

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 2012, Chapter 294) provides direction with regard to several general provisions.

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 132 of the General Appropriation Act makes statewide adjustments totaling \$(13,182,100) from the General Fund and \$4,947,500 from Other Appropriated Funds in FY 2013 for changes in 5 areas:

- **State Lease-Purchase and Rental Rates:** \$1,499,600 Other Appropriated Funds for adjustments in agency lease-purchase charges, including eliminating payments for lease-purchase transactions completed in FY 2012, charging rent for those properties, and lowering the rental for all agencies pursuant to the Budget Procedures Budget Reconciliation Bill (BRB) (Laws 2012, Chapter 296). *(Please see the Capital Outlay section for more details on lease-purchase and rent charges.)*
- **Retirement Rates (ASRS 53/47):** \$6,602,900 General Fund and \$1,454,200 Other Appropriated Funds for returning the employee/employer ratio of Arizona State Retirement System contributions to 50/50 from the 53/47 ratio required by the FY 2012 Budget Procedures BRB (Laws 2011, Chapter 26). Laws 2012, Chapter 304 repeals the Chapter 26 change and appropriates monies for FY 2012; this Chapter 294 appropriation is for FY 2013 adjustments. Funding to address the FY 2013 cost to local school districts is incorporated into the Arizona Department of Education budget.
- **Attorney General Pro Rata:** Ex-appropriation of \$(3,987,800) General Fund associated with the elimination of the Attorney General Pro Rata charge in the Criminal Justice BRB (Laws 2012, Chapter 302). This charge was a 0.675% pro rata charge on the Personal Services base of all state agencies except those specifically exempted by statute. *(Please see the Attorney General narrative for details.)*

The pro rata is being replaced by a flat dollar amount charge to non-General Fund accounts. Section 134 lists the \$1,906,400 in non-General Fund charges to agencies for Attorney General services. *(Please see the Agency Detail and Allocations section for agency charges.)*

- **FY 2013 Retirement Rates:** \$9,202,800 General Fund and \$1,993,700 Other Appropriated Funds for FY 2013 adjustments in agency retirement rates. Chapter 294 excluded the Universities and the Judicial Branch from receiving this funding.
- **Health Insurance Premium Holiday:** Ex-appropriation of \$(25,000,000) General Fund for a one-time “premium holiday” for employers, employees, and retirees’ health care contributions. Section 135 requires the Arizona Department of Administration (ADOA) to not collect health insurance premiums for sufficient pay periods to generate \$(25,000,000) of General Fund savings. The specific adjustments by agency will be determined at a later date and are not incorporated into individual agency narrative tables for FY 2013. *(Please see the Health Insurance discussion below for more details.)*
- In addition to the changes in Section 132, Section 133 of the General Appropriation Act appropriates \$16,633,400 General Fund and \$11,695,200 Other Appropriated Funds for one-time critical retention payments. Section 133 states that subject to available monies, the director of each state agency shall award to employees uncovered as of September 29, 2012 payments equal to 5% of the employee’s annual salary level, prorated for and distributed evenly throughout the remainder of FY 2013; this is equivalent to a 3.75% annualized payment. The specific adjustments by agency will be determined at a later date and are not incorporated into individual agency narrative tables for FY 2013. The funding level assumes Universities will not be eligible for these payments. *(Please see the Personnel Bill discussion below.)*
- According to ADOA, retention payments for employees in non-ASRS retirement systems will not be considered salary adjustments and therefore will not be charged retirement contributions based on statutes for those retirement systems.

Sections 132 and 133 both state that the JLBC Staff shall determine and 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.)*

Section 136 of the General Appropriation adds the Drug and Gang Prevention Resource Center Fund, Children and Family Services Training Program Fund, Arizona State Hospital Fund, Aggregate Mining Reclamation Fund, Radiation Regulatory Fee Fund, State Treasurer’s Management Fund, Water Resources Fund, and Capital Improvement Fund as funds eligible to receive FY 2012 statewide adjustments authorized by Section 137 of the FY 2012 General Appropriation Act.

Expenditure Reporting — Section 137 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 138 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 2013 report by October 1, 2013 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.

The FY 2013 budget reduced FTE ceilings for large agencies with a significant number of unfunded, unfilled positions. Although there were variations, the general policy was to reduce the vacancy factor to 10% for agencies with more than 100 FTE Positions. *(Please see the State Personnel Summary for which agencies are affected by the policy and individual agency narratives for the specific reductions by agency.)*

Filled FTE Position Reporting — Section 139 states that by October 1, 2012 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, 2012.

Transfer Authority — Section 140 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 141 requires the Executive Branch to provide to the JLBC a preliminary estimate of the FY 2012 General Fund ending balance by September 15, 2012 and a preliminary estimate of the FY 2013 General Fund ending balance by September 15, 2013. Based on this information, JLBC Staff shall report to JLBC by October 15 of 2012 and 2013 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 141 states the revenues are forecasted to be \$8,645,992,200 for FY 2012 and \$8,693,355,700 for FY 2013.

Expenditure Authority — Section 143 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 144 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 2013 budget reflects the adoption of technical assumptions. These technical assumptions are incorporated into each agency's individual appropriation in the FY 2013 General Appropriation Act. Statewide adjustment amounts are mentioned in any relevant agency narrative, but do not have additional discussion.

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.

	General Fund	Other Fund	Non-Approp.	Total Employer	Employee Premiums	Retiree Premiums	Total
Health ^{1/}	295.7	196.4	163.7	655.8	79.0	59.3	794.1
Dental	2.5	1.6	1.4	5.4	30.3	7.9	43.6
Total	298.2	198.0	65.1	661.2	109.3	67.2	837.7

^{1/} Excludes \$68 million of savings from the premium holiday.

Table 2		
Health Insurance State Employee and Employer Monthly Contributions Calendar Year 2012		
	<u>State Employee Contribution</u>	<u>Employer Contribution</u>
<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

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. Employee rates for FY 2013 have not yet been determined. Additional information on the current plan design can be found on page 481 of the *FY 2010 Appropriations Report*.

Laws 2011, Chapter 24, Section 139 intended for ADOA to offer state employees enhanced Health Savings Accounts for the plan year beginning January 1, 2012. This provision was originally assumed to generate \$(12,000,000) of savings, but the program generated minimal savings. These savings were never allocated to individual agency budgets. Section 3 of the General Appropriation Act eliminates these FY 2012 estimated savings.

Section 2 of the General Appropriation Act expands ADOA's authorization to pay the federal government for any obligations related to the FY 2012 transfer of Health Insurance Trust Fund monies to the General Fund. While 2011 legislation originally authorized this payment to occur in FY 2012, Chapter 294 now permits the payment of this FY 2012 obligation to also occur in FY 2013.

The Health and Welfare 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 2013 health and dental costs are shown in *Table 1*. State employee and employer premiums for the CY 2012 plan year are shown in *Table 2*. The FY 2013 budget assumed employer premiums for the plan year starting January 1, 2013 would remain the same; however,

rates for the upcoming plan year have not yet been released.

The FY 2013 budget requires ADOA to implement a "premium holiday" during which agencies, employees, and retirees will not be charged health insurance premiums for approximately 2 pay periods. (Please see the discussion following *Table 3* for details.)

Dental Insurance — Employees have a choice between one Dental PPO plan and one Dental HMO plan. Employee and employer premiums based on the CY 2012 plan year are shown in *Table 3*. Rates for the upcoming plan year have not yet been released.

Table 3		
Dental Insurance State Employee and Employer Monthly Contributions		
	<u>State Employee Contribution</u>	<u>Employer Contribution</u>
<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 of April 30, the balance in the Health Insurance Trust Fund was approximately \$303 million. The balance is anticipated to be reduced below what it would otherwise be in FY 2013 for the following 2 items:

- JLBC Staff estimates the net total increase in health and dental insurance costs in FY 2013 to be approximately \$46 million in total funds, reflecting 6.3% growth. The budget assumes that this increase will be funded by existing premiums.
- As noted above, Section 135 of the General Appropriation Act requires ADOA to not collect premiums for the health insurance program for sufficient pay periods to generate \$(25) million of General Fund savings. The “premium holiday” is expected to be for approximately 2 pay periods and will apply to all premiums, including employer, employee and retiree contributions. Employees and retirees are estimated to save \$12 million. In addition to the \$(25) million of General Fund savings (which will be reduced from agencies’ budgets), the premium holiday is also estimated to reduce agencies’ Other Appropriated Fund spending by \$(17) million. These non-General Fund savings will not be reduced from agencies’ budgets. Including Non-Appropriated savings of \$(14) million, the premium holiday is estimated to reduce the Health Insurance Trust Fund balance by \$(68) million.

The FY 2012 Health BRB (Laws 2011, Chapter 31) changed how General Fund agencies paid for health insurance so that instead of set amounts being “swept” from agency General Fund budgets at the beginning of the year and not charged on a payroll-by-payroll basis, agencies pay actuals for all health and dental insurance charges.

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 2013. 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, unchanged from the FY 2012 rate.

Unemployment Insurance - 0.15% of Personal Services for each agency, unchanged from the FY 2012 rate.

Personnel Division Pro Rata - 1.10% of Personal Services for each agency in the State Personnel System, unchanged from the FY 2012 rate. Of this amount, 1.07% is used to fund the ADOA Human Resources Division while the other 0.03% is used to fund the State Personnel Board.

Laws 2012, Chapter 321 expands the ADOA Personnel System, creating the State Personnel System, which includes 9 new agencies that have traditionally maintained their own personnel systems. ADOA’s Human Resource Division will continue oversight of the personnel system. No additional money was appropriated to the 9 agencies who will be required to pay the pro rata charge upon the effective date of Chapter 321.

Disability Insurance - For Arizona State Retirement Systems (ASRS) employees the employer pays 0.25% of Personal Services for disability insurance, an increase of 0.02% from the FY 2012 rate. The employee will pay 0.25%, a decrease of (0.02)%. This change is the result of reversing the 53/47 split of retirement costs (*see above*).

For non-ASRS employees the rate is 0.25% of Personal Services, unchanged from the FY 2012 rate.

Information Technology Planning - 0.20% of Personal Services for each agency, unchanged from the FY 2012 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 2012 rate. The Retiree Accumulated Sick Leave Fund is funded from an assessment on the payroll of all state agencies.

Attorney General Pro Rata - As noted above, this charge, which represented 0.675% of the Personal Services base for each agency not specifically excluded from the charge, was eliminated by the FY 2013 Criminal Justice BRB. A portion of the Attorney General’s budget was funded from this charge; the FY 2013 budget replaced the lost revenues with a direct appropriation to the Attorney General’s office and direct non-General Fund charges as outlined in Section 134 of the General Appropriation Act.

Workers’ Compensation - The rates calculated by ADOA vary by individual agency and are unchanged from the FY 2012 workers’ compensation rates. Monies are deposited into the Risk Management Fund for payment of costs associated with Workers’ Compensation losses. The average statewide rate would remain at the 1.03% FY 2012 rate.

Federal Insurance Contributions Act (FICA) - Social Security taxes are paid at a rate of 6.20% up to \$110,100 of an employee’s salary beginning January 1, 2012. 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 percentage rates are unchanged from FY 2012.

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 21.0% in FY 2012 to 21.5% in FY 2013.

As previously noted, in addition to this increase, Laws 2012, Chapter 304 also repealed 53/47 employee/employer contribution split required by the FY 2012 budget. Combined with the increase from 21.0% to 21.5% for the total contribution, the employer's share of the contribution will rise from 9.87% as originally budgeted for FY 2012 to 10.75%. The employee's share will decrease from the originally-budgeted 11.13% to 10.75%. Chapter 304 refunds FY 2012 contributions in excess of the 50/50 split back to employees.

Table 5 lists ASRS contribution rates since FY 1983.

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 \$15.08/square foot to \$13.82/square foot, with the charge for state-owned storage space decrease from \$5.47/square foot to

Table 4

FY 2013 Employer Contribution Rates

<u>Category</u>	<u>Rate</u>		
Life Insurance (per FTE Position)	\$23.40		
Unemployment Insurance	0.15%		
Personnel Division Pro Rata	1.10%		
Disability (Arizona State Retirement System)	0.25%		
Disability (Non-State Retirement System)	0.25%		
Information Technology Planning	0.20%		
Retiree Accumulated Sick Leave	0.40%		
Attorney General Pro Rata	--		
Workers' Compensation	Varies		
<u>Federal Insurance Contributions Act (FICA)</u>			
Social Security (salary max \$110,100)	6.20%		
Medicare (no salary cap)	1.45%		
<u>Retirement System</u>			
	<u>Employer</u>		<u>Employee</u>
	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2013</u> ^{1/}
<i>Arizona State Retirement System</i>	9.87	10.75	10.75
<u>Correctional Officers Ret. Plan</u>			
Correctional Officers - ADC	9.15	11.14	8.41
Correctional Officers - DJC	9.92	12.30	8.41
DPS Dispatchers ^{2/}	7.50	7.90	8.41
Probation Officers	13.13	13.12	8.41
<i>Elected Official Retirement Plan</i>	17.96	20.87	11.50
<i>University Optional</i>	7.00	7.00	7.00
<u>Public Safety Personnel Retirement</u>			
Liquor License Investigators	38.77	46.99	9.55
Department of Public Safety ^{2/}	38.30	48.71	4.55
Northern Arizona University Police	29.40	36.81	9.55
University of Arizona Police	21.24	25.54	9.55
Arizona State University Police	20.48	24.42	9.55
Game and Fish Department	43.35	50.54	9.55
Attorney General Investigators	90.08	136.04	9.55
DEMA Firefighters	17.76	20.54	9.55
ADOA Capitol Police	12.93	12.22	9.55
Parks Police	18.50	25.16	9.55

^{1/} Only Correctional Officers Retirement Plan and University Optional Plan employee contributions are unchanged from FY 2012. Arizona State Retirement System employee rates decreased from 11.13%, Elected Officials Retirement Plan rates increased from 10.0%, and Public Safety Personnel Retirement Plan rates increased from 8.65% (3.65% for DPS).

^{2/} The displayed rates reflect that 5% of the DPS member contribution of 9.55% is paid by the state.

Table 5

ASRS Contribution Rates

<u>Fiscal Year</u>	<u>Rate</u> ^{1/}	<u>Fiscal</u>	<u>Rate</u> ^{1/}
FY 1983	7.00	FY 1999	2.85
FY 1984	7.00	FY 2000	2.17
FY 1985	6.27	FY 2001	2.17
FY 1986	5.67	FY 2002	2.00
FY 1987	5.53	FY 2003	2.00
FY 1988	4.00	FY 2004	5.20
FY 1989 ^{2/}	4.78	FY 2005	5.20
FY 1990 ^{2/}	1.29	FY 2006	6.90
FY 1991 ^{2/}	3.37	FY 2007	8.60
FY 1992 ^{2/}	3.17	FY 2008	9.10
FY 1993 ^{2/}	3.10	FY 2009	8.95
FY 1994 ^{2/}	2.65	FY 2010	9.00
FY 1995 ^{2/}	3.26	FY 2011	9.60
FY 1996	3.36	FY 2012	10.50
FY 1997	3.20	FY 2013	10.75
FY 1998	3.05		

^{1/} Employee and employer each pay this rate except for FY 2012, when employers paid 9.87% and employees 11.13%. This non-50/50 split was repealed by Laws 2012, Chapter 304, which refunded excess contributions to employees.

^{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.

\$5.01/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 are unchanged from FY 2012. 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.

Section 107 of the General Appropriation Act includes a FY 2012 supplemental appropriation of \$10,400,000 from the Risk Management Fund to refund a portion of certain fund balances to the federal government. In prior fiscal years, the state had transferred the balances of certain funds to the General Fund. If federal monies had been deposited into these funds, the federal government requires that they receive their own proportional share of fund transfers. The \$10,400,000 is intended to cover the state's obligation for FY 2010 and FY 2011 transfers. Of this amount, \$5,921,900 was expended in May 2012 for the FY 2010 portion of the state's obligation.

Other Budget Issues

Administrative Adjustments — The budget assumes that state agencies will have expenditures totaling \$64,384,900 in FY 2013 for FY 2012 expenditures. Agencies are permitted to make administrative adjustments for expenditures obligated in FY 2012 but for which the state was unbilled until FY 2013. An agency's administrative adjustments cannot exceed its prior year reversionment, or unused appropriation authority. The \$64,384,900 is an increase of \$6,690,800 from the FY 2012 total of \$57,694,100. The FY 2012 amount is 65% of prior-year reversionments. This amount reflects a percentage close to the historical average. Administrative adjustments as a percentage of prior year's reversionments vary widely from year to year, however, from below 30% to above 70%.

The FY 2012 estimate of \$57,694,100 was a \$(15,694,200) decrease from the originally-budgeted administrative adjustment total of \$73,388,300 for FY 2012. This amount is 65% of reported FY 2011 reversionments and is based on an analysis of individual agency spending reports and extrapolating final administrative adjustments based on those agencies' historical trends.

Reversionments — The budget assumes that state agencies will revert \$(99,998,300) of FY 2013 appropriations back to the General Fund because the agencies will not spend their entire appropriation. This amount is a decrease of \$944,600 from the FY 2012 total of \$(99,053,700). The FY 2013 amount reflects 1.2% of total spending, a percentage based on historical averages.

The FY 2012 estimate of \$(99,053,700) was an increase of \$12,202,700 above the originally-budgeted FY 2012 reversionment total of \$(111,256,400). This amount is approximately 1.2% of FY 2012 estimated spending.

In addition to these reversionments, the revised FY 2012 budget ends the practice of requiring any monies appropriated from the General Fund that are non-lapsing and unexpended at the end of one fiscal year to be treated as if these funds are part of that year's ending balance. These amounts were originally estimated to be \$50,000,000 when originally enacted in FY 2009 but had declined as balances were gradually spent down. The Budget Procedures BRB repealed the FY 2012 provision requiring this treatment, which is projected to have a one-time cost of \$29,910,200 in FY 2012.

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
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