



A Budget for All Connecticut? Evaluating the Transparency of the State Budget Process

November 2012

Everything the State of Connecticut does starts and ends with its budget. It is the single document that sets public spending priorities and determines how we will raise revenue to meet these shared goals. It provides for roads and bridges, schools and colleges, health care and police, fair elections and clean rivers. The budget matters to every single person in Connecticut, and the process for adopting it should encourage their participation. Is that the case? Is the budget document understandable to the people of Connecticut? Does the budget process give them a chance to be heard?

Using a transparency scorecard developed by the Center on Budget and Policy Priorities (CBPP), we answer that question. Based on national and international best practices and already used in a number of states, the scorecard provides an objective standard against which our budget practices can be measured. Connecticut scores well, earning 74 out of 100 where 75 qualifies for the highest, four-star rating—we already employ many best practices. Two decades ago, we scored 56%—we have made good progress. Nonetheless, room for improvement remains. This paper recommends eight changes to the practices of the Office of Policy and Management (OPM), Office of Fiscal Analysis (OFA), Department of Revenue Services (DRS), and State Comptroller that would make the state budget process more comprehensible, more accountable, and more transparent to Connecticut’s residents.

How Transparent is Connecticut’s Budget?

| SECTION | SCORE | RECOMMENDED IMPROVEMENTS |
|---|-------------|--|
| 1. Does the Governor’s proposed budget provide detailed spending and revenue estimates? | 73% | ➤ OPM and OFA should include in the budget not just how federal funds are allotted at the department level, but also how they are allotted at the more granular program level |
| 2. Does the state provide updated estimates during the budget process? | 100% | |
| 3. Does the budget provide information to put programs in context? | 88% | <ul style="list-style-type: none"> ➤ OPM should quantify the consequences for revenues and spending of variation in the budget’s central assumptions about economic growth, demographics, and caseloads in the budget’s <i>Economic Report</i> and <i>Financial Summary</i> ➤ OPM should clearly identify in the budget the origin and destination of all proposed transfers between budget funds and describe the policies governing them |

| | | |
|--|------------|---|
| 3. Does the budget provide information to put programs in context (continued)? | | <ul style="list-style-type: none"> ➤ OPM should continue to release agencies' budget requests when submitted in the fall, rather than wait until the Governor's proposed budget is released in February (OPM just implemented this practice) ➤ OPM should publish the budget in Excel format, in addition to the current PDF and paper versions |
| 4. Does the state publish detailed information on taxes? | 56% | <ul style="list-style-type: none"> ➤ DRS should publish regular tax incidence analyses, showing how much people at different income levels and businesses of different sizes pay in taxes ➤ The Comptroller should publish a list of revenue intercepts (a common means of shifting money off budget), as well as their accompanying expenditures |
| 5. Is the budget process open to the public? | 39% | <ul style="list-style-type: none"> ➤ The state should observe next year as Vermont institutes public input prior to the release of the Governor's proposed budget and if beneficial, should consider some form of public input, whether in writing or at hearings |
| Overall Score | 74% | |

WHY BUDGET TRANSPARENCY?

The Center on Budget and Policy Priorities, a national think tank that conducts research on a range of government policies and programs, identifies three principal arguments for transparency in state budgeting: ensuring the state's fiscal stability, informing public debate, and raising the accountability of elected officials to their constituents.¹

- **Fiscal stability:** In the absence of adequate information about the short and long-term effects of tax and spending decisions, policymakers may pursue unwise courses of action. For instance, the peak of the business cycle typically produces increased state revenues. In some cases, legislators may not recognize the temporary nature of this windfall and enact permanent tax reductions that produce revenue shortfalls during the next recession, resulting in the need for emergency tax increases and budget cuts. Fiscal problems may also arise if a revenue stream begins to diminish; if this trend is ignored, deficits may result. The availability of accurate projections and timely analyses of historical trends reduces the likelihood of fiscal crises developing unnoticed.
- **Informed debate:** More substantive debate will occur if comprehensive information about budget proposals is available to the public. Policymakers can then make decisions having heard all the options. For full debate to occur, representatives of the public must have a chance to analyze budget information on their own and participate accordingly. The availability of such information is particularly important for those lacking political power. For instance, the impact of proposals on low-income families is more likely to be considered if advocates for the poor have a chance to make their voices heard.
- **Accountability:** One of the most important checks in democratic government is the accountability of elected officials to their constituents. Citizens can effectively perform this function only if they have timely, easy, adequate access to information about decisions made by state officials. The media and non-governmental organizations can facilitate public understanding of government decisions by using the available information to perform and publish analyses.

¹ Center on Budget and Policy Priorities, *Guide to Using the Budget Transparency Scorecard (Draft)*.

PRINCIPLES OF BUDGET TRANSPARENCY

The CBPP scorecard allows for a thorough diagnosis of state budget practices along a number of principles that CBPP distilled from the National Association of State Budget Officers (NASBO), Government Finance Officers Association (GFOA), and International Monetary Fund (IMF). NASBO has served as the main professional membership organization for state budget officers for over half a century. While similar, GFOA takes a broader focus, including experts in state and local government as well as non-governmental organizations. The IMF is a group of 188 countries aimed at fostering monetary cooperation; it has, since 1998, published a Code of Good Practices on Fiscal Transparency. The key principles of transparency identified by CBPP² are:

- A budget document, readily available to the public, that facilitates citizen understanding of the broad areas of state government activity and also provides detailed information about how the state plans to raise and spend money and what reserves will be on hand when budget periods are over.
- Projections that extend beyond the upcoming budget period of what revenues would be under current tax law and of the spending that would be needed to maintain the existing level of state services.
- Projections extending beyond the upcoming budget period of what revenues, expenditures, and the state's financial reserves would be if the proposed budget were enacted.
- Readily available data on historical revenues and programmatic expenditures that employ the same categories used in both the budget itself and longer-range projections so that spending and revenue trends can be discerned.
- Published information on the economic and demographic assumptions underlying both the proposed budget and forecasts of taxes and spending.
- Ability to track the financial effects of changes in tax and expenditure policy as the proposed budget moves through the legislative process, through “fiscal notes” or “fiscal impact statements” prepared by an independent, non-partisan fiscal analysis agency.
- Publication of the enacted budget as well as reports on changes made during special legislative sessions or, in states that enact biennial budgets, sessions held near the beginning of the second fiscal year of a biennium.
- Analyses of the incidence or distributional impact of state tax systems and proposed tax changes (i.e., the impact of taxes on people at different income levels and businesses of different sizes).
- Information on state “spending” that occurs in the form of tax expenditures, special tax credits, or exemptions from the standard or normal structure of the state's major taxes.
- Tax and expenditure analyses and forecasts prepared by an agency independent of the executive branch and partisan committees.
- A legislative process that allows adequate time for legislative and public review and input.

² Center on Budget and Policy Priorities, *Guide to Using the Budget Transparency Scorecard (Draft)*.

TRANSPARENCY SCORECARD METHODOLOGY

The transparency scorecard is divided into five sections. As CBPP explains:

- **Section 1** covers figures included in the Governor’s proposed budget. These tables of expenditure, revenue, and fund balance information form the heart of any budget document.
- **Section 2** covers information on projected revenues, expenditures, and fund balances that becomes available as the proposed budget is modified during the legislative process; in Connecticut this information is made available in fiscal notes and other reports prepared by the Office of Fiscal Analysis.
- **Section 3** addresses information available either in the proposed budget or another source that is essential for putting budget figures in context.
- **Section 4** focuses on the availability of supplemental tax and revenue information.
- **Section 5** includes key budget process issues that promote fiscal transparency, public participation, and accountability of elected officials.

The scorecard contains 126 questions across the five sections, each worth a maximum of five points. Detail about each question, and the points awarded for each, is available in the Appendix. Connecticut’s score is calculated by assessing the state’s budget practices on each of the questions, totaling the points for each section and overall, and comparing these totals to the maximum possible points. This yields percentage scores from 0 to 100%.

The scorecard registers overall scores along a four-star system, in which scores from 0% to 24% earn one star; 24% to 49%, two stars; 50% to 74%, three stars; and 75% to 100%, four stars. With an overall score of 74%, Connecticut falls just short of a four-star rating.

TWO IMPORTANT NOTES

1. Not captured by the CBPP scorecard are certain Connecticut-specific budget practices, some of which increase transparency and others of which decrease it. On the positive side, Connecticut’s robust consensus revenue practices and Freedom of Information Act may serve as national models. On the other hand, the “budget implementer” bills passed at the end of or after each session to implement the budget have become catch-all vehicles for legislation that failed to pass earlier, and are written and passed with little input by the public or rank-and-file legislators.
2. The large majority of areas for improvement identified by the scorecard make their way into recommendations, but there are a few notable exceptions. First, the Governor’s proposed budget does not contain detailed information on past years’ expenditures and revenues—required in the first section of the scorecard—but that information is readily available from another source: the Comptroller’s annual reports. Second, in the last section of the scorecard, CBPP recommends at least 48 hours be required between publication and vote on the final budget bill, and that the legislature have but one committee to consider both taxing and spending legislation. Connecticut has such a time requirement, though it may be circumvented through emergency certification, and while the General Assembly has Finance and Appropriations Committees, they are joint House-Senate committees. Given that Connecticut already practices many of CBPP’s recommendations, and that emergency certification and committee structure have myriad ramifications beyond transparency, we do not advance recommendations on these points at this time.

The following pages explain each category in greater detail; the subsequent Appendix presents the full scorecard.

1. Does the Governor's Proposed Budget Provide Detailed Spending and Revenue Estimates?

Score: 73%

➤ **How is this defined?**

- The extent to which the Governor's proposed budget for state departments and programs conveys past, present, and future spending and revenues.

➤ **What does Connecticut do well?**

- Provide detailed estimates of current revenues and expenditures.
- Project revenues and expenditures well into the future.

➤ **How could Connecticut do better?**

- OPM and OFA should include in the budget not just how federal funds are allotted at the department level, but also how they are allotted at the more granular program level. Currently, a reader of the budget often cannot ascertain what proportion of the budget for a given program is funded by state or federal funds.

Connecticut scored 73% on how well the Governor's proposed budget reports past, present, and future expenditures and revenues. Looking back 20 years to the budget proposed in 1992, Connecticut scored 53%. The last two decades have seen such improvement because of the switch to biennial budgeting and introduction of the *Three-Year Outyear Report*, both of which added projections of future expenditures and revenues. With biennial budgets, the state now projects two years in the future for each line item, rather than one. The *Outyear Report* furnishes somewhat higher-level projections three years beyond the biennium.

We should continue our progress by reporting on a more granular program level how federal funds are spent. Currently, a reader of the budget may be able to discern the total federal dollars coming to a department, but not how those dollars are spent within it. Federal funds make up a large proportion of the General Fund and often come with important strings attached, yet one cannot fully appreciate their impact under current reporting standards. Particularly in light of growing federal budget challenges, this information is quite important.

2. Does the State Provide Updated Estimates during the Budget Process?

Score: 100%

- **How is this defined?**
 - Timely access to data and analyses that evaluate competing budget and tax proposals as they move through the legislative process.
- **What does Connecticut do well?**
 - Provide estimates of the impact of revenue and expenditure proposals well into the future.
- **How could Connecticut do better?**
 - Connecticut achieved a perfect score.

Connecticut scored 100% for how the Office of Fiscal Analysis provides data and analyses that evaluate competing budget and tax proposals as they move through the legislative process. Looking back to the budget proposed in 1992, Connecticut scored 63% in this category. The last two decades have seen considerable improvement as OFA instituted estimates of revenue and expenditure impacts beyond the two-year window used in 1992.

3. Does the Budget Provide Information to Put Programs in Context?

Score: 88%

- **How is this defined?**
 - The extent to which legislative or executive budget documents explain how programs work, whom those programs serve, and how well those programs perform.
- **What does Connecticut do well?**
 - Make budget documents readily available to the public.
 - Provide helpful descriptions and guidance for readers of state budget documents, such as a glossary of budget terms.
- **How could Connecticut do better?**
 - OPM should quantify the consequences for revenues and spending of variation in the budget's central assumptions about economic growth, demographics, and caseloads in the budget's *Economic Report* and *Financial Summary*. Currently, budget documents note the possibility of variation in assumptions (like economic growth), but do not detail what impact those deviations would have.
 - OPM should clearly identify in the budget the origin and destination of all proposed transfers between budget funds and describe the policies governing them. Currently, some information about fund transfers is available, especially for the General and Transportation Funds, but it is not possible to trace all transfers with particularity, making it difficult to determine where public dollars will go.
 - OPM should continue to release agencies' budget requests when submitted in the fall, rather than wait until the proposed budget is released in February. OPM recently introduced this practice. Previously, this information had been available only when requested through the Freedom of Information Act—it should be available to the public as a whole, not just to those who request it through FOIA.
 - OPM should publish the budget in Excel format, in addition to the current PDF and paper versions. Currently, the budget is not published in a format that allows watchdogs, advocates, the media, and others to analyze it easily using spreadsheet software; neighboring states like New Hampshire, Massachusetts, and Vermont publish their budgets in Excel for this reason.

Connecticut scored 88% on the extent to which legislative or executive budget documents put programs in context. Looking back 20 years to the budget proposed in 1992, Connecticut scored 84%. Little has changed beyond the introduction of a helpful glossary of budget terms in the Governor's proposed budget.

One area of improvement would be quantifying the consequences of variation in the budget's central assumptions. Currently, the potential for variation is mentioned, but not elaborated in detail. A table in the *Economic Report of the Governor* showing, for instance, a range of different total tax receipts based on different rates of personal income growth would make clear the imprecise nature of forecasting and help ensure problems like economic shocks do not appear entirely unanticipated. Another improvement would be to identify the origin and destination of all proposed inter-fund transfers and describe more clearly the policies governing them. Particularly in tough times, fund transfers become very important to closing deficits; however, it can be difficult even for experienced readers of budget documents to ascertain where public dollars are going.

OPM should also continue releasing agencies' budget requests when submitted in the fall, allowing more public voice as the budget is written over the winter. Finally, OPM should publish the budget in Excel format, as our neighbors do, enabling watchdogs, the media, advocates, legislators, and others to analyze it more easily.

4. Does the State Publish Detailed Information on Taxes?

Score: 56%

- **How is this defined?**
 - The extent to which state tax publications convey the basics of how government is financed, as well as how taxes affect taxpayers of different types.
- **What does Connecticut do well?**
 - Publish a relatively thorough tax expenditure report.
- **How could Connecticut do better?**
 - DRS should conduct and publish regular tax incidence analyses. Currently, Connecticut does not measure how much individuals and businesses at different income levels and business sizes actually pay in taxes—a crucial piece of information when setting tax policy.
 - The Comptroller should publish a list of revenue intercepts. Over the years, a number of state revenue streams have been earmarked for particular purposes outside the regular appropriations process, making effective oversight of how these “off budget” dollars are spent difficult.

Connecticut scored 56% on the extent to which state tax publications convey how government is financed and how taxes affect taxpayers of different types. Looking back 20 years, Connecticut scored just 12%. In 1992, detailed information on taxes was generally not available. Connecticut did not publish tax expenditure reports, nor did it conduct regular tax incidence analyses or provide much revenue source information. Now, Connecticut has relatively robust tax expenditure reporting from OFA, and the Department of Economic and Community Development recently published an economic analysis of business tax credit efficacy.

However, Connecticut still does not conduct tax incidence analyses, nor does the state adequately report how millions of dollars are shifted off budget through so-called revenue intercepts. Tax incidence analysis is crucial: it answers the question of “who pays.” Do we overtax small businesses or big corporations? Rich individuals or poor? Small towns or large? Without tax incidence analysis, we cannot know with any precision.

Connecticut also does not publish a consolidated account of how millions of dollars in revenue intercepts are spent. These streams of revenue can be earmarked to special accounts outside the appropriations process and as such, are not subject to the same oversight and reporting as other funds. At the very least, Connecticut should publish a list of revenue intercepts and their accompanying funds and expenditures, to facilitate some discussion of whether public dollars are being spent most effectively.

5. Is the Budget Process Open to the Public?

Score: 39%

➤ **How is this defined?**

- The degree to which budget processes allow the public to follow tax and budget policymaking and voice opinions to legislators and the administration.

➤ **What does Connecticut do well?**

- Has a non-partisan legislative budget office.
- Practices consensus revenue forecasting, a process for resolving disputes about revenue forecasts between the legislative and administrative branches.

➤ **How could Connecticut do better?**

- The state should observe next year as Vermont institutes public input prior to the release of the budget and if beneficial, should consider some form of public input, whether in writing or at hearings. Currently, agencies and OPM compile and write the budget for six months with little public input; only after its formal release does the public have an opportunity to comment during the hurried legislative session, when the scope of possible changes may be limited.

Connecticut scored 39% on the degree to which budget processes allow the public to follow and engage in tax and budget policymaking. And, we have changed only modestly over the past 20 years: we scored 32% in 1992. Connecticut's low score stems chiefly from the public's lack of involvement in half of the budget process. Almost as soon as the legislature adjourns, agencies are busy at work on the next year's budget submissions, which OPM spends the fall and winter consolidating into a complete budget. Only after these six-plus months of work are finished does the public have a chance to weigh in through public hearings, once the Governor's budget is released in February.

As a result, the outlines of state expenditures, and the revenues required to fund them, are set prior to the start of the public's role. Involving the public earlier would ensure greater public participation and voice in the budget process. To that end, CBPP recommends public input prior to the budget's release, which Vermont passed this year and will implement in 2013. We recommend waiting to ascertain the impact of this major change in Vermont and, in the meantime, making agency budget submissions available to the public in the fall, as recommended above.

Appendix: Connecticut Budget Transparency Scorecard

Does the Budget Provide Detailed Spending and Revenue Estimates?

| Points | | 0 | 1 | 2 | 3 | 4 | 5 | Max. Possible | Score FY 2012 | Score FY 1993 |
|----------------------------------|--|----|---|---------|---------|---------|---------|---------------|---------------|---------------|
| Prior year revenues: | | | | | | | | | | |
| 1 | Actual revenues for prior years - Aggregate ¹ | NA | | 1-2 yrs | 3-5 yrs | 6-9 yrs | 10+ yrs | 5 | 3 | 3 |
| 2 | Actual revenues for prior years - By type of tax or fee ² | NA | | 1-2 yrs | 3-5 yrs | 6-9 yrs | 10+ yrs | 5 | 3 | 3 |
| 3 | Budgeted vs. actual revenues for prior years - Aggregate ³ | NA | | 1 yr | 2+ yrs | | | 3 | 0 | 0 |
| 4 | Budgeted vs. actual revenues for prior years - By type of tax or fee ⁴ | NA | | 1 yr | 2+ yrs | | | 3 | 0 | 0 |
| Future year revenues: | | | | | | | | | | |
| 5 | Estimated revenue for future years (current law) - Aggregate ⁵ | NA | | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 5 | 2 |
| 6 | Estimated revenue for future years (current law) - By type of tax or fee ⁶ | NA | | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 5 | 2 |
| 7 | Estimated revenue for future years (Governor's proposed budget) - Aggregate ⁷ | NA | | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 5 | 2 |
| 8 | Estimated revenue for future years (Governor's proposed budget) - By type of tax or fee ⁸ | NA | | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 5 | 2 |
| Prior year expenditures: | | | | | | | | | | |
| 9 | Actual prior-year expenditures - Broad functional areas that may cut across agencies ⁹ | NA | | 1-2 yrs | 3-5 yrs | 6-9 yrs | 10+ yrs | 5 | 2 | 2 |
| 10 | Actual prior-year expenditures - Narrow functional areas that may cut across agencies ¹⁰ | NA | | 1-2 yrs | 3-5 yrs | 6-9 yrs | 10+ yrs | 5 | 2 | 2 |
| 11 | Actual prior-year expenditures - Agency or department level ¹¹ | NA | | 1-2 yrs | 3-5 yrs | | | 3 | 2 | 2 |
| 12 | Actual prior-year expenditures - Division or program level ¹² | NA | | 1-2 yrs | 3-5 yrs | | | 3 | 2 | 2 |
| 13 | Actual prior-year expenditures - Broken down by personnel services and non-personnel services ¹³ | NA | | 1-2 yrs | 3-5 yrs | | | 3 | 2 | 2 |
| 14 | Budgeted vs. actual prior-year expenditures - Broad functional areas that may cut across agencies ¹⁴ | NA | | 1 yr | 2+ yrs | | | 3 | 0 | 0 |
| 15 | Budgeted vs. actual prior-year expenditures - Narrow functional areas that may cut across agencies ¹⁵ | NA | | 1 yr | 2+ yrs | | | 3 | 0 | 0 |
| 16 | Budgeted vs. actual prior-year expenditures - Agency or department level ¹⁶ | NA | | 1 yr | 2+ yrs | | | 3 | 0 | 0 |
| 17 | Budgeted vs. actual prior-year expenditures - Division or program level ¹⁷ | NA | | 1 yr | 2+ yrs | | | 3 | 0 | 0 |
| 18 | Budgeted vs. actual prior-year expenditures - Broken down by personnel services and non-personnel services ¹⁸ | NA | | 1 yr | 2+ yrs | | | 3 | 0 | 0 |
| Future year expenditures: | | | | | | | | | | |
| 19 | Estimated future-year expenditures (current-services baseline) - Broad functional areas that may cut across agencies ¹⁹ | NA | | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 3 | 2 |

| | | | | | | | | | |
|----|---|----|------|-------|---------|--------|---|---|---|
| 20 | Estimated future-year expenditures (current-services baseline) - Narrow functional areas that may cut across agencies ²⁰ | NA | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 3 | 2 |
| 21 | Estimated future-year expenditures (current-services baseline) - Agency or department level ²¹ | NA | 1 yr | 2 yrs | | | 3 | 3 | 2 |
| 22 | Estimated future-year expenditures (current-services baseline) - Division or program level ²² | NA | 1 yr | 2 yrs | | | 3 | 3 | 2 |
| 23 | Estimated future-year expenditures (current services baseline) - Broken down by personnel services and non-personnel services ²³ | NA | 1 yr | 2 yrs | | | 3 | 3 | 2 |
| 24 | Estimated future-year expenditures (proposed budget) - Broad functional areas that may cut across agencies ²⁴ | NA | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 5 | 2 |
| 25 | Estimated future-year expenditures (proposed budget) - Narrow functional areas that may cut across agencies ²⁵ | NA | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 3 | 2 |
| 26 | Estimated future-year expenditures (proposed budget) - Agency or department level ²⁶ | NA | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 3 | 5 | 2 |
| 27 | Estimated future-year expenditures (proposed budget) - Division or program level ²⁷ | NA | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 3 | 5 | 2 |
| 28 | Estimated future-year expenditures (proposed budget) - Broken down by personnel services and non-personnel services ²⁸ | NA | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 3 | 5 | 2 |

Prior year fund balances:

| | | | | | | | | | |
|----|---|----|---------|---------|--------|--|---|---|---|
| 29 | Actual year-end fund balances for prior years ²⁹ | NA | 1-2 yrs | 3-5 yrs | 6+ yrs | | 4 | 2 | 2 |
|----|---|----|---------|---------|--------|--|---|---|---|

Future year fund balances:

| | | | | | | | | | |
|----|---|----|------|-------|---------|--------|---|---|---|
| 30 | Estimated future year-end fund balances (current-services baseline) ³⁰ | NA | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 0 | 0 |
| 31 | Estimated future year-end fund balances (proposed budget) ³¹ | NA | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 5 | 2 |

Current year revenues, expenditures, and fund balances:

| | | | | | | | | | |
|----|--|----|--------------------------------|----------------------|----------------------------|--|---|---|---|
| 32 | Revenues for current fiscal year - Aggregate ³² | NA | Estimate as of budget adoption | Year-to-date actuals | Current full-year estimate | | 4 | 4 | 4 |
| 33 | Revenues for current fiscal year - By type of tax or fee ³³ | NA | Estimate as of budget adoption | Year-to-date actuals | Current full-year estimate | | 4 | 4 | 4 |
| 34 | Current year expenditures - Broad functional areas that may cut across agencies ³⁴ | NA | Appropriation | Year-to-date actuals | Current full-year estimate | | 4 | 4 | 4 |
| 35 | Current year expenditures - Narrow functional areas that may cut across agencies ³⁵ | NA | Appropriation | Year-to-date actuals | Current full-year estimate | | 4 | 4 | 4 |
| 36 | Current year expenditures - Agency or department level ³⁶ | NA | Appropriation | Year-to-date actuals | Current full-year estimate | | 4 | 4 | 4 |
| 37 | Current year expenditures - Division or program level ³⁷ | NA | Appropriation | Year-to-date actuals | Current full-year estimate | | 4 | 4 | 4 |
| 38 | Current year expenditures - Broken down by personnel services and non-personnel services ³⁸ | NA | Appropriation | Year-to-date actuals | Current full-year estimate | | 4 | 4 | 4 |

| | | | | | | | |
|----|--|----|--------------------------------|---------------------------|---|---|---|
| 39 | Fund balance for current fiscal year ³⁹ | NA | Estimate as of budget adoption | Current year-end estimate | 3 | 3 | 3 |
|----|--|----|--------------------------------|---------------------------|---|---|---|

| Summary tables for budget period: | | | | | | | |
|-----------------------------------|--|----|-----|--|------------|------------|------------|
| 40 | The budget document presents a summary table of revenue sources broken down by fund ⁴⁰ | No | Yes | | 2 | 2 | 2 |
| 41 | The budget document presents a summary table of expenditures in each broad functional area broken down by fund ⁴¹ | No | Yes | | 2 | 2 | 2 |
| 42 | The budget document presents a summary table of expenditures in each agency or department broken down by fund ⁴² | No | Yes | | 2 | 0 | 0 |
| 43 | The budget document presents a summary table of fund balances broken down by fund ⁴³ | No | Yes | | 2 | 2 | 2 |
| | | | | | 161 | 118 | 85 |
| | | | | | | 73% | 53% |

Does the State Provide Updated Estimates During the Budget Process?

| Points | 0 | 1 | 2 | 3 | 4 | 5 | | | | |
|--------|--|----|-----|------|-----------|-------------|------------|---|---|---|
| 44 | Period for which fiscal notes for discrete revenue proposals usually project revenue impacts ⁴⁴ | NA | | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 5 | 3 |
| 45 | Period for which fiscal notes for discrete expenditure proposals or individual appropriations bills usually project costs ⁴⁵ | NA | | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 5 | 3 |
| 46 | Period for which fiscal notes for omnibus legislation projects revenue impacts ⁴⁶ | NA | | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 5 | 3 |
| 47 | Period for which fiscal notes for omnibus legislation projects expenditure impacts ⁴⁷ | NA | | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 5 | 3 |
| 48 | Period for which fiscal notes for omnibus legislation projects year-end fund balances ⁴⁸ | NA | | 1 yr | 2 yrs | 3-4 yrs | 5+ yrs | 5 | 5 | 3 |
| 49 | Budget/appropriations bill(s) are structured to permit tracking of how initial budget proposals have been changed by committee and subsequent action ⁴⁹ | No | Yes | | | | | 2 | 2 | 2 |
| | | | | | 27 | 27 | 17 | | | |
| | | | | | | 100% | 63% | | | |

Does the Budget Provide Information to Put Programs in Context?

| Points | 0 | 1 | 2 | 3 | 4 | 5 | | | | |
|--|--|----|-----|---|---|---|--|---|---|---|
| Assumptions underlying revenue and expenditure projections: | | | | | | | | | | |
| Economic assumptions underlying projections identified? | | | | | | | | | | |
| 50 | For proposed budget ⁵⁰ | No | Yes | | | | | 2 | 2 | 2 |
| 51 | For fiscal notes ⁵¹ | No | Yes | | | | | 2 | 2 | 2 |
| Demographic/caseload assumptions underlying projections identified? | | | | | | | | | | |
| 52 | For proposed budget ⁵² | No | Yes | | | | | 2 | 2 | 2 |
| 53 | For current-services baseline budget ⁵³ | No | Yes | | | | | 2 | 2 | 2 |
| 54 | For fiscal notes ⁵⁴ | No | Yes | | | | | 2 | 2 | 2 |

Consequences of variation in assumptions described and quantified:

| | | | | | | | | | |
|----|---|----|--|--------------------------|------------------------------------|---|---|---|---|
| 55 | For proposed budget ⁵⁵ | NA | Described | Described & quantified | 3 | 2 | 2 | | |
| 56 | For current-services baseline budget ⁵⁶ | NA | Described | Described & quantified | 3 | 2 | 2 | | |
| 57 | For fiscal notes ⁵⁷ | NA | Described | Described & quantified | 3 | 2 | 2 | | |
| 58 | Variables incorporated in current-services baseline expenditure projections ⁵⁸ | NA | Previously enacted program and facility expansions | Preceding plus inflation | Preceding plus changes in workload | Preceding plus real income growth for service providers | 5 | 4 | 4 |

| Program information: | | | | | | | |
|----------------------|--|----|-----|--|---|---|---|
| 59 | Budget document contains narrative description of each program area ⁵⁹ | No | Yes | | 2 | 2 | 2 |
| 60 | Budget describes goals of major state programs and presents performance measurements to indicate extent to which goals in major programs were achieved ⁶⁰ | No | Yes | | 2 | 2 | 2 |
| 61 | Budget presents current and projected caseload for programs where relevant ⁶¹ | No | Yes | | 2 | 2 | 2 |
| 62 | Budget identifies number of employees in each program ⁶² | No | Yes | | 2 | 2 | 2 |

| Availability of budget documents: | | | | | | | |
|-----------------------------------|---|----|-----|--|---|---|---|
| 63 | A proposed budget exists in the form of a budget document ⁶³ | No | Yes | | 2 | 2 | 2 |
| 64 | The governor submits a budget bill to the legislature ⁶⁴ | No | Yes | | 2 | 2 | 2 |
| 65 | Agency budget submissions to executive budget agency are available to the public ⁶⁵ | No | Yes | | 2 | 2 | 0 |
| 66 | Shortly after the conclusion of a legislative session, a document is published that provides information on final enacted appropriations at a level of detail comparable to that contained in the proposed budget ⁶⁶ | No | Yes | | 2 | 2 | 2 |
| 67 | Revisions to the budget made through supplemental appropriations or budget cuts made between budget consideration periods are published ⁶⁷ | No | Yes | | 2 | 2 | 2 |
| 68 | Release date of executive budget documents is announced in advance ⁶⁸ | No | Yes | | 2 | 2 | 2 |
| 69 | Executive budget documents are available to the public within a week after they are sent to the legislature ⁶⁹ | No | Yes | | 2 | 2 | 2 |
| 70 | Budget information is available in spreadsheet or database format to facilitate analysis ⁷⁰ | No | Yes | | 2 | 0 | 0 |

| User guidance provided: | | | | | | | |
|-------------------------|---|----|-----|--|---|---|---|
| 71 | The budget documents include a summary page that describes what budget documents and analyses are available and where they can be found ⁷¹ | No | Yes | | 2 | 2 | 2 |
| 72 | The budget documents provide an overview of/guide to the budget documents ⁷² | No | Yes | | 2 | 2 | 2 |
| 73 | The budget documents provide a guide to reading the budget tables ⁷³ | No | Yes | | 2 | 2 | 2 |
| 74 | The budget documents include a glossary that defines terms used in the budget tables and descriptions ⁷⁴ | No | Yes | | 2 | 2 | 0 |

| | | | | | | |
|----|---|----|-----------|---|---|---|
| 75 | The budget documents include a narrative summary/overview that explains major changes from the previous year in the budget being proposed ⁷⁵ | No | Yes | 2 | 2 | 2 |
| 76 | The budget documents use graphs where appropriate to illustrate points clearly ⁷⁶ | No | Yes | 2 | 2 | 2 |
| 77 | The budget documents summarize the budget process ⁷⁷ | No | Yes | 2 | 2 | 2 |
| 78 | The budget documents use same revenue and spending categories as those used in "comprehensive annual financial report" ⁷⁸ | No | Yes | 2 | 2 | 2 |
| 79 | Budget lists which programs are included in each functional area ⁷⁹ | No | Yes | 2 | 2 | 2 |
| 80 | Budget lists agency requests for budget period in addition to the governor's recommendations ⁸⁰ | No | Yes | 2 | 2 | 2 |
| 81 | Explanations of any account changes in previous three years are included in the narrative of the budget document or as footnotes to the relevant tables ⁸¹ | No | Yes | 2 | 2 | 2 |
| 82 | The budget identifies relevant fiscal rules, such as statutory or constitutional tax and expenditure limitations ⁸² | No | Yes | 2 | 2 | 2 |
| 83 | Major financial risks and contingent liabilities are described and quantified ⁸³ | No | Described | 3 | 3 | 3 |
| 84 | The funding status of state pension funds (including state-financed funds for local government employees) are described and quantified ⁸⁴ | No | Described | 3 | 3 | 3 |

| | | | | | | |
|--------------------------|---|----|-----|---|---|---|
| Fund information: | | | | | | |
| The budget: | | | | | | |
| 85 | Presents an overview of the state's fund structure ⁸⁵ | No | Yes | 2 | 2 | 2 |
| 86 | Describes purpose of each fund ⁸⁶ | No | Yes | 2 | 2 | 2 |
| 87 | Describes or lists revenue sources for each fund ⁸⁷ | No | Yes | 2 | 2 | 2 |
| 88 | Describes or lists expenditures from each fund in general terms ⁸⁸ | No | Yes | 2 | 2 | 2 |
| 89 | Describes spending restrictions for each fund ⁸⁹ | No | Yes | 2 | 0 | 0 |
| 90 | Describes policies for transferring money among funds ⁹⁰ | No | Yes | 2 | 0 | 0 |
| 91 | Enables user to readily identify source fund and destination fund of all inter-fund transfers ⁹¹ | No | Yes | 2 | 0 | 0 |

| | | | | | | |
|---|--|----|-----|-----------|------------|------------|
| Debt information: | | | | | | |
| A document is available to the public which: | | | | | | |
| 92 | Describes future year debt repayment obligations (principal vs. interest) for all debt currently outstanding ⁹² | No | Yes | 2 | 2 | 2 |
| 93 | Describes the relationship between current debt levels and legal debt limits ⁹³ | No | Yes | 2 | 2 | 2 |
| 94 | Categorizes current debt obligations (e.g., general obligation vs. revenue bonds) ⁹⁴ | No | Yes | 2 | 2 | 2 |
| | | | | 98 | 86 | 82 |
| | | | | | 88% | 84% |

Does the State Publish Detailed Information on Taxes?

Points 0 1 2 3 4 5

Availability and comprehensiveness of tax incidence information:

| | | | | | | | | | |
|----|--|----|-------------|---------------|----------------|--|---|---|---|
| 95 | Major taxes are included in a tax incidence report ⁹⁵ | NA | 1 state tax | 2 state taxes | 3+ state taxes | 3+ state taxes plus local property tax | 5 | 0 | 0 |
| 96 | A tax incidence report includes the impact of both individual taxes and business taxes passed through to households ⁹⁶ | No | Yes | | | | 2 | 0 | 0 |
| 97 | A tax incidence report is published at least once each budget cycle ⁹⁷ | No | Yes | | | | 2 | 0 | 0 |
| 98 | The governor's budget includes an analysis of the incidence of the governor's proposed tax changes or of the entire tax system if changes were to be implemented ⁹⁸ | No | Yes | | | | 2 | 0 | 0 |
| 99 | Fiscal notes routinely analyze the effect of proposed tax changes on the incidence of the affected tax or the entire tax system ⁹⁹ | No | Yes | | | | 2 | 0 | 0 |

| | | | | | | | | | |
|-------------------------------------|--|----|-------------|---------------|----------------|--|---|---|---|
| Tax expenditure information: | | | | | | | | | |
| 100 | Some type of tax expenditure report has been published, whether or not it includes estimates of foregone revenues ¹⁰⁰ | No | Yes | | | | 2 | 2 | 0 |
| 101 | Major taxes are included in a tax expenditure report that does provide estimates of foregone revenues ¹⁰¹ | NA | 1 state tax | 2 state taxes | 3+ state taxes | 3+ state taxes plus local property tax | 5 | 5 | 0 |
| 102 | A tax expenditure report includes some type of information on beneficiaries of each tax expenditure (e.g., by income class) ¹⁰² | No | Yes | | | | 2 | 2 | 0 |
| 103 | A report lists tax expenditures adopted through conformity with the federal tax code, not just state-enacted tax expenditures ¹⁰³ | No | Yes | | | | 2 | 2 | 0 |
| 104 | A tax expenditure report is published at least once each budget cycle ¹⁰⁴ | No | Yes | | | | 2 | 2 | 0 |
| 105 | A tax expenditure budget, projecting foregone revenues from tax expenditures during upcoming budget period, is published ¹⁰⁵ | No | Yes | | | | 2 | 2 | 0 |

| | | | | | | | | | |
|---|---|----|-----|--|--|--|---|---|---|
| Revenue source information: | | | | | | | | | |
| A document is available to public which: | | | | | | | | | |
| 106 | Describes tax base, tax rate, fee structure for each revenue source ¹⁰⁶ | No | Yes | | | | 2 | 2 | 2 |
| 107 | Identifies which revenue sources are earmarked and for what uses ¹⁰⁷ | No | Yes | | | | 2 | 0 | 0 |
| 108 | Gives brief history of major legislated changes in tax/revenue items ¹⁰⁸ | No | Yes | | | | 2 | 2 | 2 |

34 **19** **4**
56% **12%**

Is the Budget Process Open to the Public?

| | | | | | | | | | |
|---|--|----|-----|---|---|---|---|---|---|
| <i>Points</i> | | 0 | 1 | 2 | 3 | 4 | 5 | | |
| Public hearings: | | | | | | | | | |
| Public hearings are conducted: | | | | | | | | | |
| 109 | Prior to submission of agency budget requests ¹⁰⁹ | No | Yes | | | | | 2 | 0 |
| 110 | Prior to release of the proposed budget ¹¹⁰ | No | Yes | | | | | 2 | 0 |
| 111 | During legislative debate ¹¹¹ | No | Yes | | | | | 2 | 2 |
| Adequate notice is given of hearing dates and times: | | | | | | | | | |
| 112 | Prior to submission of agency budget requests ¹¹² | No | Yes | | | | | 2 | 0 |

| | | | | | | |
|---|--|--------------------------|--------------------------------------|---|---|---|
| 113 | Prior to release of the proposed budget ¹¹³ | <input type="radio"/> No | Yes | 2 | 0 | 0 |
| 114 | During legislative debate ¹¹⁴ | No | <input checked="" type="radio"/> Yes | 2 | 2 | 2 |
| Public input into hearings is permitted: | | | | | | |
| 115 | Prior to submission of agency budget requests ¹¹⁵ | <input type="radio"/> No | Yes | 2 | 0 | 0 |
| 116 | Prior to release of the proposed budget ¹¹⁶ | <input type="radio"/> No | Yes | 2 | 0 | 0 |
| 117 | During legislative debate ¹¹⁷ | No | <input checked="" type="radio"/> Yes | 2 | 2 | 2 |
| State legislators other than committee chairs usually attend hearings: | | | | | | |
| 118 | Prior to submission of agency budget requests ¹¹⁸ | <input type="radio"/> No | Yes | 2 | 0 | 0 |
| 119 | Prior to release of the proposed budget ¹¹⁹ | <input type="radio"/> No | Yes | 2 | 0 | 0 |
| 120 | During legislative debate ¹²⁰ | No | <input checked="" type="radio"/> Yes | 2 | 2 | 2 |

| | | | | | | | |
|--------------------------------|---|--------------------------|--------------------------------------|--|------------|------------|---|
| Legislative procedures: | | | | | | | |
| 121 | A bipartisan legislative fiscal office exists ¹²¹ | No | <input checked="" type="radio"/> Yes | 2 | 2 | 2 | |
| 122 | The state practices consensus revenue forecasting ¹²² | No | <input checked="" type="radio"/> Yes | 2 | 2 | 0 | |
| 123 | The legislature has sufficient time to review and act on proposed budget ¹²³ | <10 weeks | 10-16 weeks | <input checked="" type="radio"/> >16 weeks | 3 | 3 | 2 |
| 124 | At least 48 hours are required between publication of the final budget bill and the final vote ¹²⁴ | <input type="radio"/> No | Yes | 2 | 0 | 0 | |
| 125 | A single committee addresses budget and revenue issues ¹²⁵ | <input type="radio"/> No | In one house | In both houses | 3 | 0 | 0 |
| 126 | There is a clear process for the allocation of non-General Fund resources ¹²⁶ | <input type="radio"/> No | Yes | 2 | 0 | 0 | |
| | | | | 38 | 15 | 12 | |
| | | | | | 39% | 32% | |
| | | | | 358 | 265 | 200 | |
| | | | | | 74% | 56% | |

Endnotes

- Office of Policy and Management, *Economic Report of the Governor*, p. 113.
- Office of Policy and Management, *Economic Report of the Governor*, p. 113.
- Although available from other sources, this information is not included in the Governor's annual budget documents.
- Although available from other sources, this information is not included in the Governor's annual budget documents.
- Office of Policy and Management, *Three Year Outyear Report*, starting at p. 31.
- Office of Policy and Management, *Three Year Outyear Report*, starting at p. 31.
- Office of Policy and Management, *Three Year Outyear Report*, starting at p. 31.
- Office of Policy and Management, *Three Year Outyear Report*, starting at p. 31.
- Office of Policy and Management, *Governor's Budget Summary*, starting at p. A-31.
- Office of Policy and Management, *Budget Detail*.
- Office of Policy and Management, *Governor's Budget Summary*, starting at p. A-31.
- Office of Policy and Management, *Governor's Budget Summary*, starting at p. A-31.
- Office of Policy and Management, *Governor's Budget Summary*, starting at p. A-31.
- This information is not included in the Governor's annual budget documents.
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- Office of Policy and Management, *Budget Detail*.
- Office of Policy and Management, *Budget Detail*.

21. Office of Policy and Management, *Budget Detail*.
22. Office of Policy and Management, *Budget Detail*.
23. Office of Policy and Management, *Budget Detail*.
24. Office of Policy and Management, *Three Year Outyear Report*, starting at p. 31.
25. Office of Policy and Management, *Budget Detail*.
26. Office of Policy and Management, *Three Year Outyear Report*, starting at p. 31.
27. Office of Policy and Management, *Three Year Outyear Report*, starting at p. 31.
28. Office of Policy and Management, *Three Year Outyear Report*, starting at p. 31.
29. Office of Policy and Management, *Governor's Budget Summary*, starting at p. A-22.
30. Although available from other sources, this information is not included in the Governor's annual budget documents.
31. Office of Policy and Management, *Three Year Outyear Report*, p. 1.
32. Office of Policy and Management, *Governor's Budget Summary*, p. A-8.
33. Office of Policy and Management, *Governor's Budget Summary*, p. A-8.
34. Office of Policy and Management, *Budget Detail*.
35. Office of Policy and Management, *Budget Detail*.
36. Office of Policy and Management, *Budget Detail*.
37. Office of Policy and Management, *Budget Detail*.
38. Office of Policy and Management, *Budget Detail*.
39. Office of Policy and Management, *Governor's Budget Summary*, starting at p. A-22.
40. Office of Policy and Management, *Governor's Budget Summary*, starting at p. A-8.
41. Office of Policy and Management, *Governor's Budget Summary*, p. A-5.
42. Office of Policy and Management, *Governor's Budget Summary*, starting at p. A-31.
43. Office of Policy and Management, *Governor's Budget Summary*, starting at p. A-22.
44. See <http://www.cga.ct.gov/ofa/FiscalNotes.asp>.
45. See <http://www.cga.ct.gov/ofa/FiscalNotes.asp>.
46. See <http://www.cga.ct.gov/ofa/FiscalNotes.asp>.
47. See <http://www.cga.ct.gov/ofa/FiscalNotes.asp>.
48. See <http://www.cga.ct.gov/ofa/FiscalNotes.asp>.
49. Available through the CGA's bill tracking website, <http://www.cga.ct.gov/default.asp>.
50. Office of Policy and Management, *Economic Report of the Governor*, starting at p. 115.
51. See example fiscal notes at <http://www.cga.ct.gov/ofa/FiscalNotes.asp>.
52. Office of Policy and Management, *Budget Detail*.
53. Office of Policy and Management, *Budget Detail*.
54. See example fiscal notes at <http://www.cga.ct.gov/ofa/FiscalNotes.asp>.
55. Office of Policy and Management, *Economic Report of the Governor*, starting at p. 115, as well as *Budget Detail*.
56. Office of Policy and Management, *Economic Report of the Governor*, starting at p. 115, as well as *Budget Detail*.
57. See example fiscal notes at <http://www.cga.ct.gov/ofa/FiscalNotes.asp>.
58. Office of Policy and Management, *Budget Glossary*.
59. Office of Policy and Management, *Budget Detail*.
60. Office of Policy and Management, *Budget Detail*.
61. Office of Policy and Management, *Budget Detail*.
62. Office of Policy and Management, *Budget Detail*.
63. See <http://www.governor.ct.gov/malloy/cwp/view.asp?a=11&Q=473940>.
64. See <http://www.governor.ct.gov/malloy/cwp/view.asp?a=11&Q=473940>.
65. OPM just began posting this information. See <http://www.ct.gov/opm/cwp/view.asp?a=2961&Q=512714&PM=1>.
66. See <http://www.cga.ct.gov/ofa/BudgetBooks.asp>.
67. See <http://www.cga.ct.gov/ofa/BudgetBooks.asp>.
68. See <http://www.governor.ct.gov/malloy/cwp/view.asp?A=4010&Q=473962>.
69. See <http://www.governor.ct.gov/malloy/cwp/view.asp?A=4010&Q=473962>.
70. See <http://www.governor.ct.gov/malloy/cwp/view.asp?A=4010&Q=473962>.
71. See <http://www.governor.ct.gov/malloy/cwp/view.asp?a=11&Q=473940>.
72. Office of Fiscal Analysis, *Budget Part II*, p. 1.
73. Office of Fiscal Analysis, *Budget Part I*, p. vi.
74. Office of Policy and Management, *Budget Glossary*.

75. Office of Policy and Management, *Introduction*.
76. See, e.g., Office of Fiscal Analysis, *Budget Part II*.
77. Office of Fiscal Analysis, *Budget Part II*, p. 1.
78. See <http://www.osc.ct.gov/reports/> and Office of Fiscal Analysis, *Budget Part II*.
79. See <http://www.governor.ct.gov/malloycwp/view.asp?a=11&Q=473940>.
80. See "Requested" columns in *Budget Detail*.
81. Mentioned where relevant in OFA and OPM documents.
82. See, e.g., Office of Policy and Management, *Section D: Capital Budget*, p. D-2.
83. Maintained by the State Comptroller; see <http://www.osc.ct.gov/reports/index.html>.
84. Maintained by the State Treasurer; see <http://www.state.ct.us/ott/annualreport.htm>.
85. Office of Policy and Management, *Governor's Budget Summary*, starting at p. A-22.
86. Office of Fiscal Analysis, *Budget Part II*, starting at p. 8.
87. Office of Fiscal Analysis, *Budget Part II*, starting at p. 8.
88. Office of Fiscal Analysis, *Budget Part II*, starting at p. 8.
89. Office of Fiscal Analysis, *Budget Part II*, starting at p. 8.
90. Current budget documents only sparsely describe fund transfer policies.
91. Current budget documents do not detail the origin and destination of all fund transfers.
92. Office of Policy and Management, *Governor's Budget Summary*, starting at p. A-20.
93. Office of Policy and Management, *Governor's Budget Summary, Capital Budget*.
94. Office of Policy and Management, *Governor's Budget Summary, Capital Budget*.
95. Connecticut does not conduct tax incidence analysis.
96. Connecticut does not conduct tax incidence analysis.
97. Connecticut does not conduct tax incidence analysis.
98. Connecticut does not conduct tax incidence analysis.
99. Connecticut does not conduct tax incidence analysis.
100. See, e.g., Office of Fiscal Analysis, *Tax Expenditure Report FY 2012*.
101. Office of Fiscal Analysis, *Tax Expenditure Report FY 2012*.
102. OFA's Tax Expenditure Reports, as well as DRS's Annual Reports, provide such information.
103. Office of Fiscal Analysis, *Tax Expenditure Report FY 2012*.
104. See <http://www.cga.ct.gov/ofa/Revenue.asp>.
105. Office of Fiscal Analysis, *Tax Expenditure Report FY 2012*.
106. Department of Revenue Services, *FY 2010-11 Annual Report*.
107. Current documents do not elaborate all the uses to which state funds are earmarked.
108. Office of Fiscal Analysis, *CT Revenue and Budget Data*.
109. Public hearings occur only after the Governor's budget has been submitted to the General Assembly.
110. Public hearings occur only after the Governor's budget has been submitted to the General Assembly.
111. Public hearings occur during the session, after the Governor's budget has been submitted to the General Assembly.
112. Public hearings occur only after the Governor's budget has been submitted to the General Assembly.
113. Public hearings occur only after the Governor's budget has been submitted to the General Assembly.
114. Notice is given 5 days ahead of hearings.
115. Public hearings occur only after the Governor's budget has been submitted to the General Assembly.
116. Public hearings occur only after the Governor's budget has been submitted to the General Assembly.
117. Public testimony is permitted.
118. Public hearings occur only after the Governor's budget has been submitted to the General Assembly.
119. Public hearings occur only after the Governor's budget has been submitted to the General Assembly.
120. Non-committee chairs do usually attend.
121. See <http://www.cga.ct.gov/OFA/>.
122. See <http://www.cga.ct.gov/ofa/Revenue.asp>.
123. The General Assembly has from February until June to address the budget.
124. While there is such a general time requirement, bills may bypass it when emergency certified.
125. While Connecticut has joint Senate-House committees, we have separate Finance and Appropriations Committees.
126. The allocation process for revenue intercepts and their accompanying non-lapsing funds is not transparent, as explained above.