

Auditors of Public Accounts APA11000

Permanent Full-Time Positions

Fund	Actual FY 15	Actual FY 16	Appropriation FY 17	Governor Recommended		Legislative	
				FY 18	FY 19	FY 18	FY 19
General Fund	117	117	121	121	121	126	126

Budget Summary

Account	Actual FY 15	Actual FY 16	Appropriation FY 17	Governor Recommended		Legislative	
				FY 18	FY 19	FY 18	FY 19
Personal Services	10,961,971	10,899,914	10,641,720	10,192,726	10,192,726	10,349,151	10,349,151
Other Expenses	301,094	367,581	342,143	342,143	342,143	272,143	272,143
Equipment	3,542	-	-	-	-	-	-
Nonfunctional - Change to Accruals	40,074	-	-	-	-	-	-
Agency Total - General Fund	11,306,681	11,267,495	10,983,863	10,534,869	10,534,869	10,621,294	10,621,294

Account	Governor Recommended		Legislative		Difference from Governor	
	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19

Policy Revisions

Adjust Accounts to FY 17 Base

Personal Services	-	-	1,523,188	1,566,630	1,523,188	1,566,630
Other Expenses	-	-	30,000	30,000	30,000	30,000
Total - General Fund	-	-	1,553,188	1,596,630	1,553,188	1,596,630
Positions - General Fund	-	-	5	5	5	5

Background

Pursuant to Sec. 4-73(f) the appropriations recommended for the legislative branch shall be the estimates of expenditure requirements transmitted to Office of Policy and Management by the Office of Legislative Management.

Legislative

Provide funding of \$1,553,188 in FY 18 and \$1,596,630 in FY 19 for five positions to reflect Auditors of Public Accounts budget request of \$12.9 million in both FY 18 and FY 19.

Annualize FY 2017 Holdbacks

Personal Services	(448,994)	(448,994)	(448,994)	(448,994)	-	-
Total - General Fund	(448,994)	(448,994)	(448,994)	(448,994)	-	-

Background

The Governor implemented FY 17 holdbacks totaling \$149.5 million. The Governor's FY 18 and FY 19 Budget annualizes \$81.7 million of FY 17 holdbacks in FY 18 and \$81.8 million in FY 19 across various agencies.

Governor

Reduce funding by \$448,994 in both FY 18 and FY 19 to annualize FY 17 holdbacks.

Legislative

Same as Governor

Account	Governor Recommended		Legislative		Difference from Governor	
	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19

Reduce Funding for COLAs and Merits

Personal Services	-	-	(713,338)	(756,780)	(713,338)	(756,780)
Total - General Fund	-	-	(713,338)	(756,780)	(713,338)	(756,780)

Legislative

Reduce funding by \$713,338 in FY 18 and \$756,780 in FY 19 to eliminate the COLAs and merit increases included in the agency budget request.

Provide Funding for Special Education Audits

Personal Services	-	-	201,500	201,500	201,500	201,500
Total - General Fund	-	-	201,500	201,500	201,500	201,500

Background

Sections 278-281 of PA 15-5 JSS require the Auditors of Public Accounts (APA) to conduct compliance audits of certain private special education providers on a regular basis. Section 5 of PA 16-144 provided the APA \$366,000, including fringe benefits, from the Municipal Reimbursement and Revenue Account for staffing of four and related expenses in FY 17.

Legislative

Provide funding of \$201,500 in both FY 18 and FY 19 to continue special education audits as the grant from the Municipal Reimbursement and Revenue Account expires on June 30, 2017.

Achieve Efficiencies

Personal Services	-	-	(854,925)	(854,925)	(854,925)	(854,925)
Other Expenses	-	-	(100,000)	(100,000)	(100,000)	(100,000)
Total - General Fund	-	-	(954,925)	(954,925)	(954,925)	(954,925)

Legislative

Reduce funding in Personal Services by \$854,925 in both FY 18 and FY 19 and reduce funding in Other Expenses by \$100,000 in both FY 18 and FY 19 to achieve efficiencies.

Totals

Budget Components	Governor Recommended		Legislative		Difference from Governor	
	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19
FY 17 Appropriation - GF	10,983,863	10,983,863	10,983,863	10,983,863	-	-
Policy Revisions	(448,994)	(448,994)	(362,569)	(362,569)	86,425	86,425
Total Recommended - GF	10,534,869	10,534,869	10,621,294	10,621,294	86,425	86,425

Positions	Governor Recommended		Legislative		Difference from Governor	
	FY 18	FY 19	FY 18	FY 19	FY 18	FY 19
FY 17 Appropriation - GF	121	121	121	121	-	-
Policy Revisions	-	-	5	5	5	5
Total Recommended - GF	121	121	126	126	5	5

Other Significant Legislation

PA 17-2 JSS, An Act Concerning the State Budget for the Biennium Ending June 30, 2019

Sections 12 - 16 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 18 appropriation levels will be reduced by the amounts shown in the table below to achieve the lapses included in PA 17-2 JSS and amended in PA 17-4 JSS. This includes a Hiring Reduction Savings of \$22,779, a Labor Concessions Savings of \$265,594, and a Targeted Savings of \$13,607. See the FY 18 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	10,349,151	(288,373)	10,060,778	2.8%
Other Expenses	272,143	(13,607)	258,536	5.0%