

Protection and Advocacy for Persons with Disabilities

OPA41200

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 | 31 | 31 | 31 | 31 | 31 | 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 | 2,057,456 | 2,229,783 | 2,278,257 | 2,278,257 | 2,262,291 | (15,966) |
| Other Expenses | 180,722 | 203,190 | 203,190 | 203,190 | 200,674 | (2,516) |
| Equipment | 0 | 1 | 1 | 1 | 1 | 0 |
| Nonfunctional - Change to Accruals | 0 | 8,425 | 10,351 | 10,590 | 9,815 | (775) |
| Agency Total - General Fund | 2,238,178 | 2,441,399 | 2,491,799 | 2,492,038 | 2,472,781 | (19,257) |

| 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 | 239 | 0 | 239 | 0 | 0 |
| Total - General Fund | 0 | 239 | 0 | 239 | 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 \$239 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 | (15,966) | 0 | (15,966) |
| Other Expenses | 0 | 0 | 0 | (2,516) | 0 | (2,516) |
| Total - General Fund | 0 | 0 | 0 | (18,482) | 0 | (18,482) |

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 \$10,250 to reflect distribution of the General Lapse, \$1,664 for the General Other Expense Lapse, and \$6,568 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 | (775) | 0 | (775) |
| Total - General Fund | 0 | 0 | 0 | (775) | 0 | (775) |

Legislative

Reduce funding by \$775 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 | 31 | 2,491,799 | 31 | 2,491,799 | 0 | 0 |
| Current Services | 0 | 239 | 0 | 239 | 0 | 0 |
| Policy Revisions | 0 | 0 | 0 | (19,257) | 0 | (19,257) |
| Total Recommended - GF | 31 | 2,492,038 | 31 | 2,472,781 | 0 | (19,257) |

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 \$8,116 and a Statewide Hiring Reduction Lapse of \$11,016. 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 | 2,262,291 | (11,016) | 2,251,275 | 0.49% |
| Other Expenses | 200,674 | (8,116) | 192,558 | 4.04% |