

Legislative Division of Post Audit

| | FY 2023 | | | FY 2024 | | |
|---|----------------------------|----------------------------|--------------------|----------------------------|----------------------------|--------------------|
| | SGF | All Funds | FTE | SGF | All Funds | FTE |
| Agency Estimate W/O Maj. Changes | \$ 3,598,165 | \$ 3,598,165 | 27.0 | \$ 3,586,053 | \$ 3,586,053 | 26.0 |
| 1. SGF Reappropriation | 408,525 | 408,525 | - | - | - | - |
| 2. SGF Lapse | (408,525) | (408,525) | - | - | - | - |
| 3. Staff Vacancy and Technical | (12,112) | (12,112) | (1.0) | (51,662) | (51,662) | - |
| <i>Subtotal – Agency Estimate</i> | <u>\$ 3,586,053</u> | <u>\$ 3,586,053</u> | <u>26.0</u> | <u>\$ 3,534,391</u> | <u>\$ 3,534,391</u> | <u>26.0</u> |
| Governor's Changes: | | | | | | |
| 4. No Changes | - | - | - | - | - | - |
| <i>Subtotal - Governor's Recommendation</i> | <u>\$ 3,586,053</u> | <u>\$ 3,586,053</u> | <u>26.0</u> | <u>\$ 3,534,391</u> | <u>\$ 3,534,391</u> | <u>26.0</u> |
| Change from Agency Est. | - | - | - | - | - | - |
| Percent Change from Agency Est. | 0.0 % | 0.0 % | 0.0 % | 0.0 % | 0.0 % | 0.0 % |
| Legislative Action: | | | | | | |
| 5. Salary Adjustment. | - | - | - | 97,182 | 97,182 | - |
| TOTAL APPROVED | <u>\$ 3,586,053</u> | <u>\$ 3,586,053</u> | <u>26.0</u> | <u>\$ 3,631,573</u> | <u>\$ 3,631,573</u> | <u>26.0</u> |
| Change from Gov. Rec. | - | - | - | 97,182 | 97,182 | - |
| Percent Change from Gov. Rec. | 0.0 % | 0.0 % | 0.0 % | 2.7 % | 2.7 % | 0.0 % |
| Change from Agency Est. | - | - | - | 97,182 | 97,182 | - |
| Percent Change from Agency Est. | 0.0 % | 0.0 % | 0.0 % | 2.7 % | 2.7 % | 0.0 % |
| Category of Expenditure: | SGF | All Funds | | SGF | All Funds | |
| State Operations | \$ 3,586,053 | \$ 3,586,053 | | \$ 3,631,573 | \$ 3,631,573 | |
| Aid to Local Units | - | - | | - | - | |
| Other Assistance | - | - | | - | - | |
| Capital Improvements | - | - | | - | - | |
| TOTAL APPROVED | <u>\$ 3,586,053</u> | <u>\$ 3,586,053</u> | | <u>\$ 3,631,573</u> | <u>\$ 3,631,573</u> | |

1. The agency added \$408,525 SGF due to unspent funds in FY 2022 that reappropriated into FY 2023.
2. The agency deleted \$408,525 SGF due to lapsing a portion of SGF reappropriations in FY 2023.
3. The agency deleted \$12,112 SGF due to staff vacancies and 1.0 FTE position to resolve a technical issue with the prior-year budget submission in FY 2023. For FY 2024, the agency deleted \$51,662 SGF attributable to a reduction in the amount of the contingency for hiring outside contractors for economic development tax incentive evaluations and contracted performance audits.
4. The Governor did not recommend any changes to the agency's budget for FY 2023 or FY 2024.
5. The Legislature added \$97,182 SGF for a salary adjustment for most state employees based on the Department of Administration Market Survey and a 5.0 percent salary adjustment for employees with job classifications that are not included in the Market Survey for FY 2024.