

**Legislative
Coordinator - Don Chaffee**
Office of Fiscal Analysis

	Page #	Analyst	Actual Expenditures FY 13	Governor's Estimated FY 14	Original Appropriated FY 15	Governor Revised FY 15	Difference Gov - Orig FY 15	Percent Change Gov - Orig FY 15
General Fund								
Legislative Management	1	DC	54,158,928	66,605,512	70,062,253	70,106,188	43,935	-
Auditors of Public Accounts	2	DC	10,577,497	11,792,609	12,379,313	12,381,171	1,858	-
Commission on Aging	3	DC	248,602	440,992	458,974	460,009	1,035	-
Permanent Commission on the Status of Women	4	DC	450,625	598,421	604,737	604,667	(70)	-
Commission on Children	5	DC	515,976	716,034	752,473	752,470	(3)	-
Latino and Puerto Rican Affairs Commission	6	DC	268,375	470,761	450,034	449,830	(204)	-
African-American Affairs Commission	7	DC	175,056	289,969	300,877	300,983	106	-
Asian Pacific American Affairs Commission	8	DC	137,700	239,562	197,399	194,788	(2,611)	(1.3)
Total - General Fund			66,532,759	81,153,860	85,206,060	85,250,106	44,046	-
Total - All Appropriated Funds			66,532,759	81,153,860	85,206,060	85,250,106	44,046	-

Legislative Management

OLM10000

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Permanent Full-Time - GF	439	439	439	439	0	0.00

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Personal Services	39,007,466	47,095,867	50,395,341	50,395,341	0	0.00
Other Expenses	13,094,751	16,130,406	17,168,117	17,168,117	0	0.00
Equipment	234,089	757,285	50,100	50,100	0	0.00
Other Current Expenses						
Flag Restoration	0	75,000	75,000	75,000	0	0.00
Interim Salary/Caucus Offices	438,498	605,086	495,478	495,478	0	0.00
Connecticut Academy of Science and Engineering	299,837	500,000	400,000	400,000	0	0.00
Old State House	530,255	555,950	581,500	581,500	0	0.00
Other Than Payments to Local Governments						
Interstate Conference Fund	359,849	383,747	399,080	399,080	0	0.00
New England Board of Higher Education	194,183	192,938	202,584	202,584	0	0.00
Nonfunctional - Change to Accruals	0	309,233	295,053	338,988	43,935	14.89
Agency Total - General Fund	54,158,928	66,605,512	70,062,253	70,106,188	43,935	0.06

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

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

Governor

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

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	439	70,062,253
Current Services	0	43,935
Total Recommended - GF	439	70,106,188

Auditors of Public Accounts

APA11000

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Permanent Full-Time - GF	117	117	117	117	0	0.00

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Personal Services	10,224,531	11,287,145	11,860,523	11,860,523	0	0.00
Other Expenses	352,966	426,778	439,153	439,153	0	0.00
Equipment	0	10,000	10,000	10,000	0	0.00
Nonfunctional - Change to Accruals	0	68,686	69,637	71,495	1,858	2.67
Agency Total - General Fund	10,577,497	11,792,609	12,379,313	12,381,171	1,858	0.02

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

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

Governor

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

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	117	12,379,313
Current Services	0	1,858
Total Recommended - GF	117	12,381,171

Commission on Aging

COA11400

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Permanent Full-Time - GF	4	4	4	4	0	0.00

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Personal Services	247,137	395,673	417,627	417,627	0	0.00
Other Expenses	1,465	37,418	38,848	38,848	0	0.00
Nonfunctional - Change to Accruals	0	7,901	2,499	3,534	1,035	41.42
Agency Total - General Fund	248,602	440,992	458,974	460,009	1,035	0.23

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

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

Governor

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

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	4	458,974
Current Services	0	1,035
Total Recommended - GF	4	460,009

Permanent Commission on the Status of Women

CSW11500

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Permanent Full-Time - GF	6	6	6	6	0	0.00

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Personal Services	412,237	513,111	543,032	543,032	0	0.00
Other Expenses	38,388	78,834	57,117	57,117	0	0.00
Equipment	0	1,000	1,000	1,000	0	0.00
Nonfunctional - Change to Accruals	0	5,476	3,588	3,518	(70)	(1.95)
Agency Total - General Fund	450,625	598,421	604,737	604,667	(70)	(0.01)

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

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

Governor

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

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	6	604,737
Current Services	0	(70)
Total Recommended - GF	6	604,667

Commission on Children CCY11600

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Permanent Full-Time - GF	7	7	7	7	0	0.00

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Personal Services	494,248	622,916	670,356	670,356	0	0.00
Other Expenses	21,728	83,687	77,055	77,055	0	0.00
Nonfunctional - Change to Accruals	0	9,431	5,062	5,059	(3)	(0.06)
Agency Total - General Fund	515,976	716,034	752,473	752,470	(3)	0.00

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

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

Governor

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

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	7	752,473
Current Services	0	(3)
Total Recommended - GF	7	752,470

Latino and Puerto Rican Affairs Commission

LPR11700

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Permanent Full-Time - GF	3	4	4	4	0	0.00

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Personal Services	243,575	400,430	419,433	419,433	0	0.00
Other Expenses	24,800	63,980	28,144	28,144	0	0.00
Nonfunctional - Change to Accruals	0	6,351	2,457	2,253	(204)	(8.30)
Agency Total - General Fund	268,375	470,761	450,034	449,830	(204)	(0.05)

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

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

Governor

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

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	4	450,034
Current Services	0	(204)
Total Recommended - GF	4	449,830

African-American Affairs Commission

CAA11900

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Permanent Full-Time - GF	2	3	3	3	0	0.00

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Personal Services	159,599	260,856	273,642	273,642	0	0.00
Other Expenses	15,457	25,032	25,684	25,684	0	0.00
Nonfunctional - Change to Accruals	0	4,081	1,551	1,657	106	6.83
Agency Total - General Fund	175,056	289,969	300,877	300,983	106	0.04

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

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

Governor

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

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	3	300,877
Current Services	0	106
Total Recommended - GF	3	300,983

Asian Pacific American Affairs Commission

APC11950

Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Permanent Full-Time - GF	2	2	2	2	0	0.00

Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Difference Gov- Orig FY 15	% Diff Gov - Orig/Orig
Personal Services	132,112	169,370	179,683	179,683	0	0.00
Other Expenses	5,588	65,709	15,038	15,038	0	0.00
Nonfunctional - Change to Accruals	0	4,483	2,678	67	(2,611)	(97.50)
Agency Total - General Fund	137,700	239,562	197,399	194,788	(2,611)	(1.32)

Account	Governor Revised	
	FY 15	
	Pos.	\$

Current Services

Adjust Funding for Revised Estimated GAAP Requirements

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

Background

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

Governor

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

Totals

Budget Components	Governor Revised	
	FY 15	
	Pos.	\$
Original Appropriation - GF	2	197,399
Current Services	0	(2,611)
Total Recommended - GF	2	194,788