

## Auditors of Public Accounts

### APA11000

#### Position Summary

| Account                  | Actual<br>FY 14 | Governor<br>Estimated<br>FY 15 | Governor Recommended |       | Legislative |       |
|--------------------------|-----------------|--------------------------------|----------------------|-------|-------------|-------|
|                          |                 |                                | FY 16                | FY 17 | FY 16       | FY 17 |
| Permanent Full-Time - GF | 117             | 117                            | 117                  | 117   | 117         | 117   |

#### Budget Summary

| Account                                   | Actual<br>FY 14   | Governor<br>Estimated<br>FY 15 | Governor Recommended |                   | Legislative       |                   |
|---|-------------------|--------------------------------|----------------------|-------------------|-------------------|-------------------|
|   |                   |                                | FY 16                | FY 17             | FY 16             | FY 17             |
| Personal Services                         | 10,619,721        | 11,825,310                     | 12,475,412           | 12,500,473        | 12,225,412        | 12,250,473        |
| Other Expenses                            | 319,841           | 427,450                        | 437,355              | 449,991           | 400,115           | 404,950           |
| Equipment                                 | 2,440             | 10,000                         | 10,000               | 10,000            | 10,000            | 10,000            |
| <b>Nonfunctional - Change to Accruals</b> | <b>71,742</b>     | <b>69,610</b>                  | <b>0</b>             | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| <b>Agency Total - General Fund</b>        | <b>11,013,745</b> | <b>12,332,370</b>              | <b>12,922,767</b>    | <b>12,960,464</b> | <b>12,635,527</b> | <b>12,665,423</b> |

| Account | Legislative |        |       |        | Difference from Governor Recommended |        |       |        |
|---------|-------------|--------|-------|--------|--------------------------------------|--------|-------|--------|
|         | FY 16       |        | FY 17 |        | FY 16                                |        | FY 17 |        |
|         | Pos.        | Amount | Pos.  | Amount | Pos.                                 | Amount | Pos.  | Amount |
|         |             |        |       |        |                                      |        |       |        |

#### *Current Services*

#### Adjust Funding to Reflect Wage & Compensation Related Costs

|                             |          |                |          |                |          |          |          |          |
|-----------------------------|----------|----------------|----------|----------------|----------|----------|----------|----------|
| Personal Services           | 0        | 650,102        | 0        | 675,163        | 0        | 0        | 0        | 0        |
| <b>Total - General Fund</b> | <b>0</b> | <b>650,102</b> | <b>0</b> | <b>675,163</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |

#### Governor

Provide funding of \$650,102 in FY 16 and \$675,163 in FY 17 to reflect current services wage-related adjustments such as annual increments, general wage increases, overtime, annualization, turnover, and other compensation-related adjustments.

#### Legislative

Same as Governor

#### Apply Inflationary Increases

|                             |          |              |          |               |          |          |          |          |
|-----------------------------|----------|--------------|----------|---------------|----------|----------|----------|----------|
| Other Expenses              | 0        | 9,905        | 0        | 22,541        | 0        | 0        | 0        | 0        |
| <b>Total - General Fund</b> | <b>0</b> | <b>9,905</b> | <b>0</b> | <b>22,541</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |

#### Background

Applying inflationary factors to current year expenditures provides an estimate of the cost of continuing services into the next year.

#### Governor

Increase funding in Other Expenses by \$9,905 in FY 16 and an additional \$12,636 in FY 17 (for a cumulative total of \$22,541 in the second year) to reflect inflationary increases.

#### Legislative

Same as Governor

#### *Policy Revisions*

#### Reduce Personal Services

|                             |          |                  |          |                  |          |                  |          |                  |
|-----------------------------|----------|------------------|----------|------------------|----------|------------------|----------|------------------|
| Personal Services           | 0        | (250,000)        | 0        | (250,000)        | 0        | (250,000)        | 0        | (250,000)        |
| <b>Total - General Fund</b> | <b>0</b> | <b>(250,000)</b> | <b>0</b> | <b>(250,000)</b> | <b>0</b> | <b>(250,000)</b> | <b>0</b> | <b>(250,000)</b> |

| Account | Legislative |        |       |        | Difference from Governor Recommended |        |       |        |
|---------|-------------|--------|-------|--------|--------------------------------------|--------|-------|--------|
|         | FY 16       |        | FY 17 |        | FY 16                                |        | FY 17 |        |
|         | Pos.        | Amount | Pos.  | Amount | Pos.                                 | Amount | Pos.  | Amount |

**Legislative**

Reduce Personal Services by \$250,000 in FY 16 and FY 17 to achieve efficiencies.

**Reduce Other Expenses**

|                             |          |                 |          |                 |          |                 |          |                 |
|-----------------------------|----------|-----------------|----------|-----------------|----------|-----------------|----------|-----------------|
| Other Expenses              | 0        | (27,335)        | 0        | (22,500)        | 0        | (27,335)        | 0        | (22,500)        |
| <b>Total - General Fund</b> | <b>0</b> | <b>(27,335)</b> | <b>0</b> | <b>(22,500)</b> | <b>0</b> | <b>(27,335)</b> | <b>0</b> | <b>(22,500)</b> |

**Legislative**

Reduce funding in Other Expenses (\$27,335) in FY 16 and (\$22,500) in FY 17 to achieve efficiencies.

**Consolidate Funding for GAAP**

|                                    |          |                 |          |                 |          |          |          |          |
|------------------------------------|----------|-----------------|----------|-----------------|----------|----------|----------|----------|
| Nonfunctional - Change to Accruals | 0        | (69,610)        | 0        | (69,610)        | 0        | 0        | 0        | 0        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>(69,610)</b> | <b>0</b> | <b>(69,610)</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |

**Governor**

Reduce funding by \$69,610 in FY 16 and FY 17 to reflect the consolidation of GAAP funding within the Office of the State Comptroller - Miscellaneous Accounts.

**Legislative**

Same as Governor

**Eliminate Inflationary Increases**

|                             |          |                |          |                 |          |                |          |                 |
|-----------------------------|----------|----------------|----------|-----------------|----------|----------------|----------|-----------------|
| Other Expenses              | 0        | (9,905)        | 0        | (22,541)        | 0        | (9,905)        | 0        | (22,541)        |
| <b>Total - General Fund</b> | <b>0</b> | <b>(9,905)</b> | <b>0</b> | <b>(22,541)</b> | <b>0</b> | <b>(9,905)</b> | <b>0</b> | <b>(22,541)</b> |

**Legislative**

Reduce Other Expenses by \$9,905 in FY 16 and \$22,541 in FY 17 to reflect the elimination of inflationary increases.

**Implement Special Education Initiatives**

**Background**

The Regional Planning Incentive Account is a non-lapsing account funded through a diversion of a portion of hotel tax and rental car surtax revenue. It primarily funds: 1) grants-in-aid to councils of government (COGs), and 2) competitive grants to COGs and groups of municipalities for the joint provision of public services, or studies regarding the joint provision of public services. The Office of Policy and Management administers the account.

**Legislative**

Sections 278 to 281, of PA 15-5 JSS, a budget implementer, requires the Auditors of Public Accounts to audit municipal special education programs approved by the State Department of Education on a five year audit cycle basis. This will result in an increase of four positions of \$365,543 (\$263,644 for salaries and \$101,899 for fringe benefits) in FY 16 and FY 17.

**Totals**

| Budget Components              | Legislative |                   |            |                   | Difference from Governor Recommended |                  |          |                  |
|--------------------------------|-------------|-------------------|------------|-------------------|--------------------------------------|------------------|----------|------------------|
|                                | FY 16       |                   | FY 17      |                   | FY 16                                |                  | FY 17    |                  |
|                                | Pos.        | Amount            | Pos.       | Amount            | Pos.                                 | Amount           | Pos.     | Amount           |
| <b>Governor Estimated - GF</b> | <b>117</b>  | <b>12,332,370</b> | <b>117</b> | <b>12,332,370</b> | <b>0</b>                             | <b>0</b>         | <b>0</b> | <b>0</b>         |
| Current Services               | 0           | 660,007           | 0          | 697,704           | 0                                    | 0                | 0        | 0                |
| Policy Revisions               | 0           | (356,850)         | 0          | (364,651)         | 0                                    | (287,240)        | 0        | (295,041)        |
| <b>Total Recommended - GF</b>  | <b>117</b>  | <b>12,635,527</b> | <b>117</b> | <b>12,665,423</b> | <b>0</b>                             | <b>(287,240)</b> | <b>0</b> | <b>(295,041)</b> |