

Agency Expenditure Summary

	<u>FY 2015</u>		<u>FY 2016</u>		<u>FY 2017</u>	
	<u>Approp</u>	<u>Actual</u>	<u>Approp</u>	<u>Estimate</u>	<u>Request</u>	<u>Gov Rec</u>
<b>By Function</b>						
Accounting Regulation	522,700	424,100	529,900	529,900	546,900	554,200
<b>Total</b>	<b>522,700</b>	<b>424,100</b>	<b>529,900</b>	<b>529,900</b>	<b>546,900</b>	<b>554,200</b>
<b>By Fund Source</b>						
Dedicated	522,700	424,100	529,900	529,900	546,900	554,200
<b>Total</b>	<b>522,700</b>	<b>424,100</b>	<b>529,900</b>	<b>529,900</b>	<b>546,900</b>	<b>554,200</b>
<b>By Object</b>						
Personnel Costs	269,100	249,500	276,300	276,300	288,700	296,000
Operating Expenditures	253,600	174,600	253,600	253,600	253,800	253,800
Capital Outlay	0	0	0	0	4,400	4,400
Trustee/Benefit Payments	0	0	0	0	0	0
Lump Sum	0	0	0	0	0	0
<b>Total</b>	<b>522,700</b>	<b>424,100</b>	<b>529,900</b>	<b>529,900</b>	<b>546,900</b>	<b>554,200</b>
<b>FTP Positions</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
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**Description:** The Board of Accountancy regulates the professional conduct of practitioners of public accountancy through the adoption of rules and the enforcement of statutes regarding qualifications, professional ethics, and conduct for all certified public accountants and licensed public accountants in the state of Idaho.

**FY 2016 Original Appropriation**

3.00 FY 2016 Original Appropriation: SB 1132

Dedicated	4.00	276,300	253,600	0	0	0	529,900
<b>Total</b>	<b>4.00</b>	<b>276,300</b>	<b>253,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>529,900</b>

**FY 2016 Total Appropriation**

Dedicated	4.00	276,300	253,600	0	0	0	529,900
<b>Total</b>	<b>4.00</b>	<b>276,300</b>	<b>253,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>529,900</b>

**FY 2016 Estimated Expenditures**

Dedicated	4.00	276,300	253,600	0	0	0	529,900
<b>Total</b>	<b>4.00</b>	<b>276,300</b>	<b>253,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>529,900</b>

**FY 2017 Base**

Dedicated	4.00	276,300	253,600	0	0	0	529,900
<b>Total</b>	<b>4.00</b>	<b>276,300</b>	<b>253,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>529,900</b>

**Program Maintenance**

10.11 Change in Health Benefit Costs: This decision unit reflects the scheduled changes in the employer health benefit cost based upon the December projection by Milliman, which showed an increase from the June estimate. In addition, the Governor recommends discontinuing thriveidaho and adjusting the employer-employee cost-sharing split to reduce the financial impact to state employees.

Dedicated	0.00	4,200	0	0	0	0	4,200
<b>Total</b>	<b>0.00</b>	<b>4,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,200</b>

10.31 Repair, Replacement Items/Alterations: The Governor recommends replacing four desktop computers (\$3,000), four computer monitors (\$800), and software for four computers (\$600).

Dedicated	0.00	0	0	4,400	0	0	4,400
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>4,400</b>	<b>0</b>	<b>0</b>	<b>4,400</b>

10.46 Controller's Fee Charge: Adjustments to the costs of statewide accounting and statewide payroll processing provided by the Office of the State Controller are reflected here.

Dedicated	0.00	0	200	0	0	0	200
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>

**Executive Budget Detail**

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.61 Salary Multiplier - Regular Employees: The Governor recommends a 3% increase in employee compensation, to be distributed on a merit basis.							
Dedicated	0.00	6,600	0	0	0	0	6,600
<b>Total</b>	<b>0.00</b>	<b>6,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,600</b>
10.62 Salary Multiplier - Group and Temporary: The Governor does not recommend a compensation increase for group and temporary positions.							
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.64 27th Payroll: This decision unit reflects one-time costs associated with the 27th pay period that falls in FY 2017. Biweekly pay periods cover 364 days per year and the remaining day per year results in an additional pay period every 11 years.							
Dedicated	0.00	8,600	0	0	0	0	8,600
<b>Total</b>	<b>0.00</b>	<b>8,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,600</b>
10.65 27th Payroll - CEC Costs: The Governor recommends one-time CEC costs associated with the 27th payroll.							
Dedicated	0.00	300	0	0	0	0	300
<b>Total</b>	<b>0.00</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>
<b>FY 2017 Total Maintenance</b>							
Dedicated	4.00	296,000	253,800	4,400	0	0	554,200
<b>Total</b>	<b>4.00</b>	<b>296,000</b>	<b>253,800</b>	<b>4,400</b>	<b>0</b>	<b>0</b>	<b>554,200</b>
<b>FY 2017 Gov's Recommendation</b>							
Dedicated	4.00	296,000	253,800	4,400	0	0	554,200
<b>Total</b>	<b>4.00</b>	<b>296,000</b>	<b>253,800</b>	<b>4,400</b>	<b>0</b>	<b>0</b>	<b>554,200</b>