

**Legislative**  
Coordinator - Don Chaffee  
Office of Fiscal Analysis

|   | Page # | Analyst | Actual<br>FY 13   | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>Recommended<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|---|--------|---------|-------------------|--------------------------------|------------------------------------|------------------------------|-----------------------------------|---------------------------------|
| <b>General Fund</b>                         |        |         |                   |                                |                                    |                              |                                   |                                 |
| Legislative Management                      | 1      | DC      | 54,158,928        | 66,605,512                     | 70,062,253                         | 70,106,188                   | 69,900,443                        | (205,745)                       |
| Auditors of Public Accounts                 | 4      | DC      | 10,577,497        | 11,792,609                     | 12,379,313                         | 12,381,171                   | 12,332,370                        | (48,801)                        |
| Commission on Aging                         | 6      | DC      | 248,602           | 440,992                        | 458,974                            | 460,009                      | 458,080                           | (1,929)                         |
| Permanent Commission on the Status of Women | 8      | DC      | 450,625           | 598,421                        | 604,737                            | 604,667                      | 601,891                           | (2,776)                         |
| Commission on Children                      | 10     | DC      | 515,976           | 716,034                        | 752,473                            | 752,470                      | 749,074                           | (3,396)                         |
| Latino and Puerto Rican Affairs Commission  | 12     | DC      | 268,375           | 470,761                        | 450,034                            | 449,830                      | 447,667                           | (2,163)                         |
| African-American Affairs Commission         | 14     | DC      | 175,056           | 289,969                        | 300,877                            | 300,983                      | 299,716                           | (1,267)                         |
| Asian Pacific American Affairs Commission   | 16     | DC      | 137,700           | 239,562                        | 197,399                            | 194,788                      | 193,521                           | (1,267)                         |
| <b>Total - General Fund</b>                 |        |         | <b>66,532,759</b> | <b>81,153,860</b>              | <b>85,206,060</b>                  | <b>85,250,106</b>            | <b>84,982,762</b>                 | <b>(267,344)</b>                |
| <b>Total - Appropriated Funds</b>           |        |         | <b>66,532,759</b> | <b>81,153,860</b>              | <b>85,206,060</b>                  | <b>85,250,106</b>            | <b>84,982,762</b>                 | <b>(267,344)</b>                |

# Legislative Management

## OLM10000

### Position Summary

| Account                  | Actual<br>FY 13 | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|--------------------------|-----------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Permanent Full-Time - GF | 439             | 439                            | 439                                | 439                          | 439                | 0                               |

### Budget Summary

| Account   | Actual<br>FY 13   | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|---|-------------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Personal Services                               | 39,007,466        | 47,095,867                     | 50,395,341                         | 50,395,341                   | 50,150,198         | (245,143)                       |
| Other Expenses                                  | 13,094,751        | 16,130,406                     | 17,168,117                         | 17,168,117                   | 17,119,527         | (48,590)                        |
| Equipment                                       | 234,089           | 757,285                        | 50,100                             | 50,100                       | 50,100             | 0                               |
| <b>Other Current Expenses</b>                   |                   |                                |                                    |                              |                    |                                 |
| Flag Restoration                                | 0                 | 75,000                         | 75,000                             | 75,000                       | 75,000             | 0                               |
| Interim Salary/Caucus Offices                   | 438,498           | 605,086                        | 495,478                            | 495,478                      | 495,478            | 0                               |
| Connecticut Academy of Science and Engineering  | 299,837           | 500,000                        | 400,000                            | 400,000                      | 500,000            | 100,000                         |
| Old State House                                 | 530,255           | 555,950                        | 581,500                            | 581,500                      | 581,500            | 0                               |
| <b>Other Than Payments to Local Governments</b> |                   |                                |                                    |                              |                    |                                 |
| Interstate Conference Fund                      | 359,849           | 383,747                        | 399,080                            | 399,080                      | 399,080            | 0                               |
| New England Board of Higher Education           | 194,183           | 192,938                        | 202,584                            | 202,584                      | 202,584            | 0                               |
| <b>Nonfunctional - Change to Accruals</b>       | <b>0</b>          | <b>309,233</b>                 | <b>295,053</b>                     | <b>338,988</b>               | <b>326,976</b>     | <b>(12,012)</b>                 |
| <b>Agency Total - General Fund</b>              | <b>54,158,928</b> | <b>66,605,512</b>              | <b>70,062,253</b>                  | <b>70,106,188</b>            | <b>69,900,443</b>  | <b>(205,745)</b>                |
| <b>Additional Funds Available</b>               |                   |                                |                                    |                              |                    |                                 |
| Carry Forward Funding                           | 0                 | 0                              | 0                                  | 0                            | 895,121            | 895,121                         |
| <b>Agency Grand Total</b>                       | <b>54,158,928</b> | <b>66,605,512</b>              | <b>70,062,253</b>                  | <b>70,106,188</b>            | <b>70,795,564</b>  | <b>689,376</b>                  |

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |

### Current Services

#### Adjust Funding for Revised Estimated GAAP Requirements

|                                    |          |               |          |               |          |          |
|------------------------------------|----------|---------------|----------|---------------|----------|----------|
| Nonfunctional - Change to Accruals | 0        | 43,935        | 0        | 43,935        | 0        | 0        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>43,935</b> | <b>0</b> | <b>43,935</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 \$43,935 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

#### Committee

Same as Governor

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |

## Policy Revisions

### Enhance Capitol Child Development Center Subsidy

|                             |          |          |          |               |          |               |
|-----------------------------|----------|----------|----------|---------------|----------|---------------|
| Other Expenses              | 0        | 0        | 0        | 25,000        | 0        | 25,000        |
| <b>Total - General Fund</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>25,000</b> | <b>0</b> | <b>25,000</b> |

#### Background

The Capitol Child Development Center (CCDC) was created by the Connecticut General Assembly to provide quality child care services for children 8 weeks through 5 years of age. CCDC provides a diverse learning environment that nurtures a professional staff, recognizes the individual needs of children and provides support to their families in partnership with varied community resources.

#### Committee

Provide funding of \$25,000 in Other Expenses to accommodate the increased subsidy. The expenses of CCDC have increased due to their recent reaccreditation to meet National Association for the Education of Young Children (NAEYC) standards.

### Provide Funding for the Connecticut Hall of Fame

|                             |          |          |          |               |          |               |
|-----------------------------|----------|----------|----------|---------------|----------|---------------|
| Other Expenses              | 0        | 0        | 0        | 10,000        | 0        | 10,000        |
| <b>Total - General Fund</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>10,000</b> | <b>0</b> | <b>10,000</b> |

#### Background

The Connecticut Hall of Fame was designed to recognize the outstanding achievements of Connecticut individuals who have distinguished themselves in their professions, both nationally and internationally.

#### Committee

Provide funding of \$10,000 in Other Expenses for in-house video production, awards, and lettering costs.

### Provide Funding for CASE

|  |          |          |          |                |          |                |
|--|----------|----------|----------|----------------|----------|----------------|
| Connecticut Academy of Science and Engineering | 0        | 0        | 0        | 100,000        | 0        | 100,000        |
| <b>Total - General Fund</b>                    | <b>0</b> | <b>0</b> | <b>0</b> | <b>100,000</b> | <b>0</b> | <b>100,000</b> |

#### Background

The Connecticut Academy of Science and Engineering (CASE) was established by the Connecticut General Assembly in 1976, under Special Act 76-53, as a 200-member organization whose main purpose was to advise state government and industry in the application of science and engineering to the economic and social welfare.

#### Committee

Provide funding of \$100,000 to supplement existing funding for an early childhood discontinuity study.

### Transfer Funds for Single Stream Recycling

|                             |          |          |          |          |          |          |
|-----------------------------|----------|----------|----------|----------|----------|----------|
| Personal Services           | 0        | 0        | 0        | (50,000) | 0        | (50,000) |
| Other Expenses              | 0        | 0        | 0        | 50,000   | 0        | 50,000   |
| <b>Total - General Fund</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |

#### Committee

Funding of \$50,000 is transferred from Personal Services into Other Expenses to procure single stream recycle bins for the Capitol complex.

### Distribute Lapses

|                             |          |          |          |                  |          |                  |
|-----------------------------|----------|----------|----------|------------------|----------|------------------|
| Personal Services           | 0        | 0        | 0        | (195,143)        | 0        | (195,143)        |
| Other Expenses              | 0        | 0        | 0        | (133,590)        | 0        | (133,590)        |
| <b>Total - General Fund</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(328,733)</b> | <b>0</b> | <b>(328,733)</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.

#### Committee

Reduce funding by \$56,251 to reflect distribution of the General Lapse, \$123,941 for the General Other Expense Lapse, and \$148,544 for the Statewide Hiring Reduction Lapse.

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |

### Adjust Funding for GAAP

|                                    |          |          |          |                 |          |                 |
|------------------------------------|----------|----------|----------|-----------------|----------|-----------------|
| Nonfunctional - Change to Accruals | 0        | 0        | 0        | (12,012)        | 0        | (12,012)        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>0</b> | <b>0</b> | <b>(12,012)</b> | <b>0</b> | <b>(12,012)</b> |

#### Committee

Reduce funding by \$12,012 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

### Progress Report on Energy Issues

#### Committee

Starting January 1, 2015 and annually thereafter OLM must provide a report to the Joint Committee on Legislative Management on the progress of reducing energy costs at the Capitol complex.

### Carry Forward

#### Carry Forward Funding to Various Accounts

|  |          |          |          |                |          |                |
|--|----------|----------|----------|----------------|----------|----------------|
| Other Expenses                                 | 0        | 0        | 0        | 80,971         | 0        | 80,971         |
| Equipment                                      | 0        | 0        | 0        | 275,000        | 0        | 275,000        |
| Connecticut Academy of Science and Engineering | 0        | 0        | 0        | 539,150        | 0        | 539,150        |
| <b>Total - Carry Forward Funding</b>           | <b>0</b> | <b>0</b> | <b>0</b> | <b>895,121</b> | <b>0</b> | <b>895,121</b> |

#### Committee

Funding of \$895,121 is carried forward from FY 14 into FY 15 in the Treasurer's Debt Service account and transferred to the Office of Legislative Management for the following:

- \$400,000 in the Connecticut Academy of Science and Engineering account for an Early Childhood Regression Discontinuity Study;
- \$139,150 in the Connecticut Academy of Science and Engineering account for a Family Violence in CT Study;
- \$80,971 in Other Expenses to complete the Strategic Master Plan for higher education; and
- \$275,000 in Equipment.

### Totals

| Budget Components                  | Governor Revised FY 15 |                   | Committee FY 15 |                   | Difference from Governor |                  |
|------------------------------------|------------------------|-------------------|-----------------|-------------------|--------------------------|------------------|
|                                    | Pos.                   | \$                | Pos.            | \$                | Pos.                     | \$               |
| <b>Original Appropriation - GF</b> | <b>439</b>             | <b>70,062,253</b> | <b>439</b>      | <b>70,062,253</b> | <b>0</b>                 | <b>0</b>         |
| Current Services                   | 0                      | 43,935            | 0               | 43,935            | 0                        | 0                |
| Policy Revisions                   | 0                      | 0                 | 0               | (205,745)         | 0                        | (205,745)        |
| <b>Total Recommended - GF</b>      | <b>439</b>             | <b>70,106,188</b> | <b>439</b>      | <b>69,900,443</b> | <b>0</b>                 | <b>(205,745)</b> |

## Auditors of Public Accounts

### APA11000

#### Position Summary

| Account                  | Actual<br>FY 13 | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|--------------------------|-----------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Permanent Full-Time - GF | 117             | 117                            | 117                                | 117                          | 117                | 0                               |

#### Budget Summary

| Account                            | Actual<br>FY 13   | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|------------------------------------|-------------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Personal Services                  | 10,224,531        | 11,287,145                     | 11,860,523                         | 11,860,523                   | 11,825,310         | (35,213)                        |
| Other Expenses                     | 352,966           | 426,778                        | 439,153                            | 439,153                      | 427,450            | (11,703)                        |
| Equipment                          | 0                 | 10,000                         | 10,000                             | 10,000                       | 10,000             | 0                               |
| Nonfunctional - Change to Accruals | 0                 | 68,686                         | 69,637                             | 71,495                       | 69,610             | (1,885)                         |
| <b>Agency Total - General Fund</b> | <b>10,577,497</b> | <b>11,792,609</b>              | <b>12,379,313</b>                  | <b>12,381,171</b>            | <b>12,332,370</b>  | <b>(48,801)</b>                 |

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |
|         |                        |    |                 |    |                          |    |

#### Current Services

#### Adjust Funding for Revised Estimated GAAP Requirements

|                                    |          |              |          |              |          |          |
|------------------------------------|----------|--------------|----------|--------------|----------|----------|
| Nonfunctional - Change to Accruals | 0        | 1,858        | 0        | 1,858        | 0        | 0        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>1,858</b> | <b>0</b> | <b>1,858</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 \$1,858 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

#### Committee

Same as Governor

#### Policy Revisions

#### Distribute Lapses

|                             |          |          |          |                 |          |                 |
|-----------------------------|----------|----------|----------|-----------------|----------|-----------------|
| Personal Services           | 0        | 0        | 0        | (35,213)        | 0        | (35,213)        |
| Other Expenses              | 0        | 0        | 0        | (11,703)        | 0        | (11,703)        |
| <b>Total - General Fund</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(46,916)</b> | <b>0</b> | <b>(46,916)</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.

#### Committee

Reduce funding by \$11,703 to reflect distribution of the General Other Expense Lapse, and \$35,213 for the Statewide Hiring Reduction.

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |

**Adjust Funding for GAAP**

|                                    |          |          |          |                |          |                |
|------------------------------------|----------|----------|----------|----------------|----------|----------------|
| Nonfunctional - Change to Accruals | 0        | 0        | 0        | (1,885)        | 0        | (1,885)        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>0</b> | <b>0</b> | <b>(1,885)</b> | <b>0</b> | <b>(1,885)</b> |

**Committee**

Reduce funding by \$1,885 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

**Totals**

| Budget Components                  | Governor Revised FY 15 |                   | Committee FY 15 |                   | Difference from Governor |                 |
|------------------------------------|------------------------|-------------------|-----------------|-------------------|--------------------------|-----------------|
|                                    | Pos.                   | \$                | Pos.            | \$                | Pos.                     | \$              |
| <b>Original Appropriation - GF</b> | <b>117</b>             | <b>12,379,313</b> | <b>117</b>      | <b>12,379,313</b> | <b>0</b>                 | <b>0</b>        |
| Current Services                   | 0                      | 1,858             | 0               | 1,858             | 0                        | 0               |
| Policy Revisions                   | 0                      | 0                 | 0               | (48,801)          | 0                        | (48,801)        |
| <b>Total Recommended - GF</b>      | <b>117</b>             | <b>12,381,171</b> | <b>117</b>      | <b>12,332,370</b> | <b>0</b>                 | <b>(48,801)</b> |

## Commission on Aging

### COA11400

#### Position Summary

| Account                  | Actual<br>FY 13 | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|--------------------------|-----------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Permanent Full-Time - GF | 4               | 4                              | 4                                  | 4                            | 4                  | 0                               |

#### Budget Summary

| Account                                   | Actual<br>FY 13 | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|---|-----------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Personal Services                         | 247,137         | 395,673                        | 417,627                            | 417,627                      | 416,393            | (1,234)                         |
| Other Expenses                            | 1,465           | 37,418                         | 38,848                             | 38,848                       | 38,236             | (612)                           |
| <b>Nonfunctional - Change to Accruals</b> | <b>0</b>        | <b>7,901</b>                   | <b>2,499</b>                       | <b>3,534</b>                 | <b>3,451</b>       | <b>(83)</b>                     |
| <b>Agency Total - General Fund</b>        | <b>248,602</b>  | <b>440,992</b>                 | <b>458,974</b>                     | <b>460,009</b>               | <b>458,080</b>     | <b>(1,929)</b>                  |

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |
|         |                        |    |                 |    |                          |    |

#### *Current Services*

#### Adjust Funding for Revised Estimated GAAP Requirements

|                                    |          |              |          |              |          |          |
|------------------------------------|----------|--------------|----------|--------------|----------|----------|
| Nonfunctional - Change to Accruals | 0        | 1,035        | 0        | 1,035        | 0        | 0        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>1,035</b> | <b>0</b> | <b>1,035</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 \$1,035 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

#### **Committee**

Same as Governor

#### *Policy Revisions*

#### Distribute Lapses

|                             |          |          |          |                |          |                |
|-----------------------------|----------|----------|----------|----------------|----------|----------------|
| Personal Services           | 0        | 0        | 0        | (1,234)        | 0        | (1,234)        |
| Other Expenses              | 0        | 0        | 0        | (612)          | 0        | (612)          |
| <b>Total - General Fund</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(1,846)</b> | <b>0</b> | <b>(1,846)</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.

#### **Committee**

Reduce funding by \$612 to reflect distribution of the General Other Expense Lapse, and \$1,234 for the Statewide Hiring Reduction.

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |

**Adjust Funding for GAAP**

|                                    |          |          |          |             |          |             |
|------------------------------------|----------|----------|----------|-------------|----------|-------------|
| Nonfunctional - Change to Accruals | 0        | 0        | 0        | (83)        | 0        | (83)        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>0</b> | <b>0</b> | <b>(83)</b> | <b>0</b> | <b>(83)</b> |

**Committee**

Reduce funding by \$83 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

**Totals**

| Budget Components                  | Governor Revised FY 15 |                | Committee FY 15 |                | Difference from Governor |                |
|------------------------------------|------------------------|----------------|-----------------|----------------|--------------------------|----------------|
|                                    | Pos.                   | \$             | Pos.            | \$             | Pos.                     | \$             |
| <b>Original Appropriation - GF</b> | <b>4</b>               | <b>458,974</b> | <b>4</b>        | <b>458,974</b> | <b>0</b>                 | <b>0</b>       |
| Current Services                   | 0                      | 1,035          | 0               | 1,035          | 0                        | 0              |
| Policy Revisions                   | 0                      | 0              | 0               | (1,929)        | 0                        | (1,929)        |
| <b>Total Recommended - GF</b>      | <b>4</b>               | <b>460,009</b> | <b>4</b>        | <b>458,080</b> | <b>0</b>                 | <b>(1,929)</b> |



## Permanent Commission on the Status of Women

### CSW11500

#### Position Summary

| Account                  | Actual<br>FY 13 | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|--------------------------|-----------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Permanent Full-Time - GF | 6               | 6                              | 6                                  | 6                            | 6                  | 0                               |

#### Budget Summary

| Account                            | Actual<br>FY 13 | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|------------------------------------|-----------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Personal Services                  | 412,237         | 513,111                        | 543,032                            | 543,032                      | 541,016            | (2,016)                         |
| Other Expenses                     | 38,388          | 78,834                         | 57,117                             | 57,117                       | 56,464             | (653)                           |
| Equipment                          | 0               | 1,000                          | 1,000                              | 1,000                        | 1,000              | 0                               |
| Nonfunctional - Change to Accruals | 0               | 5,476                          | 3,588                              | 3,518                        | 3,411              | (107)                           |
| <b>Agency Total - General Fund</b> | <b>450,625</b>  | <b>598,421</b>                 | <b>604,737</b>                     | <b>604,667</b>               | <b>601,891</b>     | <b>(2,776)</b>                  |
| <b>Additional Funds Available</b>  |                 |                                |                                    |                              |                    |                                 |
| Carry Forward Funding              | 0               | 0                              | 0                                  | 0                            | 70,000             | 70,000                          |
| <b>Agency Grand Total</b>          | <b>450,625</b>  | <b>598,421</b>                 | <b>604,737</b>                     | <b>604,667</b>               | <b>671,891</b>     | <b>67,224</b>                   |

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |

#### *Current Services*

#### Adjust Funding for Revised Estimated GAAP Requirements

|                                    |          |             |          |             |          |          |
|------------------------------------|----------|-------------|----------|-------------|----------|----------|
| Nonfunctional - Change to Accruals | 0        | (70)        | 0        | (70)        | 0        | 0        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>(70)</b> | <b>0</b> | <b>(70)</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 \$70 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

#### **Committee**

Same as Governor

#### *Policy Revisions*

#### Distribute Lapses

|                             |          |          |          |                |          |                |
|-----------------------------|----------|----------|----------|----------------|----------|----------------|
| Personal Services           | 0        | 0        | 0        | (2,016)        | 0        | (2,016)        |
| Other Expenses              | 0        | 0        | 0        | (653)          | 0        | (653)          |
| <b>Total - General Fund</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(2,669)</b> | <b>0</b> | <b>(2,669)</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.

#### **Committee**

Reduce funding by \$653 to reflect distribution of the General Other Expense Lapse, and \$2,016 for the Statewide Hiring Reduction.

March 27, 2014

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |

### Adjust Funding for GAAP

|                                    |          |          |          |              |          |              |
|------------------------------------|----------|----------|----------|--------------|----------|--------------|
| Nonfunctional - Change to Accruals | 0        | 0        | 0        | (107)        | 0        | (107)        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>0</b> | <b>0</b> | <b>(107)</b> | <b>0</b> | <b>(107)</b> |

#### Committee

Reduce funding by \$107 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

### Carry Forward

#### Carry Forward Funding for Other Expenses

|                                      |          |          |          |               |          |               |
|--------------------------------------|----------|----------|----------|---------------|----------|---------------|
| Other Expenses                       | 0        | 0        | 0        | 70,000        | 0        | 70,000        |
| <b>Total - Carry Forward Funding</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>70,000</b> | <b>0</b> | <b>70,000</b> |

#### Committee

Funding of \$70,000 is carried forward from FY 14 into FY 15 in the Treasurer's Debt Service account and transferred to Other Expenses for the following:

- \$50,000 in Other Expenses to update the Family Economic Self-Sufficiency Standard; and
- \$20,000 in Other Expenses for the continuation of the Early Childhood Education study.

### Totals

| Budget Components                  | Governor Revised FY 15 |                | Committee FY 15 |                | Difference from Governor |                |
|------------------------------------|------------------------|----------------|-----------------|----------------|--------------------------|----------------|
|                                    | Pos.                   | \$             | Pos.            | \$             | Pos.                     | \$             |
| <b>Original Appropriation - GF</b> | <b>6</b>               | <b>604,737</b> | <b>6</b>        | <b>604,737</b> | <b>0</b>                 | <b>0</b>       |
| Current Services                   | 0                      | (70)           | 0               | (70)           | 0                        | 0              |
| Policy Revisions                   | 0                      | 0              | 0               | (2,776)        | 0                        | (2,776)        |
| <b>Total Recommended - GF</b>      | <b>6</b>               | <b>604,667</b> | <b>6</b>        | <b>601,891</b> | <b>0</b>                 | <b>(2,776)</b> |

## Commission on Children

### CCY11600

#### Position Summary

| Account                  | Actual<br>FY 13 | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|--------------------------|-----------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Permanent Full-Time - GF | 7               | 7                              | 7                                  | 7                            | 7                  | 0                               |

#### Budget Summary

| Account                                   | Actual<br>FY 13 | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|---|-----------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Personal Services                         | 494,248         | 622,916                        | 670,356                            | 670,356                      | 668,389            | (1,967)                         |
| Other Expenses                            | 21,728          | 83,687                         | 77,055                             | 77,055                       | 75,932             | (1,123)                         |
| <b>Nonfunctional - Change to Accruals</b> | <b>0</b>        | <b>9,431</b>                   | <b>5,062</b>                       | <b>5,059</b>                 | <b>4,753</b>       | <b>(306)</b>                    |
| <b>Agency Total - General Fund</b>        | <b>515,976</b>  | <b>716,034</b>                 | <b>752,473</b>                     | <b>752,470</b>               | <b>749,074</b>     | <b>(3,396)</b>                  |

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |

#### *Current Services*

#### Adjust Funding for Revised Estimated GAAP Requirements

|                                    |          |            |          |            |          |          |
|------------------------------------|----------|------------|----------|------------|----------|----------|
| Nonfunctional - Change to Accruals | 0        | (3)        | 0        | (3)        | 0        | 0        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>(3)</b> | <b>0</b> | <b>(3)</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 \$3 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

#### **Committee**

Same as Governor

#### *Policy Revisions*

#### Distribute Lapses

|                             |          |          |          |                |          |                |
|-----------------------------|----------|----------|----------|----------------|----------|----------------|
| Personal Services           | 0        | 0        | 0        | (1,967)        | 0        | (1,967)        |
| Other Expenses              | 0        | 0        | 0        | (1,123)        | 0        | (1,123)        |
| <b>Total - General Fund</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(3,090)</b> | <b>0</b> | <b>(3,090)</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.

#### **Committee**

Reduce funding by \$1,123 to reflect distribution of the General Other Expense Lapse, and \$1,967 for the Statewide Hiring Reduction.

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |

**Adjust Funding for GAAP**

|                                    |          |          |          |              |          |              |
|------------------------------------|----------|----------|----------|--------------|----------|--------------|
| Nonfunctional - Change to Accruals | 0        | 0        | 0        | (306)        | 0        | (306)        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>0</b> | <b>0</b> | <b>(306)</b> | <b>0</b> | <b>(306)</b> |

**Committee**

Reduce funding by \$306 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

**Totals**

| Budget Components                  | Governor Revised FY 15 |                | Committee FY 15 |                | Difference from Governor |                |
|------------------------------------|------------------------|----------------|-----------------|----------------|--------------------------|----------------|
|                                    | Pos.                   | \$             | Pos.            | \$             | Pos.                     | \$             |
| <b>Original Appropriation - GF</b> | <b>7</b>               | <b>752,473</b> | <b>7</b>        | <b>752,473</b> | <b>0</b>                 | <b>0</b>       |
| Current Services                   | 0                      | (3)            | 0               | (3)            | 0                        | 0              |
| Policy Revisions                   | 0                      | 0              | 0               | (3,396)        | 0                        | (3,396)        |
| <b>Total Recommended - GF</b>      | <b>7</b>               | <b>752,470</b> | <b>7</b>        | <b>749,074</b> | <b>0</b>                 | <b>(3,396)</b> |

## Latino and Puerto Rican Affairs Commission

### LPR11700

#### Position Summary

| Account                  | Actual<br>FY 13 | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|--------------------------|-----------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Permanent Full-Time - GF | 3               | 4                              | 4                                  | 4                            | 4                  | 0                               |

#### Budget Summary

| Account                                   | Actual<br>FY 13 | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|---|-----------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Personal Services                         | 243,575         | 400,430                        | 419,433                            | 419,433                      | 418,191            | (1,242)                         |
| Other Expenses                            | 24,800          | 63,980                         | 28,144                             | 28,144                       | 27,290             | (854)                           |
| <b>Nonfunctional - Change to Accruals</b> | <b>0</b>        | <b>6,351</b>                   | <b>2,457</b>                       | <b>2,253</b>                 | <b>2,186</b>       | <b>(67)</b>                     |
| <b>Agency Total - General Fund</b>        | <b>268,375</b>  | <b>470,761</b>                 | <b>450,034</b>                     | <b>449,830</b>               | <b>447,667</b>     | <b>(2,163)</b>                  |

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |

#### *Current Services*

#### Adjust Funding for Revised Estimated GAAP Requirements

|                                    |          |              |          |              |          |          |
|------------------------------------|----------|--------------|----------|--------------|----------|----------|
| Nonfunctional - Change to Accruals | 0        | (204)        | 0        | (204)        | 0        | 0        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>(204)</b> | <b>0</b> | <b>(204)</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 \$204 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

#### **Committee**

Same as Governor

#### *Policy Revisions*

#### Distribute Lapses

|                             |          |          |          |                |          |                |
|-----------------------------|----------|----------|----------|----------------|----------|----------------|
| Personal Services           | 0        | 0        | 0        | (1,242)        | 0        | (1,242)        |
| Other Expenses              | 0        | 0        | 0        | (854)          | 0        | (854)          |
| <b>Total - General Fund</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(2,096)</b> | <b>0</b> | <b>(2,096)</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.

#### **Committee**

Reduce funding by \$854 to reflect distribution of the General Other Expense Lapse, and \$1,242 for the Statewide Hiring Reduction.

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |

**Adjust Funding for GAAP**

|                                    |          |          |          |             |          |             |
|------------------------------------|----------|----------|----------|-------------|----------|-------------|
| Nonfunctional - Change to Accruals | 0        | 0        | 0        | (67)        | 0        | (67)        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>0</b> | <b>0</b> | <b>(67)</b> | <b>0</b> | <b>(67)</b> |

**Committee**

Reduce funding by \$67 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

**Totals**

| Budget Components                  | Governor Revised FY 15 |                | Committee FY 15 |                | Difference from Governor |                |
|------------------------------------|------------------------|----------------|-----------------|----------------|--------------------------|----------------|
|                                    | Pos.                   | \$             | Pos.            | \$             | Pos.                     | \$             |
| <b>Original Appropriation - GF</b> | <b>4</b>               | <b>450,034</b> | <b>4</b>        | <b>450,034</b> | <b>0</b>                 | <b>0</b>       |
| Current Services                   | 0                      | (204)          | 0               | (204)          | 0                        | 0              |
| Policy Revisions                   | 0                      | 0              | 0               | (2,163)        | 0                        | (2,163)        |
| <b>Total Recommended - GF</b>      | <b>4</b>               | <b>449,830</b> | <b>4</b>        | <b>447,667</b> | <b>0</b>                 | <b>(2,163)</b> |

## African-American Affairs Commission

### CAA11900

#### Position Summary

| Account                  | Actual<br>FY 13 | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|--------------------------|-----------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Permanent Full-Time - GF | 2               | 3                              | 3                                  | 3                            | 3                  | 0                               |

#### Budget Summary

| Account                            | Actual<br>FY 13 | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|------------------------------------|-----------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Personal Services                  | 159,599         | 260,856                        | 273,642                            | 273,642                      | 272,829            | (813)                           |
| Other Expenses                     | 15,457          | 25,032                         | 25,684                             | 25,684                       | 25,278             | (406)                           |
| Nonfunctional - Change to Accruals | 0               | 4,081                          | 1,551                              | 1,657                        | 1,609              | (48)                            |
| <b>Agency Total - General Fund</b> | <b>175,056</b>  | <b>289,969</b>                 | <b>300,877</b>                     | <b>300,983</b>               | <b>299,716</b>     | <b>(1,267)</b>                  |
| <b>Additional Funds Available</b>  |                 |                                |                                    |                              |                    |                                 |
| Carry Forward Funding              | 0               | 0                              | 0                                  | 0                            | 2,850              | 2,850                           |
| <b>Agency Grand Total</b>          | <b>175,056</b>  | <b>289,969</b>                 | <b>300,877</b>                     | <b>300,983</b>               | <b>302,566</b>     | <b>1,583</b>                    |

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |

#### *Current Services*

#### Adjust Funding for Revised Estimated GAAP Requirements

|                                    |          |            |          |            |          |          |
|------------------------------------|----------|------------|----------|------------|----------|----------|
| Nonfunctional - Change to Accruals | 0        | 106        | 0        | 106        | 0        | 0        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>106</b> | <b>0</b> | <b>106</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 \$106 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

#### **Committee**

Same as Governor

#### *Policy Revisions*

#### Distribute Lapses

|                             |          |          |          |                |          |                |
|-----------------------------|----------|----------|----------|----------------|----------|----------------|
| Personal Services           | 0        | 0        | 0        | (813)          | 0        | (813)          |
| Other Expenses              | 0        | 0        | 0        | (406)          | 0        | (406)          |
| <b>Total - General Fund</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(1,219)</b> | <b>0</b> | <b>(1,219)</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.

#### **Committee**

Reduce funding by \$406 to reflect distribution of the General Other Expense Lapse, and \$813 for the Statewide Hiring Reduction.

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |

### Adjust Funding for GAAP

|                                    |          |          |          |             |          |             |
|------------------------------------|----------|----------|----------|-------------|----------|-------------|
| Nonfunctional - Change to Accruals | 0        | 0        | 0        | (48)        | 0        | (48)        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>0</b> | <b>0</b> | <b>(48)</b> | <b>0</b> | <b>(48)</b> |

#### Committee

Reduce funding by \$48 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

### Carry Forward

#### Carry Forward Funding for Other Expenses

|                                      |          |          |          |              |          |              |
|--------------------------------------|----------|----------|----------|--------------|----------|--------------|
| Other Expenses                       | 0        | 0        | 0        | 2,850        | 0        | 2,850        |
| <b>Total - Carry Forward Funding</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>2,850</b> | <b>0</b> | <b>2,850</b> |

#### Committee

Funding of \$2,850 is carried forward from FY 14 into FY 15 in the Treasurer's Debt Service account and transferred to Other Expenses for training and veterans outreach publications.

### Totals

| Budget Components                  | Governor Revised FY 15 |                | Committee FY 15 |                | Difference from Governor |                |
|------------------------------------|------------------------|----------------|-----------------|----------------|--------------------------|----------------|
|                                    | Pos.                   | \$             | Pos.            | \$             | Pos.                     | \$             |
| <b>Original Appropriation - GF</b> | <b>3</b>               | <b>300,877</b> | <b>3</b>        | <b>300,877</b> | <b>0</b>                 | <b>0</b>       |
| Current Services                   | 0                      | 106            | 0               | 106            | 0                        | 0              |
| Policy Revisions                   | 0                      | 0              | 0               | (1,267)        | 0                        | (1,267)        |
| <b>Total Recommended - GF</b>      | <b>3</b>               | <b>300,983</b> | <b>3</b>        | <b>299,716</b> | <b>0</b>                 | <b>(1,267)</b> |



## Asian Pacific American Affairs Commission

### APC11950

#### Position Summary

| Account                  | Actual<br>FY 13 | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|--------------------------|-----------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Permanent Full-Time - GF | 2               | 2                              | 2                                  | 2                            | 2                  | 0                               |

#### Budget Summary

| Account                                   | Actual<br>FY 13 | Governor<br>Estimated<br>FY 14 | Original<br>Appropriation<br>FY 15 | Governor<br>Revised<br>FY 15 | Committee<br>FY 15 | Difference<br>Comm-Gov<br>FY 15 |
|---|-----------------|--------------------------------|------------------------------------|------------------------------|--------------------|---------------------------------|
| Personal Services                         | 132,112         | 169,370                        | 179,683                            | 179,683                      | 179,155            | (528)                           |
| Other Expenses                            | 5,588           | 65,709                         | 15,038                             | 15,038                       | 14,330             | (708)                           |
| <b>Nonfunctional - Change to Accruals</b> | <b>0</b>        | <b>4,483</b>                   | <b>2,678</b>                       | <b>67</b>                    | <b>36</b>          | <b>(31)</b>                     |
| <b>Agency Total - General Fund</b>        | <b>137,700</b>  | <b>239,562</b>                 | <b>197,399</b>                     | <b>194,788</b>               | <b>193,521</b>     | <b>(1,267)</b>                  |

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |
|         |                        |    |                 |    |                          |    |

#### *Current Services*

#### Adjust Funding for Revised Estimated GAAP Requirements

|                                    |          |                |          |                |          |          |
|------------------------------------|----------|----------------|----------|----------------|----------|----------|
| Nonfunctional - Change to Accruals | 0        | (2,611)        | 0        | (2,611)        | 0        | 0        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>(2,611)</b> | <b>0</b> | <b>(2,611)</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 \$2,611 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

#### **Committee**

Same as Governor

#### *Policy Revisions*

#### Distribute Lapses

|                             |          |          |          |                |          |                |
|-----------------------------|----------|----------|----------|----------------|----------|----------------|
| Personal Services           | 0        | 0        | 0        | (528)          | 0        | (528)          |
| Other Expenses              | 0        | 0        | 0        | (708)          | 0        | (708)          |
| <b>Total - General Fund</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>(1,236)</b> | <b>0</b> | <b>(1,236)</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.

#### **Committee**

Reduce funding by \$708 to reflect distribution of the General Other Expense Lapse, and \$528 for the Statewide Hiring Reduction.

| Account | Governor Revised FY 15 |    | Committee FY 15 |    | Difference from Governor |    |
|---------|------------------------|----|-----------------|----|--------------------------|----|
|         | Pos.                   | \$ | Pos.            | \$ | Pos.                     | \$ |

### Adjust Funding for GAAP

|                                    |          |          |          |             |          |             |
|------------------------------------|----------|----------|----------|-------------|----------|-------------|
| Nonfunctional - Change to Accruals | 0        | 0        | 0        | (31)        | 0        | (31)        |
| <b>Total - General Fund</b>        | <b>0</b> | <b>0</b> | <b>0</b> | <b>(31)</b> | <b>0</b> | <b>(31)</b> |

### Committee

Reduce funding by \$31 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

### Totals

| Budget Components                  | Governor Revised FY 15 |                | Committee FY 15 |                | Difference from Governor |                |
|------------------------------------|------------------------|----------------|-----------------|----------------|--------------------------|----------------|
|                                    | Pos.                   | \$             | Pos.            | \$             | Pos.                     | \$             |
| <b>Original Appropriation - GF</b> | <b>2</b>               | <b>197,399</b> | <b>2</b>        | <b>197,399</b> | <b>0</b>                 | <b>0</b>       |
| Current Services                   | 0                      | (2,611)        | 0               | (2,611)        | 0                        | 0              |
| Policy Revisions                   | 0                      | 0              | 0               | (1,267)        | 0                        | (1,267)        |
| <b>Total Recommended - GF</b>      | <b>2</b>               | <b>194,788</b> | <b>2</b>        | <b>193,521</b> | <b>0</b>                 | <b>(1,267)</b> |