

Auditors of Public Accounts APA11000

Permanent Full-Time Positions

Fund	Actual FY 14	Actual FY 15	Governor Estimated FY 16	Original Appropriation FY 17	Governor Revised FY 17	Final FY 17	Difference Fin-Gov FY 17
General Fund	117	117	117	117	121	121	-

Budget Summary

Account	Actual FY 14	Actual FY 15	Governor Estimated FY 16	Original Appropriation FY 17	Governor Revised FY 17	Final FY 17	Difference Fin-Gov FY 17
Personal Services	10,619,721	10,961,971	12,225,412	12,250,473	-	10,641,720	10,641,720
Other Expenses	319,841	301,094	400,115	404,950	-	342,143	342,143
Equipment	2,440	3,542	10,000	10,000	-	-	-
Other Current Expenses							
Agency Operations	-	-	-	-	15,794,979	-	(15,794,979)
Nonfunctional - Change to Accruals	71,742	40,074	-	-	-	-	-
Agency Total - General Fund	11,013,745	11,306,681	12,635,527	12,665,423	15,794,979	10,983,863	(4,811,116)

Account	Governor Revised FY 17	Final FY 17	Difference from Governor
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Policy Revisions

Consolidate Appropriations for Agency Operations

Personal Services	(11,570,678)	-	11,570,678
Other Expenses	(363,960)	-	363,960
Agency Operations	11,934,638	-	(11,934,638)
Total - General Fund	-	-	-

Background

Currently, state agency appropriations are distributed between multiple line items. The Governor's Revised FY 17 budget consolidates funding by collapsing most or all appropriations into a new "Agency Operations" line item. Certain major line items such as Education Cost Sharing (ECS) grants, entitlements, pension and debt service payments, remain as separate line items within their respective agencies and are not consolidated.

Governor

Consolidate all agency appropriations into one account.

Final

Maintain existing appropriated accounts.

Reduce Funding for Various Accounts

Personal Services	-	(928,958)	(928,958)
Other Expenses	-	(21,817)	(21,817)
Agency Operations	(686,242)	-	686,242
Total - General Fund	(686,242)	(950,775)	(264,533)

Background

The Governor reduces funding in the new Agency Operations accounts across state agencies by \$267.9 million.

Account	Governor Revised FY 17	Final FY 17	Difference from Governor
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Governor

Reduce funding by \$686,242 to reflect a 5.75% reduction.

Final

Reduce funding by \$950,775 in various accounts.

Distribute Lapses

Personal Services	(311,866)	(311,866)	-
Other Expenses	(11,947)	(11,947)	-
Equipment	(150)	(150)	-
Total - General Fund	(323,963)	(323,963)	-

Background

The Original FY 16 - 17 Biennial Budget included bottom line savings targets (lapses) totaling \$95,110,616 in FY 16 and \$100,816,745 in FY 17. These savings targets were allocated to agencies via holdbacks in FY 16.

Governor

Reduce funding by \$323,963 to reflect the allocation of these lapses in the FY 17 revised budget.

Final

Same as Governor

Rollout of FY 16 DMP

Personal Services	(261,107)	(261,107)	-
Other Expenses	(29,043)	(29,043)	-
Equipment	(9,850)	(9,850)	-
Total - General Fund	(300,000)	(300,000)	-

Background

PA 15-1 December Special Session (AA Making Certain Structural Changes to the State Budget and Adjustments to the State Budget for the Biennium Ending June 30, 2017) made FY 16 General Fund expenditure modifications of \$195.8 million in various agencies and accounts. The Governor's FY 17 budget includes the rollout of \$90.5 million of the FY 16 DMP across various agencies.

Governor

Reduce funding by \$300,000 in FY 17 to reflect the rollout of expenditure reductions in PA 15-1 DSS.

Final

Same as Governor

Provide Funding for Special Education Audits

Personal Services	263,644	263,644	-
Total - General Fund	263,644	263,644	-
Positions - General Fund	4	4	-

Background

Sections 278-281 of PA 15-5 JSS require the Auditors of Public Accounts to conduct compliance audits of certain private special education providers on a five year audit cycle basis.

Governor

Provide funding of \$263,644 for four positions to conduct compliance audits. Currently there are 63 private special education programs approved by the State Department of Education, which translates into an average of 12 audits a year.

Final

Same as Governor

Account	Governor Revised FY 17	Final FY 17	Difference from Governor
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Transfer Funding to Agencies for Fringe Benefits

Agency Operations	4,546,583	-	(4,546,583)
Total - General Fund	4,546,583	-	(4,546,583)

Background

Funding for fringe benefits for General Fund and Special Transportation Fund supported employees are budgeted centrally in the State Comptroller-Fringe Benefit accounts.

Governor

Transfer funding of \$4,546,583 from the Office of the State Comptroller to the Agency Operations account to support fringe benefit costs for employers' social security and Medicare taxes, active employee health, and the normal retirement costs for employees whose earnings are supported by the General Fund and the Special Transportation Fund.

Final

Maintain funding for fringe benefits within the Office of the State Comptroller.

Current Services

Adjust Funding for Personal Services

Personal Services	(370,466)	(370,466)	-
Total - General Fund	(370,466)	(370,466)	-

Governor

Reduce funding by \$370,466 in Personal Services to reflect anticipated spending levels.

Final

Same as Governor

Totals

Budget Components	Governor Revised FY 17	Final FY 17	Difference from Governor
Original Appropriation - GF	12,665,423	12,665,423	-
Policy Revisions	3,500,022	(1,311,094)	(4,811,116)
Current Services	(370,466)	(370,466)	-
Total Recommended - GF	15,794,979	10,983,863	(4,811,116)

Positions	Governor Revised FY 17	Final FY 17	Difference from Governor
Original Appropriation - GF	117	117	-
Policy Revisions	4	4	-
Total Recommended - GF	121	121	-

Other Significant Legislation

PA 16-2, An Act Adjusting the State Budget for the Biennium Ending June 30, 2017

Sections 26, 34, 35, and 36 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 17 appropriation levels will be reduced by the amounts shown in the table below to achieve the lapses included in PA 16-2. This includes an Unallocated Lapse of \$448,994. See the FY 17 Holdbacks schedule in Section V of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	10,641,720	(448,994)	10,192,726	4.22%