

**General Government B**  
Coordinator - Lauren Goulet  
Office of Fiscal Analysis

	Page #	Analyst	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
<b>General Fund</b>									
State Treasurer	3	EMG, CR	3,425,165	3,698,685	3,902,910	3,902,910	3,902,910	-	-
Debt Service - State Treasurer	4	EMG, CR	2,759,974,014	2,496,942,104	2,501,104,467	2,591,794,241	2,617,438,286	25,644,045	0.99
State Comptroller	6	NN	44,631,763	39,843,426	49,170,063	48,895,063	48,895,063	-	-
State Comptroller - Miscellaneous	7	NN	105,226,520	155,377,367	20,000,000	65,278,956	65,278,956	-	-
State Comptroller - Fringe Benefits	9	NN	3,370,082,285	3,471,930,081	3,371,868,955	3,661,077,104	3,726,964,485	65,887,381	1.80
Department of Revenue Services	13	CW	52,058,426	55,973,760	56,719,374	59,318,342	59,488,640	170,298	0.29
Office of Policy and Management	15	LG	47,356,710	49,768,789	58,006,799	211,468,564	213,127,934	1,659,370	0.78
Reserve for Salary Adjustments	20	WL	10,288,171	604,032	17,460,598	186,551,369	186,551,369	-	-
Department of Administrative Services	21	WL	213,680,988	210,173,395	224,356,189	232,996,689	235,864,980	2,868,291	1.23
Workers' Compensation Claims - Administrative Services	26	WL	93,462,903	98,132,555	113,898,643	97,148,643	97,148,643	-	-
Attorney General	28	ME	34,985,850	36,769,401	38,218,993	41,288,993	41,288,993	-	-
<b>Total - General Fund</b>			<b>6,735,172,795</b>	<b>6,619,213,595</b>	<b>6,454,706,991</b>	<b>7,199,720,874</b>	<b>7,295,950,259</b>	<b>96,229,385</b>	<b>1.34</b>
<b>Special Transportation Fund</b>									
Debt Service - State Treasurer	4	EMG, CR	862,969,139	858,964,824	895,450,787	1,025,610,574	962,448,294	(63,162,280)	(6.16)
State Comptroller - Miscellaneous	7	NN	4,060,804	17,218,203	-	5,337,671	5,337,671	-	-
State Comptroller - Fringe Benefits	9	NN	261,503,790	262,579,890	269,622,243	254,069,619	268,699,379	14,629,760	5.76
Office of Policy and Management	15	LG	598,064	691,147	770,498	770,498	770,498	-	-
Reserve for Salary Adjustments	20	WL	-	-	10,868,037	19,864,541	19,864,541	-	-
Department of Administrative Services	21	WL	23,663,400	18,843,208	21,625,596	22,025,596	25,525,596	3,500,000	15.89
Workers' Compensation Claims - Administrative Services	26	WL	7,957,893	7,275,514	7,223,297	6,723,297	6,723,297	-	-
<b>Total - Special Transportation Fund</b>			<b>1,160,753,090</b>	<b>1,165,572,786</b>	<b>1,205,560,458</b>	<b>1,334,401,796</b>	<b>1,289,369,276</b>	<b>(45,032,520)</b>	<b>(3.37)</b>
<b>Mashantucket Pequot and Mohegan Fund</b>									
Office of Policy and Management	15	LG	52,420,137	52,513,292	52,541,796	52,541,796	54,141,796	1,600,000	3.05
<b>Banking Fund</b>									
State Comptroller - Miscellaneous	7	NN	109,509	200,448	-	261,199	261,199	-	-
Department of Administrative Services	21	WL	1,053,803	1,027,008	1,081,186	1,081,186	1,168,882	87,696	8.11
<b>Total - Banking Fund</b>			<b>1,163,312</b>	<b>1,227,456</b>	<b>1,081,186</b>	<b>1,342,385</b>	<b>1,430,081</b>	<b>87,696</b>	<b>6.53</b>
<b>Insurance Fund</b>									
State Comptroller - Miscellaneous	7	NN	(795,749)	(493,401)	-	391,026	391,026	-	-

	Page #	Analyst	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
Office of Policy and Management	15	LG	423,793	500,127	577,181	657,181	11,174,797	10,517,616	1,600.41
Department of Administrative Services	21	WL	1,995,231	1,708,388	2,076,916	2,076,916	2,256,157	179,241	8.63
<b>Total - Insurance Fund</b>			<b>1,623,275</b>	<b>1,715,114</b>	<b>2,654,097</b>	<b>3,125,123</b>	<b>13,821,980</b>	<b>10,696,857</b>	<b>342.29</b>
<b>Consumer Counsel and Public Utility Control Fund</b>									
State Comptroller - Miscellaneous	7	NN	85,803	232,661	-	284,112	284,112	-	-
Office of Policy and Management	15	LG	269,036	310,374	328,470	398,470	398,470	-	-
Department of Administrative Services	21	WL	177,170	174,776	184,308	184,308	184,308	-	-
<b>Total - Consumer Counsel and Public Utility Control Fund</b>			<b>532,009</b>	<b>717,811</b>	<b>512,778</b>	<b>866,890</b>	<b>866,890</b>	<b>-</b>	<b>-</b>
<b>Workers' Compensation Fund</b>									
State Comptroller - Miscellaneous	7	NN	15,967	(29,908)	-	149,142	149,142	-	-
Department of Administrative Services	21	WL	1,333,199	1,165,771	1,392,226	1,392,226	1,602,688	210,462	15.12
<b>Total - Workers' Compensation Fund</b>			<b>1,349,166</b>	<b>1,135,863</b>	<b>1,392,226</b>	<b>1,541,368</b>	<b>1,751,830</b>	<b>210,462</b>	<b>13.65</b>
<b>Criminal Injuries Compensation Fund</b>									
State Comptroller - Miscellaneous	7	NN	149,166	68,081	-	-	-	-	n/a
<b>Cannabis Social Equity and Innovation Fund</b>									
State Comptroller - Miscellaneous	7	NN	56,416	(9,756)	-	-	-	-	n/a
<b>Cannabis Prevention and Recovery Services Fund</b>									
State Comptroller - Miscellaneous	7	NN	18,650	3,105	-	-	-	-	n/a
<b>Cannabis Regulatory Fund</b>									
State Comptroller - Miscellaneous	7	NN	245,666	71,616	-	-	-	-	n/a
Department of Revenue Services	13	CW	36,892	63,720	84,188	484,188	484,188	-	-
Attorney General	28	ME	345,137	357,066	407,309	407,309	407,309	-	-
<b>Total - Cannabis Regulatory Fund</b>			<b>627,695</b>	<b>492,402</b>	<b>491,497</b>	<b>891,497</b>	<b>891,497</b>	<b>-</b>	<b>-</b>
<b>Municipal Revenue Sharing Fund</b>									
Office of Policy and Management	15	LG	573,537,355	558,070,238	559,409,674	559,409,674	551,799,145	(7,610,529)	(1.36)
<b>Total - Appropriated Funds</b>			<b>8,527,403,066</b>	<b>8,400,719,987</b>	<b>8,278,350,703</b>	<b>9,153,841,403</b>	<b>9,210,022,754</b>	<b>56,181,351</b>	<b>0.61</b>

## State Treasurer OTT14000

### Permanent Full-Time Positions

Fund	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
General Fund	45	45	45	45	45	-	-
Special Transportation Fund	1	1	1	1	1	-	-

### Budget Summary

Account	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
Personal Services	3,152,797	3,259,415	3,543,056	3,543,056	3,543,056	-	-
Other Expenses	272,368	439,270	359,854	359,854	359,854	-	-
<b>Agency Total - General Fund</b>	<b>3,425,165</b>	<b>3,698,685</b>	<b>3,902,910</b>	<b>3,902,910</b>	<b>3,902,910</b>	-	-

### Totals

Budget Components	Governor Revised FY 27
Original Appropriation - GF	3,902,910
<b>Total Recommended - GF</b>	<b>3,902,910</b>

Positions	Governor Revised FY 27
Original Appropriation - GF	45
<b>Total Recommended - GF</b>	<b>45</b>
Original Appropriation - TF	1
<b>Total Recommended - TF</b>	<b>1</b>

## Debt Service - State Treasurer

### OTT14100

#### Budget Summary

Account	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
<b>Other Current Expenses</b>							
Debt Service	2,185,333,369	1,902,404,473	1,974,414,696	2,041,951,996	2,039,989,119	(1,962,877)	(0.10)
UConn 2000 - Debt Service	205,492,442	214,177,700	209,033,862	213,698,862	242,026,362	28,327,500	13.26
CHEFA Day Care Security	3,643,210	3,650,234	4,000,000	4,000,000	4,000,000	-	-
Pension Obligation Bonds - TRB	315,671,921	330,190,921	268,251,771	284,364,458	284,364,458	-	-
<b>Grant Payments to Local Governments</b>							
Municipal Restructuring	49,833,072	46,518,776	45,404,138	47,778,925	47,058,347	(720,578)	(1.51)
<b>Agency Total - General Fund</b>	<b>2,759,974,014</b>	<b>2,496,942,104</b>	<b>2,501,104,467</b>	<b>2,591,794,241</b>	<b>2,617,438,286</b>	<b>25,644,045</b>	<b>0.99</b>
<b>Special Transportation Fund</b>							
Debt Service	862,969,139	858,964,824	895,450,787	1,025,610,574	962,448,294	(63,162,280)	(6.16)
<b>Agency Total - Special Transportation Fund</b>	<b>862,969,139</b>	<b>858,964,824</b>	<b>895,450,787</b>	<b>1,025,610,574</b>	<b>962,448,294</b>	<b>(63,162,280)</b>	<b>(6.16)</b>
<b>Total - Appropriated Funds</b>	<b>3,622,943,153</b>	<b>3,355,906,928</b>	<b>3,396,555,254</b>	<b>3,617,404,815</b>	<b>3,579,886,580</b>	<b>(37,518,235)</b>	<b>(1.04)</b>

Account	Governor Revised FY 27

## Current Services

### Reflect Debt Service Requirements

Debt Service	(1,962,877)
UConn 2000 - Debt Service	28,327,500
Municipal Restructuring	(720,578)
<b>Total - General Fund</b>	<b>25,644,045</b>

#### Background

Debt service reflects the state's obligation to make payments on services and goods provided in previous years. In FY 27, over 90% of the projected baseline debt service payment is to repay bonds that were issued prior to FY 26. Projected debt service depends on assumptions regarding future borrowing costs and levels of types of bond issuance. Debt service needs are adjusted when bonds are issued, refinanced, or repaid. General Obligation bonds are next expected to be issued in May 2026.

UConn 2000 debt service is similarly based on long-term spending trends and recent increases in bonds authorized under the program. PA 25-2 NSS increased the FY 26 UConn 2000 bond authorization by \$148 million for the new Joint Venture Initiative. The first issuance for the Joint Venture Initiative, along with other UConn 2000 bonds, is expected in March of 2026.

#### Governor

Adjust funding by a net increase of \$25,644,045 in FY 27 to reflect the updated debt repayment schedule.

### Adjust Special Transportation Fund Debt Service

Debt Service	(63,162,280)
<b>Total - Special Transportation Fund</b>	<b>(63,162,280)</b>

#### Background

Transportation debt service reflects the issuance of Special Tax Obligation (STO) bonds to pay for the state's share of transportation infrastructure. Future debt service requirements are based on previously issued bonds along with projections of future STO bond issuance. Debt service needs are lower than previously projected for FY 27 because of: 1) adjustments to the timing and amount of future STO bond issuance, 2) refinancing of outstanding bonds, and 3) use of Special Transportation Fund and Debt Service Reserve Fund excess to pay off a portion of outstanding bonds.

Account	Governor Revised FY 27
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**Governor**

Adjust funding by a decrease of \$63,162,280 in FY 27 to reflect the updated debt repayment schedule.

**Totals**

Budget Components	Governor Revised FY 27
Original Appropriation - GF	2,591,794,241
Current Services	25,644,045
<b>Total Recommended - GF</b>	<b>2,617,438,286</b>
Original Appropriation - TF	1,025,610,574
Current Services	<b>(63,162,280)</b>
<b>Total Recommended - TF</b>	<b>962,448,294</b>

## State Comptroller OSC15000

### Permanent Full-Time Positions

Fund	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
General Fund	284	284	291	291	291	-	-

### Budget Summary

Account	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
Personal Services	26,704,224	28,271,487	29,903,063	30,478,063	30,478,063	-	-
Other Expenses	17,607,274	11,571,939	19,267,000	18,417,000	18,417,000	-	-
<b>Other Current Expenses</b>							
CT Premium Pay Account	320,265	-	-	-	-	-	n/a
<b>Agency Total - General Fund</b>	<b>44,631,763</b>	<b>39,843,426</b>	<b>49,170,063</b>	<b>48,895,063</b>	<b>48,895,063</b>	-	-

### Totals

Budget Components	Governor Revised FY 27
Original Appropriation - GF	48,895,063
<b>Total Recommended - GF</b>	<b>48,895,063</b>

Positions	Governor Revised FY 27
Original Appropriation - GF	291
<b>Total Recommended - GF</b>	<b>291</b>

## State Comptroller - Miscellaneous OSC15100

### Budget Summary

Account	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
<b>Other Current Expenses</b>							
Adjudicated Claims	56,999,044	63,226,701	20,000,000	-	-	-	n/a
<b>Nonfunctional - Change to Accruals</b>	<b>48,227,476</b>	<b>92,150,666</b>	<b>-</b>	<b>65,278,956</b>	<b>65,278,956</b>	<b>-</b>	<b>-</b>
<b>Agency Total - General Fund</b>	<b>105,226,520</b>	<b>155,377,367</b>	<b>20,000,000</b>	<b>65,278,956</b>	<b>65,278,956</b>	<b>-</b>	<b>-</b>
<b>Nonfunctional - Change to Accruals</b>							
<b>Agency Total - Special Transportation Fund</b>	<b>4,060,804</b>	<b>17,218,203</b>	<b>-</b>	<b>5,337,671</b>	<b>5,337,671</b>	<b>-</b>	<b>-</b>
<b>Nonfunctional - Change to Accruals</b>							
<b>Agency Total - Banking Fund</b>	<b>109,509</b>	<b>200,448</b>	<b>-</b>	<b>261,199</b>	<b>261,199</b>	<b>-</b>	<b>-</b>
<b>Nonfunctional - Change to Accruals</b>							
<b>Agency Total - Insurance Fund</b>	<b>(795,749)</b>	<b>(493,401)</b>	<b>-</b>	<b>391,026</b>	<b>391,026</b>	<b>-</b>	<b>-</b>
<b>Nonfunctional - Change to Accruals</b>							
<b>Agency Total - Consumer Counsel and Public Utility Control Fund</b>	<b>85,803</b>	<b>232,661</b>	<b>-</b>	<b>284,112</b>	<b>284,112</b>	<b>-</b>	<b>-</b>
<b>Nonfunctional - Change to Accruals</b>							
<b>Agency Total - Workers' Compensation Fund</b>	<b>15,967</b>	<b>(29,908)</b>	<b>-</b>	<b>149,142</b>	<b>149,142</b>	<b>-</b>	<b>-</b>
<b>Nonfunctional - Change to Accruals</b>							
<b>Agency Total - Criminal Injuries Compensation Fund</b>	<b>149,166</b>	<b>68,081</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Nonfunctional - Change to Accruals</b>							
<b>Agency Total - Cannabis Social Equity and Innovation Fund</b>	<b>56,416</b>	<b>(9,756)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Nonfunctional - Change to Accruals</b>							
<b>Agency Total - Cannabis Prevention and Recovery Services Fund</b>	<b>18,650</b>	<b>3,105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Nonfunctional - Change to Accruals</b>							
<b>Agency Total - Cannabis Regulatory Fund</b>	<b>245,666</b>	<b>71,616</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>n/a</b>
<b>Total - Appropriated Funds</b>	<b>109,172,752</b>	<b>172,638,416</b>	<b>20,000,000</b>	<b>71,702,106</b>	<b>71,702,106</b>	<b>-</b>	<b>-</b>

### Totals

Budget Components	Governor Revised FY 27
Original Appropriation - GF	65,278,956
<b>Total Recommended - GF</b>	<b>65,278,956</b>
Original Appropriation - TF	5,337,671
<b>Total Recommended - TF</b>	<b>5,337,671</b>
Original Appropriation - BF	261,199
<b>Total Recommended - BF</b>	<b>261,199</b>
Original Appropriation - IF	391,026
<b>Total Recommended - IF</b>	<b>391,026</b>
Original Appropriation - PF	284,112
<b>Total Recommended - PF</b>	<b>284,112</b>
Original Appropriation - WF	149,142
<b>Total Recommended - WF</b>	<b>149,142</b>

## State Comptroller - Fringe Benefits

### OSC15200

#### Budget Summary

Account	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
<b>Other Current Expenses</b>							
Unemployment Compensation	3,024,020	3,914,456	4,003,400	4,049,400	4,047,500	(1,900)	(0.05)
Higher Education Alternative Retirement System	83,244,548	83,264,995	45,819,900	101,569,100	50,620,000	(50,949,100)	(50.16)
Pensions and Retirements - Other Statutory	2,228,093	2,196,085	2,082,961	2,433,850	2,433,850	-	-
Judges and Compensation Commissioners Retirement	35,251,783	30,459,918	30,551,644	31,587,446	31,945,712	358,266	1.13
Insurance - Group Life	9,343,637	9,280,397	9,391,350	9,736,350	9,736,350	-	-
Employers Social Security Tax	197,210,988	209,192,811	212,274,821	227,326,623	227,989,523	662,900	0.29
State Employees Health Service Cost	627,692,142	652,643,147	596,879,142	708,024,030	779,283,930	71,259,900	10.06
Retired State Employees Health Service Cost	692,952,650	764,896,266	790,564,000	957,183,800	996,028,080	38,844,280	4.06
Tuition Reimbursement - Training and Travel	3,264,896	4,569,537	985,000	150,000	150,000	-	-
Other Post Employment Benefits	61,619,664	61,103,087	55,375,498	65,073,558	65,333,458	259,900	0.40
Death Benefits For St Employ	10,600	41,730	-	-	-	-	n/a
SERS Defined Contribution Match	13,574,033	16,136,475	17,762,859	27,991,712	28,078,312	86,600	0.31
State Employees Retirement Contributions - Normal Cost	177,212,110	184,272,537	195,276,136	201,080,536	201,019,273	(61,263)	(0.03)
State Employees Retirement Contributions - UAL	1,463,453,121	1,449,958,640	1,410,902,244	1,324,870,699	1,330,298,497	5,427,798	0.41
<b>Agency Total - General Fund</b>	<b>3,370,082,285</b>	<b>3,471,930,081</b>	<b>3,371,868,955</b>	<b>3,661,077,104</b>	<b>3,726,964,485</b>	<b>65,887,381</b>	<b>1.80</b>
Unemployment Compensation	197,110	204,823	160,000	360,000	360,000	-	-
Insurance - Group Life	357,604	372,953	395,600	401,600	401,600	-	-
Employers Social Security Tax	18,071,014	20,181,469	21,462,731	21,697,231	21,697,231	-	-
State Employees Health Service Cost	62,167,985	66,335,515	74,798,800	65,927,200	80,108,200	14,181,000	21.51
Other Post Employment Benefits	3,627,679	3,897,321	3,790,697	4,321,112	4,321,112	-	-
SERS Defined Contribution Match	906,914	1,102,798	1,179,898	1,835,222	1,835,222	-	-
State Employees Retirement Contributions - Normal Cost	20,485,465	21,358,207	22,660,619	23,334,444	23,327,335	(7,109)	(0.03)
State Employees Retirement Contributions - UAL	155,690,019	149,126,804	145,173,898	136,192,810	136,648,679	455,869	0.33
<b>Agency Total - Special Transportation Fund</b>	<b>261,503,790</b>	<b>262,579,890</b>	<b>269,622,243</b>	<b>254,069,619</b>	<b>268,699,379</b>	<b>14,629,760</b>	<b>5.76</b>
<b>Total - Appropriated Funds</b>	<b>3,631,586,075</b>	<b>3,734,509,971</b>	<b>3,641,491,198</b>	<b>3,915,146,723</b>	<b>3,995,663,864</b>	<b>80,517,141</b>	<b>2.06</b>

Account	Governor Revised FY 27
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## Policy Revisions

### Adjust for Net Impact of Position Changes

Unemployment Compensation	(1,900)
Employers Social Security Tax	553,400
State Employees Health Service Cost	2,781,700
Other Post Employment Benefits	217,000
SERS Defined Contribution Match	72,300
<b>Total - General Fund</b>	<b>3,622,500</b>

#### Background

Fringe benefit costs that support positions in the General Fund and Special Transportation Fund are centrally budgeted in the Office of the State Comptroller.

#### Governor

Provide funding of \$3.6 million in FY 27 to reflect current requirements for fringe benefit costs associated with 118 net position changes.

## Current Services

### Remove Adjustment for Hospital Negotiations

State Employees Health Service Cost	24,190,900
Retired State Employees Health Service Cost	45,380,700
<b>Total - General Fund</b>	<b>69,571,600</b>
State Employees Health Service Cost	2,680,500
<b>Total - Special Transportation Fund</b>	<b>2,680,500</b>

#### Background

Section 28 of PA 25-168, the FY 26 and FY 27 Budget, allows the Comptroller to negotiate reimbursement rates with nongovernmental licensed short-term general hospitals for the active and retired state employee health plans. The savings to the health plans are offset by increases to hospital supplemental payments associated with the negotiated rates. The Governor's Recommended Budget removes the assumed savings as the policy is not moving forward.

#### Governor

Provide funding of \$69.6 million in FY 27 in the General Fund and \$2.7 million in FY 27 in the Special Transportation Fund to remove assumed savings in the FY 27 Budget associated with hospital rates for state employees and non-Medicare retirees.

### Adjust Higher Education Alternative Retirement System Funding

Higher Education Alternative Retirement System	(50,949,100)
<b>Total - General Fund</b>	<b>(50,949,100)</b>

#### Background

The FY 24 and FY 25 Budget restructured the funding of fringe benefits for higher education constituent units so the Comptroller's General Fund fringe benefit accounts pay 100% of the pension "legacy" costs for all higher education employees, regardless of fund. In turn, the higher education constituent units pay 100% of the costs for group life insurance, active health, and social security for all its employees regardless of funding source. The proposal in the Governor's Recommended Budget changes the accounting for this process from gross to net budgeting, in which recoveries from higher education constituent units offset appropriations.

#### Governor

Reduce funding by \$50.9 million in FY 27 to reflect an accounting change in Higher Education Alternative Retirement.

### Adjust Health Insurance Costs Based on Recent Activity

State Employees Health Service Cost	43,821,100
Retired State Employees Health Service Cost	(6,536,420)

Account	Governor Revised FY 27
<b>Total - General Fund</b>	<b>37,284,680</b>
State Employees Health Service Cost	11,500,500
<b>Total - Special Transportation Fund</b>	<b>11,500,500</b>

**Governor**

Provide funding of \$37.3 million in FY 27 in the General Fund and \$11.5 million in FY 27 in the Special Transportation Fund to adjust for health care trends.

**Fund the Actuarially Determined Employer Contribution (ADEC) for the State Employees Retirement System (SERS)**

State Employees Retirement Contributions - Normal Cost	(61,263)
State Employees Retirement Contributions - UAL	5,427,798
<b>Total - General Fund</b>	<b>5,366,535</b>
State Employees Retirement Contributions - Normal Cost	(7,109)
State Employees Retirement Contributions - UAL	455,869
<b>Total - Special Transportation Fund</b>	<b>448,760</b>

**Background**

The State Employees' Retirement System (SERS) is the state's defined benefit plan for approximately 49,400 active and 57,700 retired state employees and beneficiaries. SERS is currently funded using an actuarial reserve funding method, whereby the normal cost and past service liability are calculated in order to determine the state's annual actuarially determined employer contribution (ADEC) (CGS 5-156a). SERS is a collectively bargained benefit. The current agreement governing pension benefits is effective until 2027. The ADEC is funded through three sources: a General Fund appropriation, Special Transportation Fund appropriation and recoveries from other funding sources, including other appropriated funds, federal funds, and grant funds.

**Governor**

Provide funding of \$5.4 million in FY 27 in the General Fund and \$448,760 in FY 27 in the Special Transportation Fund to fund the ADEC for SERS.

**Adjust Funding to Reflect Current Requirements**

Employers Social Security Tax	109,500
State Employees Health Service Cost	466,200
Other Post Employment Benefits	42,900
SERS Defined Contribution Match	14,300
<b>Total - General Fund</b>	<b>632,900</b>

**Governor**

Provide funding of \$632,900 in FY 27 to reflect current agency requirements.

**Fund the Actuarially Determined Employer Contribution (ADEC) for the Judges Retirement System (JRS)**

Judges and Compensation Commissioners Retirement	358,266
<b>Total - General Fund</b>	<b>358,266</b>

**Background**

The Judges, Family Support Magistrates, and Compensation Commissioners' Retirement System (JRS) is the state's defined benefit plan for 208 active and 330 retired Judges, Family Support Magistrates, Compensation Commissioners, and beneficiaries. JRS is currently funded on an actuarial reserve basis, where the normal cost and past service liability are calculated to determine the state's actuarially determined employer contribution (ADEC).

PA 24-81 changed the methodology for the Judges, Family Support Magistrates, and Compensation Commissioners' Retirement System (JRS) to a fifteen-year layered amortization approach to reduce volatility in the required payments, which extended the system's unfunded liability repayment from 2032 to 2039.

**Governor**

Provide funding of \$358,266 in FY 27 to fund the ADEC for JRS.

**Totals**

<b>Budget Components</b>	<b>Governor Revised FY 27</b>
Original Appropriation - GF	3,661,077,104
Policy Revisions	3,622,500
Current Services	62,264,881
<b>Total Recommended - GF</b>	<b>3,726,964,485</b>
Original Appropriation - TF	254,069,619
Current Services	14,629,760
<b>Total Recommended - TF</b>	<b>268,699,379</b>

## Department of Revenue Services DRS16000

### Permanent Full-Time Positions

Fund	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
General Fund	593	593	596	596	597	1	0.17
Cannabis Regulatory Fund	7	7	7	7	7	-	-

### Budget Summary

Account	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
Personal Services	47,994,787	52,356,934	52,102,016	54,700,984	54,871,282	170,298	0.31
Other Expenses	4,063,639	3,616,826	4,617,358	4,617,358	4,617,358	-	-
<b>Agency Total - General Fund</b>	<b>52,058,426</b>	<b>55,973,760</b>	<b>56,719,374</b>	<b>59,318,342</b>	<b>59,488,640</b>	<b>170,298</b>	<b>0.29</b>
Personal Services	36,892	63,720	84,188	484,188	484,188	-	-
<b>Agency Total - Cannabis Regulatory Fund</b>	<b>36,892</b>	<b>63,720</b>	<b>84,188</b>	<b>484,188</b>	<b>484,188</b>	<b>-</b>	<b>-</b>
<b>Total - Appropriated Funds</b>	<b>52,095,318</b>	<b>56,037,480</b>	<b>56,803,562</b>	<b>59,802,530</b>	<b>59,972,828</b>	<b>170,298</b>	<b>0.28</b>

Account	Governor Revised FY 27
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## *Policy Revisions*

### Eliminate OHS and Transfer Functions to Various Agencies

Personal Services	170,298
<b>Total - General Fund</b>	<b>170,298</b>
<b>Positions - General Fund</b>	<b>1</b>

#### Background

The Governor’s Recommended Budget transfers \$16.2 million and 42 positions from the Office of Health Strategy (OHS) to six agencies in FY 27, which will assume responsibilities related to the agency’s various programs including overseeing the Certificate of Need process and managing the Health Information Exchange.

#### Governor

Transfer \$170,298 and one position from OHS to the Department of Revenue Services in FY 27. The funding and position is for legal support, as this function is transferred from OHS to DRS.

### Totals

Budget Components	Governor Revised FY 27
Original Appropriation - GF	59,318,342
Policy Revisions	170,298
<b>Total Recommended - GF</b>	<b>59,488,640</b>
Original Appropriation - CRF	484,188
<b>Total Recommended - CRF</b>	<b>484,188</b>

Positions	Governor Revised FY 27
Original Appropriation - GF	596
Policy Revisions	1
<b>Total Recommended - GF</b>	<b>597</b>
Original Appropriation - CRF	7
<b>Total Recommended - CRF</b>	<b>7</b>

## Office of Policy and Management OPM20000

### Permanent Full-Time Positions

Fund	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
General Fund	186	188	191	191	198	7	3.66
Special Transportation Fund	7	7	7	7	7	-	-
Insurance Fund	3	3	3	3	10	7	233.33
Consumer Counsel and Public Utility Control Fund	2	2	2	2	2	-	-

### Budget Summary

Account	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
Personal Services	18,286,223	19,882,501	20,379,691	21,379,691	22,063,648	683,957	3.20
Other Expenses	1,618,432	2,221,984	6,841,422	3,305,422	4,313,635	1,008,213	30.50
<b>Other Current Expenses</b>							
Automated Budget System and Data Base Link	3,100	3,411	20,438	20,438	20,438	-	-
Justice Assistance Grants	790,664	743,247	865,967	865,967	865,967	-	-
<b>Other Than Payments to Local Governments</b>							
Tax Relief For Elderly Renters	24,593,798	25,019,834	25,020,226	25,020,226	25,020,226	-	-
Private Providers	-	-	2,235	156,000,000	156,000,000	-	-
<b>Grant Payments to Local Governments</b>							
Reimbursement Property Tax - Disability Exemption	364,713	364,713	364,713	364,713	364,713	-	-
Distressed Municipalities	-	-	1,500,000	1,500,000	1,500,000	-	-
Property Tax Relief Elderly Freeze Program	5,166	3,500	4,000	4,000	2,000	(2,000)	(50.00)
Property Tax Relief for Veterans	1,694,614	1,529,599	2,708,107	2,708,107	1,708,107	(1,000,000)	(36.93)
Municipal Restructuring	-	-	300,000	300,000	300,000	-	-
Various Municipal Grants	-	-	-	-	719,200	719,200	n/a
America250	-	-	-	-	250,000	250,000	n/a
<b>Agency Total - General Fund</b>	<b>47,356,710</b>	<b>49,768,789</b>	<b>58,006,799</b>	<b>211,468,564</b>	<b>213,127,934</b>	<b>1,659,370</b>	<b>0.78</b>
Personal Services	598,064	691,147	770,498	770,498	770,498	-	-
<b>Agency Total - Special Transportation Fund</b>	<b>598,064</b>	<b>691,147</b>	<b>770,498</b>	<b>770,498</b>	<b>770,498</b>	<b>-</b>	<b>-</b>
Grants To Towns	52,420,137	52,513,292	52,541,796	52,541,796	54,141,796	1,600,000	3.05
<b>Agency Total - Mashantucket Pequot and Mohegan Fund</b>	<b>52,420,137</b>	<b>52,513,292</b>	<b>52,541,796</b>	<b>52,541,796</b>	<b>54,141,796</b>	<b>1,600,000</b>	<b>3.05</b>
Personal Services	233,347	292,328	324,039	374,039	1,087,670	713,631	190.79
Other Expenses	-	6,012	6,012	6,012	9,253,008	9,246,996	153,808.98
Fringe Benefits	190,446	201,787	247,130	277,130	834,119	556,989	200.98
<b>Agency Total - Insurance Fund</b>	<b>423,793</b>	<b>500,127</b>	<b>577,181</b>	<b>657,181</b>	<b>11,174,797</b>	<b>10,517,616</b>	<b>1,600.41</b>
Personal Services	132,458	176,604	165,396	200,396	200,396	-	-
Other Expenses	20,882	1,325	2,000	2,000	2,000	-	-
Fringe Benefits	115,696	132,445	161,074	196,074	196,074	-	-

Account	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
<b>Agency Total - Consumer Counsel and Public Utility Control Fund</b>	269,036	310,374	328,470	398,470	398,470	-	-
Supplemental Revenue Sharing Grants	87,172,468	74,672,468	85,932,470	85,932,470	85,932,470	-	-
Motor Vehicle Tax Grants	146,954,721	136,277,725	127,496,890	127,496,890	111,581,971	(15,914,919)	(12.48)
Tiered PILOT	339,410,166	347,120,045	345,980,314	345,980,314	354,284,704	8,304,390	2.40
<b>Agency Total - Municipal Revenue Sharing Fund</b>	573,537,355	558,070,238	559,409,674	559,409,674	551,799,145	(7,610,529)	(1.36)
<b>Total - Appropriated Funds</b>	674,605,095	661,853,967	671,634,418	825,246,183	831,412,640	6,166,457	0.75

Account	Governor Revised FY 27
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## Policy Revisions

### Eliminate OHS and Transfer Functions to Various Agencies

Personal Services	538,392
Other Expenses	1,157,213
<b>Total - General Fund</b>	<b>1,695,605</b>
<b>Positions - General Fund</b>	<b>6</b>
Personal Services	713,631
Other Expenses	9,246,996
Fringe Benefits	556,989
<b>Total - Insurance Fund</b>	<b>10,517,616</b>
<b>Positions - Insurance Fund</b>	<b>7</b>

#### Background

The Governor's Recommended Budget transfers \$16.2 million and 42 positions from the Office of Health Strategy (OHS) to six agencies in FY 27, which will assume responsibilities related to the agency's various programs including overseeing the Certificate of Need process and managing the Health Information Exchange.

#### Governor

Transfer \$1,695,605 and six positions (General Fund) and \$10,517,616 and seven positions (Insurance Fund) from OHS to the Office of Policy and Management (OPM) in FY 27. The funding and positions will support affordability activities, including the cost growth benchmark and Health Information Exchange work consisting of Connie, the All-Payer Claims Database, and the rural health initiative involving IT as this function is transferred from OHS to OPM.

### Transfer Legislative Grants to a Separate Account

Other Expenses	(899,000)
Various Municipal Grants	899,000
<b>Total - General Fund</b>	<b>-</b>

#### Background

This funding is reduced by 20 percent (\$179,800) in another write-up.

#### Governor

Transfer funding of \$899,000 from Other Expenses to Various Municipal Grants in FY 27.

### Reduce Legislative Grants by 20%

Various Municipal Grants	(179,800)
<b>Total - General Fund</b>	<b>(179,800)</b>

#### Governor

Reduce Various Municipal Grants by \$179,800 in FY 27 to reflect a reduction of 20% to legislative grants.

Account	Governor Revised FY 27
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**Transfer Funding for Montville and Ledyard from OE to the MPMF**

Other Expenses	(1,600,000)
<b>Total - General Fund</b>	<b>(1,600,000)</b>
Grants To Towns	1,600,000
<b>Total - Mashantucket Pequot and Mohegan Fund</b>	<b>1,600,000</b>

**Background**

Section 472 of PA 25-168, the FY 26 and FY 27 Budget, requires OPM to distribute \$500,000 to Montville and to Ledyard in both FY 26 and in FY 27 and distribute \$500,000 to New Haven in FY 26.

Section 202 and 203 of PA 25-174, the FY 26 and FY 27 bond bill, changes Section 472 of PA 25-168 to carryforward \$600,000 from FY 26 to FY 27 and instead distribute \$0 in FY 26 and \$800,000 to both Montville and Ledyard in FY 27.

**Governor**

Transfer funding of \$1.6 million from Other Expenses to the Mashantucket Pequot and Mohegan Fund for Montville and Ledyard in FY 27.

**Provide Funding and Position for a New Non-Profit Health Care Cabinet**

Personal Services	145,565
<b>Total - General Fund</b>	<b>145,565</b>
<b>Positions - General Fund</b>	<b>1</b>

**Background**

SB 87, An Act Strengthening Nonprofit, establishes a board to advise the Governor and the Office of Policy and Management on areas to improve access and delivery of services by nonprofit providers, identifying opportunities for collaboration and recommending strategies for enhancing financial viability.

**Governor**

Provide \$145,565 and one position in FY 27 to support a new non-profit policy coordinator to assist the newly established health care advisory board.

**Provide Funding for Municipal Commemorations of America250**

America250	250,000
<b>Total - General Fund</b>	<b>250,000</b>

**Background**

This funding will be used to reimburse municipalities for activities related to America250. America250 is a commemoration of the 250th anniversary of the signing of the Declaration of Independence and the founding of the country.

**Governor**

Provide funding of \$250,000 in FY 27 for municipal commemorations of America250.

**Provide Funding to Conduct Staffing Studies at Various State Agencies**

Other Expenses	750,000
<b>Total - General Fund</b>	<b>750,000</b>

**Background**

Staffing studies will be conducted at the Department of Correction and the Department of Emergency Services and Public Protection.

**Governor**

Provide funding of \$750,000 in FY 27 in Other Expenses to conduct staffing studies at various state agencies.

**Provide Funding to Design Affordable Health Insurance Coverage on the Access Health CT Exchange**

Other Expenses	1,000,000
<b>Total - General Fund</b>	<b>1,000,000</b>

**Background**

HB 5041, An Act Expanding Health Care Coverage, requires the Office of Policy and Management to study the feasibility of establishing the Connecticut Option Program as a choice offered through the Connecticut Health Exchange.

Account	Governor Revised FY 27
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**Governor**

Provide funding of \$1 million in Other Expenses in FY 27 to study the feasibility of establishing the Connecticut Option Program on the Connecticut Health Exchange.

## Current Services

### Adjust Funding to Reflect Changes in Grant Calculations

Motor Vehicle Tax Grants	(15,914,919)
Tiered PILOT	8,304,390
<b>Total - Municipal Revenue Sharing Fund</b>	<b>(7,610,529)</b>

**Background**

PA 21-3 established the Tiered PILOT formula to provide for State Property PILOT and College and Hospital PILOT grants to towns in the event that appropriations are insufficient to fund those grants. Tiered PILOT (encompassing all three former PILOT accounts) is currently funded from the Municipal Revenue Sharing Fund (MRSF). It is distributed based on the type of applicable property, town property wealth per capita, and town status as an Alliance District.

The Motor Vehicle Tax Reimbursement Grant reimburses towns for revenue loss associated with the statewide 32.46 mill rate cap.

Both grant amounts are determined by statutory formulas and the total grant amount varies each FY depending on the changes to the variables within the formula. The Tiered PILOT Grant and the Motor Vehicle Tax Reimbursement Grant, along with a third grant (Supplemental Revenue Sharing Grant), are paid directly out of the MRSF.

The MRSF is funded via (1) sales tax revenue diversion and (2) a transfer from the General Fund.

**Governor**

Reduce total appropriations by \$7.6 million in the MRSF in FY 27 to reflect the changes in statutory formula grants. The cost of the Tiered PILOT grant increased by \$8.3 million, and the cost of the Motor Vehicle Tax Reimbursement Grant decreased by \$15.9 million in FY 27 for a net decrease of \$7.6 million to be paid out of the MRSF in FY 27.

### Provide Funding to Support IT Contracts for STARS Due to Reduced Bond Fund Authorizations

Other Expenses	600,000
<b>Total - General Fund</b>	<b>600,000</b>

**Background**

The funding will support contract costs associated with the State Analytical Reporting System (STARS) which was previously supported through state bond funds.

**Governor**

Provide funding of \$600,000 in Other Expenses in FY 27 to support contract costs.

### Annualize the Lapse in Additional Veterans Tax Relief Program

Property Tax Relief for Veterans	(1,000,000)
<b>Total - General Fund</b>	<b>(1,000,000)</b>

**Governor**

Annualize a lapse of \$1 million in FY 27 associated with the Veterans Tax Relief Program.

### Reduce Funding to Reflect Lower Cost of Elderly Property Tax Freeze Program

Property Tax Relief Elderly Freeze Program	(2,000)
<b>Total - General Fund</b>	<b>(2,000)</b>

**Background**

The Property Tax Relief Elderly Freeze Program was established with the 1967 Grand List program year to provide real property tax relief to resident property owners or tenants for life age sixty-five or over (or surviving spouse over fifty) with annual taxable income of \$6,000 or less. 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.

Account	Governor Revised FY 27
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In FY 22, there were four individuals who received this property tax relief.

**Governor**

Reduce funding by \$2,000 in FY 27 to reflect a decrease in caseload.

**Totals**

Budget Components	Governor Revised FY 27
Original Appropriation - GF	211,468,564
Policy Revisions	2,061,370
Current Services	(402,000)
<b>Total Recommended - GF</b>	<b>213,127,934</b>
Original Appropriation - TF	770,498
<b>Total Recommended - TF</b>	<b>770,498</b>
Original Appropriation - MF	52,541,796
Policy Revisions	1,600,000
<b>Total Recommended - MF</b>	<b>54,141,796</b>
Original Appropriation - IF	657,181
Policy Revisions	10,517,616
<b>Total Recommended - IF</b>	<b>11,174,797</b>
Original Appropriation - PF	398,470
<b>Total Recommended - PF</b>	<b>398,470</b>
Original Appropriation - MRSF	559,409,674
Current Services	(7,610,529)
<b>Total Recommended - MRSF</b>	<b>551,799,145</b>

Positions	Governor Revised FY 27
Original Appropriation - GF	191
Policy Revisions	7
<b>Total Recommended - GF</b>	<b>198</b>
Original Appropriation - TF	7
<b>Total Recommended - TF</b>	<b>7</b>
Original Appropriation - IF	3
Policy Revisions	7
<b>Total Recommended - IF</b>	<b>10</b>
Original Appropriation - PF	2
<b>Total Recommended - PF</b>	<b>2</b>

## Reserve for Salary Adjustments OPM20100

### Budget Summary

Account	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
<b>Other Current Expenses</b>							
Reserve For Salary Adjustments	10,288,171	604,032	17,460,598	186,551,369	186,551,369	-	-
<b>Agency Total - General Fund</b>	<b>10,288,171</b>	<b>604,032</b>	<b>17,460,598</b>	<b>186,551,369</b>	<b>186,551,369</b>	-	-
Reserve For Salary Adjustments	-	-	10,868,037	19,864,541	19,864,541	-	-
<b>Agency Total - Special Transportation Fund</b>	<b>-</b>	<b>-</b>	<b>10,868,037</b>	<b>19,864,541</b>	<b>19,864,541</b>	-	-
<b>Total - Appropriated Funds</b>	<b>10,288,171</b>	<b>604,032</b>	<b>28,328,635</b>	<b>206,415,910</b>	<b>206,415,910</b>	-	-

### Totals

Budget Components	Governor Revised FY 27
Original Appropriation - GF	186,551,369
<b>Total Recommended - GF</b>	<b>186,551,369</b>
Original Appropriation - TF	19,864,541
<b>Total Recommended - TF</b>	<b>19,864,541</b>

## Department of Administrative Services

### DAS23000

#### Permanent Full-Time Positions

Fund	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
General Fund	941	941	963	963	965	2	0.21
Special Transportation Fund	31	31	31	31	31	-	-
Banking Fund	3	3	3	3	4	1	33.33
Insurance Fund	6	6	6	6	8	2	33.33
Consumer Counsel and Public Utility Control Fund	1	1	1	1	1	-	-
Workers' Compensation Fund	6	6	6	6	7	1	16.67

#### Budget Summary

Account	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
Personal Services	91,751,618	95,587,613	97,780,339	100,780,339	100,975,632	195,293	0.19
Other Expenses	33,037,405	30,882,726	31,251,286	31,251,286	32,331,302	1,080,016	3.46
<b>Other Current Expenses</b>							
Tuition Reimbursement - Training and Travel	157,228	194,056	-	-	-	-	n/a
Labor - Management Fund	22,897	-	-	-	-	-	n/a
Loss Control Risk Management	79,029	78,885	88,003	88,003	88,003	-	-
Employees' Review Board	17,611	13,000	32,611	32,611	32,611	-	-
Surety Bonds for State Officials and Employees	78,347	100,835	-	-	-	-	n/a
Quality of Work-Life	22,800	16,200	(100,000)	-	-	-	n/a
Refunds Of Collections	17,899	12,939	20,381	20,381	20,381	-	-
Rents and Moving	3,780,058	3,826,382	4,136,035	4,136,035	4,136,035	-	-
W. C. Administrator	4,975,000	5,562,115	5,562,120	5,562,120	5,562,120	-	-
Insurance Recovery	2,374,220	265,628	-	-	-	-	n/a
Claims Commissioner Operations	-	-	460,499	460,499	460,499	-	-
State Insurance and Risk Mgmt Operations	17,012,090	17,110,169	17,325,088	21,830,588	21,830,588	-	-
IT Services	54,954,786	56,122,847	66,732,158	67,732,158	69,273,016	1,540,858	2.27
Firefighters Fund	5,400,000	400,000	400,000	400,000	400,000	-	-
State Properties Review Board	-	-	337,113	337,113	337,113	-	-
State Marshal Commission	-	-	330,556	365,556	417,680	52,124	14.26
<b>Agency Total - General Fund</b>	<b>213,680,988</b>	<b>210,173,395</b>	<b>224,356,189</b>	<b>232,996,689</b>	<b>235,864,980</b>	<b>2,868,291</b>	<b>1.23</b>
Personal Services	2,653,812	2,569,406	2,537,990	2,937,990	2,937,990	-	-
State Insurance and Risk Mgmt Operations	20,055,590	15,319,803	17,467,920	17,467,920	20,967,920	3,500,000	20.04
IT Services	953,998	953,999	1,619,686	1,619,686	1,619,686	-	-
<b>Agency Total - Special Transportation Fund</b>	<b>23,663,400</b>	<b>18,843,208</b>	<b>21,625,596</b>	<b>22,025,596</b>	<b>25,525,596</b>	<b>3,500,000</b>	<b>15.89</b>
Personal Services	378,958	426,309	413,105	413,105	462,372	49,267	11.93
Fringe Benefits	328,188	307,409	307,747	307,747	346,176	38,429	12.49
IT Services	346,657	293,290	360,334	360,334	360,334	-	-
<b>Agency Total - Banking Fund</b>	<b>1,053,803</b>	<b>1,027,008</b>	<b>1,081,186</b>	<b>1,081,186</b>	<b>1,168,882</b>	<b>87,696</b>	<b>8.11</b>
Personal Services	809,525	721,815	905,796	905,796	1,006,493	100,697	11.12

Account	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
Fringe Benefits	676,572	543,288	656,984	656,984	735,528	78,544	11.96
IT Services	509,134	443,285	514,136	514,136	514,136	-	-
<b>Agency Total - Insurance Fund</b>	<b>1,995,231</b>	<b>1,708,388</b>	<b>2,076,916</b>	<b>2,076,916</b>	<b>2,256,157</b>	<b>179,241</b>	<b>8.63</b>
Personal Services	87,264	92,130	96,173	96,173	96,173	-	-
Fringe Benefits	89,906	82,646	88,135	88,135	88,135	-	-
<b>Agency Total - Consumer Counsel and Public Utility Control Fund</b>	<b>177,170</b>	<b>174,776</b>	<b>184,308</b>	<b>184,308</b>	<b>184,308</b>	<b>-</b>	<b>-</b>
Personal Services	540,490	549,279	663,688	663,688	781,925	118,237	17.82
Fringe Benefits	572,781	428,640	528,600	528,600	620,825	92,225	17.45
IT Services	219,928	187,852	199,938	199,938	199,938	-	-
<b>Agency Total - Workers' Compensation Fund</b>	<b>1,333,199</b>	<b>1,165,771</b>	<b>1,392,226</b>	<b>1,392,226</b>	<b>1,602,688</b>	<b>210,462</b>	<b>15.12</b>
<b>Total - Appropriated Funds</b>	<b>241,903,791</b>	<b>233,092,546</b>	<b>250,716,421</b>	<b>259,756,921</b>	<b>266,602,611</b>	<b>6,845,690</b>	<b>2.64</b>

Account	Governor Revised FY 27
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## Policy Revisions

### Centralize Information Technology Functions Under DAS

Personal Services	195,293
<b>Total - General Fund</b>	<b>195,293</b>
<b>Positions - General Fund</b>	<b>2</b>
Personal Services	49,267
Fringe Benefits	38,429
<b>Total - Banking Fund</b>	<b>87,696</b>
<b>Positions - Banking Fund</b>	<b>1</b>
Personal Services	118,237
Fringe Benefits	92,225
<b>Total - Workers' Compensation Fund</b>	<b>210,462</b>
<b>Positions - Workers' Compensation Fund</b>	<b>1</b>

#### Background

The Department of Administrative Services (DAS), including the Bureau of Information Technology Solutions (BITS) within DAS, provides information technology services for various state agencies.

#### Governor

Transfer 4 positions and \$493,451 to DAS in FY 27. The table below provides a summary of the amounts to be transferred by agency.

Agency	FY 27
Department Administrative Services	493,451
Department of Banking	-87,696
Department of Emergency Services and Public Protection	-195,293
Workers' Compensation Commission	-210,462
<b>Total</b>	<b>-</b>

### Provide Funding for Operating Expenses and Facilities Costs

Other Expenses	941,462
<b>Total - General Fund</b>	<b>941,462</b>

Account	Governor Revised FY 27
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**Governor**

Provide funding of \$941,462 in FY 27 to support the Morgan Street Garage (\$450,000), State Police exams (\$253,219), and 3 additional security guards at state office locations (\$238,243).

**Centralize HR and Information Technology Functions Under DAS**

Personal Services	100,697
Fringe Benefits	78,544
<b>Total - Insurance Fund</b>	<b>179,241</b>
<b>Positions - Insurance Fund</b>	<b>2</b>

**Background**

The Department of Administrative Services (DAS) provides HR and information technology services for various state agencies.

**Governor**

Transfer 2 positions and \$179,241 to DAS from the Department of Insurance in FY 27.

*Current Services*

**Transfer Funding from Other Expenses to the State Marshal Commission to Meet Expenditure Requirements**

Other Expenses	(50,000)
State Marshal Commission	50,000
<b>Total - General Fund</b>	<b>-</b>

**Background**

The State Marshal Commission is an Executive Branch commission operating within the Department of Administrative Services with independent decision-making authority.

**Governor**

Transfer \$50,000 of funding from Other Expenses to the State Marshal Commission to reflect the expenditure requirements of the commission.

**Provide Funds for Increases in Rail Insurance Coverage**

State Insurance and Risk Mgmt Operations	3,500,000
<b>Total - Special Transportation Fund</b>	<b>3,500,000</b>

**Background**

These accounts fund: 1) premiums associated with policies purchased by the State to insure against losses; 2) claims and judgments issued against the State for losses that occur within the self-insured deductible amounts; and 3) payment to an insurance broker and the Third-Party Administrator. The FY 27 insurance premiums and claim expenses were calculated using actuarial and historical experience. The majority of the Board's premium dollars are for Rail, Liability, Property Insurance and Fleet, Bus and Highway Liability.

**Governor**

Provide funding of \$3,500,000 in FY 27 to reflect current requirements for rail insurance coverage of the Hartford Line and Shore Line East.

**Provide Funding for Increased Utilization of IT Contracts and Transition from Bond Funds**

IT Services	1,540,858
<b>Total - General Fund</b>	<b>1,540,858</b>

**Background**

Bond funds are used to fund information technology (IT) upgrades and enhancements. When the projects become operational ongoing licensing and software costs are needed to provide continued support for the projects.

Account	Governor Revised FY 27
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**Governor**

Provide funding of \$1,540,858 to provide continued support for various IT projects that were previously funded through bond funds and IT license increases across centralized state agencies.

**Adjust Funding to Reflect Current Requirements**

Other Expenses	188,554
State Marshal Commission	2,124
<b>Total - General Fund</b>	<b>190,678</b>

**Governor**

Provide funding of \$190,678 in FY 27 to reflect current requirements.

**Totals**

Budget Components	Governor Revised FY 27
Original Appropriation - GF	232,996,689
Policy Revisions	1,136,755
Current Services	1,731,536
<b>Total Recommended - GF</b>	<b>235,864,980</b>
Original Appropriation - TF	22,025,596
Current Services	3,500,000
<b>Total Recommended - TF</b>	<b>25,525,596</b>
Original Appropriation - BF	1,081,186
Policy Revisions	87,696
<b>Total Recommended - BF</b>	<b>1,168,882</b>
Original Appropriation - IF	2,076,916
Policy Revisions	179,241
<b>Total Recommended - IF</b>	<b>2,256,157</b>
Original Appropriation - PF	184,308
<b>Total Recommended - PF</b>	<b>184,308</b>
Original Appropriation - WF	1,392,226
Policy Revisions	210,462
<b>Total Recommended - WF</b>	<b>1,602,688</b>

<b>Positions</b>	<b>Governor Revised FY 27</b>
Original Appropriation - GF	963
Policy Revisions	2
<b>Total Recommended - GF</b>	<b>965</b>
Original Appropriation - TF	31
<b>Total Recommended - TF</b>	<b>31</b>
Original Appropriation - BF	3
Policy Revisions	1
<b>Total Recommended - BF</b>	<b>4</b>
Original Appropriation - IF	6
Policy Revisions	2
<b>Total Recommended - IF</b>	<b>8</b>
Original Appropriation - PF	1
<b>Total Recommended - PF</b>	<b>1</b>
Original Appropriation - WF	6
Policy Revisions	1
<b>Total Recommended - WF</b>	<b>7</b>

## Workers' Compensation Claims - Administrative Services

### DAS23100

#### Budget Summary

Account	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
<b>Other Current Expenses</b>							
Workers' Compensation Claims	6,015,783	6,485,228	8,009,800	6,509,800	97,148,643	90,638,843	1,392.34
Workers' Compensation Claims - University of Connecticut	2,666,927	2,390,502	1,771,228	2,271,228	-	(2,271,228)	(100.00)
Claims - University of Connecticut Health Center	3,048,870	2,933,230	3,610,985	3,460,985	-	(3,460,985)	(100.00)
Workers' Compensation Claims - Board of Regents Higher Ed	3,127,568	2,861,176	2,389,276	3,289,276	-	(3,289,276)	(100.00)
Claims - Department of Children and Families	6,997,665	8,783,677	10,286,952	10,036,952	-	(10,036,952)	(100.00)
Workers' Compensation Claims Mental Health & Addiction Serv	17,535,994	19,750,212	25,061,027	18,061,027	-	(18,061,027)	(100.00)
Claim Department of Emergency Services and Public Protection	3,403,324	3,205,441	4,973,135	3,723,135	-	(3,723,135)	(100.00)
Claims - Department of Developmental Services	10,671,852	11,847,449	12,073,417	12,073,417	-	(12,073,417)	(100.00)
Workers' Compensation Claims - Department of Correction	39,994,920	39,875,640	45,722,823	37,722,823	-	(37,722,823)	(100.00)
<b>Agency Total - General Fund</b>	<b>93,462,903</b>	<b>98,132,555</b>	<b>113,898,643</b>	<b>97,148,643</b>	<b>97,148,643</b>	<b>-</b>	<b>-</b>
Workers' Compensation Claims	7,957,893	7,275,514	7,223,297	6,723,297	6,723,297	-	-
<b>Agency Total - Special Transportation Fund</b>	<b>7,957,893</b>	<b>7,275,514</b>	<b>7,223,297</b>	<b>6,723,297</b>	<b>6,723,297</b>	<b>-</b>	<b>-</b>
<b>Total - Appropriated Funds</b>	<b>101,420,796</b>	<b>105,408,069</b>	<b>121,121,940</b>	<b>103,871,940</b>	<b>103,871,940</b>	<b>-</b>	<b>-</b>

Account	Governor Revised FY 27
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## Policy Revisions

### Consolidate Separate Worker's Compensation Claims Accounts into One Account

Workers' Compensation Claims	90,638,843
Workers' Compensation Claims - University of Connecticut	(2,271,228)
Claims - University of Connecticut Health Center	(3,460,985)
Workers' Compensation Claims - Board of Regents Higher Ed	(3,289,276)
Claims - Department of Children and Families	(10,036,952)
Workers' Compensation Claims Mental Health & Addiction Serv	(18,061,027)
Claim Department of Emergency Services and Public Protection	(3,723,135)
Claims - Department of Developmental Services	(12,073,417)
Workers' Compensation Claims - Department of Correction	(37,722,823)
<b>Total - General Fund</b>	<b>-</b>

#### Governor

Consolidate \$90.6 million in funding across 8 separate workers' compensation claims accounts into a single account.

**Totals**

<b>Budget Components</b>	<b>Governor Revised FY 27</b>
Original Appropriation - GF	97,148,643
Policy Revisions	-
<b>Total Recommended - GF</b>	<b>97,148,643</b>
Original Appropriation - TF	6,723,297
<b>Total Recommended - TF</b>	<b>6,723,297</b>

## Attorney General OAG29000

### Permanent Full-Time Positions

Fund	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
General Fund	319	319	323	323	323	-	-
Cannabis Regulatory Fund	4	4	4	4	4	-	-

### Budget Summary

Account	Actual FY 24	Actual FY 25	Governor Estimated FY 26	Original Appropriation FY 27	Governor Revised FY 27	Difference Gov- Orig FY 27	% Diff Gov - Orig FY 27
Personal Services	33,985,255	35,944,321	37,164,183	40,234,183	40,234,183	-	-
Other Expenses	1,000,595	825,080	1,054,810	1,054,810	1,054,810	-	-
<b>Agency Total - General Fund</b>	<b>34,985,850</b>	<b>36,769,401</b>	<b>38,218,993</b>	<b>41,288,993</b>	<b>41,288,993</b>	-	-
Personal Services	345,137	357,066	407,309	407,309	407,309	-	-
<b>Agency Total - Cannabis Regulatory Fund</b>	<b>345,137</b>	<b>357,066</b>	<b>407,309</b>	<b>407,309</b>	<b>407,309</b>	-	-
<b>Total - Appropriated Funds</b>	<b>35,330,987</b>	<b>37,126,467</b>	<b>38,626,302</b>	<b>41,696,302</b>	<b>41,696,302</b>	-	-

### Totals

Budget Components	Governor Revised FY 27
Original Appropriation - GF	41,288,993
<b>Total Recommended - GF</b>	<b>41,288,993</b>
Original Appropriation - CRF	407,309
<b>Total Recommended - CRF</b>	<b>407,309</b>

Positions	Governor Revised FY 27
Original Appropriation - GF	323
<b>Total Recommended - GF</b>	<b>323</b>
Original Appropriation - CRF	4
<b>Total Recommended - CRF</b>	<b>4</b>