



STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

May 20, 2020

The Honorable Kevin Lembo
 State Comptroller
 55 Elm Street
 Hartford, Connecticut 06106

Dear Comptroller Lembo:

Section 4-66 of the General Statutes requires that my office provide information on the state's General Fund for Fiscal Year 2020. An analysis of the Special Transportation Fund is also provided here due to the significance of this fund.

Overview of Changes					
(in millions)					
	Budget (as Revised Dec. 2019)	Revised April Estimate	May Estimate	Change in Estimate - May vs. April	May Est. Variance from Budget
General Fund					
Revenues	\$ 19,564.4	\$ 18,485.1	\$ 18,734.7	\$ 249.6	\$ (829.7)
Expenditures	19,423.3	19,419.2	19,354.6	(64.6)	(68.7)
Operating Results - Surplus/(Deficit)	\$ 141.1	\$ (934.0)	\$ (619.9)	\$ 314.2	\$ (761.0)
Budget Reserve Fund					
Deposit / (Withdrawal)	\$ 318.3	\$ (615.7)	\$ (301.6)	\$ 314.1	\$ (619.9)
Proj. Balance 6/30/20	\$ 2,823.8	\$ 1,889.8	\$ 2,203.9	\$ 314.1	\$ (619.9)
Special Transportation Fund					
Revenues	\$ 1,749.1	\$ 1,565.9	\$ 1,565.9	\$ -	\$ (183.2)
Expenditures	1,710.3	1,717.6	1,684.2	(33.4)	(26.1)
Operating Results - Surplus/(Deficit)	\$ 38.8	\$ (151.7)	\$ (118.3)	\$ 33.4	\$ (157.1)
Proj. Fund Balance 6/30/20	\$ 358.9	\$ 168.4	\$ 201.8	\$ 33.4	\$ (157.1)

General Fund

The adopted budget anticipated a \$141.1 million balance at year end. We are projecting an operating shortfall of \$619.9 million, an improvement of \$314.2 million from last month's forecast. The projected shortfall represents 3.2 percent of the General Fund. On March 10, 2020, Governor Lamont declared a public health emergency due to the spread of COVID-19 throughout the State. By and large, actions are being taken to support the Connecticut economy and the businesses therein through tax filing deferments consistent with federal actions. Actions have also been taken to stabilize grants to providers, services and programs at a time where demand for such programs is high. These measures are coupled with increased programmatic supports that are necessary for COVID-19 response. Given the declaration of a public health emergency, the critical pandemic response measures and the timing thereof, the Governor is not offering expenditure reductions or revenue policy changes to address the deficit. Any year-end deficit will, by operation of existing state law, be

addressed through a transfer from the Budget Reserve Fund when the Comptroller closes the books for fiscal year 2020.

The estimated rainy day fund balance at the start of FY 2020 is \$2.5 billion, or about 13.0% of net General Fund appropriations. After closing the anticipated FY 2020 deficit, reserves are expected to be about \$2.2 billion by the beginning of FY 2021, or 11.0% of net General Fund appropriations for that year. The projected Budget Reserve Fund balance at year end is depicted below.

Budget Reserve Fund	
	(in millions)
Estimated BRF Ending Balance - FY 2019 (OSC Est. 9/30/19)	\$ 2,505.5
Projected Operating Deficit - FY 2020 (OPM 05/20/20 Est.)	\$ (619.9)
Volatility Cap Deposit - FY 2020 (OPM 05/20/20 Est.)	<u>318.3</u>
Estimated BRF Ending Balance - FY 2020	\$ 2,203.9

Our estimates include anticipated state costs for the state’s pandemic response. The table attached to this letter outlines specific measures approved to date as part of that response, but it should be noted that updated federal guidance may result in future decisions by the state to shift costs among funding sources to maximize resources available for addressing the pandemic.

The federal government has enacted four emergency supplemental funding bills which provide significant resources to the state. One of the vehicles for this relief is through a 6.2 percent increase in reimbursement for the Medicaid program, and this additional reimbursement is reflected in both our estimate of Medicaid spending as well as our revenue projections.

Revenues

Estimated revenues this month have been revised upward by \$249.6 million compared to our April 30, 2020 letter and the consensus revenue forecast. The largest change is in Federal Grants, up \$285.5 million as federal reimbursement for the inpatient component of hospital supplemental payments has been approved and will be received in FY 2020 rather than shifting to FY 2021 as assumed in the April consensus estimate. In addition, the federal government is currently reviewing the Department of Social Services’ request for federal reimbursement of Medicaid supplemental payments for outpatient hospital services. While no change is reflected this month, the department is hopeful that federal approval will be received by the beginning of June, allowing the state to leverage the enhanced federal reimbursement that is available through June 30, 2020, and resulting in receipt of an additional \$93.6 million in Federal Grants revenue in FY 2020 rather than in FY 2021 as assumed in the consensus estimate. The only other change is in Indian Gaming Payments, which are being revised downward by \$35.9 million. Of that total, \$28.6 million is expected to shift to FY 2021 with the remainder of the decline due to the assumption that the casinos’ reopening will be delayed.

Most of the tax due date extensions that have been implemented by the Internal Revenue Service and the Department of Revenue Services (DRS) to assist filers impacted by the pandemic currently fall within the existing statutory revenue accrual period for this fiscal year for those tax-types, and therefore remittance delays are not expected to have a material impact on budgetary balance outside of small losses in interest income from the change in timing of collections. However, the state may seek a one-time extension to those accrual periods to allow the DRS adequate time to process returns and, in cases where no accrual period currently exists, to allow for such accrual on a one-time basis. The Office of the State Treasurer and the Office

of Policy and Management continue to monitor the cash flow impact of the timing changes, which are considerable but are currently manageable.

As noted in previous months, the remittance deferrals announced by the Internal Revenue Service and DRS to assist tax filers impacted by the pandemic hamper our ability to forecast many tax revenue sources, including Personal Income Tax collections and associated refunds. Additionally, our ability to forecast the balance in the Budget Reserve Fund is hampered due to delays in the Estimates and Finals component of the Personal Income Tax and the Pass-Through Entity Tax which are the components of the volatility cap. The adequacy of the Budget Reserve Fund will be critical for any necessary long-term recovery of state finances; the rapid deterioration of the BRF during the last recession necessitated years of budget cuts and tax increases.

Expenditures

We are projecting net expenditures will, in aggregate, be below the amended budget plan by \$68.7 million, an improvement of \$64.6 million from last month's estimate due to revised estimates of lapses and deficiencies, explained below. Our estimates reflect the impact of all transfers approved April 24, 2020, by the Finance Advisory Committee.

Deficiencies. Projected shortfalls totaling \$29.7 million are forecast in the following agencies:

- Department of Economic and Community Development. A net \$3,848,074 shortfall is projected in the Capital Region Development Authority account due to the effect of the COVID-19 pandemic. Event cancellations have impacted attendance and associated revenues at the Pratt and Whitney Stadium at Rentschler Field (\$930,948), the XL Center (\$1,842,301) and the CT Convention Center (\$1,314,825). The overall shortfall is partially mitigated by lapses attributable largely to vacancies in the agency.
- Department of Mental Health and Addiction Services. A net shortfall of \$7.75 million is forecast. Other Expenses spending is \$2.3 million over budget due largely to various facility maintenance and repair costs, and increased software licensing costs. Spending on contracted medical services in the Professional Services account is projected to have a \$3.5 million deficiency due largely to use of contracted psychiatrists given difficulties recruiting for vacancies. Shortfalls of \$350,000 in the Behavioral Health Medications account and \$1.8 million in the Workers' Compensation Claims account are projected due to cost trends.
- Department of Correction. A total net shortfall of \$17.8 million is projected in Personal Services as a result of the transfers approved by the Finance Advisory Committee on April 24th which resolved shortfalls in other accounts.
- Public Defender Services Commission. A \$269,000 deficiency is projected in the Assigned Counsel – Criminal account due to appropriations that are lower than prior year spending levels.

Our forecast includes an estimated \$50.0 million in unappropriated expenditures for Adjudicated Claims. Existing law identifies the resources of the General Fund as the source for payments.

Lapses. Our projections reflect the amounts currently withheld from agencies to achieve budgeted lapse targets. Additionally, the following sums totaling \$201.0 million are estimated to remain unspent this fiscal year:

- Personal Services. We are projecting a total of \$12.34 million in lapsing Personal Services appropriations in the following agencies:
 - Office of Legislative Management - \$4.68 million, including lapses in the Interim Salary/Caucus Offices account;
 - Auditors of Public Accounts - \$361,000;

- Commission on Women, Children, Seniors, Equity and Opportunity - \$175,000;
 - Governor's Office - \$75,000
 - Lieutenant Governor's Office - \$25,000
 - Office of the State Treasurer - \$48,000;
 - Office of the State Comptroller - \$600,000;
 - Department of Revenue Services - \$3.1 million;
 - Department of Veterans Affairs - \$300,000;
 - Office of the Attorney General - \$900,000;
 - Division of Criminal Justice – a net \$765,000;
 - Department of Consumer Protection - \$490,000;
 - Department of Agriculture - \$325,000;
 - Agricultural Experiment Station - \$50,000;
 - Office of Health Strategy - \$100,000;
 - State Library - \$275,000; and
 - Office of Higher Education - \$70,000.
- Secretary of the State. A total of \$275,000 will lapse across a variety of accounts, reflective of spending trends.
 - State Treasurer – Debt Service. A lapse of \$19.0 million is expected in the Debt Service account largely due to savings achieved from the December 2019 General Obligation bond sale.
 - Election Enforcement Commission, Office of State Ethics, Freedom of Information Commission. These agencies are projected to lapse \$175,000, \$115,000 and \$145,000, respectively, reflective of spending trends.
 - OSC – Fringe Benefits. A net lapse of \$11.37 million is forecast after the release of the \$33.32 million in programmed holdbacks. This forecast reflects shortfalls, prior to the release of holdbacks, of \$45.32 million in the State Employees' Health Service Cost account to reflect higher than expected claims experience and premium costs, \$4.5 million in the Employers' Social Security Tax account, \$1.5 million in the SERS Defined Contribution Match account, and \$0.23 million in the Insurance – Group Life account. Partially offsetting these shortfalls are a projected lapse of \$10.0 million in the Retired State Employees' Health Service Cost account that is primarily the result of lower Medicare Advantage premiums attributable to the repeal of the federal health insurance tax; a \$2.5 million lapse in the Unemployment Compensation account; a \$2.8 million lapse in the Other Post Employment Benefits account; and a \$14.3 million lapse in the Higher Education Alternate Retirement Program (ARP), which is attributable to 1,600 employees shifting from ARP to SERS as an outcome of a grievance award, as well as a one-time accounting transaction related to the July 1, 2019, change in how these costs are budgeted.
 - Office of Policy and Management. A total lapse of \$945,000 is forecast. The Tax Relief for Elderly Renters account will lapse \$270,000, and the MRDA account will lapse \$475,000 due to startup delays. Additionally, \$200,000 will lapse in the Project Longevity account as no statutory authority exists for a budgeted grant to Waterbury.
 - Department of Administrative Services. A total lapse of \$3.2 million is projected, with \$1.4 million in Personal Services due to vacancies and \$1.8 million in the Rents and Moving account.
 - Department of Labor. A net total of \$1,231,000 will lapse across a variety of accounts due to cost trends and startup delays for new initiatives.
 - Department of Energy and Environmental Protection. A total of \$555,000 will lapse across a variety of accounts based on current expenditure trends.
 - Department of Housing. A \$2.5 million lapse is forecast in the Housing / Homeless account as a result of natural placement delays.
 - Department of Public Health. A net total of \$605,000 is projected to lapse across several accounts based on current expenditure trends.

- Department of Developmental Services. A total lapse of \$13.45 million is forecast. A lapse of \$3.0 million in Personal Services is projected due to vacancies; \$7.5 million will lapse in the Behavioral Services Program account as a result of more individuals being supported in their own homes rather than in more expensive residential settings; \$2.95 million will lapse across the Housing Supports and Services, Emergency Placements, ID Partnership, and Employment Opportunities and Day Services accounts based on current expenditure trends.
- Department of Social Services. A net lapse of \$93.97 million is forecast. A projected \$75.2 million lapse is forecast in the Medicaid account after accounting for \$49.8 million in Medicaid costs related to the pandemic response which are more than offset by increased federal reimbursement provided under Public Law 116-127. Other pandemic costs totaling \$3.2 million are offset by lapses totaling more than \$21 million across Personal Services, Other Expenses and other various accounts.
- Department of Aging and Disability Services. A total of \$950,000 is projected to lapse across a variety of accounts based on current cost trends.
- State Department of Education. A total of \$18.0 million will lapse across a number of accounts based on current expenditure trends.
- Office of Early Childhood. A net lapse of \$220,000 is projected in the Early Care and Education account to reflect actual costs for early child care slots.
- Teachers' Retirement Board. A total lapse of \$1.9 million is forecast. Of this sum, \$1.56 million is projected to lapse in the Retirees Health Service Cost account due to lower than budgeted premiums that take effect January 1, 2020, resulting from reduced pharmacy trends. Additionally, \$245,000 will lapse in the Municipal Retiree Health Insurance Costs account based on current expenditure trends and \$100,000 total will lapse in Personal Services and Other Expenses.
- Department of Children and Families. A net total of \$10.79 million is projected to lapse across a variety of accounts, with the majority of this in the Board and Care for Children – Short-term and Residential account as a result of recent caseload reductions.
- Judicial Department. A total of \$9.3 million will lapse, with \$7.2 million in Personal Services due to vacancies and the remainder in the Juvenile Justice Outreach Services and Youth Services Prevention accounts.

Special Transportation Fund

The adopted budget anticipated a \$38.8 million balance from operations, while we project a \$118.3 million operating deficit by year end, an improvement of \$33.4 million from last month due to revised expenditure estimates as discussed further below. We project that the Transportation Fund balance on June 30, 2020, will be \$201.8 million.

Revenues

Revenues in the Transportation Fund remain unchanged from last month and continue to reflect the April consensus revenue forecast.

Expenditures

Estimated expenditures are projected to be \$26.0 million below the budget plan, an improvement of \$33.4 million from last month's estimate. Additional requirements total \$5.845 million in the Department of Transportation's Rail Operations account, reflective of current cost trends. Offsetting this projected shortfall are lapses totaling \$46.45 million, with \$40.0 million in Debt Service as a result of a delays in bond sales, \$4.5 million in the Department of Motor Vehicles' Personal Services account due to vacancies, \$1.4 million in the DAS – Workers' Compensation Claims account based on current expenditure trends, \$525,000 in the fringe benefits accounts administered by the State Comptroller, and \$25,000 in the Department of Energy and

Environmental Protection. It should be noted that the impact of the pandemic on transit ridership and associated fare collections, as well as the amount of farebox relief provided by the federal emergency supplemental funding bills, is still being assessed and may materially impact future projections.

As FY 2020 draws to a close, please note that the estimates offered by my office in June and July will reflect any changes in the economy and revenue collections, expenditure patterns, and/or other factors that may impact year-end results.

Sincerely,

A handwritten signature in blue ink, appearing to read "Melissa McCaw".

Melissa McCaw
Secretary

Attachments:

- COVID Responses – Budget Impact
- Summary Statements, FY 2020 Revenue and Expenditures

COVID-19 Response Items - Funding Sources and Budget Impact			Total Cost - Expenditure or (Revenue Loss)			Status	Funding Source						Notes
Agency	Item	Gross Cost SFY 2020	Gross Cost SFY 2021	Gross Total	Unassigned		State SFY 2020	State SFY 2021	Federal - CRF	Federal - FEMA	Federal - T-XIX	Federal - Other	
1. DSS60000	Suspend Medicaid eligibility discontinuances for 3 months	\$ 12,900,000		\$ 12,900,000	Approved		\$ 4,600,000			\$ 8,300,000			State share @ enhanced FMAP (+6.2%). Approved for 3 months
2. DSS60000	Provide uninsured persons with coverage for COVID-19 - Citizens	\$ 12,600,000	\$ 6,300,000	\$ 18,900,000	Approved		\$ 9,600,000	\$ 4,800,000		\$ 4,500,000			\$4.5m of gross costs are 100% federally funded; balance is 100% state funded. Note: DSS is on hold, pending further federal guidance
3. DSS60000	Provide uninsured persons with coverage for COVID-19 - Non-Citizens	\$ 5,900,000	\$ 3,000,000	\$ 8,900,000	Approved		\$ 2,700,000	\$ 1,400,000		\$ 4,800,000			Assumes majority of costs will be reimbursable at 56.2%
4. DSS60000	Waive HUSKY B copays	\$ 340,000	\$ -	\$ 340,000	Approved		\$ 80,000	\$ -			\$ 260,000		
5. DSS60000	Waive Medicare Part D (Rx) copays for dually eligible population	\$ 100,000	\$ -	\$ 100,000	Approved		\$ 100,000	\$ -					
6. DSS60000	Suspend cash assistance discontinuances (TFA, State Supplement, SAGA)	\$ 1,200,000	\$ -	\$ 1,200,000	Approved		\$ 1,200,000						
7. DSS60000	Suspend 21 month time limit for TFA/JFES	\$ 190,000	\$ 770,000	\$ 960,000	Approved		\$ 960,000						Approved for 3 months (Note: Suspension of time limit impacts both FY 21 and FY 22, with add'l costs of \$570k in FY 22)
8. DSS60000	Provide additional flexibilities under home and community-based services waivers	\$ 870,000	\$ 430,000	\$ 1,300,000	Approved		\$ 360,000	\$ 250,000		\$ 690,000			
9. DSS60000	Provide temporary relief funding for nursing homes and a COVID-specific grant equivalent to \$600 per bed per day for facilities exclusively serving patients with COVID-19	\$ 61,800,000	\$ (7,900,000)	\$ 53,900,000	Approved		\$ 22,800,000	\$ (29,200,000)	\$ 66,900,000	\$ (6,600,000)			Reflects Medicaid rate increase of 10% for March and April (and Medicare cost shift); CRF funding for balance
10. DSS60000	Provide hardship grants to nursing homes facing a substantial deterioration in their finances, which could adversely affect resident care and the continued operation of the facility	\$ -	\$ 56,800,000	\$ 56,800,000	Approved				\$ 56,800,000				Preliminary estimate - likely to be lower depending on the level of additional stimulus funding, additional Medicare billing and/or other assistance received
11. DSS60000	Provide interim payments to FQHCs to assist with cash flow	\$ 6,000,000	\$ (6,000,000)	\$ -	Approved		\$ 6,000,000	\$ (6,000,000)					Advances will be recouped in FY 21
12. DSS60000	Provide pandemic rate increase for residential care homes (RCHs)	\$ 980,000	\$ -	\$ 980,000	Approved		\$ 980,000	\$ -					Includes interim payment in April to be recouped in FY 21. Approved for 3 months.
13. DSS60000	Provide pandemic rate increase for private intermediate care facilities (ICF/IIDs)	\$ 1,640,000	\$ -	\$ 1,640,000	Approved		\$ 1,020,000	\$ (270,000)		\$ 890,000			Includes interim payment in April to be recouped in FY 21. Approved for 3 months.
14. DSS60000	Use DSS' non-emergency medical transportation vendor (Veyo) to assist with meals-on-wheels deliveries	TBD	TBD	\$ -	Approved		TBD	TBD					
15. DSS60000	Expand service array under Community First Choice to include agency-based PCAs	\$ 31,500	\$ 15,800	\$ 47,300	Approved		\$ 11,000	\$ 8,000		\$ 28,300			
16. DSS60000	Provide 90-day supply for most prescription drugs and more flexible pharmacy early refill	\$ -	\$ -	\$ -	Approved		\$ -	\$ -					Fiscal impact expected to be minimal
17. DSS60000	Waive SNAP requirement for face-to-face interviews	\$ -	\$ -	\$ -	Approved		\$ -						No state cost--federally funded program. Federal approval received
18. DSS60000	Waive SNAP requirements -- extend certification periods by 90 days, suspend collection of most SNAP overpayments, issue supplemental benefits to all existing SNAP households	\$ -	\$ -	\$ -	Approved		\$ -						No state cost--federally funded program. Federal approval pending
19. DSS60000	Waive TFA requirement for face-to-face interviews and assessments	\$ -	\$ -	\$ -	Approved		\$ -						No additional cost anticipated
20. DSS60000	Expand telehealth under Medicaid	\$ -	\$ -	\$ -	Approved		\$ -						No additional cost anticipated
21. DSS60000	Provide additional flexibilities under section 1135 waiver authority	\$ -	\$ -	\$ -	Approved		\$ -						No additional cost anticipated
22. DSS60000	Provide additional flexibilities to home care recipients of 1915(i) state plan services	\$ -	\$ -	\$ -	Approved		\$ -						No additional cost anticipated
23. DSS60000	Provide interim payments to home health agencies to assist with cash flow	\$ -	\$ -	\$ -	Approved		\$ -						Payments will be recouped in FY 20
24. DSS60000	Expedite Medicaid payments to hospitals when possible	\$ -	\$ -	\$ -	Approved		\$ -						
25. DSS60000	Support acute care hospitals with COVID-related costs	\$ 8,300,000	\$ 4,100,000	\$ 12,400,000	Approved		\$ 2,500,000	\$ 1,400,000		\$ 8,500,000			Reflects temporary 20% DRG add-on for COVID-related diagnoses
26. DSS60000	Provide relief funding for chronic disease hospitals	\$ 1,300,000	\$ 700,000	\$ 2,000,000	Approved				\$ 2,000,000				Reflects grant funding that generally approximates the value of a temporary Medicaid rate increase of 10%
27. DSS60000	Provide relief funding for private psychiatric residential treatment facilities (PRTFs) for children	\$ 300,000	\$ 150,000	\$ 450,000	Approved				\$ 450,000				Reflects grant funding that generally approximates the value of a temporary Medicaid rate increase of 20%
28. DSS60000	Provide relief funding for substance abuse residential detox providers	\$ 550,000	\$ 270,000	\$ 820,000	Approved				\$ 820,000				Reflects grant funding that generally approximates the value of a temporary Medicaid rate increase of 20%
29. DSS60000	Provide relief funding for adult mental health group homes	\$ 230,000	\$ 120,000	\$ 350,000	Approved				\$ 350,000				Reflects grant funding that generally approximates the value of a temporary Medicaid rate increase of 20%
30. DSS60000	Provide relief funding for home health providers	\$ 3,300,000	\$ 1,600,000	\$ 4,900,000	Approved				\$ 4,900,000				Placeholder - reflects grant funding that generally approximates the value of a temporary Medicaid rate increase of 10%
31. DSS60000	Provide relief funding for waiver service providers	\$ 9,400,000	\$ 4,700,000	\$ 14,100,000	Approved				\$ 14,100,000				Placeholder - reflects grant funding that generally approximates the value of a temporary Medicaid rate increase of 10%
32. DSS60000	Distribute PPE for self-directed workers under Community First Choice	\$ 130,000	\$ 130,000	\$ 260,000	Approved				\$ 260,000				Costs could be lower depending on model and length of time; estimate assumes 10 weeks
33. DSS60000	Provide relief funding for Community First Choice providers	\$ 2,300,000	\$ 1,100,000	\$ 3,400,000	Approved				\$ 3,400,000				Placeholder - reflects grant funding that generally approximates the value of a temporary rate increase of 10% for self-directed workers
30. DDS50000	Provide relief funding for self-directed workers under DDS' programs	\$ 1,100,000	\$ 500,000	\$ 1,600,000	Approved				\$ 1,600,000				Placeholder - reflects grant funding that generally approximates the value of a temporary rate increase of 10% for self-directed workers

COVID-19 Response Items - Funding Sources and Budget Impact			Total Cost - Expenditure or (Revenue Loss)			Status	Funding Source						Notes
Agency	Item	Gross Cost SFY 2020	Gross Cost SFY 2021	Gross Total	Unassigned		State SFY 2020	State SFY 2021	Federal - CRF	Federal - FEMA	Federal - T-XIX	Federal - Other	
31. DPH48500	School-Based Health Centers – no kids will be getting services while schools are closed, but staff need to be paid	\$ -		\$ -	Approved		\$ -						No additional cost anticipated
32. DDS50000	Day programs - need to pay providers for not working in order to ensure staff are still in place when day programs reopen	\$ -		\$ -	Approved		\$ -						No additional cost anticipated
33. DDS50000	Cost of providing first shift in residential programs if day programs are closed			\$ -	Approved								Some cost expected, amount unclear
34. DDS50000	Allowable costs for expenses vs. returning the payments because services were not delivered	\$ -		\$ -	Approved		\$ -						No additional cost anticipated
35. MHA53000	Allowable costs for expenses vs. returning the payments because services were not delivered	\$ -		\$ -	Approved		\$ -						No additional cost anticipated
36. DCF91000	Allowable costs for expenses vs. returning the payments because services were not delivered	\$ -		\$ -	Approved		\$ -						No additional cost anticipated
37. DCF91000	Foster care - expanded day care opportunities if both foster parents work			\$ -	Approved								Some cost expected, not anticipated to be significant based on experience to date
38. DCF91000	Staff residential programs for children in Group Homes during the day due to school closures	\$ 75,000		\$ 75,000	Approved		\$ 75,000						\$5,000 per week, assumes 15 weeks
39. OEC64800	Daycare outside of hospitals	\$ 3,750,000	\$ -	\$ 3,750,000	Approved			187,500	562,500			\$ 3,000,000	Philanthropy covered costs up to \$3M, though May. The costs of \$750,000 for June are funded 75% by FEMA and 25% by CRF funds.
40. OEC64800	Suspend collection of family fees - Birth to Three program	\$ 375,000		\$ 375,000	Approved		\$ 375,000						Assumes 3 months
41. OEC64800	Childcare for frontline workers	\$ 10,000,000		\$ 10,000,000	Approved							\$ 10,000,000	Cap at \$10M, for six weeks with limit at 85% SMI. Source: CCDBG, PL 116-136 Division B Title VIII... Take rate much lower than anticipated. Costs like to be \$3M
42. DOH46900	Homeless shelter decompression initiative	\$ 7,500,000		\$ 7,500,000	Approved			\$ 1,875,000	\$ 5,625,000				Assumes 3 months. FEMA has approved reimbursement @ 75%. White House and Treasury confirm CRF can be used for FEMA match.
43. DSS60000	Domestic violence shelter decompression	\$ 660,000		\$ 660,000	Approved			\$ 165,000	\$ 495,000				Assumes 3 months. FEMA has approved reimbursement @ 75%. White House and Treasury confirm CRF can be used for FEMA match.
44. BOR77700	Student Refunds, Online Conversion Costs and Donated Equipment	\$ 27,291,079		\$ 27,291,079	Approved							\$ 27,291,079	CARES funding (HEER) received directly by the agency. Does not include revenue losses.
45. BOR77700	Student Refunds, Online Conversion Costs and Donated Equipment	\$ 16,502,259		\$ 16,502,259	Approved			\$ 16,502,259					Estimate may vary when USDOE guidance becomes available. Does not include revenue losses. Cost updated to reflect most recent data from BOR and show CSU excess costs beyond HEER funding.
46. UOC67000	Student refunds (housing, dining, parking)	\$ 10,750,423		\$ 10,750,423	Approved							\$ 10,750,423	HEER. Does not include projected FY21 revenue loss at UConn and UConn Health.
47. CME49500	Refrigerated space for decedent remains	\$ 16,000		\$ 16,000	Approved			\$ 16,000					
48. DOC88000	Central purchase of Personal Protective Equipment and other supplies	\$ 125,000,000		\$ 125,000,000	Approved			\$ 31,250,000	\$ 93,750,000				FEMA has approved reimbursement @ 75%. White House and Treasury confirm CRF can be used for FEMA match.
49. MIL36000	State Active Duty to staff the Emergency Operations Center	\$ 171,000		\$ 171,000	Approved			\$ 171,000					Increased from \$50,000
50. DPH48500	CDC Cooperative Agreement for Emergency Response: Public Health Crisis Response	\$ 9,309,998	\$ -	\$ 9,309,998	Approved							\$ 9,309,998	State and local Covid 19 response activities will be reimbursed from federal emergency supplemental funding; \$2.5m will be utilized to reimburse local health authorities.
51. DPH48500	Epidemiology and Laboratory Capacity	\$ 8,342,523	\$ -	\$ 8,342,523	Approved							\$ 8,342,523	Supplements pre-existing grant under the Epidemiology and Laboratory Capacity Cooperative Agreement (\$4,075,639). To support DPH Covid19 direct costs in areas of State Public Health Laboratory, Epidemiology, Healthcare Associated Infections
52. DPH48500	Hospital preparedness	\$ 734,403	\$ -	\$ 734,403	Approved							\$ 734,403	National Bioterrorism Hospital Preparedness Program. \$186,440 each for federally designated Special Pathogen Treatment Centers @ YNH and HH. Balance for DPH direct costs and other hospital needs.
53. DPH48500	Emerging Infections Program	\$ 2,600,000		\$ 2,600,000	Approved							\$ 2,600,000	To enhance infectious disease surveillance activities. \$2.3m will go to Yale School of PH, \$0.3m to DPH
54. DAS23000	Architectural support for hospital capacity expansion	\$ 90,000		\$ 90,000	Approved			\$ 90,000					
55. DAS23000	IT support for teleworking (VPN capacity, etc.)	\$ 154,000		\$ 154,000	Approved			\$ 154,000					
56. DAS23000	Cleaning and other facility costs	\$ 1,100,000		\$ 1,100,000	Approved			\$ 1,100,000					
57. SOS12500	Cost of publishing various Executive Orders	\$ 305,000		\$ 305,000	Approved			\$ 305,000					
58. DCP39500	Waive casino payment of regulatory costs during closure	\$ 584,126		\$ 584,126	Approved		\$ 584,126						GF will pay the full payroll and fringe benefit costs for six pay periods through end of FY 20 (March 26th - June 18th payrolls), as well as indirect costs and OE, due to agreement with casinos to defer true-up of costs until the August 2020 assessment.
59. DPS32000	Use of interpreters during the Governor's pandemic response briefings	\$ 38,000	\$ -	\$ 38,000	Approved			\$ 38,000					
60. JUD95000	JUD - 1 - PPE, cleaning and disinfecting, and other response costs	\$ 1,540,000		\$ 1,540,000	Approved			\$ 1,540,000					

COVID-19 Response Items - Funding Sources and Budget Impact			Total Cost - Expenditure or (Revenue Loss)			Status	Funding Source						Notes	
Agency	Item	Gross Cost SFY 2020	Gross Cost SFY 2021	Gross Total	Unassigned		State SFY 2020	State SFY 2021	Federal - CRF	Federal - FEMA	Federal - T-XIX	Federal - Other		Philanthropy
61.	DVA21000	Procure housing for certain Level 1 Constant employees of 24/7 agencies to enable physical distancing with those with whom they share living arrangements	\$ 235,000	\$ -	\$ 235,000	Approved			\$ 235,000					
62.	DPS32000	Procure housing for certain Level 1 Constant employees of 24/7 agencies to enable physical distancing with those with whom they share living arrangements	\$ 1,400,000		\$ 1,400,000	Approved			\$ 1,400,000					
63.	DDS50000	Procure housing for certain Level 1 Constant employees of 24/7 agencies to enable physical distancing with those with whom they share living arrangements	\$ 1,700,000		\$ 1,700,000	Approved			\$ 1,700,000					
64.	MHA53000	Procure housing for certain Level 1 Constant employees of 24/7 agencies to enable physical distancing with those with whom they share living arrangements	\$ 2,000,000		\$ 2,000,000	Approved			\$ 2,000,000					
65.	DOC88000	Procure housing for certain Level 1 Constant employees of 24/7 agencies to enable physical distancing with those with whom they share living arrangements	\$ 6,000,000		\$ 6,000,000	Approved			\$ 6,000,000					
66.	DCF91000	Procure housing for certain Level 1 Constant employees of 24/7 agencies to enable physical distancing with those with whom they share living arrangements	\$ 500,000		\$ 500,000	Approved			\$ 500,000					
67.	OEC64800	Provide technical support and resources to family day care providers	\$ 1,316,573		\$ 1,316,573	Approved						\$ 1,316,573	Administered through EdAdvance	
68.	OEC64800	Suspend Birth-to-Three Age Outs at 36 months and continue services through June	\$ 180,000		\$ 180,000	Approved		\$ 180,000					Approved for April, May and June	
69.	DSS60000	Suspend Birth-to-Three Age Outs at 36 months and continue services	\$ 180,000	\$ 90,000	\$ 270,000	Approved		\$ 80,000	\$ 45,000		\$ 145,000		payments made in May and June (for service months of April and May)	
70.	DPH48500	Ryan White HIV/AIDS Program Part B COVID19 Response	\$ 203,981		\$ 203,981	Approved					\$ 203,981		Source: CARES Act. Must be used for services, activities, and supplies needed to prevent or minimize the impact of COVID-19 on RWHP clients.	
71.	Var	State agency purchase of laptops and other equipment to facilitate telework			\$ -	Approved in part							Approved if within existing agency CEPP allocations and as part of normal equipment refresh.	
72.	DOH46900	Case management for Danbury shelter clients i hotels	\$ 150,000		\$ 150,000	Approved			\$ 150,000					
73.	DPH48500	Enhanced monitoring in nursing homes	\$ 2,800,000		\$ 2,800,000	Approved					\$ 2,800,000		OT for existing nurse consultant staff, TWRs and potential contract with a nursing staffing agency. DPH pursuing CMS CARES grant to defray costs.	
74.	OSC15000	COVID-19 Testing	\$ 60,000,000	\$ 90,000,000	\$ 150,000,000	Approved			\$ 150,000,000				Placeholder of \$15m per month = 10,000 tests/day * \$50 * 30 days	
75.	DPH48500	Contact Tracing Solution (IT)	\$ 1,000,000		\$ 1,000,000	Approved			\$ 1,000,000				Assumed most of \$1 m full year cost will be incurred in May. IT solution to support widespread contact tracing of COVID infected individuals and contacts.	
76.	GOV/DAS	Consulting – Reopen CT strategy, analysis, recommendations, PMO	\$ 2,000,000		\$ 2,000,000	Approved			\$ 2,000,000				Incurred in May and June	
77.	CRDA47200	Sanitizers, dispensers, face masks and carpet protection	\$ 19,822		\$ 19,822	Approved			\$ 19,822					
78.	ECD46000	ReOpenCT - Surveys to determine when to open CT	\$ 60,000		\$ 60,000	Approved			\$ 60,000				Agency believes this may be FEMA reimbursable	
79.	DOH46900	Provide Hotel Oversight through Seasonal Shelter	\$ 64,874		\$ 64,874	Approved			\$ 64,874				Agency believes this may be FEMA reimbursable	
80.	DOL40000	Various items, plexiglass, cleaning supplies, laptops, printing and mailing costs	\$ 2,701,802		\$ 2,701,802	Approved			\$ 2,701,802					
81.	HRO41100	Technological needs, PPE	\$ 49,027		\$ 49,027	Approved			\$ 49,027					
82.	DOC88000	PPE for staff and inmates/Cleaning Supplies and Equipment/Food	\$ 3,118,005		\$ 3,118,005	Approved			\$ 3,118,005				Agency has cleaned facilities day and night, purchased fogger machines. PPE for staff and inmates. Food now brought to inmates cells, prepackaged and no longer chow setting.	
83.	DOC88000	Temporary Staffing Due to Staff Shortages	\$ 1,334,305		\$ 1,334,305	Approved			\$ 1,334,305				Medical staffing needed due to staff shortages	
84.	DOC88000	Overtime Incurred to Date	\$ 1,094,947		\$ 1,094,947	Approved			\$ 1,094,947				Overtime related to having to open wings of northern to serve as COVID isolation units. OT related to staff shortages when staff use their 14 days	
85.	DAS23000	Rental Costs for Refrigerated Trailers to Serve as Morgues	\$ 238,000		\$ 238,000	Approved			\$ 238,000					
86.	DVA21000	Equipment, supplies, and additional staff support	\$ 461,399	\$ 645,878	\$ 1,107,277	Approved			\$ 1,107,277					
87.	MIL36000	Mobile Field Hospital Operations - State Active Duty	\$ 67,100		\$ 67,100	Approved			\$ 67,100				Weekly spot checks, repair and maintenance and retrograde of the four mobile field hospital setups at St. Francis Hospital, Middlesex Hospital, Danbury Hospital & Sharon Hospital.	
88.	MIL36000	Task Force Medical - State Active Duty	\$ 141,000		\$ 141,000	Approved			\$ 141,000				20 personnel will be assigned duties at Stamford Hospital to assist federal and state military personnel conducting medical operations for 30 days.	
89.	MIL36000	Task Force Medical - Hotel Lodging	\$ 36,000		\$ 36,000	Approved			\$ 36,000				Lodging for 20 personnel for 30 days	
90.	SOS12500	Funding for newspaper posting of additional executive orders	\$ 62,278		\$ 62,278	Approved			\$ 62,278					
91.	DCF91000	Per Diem Rate Based Residential Programs	\$ 2,887,500		\$ 2,887,500	Approved			\$ 2,887,500					

COVID-19 Response Items - Funding Sources and Budget Impact			Total Cost - Expenditure or (Revenue Loss)			Status	Funding Source						Notes	
Agency	Item	Gross Cost SFY 2020	Gross Cost SFY 2021	Gross Total	Unassigned		State SFY 2020	State SFY 2021	Federal - CRF	Federal - FEMA	Federal - T-XIX	Federal - Other		Philanthropy
92.	DCF91000	Group Homes	\$ 772,039		\$ 772,039	Approved			\$ 772,039					
93.	DCF91000	Other Congregate Care	\$ 425,746		\$ 425,746	Approved			\$ 425,746					
94.	DCF91000	School of Origin Transportation	\$ -		\$ -	Approved		\$ -						Financial support during school closure to ensure service network is maintained. Within current budget.
95.	DCF91000	After School Programs	\$ -		\$ -	Approved		\$ -						Financial support during school closure to ensure service network is maintained. Within current budget.
96.	MHA53000	CVH Surge Capacity at 60 West	\$ 287,778		\$ 287,778	Approved			\$ 287,778					DMHAS (CVH) will be using 60 West as surge capacity to care for COVID pos patients until they are no longer positive and can go back to their units at CVH. Financial estimate assumes 20 patients for 30 days.
97.	DOH46900	Coordinated Access Network - Statewide Shelter Support	\$ 2,918,535	\$ -	\$ 2,918,535	Approved			\$ 2,918,535					This request includes approximately \$800,000 of hazard pay for CAN/Shelter staff.
98.	DDS50000	Deep cleaning costs for private provider residential programs	\$ 1,280,000		\$ 1,280,000	Approved			\$ 1,280,000					Estimated costs for providers to deep clean group homes once an individual has tested positive for COVID-19.
99.	DDS50000	Deep cleaning costs for DDS facilities	\$ 722,090		\$ 722,090	Approved			\$ 722,090					Cleaning costs for the state operated regional centers, Southbury Training School and group homes after an individual working in such location has been indentified with COVID-19.
100.	DDS50000	Overtime and temp hiring to ensure staff coverage	\$ 3,000,379		\$ 3,000,379	Approved			\$ 3,000,379					OT costs and approximately 160 temporary DSW, LPN and RN positions to ensure continued coverage of public facilities.
101.	JUD95000	JUD - 3 - PPE, cleaning and disinfecting, technology, and other response costs	\$ 200,609		\$ 200,609	Approved			\$ 200,609					Virtual Desktops (Firewall Security), Call Center PC's, Printers, Equipment, and Call Management Software. (Net adjustment over first request - includes 3rd submitted request.)
102.	DOT57000	DOT - 1 - Staff Overtime	\$ 139,689	\$ -	\$ 139,689	Approved			\$ 139,689					Responsibilities including implementing telework agency-wide, procuring and distributing employee PPE, additional coordination with business partners including transit, rail, contractors, etc., to continue maintaining essential business functions; and deep cleaning costs. Includes funding for Over-The-Cap Overtime Request
103.	DOT57000	DOT - 1 - Materials & Supplies for Sanitizing Agency Facilities	\$ 808,749	\$ -	\$ 808,749	Approved			\$ 808,749					Sanitizing of 72 maintenance facilities & central office.
104.	DOT57000	DOT - 1 - Back-To-Work Office Equipment / Maintainer Training	\$ 84,302	\$ -	\$ 84,302	Approved			\$ 84,302					Recommending funding for headsets to utilize more teleconferencing when staff returns to the office. Not recommending (and not including here) funding for webcams.
105.	MHA53000	MH Residential (includes Intensive, Transitional, Group Homes, ABI Community Residence, Respite, IP IMD, Supervised Housing, Shelters)	\$ 3,778,800		\$ 3,778,800	Approved			\$ 3,778,800					24/7 services. Providers continue to pay staff not able to work due to quarantine/illness while paying overtime, hazardous duty rates, and/or hiring temporary workers for coverage and safety. In addition, providers have incurred non-personnel costs for setup of isolation beds, PPE and additional cleaning supplies and services. Financial losses put services at risk and could result in more expensive hospitalizations.
106.	MHA53000	Substance Abuse Medically Monitored Residential Detox	\$ 123,250		\$ 123,250	Approved			\$ 123,250					24/7 services. Providers continue to pay staff not able to work due to quarantine/illness while paying overtime, hazardous duty rates, and/or hiring temporary workers for coverage and safety. In addition, providers have incurred non-personnel costs for setup of isolation beds, PPE, and additional cleaning supplies and services. Financial losses put services at risk and could result in more expensive hospitalizations.
107.	MHA53000	Substance Abuse Residential Treatment (Intensive, Intermediate, Long Term, Recovery Housing)	\$ 2,114,250		\$ 2,114,250	Approved			\$ 2,114,250					24/7 services. Providers continue to pay staff not able to work due to quarantine/illness while paying overtime, hazardous duty rates, and/or hiring temporary workers for coverage and safety. In addition, providers have incurred non-personnel costs for setup of isolation beds, PPE and additional cleaning supplies and services. Financial losses put services at risk and could result in more expensive hospitalizations.
108.	MHA53000	Young Adult Services	\$ 1,740,000		\$ 1,740,000	Approved			\$ 1,740,000					24/7 services. Providers continue to pay staff not able to work due to quarantine/illness while paying overtime, hazardous duty rates, and/or hiring temporary workers for coverage and safety. In addition, providers have incurred non-personnel costs for setup of isolation beds, PPE and additional cleaning supplies and services. Financial losses put services at risk and could result in more expensive hospitalizations.

COVID-19 Response Items - Funding Sources and Budget Impact			Total Cost - Expenditure or (Revenue Loss)			Funding Source										Notes
Agency	Item	Gross Cost SFY 2020	Gross Cost SFY 2021	Gross Total	Status	Unassigned	State SFY 2020	State SFY 2021	Federal - CRF	Federal - FEMA	Federal - T-XIX	Federal - Other	Philanthropy	Notes		
109. MHA53000	Community Services (including Outpatient, IOP, MMT, ACT, CSP, Case Management, BHH, Employment, Jail Diversion, Outreach, Crisis, Residential Support, Supervised Housing, Pre-Trial Education, etc.)	\$ 3,852,225		\$ 3,852,225	Approved				\$ 3,852,225					Providers have incurred costs including hazardous duty, purchase of telehealth/telework equipment and licenses, PPE, and cleaning services. Additionally providers continue to pay staff not able to work due to quarantine/illness while paying overtime or temporary workers.		
110. OSC15000	Request for funding for COVID-19 related expenses support teleworking	\$ 70,653		\$ 70,653	Approved				\$ 70,653					50 laptops, minor telecommuting IT related expenses and cleaning supplies.		
111. DMV35000	Funding for installation of an appointment system to control the traffic flow of customers and to maintain social distancing	\$ 150,000	\$ -	\$ 150,000	Approved				\$ 150,000							
112. DMV35000	Funds to install sneeze guards throughout the branches and testing centers	\$ 125,000	\$ -	\$ 125,000	Approved				\$ 125,000					This will help prevent the spread of serious illnesses and will assist in maintaining the health of customer facing employees.		
113. DMV35000	Funding for the cleaning and disinfecting of branches	\$ 447,000	\$ 1,118,098	\$ 1,565,098	Approved				\$ 1,565,098					Due to the virus, the Agency is now completing nightly deep cleaning along with a weekly disinfecting spray of branches that are being utilized by staff and/or public. SFY 21 estimate is through 12/30/2020.		
114. DOI37500	Implement remote call center for Consumer Affairs + Deep Cleaning Costs	\$ 16,694		\$ 16,694	Approved				\$ 16,694							
115. DPS32000	Funds for deep cleaning supplies (sanitizers, disinfectant, etc.) and PPE (gloves, N-95s, masks, infrared thermometers, face shields, decontamination systems).	\$ 700,000	\$ -	\$ 700,000	Approved				\$ 700,000							
116. DPS32000	Funds to rent a modular trailer for six months that will be located in the north lot for those customers arriving at HQ to be fingerprinted.	\$ 13,000	\$ -	\$ 13,000	Approved				\$ 13,000					This will help prevent the spread of serious illnesses in DESPP's HQ and will assist in maintaining the health of customer facing employees. Additional trailers may be requested for some of the other units once the agency opens to the public.		
117. CRDA47200	Cleaning and other facility costs	\$ 902,036		\$ 902,036	Approved				\$ 902,036					Convention Center COVID19 costs, cleaning, facilities maintenance.		
118. OEC64800	Child Care Provider Incentive Payments	\$ 4,000,000	\$ -	\$ 4,000,000	Approved							\$ 4,000,000		Source: Child Care Development Block Grant		
119. GOV/DAS	Crisis communications contract	\$ 36,000	\$ 36,000	\$ 72,000	Approved				\$ 72,000					OTG request		
120. TBD	Cleaning/sanitizing houses of worship	\$ 3,000,000		\$ 3,000,000	Approved				\$ 3,000,000					One time cleaning service for limited common areas; first come, first served, capped program.		
121. UHC72000	Equipment, supplies, and other COVID-related expenditures (excl. student refunds)	\$ 3,046,650	\$ -	\$ 3,046,650	Approved				\$ 3,046,650					COVID-related costs for teleworking transition, equipment/supplies, medical supplies, drugs, lab services, and other related expenses. Does not include student refunds or revenue losses.		
122. DCF91000	Office Cleaning	\$ 59,500		\$ 59,500	Approved				\$ 59,500							
123. DCF91000	HIPAA Compliant Document Bags for Telework	\$ 20,000		\$ 20,000	Approved				\$ 20,000							
124. DCF91000	PPE /Cleaning Supplies /Infection Control Printed Materials /Scrubs & Uniforms	\$ 700,000		\$ 700,000	Approved				\$ 700,000							
125. DCF91000	Temporary Nursing to Screen Workers Entering State Buildings	\$ 220,000		\$ 220,000	Approved				\$ 220,000							
126. DCF91000	IT Devices and Software to Implement Telework / Consultant Staff Redeployed from CT KIND Development to Mobility Deployment	\$ 500,000		\$ 500,000	Approved				\$ 500,000							
127. ECD46000	Overtime costs and other COVID19 related expenditures	\$ 104,911		\$ 104,911	Approved				\$ 104,911							
128. DPS32000	Funds for 100 laptops to allow staff to telework	\$ 130,000	\$ -	\$ 130,000	Approved				\$ 130,000					IT redirected 100 laptops that were part of the agency's re-refresh program (to employees with desktops). It will cost ~ \$130,000 to replace those laptops. Note: 150 laptops requested in CESF proposal (currently Item #59 on proposed tracker tab)		
129. OEC64800	Provide targeted subsidies to private child care providers to ensure financial viability to support the state's efforts to re-open.	\$ 8,000,000		\$ 8,000,000	Approved							\$ 8,000,000		Child Care Development Block Grant Funds		
Subtotal -Additional Expenditures		\$ 494,841,807	\$ 158,675,776	\$ 653,517,583		\$ -	\$ 54,205,126	\$ (27,567,000)	\$ 416,584,677	\$ 100,432,500	\$ 21,253,300	\$ 84,292,407	\$ 4,316,573			
Revenue Items																
1.	DRS	Pass-through Entity Tax - Delay March 15, 2020 payment date to July 15, 2020	\$ (333,333)		\$ (333,333)	Approved			\$ (333,333)					Cash flow impact, loss of interest		
2.	DRS	Corporation Tax - Delay May 15, 2020 payment date to July 15, 2020	\$ (166,667)		\$ (166,667)	Approved			\$ (166,667)					Cash flow impact, loss of interest		
3.	DRS	Unrelated Business Income - Delay May 15, 2020 payment date to July 15, 2020	\$ (1,667)		\$ (1,667)	Approved			\$ (1,667)					Cash flow impact, loss of interest		
4.	DRS	Indian Gaming Payments - Defer March 15 & April 15, 2020 Payment to Sep. through Dec.	\$ (28,600,000)	\$ 28,600,000	\$ -	Approved			\$ -					Cash flow impact, loss of interest		
5.	DRS	Personal Income Tax - Delay April 15 final payment date to July 15	\$ (1,119,556)		\$ (1,119,556)	Approved			\$ (1,119,556)					Cash flow impact, loss of interest. Assumes shifted revenue will accrue to FY20		
6.	DRS	Personal Income Tax - Delay April 15 1st estimate payment to July 15	\$ (166,813)		\$ (166,813)	Approved			\$ (166,813)					Cash flow impact, loss of interest. Assumes shifted revenue will accrue to FY20		
7.	DRS	Personal Income Tax - Delay June 15 2nd estimate payment to July 15	\$ (99,521)		\$ (99,521)	Approved			\$ (99,521)					Cash flow impact, loss of interest. Assumes shifted revenue will accrue to FY20		
8.	DMV	LPF & MVR - Delay Various Licenses and Registrations by 90 Days	\$ (20,000,000)	\$ 20,000,000	\$ -	Approved			\$ (20,000,000)	\$ 20,000,000				STF. Shift of revenue from FY20 to FY21		

COVID-19 Response Items - Funding Sources and Budget Impact			Total Cost - Expenditure or (Revenue Loss)			Funding Source									Notes
Agency	Item	Gross Cost SFY 2020	Gross Cost SFY 2021	Gross Total	Status	Unassigned	State SFY 2020	State SFY 2021	Federal - CRF	Federal - FEMA	Federal - T-XIX	Federal - Other	Philanthropy		
9.	DRS	Sales and Use Tax - Waive 10 cent plastic bag fee through June 30	\$ (1,800,000)		\$ (1,800,000)	Approved		\$ (1,800,000)							Revenue loss for 1.5 months
10.	DRS	Sales and Use Tax - Delay 3/31 & 4/30 payment date to May 31, ann. liab <\$150k	\$ (71,681)		\$ (71,681)	Approved		\$ (71,681)							Cash flow impact, loss of interest
11.	DPH	LPF - Delay Various Licenses	\$ (10,000,000)	\$ 10,000,000	\$ -	Approved		\$ (10,000,000)	\$ 10,000,000						Per order of DPH Commissioner
12.	DRS	Gift Tax - Delay April 15 final payment date to July 15	\$ (31,250)		\$ (31,250)	Approved		\$ (31,250)							Cash flow impact, loss of interest. Assumes shifted revenue will accrue to FY20
13.	DRS	LPF - Extend Term for On-Premise Liquor License by 4 months	\$ (1,800,000)		\$ (1,800,000)	Approved		\$ (1,800,000)							One-time revenue loss due to extension
14.	DRS	Corporation Tax - Delay June 15 2nd estimated payment to July 15	\$ (98,333)		\$ (98,333)	Approved		\$ (98,333)							Cash flow impact, loss of interest
15.	DRS	Unrelated Business Income - Delay June 15 2nd estimated payment to July 15	\$ -		\$ -	Approved		\$ -							Cash flow impact, loss of interest - included in Corp. Tax figure above
16.	DRS	Pass-through Entity Tax - Delay June 15 2nd estimated payment to July 15	\$ (62,083)		\$ (62,083)	Approved		\$ (62,083)							Cash flow impact, loss of interest
17.	DRS	Estate Tax - Delay payments due from 4/1-7/15 to July 15	\$ (36,667)		\$ (36,667)	Approved		\$ (36,667)							Cash flow impact, loss of interest. Assumes accrual
		Subtotal - Revenue Loss	\$ (64,387,571)	\$ 58,600,000	\$ (5,787,571)		\$ -	\$ (35,787,571)	\$ 30,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	
		Grand Total Impact	\$ 559,229,378	\$ 100,075,776	\$ 659,305,154		\$ -	\$ 89,992,697	\$ (57,567,000)	\$ 416,584,677	\$ 100,432,500	\$ 21,253,300	\$ 84,292,407	\$ 4,316,573	

State of Connecticut
Summary of Changes
General Fund and Special Transportation Fund
Projected to June 30, 2020
As of April 30, 2020
(In Millions)

General Fund

Operating Balance - Prior Month		\$	(934.0)
Revenues			
Federal Grants	285.5		
Indian Gaming Payments	<u>(35.9)</u>		249.6
Expenditures			
Additional Requirements	25.9		
Estimated Lapses	38.7		
Miscellaneous Adjustments/Rounding	<u>0.0</u>		<u>64.6</u>
Operating Deficit - FY 2020		\$	(619.9)

Budget Reserve Fund

Fund Balance as of June 30, 2019		\$	2,505.5
Volatility Cap Deposit	318.3		
FY 2020 Est. Balance from Operations	<u>(619.9)</u>		<u>(301.6)</u>
Estimated Fund Balance - June 30, 2020		\$	2,203.9
Fund Balance as Percentage of FY 2021 General Fund			11.0%

Special Transportation Fund

Fund Balance as of June 30, 2019		\$	320.1
Operating Balance - Prior Month			(151.7)
Revenues			
No Changes	<u>0.0</u>		0.0
Expenditures			
Additional Requirements	4.5		
Estimated Lapses	28.9		
Miscellaneous Adjustments/Rounding	<u>0.0</u>		<u>33.4</u>
Estimated Fund Balance - June 30, 2020		\$	201.8

State of Connecticut
General Fund
Statement of Revenues, Expenditures, and Results of Operations
Projected to June 30, 2020
As of April 30, 2020
(In Millions)

	General Assembly Budget Plan ¹	Revised Estimates OPM	Over/ (Under)
REVENUE			
Taxes	\$ 18,445.1	\$ 17,888.0	\$ (557.1)
Less: Refunds	(1,411.7)	(1,650.2)	(238.5)
Taxes - Net	\$ 17,033.4	\$ 16,237.8	\$ (795.6)
Other Revenue	1,288.2	1,203.7	(84.5)
Other Sources	1,138.6	1,293.2	154.6
TOTAL Revenue	\$ 19,460.2	\$ 18,734.7	\$ (725.5)
EXPENDITURES			
Initial Current Year Appropriations	\$ 19,528.3	\$ 19,528.3	\$ -
Prior Year Appropriations Continued to FY 2020 ²		164.5	164.5
TOTAL Initial and Continued Appropriations	\$ 19,528.3	\$ 19,692.8	\$ 164.5
Appropriation Adjustments ³	-	104.2	104.2
TOTAL Adjusted Appropriations	\$ 19,528.3	\$ 19,797.0	\$ 268.7
Net Additional Expenditure Requirements		29.7	29.7
Estimated Appropriations Lapsed	(209.2)	(357.6)	(148.4)
Estimated Appropriations to be Continued to FY 2021 ²		-	-
TOTAL Estimated Expenditures	\$ 19,319.1	\$ 19,469.1	\$ 150.0
Net Change in Fund Balance - Continuing Appropriations		(164.5)	(164.5)
Miscellaneous Adjustments/Rounding		(50.0)	(50.0)
Net Change in Unassigned Fund Balance - 6/30/2020	\$ 141.1	\$ (619.9)	\$ (761.0)

1. P.A. 19-117. Note that CGS Sec. 2-33c limits appropriations in FY 2020 to 99.5% of General Fund revenue. As a result, the \$141.1 million budgeted surplus is comprised of \$97.3 million due to this 99.5% limitation, plus a \$43.8 million operating surplus. Pursuant to Sec. 50 of P.A. 19-117, \$30.0 million of the operating surplus is available for use toward a potential settlement of hospital litigation. Section 50 also makes available \$160.0 million of FY 2019 surplus for a total of \$190.0 million to effectuate a settlement, and further specifies that the General Assembly Budget Plan be modified to reflect any adjustments to revenue or expenditures that might be necessary as a result of such settlement.

2. CGS Sec. 4-89 and other statutory provisions.

3. PA 19-1 of the December Special Session increased appropriations by \$104.2 million to support costs associated with the hospital settlement.

State of Connecticut
General Fund
Revenue Estimates
Projected to June 30, 2020
As of April 30, 2020
(In Millions)

	General Assembly Budget Plan ^{1.}	Revised Estimates OPM	Over/ (Under)
TAXES			
Personal Income - Withholding	\$ 6,910.5	\$ 6,720.2	\$ (190.3)
Personal Income - Estimates and Finals	2,762.5	2,462.5	(300.0)
Sales and Use	4,444.1	4,187.0	(257.1)
Corporation	1,099.8	973.8	(126.0)
Pass-through Entity Tax	850.0	1,150.0	300.0
Public Service Corporations	237.7	237.7	-
Inheritance and Estate	165.8	210.8	45.0
Insurance Companies	203.3	218.3	15.0
Cigarettes	344.7	344.7	-
Real Estate Conveyance	217.4	217.4	-
Alcoholic Beverages	68.9	68.9	-
Admissions and Dues	41.9	36.9	(5.0)
Health Provider Tax	1,050.1	1,040.1	(10.0)
Miscellaneous	48.4	19.7	(28.7)
TOTAL - TAXES	\$ 18,445.1	\$ 17,888.0	\$ (557.1)
Less: Refunds of Taxes	(1,309.3)	(1,544.3)	(235.0)
Earned Income Tax Credit	(97.3)	(97.3)	-
R & D Credit Exchange	(5.1)	(8.6)	(3.5)
TOTAL - TAXES - NET	\$ 17,033.4	\$ 16,237.8	\$ (795.6)
OTHER REVENUE			
Transfers - Special Revenue	\$ 368.0	\$ 342.2	\$ (25.8)
Indian Gaming Payments	226.0	144.1	(81.9)
Licenses, Permits, Fees	341.2	329.4	(11.8)
Sales of Commodities and Services	30.2	26.2	(4.0)
Rents, Fines, Escheats	158.5	154.0	(4.5)
Investment Income	52.6	52.6	-
Miscellaneous	178.1	226.6	48.5
Refunds of Payments	(66.4)	(71.4)	(5.0)
TOTAL - OTHER REVENUE	\$ 1,288.2	\$ 1,203.7	\$ (84.5)
OTHER SOURCES			
Federal Grants	\$ 1,526.0	\$ 1,607.8	\$ 81.8
Transfer from Tobacco Settlement Fund	136.0	136.0	-
Transfers From/(To) Other Funds	(205.1)	(132.3)	72.8
Transfers to BRF - Volatility Adjustment ^{2.}	(318.3)	(318.3)	-
TOTAL - OTHER SOURCES	\$ 1,138.6	\$ 1,293.2	\$ 154.6
TOTAL - GENERAL FUND REVENUE	\$ 19,460.2	\$ 18,734.7	\$ (725.5)

1. Sec. 386 of P.A. 19-117.

2. The volatility cap for FY 2020 is \$3,294.2 million. Total revenue from the Estimates and Finals portion of the Personal Income Tax and the Pass-through Entity Tax that exceeds the volatility cap will be deposited into the Budget Reserve Fund.

State of Connecticut - General Fund
Appropriation Adjustments - Net Additional Requirements
Projected to June 30, 2020
As of April 30, 2020

Department of Economic and Community Development	\$	3,848,074
Department of Mental Health and Addiction Services		7,750,000
Department of Correction		17,800,000
Public Defender Services Commission		269,000
Total	\$	<u>29,667,074</u>

State of Connecticut
 General Fund
 Estimated Lapses
 Projected to June 30, 2020
 As of April 30, 2020

Unallocated Lapse	\$ 10,113,143
Unallocated Lapse - Judicial	5,000,000
Statewide Hiring Reduction - Executive	7,000,000
Contracting Savings Initiatives	4,510,350
Pension and Healthcare Savings (pension portion)	115,780,000
Pension and Healthcare Savings (healthcare portion)	14,100,000
Office of Legislative Management	4,677,642
Auditors of Public Accounts	361,000
Commission on Women, Children, Seniors, Equity & Opportunity	175,000
Governor's Office	75,000
Secretary of the State	275,000
Lieutenant Governor's Office	25,000
Elections Enforcement Commission	175,000
Office of State Ethics	115,000
Freedom of Information Commission	145,000
Office of the State Treasurer	48,000
Office of the State Comptroller	600,000
Department of Revenue Services	3,100,000
Office of Policy and Management	945,000
Department of Veterans Affairs	300,000
Department of Administrative Services	3,200,000
Office of the Attorney General	900,000
Division of Criminal Justice	765,000
Department of Consumer Protection	490,000
Department of Labor	1,231,000
Department of Agriculture	325,000
Department of Energy and Environmental Protection	555,000
Department of Housing	2,500,000
Agricultural Experiment Station	50,000
Department of Public Health	605,000
Office of Health Strategy	100,000
Department of Developmental Services	13,450,000
Department of Social Services	93,970,102
Department of Aging and Disability Services	950,000
State Department of Education	18,010,000
Office of Early Childhood	220,000
Connecticut State Library	275,000
Office of Higher Education	70,000
Teachers' Retirement Board	1,905,000
Department of Children and Families	10,790,000
Judicial Department	9,300,000

Statement 4
May 20, 2020

State of Connecticut
General Fund
Estimated Lapses
Projected to June 30, 2020
As of April 30, 2020

OTT - Debt Service	19,000,000
OSC- Fringe Benefits	11,370,000
Total	<u>\$ 357,551,237</u>

State of Connecticut
FY 2020 General Fund
Monthly Summary of Operations
(In Millions)

	Budget Plan ¹	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	Revised March 2020	April 2020	May 2020	June 2020
REVENUE	\$19,460.2	\$ 19,460.2	\$19,460.2	\$ 19,460.2	\$ 19,375.7	\$ 19,459.2	\$ 19,427.2	\$ 19,427.2	\$19,390.6	\$18,485.1	\$ 18,734.7		
Appropriations ²	19,528.3	19,528.3	19,528.3	19,528.3	19,528.3	19,632.5	19,632.5	19,632.5	19,632.5	19,632.5	19,632.5		
Additional Requirements	0.0	0.0	37.8	37.8	51.5	53.5	56.4	60.8	44.7	55.5	29.7		
Less: Estimated Lapses	<u>(209.2)</u>	<u>(209.2)</u>	<u>(210.2)</u>	<u>(210.0)</u>	<u>(214.5)</u>	<u>(233.8)</u>	<u>(242.9)</u>	<u>(251.2)</u>	<u>(278.0)</u>	<u>(318.8)</u>	<u>(357.6)</u>		
TOTAL - Estimated Expenditures	19,319.1	19,319.1	19,355.9	19,356.1	19,365.3	19,452.1	19,446.0	19,442.0	19,399.2	19,369.1	19,304.6	0.0	0.0
Operating Balance	141.1	141.1	104.3	104.1	10.4	7.1	(18.8)	(14.8)	(8.6)	(884.0)	(569.9)	0.0	0.0
Misc. Adjustments/Rounding	<u>0.0</u>	<u>(15.0)</u>	<u>(20.0)</u>	<u>(25.0)</u>	<u>(30.0)</u>	<u>(30.0)</u>	<u>(40.0)</u>	<u>(40.0)</u>	<u>(50.0)</u>	<u>(50.0)</u>	<u>(50.0)</u>		
Est. Operating Balance - 6/30/20	\$141.1	\$126.1	\$84.3	\$79.1	(\$19.6)	(\$22.9)	(\$58.8)	(\$54.8)	(\$58.6)	(\$934.0)	(\$619.9)	\$0.0	\$0.0

1. P.A. 19-117.

2. Reflects gross General Fund appropriations based on PA 19-117 through October. November based on PA 19-1 of the December Special Session.

State of Connecticut
Special Transportation Fund
Analysis of Budget Plan
Projected to June 30, 2020
As of April 30, 2020
(In Millions)

	General Assembly <u>Budget Plan</u> ^{1.}	Revised Estimates <u>OPM</u>	Over/ <u>(Under)</u>
Fund Balance as of June 30, 2019	\$ 315.1	\$ 320.1	\$ 5.0
REVENUE			
Taxes	\$ 1,330.1	\$ 1,199.2	\$ (130.9)
Less: Refunds of Taxes	<u>(14.3)</u>	<u>(30.3)</u>	<u>(16.0)</u>
Taxes - Net	1,315.8	1,168.9	(146.9)
Other Revenue	<u>433.3</u>	<u>397.0</u>	<u>(36.3)</u>
TOTAL - Revenue	\$ 1,749.1	\$ 1,565.9	\$ (183.2)
EXPENDITURES			
Appropriations	\$ 1,740.6	\$ 1,740.6	\$ -
Prior Year Appropriations Continued to FY 2020 ^{2.}		33.3	33.3
TOTAL Initial and Continued Appropriations	\$ 1,740.6	\$ 1,773.9	\$ 33.3
Appropriation Adjustments	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL Adjusted Appropriations	\$ 1,740.6	\$ 1,773.9	\$ 33.3
Net Additional Expenditure Requirements		5.8	5.8
Estimated Appropriations Lapsed	(30.3)	(62.2)	(31.9)
Estimated Appropriations to be Continued to FY 2021 ^{2.}		<u>-</u>	<u>-</u>
TOTAL Estimated Expenditures	\$ 1,710.3	\$ 1,717.5	\$ 7.3
Net Change in Fund Balance - Continuing Appropriations		(33.3)	(33.3)
Miscellaneous Adjustments/Rounding		-	-
Net Change in Unassigned Fund Balance - FY 2020	\$ 38.8	\$ (118.3)	\$ (157.2)
Estimated Fund Balance - June 30, 2020	<u>\$ 353.9</u>	<u>\$ 201.8</u>	<u>\$ (152.2)</u>

1. P.A. 19-117. Note that CGS Sec. 2-33c limits appropriations in FY 2020 to 99.5% of Special Transportation Fund revenue. As a result, the \$38.8 million budgeted surplus is comprised of \$8.7 million due to this 99.5% limitation, plus a \$30.1 million operating surplus.

2. CGS Sec. 4-89 and other statutory provisions.

State of Connecticut
Special Transportation Fund
Revenue Estimates
Projected to June 30, 2020
As of April 30, 2020
(In Millions)

	General Assembly Budget Plan ¹ .	Revised Estimates OPM	Over/ (Under)
TAXES			
Motor Fuels	\$ 507.2	\$ 482.5	\$ (24.7)
Oil Companies	322.9	245.5	(77.4)
Sales & Use Tax	414.3	387.2	(27.1)
Sales Tax DMV	85.7	84.0	(1.7)
TOTAL - TAXES	<u>1,330.1</u>	<u>1,199.2</u>	<u>(130.9)</u>
Less: Refunds of Taxes	(14.3)	(30.3)	(16.0)
TOTAL - TAXES - NET	<u>\$ 1,315.8</u>	<u>\$ 1,168.9</u>	<u>\$ (146.9)</u>
OTHER REVENUE			
Motor Vehicle Receipts	\$ 280.1	\$ 260.1	\$ (20.0)
Licenses, Permits, Fees	145.5	143.0	(2.5)
Interest Income	36.1	22.3	(13.8)
Federal Grants	12.1	12.1	-
Transfers (To)/From Other Funds	(35.5)	(35.5)	-
Refunds of Payments	(5.0)	(5.0)	-
TOTAL - OTHER REVENUE	<u>\$ 433.3</u>	<u>\$ 397.0</u>	<u>\$ (36.3)</u>
TOTAL - SPECIAL TRANSPORTATION FUND REVENUE	<u>\$ 1,749.1</u>	<u>\$ 1,565.9</u>	<u>\$ (183.2)</u>

1. Sec. 387 of P.A. 19-117, as adjusted by provisions of P.A. 19-165.

Statement 3T
May 20, 2020

State of Connecticut
Special Transportation Fund
Appropriation Adjustments - Net Additional Requirements
Projected to June 30, 2020
As of April 30, 2020

Department of Transportation	\$ 5,845,000
Total	<u>\$ 5,845,000</u>

Statement 4T
May 20, 2020

State of Connecticut
Special Transportation Fund
Estimated Lapses
Projected to June 30, 2020
As of April 30, 2020

Unallocated Lapse	\$	-
Pension and Healthcare Savings (pension portion)		15,720,000
Pension and Healthcare Savings (healthcare portion)		-
Department of Motor Vehicles		4,500,000
Department of Energy and Environmental Services		25,000
OTT - Debt Service		40,000,000
OSC - Fringe Benefits		525,000
DAS - Workers' Compensation Claims		1,400,000
Total		<u>\$ 62,170,000</u>

State of Connecticut
FY 2020 Special Transportation Fund
Monthly Summary of Operations
(In Millions)

	Budget Plan ¹	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019	January 2020	February 2020	Revised March 2020	April 2020	May 2020	June 2020
Beginning Balance ²	\$ 315.1	\$ 315.1	\$ 320.1	\$ 320.1	\$ 320.1	\$ 320.1	\$ 320.1	\$ 320.1	\$ 320.1	\$ 320.1	\$ 320.1		
Revenue	<u>1,749.1</u>	<u>1,749.1</u>	<u>1,749.1</u>	<u>1,749.1</u>	<u>1,732.7</u>	<u>1,732.7</u>	<u>1,730.3</u>	<u>1,730.3</u>	<u>1,683.9</u>	<u>1,565.9</u>	<u>1,565.9</u>		
Total Available	2,064.2	2,064.2	2,069.2	2,069.2	2,052.8	2,052.8	2,050.4	2,050.4	2,004.0	1,886.0	1,886.0	0.0	0.0
Appropriations	1,740.6	1,740.6	1,740.6	1,740.6	1,740.6	1,740.6	1,740.6	1,740.6	1,740.6	1,740.6	1,740.6		
Additional Requirements	0.0	0.0	0.0	0.0	7.0	18.3	20.2	20.8	15.4	10.3	5.8		
Less: Estimated Lapses	<u>(30.3)</u>	<u>(30.3)</u>	<u>(30.3)</u>	<u>(30.3)</u>	<u>(41.7)</u>	<u>(30.2)</u>	<u>(31.5)</u>	<u>(32.3)</u>	<u>(32.8)</u>	<u>(33.2)</u>	<u>(62.2)</u>		
TOTAL - Estimated Expenditures	1,710.3	1,710.3	1,710.3	1,710.3	1,705.9	1,728.7	1,729.3	1,729.1	1,723.2	1,717.6	1,684.2	0.0	0.0
Operating Balance	38.8	38.8	38.8	38.8	26.8	4.0	1.0	1.2	(39.3)	(151.7)	(118.3)	0.0	0.0
Misc. Adjustments/Rounding	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>		
Estimated Operating Balance 6/30/20	\$353.9	\$353.9	\$358.9	\$359.0	\$347.0	\$324.2	\$321.2	\$321.4	\$280.9	\$168.4	\$201.8	\$0.0	\$0.0

1. P.A. 19-117.

2. Budget plan and July as estimated by the Office of Policy and Management based on the Comptroller's August 1, 2019 letter. August based on OSC preliminary closing balance for FY 2019. September and thereafter per the Comptroller's September 30, 2019 letter.