

State Comptroller - Miscellaneous

OSC15100

Budget Summary

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Legislative	
				FY 26	FY 27	FY 26	FY 27
Other Current Expenses							
Adjudicated Claims	50,576,501	56,999,044	-	-	-	-	-
Nonfunctional - Change to Accruals	(230,546,220)	48,227,476	38,998,570	31,931,561	33,347,395	-	65,278,956
Agency Total - General Fund	(179,969,719)	105,226,520	38,998,570	31,931,561	33,347,395	-	65,278,956
Nonfunctional - Change to Accruals	(35,813,900)	4,060,804	3,800,359	2,610,951	2,726,720	-	5,337,671
Agency Total - Special Transportation Fund	(35,813,900)	4,060,804	3,800,359	2,610,951	2,726,720	-	5,337,671
Nonfunctional - Change to Accruals	(1,898,319)	109,509	192,800	127,767	133,432	-	261,199
Agency Total - Banking Fund	(1,898,319)	109,509	192,800	127,767	133,432	-	261,199
Nonfunctional - Change to Accruals	(3,777,787)	(795,749)	352,916	191,273	199,753	-	391,026
Agency Total - Insurance Fund	(3,777,787)	(795,749)	352,916	191,273	199,753	-	391,026
Nonfunctional - Change to Accruals	(1,778,181)	85,803	193,293	138,975	145,137	-	284,112
Agency Total - Consumer Counsel and Public Utility Control Fund	(1,778,181)	85,803	193,293	138,975	145,137	-	284,112
Nonfunctional - Change to Accruals	(986,237)	15,967	107,617	72,954	76,188	-	149,142
Agency Total - Workers' Compensation Fund	(986,237)	15,967	107,617	72,954	76,188	-	149,142
Nonfunctional - Change to Accruals	15,685	149,166	-	-	-	-	-
Agency Total - Criminal Injuries Compensation Fund	15,685	149,166	-	-	-	-	-
Nonfunctional - Change to Accruals	(10,000)	-	-	-	-	-	-
Agency Total - Tourism Fund	(10,000)	-	-	-	-	-	-
Nonfunctional - Change to Accruals	26,334	56,416	-	-	-	-	-
Agency Total - Cannabis Social Equity and Innovation Fund	26,334	56,416	-	-	-	-	-
Nonfunctional - Change to Accruals	-	18,650	-	-	-	-	-
Agency Total - Cannabis Prevention and Recovery Services Fund	-	18,650	-	-	-	-	-
Nonfunctional - Change to Accruals	-	245,666	-	-	-	-	-

Account	Actual FY 23	Actual FY 24	Appropriation FY 25	Governor Recommended		Legislative	
				FY 26	FY 27	FY 26	FY 27
Agency Total - Cannabis Regulatory Fund	-	245,666	-	-	-	-	-
Total - Appropriated Funds	(224,192,124)	109,172,752	43,645,555	35,073,481	36,628,625	-	71,702,106

Account	Governor Recommended		Legislative		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27

Current Services

Adjust GAAP Estimate Funding

Nonfunctional - Change to Accruals	(7,067,009)	(5,651,175)	(38,998,570)	26,280,386	(31,931,561)	31,931,561
Total - General Fund	(7,067,009)	(5,651,175)	(38,998,570)	26,280,386	(31,931,561)	31,931,561
Nonfunctional - Change to Accruals	(1,189,408)	(1,073,639)	(3,800,359)	1,537,312	(2,610,951)	2,610,951
Total - Special Transportation Fund	(1,189,408)	(1,073,639)	(3,800,359)	1,537,312	(2,610,951)	2,610,951
Nonfunctional - Change to Accruals	(65,033)	(59,368)	(192,800)	68,399	(127,767)	127,767
Total - Banking Fund	(65,033)	(59,368)	(192,800)	68,399	(127,767)	127,767
Nonfunctional - Change to Accruals	(161,643)	(153,163)	(352,916)	38,110	(191,273)	191,273
Total - Insurance Fund	(161,643)	(153,163)	(352,916)	38,110	(191,273)	191,273
Nonfunctional - Change to Accruals	(54,318)	(48,156)	(193,293)	90,819	(138,975)	138,975
Total - Consumer Counsel and Public Utility Control Fund	(54,318)	(48,156)	(193,293)	90,819	(138,975)	138,975
Nonfunctional - Change to Accruals	(34,663)	(31,429)	(107,617)	41,525	(72,954)	72,954
Total - Workers' Compensation Fund	(34,663)	(31,429)	(107,617)	41,525	(72,954)	72,954

Background

PA 11-48 required the state to move towards Generally Accepted Accounting Principal (GAAP) based budgeting. Under GAAP, expenses are assigned to the fiscal year in which they are incurred as opposed to a modified cash basis, where the expenses are reflected when they are paid. GAAP accruals were first reflected in the FY 14 and FY 15 Biennial Budget. The accruals reflect the difference between an agency's modified cash basis budget amounts and the accrual basis amounts under GAAP.

Governor

Decrease funding by \$8,572,074 in FY 26 and \$7,016,930 in FY 27 across six appropriated funds to reflect updated estimates.

Legislative

Decrease funding by \$43,645,555 in FY 26 and provide funding of \$28,056,551 in FY 27 across six appropriated funds.

Totals

Budget Components	Governor Recommended		Legislative		Difference from Governor	
	FY 26	FY 27	FY 26	FY 27	FY 26	FY 27
FY 25 Appropriation - GF	38,998,570	38,998,570	38,998,570	38,998,570	-	-
Current Services	(7,067,009)	(5,651,175)	(38,998,570)	26,280,386	(31,931,561)	31,931,561
Total Recommended - GF	31,931,561	33,347,395	-	65,278,956	(31,931,561)	31,931,561
FY 25 Appropriation - TF	3,800,359	3,800,359	3,800,359	3,800,359	-	-
Current Services	(1,189,408)	(1,073,639)	(3,800,359)	1,537,312	(2,610,951)	2,610,951
Total Recommended - TF	2,610,951	2,726,720	-	5,337,671	(2,610,951)	2,610,951
FY 25 Appropriation - BF	192,800	192,800	192,800	192,800	-	-
Current Services	(65,033)	(59,368)	(192,800)	68,399	(127,767)	127,767
Total Recommended - BF	127,767	133,432	-	261,199	(127,767)	127,767
FY 25 Appropriation - IF	352,916	352,916	352,916	352,916	-	-
Current Services	(161,643)	(153,163)	(352,916)	38,110	(191,273)	191,273
Total Recommended - IF	191,273	199,753	-	391,026	(191,273)	191,273
FY 25 Appropriation - PF	193,293	193,293	193,293	193,293	-	-
Current Services	(54,318)	(48,156)	(193,293)	90,819	(138,975)	138,975
Total Recommended - PF	138,975	145,137	-	284,112	(138,975)	138,975
FY 25 Appropriation - WF	107,617	107,617	107,617	107,617	-	-
Current Services	(34,663)	(31,429)	(107,617)	41,525	(72,954)	72,954
Total Recommended - WF	72,954	76,188	-	149,142	(72,954)	72,954