

## Council on Environmental Quality

### CEQ45000

#### Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Legislative FY 15	Difference Leg-Gov FY 15
Permanent Full-Time - GF	2	2	2	2	2	0

#### Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Legislative FY 15	Difference Leg-Gov FY 15
Personal Services	155,545	163,401	170,396	170,396	170,396	0
Other Expenses	200	1,812	1,812	1,812	1,789	(23)
Equipment	0	1	1	1	1	0
<b>Nonfunctional - Change to Accruals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>944</b>	<b>944</b>	<b>0</b>
<b>Agency Total - General Fund</b>	<b>155,745</b>	<b>165,214</b>	<b>172,209</b>	<b>173,153</b>	<b>173,130</b>	<b>(23)</b>

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

#### *Current Services*

#### Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	944	0	944	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>944</b>	<b>0</b>	<b>944</b>	<b>0</b>	<b>0</b>

#### **Background**

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

#### **Governor**

Provide funding of \$944 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

#### **Legislative**

Same as Governor

#### *Policy Revisions*

#### Distribute Lapses

Other Expenses	0	0	0	(23)	0	(23)
<b>Total - General Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(23)</b>	<b>0</b>	<b>(23)</b>

#### **Background**

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

#### **Legislative**

Reduce funding by \$8 to reflect distribution of the General Lapse and \$15 for the General Other Expense Lapse.

**Totals**

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
<b>Original Appropriation - GF</b>	2	172,209	2	172,209	0	0
Current Services	0	944	0	944	0	0
Policy Revisions	0	0	0	(23)	0	(23)
<b>Total Recommended - GF</b>	2	173,153	2	173,130	0	(23)