	2,515,707
Other Than Payments to Local Governments						
Health Assessment and Consultation	932,151	1,015,002	1,015,002	1,015,002	1,015,002	0
Grants for Psychiatric Clinics for Children	13,977,039	15,483,393	15,483,393	15,483,393	15,483,393	0
Day Treatment Centers for Children	5,330,847	6,783,292	6,783,292	6,783,292	6,783,292	0
Juvenile Justice Outreach Services	10,864,015	12,841,081	12,841,081	12,841,081	12,841,081	0
Child Abuse and Neglect Intervention	5,135,612	8,542,370	8,542,370	9,102,501	9,102,501	0
Community Based Prevention Programs	4,439,142	8,374,056	8,345,606	7,865,790	8,300,790	435,000
Family Violence Outreach and Counseling	1,699,568	1,892,201	1,892,201	1,892,201	1,892,201	0
Supportive Housing	16,498,509	15,323,546	15,323,546	15,243,231	13,980,158	(1,263,073)
No Nexus Special Education	4,777,107	5,041,071	5,041,071	3,768,279	3,768,279	0
Family Preservation Services	5,331,137	5,735,278	5,735,278	5,735,278	5,735,278	0
Substance Abuse Treatment	3,889,373	9,491,729	9,491,729	9,817,303	9,817,303	0
Child Welfare Support Services	3,074,051	2,501,872	2,501,872	2,501,872	2,501,872	0
Board and Care for Children - Adoption	88,966,230	92,565,504	92,820,312	94,088,769	94,088,769	0
Board and Care for Children - Foster	112,794,563	108,818,397	113,243,586	117,244,693	117,244,693	0
Board and Care for Children - Residential	140,796,364	141,375,200	142,148,669	125,373,630	125,373,630	0
Individualized Family Supports	12,248,678	11,882,968	11,882,968	10,079,100	10,079,100	0
Community Kidcare	23,450,498	35,716,720	35,716,720	37,716,720	37,716,720	0
Covenant to Care	158,982	159,814	159,814	159,814	159,814	0
Neighborhood Center	249,152	250,414	250,414	250,414	250,414	0
Nonfunctional - Change to Accruals	0	1,285,159	1,662,894	1,666,957	1,574,776	(92,181)
Agency Total - General Fund	773,257,010	811,397,854	827,548,883	815,802,325	815,057,739	(744,586)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Provide Funding for a Juvenile Justice Girls Unit

Personal Services	30	2,531,983	30	2,531,983	0	0
Other Expenses	0	100,000	0	100,000	0	0
Total - General Fund	30	2,631,983	30	2,631,983	0	0

Background

PA 07-7 JSS and PA 09-2 SSS authorized a total of \$15.7 million in bond funds to build a self-contained, secure treatment facility for juvenile justice (JJ) girls. To date, only \$643,000 in bond funding has been allocated for this purpose. Approved on 5/30/08, this funding supported a site evaluation made in preparation for the facility to be built in Bridgeport. The project did not proceed beyond the site evaluation. At that time, staffing and operating expenses needed to support such a facility was estimated to exceed \$6 million annually. On 1/9/14 the Finance Advisory Committee approved the transfer of funding between various DCF accounts. This included a \$3 million transfer into the Other Expenses account to support, among other items, the renovation of the Pueblo Unit at the Albert J. Solnit Psychiatric Center - South Campus to accommodate juvenile justice girls at a one-time cost of \$500,000 in FY 14. As of 4/27/14, there were 59 JJ girls being served by DCF at an average out-of-home per diem rate of \$557 or a cost of approximately \$200,000 annually per placement. Of these 59 placements, 20 were placed in their homes at an average per diem rate of \$226 or a cost of approximately \$83,000 annually per placement and six were placed in the Pueblo Unit at Solnit - South.

Governor

Provide 30 positions and associated Personal Services account funding of \$2,531,983, along with \$100,000 in Other Expenses account funding, to support the provision of 10 regular beds and two emergency beds for juvenile justice girls in the Pueblo Unit at Solnit - South.

Legislative

Same as Governor

Eliminate Fuel Cell Funding and Support In-House Maintenance

Personal Services	2	117,916	2	117,916	0	0
Other Expenses	0	(1,150,000)	0	(1,150,000)	0	0
Total - General Fund	2	(1,032,084)	2	(1,032,084)	0	0

Background

Connecticut Juvenile Training School (CJTS) is a secure facility for boys committed as juvenile delinquents to DCF and placed on parole status.

Governor

Reduce funding by a net total of \$1,032,084. This includes a reduction to Other Expenses account funding of \$1,150,000 to reflect the end of a contract with Ameresco for (1) the use of fuel cell technology, that provided electricity to CJTS, that has reached the end of its useful life, and (2) maintenance of a natural gas fired HVAC system and emergency generator. Two Qualified Craft Workers (HVACR) positions and Personal Services account funding of \$117,916 are provided so that maintenance of the HVAC system and emergency generator can be provided in-house.

Legislative

Same as Governor

Adjust Operating Expenses to Reflect Current Requirements

Workers' Compensation Claims	0	(530,680)	0	(530,680)	0	0
Total - General Fund	0	(530,680)	0	(530,680)	0	0

Governor

Reduce funding by \$530,680 in the Worker's Compensation Claims account to reflect current requirements.

Legislative

Same as Governor

Adjust Funding to Reflect Anticipated Caseloads

No Nexus Special Education	0	(1,272,792)	0	(1,272,792)	0	0
Board and Care for Children - Adoption	0	918,457	0	918,457	0	0
Board and Care for Children - Foster	0	4,001,107	0	4,001,107	0	0

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Board and Care for Children - Residential	0	(9,686,737)	0	(9,686,737)	0	0
Individualized Family Supports	0	(1,803,868)	0	(1,803,868)	0	0
Total - General Fund	0	(7,843,833)	0	(7,843,833)	0	0

Governor

Reduce funding by \$7,843,833 to reflect adjustments to five accounts due to updated expenditure projections for out-of-home care, adoption, subsidized guardianship, foster care and individualized, wraparound service payments.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	4,063	0	4,063	0	0
Total - General Fund	0	4,063	0	4,063	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$4,063 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions**Adjust Funding for the Expansion of In-Home Alternatives**

Board and Care for Children - Residential	0	(5,412,728)	0	(5,412,728)	0	0
Community Kidcare	0	2,000,000	0	2,000,000	0	0
Total - General Fund	0	(3,412,728)	0	(3,412,728)	0	0

Governor

Reduce funding by \$3,412,728 to reflect the net impact of expanding community-based, in-home alternatives to residential placements. This includes providing funding of \$2 million in the Community KidCare account to expand alternatives and an associated funding reduction in Board and Care for Children - Residential account of \$5,412,728, which reflects the elimination of support for 12 Short-Term Assessment and Respite (STAR) beds and contracts supporting two Safe Homes and three Group Homes.

Legislative

Same as Governor

Reduce Funding: OHA Residential Savings Initiative

Board and Care for Children - Residential	0	(1,350,000)	0	(1,350,000)	0	0
Total - General Fund	0	(1,350,000)	0	(1,350,000)	0	0

Governor

Reduce Board and Care for Children - Residential account funding by \$1,350,000 to reflect averted residential provider payments for DCF kids covered by Medicaid or private insurance. One position and \$112,510 for a Mobile Utilization Coordinator is provided under the Office of the Healthcare Advocate (OHA) to act in partnership with DCF on this initiative.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for Homeless Youth

Homeless Youth	0	0	0	1,000,000	0	1,000,000
Total - General Fund	0	0	0	1,000,000	0	1,000,000

Background

Section 28 of PA 10-179 (CGS Sec. 17a-62a) required DCF to establish a program for homeless youth within available appropriations. The FY 11 Revised Budget included funding of \$1 million for this purpose. This funding was eliminated in FY 12 and FY 13 Biennial Budget prior to implementation of the program.

Legislative

Provide funding of \$1 million to support services for homeless youth pursuant to CGS Sec. 17a-62a.

Reduce Funding to Reflect Case Aide Savings

Personal Services	0	(858,279)	0	(858,279)	0	0
Total - General Fund	0	(858,279)	0	(858,279)	0	0

Background

In FY 13 there were 31,613 hours of social worker overtime associated with child transportation.

Governor

Reduce Personal Services account funding by \$858,279 to reflect savings associated with utilizing approximately 30 part-time case aides (at average hourly cost of \$23.19) to provide child transportation instead of paying social workers overtime (at an average hourly cost of \$50.34) to do so.

Legislative

Same as Governor

Provide Funding to Achieve Enhanced Title IV- E Revenue

Board and Care for Children - Adoption	0	350,000	0	350,000	0	0
Total - General Fund	0	350,000	0	350,000	0	0

Background

The Federal *Fostering Connections to Success and Increasing Adoptions Act of 2008* provides a state option to continue Title IV-E reimbursable foster care, adoption and guardianship assistance payments to youth up to age 21, in accordance with specific criteria detailed within the Act. For DCF to claim enhanced Title IV-E revenue monthly assistance payments for youth entering subsidized adoption or guardianship after age 16 must be maintained once the youth turns 18 up to age 21.

Governor

Provide funding of \$350,000 for monthly assistance payments for youth 18 to 21 years old that entered subsidized adoption or guardianship after age 16, as authorized under Sections 235 and 236 of PA 14-217, the budget implementer. This aids enhanced Title IV-E reimbursement claiming under the Federal *Fostering Connections to Success and Increasing Adoptions Act of 2008*, projected to total \$26.3 million in FY 15 (included in PA 14-47) and \$15 million in FY 16 onward for all DCF post-majority supports.

Legislative

Same as Governor

Provide Funding to Restore FY 13 Rescission

Supportive Housing	0	0	0	252,634	0	252,634
Total - General Fund	0	0	0	252,634	0	252,634

Background

Supportive Housing provides assistance with applying for and locating housing, through various permanent housing voucher programs, as well as assessment and case management services to prevent children from going into out-of-home care due to inadequate housing and to assist in the reunification of children from out-of-home care. Case management services are provided on an annual basis to 500 families statewide.

Legislative

Provide funding of \$252,634 to restore an FY 13 rescission to this account that was included in the FY 14 and FY 15 Biennial Budget.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for Child First in Middletown and Stamford

Community Based Prevention Programs	0	0	0	160,000	0	160,000
Total - General Fund	0	0	0	160,000	0	160,000

Background

Child First (Child and Family Resource, Support and Training) is a clinical, intensive, in-home program that works to decrease the incidence of serious emotional disturbance, developmental and learning problems, as well as abuse and neglect among high-risk young children (prenatal through five years old) and their families in Connecticut. The program's target population includes children exhibiting emotional and behavioral disturbances, have significant delays or have parents with multiple challenges that impede their ability to support and nurture children. This includes parents that are suffering from mental health problems, substance abuse, domestic violence, inadequate education, unemployment, lack of child care, poor health care, homelessness and/or poverty. There are two members of each Child First home visiting team: A Master's level Mental Health/Developmental Clinician, who provides a dyadic, two-generation psychotherapeutic intervention and parent guidance and a Bachelor's level Care Coordinator who connects children and families with comprehensive community-based services and supports. DCF committed approximately \$4.8 million to Child First providers in FY 14.

Legislative

Provide funding of \$160,000 to expand the provision of Child First services in Middletown (\$80,000) and Stamford (\$80,000).

Provide Funding for The Diaper Bank in New Haven

Community Based Prevention Programs	0	0	0	150,000	0	150,000
Total - General Fund	0	0	0	150,000	0	150,000

Legislative

Provide funding of \$150,000 for The Diaper Bank in New Haven.

Provide Funding to Maximize Reimbursement of Solnit - South

Other Expenses	0	150,000	0	150,000	0	0
Total - General Fund	0	150,000	0	150,000	0	0

Background

The Albert J. Solnit Psychiatric Center - South Campus is the only state-administered psychiatric hospital for Connecticut's children who are under the age of eighteen. The hospital provides comprehensive care to children and adolescents with severe mental illness and related behavioral and emotional problems who cannot be safely assessed or treated in a less restrictive setting.

Governor

Provide funding of \$150,000 to support medical consultation in order to increase Medicaid and third party reimbursements, totaling \$5.8 million annually, for care provided at the Albert J. Solnit Psychiatric Center - South Campus. This revenue is anticipated through the validation of the medical necessity of court-ordered placements at Solnit - South by a medical doctor.

Legislative

Same as Governor

Provide Funding for a Revenue Consultant

Other Expenses	0	145,000	0	145,000	0	0
Total - General Fund	0	145,000	0	145,000	0	0

Governor

Provide funding of \$145,000 in the Other Expenses account to support a revenue consultant.

Legislative

Same as Governor

Provide Funding for the Ana Grace Project

Community Based Prevention Programs	0	0	0	100,000	0	100,000
Total - General Fund	0	0	0	100,000	0	100,000

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Background

The Center for Community and Connection has been established as the first initiative of The Ana Grace Project. The Center's mission is to promote love, connection and community for every child and family through research, practical community steps and professional development.

Legislative

Provide funding of \$100,000 to the Klingberg Family Centers to support The Anna Grace Project.

Provide Funding for Children's Community Program of CT, Inc.

Community Based Prevention Programs	0	0	0	25,000	0	25,000
Total - General Fund	0	0	0	25,000	0	25,000

Background

The Children's Community Program of CT, Inc.'s Youth Mentoring Program began on 10/1/96 and is fully funded by DCF. The program recruits, screens, trains and supervises adult mentors who are matched with DCF youth from the ages of 14 to 23 years old. The goal of the program is to provide 100 DCF youths with capable, caring, adult (over age 21) mentors. DCF committed funding of \$28,825 for the Children's Community Program of CT, Inc.'s Youth Mentoring Program in FY 14.

Legislative

Provide funding of \$25,000 to continue support for the Children's Community Program of CT, Inc.'s Youth Mentoring Program.

Transfer Funding to Reflect Program Consolidations

Child Abuse and Neglect Intervention	0	560,131	0	560,131	0	0
Community Based Prevention Programs	0	(479,816)	0	(479,816)	0	0
Supportive Housing	0	(80,315)	0	(80,315)	0	0
Substance Abuse Treatment	0	325,574	0	325,574	0	0
Board and Care for Children - Residential	0	(325,574)	0	(325,574)	0	0
Total - General Fund	0	0	0	0	0	0

Background

"Triple P" is an in-home, evidence-based program that provides parenting education in order to equip parents with the skills and confidence they need to manage family issues without ongoing support. Currently, \$4.9 million is committed in FY 15 for Triple P under DCF's Child Abuse and Neglect Intervention account.

Family-Based Recovery (FBR) treats families with parents who have a history of substance abuse. Developed by the Yale Child Study Center and Johns Hopkins University, FBR relies on reinforcement-based substance abuse treatment. Currently, \$2.6 million is committed for FBR in FY 15 under DCF's Substance Abuse Treatment account.

Governor

Transfer funding to consolidate support for Triple P currently included under the Community Based Prevention Programs account (\$479,816) and the Support for Recovering Families account (\$80,315) and move this funding to the Child Abuse and Neglect Intervention account (\$560,131). Transfer funding to consolidate support for FBR by moving \$325,574 from the Board and Care for Children - Residential account to the Substance Abuse Treatment account.

Legislative

Same as Governor

Transfer Funding for Young Adult Supportive Housing

Homeless Youth	0	0	0	1,515,707	0	1,515,707
Supportive Housing	0	0	0	(1,515,707)	0	(1,515,707)
Total - General Fund	0	0	0	0	0	0

Background

The Young Adult Supportive Housing program (YASH) provides temporary rental assistance and intensive case management services aimed at increasing independent living skills, financial independence, social supports and emotional stability for individuals 18 through 23 years of age that are struggling to obtain or maintain safe and stable housing after leaving DCF foster care.

Legislative

Transfer funding of \$1,515,707 for YASH, which will support approximately 36 young adults in FY 15, from the Supportive Housing account to the Homeless Youth account.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Distribute Lapses

Personal Services	0	0	0	(1,900,944)	0	(1,900,944)
Other Expenses	0	0	0	(439,095)	0	(439,095)
Total - General Fund	0	0	0	(2,340,039)	0	(2,340,039)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$1,267,616 to reflect distribution of the General Lapse, \$290,438 for the General Other Expense Lapse, and \$781,984 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(92,181)	0	(92,181)
Total - General Fund	0	0	0	(92,181)	0	(92,181)

Legislative

Adjust funding by \$92,181 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	3,208	827,548,883	3,208	827,548,883	0	0
Current Services	32	(6,770,551)	32	(6,770,551)	0	0
Policy Revisions	0	(4,976,007)	0	(5,720,593)	0	(744,586)
Total Recommended - GF	3,240	815,802,325	3,240	815,057,739	0	(744,586)

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$1,123,344 and a Statewide Hiring Reduction Lapse of \$1,357,141. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	278,712,107	(2,356,977)	276,355,130	0.85%
Other Expenses	34,261,197	(123,508)	34,137,689	0.36%

Judicial Department

JUD95000

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	4,304	4,316	4,315	4,315	4,329	14
Permanent Full-Time - BF	51	51	51	51	51	0

Budget 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
Personal Services	305,511,267	325,867,529	342,634,762	342,634,762	341,775,107	(859,655)
Other Expenses	62,188,995	64,248,692	66,722,732	66,722,732	66,785,224	62,492
Equipment	0	2,000	0	0	0	0
Other Current Expenses						
Forensic Sex Evidence Exams	1,434,060	1,441,460	1,441,460	1,441,460	1,441,460	0
Alternative Incarceration Program	54,627,829	56,504,295	56,504,295	56,504,295	56,504,295	0
Justice Education Center, Inc.	529,746	545,828	545,828	545,828	545,828	0
Juvenile Alternative Incarceration	27,657,528	28,367,478	28,367,478	28,367,478	28,442,478	75,000
Juvenile Justice Centers	3,120,619	3,136,361	3,136,361	3,136,361	3,136,361	0
Probate Court	6,475,000	9,350,000	10,750,000	10,750,000	10,750,000	0
Youthful Offender Services	11,187,966	18,177,084	18,177,084	18,177,084	18,177,084	0
Victim Security Account	7,892	9,402	9,402	9,402	9,402	0
Children of Incarcerated Parents	482,980	582,250	582,250	582,250	582,250	0
Legal Aid	1,500,000	1,660,000	1,660,000	1,660,000	1,660,000	0
Youth Violence Initiative	208,333	1,500,000	1,500,000	1,500,000	2,250,000	750,000
Judge's Increases	0	1,796,754	3,688,736	3,688,736	3,688,736	0
Children's Law Center	0	109,838	109,838	109,838	109,838	0
Juvenile Planning	0	0	0	0	150,000	150,000
Nonfunctional - Change to Accruals	0	2,381,725	2,279,008	2,345,065	2,305,031	(40,034)
Agency Total - General Fund	474,932,215	515,680,696	538,109,234	538,175,291	538,313,094	137,803
Foreclosure Mediation Program	5,115,273	5,521,606	5,902,565	5,902,565	5,902,565	0
Nonfunctional - Change to Accruals	0	31,686	43,256	43,695	43,695	0
Agency Total - Banking Fund	5,115,273	5,553,292	5,945,821	5,946,260	5,946,260	0
Criminal Injuries Compensation	3,291,950	3,380,286	2,787,016	2,787,016	2,787,016	0
Agency Total - Criminal Injuries Compensation Fund	3,291,950	3,380,286	2,787,016	2,787,016	2,787,016	0
Total - Appropriated Funds	483,339,438	524,614,274	546,842,071	546,908,567	547,046,370	137,803

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	66,057	0	66,057	0	0
Total - General Fund	0	66,057	0	66,057	0	0
Nonfunctional - Change to Accruals	0	439	0	439	0	0
Total - Banking Fund	0	439	0	439	0	0

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Provide funding of \$66,057 to the General Fund and \$439 to the Banking Fund to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions**Provide Funding to Expand Civil Restraining Orders**

Personal Services	0	0	10	368,964	10	368,964
Other Expenses	0	0	0	346,205	0	346,205
Total - General Fund	0	0	10	715,169	10	715,169

Background

Section 21 of PA 13-214, An Act Concerning Domestic Violence and Sexual Assault, established a task force to study the feasibility to permit a person other than a family or household member to apply for a restraining order.

Legislative

Provide partial year funding of \$368,964 for 10 permanent full-time positions (9 Victim Advocates and 1 Casflow Coordinator) and two temporary full-time positions (1 Victim Advocate and 1 Casflow Coordinator). Other Expenses funding of \$346,205 is provided for a IT costs (\$23,000), marshal services (\$289,205), and expenses related to the new positions (\$34,000). The program is anticipated to commence on January 1, 2015. Sections 186-191 of PA 14-217, the budget implementer, expands civil restraining orders to include a person other than a family or household member to apply for a restraining order.

Provide Funding to Allow Temporary Financial Support

Personal Services	0	0	4	138,845	4	138,845
Other Expenses	0	0	0	7,505	0	7,505
Total - General Fund	0	0	4	146,350	4	146,350

Background

Section 19 of PA 13-214, An Act Concerning Domestic Violence and Sexual Assault, required the Judicial Department to develop a plan to include temporary financial support as part of the relief available to an applicant for a restraining order. In doing so, the Judicial Department would incur significant additional work including examining financial affidavits, calculation of recommended support based on child support guidelines, and additional hearings.

Legislative

Provide partial year funding of \$138,845 for four permanent full-time positions (three family relations counselor and one court planner) and one temporary full-time position (one family relations counselor) and Other Expenses funding of \$7,505. The program is anticipated to commence on January 1, 2015. Sections 120-129 of PA 14-217, the budget implementer, allows temporary relief to an applicant for a restraining order.

Provide Funding for Victim Advocate Services

Other Expenses	0	0	0	198,500	0	198,500
Total - General Fund	0	0	0	198,500	0	198,500

Legislative

Provide funding of \$198,500 to Other Expenses to contract with the Connecticut Coalition Against Domestic Violence (CCADV) to provide \$150,000 for a Spanish speaking hotline (commencing July 1, 2014) and \$48,500 for two victim advocates (commencing January 1, 2015). Section 191 of PA 14-217, the budget implementer, requires the chief court administrator of the Judicial Department to allow one or more family violence victim advocates to provide services in the Superior Court's family division in each judicial district.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Provide Funding for Youth Violence Prevention

Youth Violence Initiative	0	0	0	750,000	0	750,000
Total - General Fund	0	0	0	750,000	0	750,000

Background

The Youth Violence Initiative is a program to reduce gun violence among young people in Hartford, Bridgeport, and New Haven. The program will utilize youth development programs, the settlement house model, and other evidence based models to reduce gang affiliation and youth violence. Funding will be provided to the municipalities and with a 25% match requirement. In-kind match of up to 10% will be accepted.

Legislative

Provide funding of \$750,000 to the Youth Violence Initiative account; \$250,000 will be provided Bridgeport, Hartford and New Haven for youth violence prevention. Of the total to Hartford, \$200,000 will be provided to the Legacy Foundation of Hartford and \$50,000 to Compass Youth Collaboration. The funds for Bridgeport and New Haven will be administered by the cities.

Provide Funding for Juvenile Programs

Juvenile Planning	0	0	0	150,000	0	150,000
Total - General Fund	0	0	0	150,000	0	150,000

Legislative

Provide funding of \$150,000 to the University of New Haven for staffing of the Juvenile Justice Policy and Operations Committee (JJPOC) and to support training, research and evaluation of the juvenile justice system. This provision is implemented in Section 79 of PA 14-217, the budget implementer.

Provide Funding for Family Violence Mediation Program

Juvenile Alternative Incarceration	0	0	0	75,000	0	75,000
Total - General Fund	0	0	0	75,000	0	75,000

Background

The family violence mediation program is a pilot within the juvenile courts. A probation officer or the court may refer a child accused of a delinquent act involving family violence to a family violence mediation program for resolution.

Legislative

Provide funding of \$75,000 to establish a pilot family violence mediation programs in two juvenile courts. Section 85 of PA 14-217, the budget implementer, establishes this new pilot program.

Distribute Lapses

Personal Services	0	0	0	(1,367,464)	0	(1,367,464)
Other Expenses	0	0	0	(489,718)	0	(489,718)
Total - General Fund	0	0	0	(1,857,182)	0	(1,857,182)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$359,198 to reflect distribution of the General Lapse, \$489,718 for the General Other Expense Lapse, and \$1,008,266 for the Statewide Hiring Reduction Lapse.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(40,034)	0	(40,034)
Total - General Fund	0	0	0	(40,034)	0	(40,034)

Legislative

Reduce funding by \$72,296 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Transfer Funding between Kinship and Respite Fund

Background

The FY 15 budget appropriated \$925,000 to the Kinship Fund and \$1,125,000 to the Respite Fund within the Probate Court account.

Legislative

Transfer \$250,000 from the Kinship Fund to the Respite Fund for a total of \$675,000 to the Kinship Fund and \$1,375,000 to the Respite Fund.

Transfer Funding in the Children of Incarcerated Parents

Background

PA 13-184, the FY 14 and FY 15 budget, included funding of \$225,000 in the Children of Incarcerated Parents accounts, to be transferred to the Greater Hartford Male Youth Leadership Program.

Legislative

PA 14-227 transfers this funding of \$225,000 from the Greater Hartford Male Youth Leadership Program to the Legacy Foundation of Hartford.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	4,315	538,109,234	4,315	538,109,234	0	0
Current Services	0	66,057	0	66,057	0	0
Policy Revisions	0	0	14	137,803	14	137,803
Total Recommended - GF	4,315	538,175,291	4,329	538,313,094	14	137,803
Original Appropriation - BF	51	5,945,821	51	5,945,821	0	0
Current Services	0	439	0	439	0	0
Total Recommended - BF	51	5,946,260	51	5,946,260	0	0
Original Appropriation - CF	0	2,787,016	0	2,787,016	0	0
Total Recommended - CF	0	2,787,016	0	2,787,016	0	0

Other Significant Legislation

PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$252,368 and a Statewide Hiring Reduction Lapse of \$1,484,558. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	341,775,107	(1,736,926)	340,038,181	0.51%

Public Defender Services Commission

PDS98500

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	445	447	447	447	447	0

Budget 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
Personal Services	37,448,455	40,098,345	41,909,712	41,909,712	41,789,717	(119,995)
Other Expenses	1,496,198	1,545,428	1,550,119	1,550,119	1,491,837	(58,282)
Other Current Expenses						
Assigned Counsel - Criminal	10,712,245	9,111,900	9,111,900	17,997,900	17,997,900	0
Expert Witnesses	1,924,998	2,100,000	2,100,000	2,100,000	2,082,252	(17,748)
Training And Education	80,172	130,000	130,000	130,000	130,000	0
Assigned Counsel - Child Protection	7,238,018	11,436,000	7,436,000	0	0	0
Contracted Attorneys Related Expenses	71,182	150,000	150,000	150,000	125,000	(25,000)
Family Contracted Attorneys/ AMC	608,149	575,000	575,000	0	0	0
Nonfunctional - Change to Accruals	0	224,916	260,298	0	0	0
Agency Total - General Fund	59,579,417	65,371,589	63,223,029	63,837,731	63,616,706	(221,025)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding to Reflect the FY 14 Deficiency

Assigned Counsel - Criminal	0	875,000	0	875,000	0	0
Total - General Fund	0	875,000	0	875,000	0	0

Background

Sections 41-44 of PA 14-47, the FY 15 Revised Budget, provides deficiency funding of \$58 million in FY 14 for various agencies. The increased appropriations are offset by reduced appropriations of a corresponding amount across various agencies. The act includes \$6.7 million for Public Defender Services Commission - \$4.8 million to the Personal Services account due to an early release of a portion of this account's fourth quarter allotment in order to allow a FAC transfer from this account to the Assigned Counsel accounts and \$1.8 million in the Expert Witness account is due to the unexpected payment of an expert witness.

Governor

Provide funding of \$875,000 to reflect the annualization of the agency's ongoing portion of the FY 14 deficiency. The FY 15 original appropriation did not include funding for this deficiency, therefore the increased funding in FY 15 reflects the annualization of this deficiency. Other funds for the FY 14 deficiency are for the one-time habeas costs and therefore are not included in the revised total.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(260,298)	0	(260,298)	0	0
Total - General Fund	0	(260,298)	0	(260,298)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Governor

Reduce funding of \$260,298 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Policy Revisions**Transfer Funding to Streamline Accounts**

Assigned Counsel - Criminal	0	8,011,000	0	8,011,000	0	0
Assigned Counsel - Child Protection	0	(7,436,000)	0	(7,436,000)	0	0
Family Contracted Attorneys/ AMC	0	(575,000)	0	(575,000)	0	0
Total - General Fund	0	0	0	0	0	0

Background

The Assigned Counsel - Criminal account pays for assigned counsel (contracted special public defenders) who represent clients in criminal cases where the field office has determined a conflict of interest with the agency. These assigned counsel sign a contract with the agency, and are assigned cases on a flat-rate payment structure. However, if a case is complicated, the assigned counsel can submit a request for hourly billing.

The Assigned Counsel - Child Protection and the Family Contracted Attorneys accounts handle all child protection related cases. PA 11-51 transferred these accounts and their duties from the Child Protection Commission to the Public Defender Services Commission.

Governor

Transfer funding of \$7,436,000 from the Assigned Counsel - Child Protection account and \$575,000 from the Family Contracted Attorneys account (for a total transfer of \$8,011,000) to Assigned Counsel - Criminal account.

Legislative

Same as Governor

Distribute Lapses

Personal Services	0	0	0	(119,995)	0	(119,995)
Other Expenses	0	0	0	(58,282)	0	(58,282)
Expert Witnesses	0	0	0	(17,748)	0	(17,748)
Contracted Attorneys Related Expenses	0	0	0	(25,000)	0	(25,000)
Total - General Fund	0	0	0	(221,025)	0	(221,025)

Background

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

Legislative

Reduce funding by \$42,748 to reflect distribution of the General Lapse, \$58,282 for the General Other Expense Lapse, and \$119,995 for the Statewide Hiring Reduction Lapse.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	447	63,223,029	447	63,223,029	0	0
Current Services	0	614,702	0	614,702	0	0
Policy Revisions	0	0	0	(221,025)	0	(221,025)
Total Recommended - GF	447	63,837,731	447	63,616,706	0	(221,025)

*Other Significant Legislation***PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$29,824 and a Statewide Hiring Reduction Lapse of \$175,442. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	41,789,717	(175,442)	41,614,275	0.42%
Contracted Attorneys Related Expenses	125,000	(29,824)	95,176	23.86%

Miscellaneous Appropriation to the Governor

GOV12100

Budget 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
Other Current Expenses						
Governor's Contingency Account	0	1	1	1	1	0
Agency Total - General Fund	0	1	1	1	1	0

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	0	1	0	1	0	0
Total Recommended - GF	0	1	0	1	0	0

Debt Service - State Treasurer

OTT14100

Budget 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
Other Expenses	170,381	0	0	0	0	0
Other Current Expenses						
Debt Service	1,561,740,889	1,434,000,853	1,554,881,403	1,542,440,589	1,507,940,589	(34,500,000)
UConn 2000 - Debt Service	116,808,591	135,251,409	156,037,386	138,520,121	136,820,121	(1,700,000)
CHEFA Day Care Security	4,286,108	5,500,000	5,500,000	5,500,000	5,500,000	0
Pension Obligation Bonds - TRB	121,386,576	145,076,576	133,922,226	133,922,226	133,922,226	0
Nonfunctional - Change to Accruals	0	0	11,321	590	402	(188)
Agency Total - General Fund	1,804,392,545	1,719,828,838	1,850,352,336	1,820,383,526	1,784,183,338	(36,200,188)
Debt Service	437,929,123	463,814,137	483,218,293	476,884,116	476,884,116	0
Agency Total - Special Transportation Fund	437,929,123	463,814,137	483,218,293	476,884,116	476,884,116	0
Debt Service	7,147	0	0	0	0	0
Agency Total - Regional Market Operation Fund	7,147	0	0	0	0	0
Total - Appropriated Funds	2,242,328,815	2,183,642,975	2,333,570,629	2,297,267,642	2,261,067,454	(36,200,188)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Reduce General Fund Debt Service to Reflect Actual Issuance

Debt Service	0	(12,440,814)	0	(22,940,814)	0	(10,500,000)
Total - General Fund	0	(12,440,814)	0	(22,940,814)	0	(10,500,000)

Background

The General Fund debt service requirements reflect: (1) the amount of General Obligation (GO) bonds allocated through the State Bond Commission, (2) differences between assumptions about interest rates and issuance amounts versus actual interest rates and issuance amounts, (3) the amount of GAAP Conversion bonds issued to finance a portion of the cost for the transition of the state to Generally Accepted Accounting Principles (GAAP), and (4) the amount of bond premiums* received by the state on the bonds issued by the Office of the State Treasurer. (*Bond purchasers pay a premium to receive a higher interest rate than the one at which the bond would otherwise have sold.)

Governor

Reduce the GF debt service budget by a net total of \$12,440,814, which reflects: (1) a reduction of \$28.0 million due to differences between issuance assumptions and the actual issuance of GO bonds, (2) a reduction of \$17.8 million due to bond premiums received on GO bonds, (3) an increase of \$26.2 million due to the issuance of GAAP Conversion bonds in October 2014, and (4) an increase of \$7.2 million due to the issuance of Tax Incremental Financing (TIF) bonds used to finance the Bass Pro Shops project in Bridgeport.

Legislative

Reduce the GF debt service budget by a net total of \$22,940,814, which reflects: (1) a reduction of \$28.0 million due to differences between issuance assumptions and the actual issuance of GO bonds, (2) a reduction of \$28.3 million due to bond premiums received on GO bonds, (3) an increase of \$26.2 million due to the issuance of GAAP Conversion bonds in October 2014, and (4) an increase of \$7.2 million due to the issuance of Tax Incremental Financing (TIF) bonds used to finance the Bass Pro Shops project in Bridgeport. The additional \$10.5 million in premiums over the Governor's proposed adjustment reflects the bond premiums received on a portion of the \$400 million in GO bonds issued in March 2014 at interest rates of 4.0% and 5.0%. The bonds for which no premium was received were issued between 1.5% and 3.0%.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Reduce UConn 2000 Debt Service to Reflect Actual Issuance

UConn 2000 - Debt Service	0	(17,517,265)	0	(19,217,265)	0	(1,700,000)
Total - General Fund	0	(17,517,265)	0	(19,217,265)	0	(1,700,000)

Background

The infrastructure improvement program at the University of Connecticut is financed through the issuance of UConn 2000 bonds, which are a type of General Obligation (GO) bond. The debt service account for these bonds reflects assumptions about the level of bonds needed to support the infrastructure projects that are currently under construction and the interest rate at which the bonds will be issued.

Governor

Reduce the debt service account for UConn 2000 bonds by \$17,517,265 to reflect the issuance of \$172.7 million in UConn 2000 bonds in July 2013 at an interest rate of 4.7%, which was lower than the 5.0% assumed in the adopted FY 15 budget.

Legislative

Reduce the debt service account for UConn 2000 bonds by \$1,700,000 to reflect the issuance of \$201.0 million in UConn 2000 bonds in April 2014 at an interest rate of 4.62%, which is lower than the 5.0% assumed in the adopted FY 15 budget.

Reduce STF Debt Service to Reflect Actual Issuance

Debt Service	0	(6,334,177)	0	(6,334,177)	0	0
Total - Special Transportation Fund	0	(6,334,177)	0	(6,334,177)	0	0

Background

Special Transportation Fund (STF) debt service reflects the level of Special Tax Obligation (STO) bond issuance needed to support the transportation projects that are currently under construction.

Governor

Reduce the STF debt service account by \$6,334,177 to reflect the issuance of \$600 million in STO bonds in October 2013 at an interest rate of 3.7%, which was lower than the 6.0% assumed in the adopted FY 15 budget.

Legislative

Same as Governor

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(10,731)	0	(10,731)	0	0
Total - General Fund	0	(10,731)	0	(10,731)	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$10,731 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Reduce GF Debt Service to Reflect Anticipated Savings

Debt Service	0	0	0	(24,000,000)	0	(24,000,000)
Total - General Fund	0	0	0	(24,000,000)	0	(24,000,000)

Background

Between FY 02 and FY 13, the General Fund (GF) debt service account lapsed between \$28 million and \$80 million each year due to bond premiums.

Legislative

Reduce General Fund debt service requirements by \$24 million to reflect anticipated savings from bond refundings, premiums* and differences between issuance assumptions and actual issuance. (*Bond purchasers pay a premium to receive a higher interest rate than the one at which the bonds would otherwise have sold.)

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(188)	0	(188)
Total - General Fund	0	0	0	(188)	0	(188)

Legislative

Adjust funding by \$22 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	0	1,850,352,336	0	1,850,352,336	0	0
Current Services	0	(29,968,810)	0	(42,168,810)	0	(12,200,000)
Policy Revisions	0	0	0	(24,000,188)	0	(24,000,188)
Total Recommended - GF	0	1,820,383,526	0	1,784,183,338	0	(36,200,188)
Original Appropriation - TF	0	483,218,293	0	483,218,293	0	0
Current Services	0	(6,334,177)	0	(6,334,177)	0	0
Total Recommended - TF	0	476,884,116	0	476,884,116	0	0

State Comptroller - Miscellaneous

OSC15100

Budget 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
Other Current Expenses						
Adjudicated Claims	5,958,661	10,300,000	4,100,000	4,100,000	4,100,000	0
Agency Total - General Fund	5,958,661	10,300,000	4,100,000	4,100,000	4,100,000	0

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	0	4,100,000	0	4,100,000	0	0
Total Recommended - GF	0	4,100,000	0	4,100,000	0	0

State Comptroller - Fringe Benefits

OSC15200

Budget 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
Other Current Expenses						
Unemployment Compensation	6,602,414	8,275,189	8,643,507	8,643,507	8,643,507	0
State Employees Retirement Contributions	721,490,818	916,024,145	969,312,947	970,863,047	970,863,047	0
Higher Education Alternative Retirement System	16,923,948	28,485,055	30,131,328	19,131,328	18,131,328	(1,000,000)
Pensions and Retirements - Other Statutory	1,570,826	1,730,420	1,749,057	1,749,057	1,749,057	0
Judges and Compensation Commissioners Retirement	16,005,904	16,298,488	17,731,131	17,731,131	17,731,131	0
Insurance - Group Life	8,688,230	8,808,780	9,353,107	9,353,107	8,653,107	(700,000)
Employers Social Security Tax	206,786,245	224,928,273	235,568,631	232,206,531	228,833,314	(3,373,217)
State Employees Health Service Cost	559,778,575	615,897,053	650,960,045	656,542,945	639,312,580	(17,230,365)
Retired State Employees Health Service Cost	587,439,438	548,693,300	568,635,039	568,635,039	568,635,039	0
Tuition Reimbursement - Training and Travel	2,843,884	3,127,500	3,127,500	3,127,500	3,127,500	0
Nonfunctional - Change to Accruals	0	24,419,312	17,200,946	17,128,858	16,162,272	(966,586)
Agency Total - General Fund	2,128,130,282	2,396,687,515	2,512,413,238	2,505,112,050	2,481,841,882	(23,270,168)
Unemployment Compensation	198,756	237,011	248,862	248,862	248,862	0
State Employees Retirement Contributions	107,869,254	108,347,033	130,144,053	130,144,053	130,144,053	0
Insurance - Group Life	245,448	286,000	292,000	292,000	292,000	0
Employers Social Security Tax	13,509,857	15,600,381	16,304,506	16,548,206	16,405,141	(143,065)
State Employees Health Service Cost	34,725,291	38,535,326	40,823,865	42,168,165	41,727,011	(441,154)
Nonfunctional - Change to Accruals	0	655,603	1,876,668	1,912,503	1,879,574	(32,929)
Agency Total - Special Transportation Fund	156,548,606	163,661,354	189,689,954	191,313,789	190,696,641	(617,148)
Total - Appropriated Funds	2,284,678,888	2,560,348,869	2,702,103,192	2,696,425,839	2,672,538,523	(23,887,316)
Additional Funds Available						
Carry Forward Funding	0	0	0	0	3,953,646	3,953,646
Agency Grand Total	2,284,678,888	2,560,348,869	2,702,103,192	2,696,425,839	2,676,492,169	(19,933,670)

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Reduce Funding for Higher Education ARP

Higher Education Alternative Retirement System	0	(11,000,000)	0	(12,000,000)	0	(1,000,000)
Total - General Fund	0	(11,000,000)	0	(12,000,000)	0	(1,000,000)

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 (ARP). The retirement contribution rate for participants is five percent and the State's share is currently fixed at eight percent of salary.

Governor

Reduce funding for the Higher Education Alternate Retirement Fund by \$11 million to reflect retirement system costs based on actual experience and plan enrollment.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Legislative

Reduce funding for the Higher Education Alternate Retirement Fund by \$12 million to reflect retirement system costs based on actual experience and plan enrollment.

Reduce Funding for Employers' Social Security Tax

Employers Social Security Tax	0	(5,000,000)	0	(8,000,000)	0	(3,000,000)
Total - General Fund	0	(5,000,000)	0	(8,000,000)	0	(3,000,000)

Governor

Reduce funding by \$5 million in the Employers' Social Security Tax account in the General Fund to reflect costs based on actual expenditure trends.

Legislative

Reduce funding by \$8 million in the Employers' Social Security Tax account in the General Fund to reflect costs based on actual expenditure trends.

Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	(72,088)	0	(72,088)	0	0
Total - General Fund	0	(72,088)	0	(72,088)	0	0
Nonfunctional - Change to Accruals	0	35,835	0	35,835	0	0
Total - Special Transportation Fund	0	35,835	0	35,835	0	0

Background

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

Governor

Reduce funding by \$72,088 in the General Fund and provide funding of \$35,835 in the Special Transportation Fund to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

Legislative

Same as Governor

Adjust Funding to Reflect Net Position Technical Changes

State Employees Retirement Contributions	0	1,323,800	0	1,323,800	0	0
Employers Social Security Tax	0	1,491,100	0	1,491,100	0	0
State Employees Health Service Cost	0	4,266,100	0	(1,733,900)	0	(6,000,000)
Total - General Fund	0	7,081,000	0	1,081,000	0	(6,000,000)
Employers Social Security Tax	0	40,300	0	40,300	0	0
State Employees Health Service Cost	0	122,200	0	122,200	0	0
Total - Special Transportation Fund	0	162,500	0	162,500	0	0

Governor

Provide funding of \$7,081,000 in the General Fund and \$162,500 in the Special Transportation Fund to reflect the anticipated current service levels for the fringe benefit accounts.

Legislative

Provide funding of \$1,081,000 in the General Fund and \$162,500 in the Special Transportation Fund to reflect the anticipated current service levels for the fringe benefit accounts.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Reduce Funding to Reflect Savings Due to Dental Contract

State Employees Health Service Cost	0	0	0	(12,000,000)	0	(12,000,000)
Total - General Fund	0	0	0	(12,000,000)	0	(12,000,000)

Legislative

Reduce funding by \$12 million to reflect savings associated with a new dental contract, effective July 1, 2014. Previously, the state contracted with two carriers (United Healthcare and Cigna) to provide dental services for state employees and retirees. Effective July 1, 2014, Cigna will provide all dental services for the state plan, including various provisions which are anticipated to result in savings to the state. Cost saving measures include, but are not limited to (1) replacement of crowns every seven years as opposed to every five years, (2) coverage for 360 degree panoramic x-rays every five years versus every three years, (3) larger network, and (4) lower administrative fees.

Reduce Funding for Payoff of Liability on Group Life Policy

Insurance - Group Life	0	0	0	(700,000)	0	(700,000)
Total - General Fund	0	0	0	(700,000)	0	(700,000)

Legislative

Reduce funding by \$700,000 in the Group Life Insurance account to reflect the tail payment liability being paid off in FY 14.

Adjust Fringe Benefits to Reflect the Addition of Positions

Employers Social Security Tax	0	174,000	0	420,578	0	246,578
State Employees Health Service Cost	0	1,231,000	0	2,047,135	0	816,135
Total - General Fund	0	1,405,000	0	2,467,713	0	1,062,713
Employers Social Security Tax	0	203,400	0	136,835	0	(66,565)
State Employees Health Service Cost	0	1,222,100	0	780,946	0	(441,154)
Total - Special Transportation Fund	0	1,425,500	0	917,781	0	(507,719)

Governor

Provide funding of \$1,405,000 in the General Fund and \$1,425,500 in the Special Transportation Fund to reflect additional requirements for fringe benefits associated with additional personnel in state agencies.

Legislative

Provide funding of \$2,467,713 in the General Fund and \$917,781 in the Special Transportation Fund to reflect additional requirements for fringe benefits associated with additional personnel in state agencies.

Adjust Fringe Benefits to Reflect the Reduction of Positions

Employers Social Security Tax	0	(58,800)	0	(678,595)	0	(619,795)
State Employees Health Service Cost	0	0	0	(46,500)	0	(46,500)
Total - General Fund	0	(58,800)	0	(725,095)	0	(666,295)
Employers Social Security Tax	0	0	0	(76,500)	0	(76,500)
Total - Special Transportation Fund	0	0	0	(76,500)	0	(76,500)

Governor

Reduce funding by \$58,800 in the General Fund for the reduction of positions in state agencies.

Legislative

Reduce funding by \$725,095 in the General Fund and \$76,500 in the Transportation Fund for the reduction of positions in state agencies.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Adjust Fringe Benefits to Reflect the Transfer of Positions

State Employees Retirement Contributions	0	226,300	0	226,300	0	0
Employers Social Security Tax	0	31,600	0	31,600	0	0
State Employees Health Service Cost	0	85,800	0	85,800	0	0
Total - General Fund	0	343,700	0	343,700	0	0

Governor

Provide funding of \$343,700 in the General Fund to reflect position transfers within state agencies which impact the General Fund fringe benefit accounts. The transfer is primarily the result of 29 positions which were formerly funded out of the Casino Fund being transferred to the General Fund.

Legislative

Same as Governor

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	0	0	(966,586)	0	(966,586)
Total - General Fund	0	0	0	(966,586)	0	(966,586)
Nonfunctional - Change to Accruals	0	0	0	(32,929)	0	(32,929)
Total - Special Transportation Fund	0	0	0	(32,929)	0	(32,929)

Legislative

Adjust funding by \$966,586 in the General Fund and \$32,929 in the Special Transportation Fund in to reflect changes to GAAP accruals as a result of policy changes.

Carry Forward**Carry Forward Tuition and Training Funds**

Tuition Reimbursement - Training and Travel	0	0	0	3,909,646	0	3,909,646
Total - Carry Forward Funding	0	0	0	3,909,646	0	3,909,646

Legislative

Pursuant to individual collective bargaining unit contracts \$3,909,646 is carried forward for FY 15 in the Tuition Reimbursement - Training and Travel account.

Carry Forward Funding to Support the CT Retirement Board

Employers Social Security Tax	0	0	0	13,000	0	13,000
State Employees Health Service Cost	0	0	0	31,000	0	31,000
Total - Carry Forward Funding	0	0	0	44,000	0	44,000

Legislative

Pursuant to section 40 of PA 14-47, the FY 15 Revised Budget, funding of \$44,000 is carried forward from FY 14 to FY 15 from the Medicaid account within the Department of Social Services to the Employers' Social Security account (\$13,000) and the State Employees' Health Service Cost account (\$31,000) for two positions in the Office of the State Comptroller to support the Connecticut Retirement Security Board. Sections 180 - 185 of PA 14-217, the budget implementer, establish the board and the board's duties.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	0	2,512,413,238	0	2,512,413,238	0	0
Current Services	0	(8,991,088)	0	(18,991,088)	0	(10,000,000)
Policy Revisions	0	1,689,900	0	(11,580,268)	0	(13,270,168)
Total Recommended - GF	0	2,505,112,050	0	2,481,841,882	0	(23,270,168)
Original Appropriation - TF	0	189,689,954	0	189,689,954	0	0
Current Services	0	198,335	0	198,335	0	0
Policy Revisions	0	1,425,500	0	808,352	0	(617,148)
Total Recommended - TF	0	191,313,789	0	190,696,641	0	(617,148)

Reserve for Salary Adjustments

OPM20100

Budget 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
Other Current Expenses						
Reserve For Salary Adjustments	0	30,424,382	36,273,043	36,273,043	30,273,043	(6,000,000)
Agency Total - General Fund	0	30,424,382	36,273,043	36,273,043	30,273,043	(6,000,000)
Reserve For Salary Adjustments	0	3,558,297	3,661,897	3,661,897	2,661,897	(1,000,000)
Agency Total - Special Transportation Fund	0	3,558,297	3,661,897	3,661,897	2,661,897	(1,000,000)
Total - Appropriated Funds	0	33,982,679	39,934,940	39,934,940	32,934,940	(7,000,000)
Additional Funds Available						
Carry Forward Funding	0	0	0	0	17,612,720	17,612,720
Carry Forward Transportation Fund	0	0	0	0	2,684,967	2,684,967
Agency Grand Total	0	33,982,679	39,934,940	39,934,940	53,232,627	13,297,687

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Policy Revisions

Reduce Funding to Reflect Anticipated Expenditures

Reserve For Salary Adjustments	0	0	0	(6,000,000)	0	(6,000,000)
Total - General Fund	0	0	0	(6,000,000)	0	(6,000,000)
Reserve For Salary Adjustments	0	0	0	(1,000,000)	0	(1,000,000)
Total - Special Transportation Fund	0	0	0	(1,000,000)	0	(1,000,000)

Legislative

Reduce funding by \$7 million (\$6 million in GF and \$1 million in STF) to reflect anticipated expenditures.

Carry Forward

Carry Forward for RSA

Reserve For Salary Adjustments	0	0	0	17,612,720	0	17,612,720
Total - Carry Forward Funding	0	0	0	17,612,720	0	17,612,720
Reserve For Salary Adjustments	0	0	0	2,684,967	0	2,684,967
Total - Carry Forward Transportation Fund	0	0	0	2,684,967	0	2,684,967

Legislative

Section 98 of PA 13-247, the general government implementer, carries forward funding of \$20,297,687 from FY 14 into FY 15 (\$17,612,720 in the GF and \$2,684,967 in STF) for collective bargaining costs.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	0	36,273,043	0	36,273,043	0	0
Policy Revisions	0	0	0	(6,000,000)	0	(6,000,000)
Total Recommended - GF	0	36,273,043	0	30,273,043	0	(6,000,000)
Original Appropriation - TF	0	3,661,897	0	3,661,897	0	0
Policy Revisions	0	0	0	(1,000,000)	0	(1,000,000)
Total Recommended - TF	0	3,661,897	0	2,661,897	0	(1,000,000)

Workers' Compensation Claims - Administrative Services

DAS23100

Budget 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
Other Current Expenses						
Workers' Compensation Claims	26,886,810	29,987,707	27,187,707	29,987,707	29,987,707	0
Agency Total - General Fund	26,886,810	29,987,707	27,187,707	29,987,707	29,987,707	0
Workers' Compensation Claims	6,399,473	7,144,481	6,544,481	7,344,481	7,344,481	0
Agency Total - Special Transportation Fund	6,399,473	7,144,481	6,544,481	7,344,481	7,344,481	0
Total - Appropriated Funds	33,286,283	37,132,188	33,732,188	37,332,188	37,332,188	0

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Current Services

Adjust Funding to Reflect the FY 14 Deficiency

Workers' Compensation Claims	0	2,800,000	0	2,800,000	0	0
Total - General Fund	0	2,800,000	0	2,800,000	0	0
Workers' Compensation Claims	0	800,000	0	800,000	0	0
Total - Special Transportation Fund	0	800,000	0	800,000	0	0

Background

Sections 41-44 of PA 14-47, the FY 15 Revised Budget, provides deficiency funding of \$58 million in FY 14 for various agencies. The increased appropriations are offset by reduced appropriations of a corresponding amount across various agencies. The act includes \$2.8 million in the General Fund and \$800,000 in the Special Transportation Fund for deficiency funding in FY 14 for this agency in the Workers' Compensation Claims accounts. This funding is required due to: (1) increased utilization of services, (2) employees remaining on workers' compensation longer, and (3) increasing medical expenditures.

Governor

Provide funding of \$2.8 million in the General Fund and \$800,000 in the Special Transportation Fund to reflect the annualization of the agency's FY 14 deficiency. The FY 15 original appropriation did not include funding for this deficiency, therefore the increased funding in FY 15 reflects the annualization of this deficiency.

Legislative

Same as Governor

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	0	27,187,707	0	27,187,707	0	0
Current Services	0	2,800,000	0	2,800,000	0	0
Total Recommended - GF	0	29,987,707	0	29,987,707	0	0
Original Appropriation - TF	0	6,544,481	0	6,544,481	0	0
Current Services	0	800,000	0	800,000	0	0
Total Recommended - TF	0	7,344,481	0	7,344,481	0	0

VI. REVENUE

Overview of Revenue Schedules and Reports

The Revenue Section in this book contains six schedules and reports, which are described below.

All Appropriated Funds Revenue Schedules and Reports

- 1) Appropriated Funds Revenue Summary Schedule
 - Summarizes estimated revenues for each appropriated fund;
 - Shows the combined effect of: (a) the revenue estimates adopted (or readopted) by the Finance, Revenue and Bonding (FRB) Committee and (b) the revenue impact of legislative changes not accounted for in the FRB estimates; and
 - Provides the General Fund (GF) bottom-line revenue figure against which total GF expenditures are matched to achieve a balanced operating budget.
- 2) Revenue Impact of Policy Changes Report
 - Summarizes policy changes and their impacts on each revenue category; and
 - Covers the budget year (FY 15) plus the out years (FY 16-FY 18).

General Fund and Special Transportation Fund Revenue Schedules and Reports

- 3) General Fund Revised FY 15 Revenue Schedule
 - Compares the original FY 15 revenue estimates to: (a) the impact of the Governor's FY 15 estimates, which include the January Consensus Revenue forecast and proposed revenue policy changes and (b) the final FY 15 revenue estimates, which include the April Consensus Revenue forecast and all enacted policy changes.
- 4) General Fund Revised Policies Details Report
 - Provides information about each policy change within the Governor's budget plan and the adopted (legislative) budget; and
 - Explains technical updates between the January Consensus Revenue forecast and the April Consensus Revenue forecast.
 - By law, the Governor's budget proposal must use the January Consensus Revenue forecast and the final budget uses the April Consensus Revenue forecast.
- 5) Special Transportation Fund Revised FY 15 Revenue Schedule - Same as description as above.
- 6) Special Transportation Fund Revised Policies Details Report - Same as description as above.

FY 15 Revised All Appropriated Funds Revenue Summary
(in thousands)

Item	Original \$	Revised \$
General Fund (GF)		
Taxes		
Personal Income Tax	9,399,800	9,264,500
Sales & Use Tax	4,164,800	4,167,400
Corporation Tax	749,300	704,273
Public Service Tax	284,700	295,600
Inheritance & Estate Tax	180,100	173,000
Insurance Companies Tax	277,600	256,200
Cigarettes Tax	379,500	360,900
Real Estate Conveyance Tax	150,800	186,900
Oil Companies Tax	35,500	34,750
Electric Generation Tax	-	-
Alcoholic Beverages Tax	60,200	60,700
Admissions & Dues Tax	37,300	38,275
Health Provider Tax	514,500	509,500
Miscellaneous Tax	20,200	95,200
Subtotal - Taxes	16,254,300	16,147,198
Less Refunds	(1,115,600)	(1,105,100)
Less Earned Income Tax Credit	(121,000)	(120,700)
Less R&D Credit Exchange	(6,200)	(6,800)
Net - Taxes	15,011,500	14,914,598
Other Revenue		
Transfers - Special Revenue	338,400	323,100
Indian Gaming Payments	280,400	278,500
Licenses, Permits and Fees	274,400	256,211
Sales of Commodities	39,400	43,500
Rents, Fines and Escheats	116,600	118,400
Investment Income	1,600	600
Miscellaneous	170,900	161,900
Less Refunds of Payments	(71,300)	(72,900)
Net - Other Revenue	1,150,400	1,109,311
Other Sources		
Federal Grants	1,227,900	1,299,609
Transfer From Tobacco Settlement	106,000	119,960
Transfers (To)/From Other Funds	4,900	14,550
Net - Other Sources	1,338,800	1,434,119
GF TOTAL	17,500,700	17,458,028
Special Transportation Fund (STF)		
Taxes		
Motor Fuels Tax	499,100	503,700
Oil Companies Tax	379,100	379,100
Sales Tax- DMV	79,900	82,600
Less Refunds	(6,600)	(6,600)
Net - Taxes	951,500	958,800

Item	Original \$	Revised \$
Other Sources		
Motor Vehicle Receipts	237,500	238,100
Licenses, Permits and Fees	139,100	138,900
Interest Income	4,100	5,000
Federal Grants	13,100	12,100
Transfers From/(To) Other Funds	(19,400)	(21,500)
Refunds of Payments	(3,200)	(3,200)
Net - Other Sources	371,200	369,400
STF TOTAL	1,322,700	1,328,200
Mashantucket Pequot and Mohegan Fund (MP&MF)		
Transfers from General Fund	61,800	61,780
MP&MF TOTAL	61,800	61,780
Soldiers, Sailor and Marines Fund (SS&MF)		
Transfers from the Trust Fund	-	-
SS&MF TOTAL	-	-
Regional Market Operating Fund (RMOF)		
Rentals and Investment Income	1,000	1,029
RMOF TOTAL	1,000	1,029
Banking Fund		
Fees and Assessments	22,301	28,800
Use of Fund Balance from Prior Years	5,546	-
BANKING FUND TOTAL	27,847	28,800
Insurance Fund		
Fees and Assessments	31,968	68,345
INSURANCE FUND TOTAL	31,968	68,345
Consumer Counsel and Public Utility Control Fund (CC&PUCF)		
Fees and Assessments	25,384	25,600
CC&PUCF TOTAL	25,384	25,600
Workers' Compensation Fund (WCF)		
Fees and Assessments	25,235	27,251
WCF TOTAL	25,235	27,251
Criminal Injuries Compensation Fund (CICF)		
Restitutions	3,310	3,355
CICF TOTAL	3,310	3,355
Total - All Appropriated Funds		
TOTAL	18,999,944	19,002,488

Revenue Impact of Policy Changes

General Fund					
Enacting Authority	Policy Change	FY 15 \$	FY 16 \$	FY 17 \$	FY 18 \$
Personal Income					
Sec 50 of PA 14-47	Establish a partial exemption for teacher pensions	-	(11,800,000)	(20,800,000)	(28,800,000)
Sec 51 of PA 14-47	Extend the Angel Investor Tax Credit	(3,000,000)	(3,000,000)	-	-
Subtotal		(3,000,000)	(14,800,000)	(20,800,000)	(28,800,000)
Sales and Use					
Sec 46 of PA 14-47	Fund FY 13 Payments Due to Towns through the Municipal Revenue Sharing Account	(12,700,000)	-	-	-
Sec 47 of PA 14-47	Delay restoration of the exemption on clothing and footwear that costs less than \$50	11,500,000	-	-	-
Sec 48 of PA 14-47	Restore the exemption for non-prescription drugs	(4,200,000)	(16,500,000)	(17,200,000)	(17,900,000)
Sec 223 of PA 14-217	Exempt "sole community hospitals" (currently limited to Sharon Hospital)	(600,000)	(600,000)	(600,000)	-
Subtotal		(6,000,000)	(17,100,000)	(17,800,000)	(17,900,000)
Corporation					
Secs 1-3 of PA 14-69	Expand the tax incentive for eligible manufacturers that establish a Manufacturing Reinvestment Account and withdraw funds for a range of qualifying purposes	(27,000)	(13,500)	(13,500)	(11,250)
Sec 44 of PA 14-98	Increase, from \$650 million to \$800 million, the total amount of business tax credits available under the Urban and Industrial Sites Reinvestment program	-	-	-	-
Sec 251 of PA 14-217	Allow pass-through entities to earn and exchange manufacturing apprenticeship tax credits	-	(620,000)	(620,000)	(620,000)
Subtotal		(27,000)	(633,500)	(633,500)	(631,250)
Public Service Corporations					
Sec 45 of PA 14-47	Increase funding for the Connecticut Television Network	(700,000)	(700,000)	(700,000)	(700,000)
Subtotal		(700,000)	(700,000)	(700,000)	(700,000)
Oil Companies					
Sec 9 of PA 14-222	Exempt certain fuels used in vessels primarily engaged in interstate commerce	(50,000)	(50,000)	(50,000)	(50,000)
Subtotal		(50,000)	(50,000)	(50,000)	(50,000)
Admissions Tax					
Sec 49 of PA 14-47	Exempt the XL Center in Hartford	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Sec 225 of PA 14-217	Exempt the Webster Bank Arena in Bridgeport	(625,000)	(625,000)	(625,000)	(625,000)
Subtotal		(1,625,000)	(1,625,000)	(1,625,000)	(1,625,000)

General Fund					
Enacting Authority	Policy Change	FY 15 \$	FY 16 \$	FY 17 \$	FY 18 \$
Miscellaneous Tax					
N/A	Reflect a collection initiative by the Department of Revenue Services	75,000,000	-	-	-
Subtotal		75,000,000	-	-	-
Refunds of Taxes					
Sec 1 of PA 14-2	Permit the exchange of additional Research & Development tax credits	-	(20,000,000)	(20,000,000)	(20,000,000)
Subtotal		-	(20,000,000)	(20,000,000)	(20,000,000)
Transfer Special Revenue					
Secs 52-53, 56 of PA 14-47	Repeal the authorization for Keno gaming	(13,500,000)	(27,000,000)	(27,000,000)	(27,000,000)
Subtotal		(13,500,000)	(27,000,000)	(27,000,000)	(27,000,000)
Licenses, Permits and Fees					
Sec 1 of PA 14-19	Repeal the requirement that municipalities pay to participate in the Department of Motor Vehicles' delinquent property tax enforcement program	-	(800,000)	(800,000)	(800,000)
Sec 11 of PA 14-47	Increase the diversion of newborn screening fee revenues to support an expansion of the off-budget Newborn Screening Program	(600,000)	(600,000)	(600,000)	(600,000)
Sec 66 of PA 14-217	Move the Immunization Program budget, which is supported by fees on insurance companies, to the Insurance Fund	(31,361,117)	(33,300,000)	(35,400,000)	(37,300,000)
Executive Order	Waive state park fees for one weekend	(200,000)	-	-	-
Secs 204-206 of PA 14-217	Divert death certificate fee revenues to a new off-budget account to support the maintenance of neglected cemeteries	(31,800)	(31,800)	(31,800)	(31,800) *
Secs 5-8 of PA 14-168	Reflect an increase in the quantity of Certificate of Need (CON) application fees imposed due to an expansion of CON requirements	4,000	4,000	4,000	4,000 *
Subtotal		(32,188,917)	(34,727,800)	(36,827,800)	(38,727,800)
Federal Grants					
Sec 1 of PA 14-47	Recognize partial reimbursement for enhanced residential services	2,200,000	4,400,000	4,400,000	4,400,000
Sec 1 of PA 14-47	Recognize partial reimbursement to enhance the long-term care application process	400,000	400,000	400,000	400,000
Sec 1 of PA 14-47	Recognize partial reimbursement for primary care rate increases to physicians under the Husky B Program	400,000	400,000	400,000	400,000
Sec 1 of PA 14-47	Reflect the shift in state funding for the new autism waiver to a line item which is subject to reimbursement	500,000	500,000	500,000	50,000

General Fund

Enacting Authority	Policy Change	FY 15 \$	FY 16 \$	FY 17 \$	FY 18 \$
Sec 1 of PA 14-47	Maximize Medicaid reimbursement of care provided at the Albert J. Solnit Psychiatric Center - South Campus for court-ordered placements	3,800,000	3,800,000	3,800,000	3,800,000
Sec 1 of PA 14-47	Recognize partial reimbursement to provide wage increases for personal care assistants	209,000	209,000	209,000	209,000
Subtotal		7,509,000	9,709,000	9,709,000	9,259,000
Transfer from Tobacco Settlement					
Sec 36 of PA 14-47	Adjust the transfer of Tobacco Settlement Funds from the recent litigation agreement	13,960,000	-	-	-
Sec 138 of PA 14-217	Divert funds, in the amount of \$10 million annually, from FY 16 - FY 25, to the newly established Smart Start Competitive Grant account to support the establishment or expansion of public preschool programs, as described in PA 14-41.	-	(10,000,000)	(10,000,000)	(10,000,000)
Subtotal		13,960,000	(10,000,000)	(10,000,000)	(10,000,000)
Transfers From/To Other Funds					
Sec 44 of PA 14-217	Flat-fund Mashantucket Pequot and Mohegan grant	-	73,200,000	73,200,000	73,200,000
Sec 1 of PA 14-47	Maximize third-party reimbursement of care provided at the Albert J. Solnit Psychiatric Center - South Campus for court-ordered placements	1,950,000	1,950,000	1,950,000	1,950,000
Sec 38 of PA 14-47, as amended by Sec 218 of PA 14-217	Divert Private Occupational Student Protection Funds	500,000	-	-	-
Sec 54 of PA 14-47	Reduce the General Fund Transfer to the Special Transportation Fund	2,100,000	-	-	-
Secs 32-33 of PA 14-47, as amended by Secs 214-216 of PA 14-217	Reduce transfers to the Tobacco Health Trust Fund	4,000,000	-	-	-
Sec 37 of PA 14-47, as amended by Sec 217 of PA 14-217	Divert Biomedical Research Funds	1,000,000	-	-	-
Sec 36 of PA 14-47	Divert Surplus FY 14 Tobacco Funds	5,500,000	-	-	-
Subtotal		15,050,000	75,150,000	75,150,000	75,150,000
TOTAL		54,428,083	(41,777,300)	(50,577,300)	(61,025,050)

* Additional policies impacting revenue that were not included in the revenue schedule adopted by the Finance, Revenue and Bonding Committee.

Transportation Fund					
Enacting Authority	Policy Change	FY 15 \$	FY 16 \$	FY 17 \$	FY 18 \$
Transfers From/To Other Funds					
Sec 54 of PA 14-47	Reduce the General Fund Transfer to the Special Transportation Fund	(2,100,000)	-	-	-
Motor Vehicle Fuels Tax					
Sec 2 of PA 14-155	Reconfigure the tax on motor vehicle fuels regarding natural gas	(100,000)	(100,000)	(100,000)	(100,000)
Sect 10 of PA 14-222	Exempt certain vessels primarily engaged in interstate commerce from the Motor Vehicle Fuels Tax	(100,000)	(100,000)	(100,000)	(100,000)
TOTAL		(2,300,000)	(200,000)	(200,000)	(200,000)

* Additional policies impacting revenue that were not included in the revenue schedule adopted by the Finance, Revenue and Bonding Committee.

Insurance Fund					
Enacting Authority	Policy Change	FY 15 \$	FY 16 \$	FY 17 \$	FY 18 \$
Sec 66 of PA 14-217	Move the Immunization Program budget, which is supported by fees on insurance companies, from the General Fund	31,500,000	33,500,000	35,500,000	37,500,000
TOTAL		31,500,000	33,500,000	35,500,000	37,500,000

Revised FY 15 General Fund Revenue Schedule
(in thousands)

	Original FY 15 \$ Budget	January Consensus FY 15 \$	Gov Policies \$	Gov FY 15 \$ Revenue	Consensus Update (April) \$	April Consensus FY 15 \$	Leg Policies \$	Leg FY 15 \$ Revenue
Taxes								
Personal Income	9,399,800	9,513,900	(26,100)	9,487,800	(246,400)	9,267,500	(3,000)	9,264,500
Sales and Use	4,164,800	4,193,500	(16,500)	4,177,000	(20,100)	4,173,400	(6,000)	4,167,400
Corporations	749,300	755,400	-	755,400	(51,100)	704,300	(27)	704,273
Public Service Corporations	284,700	284,700	-	284,700	11,600	296,300	(700)	295,600
Inheritance and Estate	180,100	186,800	-	186,800	(13,800)	173,000	-	173,000
Insurance Companies	277,600	278,000	(8,700)	269,300	(21,800)	256,200	-	256,200
Cigarettes	379,500	370,000	-	370,000	(9,100)	360,900	-	360,900
Real Estate Conveyance	150,800	167,500	-	167,500	19,400	186,900	-	186,900
Oil Companies	35,500	36,600	-	36,600	(1,800)	34,800	(50)	34,750
Alcoholic Beverages	60,200	60,200	-	60,200	500	60,700	-	60,700
Admissions and Dues	37,300	38,400	-	38,400	1,500	39,900	(1,625)	38,275
Health Provider	514,500	509,500	-	509,500	-	509,500	-	509,500
Miscellaneous	20,200	20,200	-	20,200	-	20,200	75,000	95,200
Total Taxes	16,254,300	16,414,700	(51,300)	16,363,400	(331,100)	16,083,600	63,598	16,147,198
Refunds of Taxes	(1,115,600)	(1,084,700)	-	(1,084,700)	(20,400)	(1,105,100)	-	(1,105,100)
Earned Income Tax Credit	(121,000)	(120,700)	-	(120,700)	-	(120,700)	-	(120,700)
R & D Credit Exchange	(6,200)	(6,200)	-	(6,200)	(600)	(6,800)	-	(6,800)
Taxes Less Refunds	15,011,500	15,203,100	(51,300)	15,151,800	(352,100)	14,851,000	63,598	14,914,598
Other Revenue								
Transfer Special Revenue	338,400	324,900	-	324,900	11,700	336,600	(13,500)	323,100
Indian Gaming Payments	280,400	280,400	-	280,400	(1,900)	278,500	-	278,500
Licenses, Permits and Fees	274,400	285,900	(32,250)	253,650	2,500	288,400	(32,189)	256,211
Sales of Commodities	39,400	42,400	-	42,400	1,100	43,500	-	43,500
Rentals, Fines and Escheats	116,600	116,600	-	116,600	1,800	118,400	-	118,400
Investment Income	1,600	600	-	600	-	600	-	600
Miscellaneous	170,900	159,800	-	159,800	2,100	161,900	-	161,900
Refunds of Payments	(71,300)	(76,400)	-	(76,400)	3,500	(72,900)	-	(72,900)
Total Other Revenue	1,150,400	1,134,200	(32,250)	1,101,950	20,800	1,155,000	(45,689)	1,109,311
Other Sources								
Federal Grants	1,227,900	1,242,600	4,700	1,247,300	49,500	1,292,100	7,509	1,299,609
Transfer from Tobacco Settlement	106,000	106,000	-	106,000	-	106,000	13,960	119,960
Transfers From/To Other Funds	4,900	(500)	(88,050)	(88,550)	-	(500)	15,050	14,550
Total Other Sources	1,338,800	1,348,100	(83,350)	1,264,750	49,500	1,397,600	36,519	1,434,119
Total General Fund	17,500,700	17,685,400	(166,900)	17,518,500	(281,800)	17,403,600	54,428	17,458,028

Orientation to Revenue Item Details Report

Revised Policies Details

1 → Personal Income

3

4

2 →	Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
	January Consensus	9,513,900,000	9,513,900,000	-
	April Consensus Update	-	(246,400,000)	(246,400,000)
	Policy Estimates and Updates	(26,100,000)	(3,000,000)	23,100,000
	Total - General Fund	9,487,800,000	9,264,500,000	(223,300,000)

5 → April Consensus Update

5a →	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
	-	(246,400,000)	(246,400,000)

5b → The April Consensus estimates for FY 15 are lower than the January Consensus by \$246.4 million, due to the following: A) a net \$389.1 million decrease in the FY 14 estimate which effectively lowered the FY 15 revenue base, B) a \$200 million increase in the FY 15 revenue base which is the estimated revenue impact of behavioral changes on the part of taxpayers in FY 14 in reaction to federal tax changes, and C) a reduction in the aggregate FY 15 growth rate from 5.9% to 5.3% (consisting of a reduction in the withholding growth rate from 3.7% to 3.0%, and the estimated and final payments growth rate from 9.0% to 8.9%).

Policy Revisions

6 → 6a → Extend Angel Investor Tax Credit

6b	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
	(3,000,000)	(3,000,000)	-

6c → **Background:** The Angel Investor Tax Credit program provides an Income Tax credit equal to 25% of an eligible cash investment of not less than \$25,000 in the qualified securities of a Connecticut business by an angel investor. Total credits allowed to any one investor cannot exceed \$250,000 and must be claimed in the year in which the eligible investment is made. The program is scheduled to sunset on July 1, 2014.

6d → **Governor:** Extend the Angel Investor Tax Credit program through July 1, 2016. Section 7 of SB 28, 'AAC Revenue Items to Implement the Governor's Budget,' extends the tax credit, establishes a recapture provision applying to specific circumstances, and requires Connecticut Innovations, Incorporated to review the effectiveness of the credit annually.

6e → **Legislative:** Same as Governor, except the recapture provision is not enacted. Section 51 of PA 14-47, the FY 15 Revised Budget, enacts this provision.

Explanation

- (1) This section indicates the name of the revenue source. Report #4 provides information about each revenue source in the General Fund (GF). Report #8 uses the identical format and provides the same information for Special Transportation Fund (STF) revenue sources. Together the GF and STF comprise over 98% of total state revenue collections.
- (2) This summarizes the components of the revenue estimate process, including: (a) the January Consensus (technical) Estimate, which is the starting point that the Governor must use for his budget; (b) the April Consensus Estimate, which is a technical update to the January Consensus Estimate that is the basis for the adopted budget; and (c) Policy Estimates and Updates, which indicates the impact of policy changes proposed by the Governor or in the adopted budget. (See below for a further explanation of Consensus Revenue Estimates.)
- (3) This column indicates the values of the components of the revenue estimate in the Governor's budget proposal, including: (a) the January Consensus Estimate baseline figure and (b) the revenue impact of the Governor's proposed policy changes.
- (4) This column gives the values of the components of the revenue estimate for the adopted budget, including: (a) the January Consensus Estimate baseline figure, (b) the April Consensus Estimate adjustment to the January figure, and (c) the revenue impact of the adopted budget's policy changes.
- (5) This section provides information about the difference between the April Consensus adjustment and the January baseline estimate. (5a) shows the value of the difference and (5b) is OFA's textual explanation of the difference. The April adjustment is a technical update that does not reflect any policy changes. The legislature must use this adjustment when formulating the adopted budget.
- (6) This section provides information on all policy changes proposed by either the Governor or in the adopted budget: (6a) indicates the title of a policy change; (6b) shows the estimated revenue impact of the policy change; (6c) provides a textual explanation of relevant background information; (6d) is a textual description of the Governor's proposed policy change, including legislative, statutory or other references; and (6e) is a textual description of the adopted change, including legislative, statutory or other references.

Consensus Revenue Estimates

The Office of Fiscal Analysis (OFA) and Office of Policy and Management (OPM) jointly issue consensus revenue estimates in November, January and April of each year². The estimates cover a total of five years, including the current biennium and the following three fiscal years. If there is no agreement between OFA and OPM, the Office of the State Comptroller is required to issue consensus estimates that are: (1) equal to the estimates provided by either OFA or OPM or (2) between the OFA and OPM estimates.

The Governor and the legislature are required to use the most recent GF and STF consensus estimates to prepare their respective budgets. The Governor³ uses the January consensus estimates for the GF and STF budget proposals presented in February and the legislature uses the April consensus forecast to formulate the enacted budget.⁴

Although OFA and OPM are required to agree on the same bottom line consensus estimate for each source of GF and TF revenue, the offices may use different assumptions about growth and the impact of policy changes to reach those bottom line figures.

²CGS 2-36c governs the process of Consensus revenue estimates.

³CGS 4-74 requires the Governor to base his budget document, which is issued in February of each year, upon the most recent consensus revenue estimate available at the time.

⁴CGS 2-35 governs the adoption of revenue estimates by the Finance, Revenue and Bonding Committee in support of the state budget act.

Revised Policies Details – General Fund

Personal Income

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	9,513,900,000	9,513,900,000	-
April Consensus Update	-	(246,400,000)	(246,400,000)
Policy Estimates and Updates	(26,100,000)	(3,000,000)	23,100,000
Total – General Fund	9,487,800,000	9,264,500,000	(223,300,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(246,400,000)	(246,400,000)

The April Consensus estimates for FY 15 are lower than the January Consensus by \$246.4 million, due to the following: A) a net \$389.1 million decrease in the FY 14 estimate which effectively lowered the FY 15 revenue base, B) a \$200 million increase in the FY 15 revenue base which is the estimated revenue impact of behavioral changes on the part of taxpayers in FY 14 in reaction to federal tax changes, and C) a reduction in the aggregate FY 15 growth rate from 5.9% to 5.3% (consisting of a reduction in the withholding growth rate from 3.7% to 3.0%, and the estimated and final payments growth rate from 9.0% to 8.9%).

Policy Revisions

Extend Angel Investor Tax Credit

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
(3,000,000)	(3,000,000)	-

Background: The Angel Investor Tax Credit program provides an Income Tax credit equal to 25% of an eligible cash investment of not less than \$25,000 in the qualified securities of a Connecticut business by an angel investor. Total credits allowed to any one investor cannot exceed \$250,000 and must be claimed in the year in which the eligible investment is made. The program is scheduled to sunset on July 1, 2014.

Governor: Extend the Angel Investor Tax Credit program through July 1, 2016. Section 7 of SB 28, 'AAC Revenue Items to Implement the Governor's Budget,' extends the tax credit, establishes a recapture provision applying to specific circumstances, and requires Connecticut Innovations, Incorporated to review the effectiveness of the credit annually.

Legislative: Same as Governor, except the recapture provision is not enacted. Section 51 of PA 14-47, the FY 15 Revised Budget, enacts this provision.

Establish Partial Income Tax Exemption for Teacher Pensions

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
(23,100,000)	-	23,100,000

Background: There were approximately 26,000 individuals in Connecticut receiving pension benefits through the Teachers' Retirement Board in calendar year 2012. The average benefit was \$46,713.

Governor: Establish an Income Tax exemption for teachers' pension income. The exemption is phased-in at 25% for Income Year 2014 and increased to 50% for Income Year 2015 and annually thereafter. Section 6 of SB 28, 'AAC Revenue Items to Implement the Governor's Budget,' implements this provision. Approximately 26,000 retired teachers would benefit from this provision.

Legislative: Same as Governor, except the exemption is phased-in at 10% for Income Year 2015, 25% for Income Year 2016, and 50% for Income Year 2017 and annually thereafter. Section 50 of PA 14-47, the FY 15 Revised Budget, enacts this provision.

Sales and Use

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	4,193,500,000	4,193,500,000	-
April Consensus Update	-	(20,100,000)	(20,100,000)
Policy Estimates and Updates	(16,500,000)	(6,000,000)	10,500,000
Total - General Fund	4,177,000,000	4,167,400,000	(9,600,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(20,100,000)	(20,100,000)

The April Consensus estimate for FY 15 is lower than the January Consensus by \$20.1 million due to a decrease in the FY 14 estimate of \$22.6 million, which effectively lowered the FY 15 revenue base. The change in the FY 14 estimate may be partially due to the inclement weather and certain policy effects. The estimated FY 15 growth remained relatively the same in April from January with minor technical adjustments.

Policy Revisions

Restore Sales Tax Exemption for Non-prescription Drugs

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
(16,500,000)	(4,200,000)	12,300,000

Background: PA 85-159 originally created an exemption for non-prescription drugs applicable to sales made on or after July 1, 1985. PA 11-6, the FY 12-13 biennial budget, eliminated the exemption for non-prescription drugs from the Sales and Use Tax beginning on July 1, 2011.

Governor: Restore the exemption for non-prescription drugs from the Sales and Use Tax. Section 5 of SB 28, " AAC Revenue Items to Implement the Governor's Budget," makes this change effective July 1, 2014.

Legislative: Restore the exemption for non-prescription drugs from the Sales and Use Tax. Section 48 of PA 14-47, the FY 15 Revised Budget, enacts this change effective April 1, 2015.

Delay Restoration of Sales Tax Exemption on Clothing

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	11,500,000	11,500,000

Background: An exemption for children's clothing has been in effect since the enactment of the sales and use tax in 1947. PA 85-3 expanded the exemption to other clothing and footwear under \$50. Various public acts afterward changed the threshold amount for exemption. PA 03-2 placed the threshold for exemption at \$50 which remained until PA 11-6, the FY 12-13 biennial budget, eliminated the exemption all together. PA 13-184, the FY 14-15 biennial budget, restored the exemption effective June 1, 2015.

Legislative: Delay the restoration of the exemption to July 1, 2015 which results in a revenue gain of \$11.5 million in FY 15. Section 47 of PA 14-47, the FY 15 Revised Budget, enacts this provision.

Fund FY 13 Payments Due to Towns with a Revenue Diversion

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(12,700,000)	(12,700,000)

Background: PA 11-6, the FY 12-13 biennial budget, allocated the following revenue to the Municipal Revenue Sharing Account: (1) 0.1 percentage point of the 6.35% general sales tax; (2) 0.1 percentage point of the 7.0% luxury sales tax; (3) 0.25 percentage point of the state conveyance tax. PA 13-184 eliminated the allocation to the account effective June 30, 2013. Due to the timing of tax collections, \$12.7 million of associated FY 13 taxes were not transferred to the account inadvertently.

Legislative: Provide for a one-time diversion of FY 15 revenue from the sales and use tax of \$12.7 million to compensate towns for the FY 13 revenue that should have been received prior to the elimination of the transfer to the Municipal Revenue Sharing account under PA 13-184, the FY 14-15 biennial budget. Section 46 of PA 14-47, the FY 15 Revised Budget, enacts this provision.

Provide Exemption for Sole Community Hospitals

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(600,000)	(600,000)

Background: Federal law (42 CFR 412.92) defines a "sole community hospital" as one that is more than 35 miles from similar hospitals or located in a rural area and meets one of several other conditions.

Legislative: Provide a sales tax exemption for the next three fiscal years to any sales of tangible personal property or services to and by an acute care hospital, operating as a "sole community hospital." Currently Sharon Hospital is the only hospital that would qualify for this exemption. Section 223 of PA 14-217, the budget implementer, enacts this provision.

Corporations

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	755,400,000	755,400,000	-
April Consensus Update	-	(51,100,000)	(51,100,000)
Policy Estimates and Updates	-	(27,000)	(27,000)
Total - General Fund	755,400,000	704,273,000	(51,127,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(51,100,000)	(51,100,000)

The April Consensus estimate for FY 15 is lower than the January Consensus by \$51.1 million due to the following: A) a \$44.2 million decrease in the FY 14 estimate which effectively lowered the FY 15 revenue base, and B) a reduction in the FY 15 growth rate from 4.3% to 3.7%.

Policy Revisions

Expand Manufacturing Reinvestment Program

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(27,000)	(27,000)

Background: The Manufacturing Reinvestment Account (MRA) program is designed to help small manufacturers fund capital investments and train their workers. Under the program, an approved Connecticut manufacturer may establish an MRA in a Connecticut bank and deposit up to \$100,000 annually for up to five years. Taxes are deferred until funds are withdrawn, and participating manufacturers receive a tax incentive in the form of an exemption if they use the funds for qualifying purposes, such as purchasing equipment for in-state facilities, training employees, or expanding facilities.

Legislative: Expand the tax incentive for eligible manufacturers that establish an MRA by exempting from taxes 100%, rather than 50%, of any withdrawal from an MRA used for qualifying purposes. PA 14-69, 'AAC The Manufacturing Reinvestment Account Program,' enacts this provision.

Public Service Corporations

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	284,700,000	284,700,000	-
April Consensus Update	-	11,600,000	11,600,000
Policy Estimates and Updates	-	(700,000)	(700,000)
Total - General Fund	284,700,000	295,600,000	10,900,000

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	11,600,000	11,600,000

The April Consensus estimate for FY 15 is higher than the January Consensus estimate by \$11.6 million due to the following: A) a \$13.0 million increase in the FY 14 estimate which effectively increased the FY 15 revenue base, B) a \$1.4 million increase to the FY 15 base to account for anticipated changes in electric and natural gas prices, and C) a reduction in the FY 15 growth rate from 1.8% to 0.8%.

Policy Revisions

Increase Diversion to Expand the Operations of CT-N

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(700,000)	(700,000)

Background: Current law diverts \$2.5 million annually from the Public Service Corporations Tax to provide television coverage of state government deliberations and public policy events.

Legislative: Increase the annual revenue diversion from the Public Service Corporations Tax by \$700,000 to support the operations of Connecticut Television Network (CT-N). Section 45 of PA 14-47, the FY 15 Revised Budget, enacts this provision.

Inheritance and Estate

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	186,800,000	186,800,000	-
April Consensus Update	-	(13,800,000)	(13,800,000)
Policy Estimates and Updates	-	-	-
Total - General Fund	186,800,000	173,000,000	(13,800,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(13,800,000)	(13,800,000)

The April Consensus estimate for FY 15 is lower than the January Consensus by \$13.8 million due to the following: A) a decrease of \$10 million in the FY 14 estimate which effectively lowered the FY 15 revenue base, and B) a reduction in the FY 15 growth rate from 2.0% to negative 0.1%.

Insurance Companies

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	278,000,000	278,000,000	-
April Consensus Update	-	(21,800,000)	(21,800,000)
Policy Estimates and Updates	(8,700,000)	-	8,700,000
Total - General Fund	269,300,000	256,200,000	(13,100,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(21,800,000)	(21,800,000)

The April Consensus estimate for FY 15 is lower than the January Consensus by \$21.8 million due to the following: A) a \$24.1 million decrease in the FY 14 estimate related to lower collections from Health Maintenance Organizations which effectively lowered the FY 15 revenue base, and B) an increase in the FY 15 growth rate from 2.0% to 2.9%.

Policy Revisions

Adjust Municipal Health Insurance Premiums Tax

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
(8,700,000)	-	8,700,000

Background: The Insurance Premiums Tax applies to the total net direct premiums received by insurance companies from policies written on property or risks within the state.

Governor: Exempt premiums received from health insurance policies for municipal employees, retirees, and their dependents from the Insurance Premiums Tax beginning on July 1, 2014. Sections 3 and 4 of SB 28, 'AAC Revenue Items to Implement the Governor's Budget,' implement this policy.

Legislative: Maintain current law. Do not exempt premiums received from municipal employees, retirees, and their dependents from the Insurance Premiums Tax.

Cigarettes

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	370,000,000	370,000,000	-
April Consensus Update	-	(9,100,000)	(9,100,000)
Policy Estimates and Updates	-	-	-
Total - General Fund	370,000,000	360,900,000	(9,100,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(9,100,000)	(9,100,000)

The April Consensus estimates for FY 15 are lower than the January Consensus by \$9.1 million due to the following: A) a decrease of \$8.4 million in the FY 14 estimate which effectively lowered the FY 15 revenue base, and B) a reduction in the FY 15 growth rate from negative 3.5% to negative 3.8%.

Real Estate Conveyance

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	167,500,000	167,500,000	-
April Consensus Update	-	19,400,000	19,400,000
Policy Estimates and Updates	-	-	-
Total - General Fund	167,500,000	186,900,000	19,400,000

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	19,400,000	19,400,000

The April Consensus estimate for FY 15 is higher than the January Consensus by \$19.4 million due to the following: A) an increase of \$19.7 million in the FY 14 estimate which effectively increased the FY 15 revenue base, and B) a reduction in the FY 15 growth rate from 5.1% to 4.3%.

Oil Companies

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	36,600,000	36,600,000	-
April Consensus Update	-	(1,800,000)	(1,800,000)
Policy Estimates and Updates	-	(50,000)	(50,000)
Total - General Fund	36,600,000	34,750,000	(1,850,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(1,800,000)	(1,800,000)

The April Consensus estimate for FY 15 is lower than the January Consensus by \$1.8 million, due to the following: A) a \$2.5 million decrease in the FY 14 estimate which effectively lowered the FY 15 revenue base, and B) an increase in the overall growth rate from negative 0.4% to negative 0.3%, including both the General Fund and Special Transportation Fund.

Policy Revisions

Establish a New Exemption from the Oil Companies Tax

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(50,000)	(50,000)

Legislative: Exempt certain fuels used in vessels primarily engaged in interstate commerce from the Petroleum Products Gross Earnings (Oil Companies) Tax. Section 9 of PA 14-222, 'AA Establishing the Connecticut Port Authority,' implements this provision.

Alcoholic Beverages

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	60,200,000	60,200,000	-
April Consensus Update	-	500,000	500,000
Policy Estimates and Updates	-	-	-
Total - General Fund	60,200,000	60,700,000	500,000

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	500,000	500,000

The April consensus estimate for FY 15 is higher than the January Consensus by \$0.5 million due to a \$0.5 million increase in the FY 14 estimate which effectively increased the FY 15 revenue base.

Admissions and Dues

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	38,400,000	38,400,000	-
April Consensus Update	-	1,500,000	1,500,000
Policy Estimates and Updates	-	(1,625,000)	(1,625,000)
Total - General Fund	38,400,000	38,275,000	(125,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	1,500,000	1,500,000

The April Consensus estimate for FY 15 is higher than the January Consensus estimate by \$1.5 million due to the following: A) a \$1.5 million increase in the FY 14 estimate which effectively increased the FY 15 revenue base, and B) a slight reduction in the FY 15 growth rate from 1.1% to 1.0%.

Policy Revisions

Exempt XL Center from Admissions Tax

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(1,000,000)	(1,000,000)

Background: PA 81-404 exempted the Hartford Civic Center from the Admissions Tax. PA 11-6 repealed the exemption.

Legislative: Re-establish the exemption for the XL Center in Hartford from the Admissions Tax. Section 49 of PA 14-47, the FY 15 Revised Budget, implements this provision.

Exempt Webster Bank Arena from the Admissions Tax

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(625,000)	(625,000)

Background: PA 06-186 exempted the Arena at Harbor Yard from the Admissions Tax. PA 11-6 repealed the exemption.

Legislative: Re-establish the exemption for the Webster Bank Arena from the Admissions Tax. Section 225 of PA 14-217, the budget implementer, implements this provision.

Health Provider

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	509,500,000	509,500,000	-
April Consensus Update	-	-	-
Policy Estimates and Updates	-	-	-
Total - General Fund	509,500,000	509,500,000	-

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	-	-

The April Consensus estimate for FY 15 is unchanged from the January Consensus estimate as the collections data utilized in the April Consensus trended consistently with the data utilized in the January Consensus.

Miscellaneous

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	20,200,000	20,200,000	-
April Consensus Update	-	-	-
Policy Estimates and Updates	-	75,000,000	75,000,000
Total - General Fund	20,200,000	95,200,000	75,000,000

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	-	-

The April Consensus estimate for FY 15 is unchanged from the January Consensus estimate as the collections data utilized in the April Consensus trended consistently with the data utilized in the January Consensus estimate.

Policy Revisions

Reflect Collection Initiative by the Dpt of Revenue Services

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	75,000,000	75,000,000

Legislative: Reflect a collection initiative by the Department of Revenue Services (DRS). According to DRS, the initiative includes: 1) working with taxpayers that were not eligible for the 2013 Tax Amnesty Program or that did not take advantage of it, 2) pursuing non-filers, 3) resolving disputed tax shifting resulting from business transfer payments, 4) expanded federal and interstate data matching, 5) responsible person billing for businesses not remitting or not filing taxes, 6) increased interagency data matching, 7) expanded interagency tax clearances and offsets against state payments, and 8) tax fraud reduction.

Refunds of Taxes

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	(1,084,700,000)	(1,084,700,000)	-
April Consensus Update	-	(20,400,000)	(20,400,000)
Policy Estimates and Updates	-	-	-
Total - General Fund	(1,084,700,000)	(1,105,100,000)	(20,400,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(20,400,000)	(20,400,000)

The April Consensus estimate for FY 15 is higher than the January Consensus by \$20.4 million, due to a \$20.4 million increase in the FY 14 estimate which effectively increased the FY 15 revenue base.

Earned Income Tax Credit

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	(120,700,000)	(120,700,000)	-
April Consensus Update	-	-	-
Policy Estimates and Updates	-	-	-
Total - General Fund	(120,700,000)	(120,700,000)	-

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	-	-

The April Consensus estimate for FY 15 is unchanged from the January Consensus estimate as actual data regarding the utilization of the Earned Income Tax Credit is unavailable until after the Consensus estimates have been finalized.

R & D Credit Exchange

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	(6,200,000)	(6,200,000)	-
April Consensus Update	-	(600,000)	(600,000)
Policy Estimates and Updates	-	-	-
Total - General Fund	(6,200,000)	(6,800,000)	(600,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(600,000)	(600,000)

The April Consensus estimate for FY 15 is higher than the January Consensus by \$0.6 million, due to the following: A) a \$0.5 million increase in the FY 14 estimate which effectively increased the FY 15 revenue base, and B) an increase in the growth rate, from 12.7% to 13.3%.

Transfer Special Revenue

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	324,900,000	324,900,000	-
April Consensus Update	-	11,700,000	11,700,000
Policy Estimates and Updates	-	(13,500,000)	(13,500,000)
Total - General Fund	324,900,000	323,100,000	(1,800,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	11,700,000	11,700,000

The April Consensus estimate for FY 15 is higher than the January Consensus by \$11.7 million, due to the following: A) a \$10.7 million increase in the FY 14 estimate which effectively increased the FY 15 base, and B) an increase in the FY 15 growth rate from 0.4% to 0.7%.

Policy Revisions

Repeal Authorization for Keno Gaming

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(13,500,000)	(13,500,000)

Background: PA 13-184, the FY 14-15 biennial budget, authorized the Connecticut Lottery Corporation to operate keno, and allowed the Secretary of the Office of Policy and Management to enter into agreements with the Mashantucket Pequot Tribe and the Mohegan Tribe of Indians of Connecticut to distribute to each Tribe up to 12.5% of the gross state operating revenue from the operation of keno.

Legislative: Repeal the authorization for the state to operate keno as a lottery game. Sections 52, 53, and 56 of PA 14-47, the FY 15 Revised Budget, implement this provision.

Indian Gaming Payments

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	280,400,000	280,400,000	-
April Consensus Update	-	(1,900,000)	(1,900,000)
Policy Estimates and Updates	-	-	-
Total - General Fund	280,400,000	278,500,000	(1,900,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(1,900,000)	(1,900,000)

The April Consensus estimate for FY 15 is lower than the January Consensus by \$1.9 million, due to the following: A) a \$4.0 million decrease in the FY 14 estimate which effectively lowered the FY 15 revenue base, and B) an increase in the FY 15 growth rate from negative 1.7% to negative 1.0%.

Licenses, Permits and Fees

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	285,900,000	285,900,000	-
April Consensus Update	-	2,500,000	2,500,000
Policy Estimates and Updates	(32,250,000)	(32,188,917)	61,083
Total - General Fund	253,650,000	256,211,083	2,561,083

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	2,500,000	2,500,000

The April Consensus estimate for FY 15 is higher than the January Consensus by \$2.5 million, due to the following: A) a \$9 million increase in the FY 14 estimate which effectively increased the FY 15 revenue base, and B) a reduction in the FY 15 growth rate from 0.2% to negative 2.0%.

Policy Revisions

Increase Diversion to Expand Newborn Screening Capacity

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
(600,000)	(600,000)	-

Background: PA 09-3 JSS increased the newborn screening minimum fee from \$28 per infant to \$56 per infant. Annually, approximately \$2 million in revenue is collected from newborn screening fees. Pursuant to CGS Sec. 19a-55a, a portion of this revenue is made available to DPH to cover the cost of screening. The remainder is deposited into the General Fund as unrestricted revenue. PA 13-184 increased the newborn screening fee revenue transfer to DPH by \$28,287 from the FY 12 and FY 13 transfer amounts, resulting in a total authorized transfer of \$1,150,000 in both FY 14 and FY 15 to accommodate higher costs of testing.

Governor: Section 12 of HB 5030, the Governor's budget bill, provides newborn screening revenue of \$1,735,000 to DPH in FY 15, an increase in funding of \$585,000 from FY 14. This additional funding will be used to support salary and fringe benefits costs for four new staff positions: one full-time Biological Services Manager, one full-time Supervising Nurse Consultant, one full-time Principal Chemist and one half-time Laboratory Information Management Systems Administrator. Increased newborn screening staff will support process improvements recommended by the Association of Public Health Laboratories in their recent review of the Katherine A. Kelley State Public Health Laboratory.

Legislative: Same as Governor. Section 11 of PA 14-47, the FY 15 Revised Budget, enacts this provision.

Transfer Immunization Program to the Insurance Fund

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
(31,450,000)	(31,361,117)	88,883

Background: Currently, General Fund expenditures for Immunization Services are recouped as General Fund revenue through an annual assessment of private entities doing health insurance business in Connecticut.

Governor: Shift the Immunization Services program costs and revenue to the Insurance Fund to better reflect the source of support for the program, which is assessments on Insurance Companies. Section 25 of sSB 21, "AA Implementing the Budget Recommendations of the Governor Concerning General Government," makes this change.

Legislative: Same as Governor. Section 66 of PA 14-217, the budget implementer, enacts this provision.

Waive State Park Fees for One Weekend

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
(200,000)	(200,000)	-

Background: There are 139 state parks and forests; 107 parks and 32 forests comprising 255,000 acres. Of the 139 total parks and forests, 35 of these charge fees for parking, admission, or camping. Fee levels are set in regulation (23-26-2 through 23-26-11).

Governor: Exercise executive authority per CGS 23-26 to waive state park fees on the weekend of July 26-27, 2014. This section of the statutes allows DEEP to collect fees for the use of state parks, forests, boat launches and other state recreational facilities.

Legislative: Same as Governor.

Reflect Increased Frequency of Certificate of Need Fees

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	4,000	4,000

Background: The Certificate of Need (CON) application fee, collected by the Department of Public Health's Office of Health Care Access, is \$500.

Legislative: Expand Certificate of Need (CON) requirements to include the transfer of ownership of a group practice of eight or more physicians to any entity other than a physician or group of physicians, pursuant to Sections 5-8 of PA 14-168, "AAC Notice of Acquisitions, Joint Ventures, Affiliations of Group Medical Practices and Hospital Admissions, Medical Foundations and Certificates of Need."

Divert Revenue to Maintain Burial Grounds and Cemeteries

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(31,800)	(31,800)

Background: The revenue from death certificate fees collected by the Department of Public Health (DPH) is deposited into the General Fund as unrestricted revenue.

Legislative: Divert DPH death certificate fee revenue to a new off-budget "neglected cemetery" account to support the municipal maintenance of neglected burial grounds and cemeteries. Sections 204-206 of PA 14-217, the budget implementer, enact this provision.

Sales of Commodities

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	42,400,000	42,400,000	-
April Consensus Update	-	1,100,000	1,100,000
Policy Estimates and Updates	-	-	-
Total - General Fund	42,400,000	43,500,000	1,100,000

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	1,100,000	1,100,000

The April Consensus estimate for FY 15 is higher than the January Consensus by \$1.1 million, due to the following: A) a \$1 million increase in the FY 14 estimate which effectively increased the FY 15 revenue base, and B) an increase in the FY 15 growth rate from 2.9% to 3.1%.

Rentals, Fines and Escheats

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	116,600,000	116,600,000	-
April Consensus Update	-	1,800,000	1,800,000
Policy Estimates and Updates	-	-	-
Total - General Fund	116,600,000	118,400,000	1,800,000

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	1,800,000	1,800,000

The April Consensus estimate for FY 15 is lower than the January Consensus by \$1.8 million, due to the following: A) a \$2 million increase in the FY 14 estimate which effectively increased the FY 15 revenue base, and B) a reduction in the FY growth rate from 1.7% to 1.5%.

Investment Income

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	600,000	600,000	-
April Consensus Update	-	-	-
Policy Estimates and Updates	-	-	-
Total - General Fund	600,000	600,000	-

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	-	-

The April Consensus estimate for FY 15 is unchanged from the January Consensus as the income data utilized in the April Consensus trended consistently with the data utilized in the January Consensus.

Miscellaneous

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	159,800,000	159,800,000	-
April Consensus Update	-	2,100,000	2,100,000
Policy Estimates and Updates	-	-	-
Total - General Fund	159,800,000	161,900,000	2,100,000

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	2,100,000	2,100,000

The April Consensus estimate for FY 15 is higher than the January Consensus by \$2.1 million, due to the following: A) a \$2 million increase in the FY 14 estimate which effectively lowered the FY 15 revenue base, and B) a slight (less than 0.1%) increase in the FY 15 growth rate.

Refunds of Payments

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	(76,400,000)	(76,400,000)	-
April Consensus Update	-	3,500,000	3,500,000
Policy Estimates and Updates	-	-	-
Total - General Fund	(76,400,000)	(72,900,000)	3,500,000

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	3,500,000	3,500,000

The April Consensus estimate for FY 15 is lower than the January Consensus by \$3.5 million, due to the following: A) a \$4.5 million decrease in the FY 14 estimate which effectively lowered the FY 15 revenue base, and B) an increase in the FY 15 growth rate from 2.1% to 3.7%.

Federal Grants

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	1,242,600,000	1,242,600,000	-
April Consensus Update	-	49,500,000	49,500,000
Policy Estimates and Updates	4,700,000	7,509,000	2,809,000
Total - General Fund	1,247,300,000	1,299,609,000	52,309,000

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	49,500,000	49,500,000

The April estimates are \$49.5 million higher than January 2014 consensus estimates for FY 15. The major revenue changes are attributable to a net Medicaid related increase. Various increases in Medicaid revenue totaling \$87 million are offset by revenue reductions totaling approximately \$37, for a net Medicaid increase of approximately \$50 million. Medicaid increases include recognizing quarterly claims from FY 14 (\$34 million), increased Department of Developmental Services (DDS) and Department of Children and Families (DCF) expenditures (\$21.5 million), higher reimbursable claims for Medicaid administrative costs (\$20 million), school based child health (\$8 million), and other minor adjustments (\$3 million). Reductions are associated with federal restrictions on reimbursements for the ordering, prescribing and referring of services by non-Medicaid physicians (\$20million), and additional changes in revenue diversion (\$17 million).

Policy Revisions

Recognize Reimbursement for Enhanced Residential Services

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	2,200,000	2,200,000

Background: The Department of Developmental Services Waiting List as of March 2014 is 635. There are 37 individuals designated emergency placement and 598 individuals designated priority one placements. The priority one Waiting List includes 110 individuals with caregivers age 70 and older and 99 individuals with caregivers between the ages of 60 and 69. The average cost of residential services of priority one consumers is estimated to be approximately \$88,000 for a full year. The actual cost varies by the assessed level of need (LON) of the individual. The community residential services are covered under the Home and Community Based Services Waiver and the state receives 50% federal Medicaid reimbursement which is deposited to the General Fund.

Legislative: Recognize partial reimbursement of additional state funding to reduce waiting lists for Community Residential Services. Section 1 of PA 14-47, the FY 15 Revised Budget, provides additional funding to reflect half year funding of 100 individuals designated priority one placements on the department's Waiting List.

Recognize Reimbursement to Enhance Long-Term Care Process

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	400,000	400,000

Background: The settlement of Paul Shafer and Joshua Hardy v. Roderick Bremby (Commissioner of the Department of Social Services (DSS)) requires the state to process 92% of Medicaid applications (long-term care and non long-term care applications) in accordance with federal regulations. In addition, the settlement requires the DSS to process pending Medicaid applications, currently in backlog, in accordance with specified timeframes/benchmarks stipulated in the settlement agreement between the parties.

Legislative: Recognize partial reimbursement of additional state funding to process long-term care applications. Additional funding is provided per Section 1 of PA 14-47, the FY 15 Revised Budget, to support 35 positions to process Medicaid applications, including long-term care applications.

Recognize Reimbursement for Primary Care Rate Increases

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
400,000	400,000	-

Background: The federal Affordable Care Act requires states to increase Medicaid reimbursement to Medicare levels for calendar years 2013 and 2014. The two year rate increase is 100% reimbursed by the federal government. Funding, before federal reimbursement, of \$107,170,000 (including \$30.9 million for FY 13 costs payable in FY 14) was included in FY 14 and \$47,630,000 is included in FY 15 for the rate increase.

Governor: A \$400,000 increase is reflected due to increased federal matching revenue from a policy to continue primary care rate increases under the HUSKY B program. This amount reflect a 65% federal match.

Legislative: Same as Governor. Section 1 of PA 14-47, the FY 15 Revised Budget, provides additional funding to continue primary care rate increases under the HUSKY B program.

Transfer Autism Waiver Costs to a Reimbursed Line Item

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
500,000	500,000	-

Governor: A \$500,000 increase is reflected due to the transfer of Autism Waiver costs from the Department of Social Services (DSS) to the Department of Developmental Disabilities (DDS). Under the DSS Medicaid account, the cost of the waiver program was budgeted net of the 50% federal share. However, under DDS, the cost would be appropriated in the traditional gross funding manner. This adjustment reflects this change in manner of budgeting.

Legislative: Same as Governor. Section 1 of PA 14-47, the FY 15 Revised Budget, enacts the change in funding of the program to a line item which is subject to reimbursement.

Maximize Reimbursements for Enhanced Psychiatric Care

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
3,800,000	3,800,000	-

Background: With the provision of \$150,000 in the Department of Children and Families' (DCF) Other Expenses account to support medical consultation costs, increased Medicaid and third party reimbursements for care provided at the Albert J. Solnit Psychiatric Center - South Campus, totaling \$5.8 million annually, is anticipated. This revenue, identified by DCF in partnership with the Office of the Healthcare Advocate, will be generated through the validation of the medical necessity of court-ordered placements at Solnit - South by a medical doctor.

Governor: Recognize additional revenue received as reimbursement for enhanced psychiatric care.

Legislative: Same as Governor. Additional state funds are provided in Section 1 of PA 14-47, the FY 15 Revised Budget.

Recognize Reimbursement to Provide Wage Increases

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	209,000	209,000

Legislative: Recognize partial reimbursement of additional state funding to provide wage increases for personal care assistants. Additional funds are provided through Section 1 of PA 14-47, the Revised FY 15 Budget.

Transfer from Tobacco Settlement

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	106,000,000	106,000,000	-
April Consensus Update	-	-	-
Policy Estimates and Updates	-	13,960,000	13,960,000
Total - General Fund	106,000,000	119,960,000	13,960,000

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	-	-

The April Consensus estimate for FY 15 is unchanged from the January Consensus estimate.

Policy Revisions

Adjust Transfer of Tobacco Funds from Litigation Agreement

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	13,960,000	13,960,000

Background: In May of 2013, Connecticut joined 21 other states in a partial settlement with the major tobacco companies of a dispute dating from 2006 regarding payments to the states under the 1998 tobacco Master Settlement Agreement, from which Connecticut was anticipated to receive \$63 million. Of the \$63 million total, \$40 million was reserved to help fulfill the state's obligation to meet Generally Accepted Accounting Principles (GAAP). Sections 110-112 of PA 13-247, the FY 14-15 budget implementer, enact this provision.

Legislative: Treat the Tobacco Settlement Fund amount reserved for the Medicaid portion of the FY 14 GAAP adjustment as FY 15 General Fund revenue, instead. The total amount required for this purpose was approximately \$14 million less due to the policy decision to begin to appropriate Medicaid on a net rather than gross basis beginning in FY 14. Sections 34 and 35(b) of PA 14-47, the FY 15 Revised Budget, reduce, from \$40 million to \$26.0 million, the amount of litigation settlement funds for the purpose of funding the FY 14 requirements necessary to comply with GAAP. Section 36 includes this approximate \$14 million difference along with an additional \$5.5 million diversion of tobacco settlement funds to the General Fund for a total transfer of approximately \$19.5 million to FY 15.

Transfers From/To Other Funds

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	(500,000)	(500,000)	-
April Consensus Update	-	-	-
Policy Estimates and Updates	(88,050,000)	15,050,000	103,100,000
Total - General Fund	(88,550,000)	14,550,000	103,100,000

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	-	-

The April Consensus estimate for FY 15 is unchanged from the January Consensus as the underlying statutory transfer amounts did not change.

Policy Revisions

Adjust Funding for the Board of Regents

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
(60,000,000)	-	60,000,000

Governor: Divert FY 15 General Fund revenue to a new account within the Board of Regents Agency. Section 13 of HB 5030, "AA Making Adjustments to State Expenditures for the Fiscal Year Ending June 30, 2015," implements this one-time diversion. The purposes of the funds are to support the following: 1) Keep tuition stable; 2) identify and contact students who have not completed degrees and provide students with a customized roadmap for completion; 3) offer students returning to CSCU institutions up to three free classes if they pay for three classes; 4) expand the early college experience for at-risk students to earn community college credits while still in high school; 5) enhance support services for veterans returning from service and pursuing higher education; 6) help to ensure seamless transfer and articulation across BOR institutions; and 7) provide support for developmental education.

Legislative: Do not divert FY 15 General Fund revenue to the Board of Regents. Instead, the FY 15 Revised Budget contains a \$23 million General Fund appropriation and a \$19 million one-time transfer of the balance of the CT Student Loan Foundation.

Adjust Planned Use of a Portion of the FY 13 Surplus

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
(30,000,000)	-	30,000,000

Background: Fiscal Year 2013 ended with a General Fund surplus of \$398.8 million. Section 58 of PA 13-184, the FY 14-15 Biennial Budget, allows \$220.8 million of that surplus to be reserved for General Fund budgetary needs: \$190.8 million was credited to FY 14 and \$30 million was credited to FY 15 revenue. The remaining \$178.0 million was deposited into the Budget Reserve Fund pursuant to CGS 4-30a.

Governor: Reverse the credit and restore the funds to the Budget Reserve Fund. Section 21 of HB 5030, "AA Making Adjustments to State Expenditures for the Fiscal Year Ending June 30, 2015," reverses the credit.

Legislative: Maintain the credit of \$30 million in FY 13 surplus funds to the FY 15 budget.

Maximize Reimbursements for Enhanced Psychiatric Care

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
1,950,000	1,950,000	-

Background: With the provision of \$150,000 in the Department of Children and Families' (DCF) Other Expenses account to support medical consultation costs, increased Medicaid and third party reimbursements for care provided at the Albert J. Solnit Psychiatric Center - South Campus, totaling \$5.8 million annually, is anticipated. This revenue, identified by DCF in partnership with the Office of the Healthcare Advocate, will be generated through the validation of the medical necessity of court-ordered placements at Solnit - South by a medical doctor.

Governor: Recognize additional revenue received as reimbursement for enhanced psychiatric care.

Legislative: Same as Governor. Additional state funds are provided in Section 1 of PA 14-47, the FY 15 Revised Budget.

Divert Private Occupational Student Protection Funds

Governor FY 15\$	Legislative FY 15 \$	Difference FY 15 \$
-	500,000	500,000

Background: Each private occupational school must pay 1/2 of 1% of its quarterly net tuition revenue to the state treasurer for deposit into a special account administered by the State Department of Higher Education from which students can get tuition reimbursement if a school fails.

Legislative: Divert funds from the account. Section 38 of PA 14-47, the FY 15 Revised Budget, as amended by Section 218 of PA 14-217, the budget implementer, enacts the revenue diversion.

Reduce General Fund Transfer to Special Transportation Fund

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	2,100,000	2,100,000

Legislative: Section 54 of PA 14-47, the FY 15 Revised Budget, eliminates the scheduled \$2.1 million General Fund transfer to the Special Transportation Fund in FY 15. CGS 13b-61c provides an annual transfer from the General Fund to the Special Transportation Fund which was reduced in FY 15 by Section 88 of PA 13-184, the FY 14 and FY 15 Biennial Budget, from \$172.8 to \$2.1 million.

Reduce Transfers to the Tobacco Health Trust Fund

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	4,000,000	4,000,000

Background: The purpose of the Tobacco and Health Trust Fund (THTF) is to create a continuing significant source of money to (1) support and encourage programs to reduce tobacco abuse through prevention, education and cessation, (2) support and encourage program development for substance abuse reduction and (3) develop and implement programs to meet the state's unmet physical and mental health needs. A THTF Board of Trustees was established pursuant to Section 15 of PA 00-216 to select programs to receive money from the Fund. The Board's selections, per CGS Sec. 4-28f, must be submitted to the Appropriations and Public Health Committees for authorization. The THTF receives an annual, statutory disbursement from the Tobacco Settlement Fund (TSF) as well as any TSF revenue that exceeds the total statutory disbursements from the TSF.

Legislative: Sections 32-33 of PA 14-47, the FY 15 Revised Budget, as amended by Sections 214-216 of PA 14-217, the budget implementer, enact a \$1 million diversion from the FY 14 balance of the THTF and a \$3 million diversion from the FY 15 balance of the THTF for a total \$4 million diversion which is to be recognized as FY 15 General Fund revenue.

The \$1 million diversion from the FY 14 balance of the THTF is in addition to a \$3.5 million diversion from the FY 14 balance of the THTF that was already enacted pursuant to Section 109 of PA 13-184, the FY 14 and FY 15 Biennial Budget, and a \$6 million reduction to the annual TSF disbursement to the THTF in accordance with Section 71 of the same public act. Section 71 of PA 13-184 also contained a \$6 million reduction to the annual TSF disbursement to the THTF in FY 15. The cumulative effect of these various diversions and the reduction in its annual statutory disbursement is to decrease anticipated THTF funding by \$10.5 million in FY 14 and \$9 million in FY 15.

Divert Biomedical Research Funds

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	1,000,000	1,000,000

Background: The Biomedical Research Trust Fund (BRTF) was established by PA 00-216 as a separate nonlapsing fund that can accept transfers from the Tobacco Settlement Fund and receive gifts, grants or donations from public or private sources. The Commissioner of Public Health awards grants-in-aid from the Fund to eligible institutions for the purpose of supporting biomedical research in the fields of heart disease, cancer and other tobacco-related diseases, Alzheimer's disease, stroke and diabetes. PA 13-208 authorized not more than 2% of the total available amount held in the BRTF to be made available to the Department of Public Health for administration expenses relating to the Fund, such as determining and awarding grants-in-aid.

Legislative: Divert fund balances in the amount of \$500,000 from the BRTF in both FY 14 and FY 15 and credit these amounts, totalling \$1 million, to the General Fund in FY 15. Section 37 of PA 14-47, the FY 15 Revised Budget, as amended by Section 217 of PA 14-217, the budget implementer, enacts these sweeps.

Divert Surplus FY 14 Tobacco Funds

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	5,500,000	5,500,000

Background: In the 1990s, states sued major tobacco companies to obtain reimbursement for health impairments caused by the public's use of tobacco. In 1998, four of the nation's largest tobacco companies signed a Master Settlement Agreement (MSA) agreeing to make annual payments to 46 states, including Connecticut, in perpetuity as reimbursement for past tobacco-related health care costs. Revenue received by Connecticut resulting from the MSA is deposited into the Tobacco Settlement Fund (TSF). Per CGS Sec. 4-28e, TSF revenue that exceeds the total amount of all statutory disbursements in a fiscal year is transferred from the TSF into the Tobacco and Health Trust Fund (THTF).

Legislative: Sweep FY 14 surplus from the Tobacco Settlement Fund. Section 36 of PA 14-47, the FY 15 Revised Budget, enacts this sweep which reduces the amount of revenue that would otherwise be transferred to the THTF.

Revised FY 15 Special Transportation Fund Revenue Schedule
(in thousands)

	Original FY 15 \$ Budget	January Consensus FY 15 \$	Gov Policies \$	Gov FY 15 \$ Revenue	Consensus Update (April) \$	April Consensus FY 15 \$	Leg Policies \$	Leg FY 15 \$ Revenue
Taxes								
Motor Fuels	499,100	504,900	-	504,900	(1,000)	503,900	(200)	503,700
Oil Companies	379,100	379,100	-	379,100	-	379,100	-	379,100
Sales Tax DMV	79,900	82,600	-	82,600	-	82,600	-	82,600
Total Taxes	958,100	966,600	-	966,600	(1,000)	965,600	(200)	965,400
Refunds of Taxes	(6,600)	(6,600)	-	(6,600)	-	(6,600)	-	(6,600)
Taxes Less Refunds	951,500	960,000	-	960,000	(1,000)	959,000	(200)	958,800
Other Sources								
Motor Vehicle Receipts	237,500	238,400	-	238,400	(300)	238,100	-	238,100
Licenses, Permits and Fees	139,100	138,900	-	138,900	-	138,900	-	138,900
Interest Income	4,100	4,600	-	4,600	400	5,000	-	5,000
Federal Grants	13,100	12,100	-	12,100	-	12,100	-	12,100
Total Other Sources	393,800	394,000	-	394,000	100	394,100	-	394,100
Refunds and Transfers								
Transfers From/To Other Funds	(19,400)	(19,400)	-	(19,400)	-	(19,400)	(2,100)	(21,500)
Refunds of Payments	(3,200)	(3,200)	-	(3,200)	-	(3,200)	-	(3,200)
Total Refunds and Transfers	(22,600)	(22,600)	-	(22,600)	-	(22,600)	(2,100)	(24,700)
Total Special Transportation Fund	1,322,700	1,331,400	-	1,331,400	(900)	1,330,500	(2,300)	1,328,200

Revised Policies Details – Special Transportation Fund

Motor Fuels

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	504,900,000	504,900,000	-
April Consensus Update	-	(1,000,000)	(1,000,000)
Policy Estimates and Updates	-	(200,000)	(200,000)
Total – Special Transportation Fund	504,900,000	503,700,000	(1,200,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(1,000,000)	(1,000,000)

The April Consensus estimates for FY 15 are lower than the January Consensus by \$1.0 million due to a decrease in the FY 14 estimate of \$900,000 which effectively lowered the FY 15 revenue base. The estimated FY 15 growth remained relatively the same in April from January with minor technical adjustments.

Policy Revisions

Reconfigure Tax on Motor Vehicle Fuels Regarding Natural Gas

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(100,000)	(100,000)

Background: PA 14-155, "AAC the Department of Revenue Services Statutes and Procedures". requires DRS, in in consultation with the Department of Energy and Environmental Protection, to issue information concerning reconfiguring the tax on motor vehicle fuels occurring in gaseous form. This information will be used to calculate the liquid gallon conversion factor on gaseous liquids(natural gas or propane).

Legislative: Reconfigure the tax on motor vehicle fuels occurring in gaseous form. Section 2 of PA 14-155 implements this provision.

Exempt Certain Vessels from the Motor Fuels Tax

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(100,000)	(100,000)

Legislative: Exempt certain fuels used in vessels primarily engaged in interstate commerce from the Motor Fuels Tax. Section 10 of PA 14-222, 'AA Establishing the Connecticut Port Authority,' implements this provision.

Oil Companies

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	379,100,000	379,100,000	-
April Consensus Update	-	-	-
Policy Estimates and Updates	-	-	-
Total - Special Transportation Fund	379,100,000	379,100,000	-

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	-	-

The April Consensus estimate for FY 15 is unchanged from the January Consensus estimate because the amount to be transferred is determined per CGS 13b-61a.

Sales Tax DMV

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	82,600,000	82,600,000	-
April Consensus Update	-	-	-
Policy Estimates and Updates	-	-	-
Total - Special Transportation Fund	82,600,000	82,600,000	-

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	-	-

The April DMV Sales Tax estimate remains unchanged because the primary source of revenue is fees that remain constant year over year and no major changes in the number of assessments are anticipated.

Refunds of Taxes

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	(6,600,000)	(6,600,000)	-
April Consensus Update	-	-	-
Policy Estimates and Updates	-	-	-
Total - Special Transportation Fund	(6,600,000)	(6,600,000)	-

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	-	-

The April Refund of Taxes estimate remains unchanged because the refunds remain constant year over year and no major changes in the number of assessments are anticipated.

Motor Vehicle Receipts

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	238,400,000	238,400,000	-
April Consensus Update	-	(300,000)	(300,000)
Policy Estimates and Updates	-	-	-
Total - Special Transportation Fund	238,400,000	238,100,000	(300,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	(300,000)	(300,000)

The April Consensus estimates for FY 15 are lower than the January Consensus by \$1.0 million due to a decrease in the FY 14 estimate of \$300,000 which effectively lowered the FY 15 revenue base. The change in the FY 14 may be due to lower than anticipated collections. The estimate FY 15 growth remained relatively the same in April from January with minor technical adjustments.

Licenses, Permits and Fees

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	138,900,000	138,900,000	-
April Consensus Update	-	-	-
Policy Estimates and Updates	-	-	-
Total - Special Transportation Fund	138,900,000	138,900,000	-

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	-	-

The April License, Permits and Fees Tax estimate remains unchanged because the primary source of revenue is fees that remain constant year over year and no major changes in the number of assessments are anticipated.

Interest Income

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	4,600,000	4,600,000	-
April Consensus Update	-	400,000	400,000
Policy Estimates and Updates	-	-	-
Total - Transportation Fund	4,600,000	5,000,000	400,000

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	400,000	400,000

The April Consensus estimates for FY 15 are higher than the January Consensus by \$400,000 due to an increase in the FY 14 estimate of \$100,000 which effectively increased the FY 15 revenue base. The change in the FY 14 estimate may be due to higher than anticipated interest rates. The estimated FY 15 growth remained relatively the same in April from January with minor technical adjustments.

Federal Grants

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	12,100,000	12,100,000	-
April Consensus Update	-	-	-
Policy Estimates and Updates	-	-	-
Total - Special Transportation Fund	12,100,000	12,100,000	-

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	-	-

The April Federal Grants Tax estimate remains unchanged because the primary source of revenue is a federal grant that remain constant year over year.

Transfers From/To Other Funds

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	(19,400,000)	(19,400,000)	-
April Consensus Update	-	-	-
Policy Estimates and Updates	-	(2,100,000)	(2,100,000)
Total - Special Transportation Fund	(19,400,000)	(21,500,000)	(2,100,000)

April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	-	-

Policy Revisions

Reduce General Fund Transfer to Special Transportation Fund

Governor FY 15	Legislative FY 15	Difference FY 15
-	(2,100,000)	(2,100,000)

Legislative: Section 54 of PA 14-47, the FY 15 Revised Budget, eliminates the scheduled \$2.1 million General Fund transfer to the Special Transportation Fund in FY 15. CGS 13b-61c provides an annual transfer from the General Fund to the Special Transportation Fund which was reduced in FY 15 by Section 88 of PA 13-184, the FY 14 and FY 15 Biennial Budget, from \$172.8 to \$2.1 million.

Refunds of Payments

Revenue Components	Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
January Consensus	(3,200,000)	(3,200,000)	-
April Consensus Update	-	-	-
Policy Estimates and Updates	-	-	-
Total - Special Transportation Fund	(3,200,000)	(3,200,000)	-

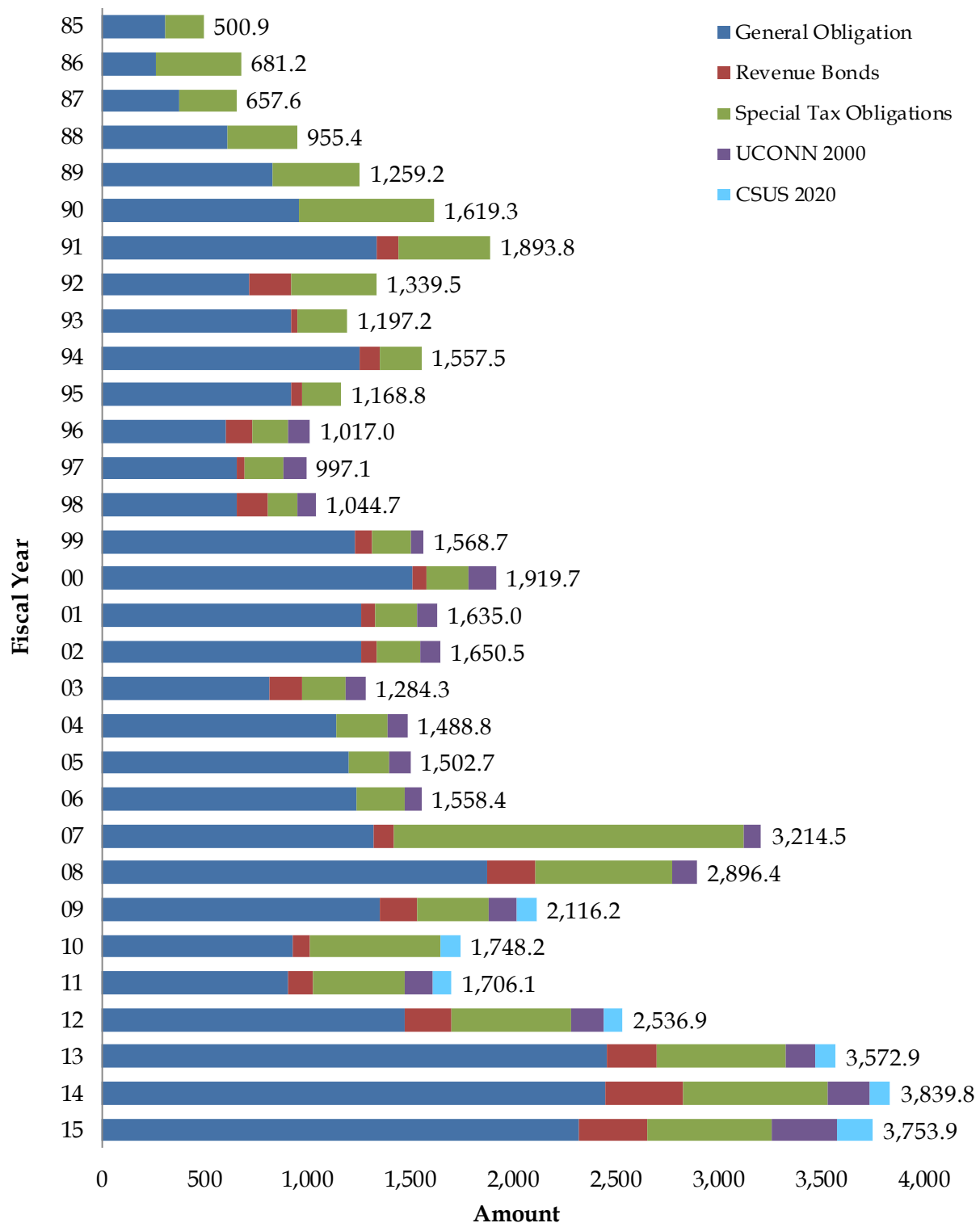
April Consensus Update

Governor FY 15 \$	Legislative FY 15 \$	Difference FY 15 \$
-	-	-

The April Refund of Payments Growth Tax estimate remains unchanged because the refunds remain constant year over year and no major changes in the number of assessments are anticipated.

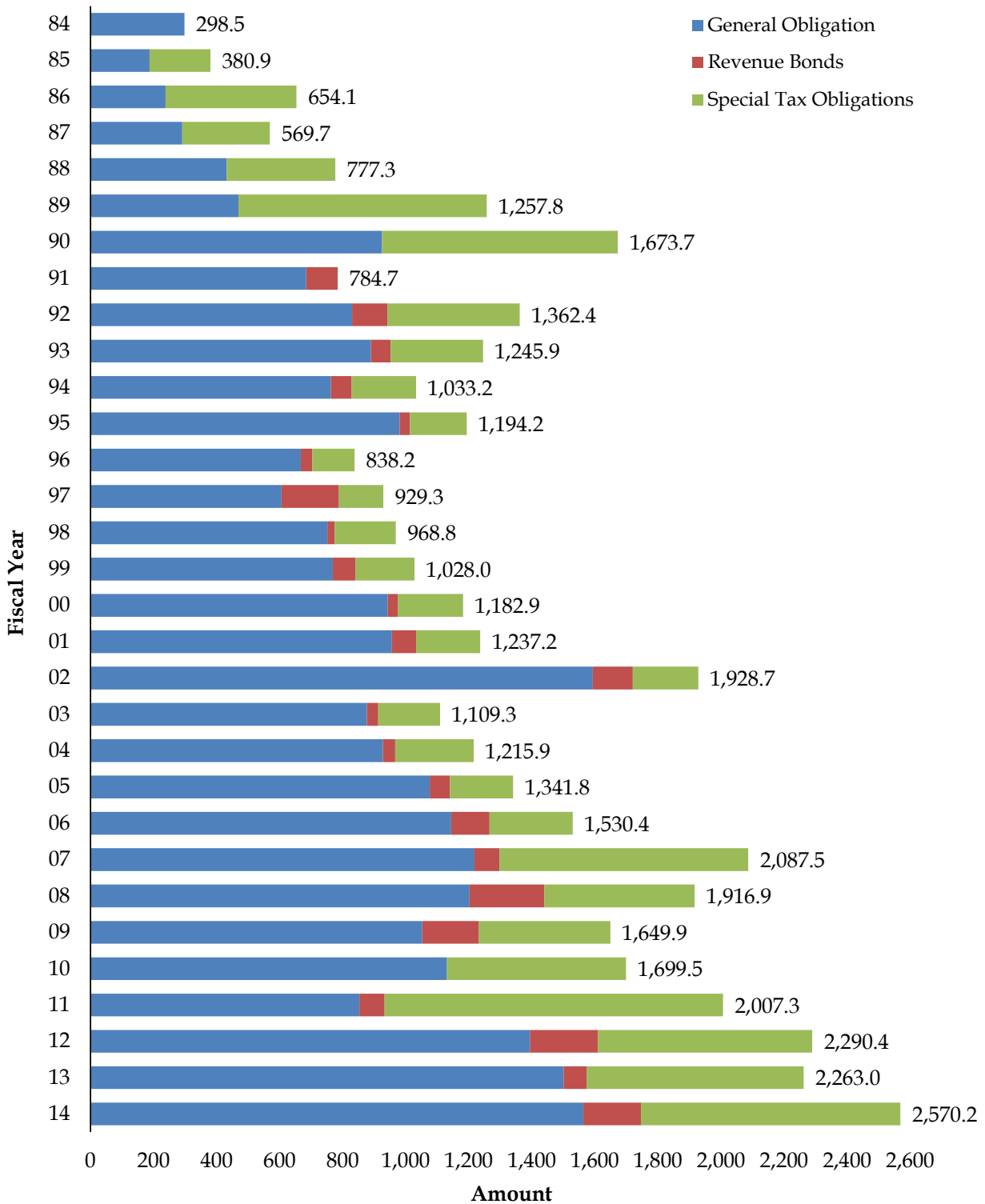
VII. CAPITAL BUDGET

FY 85 - FY 15 Legislative Bond Authorizations (in millions)¹



¹Does not include cancellations of prior bond authorizations. The FY 94 total includes \$252.1 million authorized in September 1993 for the construction of a stadium in Hartford. This authorization was subsequently repealed by Section 101 of PA 94-2. The FY 99 total includes \$274.4 million authorized in December 1999 for the construction of the Patriots stadium in Hartford. The authorization was subsequently repealed by Section 65 of PA 99-241.

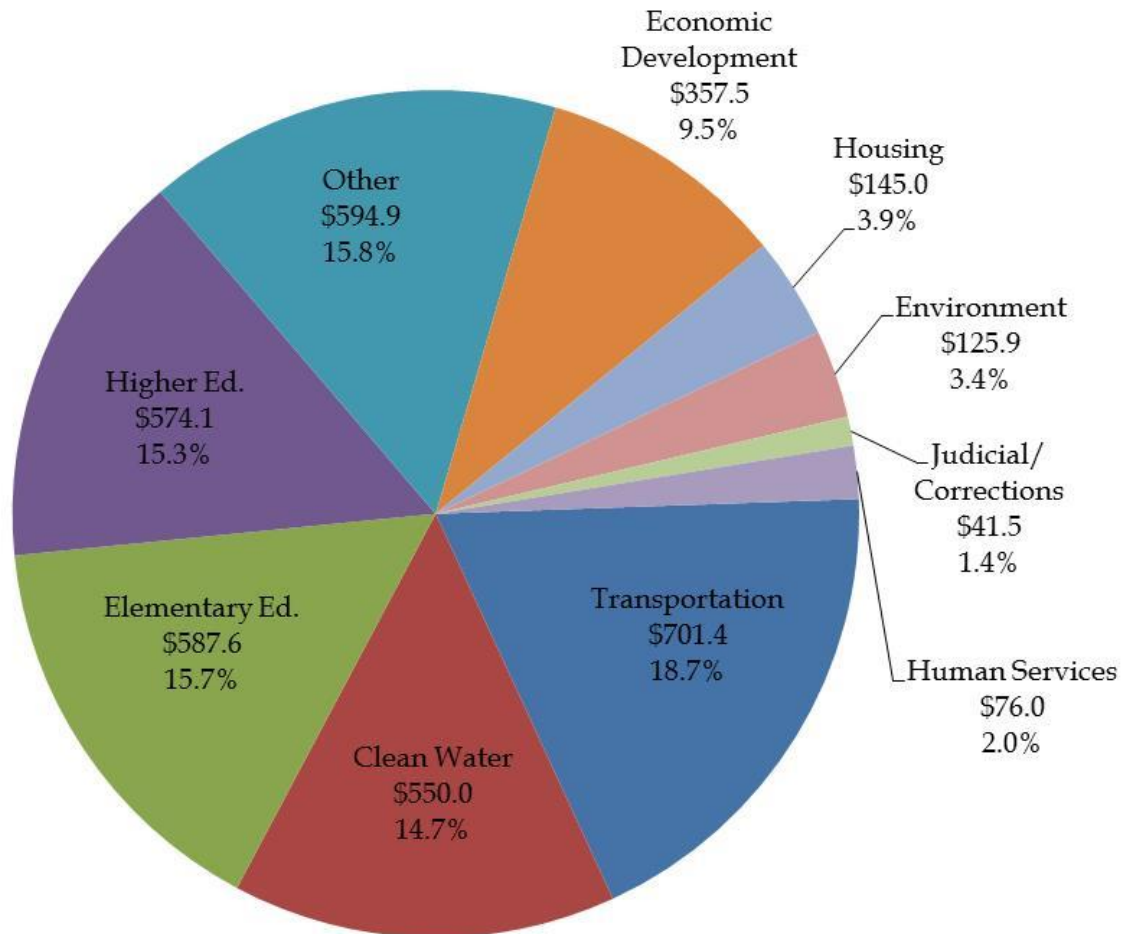
FY 84 - FY 14 Bond Commission Allocations (in millions)¹



¹Bonds authorized for UConn 2000 and CSCU 2020 infrastructure improvement programs are only included in first year that the State Bond Commission allocated the funds because legislation only requires that the Commission approve the master resolution. The UConn 2000 program began in FY 96 and the CSCU 2020 program began in 2009.

**General, Revenue, and Special Tax Obligation
Bond Authorizations (in millions)**

FY 15 Increases: \$3,753.9¹



¹Does not include cancellations of prior bond authorizations.

Newly Effective Bond Authorizations (in millions)

Item	FY 14 \$	FY 15 \$
General Obligation (GO) Bonds (General Fund)		
Increases	8.8	2,266.4
Reductions	(8.8)	(9.8)
Total GO Bonds (General Fund)	-	2,256.5
GO Bonds Authorized in Prior Legislative Sessions		
Underground Storage Tank (UST) Program	-	9.0
Energy Conservation Loan Fund	-	5.0
UConn 21 st Century infrastructure projects	-	315.5
Recapitalize Connecticut Innovations, Inc.	-	25.0
Connecticut Bioscience Collaboration Program (Jackson Lab)	-	19.7
Board of Regents - Connecticut State University System: CSCU 2020 (formerly CSUS 2020)	-	175.0
Total GO Bonds from Prior Sessions	-	549.2
Revenue Bonds		
Clean Water Fund Revenue Bonds	-	332.0
Special Tax Obligation Bonds (Transportation Fund)		
Increases	-	606.4
NET TOTAL	-	3,744.05

Statutory Debt Limit

The state's level of General Fund indebtedness for FY 15⁵ was \$12.8 billion as of July 1, 2014, which is approximately 86.7% of the statutory limit. As the table on the following page shows, the range between 1994 and 2015 has been from 70.2% (FY 12) to 90% (FY 03). The FY 15 level of 86.7% is 3.3 percentage points or \$0.8 billion away from the 90% level. If the 90% level is reached, a trigger provision in CGS Sec. 2-27b would require the Governor to review each bond authorization for which no obligations have yet been incurred and recommend priorities for repealing them to the Finance, Revenue and Bonding Committee. The committee would consider the recommendations and propose whatever legislation it concluded was necessary to repeal any of the authorizations.

Description of the Debt Limit

CGS Sec. 3-21 imposes a ceiling⁶ on the total amount of General Obligation (GO) bonds the General Assembly may authorize. The limit is 1.6 times total General Fund tax receipts (net of refunds) projected by the Finance, Revenue and Bonding Committee for the fiscal year in which the bonds are authorized (see calculation below). The statute prohibits the General Assembly from authorizing any additional General Fund-supported debt, except what is required to meet cash flow needs or emergencies resulting from natural disasters, when the aggregate amount of outstanding debt and authorized but unissued debt exceed this amount. Certain types of debt are excluded from the statutory debt limit calculation, including: (1) debts incurred for federally reimbursable public works projects, (2) assets in debt retirement funds, (3) debt incurred in anticipation of revenue, (4) debt incurred to fund General Fund budget deficits and (5) some other purposes. (Examples of excluded debt are tax incremental financing bonds, Special Transportation GO bonds, Bradley Airport revenue bonds, Clean Water Fund revenue bonds, Connecticut Unemployment revenue bonds, Economic Recovery Notes and Teachers' Retirement Fund Pension Obligation Bonds).

The statute requires the Office of the State Treasurer to certify that any bill authorizing bonds does not violate the debt limit, before the General Assembly may vote on the bill. A similar certification is required before the state Bond Commission can authorize any new bonds to be issued. Under the provisions of CGS Sec. 2-27b, the State Treasurer is also required to compute the state's aggregate bonded indebtedness each January 1 and July 1.

⁵The estimate is based on the revised FY 15 revenue estimates adopted by the Finance, Revenue and Bonding Committee on May 23, 2014.

⁶Between FY 75 and FY 92, the state debt limit was 4.5 times the net General Fund tax receipts received during the previous fiscal year that ended not less than three, or more than 15 calendar months prior to such issuance. The current calculation method has been used since FY 93.

The Certificate of State Indebtedness issued by the Office of the State Treasurer on May 6, 2014 indicated the following:

Certificate of State Indebtedness	Amount \$
FY 15 limit on GO bonds (1.6 x FY 15 revenue estimates)	23,865,440,000
FY 15 net GO bond indebtedness	20,692,332,847
Debt incurring margin	3,173,107,153
FY 15 net indebtedness as a percent of debt limit	86.7%
Capacity remaining before 90% limit	786,563,153

The table below shows the level of state indebtedness between FY 94 and FY 15.

State Debt Limitation from FY 94 to FY 15 (in thousands)

Fiscal Year	Statutory Debt Limitation \$	Aggregate Indebtedness (Adjusted) \$	Debt Incurring Margin \$	Indebtedness as % of Debt Limitation
1994	8,967,040	7,720,809	1,246,231	86.1%
1995	10,169,920	8,529,758	1,640,162	83.9%
1996	10,496,160	8,596,566	1,899,594	81.9%
1997	10,534,880	8,928,457	1,606,423	84.8%
1998	10,905,280	9,069,716	1,835,564	83.2%
1999	11,578,400	9,446,584	2,131,816	81.6%
2000	12,521,280	10,547,655	1,973,625	84.2%
2001	12,967,840	11,189,658	1,778,182	86.3%
2002	14,006,720	11,599,614	2,407,106	82.8%
2003 ¹	13,116,000	11,805,771	1,310,229	90.0%
2004 ¹	13,116,000	11,796,826	1,319,174	89.9%
2005 ²	15,105,760	12,868,871	2,236,889	85.2%
2006	16,728,640	13,230,649	3,497,991	79.1%
2007	17,411,520	13,919,490	3,492,030	79.9%
2008	19,925,120	14,702,079	5,223,041	73.8%
2009	20,753,760	15,384,452	5,369,308	74.1%
2010	17,484,160	15,574,796	1,909,364	89.1%
2011	17,477,440	15,108,155	2,369,285	86.4%
2012	22,430,560	15,736,430	6,694,130	70.2%
2013	23,408,800	17,314,059	6,094,741	74.0%
2014 ²	22,934,400	18,969,159	3,965,241	82.7%
2015	23,865,440	20,692,332	3,173,107	86.7%

¹The revenue estimates used in FY 03 and FY 04 were provided by the Office of Policy and Management because the legislature did not adopt revised FY 03 estimates.

²The FY 05 figure is based on revised revenue estimates adopted by the Finance, Revenue and Bonding Committee on 6/28/04. The FY 14 figure is based on revised revenue estimates adopted on 6/21/13

FY 14 and FY 15 General Obligation (GO) Bond Authorizations by Agency

Authorizing Act/Section	Agency/Description	FY 14 \$	FY 15 \$
GO New Bond Authorizations			
Office of Legislative Management			
PA 14-98, Sec. 2(a)(1)	Information technology updates, replacements and improvements, replacement of various equipment in the Capitol complex, including updated technology for the Office of State Capitol Police, renovations and repairs and minor capital improvements at the Capitol complex and the Old State House	-	4,892,200
PA 14-98, Sec. 2(a)(2)	Production and studio equipment for the Connecticut Network (CT-N)	-	3,230,000
Office of Governmental Accountability			
PA 14-98, Sec. 2(b)	Information technology improvements	-	1,000,000
Office of the State Comptroller			
PA 14-98, Sec. 2(c)(1)	Enhancements and upgrades to the CORE financial system for the retirement module	-	50,000,000
PA 14-98, Sec. 2(c)(2)	Enhancements and upgrades to the CoreCT HR system at the University of Connecticut	-	7,000,000
Connecticut Public Broadcasting Network (Comptroller's Office)			
PA 14-98, Sec. 9(a)	Grant-in-aid to the Connecticut Public Broadcasting Network for transmission, broadcast, production and information technology equipment	-	3,300,000
Office of Policy and Management			
PA 13-239, Sec. 21(a)(1)	Design and implementation of consolidation of higher education systems with the state's CORE system	-	5,000,000
PA 13-239, Sec. 21(a)(2)	Design and implementation of the Criminal Justice Information Sharing System	-	5,500,000
PA 13-239, Sec. 21(a)(3) PA 14-98, Sec. 78	Information technology capital investment program	-	50,000,000
PA 14-98, Sec. 2(d)	Transit-oriented development and predevelopment activities	-	7,000,000
PA 13-239, Sec. 32(a) PA 14-98, Sec. 87	Grants-in-aid to private, nonprofit health and human service organizations that receive funds from the state to provide direct health or human services to state agency clients, for alterations, renovations, improvements, additions and new construction, including health, safety, compliance with the Americans with Disabilities Act and energy conservation improvements, information technology systems, technology for independence and purchase of vehicles and acquisition of property, not exceeding \$50,000,000, \$20,000,000 of which may be allocated to select project applications received in response to the funding for this purpose found in subsection (a)(1) of section 13 of PA 13-239	-	50,000,000
PA 14-98, Secs. 76 & 92	Private, nonprofit health and human service organizations that receive grants-in-aid from OPM to are exempted from lien requirements	-	-
PA 13-239, Sec. 52	Small Town Economic Assistance Act (STEAP)	-	20,000,000
PA 13-239, Sec. 54	Local Capital Improvement Program (LoCIP)	-	30,000,000

Authorizing Act/Section	Agency/Description	FY 14 \$	FY 15 \$
PA 13-239, Sec. 51 PA 14-98, Sec. 28	Urban Action Program. Language change: Provide \$10 million grant-in-aid for an intermodal transportation facility in northeastern Connecticut	-	130,000,000
PA 13-239, Sec. 53	Capital Equipment Purchase Fund	-	35,000,000
PA 13-239, Sec. 55	Grants-in-aid to municipalities distributed for municipal purposes	-	56,429,907
Department of Veterans' Affairs			
PA 13-239, Sec. 21(b) PA 14-98, Sec. 79	Alterations, renovations and improvements to buildings and grounds	-	1,050,000
PA 14-98, Sec. 2(e)(1)	State matching funds for federal grants-in-aid for renovations and code required improvements to existing facilities	-	1,409,450
PA 14-98, Sec. 2(e)(2)	Planning and feasibility study for additional veterans housing at the Rocky Hill campus, including demolition of vacant buildings	-	500,000
Department of Administrative Services			
PA 13-239, Sec. 21(c)(1)	Alterations and improvements in compliance with the Americans with Disabilities Act, or for improved accessibility to state facilities	-	2,000,000
PA 13-239, Sec. 21(c)(2)	Infrastructure repairs and improvements, including fire, safety and compliance with the Americans with Disabilities Act improvements, improvements to state-owned buildings and grounds, including energy conservation and off-site improvements, and preservation of unoccupied buildings and grounds, including office development, acquisition, renovations for additional parking and security improvements at state-occupied buildings	-	25,000,000
PA 13-239, Sec. 21(c)(3)	Removal or encapsulation of asbestos in state-owned buildings	-	10,000,000
PA 14-98, Sec. 2(f)(2)	Acquisition and renovation of a building for the offices of the Probate Court	-	3,000,000
PA 14-98, Sec. 2(f)(3)	Infrastructure improvements including the engineering and construction of an offsite storm water improvement related to the construction of a new courthouse in Torrington.	-	800,000
PA 14-98, Sec. 2(f)(1)	Land acquisition, construction, improvements, repairs and renovations at fire training schools	-	15,777,672
PA 13-239, Sec. 58	School construction grants-in-aid - progress payments. CGS Sec. 10-287d	-	469,900,000
PA 13-239, Sec. 59	School construction grants-in-aid - interest payments. CGS Sec. 10-292k	-	4,300,000
PA 14-98, Sec. 70	Language change: Alterations, renovations and improvements, including installation of air conditioning, [and related planning, design, development and demolition work,] to the State Office Building and associated parking facilities in Hartford. PA 11-57, Sec. 21(d)	-	-
Department of Emergency Services and Public Protection			
PA 13-239, Sec. 21(d)(1)	Replacement and upgrade of radio communication systems	-	45,000,000
PA 13-239, Sec. 21(d)(2) PA 14-98, Sec. 80	Alterations and improvements to buildings and grounds, including utilities, mechanical systems and energy conservation projects	-	8,000,000

Authorizing Act/Section	Agency/Description	FY 14 \$	FY 15 \$
PA 14-98, Secs. 41 & 42	Amend: (1) CGS Sec. 22a-904b to decrease DEEP authorization for a buy-out program for homeowners and businesses related to storm-damaged properties by \$1 million and (2) CGS Sec. 29-1aa to increase DESPP authorization for a buy-out program for homeowners and businesses related to storm-damaged properties by \$1 million	-	-
Department of Motor Vehicles			
PA 13-239, Sec. 21(e)	Alterations, renovations and improvements to buildings and grounds	-	1,697,000
Military Department			
PA 13-239, Sec. 21(f)(1)	Alterations and improvements to buildings and grounds, including utilities, mechanical systems and energy conservation	-	1,000,000
PA 13-239, Sec. 21(f)(2)	State matching funds for anticipated federal reimbursable projects	-	2,000,000
Office of the Healthcare Advocate			
PA 14-98, Sec. 2(g)	Development, acquisition and implementation of Health Information Technology systems and equipment in support of the State Innovation Model	-	1,900,000
Department of Consumer Protection			
PA 14-98, Sec. 9(b)	Grants-in-aid or reimbursement to municipalities in amounts up to \$1,000 per grant or reimbursement, for the initial installation of a drop box for prescription drugs	-	100,000
Department of Labor			
PA 14-98, Sec. 9(c)	Subsidized Training and Employment program (STEP)	-	10,000,000
Agricultural Experiment Station			
PA 14-98, Sec. 2(h)	Planning and design for additions and renovations to the Valley Laboratory in Windsor	-	1,000,000
Department of Agriculture			
PA 13-239, Sec. 32(b)	Farm Reinvestment Program	-	500,000
PA 13-239, Sec. 63	Farmland Preservation Program. CGS Sec. 22-26hh	-	10,000,000
Department of Energy and Environmental Protection			
PA 13-239, Sec. 21(g)(1)	Dam repairs, including state-owned dams	-	5,000,000
PA 13-239, Sec. 21(g)(2)	Energy efficiency and renewable energy projects in state-owned buildings	-	25,000,000
PA 13-239, Sec. 21(g)(3)	Various flood control improvements, flood repair, erosion damage repairs and municipal dam repairs	-	6,900,000
PA 13-239, Sec. 21(g)(4) PA 14-98, Sec. 81	Recreation and Natural Heritage Trust Program for recreation, open space, resource protection and resource management	-	8,000,000
PA 13-239, Sec. 32(c)(1)	Grants-in-aid to municipalities for open space land acquisition and development for conservation or recreational purposes	-	10,000,000
PA 14-98, Sec. 9(d)	Grants-in-aid or loans to municipalities for acquisition of land, public parks, recreational and water quality improvements	-	20,000,000
PA 13-239, Sec. 32(c)(2)	Grants-in-aid to municipalities for improvements to incinerators and landfills, including, but not limited to, bulky waste landfills	-	1,000,000

Authorizing Act/Section	Agency/Description	FY 14 \$	FY 15 \$
PA 13-239, Sec. 32(c)(3)	Grants-in-aid for identification, investigation, containment, removal or mitigation of contaminated industrial sites in urban areas	-	5,000,000
PA 13-239, Sec. 32(c)(4)	Grants-in-aid to municipalities for potable water	-	1,000,000
PA 13-239, Sec. 65	Clean Water Fund grants-in-aid - GO Bonds. CGS Sec. 22a-483(a)	-	218,000,000
PA 13-239, Sec. 66	Clean Water Fund loans - Revenue Bonds. CGS Sec. 22a-483(d)	-	331,970,000
PA 13-239, Sec. 32(c)(5)	Grants-in-aid to establish energy microgrids to support critical municipal infrastructure.	-	15,000,000
PA 14-98, Sec. 2(j)	Funding for the Public, Educational and Governmental Programming and Educational Technology Investment Account (PEGPETIA)	-	3,500,000
PA 14-98, Sec. 58	Provide funding to purchase the Preserve in association with The Trust for Public Land. The Preserve is a 928 acre parcel of land located in the towns of Old Saybrook and Westbrook	-	2,000,000
PA 14-98, Secs. 58 & 59	Enabling language to purchase and manage the Preserve with The Trust for Public Land	-	-
PA 14-98, Sec. 97	Grant-in-aid to Mansfield for the wastewater component of the Four Corners project	-	3,000,000
Department of Economic and Community Development			
PA 14-98, Sec. 45	Manufacturing Assistance Act	-	100,000,000
PA 13-239, Sec. 32(d)(1)	Grants-in-aid to nursing homes for alterations, renovations and improvements for conversion to other uses in support of right-sizing	-	10,000,000
PA 13-239, Sec. 32(d)(2) PA 14-98, Sec. 43	Small Business Express Program	-	50,000,000
PA 13-239, Sec. 32(d)(3)	Brownfield remediation and redevelopment projects	-	10,000,000
PA 14-98, Sec. 9(e)(1)	Connecticut Manufacturing Innovation Fund, and for grants-in-aid for research and development of advanced composite materials	-	30,000,000
PA 14-98, Sec. 47	Connecticut Manufacturing Innovation Fund program	-	-
PA 14-98, Sec. 9(e)(2)	Grant-in-aid to the Northeast Connecticut Economic Development Alliance	-	2,000,000
PA 14-98, Sec. 9(e)(3)	Grants-in-aid to nonprofit organizations sponsoring cultural and historic sites	-	10,000,000
PA 14-98, Sec. 9(e)(4)	Grants-in-aid to nonprofit organizations sponsoring children's museums, aquariums, and science-related programs, including CT Science Center in an amount not exceeding \$10.5 million and the Maritime Aquarium at Norwalk not exceeding \$6.6 million	-	17,100,000
PA 14-98, Sec. 9(e)(5)	Grant-in-aid to the Hartford Economic Development Corporation for a grant and revolving loan program for small and minority-owned businesses in urban areas	-	5,000,000
PA 13-184, Sec. 95	Purchase of urban and industrial sites reinvestment tax credits	-	20,000,000
PA 14-98, Sec. 44	Increase URA tax credit cap from \$650 million to \$800 million	-	-
Connecticut Innovations, Inc.			
PA 13-239, Secs. 70-73	Bioscience Innovation Fund	-	15,000,000

Authorizing Act/Section	Agency/Description	FY 14 \$	FY 15 \$
PA 13-239, Sec. 32(e) PA 14-98, Sec. 22	Provide \$10 million in each of FY 15, FY 16, FY 17, FY 18 & FY 19 for the Regenerative Medicine Research Fund (formerly the Stem Cell Research Fund)	-	10,000,000
PA 14-98, Sec. 88	Change name of Stem Cell Research Fund to Regenerative Medicine Research Fund and transfer from DPH to CII	-	-
PA 14-98, Secs. 32-40	Changes to the Regenerative Medicine Research Program	-	-
PA 14-98, Sec. 23	For the fiscal year ending June 30, 2015, administrative costs shall be paid or reimbursed to Connecticut Innovations, Incorporated from the Regenerative Medicine Research Fund, provided the total of such administrative costs shall not exceed four per cent of the total amount of the allotted funding for said fiscal year	-	-

Capital Region Development Authority			
PA 13-239, Sec. 21(h)	Alterations, renovations and improvements at the Connecticut Convention Center and Rentschler Field	-	3,727,500
PA 14-98, Sec. 2(i)	Grant-in-aid for the purpose of encouraging development as provided in CGS Sec. 32-602 (this includes promoting: (1) economic development and tourism and (2) residential housing development, in the Hartford area)	-	30,000,000
Department of Housing			
PA 13-239, Sec. 28 PA 14-98, Sec. 85	Housing development and rehabilitation programs. Not less than \$20,000,000 shall be used to promote homeownership through new home construction or home conversion in the cities of Hartford, New Haven, Bridgeport, New London and New Britain	-	90,000,000
PA 13-239, Sec. 56	Housing Trust Fund	-	30,000,000
PA 14-98, Sec. 9(f)	Shoreline resiliency fund	-	25,000,000
Department of Public Health			
PA 14-98, Sec. 46	For the Department of Public Health: Grants-in-aid to public water systems for drinking water projects	-	50,000,000
Department of Developmental Services			
PA 13-239, Sec. 21(i)	Fire, safety and environmental improvements to regional facilities and intermediate care facilities for client and staff needs, including improvements in compliance with current codes, site improvements, handicapped access improvements, utilities, repair or replacement of roofs, air conditioning and other interior and exterior building renovations and additions at all state-owned facilities	-	5,000,000
Department of Mental Health and Addiction Services			
PA 13-239, Sec. 21(j)(2)	Design and installation of sprinkler systems, including related fire safety improvements, in direct patient care buildings	-	4,175,000
PA 13-239, Sec. 21(j)(1)	Fire, safety and environmental improvements to regional facilities for client and staff needs, including improvements in compliance with current codes, including intermediate care facilities and site improvements, handicapped access improvements, utilities, repair or replacement of roofs, air conditioning and other interior and exterior building renovations and additions at all state-owned facilities	-	5,000,000

Authorizing Act/Section	Agency/Description	FY 14 \$	FY 15 \$
Department of Social Services			
PA 14-98, Sec. 9(h)	Grant-in-aid to Oak Hill for acquisition or capital improvements associated with acquisition of Camp Hemlocks	-	1,000,000
Department of Rehabilitation Services			
PA 14-98, Sec. 9(i)	Grant-in-aid for home modifications and assistive technology devices related to aging in place	-	6,000,000
Department of Education			
PA 13-3, Sec. 85 PA 14-98, Sec. 74	School Security Infrastructure Grant Program	-	22,000,000
PA 14-98, Sec. 73	School Security Infrastructure Grant Program: Amend PA 13-3, Sec. 84 to: (1) provide reimbursements to regional education service centers, charter schools, the technical high school system and private primary and secondary schools and endowed academies and (2) provide funding for real time interoperable communications and multimedia sharing infrastructure systems	-	-
PA 13-239, Sec. 21(k)	For the regional vocational-technical school system: Alterations and improvements to buildings and grounds, including new and replacement equipment, tools and supplies necessary to update curricula, vehicles and technology upgrades at all regional vocational-technical schools	-	15,500,000
PA 13-239, Sec. 32(g)(1) PA 14-98, Sec. 90	Grants-in-aid for the purpose of capital start-up costs related to the development of new interdistrict magnet school programs to assist the state in meeting the goals of the current stipulation and order for Milo Sheff, et al. v. William A. O'Neill, et al., for the purpose of purchasing a building or portable classrooms, subject to the reversion provisions in subdivision (1) of subsection (c) of section 10-264h of the general statutes, leasing space, and purchasing equipment, including, but not limited to, computers and classroom furniture	-	17,400,000
PA 13-239, Sec. 32(g)(3)	Grant-in-aid to assist targeted local and regional school districts for alterations, repairs, improvements, technology and equipment in low-performing schools	-	10,000,000
PA 13-239, Sec. 57	Grants-in-aid to assist charter schools with capital expenses	-	5,000,000
PA 14-98, Sec. 9(j)	Grants-in-aid for alterations, repairs, improvements, technology, equipment and capital start-up costs, including acquisition costs, to expand the availability of high-quality school models, and assist in the implementation of common CORE state standards and assessments, in accordance with procedures established by the Commissioner of Education	-	10,000,000
PA 14-98, Sec. 82	Pilot program for extended hours at technical high schools in Hamden, New Britain, Waterbury and Hartford	-	3,500,000
Office of Early Childhood			
PA 14-98, Sec. 24	Create the Smart Start Competitive Grant account	-	-
PA 14-98, Sec. 25	Smart Start Competitive Grant program: Total of \$105 million over 10 years - \$15 million in FY 15 and \$10 million per year between FY 16 and FY 24	-	15,000,000

Authorizing Act/Section	Agency/Description	FY 14 \$	FY 15 \$
PA 13-239, Sec. 32(g)(2) PA 14-98, Sec.91	Grants-in-aid to municipalities and organizations exempt from taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as amended from time to time, for facility improvements and minor capital repairs to that portion of facilities that house school readiness programs and state-funded day care centers operated by such municipalities and organizations	-	15,000,000
PA 14-98, Sec. 67	Transfer from SDE: Grants-in-aid for minor capital improvements and wiring for technology for school readiness programs. PA 07-7, (JSS), Sec. 32(h)(2)	-	-
PA 14-98, Sec. 73	Transfer school readiness program grants-in-aid from SDE and expand to allow for-profit and college facilities to qualify. PA 12-189, Sec. 9(e)(4)	-	-
PA 14-98, Sec. 75	Transfer school readiness program grants-in-aid from SDE and expand to allow for-profit and college facilities to qualify. PA 13-239, Sec. 13(h)(2)	-	-
State Library			
PA 13-239, Sec. 32(h)	Grants-in-aid to public libraries that are not located in distressed municipalities, as defined in section 32-9p of the general statutes, for construction, renovations, expansions, energy conservation and handicapped accessibility	-	5,000,000
PA 14-98, Sec. 2(k)	Creation and maintenance of a state-wide platform for the distribution of electronic books to public library patrons	-	2,200,000
University of Connecticut			
PA 14-98, Sec. 29	Clarify that projects secured by revenue sources such as university fee revenue are not subject to the annual caps on amount of bonds UConn may issue each year that are secured by a state debt service commitment under CGS Sec. 10a-109g	-	-
Board of Regents for Higher Education: Regional Community College System			
PA 13-239, Sec. 21(l)(1)(A) PA 14-98, Sec. 83	All Community Colleges: New and replacement instruction, research or laboratory equipment. Cancelled in PA 14-98	-	-
PA 13-239, Sec. 21(l)(1)(B) PA 14-98, Sec. 83	All Community Colleges: System Technology Initiative Cancelled in PA 14-98	-	-
PA 13-239, Sec. 21(l)(1)(C) PA 14-98, Sec. 83	All Community Colleges: Alterations, renovations and improvements to facilities including fire, safety, energy conservation and code compliance improvements. Cancelled in PA 14-98	-	-
PA 13-239, Sec. 21(l)(2)(A)	Housatonic Community College: Parking garage improvements	-	3,907,258
PA 13-239, Sec. 21(l)(2)(B)	Housatonic Community College: Implementation of phase III of the master plan for renovations and additions to Lafayette Hall	-	40,467,047
PA 13-239, Sec. 21(l)(3)	Middlesex Community College: Planning, design and construction of a new academic building	-	39,200,000
Department of Correction			
PA 13-239, Sec. 21(m)	Renovations and improvements to existing state-owned buildings for inmate housing, programming and staff training space and additional inmate capacity, and for support facilities and off-site improvements	-	10,000,000

Authorizing Act/Section	Agency/Description	FY 14 \$	FY 15 \$
Department of Children and Families			
PA 13-239, Sec. 21(n)	Alterations, renovations and improvements to buildings and grounds	-	1,515,000
Judicial Department			
PA 13-239, Sec. 21(o)(1)	Alterations, renovations and improvements to buildings and grounds at state-owned and maintained facilities	-	7,500,000
PA 13-239, Sec. 21(o)(2)	Development of a juvenile court building in Meriden or Middletown	-	13,000,000
PA 13-239, Sec. 21(o)(3)	Mechanical upgrades and code-required improvements at the superior courthouse in New Haven	-	8,500,000
PA 13-239, Sec. 21(o)(4)	Security improvements at various state-owned and maintained facilities	-	1,000,000
PA 14-98, Sec. 26	Development of a courthouse facility in Torrington, including land acquisition and parking. Effective upon passage	8,817,000	-
Department of Transportation			
PA 13-239, Sec. 32(f) PA 14-98, Sec. 89	Grants-in-aid for improvements to deep water ports, including dredging	-	25,000,000
PA 14-98, Sec. 98	Competitive grants for commercial rail freight lines operating in the state for improvements and repairs to, and the modernization of, existing rail, rail beds and related facilities. Amend CGS Sec. 13b-236 to add: (D) projects that further the goals and objectives of the Department of Transportation's Connecticut State Rail Plan, and (E) freight rail projects that improve freight rail infrastructure by increasing the capacity for rail freight traffic	-	10,000,000
PA 14-98, Sec. 9(g)	Authorize GO bond funds for the Town Aid Road (TAR) Program and repeal STO bond funding for the program.	-	60,000,000
Total New Bond Authorizations		8,817,000	2,598,348,034
Total GO New Bond Authorizations		8,817,000	2,266,378,034
Total New Clean Water Fund Revenue Bond Authorizations		-	331,970,000
GO Bond Authorizations Cancellations			
PA 14-98, Sec. 71	Alterations, renovations and improvements to facilities, including fire, safety, energy conservation and code compliance. PA 11-57, Sec. 21(l)(1)(A)	-	(5,000,000)
PA 14-98, Sec. 30	CGS Sec. 10a-110m - cancel \$3 million from authorization to The University of Connecticut for the development of a technology park	-	(3,000,000)
PA 14-98, Sec. 64	Judicial Department: Alterations and improvements to existing facilities related to change in age of jurisdiction. PA 07-7, (JSS), Sec. 2(w)(9)	(4,000,000)	-
PA 14-98, Sec. 61	Judicial Department: Additions and improvements to the Juvenile Matters and Detention Facility, including acquisition of adjacent property. SA 01-2, Sec. 17(h)(4)	(4,817,000)	-
PA 14-98, Sec. 63	Community Colleges: Northwestern Community College: Infrastructure development and improvements related to the nursing and allied health program. PA 07-7, (JSS), 2(s)(7)	-	(340,000)
PA 14-98, Sec. 65	CSUS: All campuses - Land acquisition and related development costs. PA 07-7, (JSS), 2(t)(1)(E)	-	(5,490)

Authorizing Act/Section	Agency/Description	FY 14 \$	FY 15 \$
PA 14-98, Sec. 97	Repeal invalid authorization: Grants-in-aid to the Metropolitan Economic Development Commission for construction, improvements, repairs, renovations and land acquisition for the purpose of creating elderly housing. PA 13-268, Sec. 2(b)(1)	-	(500,000)
PA 14-98, Sec. 97	Repeal invalid authorization: Grants-in-aid to the John E. Rogers African American Cultural Center for construction, improvements, repairs, renovations and land acquisition for the purpose of converting the former Northwest-Jones School to a cultural center. PA 13-268, Sec. 2(b)(2)	-	(500,000)
PA 14-98, Sec. 97	Repeal invalid authorization: Grants-in-aid to Catholic Charities of Hartford for construction, improvements, repairs and renovations for the purpose of creating affordable housing with supportive services. PA 13-268, Sec. 2(b)(3)	-	(500,000)
Total GO Bond Authorizations Cancellations		(8,817,000)	(9,845,490)
Prior Year Bond Authorizations Effective in FY 14 and FY 15			
Department of Energy and Environmental Protection			
PA 12-189, Sec. 48	Underground Storage Tank (UST) Program	-	9,000,000
Department of Economic and Community Development			
PA 07-242, Sec. 2	Energy Conservation Loan Fund	-	5,000,000
University of Connecticut			
PA 95-230 PA 12-233	UConn 2000	-	315,500,000
Connecticut Innovations, Inc.			
PA 11-1, OSS, Sec. 52	Recapitalize CII	-	25,000,000
PA 11-2, OSS	Connecticut Bioscience Collaboration Program (Jackson Lab)	-	19,669,000
Board of Regents - Connecticut State University System			
PA 07-7, Sec. 105 PA 14-98, Secs. 50-58	CSCU 2020 (formerly CSUS 2020) - Authorize an additional \$103.5 million: \$80 million in FY 15 and \$23.5 million in FY 16	-	175,000,000
Prior Year GO Bond Authorizations		-	549,169,000
Total General Obligation (GO) New Bond Authorizations		-	2,815,547,034
GO Bond Cancellations		-	(9,845,490)
NET TOTAL GO BONDS		-	2,805,701,544
Clean Water Fund Revenue Bonds		-	331,970,000
FY 14 and FY 15 Special Tax Obligation Bond Authorizations: Department of Transportation			
Bureau of Highways			
PA 13-239, Sec. 46	Interstate Highway Program	-	13,000,000
PA 13-239, Sec. 46	Urban Systems Projects	-	8,500,000
PA 13-239, Sec. 46	Intrastate Highway Program	-	44,000,000
PA 13-239, Sec. 46 PA 14-98, Sec. 94	Environmental compliance, soil and groundwater remediation, hazardous materials abatement, demolition, salt shed construction and renovation, storage tank replacement, and environmental emergency response at or in the vicinity of state-owned properties or related to Department of Transportation operations	-	20,690,000

Authorizing Act/Section	Agency/Description	FY 14 \$	FY 15 \$
PA 13-239, Sec. 46	State bridge improvement, rehabilitation and replacement projects	-	33,000,000
PA 13-239, Sec. 46	Capital resurfacing and related reconstruction projects	-	68,900,000
PA 13-239, Sec. 46	Fix-It-First Bridge Repair	-	60,440,000
PA 13-239, Sec. 46	Fix-It-First Road Repair	-	55,000,000
PA 13-239, Sec. 46	Local Transportation Capital Program	-	45,000,000
PA 14-98, Sec. 17(a)	Development of a comprehensive asset management plan in accordance with federal requirements	-	10,000,000
PA 14-98, Sec. 17(b)	Highway and bridge renewal equipment	-	5,400,000
PA 14-98, Sec. 17(c)	Local Bridge Program	-	10,000,000
PA 14-98, Sec. 17(d)	Reconfiguration of an existing ramp off of the Merritt Parkway in Westport	-	3,000,000
PA 13-239, Sec. 46	Funding for grants-in-aid under the Town Aid Road (TAR) Program	-	60,000,000
PA 14-98, Sec.95	Repeal STO bond funding for the Town Aid Road (TAR) Program and authorize GO bonds to fund the program	-	(60,000,000)
Bureau of Aviation and Ports			
PA 13-239, Sec. 46	Development and improvement of general aviation airport facilities including grants-in-aid to municipal airports, excluding Bradley International Airport	-	2,000,000
Bureau of Public Transportation			
PA 13-239, Sec. 46 PA 14-98, Sec.96	For the Bureau of Public Transportation: Bus and rail facilities and equipment, including rights-of-way, other property acquisition and related projects, and signage, traffic lights and other equipment enabling Flower Street in Hartford to remain open to vehicular traffic for at least twenty hours per day	-	185,450,000
PA 14-98, Sec. 31	Amend CGS Sec. 13b-79p(a)(2): Implementing the New Britain-Hartford busway, subject to the availability of federal funds, <u>and ensuring that all streets in the city of Hartford intersecting with said busway are equipped with sufficient signage, gates, traffic lights and other equipment to provide (A) that all such streets remain open to vehicular and pedestrian traffic for not less than twenty hours per day, and (B) safe passage across any such street by trains at any time</u>	-	-
Bureau of Administration			
PA 13-239, Sec. 46	Department facilities	-	16,000,000
PA 13-239, Sec. 46	Cost of issuance of Special Tax Obligation Bonds and debt service reserve	-	26,000,000
Total STO Bonds		-	606,380,000
TOTAL		-	3,744,051,544
Technical Corrections			
PA 14-98, Sec. 67	Section total correction	-	-
PA 14-98, Sec. 66	Restore three bond authorizations that were inadvertently repealed in PA 13-239	-	-
TOTAL TECHNICAL CORRECTIONS		-	-

VIII. MUNICIPAL

Major Appropriated Grants and Other Municipal Aid

The FY 15 Revised Budget increases municipal aid by approximately \$56 million over FY 15 original appropriations levels. The most significant of these changes are an additional:

- \$12.5 million for Magnet Schools,
- \$12.7 million in Municipal Revenue Sharing Account funding to reimburse towns for funding they lost inadvertently when the MRSA account was terminated effective June 30, 2013,
- \$8.3 million for ECS grants,
- \$10 million for the State Property PILOT grant,
- \$10 million for the College & Hospital PILOT grant, and
- \$1.1 million for a Property Tax Relief grant. Of this appropriation, payments of \$778,276 are intended to hold harmless any municipalities whose combined total State Property PILOT, College & Hospital PILOT, and Pequot grant payments in FY 15 are lower than in FY 14. Additional payments are also distributed to Montville (\$345,327) and Norwich (\$3,211).

Summary of FY 15 Revised Municipal Aid

Agency/ Appropriated Grant	FY 14 ¹ Actual \$	FY 15 Original \$	FY 15 Revised	Revised - Original	FY 15 Revised - FY 14 Actual
Appropriated Funds					
Office of Policy and Management (OPM)					
State Property PILOT	73,641,646	73,641,646	83,641,646	10,000,000	10,000,000
College & Hospital PILOT	115,431,737	115,431,737	125,431,737	10,000,000	10,000,000
Reimbursement Property Tax - Disability Exemption	400,000	400,000	400,000	-	-
Distressed Municipalities	5,800,000	5,800,000	5,800,000	-	-
Property Tax Relief Elderly Circuit Breaker	20,505,900	20,505,900	20,505,900	-	-
Property Tax Relief Elderly Freeze Program	171,356	235,000	171,400	(63,600)	44
Property Tax Relief for Veterans	2,970,098	2,970,098	2,970,098	-	-
Focus Deterrence	550,659	475,000	475,000	-	(75,659)
Municipal Aid Adjustment	4,467,456	3,608,728	3,608,728	-	(858,728)
Grants To Towns	61,670,907	61,779,907	61,779,907	-	109,000
Property Tax Relief	-	-	1,126,814	1,126,814	1,126,814
Department of Housing (DOH)					
Tax Abatement	1,444,646	1,444,646	1,444,646	-	-

Agency/ Appropriated Grant	FY 14 ¹ Actual \$	FY 15 Original \$	FY 15 Revised	Revised - Original	FY 15 Revised - FY 14 Actual
Payment In Lieu Of Taxes	1,873,400	1,873,400	1,873,400	-	-
Housing/Homeless Services - Municipality	640,398	640,398	640,398	-	-
Department of Public Health (DPH)					
Local and District Departments of Health	4,669,172	4,669,173	4,685,779	16,606	16,607
Venereal Disease Control	187,362	187,362	197,171	9,809	9,809
School Based Health Clinics	11,742,500	12,638,716	12,048,716	(590,000)	306,216
Department of Social Services (DSS)					
Human Resource Development- Hispanic Programs - Municipality	5,364	5,364	5,364	-	-
Teen Pregnancy Prevention - Municipality	137,826	137,826	137,826	-	-
Community Services - Municipality	83,761	83,761	83,761	-	-
State Department of Education					
Vocational Agriculture	9,485,565	9,485,565	10,985,565	1,500,000	1,500,000
Transportation of School Children	24,884,748	24,884,748	24,884,748	-	-
Adult Education	19,983,219	21,045,036	21,045,036	-	1,061,817
Health and Welfare Services Pupils Private Schools	4,297,500	4,297,500	4,297,500	-	-
Education Equalization Grants ⁴	1,992,574,734	2,031,286,724	2,039,540,614	8,253,890	46,965,880
Bilingual Education	1,888,327	1,916,130	1,916,130	-	27,803
Priority School Districts ²	47,427,206	46,947,022	47,197,022	250,000	(230,184)
Young Parents Program	229,330	229,330	229,330	-	-
Interdistrict Cooperation	9,180,887	9,150,379	9,242,379	92,000	61,492
School Breakfast Program	2,296,164	2,379,962	2,379,962	-	83,798
Excess Cost - Student Based	139,805,731	139,805,731	139,805,731	-	-
Non-Public School Transportation	3,595,500	3,595,500	3,595,500	-	-
School To Work Opportunities	213,750	213,750	213,750	-	-
Youth Service Bureaus	2,929,483	2,989,268	2,989,268	-	59,785
Open Choice Program	30,488,160	42,616,736	38,116,736	(4,500,000)	7,628,576
Magnet Schools	287,171,942	281,250,025	293,750,025	12,500,000	6,578,083
After School Program	4,320,000	4,500,000	5,093,286	593,286	773,286
Office of Early Childhood					
Early Childhood Program	6,747,998	6,761,345	11,235,264	4,473,919	4,487,266
Child Care Services	17,296,986	18,419,752	19,422,345	1,002,593	2,125,359
School Readiness Quality Enhancement	2,160,408	3,895,645	5,195,645	1,300,000	3,035,237
School Readiness & Quality Enhancement ²	73,050,289	74,299,075	78,203,282	3,904,207	5,152,993
Connecticut State Library					
Grants To Public Libraries	202,365	203,569	203,569	-	1,204
Connecticard Payments	984,783	1,000,000	1,000,000	-	15,217

Agency/ Appropriated Grant	FY 14 ¹ Actual \$	FY 15 Original \$	FY 15 Revised	Revised - Original	FY 15 Revised - FY 14 Actual
Connecticut Humanities Council	2,049,752	2,049,752	2,049,752	-	-
Teachers' Retirement Board (TRB)					
Retirement Contributions	948,540,000	984,110,000	984,110,000	-	35,570,000
Retirees Health Service Cost	11,431,255	21,214,000	14,714,000	(6,500,000)	3,282,745
Municipal Retiree Health Insurance Costs	5,198,872	5,447,370	5,447,370	-	248,498
Total - Appropriated Funds	3,954,829,142	4,050,522,576	4,093,892,100	43,369,524	139,062,958
Bonding and Other Revenue Sources					
Town Aid Road	60,000,000	60,000,000	60,000,000	-	-
LoCIP	30,000,000	30,000,000	30,000,000	-	-
Municipal Revenue Sharing Account (MRSA) ³	-	-	12,700,000	12,700,000	12,700,000
Payments in lieu of MRSA ³	56,429,907	56,429,907	56,429,907	-	-
Total - Bonding and Other Revenue Sources	146,429,907	146,429,907	159,129,907	12,700,000	12,700,000
GROSS TOTAL	4,101,259,049	4,196,952,483	4,253,022,007	56,069,524	151,762,958
MORE Commission Lapse	-	(10,000,000)	(10,000,000)	-	-
NET TOTAL	4,101,259,049	4,186,952,483	4,243,022,007	56,069,524	141,762,958

¹FY 14 Actuals for appropriated grants are from the Office of the State Comptroller's 9/30/14 unaudited General Fund financial statements. Figures include carry forward expenditures. Additionally, agencies may set aside a portion of a grant appropriation for grant administration, which they may transfer to other agency accounts. These transfers are considered appropriations adjustments and are not included in final FY 14 expenditure figures.

²PA 13-184, the FY 14 and FY 15 budget, transferred \$74.8 million in FY 14 and \$74.3 million in FY 15 from the SDE Priority School Districts account to reflect the transfer of School Readiness Quality Enhancement from SDE to OEC.

³PA 13-184, the FY 14 and FY 15 budget, eliminated the Municipal Revenue Sharing Account (MRSA). Bonded payments of \$56.4 million are to be distributed each year of the FY 14 and FY 15 biennium to towns in lieu thereof, on the basis of each town's FY 13 Manufacturing Transition Grant payment. These funds are subject to the same provisions as Town Aid Road grants. In addition, the FY 15 revised budget includes \$12.7 million to reimburse towns for the revenue they lost inadvertently when the MRSA account was terminated effective June 30, 2013.

⁴Does not include charter school funding of \$74.6 million in FY 14 and \$91.5 million in FY 15.

PILOT Grants

Two significant sources of state aid to municipalities are the State Property PILOT and College & Hospital PILOT grants. Together with Mashantucket Pequot and Mohegan Fund grants, they comprise the largest source of appropriated, unrestricted state aid to towns.

C.G.S. 12-19 requires the state to reimburse municipalities for the tax loss on tax-exempt state property at the following rates, with some minor exceptions (as referenced in Table 1 and 2):

- 100% for: 1) land used as a correctional facility or juvenile detention facility; 2) the portion of John Dempsey Hospital at the UConn Health Center used to provide medical care to prisoners must also be reimbursed at 100%; 3) all state land in any town in which the state owns more than 50% of the land in the town
- 65% for Connecticut Valley Hospital in Middletown
- 45% for all other state-owned land

Similarly, C.G.S. 12-20 requires the state to reimburse municipalities for the tax loss on real private college and hospital property that is exempt from taxation. This property is required to be reimbursed at 77%, with some minor exceptions (as referenced in Table 1 and 2).

Both State Property PILOT payments and the College & Hospital PILOT payments can be prorated in years in which the appropriations for the two grants are insufficient to make full payments.

The two tables below show how much each municipality receives under three scenarios: 1) if the state and private colleges and hospitals were not tax exempt and paid a full real estate tax bill to each town; 2) if the two grants were funded sufficiently to make full payments under the statutory formulas described above; and 3) OFA's estimate of what each town receive in FY 15 as a State Property PILOT and College & Hospital PILOT grant. Additionally, each table also shows each town's effective reimbursement rate- the portion of the full real property tax bill, for each town, that is actually received in PILOT payments.

Table 1: State Property PILOT Payments and Reimbursement Rates

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill \$	FY 15 Payment Under Statute \$	FY 15 Estimated¹ \$	Effective Reimbursement Rate
Andover	84,667	38,100	20,146	0.24
Ansonia	491,136	221,011	116,861	0.24
Ashford	25,909	11,659	6,165	0.24
Avon	402,628	181,182	95,801	0.24
Barkhamsted	86,214	38,796	20,514	0.24
Beacon Falls	206,587	92,964	49,155	0.24
Berlin	109,297	49,184	26,006	0.24
Bethany	160,451	72,203	38,178	0.24
Bethel	151,180	68,031	35,972	0.24
Bethlehem	5,033	2,265	1,198	0.24
Bloomfield	537,656	241,945	127,930	0.24
Bolton	182,245	82,010	43,363	0.24
Bozrah	22,271	10,022	5,299	0.24
Branford	245,892	110,651	58,507	0.24
Bridgeport	11,251,070	5,693,735	3,010,594	0.27
Bridgewater	5,966	2,685	1,420	0.24
Bristol	402,653	181,194	95,807	0.24
Brookfield	127,884	57,548	30,429	0.24
Brooklyn	299,845	289,880	153,276	0.51
Burlington	233,017	104,858	55,444	0.24
Canaan	455,037	204,767	108,272	0.24
Canterbury	44,104	19,847	10,494	0.24
Canton	131,690	59,261	31,335	0.24
Chaplin	267,228	120,253	63,584	0.24
Cheshire	4,574,759	4,042,749	2,137,626	0.47
Chester	61,787	27,804	14,702	0.24
Clinton	153,663	69,148	36,562	0.24
Colchester	244,743	110,134	58,234	0.24
Colebrook	30,942	13,924	7,362	0.24
Columbia	31,813	14,316	7,570	0.24
Cornwall	81,110	36,499	19,299	0.24
Coventry	216,477	97,414	51,508	0.24
Cromwell	82,940	37,323	19,735	0.24
Danbury	10,135,500	4,560,975	2,411,641	0.24
Darien	455,948	205,176	108,488	0.24
Deep River	46,879	21,095	11,154	0.24
Derby	190,553	85,749	45,340	0.24

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill \$	FY 15 Payment Under Statute \$	FY 15 Estimated¹ \$	Effective Reimbursement Rate
Durham	83,126	37,407	19,779	0.24
Eastford	29,477	13,265	7,014	0.24
East Granby	121,037	54,467	28,800	0.24
East Haddam	184,914	83,212	43,999	0.24
East Hampton	493,910	222,259	117,521	0.24
East Hartford	3,320,894	1,494,402	790,173	0.24
East Haven	1,591,368	716,116	378,650	0.24
East Lyme	3,275,111	1,943,509	1,027,641	0.31
Easton	266,976	120,139	63,524	0.24
East Windsor	496,054	223,224	118,031	0.24
Ellington	33,172	14,927	7,893	0.24
Enfield	2,940,563	2,459,707	1,300,584	0.44
Essex	45,971	20,687	10,938	0.24
Fairfield	147,923	66,565	35,197	0.24
Farmington	14,340,518	6,626,260	3,503,671	0.24
Franklin	73,165	32,924	17,409	0.24
Glastonbury	211,902	95,356	50,420	0.24
Goshen	77,996	35,098	18,558	0.24
Granby	56,179	25,281	13,367	0.24
Greenwich	108,209	48,694	25,747	0.24
Griswold	278,135	125,161	66,180	0.24
Groton	4,637,742	2,086,984	1,103,504	0.24
Guilford	87,267	39,270	20,764	0.24
Haddam	293,114	131,901	69,743	0.24
Hamden	4,263,222	1,918,450	1,014,391	0.24
Hampton	128,837	57,977	30,656	0.24
Hartford	60,203,909	27,991,252	14,800,528	0.25
Hartland	440,191	198,086	104,739	0.24
Harwinton	29,196	13,138	6,947	0.24
Hebron	65,348	29,407	15,549	0.24
Kent	258,148	116,167	61,424	0.24
Killingly	1,114,464	501,509	265,176	0.24
Killingworth	436,155	196,270	103,779	0.24
Lebanon	139,157	62,620	33,111	0.24
Ledyard	146,076	119,347	63,105	0.43
Lisbon	31,814	14,316	7,570	0.24
Litchfield	332,479	149,616	79,110	0.24
Lyme	69,113	31,101	16,445	0.24
Madison	2,270,284	1,021,628	540,191	0.24

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill \$	FY 15 Payment Under Statute \$	FY 15 Estimated¹ \$	Effective Reimbursement Rate
Manchester	3,550,729	1,597,828	844,860	0.24
Mansfield	32,146,251	14,465,813	7,648,878	0.24
Marlborough	69,421	31,239	16,518	0.24
Meriden	1,814,085	816,338	431,643	0.24
Middlebury	84,343	37,955	20,069	0.24
Middlefield	43,711	19,670	10,401	0.24
Middletown	7,293,791	4,862,313	2,570,975	0.35
Milford	2,337,065	1,051,679	556,081	0.24
Monroe	50,180	22,581	11,940	0.24
Montville	2,036,166	1,942,245	1,026,973	0.50
Morris	73,687	33,159	17,533	0.24
Naugatuck	383,356	172,510	91,216	0.24
New Britain	15,577,335	7,009,801	3,706,471	0.24
New Canaan	197,971	89,087	47,105	0.24
New Fairfield	86,522	38,935	20,587	0.24
New Hartford	82,521	37,134	19,635	0.24
New Haven	27,416,015	12,997,884	6,872,702	0.25
Newington	3,146,386	1,415,874	748,651	0.24
New London	1,742,223	784,000	414,544	0.24
New Milford	137,531	61,889	32,724	0.24
Newtown	2,031,568	1,787,473	945,136	0.47
Norfolk	378,919	170,513	90,160	0.24
North Branford	23,847	10,731	5,674	0.24
North Canaan	105,036	47,266	24,992	0.24
North Haven	501,190	225,535	119,253	0.24
North Stonington	99,198	44,639	23,603	0.24
Norwalk	1,698,468	764,310	404,133	0.24
Norwich	3,379,151	1,520,618	804,035	0.24
Old Lyme	127,437	57,347	30,323	0.24
Old Saybrook	255,304	114,887	60,747	0.24
Orange	49,666	22,350	11,818	0.24
Oxford	1,060,179	477,080	252,259	0.24
Plainfield	240,979	108,441	57,339	0.24
Plainville	74,164	33,374	17,647	0.24
Plymouth	51,275	23,074	12,201	0.24
Pomfret	201,850	90,833	48,028	0.24
Portland	115,696	52,063	27,529	0.24
Preston	68,865	30,989	16,386	0.24
Prospect	8,630	3,883	2,053	0.24

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill \$	FY 15 Payment Under Statute \$	FY 15 Estimated¹ \$	Effective Reimbursement Rate
Putnam	139,852	62,933	33,276	0.24
Redding	753,379	339,021	179,259	0.24
Ridgefield	625,131	281,309	148,744	0.24
Rocky Hill	3,920,584	1,764,263	932,864	0.24
Roxbury	17,973	8,088	4,277	0.24
Salem	298,688	134,410	71,070	0.24
Salisbury	34,643	15,589	8,243	0.24
Scotland	105,812	47,616	25,177	0.24
Seymour	93,758	42,191	22,309	0.24
Sharon	78,639	35,388	18,712	0.24
Shelton	65,783	29,603	15,653	0.24
Sherman	59	27	14	0.24
Simsbury	518,106	233,148	123,278	0.24
Somers	2,863,718	2,833,278	1,498,111	0.52
Southbury	1,254,315	564,442	298,452	0.24
Southington	112,585	50,663	26,788	0.24
South Windsor	55,508	24,979	13,208	0.24
Sprague	51,463	23,158	12,245	0.24
Stafford	230,939	103,922	54,949	0.24
Stamford	6,340,109	2,853,048	1,508,565	0.24
Sterling	24,990	11,245	5,946	0.24
Stonington	90,527	40,737	21,540	0.24
Stratford	1,686,001	758,700	401,167	0.24
Suffield	5,064,105	5,022,982	2,655,929	0.52
Thomaston	170,729	76,828	40,623	0.24
Thompson	48,452	21,804	11,529	0.24
Tolland	222,036	99,916	52,831	0.24
Torrington	1,047,228	471,253	249,178	0.24
Trumbull	406,756	183,040	96,783	0.24
Union	134,400	60,480	31,979	0.24
Vernon	1,051,595	473,218	250,217	0.24
Voluntown	166,121	166,121	87,837	0.53
Wallingford	234,048	105,321	55,689	0.24
Warren	60,123	27,055	14,305	0.24
Washington	145,543	65,494	34,630	0.24
Waterbury	18,887,919	8,499,564	4,494,191	0.24
Waterford	1,201,345	540,605	285,848	0.24
Watertown	149,526	67,287	35,578	0.24
Westbrook	127,273	57,273	30,283	0.24

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill \$	FY 15 Payment Under Statute \$	FY 15 Estimated¹ \$	Effective Reimbursement Rate
West Hartford	1,264,175	568,879	300,798	0.24
West Haven	250,149	112,567	59,520	0.24
Weston	27,727	12,477	6,597	0.24
Westport	3,476,540	1,564,443	827,208	0.24
Wethersfield	1,050,323	472,645	249,914	0.24
Willington	193,697	87,164	46,088	0.24
Wilton	520,903	234,406	123,943	0.24
Winchester	336,037	151,217	79,957	0.24
Windham	12,793,283	5,756,977	3,044,033	0.24
Windsor	231,388	104,125	55,057	0.24
Windsor Locks	397,580	178,911	94,600	0.24
Wolcott	8,966	4,035	2,134	0.24
Woodbridge	73,709	33,169	17,538	0.24
Woodbury	2,396	1,078	570	0.24
Woodstock	39,884	17,948	9,490	0.24
Borough of Danielson (Killingly)	53,370	24,016	12,699	0.24
Borough of City of Groton	250,558	112,751	59,618	0.24
Borough of Jewett City (Griswold)	2,411	1,085	574	0.24
Borough of Litchfield	3,411	1,535	812	0.24
Borough of Newtown	576	259	137	0.24
TOTALS	313,557,445	155,123,082	82,022,181	

¹Does not include \$1.6 million in payments to Ledyard and Montville that are not subject to proration. Additionally, the effective reimbursement rate of 24% applies to land that is statutorily reimbursed at 45%. The effective reimbursement rate for certain types of property (such as prison property) is higher, because that land is statutorily required to be reimbursed at a higher rate. As such, towns with land that is statutorily reimbursed at 100% (or 65% in Middletown) have higher effective reimbursement rates.

Table 2: College & Hospital PILOT Payments and Reimbursement Rates

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill \$	FY 15 Payment Under Statute \$	FY 15 Estimated¹ \$	Effective Reimbursement Rate
Bethany	49,958	38,467	16,393	0.33
Bethel	51,273	39,480	16,824	0.33
Bloomfield	630,818	485,730	206,992	0.33
Branford	42,940	33,064	14,090	0.33
Bridgeport	24,668,313	18,994,601	8,094,497	0.33
Bristol	1,847,872	1,422,861	606,348	0.33
Canaan	6,484	4,993	2,128	0.33
Cheshire	401,593	309,227	131,776	0.33
Cromwell	179,145	137,941	58,783	0.33
Danbury	4,164,704	3,206,822	1,366,578	0.33
Derby	2,772,355	2,134,713	909,702	0.33
East Hartford	1,611,925	1,241,182	528,926	0.33
East Lyme	132,967	102,385	43,631	0.33
Enfield	83,976	64,661	27,555	0.33
Essex	46,732	35,984	15,334	0.33
Fairfield	8,182,919	6,300,847	2,685,089	0.33
Farmington	98,260	75,660	32,242	0.33
Glastonbury	5,353	4,122	1,756	0.33
Greenwich	2,781,847	2,142,022	912,817	0.33
Groton	124,546	95,900	40,868	0.33
Guilford	60,172	46,333	19,745	0.33
Hamden	9,375,741	7,219,321	3,076,494	0.33
Hartford	77,533,764	59,700,998	25,441,415	0.33
Lyme	603	465	198	0.33
Manchester	2,683,557	2,066,339	880,565	0.33
Meriden	3,891,171	2,996,202	1,276,823	0.33
Middletown	12,662,027	9,749,761	4,154,834	0.33
Milford	1,389,351	1,069,800	455,892	0.33
New Britain	8,341,934	6,423,289	2,737,267	0.33
New Haven	129,435,263	99,665,153	42,472,028	0.33
Newington	959,192	738,578	314,743	0.33
New London	12,491,237	9,618,253	4,098,792	0.33
New Milford	718,598	553,320	235,796	0.33
Norfolk	147,980	113,945	48,557	0.33
North Branford	7,540	5,806	2,474	0.33
North Haven	2,006,165	1,544,747	658,290	0.33
Norwalk	4,868,304	3,748,594	1,597,453	0.33
Norwich	2,510,729	1,933,261	823,854	0.33

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill \$	FY 15 Payment Under Statute \$	FY 15 Estimated¹ \$	Effective Reimbursement Rate
Old Lyme	108,611	83,630	35,639	0.33
Orange	770,360	593,177	252,781	0.33
Plainfield	127,891	98,476	41,965	0.33
Putnam	719,977	554,382	236,248	0.33
Southington	438,337	337,519	143,833	0.33
Stafford	707,476	544,757	232,147	0.33
Stamford	6,081,932	4,683,087	1,995,685	0.33
Thompson	7,688	5,920	2,523	0.33
Torrington	789,355	607,804	259,014	0.33
Vernon	1,050,668	809,014	344,759	0.33
Voluntown	-	-	-	N/A
Wallingford	1,097,239	844,874	360,041	0.33
Waterbury	17,885,742	13,772,021	5,868,909	0.33
Waterford	192,737	148,408	63,244	0.33
Westbrook	58,430	44,991	19,173	0.33
West Hartford	3,359,891	2,587,116	1,102,492	0.33
West Haven	6,971,629	5,368,154	2,287,624	0.33
Westport	570,497	439,283	187,199	0.33
Wethersfield	28,434	21,894	9,330	0.33
Winchester	133,628	102,894	43,848	0.33
Windham	2,070,394	1,594,203	679,365	0.33
Woodbridge	304	234	100	0.33
Bloomfield: Bloomfield Center Fire District	16,291	12,544	5,346	0.33
Enfield: Hazardville Fire District #3	6,027	4,641	1,978	0.33
Groton: Poquonnock Bridge Fire District	31,257	24,068	10,256	0.33
Middletown: South Fire District	24,835	19,123	8,149	0.33
New Milford: New Milford Fire District	18,985	14,618	6,230	0.33
Plainfield: Plainfield Fire District	6,539	5,035	2,146	0.33
Putnam: West Putnam Fire District	273	210	90	0.33
West Haven: First Center Fire District #1	25,140	19,358	8,249	0.33

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill \$	FY 15 Payment Under Statute \$	FY 15 Estimated¹ \$	Effective Reimbursement Rate
West Haven: Allingtown Fire District #3	1,123,870	865,380	368,779	0.33
West Haven: West Shore Fire District #2	742,805	571,960	243,739	0.33
TOTALS	362,134,548	278,843,602	118,828,428	0.33

¹Does not include \$6.6 million in payments to Branford, New London, Newington, Voluntown, West Haven, and West Haven First Fire District. These payments are not subject to proration. These payments increase the effective reimbursement rates of these towns.

IX. APPENDIX

The State Budget Process

Overview: The State of Connecticut uses a biennial budget process. In odd-numbered years (2013, 2015), the Governor presents a recommended budget for the next two years at the beginning of February⁷. The Governor's budget recommendations are formulated by the Office of Policy and Management (OPM). In even-numbered years (2014, 2016), the Governor reports on the status of the biennial budget and makes recommendations for revisions and adjustments if they are needed. The state's fiscal year runs from July 1 through June 30.

Budget Formulation: The process begins in July when OPM sends instructions to agencies to prepare: (1) a current services funding level and (2) a list of options for expenditure or revenue changes above or below the current services level. From September through October, OPM budget analysts review requests and prepare recommendations. The Governor and the Secretary of OPM review the recommendations and make adjustments.

In February the Governor presents to the legislature: 1) a budget message; 2) recommendations for appropriations (spending) for every agency; 3) revenue projections; 4) drafts of the appropriations, bonding and revenue bills that implement the recommendations; and 5) a report on the state's economy.

The General Assembly (legislature) has the ultimate "power of the purse," which is to appropriate (authorize to spend) public funds and raise revenue. In February, the legislature's Appropriations Committee begins its review of the Governor's recommendations by holding public hearings on each agency's budget. This is followed by work sessions⁸ with subcommittee members, agency heads and staff from the Office of Fiscal Analysis (OFA)⁹. The purpose of these sessions is to produce recommendations that are presented to the Appropriations chairs, who decide what will be included in the final version that is voted on by the committee.

Similar action is taken by the Finance, Revenue and Bonding Committee, which reviews the Governor's revenue-related and capital projects (bonding) recommendations.

Passage: After the Appropriations and Finance Committees approve a budget and tax package, the House and Senate leaders, usually in consultation with the Governor's

⁷The Governor is responsible for: (1) recommending a balanced budget to the legislature and (2) executing the budget passed by the legislature.

⁸The Appropriations Committee has sub-committees that review the budgets of agencies grouped by function of government.

⁹The Office of Fiscal Analysis is the legislature's non-partisan budget office.

Office and OPM, work to develop final versions of the budget, revenue and bonding bills. Both chambers vote on the final versions and if they are approved by the legislature, such bills go to the Governor to be signed.

The budget bill is called the **appropriations act** after it is signed by the Governor. The legislature also passes enabling legislation called **implementer bills** that contain the policy provisions to put the state budget into effect. There are often three implementer bills: (1) general government, (2) human services and (3) education. Sometimes more implementer bills are needed.

The revenue bill or **tax package** contains all revenue-related provisions.

The bond bill(s), also known as the **bond package**, authorizes funds for capital projects¹⁰, financial assistance programs and transportation-related projects.

In some years, legislative leaders choose to combine the tax package, bond bills and appropriations bill into a single document.

Budget Execution: Agency appropriations are administered by OPM budget staff through quarterly allotments. The Governor may restrict allotments due to a change in circumstances, or when estimated budget resources will be insufficient to fully finance appropriations.

Bond funds are allocated or made available for expenditure by the State Bond Commission, a joint executive-legislative body. Bond authorizations continue to be available for allocation until they are canceled by the legislature.

Spending Cap: The cap on general budget expenditures, which was passed in 1991, specifies that expenditures may not exceed prior year spending by more than a given percentage¹¹. The cap calculation exempts: (1) debt service expenditures, (2) grants to distressed municipalities in effect on July 1, 1991, (3) the first year of spending on court orders and federal mandates, and (3) transfers to the Budget Reserve Fund. The cap can only be exceeded if: (a) the Governor declares emergency or extraordinary circumstances and (b) a three-fifths vote of the General Assembly to do so.

¹⁰Capital projects include new state-owned facilities and equipment, and improvements, repairs and additions to existing state-owned facilities. Financial assistance programs are administered by state agencies and provide funds to municipal and non-government entities through grants and/or loans.

¹¹The percentage is the greater of: (1) the average percentage increase in personal income over the preceding five years as determined by the U.S. Bureau of Economic Analysis or (2) the percentage increase in inflation during the preceding twelve months as determined by the U.S. Bureau of Labor Statistics.

Budget and Finance Related Legislation

Public Act	Title/Description
Budget Act	
PA 14-47 (HB 5596)	<p>AN ACT MAKING ADJUSTMENTS TO STATE EXPENDITURES AND REVENUES FOR THE FISCAL YEAR ENDING JUNE 30, 2015.</p> <p>This act contains a revised budget package for FY 15 of \$18,993.2 million in appropriations and \$19,003.9 million in revenue estimates, spending adjustments for FY 14 and various revenue changes for FY 15. This includes: (1) net reductions to original FY 15 appropriations in all funds of \$2.2 million, (2) net reductions in original FY 15 General Fund appropriations of \$40.4 million, (3) carry forward funding provisions totaling \$6.5 million (of which \$5.2 million reduces the FY 14 estimated surplus), (4) provisions to implement the budget, (5) deficiency funding of \$58 million in FY 14 for various agencies (offset by a corresponding reduction to appropriations in other agencies), (6) various policy changes that yield General Fund net revenue increases of \$2.9 million in FY 15, and (7) revenue estimates as adopted by the Finance, Revenue and Bonding Committee 5/3/14.</p>
Implementer Act	
PA 14-217 (HB 5597)	<p>AN ACT IMPLEMENTING PROVISIONS OF THE STATE BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2015.</p> <p>This act reduces the General Fund balance from \$2.2 million to \$0.4 million in FY 15 by making changes to appropriations in PA 14-47, the FY 15 Revised Budget, which result in a net increase of \$526,814, and makes changes that result in a \$1.3 million revenue loss. The act includes various changes to implement the FY 15 Revised Budget and includes other provisions.</p>
Bond Act	
PA 14-98 (sSB 29)	<p>AN ACT AUTHORIZING AND ADJUSTING BONDS OF THE STATE FOR CAPITAL IMPROVEMENTS, TRANSPORTATION AND OTHER PURPOSES, AND CONCERNING MISCELLANEOUS PROGRAMS, INCLUDING THE SMART START PROGRAM, THE WATER IMPROVEMENT SYSTEM PROGRAM, SCHOOL SECURITY GRANTS, THE REGENERATIVE MEDICINE RESEARCH FUND, THE CONNECTICUT MANUFACTURING INNOVATION FUND AND THE BOARD OF REGENTS FOR HIGHER EDUCATION INFRASTRUCTURE ACT.</p> <p>This act authorizes up to a total of \$968.7 million in new General Obligation (GO) bonds between FY 14 and FY 24 for state capital projects and grant programs, including school construction, water quality, and economic development projects; open space acquisition and preservation; improvements to state buildings and property; and grants to municipalities and nonprofit entities. This act additionally authorizes \$77.6 million in new Special Tax Obligation (STO) bonds in FY 15 for transportation projects. It cancels the \$60 million in STO bonds previously authorized in FY 15 for the town-aid road grant program and authorizes \$60 million in GO bonds to fund the program. This act creates the Connecticut State Colleges and Universities (CSCU) system, which is comprised of the community college system and the Connecticut State University system and provides an additional \$103.5 million in funding for the CSCU 2020 (formerly the CSUS 2020) program.</p>

Public Act	Title/Description
Other Budget and Finance Related Acts	
PA 14-39 (sHB 5562)	<p>AN ACT ESTABLISHING THE OFFICE OF EARLY CHILDHOOD, EXPANDING OPPORTUNITIES FOR EARLY CHILDHOOD EDUCATION AND CONCERNING DYSLEXIA AND SPECIAL EDUCATION.</p> <p>This act establishes the Office of Early Childhood (OEC), which assumes the responsibility for administering the following major programs as of July 1, 2014: school readiness; the Children's Trust Fund; Connecticut Charts-a-Course; state and federally funded child day care subsidies; child day care services management, evaluation, and professional development; child day care facilities licensing and inspection, and youth camp oversight. The act also reassigns various funds, grants, and loans to OEC oversight. This act makes several changes to school readiness program funding, which the state provides through various grants allowing towns to purchase seats for three-to five-year olds who are too young to attend kindergarten. The act expands school readiness seats and who is eligible for them, and increases the cost per seat from a maximum of \$8,346 to \$8,670. This act makes several other major substantive changes in the following ways: (1) requires OEC to make more frequent unannounced visits to all licensed day care centers, group day care homes, and family day care homes; (2) gives OEC more authority over school readiness staff qualification requirements; and (3) changes the organization and membership of certain councils, committees, and cabinets.</p>
PA 14-41 (sSB 25)	<p>AN ACT ESTABLISHING THE CONNECTICUT SMART START PROGRAM.</p> <p>This act establishes the new Connecticut Smart Start competitive grant program to reimburse towns for costs related to preschool expansion, through June 30, 2024. The Office of Early Childhood, in consultation with the State Department of Education, is required to design and administer the program. Section 138 of PA 14-217, the budget implementer, transfers \$10 million annually from FY 16 - FY 25, from the Tobacco Settlement Fund to the Smart Start competitive grant account. Section 24 of PA 14-98, the bond bill, establishes the smart start competitive grant account, while section 25 authorizes the issuance of bonds for the grant program (\$15 million in FY 15 and \$10 million annually thereafter through FY 24).</p>
PA 14-90 (sSB 475)	<p>AN ACT CONCERNING AUTHORIZATION OF STATE GRANT COMMITMENTS FOR SCHOOL BUILDING PROJECTS AND CONCERNING CHANGES TO THE STATUTES CONCERNING SCHOOL BUILDING PROJECTS.</p> <p>This act approves \$522.3 million in state grant commitments for school construction projects which will result in a General Fund debt service cost of \$796.5 million. This includes: (1) \$180.7 million for 21 new projects, (2) \$196.5 million for nine previously-authorized projects that have changed substantially (more than 10%) in cost or scope and (3) \$145 million for various notwithstanding sections.</p>
PA 14-228 (sSB 465)	<p>AN ACT CONCERNING IGNITION INTERLOCK DEVICES.</p> <p>This act requires any driver convicted of an administrative per se violation to install an ignition interlock device (IID) in all owned and operated vehicles after the license suspension period. Each driver that is required to install an IID must pay an administrative fee of \$100 to the Department of Motor Vehicles (DMV) prior to installation. This will result in a revenue gain to the Ignition Interlock Device Administration Account within DMV of up to \$650,000 annually beginning in FY 16.</p>

Public Act	Title/Description
SA 14-23 (sHB 5550)	<p data-bbox="306 233 1520 331">AN ACT CONCERNING THE CONVEYANCE OF CERTAIN PARCELS OF STATE LAND AND THE RATE OF ASSESSMENT OF CERTAIN RESIDENTIAL PROPERTY IN HARTFORD.</p> <p data-bbox="306 338 1520 617">This act: (1) authorizes the conveyance of state property to the towns of New Haven, Colchester, Barkhamsted and the Cheshire Community Food Pantry, (2) amends prior conveyances in East Lyme and Morris, (3) grants an easement to Windham for water main repair and equipment, (4) allows the residential property assessment rate to be applied to property conveyed from a nonprofit entity to a for-profit entity in Hartford, (5) allows custody of a parcel in Hartford to be transferred from DAS to the Connecticut Regional Development Authority and (6) repeals previously authorized land transfers in East Hartford, Norwalk, East Haven, Bridgeport and Stratford.</p>

Glossary of Budget Book Terms

Account/Major Object

The Connecticut budget appropriates agency funds by account. Within each account, categories of expenditures are called major objects. For example, Other Expenses (description below) is an account and Utilities-Fuel is a major object within the Other Expenses account. An agency generally has discretion to make expenditures within a major object as it sees fit unless it has been instructed to spend funds in a specific manner.

Act (also, Public Act or Special Act)

The designation for a bill that has been passed by both chambers of the legislature. A public act (PA) amends the Connecticut General Statutes. A special act (SA) has limited application or is of limited duration and is not incorporated into the Connecticut General Statutes. Act numbers are assigned by the Legislative Commissioners' Office.

Adopted Budget

See the description below for "Budget Act."

Agency Program

A group of activities with a common element or theme that either: (1) achieve the same goal or serve the same purpose, (2) serve slightly different purposes but are performed by the same type of employees, or (3) provide similar services to the same target population. For example, the Department of Agriculture administers the Connecticut Grown Product Promotion Program, which provides funding to promote locally-grown products through several marketing venues.

Allotment

A portion of an appropriation (description below) that is made available to pay an agency's encumbrances (description below) and expenditures (description below) for a certain period or purpose. The Office of Policy and Management (description below) usually allots appropriated funds to agencies on a quarterly basis (every three months).

Annualization of Partial Year Costs/Funding

Partial year funding occurs in the first year of implementation of a program, when resources are provided for less than a 12-month period. Annualization of partial year costs or funding refers to providing the amount of resources necessary to fund a full 12-month period of the operation in the second year of the program.

Appropriation/Appropriated Fund

An authorization by the General Assembly to spend and incur liabilities for a specific purpose. The General Assembly appropriates the following funds: (1) the General Fund; (2) the Special Transportation Fund; (3) the Mashantucket Pequot and Mohegan Fund; (4) the Regional Market Fund; (5) the Banking Fund; (6) the Insurance Fund; (7)

the Consumer Counsel and Public Utility Control Fund; (8) the Workers' Compensation Fund; and (9) the Criminal Injuries Compensation Fund.

Appropriations Committee

A legislative committee that is currently composed of 54 members of either the Senate or the House of Representatives. It is responsible for: (a) reviewing all expenditure-related matters and (b) producing a final committee budget to be voted on by both chambers and ultimately submitted to the Governor for signature. It also deals with: (c) state employees' salaries, benefits and retirement, (d) teachers' retirement, (e) collective bargaining agreements and (f) arbitration awards for all state employees. The committee is divided into 13 subcommittees that review individual agency budgets and make recommendations. The Appropriations subcommittees are:

1. Legislative,
2. General Government A,
3. General Government B,
4. Regulation and Protection,
5. Conservation and Development,
6. Health and Hospitals,
7. Transportation,
8. Human Services,
9. Higher Education,
10. Elementary and Secondary Education,
11. Judicial and Corrections,
12. Collective Bargaining and
13. Results Based Accountability.

Banking Fund

The fund primarily supports the ongoing operation of the Department of Banking. The revenue source is the assessments, fees and fines paid by depository institutions.

Biennial Budget

Connecticut changed from annual to biennial budgets in 1991. The change was enacted as part of a massive budget and tax bill that included the state income tax. The first year of the biennium is always the even-numbered year (i.e., the FY 14 and FY 15 biennium). The General Assembly is elected for a two-year term, which coincides with the two-year biennial budget cycle.

Bill

A written proposal to change existing law or enact a new law prepared by the Legislative Commissioners' Office. Bills that pass both legislative chambers and are signed by the Governor are called acts (definition above).

Bond Allocation

Bond authorizations must be allocated or approved by the State Bond Commission (description below) to actually commit funding to a specific capital project or financial

assistance program. After bond funds are allocated: (1) they are available for expenditure by the agency, town or organization that received the allocation and (2) the state is prepared to issue General Obligation (GO) or Special Tax Obligation (STO) bonds (descriptions below) to support the allocation.

Bond Authorization

The amount approved by the General Assembly in an act for a specific project or program. Authorizations can be thought of as enabling legislation. A bond authorization must be allocated through the State Bond Commission before an agency can actually expend funds for a specific project or program.

Bond Act

A type of enabling legislation enacted by the General Assembly based on recommendations from the Finance, Revenue and Bonding Committee. The act contains new bond authorizations for capital projects and financial assistance programs and revisions to authorizations from prior years.

Bond Commission

See the description below for “State Bond Commission (SBC).”

Budget Act (also, Adopted Budget)

A budget act specifies appropriations for state agencies for a specific period of time, usually a biennium or a fiscal year. A budget act must be: (a) approved by both houses of the General Assembly and (b) signed by the Governor before it can be implemented by the Office of Policy and Management. Connecticut’s budget act normally contains three sections: (1) the front of the budget, (2) revenue estimates for the period covered by the budget act and (3) the back of the budget language. The sections can be described as follows:

1. The front of the budget lists appropriations to finance state agency operations over a specific period of time.
2. The revenue estimates indicate the amount of financial resources that are estimated to be available to pay for the state’s appropriations. By law, the legislature must pass a balanced budget in which appropriations are equal to estimated revenue. The estimates included in the budget act must first be adopted by the Finance, Revenue and Bonding Committee.
3. Back of the budget language authorizes a variety of expenditure-related provisions that are necessary to carry on state operations. These include the redirection of previously appropriated funds, transfers between funds, carry forwards of funds from one fiscal year to another, changes to statutory language for spending programs like grant payments to towns, and any technical and conforming changes needed to enact the spending plan in the front of the budget.

Budget Options

Funding requests that increase or decrease the current services level of spending for specific programs. Agencies are required to submit budget options to the Office of

Policy and Management (description below) when they submit their biennial or revised budget request, usually in the fall of each year.

Budget Request

An agency's itemized plan that shows the amount of funding required to carry out the specific functions assigned to it in state statute. The request includes: (1) a current services funding level (description below) that reflects the amount of funding needed to maintain the agency's current level of operations and (2) a list of budget options for expenditure changes above or below the current services level. The agency's biennial budget request covers a two year period and its revised budget request makes changes to the second year of the biennium.

Budget Reserve Fund (BRF - also, Rainy Day Fund)

A contingency fund capitalized with unappropriated General Fund money that is designated as surplus by the Comptroller after the close of the fiscal year. The BRF provides a reserve that can be drawn upon when the General Fund ends a fiscal year in deficit. The maximum level of the BRF is 10% of net General Fund appropriations for the fiscal year in progress. It is authorized under CGS Sec. 4-30a.

Capital Budget

The portion of the state budget that: (a) is separate from the operating budget, (b) usually uses borrowed funding, and (c) deals with proposed long-term expenditures and financial assistance programs. Long-term expenditures include: (1) the purchase of land, (2) construction of new state-owned facilities, (3) improvements, repairs and additions to existing state-owned facilities, (4) major equipment purchases and (5) transportation-related projects. Financial assistance programs are administered by state agencies and provide funds to municipal and non-government entities through grants and/or loans. Capital budget expenditures are normally covered with bond funds, which are paid off over a 20-year period.

Capital Projects Funds

Funds established to account for grants and bond-issue proceeds that are used to: (1) acquire or construct major capital facilities for state agencies, (2) fund improvements to transportation infrastructure such as highways and bridges, (3) provide grants to municipalities and nonprofit organizations, and (4) encourage economic development.

Carry Forward

Appropriated funds that: (1) were not spent by an agency during a fiscal year and (2) the agency is permitted to "carry forward" for expenditure in the following fiscal year. The amount and use of the funds may be specified in an implementer bill (description below). If not otherwise indicated, the amount and use of carry forward funding is governed by Section 4-89 of the Connecticut General Statutes.

Comptroller's Office (also, Office of the State Comptroller)

The Office of the State Comptroller is the state's official bookkeeper. The agency is responsible for: (1) operating, maintaining, updating and expanding CORE, the state's central human resources management and financial accounting system, and (2) producing and distributing monthly and annual reports on the state's revenue, expenditures and other related financial information.

Connecticut General Statutes (also, CGS or the Statutes)

The codified body of laws of the state of Connecticut that are enacted by the General Assembly.

Consumer Counsel & Public Utility Control Fund

The Consumer Counsel & Public Utility Control Fund supports the operations of: (1) the Office of the Consumer Counsel, (2) the Connecticut Siting Council, and (3) the energy branch at the Department of Energy and Environmental Protection, including the Public Utilities Regulatory Authority. The revenue source is an assessment on regulated public utility entities (electric, gas, water and cable), based on the percentage of the public service companies' tax paid by the entity. The assessments are levied by each agency on the entities it regulates.

CORE (also, CORE-CT)

CORE is the state's central human resources management and financial accounting system that is overseen by the Comptroller's Office. It was implemented in 2003 to replace the incompatible legacy systems used by many state agencies with one system and a set of standardized reporting procedures that would be used by all state agencies.

Criminal Injuries Compensation Fund

The Criminal Injuries Compensation Fund is administered by the Office of Victim Services within the Judicial Department. It is used to compensate eligible crime victims or their immediate families for actual and reasonable expenses, lost wages, and pecuniary and other losses resulting from injury or death. Maximum awards are \$15,000 for personal injuries and \$25,000 for death. The three revenue sources are: (1) a General Fund appropriation, which comes primarily from costs imposed in criminal prosecutions, (2) federal funding, and (3) money paid to the state by the person directly responsible for a victim's criminal injuries or death.

Current Services

The amount of funding required by an agency to provide the same level of services in the succeeding fiscal year as in the current fiscal year, plus any: (1) scheduled or (2) required changes. Scheduled changes include annualization of partial year costs and increases based on current law. Required changes include an adjustment for: (a) inflation and (b) caseload increases.

Debt Reserve Service Fund (also, Debt Service Fund or Sinking Fund)

A reserve fund that is used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements. It may be: (1) funded with bond proceeds or by an accumulation of pledged revenues and (2) established when the bonds are issued or upon the occurrence of a specified event. Reserve funds provide repayment security for bond purchasers and may result in a higher rating for the bond issuance and a reduction in the interest rate at which the bonds are sold.

Deficiency Appropriation

A supplemental appropriation made for an agency based on a need for increased funding during a fiscal year.

Deficiency Bill

A bill making additional appropriations to state agencies that need more funds to complete a fiscal year.

Deficit (also, Budget Deficit)

A budget deficit occurs when an entity expends more money than it takes in. A projected deficit occurs during the fiscal year and an actual deficit occurs after the close of the fiscal year. The term deficiency is used to describe a shortfall in a specific account/agency. The opposite of a budget deficit is a budget surplus.

Disbursements

Payments made in cash or by check regardless of the purpose.

Equipment

One of the three major categories of accounts (the other two are Personal Services and Other Expenses). Equipment includes machinery, tools, furniture, vehicles, apparatus, etc., with: (1) a value greater than \$1,000 and (2) a useful life of more than one year. The category also includes all books, regardless of cost, that are purchased for the State Library or an agency library that is a separate operating division or unit of the agency.

Employee Fringe Benefits

Non-salary benefits for employees, including: (1) pensions, (2) unemployment compensation, (3) health and life insurance and (4) social security. For the General Fund and the Special Transportation Fund, fringe benefits are not included in an agency's budget but instead are appropriated to the Fringe Benefit accounts, which are administered by the Comptroller. For other appropriated funds, fringe benefit costs are budgeted to the specific accounts within the agency's budget and recovered by the Comptroller based on an actual-cost basis.

Enabling Legislation

See the description below for "Implementer Bills."

Encumbrances

Funds that have been committed for payment from an account via a requisition or purchase order, but have not yet been paid.

Expenditure

Funds committed to be paid for specific goods received or services rendered.

Federal Grants

Funds made available to the state by the federal government in order to reimburse the state for specific expenditures or to encourage specific programs or projects.

Fiduciary Funds

Assets held by the state when it serves as an agent for individuals or government units. In the future, the assets within these funds will be transferred to other state funds or to sources outside the state (e.g., various retirement funds).

Finance Advisory Committee (FAC)

A joint legislative-executive body whose main task is to approve fund transfers between accounts that are within the same agency. The committee is comprised of: (1) the Governor, (2) Lieutenant Governor, (3) Treasurer, (4) Comptroller, and (5) two Senate members and three House members of the Appropriations Committee. It meets on the first Thursday of every month, or as needed during the year.

Finance, Revenue and Bonding Committee

A legislative committee that is currently composed of 54 members of either the Senate or the House of Representatives. It has cognizance over matters relating to: (1) finance, (2) revenue, (3) taxation, (4) the capital budget (bonding), (5) the Department of Revenue Services and (6) the revenue aspects of the Division of Special Revenue. All bills related to these matters that are favorably reported (approved) by any other legislative committee are referred to this committee.

Fiscal Note

A brief statement of costs/savings or the revenue impact of: (1) a favorably-reported bill or (2) any amendments to a bill, which is prepared by the Office of Fiscal Analysis (description below). All bills taken up by either chamber of the General Assembly are required to have a fiscal note.

Fiscal Year (FY)

The twelve-month budget or financial year. Connecticut's fiscal year runs from July 1st through June 30th. At the end of this period the Comptroller's Office closes all accounts and determines: (1) the state's financial condition and (2) the net results of its operations. The federal government's fiscal year runs from October 1st through September 30th.

Fixed Charge or Grant

Payments to: (a) institutions, agencies or individuals or (b) for undertakings that may or may not be directly under state control. Fixed charges are divided into either: (1) Payments to Other Than Local Governments (Grants - Other) or (2) Payments to Local Governments (Grants - Local or Town Grants).

Function of Government

Categories of state government responsibilities and activities that are related to public interest. The categories are useful for budgeting purposes because they allow expenditure levels for different activities to be compared with other jurisdictions. Connecticut's budget document is organized into eleven categories, including: (1) Legislative; (2) General Government; (3) Regulation and Protection; (4) Conservation and Development; (5) Health and Hospitals; (6) Transportation; (7) Human Services; (8) Education, Museums and Libraries; (9) Corrections; (10) Judicial; and (11) Non-Functional. All state agencies or commissions are assigned to one of the ten function categories based on its mission. The Non-Functional category includes expenditures that do not easily fit into one of the other categories, such as Debt Service, the central Workers' Compensation account, and Fringe Benefits Administered by the Comptroller.

Fund

An independent financial and accounting entity. Each fund is comprised of a self-balancing set of accounts and records, cash and other financial resources. Monies within a fund share a common purpose or objective in accordance with special regulations, restrictions, or limitations. The state has nine appropriated funds.

Funded Positions

The number of full-time positions that could be filled by an agency during the fiscal year without incurring a deficit: (1) after turnover is taken into account, and (2) provided that all other personal services items were expended as budgeted.

General Assembly

The official name of the Connecticut legislature.

Generally Accepted Accounting Practice (GAAP)

GAAP is the standard framework of guidelines for financial accounting used in any given jurisdiction. The guidelines for state and local governments are set by the Government Accounting Standards Board (GASB). They include the standards, conventions, and rules that the state is required to follow in preparing its annual financial statements and its annual budget. GAAP requires the state to: (1) budget for expenses when they are incurred rather than when bills are actually paid and (2) recognize revenues when they are earned.

Accumulated GAAP Deficit

The cumulative GAAP deficit refers to the aggregate amount of liabilities that exceed assets in the General Fund. The deficit accumulated prior to July 1, 2013, when the state changed to a modified accrual basis of accounting utilized under GAAP.

General Fund (GF)

The main operating fund of the state government that is used to finance the majority of the state's operations. The fund receives income from taxes, federal aid, licenses, permits and fees. It is operated according to a budget plan adopted by the General Assembly and signed by the Governor.

General Obligation (GO) Bonds

Nontaxable or taxable bonds issued by the state that pledge the revenue stream from the state's General Fund to pay debt service. They are used to finance: (1) the construction of state buildings, (2) capital improvements to state buildings and parks, (3) school construction grants-in-aid to towns, and (4) grants and loans for housing, economic development, community care facilities, and open space. The General Assembly has also authorized the issuance of two specialized forms of GO bonds: (a) UConn 2000 Infrastructure Improvement Bonds and (b) Tax Incremental Financing (TIF) Bonds.

Governor's Bills

Bills introduced by legislative leaders of the Governor's party at the request of the Governor. Governor's bills are generally introduced at the beginning of the legislative session.

Governor's Recommended Biennial Budget

The financial recommendations of the Governor that are contained in a budget document and presented to the General Assembly for action each February in odd-numbered years. Since Connecticut uses a biennial budget process, the Governor's budget covers a two-year period in the first year.

Governor's Recommended Budget Revisions

The Governor presents his recommendations for midterm (mid-biennial) adjustments for the second year of the biennial budget to the General Assembly for action each February in even-numbered years.

Grant Payments to Towns (also, Grant-in-aid Payments to Towns)

Payments to Connecticut's municipalities (towns and cities) for a specified purpose or to reimburse expenses already incurred. Education grants make up the largest portion of these payments.

Grant Payments Other Than to Towns

State obligations that are not part of an agency's direct operating budget (e.g., Temporary Assistance to Needy Families, Medicaid, and payments to the Teachers' Retirement Fund).

Holdback (also, Budgeted Lapse or Allotment Reduction)

The amount of an agency's General Fund appropriation that is retained (i.e., held back) by the Office of Policy and Management (description below) in order to achieve the amount of overall savings assumed in the adopted budget.

Implementer Bills (also, Enabling Legislation)

A bill or set of bills that contain the policy provisions needed to put into effect or "implement" the state budget. Implementer bills are necessary because the budget act often contains the funding necessary for a program but does not contain the statutory changes that enable the program to function as intended. Implementers are often referred to by the agency or department most affected, as in "Education Implementer." Unlike most other bills, implementers don't go through legislative committees or public hearings.

Insurance Fund

The Insurance Fund primarily supports the operations of the Department of Insurance and the Office of the Healthcare Advocate. The revenue source is an assessment levied by the Department of Insurance on domestic insurance companies and entities. The assessment is based on the total amount of premium taxes paid to the Department of Revenue Services by domestic insurance companies and entities for the preceding year.

Internal Service Funds

Funds used to finance goods or services provided by one state agency to another state agency, on a cost-reimbursed basis. The state's Internal Service Funds include: (1) the Correction Industries Fund, (2) the Technical Services Fund, (3) the General Services Fund, and (4) the Capital Equipment Data Processing Fund.

Lapse

Appropriated funds that: (1) an agency does not or cannot spend by the end of the fiscal year and (2) are not carried forward into the next fiscal year. A lapse may occur naturally because the funding available is more than is needed, or may be a budgeted lapse (holdback) that is programmed in the adopted budget to achieve savings.

Line Item

A single account listed in the budget act that provides funding for a specific type of expenditure. Examples include Personal Services, Other Expenses and Equipment.

Mashantucket Pequot and Mohegan Fund

The Mashantucket Pequot and Mohegan Fund is an appropriation that reduces the amount of slot machine revenues that are otherwise deposited into the General Fund. The appropriation provides grants to towns.

New or Expanded Services

Changes that reflect policy decisions to expand current services or provide new services. Increases in revenue may or may not be associated with these changes.

Nonappropriated Account

Expenditures from a nonappropriated account: (a) are for a specific, dedicated purpose, which may be defined in statute and (b) are not subject to the legislative appropriation process or to allotment through the Office of Policy and Management (description above). Sources of nonappropriated funds include: (1) the federal government, (2) private funds or donations, and (3) dedicated fees and fines. An example of a nonappropriated account is the federally funded Low Income Home Energy Assistance Account.

Nonlapsing Account or Fund

An account or fund with the statutory authority to carry forward its balance from one fiscal year to the next.

Office of Fiscal Analysis (OFA)

A nonpartisan professional office of the Connecticut General Assembly established in 1973 that supports the legislature in both budget formulation and execution. Its primary function is to provide technical support to the Committee on Appropriations and the Committee on Finance, Revenue and Bonding, as well as the other committees and members of the legislature. OFA: (1) analyzes the Governor's budget recommendations, (2) determines fiscal impact of legislation by completing fiscal notes on bills and amendments and (3) responds to fiscal requests by legislators.

Office of Policy and Management (OPM)

An executive branch budget office established in 1977. The agency: (a) develops the forms and instructions that are used by state agencies in preparing their budget requests, (b) works closely with the Governor to develop the budget for presentation to the legislature, (c) prepares all proposed enabling legislation associated with the Governor's budget, and (d) implements and monitors the budget plan once it's been adopted. It is composed of seven divisions that report to the Secretary of OPM:

1. Administration,
2. Budget and Financial Management,
3. Criminal Justice Policy and Planning Division,
4. Finance,
5. Intergovernmental Policy,
6. Labor Relations, and
7. Policy Development and Planning.

Office of the State Comptroller

See the description above for “Comptroller’s Office.”

Operating Budget

An itemized summary of estimated funding needs for a given period of time that will allow an agency to carry out the specific functions assigned to it in the state statutes.

Other Current Expenses (OCE)

A category of expenses that can be used for Personal Services, Other Expenses, Equipment or fixed charges directly associated with that program. Funds appropriated for a nonfunctional OCE account can be used for any category of expenditure as long as it is consistent with the purpose of the appropriation.

Other Expenses (OE)

One of the three major categories of accounts (the other two are Personal Services and Equipment). OE is comprised of: (1) Contractual Services, (2) Commodities and (3) Sundry. Contractual Services are considered compensation for services secured by contract. Commodities refer to all supplies, materials and equipment not normally regarded as capital items. Sundry charges include all expenditures not properly assignable to other standard accounts, for example: employee fringe benefits, lottery prizes, and student grants.

Personal Services (PS)

One of the three major categories of accounts (the other two are Other Expenses and Equipment). PS is used for actual direct payroll costs. For example: full-time, part-time and temporary employee salaries, overtime, payments for vacation and sick leave, longevity and shift differential. Fringe benefits are not included in this category.

Personal Services (PS) Reduction

A reduction in Personal Services that often reflects economies and efficiencies in an agency’s operations.

Policy Revision (also, Policy Change)

A shift in the direction or set of principles that determine the course of action for: (1) an agency’s program or (2) adopted legislation.

Program Budget

A method of budgeting expenditures to meet programmatic objectives rather than on a line-item basis. The program budget for an agency includes the objectives for each program, a description of each program, performance measures, and an explanation of significant program changes requested and recommended.

Program and Outcome Measures

The measures that quantify the key aspects of a program’s performance such as workload, output, outcome, client/employee ratios, response times, etc.

Rainy Day Fund

See the description above for “Budget Reserve Fund.”

Regional Market Operation Fund

The Regional Market Operation Fund supports the operation of the Hartford Regional Market. The market is a fully-funded and self-sustaining non-profit venture that is operated by the state. The revenue source is the fees generated the Market’s operations. The Market’s purpose is to provide a central location for farmers and wholesalers to sell and distribute food and other agricultural products. It is located on 32 acres, with 230,386 square feet of warehouse space, an active railroad spur and 144 vendor stalls.

Reimbursement

Cash or other assets paid by the state to another governmental unit, fund or department to repay that entity for an expenditure made on behalf of the state.

Rescission

Cancellation of the authority to expend money previously approved by the legislature and Governor. The Governor is permitted to reduce state agency allotments by up to: (1) 3% of the total appropriation from any fund or (2) 5% of any appropriation. As part of a deficit mitigation plan to address the Comptroller's projected deficit of more than 1% of General Fund appropriations, the Governor may seek Finance Advisory Committee (description above) approval to reduce total appropriations from any fund by up to 5%. The Governor is granted rescission authority under CGS Sec. 4-85.

Results Based Accountability (RBA)

A management tool can be used: (1) to facilitate collaboration among various agencies, (2) to decentralize services or (3) as a regulatory process. The term implies that expected results (also known as goals) are clearly articulated and that data are regularly collected and reported to address questions of whether results have been achieved.

Revenue

Cash paid to or collected by the state. Connecticut receives revenue from a variety of sources, including: (1) state taxes, such as the sales tax and the income tax, (2) federal grants and payments, (3) licenses, permits and fees, and (4) Indian Gaming Payments from Foxwoods and the Mohegan Sun casinos.

Soldiers, Sailors and Marines’ Fund

The Soldiers, Sailors and Marines' Fund provides temporary financial assistance to help meet the health and maintenance needs of eligible veterans, their dependents and survivors. The Fund currently exists as both an independent, appropriated agency and as a Trust Fund that is administered by the State Treasurer. Prior to FY 15, the investment income from the Trust Fund was distributed to the Soldiers, Sailors and Marines' Special Revenue Fund to support the operations of the agency. In FY 15, the fund will no longer be an appropriated fund or administered directly by the state.

Instead, it will be administered by the American Legion and the State Treasurer will maintain fiduciary oversight of the Trust Fund.

Special Revenue Fund

Any fund that can only be used only in accordance with specific regulations. Special revenue funds are created by law to finance particular activities with revenue from specific taxes or other sources. Examples include the Special Transportation Fund, the Regional Market Operation Fund, and Higher Education Tuition Funds.

Special Tax Obligation (STO) Bonds

Nontaxable bonds issued by the state to finance the state's share of the cost of highway and bridge construction and maintenance projects (the federal government finances the remainder of the cost). The bonds have also been used to provide grants to towns for local road improvement under the Town Aid Road program. The debt service costs for the bonds are funded by: (1) the motor fuels tax, (2) oil companies tax, (3) sales tax collected on motor vehicle sales, and (4) motor vehicle registrations, licenses and fees.

Special Transportation Fund (STF)

The operating fund of the State Department of Transportation and the State Department of Motor Vehicles. The STF finances: (1) the ordinary, everyday operations of the two agencies, including fringe benefits for employees and (2) debt service costs for Special Tax Obligation (STO) bonds, which pay for road and bridge improvement projects.

State Bond Commission (SBC)

A joint legislative-executive body that: (1) allocates General Obligation (GO) and Special Tax Obligation (STO) bond funds for capital budget projects and programs and (2) approves the amount and timing of bond sales requested by the State Treasurer. The agenda for SBC meetings is determined by the Governor. The ten-member commission includes six executive members (the Governor, the Treasurer, the Comptroller, the Attorney General, the Secretary of the Office of Policy and Management, the Commissioner of Administrative Services) and four legislative members (the House and Senate chairs and ranking members of the Finance, Revenue and Bonding Committee). SBC meetings are scheduled in every month except November.

Surplus

A budget surplus occurs when an entity takes in more money than it expends. A projected surplus occurs during the fiscal year and an actual surplus occurs after the close of the fiscal year. The term lapse is used to describe a surplus in a specific account within an agency. The opposite of a budget surplus is a budget deficit.

Tax Expenditure

A type of "off budget" spending through the tax code that is used to implement government policies. Tax expenditures include tax credits, deductions, exclusions, exemptions, deferrals, and preferential rates. They may be used to encourage: (1) people save for retirement, buy a home, or pay for college or (2) companies to invest in

green energy technologies or build new plants. Examples include the state personal income tax deduction for contributions to the Connecticut Higher Education Trust and the sales tax exemption for residential weatherization products that meet federal Energy Star standards.

Transfers

The movement of funds from one funding category to another, including: (1) the redirection of resources within an agency by the Finance Advisory Committee (FAC), (2) transfers from one agency to another by the deficiency bill, and (3) transfers from one fund to another by the budget act.

Turnover

A net adjustment made to the Personal Services account that reflects: (1) the natural reduction made to an agency's payroll due to the loss of employees through voluntary separation, retirements, deaths and transfers, and (2) payroll increases due to the hiring of new employees.

Workers' Compensation Fund

The fund supports the annual cost to operate the Workers' Compensation Commission. The Commission administers the state workers' compensation system, which pays benefits to workers with job-related disabilities and injuries. The revenue source for the fund is an annual assessment on private insurance companies and employers. The assessment is levied by the Office of the State Treasurer and is built around the proportion of the preceding year's expenses that the state bore on behalf of each self-insured employer or private insurance carrier.

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