

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 | | | | | | |
| Racing Commission | 625,500 | 278,600 | 650,100 | 650,100 | 425,800 | 427,900 |
| Total | 625,500 | 278,600 | 650,100 | 650,100 | 425,800 | 427,900 |
| By Fund Source | | | | | | |
| Dedicated | 625,500 | 278,600 | 650,100 | 650,100 | 425,800 | 427,900 |
| Total | 625,500 | 278,600 | 650,100 | 650,100 | 425,800 | 427,900 |
| By Object | | | | | | |
| Personnel Costs | 432,400 | 176,200 | 239,200 | 239,200 | 239,800 | 241,900 |
| Operating Expenditures | 163,100 | 99,200 | 165,000 | 165,000 | 156,000 | 156,000 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 |
| Trustee/Benefit Payments | 30,000 | 3,200 | 245,900 | 245,900 | 30,000 | 30,000 |
| Lump Sum | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 625,500 | 278,600 | 650,100 | 650,100 | 425,800 | 427,900 |
| FTP Positions | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |

| | <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> |
|--|------------|-----------------------|--------------------------|-----------------------|------------------------|-----------------|----------------------|
|--|------------|-----------------------|--------------------------|-----------------------|------------------------|-----------------|----------------------|

Description: The Racing Commission is a three member commission, within the Idaho State Police, appointed by the Governor and established to regulate and govern race meets and the pari-mutuel system. The Racing Commission maintains the quality of horse racing operations by protecting participants and the public from illegal activity.

FY 2018 Original Appropriation

3.00 FY 2018 Original Appropriation:

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|----------------|----------|----------------|
| Dedicated | 3.00 | 239,200 | 165,000 | 0 | 245,900 | 0 | 650,100 |
| Total | 3.00 | 239,200 | 165,000 | 0 | 245,900 | 0 | 650,100 |

FY 2018 Total Appropriation

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|----------------|----------|----------------|
| Dedicated | 3.00 | 239,200 | 165,000 | 0 | 245,900 | 0 | 650,100 |
| Total | 3.00 | 239,200 | 165,000 | 0 | 245,900 | 0 | 650,100 |

FY 2018 Estimated Expenditures

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|----------------|----------|----------------|
| Dedicated | 3.00 | 239,200 | 165,000 | 0 | 245,900 | 0 | 650,100 |
| Total | 3.00 | 239,200 | 165,000 | 0 | 245,900 | 0 | 650,100 |

Base Adjustments

8.41 Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2018.

| | | | | | | | |
|--------------|-------------|----------|----------|----------|------------------|----------|------------------|
| Dedicated | 0.00 | 0 | 0 | 0 | (215,900) | 0 | (215,900) |
| Total | 0.00 | 0 | 0 | 0 | (215,900) | 0 | (215,900) |

FY 2019 Base

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|---------------|----------|----------------|
| Dedicated | 3.00 | 239,200 | 165,000 | 0 | 30,000 | 0 | 434,200 |
| Total | 3.00 | 239,200 | 165,000 | 0 | 30,000 | 0 | 434,200 |

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 | (1,500) | 0 | 0 | 0 | 0 | (1,500) |
| Total | 0.00 | (1,500) | 0 | 0 | 0 | 0 | (1,500) |

Executive Budget Detail

Racing Commission, State
Racing Commission

| | FTP | Personnel Cost | Operating Expense | Capital Outlay | Trustee/Benefit | Lump Sum | Total Gov Rec |
|---|-------------|----------------|-------------------|----------------|-----------------|----------|----------------|
| 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 | (200) | 0 | 0 | 0 | 0 | (200) |
| Total | 0.00 | (200) | 0 | 0 | 0 | 0 | (200) |
| 10.41 Attorney General Fees: Adjustments to the costs of legal services provided by the Office of the Attorney General are reflected here. | | | | | | | |
| Dedicated | 0.00 | 0 | (7,500) | 0 | 0 | 0 | (7,500) |
| Total | 0.00 | 0 | (7,500) | 0 | 0 | 0 | (7,500) |
| 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 | (1,400) | 0 | 0 | 0 | (1,400) |
| Total | 0.00 | 0 | (1,400) | 0 | 0 | 0 | (1,400) |
| 10.47 Treasurer's Fee Charge: Adjustments to the costs of cash management and warrant processing by the Office of the State Treasurer are reflected here. | | | | | | | |
| Dedicated | 0.00 | 0 | (100) | 0 | 0 | 0 | (100) |
| Total | 0.00 | 0 | (100) | 0 | 0 | 0 | (100) |
| 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 | 4,400 | 0 | 0 | 0 | 0 | 4,400 |
| Total | 0.00 | 4,400 | 0 | 0 | 0 | 0 | 4,400 |
| 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 | 3.00 | 241,900 | 156,000 | 0 | 30,000 | 0 | 427,900 |
| Total | 3.00 | 241,900 | 156,000 | 0 | 30,000 | 0 | 427,900 |

FY 2019 Gov's Recommendation

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|---------------|----------|----------------|
| Dedicated | 3.00 | 241,900 | 156,000 | 0 | 30,000 | 0 | 427,900 |
| Total | 3.00 | 241,900 | 156,000 | 0 | 30,000 | 0 | 427,900 |