

Agency Expenditure Summary

| | <u>FY 2017</u> | | <u>FY 2018</u> | | <u>FY 2019</u> | |
|--------------------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| | <u>Approp</u> | <u>Actual</u> | <u>Approp</u> | <u>Estimate</u> | <u>Request</u> | <u>Gov Rec</u> |
| By Function | | | | | | |
| Accounting Regulation | 554,200 | 437,000 | 550,900 | 550,900 | 547,200 | 552,500 |
| Total | 554,200 | 437,000 | 550,900 | 550,900 | 547,200 | 552,500 |
| By Fund Source | | | | | | |
| Dedicated | 554,200 | 437,000 | 550,900 | 550,900 | 547,200 | 552,500 |
| Total | 554,200 | 437,000 | 550,900 | 550,900 | 547,200 | 552,500 |
| By Object | | | | | | |
| Personnel Costs | 296,000 | 265,200 | 297,400 | 297,400 | 293,400 | 298,700 |
| Operating Expenditures | 253,800 | 166,400 | 253,500 | 253,500 | 253,800 | 253,800 |
| Capital Outlay | 4,400 | 5,400 | 0 | 0 | 0 | 0 |
| Trustee/Benefit Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Lump Sum | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 554,200 | 437,000 | 550,900 | 550,900 | 547,200 | 552,500 |
| FTP Positions | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |

Executive Budget Detail

Accountancy, State Board of Accounting Regulation

| FTP | Personnel Cost | Operating Expense | Capital Outlay | Trustee/ Benefit | Lump Sum | Total Gov Rec |
|-----|-------------------|----------------------|-------------------|---------------------|-------------|------------------|
|-----|-------------------|----------------------|-------------------|---------------------|-------------|------------------|

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 2018 Original Appropriation

3.00 FY 2018 Original Appropriation:

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|----------|----------|----------------|
| Dedicated | 4.00 | 297,400 | 253,500 | 0 | 0 | 0 | 550,900 |
| Total | 4.00 | 297,400 | 253,500 | 0 | 0 | 0 | 550,900 |

FY 2018 Total Appropriation

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|----------|----------|----------------|
| Dedicated | 4.00 | 297,400 | 253,500 | 0 | 0 | 0 | 550,900 |
| Total | 4.00 | 297,400 | 253,500 | 0 | 0 | 0 | 550,900 |

FY 2018 Estimated Expenditures

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|----------|----------|----------------|
| Dedicated | 4.00 | 297,400 | 253,500 | 0 | 0 | 0 | 550,900 |
| Total | 4.00 | 297,400 | 253,500 | 0 | 0 | 0 | 550,900 |

FY 2019 Base

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|----------|----------|----------------|
| Dedicated | 4.00 | 297,400 | 253,500 | 0 | 0 | 0 | 550,900 |
| Total | 4.00 | 297,400 | 253,500 | 0 | 0 | 0 | 550,900 |

Program Maintenance

10.11 Change in Health Benefit Costs: This decision unit reflects a one-time reduction in the employer health benefit cost based on the November Milliman projection, which showed a decrease from the June estimate. Employer costs are projected to return to the current level in FY 2020.

While the total cost of the plan continues to grow, prices and utilization are growing at a slower rate than projected for FY 2018. This has led to growth in reserves. To address this one-time overfunding of reserves, the Governor proposes a transfer of \$13,140,000 from the Group Insurance Account to the General Fund. These funds were transferred from the General Fund in FY 2016 to maintain the contractually required minimum and can now be repaid. In addition, the Governor proposes using reserve funds for a two-month premium holiday for both the employer and the employee. This will reduce overfunding of reserves and reward employees for their prudent use of plan benefits.

| | | | | | | | |
|--------------|-------------|----------------|----------|----------|----------|----------|----------------|
| Dedicated | 0.00 | (5,800) | 0 | 0 | 0 | 0 | (5,800) |
| Total | 0.00 | (5,800) | 0 | 0 | 0 | 0 | (5,800) |

10.12 Change in Variable Benefit Costs: This decision unit reflects the scheduled changes in the employer variable benefits cost, including the October 2017 vote of the Public Employee Retirement System of Idaho Retirement Board to delay the scheduled employer contribution increase.

| | | | | | | | |
|--------------|-------------|------------|----------|----------|----------|----------|------------|
| Dedicated | 0.00 | 100 | 0 | 0 | 0 | 0 | 100 |
| Total | 0.00 | 100 | 0 | 0 | 0 | 0 | 100 |

| | FTP | Personnel Cost | Operating Expense | Capital Outlay | Trustee/ Benefit | Lump Sum | Total Gov Rec |
|---|-------------|-------------------|----------------------|-------------------|---------------------|-------------|------------------|
| 10.45 Risk Management Cost Increases: Adjustments to the costs of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management are reflected here. | | | | | | | |
| Dedicated | 0.00 | 0 | (100) | 0 | 0 | 0 | (100) |
| Total | 0.00 | 0 | (100) | 0 | 0 | 0 | (100) |
| 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 | 400 | 0 | 0 | 0 | 400 |
| Total | 0.00 | 0 | 400 | 0 | 0 | 0 | 400 |
| 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 | 7,000 | 0 | 0 | 0 | 0 | 7,000 |
| Total | 0.00 | 7,000 | 0 | 0 | 0 | 0 | 7,000 |
| 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 |
| Total | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |

FY 2019 Total Maintenance

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|----------|----------|----------------|
| Dedicated | 4.00 | 298,700 | 253,800 | 0 | 0 | 0 | 552,500 |
| Total | 4.00 | 298,700 | 253,800 | 0 | 0 | 0 | 552,500 |

FY 2019 Gov's Recommendation

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|----------|----------|----------------|
| Dedicated | 4.00 | 298,700 | 253,800 | 0 | 0 | 0 | 552,500 |
| Total | 4.00 | 298,700 | 253,800 | 0 | 0 | 0 | 552,500 |