

NON-FUNCTIONAL

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MISCELLANEOUS APPROPRIATION TO THE GOVERNOR

RECOMMENDED SIGNIFICANT CHANGES

<i>Reductions</i>	<u>2015-2016</u>	<u>2016-2017</u>
• Eliminate Funding for Governor's Contingency Account	-1	-1

DESCRIPTION

Statutory Reference

C.G.S. Section 4-84.

Program Description

A contingency appropriation is made available to the Governor to meet any emergency which warrants an expenditure and is deemed in the best interest of the public.

AGENCY FINANCIAL SUMMARY - General Fund

<i>Current Expenses by Minor Object</i>	FY 2014 Actual	FY 2015 Estimated	FY 2016 Requested	FY 2016 Recommended	FY 2017 Requested	FY 2017 Recommended		
<i>Other Current Expenses</i>								
Governor's Contingency Account	0	1	1	0	1	0		
TOTAL - Other Current Expenses	0	1	1	0	1	0		
<i>Character & Major Object Summary</i>	FY 2014 Actual	FY 2015 Estimated	FY 2016 Requested	Current Services	FY 2016 Recommended	FY 2017 Requested	Current Services	FY 2017 Recommended
General Fund								
Other Current Expenses	0	1	1	1	0	1	1	0
TOTAL - General Fund	0	1	1	1	0	1	1	0
TOTAL - All Funds Net	0	1	1	1	0	1	1	0

DEBT SERVICE – STATE TREASURER

RECOMMENDED SIGNIFICANT CHANGES

<u>Expansions</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
<ul style="list-style-type: none"> • Increase Debt Service Due to Expansion of Transportation Capital Investments 	6,096,765	26,202,214	61,479,934

DESCRIPTION

Statutory Reference

C.G.S. Sections 3-19 through 3-23.

Program Description

Funds are provided for the payment of debt service. The servicing of all state debt obligations is performed by the State Treasurer.

AGENCY FINANCIAL SUMMARY - General Fund

<u>Current Expenses by Minor Object</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Estimated</u>	<u>FY 2016</u> <u>Requested</u>	<u>FY 2016</u> <u>Recommended</u>	<u>FY 2017</u> <u>Requested</u>	<u>FY 2017</u> <u>Recommended</u>
<u>Other Current Expenses</u>						
Debt Service	1,376,554,365	1,507,940,589	1,848,578,573	1,650,954,823	1,961,283,913	1,765,932,976
UConn 2000 - Debt Service	120,234,493	136,820,121	153,351,694	143,382,944	167,057,219	157,057,219
CHEFA Day Care Security	4,284,134	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
Pension Obligation Bonds - TRB	145,076,576	133,922,226	132,944,446	132,732,646	119,809,771	119,597,971
TOTAL - Other Current Expenses	1,646,149,568	1,784,182,936	2,140,374,713	1,932,570,413	2,253,650,903	2,048,088,166
<u>Nonfunctional - Change to Accruals</u>	-6,000	402	402	0	402	0

AGENCY FINANCIAL SUMMARY - Special Transportation Fund

<u>Current Expenses by Minor Object</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Estimated</u>	<u>FY 2016</u> <u>Requested</u>	<u>FY 2016</u> <u>Recommended</u>	<u>FY 2017</u> <u>Requested</u>	<u>FY 2017</u> <u>Recommended</u>
<u>Other Current Expenses</u>						
Debt Service	449,913,761	476,884,116	502,453,712	501,950,536	543,024,729	562,993,251
TOTAL - Other Current Expenses	449,913,761	476,884,116	502,453,712	501,950,536	543,024,729	562,993,251

Character & Major Object Summary

	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Estimated</u>	<u>FY 2016</u> <u>Requested</u>	<u>Current</u> <u>Services</u>	<u>FY 2016</u> <u>Recommended</u>	<u>FY 2017</u> <u>Requested</u>	<u>Current</u> <u>Services</u>	<u>FY 2017</u> <u>Recommended</u>
General Fund								
Other Current Expenses	1,646,149,568	1,784,182,936	2,140,374,713	1,932,570,413	1,932,570,413	2,253,650,903	2,048,088,166	2,048,088,166
Nonfunctional - Change to Accruals	-6,000	402	402	402	0	402	402	0
TOTAL - General Fund	1,646,143,568	1,784,183,338	2,140,375,115	1,932,570,815	1,932,570,413	2,253,651,305	2,048,088,568	2,048,088,166
Special Transportation Fund								
Other Current Expenses	449,913,761	476,884,116	502,453,712	495,853,771	501,950,536	543,024,729	536,791,037	562,993,251
TOTAL - Special Transportation Fund	449,913,761	476,884,116	502,453,712	495,853,771	501,950,536	543,024,729	536,791,037	562,993,251
TOTAL - All Funds Net	2,096,057,329	2,261,067,454	2,642,828,827	2,428,424,586	2,434,520,949	2,796,676,034	2,584,879,605	2,611,081,417

STATE COMPTROLLER – MISCELLANEOUS

RECOMMENDED SIGNIFICANT CHANGES

Reallocations	2015-2016	2016-2017
• Consolidate Statewide Appropriations for Estimated Change in Accruals - General Fund	44,784,293	22,392,147
• Consolidate Statewide Appropriations for Estimated Change in Accruals - Special Transportation Fund	3,258,893	1,629,447
• Consolidate Statewide Appropriations for Estimated Change in Accruals - Banking Fund	190,355	95,178
• Consolidate Statewide Appropriations for Estimated Change in Accruals - Insurance Fund	233,889	116,945
• Consolidate Statewide Appropriations for Estimated Change in Accruals - Consumer Counsel and Public Utility Control Fund	179,317	89,658
• Consolidate Statewide Appropriations for Estimated Change in Accruals - Workers' Compensation Fund	144,597	72,298
• Consolidate Statewide Appropriations for Estimated Change in Accruals - Regional Market Operation Fund	5,689	2,845

DESCRIPTION

Statutory Reference

C.G.S. Sections 3-7c and 4-162.

Program Description

The Office of the State Comptroller is charged with payment of claims settled with or judicially decided against the State of Connecticut. Once presented with the required judicial order or settlement agreement, payments are processed against this appropriation, the amount of which is determined by the state legislature.

AGENCY FINANCIAL SUMMARY - General Fund

Current Expenses by Minor Object	FY 2014 <u>Actual</u>	FY 2015 <u>Estimated</u>	FY 2016 <u>Requested</u>	FY 2016 <u>Recommended</u>	FY 2017 <u>Requested</u>	FY 2017 <u>Recommended</u>
<i>Other Current Expenses</i>						
Adjudicated Claims	13,288,526	6,100,000	4,100,000	4,100,000	4,100,000	4,100,000
TOTAL - Other Current Expenses	13,288,526	6,100,000	4,100,000	4,100,000	4,100,000	4,100,000
<i>Nonfunctional - Change to Accruals</i>	0	0	0	44,784,293	0	22,392,147

AGENCY FINANCIAL SUMMARY - Special Transportation Fund

Current Expenses by Minor Object	FY 2014 <u>Actual</u>	FY 2015 <u>Estimated</u>	FY 2016 <u>Requested</u>	FY 2016 <u>Recommended</u>	FY 2017 <u>Requested</u>	FY 2017 <u>Recommended</u>
<i>Nonfunctional - Change to Accruals</i>	0	0	0	3,258,893	0	1,629,447

AGENCY FINANCIAL SUMMARY - Banking Fund

Current Expenses by Minor Object	FY 2014 <u>Actual</u>	FY 2015 <u>Estimated</u>	FY 2016 <u>Requested</u>	FY 2016 <u>Recommended</u>	FY 2017 <u>Requested</u>	FY 2017 <u>Recommended</u>
<i>Nonfunctional - Change to Accruals</i>	0	0	0	190,355	0	95,178

AGENCY FINANCIAL SUMMARY - Insurance Fund

Current Expenses by Minor Object	FY 2014 <u>Actual</u>	FY 2015 <u>Estimated</u>	FY 2016 <u>Requested</u>	FY 2016 <u>Recommended</u>	FY 2017 <u>Requested</u>	FY 2017 <u>Recommended</u>
<i>Nonfunctional - Change to Accruals</i>	0	0	0	233,889	0	116,945

AGENCY FINANCIAL SUMMARY - Consumer Counsel and Public Utility Control Fund

Current Expenses by Minor Object	FY 2014 Actual	FY 2015 Estimated	FY 2016 Requested	FY 2016 Recommended	FY 2017 Requested	FY 2017 Recommended
<u>Nonfunctional - Change to Accruals</u>	0	0	0	179,317	0	89,658

AGENCY FINANCIAL SUMMARY - Workers' Compensation Fund

Current Expenses by Minor Object	FY 2014 Actual	FY 2015 Estimated	FY 2016 Requested	FY 2016 Recommended	FY 2017 Requested	FY 2017 Recommended
<u>Nonfunctional - Change to Accruals</u>	0	0	0	144,597	0	72,298

AGENCY FINANCIAL SUMMARY - Regional Market Operation Fund

Current Expenses by Minor Object	FY 2014 Actual	FY 2015 Estimated	FY 2016 Requested	FY 2016 Recommended	FY 2017 Requested	FY 2017 Recommended
<u>Nonfunctional - Change to Accruals</u>	0	0	0	5,689	0	2,845

Character & Major Object Summary

	FY 2014 Actual	FY 2015 Estimated	FY 2016 Requested	Current Services	FY 2016 Recommended	FY 2017 Requested	Current Services	FY 2017 Recommended
General Fund								
Other Current Expenses	13,288,526	6,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000	4,100,000
Nonfunctional - Change to Accruals	0	0	0	0	44,784,293	0	0	22,392,147
TOTAL - General Fund	13,288,526	6,100,000	4,100,000	4,100,000	48,884,293	4,100,000	4,100,000	26,492,147
Special Transportation Fund								
Nonfunctional - Change to Accruals	0	0	0	0	3,258,893	0	0	1,629,447
TOTAL - Special Transportation Fund	0	0	0	0	3,258,893	0	0	1,629,447
Banking Fund								
Nonfunctional - Change to Accruals	0	0	0	0	190,355	0	0	95,178
TOTAL - Banking Fund	0	0	0	0	190,355	0	0	95,178
Insurance Fund								
Nonfunctional - Change to Accruals	0	0	0	0	233,889	0	0	116,945
TOTAL - Insurance Fund	0	0	0	0	233,889	0	0	116,945
Consumer Counsel and Public Utility Control Fund								
Nonfunctional - Change to Accruals	0	0	0	0	179,317	0	0	89,658
TOTAL - Consumer Counsel and Public Utility Control Fund	0	0	0	0	179,317	0	0	89,658
Workers' Compensation Fund								
Nonfunctional - Change to Accruals	0	0	0	0	144,597	0	0	72,298
TOTAL - Workers' Compensation Fund	0	0	0	0	144,597	0	0	72,298
Regional Market Operation Fund								
Nonfunctional - Change to Accruals	0	0	0	0	5,689	0	0	2,845
TOTAL - Regional Market Operation Fund	0	0	0	0	5,689	0	0	2,845
TOTAL - All Funds Net	13,288,526	6,100,000	4,100,000	4,100,000	52,897,033	4,100,000	4,100,000	28,498,518

STATE COMPTROLLER – FRINGE BENEFITS

RECOMMENDED SIGNIFICANT CHANGES

	<u>2015-2016</u>	<u>2016-2017</u>		<u>2015-2016</u>	<u>2016-2017</u>		<u>2015-2016</u>	<u>2016-2017</u>		<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
Reductions												
• Adjust for Net Impact of Position Changes - Reduction Proposals Impacting the General Fund	-1,444,200	-3,109,700										
Current Services												
• Adjust for Net Impact of Position Changes - Technical Adjustments to the General Fund	2,423,800	4,547,700										
• Adjust for Net Impact of Position Changes - Technical Adjustments to the Special Transportation Fund	56,600	62,100										
• Fund Fringe Benefit Costs Related to the Second Year of the Market Feasibility Study	38,000	0										
Reallocations												
• Consolidate Statewide Appropriations for Estimated Change in Accruals - General Fund	-16,162,272	-16,162,272										
• Consolidate Statewide Appropriations for Estimated Change in Accruals - Special Transportation Fund	-1,879,574	-1,879,574										
• Adjust for Net Impact of Position Changes - Reallocations Impacting the General Fund	-334,100	-348,100										
• Reallocate Positions to the Special Transportation Fund	1,778,000	1,884,500										
Expansions												
• Adjust for Net Impact of Position Changes - New Initiatives Impacting the General Fund	500,200	524,400										
• Adjust for Net Impact of Position Changes - New Initiatives Impacting the Special Transportation Fund	1,751,000	3,389,200										

DESCRIPTION

The Office of the State Comptroller is charged with administrative oversight over all statewide employee fringe benefit accounts in both the General Fund and Special Transportation Fund. These accounts cover employer contributions for state employee unemployment compensation, group life insurance,

social security taxes, tuition reimbursement, health insurance for state employees and retirees, and state employee, judicial, elected official, and higher education retirement plans. Oversight of these accounts includes budgeting, analyzing, forecasting, and processing payments against legislatively approved appropriations.

AGENCY FINANCIAL SUMMARY - General Fund

Current Expenses by Minor Object	FY 2014 Actual	FY 2015 Estimated	FY 2016 Requested	FY 2016 Recommended	FY 2017 Requested	FY 2017 Recommended
Other Current Expenses						
Unemployment Compensation	5,814,719	8,643,507	9,036,354	7,474,000	9,447,057	6,410,300
Employee Retirement Contribution	916,024,145	970,863,047	1,019,500,000	1,097,613,344	1,070,500,000	1,125,480,680
Higher Ed Alternative Retirement Sys	8,739,312	18,131,328	22,937,974	8,359,234	24,314,252	8,924,234
Pension & Ret Other Statutory	1,611,284	1,749,057	1,709,519	1,709,519	1,760,804	1,760,804
Judges & Comp Commissioner Ret	16,298,488	17,731,131	18,618,000	18,258,707	19,549,000	19,163,487
Group Life Insurance	8,042,132	8,653,107	8,497,000	8,496,100	8,642,000	8,641,100
Employers Social Security Tax	217,432,088	228,833,314	235,721,703	230,093,600	242,783,055	238,472,555
State Employees Health Serv Cost	614,328,850	639,312,580	690,164,000	679,787,987	729,315,000	729,338,587
Retired Employee Health Serv Cost	548,693,300	583,635,039	715,816,000	686,397,000	778,182,000	751,109,000
Tuition Reimburs Training, Travel	3,302,948	3,127,500	3,117,500	3,127,500	0	0
TOTAL - Other Current Expenses	2,340,287,266	2,480,679,610	2,725,118,050	2,741,316,991	2,884,493,168	2,889,300,747
Nonfunctional - Change to Accruals	13,550,385	16,162,272	0	0	0	0

AGENCY FINANCIAL SUMMARY - Special Transportation Fund

Current Expenses by Minor Object	FY 2014 Actual	FY 2015 Estimated	FY 2016 Requested	FY 2016 Recommended	FY 2017 Requested	FY 2017 Recommended
Other Current Expenses						
Unemployment Compensation	251,011	248,862	298,987	280,200	312,576	308,400
Employee Retirement Contribution	108,347,033	130,144,053	136,966,256	122,254,000	143,814,569	129,339,800
Group Life Insurance	261,750	292,000	288,000	277,300	288,000	285,500
Employers Social Security Tax	14,516,601	16,405,141	17,150,755	17,295,600	20,315,069	17,745,400
State Employees Health Serv Cost	39,610,781	41,727,011	51,886,000	52,018,500	54,948,000	57,098,700
TOTAL - Other Current Expenses	162,987,176	188,817,067	206,589,998	192,125,600	219,678,214	204,777,800

<u>Nonfunctional - Change to Accruals</u>	857,495	1,879,574	0	0	0	0
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Character & Major Object Summary

	<u>FY 2014 Actual</u>	<u>FY 2015 Estimated</u>	<u>FY 2016 Requested</u>	<u>Current Services</u>	<u>FY 2016 Recommended</u>	<u>FY 2017 Requested</u>	<u>Current Services</u>	<u>FY 2017 Recommended</u>
General Fund								
Other Current Expenses	2,340,287,266	2,480,679,610	2,725,118,050	2,742,595,091	2,741,316,991	2,884,493,168	2,892,234,147	2,889,300,747
Nonfunctional - Change to Accruals	13,550,385	16,162,272	0	16,162,272	0	0	16,162,272	0
TOTAL - General Fund	<u>2,353,837,651</u>	<u>2,496,841,882</u>	<u>2,725,118,050</u>	<u>2,758,757,363</u>	<u>2,741,316,991</u>	<u>2,884,493,168</u>	<u>2,908,396,419</u>	<u>2,889,300,747</u>
Special Transportation Fund								
Other Current Expenses	162,987,176	188,817,067	206,589,998	188,596,600	192,125,600	219,678,214	199,504,100	204,777,800
Nonfunctional - Change to Accruals	857,495	1,879,574	0	1,879,574	0	0	1,879,574	0
TOTAL - Special Transportation Fund	<u>163,844,671</u>	<u>190,696,641</u>	<u>206,589,998</u>	<u>190,476,174</u>	<u>192,125,600</u>	<u>219,678,214</u>	<u>201,383,674</u>	<u>204,777,800</u>
TOTAL - All Funds Net	<u>2,517,682,322</u>	<u>2,687,538,523</u>	<u>2,931,708,048</u>	<u>2,949,233,537</u>	<u>2,933,442,591</u>	<u>3,104,171,382</u>	<u>3,109,780,093</u>	<u>3,094,078,547</u>

RESERVE FOR SALARY ADJUSTMENTS

DESCRIPTION

Funds are provided to finance collective bargaining and related costs that were not included in individual agency budgets at the time of the recommended budget formulation.

AGENCY FINANCIAL SUMMARY - General Fund

<i>Current Expenses by Minor Object</i>	FY 2014 Actual	FY 2015 Estimated	FY 2016 Requested	FY 2016 Recommended	FY 2017 Requested	FY 2017 Recommended
<i>Other Current Expenses</i>						
Reserve for Salary Adjustments	0	30,273,043	23,763,369	22,940,302	164,499,155	130,524,913
TOTAL - Other Current Expenses	0	30,273,043	23,763,369	22,940,302	164,499,155	130,524,913

AGENCY FINANCIAL SUMMARY - Special Transportation Fund

<i>Current Expenses by Minor Object</i>	FY 2014 Actual	FY 2015 Estimated	FY 2016 Requested	FY 2016 Recommended	FY 2017 Requested	FY 2017 Recommended
<i>Other Current Expenses</i>						
Reserve for Salary Adjustments	0	2,661,897	1,896,280	1,896,280	14,557,867	13,301,186
TOTAL - Other Current Expenses	0	2,661,897	1,896,280	1,896,280	14,557,867	13,301,186

Character & Major Object Summary

	FY 2014 Actual	FY 2015 Estimated	FY 2016 Requested	Current Services	FY 2016 Recommended	FY 2017 Requested	Current Services	FY 2017 Recommended
General Fund								
Other Current Expenses	0	30,273,043	23,763,369	22,940,302	22,940,302	164,499,155	130,524,913	130,524,913
TOTAL - General Fund	0	30,273,043	23,763,369	22,940,302	22,940,302	164,499,155	130,524,913	130,524,913
Special Transportation Fund								
Other Current Expenses	0	2,661,897	1,896,280	1,896,280	1,896,280	14,557,867	13,301,186	13,301,186
TOTAL - Special Transportation Fund	0	2,661,897	1,896,280	1,896,280	1,896,280	14,557,867	13,301,186	13,301,186
TOTAL - All Funds Net	0	32,934,940	25,659,649	24,836,582	24,836,582	179,057,022	143,826,099	143,826,099

DAS WORKERS' COMPENSATION CLAIMS – DAS

RECOMMENDED SIGNIFICANT CHANGES

	<u>2015-2016</u>	<u>2016-2017</u>
Reductions		
• Remove Inflation for Workers' Compensation Claims	-1,735,241	-3,585,853

DESCRIPTION

Statutory Reference

C.G.S. Sections 4-77a

Program Description

Funds are provided through this central account to pay Workers' Compensation Claims for all state agencies, except the Departments of Emergency Services and Public Protection, Developmental Services, Mental Health and Addiction Services, Correction, and Children and Families.

AGENCY FINANCIAL SUMMARY - General Fund

<i>Current Expenses by Minor Object</i>	FY 2014 Actual	FY 2015 Estimated	FY 2016 Requested	FY 2016 Recommended	FY 2017 Requested	FY 2017 Recommended
<i>Other Current Expenses</i>						
Workers' Compensation Claims	29,192,367	29,987,707	32,768,994	29,987,707	34,484,197	29,987,707
TOTAL - Other Current Expenses	29,192,367	29,987,707	32,768,994	29,987,707	34,484,197	29,987,707

AGENCY FINANCIAL SUMMARY - Special Transportation Fund

<i>Current Expenses by Minor Object</i>	FY 2014 Actual	FY 2015 Estimated	FY 2016 Requested	FY 2016 Recommended	FY 2017 Requested	FY 2017 Recommended
<i>Other Current Expenses</i>						
Workers' Compensation Claims	7,133,420	7,344,481	10,401,848	7,344,481	10,948,401	7,344,481
TOTAL - Other Current Expenses	7,133,420	7,344,481	10,401,848	7,344,481	10,948,401	7,344,481

Character & Major Object Summary

	FY 2014 Actual	FY 2015 Estimated	FY 2016 Requested	Current Services	FY 2016 Recommended	FY 2017 Requested	Current Services	FY 2017 Recommended
General Fund								
Other Current Expenses	29,192,367	29,987,707	32,768,994	31,394,184	29,987,707	34,484,197	32,892,979	29,987,707
TOTAL - General Fund	29,192,367	29,987,707	32,768,994	31,394,184	29,987,707	34,484,197	32,892,979	29,987,707
Special Transportation Fund								
Other Current Expenses	7,133,420	7,344,481	10,401,848	7,673,245	7,344,481	10,948,401	8,025,062	7,344,481
TOTAL - Special Transportation Fund	7,133,420	7,344,481	10,401,848	7,673,245	7,344,481	10,948,401	8,025,062	7,344,481
TOTAL - All Funds Net	36,325,787	37,332,188	43,170,842	39,067,429	37,332,188	45,432,598	40,918,041	37,332,188