

**COLORADO GENERAL ASSEMBLY
JOINT BUDGET COMMITTEE**



FY 2010-11 STAFF FIGURE SETTING

COMMON POLICIES

(Health, Life, and Dental Benefits and Indirect Cost Recoveries ONLY)

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

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**FY 2010-11 FIGURE SETTING
STAFF PRESENTATION TO THE JOINT BUDGET COMMITTEE**

COMMON POLICIES

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**FY 2010-11 FIGURE SETTING
COMMON POLICIES**

JBC Working Document -- All Decisions Subject to Change

HEALTH, LIFE, and DENTAL BENEFITS

Office of State Planning and Budgeting Request

The Office of State Planning and Budgeting (OSPB) requests a total of \$136,710,083, including \$82.0 million General Fund, for the State's contribution for Health, Life, and Dental benefits. The details of the request, by department and fund source, are reflected in the following table.

FY 2010-11 Health, Life, and Dental Requests^{1/}						
Department	Total Funds	General Fund	Cash Funds	HUTF	Reapp. Funds	Federal Funds
Agriculture	\$1,529,590	\$350,337	\$1,102,407	\$0	\$0	\$76,846
Corrections	36,085,141	35,010,054	1,075,087	0	0	0
Education	2,868,182	1,363,445	207,453	0	319,674	977,610
Governor's Office	2,184,670	718,357	35,541	0	1,394,376	36,396
HCPF	1,791,272	629,232	202,333	0	73,220	886,487
Higher Education	920,276	0	634,865	0	194,130	91,281
Human Services	23,372,884	13,959,918	385,715	0	5,656,943	3,370,308
Judicial	21,596,769	19,886,458	1,710,311	0	0	0
Labor & Employment	5,763,207	0	2,224,564	0	166,519	3,372,124
Law	2,010,140	520,702	174,019	0	1,265,799	49,620
Local Affairs	932,457	397,855	115,027	0	218,099	201,476
Military Affairs	544,063	167,615	226	0	0	376,222
Natural Resources	8,840,014	1,842,892	5,644,096	0	334,568	1,018,458
Personnel	2,033,402	540,438	194,301	0	1,298,663	0
Public Health	6,730,815	519,829	2,203,804	0	756,767	3,250,415
Public Safety	8,243,529	1,083,130	821,234	5,407,378	592,142	339,645
Regulatory Agencies	2,773,371	88,709	2,337,504	0	305,295	41,863
Revenue	7,589,443	4,899,047	2,027,306	663,090	0	0
State	715,482	0	715,482	0	0	0
Treasury	<u>185,376</u>	<u>91,600</u>	<u>93,776</u>	<u>0</u>	<u>0</u>	<u>0</u>
Statewide Total^{1/}	\$136,710,083	\$82,069,618	\$21,905,051	\$6,070,468	\$12,576,195	\$14,088,751

^{1/} Please note: These numbers are different from those in the 1-27-2010 presentation because they also include the Judicial Department, and the Departments of Law, State, and Treasury. However, similar to the prior presentation, the table does not include the non-appropriated dollars within the Department of Higher Education.

Staff Recommendation

Staff recommends the OSPB's request for \$136,710,083 for Health, Life, and Dental benefits. During the January 27, 2010 common policies presentation, staff expressed concern that the OSPB's new format for submitting common policies did not include much of the information that it had for prior years. Staff was unable to obtain any information upon which to base an analysis, and it was unclear how the departments had developed their figures. **Since that time, staff has received the supporting documentation**, and it appears that the request was calculated using the same methodology as in prior years. Additional detail about how the request was calculated is included in the Staff Analysis section.

STAFF ANALYSIS

Background

Pursuant to Section 24-50-609 (2) (b) (I), C.R.S., the State contributes to employee health, life, and dental insurance premiums. These appropriations are consolidated into a single line item in each department's central administration division (i.e. the Executive Director's Office). The centralized appropriation allows a department the flexibility to then transfer spending authority to Personal Services line items according to need. This flexibility also enables agencies to absorb shifts in enrollment amongst its employees.

Eligibility

Eligible participants in the State's benefits program are defined pursuant to Section 24-50-603 (7), C.R.S. Both full and part-time employees are eligible, although statute specifically excludes temporary employees. Non-classified employees in the Department of Higher Education, such as faculty and administrators, have a separate benefits program with different contribution and premium amounts. Generally, all permanent employees are eligible for benefits, although participation in the plan is voluntary.

Funding

As a part of the process to prepare the Executive Branch's November budget request, every department provides an updated list of its current employees' benefits selections. This information is used to determine the amount for the next fiscal year's request. The department assumes that the benefits selections will remain the same, and updates the funds based on the recommended State contribution amounts that are requested in the State Personnel Director's total compensation report. Since the department's request is based on current employees, it does not include funds for vacant positions.

Contribution Rates

Employer (State) Contribution Rates

In accordance with Sections 24-50-604 and 605, C.R.S., the State Personnel Director has the authority to establish health, life, and dental benefit contribution rates, subject to the General

Assembly's approval. The Department of Personnel and Administration (DPA) measures the competitiveness of the State's group benefits contributions in comparison to the average market employer contribution amount. As noted during staff's FY 2010-11 budget briefing presentation for DPA, **staff questions whether using market employer contribution rates provides a meaningful indicator of whether the State's group benefits plans are competitive with other employers.**

Staff was unable to identify another State that gauges the competitiveness of its benefits in terms of market employer contributions, and recent audits have also questioned whether this is an appropriate methodology to assess the State's competitiveness in comparison to the market. **Employer contribution rates do not evaluate whether the actual components of the benefits plan are competitive, the employee's actual out-of-pocket costs, or the plan's overall value to the employee.**

- The Director's request is based on several factors, including the annual compensation survey and fiscal constraints, and it is submitted as a part of the annual total compensation report [Section 24-50-104 (4) (c), C.R.S.].
- The State contributes the same amount towards group benefits for both full-time and part-time employees.¹
- The FY 2010-11 report recommends that the State's contribution amount be based on 90.0 percent of market employer contributions for medical benefits, 85.0 percent of market employer contributions for dental insurance, and 72.0 percent of market employer contributions for life insurance.
- These percentages are a continuation of those for FY 2009-10, although as reflected in the following table, **the actual dollar amounts for health insurance have increased slightly to reflect market trends.** The dental and life insurance contributions have decreased, also reflecting a slight decrease in the average market employer contribution amounts.
- The following table reflects the requested FY 2010-11 State group benefits contribution rates in comparison to FY 2009-10.

¹ Section 24-50-609 (2) (b) (I), C.R.S., states that the amount of the state contribution for each tier shall be determined by the State Personnel Director in accordance with Section 24-50-104 (4), C.R.S, and shall be the same for all eligible employees within the state personnel system.

FY 2010-11 Request for Health, Life, and Dental Insurance Monthly Employer (State) Contribution Rates				
	FY 2009-10	FY 2010-11	\$ Change	% Change
HEALTH				
Employee	\$350.66	\$352.00	\$1.34	0.38%
Employee + Spouse	\$592.54	\$594.50	\$1.96	0.33%
Employee + Child(ren)	\$627.10	\$629.14	\$2.04	0.33%
Employee + Family	\$868.98	\$871.64	\$2.66	0.31%
DENTAL				
Employee	\$20.72	\$19.78	(\$0.94)	-4.54%
Employee + Spouse	\$33.86	\$32.16	(\$1.70)	-5.02%
Employee + Child(ren)	\$35.72	\$33.92	(\$1.80)	-5.04%
Employee + Family	\$48.86	\$46.32	(\$2.54)	-5.20%
LIFE				
All Tiers	\$11.26	\$9.40	(\$1.86)	-16.52%

Employee Contribution Rates

The employee's contribution rates are the difference between the employer (State) contribution amount and the total premium cost. The Department states that it does not know the employee contribution rates for FY 2010-11 because the premiums have not yet been determined.

- The most direct way to reduce employee contribution rates is to increase the State contribution. Every dollar increase in the State's contribution amount will cause a corresponding decrease in the employee's contribution amount.
- The Department recommends that any State contribution increase be calculated based upon a proportional allocation at the tier level rather than adding the same dollar amount to each tier. This allows the Department to maintain the current tier structure and methodology.
- The Committee has several options that could impact the employee contribution rate for group benefits: (1) The State received \$3.3 million as part of a settlement with Kaiser, and the Department has requested to transfer this amount to the General Fund for budget balancing purposes. The Committee could instead apply these funds to offset the cost of employee group benefits; and (2) the Committee could set the State contribution rate for part-time employees on a pro-rated basis, and apply the remaining dollars to offset benefits costs for full-time employees.

INDIRECT COST ASSESSMENT

Indirect costs are the overhead costs associated with the operation of a federal- or cash-funded program. The Office of the State Controller develops a plan for recovering indirect costs from these programs, and these cost recoveries are intended to offset overhead costs that would otherwise be supported by the General Fund. Recoveries from cash and federally funded programs are calculated for two areas: (1) statewide overhead costs, and (2) departmental overhead costs.

- 1. Statewide Overhead Costs** - These are the costs associated with the operation of general government functions, which support the activities of all departments but do not necessarily charge a specific fee to recover the costs of services provided. An example of such a statewide program is the Personnel Board. The Personnel Board is responsible for adopting and amending the state personnel rules, and for hearing and resolving appeals filed by state classified employees concerning disciplinary or other adverse actions and grievances. Although the Personnel Board provides its services to all state departments and agencies, it does not charge departments for the time and resources that are spent handling cases from classified employees who have filed a complaint with the Personnel Board.

There are three departments and agencies for which statewide indirect costs are associated: (1) the Governor's Office, including the Office of State Planning and Budgeting (OSPB) and the Office of Information Technology (OIT); (2) the Department of Personnel and Administration (DPA); and (3) the Treasury Department.

The purpose of the Statewide Indirect Cost Allocation Plan (SWICAP) is to allocate the unbilled costs of statewide central service agencies to user departments and institutions of higher education that benefit from their services. In particular, the purpose is to identify the portions of the allocation that can reasonably be attributed to cash, reappropriated, and federal fund sources so that they may be recovered by departments' federal- and cash-funded programs. These recoveries are then used to offset a corresponding amount of General Fund within the department.

The plan submitted to the Joint Budget Committee will generate \$2.0 million more than it did for FY 2009-10, which is an increase of 13.3 percent. The increase of available indirect cost recoveries is mainly attributable to the changes in appropriated amounts for central service agencies.

The following tables summarize the requested statewide indirect cost recoveries for FY 2010-11. The first table compares the requested FY 2010-11 amounts to the current fiscal year, and the second table reflects the request for each department.

Statewide Indirect Cost Recoveries Available				
	FY 2009-10	FY 2010-11	Difference	Percentage
Cash Funds	\$2,776,656	\$7,552,218	\$4,775,562	172.0%
Reappropriated Funds	10,241,316	7,685,579	(2,555,737)	-25.0%
Federal Funds	<u>2,633,202</u>	<u>2,488,715</u>	<u>(144,487)</u>	<u>-5.5%</u>
TOTAL	\$15,651,174	\$17,726,512	\$2,075,338	13.3%

FY 2010-11 Recommended Statewide Indirect Cost Allocation Plan				
Department	Cash Funds	Reapp. Funds	Federal Funds	Total
Agriculture	\$200,387	\$0	\$20,496	\$220,883
Corrections	39,695	41,156	479	81,330
Education	144,184	71,317	175,966	391,467
Governor	36,071	931	146,963	183,965
Governor - OIT	0	1,858,262	0	1,858,262
Health Care Policy and Financing	0	200,007	377,693	577,700
Higher Education	1,014,209	1,415,926	371,997	2,802,132
Human Services	192,978	306,459	374,697	874,134
Judicial	110,291	3,221	3,689	117,201
Labor and Employment	251,277	3,366	270,547	525,190
Law	118,211	387,632	43,939	549,782
Local Affairs	57,528	73,552	98,486	229,566
Military and Veterans Affairs	2,711	141	86,796	89,648
Natural Resources	1,077,300	0	155,748	1,233,048
Personnel and Administration	0	3,172,320	0	3,172,320
Public Health and Environment	196,719	34,484	268,971	500,174
Public Safety	962,008	66,196	58,568	1,086,772
Regulatory Agencies	366,436	49,612	13,524	429,572

FY 2010-11 Recommended Statewide Indirect Cost Allocation Plan				
Department	Cash Funds	Reapp. Funds	Federal Funds	Total
Revenue	866,571	0	20,156	886,727
State	148,003	0	0	148,003
Transportation	<u>1,767,639</u>	<u>997</u>	<u>0</u>	<u>1,768,636</u>
TOTAL	\$7,552,218	\$7,685,579	\$2,488,715	\$17,726,512

Staff also recommends that the FY 2010-11 Long Bill include letternotes that signify statewide indirect cost recoveries, and distinguish them from departmental overhead indirects. This will enable the Controller's office to better track these funds, and to ensure that all of the available statewide indirect cost recoveries are applied to offset the maximum amount of General Fund.

2. **Departmental Overhead Costs** - These costs are associated with the internal delivery of services to divisions within a department. Typically, these activities are located in a department's Executive Director's Office. For example, budget preparation for an entity such as the Brand Board, a cash funded division in the Department of Agriculture, is the responsibility of staff located in the Commissioner's Office. Although individuals in the office perform services for the Brand Board, fees are not charged for the services provided. Departments will establish indirect costs to capture the costs of these central activities and services.

The calculation of departmental indirect cost recoveries involves the allocation of overhead between divisions within each department. Each staff analyst calculates the projected indirect cost of all personal services and operating expenses in the Executive Director's Office or in any other divisions which maintain a central oversight role for the department. This amount is allocated to the major funding sources by one of the following methods: (1) actual workload data; (2) estimated FTE; or (3) personal services dollars. The preferable methodology to allocate indirect costs is to analyze workload data, if available. However, for those programs that do not maintain the necessary workload data, staff can use estimated FTE by fund source.

Staff recommends the Committee approve the Statewide Indirect Cost Allocation Plan submitted by the State Controller's Office for FY 2010-11. The plan is estimated to recover approximately \$17.7 million from cash funds, reappropriated funds, and federal funds.

Staff recommends that the indirect costs identified in the table above be used to offset General Fund in each department's central administration division, typically the Executive Director's Office. In those instances when the amount of indirect cost recoveries is greater than the General

Fund need in the central administration division, staff recommends that the excess recoveries be applied to offset General Fund elsewhere within the department.

There are certain departments that do not contain General Fund against which the indirect cost recoveries can be applied. Examples include the Department of Labor and Employment, the Department of Transportation, and the Department of State. Historically, the Committee has approved a policy to offset General Fund in the Governor's Office (OSPB), and then DPA, with the indirect costs associated with the Department of Transportation. The Department of Personnel and Administration also receives indirect cost recoveries from the Department of Labor and Employment and the Department of State. **Staff recommends that the Committee continue the policy of using indirect cost recoveries from those departments without General Fund to offset appropriations within the Governor's Office and the Department of Personnel and Administration.**

Finally, staff recommends that departmental indirect cost recoveries be calculated by each analyst based on either: (1) actual workload data, if available, (2) estimated FTE, or (3) personal services dollars. During figure setting presentations, each analyst will make recommendations to the Committee for consider individual departmental plans.

Appendix A

Impact of Statewide Information Technology Staff Consolidation:
Total Compensation Benefits

FY 2010-11 Health, Life, and Dental Requests

FY 2010-11 Health, Life, and Dental Requests					
Department	Total Funds	General Fund	Cash Funds	Reapp. Funds	Federal Funds
Agriculture	\$1,529,590	\$350,337	\$1,102,407	\$0	\$76,846
<i>OIT Consolidation</i>	<u>(40,665)</u>	<u>(28,413)</u>	<u>(12,252)</u>	<u>0</u>	<u>0</u>
Appropriation after consolidation	\$1,488,925	\$321,924	\$1,090,155	\$0	\$76,846
Corrections	\$36,085,141	\$35,010,054	\$1,075,087	\$0	\$0
<i>OIT Consolidation</i>	<u>(373,032)</u>	<u>(373,032)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Appropriation after consolidation	\$35,712,109	\$34,637,022	\$1,075,087	\$0	\$0
Education	\$2,868,182	\$1,363,445	\$207,453	\$319,674	\$977,610
<i>OIT Consolidation</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Appropriation after consolidation	\$2,868,182	\$1,363,445	\$207,453	\$319,674	\$977,610
Governor's Office	\$2,184,670	\$718,357	\$35,541	\$1,394,376	\$36,396
<i>OIT Consolidation</i>	<u>3,991,792</u>	<u>0</u>	<u>0</u>	<u>3,991,792</u>	<u>0</u>
Appropriation after consolidation	\$6,176,462	\$718,357	\$35,541	\$5,386,168	\$36,396
HCPF	\$1,791,272	\$629,232	\$202,333	\$73,220	\$886,487
<i>OIT Consolidation</i>	<u>(111,403)</u>	<u>(27,112)</u>	<u>0</u>	<u>(57,178)</u>	<u>(27,113)</u>
Appropriation after consolidation	\$1,679,869	\$602,120	\$202,333	\$16,042	\$859,374
Higher Education	\$920,276	\$0	\$634,865	\$194,130	\$91,281
<i>OIT Consolidation</i>	<u>(13,835)</u>	<u>0</u>	<u>(13,835)</u>	<u>0</u>	<u>0</u>
Appropriation after consolidation	\$906,441	\$0	\$621,030	\$194,130	\$91,281
Human Services	\$23,372,884	\$13,959,918	\$385,715	\$5,656,943	\$3,370,308
<i>OIT Consolidation</i>	<u>(1,064,811)</u>	<u>(568,378)</u>	<u>(20,966)</u>	<u>(124,999)</u>	<u>(350,468)</u>
Appropriation after consolidation	\$22,308,073	\$13,391,540	\$364,749	\$5,531,944	\$3,019,840
Judicial	\$21,596,769	\$19,886,458	\$1,710,311	\$0	\$0
<i>OIT Consolidation</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Appropriation after consolidation	\$21,596,769	\$19,886,458	\$1,710,311	\$0	\$0
Labor & Employment	\$5,763,207	\$0	\$2,224,564	\$166,519	\$3,372,124
<i>OIT Consolidation</i>	<u>(366,213)</u>	<u>0</u>	<u>(168,458)</u>	<u>(7,324)</u>	<u>(190,431)</u>
Appropriation after consolidation	\$5,396,994	\$0	\$2,056,106	\$159,195	\$3,181,693
Law	\$2,010,140	\$520,702	\$174,019	\$1,265,799	\$49,620
<i>OIT Consolidation</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Appropriation after consolidation	\$2,010,140	\$520,702	\$174,019	\$1,265,799	\$49,620
Local Affairs	\$932,457	\$397,855	\$115,027	\$218,099	\$201,476
<i>OIT Consolidation</i>	<u>(42,505)</u>	<u>0</u>	<u>(5,617)</u>	<u>(24,194)</u>	<u>(12,694)</u>
Appropriation after consolidation	\$889,952	\$397,855	\$109,410	\$193,905	\$188,782
Military Affairs	\$544,063	\$167,615	\$226	\$0	\$376,222
<i>OIT Consolidation</i>	<u>(5,355)</u>	<u>(5,355)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Appropriation after consolidation	\$538,708	\$162,260	\$226	\$0	\$376,222

FY 2010-11 Health, Life, and Dental Requests

Department	Total Funds	General Fund	Cash Funds	Reapp. Funds	Federal Funds
Natural Resources	\$8,840,014	\$1,842,892	\$5,644,096	\$334,568	\$1,018,458
<i>OIT Consolidation</i>	<u>(322,891)</u>	<u>(53,763)</u>	<u>(194,906)</u>	<u>(51,966)</u>	<u>(22,256)</u>
Appropriation after consolidation	\$8,517,123	\$1,789,129	\$5,449,190	\$282,602	\$996,202
Personnel	\$2,033,402	\$540,438	\$194,301	\$1,298,663	\$0
<i>OIT Consolidation</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Appropriation after consolidation	\$2,033,402	\$540,438	\$194,301	\$1,298,663	\$0
Public Health	\$6,730,815	\$519,829	\$2,203,804	\$756,767	\$3,250,415
<i>OIT Consolidation</i>	<u>(413,992)</u>	<u>(13,882)</u>	<u>(31,278)</u>	<u>(138,101)</u>	<u>(230,731)</u>
Appropriation after consolidation	\$6,316,823	\$505,947	\$2,172,526	\$618,666	\$3,019,684
Public Safety ^{1/}	\$8,243,529	\$1,083,130	\$6,228,612	\$592,142	\$339,645
<i>OIT Consolidation</i>	<u>(215,238)</u>	<u>(117,358)</u>	<u>(82,177)</u>	<u>(15,703)</u>	<u>0</u>
Appropriation after consolidation	\$8,028,291	\$965,772	\$6,146,435	\$576,439	\$339,645
Regulatory Agencies	\$2,773,371	\$88,709	\$2,337,504	\$305,295	\$41,863
<i>OIT Consolidation</i>	<u>(122,614)</u>	<u>0</u>	<u>0</u>	<u>(122,614)</u>	<u>0</u>
Appropriation after consolidation	\$2,650,757	\$88,709	\$2,337,504	\$182,681	\$41,863
Revenue ^{2/}	\$6,926,353	\$4,899,047	\$2,027,306	\$0	\$0
<i>OIT Consolidation</i>	<u>(614,421)</u>	<u>(428,620)</u>	<u>(185,801)</u>	<u>0</u>	<u>0</u>
Appropriation after consolidation	\$6,311,932	\$4,470,427	\$1,841,505	\$0	\$0
State	\$715,482	\$0	\$715,482	\$0	\$0
<i>OIT Consolidation</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Appropriation after consolidation	\$715,482	\$0	\$715,482	\$0	\$0
Transportation	\$1,024,555	\$0	\$1,024,555	\$0	\$0
<i>OIT Consolidation</i>	<u>(471,266)</u>	<u>0</u>	<u>(471,266)</u>	<u>0</u>	<u>0</u>
Appropriation after consolidation	\$553,289	\$0	\$553,289	\$0	\$0
Treasury	\$185,376	\$91,600	\$93,776	\$0	\$0
<i>OIT Consolidation</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Appropriation after consolidation	\$185,376	\$91,600	\$93,776	\$0	\$0
Health, Life, and Dental reductions due to OIT consolidation					
Statewide Department Totals	(\$4,178,241)	(\$1,615,913)	(\$1,186,556)	(\$542,079)	(\$833,693)
Health, Life, and Dental transfers to OIT for consolidation					
Total after 10.0% personal services reduction	\$3,991,792	\$0	\$0	\$3,991,792	\$0
Statewide Total	\$136,885,099	\$80,453,705	\$27,150,428	\$16,025,908	\$13,255,058

1/ Of the cash fund appropriation, \$5,407,378 is HUTF.

2/ Of the cash fund appropriation, \$663,090 is HUTF.

Please note: This table does not include the Legislature and the non-appropriated funds for Higher Education. Also, the non-Executive agencies and the Legislature were not impacted by the OIT consolidation.

FY 2010-11 Amortization Equalization Disbursement Requests

FY 2010-11 Amortization Equalization Disbursement Requests ^{1/}					
Department	Total Funds	General Fund	Cash Funds	Reapp. Funds	Federal Funds
Agriculture	\$361,669	\$112,096	\$228,110	\$0	\$21,463
<i>OIT Consolidation</i>	<u>(11,323)</u>	<u>(9,097)</u>	<u>(2,226)</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$350,346	\$102,999	\$225,884	\$0	\$21,463
Corrections	\$7,939,412	\$7,714,763	\$224,649	\$0	\$0
<i>OIT Consolidation</i>	<u>(107,084)</u>	<u>(107,084)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$7,832,328	\$7,607,679	\$224,649	\$0	\$0
Education	\$775,111	\$299,042	\$71,627	\$95,925	\$308,517
<i>OIT Consolidation</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$775,111	\$299,042	\$71,627	\$95,925	\$308,517
Governor's Office	\$658,693	\$129,769	\$1,321	\$520,863	\$6,740
<i>OIT Consolidation</i>	<u>1,181,889</u>	<u>0</u>	<u>0</u>	<u>1,181,889</u>	<u>0</u>
Estimated appropriation after consolidation	\$1,840,582	\$129,769	\$1,321	\$1,702,752	\$6,740
HCPF	\$497,480	\$179,326	\$48,994	\$23,697	\$245,463
<i>OIT Consolidation</i>	<u>(38,314)</u>	<u>(11,429)</u>	<u>0</u>	<u>(15,456)</u>	<u>(11,429)</u>
Estimated appropriation after consolidation	\$459,166	\$167,897	\$48,994	\$8,241	\$234,034
Higher Education	\$204,868	\$0	\$144,941	\$39,031	\$20,896
<i>OIT Consolidation</i>	<u>(4,507)</u>	<u>0</u>	<u>(4,507)</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$200,361	\$0	\$140,434	\$39,031	\$20,896
Human Services	\$5,374,115	\$3,280,358	\$101,226	\$1,127,383	\$865,148
<i>OIT Consolidation</i>	<u>(317,609)</u>	<u>(161,641)</u>	<u>(6,216)</u>	<u>(37,125)</u>	<u>(112,627)</u>
Estimated appropriation after consolidation	\$5,056,506	\$3,118,717	\$95,010	\$1,090,258	\$752,521
Labor and Employment	\$1,535,485	\$0	\$592,642	\$54,696	\$888,147
<i>OIT Consolidation</i>	<u>(116,264)</u>	<u>0</u>	<u>(53,482)</u>	<u>(2,325)</u>	<u>(60,457)</u>
Estimated appropriation after consolidation	\$1,419,221	\$0	\$539,160	\$52,371	\$827,690
Local Affairs	\$260,076	\$73,560	\$39,543	\$72,052	\$74,921
<i>OIT Consolidation</i>	<u>(21,204)</u>	<u>0</u>	<u>(2,802)</u>	<u>(12,070)</u>	<u>(6,332)</u>
Estimated appropriation after consolidation	\$238,872	\$73,560	\$36,741	\$59,982	\$68,589
Military Affairs	\$153,275	\$57,631	\$1,751	\$0	\$93,893
<i>OIT Consolidation</i>	<u>(3,875)</u>	<u>(3,875)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$149,400	\$53,756	\$1,751	\$0	\$93,893
Natural Resources	\$2,250,286	\$455,762	\$1,436,929	\$97,647	\$259,948
<i>OIT Consolidation</i>	<u>(108,340)</u>	<u>(17,494)</u>	<u>(60,679)</u>	<u>(26,126)</u>	<u>(4,041)</u>
Estimated appropriation after consolidation	\$2,141,946	\$438,268	\$1,376,250	\$71,521	\$255,907

FY 2010-11 Amortization Equalization Disbursement Requests^{1/}

Department	Total Funds	General Fund	Cash Funds	Reapp. Funds	Federal Funds
Personnel	\$484,385	\$143,005	\$62,391	\$278,989	\$0
<i>OIT Consolidation</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$484,385	\$143,005	\$62,391	\$278,989	\$0
Public Health	\$1,957,699	\$143,714	\$630,460	\$226,343	\$957,182
<i>OIT Consolidation</i>	<u>(132,460)</u>	<u>(4,197)</u>	<u>(13,880)</u>	<u>(47,193)</u>	<u>(67,190)</u>
Estimated appropriation after consolidation	\$1,825,239	\$139,517	\$616,580	\$179,150	\$889,992
Public Safety ^{2/}	\$2,033,930	\$361,545	\$1,450,245	\$137,789	\$84,351
<i>OIT Consolidation</i>	<u>(57,840)</u>	<u>(27,877)</u>	<u>(26,109)</u>	<u>(3,854)</u>	<u>0</u>
Estimated appropriation after consolidation	\$1,976,090	\$333,668	\$1,424,136	\$133,935	\$84,351
Regulatory Agencies	\$834,943	\$26,205	\$698,111	\$102,709	\$7,918
<i>OIT Consolidation</i>	<u>(36,037)</u>	<u>0</u>	<u>0</u>	<u>(36,037)</u>	<u>0</u>
Estimated appropriation after consolidation	\$798,906	\$26,205	\$698,111	\$66,672	\$7,918
Revenue ^{3/}	\$1,740,477	\$1,078,235	\$662,242	\$0	\$0
<i>OIT Consolidation</i>	<u>(163,329)</u>	<u>(120,751)</u>	<u>(42,578)</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$1,577,148	\$957,484	\$619,664	\$0	\$0
Transportation	\$321,243	\$0	\$321,243	\$0	\$0
<i>OIT Consolidation</i>	<u>(158,875)</u>	<u>0</u>	<u>(158,875)</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$162,368	\$0	\$162,368	\$0	\$0

AED <i>reductions</i> due to OIT consolidation					
Estimated Statewide Department Totals	(\$1,277,061)	(\$463,445)	(\$371,354)	(\$180,186)	(\$262,076)

AED <i>transfers to OIT</i> for consolidation					
Est. after 10.0% personal services reduction	\$1,181,889	\$0	\$0	\$1,181,889	\$0

Statewide Total Estimated Appropriation	\$27,287,975	\$13,591,566	\$6,345,071	\$3,778,827	\$3,572,511

1/ Please note: The AED calculation is statutorily defined and will be calculated by each analyst. The initial department numbers are *approximations* provided by OSPB. Each analyst will calculate the AED for the department using the FY 2008-09 base personal services dollars, then subtract the dollars attributed to the OIT consolidation.

2/ Of the cash funds amount, \$1,278,656 is HUTF.

3/ Of the cash funds amount, \$136,042 is HUTF.

Please note: This table does not include the Legislature, non-Executive agencies, and the non-appropriated funds for Higher Education. Also, the non-Executive agencies and the Legislature were not impacted by the OIT consolidation.

FY 2010-11 Supplemental Amortization Equalization Disbursement (SAED) Requests

FY 2010-11 Supplemental Amortization Equalization Disbursement (SAED) Requests					
Department	Total Funds	General Fund	Cash Funds	Reapp. Funds	Federal Funds
Agriculture	\$263,717	\$81,737	\$166,330	\$0	\$15,650
<i>OIT Consolidation</i>	<u>(8,256)</u>	<u>(6,634)</u>	<u>(1,622)</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$255,461	\$75,103	\$164,708	\$0	\$15,650
Corrections	\$5,789,155	\$5,625,348	\$163,807	\$0	\$0
<i>OIT Consolidation</i>	<u>(78,082)</u>	<u>(78,082)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$5,711,073	\$5,547,266	\$163,807	\$0	\$0
Education	\$565,185	\$218,052	\$52,228	\$69,945	\$224,960
<i>OIT Consolidation</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$565,185	\$218,052	\$52,228	\$69,945	\$224,960
Governor's Office	\$481,164	\$94,623	\$964	\$379,796	\$5,781
<i>OIT Consolidation</i>	<u>865,414</u>	<u>0</u>	<u>0</u>	<u>865,414</u>	<u>0</u>
Estimated appropriation after consolidation	\$1,346,578	\$94,623	\$964	\$1,245,210	\$5,781
HCPF	\$362,746	\$130,759	\$35,725	\$17,279	\$178,983
<i>OIT Consolidation</i>	<u>(27,937)</u>	<u>(8,334)</u>	<u>0</u>	<u>(11,270)</u>	<u>(8,333)</u>
Estimated appropriation after consolidation	\$334,809	\$122,425	\$35,725	\$6,009	\$170,650
Higher Education	\$149,383	\$0	\$105,686	\$28,460	\$15,237
<i>OIT Consolidation</i>	<u>(3,286)</u>	<u>0</u>	<u>(3,286)</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$146,097	\$0	\$102,400	\$28,460	\$15,237
Human Services	\$3,931,816	\$2,398,556	\$73,810	\$828,611	\$630,839
<i>OIT Consolidation</i>	<u>(231,590)</u>	<u>(117,863)</u>	<u>(4,533)</u>	<u>(27,071)</u>	<u>(82,123)</u>
Estimated appropriation after consolidation	\$3,700,226	\$2,280,693	\$69,277	\$801,540	\$548,716
Labor and Employment	\$1,119,624	\$0	\$432,135	\$39,882	\$647,607
<i>OIT Consolidation</i>	<u>(84,776)</u>	<u>0</u>	<u>(38,997)</u>	<u>(1,696)</u>	<u>(44,083)</u>
Estimated appropriation after consolidation	\$1,034,848	\$0	\$393,138	\$38,186	\$603,524
Local Affairs	\$189,639	\$53,638	\$28,833	\$52,538	\$54,630
<i>OIT Consolidation</i>	<u>(15,461)</u>	<u>0</u>	<u>(2,043)</u>	<u>(8,801)</u>	<u>(4,617)</u>
Estimated appropriation after consolidation	\$174,178	\$53,638	\$26,790	\$43,737	\$50,013
Military Affairs	\$111,762	\$42,022	\$1,277	\$0	\$68,463
<i>OIT Consolidation</i>	<u>(2,824)</u>	<u>(2,824)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$108,938	\$39,198	\$1,277	\$0	\$68,463
Natural Resources	\$1,640,835	\$332,327	\$1,047,761	\$71,201	\$189,546
<i>OIT Consolidation</i>	<u>(78,998)</u>	<u>(12,756)</u>	<u>(44,245)</u>	<u>(19,050)</u>	<u>(2,947)</u>
Estimated appropriation after consolidation	\$1,561,837	\$319,571	\$1,003,516	\$52,151	\$186,599

FY 2010-11 Supplemental Amortization Equalization Disbursement (SAED) Requests

Department	Total Funds	General Fund	Cash Funds	Reapp. Funds	Federal Funds
Personnel	\$353,197	\$104,275	\$45,493	\$203,429	\$0
<i>OIT Consolidation</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$353,197	\$104,275	\$45,493	\$203,429	\$0
Public Health	\$1,427,488	\$104,791	\$459,710	\$165,042	\$697,945
<i>OIT Consolidation</i>	<u>(96,585)</u>	<u>(3,060)</u>	<u>(10,121)</u>	<u>(34,412)</u>	<u>(48,992)</u>
Estimated appropriation after consolidation	\$1,330,903	\$101,731	\$449,589	\$130,630	\$648,953
Public Safety ^{2/}	\$1,483,073	\$267,794	\$1,053,302	\$100,471	\$61,506
<i>OIT Consolidation</i>	<u>(42,175)</u>	<u>(20,327)</u>	<u>(19,038)</u>	<u>(2,810)</u>	<u>0</u>
Estimated appropriation after consolidation	\$1,440,898	\$247,467	\$1,034,264	\$97,661	\$61,506
Regulatory Agencies	\$608,812	\$19,107	\$509,039	\$74,892	\$5,774
<i>OIT Consolidation</i>	<u>(26,277)</u>	<u>0</u>	<u>0</u>	<u>(26,277)</u>	<u>0</u>
Estimated appropriation after consolidation	\$582,535	\$19,107	\$509,039	\$48,615	\$5,774
Revenue ^{3/}	\$1,269,098	\$786,213	\$482,885	\$0	\$0
<i>OIT Consolidation</i>	<u>(119,094)</u>	<u>(88,048)</u>	<u>(31,046)</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$1,150,004	\$698,165	\$451,839	\$0	\$0
Transportation	\$234,240	\$0	\$234,240	\$0	\$0
<i>OIT Consolidation</i>	<u>(115,846)</u>	<u>0</u>	<u>(115,846)</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$118,394	\$0	\$118,394	\$0	\$0
SAED <i>reductions</i> due to OIT consolidation					
Estimated Statewide Department Totals	(\$931,187)	(\$337,928)	(\$270,777)	(\$131,387)	(\$191,095)
SAED <i>transfers to OIT</i> for consolidation					
Est. after 10.0% personal services reduction	\$865,414	\$0	\$0	\$865,414	\$0
Statewide Total Estimated Appropriation					
	\$38,562,624	\$9,921,314	\$8,587,314	\$5,531,146	\$5,211,652

1/ Please note: The SAED calculation is statutorily defined and will be calculated by each analyst. The initial department numbers are *approximations* provided by OSPB. Each analyst will calculate the SAED for the department using the FY 2008-09 base personal services dollars, then subtract the dollars attributed to the OIT consolidation.

2/ Of the cash fund amount, \$932,353 is HUTF.

3/ Of the cash fund amount, \$99,197 is HUTF.

Please note: This table does not include the Legislature, non-Executive agencies, and the non-appropriated funds for Higher Education. Also, the non-Executive agencies and the Legislature were not impacted by the OIT consolidation.

FY 2010-11 Short-term Disability (STD) Requests

FY 2010-11 Short-term Disability (STD) Requests^{1/}						
Department	Total Funds	General Fund	Cash Funds	Reapp. Funds	Federal Funds	
Agriculture	\$23,358	\$7,240	\$14,732	\$0	\$1,386	
<i>OIT Consolidation</i>	<i>(730)</i>	<i>(588)</i>	<i>(143)</i>	<i>0</i>	<i>0</i>	
Estimated appropriation after consolidation	\$22,628	\$6,652	\$14,589	\$0	\$1,386	
Corrections	\$512,754	\$498,245	\$14,509	\$0	\$0	
<i>OIT Consolidation</i>	<i>(6,916)</i>	<i>(6,916)</i>	<i>0</i>	<i>0</i>	<i>0</i>	
Estimated appropriation after consolidation	\$505,838	\$491,329	\$14,509	\$0	\$0	
Education	\$50,059	\$19,313	\$4,626	\$6,195	\$19,925	
<i>OIT Consolidation</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
Estimated appropriation after consolidation	\$50,059	\$19,313	\$4,626	\$6,195	\$19,925	
Governor's Office	\$42,660	\$8,381	\$85	\$33,639	\$555	
<i>OIT Consolidation</i>	<i>76,634</i>	<i>0</i>	<i>0</i>	<i>76,634</i>	<i>0</i>	
Estimated appropriation after consolidation	\$119,294	\$8,381	\$85	\$110,273	\$555	
HCPF	\$32,128	\$11,581	\$3,164	\$1,530	\$15,853	
<i>OIT Consolidation</i>	<i>(2,475)</i>	<i>(739)</i>	<i>0</i>	<i>(998)</i>	<i>(738)</i>	
Estimated appropriation after consolidation	\$29,653	\$10,842	\$3,164	\$532	\$15,115	
Higher Education	\$13,232	\$0	\$9,361	\$2,521	\$1,350	
<i>OIT Consolidation</i>	<i>(291)</i>	<i>0</i>	<i>(291)</i>	<i>0</i>	<i>0</i>	
Estimated appropriation after consolidation	\$12,941	\$0	\$9,070	\$2,521	\$1,350	
Human Services	\$345,460	\$211,034	\$6,537	\$72,012	\$55,877	
<i>OIT Consolidation</i>	<i>(20,512)</i>	<i>(10,439)</i>	<i>(401)</i>	<i>(2,398)</i>	<i>(7,274)</i>	
Estimated appropriation after consolidation	\$324,948	\$200,595	\$6,136	\$69,614	\$48,603	
Labor and Employment	\$99,167	\$0	\$38,275	\$3,532	\$57,360	
<i>OIT Consolidation</i>	<i>(7,509)</i>	<i>0</i>	<i>(3,454)</i>	<i>(150)</i>	<i>(3,905)</i>	
Estimated appropriation after consolidation	\$91,658	\$0	\$34,821	\$3,382	\$53,455	
Local Affairs	\$16,797	\$4,751	\$2,554	\$4,653	\$4,839	
<i>OIT Consolidation</i>	<i>(1,369)</i>	<i>0</i>	<i>(181)</i>	<i>(779)</i>	<i>(409)</i>	
Estimated appropriation after consolidation	\$15,428	\$4,751	\$2,373	\$3,874	\$4,430	
Military Affairs	\$9,899	\$3,722	\$113	\$0	\$6,064	
<i>OIT Consolidation</i>	<i>(250)</i>	<i>(250)</i>	<i>0</i>	<i>0</i>	<i>0</i>	
Estimated appropriation after consolidation	\$9,649	\$3,472	\$113	\$0	\$6,064	
Natural Resources	\$145,331	\$29,435	\$92,802	\$6,306	\$16,788	
<i>OIT Consolidation</i>	<i>(6,997)</i>	<i>(1,130)</i>	<i>(3,919)</i>	<i>(1,687)</i>	<i>(261)</i>	
Estimated appropriation after consolidation	\$138,334	\$28,305	\$88,883	\$4,619	\$16,527	

FY 2010-11 Short-term Disability (STD) Requests ^{1/}					
Department	Total Funds	General Fund	Cash Funds	Reapp. Funds	Federal Funds
Personnel	\$31,283	\$9,236	\$4,029	\$18,018	\$0
<i>OIT Consolidation</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$31,283	\$9,236	\$4,029	\$18,018	\$0
Public Health	\$126,435	\$9,282	\$40,717	\$14,618	\$61,818
<i>OIT Consolidation</i>	<u>(8,556)</u>	<u>(271)</u>	<u>(896)</u>	<u>(3,049)</u>	<u>(4,340)</u>
Estimated appropriation after consolidation	\$117,879	\$9,011	\$39,821	\$11,569	\$57,478
Public Safety ^{2/}	\$131,359	\$23,449	\$93,563	\$8,899	\$5,448
<i>OIT Consolidation</i>	<u>(3,736)</u>	<u>(1,800)</u>	<u>(1,686)</u>	<u>(250)</u>	<u>0</u>
Estimated appropriation after consolidation	\$127,623	\$21,649	\$91,877	\$8,649	\$5,448
Regulatory Agencies	\$53,922	\$1,692	\$45,086	\$6,633	\$511
<i>OIT Consolidation</i>	<u>(2,327)</u>	<u>0</u>	<u>0</u>	<u>(2,327)</u>	<u>0</u>
Estimated appropriation after consolidation	\$51,595	\$1,692	\$45,086	\$4,306	\$511
Revenue ^{3/}	\$112,052	\$69,282	\$42,770	\$0	\$0
<i>OIT Consolidation</i>	<u>(10,548)</u>	<u>(7,798)</u>	<u>(2,750)</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$101,504	\$61,484	\$40,020	\$0	\$0
Transportation	\$20,747	\$0	\$20,747	\$0	\$0
<i>OIT Consolidation</i>	<u>(10,261)</u>	<u>0</u>	<u>(10,261)</u>	<u>0</u>	<u>0</u>
Estimated appropriation after consolidation	\$10,486	\$0	\$10,486	\$0	\$0

STD <i>reductions</i> due to OIT consolidation					
Estimated Statewide Department Totals	(\$82,477)	(\$29,931)	(\$23,982)	(\$11,638)	(\$16,927)

STD <i>transfers to OIT</i> for consolidation					
Est. after 10.0% personal services reduction	\$76,634	\$0	\$0	\$76,634	\$0

Statewide Total	\$1,760,800	\$876,712	\$409,688	\$243,552	\$230,847
1/ Please note: The STD percentage is approved by the Committee and will be calculated by each analyst, using FY 2008-09 personal services dollars as the base figures. The initial department numbers are <i>approximations</i> provided by OSPB. Each analyst will calculate the STD for the department using the FY 2008-09 base personal services dollars, then subtract the dollars attributed to the OIT consolidation.					
2/ Of the cash funds, \$82,580 is HUTF.					
3/ Of the cash funds, \$8,786 is HUTF.					
Please note: This table does not include the Legislature, non-Executive agencies, and the non-appropriated funds for Higher Education. Also, the non-Executive agencies and the Legislature were not impacted by the OIT consolidation.					