

State Comptroller - Miscellaneous OSC15100

Budget Summary

Account	Actual FY 21	Actual FY 22	Appropriation FY 23	Governor Recommended		Legislative	
				FY 24	FY 25	FY 24	FY 25
Other Current Expenses							
Adjudicated Claims	28,426,291	29,391,597	-	-	-	-	-
Nonfunctional - Change to Accruals	29,637,428	208,106,907	(183,745,635)	8,048,485	38,998,570	8,048,485	38,998,570
Agency Total - General Fund	58,063,719	237,498,504	(183,745,635)	8,048,485	38,998,570	8,048,485	38,998,570
Nonfunctional - Change to Accruals	5,988,730	27,155,697	(14,873,825)	784,314	3,800,359	784,314	3,800,359
Agency Total - Special Transportation Fund	5,988,730	27,155,697	(14,873,825)	784,314	3,800,359	784,314	3,800,359
Nonfunctional - Change to Accruals	159,762	1,055,121	(804,264)	39,790	192,800	39,790	192,800
Agency Total - Banking Fund	159,762	1,055,121	(804,264)	39,790	192,800	39,790	192,800
Nonfunctional - Change to Accruals	229,211	4,977,268	(1,148,223)	72,835	352,916	72,835	352,916
Agency Total - Insurance Fund	229,211	4,977,268	(1,148,223)	72,835	352,916	72,835	352,916
Nonfunctional - Change to Accruals	290,114	962,110	(789,535)	39,892	193,293	39,892	193,293
Agency Total - Consumer Counsel and Public Utility Control Fund	290,114	962,110	(789,535)	39,892	193,293	39,892	193,293
Nonfunctional - Change to Accruals	(2,369)	555,272	(500,680)	22,210	107,617	22,210	107,617
Agency Total - Workers' Compensation Fund	(2,369)	555,272	(500,680)	22,210	107,617	22,210	107,617
Nonfunctional - Change to Accruals	117,281	(155,501)	-	-	-	-	-
Agency Total - Criminal Injuries Compensation Fund	117,281	(155,501)	-	-	-	-	-
Nonfunctional - Change to Accruals	-	10,000	-	-	-	-	-
Agency Total - Tourism Fund	-	10,000	-	-	-	-	-
Total - Appropriated Funds	64,846,448	272,058,471	(201,862,162)	9,007,526	43,645,555	9,007,526	43,645,555

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

Current Services

Adjust Funding for GAAP Accruals

Nonfunctional - Change to Accruals	191,794,120	222,744,205	191,794,120	222,744,205	-	-
Total - General Fund	191,794,120	222,744,205	191,794,120	222,744,205	-	-
Nonfunctional - Change to Accruals	15,658,139	18,674,184	15,658,139	18,674,184	-	-
Total - Special Transportation Fund	15,658,139	18,674,184	15,658,139	18,674,184	-	-

Account	Governor Recommended		Legislative		Difference from Governor	
	FY 24	FY 25	FY 24	FY 25	FY 24	FY 25
Nonfunctional - Change to Accruals	844,054	997,064	844,054	997,064	-	-
Total - Banking Fund	844,054	997,064	844,054	997,064	-	-
Nonfunctional - Change to Accruals	1,221,058	1,501,139	1,221,058	1,501,139	-	-
Total - Insurance Fund	1,221,058	1,501,139	1,221,058	1,501,139	-	-
Nonfunctional - Change to Accruals	829,427	982,828	829,427	982,828	-	-
Total - Consumer Counsel and Public Utility Control Fund	829,427	982,828	829,427	982,828	-	-
Nonfunctional - Change to Accruals	522,890	608,297	522,890	608,297	-	-
Total - Workers' Compensation Fund	522,890	608,297	522,890	608,297	-	-

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

Increase funding by \$210,869,688 in FY 24 and \$245,507,717 in FY 25 across six appropriated funds to reflect an increase in accrued liabilities.

Legislative

Same as Governor

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	(183,745,635)	(183,745,635)	(183,745,635)	(183,745,635)	-	-
Current Services	191,794,120	222,744,205	191,794,120	222,744,205	-	-
Total Recommended - GF	8,048,485	38,998,570	8,048,485	38,998,570	-	-
FY 23 Appropriation - TF	(14,873,825)	(14,873,825)	(14,873,825)	(14,873,825)	-	-
Current Services	15,658,139	18,674,184	15,658,139	18,674,184	-	-
Total Recommended - TF	784,314	3,800,359	784,314	3,800,359	-	-
FY 23 Appropriation - BF	(804,264)	(804,264)	(804,264)	(804,264)	-	-
Current Services	844,054	997,064	844,054	997,064	-	-
Total Recommended - BF	39,790	192,800	39,790	192,800	-	-
FY 23 Appropriation - IF	(1,148,223)	(1,148,223)	(1,148,223)	(1,148,223)	-	-
Current Services	1,221,058	1,501,139	1,221,058	1,501,139	-	-
Total Recommended - IF	72,835	352,916	72,835	352,916	-	-
FY 23 Appropriation - PF	(789,535)	(789,535)	(789,535)	(789,535)	-	-
Current Services	829,427	982,828	829,427	982,828	-	-
Total Recommended - PF	39,892	193,293	39,892	193,293	-	-
FY 23 Appropriation - WF	(500,680)	(500,680)	(500,680)	(500,680)	-	-
Current Services	522,890	608,297	522,890	608,297	-	-
Total Recommended - WF	22,210	107,617	22,210	107,617	-	-