

General Appropriation Act Budget General Provisions

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* Budget Procedures Budget Reconciliation Bill (Laws 2011, Chapter 26)

GENERAL PROVISIONS OF THE GENERAL APPROPRIATION ACT AND OTHER OVERALL ISSUES

In addition to the specific appropriations to agencies, departments and institutions, the General Appropriation Act (Laws 2011, Chapter 24) provides direction with regard to several general provisions. The Budget Procedures Budget Reconciliation Bill (BRB) (Laws 2011, Chapter 26) also makes changes affecting all state agencies.

General Provisions

Statewide Adjustments — Each individual agency narrative refers to the allocation of statewide adjustments. The *Agency Detail and Allocations* section includes the specific adjustments for each agency. The adjustments are as follows:

Section 137 of the General Appropriation Act appropriates a net \$58,330,400 from the General Fund and \$20,376,800 from Other Appropriated Funds in FY 2012 for changes in 4 areas:

- **State Lease-Purchase and Rental Rates:** Ex-appropriations of \$(16,751,500) General Fund and \$(3,771,200) Other Appropriated Funds for adjustments in agency or department lease-purchase charges, including eliminating payments for lease-purchase transactions completed in FY 2011, charging rent for those properties, and lowering the rental for all agencies pursuant to the Budget Procedures BRB. (*Please see the Capital Outlay section for more details on lease-purchase charges.*)
- **State Employee Health Insurance:** Section 137 does not appropriate any money for changes, but permits JLBC Staff to allocate changes to agency budgets for the elimination of the General Fund employer share health insurance sweep and conversion to actual costs as mandated by the Health BRB (Laws 2011, Chapter 31). Since prior year appropriation transfer amounts may not have been comparable to actual costs, Section 137 increases health insurance funding for some agencies and reduces it for others. The net impact is no overall General Fund change.
- **State Employee 27th Pay Period:** \$79,000,000 General Fund and \$25,000,000 Other Appropriated Funds for the Personal Services and Employee Related Expenditures for the one-time cost of a 27th pay period for employees in FY 2012. Because of the one-time nature of this appropriation, the amount allocated to each agency is not displayed in their *Appropriations Report* narrative table.
- **Risk Management:** \$(3,918,100) General Fund and \$(852,000) Other Appropriated Funds for adjustments in agency risk management charges.

Section 137 states that the JLBC Staff shall determine and the Arizona Department of Administration (ADOA) shall allocate to each agency or department an amount for each adjustment. (*Please see the Crosswalk section for details on the amounts allocated to each agency.*)

There were 4 other adjustments regarding employee pay and benefits:

- **Uncaptured Pay Savings:** Laws 2010, 7th Special Session, Chapter 1 (the FY 2011 General Appropriation Act) took \$(45,000,000) from state agencies' General Funds, Other Appropriated Funds, and non-federal non-appropriated funds in FY 2011 for personnel expenses for a 6-day furlough and other salary adjustments. The actual savings were greater than \$(45,000,000) and Section 129 captures those additional savings of \$(5,340,400) in both FY 2011 and FY 2012. In both years, that amount includes reductions of \$(3,560,800) from General Fund budgets and transfers of \$(907,600) from Other Appropriated Funds and \$(872,000) from non-appropriated funds.

These savings were calculated separately from the impact of the Budget Procedures BRB, which modified the original FY 2011 budget provisions and eliminated one of the 6 furlough days in FY 2011 and all 6 scheduled furlough days in FY 2012. With the exception of small agencies in FY 2012, there was no funding restoration associated with the elimination of the furlough.

- **Delayed Employee Benefits:** Section 138 and the Budget Procedures BRB included \$(10,000,000) in savings by requiring that employees work regularly for at least 90 days to be eligible for state employee benefits and 6 months to become a member of the Arizona State Retirement System (ASRS). The \$(10,000,000) includes reductions of \$(8,632,600) from General Fund budgets and transfers of \$(1,033,900) from Other Appropriated Funds and \$(333,500) from non-appropriated funds.
- **Retirement Adjustment:** The Budget Procedures BRB generated savings by changing the allocation of total ASRS contributions from 50/50 employee/employer to 53/47 employee/employer. The Budget Procedures BRB did not specify a particular figure; however, the budget estimated savings is \$(40,000,000). Actual savings are \$(41,266,900). This amount includes reductions of \$(6,602,900) from General Fund operating budgets and \$(32,714,800) from K-12 Basic State Aid and transfers of \$(1,454,200) from Other Appropriated Funds and \$(495,000) from non-appropriated funds.

- Enhanced Health Savings Accounts: Section 139 requires that ADOA offer state employees an enhanced Health Savings Accounts for the plan year beginning January 1, 2012. This provision is estimated to save \$(12,000,000) from state agencies' General Funds, Other Appropriated Funds, and non-federal non-appropriated funds in FY 2012. These savings have not yet been allocated to individual agencies; Section 139 requires ADOA to submit a report to JLBC by January 31, 2012 on the savings associated with this option.

In addition to these changes, Section 144 adds the Arizona Arts Trust Fund, Photo Enforcement Fund, and State Treasurer's Operating Fund as funds eligible to receive funding for the FY 2011 non-University state employee health insurance adjustments authorized by the FY 2011 General Appropriation Act.

Expenditure Reporting — Section 140 states that it is the intent of the Legislature that all budget units receiving appropriations continue to report actual, estimated and requested expenditures by budget programs and classes in a format similar to the one used for budgetary purposes in prior years. The purpose of this section is to ensure stability and consistency in expenditure reporting regardless of yearly changes in appropriation formats. A different format may be used if agreed to by the Director of the JLBC and incorporated into the budget instructions issued by the Governor's Office of Strategic Planning and Budgeting.

FTE Position Reporting — Section 141 states that the Full Time Equivalent (FTE) Positions contained in the General Appropriation Act are subject to appropriation. The section directs the Director of ADOA to account for the utilization of all appropriated FTE Positions, excluding FTE Positions in the Department of Economic Security (DES), Universities, and Department of Environmental Quality (DEQ). The Director shall submit the FY 2012 report by October 1, 2012 to the Director of the JLBC.

The reports shall compare the level of FTE Position usage in each fiscal year to the appropriated level. This section defines FTE Positions as the total number of hours worked, including both regular and overtime hours as well as hours taken as leave, divided by the number of hours in a work year. The ADOA Director shall notify the director of each budget unit if the budget unit has exceeded its number of appropriated FTE Positions. DES, the Universities, and DEQ shall report to the Director of the

JLBC in a manner comparable to the ADOA report.

Filled FTE Position Reporting — Section 142 states that by October 1, 2011 each agency, including the Judiciary and the Universities, shall submit a report to the JLBC Director on the number of filled, appropriated FTE Positions by Fund Source. The report shall reflect the number of filled, appropriated FTE Positions as of September 1, 2011.

Transfer Authority — Section 143 requires ADOA to provide a monthly report to the JLBC Staff on agency transfers of spending authority from one expenditure class to another or between programs.

Interim Reporting Requirements — Section 145 requires the Executive Branch to provide to the JLBC a preliminary estimate of the FY 2011 General Fund ending balance by September 15, 2011 and a preliminary estimate of the FY 2012 General Fund ending balance by September 15, 2012. Based on this information, JLBC Staff shall report to JLBC by October 15 of 2011 and 2012 as to whether that fiscal year's revenues and ending balance are expected to change by more than \$50,000,000 from the budgeted projections. Excluding the beginning balance and including one-time revenues, Section 145 states the revenues are forecasted to be \$8,005,995,900 for FY 2011 and \$8,648,294,200 for FY 2012.

Expenditure Authority — Section 147 states that for purposes of the General Appropriation Act, "expenditure authority" means that the fund sources are continuously appropriated monies that are included in the individual line items of appropriations.

JLBC Review — Section 148 states that for purposes of the General Appropriation Act, "review by the Joint Legislative Budget Committee" means a review by a vote of a majority of a quorum of the members.

Statewide Standard Changes

In addition to the adjustments to agency budgets and general provisions outlined previously, the FY 2012 budget reflects the adoption of technical assumptions. These technical assumptions are incorporated into each agency's individual appropriation in the FY 2012 General Appropriation Act. Statewide adjustment amounts are mentioned in any relevant agency narrative, but do not have additional discussion.

Table 1							
FY 2012 Estimated State Employee Health/Dental Insurance							
	<u>General Fund</u>	<u>Other Fund</u>	<u>Non-Approp.</u>	<u>Total Employer</u>	<u>Employee Premiums</u>	<u>Retiree Premiums</u>	<u>Total</u>
Health	330,847,000	150,388,000	120,308,000	601,540,000	75,826,000	71,800,000	749,166,000
Dental	<u>3,018,000</u>	<u>1,372,000</u>	<u>1,097,000</u>	<u>5,487,000</u>	<u>30,290,000</u>	<u>3,800,000</u>	<u>39,577,000</u>
Total	333,865,000	151,760,000	121,405,000	607,027,000	106,116,000	75,600,000	788,743,000

Table 2		
Health Insurance State Employee and Employer Monthly Contributions		
	State Employee Contribution 1/1/11 Contract	Employer Contribution 1/1/11 Contract
<u>Exclusive Provider Organization (EPO)</u>		
Employee	\$ 40.00	\$ 550.00
Employee Plus One Adult	119.00	1,113.00
Employee Plus One Child	101.00	1,078.00
Family	221.00	1,405.00
<u>Preferred Provider Organization (PPO)</u>		
Employee	153.00	741.00
Employee Plus One Adult	330.00	1,506.00
Employee Plus One Child	331.00	1,447.00
Family	486.00	1,929.00
<u>Health Spending Account (HSA) Option</u>		
Employee	26.00	503.00
Employee Plus One Adult	102.00	1,010.00
Employee Plus One Child	81.00	977.00
Family	193.00	1,265.00

Employee Related Expenditures

Health Insurance — The state continues to self-insure state employee health benefits. Under self-insurance, the state assumes the risk of providing health coverage to state employees and pays health claims directly. Therefore, if the costs of employee health coverage exceed estimates, the state will be responsible for those losses. Similarly, if the costs are less than estimated, the state will retain the savings.

Employees have a choice between an Exclusive Provider Organization (EPO, which is the self-insured equivalent of an HMO), a Preferred Provider Organization (PPO) and a Health Savings Account (HSA) Option. Contracts for CY 2012, which begins on January 1, 2012, have not yet been signed. Additional information on the current plan design can be found on page 481 of the *FY 2010 Appropriations Report*.

As noted above, Section 139 of the General Appropriation Act requires that ADOA offer state employees an enhanced Health Savings Accounts for the plan year beginning January 1, 2012. Section 139 requires ADOA to submit a report to JLBC by January 31, 2012 on the savings associated with this option.

The Health BRB continues a session law provision prohibiting implementation of a differentiated health insurance premium based on the integrated or non-integrated status of the provider.

Estimated FY 2011 health and dental costs are shown in *Table 1*. State employee and employer premiums for the CY 2011 plan year are shown in *Table 2*. The FY 2012 budget assumed employer premiums for the plan year starting January 1, 2012 would remain the same; however, official rates have not yet been released.

Dental Insurance — Employees have a choice between one Dental PPO plan and one Dental HMO plan. Employee and employer premiums based on the CY 2011 plan year are shown in *Table 3*. Rates for the upcoming play year have not yet been released.

Table 3		
Dental Insurance State Employee and Employer Monthly Contributions		
	State Employee Contribution 1/1/11 Contract	Employer Contribution 1/1/11 Contract
<u>DHMO</u>		
Employee	\$5.00	\$4.96
Employee Plus One	9.00	9.92
Family	14.00	13.70
<u>PPO</u>		
Employee	30.98	4.96
Employee Plus One	70.87	9.92
Family	123.12	13.70

As noted above, the Health BRB changes how General Fund agencies pay for health insurance. Prior to FY 2012, for most General Fund agencies, the health and dental insurance contribution was the amount designated in the *Appropriations Report*. These monies were transferred or “swept” from agency General Fund budgets at the beginning of the year and were not charged to agencies on a payroll by payroll basis. The changes in the Health BRB mean that agencies will pay actuals for all health insurance charges.

JLBC Staff estimates the net total increase in medical and dental insurance costs in FY 2012 to be approximately \$60 million in total funds, reflecting 7.5% growth. The budget

assumes that this increase will be funded by drawdowns of the Health Insurance Trust Fund balance. As of April 30, this balance was approximately \$242 million.

In addition to health and dental insurance, the following items are components of an agency's Employee Related Expenditures.

Employer Contribution Rates — *Table 4* provides a list of budgeted state employer contribution rates for state employee benefits during FY 2012. These rates may be different from actual funded charges (e.g., the Social Security FICA maximum may increase.) Except for life insurance, rates are calculated as a percent of Personal Services. Except as noted, the budget does not include funding for the changes in rates.

Life Insurance — \$23.40 per employee per year, a decrease of \$16.90 from the FY 2011 rate of \$40.30.

Unemployment Insurance — 0.650% of Personal Services for each agency, unchanged from the rate effective since fall of 2010. Agencies were budgeted at a 0.412% rate for FY 2011.

Personnel Division Pro Rata — 1.07% of Personal Services for each agency in the Arizona Department of Administration (ADOA) personnel system, unchanged from the FY 2011 rate. The ADOA Human Resources Division budget is funded from an assessment on the payroll of agencies in the ADOA personnel system.

Disability Insurance — For Arizona State Retirement System (ASRS) employees the total rate is 0.50% for employers and employees combined, unchanged from the FY 2011 rate. The shift to a 53/47 employee/employer share, however, reduces the employer share of this rate to 0.23%. For non-ASRS employees the employer rate is 0.36%, unchanged from FY 2010.

Information Technology Planning — 0.20% of Personal Services for each agency, unchanged from the FY 2011 rate. The government information technology review function in the ADOA budget is funded from an assessment on the payroll of all state agencies except the Universities.

Retiree Accumulated Sick Leave — 0.40% of Personal Services for each agency, unchanged from the FY 2011 rate. The Retiree Accumulated Sick Leave Fund is funded from an assessment on the payroll of all state agencies.

Attorney General Pro Rata — 0.675% of the Personal Services base for each agency not specifically excluded from the charge, unchanged from FY 2011. A portion of the Attorney General's budget is funded from this charge.

Workers' Compensation — The rates vary by individual agency. The rates as determined by ADOA have changed from FY 2011. Monies are deposited into the Risk

<u>Category</u>	<u>Rate</u>		
Life Insurance (per FTE Position)	\$23.40		
Unemployment Insurance	0.650%		
Personnel Division Pro Rata	1.07%		
Disability (Arizona State Retirement System)	0.23%		
Disability (Non-State Retirement System)	0.36%		
Information Technology Planning	0.20%		
Retiree Accumulated Sick Leave	0.40%		
Attorney General Pro Rata	0.675%		
Workers' Compensation	Varies		
<u>Federal Insurance Contributions Act (FICA)</u>			
Social Security (salary max \$106,800)	6.20%		
Medicare (no salary cap)	1.45%		
<u>Retirement System</u>			
	<u>Employer</u>		<u>Employee</u>
	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2012 ^{1/}</u>
<i>Arizona State Retirement System</i>	9.60	9.87	11.13
<u>Correctional Officers Ret. Plan</u>			
Correctional Officers - ADC	8.37	9.15	8.41
Correctional Officers - DJC	7.46	9.92	8.41
DPS Dispatchers ^{2/}	6.51	7.50	8.41
Probation Officers	11.64	13.13	8.41
<i>Elected Official Retirement Plan</i>	17.42	17.96	7.00
<i>University Optional</i>	7.00	7.00	7.00
<u>Public Safety Personnel Retirement</u>			
Liquor License Investigators	31.03	38.77	7.65
Department of Public Safety ^{2/}	33.82	38.30	2.65
Northern Arizona University Police	30.51	29.40	7.65
University of Arizona Police	20.50	21.24	7.65
Arizona State University Police	18.70	20.48	7.65
Game and Fish Department	40.63	43.35	7.65
Attorney General Investigators	81.75	90.08	7.65
DEMA Firefighters	16.92	17.76	7.65
ADOA Capitol Police	12.86	12.93	7.65
Parks Police	14.66	18.50	7.65
^{1/} FY 2012 retirement employee rates are unchanged from FY 2011 except for Arizona State Retirement System, which increased from 9.60% to 10.50% for actuarial changes and then is further adjusted to 11.13% for the new 53/47 employee/employer split.			
^{2/} The displayed rates reflect that 5% of the DPS member contribution of 7.65% is paid by the state.			

Management Fund for payment of costs associated with Workers' Compensation losses. ADOA estimates that the average statewide rate would increase from 0.90% in FY 2011 to 1.03% in FY 2012.

Federal Insurance Contributions Act (FICA) — Social Security taxes are applied at a rate of 6.20% up to \$106,800 of an employee's salary, unchanged from the FY 2011 budgeted maximum (and actual January 1, 2011 rate set by the federal government). In addition, Medicare taxes are applied at a rate of 1.45% on the full level of an employee's salary. Both the FICA and Medicare rates are unchanged from FY 2011.

State Retirement Systems — There are 4 state employee retirement systems -- ASRS, the Public Safety Personnel Retirement System (PSPRS), the Corrections Officers Retirement Plan (CORP), and the Elected Officials Retirement Plan. In addition, the Universities operate their own defined contribution plan. For ASRS, the total contribution for employees and employers combined increased from 19.2% in FY 2011 to 21.0% in FY 2012.

This increase would normally have increased the employer's share of costs from 9.60% to 10.50%. No change in agencies' budgets was made for this adjustment in rates. As noted above, however, the Budget Procedures BRB changes the split between the employee and employer from 50/50 to 53/47. This provision reduced the employer's share of the 21.0% total contribution from 10.50% to 9.87%. The budget took savings associated with this change.

Table 5 lists ASRS contribution rates since FY 1983.

For PSPRS, CORP and EORP only the employer contribution rate changed, as the employee contribution rates which are set in statute remain unchanged for FY 2012.

As noted above, Section 138 of the General Appropriation Act included \$(10,000,000) in savings by requiring that employees work regularly for at least 90 days to be eligible for state employee benefits and 6 months to become a member of the Arizona State Retirement System (ASRS).

Other Operating Expenditures

The following items are included in agency's Other Operating Expenditures.

Building Payments — The Other Operating Expenditures line of individual agency budgets includes rental charges, lease-purchase, and privatized lease-to-own (PLTO) payments for certain buildings. Rent charges in state-owned office space will decrease from \$21.02/square foot to \$15.08/square foot, with the charge for state-owned storage space decrease from \$7.62/square foot to \$5.47/square foot. The budget took savings associated with this change.

Funding is also included in budgets for all agencies housed in buildings acquired by lease-purchase or PLTO, including changes to those payments. (Please see the State Lease-Purchase discussion above and the Rent, Lease-Purchase, and PLTO schedules in the Capital Outlay section for more details.)

Risk Management — Individual agency budgets' Other Operating Expenditures include the Risk Management charges to be billed by the ADOA Risk Management Program. The billings vary by individual agency. The budgeted rates changed from FY 2011 and are estimated to generate total General Fund savings of \$(3,918,100) and

<u>Fiscal Year</u>	<u>Rate</u> ^{1/}	<u>Fiscal</u>	<u>Rate</u> ^{1/}
FY 1983	7.00	FY 1998	3.05
FY 1984	7.00	FY 1999	2.85
FY 1985	6.27	FY 2000	2.17
FY 1986	5.67	FY 2001	2.17
FY 1987	5.53	FY 2002	2.00
FY 1988	4.00	FY 2003	2.00
FY 1989 ^{2/}	4.78	FY 2004	5.20
FY 1990 ^{2/}	1.29	FY 2005	5.20
FY 1991 ^{2/}	3.37	FY 2006	6.90
FY 1992 ^{2/}	3.17	FY 2007	8.60
FY 1993 ^{2/}	3.10	FY 2008	9.10
FY 1994 ^{2/}	2.65	FY 2009	8.95
FY 1995 ^{2/}	3.26	FY 2010	9.00
FY 1996	3.36	FY 2011	9.60
FY 1997	3.20	FY 2012 ^{3/}	11.13/9.87

1/ Employee and employer each pay this rate except for FY 2012.
2/ Long Term Disability not broken out of the contribution rate from FY 1989 - FY 1995. Rates for these years reflect amounts estimated to be attributable solely to retirement component.
3/ Also includes impact of the budget shift from 50/50 employee/employer share to 53/47.

Other Appropriated Fund savings of \$(852,000). (See Statewide Adjustments narrative above for more details.) Monies are deposited into an ADOA fund for payment of costs associated with Risk Management losses. The state self-insures for Risk Management services by assessing agencies charges based on actuarial projections and paying claims against the state. (Please see the Summary of Risk Management Charges in the Agency Detail and Allocations section for these charges.)

Other Budget Issues

The FY 2012 Budget Procedures BRB (Laws 2011, Chapter 26) includes the following statewide provisions:

Furlough Elimination – The BRB eliminates 1 of 6 furlough days in FY 2011 and all 6 furlough days in FY 2012. These furlough days were originally authorized by the FY 2011 Budget Procedures BRB (Laws 2010, 7th Special Session, Chapter 3). Although the furlough days were eliminated, the savings associated with these furlough days remained in most agencies' budgets. A total of \$453,600 was added to small agencies' budgets in FY 2012 to restore savings from the furlough. This change impacted the General Fund, either by adding General Fund directly to budgets, or by adding Other Funds and reducing a fund transfer associated with the furlough elimination. The increases in agency budgets for this issue are part of agencies' base budgets and are discussed in their narratives.

Furlough Implementation – The BRB continues to allow agencies to implement a furlough for FY 2012 and directs ADOA to prescribe implementation procedures and exempts them from rulemaking requirements for the purpose of prescribing the procedures. This provision

would permit agencies to continue to implement furloughs to achieve the savings incorporated in their budget after the elimination of the mandatory furlough.

Administrative Adjustments — The budget assumes that state agencies will have expenditures totaling \$73,388,300 in FY 2012 for FY 2011 expenditures. Agencies are permitted to make administrative adjustments for expenditures obligated in FY 2011 but for which the state was unbilled until FY 2012. An agency's administrative adjustments cannot exceed its prior year reversion, or unused appropriation authority. The \$73,388,300 is a decrease of \$(4,611,700) from the FY 2011 total of \$78,000,000. The FY 2012 amount is 65% of prior-year reversion. This amount reflects a percentage close to the historical average. Administrative adjustments as a percentage of prior year's reversion vary widely from year to year, however, from below 30% to above 70%.

In addition to the FY 2012 increase above FY 2011, the budget assumes an increase of \$4,393,000 from originally-budgeted FY 2011 administrative adjustment total of \$73,607,000. This amount is approximately 65% of reported FY 2010 reversion and is based on an analysis of individual agency spending reports and extrapolating final administrative adjustments based on those agencies' historical trends.

Reversions — The budget assumes that state agencies will revert \$(111,256,400) of FY 2012 appropriations back to the General Fund because the agencies will not spend their entire appropriation. Agencies will be permitted to make administrative adjustments totaling no more than this amount in FY 2013. This amount is an increase of \$1,648,700 from the FY 2011 total of \$(112,905,100). The FY 2012 amount reflects 1.2% of total spending, a percentage based on historical averages in years which the economy slows down.

In addition to the FY 2012 increase above FY 2011, the budget assumes no revision to the originally-budgeted FY 2012 reversion total of \$(112,905,100). This amount is approximately 1.2% of FY 2011 estimated spending.

In addition to these reversion, the FY 2012 budget also continues to modify the accounting of non-lapsing General Fund monies, which are not usually included in the General Fund ending balance. The Budget Procedures BRB requires that any monies appropriated from the General Fund that are non-lapsing and unexpended at the end of FY 2012 shall be treated as if these funds are part of the FY 2012 ending balance. This accounting method is not anticipated to generate any additional statutory reversion savings in FY 2012. These amounts were originally estimated to be \$50,000,000 when originally enacted in FY 2009. These monies remain non-lapsing and continue to be available to the agencies in FY 2013.

Budget Format — The format governs how an agency's appropriation appears in the General Appropriation Act. A

less detailed format provides an agency with more discretion in implementing the budget. Conversely, a more detailed format may require an agency to use formal processes for redirecting appropriated funds. Among the choices are the following:

Lump Sum — The appropriation for each fiscal year consists of a single dollar amount, thereby allowing the agency to shift funds among line items, programs and subprograms without further Legislative or Executive Branch review.

Lump Sum with Special Line Items — The appropriation for each fiscal year consists of a dollar amount for an operating budget and dollar amounts for individual special line items. Special line items are particular programs for which the Legislature has a specific policy interest. These line items may or may not include FTE Positions. Agencies are permitted to shift funds among line items, programs and subprograms without further Legislative or Executive Branch review, though footnotes may place additional restrictions or notifications upon the agency prior to or associated with transfers between special line items or to or from the operating budget.

90/10 Agencies — The following 29 regulatory agencies are called "90/10" agencies for the fact that these agencies retain 90% of their revenues deposit the other 10% into the General Fund:

Arizona State Board of Accountancy
Acupuncture Board of Examiners
State Board of Appraisal
Board of Athletic Training
Board of Barbers
Board of Behavioral Health Examiners
State Board of Chiropractic Examiners
Registrar of Contractors
Board of Cosmetology
State Board of Dental Examiners
State Board of Funeral Directors and Embalmers
Board of Homeopathic and Integrated Medicine Examiners
Arizona Medical Board
Naturopathic Physicians Medical Board
State Board of Nursing
Board of Examiners of Nursing Care Institution
Administrators and Assisted Living Facility Managers
Board of Occupational Therapy Examiners
State Board of Dispensing Opticians
State Board of Optometry
Arizona Board of Osteopathic Examiners
Office of Pest Management
Arizona State Board of Pharmacy
Board of Physical Therapy Examiners
State Board of Podiatry Examiners
State Board for Private Postsecondary Education
State Board of Psychologist Examiners
Board of Respiratory Care Examiners
State Board of Technical Registration
Arizona State Veterinary Medical Examining Board