

# Commission on Human Rights and Opportunities

## HRO41100

### 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	74	79	79	79	79	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	5,039,368	5,590,665	5,934,143	5,934,143	5,894,110	(40,033)
Other Expenses	297,722	305,337	302,837	302,837	299,055	(3,782)
Equipment	0	1	1	1	1	0
<b>Other Current Expenses</b>						
Martin Luther King, Jr. Commission	2,349	6,318	6,318	6,318	6,318	0
<b>Nonfunctional - Change to Accruals</b>	<b>0</b>	<b>60,156</b>	<b>39,012</b>	<b>38,622</b>	<b>36,407</b>	<b>(2,215)</b>
<b>Agency Total - General Fund</b>	<b>5,339,439</b>	<b>5,962,477</b>	<b>6,282,311</b>	<b>6,281,921</b>	<b>6,235,891</b>	<b>(46,030)</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	(390)	0	(390)	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>(390)</b>	<b>0</b>	<b>(390)</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

Reduce funding by \$390 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

Personal Services	0	0	0	(40,033)	0	(40,033)
Other Expenses	0	0	0	(3,782)	0	(3,782)
<b>Total - General Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(43,815)</b>	<b>0</b>	<b>(43,815)</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 \$24,845 to reflect distribution of the General Lapse, \$2,502 for the General Other Expense Lapse, and \$16,468 for the Statewide Hiring Reduction Lapse.

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

**Adjust Funding for GAAP**

Nonfunctional - Change to Accruals	0	0	0	(2,215)	0	(2,215)
<b>Total - General Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,215)</b>	<b>0</b>	<b>(2,215)</b>

**Legislative**

Reduce funding by \$2,215 in FY 15 to reflect changes to GAAP accruals as a result of a policy change.

**Totals**

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
<b>Original Appropriation - GF</b>	<b>79</b>	<b>6,282,311</b>	<b>79</b>	<b>6,282,311</b>	<b>0</b>	<b>0</b>
Current Services	0	(390)	0	(390)	0	0
Policy Revisions	0	0	0	(46,030)	0	(46,030)
<b>Total Recommended - GF</b>	<b>79</b>	<b>6,281,921</b>	<b>79</b>	<b>6,235,891</b>	<b>0</b>	<b>(46,030)</b>

**Other Significant Legislation****PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 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 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$21,144 and a Statewide Hiring Reduction Lapse of \$28,700. See the FY 15 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	5,894,110	(49,844)	5,844,266	0.85%