

Office Of Policy and Management (OPM)
Responses to questions from General Government B Subcommittee
of the Appropriations Committee
after February 25, 2026 workgroup session

Question 1: Provide a high level description of SIDs and who the programs serve.

OPM Response: The following is a description, including statutory reference, programs and who they serve if applicable, for each appropriated account at OPM.

SID	SID Title	SID Description	Programs and who they serve	Statutory Reference
10010	Personal Services	Compensation for the services of officials and employees of the State. Includes funding for most permanent, full-time positions; part-time and temporary positions; overtime expenses; as well as special types of pay such as hazardous duty and shift differential.	N/A	N/A
10020	Other Expenses	Funds operating expenses for an agency. Includes funding for contractual services (compensation for services procured by contract), commodities (supplies, materials, and equipment not normally regarded as capital items), and sundry charges (expenditures not properly assignable to other standard accounts).	N/A	N/A
12130	Litigation	Central account to fund litigation and settlement costs.	N/A	Sec. 48(a) of Special Act 99-10
12169	Automated Budget System (ABS)	Funds to support the system used by the Budget Division and line agencies for budget	N/A	N/A

		preparation, execution, and analysis.		
12244	Fringe Benefits	Funds the cost of fringe benefits allocated to the agency based on agency employees.	N/A	N/A
12251	Justice Assistance Grants	Funds, which are distributed to State agencies, municipalities and non-profit agencies, to meet match requirements associated with the award of Federal grants.	N/A	N/A
16017	Tax Relief for Elderly Renters	Direct funding to eligible elderly and permanently disabled persons who rent real residential property.	Recipient or spouse must be 65 years of age or older or be 50 years of age or older and the surviving spouse of a renter who at the time of the renter's death had qualified and was entitled to tax relief provided such spouse was domiciled with such renter at the time of the renters' death, or 18 years of age or older and eligible to receive Social Security Disability benefits. Must meet a one-year state residency requirement. Grants are based upon income requirements shown in CGS Section 12-170e.	CGS Sections 12-170d to 12-170g Renters Rebate For Elderly Disabled Renters Tax Relief Program
16066	Private Providers	Funds allocated to agencies administering human services contracts to permit increases to private nonprofit provider funding.	Private nonprofit health and human services providers.	Sec. 69(b) of P.A. 18-81 and Special Act 18-5
17005	Grants to Towns	A grant to each of the State's eligible municipalities from the Mashantucket Pequot/Mohegan Fund.	Municipalities eligible for a state grant in lieu of taxes pursuant to subsection (b) of section 12-18b. Note: Payment list since FY17	CGS Sections 3-55i to 3-55m Mashantucket Pequot Mohegan Fund Grant
17016	Distressed Municipalities	Reimbursement to designated towns for the revenue loss resulting from property tax	Commissioner of the Department of Economic and Community Development (DECD) designates municipalities to	CGS Section Sections 12-81(59), (60) and

		exemptions granted for manufacturing facilities and the machinery and equipment installed in such facilities.	participate in the statewide Enterprise Zone Program based on statutory eligibility requirements	(70), 12-81k and 32-9p through 32-9s, and 32-80 Distressed Municipalities - Reimbursement of Tax Loss on Exemptions
17021	Freeze Program	Reimbursement to towns for the revenue loss resulting from property tax exemptions granted to elderly homeowners whose tax liability was frozen in 1978.	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. No new applicants have been allowed since the 1978 program year.	CGS Sections 12-129b to 12-129d Homeowners Elderly Disabled Freeze Tax Relief Program
17024	Property Tax Relief for Veterans	Reimbursement to towns for the revenue loss resulting from additional exemptions granted to eligible veterans.	Certain honorably discharged veterans who actively served at least 90 days during war time, or their survivors.	CGS Sections 12-81g and 12-81 Additional Veterans Tax Relief Program
17102	Supplemental Revenue Sharing	Combined the previous payment lists established in S.A. 21-15 for Municipal Revenue Sharing and Municipal Stabilization	Payment list municipalities	CGS Section 4-66p
17103	Motor Vehicle Tax Grants	Grant to municipalities for loss of revenue as a result of the motor vehicle mill rate cap of 32.46mils.	Municipalities and fire districts	CGS Section 4-66l
17105	Municipal Restructuring	Funds to assist financially distressed municipalities. Funds are distributed under the discretion of the Municipal Accountability Review Board (MARB) and do not lapse at the end of the fiscal year.	Municipalities under MARB	CGS Section 7-576i

17111	Tiered PILOT	P.A. 21-3 revised the formula for PILOT grants to municipalities to implement a Tiered PILOT program beginning in FY 2022. The budget act maintained the previous appropriations for State-Owned and College & Hospital PILOT, which are now components of Tiered PILOT, and created a new appropriation for Tiered PILOT that included additional funding for grants to municipalities under the same formula.	Municipalities and fire districts	Sec 12-18b, 12-19a, 12-19b , 12-19c, 12-20a, 12-20b Tiered Payment in Lieu of Taxes
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Question 2: Provide a cost benefit analysis for Morgan Street Garage.

OPM Response: See attached.

To: Joshua Wojcik – Interim Secretary
Paul Potamianos – Deputy Secretary

From: Paul F. Hinsch – Policy Development Director

Date: March 3, 2026

Subject: Morgan Street Garage, Hartford

History:

The Morgan Street Garage was purchased in 2013 for approximately \$18 million to support parking needs for the acquisition of 450 Columbus Blvd. (Although the garage was appraised for \$9 million at the time of purchase, the city had outstanding bonds of roughly \$18 million that needed to be paid off.)

During the 450 Columbus \$180 million+/- acquisition and renovation project OPM deemed it important that a purchase of the garage occur to ensure the state had sufficient parking. 450 Columbus has 720 parking spaces beneath it and the initial plan was to relocate 2,200 employees to the building. The purchase of the Morgan Street Garage with 2,290 spaces allowed for sufficient parking and also allowed Capital Community College's continued use of 850 spaces at the garage at a greatly reduced rate. With the high cost, OPM chose to direct DAS to try to bring in as much income from leasing out spaces without interfering with state needs. The garage also came with a roughly \$900,000 reserve fund.

For 12 plus years no state subsidies were necessary due to lease income and the reserve fund. However, OPM never viewed the garage as an income producing, self-sustaining facility per se, and it was apparent the day would come when state subsidies might be necessary, especially after COVID. Prior to COVID the garage received significant rental income from corporate entities that no longer require parking as many are still remote. In other state-owned garages the operating expenses are covered 100% from state funding, so the ability until now to generate income through leases to other parties allowed the state to offset some of the costs as the garage had some extra spaces.

An ongoing space consolidation project will relocate an additional 300+/- employees to the 450 Columbus building which will bring the total employee count to approximately 2,600.

Cost Comparison, Owned vs. Leased:

Owned: The projected annual loss, assuming no additional future corporate leases, is approximately \$450,000 with an average monthly parking space cost of \$50. Please note that Capital Community College (CCC) pays this operating cost of \$50 per space per month for up to 610 spaces (\$366,960).

Leased: The Hartford Parking Authority's average monthly parking rate is \$120. Should the state sell the garage and lease back necessary parking spaces at an assumed discounted rate of \$100/month with the need for 1,300 spaces, the total annual costs would be \$1.5 million. The state would also need to sell the Morgan Street garage to recoup the outstanding bonds, and the garage office tenants consisting of DAS Fleet (4,000 square feet), DAS' Trade Shop Unit (5,000+/- square feet) and the National Guard (2,300 square feet) would presumably now have to pay market rates. Fleet would go from \$0 to approximately \$100,000 annually. The Trade Shop would go from 0 to \$200,000+/- . The National Guard pays \$30,000 currently and it would likely double to \$60,000 annually.

Conclusion:

In conclusion, selling and leasing back needed space would likely cost the state about \$1,900,000 annually vs. status quo of \$450,000, as proposed in the Governor's budget.

Although the garage, for the first time, needs financial assistance, maintaining status quo is projected to result in cost avoidance in excess of \$1.4 million annually. Should more state employees return to the office this cost avoidance figure will only grow.

Lastly, with a sale the state would lose the intangible value of controlling these spaces, especially in an area with limited parking options. Owning a commercial building without sufficient available owned parking, although not necessary, will diminish the value of the facility.