

State Comptroller - Miscellaneous

OSC15100

Budget Summary

| Account | Actual FY 19 | Actual FY 20 | Appropriation FY 21 | Governor Recommended | | Legislative | |
|--|---------------------|------------------|------------------------|----------------------|----------------------|-------------|----------------------|
| | | | | FY 22 | FY 23 | FY 22 | FY 23 |
| Other Current Expenses | | | | | | | |
| Adjudicated Claims | 65,533,883 | 48,106,859 | - | - | - | - | - |
| Nonfunctional - Change to Accruals | (56,972,057) | 26,651,549 | 22,326,243 | 20,416,182 | (183,745,635) | 20,416,182 | (183,745,635) |
| Agency Total - General Fund | 8,561,826 | 74,758,408 | 22,326,243 | 20,416,182 | (183,745,635) | 20,416,182 | (183,745,635) |
| Nonfunctional - Change to Accruals | | | | | | | |
| Agency Total - Special Transportation Fund | (3,141,700) | 1,712,411 | 1,296,031 | 1,652,647 | (14,873,825) | 1,652,647 | (14,873,825) |
| Nonfunctional - Change to Accruals | | | | | | | |
| Agency Total - Regional Market Operation Fund | (1,314) | (52,671) | 1,636 | - | - | - | - |
| Nonfunctional - Change to Accruals | | | | | | | |
| Agency Total - Banking Fund | (240,260) | 300,283 | 39,541 | 89,363 | (804,264) | 89,363 | (804,264) |
| Nonfunctional - Change to Accruals | | | | | | | |
| Agency Total - Insurance Fund | (244,506) | 562,842 | 71,133 | 127,580 | (1,148,223) | 127,580 | (1,148,223) |
| Nonfunctional - Change to Accruals | | | | | | | |
| Agency Total - Consumer Counsel and Public Utility Control Fund | (101,418) | 201,902 | 42,640 | 87,726 | (789,535) | 87,726 | (789,535) |
| Nonfunctional - Change to Accruals | | | | | | | |
| Agency Total - Workers' Compensation Fund | (59,643) | 134,004 | 27,484 | 55,631 | (500,680) | 55,631 | (500,680) |
| Nonfunctional - Change to Accruals | | | | | | | |
| Agency Total - Criminal Injuries Compensation Fund | (206,700) | 41,632 | - | - | - | - | - |
| Nonfunctional - Change to Accruals | | | | | | | |
| Agency Total - Tourism Fund | 112,500 | (112,500) | - | - | - | - | - |
| Total - Appropriated Funds | 4,678,785 | 77,546,311 | 23,804,708 | 22,429,129 | (201,862,162) | 22,429,129 | (201,862,162) |

| Account | Governor Recommended | | Legislative | | Difference from Governor | |
|---------|----------------------|-------|-------------|-------|--------------------------|-------|
| | FY 22 | FY 23 | FY 22 | FY 23 | FY 22 | FY 23 |

Current Services

Adjust Funding for GAAP Accruals

| | | | | | | |
|---|--------------------|----------------------|--------------------|----------------------|---|---|
| Nonfunctional - Change to Accruals | (1,910,061) | (206,071,878) | (1,910,061) | (206,071,878) | - | - |
| Total - General Fund | (1,910,061) | (206,071,878) | (1,910,061) | (206,071,878) | - | - |
| Nonfunctional - Change to Accruals | 356,616 | (16,169,856) | 356,616 | (16,169,856) | - | - |
| Total - Special Transportation Fund | 356,616 | (16,169,856) | 356,616 | (16,169,856) | - | - |
| Nonfunctional - Change to Accruals | (1,636) | (1,636) | (1,636) | (1,636) | - | - |
| Total - Regional Market Operation Fund | (1,636) | (1,636) | (1,636) | (1,636) | - | - |
| Nonfunctional - Change to Accruals | 49,822 | (843,805) | 49,822 | (843,805) | - | - |
| Total - Banking Fund | 49,822 | (843,805) | 49,822 | (843,805) | - | - |
| Nonfunctional - Change to Accruals | 56,447 | (1,219,356) | 56,447 | (1,219,356) | - | - |
| Total - Insurance Fund | 56,447 | (1,219,356) | 56,447 | (1,219,356) | - | - |
| Nonfunctional - Change to Accruals | 45,086 | (832,175) | 45,086 | (832,175) | - | - |
| Total - Consumer Counsel and Public Utility Control Fund | 45,086 | (832,175) | 45,086 | (832,175) | - | - |
| Nonfunctional - Change to Accruals | 28,147 | (528,164) | 28,147 | (528,164) | - | - |
| Total - Workers' Compensation Fund | 28,147 | (528,164) | 28,147 | (528,164) | - | - |

Background

PA 11-48 required the state to move towards Generally Accepted Accounting Principal (GAAP) based budgeting. Under GAAP, expenses are assigned to the fiscal year in which they are incurred as opposed to a modified cash basis, where the expenses are reflected when they are paid. GAAP accruals were first reflected in the FY 14 and FY 15 biennial budget. The accruals reflect the difference between an agency's modified cash basis budget amounts and the accrual basis amounts under GAAP.

Governor

Reduce funding by \$1,375,579 in FY 22 and \$225,666,870 in FY 23 across seven appropriated funds to reflect a decrease in accrued liabilities due to a 27th payroll in FY 23.

Legislative

Same as Governor

Totals

| Budget Components | Governor Recommended | | Legislative | | Difference from Governor | |
|-------------------------------|----------------------|----------------------|-------------------|----------------------|--------------------------|-------|
| | FY 22 | FY 23 | FY 22 | FY 23 | FY 22 | FY 23 |
| FY 21 Appropriation - GF | 22,326,243 | 22,326,243 | 22,326,243 | 22,326,243 | - | - |
| Current Services | (1,910,061) | (206,071,878) | (1,910,061) | (206,071,878) | - | - |
| Total Recommended - GF | 20,416,182 | (183,745,635) | 20,416,182 | (183,745,635) | - | - |
| FY 21 Appropriation - TF | 1,296,031 | 1,296,031 | 1,296,031 | 1,296,031 | - | - |
| Current Services | 356,616 | (16,169,856) | 356,616 | (16,169,856) | - | - |
| Total Recommended - TF | 1,652,647 | (14,873,825) | 1,652,647 | (14,873,825) | - | - |
| FY 21 Appropriation - RF | 1,636 | 1,636 | 1,636 | 1,636 | - | - |
| Current Services | (1,636) | (1,636) | (1,636) | (1,636) | - | - |
| Total Recommended - RF | - | - | - | - | - | - |
| FY 21 Appropriation - BF | 39,541 | 39,541 | 39,541 | 39,541 | - | - |
| Current Services | 49,822 | (843,805) | 49,822 | (843,805) | - | - |
| Total Recommended - BF | 89,363 | (804,264) | 89,363 | (804,264) | - | - |
| FY 21 Appropriation - IF | 71,133 | 71,133 | 71,133 | 71,133 | - | - |
| Current Services | 56,447 | (1,219,356) | 56,447 | (1,219,356) | - | - |
| Total Recommended - IF | 127,580 | (1,148,223) | 127,580 | (1,148,223) | - | - |
| FY 21 Appropriation - PF | 42,640 | 42,640 | 42,640 | 42,640 | - | - |
| Current Services | 45,086 | (832,175) | 45,086 | (832,175) | - | - |
| Total Recommended - PF | 87,726 | (789,535) | 87,726 | (789,535) | - | - |
| FY 21 Appropriation - WF | 27,484 | 27,484 | 27,484 | 27,484 | - | - |
| Current Services | 28,147 | (528,164) | 28,147 | (528,164) | - | - |
| Total Recommended - WF | 55,631 | (500,680) | 55,631 | (500,680) | - | - |