

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

	<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 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

	<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>
10.45 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