

# Auditors of Public Accounts

## APA11000

### Position Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Legislative	
			FY 14	FY 15	FY 14	FY 15
Permanent Full-Time - GF	117	117	117	117	117	117

### Budget Summary

Account	Actual FY 12	Governor Estimated FY 13	Governor Recommended		Legislative	
			FY 14	FY 15	FY 14	FY 15
Personal Services	10,592,554	11,136,456	11,287,145	11,860,523	11,287,145	11,860,523
Other Expenses	740,770	417,709	426,778	439,153	426,778	439,153
Equipment	10,016	10,000	10,000	10,000	10,000	10,000
<b>GAAP Adjustments</b>	<b>0</b>	<b>0</b>	<b>68,686</b>	<b>69,637</b>	<b>68,686</b>	<b>69,637</b>
<b>Agency Total - General Fund</b>	<b>11,343,340</b>	<b>11,564,165</b>	<b>11,792,609</b>	<b>12,379,313</b>	<b>11,792,609</b>	<b>12,379,313</b>

Account	Legislative				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

#### *Current Services*

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

Personal Services	0	654,222	0	1,227,600	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>654,222</b>	<b>0</b>	<b>1,227,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### **Governor**

Provide funding of \$654,222 in FY 14 and \$1,227,600 in FY 15 to reflect current services wage-related adjustments such as annual increments, general wage increases, turnover, accumulated leave and other compensation-related adjustments.

#### **Legislative**

Same as Governor

#### Apply Inflationary Increases

Other Expenses	0	9,069	0	21,444	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>9,069</b>	<b>0</b>	<b>21,444</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### **Governor**

Increase funding for Other Expenses by \$9,069 in FY 14 and an additional \$12,375 in FY 15 (for a cumulative total of \$21,444 in the second year) to reflect inflationary increases.

#### **Legislative**

Same as Governor

#### Provide Funding for GAAP

Nonfunctional - Change to Accruals	0	68,686	0	69,637	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>68,686</b>	<b>0</b>	<b>69,637</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### **Governor**

Provide funding of \$68,686 in FY 14 and \$69,637 in FY 15 to reflect the implementation of GAAP in the budget.

#### **Legislative**

Same as Governor

Account	Legislative				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount

### Policy Revisions

#### Rollout of FY 13 DMP

Personal Services	0	(503,533)	0	(503,533)	0	0	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>(503,533)</b>	<b>0</b>	<b>(503,533)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### Governor

Reduce funding by \$503,533 in both FY 14 and FY 15 to reflect the rollout of expenditure reductions in PA 12-1 DSS.

#### Legislative

Same as Governor

### Totals

Budget Components	Legislative				Difference from Governor Recommended			
	FY 14		FY 15		FY 14		FY 15	
	Pos.	Amount	Pos.	Amount	Pos.	Amount	Pos.	Amount
Governor Estimated - GF	117	11,564,165	117	11,564,165	0	0	0	0
Current Services	0	731,977	0	1,318,681	0	0	0	0
Policy Revisions	0	(503,533)	0	(503,533)	0	0	0	0
<b>Total Recommended - GF</b>	<b>117</b>	<b>11,792,609</b>	<b>117</b>	<b>12,379,313</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Other Significant Legislation

#### PA 13-184, An Act Concerning Expenditures and Revenue for the Biennium Ending June 30, 2015

Sections 11, 12 and 49 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 14 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 13-184. This includes a General Other Expenses Lapse of \$11,703, and a Statewide Hiring Reduction Lapse of \$34,983. See the FY 14 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	11,287,145	(34,983)	11,252,162	0.31%
Other Expenses	426,778	(11,703)	415,075	2.74%