

## Auditors of Public Accounts APA11000

### Permanent Full-Time Positions

Fund	Actual FY 21	Actual FY 22	Appropriation FY 23	Governor Recommended		Legislative	
				FY 24	FY 25	FY 24	FY 25
General Fund	126	126	126	126	126	126	126

### Budget Summary

Account	Actual FY 21	Actual FY 22	Appropriation FY 23	Governor Recommended		Legislative	
				FY 24	FY 25	FY 24	FY 25
Personal Services	10,968,732	11,884,214	13,546,449	13,653,808	13,653,808	13,818,275	14,588,644
Other Expenses	168,136	443,368	322,143	377,143	377,143	451,727	451,727
<b>Agency Total - General Fund</b>	<b>11,136,868</b>	<b>12,327,582</b>	<b>13,868,592</b>	<b>14,030,951</b>	<b>14,030,951</b>	<b>14,270,002</b>	<b>15,040,371</b>
<b>Additional Funds Available</b>							
Carry Forward Funding	-	-	200,000	-	-	250,000	-
<b>Agency Grand Total</b>	<b>11,136,868</b>	<b>12,327,582</b>	<b>14,068,592</b>	<b>14,030,951</b>	<b>14,030,951</b>	<b>14,520,002</b>	<b>15,040,371</b>

Account	Governor Recommended		Legislative		Difference from Governor	
	FY 24	FY 25	FY 24	FY 25	FY 24	FY 25

## Current Services

### Provide Funding for Existing Wage Agreements

Personal Services	728,247	728,247	755,214	1,525,583	26,967	797,336
<b>Total - General Fund</b>	<b>728,247</b>	<b>728,247</b>	<b>755,214</b>	<b>1,525,583</b>	<b>26,967</b>	<b>797,336</b>

#### Background

The Governor's Recommended Budget provides net funding of \$237.2 million in FY 24 and \$394 million in FY 25, across six appropriated funds, to reflect current wage-related adjustments resulting from existing wage agreements.

#### Governor

Provide funding of \$728,247 in FY 24 and in FY 25 to reflect this agency's increased wage costs.

#### Legislative

Provide funding of \$755,214 in FY 24 and \$1.5 million in FY 25 to reflect this agency's increased wage costs.

### Remove Funding for 27th Payroll

Personal Services	(483,388)	(483,388)	(483,388)	(483,388)	-	-
<b>Total - General Fund</b>	<b>(483,388)</b>	<b>(483,388)</b>	<b>(483,388)</b>	<b>(483,388)</b>	<b>-</b>	<b>-</b>

#### Background

The FY 23 Revised Budget included a total of \$128,456,014 for an extra 27<sup>th</sup> pay period for six appropriated funds. There are usually 26 pay periods in a fiscal year, but every 11 years there is an additional 27<sup>th</sup> pay period.

#### Governor

Remove funding of \$483,388 in both FY 24 and FY 25 to reflect 26 pay periods in each fiscal year.

#### Legislative

Same as Governor

Account	Governor Recommended		Legislative		Difference from Governor	
	FY 24	FY 25	FY 24	FY 25	FY 24	FY 25

**Adjust Personal Services to Reflect Historical Expenditure Level**

Personal Services	(137,500)	(137,500)	-	-	137,500	137,500
<b>Total - General Fund</b>	<b>(137,500)</b>	<b>(137,500)</b>	<b>-</b>	<b>-</b>	<b>137,500</b>	<b>137,500</b>

**Governor**

Reduce Personal Services funding by \$137,500 in FY 24 and FY 25 to reflect historical expenditure levels.

**Legislative**

Maintain funding of \$137,500 in FY 24 and FY 25 for the Personal Services account.

**Provide Funding for Information Technology Applications**

Other Expenses	55,000	55,000	114,584	114,584	59,584	59,584
<b>Total - General Fund</b>	<b>55,000</b>	<b>55,000</b>	<b>114,584</b>	<b>114,584</b>	<b>59,584</b>	<b>59,584</b>

**Governor**

Provide funding of \$55,000 in FY 24 and FY 25 for increased information technology costs.

**Legislative**

Provide funding of \$114,584 in FY 24 and FY 25 for increased information technology costs.

**Restore Funding for Training**

Other Expenses	-	-	15,000	15,000	15,000	15,000
<b>Total - General Fund</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>

**Legislative**

Restore funding of \$15,000 in FY 24 and 25 for training costs.

*Carryforward*

**Provide Funding to Upgrade Computer Systems and Software**

Other Expenses	-	-	250,000	-	250,000	-
<b>Total - Carry Forward Funding</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>

**Background**

Section 41(b) of PA 23-204 and sections 154, 160, and 163 of PA 23-205 carryforward a total of \$339.6 million in unexpended balances from various FY 23 General Fund accounts for initiatives in FY 24 and FY 25.

**Legislative**

Provide carry forward funding of \$250,000 in FY 24 to upgrade computer systems and software.

**Totals**

Budget Components	Governor Recommended		Legislative		Difference from Governor	
	FY 24	FY 25	FY 24	FY 25	FY 24	FY 25
FY 23 Appropriation - GF	13,868,592	13,868,592	13,868,592	13,868,592	-	-
Current Services	162,359	162,359	401,410	1,171,779	239,051	1,009,420
<b>Total Recommended - GF</b>	<b>14,030,951</b>	<b>14,030,951</b>	<b>14,270,002</b>	<b>15,040,371</b>	<b>239,051</b>	<b>1,009,420</b>