

Agency Expenditure Summary

| | <u>FY 2020</u> | | <u>FY 2021</u> | | <u>FY 2022</u> | |
|--------------------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| | <u>Approp</u> | <u>Actual</u> | <u>Approp</u> | <u>Estimate</u> | <u>Request</u> | <u>Gov Rec</u> |
| By Function | | | | | | |
| Accounting Regulation | 690,400 | 624,300 | 570,600 | 693,200 | 0 | 0 |
| Total | 690,400 | 624,300 | 570,600 | 693,200 | 0 | 0 |
| By Fund Source | | | | | | |
| Dedicated | 690,400 | 624,300 | 570,600 | 693,200 | 0 | 0 |
| Total | 690,400 | 624,300 | 570,600 | 693,200 | 0 | 0 |
| By Object | | | | | | |
| Personnel Costs | 306,000 | 281,400 | 311,600 | 311,600 | 0 | 0 |
| Operating Expenditures | 384,400 | 342,900 | 259,000 | 381,600 | 0 | 0 |
| 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 |
| Total | 690,400 | 624,300 | 570,600 | 693,200 | 0 | 0 |
| FTP Positions | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 | 0.00 |

| | <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 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 2021 Original Appropriation

3.00 :

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|----------|----------|----------------|
| Dedicated | 4.00 | 311,600 | 259,000 | 0 | 0 | 0 | 570,600 |
| Total | 4.00 | 311,600 | 259,000 | 0 | 0 | 0 | 570,600 |

Expenditure Adjustments

4.31 Division of Occupational and Professional Licenses Move to Chinden Campus: The Governor recommends one-time dedicated fund spending authority for expenditures associated with relocating all boards under the Division of Occupational and Professional Licenses to the Chinden Campus pursuant to Executive Order 2020-10 to create a one-stop shop for state licensing. This spending authority will cover this board's remaining portion of construction, furniture, and moving expenses.

The Governor also recommends reappropriation authority for any unencumbered and unexpended balance from this FY 2021 supplemental appropriation recommendation.

| | | | | | | | |
|--------------|-------------|----------|----------------|----------|----------|----------|----------------|
| Dedicated | 0.00 | 0 | 122,600 | 0 | 0 | 0 | 122,600 |
| Total | 0.00 | 0 | 122,600 | 0 | 0 | 0 | 122,600 |

FY 2021 Total Appropriation

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|----------|----------|----------------|
| Dedicated | 4.00 | 311,600 | 381,600 | 0 | 0 | 0 | 693,200 |
| Total | 4.00 | 311,600 | 381,600 | 0 | 0 | 0 | 693,200 |

FY 2021 Estimated Expenditures

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|----------|----------|----------------|
| Dedicated | 4.00 | 311,600 | 381,600 | 0 | 0 | 0 | 693,200 |
| Total | 4.00 | 311,600 | 381,600 | 0 | 0 | 0 | 693,200 |

Base Adjustments

8.41 Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2021.

| | | | | | | | |
|--------------|-------------|----------|------------------|----------|----------|----------|------------------|
| Dedicated | 0.00 | 0 | (123,800) | 0 | 0 | 0 | (123,800) |
| Total | 0.00 | 0 | (123,800) | 0 | 0 | 0 | (123,800) |

FY 2022 Base

| | | | | | | | |
|--------------|-------------|----------------|----------------|----------|----------|----------|----------------|
| Dedicated | 4.00 | 311,600 | 257,800 | 0 | 0 | 0 | 569,400 |
| Total | 4.00 | 311,600 | 257,800 | 0 | 0 | 0 | 569,400 |

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> |
|---|---------------|---------------------------|------------------------------|---------------------------|-----------------------------|---------------------|--------------------------|
| Program Maintenance | | | | | | | |
| 10.12 Change in Variable Benefit Costs: This decision unit reflects a change in variable benefit costs, notably, a 12-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 | 1,000 | 0 | 0 | 0 | 0 | 1,000 |
| Total | 0.00 | 1,000 | 0 | 0 | 0 | 0 | 1,000 |
| 10.48 Office of Information Technology Services Billings: Adjustments to costs of information technology support from the Office of Information Technology 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 2% Change in Employee Compensation to be distributed by merit. | | | | | | | |
| Dedicated | 0.00 | 5,100 | 0 | 0 | 0 | 0 | 5,100 |
| Total | 0.00 | 5,100 | 0 | 0 | 0 | 0 | 5,100 |
| FY 2022 Total Maintenance | | | | | | | |
| Dedicated | 4.00 | 317,700 | 258,400 | 0 | 0 | 0 | 576,100 |
| Total | 4.00 | 317,700 | 258,400 | 0 | 0 | 0 | 576,100 |
| Line Items | | | | | | | |
| 12.83 Revenue Adjustments: The Governor recommends the transfer of 4.0 FTP and dedicated fund spending authority to the Division of Occupational and Professional Licenses (DOPL) pursuant to Executive Order 2020-10 in the DOPL DU 12.01. | | | | | | | |
| There is pending executive legislation that moves all board revenue to a single fund. If the legislation fails the existing board fund will be moved under the DOPL budget unit. | | | | | | | |
| Dedicated | (4.00) | (317,700) | (258,400) | 0 | 0 | 0 | (576,100) |
| Total | (4.00) | (317,700) | (258,400) | 0 | 0 | 0 | (576,100) |
| FY 2022 Gov's Recommendation | | | | | | | |
| Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |