

Psychiatric Security Review Board

PSR56000

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	3	3	3	3	3	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	235,736	245,989	252,955	252,955	252,955	0
Other Expenses	31,424	31,469	31,469	31,469	31,079	(390)
Equipment	0	1	1	1	1	0
Nonfunctional - Change to Accruals	0	711	1,126	1,261	1,242	(19)
Agency Total - General Fund	267,160	278,170	285,551	285,686	285,277	(409)

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	135	0	135	0	0
Total - General Fund	0	135	0	135	0	0

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 \$135 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	(390)	0	(390)
Total - General Fund	0	0	0	(390)	0	(390)

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 \$132 to reflect distribution of the General Lapse and \$258 for the General Other Expense 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	(19)	0	(19)
Total - General Fund	0	0	0	(19)	0	(19)

Legislative

Reduce funding by \$19 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

Totals

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
Original Appropriation - GF	3	285,551	3	285,551	0	0
Current Services	0	135	0	135	0	0
Policy Revisions	0	0	0	(409)	0	(409)
Total Recommended - GF	3	285,686	3	285,277	0	(409)