

**Agency Expenditure Summary**

	<u>FY 2019</u>		<u>FY 2020</u>		<u>FY 2021</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	552,500	434,800	691,000	690,300	575,800	569,300
<b>Total</b>	<b>552,500</b>	<b>434,800</b>	<b>691,000</b>	<b>690,300</b>	<b>575,800</b>	<b>569,300</b>
<b>By Fund Source</b>						
Dedicated	552,500	434,800	691,000	690,300	575,800	569,300
<b>Total</b>	<b>552,500</b>	<b>434,800</b>	<b>691,000</b>	<b>690,300</b>	<b>575,800</b>	<b>569,300</b>
<b>By Object</b>						
Personnel Costs	298,700	268,600	306,600	305,900	318,000	310,300
Operating Expenditures	253,800	166,200	384,400	384,400	257,800	259,000
Capital Outlay	0	0	0	0	0	0
Trustee/Benefit Payments	0	0	0	0	0	0
Lump Sum	0	0	0	0	0	0
<b>Total</b>	<b>552,500</b>	<b>434,800</b>	<b>691,000</b>	<b>690,300</b>	<b>575,800</b>	<b>569,300</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 2020 Original Appropriation**

3.00 FY 2020 Original Appropriation: HB 238

Dedicated	4.00	306,600	384,400	0	0	0	691,000
<b>Total</b>	<b>4.00</b>	<b>306,600</b>	<b>384,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>691,000</b>

**Expenditure Adjustments**

4.52 FY 2020 Unused Sick Leave Fund Holiday: This decision unit reflects the first six months of an 18-month rate holiday for employers who contribute to the PERSI-managed sick leave plan. The sick leave fund has built up a substantial reserve and the rate holiday will draw down the reserve. The PERSI Retirement Board will review the funding of the plan upon completion of the rate holiday and will adjust contribution rates to actuarially-determined new levels.

Dedicated	0.00	(700)	0	0	0	0	(700)
<b>Total</b>	<b>0.00</b>	<b>(700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(700)</b>

**FY 2020 Total Appropriation**

Dedicated	4.00	305,900	384,400	0	0	0	690,300
<b>Total</b>	<b>4.00</b>	<b>305,900</b>	<b>384,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>690,300</b>

**FY 2020 Estimated Expenditures**

Dedicated	4.00	305,900	384,400	0	0	0	690,300
<b>Total</b>	<b>4.00</b>	<b>305,900</b>	<b>384,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>690,300</b>

**Base Adjustments**

8.41 Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2020.

Dedicated	0.00	0	(127,200)	0	0	0	(127,200)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(127,200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(127,200)</b>

8.49 Removal of One-Time Expenditures: This decision unit removes the one-time sick leave rate holiday adjustment for FY 2020 reflected in DU 4.52.

Dedicated	0.00	700	0	0	0	0	700
<b>Total</b>	<b>0.00</b>	<b>700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>700</b>

**FY 2021 Base**

Dedicated	4.00	306,600	257,200	0	0	0	563,800
<b>Total</b>	<b>4.00</b>	<b>306,600</b>	<b>257,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>563,800</b>

Executive Budget Detail

Accountancy, State Board of  
Accounting Regulation

	<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>
<b>Program Maintenance</b>							
10.12 Change in Variable Benefit Costs: This decision unit reflects a change in variable benefit costs, notably, the remaining 12 months of an 18-month rate holiday for employers who contribute to the PERSI-managed sick leave plan. The sick leave fund has built up a substantial reserve and the rate holiday will draw down the reserve. The PERSI Retirement Board will review the funding of the plan upon completion of the rate holiday and will adjust contribution rates to actuarially-determined new levels.							
Dedicated	0.00	(1,300)	0	0	0	0	(1,300)
<b>Total</b>	<b>0.00</b>	<b>(1,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,300)</b>
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.							
Dedicated	0.00	0	(100)	0	0	0	(100)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(100)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(100)</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	700	0	0	0	700
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>700</b>
10.61 Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.							
Dedicated	0.00	5,000	0	0	0	0	5,000
<b>Total</b>	<b>0.00</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>
<b>FY 2021 Total Maintenance</b>							
Dedicated	4.00	310,300	257,800	0	0	0	568,100
<b>Total</b>	<b>4.00</b>	<b>310,300</b>	<b>257,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>568,100</b>
<b>Line Items</b>							
12.65 Information Technology Replacements, Subscriptions, and Licensing: The Governor recommends software licensing, server infrastructure, and storage to expand system capabilities on core systems used to operate and maintain the information technology environments. This includes licenses for database platforms, backup systems, and software developments used to maintain agency-specific software. This decision unit represents the agency share of these costs.							
Dedicated	0.00	0	1,200	0	0	0	1,200
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200</b>
<b>FY 2021 Gov's Recommendation</b>							
Dedicated	4.00	310,300	259,000	0	0	0	569,300
<b>Total</b>	<b>4.00</b>	<b>310,300</b>	<b>259,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>569,300</b>