

**COLORADO GENERAL ASSEMBLY
JOINT BUDGET COMMITTEE**



**SUPPLEMENTAL REQUESTS FOR
FY 2014-15 and FY 2013-14
DEPARTMENT OF PERSONNEL**

**JBC Working Document - Subject to Change
Staff Recommendation Does Not Represent Committee Decision**

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DEPARTMENT OF PERSONNEL

Department Overview

The Department of Personnel is responsible for administering the state personnel system, which includes approximately 31,000 full time equivalent (FTE) staff, excluding the Department of Higher Education. In addition, the Department provides general support services for state agencies. These functions include: control of the State's purchasing activities; oversight of state financial activities; maintenance of state archives and public records; maintenance of the buildings in the Capitol complex and two other campuses; provision of central services to agencies in the Denver metropolitan area; provision of administrative law judge services; coordination of capital construction and controlled maintenance projects; management of the State's motor vehicle fleet; centralized lease management for state agencies; administration of the State's personnel selection, classification, and compensation programs; administration of the State's employee benefit programs; and oversight of the State's liability, property, and workers' compensation insurance programs.

Summary: FY 2013-14 Appropriation and Recommendation

Department of Personnel: Recommended Changes for FY 2013-14						
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FTE
FY 2013-14 Appropriation						
FY 2013-14 Appropriation	\$196,532,032	\$31,439,880	\$13,628,813	\$151,463,339	\$0	393.1
Current FY 2013-14 Appropriation	\$196,532,032	\$31,439,880	\$13,628,813	\$151,463,339	\$0	393.1
Recommended Changes						
Current FY 2013-14 Appropriation	\$196,532,032	31,439,880	\$13,628,813	\$151,463,339	\$0	393.1
1331 Private Collection Agency Fees	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
Recommended FY 2013-14 Appropriation	\$196,632,032	\$31,439,880	\$13,728,813	\$151,463,339	\$0	393.1
Recommended Increase/(Decrease)	\$100,000	\$0	\$100,000	\$0	\$0	0.0
Percentage Change	0.1%	0.0%	0.7%	0.0%	0.0%	0.0%
FY 2013-14 Executive Request	\$196,619,376	\$31,439,880	\$13,716,157	\$151,463,339	\$0	393.1
Request Above/(Below) Recommendation	(\$12,656)	\$0	(\$12,656)	\$0	\$0	0.0

Request/Recommendation Descriptions

1331 Private Collection Agency Fees: The interim supplemental request was for an additional \$87,344 cash funds spending authority for the Private Collection Agency Fees line item in

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Collections Services. The recommendation and approval was for an additional \$100,000 cash funds.

Summary: FY 2014-15 Appropriation and Recommendation

Department of Personnel: Recommended Changes for FY 2014-15						
	Total Funds	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	FTE
FY 2014-15 Appropriation						
HB 14-1336 (Long Bill)	\$173,191,421	\$6,642,176	\$13,231,074	\$153,318,171	\$0	393.6
Other Legislation	<u>163,518</u>	<u>125,000</u>	<u>0</u>	<u>38,518</u>	<u>0</u>	<u>0.0</u>
Current FY 2014-15 Appropriation	\$173,354,939	\$6,767,176	\$13,231,074	\$153,356,689	\$0	393.6
Recommended Changes						
Current FY 2014-15 Appropriation	\$173,354,939	6,767,176	\$13,231,074	\$153,356,689	\$0	393.6
S1 Restructure of the Office of the State Controller to Support CORE	191,842	0	191,842	0	0	0.0
S3 Cost Allocation Services Assessment	351,378	351,378	0	0	0	0.0
S5 Administrative Law Judge Allocation Adjustment	(58,046)	(58,046)	0	0	0	(0.5)
S6 Private Collection Agency Fees	100,000	0	100,000	0	0	0.0
S7 Annual Fleet Supplemental True Up	0	0	0	0	0	0.0
S8 Workers Compensation Legal Services	900,000	0	0	900,000	0	0.0
Supplemental Non-prioritized Common Policy Adjustments	17,018	58,804	2,180	(43,966)	0	0.0
Supplemental Non-prioritized Fleet Requests	<u>42,350</u>	<u>0</u>	<u>0</u>	<u>42,350</u>	<u>0</u>	<u>0.0</u>
Recommended FY 2014-15 Appropriation	\$174,899,481	\$7,119,312	\$13,525,096	\$154,255,073	\$0	393.1
Recommended Increase/(Decrease)	\$1,544,542	\$352,136	\$294,022	\$898,384	\$0	(0.5)
Percentage Change	0.9%	5.2%	2.2%	0.6%	0.0%	(0.1%)
FY 2014-15 Executive Request	\$172,843,294	\$7,155,834	\$13,517,913	\$152,169,547	\$0	393.1
Request Above/(Below) Recommendation	(\$2,056,187)	\$36,522	(\$7,183)	(\$2,085,526)	\$0	(0.0)

Request/Recommendation Descriptions

S1 Restructure of the Office of the State Controller to Support CORE: The request is for an additional \$242,597 total funds, including \$36,522 General Fund and \$206,075 cash funds from the Supplier Database Cash Fund. The recommendation is for an additional \$191,842 cash funds.

S3 Cost Allocation Services Assessment: The request is for an additional \$351,378 General Fund. The recommendation is for an additional \$351,378 General Fund.

S5 Administrative Law Judge Allocation Adjustment: The request is for a decrease of 0.5 FTE and \$58,046 General Fund. The recommendation is for a decrease of 0.5 FTE and \$58,046 General Fund.

S6 Private Collection Agency Fees: The request is for an additional \$78,584 cash funds from collection fees. The recommendation is for an additional \$100,000 cash funds.

S7 Annual Fleet Supplemental True Up: The request is for a decrease of \$2,085,526 reappropriated funds from the Motor Fleet Management Fund, representing a "true-up" of Fleet Management's, *Vehicle Replacement Lease/Purchase* line item. The recommendation is for no adjustment. This adjustment is an accounting "true-up" and is not necessary for budget purposes; this spending authority and any additional actual savings will automatically revert without additional budget action.

S8 Workers Compensation Legal Services: The request is for an additional \$900,000 reappropriated funds from the State Employee Workers' Compensation Account for the *Workers' Compensation Legal Services* line item in Risk Management. The recommendation is for an additional \$900,000 reappropriated funds.

Supplemental Non-prioritized Common Policy Adjustments: The request includes a net increase of \$17,018 total funds, including an increase of \$58,804 General Fund, for four statewide common policy adjustments. Staff makes no recommendation on non-prioritized items; the JBC acts on these items when it makes decisions regarding common policies.

Supplemental Non-prioritized Fleet Requests: The request is for an additional \$42,350 reappropriated funds from the Motor Fleet Management Fund for the *Vehicle Replacement Lease/Purchase* line item in Fleet Management. The request reflects additional vehicle purchases for three requests from state agencies. Staff makes no recommendation on non-prioritized items; the JBC acts on these items in the respective department requests for those vehicles.

Prioritized Supplemental Requests

SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #1 (a) RESTRUCTURE OF THE OFFICE OF THE STATE CONTROLLER TO SUPPORT CORE (DEPARTMENT OPERATING)

	Request	Recommendation
Total	<u>\$242,597</u>	<u>\$191,842</u>
FTE	0.0	0.0
General Fund	36,522	0
Cash Funds	206,075	191,842

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	YES
JBC staff and the Department agree that this request is the result of a lack of adequate planning for the implementation of CORE through the regular, annual budget process.	

Department Request: The Department requests \$242,597 total funds, including \$36,522 General Fund and \$206,075 cash funds from the Supplier Database Cash Fund for additional temporary staff resources for the Office of the State Controller related to the implementation of the Colorado Operations Resource Engine or CORE.

Staff Recommendation: Staff recommends that the Committee approve \$191,842 cash funds from the Supplier Database Cash Fund for additional temporary staff resources for the Office of the State Controller related to the implementation of CORE.

Staff Analysis: The Department states that the Office of the State Controller has been required to focus on the following elements of CORE implementation during the current fiscal year:

- Change management and communications;
- Implementation of payroll changes to ensure accurate interaction between CORE and CPPS, the State's payroll system;
- Creation and review of reports necessary to issue the annual Basic Financial Statements (BFS), the Comprehensive Annual Financial Report (CAFR), the TABOR Schedule of Revenues, the Cash Funds Report, the Revenue Summary, and the Schedule of Expenditure of Federal Awards (SEFA);
- Providing helpdesk and technical assistance to state agencies; and
- Ongoing configuration of CORE system modules, assistance with the establishment of spending authority in accordance with appropriated budgets, and improvements to the procurement module.

The Department estimates a total cost of \$486,577 for the cost of the additional temporary assistance. The Department has identified the availability of \$243,980 in Department savings associated with currently-vacant positions, which it can absorb within its appropriations. This leaves a balance of \$242,597, identified as the total request. The Department has identified \$206,075 in existing revenue from the Supplier Database Cash Fund and requests the remaining \$36,522 in General Fund.

The Department's schedule 13 identifies \$191,842 in the personal services line item in the Supplier Database and eProcurement subdivision and \$50,775 in benefits POTS associated with this personal services need. Committee policy for funding benefits POTS associated with personal services funding for new requests is to exclude benefits POTS for less than 20.0 new FTE. Staff recommends funding the \$191,842 personal services request and, in accordance with Committee policy, not funding the benefits POTS portion of the request.

**SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #1(b)
RESTRUCTURE OF THE OFFICE OF THE STATE CONTROLLER TO
SUPPORT CORE (COMMON POLICY ALLOCATIONS)**

All Departments – CP Allocations	Request	Recommendation
Total	<u>(\$71,069)</u>	<u>(\$71,069)</u>
FTE	0.0	0.0
General Fund	1,097,722	1,097,722
Cash Funds	(742,558)	(742,558)
Reappropriated Funds	(695,181)	(695,181)
Federal Funds	268,948	268,948

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	YES
JBC staff and the Department agree that this request is the result of a lack of adequate planning for the implementation of CORE through the regular, annual budget process.	

Department Request: The Department requests adjustments to all department COFRS Modernization line items which total a net decrease of \$71,069 total funds for FY 2014-15. These adjustments include an increase of \$1.1 million General Fund and other fund adjustments as outlined in the table above.

Staff Recommendation: Staff recommends that the Committee make allocation adjustments to the COFRS Modernization line item in all departments for FY 2014-15 as requested.

Staff Analysis: The Department's supplemental and budget amendment request, submitted on January 2nd, did not have common policy methodology and common policy allocations attachments or appendices included in the submitted request nor were they available on the OSPB web page. Staff was able to identify COFRS Modernization common policy allocation adjustments for FY 2014-15 through a table included as Appendix A in the Governor's Office of Information Technology (OIT) request S1. That table identifies FY 2014-15 true-ups for all departments for a net decrease of \$68,192 total funds (a funds split was not included) on an \$8.6 million total allocation. This represents an adjustment of 0.8 percent. On that basis, staff was prepared to recommend that allocation adjustments not be made for FY 2014-15 and that they be included in FY 2015-16 true-up adjustments for figure setting.

However, over the weekend staff received, from the Department and OSPB, additional information that was unintentionally omitted from the request documents that identifies allocation true-ups for FY 2013-14 and FY 2014-15 that are intended as allocation adjustments in FY 2014-15, and budget amendment allocation true-ups for FY 2015-16 that are allocation adjustments for FY 2015-16.

While the FY 2014-15 allocation adjustment total includes a statewide decrease of \$71,000, the allocation adjustments include a substantial General Fund increase. Additionally, adjustments for individual departments are in some cases substantial as well. On this basis staff recommends approval of the requested adjustments for the COFRS Modernization common policy line items in departments' budgets for FY 2014-15. The following table outlines the request and recommendation amounts by department and fund source.

COFRS Modernization - FY 2014-15 Common Policy Allocation Adjustments					
	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	Total
Agriculture	(\$2,919)	(\$10,290)	\$0	\$1,749	(\$11,460)
Corrections	(35,459)	(2,298)	(2,466)	(15,402)	(55,626)
Education	(6,695)	(71,557)	(27,304)	47,897	(57,659)
Governor	25,080	25,765	0	12,144	62,989
Health Care Policy and Financing	564,778	295,413	0	293,177	1,153,368
Higher Education	87,690	19,694	(12,830)	(2,543)	92,011
Human Services	4,772	(6,541)	0	30,787	29,018
Judicial	258,351	0	0	0	258,351
Labor and Employment	0	(52,549)	0	(94,318)	(146,867)
Law	0	0	(7,893)	1,261	(6,632)
Legislature	(451)	0	0	0	(451)
Local Affairs	184,229	0	98,256	49,635	332,120
Military and Veterans Affairs	36,177	0	0	14,421	50,598
Natural Resources	23,180	(749,322)	(52,130)	(39,327)	(817,599)
Personnel	(39,629)	(15,883)	(96,883)	0	(152,395)
Public Health and Environment	0	0	(586,873)	0	(586,873)
Public Safety	(8,141)	(14,750)	(6,899)	0	(29,790)

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COFRS Modernization - FY 2014-15 Common Policy Allocation Adjustments					
	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	Total
Regulatory Agencies	(62)	(2,603)	(158)	4,278	1,455
Revenue	23,194	(103,941)	0	0	(80,747)
State	0	(40,140)	0	0	(40,140)
Transportation	0	6,455	0	(34,811)	(28,356)
Treasurer	(16,373)	(20,011)	0	0	(36,384)
Statewide Total	\$1,097,722	(\$742,558)	(\$695,181)	\$268,948	(\$71,069)

The following table outlines the revised FY 2014-15 total appropriation for COFRS Modernization line items by department and fund source.

COFRS Modernization - FY 2014-15 Common Policy Revised Appropriation					
	General Fund	Cash Funds	Reappropriated Funds	Federal Funds	Total
Agriculture	\$6,864	\$46,197	\$0	\$8,450	\$61,511
Corrections	444,936	28,438	30,913	0	504,286
Education	54,405	17,939	20,014	47,897	140,255
Governor	47,487	48,784	0	33,897	130,168
Health Care Policy and Financing	894,175	468,603	2,052	736,320	2,101,150
Higher Education	87,690	39,308	4,017	0	131,015
Human Services	819,501	244,492	0	486,245	1,550,238
Judicial	1,325,548	0	0	0	1,325,548
Labor and Employment	0	132,821	0	164,409	297,230
Law	0	0	38,538	2,400	40,938
Legislature	18,955	0	0	0	18,955
Local Affairs	289,112	0	150,876	94,857	534,845
Military and Veterans Affairs	37,595	0	0	50,693	88,288
Natural Resources	153,659	364,443	15,307	60,688	594,097
Personnel	35,278	14,139	86,249	0	135,666
Public Health and Environment	0	0	112,497	0	112,497
Public Safety	49,051	92,469	27,318	0	168,838
Regulatory Agencies	2,954	128,849	7,837	6,281	145,921
Revenue	103,848	128,777	0	0	232,625
State	0	0	0	0	0
Transportation	0	113,765	0	0	113,765
Treasurer	29,129	35,603	0	0	64,732
Statewide Total	\$4,400,187	\$1,904,627	\$495,617	\$1,692,137	\$8,492,568

**SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #3
COST ALLOCATION SERVICES ASSESSMENT**

	Request	Recommendation
Total	<u>\$351,378</u>	<u>\$351,378</u>
FTE	0.0	0.0
General Fund	351,378	351,378

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	YES
JBC staff and the Department agree that this request is the result of data that was not previously available.	

Department Request: The Department requests \$351,378 General Fund to reimburse the federal government for over-collected indirect cost recoveries related to American Reinvestment and Recovery Act (ARRA) grants.

Staff Recommendation: Staff recommends that the Committee approve the request.

Staff Analysis: Typically the Office of the State Controller is able to make adjustments from year to year to account for indirect cost recoveries with which the federal government might take issue. These adjustments are then made in a following year's statewide indirect cost assessment. However due to the disagreement over recoveries made for ARRA grants, and since there are no more ARRA funds flowing to the State, the only resolution is to make the payment to the federal government from the General Fund. Indirect cost recoveries reduce the need for General Fund. General Fund is the appropriate fund source to pay for this reimbursement.

**SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #4
CAPITOL COMPLEX LEASED SPACE ADJUSTMENT**

Department Operating	Request	Recommendation
Total	<u>\$0</u>	<u>\$0</u>
FTE	0.0	0.0
Reappropriated Funds	0	0

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All Departments – CP Allocations	Request	Recommendation
Total	<u>\$1,134,964</u>	<u>\$0</u>
FTE	0.0	0.0
General Fund	926,501	0
Cash Funds	20,522	0
Reappropriated Funds	85,355	0
Federal Funds	102,586	0

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	YES
JBC staff and the Department agree that this request is the result of a technical error.	

Department Request: The Department requests an additional \$1,134,964 in common policy allocation billings to state agencies for Capitol Complex Leased Space line items, with fund splits as outlined in the table above.

Staff Recommendation: Staff recommends that the Committee deny this request.

Staff Analysis: In common policy figure setting staff used the total fund balance rather than the cash balance to calculate the fund balance adjustment. In the request narrative the department states, "traditionally the lesser of either the cash, or fund balance are used in the request." Staff has consistently calculated common policy fund balance adjustments based on total fund balance as identified in the Schedule 9 included in the Department's budget request documents and the Department has never formally objected to that practice for figure setting. Further, the Department did not request a figure setting comeback related to this calculation at the time.

However, staff acknowledges that it is reasonable and more appropriate to base the fund balance adjustment on the cash balance when it is less than the total fund balance and will begin to apply that rule in all future common policy figure setting. Staff will continue to use cash and fund balance data included in the Schedule 9, which differs from figures provided by the Department from internal working documents. The Department's Schedule 9 from the FY 2014-15 budget request identifies the *Actual FY 2012-13 Cash Assets* amount as \$3,193,676 and the *Appropriated FY 2013-14 Cash Assets* amount as \$3,268,662. For the following fund balance analysis and projection, staff used the *Actual FY 2012-13 Cash Assets* amount.

The following tables outline the fund balance calculations that include the original figure setting recommendation and appropriation figures, the Department's supplemental request figures, and staff's updated recommended figures.

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Capitol Complex Facilities Fund			
Recommended Fund Balance Reserve Adjustment			
	Figure Setting Recommend. /Approp.	Department Supplemental Request	JBC Staff Supplemental Recommend.
FY 2013-14			
Beginning Fund Balance	\$4,640,350	\$2,715,429	\$3,193,676
Revenue	14,111,204	13,785,224	13,785,224
Expenditures	<u>(13,710,237)</u>	<u>(13,710,237)</u>	<u>(13,710,237)</u>
Ending Fund Balance	\$5,041,317	\$2,790,416	\$3,268,663
FY 2014-15			
Estimate Program Costs	\$13,526,518	\$13,526,518	\$13,526,518
Fund Balance Target Reserve	16.50%	8.25%	8.25%
Fund Balance Reserve Amount	2,231,875	1,115,938	1,115,938
Fund Balance Reserve Adjustment	(\$2,809,442)	(\$1,674,478)	(\$2,152,725)
Difference from Recommend. Reserve Adjust.		\$1,134,963	\$656,716

Capitol Complex Facilities Fund			
FY 2014-15 Fund Balance Projection			
	Figure Setting Recommend. /Approp.	Department Supplemental Request	JBC Staff Supplemental Recommend.
FY 2014-15			
Beginning Fund Balance	\$5,041,317	\$2,790,416	\$3,268,663
Revenue	10,717,075	10,751,077	10,717,075
Expenditures	<u>(13,526,518)</u>	<u>(13,526,518)</u>	<u>(13,526,518)</u>
Ending Fund Balance	\$2,231,874	\$14,975	\$459,220
Supplemental Recommended Allocation			\$0

Based on staff's calculations for FY 2014-15, it appears that the Department will end the year with a \$459,000 surplus based on the current state agency common policy allocations. The Department's own cash balance, cost, and revenue figures project a \$15,000 surplus.

In addition to the difference in the beginning cash balance amount, the Department identified pass-through revenue which should be excluded from the FY 2013-14 revenue total; staff agrees. The Department identifies additional revenue in FY2014-15. It appears that Long Bill total appropriations for Corrections and the Governor's Office exceeded common policy recommendations by \$9,672 and \$67,544, respectively, which may be contributing to the Department's \$34,000 difference in revenue total for FY 2014-15. For this analysis and projection, staff chose to use the revenue amount recommended and approved in common policy figure setting.

The Department is essentially requesting an adjustment to fund the restoration of the program's fund balance. However, due to the program's ability to meet its program expenses for the year, as allocated in figure setting, even using the Department's assumptions, staff is recommending

that no adjustments be made to the common policy allocation for Capitol Complex Leased Space for FY 2014-15. Staff will restore the necessary fund balance in FY 2015-16 figure setting for this common policy element.

SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #5
ADMINISTRATIVE LAW JUDGE ALLOCATION ADJUSTMENT

Department Operating	Request	Recommendation
Total	<u>(\$58,046)</u>	<u>(\$58,046)</u>
FTE	(0.5)	(0.5)
General Fund	(58,046)	(58,046)
Cash Funds	0	0
Reappropriated Funds	0	0

All Departments – CP Allocations	Request	Recommendation
Total	<u>\$328,763</u>	<u>\$96,567</u>
FTE	0.0	0.0
General Fund	39,949	12,094
Cash Funds	255,632	74,428
Reappropriated Funds	2,821	854
Federal Funds	30,361	9,191

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	YES
JBC staff and the Department agree that this request is the result of a technical error in the Department's methodology used in FY 2013-14 and other data not available when the original appropriation was made.	

Department Request: The Department requests an additional \$328,763 total funds for common policy billing allocations to state agencies for the ALJ Services line item. The fund splits are outlined in the table above. Additionally, the Department requests a decrease of 0.5 FTE and \$58,046 General Fund related to H.B. 13-1292 (Keep Jobs in Colorado Act); the Office of Administrative Courts (OAC) has experienced no cases related to this legislation and will address any such cases in the future through the common policy allocation process.

Staff Recommendation: Staff recommends that the Committee approve the Department requested decrease of 0.5 FTE and \$58,046 General Fund. Staff recommends that the Committee approve a total of \$96,567 in additional common policy allocations to state agencies for ALJ Services line items. This amount is equal to staff's projected deficit for the OAC for the current fiscal year.

Staff Analysis:

Appropriation Decrease

The Department's request for a decrease of 0.5 FTE and \$58,046 General Fund is related to H.B. 13-1292, the Keep Jobs in Colorado Act, which added those appropriations to the OAC. The OAC has not experienced any cases related to the legislation. Should future casework develop related to the legislation, necessary funding will be addressed through the common policy allocation process.

Additional Common Policy Allocations Overview

The Department's request for additional allocations to state agencies is the result of a projected fund balance deficit for the current year. The Department estimates a fund balance deficit of \$141,357 and requests a fund balance reserve amount of \$187,406, resulting in a total request for additional allocations of \$328,763.

The Department's deficit includes a \$41,828 post-closing entry in FY 2013-14, representing a roll-forward expenditure from FY 2012-13. However, that amount was accounted for in the FY 2012-13 figure setting budget and that unspent amount would carry into FY 2013-14 as additional fund balance. Therefore, the projected deficit should be \$99,529. Included in the allocations to state agencies (reappropriated funds revenue) is an allocation representing a cash fund revenue source from miscellaneous school districts. This allocation share totals \$2,962 of the identified deficit, leaving \$96,567 to be allocated to state agencies.

The Department is also requesting an adjustment to restore a fund balance reserve. Staff recommends denying that adjustment as unnecessary in a supplemental; staff will address the OAC's fund balance reserve needs in FY 2015-16 figure setting.

The Reason for a Fund Balance Deficit

The primary reason there is a fund balance deficit for this program was the methodology the Department was using in the FY 2013-14 request. That methodology included using the prior year's indirect cost assessment for setting total program cost. Using that methodology, the indirect cost assessment portion was \$15,853, representing the amount paid in FY 2012-13. The actual indirect cost assessment for FY 2013-14 was \$171,000, representing a difference of \$155,000.

While staff did not identify this problem prior to this supplemental, staff changed the methodology in last year's figure setting for all Department operating common policy elements to include current year indirect cost assessment amounts due to the potential scale of difference from year to year in the indirect cost assessment amount.

Additionally, analyzing actual expenditures in FY 2013-14, staff determined that the OAC expended \$57,000 more in personal services and benefits POTS expenditures than estimated for figure setting; that amount is equal to 1.5 percent more. The OIT common policy expenditures were also \$52,000 higher than estimated for figure setting; that amount is equal to 99.2 percent more. And finally, the OAC under-collected \$50,000 in cash funds revenue from miscellaneous school districts compared to the allocation cash fund revenue estimate.

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The \$155,000 difference in indirect costs, the \$109,000 in additional expenditures, and the \$50,000 under-collection of revenue, exceeded the \$187,000 fund balance reserve amount estimated for FY 2014-15 by \$127,000. Additional savings in common policy operating expenses and leased space in FY 2013-14 and additional revenue from interest income offset that deficit by about \$26,000, leaving the current estimated deficit of just under \$100,000.

The following table outlines the FY 2013-14 actual expenditures compared to the request and recommended estimate amounts. Major adjustments are bolded and shaded.

FY 2013-14 ALJ Services Program Costs					
	Request	Recommend. /Approp.	Actual Expenditure	Difference	Percentage Difference
Personal Services	\$3,229,131	\$3,229,131	\$3,720,834		
Health, Life, and Dental	239,043	239,043	0		
AED/SAED/STD	<u>196,013</u>	<u>196,013</u>	<u>0</u>		
PS plus Benefits POTS	3,664,187	3,664,187	3,720,834	56,647	1.5%
Operating Expenses	143,260	143,260	142,788	(472)	-0.3%
Legal Services	17,459	17,459	14,290		
Workers' Comp	22,375	22,375	21,624		
Prop and Liability	<u>66,656</u>	<u>66,656</u>	<u>57,403</u>		
Operating Common Policies Subtotal	106,490	106,490	93,317	(13,173)	-12.4%
Leased Space - Denver, Co Spgs	376,132	376,132	187,771		
Capitol Complex Leased Space	<u>9,425</u>	<u>9,425</u>	<u>192,022</u>		
Leased Space Subtotal	385,557	385,557	379,793	(5,764)	-1.5%
OIT Administration	3,564	3,564	0		
GGCC	6,232	6,232	51,723		
MNT	42,624	42,624	0		
Comm Services	0	0	644		
Colorado State Network	0	0	27,197		
Info Tech Security	0	0	2,304		
COFRS Modernization	<u>0</u>	<u>0</u>	<u>22,578</u>		
OIT Subtotal	52,420	52,420	104,446	52,026	99.2%
Indirect Costs	15,853	15,853	171,000	155,147	978.7%
Post-closing Entry/FY12-13 Roll Forward	<u>0</u>	<u>0</u>	<u>41,828</u>	41,828	n/a
ALJ Program Costs Subtotal	4,367,767	4,367,767	4,654,006	286,239	6.6%
Fund Balance Reserve Adjustment	<u>88,704</u>	<u>137,680</u>			
Total Program Costs Allocated to State Agencies	4,456,471	4,505,447			

Fund Balance Tables

The following tables outline the fund balance calculations made to arrive at staff's recommendation. The first table is the fund balance adjustment table included in FY 2014-15 figure setting. The second table includes the actual expenditure and revenue adjustments reported by the Department for FY 2013-14. The third table is a projection of the current fiscal year fund balance and staff recommendation for additional allocations.

Cash Fund Table 1: Administrative Courts Cash Fund Recommended Reserve Adjustment	
FY 2013-14	
Beginning Fund Balance	\$731,038
Revenue	4,505,447
Expenditures	<u>(4,367,767)</u>
Ending Fund Balance	\$868,718
FY 2014-15	
Expenditure Base (PS+OE+IC)	\$3,748,111
Fund Balance Target Reserve	5.0%
Fund Balance Reserve Amount	187,406
Fund Balance Reserve Adjustment	(\$681,312)

Cash Fund Table 2: Administrative Courts Cash Fund Balance with FY 2013-14 Actual Adjustments	
FY 2013-14	
Beginning Fund Balance	\$731,038
FY12-13 Roll Forward (unspent approp.)	41,828
Revenue	4,505,447
Revenue Adjustment for Actual	(42,524)
Expenditures	(4,367,767)
Additional Actual Expenditures	(286,239)
Ending Fund Balance	\$581,783

Cash Fund Table 3: Administrative Courts Cash Fund Revised FY 2014-15 Fund Balance Projection	
<i>FY 2014-15</i>	
Beginning Fund Balance	\$581,783
Revenue	4,125,407
Expenditures	<u>(4,806,719)</u>
Ending Fund Balance	(\$99,529)
FY 2014-15	
Expenditure Base (PS+OE+IC)	\$3,748,111
Fund Balance Target Reserve	5.0%

Cash Fund Table 3: Administrative Courts Cash Fund Revised FY 2014-15 Fund Balance Projection	
Fund Balance Reserve Amount	187,406
Fund Balance Reserve Adjustment	\$286,935
Supplemental Recommended Allocation	\$99,529

ALJ Services Supplemental Allocation and Fund Splits

The following table outlines the Department's request, staff's recommendation, and fund splits associated with staff's recommendation.

ALJ Services FY 2014-15 Requested and Recommended Supplemental Allocation and Fund Splits							
Department	FY 2014-15 Allocation	FY 2014-15 Request	FY 2014-15 Recommend.	General Fund	Cash Funds	Reappropriated Funds	Federal Funds
Agriculture	0.03%	\$101	\$31	\$0	\$31	\$0	\$0
Education	3.64%	\$11,979	\$3,626	0	3,000	626	0
Health Care Policy and Financing	8.85%	\$29,089	\$8,806	3,422	981	0	4,403
Higher Education	0.06%	\$205	\$62	0	62	0	0
Human Services	13.61%	\$44,746	\$13,546	8,378	380	0	4,788
Labor	61.94%	\$203,638	\$61,649	0	61,649	0	0
Law	0.71%	\$2,335	\$707	0	707	0	0
Personnel	0.34%	\$1,126	\$341	0	305	36	0
Public Health and Environment	0.19%	\$634	\$192	0	0	192	0
Regulatory Agencies	6.54%	\$21,492	\$6,507	294	6,212	0	0
Revenue	0.24%	\$791	\$239	0	239	0	0
State	0.78%	\$2,558	\$774	0	774	0	0
Transportation	0.09%	\$285	\$86	0	86	0	0
Misc. School Districts	2.98%	\$9,784	\$2,962	n/a	n/a	n/a	n/a
TOTAL	100%	\$328,763	\$99,529	\$12,094	\$74,428	\$854	\$9,191

**SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #6
PRIVATE COLLECTION AGENCY FEES**

	Request	Recommendation
Total	\$78,584	\$100,000
FTE	0.0	0.0
Cash Funds	78,584	100,000

JBC Staff Supplemental Recommendations: FY 2014-15
Staff Working Document – Does Not Represent Committee Decision

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	YES
JBC staff and the Department agree that this request is the result of data that was not available.	

Department Request: The Department requests \$78,584 cash funds for the Private Collections Agency Fees line item.

Staff Recommendation: Staff recommends that the Committee approve \$100,000 cash funds for this request.

Staff Analysis: The supplemental budget request is equivalent to the interim supplemental request for this line item that was requested and approved in June 2014 for FY 2013-14.

Prior to FY 2013-14 this line item was appropriated \$1.1 million in FY 2011-12 and FY 2012-13 and \$1.2 million in FY 2010-11. Expenditures for this line totaled \$675,000 in FY 2011-12 and \$775,000 in FY 2010-11. Staff recommended a \$300,000 reduction to \$800,000 for FY 2013-14. While the FY 2012-13 appropriation was \$1.1 million, actual expenditures were \$892,542. The expenditure for FY 2013-14 was \$864,625; the interim supplemental approved an additional \$100,000 for a \$900,000 total for this line item. Based on the actual expenditures for the prior years, staff recommends a \$100,000 increase for this line item to \$900,000 for FY 2014-15.

SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #7
ANNUAL FLEET SUPPLEMENTAL TRUE UP

Department Operating	Request	Recommendation
Total	<u>\$(2,085,526)</u>	<u>\$0</u>
FTE	0.0	0.0
Reappropriated Funds	(2,085,526)	0

All Departments – Vehicle Lease Payments	Request	Recommendation
Total	<u>\$(785,107)</u>	<u>\$5,885</u>
FTE	0.0	0.0
General Fund	(628,424)	5,885
Cash Funds	(20,290)	0
Reappropriated Funds	(47,693)	0
Federal Funds	(88,700)	0

*JBC Staff Supplemental Recommendations: FY 2014-15
Staff Working Document – Does Not Represent Committee Decision*

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	YES
JBC staff and the Department agree that this request is the result of data that was not available.	

Department Request: The Department requests a decrease of \$2,085,526 reappropriated funds for its Vehicle Replacement Lease/Purchase line item in Fleet Management Services. The Department also requests adjustments to state agency Vehicle Lease Payments line items for a total decrease of \$785,107, including fund splits as identified in the table above.

Staff Recommendation: Staff recommends that the Committee deny the requested adjustment to the Department line item; this request is an accounting true-up and is not necessary for budget purposes. Staff recommends that the Committee approve an increase of \$5,885 General Fund for the Department of Law; this adjustment represents a 10.5 percent increase for the Department's FY 2014-15 appropriation of \$55,970 and is necessary for budget purposes. The remaining department adjustments are accounting true-ups and are not necessary for budget purposes.

Staff analysts for the Departments of Corrections, Natural Resources, and Public Safety may offer individual recommendations for their departments for the purpose of fund split adjustments or for the use of General Fund for other requests by those departments.

Staff Analysis: The annual fleet supplemental true-up is predominantly unnecessary for budget purposes and merely serves to match up budgeted amounts with newly projected amounts based on two months of actual vehicle lease payments. Based on staff's similar recommendations in prior years and the Committee's acceptance of staff's recommendation to establish a standard policy for addressing individual department adjustments for increases of 10.0 percent or greater, staff recommends the adjustment for the Department of Law. While the \$199 increase requested for the Department of State represents 37.7 percent of that department's \$528 appropriation, staff is not recommending this adjustment due to the small dollar amount that can easily be trued-up in the FY 2015-16 budget.

The following table outlines the Department's requested Vehicle Lease Payment line item adjustments for all departments.

Department Requested Fleet Supplemental True-up						
	FY 2014-15 Appropriation	FY 2014-15 Requested Adjustment	General Fund	Cash Funds	Reapprop. Funds	Federal Funds
Agriculture	\$256,862	(\$27,603)	\$0	(\$27,603)	\$0	\$0
Corrections	3,223,333	(392,494)	(360,544)	(31,950)	0	0
Education	21,083	(4,312)	(4,312)	0	0	0
Governor	90,064	(1)	0	0	(1)	0
Human Services	1,256,592	(123,231)	0	(12,192)	(70,680)	(40,359)
Judicial	203,553	(29,269)	(29,269)	0	0	0

*JBC Staff Supplemental Recommendations: FY 2014-15
Staff Working Document – Does Not Represent Committee Decision*

Department Requested Fleet Supplemental True-up						
	FY 2014-15 Appropriation	FY 2014-15 Requested Adjustment	General Fund	Cash Funds	Reapprop. Funds	Federal Funds
Labor and Employment	122,159	(16,214)	0	(12,160)	0	(4,054)
Law	55,970	5,885	5,885	0	0	0
Local Affairs	79,365	(3,055)	(1,018)	0	(2,037)	0
Military and Veterans Affairs	47,687	(865)	(865)	0	0	0
Natural Resources	3,902,389	(448,451)	(15,429)	(434,063)	3,317	(2,276)
Personnel	69,206	(10,771)	0	(331)	(10,440)	0
Public Health and Environment	314,541	(21,671)	0	0	0	(21,671)
Public Safety	7,196,994	312,424	(217,015)	517,631	32,148	(20,340)
Regulatory Agencies	224,605	(3,661)	0	(3,661)	0	0
Revenue	595,416	(22,017)	(5,857)	(16,160)	0	0
State	528	199	0	199	0	0
Total - Appropriated Agencies	\$17,660,347	(\$785,107)	(\$628,424)	(\$20,290)	(\$47,693)	(\$88,700)

**SUPPLEMENTAL REQUEST, DEPARTMENT PRIORITY #8
WORKERS' COMPENSATION LEGAL SERVICES**

	Request	Recommendation
Total	<u>\$900,000</u>	<u>\$900,000</u>
FTE	0.0	0.0
Reappropriated Funds	900,000	900,000

Does JBC staff believe the request meets the Joint Budget Committee's supplemental criteria? [An emergency or act of God; a technical error in calculating the original appropriation; data that was not available when the original appropriation was made; or an unforeseen contingency.]	YES
JBC staff and the Department agree that this request is the result of a technical error in the Department's budget request for FY 2014-15.	

Department Request: The Department requests an additional \$900,000 reappropriated funds for the Workers' Compensation Legal Services line item in Risk Management.

Staff Recommendation: Staff recommends that the Committee approve the request.

Staff Analysis: The Department erroneously submitted the appropriated amount of \$1,085,089 reappropriated funds in its Department budget request. The Department's common policy build documents identified the need for an additional \$900,000 for this line item and that amount was used for calculating the program costs and common policy allocations. The Department is now requesting that the additional \$900,000 in spending authority be added to the line item. Because this was included in the common policy build and common policy

allocations, there is no need to make adjustments to state agency allocations. The requested supplemental amount will match up with common policy figure setting. Staff recommends this adjustment.

Non-prioritized Supplemental Requests

Statewide Common Policy Supplemental Requests

These requests are not prioritized and are not analyzed in this section. The JBC acts on these items when it makes decisions regarding common policies.

Department's Portion of Statewide Supplemental Request	Total	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SNP1 Administrative Law Judge Allocation Adjustment	\$1,126	\$0	\$1,007	\$119	\$0	0.0
SNP2 Capitol Complex Leased Space Adjustment	179,058	98,433	17,387	63,238	0	0.0
SNP3 Annual Fleet Supplemental True Up	(10,771)	0	(331)	(10,440)	0	0.0
SNP7 CORE Common Policy True-up	<u>(152,395)</u>	<u>(39,629)</u>	<u>(15,883)</u>	<u>(96,883)</u>	<u>0</u>	<u>0.0</u>
Department's Total Statewide Common Policy Supplemental Requests	\$17,018	\$58,804	\$2,180	(\$43,966)	\$0	0.0

Staff Recommendation: The staff recommendation for these requests is pending Committee approval of common policy supplementals. Staff asks permission to include the corresponding Committee-approved appropriations in the Department's supplemental bill. If staff believes there is reason to deviate from the common policy, staff will appear before the Committee later to present the relevant analysis.

Fleet-related NP Supplemental Requests

These requests are non-prioritized adjustments to the Fleet Management, Vehicle Replacement Lease/Purchase line item, as a result of additional vehicles requested by state agencies. These requests are not prioritized and are not analyzed in this section. The JBC acts on these items when it makes decisions regarding the prioritized request items for other departments.

JBC Staff Supplemental Recommendations: FY 2014-15
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Fleet-related NP Supplemental Requests	Total	General Fund	Cash Funds	Reapprop. Funds	Federal Funds	FTE
SNP4 – Laboratory & Investigation Vehicle Operating Expense	\$22,247	\$0	\$0	\$22,247	\$0	0.0
SNP5 – Colorado Avalanche Information Center Admin Changes	14,400	0	0	14,400	0	0.0
SNP6 – MED FTE and Legal Services	5,703	0	0	5,703	0	0.0
Department's Total Fleet-related NP Supplemental Requests	\$42,350	\$0	\$0	\$42,350	\$0	0.0

Staff Recommendation: Staff asks permission to include, or adjust as necessary, the corresponding appropriations in the Department's supplemental bill if the Committee approves the prioritized agency requests.

FY 2013-14 Supplemental Requests

FY 2013-14 PREVIOUSLY APPROVED SUPPLEMENTAL REQUEST, 1331 – PRIVATE COLLECTION AGENCY FEES (JUNE 2014)

	Previously Approved
Total	<u>\$100,000</u>
FTE	0.0
Cash Funds	100,000

Summary: The Committee approved this interim supplemental in June 2014. The Department requested an additional \$87,344 cash funds spending authority for the Private Collection Agency Fees line item in Collections Services for FY 2013-14. Staff recommended and the Committee approved an additional \$100,000 cash funds spending authority for this line item for FY 2013-14.

The rules governing interim supplementals in Section 24-75-111 (5), C.R.S., require the Committee to introduce all interim supplementals that it approves. Staff will include this supplemental in the Department's supplemental bill.

JBC Staff Supplemental Recommendations - FY 2014-15
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Appendix A: Number Pages

	FY 2013-14 Actual	FY 2014-15 Appropriation	FY 2014-15 Requested Change	FY 2014-15 Rec'd Change	FY 2014-15 Total W/ Rec'd Change
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DEPARTMENT OF PERSONNEL
Kara Veitch, Interim Executive Director

S1 Restructure of the Office of the State Controller to Support CORE

(1) EXECUTIVE DIRECTOR'S OFFICE

(A) Department Administration

Health, Life, and Dental	<u>1,482,219</u>	<u>2,482,052</u>	<u>25,510</u>	<u>0</u>	<u>2,482,052</u>
General Fund	453,721	714,917	13,977	0	714,917
Cash Funds	130,286	250,164	11,533	0	250,164
Reappropriated Funds	898,212	1,516,971	0	0	1,516,971
Short-term Disability	<u>22,614</u>	<u>46,929</u>	<u>641</u>	<u>0</u>	<u>46,929</u>
General Fund	7,958	17,117	284	0	17,117
Cash Funds	2,103	3,962	357	0	3,962
Reappropriated Funds	12,553	25,850	0	0	25,850
S.B. 04-257 Amortization Equalization Disbursement	<u>443,741</u>	<u>863,323</u>	<u>21,099</u>	<u>0</u>	<u>863,323</u>
General Fund	155,204	313,795	16,495	0	313,795
Cash Funds	38,679	72,844	4,604	0	72,844
Reappropriated Funds	249,858	476,684	0	0	476,684
S.B. 06-235 Supplemental Amortization Equalization Disbursement	<u>399,876</u>	<u>809,365</u>	<u>3,505</u>	<u>0</u>	<u>809,365</u>
General Fund	139,082	294,183	5,766	0	294,183
Cash Funds	35,135	68,291	(2,261)	0	68,291
Reappropriated Funds	225,659	446,891	0	0	446,891

(5) DIVISION OF ACCOUNTS AND CONTROL - CONTROLLER

JBC Staff Supplemental Recommendations - FY 2014-15
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	FY 2013-14 Actual	FY 2014-15 Appropriation	FY 2014-15 Requested Change	FY 2014-15 Rec'd Change	FY 2014-15 Total W/ Rec'd Change
'(C) Supplier Database and e-Procurement					
Personal Services	<u>428,426</u>	<u>439,139</u>	<u>191,842</u>	<u>191,842</u>	<u>630,981</u>
FTE	6.4	7.0	0.0	0.0	7.0
Cash Funds	428,426	439,139	191,842	191,842	630,981
Total for S1 Restructure of the Office of the State					
Controller to Support CORE	2,776,876	4,640,808	242,597	191,842	4,832,650
FTE	<u>6.4</u>	<u>7.0</u>	<u>0.0</u>	<u>0.0</u>	<u>7.0</u>
General Fund	755,965	1,340,012	36,522	0	1,340,012
Cash Funds	634,629	834,400	206,075	191,842	1,026,242
Reappropriated Funds	1,386,282	2,466,396	0	0	2,466,396

JBC Staff Supplemental Recommendations - FY 2014-15
Staff Working Document - Does Not Represent Committee Decision

	FY 2013-14 Actual	FY 2014-15 Appropriation	FY 2014-15 Requested Change	FY 2014-15 Rec'd Change	FY 2014-15 Total W/ Rec'd Change
S3 Cost Allocation Services Assessment					
(1) EXECUTIVE DIRECTOR'S OFFICE					
(A) Department Administration					
Operating Expenses	<u>98,837</u>	<u>99,531</u>	<u>351,378</u>	<u>351,378</u>	<u>450,909</u>
General Fund	0	0	351,378	351,378	351,378
Cash Funds	0	0	0	0	0
Reappropriated Funds	98,837	99,531	0	0	99,531
Total for S3 Cost Allocation Services Assessment	98,837	99,531	351,378	351,378	450,909
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
General Fund	0	0	351,378	351,378	351,378
Cash Funds	0	0	0	0	0
Reappropriated Funds	98,837	99,531	0	0	99,531

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	FY 2013-14 Actual	FY 2014-15 Appropriation	FY 2014-15 Requested Change	FY 2014-15 Rec'd Change	FY 2014-15 Total W/ Rec'd Change
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S5 Administrative Law Judge Allocation Adjustment

(6) ADMINISTRATIVE COURTS

Personal Services	<u>3,241,253</u>	<u>3,427,211</u>	<u>(52,393)</u>	<u>(52,393)</u>	<u>3,374,818</u>
FTE	36.9	40.5	(0.5)	(0.5)	40.0
General Fund	0	52,393	(52,393)	(52,393)	0
Cash Funds	56,694	105,916	0	0	105,916
Reappropriated Funds	3,184,559	3,268,902	0	0	3,268,902
Federal Funds	0	0	0	0	0
Operating Expenses	<u>142,788</u>	<u>148,913</u>	<u>(5,653)</u>	<u>(5,653)</u>	<u>143,260</u>
General Fund	0	5,653	(5,653)	(5,653)	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	142,788	143,260	0	0	143,260

Total for S5 Administrative Law Judge Allocation					
Adjustment	3,384,041	3,576,124	(58,046)	(58,046)	3,518,078
<i>FTE</i>	<u>36.9</u>	<u>40.5</u>	<u>(0.5)</u>	<u>(0.5)</u>	<u>40.0</u>
General Fund	0	58,046	(58,046)	(58,046)	0
Cash Funds	56,694	105,916	0	0	105,916
Reappropriated Funds	3,327,347	3,412,162	0	0	3,412,162
Federal Funds	0	0	0	0	0

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	FY 2013-14 Actual	FY 2014-15 Appropriation	FY 2014-15 Requested Change	FY 2014-15 Rec'd Change	FY 2014-15 Total W/ Rec'd Change
S6 Private Collection Agency Fees					
(5) DIVISION OF ACCOUNTS AND CONTROL - CONTROLLER					
(D) Collections Services					
Private Collection Agency Fees	<u>864,623</u>	<u>800,000</u>	<u>78,584</u>	<u>100,000</u>	<u>900,000</u>
Cash Funds	864,623	800,000	78,584	100,000	900,000
Total for S6 Private Collection Agency Fees	864,623	800,000	78,584	100,000	900,000
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Cash Funds	864,623	800,000	78,584	100,000	900,000

JBC Staff Supplemental Recommendations - FY 2014-15
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	FY 2013-14 Actual	FY 2014-15 Appropriation	FY 2014-15 Requested Change	FY 2014-15 Rec'd Change	FY 2014-15 Total W/ Rec'd Change
S7 Annual Fleet Supplemental True Up					
(4) CENTRAL SERVICES					
(C) Fleet Management Program and Motor Pool Services					
Vehicle Replacement Lease/Purchase	<u>15,597,561</u>	<u>19,031,173</u>	<u>(2,085,526)</u>	<u>0</u>	<u>19,031,173</u>
Reappropriated Funds	15,597,561	19,031,173	(2,085,526)	0	19,031,173
Total for S7 Annual Fleet Supplemental True Up	15,597,561	19,031,173	(2,085,526)	0	19,031,173
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Reappropriated Funds	15,597,561	19,031,173	(2,085,526)	0	19,031,173

JBC Staff Supplemental Recommendations - FY 2014-15
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	FY 2013-14 Actual	FY 2014-15 Appropriation	FY 2014-15 Requested Change	FY 2014-15 Rec'd Change	FY 2014-15 Total W/ Rec'd Change
S8 Workers' Compensation Legal Services					
(2) DIVISION OF HUMAN RESOURCES					
(C) Risk Management Services					
Workers' Compensation Legal Services	<u>2,231,183</u>	<u>1,085,089</u>	<u>900,000</u>	<u>900,000</u>	<u>1,985,089</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	2,231,183	1,085,089	900,000	900,000	1,985,089
Total for S8 Workers' Compensation Legal Services	2,231,183	1,085,089	900,000	900,000	1,985,089
<i>FTE</i>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
General Fund	0	0	0	0	0
Cash Funds	0	0	0	0	0
Reappropriated Funds	2,231,183	1,085,089	900,000	900,000	1,985,089
Totals Excluding Pending Items					
PERSONNEL					
TOTALS for ALL Departmental line items	181,720,000	173,354,939	(571,013)	1,485,174	174,840,113
<i>FTE</i>	<u>346.4</u>	<u>393.6</u>	<u>(0.5)</u>	<u>(0.5)</u>	<u>393.1</u>
General Fund	31,012,684	6,767,176	329,854	293,332	7,060,508
Cash Funds	12,585,805	13,231,074	284,659	291,842	13,522,916
Reappropriated Funds	138,121,511	153,356,689	(1,185,526)	900,000	154,256,689
Federal Funds	0	0	0	0	0