

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

	Page #	Analyst	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
						FY 26	FY 27	FY 26	FY 27
General Fund									
State Treasurer	30	EMG, CR	3,600,032	3,425,165	3,908,163	3,895,874	3,895,874	3,895,874	3,895,874
Debt Service - State Treasurer	32	EMG, CR	2,560,450,066	2,759,974,014	2,594,372,994	2,509,626,458	2,591,794,241	2,509,626,458	2,591,794,241
State Comptroller	34	NN	34,002,406	44,631,763	35,694,433	43,238,027	43,238,027	48,888,027	48,888,027
State Comptroller - Miscellaneous	37	NN	(179,969,719)	105,226,520	38,998,570	31,931,561	33,347,395	-	65,278,956
State Comptroller - Fringe Benefits	40	NN	3,543,109,497	3,370,082,285	3,392,576,245	3,515,288,438	3,650,167,552	3,519,770,766	3,655,011,694
Department of Revenue Services	46	CW	53,793,003	52,058,426	66,339,356	59,633,562	59,732,530	59,116,384	59,116,384
Office of Policy and Management	49	LG	502,550,454	47,356,710	112,885,758	84,208,664	179,208,664	103,208,664	179,208,664
Reserve for Salary Adjustments	55	WL	-	10,288,171	48,184,698	118,165,598	222,551,369	-	122,551,369
Department of Administrative Services	57	WL	196,990,241	213,680,988	203,097,617	292,487,717	292,493,217	232,751,189	232,756,689
Workers' Compensation Claims - Administrative Services	64	WL	111,138,403	93,462,903	99,748,643	97,148,643	97,148,643	97,148,643	97,148,643
Attorney General	66	ME	35,269,405	34,985,850	38,856,741	39,384,803	39,500,139	40,861,957	40,861,957
Total - General Fund			6,860,933,788	6,735,172,795	6,634,663,218	6,795,009,345	7,213,077,651	6,615,267,962	7,096,512,498
Special Transportation Fund									
Debt Service - State Treasurer	32	EMG, CR	810,726,881	862,969,139	951,115,534	914,650,787	1,025,610,574	914,650,787	1,025,610,574
State Comptroller - Miscellaneous	37	NN	(35,813,900)	4,060,804	3,800,359	2,610,951	2,726,720	-	5,337,671
State Comptroller - Fringe Benefits	40	NN	266,880,038	261,503,790	263,093,929	267,346,843	262,821,519	261,553,243	253,781,619
Office of Policy and Management	49	LG	606,878	598,064	740,945	770,498	770,498	770,498	770,498
Reserve for Salary Adjustments	55	WL	-	-	7,736,356	10,868,037	19,864,541	-	19,864,541
Department of Administrative Services	57	WL	17,155,467	23,663,400	18,671,208	22,025,596	22,025,596	22,025,596	22,025,596
Workers' Compensation Claims - Administrative Services	64	WL	5,659,252	7,957,893	6,723,297	6,723,297	6,723,297	6,723,297	6,723,297
Total - Special Transportation Fund			1,065,214,616	1,160,753,090	1,251,881,628	1,224,996,009	1,340,542,745	1,205,723,421	1,334,113,796
Mashantucket Pequot and Mohegan Fund									
Office of Policy and Management	49	LG	51,387,605	52,420,137	52,541,796	52,541,796	52,541,796	52,541,796	52,541,796
Banking Fund									
State Comptroller - Miscellaneous	37	NN	(1,898,319)	109,509	192,800	127,767	133,432	-	261,199
Department of Administrative Services	57	WL	443,988	1,053,803	975,283	1,081,186	1,081,186	1,081,186	1,081,186
Total - Banking Fund			(1,454,331)	1,163,312	1,168,083	1,208,953	1,214,618	1,081,186	1,342,385
Insurance Fund									
State Comptroller - Miscellaneous	37	NN	(3,777,787)	(795,749)	352,916	191,273	199,753	-	391,026
Office of Policy and Management	49	LG	340,511	423,793	646,150	657,181	657,181	657,181	657,181

	Page #	Analyst	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
						FY 26	FY 27	FY 26	FY 27
Management									
Department of Administrative Services	57	WL	1,414,524	1,995,231	1,998,672	2,076,916	2,076,916	2,076,916	2,076,916
<b>Total - Insurance Fund</b>			<b>(2,022,752)</b>	<b>1,623,275</b>	<b>2,997,738</b>	<b>2,925,370</b>	<b>2,933,850</b>	<b>2,734,097</b>	<b>3,125,123</b>
<b>Consumer Counsel and Public Utility Control Fund</b>									
State Comptroller - Miscellaneous	37	NN	(1,778,181)	85,803	193,293	138,975	145,137	-	284,112
Office of Policy and Management	49	LG	283,349	269,036	392,665	398,470	398,470	398,470	398,470
Department of Administrative Services	57	WL	185,552	177,170	198,707	184,308	184,308	184,308	184,308
<b>Total - Consumer Counsel and Public Utility Control Fund</b>			<b>(1,309,280)</b>	<b>532,009</b>	<b>784,665</b>	<b>721,753</b>	<b>727,915</b>	<b>582,778</b>	<b>866,890</b>
<b>Workers' Compensation Fund</b>									
State Comptroller - Miscellaneous	37	NN	(986,237)	15,967	107,617	72,954	76,188	-	149,142
Department of Administrative Services	57	WL	1,489,665	1,333,199	1,499,233	1,392,226	1,392,226	1,392,226	1,392,226
<b>Total - Workers' Compensation Fund</b>			<b>503,428</b>	<b>1,349,166</b>	<b>1,606,850</b>	<b>1,465,180</b>	<b>1,468,414</b>	<b>1,392,226</b>	<b>1,541,368</b>
<b>Criminal Injuries Compensation Fund</b>									
State Comptroller - Miscellaneous	37	NN	15,685	149,166	-	-	-	-	-
<b>Tourism Fund</b>									
State Comptroller - Miscellaneous	37	NN	(10,000)	-	-	-	-	-	-
<b>Cannabis Social Equity and Innovation Fund</b>									
State Comptroller - Miscellaneous	37	NN	26,334	56,416	-	-	-	-	-
<b>Cannabis Prevention and Recovery Services Fund</b>									
State Comptroller - Miscellaneous	37	NN	-	18,650	-	-	-	-	-
<b>Cannabis Regulatory Fund</b>									
State Comptroller - Miscellaneous	37	NN	-	245,666	-	-	-	-	-
Department of Revenue Services	46	CW	-	36,892	484,188	-	-	484,188	484,188
Attorney General	66	ME	-	345,137	396,362	-	-	407,309	407,309
<b>Total - Cannabis Regulatory Fund</b>			<b>-</b>	<b>627,695</b>	<b>880,550</b>	<b>-</b>	<b>-</b>	<b>891,497</b>	<b>891,497</b>
<b>Municipal Revenue Sharing Fund</b>									
Office of Policy and Management	49	LG	-	573,537,355	568,645,047	554,309,674	554,309,674	554,309,674	554,309,674
<b>Total - Appropriated Funds</b>			<b>7,973,285,093</b>	<b>8,527,403,066</b>	<b>8,515,169,575</b>	<b>8,633,178,080</b>	<b>9,166,816,663</b>	<b>8,434,524,637</b>	<b>9,045,245,027</b>

State Treasurer  
OTT14000

Permanent Full-Time Positions

Fund	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
General Fund	45	45	45	45	45	45	45
Special Transportation Fund	1	1	1	1	1	1	1

Budget Summary

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
Personal Services	3,476,807	3,152,797	3,548,309	3,536,020	3,536,020	3,536,020	3,536,020
Other Expenses	123,225	272,368	359,854	359,854	359,854	359,854	359,854
Agency Total - General Fund	3,600,032	3,425,165	3,908,163	3,895,874	3,895,874	3,895,874	3,895,874

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

Current Services

Adjust Funding to Reflect Current Requirements

Personal Services	(150,000)	(150,000)	(150,000)	(150,000)	-	-
Total - General Fund	(150,000)	(150,000)	(150,000)	(150,000)	-	-

Governor

Reduce funding by \$150,000 in FY 26 and FY 27 to reflect current agency requirements.

Committee

Same as Governor

Annualize the Cost of Existing Wage Agreements

Personal Services	137,711	137,711	137,711	137,711	-	-
Total - General Fund	137,711	137,711	137,711	137,711	-	-

Background

The Governor's Recommended Budget provides funding of \$124.4 million in FY 26 and FY 27, across nine appropriated funds, to reflect current wage-related adjustments resulting from existing wage agreements.

Governor

Provide funding of \$137,711 in FY 26 and FY 27 to reflect this agency's increased wage costs.

Committee

Same as Governor

Totals

Budget Components	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	3,908,163	3,908,163	3,908,163	3,908,163	-	-
Current Services	(12,289)	(12,289)	(12,289)	(12,289)	-	-
Total Recommended - GF	3,895,874	3,895,874	3,895,874	3,895,874	-	-

## Debt Service - State Treasurer

### OTT14100

#### Budget Summary

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
Other Current Expenses							
Debt Service	1,979,815,182	2,185,333,369	1,985,729,226	1,982,214,696	2,041,951,996	1,982,214,696	2,041,951,996
UConn 2000 - Debt Service	216,188,806	205,492,442	226,542,388	209,033,862	213,698,862	209,033,862	213,698,862
CHEFA Day Care Security	3,667,508	3,643,210	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Pension Obligation Bonds - TRB	306,680,521	315,671,921	330,190,921	268,251,771	284,364,458	268,251,771	284,364,458
Grant Payments to Local Governments							
Municipal Restructuring	54,098,049	49,833,072	47,910,459	46,126,129	47,778,925	46,126,129	47,778,925
Agency Total - General Fund	2,560,450,066	2,759,974,014	2,594,372,994	2,509,626,458	2,591,794,241	2,509,626,458	2,591,794,241
Debt Service	810,726,881	862,969,139	951,115,534	914,650,787	1,025,610,574	914,650,787	1,025,610,574
Agency Total - Special Transportation Fund	810,726,881	862,969,139	951,115,534	914,650,787	1,025,610,574	914,650,787	1,025,610,574
Total - Appropriated Funds	3,371,176,947	3,622,943,153	3,545,488,528	3,424,277,245	3,617,404,815	3,424,277,245	3,617,404,815

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

## Policy Revisions

### Maintain Current Treatment of General Obligation Bond Premium

Debt Service	(20,000,000)	(60,000,000)	(20,000,000)	(60,000,000)	-	-
<b>Total - General Fund</b>	<b>(20,000,000)</b>	<b>(60,000,000)</b>	<b>(20,000,000)</b>	<b>(60,000,000)</b>	<b>-</b>	<b>-</b>

#### Background

Bond premium represents additional funding investors provide when bonds are issued in order to secure desired terms, and result in additional funds being made available to the state beyond the underlying value of the bonds.

In general, bond premium can either be used for projects - reducing the amount of bonds that need to be issued - or can be used to offset a portion of debt service costs for two to three years after the bonds are issued. Current statute (C.G.S. 3-20j) requires that premium generated from the state's most common General Obligation (GO) bonds, tax exempt fixed rate bonds, be used to offset General Fund debt service costs for bonds issued prior to FY 26 and that premium related to GO bonds issued in FY 26 and beyond would be made available for projects. Bonds backed by the Special Transportation Fund and bonds for the UConn 2000 program both use premium for project costs.

Premium proceeds are dependent on market conditions and the state's credit position. Current service debt service projections for FY 26 and FY 27 include savings generated from premiums in CY 23 and CY 24 bond issuances. Recent market factors, especially higher market interest rates, have limited the availability of bond premium.

#### Governor

Reduce debt service appropriations by \$20 million in FY 26 and \$60 million in FY 27 to reflect in-biennium savings as a result of delaying statutory requirements regarding the continued use of premium for current debt service requirements. The Governor's proposed change would delay the requirement that bond premiums be used for projects beginning in FY 26 to FY 28.

#### Committee

Same as Governor

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

## Current Services

### Reflect Debt Service Requirements

Debt Service	16,485,470	116,222,770	16,485,470	116,222,770	-	-
UConn 2000 - Debt Service	(17,508,526)	(12,843,526)	(17,508,526)	(12,843,526)	-	-
Pension Obligation Bonds - TRB	(61,939,150)	(45,826,463)	(61,939,150)	(45,826,463)	-	-
Municipal Restructuring	(1,784,330)	(131,534)	(1,784,330)	(131,534)	-	-
<b>Total - General Fund</b>	<b>(64,746,536)</b>	<b>57,421,247</b>	<b>(64,746,536)</b>	<b>57,421,247</b>	-	-
Debt Service	(36,464,747)	74,495,040	(36,464,747)	74,495,040	-	-
<b>Total - Special Transportation Fund</b>	<b>(36,464,747)</b>	<b>74,495,040</b>	<b>(36,464,747)</b>	<b>74,495,040</b>	-	-

### Background

Debt service reflects the state's obligation to make payments on services and goods provided in previous years. In FY 26, over 90 percent of the projected baseline debt service payment is to repay bonds that were issued prior to FY 25. Market conditions changed considerably from 2021 to 2023, including rising interest rates that have been partially offset by improvements in the State's credit rating decreases in General Obligation bond issuance.

Bond spending in previous years relates to debt service payments in the current biennium, as payments are made on issued bonds. General Fund-backed bond spending increased from \$1.5 billion in FY 13 to a peak of \$2.4 billion in FY 16. Spending has since declined to under \$1.3 billion in FY 23, before increasing to over \$1.6 billion in FY 24.

With an extension of the UConn 2000 program during the 2024 session, UConn 2000 debt service is expected to plateau at around \$230 million between FYs 29-30. The program includes new bond authorizations annually through FY 31.

The municipal restructuring debt service changes reflect the contractually adopted debt repayment schedule, which peaked at \$56.3 million in FY 21. After an uptick from FY 26 to FY 27, annual payments decline through the rest of the contract period (FY 36).

In Fall 2008, \$2.3 billion of Pension Obligation Bonds (POBs) were issued to provide an influx of funding to the Teachers Retirement Fund. The bonds were issued with a back-loaded debt service repayment schedule - over the first 15 years of repayment (FY 09 through FY 23), the state paid less than \$1.9 billion towards the bonds (\$133 million annual average), while the debt service schedule over the last 9 years of the contract (FY 24 through FY 32) anticipates \$2.9 billion of payments remaining (\$322 million annual average). That original repayment schedule includes a decrease from \$331 million in FY 25 to \$268.5 million in FY 26. Payments increase annually between \$15 to \$21 million starting in FY 27.

Transportation debt service reflects the ramp up of Special Tax Obligation (STO) bond issuance from an annual average of approximately \$350 million from FY 06 through FY 12 to approximately \$710 million from FY 13 through FY 22. Current service estimates for STF debt assume a ramp up of STO bond issuances from \$1 billion FY 25 to \$1.3 billion in FY 26 and \$1.4 billion annually thereafter. Increased STO issuance and increasing interest rates both contribute to rising debt service repayment requirements.

### Governor

Adjust funding in FY 26 and FY 26 to reflect debt repayment schedule, based on prior and projected bond spending.

### Committee

Same as Governor

## Totals

Budget Components	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	2,594,372,994	2,594,372,994	2,594,372,994	2,594,372,994	-	-
Policy Revisions	(20,000,000)	(60,000,000)	(20,000,000)	(60,000,000)	-	-
Current Services	(64,746,536)	57,421,247	(64,746,536)	57,421,247	-	-
<b>Total Recommended - GF</b>	<b>2,509,626,458</b>	<b>2,591,794,241</b>	<b>2,509,626,458</b>	<b>2,591,794,241</b>	-	-
FY 25 Appropriation - TF	951,115,534	951,115,534	951,115,534	951,115,534	-	-
Current Services	(36,464,747)	74,495,040	(36,464,747)	74,495,040	-	-
<b>Total Recommended - TF</b>	<b>914,650,787</b>	<b>1,025,610,574</b>	<b>914,650,787</b>	<b>1,025,610,574</b>	-	-

## State Comptroller OSC15000

### Permanent Full-Time Positions

Fund	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
General Fund	283	284	284	291	291	291	291

### Budget Summary

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
Personal Services	27,194,864	26,704,224	28,513,099	30,471,027	30,471,027	30,471,027	30,471,027
Other Expenses	6,807,542	17,607,274	7,181,334	12,767,000	12,767,000	18,417,000	18,417,000
<b>Other Current Expenses</b>							
CT Premium Pay Account	-	320,265	-	-	-	-	-
<b>Agency Total - General Fund</b>	<b>34,002,406</b>	<b>44,631,763</b>	<b>35,694,433</b>	<b>43,238,027</b>	<b>43,238,027</b>	<b>48,888,027</b>	<b>48,888,027</b>

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

## Policy Revisions

### Allocate 5 Positions for Core-CT

#### Background

Core-CT is the state's Enterprise Resource Planning system and provides human resource, payroll, benefits administration and financial services for thousands of state employees, retirees, and outside vendors. The agency requested 5 IT specialist positions to replace the need for consultants and temporary staff.

#### Committee

Allocate 5 existing vacant positions and associated funding within the Office of the State Comptroller towards Core-CT staffing.

### Increase Funding to Women's Business Development Council

Other Expenses	-	-	650,000	650,000	650,000	650,000
<b>Total - General Fund</b>	<b>-</b>	<b>-</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>

#### Background

The FY 24 - FY 25 Budget increased grant funding to the Women's Business Development Council to \$800,000 annually.

#### Committee

Provide funding of \$650,000 in both FY 26 and FY 27 to support the Women's Business Development Council.

### Transfer Paraeducator Healthcare Funding from SDE to OSC

Other Expenses	5,000,000	5,000,000	5,000,000	5,000,000	-	-
<b>Total - General Fund</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>-</b>	<b>-</b>

#### Background

PA 23-204 originally allocated \$5 million in carryforward funds in both FY 24 and FY 25 to the Office of the State Comptroller (OSC), and appropriated \$5 million to the State Department of Education (SDE) in FY 25 to establish subsidies to paraeducators for certain health insurance and health care related costs. PA 24-81 expanded this program and required OSC and SDE to enter into an MOU to allow the Comptroller to use the appropriated funds as OSC administers this program.

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

**Governor**

Transfer \$5 million in both FY 26 and FY 27 from SDE to OSC for the paraeducator healthcare subsidy program.

**Committee**

Same as Governor

**Transfer Timekeeping Staff and Operational Costs from DAS to OSC**

Personal Services	716,864	716,864	716,864	716,864	-	-
Other Expenses	585,666	585,666	585,666	585,666	-	-
<b>Total - General Fund</b>	<b>1,302,530</b>	<b>1,302,530</b>	<b>1,302,530</b>	<b>1,302,530</b>	<b>-</b>	<b>-</b>
<b>Positions - General Fund</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>-</b>	<b>-</b>

**Background**

The Department of Administrative Services (DAS) is currently responsible for support of the Kronos timekeeping system. Consistent with an existing interagency agreement between the agencies, this proposal would transfer funding for the staff supporting Kronos to the Office of the State Comptroller (OSC).

**Governor**

Transfer 7 positions and \$1.3 million in both FY 26 and FY 27 from DAS to OSC.

**Committee**

Same as Governor

## *Current Services*

**Increase Funding for Paraeducator Healthcare Subsidy Program**

Other Expenses	-	-	5,000,000	5,000,000	5,000,000	5,000,000
<b>Total - General Fund</b>	<b>-</b>	<b>-</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>

**Background**

The paraeducator subsidy program was funded through \$5 million in carryforward funds in FY 24, and \$10 million in both carryforward and appropriated funds in FY 25.

**Committee**

Provide funding of \$5 million in both FY 26 and FY 27 to support the paraeducator healthcare subsidy program at the FY 25 funding level.

**Annualize the Cost of Existing Wage Agreements**

Personal Services	1,241,064	1,241,064	1,241,064	1,241,064	-	-
<b>Total - General Fund</b>	<b>1,241,064</b>	<b>1,241,064</b>	<b>1,241,064</b>	<b>1,241,064</b>	<b>-</b>	<b>-</b>

**Background**

The Governor's Recommended Budget provides funding of \$124.4 million in FY 26 and FY 27, across nine appropriated funds, to reflect current wage-related adjustments resulting from existing wage agreements.

**Governor**

Provide funding of \$1.2 million in FY 26 and FY 27 to reflect this agency's increased wage costs.

**Committee**

Same as Governor



Totals

Budget Components	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	35,694,433	35,694,433	35,694,433	35,694,433	-	-
Policy Revisions	6,302,530	6,302,530	6,952,530	6,952,530	650,000	650,000
Current Services	1,241,064	1,241,064	6,241,064	6,241,064	5,000,000	5,000,000
Total Recommended - GF	43,238,027	43,238,027	48,888,027	48,888,027	5,650,000	5,650,000

Positions	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	284	284	284	284	-	-
Policy Revisions	7	7	7	7	-	-
Total Recommended - GF	291	291	291	291	-	-

## State Comptroller - Miscellaneous

### OSC15100

#### Budget Summary

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
Other Current Expenses							
Adjudicated Claims	50,576,501	56,999,044	-	-	-	-	-
Nonfunctional - Change to Accruals	(230,546,220)	48,227,476	38,998,570	31,931,561	33,347,395	-	65,278,956
Agency Total - General Fund	(179,969,719)	105,226,520	38,998,570	31,931,561	33,347,395	-	65,278,956
Nonfunctional - Change to Accruals	(35,813,900)	4,060,804	3,800,359	2,610,951	2,726,720	-	5,337,671
Agency Total - Special Transportation Fund	(35,813,900)	4,060,804	3,800,359	2,610,951	2,726,720	-	5,337,671
Nonfunctional - Change to Accruals	(1,898,319)	109,509	192,800	127,767	133,432	-	261,199
Agency Total - Banking Fund	(1,898,319)	109,509	192,800	127,767	133,432	-	261,199
Nonfunctional - Change to Accruals	(3,777,787)	(795,749)	352,916	191,273	199,753	-	391,026
Agency Total - Insurance Fund	(3,777,787)	(795,749)	352,916	191,273	199,753	-	391,026
Nonfunctional - Change to Accruals	(1,778,181)	85,803	193,293	138,975	145,137	-	284,112
Agency Total - Consumer Counsel and Public Utility Control Fund	(1,778,181)	85,803	193,293	138,975	145,137	-	284,112
Nonfunctional - Change to Accruals	(986,237)	15,967	107,617	72,954	76,188	-	149,142
Agency Total - Workers' Compensation Fund	(986,237)	15,967	107,617	72,954	76,188	-	149,142
Nonfunctional - Change to Accruals	15,685	149,166	-	-	-	-	-
Agency Total - Criminal Injuries Compensation Fund	15,685	149,166	-	-	-	-	-
Nonfunctional - Change to Accruals	(10,000)	-	-	-	-	-	-
Agency Total - Tourism Fund	(10,000)	-	-	-	-	-	-
Nonfunctional - Change to Accruals	26,334	56,416	-	-	-	-	-
Agency Total - Cannabis Social Equity and Innovation Fund	26,334	56,416	-	-	-	-	-
Nonfunctional - Change to Accruals	-	18,650	-	-	-	-	-
Agency Total - Cannabis Prevention and Recovery Services Fund	-	18,650	-	-	-	-	-
Nonfunctional - Change to Accruals	-	245,666	-	-	-	-	-

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
Agency Total - Cannabis Regulatory Fund	-	245,666	-	-	-	-	-
Total - Appropriated Funds	(224,192,124)	109,172,752	43,645,555	35,073,481	36,628,625	-	71,702,106

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

## Current Services

### Adjust GAAP Estimate Funding

Nonfunctional - Change to Accruals	(7,067,009)	(5,651,175)	(38,998,570)	26,280,386	(31,931,561)	31,931,561
<b>Total - General Fund</b>	<b>(7,067,009)</b>	<b>(5,651,175)</b>	<b>(38,998,570)</b>	<b>26,280,386</b>	<b>(31,931,561)</b>	<b>31,931,561</b>
Nonfunctional - Change to Accruals	(1,189,408)	(1,073,639)	(3,800,359)	1,537,312	(2,610,951)	2,610,951
<b>Total - Special Transportation Fund</b>	<b>(1,189,408)</b>	<b>(1,073,639)</b>	<b>(3,800,359)</b>	<b>1,537,312</b>	<b>(2,610,951)</b>	<b>2,610,951</b>
Nonfunctional - Change to Accruals	(65,033)	(59,368)	(192,800)	68,399	(127,767)	127,767
<b>Total - Banking Fund</b>	<b>(65,033)</b>	<b>(59,368)</b>	<b>(192,800)</b>	<b>68,399</b>	<b>(127,767)</b>	<b>127,767</b>
Nonfunctional - Change to Accruals	(161,643)	(153,163)	(352,916)	38,110	(191,273)	191,273
<b>Total - Insurance Fund</b>	<b>(161,643)</b>	<b>(153,163)</b>	<b>(352,916)</b>	<b>38,110</b>	<b>(191,273)</b>	<b>191,273</b>
Nonfunctional - Change to Accruals	(54,318)	(48,156)	(193,293)	90,819	(138,975)	138,975
<b>Total - Consumer Counsel and Public Utility Control Fund</b>	<b>(54,318)</b>	<b>(48,156)</b>	<b>(193,293)</b>	<b>90,819</b>	<b>(138,975)</b>	<b>138,975</b>
Nonfunctional - Change to Accruals	(34,663)	(31,429)	(107,617)	41,525	(72,954)	72,954
<b>Total - Workers' Compensation Fund</b>	<b>(34,663)</b>	<b>(31,429)</b>	<b>(107,617)</b>	<b>41,525</b>	<b>(72,954)</b>	<b>72,954</b>

### Background

PA 11-48 required the state to move towards Generally Accepted Accounting Principal (GAAP) based budgeting. Under GAAP, expenses are assigned to the fiscal year in which they are incurred as opposed to a modified cash basis, where the expenses are reflected when they are paid. GAAP accruals were first reflected in the FY 14 and FY 15 biennial budget. The accruals reflect the difference between an agency's modified cash basis budget amounts and the accrual basis amounts under GAAP.

### Governor

Decrease funding by \$8.6 million in FY 26 and \$7 million in FY 27 across six appropriated funds to reflect updated estimates.

### Committee

Decrease funding by \$35.1 million in FY 26 and provide funding of \$35.1 million in FY 27 across six appropriated funds.

## Totals

Budget Components	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	38,998,570	38,998,570	38,998,570	38,998,570	-	-
Current Services	(7,067,009)	(5,651,175)	(38,998,570)	26,280,386	(31,931,561)	31,931,561
<b>Total Recommended - GF</b>	<b>31,931,561</b>	<b>33,347,395</b>	<b>-</b>	<b>65,278,956</b>	<b>(31,931,561)</b>	<b>31,931,561</b>
FY 25 Appropriation - TF	3,800,359	3,800,359	3,800,359	3,800,359	-	-
Current Services	(1,189,408)	(1,073,639)	(3,800,359)	1,537,312	(2,610,951)	2,610,951
<b>Total Recommended - TF</b>	<b>2,610,951</b>	<b>2,726,720</b>	<b>-</b>	<b>5,337,671</b>	<b>(2,610,951)</b>	<b>2,610,951</b>
FY 25 Appropriation - BF	192,800	192,800	192,800	192,800	-	-
Current Services	(65,033)	(59,368)	(192,800)	68,399	(127,767)	127,767
<b>Total Recommended - BF</b>	<b>127,767</b>	<b>133,432</b>	<b>-</b>	<b>261,199</b>	<b>(127,767)</b>	<b>127,767</b>
FY 25 Appropriation - IF	352,916	352,916	352,916	352,916	-	-
Current Services	(161,643)	(153,163)	(352,916)	38,110	(191,273)	191,273
<b>Total Recommended - IF</b>	<b>191,273</b>	<b>199,753</b>	<b>-</b>	<b>391,026</b>	<b>(191,273)</b>	<b>191,273</b>
FY 25 Appropriation - PF	193,293	193,293	193,293	193,293	-	-
Current Services	(54,318)	(48,156)	(193,293)	90,819	(138,975)	138,975
<b>Total Recommended - PF</b>	<b>138,975</b>	<b>145,137</b>	<b>-</b>	<b>284,112</b>	<b>(138,975)</b>	<b>138,975</b>
FY 25 Appropriation - WF	107,617	107,617	107,617	107,617	-	-
Current Services	(34,663)	(31,429)	(107,617)	41,525	(72,954)	72,954
<b>Total Recommended - WF</b>	<b>72,954</b>	<b>76,188</b>	<b>-</b>	<b>149,142</b>	<b>(72,954)</b>	<b>72,954</b>

## State Comptroller - Fringe Benefits

### OSC15200

#### Budget Summary

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
Other Current Expenses							
Unemployment Compensation	2,700,519	3,024,020	5,054,729	4,128,400	4,049,400	4,128,400	4,049,400
State Employees Retirement Contributions	-	-	2,180,602	-	-	-	-
Higher Education Alternative Retirement System	13,490,055	83,244,548	15,396,159	95,819,900	101,569,100	95,819,900	101,569,100
Pensions and Retirements - Other Statutory	2,052,118	2,228,093	2,188,946	2,362,961	2,433,850	2,362,961	2,433,850
Judges and Compensation Commissioners Retirement	32,532,792	35,251,783	37,436,431	30,551,644	31,587,446	30,551,644	31,587,446
Insurance - Group Life	10,461,618	9,343,637	10,428,278	9,592,040	9,737,040	9,591,350	9,736,350
Employers Social Security Tax	248,984,874	197,210,988	198,253,601	217,363,325	226,188,025	218,038,179	226,876,744
State Employees Health Service Cost	716,534,964	627,692,142	708,256,659	676,648,150	698,719,850	680,231,330	702,643,730
Retired State Employees Health Service Cost	737,747,324	692,952,650	737,999,520	790,564,000	957,183,800	790,564,000	957,183,800
Tuition Reimbursement - Training and Travel	5,344,042	3,264,896	4,123,500	290,000	150,000	290,000	150,000
Other Post Employment Benefits	84,070,613	61,619,664	43,945,893	63,017,404	64,626,405	63,282,697	64,897,135
Death Benefits For St Employ	13,100	10,600	-	-	-	-	-
SERS Defined Contribution Match	10,979,835	13,574,033	24,500,480	18,640,944	27,840,111	18,731,925	27,932,904
State Employees Retirement Contributions - Normal Cost	167,611,504	177,212,110	182,006,295	195,313,686	201,118,086	195,276,136	201,080,536
State Employees Retirement Contributions - UAL	1,400,199,989	1,463,453,121	1,420,805,152	1,410,995,984	1,324,964,439	1,410,902,244	1,324,870,699
CT Premium Pay Account	110,386,150	-	-	-	-	-	-
Agency Total - General Fund	3,543,109,497	3,370,082,285	3,392,576,245	3,515,288,438	3,650,167,552	3,519,770,766	3,655,011,694
Unemployment Compensation	169,573	197,110	360,000	360,000	360,000	360,000	360,000
Insurance - Group Life	367,970	357,604	414,000	395,600	401,600	395,600	401,600
Employers Social Security Tax	18,427,353	18,071,014	19,025,570	20,862,731	21,697,231	20,862,731	21,697,231
State Employees Health Service Cost	56,538,127	62,167,985	71,541,000	72,448,400	74,679,100	66,654,800	65,639,200
Other Post Employment Benefits	5,515,143	3,627,679	2,989,257	4,215,697	4,321,112	4,215,697	4,321,112
SERS Defined Contribution Match	742,590	906,914	1,538,880	1,229,898	1,835,222	1,229,898	1,835,222
State Employees Retirement Contributions - Normal Cost	21,346,200	20,485,465	21,096,029	22,660,619	23,334,444	22,660,619	23,334,444
State Employees Retirement Contributions - UAL	163,773,082	155,690,019	146,129,193	145,173,898	136,192,810	145,173,898	136,192,810
Agency Total - Special Transportation Fund	266,880,038	261,503,790	263,093,929	267,346,843	262,821,519	261,553,243	253,781,619
Total - Appropriated Funds	3,809,989,535	3,631,586,075	3,655,670,174	3,782,635,281	3,912,989,071	3,781,324,009	3,908,793,313

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

## Policy Revisions

### Provide Healthcare for State Marshalls

State Employees Health Service Cost	-	-	1,700,000	1,700,000	1,700,000	1,700,000
<b>Total - General Fund</b>	-	-	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>

#### Committee

Provide funding of \$1.7 million in both years to provide health insurance coverage to state marshalls under the state employee health plan.

### Eliminate the UConn Health Center Subsidy

Insurance - Group Life	(15,550)	(15,550)	(15,550)	(15,550)	-	-
Employers Social Security Tax	(1,122,580)	(1,122,580)	(1,122,580)	(1,122,580)	-	-
State Employees Health Service Cost	(3,361,870)	(3,361,870)	(3,361,870)	(3,361,870)	-	-
<b>Total - General Fund</b>	<b>(4,500,000)</b>	<b>(4,500,000)</b>	<b>(4,500,000)</b>	<b>(4,500,000)</b>	<b>-</b>	<b>-</b>

#### Background

This subsidy was originally added in the FY 24 and FY 25 budget corresponding with the repeal of a statute related to fringe benefit support for the UConn Health Center. PA 24-81 continued this funding despite a fringe benefit adjustment to the higher education block grants.

#### Governor

Eliminate funding of \$4.5 million in both FY 26 and FY 27 associated with fringe benefit costs for higher education constituent units.

#### Committee

Same as Governor

### Adjust State Healthcare Costs for Hospital Services

State Employees Health Service Cost	-	(24,190,900)	-	(24,190,900)	-	-
Retired State Employees Health Service Cost	-	(45,381,200)	-	(45,381,200)	-	-
<b>Total - General Fund</b>	-	<b>(69,572,100)</b>	-	<b>(69,572,100)</b>	-	-
State Employees Health Service Cost	-	(2,680,500)	-	(2,680,500)	-	-
<b>Total - Special Transportation Fund</b>	-	<b>(2,680,500)</b>	-	<b>(2,680,500)</b>	-	-

#### Governor

Reduce funding by \$69.6 million in the General Fund and \$2.7 million in the Special Transportation Fund in FY 27 to reflect decreased hospital rates for state employees and non-Medicare retirees. These adjustments correspond with an increase in Medicaid reimbursements in the Hospital Supplemental Payments account within the Department of Social Services.

#### Committee

Same as Governor

### Maintain Cannabis Costs in the Cannabis Prevention and Recovery Services Fund

Insurance - Group Life	690	690	-	-	(690)	(690)
Employers Social Security Tax	21,150	21,150	-	-	(21,150)	(21,150)
State Employees Health Service Cost	60,220	60,220	-	-	(60,220)	(60,220)
Other Post Employment Benefits	7,650	7,650	-	-	(7,650)	(7,650)
State Employees Retirement Contributions - Normal Cost	37,550	37,550	-	-	(37,550)	(37,550)
State Employees Retirement Contributions - UAL	93,740	93,740	-	-	(93,740)	(93,740)
<b>Total - General Fund</b>	<b>221,000</b>	<b>221,000</b>	<b>-</b>	<b>-</b>	<b>(221,000)</b>	<b>(221,000)</b>

#### Background

PA 21-1 JSS, *An Act Concerning Responsible and Equitable Regulation of Adult-Use Cannabis*, legalized recreational cannabis use for adults 21 years of age or older. Recreational cannabis sales began in January 2023.

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

The Governor's Recommended Budget moves the Cannabis Regulatory Fund (CRF) and the Prevention and Recovery Services Fund (PRSF) expenditures to the General Fund (GF) and the Special Transportation Fund (STF). This affects 11 agencies, 94 positions, and an appropriation of \$12.8 million in FY 26 and FY 27 across the GF and the STF.

#### Governor

Transfer funding of \$221,000 in both FY 26 and FY 27 for cannabis prevention and recovery duties from the Cannabis Prevention and Recovery Services Fund to the General Fund.

#### Committee

Do not transfer funding of \$221,000 in both FY 26 and FY 27 from the Cannabis Prevention and Recovery Services Fund to the General Fund.

#### Adjust for Net Impact of Position Changes

Unemployment Compensation	128,400	49,400	128,400	49,400	-	-
Insurance - Group Life	(4,100)	(4,100)	(4,100)	(4,100)	-	-
Employers Social Security Tax	(42,400)	11,800	653,604	721,669	696,004	709,869
State Employees Health Service Cost	(27,300)	143,800	1,916,100	2,427,900	1,943,400	2,284,100
Other Post Employment Benefits	(16,600)	4,600	256,343	282,980	272,943	278,380
SERS Defined Contribution Match	7,900	15,700	98,881	108,493	90,981	92,793
State Employees Retirement Contributions - Normal Cost	(102,100)	(106,100)	(102,100)	(106,100)	-	-
State Employees Retirement Contributions - UAL	(254,800)	(264,900)	(254,800)	(264,900)	-	-
<b>Total - General Fund</b>	<b>(311,000)</b>	<b>(149,800)</b>	<b>2,692,328</b>	<b>3,215,342</b>	<b>3,003,328</b>	<b>3,365,142</b>
Insurance - Group Life	600	600	600	600	-	-
Employers Social Security Tax	18,000	18,700	18,000	18,700	-	-
State Employees Health Service Cost	68,400	75,300	68,400	75,300	-	-
Other Post Employment Benefits	7,100	7,300	7,100	7,300	-	-
SERS Defined Contribution Match	2,400	2,400	2,400	2,400	-	-
State Employees Retirement Contributions - Normal Cost	15,200	15,800	15,200	15,800	-	-
State Employees Retirement Contributions - UAL	37,800	39,300	37,800	39,300	-	-
<b>Total - Special Transportation Fund</b>	<b>149,500</b>	<b>159,400</b>	<b>149,500</b>	<b>159,400</b>	<b>-</b>	<b>-</b>

#### Governor

Reduce funding by \$311,000 in FY 26 and \$149,800 in FY 27 in the General Fund and provide funding of \$149,500 in FY 26 and \$159,400 in FY 27 in the Special Transportation Fund to reflect current requirements for fringe benefit costs associated with net position changes.

#### Committee

Provide funding of \$2.7 million in FY 26 and \$3.2 million in FY 27 in the General Fund and maintain same funding as Governor in the Special Transportation Fund to reflect current requirements for fringe benefit costs associated with net position changes.

## Current Services

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

State Employees Retirement Contributions - Normal Cost	13,371,941	19,180,341	13,371,941	19,180,341	-	-
State Employees Retirement Contributions - UAL	(9,648,108)	(12,739,186)	(9,648,108)	(12,739,186)	-	-

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
<b>Total - General Fund</b>	<b>3,723,833</b>	<b>6,441,155</b>	<b>3,723,833</b>	<b>6,441,155</b>	-	-
State Employees Retirement Contributions - Normal Cost	1,549,390	2,222,615	1,549,390	2,222,615	-	-
State Employees Retirement Contributions - UAL	(993,095)	(1,311,009)	(993,095)	(1,311,009)	-	-
<b>Total - Special Transportation Fund</b>	<b>556,295</b>	<b>911,606</b>	<b>556,295</b>	<b>911,606</b>	-	-

**Background**

The State Employees' Retirement System (SERS) is the state's defined benefit plan for approximately 49,000 active and 57,600 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 \$3.7 million in FY 26 and \$6.4 million in FY 27 in the General Fund and \$556,295 in FY 26 and \$911,606 in FY 27 in the Special Transportation Fund to fund the ADEC for SERS in the biennium.

**Committee**

Same as Governor

**Reflect Impact of Additional Pension Fund Contribution Due to the Anticipated FY 2025 Budget Reserve Fund Deposit**

State Employees Retirement Contributions - UAL	-	(82,930,367)	-	(82,930,367)	-	-
<b>Total - General Fund</b>	-	<b>(82,930,367)</b>	-	<b>(82,930,367)</b>	-	-
State Employees Retirement Contributions - UAL	-	(8,664,674)	-	(8,664,674)	-	-
<b>Total - Special Transportation Fund</b>	-	<b>(8,664,674)</b>	-	<b>(8,664,674)</b>	-	-

**Background**

Under current law (CGS 4-30a) the General Fund operating surplus and revenue exceeding the volatility cap are deposited into the Budget Reserve Fund (BRF) or dedicated to reducing long-term debt (with the State Treasurer determining the division of funds between the state employees' and teachers' retirement systems). The distribution of funds is based on the BRF balance relative to General Fund net appropriations. If the balance is below 15% net General Fund appropriations, then the BRF retains all funds until it has reached 15%; if the balance is between 15%-18%, there is an equal 50/50 distribution of funds exceeding the 15% threshold made to the BRF and to reduce long-term debts; and if the balance is above 18%, all funds exceeding the 18% threshold are used to reduce long-term debts.

**Governor**

Reduce funding by \$82.9 million in the General Fund and \$8.7 million in the Special Transportation Fund in FY 27 to reflect the impact of additional pension fund contributions from the anticipated FY 25 Budget Reserve Fund deposit.

**Committee**

Same as Governor

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

Judges and Compensation Commissioners Retirement	(6,884,787)	(5,848,985)	(6,884,787)	(5,848,985)	-	-
<b>Total - General Fund</b>	<b>(6,884,787)</b>	<b>(5,848,985)</b>	<b>(6,884,787)</b>	<b>(5,848,985)</b>	-	-

**Background**

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**

Reduce funding by \$6.9 million in FY 26 and \$5.8 million in FY 27 to fund the ADEC for JRS in the biennium.



Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

**Committee**

Same as Governor

**Adjust Funding to Reflect Current Requirements**

Unemployment Compensation	(1,054,729)	(1,054,729)	(1,054,729)	(1,054,729)	-	-
State Employees Retirement Contributions	(2,180,602)	(2,180,602)	(2,180,602)	(2,180,602)	-	-
Higher Education Alternative Retirement System	80,423,741	86,172,941	80,423,741	86,172,941	-	-
Pensions and Retirements - Other Statutory	174,015	244,904	174,015	244,904	-	-
Insurance - Group Life	(817,278)	(672,278)	(817,278)	(672,278)	-	-
Employers Social Security Tax	20,196,754	28,934,754	20,196,754	28,934,754	-	-
State Employees Health Service Cost	(28,484,659)	17,465,341	(28,484,659)	17,465,341	-	-
Retired State Employees Health Service Cost	52,564,480	264,565,480	52,564,480	264,565,480	-	-
Tuition Reimbursement - Training and Travel	(3,833,500)	(3,973,500)	(3,833,500)	(3,973,500)	-	-
Other Post Employment Benefits	19,058,161	20,633,262	19,058,161	20,633,262	-	-
SERS Defined Contribution Match	(5,874,836)	3,312,331	(5,874,836)	3,312,331	-	-
<b>Total - General Fund</b>	<b>130,171,547</b>	<b>413,447,904</b>	<b>130,171,547</b>	<b>413,447,904</b>	<b>-</b>	<b>-</b>
Insurance - Group Life	(19,000)	(13,000)	(19,000)	(13,000)	-	-
Employers Social Security Tax	1,819,161	2,652,961	1,819,161	2,652,961	-	-
State Employees Health Service Cost	839,000	5,743,300	(4,954,600)	(3,296,600)	(5,793,600)	(9,039,900)
Other Post Employment Benefits	1,219,340	1,324,555	1,219,340	1,324,555	-	-
SERS Defined Contribution Match	(311,382)	293,942	(311,382)	293,942	-	-
<b>Total - Special Transportation Fund</b>	<b>3,547,119</b>	<b>10,001,758</b>	<b>(2,246,481)</b>	<b>961,858</b>	<b>(5,793,600)</b>	<b>(9,039,900)</b>

**Governor**

Provide funding of \$130.2 million in FY 26 and \$413.4 million in FY 27 in the General Fund and \$3.5 million in FY 26 and \$10 million in FY 27 in the Special Transportation Fund to reflect current agency requirements.

**Committee**

Provide funding of \$130.2 million in FY 26 and \$413.4 million in FY 27 in the General Fund and \$2.2 million in FY 26 and 961,858 million in FY 27 in the Special Transportation Fund to reflect current agency requirements.

**Adjust for Net Impact of Position Changes**

Employers Social Security Tax	56,800	89,300	56,800	89,300	-	-
State Employees Health Service Cost	205,100	346,600	205,100	346,600	-	-
Other Post Employment Benefits	22,300	35,000	22,300	35,000	-	-
SERS Defined Contribution Match	7,400	11,600	7,400	11,600	-	-
<b>Total - General Fund</b>	<b>291,600</b>	<b>482,500</b>	<b>291,600</b>	<b>482,500</b>	<b>-</b>	<b>-</b>

**Governor**

Provide funding of \$291,600 in FY 26 and \$482,500 in FY 27 to reflect current requirements for fringe benefit costs associated with net position changes.

**Committee**

Same as Governor

**Totals**

Budget Components	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	3,392,576,245	3,392,576,245	3,392,576,245	3,392,576,245	-	-
Policy Revisions	(4,590,000)	(74,000,900)	(107,672)	(69,156,758)	4,482,328	4,844,142
Current Services	127,302,193	331,592,207	127,302,193	331,592,207	-	-
<b>Total Recommended - GF</b>	<b>3,515,288,438</b>	<b>3,650,167,552</b>	<b>3,519,770,766</b>	<b>3,655,011,694</b>	<b>4,482,328</b>	<b>4,844,142</b>
FY 25 Appropriation - TF	263,093,929	263,093,929	263,093,929	263,093,929	-	-
Policy Revisions	149,500	(2,521,100)	149,500	(2,521,100)	-	-
Current Services	4,103,414	2,248,690	(1,690,186)	(6,791,210)	(5,793,600)	(9,039,900)
<b>Total Recommended - TF</b>	<b>267,346,843</b>	<b>262,821,519</b>	<b>261,553,243</b>	<b>253,781,619</b>	<b>(5,793,600)</b>	<b>(9,039,900)</b>

## Department of Revenue Services

### DRS16000

#### Permanent Full-Time Positions

Fund	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
General Fund	593	593	593	602	602	593	593
Cannabis Regulatory Fund	-	7	7	-	-	7	7

#### Budget Summary

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
Personal Services	48,431,719	47,994,787	61,221,998	55,016,204	55,115,172	54,499,026	54,499,026
Other Expenses	5,361,284	4,063,639	5,117,358	4,617,358	4,617,358	4,617,358	4,617,358
<b>Agency Total - General Fund</b>	<b>53,793,003</b>	<b>52,058,426</b>	<b>66,339,356</b>	<b>59,633,562</b>	<b>59,732,530</b>	<b>59,116,384</b>	<b>59,116,384</b>
Personal Services	-	36,892	484,188	-	-	484,188	484,188
<b>Agency Total - Cannabis Regulatory Fund</b>	<b>-</b>	<b>36,892</b>	<b>484,188</b>	<b>-</b>	<b>-</b>	<b>484,188</b>	<b>484,188</b>
<b>Total - Appropriated Funds</b>	<b>53,793,003</b>	<b>52,095,318</b>	<b>66,823,544</b>	<b>59,633,562</b>	<b>59,732,530</b>	<b>59,600,572</b>	<b>59,600,572</b>

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

## Policy Revisions

### Adjust Funding for a Prescription Drug Cost Containment Initiative

Personal Services	32,990	131,958	-	-	(32,990)	(131,958)
<b>Total - General Fund</b>	<b>32,990</b>	<b>131,958</b>	<b>-</b>	<b>-</b>	<b>(32,990)</b>	<b>(131,958)</b>
<b>Positions - General Fund</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>(2)</b>	<b>(2)</b>

#### Governor

Provide funding of \$32,990 in FY 26 and \$131,958 in FY 27 for two Revenue Agent positions to establish a prescription drug cost containment initiative which limits price increases for generic and off-patent drugs to the annual rate of inflation and authorizing the Department of Revenue Services to levy a civil penalty on manufacturers that raise prices above that threshold. HB 6870, *An Act Addressing Patients' Prescription Drug Costs*, implements the initiative.

#### Committee

Do not provide funding and positions for a prescription drug cost containment initiative.

### Maintain Cannabis Costs in the Cannabis Regulatory Fund

Personal Services	484,188	484,188	-	-	(484,188)	(484,188)
<b>Total - General Fund</b>	<b>484,188</b>	<b>484,188</b>	<b>-</b>	<b>-</b>	<b>(484,188)</b>	<b>(484,188)</b>
<b>Positions - General Fund</b>	<b>7</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>(7)</b>	<b>(7)</b>
Personal Services	(484,188)	(484,188)	-	-	484,188	484,188
<b>Total - Cannabis Regulatory Fund</b>	<b>(484,188)</b>	<b>(484,188)</b>	<b>-</b>	<b>-</b>	<b>484,188</b>	<b>484,188</b>
<b>Positions - Cannabis Regulatory Fund</b>	<b>(7)</b>	<b>(7)</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>7</b>

#### Background

PA 21-1 JSS, *An Act Concerning Responsible and Equitable Regulation of Adult-Use Cannabis*, legalized recreational cannabis use for adults 21 years of age or older. Recreational cannabis sales began in January 2023.

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

The Governor's Recommended Budget moves the Cannabis Regulatory Fund (CRF) and the Prevention and Recovery Services Fund (PRSF) expenditures to the General Fund (GF) and the Special Transportation Fund (STF). This affects 11 agencies, 94 positions, and an appropriation of \$12.8 million in FY 26 and FY 27 across the GF and the STF.

#### Governor

Transfer funding of \$484,188 and 7 positions in both FY 26 and FY 27 for cannabis regulation duties from the Cannabis Regulatory Fund to the General Fund.

#### Committee

Maintain funding and positions in the Cannabis Regulatory Fund.

## Current Services

### Annualize the Cost of Existing Wage Agreements

Personal Services	2,277,028	2,277,028	2,277,028	2,277,028	-	-
<b>Total - General Fund</b>	<b>2,277,028</b>	<b>2,277,028</b>	<b>2,277,028</b>	<b>2,277,028</b>	<b>-</b>	<b>-</b>

#### Background

The Governor's Recommended Budget provides funding of \$124.4 million in FY 26 and FY 27, across nine appropriated funds, to reflect current wage-related adjustments resulting from existing wage agreements.

#### Governor

Provide funding of \$2,277,028 in both FY 26 and FY 27 to reflect this agency's increased wage costs.

#### Committee

Same as Governor

### Adjust Funding to Reflect Current Requirements

Personal Services	(9,000,000)	(9,000,000)	(9,000,000)	(9,000,000)	-	-
Other Expenses	(500,000)	(500,000)	(500,000)	(500,000)	-	-
<b>Total - General Fund</b>	<b>(9,500,000)</b>	<b>(9,500,000)</b>	<b>(9,500,000)</b>	<b>(9,500,000)</b>	<b>-</b>	<b>-</b>

#### Governor

Reduce funding by \$9.5 million in FY 26 and FY 27 to reflect current agency requirements.

#### Committee

Same as Governor

**Totals**

Budget Components	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	66,339,356	66,339,356	66,339,356	66,339,356	-	-
Policy Revisions	517,178	616,146	-	-	(517,178)	(616,146)
Current Services	(7,222,972)	(7,222,972)	(7,222,972)	(7,222,972)	-	-
<b>Total Recommended - GF</b>	<b>59,633,562</b>	<b>59,732,530</b>	<b>59,116,384</b>	<b>59,116,384</b>	<b>(517,178)</b>	<b>(616,146)</b>
FY 25 Appropriation - CRF	484,188	484,188	484,188	484,188	-	-
Policy Revisions	(484,188)	(484,188)	-	-	484,188	484,188
<b>Total Recommended - CRF</b>	<b>-</b>	<b>-</b>	<b>484,188</b>	<b>484,188</b>	<b>484,188</b>	<b>484,188</b>

Positions	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	593	593	593	593	-	-
Policy Revisions	9	9	-	-	(9)	(9)
<b>Total Recommended - GF</b>	<b>602</b>	<b>602</b>	<b>593</b>	<b>593</b>	<b>(9)</b>	<b>(9)</b>
FY 25 Appropriation - CRF	7	7	7	7	-	-
Policy Revisions	(7)	(7)	-	-	7	7
<b>Total Recommended - CRF</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

## Office of Policy and Management

### OPM20000

#### Permanent Full-Time Positions

Fund	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
General Fund	182	186	188	188	188	188	188
Special Transportation Fund	7	7	7	7	7	7	7
Insurance Fund	2	3	3	3	3	3	3
Consumer Counsel and Public Utility Control Fund	2	2	2	2	2	2	2

#### Budget Summary

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
Personal Services	17,815,947	18,286,223	20,450,385	21,021,791	21,021,791	21,021,791	21,021,791
Other Expenses	1,756,965	1,618,432	1,414,922	1,403,422	1,403,422	1,403,422	1,403,422
<b>Other Current Expenses</b>							
Litigation Settlement Costs	21,763	-	-	-	-	-	-
Automated Budget System and Data Base Link	6,394	3,100	20,438	20,438	20,438	20,438	20,438
Justice Assistance Grants	786,445	790,664	800,967	865,967	865,967	865,967	865,967
<b>Other Than Payments to Local Governments</b>							
Tax Relief For Elderly Renters	24,469,300	24,593,798	25,020,226	25,020,226	25,020,226	25,020,226	25,020,226
Private Providers	-	-	53,300,000	31,000,000	126,000,000	50,000,000	126,000,000
<b>Grant Payments to Local Governments</b>							
Reimbursement Property Tax - Disability Exemption	364,713	364,713	364,713	364,713	364,713	364,713	364,713
Distressed Municipalities	1,500,000	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Property Tax Relief Elderly Freeze Program	4,000	5,166	6,000	4,000	4,000	4,000	4,000
Property Tax Relief for Veterans	1,901,434	1,694,614	2,708,107	2,708,107	2,708,107	2,708,107	2,708,107
Supplemental Revenue Sharing Grants	36,819,135	-	-	-	-	-	-
Motor Vehicle Tax Grants	132,216,113	-	-	-	-	-	-
Municipal Stabilization Grant	37,853,333	-	-	-	-	-	-
Municipal Restructuring	-	-	7,300,000	300,000	300,000	300,000	300,000
Tiered PILOT	247,034,912	-	-	-	-	-	-
<b>Agency Total - General Fund</b>	<b>502,550,454</b>	<b>47,356,710</b>	<b>112,885,758</b>	<b>84,208,664</b>	<b>179,208,664</b>	<b>103,208,664</b>	<b>179,208,664</b>
Personal Services	606,878	598,064	740,945	770,498	770,498	770,498	770,498
<b>Agency Total - Special Transportation Fund</b>	<b>606,878</b>	<b>598,064</b>	<b>740,945</b>	<b>770,498</b>	<b>770,498</b>	<b>770,498</b>	<b>770,498</b>
Grants To Towns	51,387,605	52,420,137	52,541,796	52,541,796	52,541,796	52,541,796	52,541,796
<b>Agency Total - Mashantucket Pequot and Mohegan Fund</b>	<b>51,387,605</b>	<b>52,420,137</b>	<b>52,541,796</b>	<b>52,541,796</b>	<b>52,541,796</b>	<b>52,541,796</b>	<b>52,541,796</b>
Personal Services	196,636	233,347	363,008	374,039	374,039	374,039	374,039
Other Expenses	-	-	6,012	6,012	6,012	6,012	6,012
Fringe Benefits	143,875	190,446	277,130	277,130	277,130	277,130	277,130
<b>Agency Total - Insurance Fund</b>	<b>340,511</b>	<b>423,793</b>	<b>646,150</b>	<b>657,181</b>	<b>657,181</b>	<b>657,181</b>	<b>657,181</b>
Personal Services	96,801	132,458	194,591	200,396	200,396	200,396	200,396

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
Other Expenses	84,604	20,882	2,000	2,000	2,000	2,000	2,000
Fringe Benefits	101,944	115,696	196,074	196,074	196,074	196,074	196,074
<b>Agency Total - Consumer Counsel and Public Utility Control Fund</b>	<b>283,349</b>	<b>269,036</b>	<b>392,665</b>	<b>398,470</b>	<b>398,470</b>	<b>398,470</b>	<b>398,470</b>
Supplemental Revenue Sharing Grants	-	87,172,468	74,672,470	81,965,370	81,965,370	80,832,470	80,832,470
Motor Vehicle Tax Grants	-	146,954,721	154,562,410	127,496,890	127,496,890	127,496,890	127,496,890
Tiered PILOT	-	339,410,166	339,410,167	344,847,414	344,847,414	345,980,314	345,980,314
<b>Agency Total - Municipal Revenue Sharing Fund</b>	<b>-</b>	<b>573,537,355</b>	<b>568,645,047</b>	<b>554,309,674</b>	<b>554,309,674</b>	<b>554,309,674</b>	<b>554,309,674</b>
<b>Total - Appropriated Funds</b>	<b>555,168,797</b>	<b>674,605,095</b>	<b>735,852,361</b>	<b>692,886,283</b>	<b>787,886,283</b>	<b>711,886,283</b>	<b>787,886,283</b>

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

## Policy Revisions

### Transfer Funding for Non-Formula Based Grants from Tiered PILOT to Supplemental Revenue Sharing Account

Supplemental Revenue Sharing Grants	7,292,900	7,292,900	6,160,000	6,160,000	(1,132,900)	(1,132,900)
Tiered PILOT	(7,292,900)	(7,292,900)	(6,160,000)	(6,160,000)	1,132,900	1,132,900
<b>Total - Municipal Revenue Sharing Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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 current Tiered PILOT formula includes the following payments: (1) \$5 million to Bridgeport, (2) \$100,000 to Branford, (3) \$1 million to New London, and (4) \$60,000 to Voluntown. These payments are not subject to the Tiered PILOT formula but are currently paid out under the Tiered PILOT payments.

Under CGS 12-18b(d)(1), the Tiered PILOT formula includes a hold harmless provision that requires towns to receive at least as much as they received from this grant in FY 21. Under the FY 26-Tiered PILOT formula, 19 towns would receive more under this provision than under the current Tiered PILOT formula.

PA 23-204 established the Supplemental Revenue Sharing grant. This is a statutory payment grant that combined the Municipal Revenue Sharing and Municipal Stabilization grants and it currently funded from the MRSF.

#### Governor

Transfer \$7,292,900 in both FY 26 and FY 27 from the Tiered PILOT payment to the Supplemental Revenue Sharing grant. This includes the four statutory payments to Bridgeport, Branford, New London, and Voluntown which totals \$6,160,000 in both FY 26 and FY 27 and the hold harmless provision associated with CGS 12-18b(d)(1) which totals \$1,132,613 in both FY 26 and FY 27.

#### Committee

Transfer \$6,160,00 in FY 26 and FY 27 from Tiered PILOT to the Supplemental Revenue Sharing Grant for the four statutory payments to Bridgeport, Branford, New London, and Voluntown. Do not transfer \$1,132,613 in FY 26 and FY 27 for the hold harmless provision associated with CGS 12-18b(d)(1).

### Reduce Funding for Printing Services

Other Expenses	(11,500)	(11,500)	(11,500)	(11,500)	-	-
<b>Total - General Fund</b>	<b>(11,500)</b>	<b>(11,500)</b>	<b>(11,500)</b>	<b>(11,500)</b>	<b>-</b>	<b>-</b>

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

**Governor**

Reduce funding by \$11,500 in both FY 26 and FY 27 for other expenses to reflect the reduced cost of printing.

**Committee**

Same as Governor

**Provide Funding Increase for Private Providers**

Private Providers	31,000,000	126,000,000	31,000,000	126,000,000	-	-
<b>Total - General Fund</b>	<b>31,000,000</b>	<b>126,000,000</b>	<b>31,000,000</b>	<b>126,000,000</b>	<b>-</b>	<b>-</b>

**Background**

Private provider organizations contract to provide direct health and human services for clients of various state agencies, including: the Departments of Aging and Disability Services, Children and Families, Correction, Developmental, Housing, Mental Health and Addiction Services, Public Health, Social Services, Veteran's Affairs, the Office of Early Childhood and the Judicial Department.

**Governor**

Provide \$31 million in FY 26 and \$126 million in FY 27 for a 3 percent increase to private provider funding on January 1st, 2026, and July 1st, 2027.

**Committee**

Same as Governor

**Reduce Funding for Municipal Restructuring Account**

Municipal Restructuring	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	-	-
<b>Total - General Fund</b>	<b>(7,000,000)</b>	<b>(7,000,000)</b>	<b>(7,000,000)</b>	<b>(7,000,000)</b>	<b>-</b>	<b>-</b>

**Background**

JSS PA 17-2, the FY 18 and FY 19 budget, established two Municipal Restructuring accounts within the Office of Policy and Management and the Treasurer's Office to provide assistance to certain financially distressed municipalities. The act also established the Municipal Accountability Review Board (MARB) to assess the financial health of municipalities and to provide oversight and assistance to financially distressed municipalities.

**Governor**

Reduce the Municipal Restructuring account by \$7 million in both FY 26 and FY 27 to reflect current expenditure needs.

**Committee**

Same as Governor

**Provide Funding for Private Providers**

Private Providers	-	-	19,000,000	-	19,000,000	-
<b>Total - General Fund</b>	<b>-</b>	<b>-</b>	<b>19,000,000</b>	<b>-</b>	<b>19,000,000</b>	<b>-</b>

**Background**

Private provider organizations contract to provide direct health and human services for clients of various state agencies, including: the Departments of Aging and Disability Services, Children and Families, Correction, Developmental, Housing, Mental Health and Addiction Services, Public Health, Social Services, Veteran's Affairs, the Office of Early Childhood and the Judicial Department.

**Committee**

Provide \$19 million in FY 26 to fund private providers.

## *Current Services*

**Annualize the Cost of Existing Wage Agreements**

Personal Services	881,406	881,406	881,406	881,406	-	-
Justice Assistance Grants	5,000	5,000	5,000	5,000	-	-
<b>Total - General Fund</b>	<b>886,406</b>	<b>886,406</b>	<b>886,406</b>	<b>886,406</b>	<b>-</b>	<b>-</b>



Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
Personal Services	29,553	29,553	29,553	29,553	-	-
<b>Total - Special Transportation Fund</b>	<b>29,553</b>	<b>29,553</b>	<b>29,553</b>	<b>29,553</b>	<b>-</b>	<b>-</b>
Personal Services	11,031	11,031	11,031	11,031	-	-
<b>Total - Insurance Fund</b>	<b>11,031</b>	<b>11,031</b>	<b>11,031</b>	<b>11,031</b>	<b>-</b>	<b>-</b>
Personal Services	5,805	5,805	5,805	5,805	-	-
<b>Total - Consumer Counsel and Public Utility Control Fund</b>	<b>5,805</b>	<b>5,805</b>	<b>5,805</b>	<b>5,805</b>	<b>-</b>	<b>-</b>

#### Background

The Governor's Recommended Budget provides funding of \$124.4 million in FY 26 and FY 27, across nine appropriated funds, to reflect current wage-related adjustments resulting from existing wage agreements.

#### Governor

Provide funding of \$923,785 million in FY 26 and FY 27 to reflect this agency's increased wage costs.

#### Committee

Same as Governor

### Annualize Private Provider COLA Funding

Private Providers	(53,300,000)	(53,300,000)	(53,300,000)	(53,300,000)	-	-
<b>Total - General Fund</b>	<b>(53,300,000)</b>	<b>(53,300,000)</b>	<b>(53,300,000)</b>	<b>(53,300,000)</b>	<b>-</b>	<b>-</b>

#### Background

Private provider organizations contract to provide direct health and human services for clients of various state agencies, including: the Departments of Aging and Disability Services, Children and Families, Correction, Developmental, Housing, Mental Health and Addiction Services, Public Health, Social Services, Veteran's Affairs, the Office of Early Childhood and the Judicial Department.

#### Governor

Transfer funding of \$53.3 million in both FY 26 and FY 27 to other agencies to cover the cost of the annualization of the FY 25 COLA increase.

#### Committee

Same as Governor

### Adjust Funding to Reflect Changes in Grant Calculations

Motor Vehicle Tax Grants	(27,065,520)	(27,065,520)	(27,065,520)	(27,065,520)	-	-
Tiered PILOT	12,730,147	12,730,147	12,730,147	12,730,147	-	-
<b>Total - Municipal Revenue Sharing Fund</b>	<b>(14,335,373)</b>	<b>(14,335,373)</b>	<b>(14,335,373)</b>	<b>(14,335,373)</b>	<b>-</b>	<b>-</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 \$14.3 million in the MRSF in FY 26 and FY 27 to reflect the changes in statutory formula grants. The cost of the Tiered PILOT grant increased by \$12.7 million, and the cost of the Motor Vehicle Tax Reimbursement Grant decreased by \$27.1 million in FY 26 for a net decrease of \$14.3 million to be paid out of the MRSF in FY 26 and FY 27.

#### Committee

Same as Governor

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

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

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

In FY 22, there were four individuals who received this property tax relief.

#### Governor

Reduce funding by \$2,000 in both FY 24 and FY 25 to reflect a decrease in caseload.

#### Committee

Same as Governor

### Adjust Funding to Reflect Current Requirements

Personal Services	(250,000)	(250,000)	(250,000)	(250,000)	-	-
<b>Total - General Fund</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>	<b>-</b>

#### Governor

Reduce funding by \$250,000 in both FY 26 and FY 27 to reflect current agency requirements.

#### Committee

Same as Governor

### Realign Personal Services Funds to the Justice Assistance Grants Account

Personal Services	(60,000)	(60,000)	(60,000)	(60,000)	-	-
Justice Assistance Grants	60,000	60,000	60,000	60,000	-	-
<b>Total - General Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Background

Connecticut receives federal grants for various narcotics control and general criminal justice activities under several United States Department of Justice programs. Funds are distributed to State justice agencies, municipalities, and non-profit agencies for program implementation. Four of the grants require a state match or cost sharing.

1. The National Criminal History Improvement Program (NCHIP) grant award provides direct awards and technical assistance to states and localities to improve the quality, timeliness, and immediate accessibility of criminal history records and related information. The Judicial Branch and the Department of Emergency Services and Public Protection receive funding through NCHIP. The NCHIP federal award requires a 10% state match for all federal funds expended through this program.
2. The Residential Substance Abuse Treatment Grant Program (RSAT) is to enhance the capabilities of state, local, and Indian tribal governments to provide residential substance use disorder treatment to adult and juvenile populations during detention or incarceration; prepare them for their reintegration into a community by incorporating reentry planning activities into their treatment programs; and assist them and their communities throughout the reentry process by delivering community-based treatment and other broad-based aftercare services. The Department of Correction receives funding through RSAT. The RSAT federal award requires a 25% state match for all federal funds expended through this program.
3. The Services Training Officers Prosecutors Violence Against Women Formula Grant Program (VAW STOP) supports community efforts to develop and strengthen effective law enforcement responses, victim services and prosecution strategies in cases involving domestic violence, dating violence, sexual assault, and stalking. The Connecticut Coalition Against Domestic Violence, Connecticut Alliance to End Sexual Violence and the Hispanic Health Council are examples of entities receiving funding through VAW STOP. VAW STOP requires a 25% state match for all federal funds expended through this grant program.
4. The Office of Juvenile Justice Delinquency Prevention Title II Formula Grant (JJ Formula Grant) provides funding to support states and territories to plan, establish, operate, coordinate, and evaluate policies and projects, directly or through grants and contracts with public and private agencies for the development of more effective education, training, research, prevention, diversion, treatment, and rehabilitation programs in the area of juvenile delinquency as well as juvenile justice system improvement efforts. This is a new grant

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

award that OPM recently applied for and received (\$600,554). OPM is allowed to use up to 10% of the total award for administrative purposes. The JJ Formula grant requires a 100% state match for all funds expended on administrative purposes.

#### Governor

Transfer \$60,000 from PS in the General Fund to the Justice Assistance Grants in FY 25 to meet match requirements for Justice Assistance Grants.

#### Committee

Same as Governor

### Totals

Budget Components	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	112,885,758	112,885,758	112,885,758	112,885,758	-	-
Policy Revisions	23,988,500	118,988,500	42,988,500	118,988,500	19,000,000	-
Current Services	(52,665,594)	(52,665,594)	(52,665,594)	(52,665,594)	-	-
<b>Total Recommended - GF</b>	<b>84,208,664</b>	<b>179,208,664</b>	<b>103,208,664</b>	<b>179,208,664</b>	<b>19,000,000</b>	<b>-</b>
FY 25 Appropriation - TF	740,945	740,945	740,945	740,945	-	-
Current Services	29,553	29,553	29,553	29,553	-	-
<b>Total Recommended - TF</b>	<b>770,498</b>	<b>770,498</b>	<b>770,498</b>	<b>770,498</b>	<b>-</b>	<b>-</b>
FY 25 Appropriation - IF	646,150	646,150	646,150	646,150	-	-
Current Services	11,031	11,031	11,031	11,031	-	-
<b>Total Recommended - IF</b>	<b>657,181</b>	<b>657,181</b>	<b>657,181</b>	<b>657,181</b>	<b>-</b>	<b>-</b>
FY 25 Appropriation - PF	392,665	392,665	392,665	392,665	-	-
Current Services	5,805	5,805	5,805	5,805	-	-
<b>Total Recommended - PF</b>	<b>398,470</b>	<b>398,470</b>	<b>398,470</b>	<b>398,470</b>	<b>-</b>	<b>-</b>
FY 25 Appropriation - MRSF	568,645,047	568,645,047	568,645,047	568,645,047	-	-
Policy Revisions	-	-	-	-	-	-
Current Services	(14,335,373)	(14,335,373)	(14,335,373)	(14,335,373)	-	-
<b>Total Recommended - MRSF</b>	<b>554,309,674</b>	<b>554,309,674</b>	<b>554,309,674</b>	<b>554,309,674</b>	<b>-</b>	<b>-</b>

## Reserve for Salary Adjustments

### OPM20100

#### Budget Summary

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
Other Current Expenses							
Reserve For Salary Adjustments	-	10,288,171	48,184,698	118,165,598	222,551,369	-	122,551,369
Agency Total - General Fund	-	10,288,171	48,184,698	118,165,598	222,551,369	-	122,551,369
Reserve For Salary Adjustments	-	-	7,736,356	10,868,037	19,864,541	-	19,864,541
Agency Total - Special Transportation Fund	-	-	7,736,356	10,868,037	19,864,541	-	19,864,541
Total - Appropriated Funds	-	10,288,171	55,921,054	129,033,635	242,415,910	-	142,415,910

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

## Policy Revisions

### Remove Funding Related for Anticipated Wage Agreements

Reserve For Salary Adjustments	-	-	(118,165,598)	(100,000,000)	(118,165,598)	(100,000,000)
<b>Total - General Fund</b>	-	-	<b>(118,165,598)</b>	<b>(100,000,000)</b>	<b>(118,165,598)</b>	<b>(100,000,000)</b>
Reserve For Salary Adjustments	-	-	(10,868,037)	-	(10,868,037)	-
<b>Total - Special Transportation Fund</b>	-	-	<b>(10,868,037)</b>	-	<b>(10,868,037)</b>	-

#### Committee

Reduce funding related to anticipated wage agreements in the Reserve for Salary Adjustments (RSA) account by \$118,165,598 in the General Fund and \$10,868,037 in the Special Transportation Fund in FY 26 and FY 27.

## Current Services

### Provide Funding for Anticipated Accruals and Wage Agreement

Reserve For Salary Adjustments	69,980,900	174,366,671	69,980,900	174,366,671	-	-
<b>Total - General Fund</b>	<b>69,980,900</b>	<b>174,366,671</b>	<b>69,980,900</b>	<b>174,366,671</b>	-	-
Reserve For Salary Adjustments	3,131,681	12,128,185	3,131,681	12,128,185	-	-
<b>Total - Special Transportation Fund</b>	<b>3,131,681</b>	<b>12,128,185</b>	<b>3,131,681</b>	<b>12,128,185</b>	-	-

#### Governor

Provide Funding of \$73,112,581 in FY 26 and \$186,494,856 in FY 27 for accruals and anticipated wage agreements.

#### Committee

Same as Governor

Totals

Budget Components	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	48,184,698	48,184,698	48,184,698	48,184,698	-	-
Policy Revisions	-	-	(118,165,598)	(100,000,000)	(118,165,598)	(100,000,000)
Current Services	69,980,900	174,366,671	69,980,900	174,366,671	-	-
Total Recommended - GF	118,165,598	222,551,369	-	122,551,369	(118,165,598)	(100,000,000)
FY 25 Appropriation - TF	7,736,356	7,736,356	7,736,356	7,736,356	-	-
Policy Revisions	-	-	(10,868,037)	-	(10,868,037)	-
Current Services	3,131,681	12,128,185	3,131,681	12,128,185	-	-
Total Recommended - TF	10,868,037	19,864,541	-	19,864,541	(10,868,037)	-

## Department of Administrative Services

### DAS23000

#### Permanent Full-Time Positions

Fund	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
General Fund	938	941	941	1,097	1,097	961	961
Special Transportation Fund	31	31	31	31	31	31	31
Banking Fund	3	3	3	3	3	3	3
Insurance Fund	6	6	6	6	6	6	6
Consumer Counsel and Public Utility Control Fund	1	1	1	1	1	1	1
Workers' Compensation Fund	6	6	6	6	6	6	6

#### Budget Summary

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
Personal Services	86,687,953	91,751,618	89,255,808	117,425,343	117,425,343	100,575,339	100,575,339
Other Expenses	34,696,917	33,037,405	28,856,256	31,251,286	31,251,286	31,251,286	31,251,286
<b>Other Current Expenses</b>							
Tuition Reimbursement - Training and Travel	279,206	157,228	-	-	-	-	-
Labor - Management Fund	13,330	22,897	-	-	-	-	-
Loss Control Risk Management	70,522	79,029	88,003	88,003	88,003	88,003	88,003
Employees' Review Board	17,611	17,611	17,611	32,611	32,611	32,611	32,611
Surety Bonds for State Officials and Employees	71,225	78,347	125,184	-	-	-	-
Quality of Work-Life	8,400	22,800	-	-	-	-	-
Refunds Of Collections	20,378	17,899	20,381	20,381	20,381	20,381	20,381
Rents and Moving	3,265,770	3,780,058	4,610,985	4,136,035	4,136,035	4,136,035	4,136,035
W. C. Administrator	4,975,000	4,975,000	5,000,000	5,562,120	5,562,120	5,562,120	5,562,120
Insurance Recovery	2,780,343	2,374,220	-	-	-	-	-
State Insurance and Risk Mgmt Operations	17,391,566	17,012,090	17,831,771	21,825,088	21,830,588	21,825,088	21,830,588
IT Services	46,312,020	54,954,786	56,891,618	110,618,682	110,618,682	67,732,158	67,732,158
Firefighters Fund	400,000	5,400,000	400,000	400,000	400,000	400,000	400,000
Office of the Claims Commissioner	-	-	-	460,499	460,499	460,499	460,499
State Properties Review Board	-	-	-	337,113	337,113	337,113	337,113
State Marshal Commission	-	-	-	330,556	330,556	330,556	330,556
<b>Agency Total - General Fund</b>	<b>196,990,241</b>	<b>213,680,988</b>	<b>203,097,617</b>	<b>292,487,717</b>	<b>292,493,217</b>	<b>232,751,189</b>	<b>232,756,689</b>
Personal Services	2,583,747	2,653,812	3,090,648	2,937,990	2,937,990	2,937,990	2,937,990
State Insurance and Risk Mgmt Operations	13,658,761	20,055,590	14,626,561	17,467,920	17,467,920	17,467,920	17,467,920
IT Services	912,959	953,998	953,999	1,619,686	1,619,686	1,619,686	1,619,686
<b>Agency Total - Special Transportation Fund</b>	<b>17,155,467</b>	<b>23,663,400</b>	<b>18,671,208</b>	<b>22,025,596</b>	<b>22,025,596</b>	<b>22,025,596</b>	<b>22,025,596</b>
Personal Services	94,785	378,958	323,657	413,105	413,105	413,105	413,105
Fringe Benefits	81,773	328,188	291,292	307,747	307,747	307,747	307,747
IT Services	267,430	346,657	360,334	360,334	360,334	360,334	360,334
<b>Agency Total - Banking Fund</b>	<b>443,988</b>	<b>1,053,803</b>	<b>975,283</b>	<b>1,081,186</b>	<b>1,081,186</b>	<b>1,081,186</b>	<b>1,081,186</b>

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
Personal Services	583,696	809,525	776,947	905,796	905,796	905,796	905,796
Fringe Benefits	550,693	676,572	707,589	656,984	656,984	656,984	656,984
IT Services	280,135	509,134	514,136	514,136	514,136	514,136	514,136
<b>Agency Total - Insurance Fund</b>	<b>1,414,524</b>	<b>1,995,231</b>	<b>1,998,672</b>	<b>2,076,916</b>	<b>2,076,916</b>	<b>2,076,916</b>	<b>2,076,916</b>
Personal Services	89,233	87,264	105,448	96,173	96,173	96,173	96,173
Fringe Benefits	96,319	89,906	93,259	88,135	88,135	88,135	88,135
<b>Agency Total - Consumer Counsel and Public Utility Control Fund</b>	<b>185,552</b>	<b>177,170</b>	<b>198,707</b>	<b>184,308</b>	<b>184,308</b>	<b>184,308</b>	<b>184,308</b>
Personal Services	621,084	540,490	661,609	663,688	663,688	663,688	663,688
Fringe Benefits	668,650	572,781	637,686	528,600	528,600	528,600	528,600
IT Services	199,931	219,928	199,938	199,938	199,938	199,938	199,938
<b>Agency Total - Workers' Compensation Fund</b>	<b>1,489,665</b>	<b>1,333,199</b>	<b>1,499,233</b>	<b>1,392,226</b>	<b>1,392,226</b>	<b>1,392,226</b>	<b>1,392,226</b>
<b>Total - Appropriated Funds</b>	<b>217,679,437</b>	<b>241,903,791</b>	<b>226,440,720</b>	<b>319,247,949</b>	<b>319,253,449</b>	<b>259,511,421</b>	<b>259,516,921</b>

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

## Policy Revisions

### Centralize Information Technology Functions Under DAS

Personal Services	19,698,976	19,698,976	2,848,972	2,848,972	(16,850,004)	(16,850,004)
IT Services	45,401,146	45,401,146	2,514,622	2,514,622	(42,886,524)	(42,886,524)
<b>Total - General Fund</b>	<b>65,100,122</b>	<b>65,100,122</b>	<b>5,363,594</b>	<b>5,363,594</b>	<b>(59,736,528)</b>	<b>(59,736,528)</b>
<b>Positions - General Fund</b>	<b>158</b>	<b>158</b>	<b>22</b>	<b>22</b>	<b>(136)</b>	<b>(136)</b>

#### Background

The Governor's Recommended Budget consolidates IT positions from five agencies across the General Fund and Special Transportation Fund into the Department of Administrative Services (DAS). In total, 158 positions and \$65 million are transferred in FY 26 and FY 27.

#### Governor

Transfer 158 positions and \$65,061,651 to DAS in both FY 26 and FY 27. The table below provides a summary of the amounts to be transferred by agency.

Agency	FY 26 \$	FY 27 \$
Department of Administrative Services	65,100,122	65,100,122
Office of Health Strategy	(261,584)	(261,584)
Department of Developmental Services	(4,115,894)	(4,115,894)
Department of Children and Families	(9,008,804)	(9,008,804)
Department of Social Services	(40,218,805)	(40,218,805)
Department of Mental Health and Addiction Services	(10,508,919)	(10,508,919)
<b>Total</b>	<b>986,116</b>	<b>986,116</b>

#### Committee

Transfer 22 positions and \$5,363,594 to DAS in both FY 26 and FY 27. The agencies included in the transfer are the Department of Developmental Services (DDS) and the Office of Health Strategy (OHS). Recommended transfers from the Department of Children and Families (DCF), the Department of Social Services (DSS), and the Department of Mental Health and Addiction Services (MHA) are not recommended.

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

### Transfer Timekeeping Staff and Operational Costs from DAS to OSC

Personal Services	(716,864)	(716,864)	(716,864)	(716,864)	-	-
IT Services	(585,666)	(585,666)	(585,666)	(585,666)	-	-
<b>Total - General Fund</b>	<b>(1,302,530)</b>	<b>(1,302,530)</b>	<b>(1,302,530)</b>	<b>(1,302,530)</b>	-	-
<b>Positions - General Fund</b>	<b>(7)</b>	<b>(7)</b>	<b>(7)</b>	<b>(7)</b>	-	-

#### Background

The Department of Administrative Services (DAS) is currently responsible for support of the Kronos timekeeping system. Consistent with an existing interagency agreement between the agencies, this proposal would transfer funding for the staff supporting Kronos to the Office of the State Comptroller (OSC).

#### Governor

Transfer 7 positions and \$1.3 million in both FY 26 and FY 27 from DAS to OSC.

#### Committee

Same as Governor

### Transfer Funding for Software from DCP to DAS

IT Services	694,500	694,500	694,500	694,500	-	-
<b>Total - General Fund</b>	<b>694,500</b>	<b>694,500</b>	<b>694,500</b>	<b>694,500</b>	-	-

#### Background

Bamboo Health maintains the Connecticut Prescription Drug Monitoring Program (PDMP) for the state. During previous IT consolidation a part of this contract was transferred to DAS BITS.

The PDMP collects prescription data for Schedule II through Schedule V drugs into a centralized database, the Connecticut Prescription Monitoring and Reporting System (CPMRS), which can then be used by healthcare providers and pharmacists in the active treatment of their patients.

#### Governor

Transfer funding of \$694,500 in FY 26 and FY 27 to DAS BITS from the Department of Consumer Protection (DCP) for the PDMP software contract.

#### Committee

Same as Governor

### Transfer GPS Monitoring Funding from DAS to DOC

IT Services	(811,617)	(811,617)	(811,617)	(811,617)	-	-
<b>Total - General Fund</b>	<b>(811,617)</b>	<b>(811,617)</b>	<b>(811,617)</b>	<b>(811,617)</b>	-	-

#### Governor

Transfer funding of \$811,617 in both FY 26 and FY 27 from DAS to the Department of Corrections (DOC) for the cost of the GPS monitoring contract.

#### Committee

Same as Governor

### Transfer Funding for IBM Licensing Agreement from DEEP to DAS

IT Services	50,000	50,000	50,000	50,000	-	-
<b>Total - General Fund</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	-	-

#### Governor

Transfer funding of \$50,000 in FY 26 and FY 27 to DAS BITS from the Department of Energy and Environmental Protection (DEEP) for the IBM licensing agreement.

#### Committee

Same as Governor



Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

### Transfer Funding from DAS to DOH for IT Centralization

IT Services	(25,000)	(25,000)	(25,000)	(25,000)	-	-
<b>Total - General Fund</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>-</b>	<b>-</b>

#### Background

PA 22-118 (as amended by PA 22-146), the FY 23 Revised Budget, centralized certain Executive Branch IT functions in the Department of Administrative Services' new unit, the Bureau of Information Technology Solutions (BITS). Funds were transferred to support this centralization beginning in FY 23.

#### Governor

Transfer \$25,000 in FY 26 and FY 27 from DAS to DOH to correct past error.

#### Committee

Same as Governor

### Adjust IT Services Funding to Reflect Shifting from Bond Funds

IT Services	8,585,363	8,585,363	8,585,363	8,585,363	-	-
<b>Total - General Fund</b>	<b>8,585,363</b>	<b>8,585,363</b>	<b>8,585,363</b>	<b>8,585,363</b>	<b>-</b>	<b>-</b>

#### Background

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

#### Governor

Increase funding in IT Services by \$8,585,363 in FY 26 and FY 27 to provide continued support for various IT projects that were previously funded through bond funds.

#### Committee

Same as Governor

### Adjust IT Services Funding to Support Digital Government Initiatives

Personal Services	477,131	477,131	477,131	477,131	-	-
<b>Total - General Fund</b>	<b>477,131</b>	<b>477,131</b>	<b>477,131</b>	<b>477,131</b>	<b>-</b>	<b>-</b>
<b>Positions - General Fund</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>-</b>

#### Background

Bonds currently support consultants engaged in various digital government initiatives.

#### Governor

Provide five positions and funding of \$477,131 in FY 26 and FY 27 to support various digital government initiatives which are currently being performed by consultants and supported through bond funds.

#### Committee

Same as Governor

### Transfer Funding for Boards' and Commissions into Distinct Accounts

Personal Services	(1,146,667)	(1,146,667)	(1,146,667)	(1,146,667)	-	-
Other Expenses	(261,582)	(261,582)	(261,582)	(261,582)	-	-
Employees' Review Board	15,000	15,000	15,000	15,000	-	-
Surety Bonds for State Officials and Employees	(132,100)	(137,600)	(132,100)	(137,600)	-	-
State Insurance and Risk Mgmt Operations	397,181	402,681	397,181	402,681	-	-
Office of the Claims Commissioner	460,499	460,499	460,499	460,499	-	-
State Properties Review Board	337,113	337,113	337,113	337,113	-	-
State Marshal Commission	330,556	330,556	330,556	330,556	-	-
<b>Total - General Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

**Governor**

Transfer funding into individual accounts for the Employees' Review Board, the State Marshal Commission, the State Properties Review Board, State Insurance and Risk Management Board, and the Office of the Claims Commissioner that are under the Department of Administrative Services for administrative purposes only.

**Committee**

Same as Governor

## Current Services

### Adjust Funding for Insurance and Risk Management

State Insurance and Risk Mgmt Operations	3,596,136	3,596,136	3,596,136	3,596,136	-	-
<b>Total - General Fund</b>	<b>3,596,136</b>	<b>3,596,136</b>	<b>3,596,136</b>	<b>3,596,136</b>	<b>-</b>	<b>-</b>
State Insurance and Risk Mgmt Operations	2,841,359	2,841,359	2,841,359	2,841,359	-	-
<b>Total - Special Transportation Fund</b>	<b>2,841,359</b>	<b>2,841,359</b>	<b>2,841,359</b>	<b>2,841,359</b>	<b>-</b>	<b>-</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 24 and FY 25 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. Each of these insurance lines is incurring increases upon renewal and the premium projections reflect market increases.

**Governor**

Provide Funding of \$6,437,495 in FY 26 and FY 27 to reflect current requirements.

**Committee**

Same as Governor

### Annualize the Cost of Existing Wage Agreements

Personal Services	4,356,959	4,356,959	4,356,959	4,356,959	-	-
<b>Total - General Fund</b>	<b>4,356,959</b>	<b>4,356,959</b>	<b>4,356,959</b>	<b>4,356,959</b>	<b>-</b>	<b>-</b>
Personal Services	125,161	125,161	125,161	125,161	-	-
<b>Total - Special Transportation Fund</b>	<b>125,161</b>	<b>125,161</b>	<b>125,161</b>	<b>125,161</b>	<b>-</b>	<b>-</b>
Personal Services	9,036	9,036	9,036	9,036	-	-
<b>Total - Banking Fund</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>9,036</b>	<b>-</b>	<b>-</b>
Personal Services	37,875	37,875	37,875	37,875	-	-
<b>Total - Insurance Fund</b>	<b>37,875</b>	<b>37,875</b>	<b>37,875</b>	<b>37,875</b>	<b>-</b>	<b>-</b>
Personal Services	4,413	4,413	4,413	4,413	-	-
<b>Total - Consumer Counsel and Public Utility Control Fund</b>	<b>4,413</b>	<b>4,413</b>	<b>4,413</b>	<b>4,413</b>	<b>-</b>	<b>-</b>
Personal Services	25,390	25,390	25,390	25,390	-	-
Fringe Benefits	2,080	2,080	2,080	2,080	-	-
<b>Total - Workers' Compensation Fund</b>	<b>27,470</b>	<b>27,470</b>	<b>27,470</b>	<b>27,470</b>	<b>-</b>	<b>-</b>

**Background**

The Governor's Recommended Budget provides funding of \$124.4 million in FY 26 and FY 27, across nine appropriated funds, to reflect current wage-related adjustments resulting from existing wage agreements.

**Governor**

Provide funding of \$4,560,914 million in both FY 26 and FY 27 to reflect this agency's increased wage costs.

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

**Committee**

Same as Governor

**Annualize FY 25 Deficiencies**

Personal Services	5,500,000	5,500,000	5,500,000	5,500,000	-	-
Other Expenses	2,900,000	2,900,000	2,900,000	2,900,000	-	-
W. C. Administrator	562,120	562,120	562,120	562,120	-	-
<b>Total - General Fund</b>	<b>8,962,120</b>	<b>8,962,120</b>	<b>8,962,120</b>	<b>8,962,120</b>	<b>-</b>	<b>-</b>

**Governor**

Provide funding of \$8,962,120 in both FY 26 and FY 27 to reflect annualization of the agency's FY 25 deficiency.

**Committee**

Same as Governor

**Adjust Funding to Reflect Current Requirements**

Surety Bonds for State Officials and Employees	6,916	12,416	6,916	12,416	-	-
Rents and Moving	(400,000)	(400,000)	(400,000)	(400,000)	-	-
IT Services	100,000	100,000	100,000	100,000	-	-
<b>Total - General Fund</b>	<b>(293,084)</b>	<b>(287,584)</b>	<b>(293,084)</b>	<b>(287,584)</b>	<b>-</b>	<b>-</b>
Personal Services	(277,819)	(277,819)	(277,819)	(277,819)	-	-
IT Services	665,687	665,687	665,687	665,687	-	-
<b>Total - Special Transportation Fund</b>	<b>387,868</b>	<b>387,868</b>	<b>387,868</b>	<b>387,868</b>	<b>-</b>	<b>-</b>
Personal Services	80,412	80,412	80,412	80,412	-	-
Fringe Benefits	16,455	16,455	16,455	16,455	-	-
<b>Total - Banking Fund</b>	<b>96,867</b>	<b>96,867</b>	<b>96,867</b>	<b>96,867</b>	<b>-</b>	<b>-</b>
Personal Services	90,974	90,974	90,974	90,974	-	-
Fringe Benefits	(50,605)	(50,605)	(50,605)	(50,605)	-	-
<b>Total - Insurance Fund</b>	<b>40,369</b>	<b>40,369</b>	<b>40,369</b>	<b>40,369</b>	<b>-</b>	<b>-</b>
Personal Services	(13,688)	(13,688)	(13,688)	(13,688)	-	-
Fringe Benefits	(5,124)	(5,124)	(5,124)	(5,124)	-	-
<b>Total - Consumer Counsel and Public Utility Control Fund</b>	<b>(18,812)</b>	<b>(18,812)</b>	<b>(18,812)</b>	<b>(18,812)</b>	<b>-</b>	<b>-</b>
Personal Services	(23,311)	(23,311)	(23,311)	(23,311)	-	-
Fringe Benefits	(111,166)	(111,166)	(111,166)	(111,166)	-	-
<b>Total - Workers' Compensation Fund</b>	<b>(134,477)</b>	<b>(134,477)</b>	<b>(134,477)</b>	<b>(134,477)</b>	<b>-</b>	<b>-</b>

**Governor**

Increase net funding by \$78,731 in FY 26 and \$84,231 in FY 27 to reflect current agency requirements.

**Committee**

Same as Governor

**Consolidate Funding into IT Services Account**

Other Expenses	(243,388)	(243,388)	(243,388)	(243,388)	-	-
Rents and Moving	(74,950)	(74,950)	(74,950)	(74,950)	-	-
IT Services	318,338	318,338	318,338	318,338	-	-
<b>Total - General Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Governor**

Transfer funding of \$318,338 in FY 26 and FY 27 into the IT Services account from Other Expenses and Rents and Moving accounts.

**Committee**

Same as Governor

**Totals**

Budget Components	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	203,097,617	203,097,617	203,097,617	203,097,617	-	-
Policy Revisions	72,767,969	72,767,969	13,031,441	13,031,441	(59,736,528)	(59,736,528)
Current Services	16,622,131	16,627,631	16,622,131	16,627,631	-	-
<b>Total Recommended - GF</b>	<b>292,487,717</b>	<b>292,493,217</b>	<b>232,751,189</b>	<b>232,756,689</b>	<b>(59,736,528)</b>	<b>(59,736,528)</b>
FY 25 Appropriation - TF	18,671,208	18,671,208	18,671,208	18,671,208	-	-
Current Services	3,354,388	3,354,388	3,354,388	3,354,388	-	-
<b>Total Recommended - TF</b>	<b>22,025,596</b>	<b>22,025,596</b>	<b>22,025,596</b>	<b>22,025,596</b>	-	-
FY 25 Appropriation - BF	975,283	975,283	975,283	975,283	-	-
Current Services	105,903	105,903	105,903	105,903	-	-
<b>Total Recommended - BF</b>	<b>1,081,186</b>	<b>1,081,186</b>	<b>1,081,186</b>	<b>1,081,186</b>	-	-
FY 25 Appropriation - IF	1,998,672	1,998,672	1,998,672	1,998,672	-	-
Current Services	78,244	78,244	78,244	78,244	-	-
<b>Total Recommended - IF</b>	<b>2,076,916</b>	<b>2,076,916</b>	<b>2,076,916</b>	<b>2,076,916</b>	-	-
FY 25 Appropriation - PF	198,707	198,707	198,707	198,707	-	-
Current Services	(14,399)	(14,399)	(14,399)	(14,399)	-	-
<b>Total Recommended - PF</b>	<b>184,308</b>	<b>184,308</b>	<b>184,308</b>	<b>184,308</b>	-	-
FY 25 Appropriation - WF	1,499,233	1,499,233	1,499,233	1,499,233	-	-
Current Services	(107,007)	(107,007)	(107,007)	(107,007)	-	-
<b>Total Recommended - WF</b>	<b>1,392,226</b>	<b>1,392,226</b>	<b>1,392,226</b>	<b>1,392,226</b>	-	-

Positions	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	941	941	941	941	-	-
Policy Revisions	156	156	20	20	(136)	(136)
<b>Total Recommended - GF</b>	<b>1,097</b>	<b>1,097</b>	<b>961</b>	<b>961</b>	<b>(136)</b>	<b>(136)</b>

## Workers' Compensation Claims - Administrative Services

### DAS23100

#### Budget Summary

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
Other Current Expenses							
Workers' Compensation Claims	21,617,779	6,015,783	8,259,800	6,509,800	6,509,800	6,509,800	6,509,800
Workers' Compensation Claims - University of Connecticut	2,888,021	2,666,927	2,271,228	2,271,228	2,271,228	2,271,228	2,271,228
Claims - University of Connecticut Health Center	3,087,348	3,048,870	3,460,985	3,460,985	3,460,985	3,460,985	3,460,985
Workers' Compensation Claims - Board of Regents Higher Ed	3,064,576	3,127,568	3,289,276	3,289,276	3,289,276	3,289,276	3,289,276
Claims - Department of Children and Families	7,631,729	6,997,665	10,286,952	10,036,952	10,036,952	10,036,952	10,036,952
Workers' Compensation Claims Mental Health & Addiction Serv	18,162,609	17,535,994	18,561,027	18,061,027	18,061,027	18,061,027	18,061,027
Claim Department of Emergency Services and Public Protection	2,855,079	3,403,324	3,723,135	3,723,135	3,723,135	3,723,135	3,723,135
Claims - Department of Developmental Services	13,790,627	10,671,852	15,773,417	12,073,417	12,073,417	12,073,417	12,073,417
Workers' Compensation Claims - Department of Correction	38,040,635	39,994,920	34,122,823	37,722,823	37,722,823	37,722,823	37,722,823
Agency Total - General Fund	111,138,403	93,462,903	99,748,643	97,148,643	97,148,643	97,148,643	97,148,643
Workers' Compensation Claims	5,659,252	7,957,893	6,723,297	6,723,297	6,723,297	6,723,297	6,723,297
Agency Total - Special Transportation Fund	5,659,252	7,957,893	6,723,297	6,723,297	6,723,297	6,723,297	6,723,297
Total - Appropriated Funds	116,797,655	101,420,796	106,471,940	103,871,940	103,871,940	103,871,940	103,871,940

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

## Current Services

### Adjust Funding to Reflect Current Requirements

Workers' Compensation Claims	(1,750,000)	(1,750,000)	(1,750,000)	(1,750,000)	-	-
Claims - Department of Children and Families	(250,000)	(250,000)	(250,000)	(250,000)	-	-
Workers' Compensation Claims Mental Health & Addiction Serv	(500,000)	(500,000)	(500,000)	(500,000)	-	-
Claims - Department of Developmental Services	(3,700,000)	(3,700,000)	(3,700,000)	(3,700,000)	-	-
Workers' Compensation Claims - Department of Correction	3,600,000	3,600,000	3,600,000	3,600,000	-	-
<b>Total - General Fund</b>	<b>(2,600,000)</b>	<b>(2,600,000)</b>	<b>(2,600,000)</b>	<b>(2,600,000)</b>	<b>-</b>	<b>-</b>

#### Governor

Reduce net funding by \$2,600,000 across various accounts in FY 26 and FY 27 to reflect current agency requirements.

#### Committee

Same as Governor

Totals

Budget Components	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	99,748,643	99,748,643	99,748,643	99,748,643	-	-
Current Services	(2,600,000)	(2,600,000)	(2,600,000)	(2,600,000)	-	-
Total Recommended - GF	97,148,643	97,148,643	97,148,643	97,148,643	-	-

## Attorney General OAG29000

### Permanent Full-Time Positions

Fund	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
General Fund	314	319	319	326	326	319	319
Cannabis Regulatory Fund	-	4	4	-	-	4	4

### Budget Summary

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Committee	
				FY 26	FY 27	FY 26	FY 27
Personal Services	34,389,130	33,985,255	37,821,931	38,349,993	38,465,329	39,827,147	39,827,147
Other Expenses	880,275	1,000,595	1,034,810	1,034,810	1,034,810	1,034,810	1,034,810
<b>Agency Total - General Fund</b>	<b>35,269,405</b>	<b>34,985,850</b>	<b>38,856,741</b>	<b>39,384,803</b>	<b>39,500,139</b>	<b>40,861,957</b>	<b>40,861,957</b>
Personal Services	-	345,137	396,362	-	-	407,309	407,309
<b>Agency Total - Cannabis Regulatory Fund</b>	<b>-</b>	<b>345,137</b>	<b>396,362</b>	<b>-</b>	<b>-</b>	<b>407,309</b>	<b>407,309</b>
<b>Total - Appropriated Funds</b>	<b>35,269,405</b>	<b>35,330,987</b>	<b>39,253,103</b>	<b>39,384,803</b>	<b>39,500,139</b>	<b>41,269,266</b>	<b>41,269,266</b>

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

## Policy Revisions

### Maintain Cannabis Costs in the Cannabis Regulatory Fund

Personal Services	407,309	407,309	-	-	(407,309)	(407,309)
<b>Total - General Fund</b>	<b>407,309</b>	<b>407,309</b>	<b>-</b>	<b>-</b>	<b>(407,309)</b>	<b>(407,309)</b>
<b>Positions - General Fund</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>(4)</b>	<b>(4)</b>
Personal Services	(407,309)	(407,309)	-	-	407,309	407,309
<b>Total - Cannabis Regulatory Fund</b>	<b>(407,309)</b>	<b>(407,309)</b>	<b>-</b>	<b>-</b>	<b>407,309</b>	<b>407,309</b>
<b>Positions - Cannabis Regulatory Fund</b>	<b>(4)</b>	<b>(4)</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>

#### Background

PA 21-1 JSS, *An Act Concerning Responsible and Equitable Regulation of Adult-Use Cannabis*, legalized recreational cannabis use for adults 21 years of age or older. Recreational cannabis sales began in January 2023.

The Governor's Recommended Budget moves the Cannabis Regulatory Fund (CRF) and the Prevention and Recovery Services Fund (PRSF) expenditures to the General Fund (GF) and the Special Transportation Fund (STF). This affects 11 agencies, 94 positions, and an appropriation of \$12.8 million in FY 26 and FY 27 across the GF and the STF.

#### Governor

Transfer funding of \$407,309 and 4 positions in both FY 26 and FY 27 for cannabis regulation duties from the Cannabis Regulatory Fund to the General Fund.

#### Committee

Maintain funding of \$407,309 and 4 positions in both FY 26 and FY 27 in the Cannabis Regulatory Fund.

Account	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

### Adjust Funding for Notice of Material Change Legislation

Personal Services	115,537	230,873	-	-	(115,537)	(230,873)
<b>Total - General Fund</b>	<b>115,537</b>	<b>230,873</b>	<b>-</b>	<b>-</b>	<b>(115,537)</b>	<b>(230,873)</b>
<b>Positions - General Fund</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>(3)</b>	<b>(3)</b>

#### Background

HB 6873, *An Act Strengthening the Review of Healthcare Entity Transactions*, strengthens the existing notice of material change statute. This bill requires the Attorney General's office and the Office of Health Strategy to review and evaluate healthcare consolidations and acquisitions.

#### Governor

Provide funding of \$115,537 in FY 26 and \$230,873 in FY 27 to support three additional positions to implement the notice of material change legislation.

#### Committee

Remove funding for notice of material change legislation.

## Current Services

### Adjust Funding to Reflect Current Requirements

Personal Services	(1,500,000)	(1,500,000)	500,000	500,000	2,000,000	2,000,000
<b>Total - General Fund</b>	<b>(1,500,000)</b>	<b>(1,500,000)</b>	<b>500,000</b>	<b>500,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

#### Governor

Reduce funding by \$1.5 million in FY 26 and FY 27 to reflect current agency requirements.

#### Committee

Provide funding of \$500,000 to the Personal Services account.

### Annualize the Cost of Existing Wage Agreements

Personal Services	1,505,216	1,505,216	1,505,216	1,505,216	-	-
<b>Total - General Fund</b>	<b>1,505,216</b>	<b>1,505,216</b>	<b>1,505,216</b>	<b>1,505,216</b>	<b>-</b>	<b>-</b>
Personal Services	10,947	10,947	10,947	10,947	-	-
<b>Total - Cannabis Regulatory Fund</b>	<b>10,947</b>	<b>10,947</b>	<b>10,947</b>	<b>10,947</b>	<b>-</b>	<b>-</b>

#### Background

The Governor's Recommended Budget provides funding of \$124.4 million in FY 26 and FY 27, across nine appropriated funds, to reflect current wage-related adjustments resulting from existing wage agreements.

#### Governor

Provide funding of \$1,505,216 in FY 26 and FY 27 to the General Fund and \$10,947 in FY 26 and FY 27 to the Cannabis Regulatory Fund to reflect this agency's increased wage costs.

#### Committee

Same as Governor



## Totals

Budget Components	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	38,856,741	38,856,741	38,856,741	38,856,741	-	-
Policy Revisions	522,846	638,182	-	-	(522,846)	(638,182)
Current Services	5,216	5,216	2,005,216	2,005,216	2,000,000	2,000,000
<b>Total Recommended - GF</b>	<b>39,384,803</b>	<b>39,500,139</b>	<b>40,861,957</b>	<b>40,861,957</b>	<b>1,477,154</b>	<b>1,361,818</b>
FY 25 Appropriation - CRF	396,362	396,362	396,362	396,362	-	-
Policy Revisions	(407,309)	(407,309)	-	-	407,309	407,309
Current Services	10,947	10,947	10,947	10,947	-	-
<b>Total Recommended - CRF</b>	<b>-</b>	<b>-</b>	<b>407,309</b>	<b>407,309</b>	<b>407,309</b>	<b>407,309</b>

Positions	Governor Recommended		Committee		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	319	319	319	319	-	-
Policy Revisions	7	7	-	-	(7)	(7)
<b>Total Recommended - GF</b>	<b>326</b>	<b>326</b>	<b>319</b>	<b>319</b>	<b>(7)</b>	<b>(7)</b>
FY 25 Appropriation - CRF	4	4	4	4	-	-
Policy Revisions	(4)	(4)	-	-	4	4
<b>Total Recommended - CRF</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>