



DEPARTMENT OF REVENUE

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Larry Pack
ACTING CABINET SECRETARY

January 12, 2024

The Honorable Eric Tarr, Chairman
West Virginia Senate
Committee on Finance
1900 Kanawha Boulevard, East
Charleston, West Virginia 25305

The Honorable Vernon Criss, Chairman
West Virginia House of Delegates
Committee on Finance
1900 Kanawha Boulevard, East
Charleston, West Virginia 25305

As you are aware, the budget bill, like all other legislative bills is created in Microsoft Word. That means the budget bill is manually typed, formatted and submitted as a Word document.

The State Budget Office begins each budget year by manually clearing appropriations from the current year enrolled Word document and begins the process of keying in recommended appropriations. As the budget cycle continues and decisions are made, changes are required to be made to not only the budget bill, but other budget documents and spreadsheets as well.

As hard as we try, due to the fluid nature of budgeting and the preparation of the budget bill, it is inevitable that after the fact, working with the finance committees, we discover typographical errors such as incorrect fund foot totals, etc. This year, we had nine versions of the budget bill, each with significant updates that needed to be made to the prior version. There is a mistake this year that I felt warranted explanation and an apology.

As it turns out, we thought we were finished with version nine of the bill when, at the last minute, one additional change needed to be made. Since it was one change, I decided to not create a tenth version, rather I would update the ninth version. I made the change and then saved version nine as 'Final'.

Unfortunately, running up against the clock, I hastily made the last change and inadvertently changed the incorrect appropriation. In budget item 368, fund 8722 I should have updated appropriation 85601 from \$4,570,485 to \$6,753,105. Instead, I updated appropriation 18900 from its correct

amount of \$4,151,432,776 to \$6,753,105. I saved the document as 'Final'. The Final budget document was then printed for the Governor to deliver at the State of the State address, along with the budget volumes and saved to flash drives for the finance committees.

As a result of my error, there appears to be a \$4 billion difference in the Federal Spending Authority for fund 8722 appropriation 18900 and that was not the intent.

I apologize for the error and any confusion or inconvenience it may cause. I am hopeful that you can make the correction in your Committee Substitute and I will also be including the correction in the Governor's Adjustment Letter later this session.

Sincerely,



Michael Cook, Director
State Budget Office

Cc: Larry Pack, Acting Secretary of Revenue