



CEC and Other Appropriation Considerations

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LSO, Budget and Policy Analysis Division

Annual Surveys, Reports, and Recommendations

Section 67-5309B, Idaho Code

- Division of Human Resources' Compensation Report
 - Annually on December 1st
- Governor's Budget Recommendation
 - State-of-the-State Address in January
- Legislative Action
 - Annual Appropriation to Each State Agency in March

Each shall address, at a minimum, the four components and subsequent funding for each component

1. Salary Structure Adjustments
2. Specific Occupational Inequities (Pay line Exceptions)
3. Merit Increase
4. Benefit Package



Controller's "Rainbow Report"

25,000 State Employees

- CLASSIFIED
 - 12,912
 - Section 67-5303, Idaho Code
 - Subject to Merit Exam, Selection, Retention, Promotion, and Dismissal Requirements
- NON-CLASSIFIED
 - 12,629
 - Section 59-1603, Idaho Code
 - Persons and positions exempted from the classified system. Each non-classified position will be paid a salary comparable to classified positions (conformity stature)



Appropriated FTP Summary

FTP All Funds Summary by Agency

	FY 2018 Actual	FY 2019 Orig App	FY 2020 Request	Chg From FY 2019 Orig	FY 2020 Gov's Rec	Chg From FY 2019
1 Education						
Public School Support						
Agricultural Research & Extension Service	301.44	320.34	348.68	28.34	343.11	22.77
College and Universities	4,558.31	4,680.80	4,756.72	75.92	4,753.54	72.74
Community Colleges						
Education, Office of the State Board of	31.25	34.25	38.25	4.00	35.25	1.00
Health Education Programs	25.80	30.15	40.65	10.50	36.65	6.50
Career Technical Education	582.96	580.26	585.26	5.00	582.26	2.00
Idaho Public Television	65.48	68.48	70.48	2.00	69.48	1.00
Special Programs	43.13	45.59	49.03	3.44	46.59	1.00
Superintendent of Public Instruction	142.00	142.00	143.00	1.00	142.00	
Vocational Rehabilitation	152.50	154.00	154.00		149.00	(5.00)
Total Education	5,902.87	6,055.87	6,186.07	130.20	6,157.88	102.01
Permanent Building Fund						
Attorney General	208.60	210.60	216.10	5.50	215.10	4.50
State Controller	95.00	95.00	95.00		95.00	
Governor, Office of the	761.55	852.92	895.92	43.00	928.92	76.00
Legislative Branch	73.00	73.00	73.00		73.00	
Lieutenant Governor	3.00	3.00	3.00		3.00	
Revenue and Taxation, Department of	460.00	464.00	478.00	14.00	453.00	(11.00)
Secretary of State	29.00	29.00	31.00	2.00	30.00	1.00
State Treasurer	26.00	26.00	26.00		26.00	
Total General Government	1,796.15	1,866.52	1,943.02	76.50	1,949.02	82.50
Statewide Total:	19,305.59	19,599.87	19,940.74	340.87	19,826.80	226.93



Employer-Paid Variable Benefits

Employer Contributions to Employee Benefit Costs, Including Health Insurance and Variable Benefits

FY 2020 Variable Benefits as a % of Gross Salary:

FICA - Social Security	6.20%
FICA - Medicare	1.45%
Unemployment Insurance	0.13%
Life Insurance	0.72%
Regular Retirement Rate (higher rates for police/fireman)	11.94%
Unused Sick Leave Benefit	0.65%
DHR Fee (agencies with classified employees; Gov's Rec is 0.275%)	0.55%
Average Workers' Compensation Rate (rates vary by agency)	0.96%
Total Variable Benefits	22.60%



Employer-Paid Insurance Costs

Employer Contributions to Employee Benefit Costs, Including Health Insurance and Variable Benefits

Employer-Paid Health Insurance per Eligible Employee			
	FY 2019 Appropriation	FY 2020 Gov's Rec and OGI Actuarial Estimate	FY 2021 Projection
Health Insurance (medical, dental)	\$12,328	\$13,770	\$14,600
Retiree Subsidy	\$139	\$129	\$121
Health Insurance Continuation Premium	\$55	\$59	\$63
Administrative Costs	\$42	\$43	\$44
Proposed Use of "Sweep" Funding	(\$809)	(\$860)	(\$978)
Proposed Use of Reserve Funding	(\$105)	(\$2,121)	\$0
Annual Appropriation	\$11,650	\$11,020	\$13,850
New General Fund Approp	\$0	(\$6,267,200)	\$26,613,300
Total General Fund in the Base	\$108,170,300	\$101,903,100	\$128,516,400



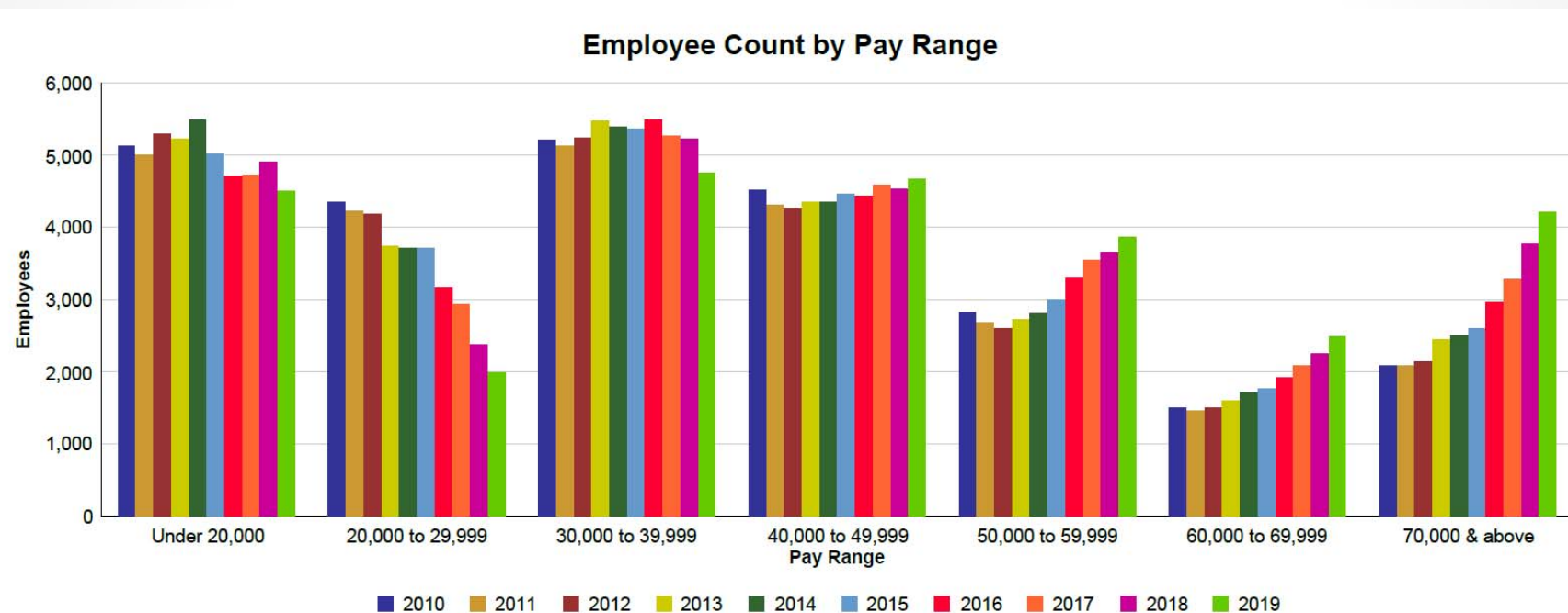
Insurance Reserve Funding Projections

- Office of Group Insurance/ Gov's Rec Appropriation at \$11,020/FTP
 - Approx \$33 million Reserve Fund Balance
- Maintenance Appropriation at \$11,650/FTP
 - Approx \$46 million Reserve Fund Balance
- Actuarially Recommended Appropriation at \$11,817/FTP
 - Approx \$49 million Reserve Fund Balance
- Federally Allowable Reserve Appropriation at \$12,020/FTP
 - Approx \$53 million Reserve Fund Balance
- Actuarially Recommended Self-Insured Plan Transition Funding Appropriation at \$13,020/FTP
 - Approx \$74 million Reserve Fund Balance



Employee Pay Changes

- 17% of employees earn less than \$20,000
- 25% earn between \$20,000 and \$39,999
- 32% earn between \$40,000 and \$59,999
- Remaining 25% of employees make \$60,000 +



Personnel Cost Expenditures Dedicated Fund Example

FY 2017 Approp \$1,158,400	FY 2018 Approp \$1,402,100	FY 2019 Approp \$1,497,700
FY 2017 Actual Expenditures \$948,700	FY 2018 Actual Expenditures \$1,363,800	FY 2019 Actual Expenditures \$1,497,700
Unspent Personnel Costs \$209,700 22%	Unspent Personnel Costs \$38,300 3%	<i>Pending</i> Unspent Personnel Costs \$0 0%
Transferred PC to OE -\$100,000	Transferred PC to OE \$0	<i>Pending</i> Transfers out of PC \$0
Reverted PC Appropriation (Spending Authority only, not cash) \$109,700 12%	Reverted PC Appropriation (Spending Authority only, not cash) \$38,300 3%	<i>Pending</i> Reverted PC Appropriation (Spending Authority only, not cash) \$0 0%
<u>FTP 12.00</u>	<u>FTP 15.00</u>	<u>FTP 16.00</u>



Personnel Cost Expenditures

General Fund Example

FY 2017 Approp	FY 2018 Approp	FY 2019 Approp
\$346,800	\$348,300	\$350,700
FY 2017 Actual Expenditures	FY 2018 Actual Expenditures	FY 2019 Actual Expenditures
\$346,100	\$339,600	\$350,700
Unspent Personnel Costs	Unspent Personnel Costs	<i>Pending</i> Unspent Personnel Costs
\$700 0%	\$8,700 3%	\$0 0%
Transferred PC to OE	Transferred PC to OE	<i>Pending</i> Transfers out of PC
\$0	\$0	\$0
Reverted PC Appropriation (General Fund cash)	Reverted PC Appropriation (General Fund cash)	<i>Pending</i> Reverted PC Appropriation (General Fund cash)
\$700 0%	\$8,700 3%	\$0 0%



Personnel Cost Expenditures By Fund Example

FY 2018 Approp GENERAL FUND	FY 2018 Approp DEDICATED FUNDS	FY 2018 Approp FEDERAL FUNDS
\$812,037,700	\$682,881,100	\$268,299,500
FY 2018 Actual Expenditures \$727,981,600	FY 2018 Actual Expenditures \$544,982,600	FY 2018 Actual Expenditures \$232,260,300
Unspent Personnel Costs \$84,056,100 12%	Unspent Personnel Costs \$137,898,500 25%	Unspent Personnel Costs \$36,039,200 16%
Transfers out of PC -\$80,415,500	Transfers out of PC -\$17,180,700	Transfers out of PC -\$8,779,200
Reverted PC Appropriation (General Fund cash) \$3,640,600 1%	Reverted PC Appropriation (Spending Authority, no cash) \$120,717,800 22%	Reverted PC Appropriation (Spending Authority, no cash) \$27,260,000 12%



Questions?

