

General Government A

Coordinator - Grant Gager

Office of Fiscal Analysis

Description	Page #	Analyst	Governor Estimated FY 13	Governor's Changes		Governor's Recommended	
				FY 14	FY 15	FY 14	FY 15

General Fund

Governor's Office	1	GG	2,749,388	30,128	53,137	2,779,516	2,802,525
Miscellaneous Appropriation to the Governor	4	GG	1	-	-	1	1
Secretary of the State	5	GG	7,743,486	1,326,616	1,440,213	9,070,102	9,183,699
Lieutenant Governor's Office	9	GG	917,584	(200,945)	(197,526)	716,639	720,058
Office of Governmental Accountability	12	GG	8,601,720	78,459	584,813	8,680,179	9,186,533
Total			20,012,179	1,234,258	1,880,637	21,246,437	21,892,816

Banking Fund

Department of Banking	17	AS	19,012,231	13,986	862,358	19,026,217	19,874,589
Total			19,012,231	13,986	862,358	19,026,217	19,874,589

Governor's Office

GOV12000

Position Summary

Account	Governor Estimated FY 13	Agency Requested		Governor Recommended		% Diff Gov14- Est13/Est13
		FY 14	FY 15	FY 14	FY 15	
Permanent Full-Time - GF	27	27	27	27	27	0.00

Budget Summary

Account	Governor Estimated FY 13	Agency Requested		Governor Recommended		% Diff Gov14- Est13/Est13
		FY 14	FY 15	FY 14	FY 15	
Personal Services	2,270,218	2,452,642	2,592,063	2,322,025	2,328,660	2.57
Other Expenses	231,311	237,129	244,657	457,490	464,834	100.96
Equipment	1	0	0	1	1	0.00
Other Than Payments to Local Governments						
New England Governors' Conference	113,138	115,593	118,945	0	0	(100.00)
National Governors' Association	134,720	137,643	141,635	0	0	(100.00)
GAAP Adjustments	0	0	0	0	9,030	n/a
Agency Total - General Fund	2,749,388	2,943,007	3,097,300	2,779,516	2,802,525	1.93

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

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

Personal Services	0	182,424	0	321,845
Total - General Fund	0	182,424	0	321,845

Governor

Provide funding of \$182,424 in FY 14 and \$321,845 in FY 15 to reflect current services wage-related adjustments such as annual increments, general wage increases, and other compensation-related adjustments.

Apply Inflationary Increases

Other Expenses	0	5,818	0	13,346
New England Governors' Conference	0	2,455	0	5,807
National Governors' Association	0	2,923	0	6,915
Total - General Fund	0	11,196	0	26,068

Background

Applying inflationary factors to current year expenditures provides an estimate of the cost of continuing services into the next year.

Governor

Increase funding for various accounts by \$11,196 in FY 14 and an additional \$14,872 in FY 15 (for a cumulative total of \$26,068 in the second year) to reflect inflationary increases.

Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	75,635	0	35,805
Total - General Fund	0	75,635	0	35,805

Background

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

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

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 \$75,635 in FY 14 and \$35,805 in FY 15 to reflect the implementation of GAAP in the budget.

Policy Revisions

Remove Funding for Salary Increases of Appointed Officials

Personal Services	0	(120,617)	0	(253,403)
Total - General Fund	0	(120,617)	0	(253,403)

Governor

Reduce funding by \$120,617 in FY 14 and \$253,403 in FY 15 to reflect the elimination of salary increases for appointed officials.

Transfer Funding to Streamline Budget Account Structure

Other Expenses	0	240,844	0	248,188
New England Governors' Conference	0	(109,937)	0	(113,289)
National Governors' Association	0	(130,907)	0	(134,899)
Total - General Fund	0	0	0	0

Background

The Governor's FY 14 and FY 15 budget consolidates the number of agency budgetary accounts from 675 to approximately 530.

Governor

Transfer funding of \$109,937 in FY 14 and \$113,289 in FY 15 from the New England Governors' Conference account and \$130,907 in FY 14 and \$134,899 in FY 15 from the National Governors' Association account to the Other Expense account to reflect the streamlining of agency budgetary accounts.

Rollout of FY 13 Rescissions

Personal Services	0	(10,000)	0	(10,000)
Other Expenses	0	(11,565)	0	(11,565)
New England Governors' Conference	0	(5,656)	0	(5,656)
National Governors' Association	0	(6,736)	0	(6,736)
Total - General Fund	0	(33,957)	0	(33,957)

Background

The Governor implemented General Fund rescissions in November of 2012 totaling \$170.4 million across state agencies. The Governor's FY 14 and FY 15 budget includes the rollout of \$69.7 million of FY 13 rescissions across various agencies.

Governor

Reduce funding of \$33,957 in both FY 14 and FY 15 to reflect the rollout of the Governor's FY 13 rescissions.

Eliminate Inflationary Increases

Other Expenses	0	(5,818)	0	(13,346)
Total - General Fund	0	(5,818)	0	(13,346)

Governor

Reduce various accounts by \$5,818 in FY 14 and \$13,346 in FY 15 to reflect the elimination of inflationary increases.

Transfer Funding - Centralize Courier & Mail Services in DAS

Other Expenses	0	(3,100)	0	(3,100)
Total - General Fund	0	(3,100)	0	(3,100)

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

Governor

Transfer funding of \$3,100 in both FY 14 and FY 15 to reflect moving courier and central mail services to the Department of Administrative Services (DAS).

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	(75,635)	0	(26,775)
Total - General Fund	0	(75,635)	0	(26,775)

Governor

Reduce funding by \$75,635 in FY 14 and \$26,775 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Totals

Budget Components	Governor Recommended			
	FY 14		FY 15	
	Pos.	Amount	Pos.	Amount
Governor Estimated - GF	27	2,749,388	27	2,749,388
Current Services Adjustments	0	269,255	0	383,718
Policy Revisions	0	(239,127)	0	(330,581)
Total Recommended - GF	27	2,779,516	27	2,802,525

Miscellaneous Appropriation to the Governor GOV12100

Budget Summary

Account	Governor Estimated FY 13	Agency Requested		Governor Recommended		% Diff Gov14- Est13/Est13
		FY 14	FY 15	FY 14	FY 15	
Other Current Expenses						
Governor's Contingency Account	1	1	1	1	1	0.00
Agency Total - General Fund	1	1	1	1	1	0.00

Totals

Budget Components	Governor Recommended			
	FY 14		FY 15	
	Pos.	Amount	Pos.	Amount
Governor Estimated - GF	0	1	0	1
Total Recommended - GF	0	1	0	1

Secretary of the State SOS12500

Position Summary

Account	Governor Estimated FY 13	Agency Requested		Governor Recommended		% Diff Gov14- Est13/Est13
		FY 14	FY 15	FY 14	FY 15	
Permanent Full-Time - GF	85	85	85	84	84	(1.18)

Budget Summary

Account	Governor Estimated FY 13	Agency Requested		Governor Recommended		% Diff Gov14- Est13/Est13
		FY 14	FY 15	FY 14	FY 15	
Personal Services	1,045,730	1,134,667	1,188,106	1,153,186	1,195,025	14.28
Other Expenses	563,356	575,213	586,780	569,207	569,207	1.04
Equipment	1	0	0	1	1	0.00
Other Current Expenses						
Commercial Recording Division	5,797,115	6,187,827	6,379,895	7,003,824	7,103,239	22.53
Board of Accountancy	337,284	351,114	370,139	270,251	282,167	(16.34)
GAAP Adjustments	0	0	0	73,633	34,060	n/a
Agency Total - General Fund	7,743,486	8,248,821	8,524,920	9,070,102	9,183,699	18.60
Additional Funds Available						
Federal & Other Restricted Act	1,558,316	0	0	0	0	(1.00)
Agency Grand Total	9,301,802	8,248,821	8,524,920	9,070,102	9,183,699	(1.27)

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

Current Services

Adjust Funding to Reflect Wage & Compensation Related Costs

Personal Services	0	117,771	0	170,965
Commercial Recording Division	0	325,542	0	535,188
Board of Accountancy	0	12,743	0	29,517
Total - General Fund	0	456,056	0	735,670

Governor

Provide funding of \$456,056 in FY 14 and \$735,670 in FY 15 to reflect current services wage-related adjustments such as annual increments, general wage increases, turnover, and other compensation-related adjustments.

Apply Inflationary Increases

Other Expenses	0	11,857	0	23,424
Commercial Recording Division	0	33,400	0	81,967
Board of Accountancy	0	1,087	0	3,338
Total - General Fund	0	46,344	0	108,729

Background

Applying inflationary factors to current year expenditures provides an estimate of the cost of continuing services into the next year.

Governor

Increase funding for various accounts by \$46,344 in FY 14 and an additional \$62,385 in FY 15 (for a cumulative total of \$108,729 in the second year) to reflect inflationary increases.

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

Provide Funding for IT Systems

Commercial Recording Division	0	1,176,000	0	1,176,000
Total - General Fund	0	1,176,000	0	1,176,000

Governor

Provide funding of \$1,176,000 in both FY 14 and FY 15 to support implementation of IT systems (including the Centralized Voter Registration System) required under the federal Help America Vote Act. This funding replaces expiring federal funding.

Adjust Operating Expenses to Reflect Current Requirements

Commercial Recording Division	0	(161,601)	0	(246,257)
Total - General Fund	0	(161,601)	0	(246,257)

Governor

Reduce funding by \$161,601 in FY 14 and \$246,257 in FY 15 in Other Current Expense account to reflect FY 14 and FY 15 anticipated expenditure requirements. These reductions reflect changes in IT expenditures in the Commercial Recording Division.

Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	44,443	0	35,197
Total - General Fund	0	44,443	0	35,197

Background

Each agency's budget will include a new line item account called "Nonfunctional - Change to Accruals". This line item represents the estimate of the difference between an agency's cash-basis budget 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 \$44,443 in FY 14 and \$35,197 in FY 15 to reflect the implementation of GAAP in the budget.

Policy Revisions

Transfer Funding for Centralization of Licensing

Commercial Recording Division	0	(10,000)	0	(10,000)
Total - General Fund	0	(10,000)	0	(10,000)

Governor

Transfer funding of \$10,000 in both FY 14 and FY 15 from the Secretary of the State to DAS to reflect the centralization of costs for the on-line licensing system.

Transfer Funding to Reflect Reorganization

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

Governor

Transfer funding of \$50,000 in both FY 14 and FY 15 to reflect the reorganization of Citizenship Training program into the Secretary of the State's office from the Department of Social Services.

Eliminate Vacant Positions

Board of Accountancy	(1)	(62,912)	(1)	(67,770)
Total - General Fund	(1)	(62,912)	(1)	(67,770)

Governor

Reduce funding by \$62,912 in FY 14 and \$67,770 in FY 15 to reflect the elimination of one Board of Accountancy position that is currently vacant.

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

Reduce Funding to Reflect Lower Printing Costs

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

Governor

Reduce funding by \$10,000 in both FY 14 and FY 15 to reflect reduced costs of printing the State Register and Manual.

Rollout of FY 13 Rescissions

Other Expenses	0	(28,167)	0	(28,167)
Commercial Recording Division	0	(100,000)	0	(100,000)
Board of Accountancy	0	(16,864)	0	(16,864)
Total - General Fund	0	(145,031)	0	(145,031)

Background

The Governor implemented General Fund rescissions in November of 2012 totaling \$170.4 million across state agencies. The Governor's FY 14 and FY 15 budget includes the rollout of \$69.7 million of FY 13 rescissions across various agencies.

Governor

Reduce funding of \$145,031 in both FY 14 and FY 15 to reflect the rollout of the Governor's FY 13 rescissions.

Eliminate Inflationary Increases

Other Expenses	0	(11,857)	0	(23,424)
Commercial Recording Division	0	(33,400)	0	(81,967)
Board of Accountancy	0	(1,087)	0	(3,338)
Total - General Fund	0	(46,344)	0	(108,729)

Governor

Reduce various accounts by \$46,344 in FY 14 and \$108,729 in FY 15 to reflect the elimination of inflationary increases.

Remove Funding for Salary Increases of Appointed Officials

Personal Services	0	(10,315)	0	(21,670)
Commercial Recording Division	0	(23,232)	0	(48,807)
Total - General Fund	0	(33,547)	0	(70,477)

Governor

Reduce funding by \$33,547 in FY 14 and \$70,477 in FY 15 to reflect the elimination of salary increases for appointed officials.

Transfer Funding - Centralize Courier & Mail Services in DAS

Other Expenses	0	(5,982)	0	(5,982)
Total - General Fund	0	(5,982)	0	(5,982)

Governor

Transfer funding of \$5,982 in both FY 14 and FY 15 to reflect moving courier and central mail services to the Department of Administrative Services (DAS).

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	29,190	0	(1,137)
Total - General Fund	0	29,190	0	(1,137)

Governor

Provide funding of \$29,190 in FY 14 and reduce funding by \$1,137 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Totals

Budget Components	Governor Recommended			
	FY 14		FY 15	
	Pos.	Amount	Pos.	Amount
Governor Estimated - GF	85	7,743,486	85	7,743,486
Current Services Adjustments	0	1,561,242	0	1,809,339
Policy Revisions	(1)	(234,626)	(1)	(369,126)
Total Recommended - GF	84	9,070,102	84	9,183,699

Lieutenant Governor's Office LGO13000

Position Summary

Account	Governor Estimated FY 13	Agency Requested		Governor Recommended		% Diff Gov14- Est13/Est13
		FY 14	FY 15	FY 14	FY 15	
Permanent Full-Time - GF	9	9	9	7	7	(22.22)

Budget Summary

Account	Governor Estimated FY 13	Agency Requested		Governor Recommended		% Diff Gov14- Est13/Est13
		FY 14	FY 15	FY 14	FY 15	
Personal Services	423,042	442,205	462,241	630,003	642,515	51.88
Other Expenses	67,541	70,453	72,937	74,133	74,133	9.76
Equipment	1	0	0	1	1	0.00
Other Current Expenses						
Health Reform and Innovation	427,000	451,505	478,477	0	0	(100.00)
GAAP Adjustments	0	0	0	12,502	3,409	n/a
Agency Total - General Fund	917,584	964,163	1,013,655	716,639	720,058	(21.53)
Additional Funds Available						
Federal & Other Restricted Act	4,750	0	0	0	0	(1.00)
Private Contributions	20,000	0	0	0	0	(1.00)
Agency Grand Total	942,334	964,163	1,013,655	716,639	720,058	(23.59)

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

Current Services

Adjust Funding to Reflect Wage & Compensation Related Costs

Personal Services	0	19,163	0	39,199
Health Reform and Innovation	0	24,178	0	50,707
Total - General Fund	0	43,341	0	89,906

Governor

Provide funding of \$43,341 in FY 14 and \$89,906 in FY 15 to reflect current services wage-related adjustments such as annual increments, general wage increases, turnover, and other compensation-related adjustments.

Apply Inflationary Increases

Other Expenses	0	2,912	0	5,396
Health Reform and Innovation	0	327	0	770
Total - General Fund	0	3,239	0	6,166

Background

Applying inflationary factors to current year expenditures provides an estimate of the cost of continuing services into the next year.

Governor

Increase funding for various accounts by \$3,239 in FY 14 and an additional \$2,927 in FY 15 (for a cumulative total of \$6,166 in the second year) to reflect inflationary increases.

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	2,809	0	3,022
Total - General Fund	0	2,809	0	3,022

Background

Each agency's budget will include a new line item account called "Nonfunctional - Change to Accruals". This line item represents the estimate of the difference between an agency's cash-basis budget 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 \$2,089 in FY 14 and \$3,022 in FY 15 to reflect the implementation of GAAP in the budget.

Policy Revisions

Eliminate Office of Health Reform and Innovation

Personal Services	(2)	205,998	(2)	218,509
Other Expenses	0	10,000	0	10,000
Health Reform and Innovation	0	(429,828)	0	(456,357)
Total - General Fund	(2)	(213,830)	(2)	(227,848)

Background

PA 11-58 created the Office of Health Reform and Innovation (OHRI) to coordinate the state's responsibilities and implementation of programs under the federal Patient Protection and Affordable Care Act. OHRI currently has 4 positions.

Governor

Eliminate two positions and reduce funding by \$213,830 in FY 14 and \$227,848 in FY 15 to reflect the savings associated with eliminating the Office of Health Reform and Innovation. Transfer the two remaining OHRI positions and \$205,998 in FY 14 and \$218,509 in FY 15 into the Personal Service account.

Rollout of FY 13 Rescissions

Other Expenses	0	(3,377)	0	(3,377)
Health Reform and Innovation	0	(21,350)	0	(21,350)
Total - General Fund	0	(24,727)	0	(24,727)

Background

The Governor implemented General Fund rescissions in November of 2012 totaling \$170.4 million across state agencies. The Governor's FY 14 and FY 15 budget includes the rollout of \$69.7 million of FY 13 rescissions across various agencies.

Governor

Reduce funding of \$24,727 in both FY 14 and FY 15 to reflect the rollout of the Governor's FY 13 rescissions.

Remove Funding for Salary Increases of Appointed Officials

Personal Services	0	(18,200)	0	(38,235)
Total - General Fund	0	(18,200)	0	(38,235)

Governor

Reduce funding by \$18,200 in FY 14 and \$38,325 in FY 15 to reflect the elimination of salary increases for appointed officials.

Transfer Funding - Centralize Courier & Mail Services in DAS

Other Expenses	0	(31)	0	(31)
Total - General Fund	0	(31)	0	(31)

Governor

Transfer funding of \$31 in both FY 14 and FY 15 to reflect moving courier and central mail services to the Department of Administrative Services (DAS).

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	9,693	0	387
Total - General Fund	0	9,693	0	387

Governor

Provide funding of \$9,693 in FY 14 and \$387 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Eliminate Inflationary Increases

Other Expenses	0	(2,912)	0	(5,396)
Health Reform and Innovation	0	(327)	0	(770)
Total - General Fund	0	(3,239)	0	(6,166)

Governor

Reduce various accounts by \$3,239 in FY 14 and \$6,166 in FY 15 to reflect the elimination of inflationary increases.

Totals

Budget Components	Governor Recommended			
	FY 14		FY 15	
	Pos.	Amount	Pos.	Amount
Governor Estimated - GF	9	917,584	9	917,584
Current Services Adjustments	0	49,389	0	99,094
Policy Revisions	(2)	(250,334)	(2)	(296,620)
Total Recommended - GF	7	716,639	7	720,058

Office of Governmental Accountability

OGA17000

Position Summary

Account	Governor Estimated FY 13	Agency Requested		Governor Recommended		% Diff Gov14- Est13/Est13
		FY 14	FY 15	FY 14	FY 15	
Permanent Full-Time - GF	86	91	91	88	88	2.33

Budget Summary

Account	Governor Estimated FY 13	Agency Requested		Governor Recommended		% Diff Gov14- Est13/Est13
		FY 14	FY 15	FY 14	FY 15	
Personal Services	832,767	1,007,195	1,079,909	4,747,841	4,995,163	499.83
Other Expenses	275,288	259,424	208,735	384,132	333,443	21.13
Equipment	24,905	100	100	1	1	(100.00)
Other Current Expenses						
Child Fatality Review Panel	95,010	95,682	101,255	0	0	(100.00)
Judge Trial Referee Fees	0	25,000	25,000	0	0	n/a
Reserve for Attorney Fees	0	16,000	16,000	0	0	n/a
Information Technology Initiatives	33,250	100,000	200,000	0	0	(100.00)
Citizens' Election Fund Admin	2,128,549	1,759,186	1,956,136	0	0	(100.00)
Elections Enforcement Commission	1,006,720	1,503,523	1,592,340	0	0	(100.00)
Office of State Ethics	1,293,638	1,380,158	1,465,822	750,338	798,424	(38.28)
Freedom of Information Commission	1,712,235	1,706,725	1,766,808	981,540	999,407	(41.63)
Judicial Review Council	144,952	139,328	149,788	0	0	(100.00)
Judicial Selection Commission	90,620	92,580	97,231	0	0	(100.00)
Office of the Child Advocate	567,465	553,339	586,877	0	0	(100.00)
Office of the Victim Advocate	315,235	347,756	373,145	0	0	(100.00)
Board of Firearms Permit Examiners	81,086	84,783	87,644	0	0	(100.00)
Elections Enforcement Administration	0	0	0	1,816,327	2,018,720	n/a
GAAP Adjustments	0	0	0	0	41,375	n/a
Agency Total - General Fund	8,601,720	9,070,779	9,706,790	8,680,179	9,186,533	6.80

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

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

Personal Services	0	43,117	0	93,227
Child Fatality Review Panel	0	672	0	6,245
Citizens' Election Fund Admin	0	(304,387)	0	(174,083)
Elections Enforcement Commission	0	496,803	0	585,620
Office of State Ethics	1	64,893	1	137,370
Freedom of Information Commission	1	(3,696)	1	77,946
Judicial Review Council	0	1,496	0	5,031
Judicial Selection Commission	0	1,498	0	3,724

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$
Office of the Child Advocate	0	(23,971)	0	(381)
Office of the Victim Advocate	0	2,695	0	20,492
Board of Firearms Permit Examiners	0	2,019	0	4,180
Total - General Fund	2	281,139	2	759,371

Governor

Provide funding of \$281,139 in FY 14 and \$759,371 in FY 15 to reflect current services wage-related adjustments such as annual increments, general wage increases, annualization, and other compensation- related adjustments.

Adjust Operating Expenses to Reflect Current Requirements

Other Expenses	0	(15,864)	0	(66,553)
Equipment	0	(24,904)	0	(24,904)
Citizens' Election Fund Admin	0	(64,976)	0	(14,976)
Office of State Ethics	0	14,347	0	24,170
Freedom of Information Commission	0	(5,356)	0	(31,885)
Judicial Review Council	0	(7,120)	0	(7,120)
Judicial Selection Commission	0	142	0	142
Office of the Child Advocate	0	(6,655)	0	(6,655)
Office of the Victim Advocate	0	7,174	0	7,174
Board of Firearms Permit Examiners	0	325	0	325
Total - General Fund	0	(102,887)	0	(120,282)

Governor

Reduce funding by \$102,887 in FY 14 and \$120,282 in FY 15 in various accounts to reflect FY 14 and FY 15 anticipated expenditure requirements. The reduced funding reflects reductions in telephone, IT, and software costs.

Adjust Funding to Reflect Requirements

Citizens' Election Fund Admin	0	0	0	6,764
Office of State Ethics	0	5,251	0	5,276
Total - General Fund	0	5,251	0	12,040

Governor

Provide funding of \$5,251 in FY 14 and \$12,040 in FY 15 in various accounts to reflect FY 14 and FY 15 anticipated expenditure requirements. These increased expenditures include Board Member reimbursements and election year costs.

Apply Inflationary Increases

Information Technology Initiatives	0	722	0	1,707
Citizens' Election Fund Admin	0	0	0	9,882
Office of State Ethics	0	2,029	0	5,368
Freedom of Information Commission	0	3,542	0	8,512
Judicial Review Council	0	0	0	1,118
Judicial Selection Commission	0	320	0	760
Office of the Child Advocate	0	0	0	1,476
Office of the Victim Advocate	0	296	0	864
Board of Firearms Permit Examiners	0	168	0	442
Total - General Fund	0	7,077	0	30,129

Background

Applying inflationary factors to current year expenditures provides an estimate of the cost of continuing services into the next year.

Governor

Increase funding for various accounts by \$7,077 in FY 14 and an additional \$23,052 in FY 15 (for a cumulative total of \$30,129 in the second year) to reflect inflationary increases.

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	53,924	0	54,795
Total - General Fund	0	53,924	0	54,795

Background

Each agency's budget will include a new line item account called "Nonfunctional - Change to Accruals". This line item represents the estimate of the difference between an agency's cash-basis budget 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 \$53,924 in FY 14 and \$54,795 in FY 15 to reflect the implementation of GAAP in the budget.

Policy Revisions

Create Office of Hearings

Personal Services	0	1,819,284	0	1,935,721
Office of State Ethics	0	(454,746)	0	(478,275)
Freedom of Information Commission	0	(628,128)	0	(664,433)
Elections Enforcement Administration	0	(736,410)	0	(793,013)
Total - General Fund	0	0	0	0

Governor

Transfer a total of 19 positions and funding of \$1,819,284 in FY 14 and \$1,935,721 in FY 15 to reflect the creation of a centralized Office of Hearings within OGA. This intra-office transfer includes:

- \$454,746 in FY 14 and \$478,275 in FY 15 (5 positions) from Office of State Ethics;
- \$628,128 in FY 14 and \$664,433 in FY 15 (6 positions) from Freedom of Information Commission;
- \$736,410 in FY 14 and \$793,013 in FY 15 (8 positions) from Elections Enforcement Administration.

Transfer Funding to Streamline Budget Account Structure

Personal Services	0	1,912,447	0	1,980,059
Other Expenses	0	140,009	0	140,009
Child Fatality Review Panel	0	(95,682)	0	(101,255)
Information Technology Initiatives	0	(31,588)	0	(31,588)
Citizens' Election Fund Admin	0	(1,759,186)	0	(1,956,136)
Elections Enforcement Commission	0	(1,503,523)	0	(1,592,340)
Office of State Ethics	0	(168,044)	0	(174,355)
Judicial Review Council	0	(137,328)	0	(140,863)
Judicial Selection Commission	0	(87,730)	0	(89,956)
Office of the Child Advocate	0	(509,374)	0	(524,747)
Office of the Victim Advocate	0	(319,045)	0	(330,172)
Board of Firearms Permit Examiners	0	(83,430)	0	(85,591)
Elections Enforcement Administration	0	2,642,474	0	2,906,935
Total - General Fund	0	0	0	0

Background

The Governor's FY 14 and FY 15 budget consolidates the number of agency budgetary accounts from 675 to approximately 530.

Governor

Transfer total funding of \$4,694,930 in FY 14 and \$5,027,003 in FY 15 from various accounts to reflect the streamlining of agency account structure. This transfer includes:

- \$1,912,447 in FY 14 and \$1,980,059 in FY 15 from various Other Current Expense accounts to Personal Services;
- \$140,009 in both FY 14 and FY 15 from various Other Current Expense accounts to Other Expenses;

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

- \$2,642,474 in FY 14 and \$2,906,935 in FY 15 from Elections Enforcement Commission and Citizens Election Fund Administration to Elections Enforcement Administration.

Consolidate Council on Environmental Quality into OGA

Personal Services	1	104,201	1	107,157
Other Expenses	0	1,812	0	1,812
Total - General Fund	1	106,013	1	108,969

Governor

Transfer one position and funding of \$106,013 in FY 14 and \$108,969 in FY 15 to reflect the reorganization of the Council on Environmental Quality into OGA.

Provide Funding for IT Position in Office of State Ethics

Personal Services	1	42,908	1	60,694
Total - General Fund	1	42,908	1	60,694

Governor

Provide funding of \$42,908 in FY 14 and \$60,694 in FY 15 in the Personal Services account to hire one IT position in the Office of State Ethics.

Rollout of FY 13 Rescissions

Other Expenses	0	(13,764)	0	(13,764)
Information Technology Initiatives	0	(1,662)	0	(1,662)
Judicial Review Council	0	(2,000)	0	(2,000)
Judicial Selection Commission	0	(4,530)	0	(4,530)
Office of the Child Advocate	0	(20,000)	0	(20,000)
Total - General Fund	0	(41,956)	0	(41,956)

Background

The Governor implemented General Fund rescissions in November of 2012 totaling \$170.4 million across state agencies. The Governor's FY 14 and FY 15 budget includes the rollout of \$69.7 million of FY 13 rescissions across various agencies.

Governor

Reduce funding by \$41,956 in both FY 14 and FY 15 to reflect the rollout of the Governor's FY 13 rescissions.

Remove Funding for Salary Increases of Appointed Officials

Personal Services	0	(6,883)	0	(14,462)
Office of State Ethics	0	(7,030)	0	(14,768)
Office of the Child Advocate	0	(7,465)	0	(15,682)
Office of the Victim Advocate	0	(6,059)	0	(12,729)
Total - General Fund	0	(27,437)	0	(57,641)

Governor

Reduce funding by \$27,437 in FY 14 and \$57,641 in FY 15 to reflect the elimination of salary increases for appointed officials.

Eliminate Vacant Positions

Freedom of Information Commission	(2)	(97,057)	(2)	(102,968)
Elections Enforcement Administration	0	(89,737)	0	(95,202)
Total - General Fund	(2)	(186,794)	(2)	(198,170)

Governor

Reduce funding by \$186,794 in FY 14 and \$198,170 in FY 15 to reflect the elimination of 2 positions that are currently vacant.

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

Transfer Funding - Centralize Courier & Mail Services in DAS

Other Expenses	0	(3,349)	0	(3,349)
Total - General Fund	0	(3,349)	0	(3,349)

Governor

Transfer funding of \$3,349 in both FY 14 and FY 15 to reflect moving courier and central mail services to the Department of Administrative Services (DAS).

Eliminate Inflationary Increases

Information Technology Initiatives	0	(722)	0	(1,707)
Judicial Review Council	0	0	0	(1,118)
Judicial Selection Commission	0	(320)	0	(760)
Office of the Child Advocate	0	0	0	(1,476)
Office of the Victim Advocate	0	(296)	0	(864)
Board of Firearms Permit Examiners	0	(168)	0	(442)
Total - General Fund	0	(1,506)	0	(6,367)

Governor

Reduce various accounts by \$1,506 in FY 14 and \$6,367 in FY 15 to reflect the elimination of inflationary increases.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	(53,924)	0	(13,420)
Total - General Fund	0	(53,924)	0	(13,420)

Governor

Reduce funding by \$53,924 in FY 14 and \$13,420 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

Totals

Budget Components	Governor Recommended			
	FY 14		FY 15	
	Pos.	Amount	Pos.	Amount
Governor Estimated - GF	86	8,601,720	86	8,601,720
Current Services Adjustments	2	244,504	2	736,053
Policy Revisions	0	(166,045)	0	(151,240)
Total Recommended - GF	88	8,680,179	88	9,186,533

Department of Banking DOB37000

Position Summary

Account	Governor Estimated FY 13	Agency Requested		Governor Recommended		% Diff Gov14- Est13/Est13
		FY 14	FY 15	FY 14	FY 15	
Permanent Full-Time - BF	118	118	118	115	115	(2.54)

Budget Summary

Account	Governor Estimated FY 13	Agency Requested		Governor Recommended		% Diff Gov14- Est13/Est13
		FY 14	FY 15	FY 14	FY 15	
Personal Services	10,222,794	10,444,538	10,913,648	10,194,067	10,666,571	4.34
Other Expenses	1,482,802	1,532,676	1,575,674	1,460,390	1,454,990	(1.88)
Equipment	37,200	40,202	40,202	37,200	37,200	0.00
Other Current Expenses						
Fringe Benefits	7,054,228	7,110,524	7,445,678	7,141,112	7,477,660	6.00
Indirect Overhead	215,207	1,039,567	1,039,567	120,739	126,172	(41.37)
GAAP Adjustments	0	0	0	72,709	111,996	n/a
Agency Total - Banking Fund	19,012,231	20,167,507	21,014,769	19,026,217	19,874,589	4.54

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

Current Services

Adjust Funding to Reflect Wage & Compensation Related Costs

Personal Services	0	65,413	0	552,446
Total - Banking Fund	0	65,413	0	552,446

Governor

Provide funding of \$65,413 in FY 14 and \$552,446 in FY 15 to reflect current services wage-related adjustments such as annual increments, general wage increases, overtime, annualization, turnover, and other compensation-related adjustments.

Apply Inflationary Increases

Other Expenses	0	34,080	0	76,478
Total - Banking Fund	0	34,080	0	76,478

Background

Applying inflationary factors to current year expenditures provides an estimate of the cost of continuing services into the next year.

Governor

Increase funding for Other Expenses by \$34,080 in FY 14 and an additional \$42,398 in FY 15 (for a cumulative total of \$76,478 in the second year) to reflect inflationary increases.

Adjust Fringe Benefits and Indirect Overhead

Fringe Benefits	0	147,517	0	488,440
Indirect Overhead	0	(94,468)	0	(89,035)
Total - Banking Fund	0	53,049	0	399,405

Background

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

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

Governor

Provide funding of \$53,049 in FY 14 and \$399,405 in FY 15 to ensure sufficient funds for fringe benefits and indirect overhead.

Provide Funding for Increased Lease Costs

Other Expenses	0	15,794	0	16,394
Total - Banking Fund	0	15,794	0	16,394

Governor

Provide funding of \$15,794 in FY 14 and \$16,394 in FY 15 for increased hosting charges by the Bureau of Enterprise Systems and Technology (BEST), a bureau within the Department of Administrative Services.

Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	80,751	0	114,039
Total - Banking Fund	0	80,751	0	114,039

Background

Each agency's budget will include a new line item account called "Nonfunctional - Change to Accruals". This line item represents the estimate of the difference between an agency's cash-basis budget 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 \$80,751 in FY 14 and \$114,039 in FY 15 to reflect the implementation of GAAP in the budget.

Policy Revisions**Eliminate Vacant Positions**

Personal Services	(3)	(86,619)	(3)	(92,869)
Fringe Benefits	0	(60,633)	0	(65,008)
Total - Banking Fund	(3)	(147,252)	(3)	(157,877)

Governor

Reduce funding by \$147,252 in FY 14 and \$157,877 in FY 15 to reflect the elimination of three positions that are currently vacant. The reduction includes \$86,619 in Personal Services and \$60,633 in Fringe Benefits in FY 14 and \$92,869 in Personal Services and \$65,008 in Fringe Benefits in FY 15.

Remove Funding for Salary Increases of Appointed Officials

Personal Services	0	(7,521)	0	(15,800)
Total - Banking Fund	0	(7,521)	0	(15,800)

Governor

Reduce funding by \$7,521 in FY 14 and \$15,800 in FY 15 to reflect the elimination of salary increases for appointed officials.

Eliminate Inflationary Increases

Other Expenses	0	(34,080)	0	(76,478)
Total - Banking Fund	0	(34,080)	0	(76,478)

Governor

Reduce Other Expenses by \$34,080 in FY 14 and \$76,478 in FY 15 to reflect the elimination of inflationary increases.

Adjust Funding for GAAP

Nonfunctional - Change to Accruals	0	(8,042)	0	(2,043)
Total - Banking Fund	0	(8,042)	0	(2,043)

Governor

Reduce funding by \$8,042 in FY 14 and \$2,043 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Account	Governor Recommended			
	FY 14		FY 15	
	Pos.	\$	Pos.	\$

Transfer Funding - Centralize Courier & Mail Services in DAS

Other Expenses	0	(1,706)	0	(1,706)
Total - Banking Fund	0	(1,706)	0	(1,706)

Governor

Transfer funding of \$1,706 in both FY 14 and FY 15 to reflect moving courier and central mail services to the Department of Administrative Services (DAS).

Reduce Funding for Other Expenses

Other Expenses	0	(36,500)	0	(42,500)
Total - Banking Fund	0	(36,500)	0	(42,500)

Governor

Reduce funding for Other Expenses by \$36,500 in FY 14 and \$42,500 in FY 15 associated with reduced training support.

Totals

Budget Components	Governor Recommended			
	FY 14		FY 15	
	Pos.	Amount	Pos.	Amount
Governor Estimated - BF	118	19,012,231	118	19,012,231
Current Services Adjustments	0	249,087	0	1,158,762
Policy Revisions	(3)	(235,101)	(3)	(296,404)
Total Recommended - BF	115	19,026,217	115	19,874,589