

Accountancy, State Board of

Agency Expenditure Summary

	<u>FY 2016</u>		<u>FY 2017</u>		<u>FY 2018</u>	
	<u>Approp</u>	<u>Actual</u>	<u>Approp</u>	<u>Estimate</u>	<u>Request</u>	<u>Gov Rec</u>
By Function						
Accounting Regulation	529,900	399,200	554,200	554,200	547,800	550,900
Total	529,900	399,200	554,200	554,200	547,800	550,900
By Fund Source						
Dedicated	529,900	399,200	554,200	554,200	547,800	550,900
Total	529,900	399,200	554,200	554,200	547,800	550,900
By Object						
Personnel Costs	276,300	219,200	296,000	296,000	294,300	297,400
Operating Expenditures	253,600	180,000	253,800	253,800	253,500	253,500
Capital Outlay	0	0	4,400	4,400	0	0
Trustee/Benefit Payments	0	0	0	0	0	0
Lump Sum	0	0	0	0	0	0
Total	529,900	399,200	554,200	554,200	547,800	550,900
FTP Positions	4.00	4.00	4.00	4.00	4.00	4.00

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>
--	------------	-----------------------	--------------------------	-----------------------	------------------------	-----------------	----------------------

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 2017 Original Appropriation

3.00 FY 2017 Original Appropriation: SB 1372

Dedicated	4.00	296,000	253,800	4,400	0	0	554,200
Total	4.00	296,000	253,800	4,400	0	0	554,200

FY 2017 Total Appropriation

Dedicated	4.00	296,000	253,800	4,400	0	0	554,200
Total	4.00	296,000	253,800	4,400	0	0	554,200

FY 2017 Estimated Expenditures

Dedicated	4.00	296,000	253,800	4,400	0	0	554,200
Total	4.00	296,000	253,800	4,400	0	0	554,200

Base Adjustments

8.41 Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2017.

Dedicated	0.00	(8,900)	0	(4,400)	0	0	(13,300)
Total	0.00	(8,900)	0	(4,400)	0	0	(13,300)

FY 2018 Base

Dedicated	4.00	287,100	253,800	0	0	0	540,900
Total	4.00	287,100	253,800	0	0	0	540,900

Program Maintenance

10.11 Change in Health Benefit Costs: This decision unit reflects the scheduled changes in the employer benefit cost after the maximum health insurance continuation for employees with an open disability claim is reduced from 30 months to six months.

Dedicated	0.00	3,400	0	0	0	0	3,400
Total	0.00	3,400	0	0	0	0	3,400

10.45 Risk Management Cost Increases: Adjustments to costs of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management are reflected here. The FY 2018 amounts include the addition of cybersecurity coverage beginning in December 2016.

Dedicated	0.00	0	300	0	0	0	300
Total	0.00	0	300	0	0	0	300

	<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>
10.46 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	(600)	0	0	0	(600)
Total	0.00	0	(600)	0	0	0	(600)
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	6,900	0	0	0	0	6,900
Total	0.00	6,900	0	0	0	0	6,900
FY 2018 Total Maintenance							
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 Gov's Recommendation							
Dedicated	4.00	297,400	253,500	0	0	0	550,900
Total	4.00	297,400	253,500	0	0	0	550,900