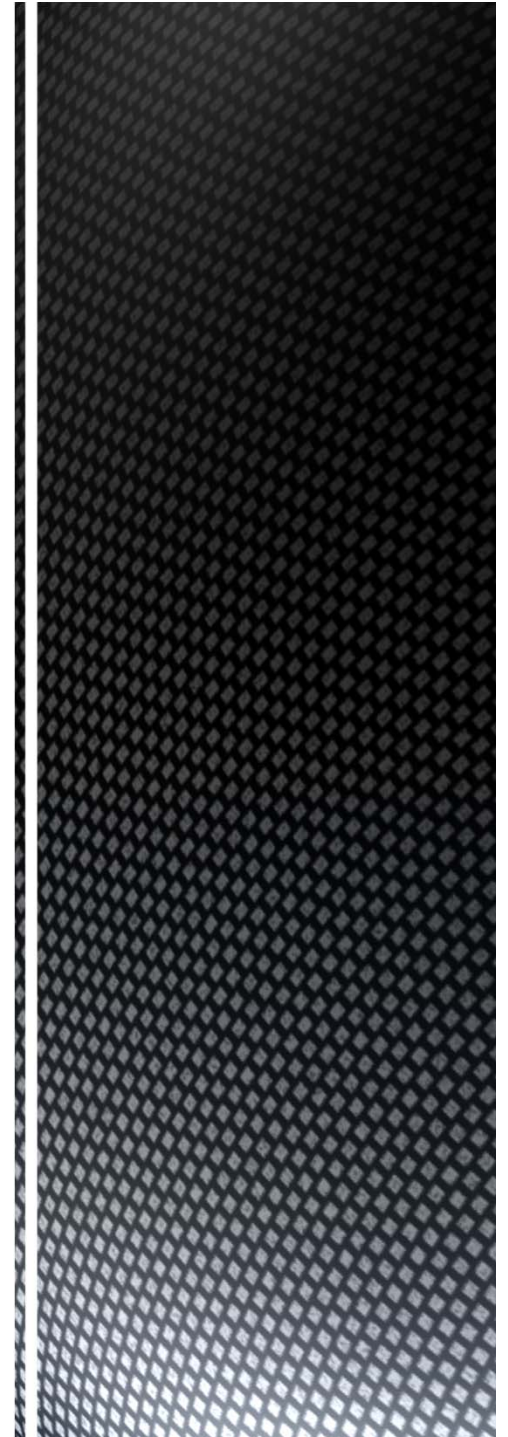


How agencies manage their personnel budgets

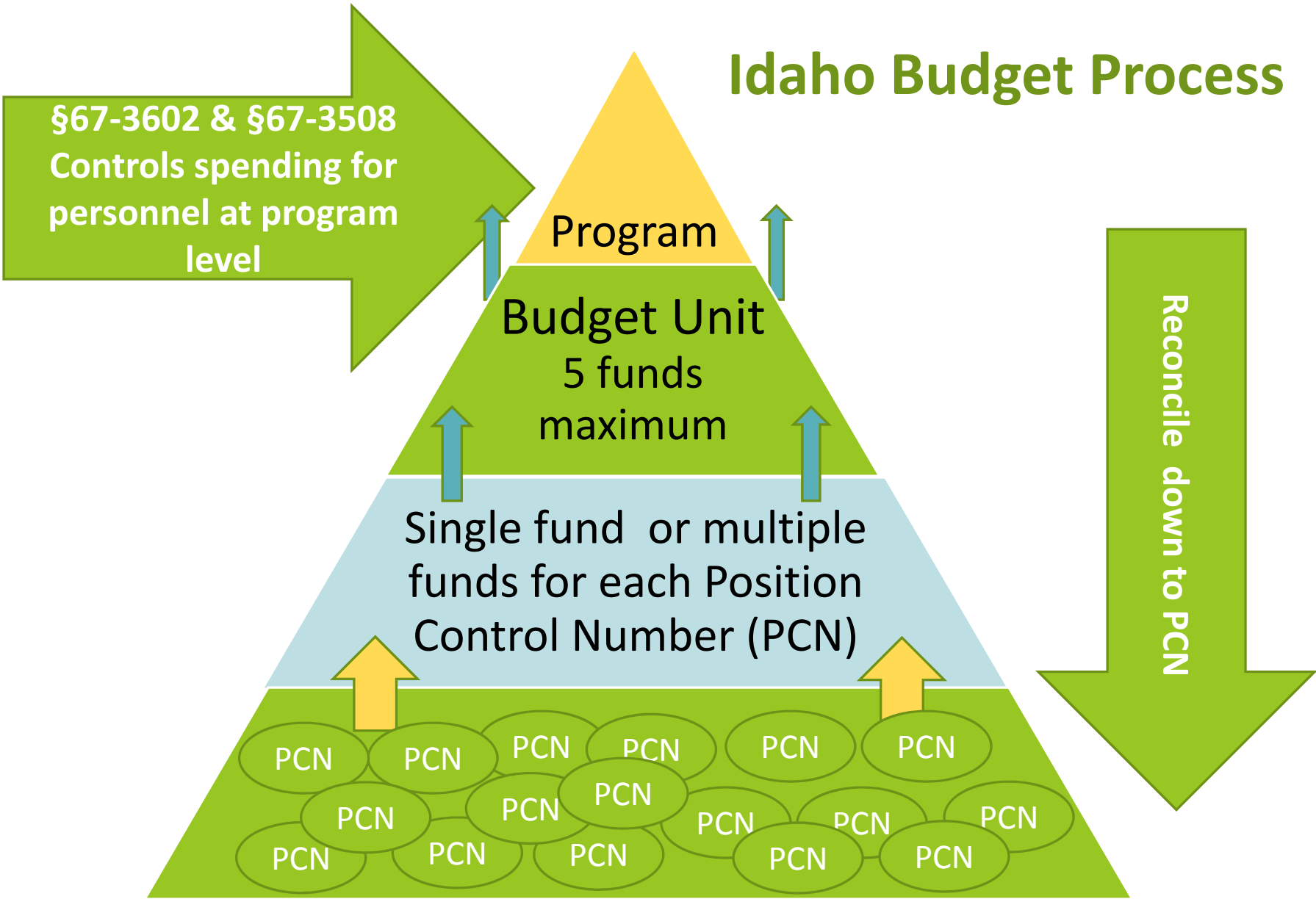
Cathy Holland-Smith

Division Manager

Budget & Policy Analysis Division



Idaho Budget Process



Flexibility with Appropriated Personnel Costs

- 1) Agencies cannot transfer spending authority from operating expenditures (OE), capital outlay (CO), or trustee and benefits (T&B) into personnel costs (PC).
 - Agencies may be granted legislative exemption from §67-3508 IC allowing transfers between object codes also referred to as lump sum.
 - Legislature may designate certain funds as continuously appropriated and not subject to appropriation transfer limitations.
- 2) Agencies can transfer PC into OE, CO, and T&B unless limited by JFAC.
 - Subject to Board of Examiners approval in §67-3602 IC. This responsibility has been delegated to DFM.
- 3) Agencies can transfer up to 10% of their appropriation from one program to another, with the 10% being calculated on the smaller program including all fund sources as authorized in §67-3511(2) IC.
 - Subject to Board of Examiners and DFM approval. This responsibility has been delegated wholly to DFM.

State Workforce Authorized, Filled, and Vacant FTP

(D) FY 2015 Authorized FTP		
FY 2015 Original Appropriation	17,410.38	
Governor's Authorized Additional	350.00	
Supplemental Requests	17.57	
FTP Adjustments (no FTP cap)		
College & Universities	52.40	
Professional-Technical Education	6.37	
Judicial Branch	21.00	
TOTAL	17,858.74	
Totals By Column:	Education	Other Agencies
(B) Vacant FTP = 1,438.52	522.27	916.25
(F) More Established FTP Compared to Authorized = 1,877.28	1,866.58	10.70
(G) More Filled FTP Compared to Authorized = 564.88	1,344.31	(779.43)

FY 2014 PC Appropriation & Expenditures

Fund Type	Appropriated	Expended	Not Spent in PC % Unspent	
General	\$630,628,200	\$619,132,200	\$11,496,000	1.8%
Dedicated	530,896,300	442,661,600	88,234,700	16.6%
Federal	192,114,800	173,243,500	18,871,300	9.8%
SUBTOTAL	\$1,353,639,300	1,235,037,300	\$118,602,000	8.8%
Continuously Appropriated*		85,237,100		
TOTAL		\$1,320,274,400		

****Does not include the State Insurance Fund***

Personnel Costs by Select Agencies

Agency	General	Dedicated	Federal	Total
H&W:				
Appropriation	\$79,450,500	\$13,440,700	\$94,010,900	\$186,902,100
Expended	<u>-72,642,900</u>	<u>-12,022,000</u>	<u>-86,553,800</u>	<u>-171,218,700</u>
Difference	6,807,600	1,418,700	7,457,100	15,683,400
% Unspent	8.6%	10.6%	7.9%	8.4%
% Filled FTP				93%
IDOC:				
Appropriation	\$78,964,700	\$11,292,900	\$650,100	\$90,907,700
Expended	<u>-78,231,800</u>	<u>-10,374,600</u>	<u>-547,400</u>	<u>-89,153,800</u>
Difference	732,900	918,300	102,700	1,753,900
% Unspent	0.9%	8.1%	15.8%	1.9%
% Filled FTP				95%
F&G:				
Appropriation		\$26,884,100	\$22,452,000	\$49,336,100
Expended		<u>-23,526,500</u>	<u>-19,829,400</u>	<u>-43,355,900</u>
Difference		3,357,600	2,622,600	5,980,200
% Unspent		12.5%	11.7%	12.1%
% Filled FTP				94%

Targeted Personnel Requests for FY 2016

Agency	Gen Fund	Total Funds	Reason
College & Universities	\$14,187,100	\$14,187,100	Competiveness with other states
Vocational Rehabilitation	57,400	287,800	Equity for counselors
H&W Child Welfare	470,400	1,621,900	Social workers turnover
H&W Laboratory Services	111,200	150,900	Laboratory staff
Dept of Correction	2,386,800	2,515,500	Correctional officers retention plan
Idaho State Police		512,500	Officer pay plan
Dept. of Finance		185,400	Bank exam's to policy
Dept. of Insurance		99,500	1% payline adjustment
Historical Society	11,800	11,800	Shortage of revenue
Libraries Commission	69,300	69,300	Move toward policy
State Appellate Public Def.	91,900	91,900	Pay equity
OPE	15,700	15,700	Career advancement
TOTAL	\$17,401,600	\$19,749,300	

Cost to Increase Salaries by 1% (excluding Public Schools)

Agency	Gen	Ded	Fed	Total
Education	\$2,781,200	\$1,469,400	\$106,600	\$4,357,200
Health & Human Services	737,300	119,800	777,400	1,634,500
Public Safety	1,246,200	358,300	38,800	1,634,300
Natural Resources	226,300	561,700	299,100	1,087,100
Economic Development	123,300	1,501,600	177,100	1,802,000
General Government	587,600	388,200	317,500	1,293,300
TOTAL	\$5,701,900	\$4,399,000	\$1,716,500	\$11,817,400