

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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Description: This program consists of the following administrative support activities: Commissioners, Legal, Tax Policy, Human Resources, Information Technology, Management Services, and Communications.

FY 2014 Original Appropriation

3.00 FY 2014 Original Appropriation: SB 1175

General	61.05	4,365,400	7,037,900	245,600	0	0	11,648,900
Dedicated	6.60	501,500	1,687,600	132,600	0	0	2,321,700
Other	0.00	0	9,100	0	0	0	9,100
Total	67.65	4,866,900	8,734,600	378,200	0	0	13,979,700

FY 2014 Total Appropriation

General	61.05	4,365,400	7,037,900	245,600	0	0	11,648,900
Dedicated	6.60	501,500	1,687,600	132,600	0	0	2,321,700
Other	0.00	0	9,100	0	0	0	9,100
Total	67.65	4,866,900	8,734,600	378,200	0	0	13,979,700

FY 2014 Estimated Expenditures

General	61.05	4,365,400	7,037,900	245,600	0	0	11,648,900
Dedicated	6.60	501,500	1,687,600	132,600	0	0	2,321,700
Other	0.00	0	9,100	0	0	0	9,100
Total	67.65	4,866,900	8,734,600	378,200	0	0	13,979,700

Base Adjustments

8.41 Removal of One-Time Expenditures: This decision unit removes the one-time appropriation for FY 2014.

General	0.00	0	(4,431,400)	(245,600)	0	0	(4,677,000)
Dedicated	0.00	0	(781,800)	(122,600)	0	0	(904,400)
Total	0.00	0	(5,213,200)	(368,200)	0	0	(5,581,400)

FY 2015 Base

General	61.05	4,365,400	2,606,500	0	0	0	6,971,900
Dedicated	6.60	501,500	905,800	10,000	0	0	1,417,300
Other	0.00	0	9,100	0	0	0	9,100
Total	67.65	4,866,900	3,521,400	10,000	0	0	8,398,300

Program Maintenance

10.11 Change in Health Benefit Costs: This decision unit reflects the scheduled changes in the employer health benefit cost.

General	0.00	88,500	0	0	0	0	88,500
Dedicated	0.00	10,000	0	0	0	0	10,000
Total	0.00	98,500	0	0	0	0	98,500

10.12 Change in Variable Benefit Costs: This decision unit reflects the scheduled changes in the employer variable benefits cost.

General	0.00	600	0	0	0	0	600
Dedicated	0.00	100	0	0	0	0	100
Total	0.00	700	0	0	0	0	700

Tax Commission, State
General Services

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.23 Contract Inflation: The Governor recommends General Fund and dedicated spending authority for a \$48,400 increase in the GenTax tax software maintenance contract, as well as a \$25,000 change in Boise main office lease space for common area maintenance costs.							
General	0.00	0	62,300	0	0	0	62,300
Dedicated	0.00	0	11,100	0	0	0	11,100
Total	0.00	0	73,400	0	0	0	73,400
10.31 Repair, Replacement Items/Alterations: The Governor recommends one-time funding for replacement of two servers (\$60,000), ten network printers (\$15,000), five network switches (\$69,000), 101 desktop (\$90,900), 36 laptop (\$39,600) and eight tablet computers (\$7,200), 50 monitors/printers (\$10,000), eight uninterruptable power supply batteries (\$3,200), vehicles (\$83,600) and network security and internet access hardware (\$315,600).							
General	0.00	0	11,400	466,400	0	0	477,800
Dedicated	0.00	0	1,800	250,000	0	0	251,800
Total	0.00	0	13,200	716,400	0	0	729,600
10.41 Attorney General Fees: Adjustments to the costs of legal services provided by the Office of the Attorney General are reflected here.							
General	0.00	0	56,100	0	0	0	56,100
Dedicated	0.00	0	6,200	0	0	0	6,200
Total	0.00	0	62,300	0	0	0	62,300
10.45 Risk Management Cost Increases: The Office of Insurance Management reports adjustments to various cost categories based on agency claims patterns.							
General	0.00	0	300	0	0	0	300
Dedicated	0.00	0	100	0	0	0	100
Total	0.00	0	400	0	0	0	400
10.46 Controller's Fee Charge: Adjustments to the costs of statewide accounting and statewide payroll processing provided by the Office of the State Controller are reflected here.							
General	0.00	0	(400)	0	0	0	(400)
Dedicated	0.00	0	(100)	0	0	0	(100)
Total	0.00	0	(500)	0	0	0	(500)
10.47 Treasurer's Fee Charge: Adjustments to the costs of cash management and warrant processing by the Office of the State Treasurer are reflected here.							
General	0.00	0	21,200	0	0	0	21,200
Dedicated	0.00	0	2,400	0	0	0	2,400
Total	0.00	0	23,600	0	0	0	23,600
10.61 Salary Multiplier - Regular Employees: The Governor does not recommend a CEC for FY 2015.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.62 Salary Multiplier - Group and Temporary: The Governor does not recommend a compensation increase for Group and Temporary positions.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.92 Other Adjustments: Adjustments to the Idaho Technology Authority (ITA) annual billing (as established in §67-5745) for central technology functions are reflected here.							
General	0.00	0	6,800	0	0	0	6,800
Dedicated	0.00	0	1,000	0	0	0	1,000
Total	0.00	0	7,800	0	0	0	7,800
FY 2015 Total Maintenance							
General	61.05	4,454,500	2,764,200	466,400	0	0	7,685,100
Dedicated	6.60	511,600	928,300	260,000	0	0	1,699,900
Other	0.00	0	9,100	0	0	0	9,100
Total	67.65	4,966,100	3,701,600	726,400	0	0	9,394,100
Line Items							
12.02 Tax Policy and Research Enhancement: The Governor does not recommend FY 2015 funding for two full-time positions to examine policy issues as well as conduct analysis and research.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2015 Gov's Recommendation							
General	61.05	4,454,500	2,764,200	466,400	0	0	7,685,100
Dedicated	6.60	511,600	928,300	260,000	0	0	1,699,900
Other	0.00	0	9,100	0	0	0	9,100
Total	67.65	4,966,100	3,701,600	726,400	0	0	9,394,100

Tax Commission, State
Audit

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
Description: This program represents the Audit functions performed by the agency. It operates from the administrative headquarters office in Boise and five field office locations (Lewiston, Coeur D'Alene, Twin Falls, Idaho Falls, and Pocatello). The division is responsible for conducting audits on all tax types administered by the agency and performs enforcement efforts directed at non-filers.							
FY 2014 Original Appropriation							
3.00 FY 2014 Original Appropriation: SB 1175							
General	223.05	12,392,900	1,939,500	0	0	0	14,332,400
Dedicated	46.30	3,111,800	897,000	0	0	0	4,008,800
Federal	0.00	0	8,000	0	0	0	8,000
Total	269.35	15,504,700	2,844,500	0	0	0	18,349,200
FY 2014 Total Appropriation							
General	223.05	12,392,900	1,939,500	0	0	0	14,332,400
Dedicated	46.30	3,111,800	897,000	0	0	0	4,008,800
Federal	0.00	0	8,000	0	0	0	8,000
Total	269.35	15,504,700	2,844,500	0	0	0	18,349,200
FY 2014 Estimated Expenditures							
General	223.05	12,392,900	1,939,500	0	0	0	14,332,400
Dedicated	46.30	3,111,800	897,000	0	0	0	4,008,800
Federal	0.00	0	8,000	0	0	0	8,000
Total	269.35	15,504,700	2,844,500	0	0	0	18,349,200
Base Adjustments							
8.41 Removal of One-Time Expenditures: This decision unit removes the one-time appropriation for FY 2014.							
Dedicated	0.00	0	(10,800)	0	0	0	(10,800)
Total	0.00	0	(10,800)	0	0	0	(10,800)
FY 2015 Base							
General	223.05	12,392,900	1,939,500	0	0	0	14,332,400
Dedicated	46.30	3,111,800	886,200	0	0	0	3,998,000
Federal	0.00	0	8,000	0	0	0	8,000
Total	269.35	15,504,700	2,833,700	0	0	0	18,338,400
Program Maintenance							
10.11 Change in Health Benefit Costs: This decision unit reflects the scheduled changes in the employer health benefit cost.							
General	0.00	326,300	0	0	0	0	326,300
Dedicated	0.00	67,100	0	0	0	0	67,100
Total	0.00	393,400	0	0	0	0	393,400
10.12 Change in Variable Benefit Costs: This decision unit reflects the scheduled changes in the employer variable benefits cost.							
General	0.00	1,700	0	0	0	0	1,700
Dedicated	0.00	400	0	0	0	0	400
Total	0.00	2,100	0	0	0	0	2,100

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.61 Salary Multiplier - Regular Employees: The Governor does not recommend a CEC for FY 2015.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.62 Salary Multiplier - Group and Temporary: The Governor does not recommend a compensation increase for Group and Temporary positions.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2015 Total Maintenance							
General	223.05	12,720,900	1,939,500	0	0	0	14,660,400
Dedicated	46.30	3,179,300	886,200	0	0	0	4,065,500
Federal	0.00	0	8,000	0	0	0	8,000
Total	269.35	15,900,200	2,833,700	0	0	0	18,733,900
Line Items							
12.03 Program Reorganization: Create separate Collection: This decision unit separates collections and audit functions within the Commission. It is not an expansion of programs nor functions, but rather an internal management realignment to provide better service and more focused attention to both specialties.							
General	(120.00)	(6,202,400)	(989,900)	0	0	0	(7,192,300)
Dedicated	(3.00)	(176,600)	(22,600)	0	0	0	(199,200)
Total	(123.00)	(6,379,000)	(1,012,500)	0	0	0	(7,391,500)
FY 2015 Gov's Recommendation							
General	103.05	6,518,500	949,600	0	0	0	7,468,100
Dedicated	43.30	3,002,700	863,600	0	0	0	3,866,300
Federal	0.00	0	8,000	0	0	0	8,000
Total	146.35	9,521,200	1,821,200	0	0	0	11,342,400

Tax Commission, State
Collections

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
Description: This program, separated from the previously combined Audit & Collections division, operates from the administrative headquarters office in Boise and five field office locations (Lewiston, Coeur D'Alene, Twin Falls, Idaho Falls, and Pocatello). The division is responsible for collecting delinquent taxes and providing direct taxpayer services.							
FY 2014 Original Appropriation							
3.00	FY 2014 Original Appropriation						
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2014 Total Appropriation							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2014 Estimated Expenditures							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2015 Base							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2015 Total Maintenance							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
Line Items							
12.03 Program Reorganization: This decision unit separates collections and audit functions within the Commission. It is not an expansion of programs nor functions, but rather an internal management realignment to provide better service and more focused attention to both specialties.							
General	120.00	6,202,400	989,900	0	0	0	7,192,300
Dedicated	3.00	176,600	22,600	0	0	0	199,200
Total	123.00	6,379,000	1,012,500	0	0	0	7,391,500
FY 2015 Gov's Recommendation							
General	120.00	6,202,400	989,900	0	0	0	7,192,300
Dedicated	3.00	176,600	22,600	0	0	0	199,200
Total	123.00	6,379,000	1,012,500	0	0	0	7,391,500

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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Description: This program maintains the taxpayer database, processes all returns and payments, initiates the deposit of money received and issues taxpayer refunds. The division: (a) registers permit holders for 18 tax types including sales, withholding, hotel/motel, motor fuels, beer, wine, cigarette and tobacco taxes, oil and gas, and emergency telephone-E911 prepaid communications services; (b) ensures that all individuals and licensed businesses have access to proper tax forms for reporting; (c) processes revenue and refund documents submitted by taxpayers; and (d) maintains an imaging system used to streamline the processing and storing of tax documents.

FY 2014 Original Appropriation

3.00 FY 2014 Original Appropriation: SB 1175

General	69.15	3,492,900	1,509,300	14,600	0	0	5,016,800
Dedicated	11.85	690,800	343,000	4,900	0	0	1,038,700
Other	0.00	0	14,400	0	0	0	14,400
Total	81.00	4,183,700	1,866,700	19,500	0	0	6,069,900

FY 2014 Total Appropriation

General	69.15	3,492,900	1,509,300	14,600	0	0	5,016,800
Dedicated	11.85	690,800	343,000	4,900	0	0	1,038,700
Other	0.00	0	14,400	0	0	0	14,400
Total	81.00	4,183,700	1,866,700	19,500	0	0	6,069,900

FY 2014 Estimated Expenditures

General	69.15	3,492,900	1,509,300	14,600	0	0	5,016,800
Dedicated	11.85	690,800	343,000	4,900	0	0	1,038,700
Other	0.00	0	14,400	0	0	0	14,400
Total	81.00	4,183,700	1,866,700	19,500	0	0	6,069,900

Base Adjustments

8.41 Removal of One-Time Expenditures: This decision unit removes the one-time appropriation for FY 2014.

General	0.00	0	0	(14,600)	0	0	(14,600)
Dedicated	0.00	0	0	(2,600)	0	0	(2,600)
Total	0.00	0	0	(17,200)	0	0	(17,200)

8.51 Base Reduction: This decision unit adjusts spending authority within the Administrative Fund 0338-01 to match revenue.

Dedicated	0.00	0	(10,900)	0	0	0	(10,900)
Total	0.00	0	(10,900)	0	0	0	(10,900)

FY 2015 Base

General	69.15	3,492,900	1,509,300	0	0	0	5,002,200
Dedicated	11.85	690,800	332,100	2,300	0	0	1,025,200
Other	0.00	0	14,400	0	0	0	14,400
Total	81.00	4,183,700	1,855,800	2,300	0	0	6,041,800

Program Maintenance

10.11 Change in Health Benefit Costs: This decision unit reflects the scheduled changes in the employer health benefit cost.

General	0.00	100,300	0	0	0	0	100,300
Dedicated	0.00	17,100	0	0	0	0	17,100
Total	0.00	117,400	0	0	0	0	117,400

Tax Commission, State
Revenue Operations

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.12 Change in Variable Benefit Costs: This decision unit reflects the scheduled changes in the employer variable benefits cost.							
General	0.00	500	0	0	0	0	500
Dedicated	0.00	100	0	0	0	0	100
Total	0.00	600	0	0	0	0	600
10.61 Salary Multiplier - Regular Employees: The Governor does not recommend a CEC for FY 2015.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.62 Salary Multiplier - Group and Temporary: The Governor does not recommend a compensation increase for Group and Temporary positions.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2015 Total Maintenance							
General	69.15	3,593,700	1,509,300	0	0	0	5,103,000
Dedicated	11.85	708,000	332,100	2,300	0	0	1,042,400
Other	0.00	0	14,400	0	0	0	14,400
Total	81.00	4,301,700	1,855,800	2,300	0	0	6,159,800
FY 2015 Gov's Recommendation							
General	69.15	3,593,700	1,509,300	0	0	0	5,103,000
Dedicated	11.85	708,000	332,100	2,300	0	0	1,042,400
Other	0.00	0	14,400	0	0	0	14,400
Total	81.00	4,301,700	1,855,800	2,300	0	0	6,159,800

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
Description: This program provides oversight in property tax system administration. The division is responsible for annually appraising all class three operating property, examining property tax levies of all taxing districts, training and assisting county elected officials, developing an assessor's manual to facilitate uniformity of appraisals, and administering the circuit breaker program.							
FY 2014 Original Appropriation							
3.00 FY 2014 Original Appropriation: SB 1175							
General	37.00	2,611,300	371,300	0	0	0	2,982,600
Other	0.00	0	131,000	8,800	0	0	139,800
Total	37.00	2,611,300	502,300	8,800	0	0	3,122,400
FY 2014 Total Appropriation							
General	37.00	2,611,300	371,300	0	0	0	2,982,600
Other	0.00	0	131,000	8,800	0	0	139,800
Total	37.00	2,611,300	502,300	8,800	0	0	3,122,400
FY 2014 Estimated Expenditures							
General	37.00	2,611,300	371,300	0	0	0	2,982,600
Other	0.00	0	131,000	8,800	0	0	139,800
Total	37.00	2,611,300	502,300	8,800	0	0	3,122,400
Base Adjustments							
8.41 Removal of One-Time Expenditures: This decision unit removes the one-time appropriation for FY 2014.							
Other	0.00	0	0	(8,800)	0	0	(8,800)
Total	0.00	0	0	(8,800)	0	0	(8,800)
FY 2015 Base							
General	37.00	2,611,300	371,300	0	0	0	2,982,600
Other	0.00	0	131,000	0	0	0	131,000
Total	37.00	2,611,300	502,300	0	0	0	3,113,600
Program Maintenance							
10.11 Change in Health Benefit Costs: This decision unit reflects the scheduled changes in the employer health benefit cost.							
General	0.00	53,700	0	0	0	0	53,700
Total	0.00	53,700	0	0	0	0	53,700
10.12 Change in Variable Benefit Costs: This decision unit reflects the scheduled changes in the employer variable benefits cost.							
General	0.00	400	0	0	0	0	400
Total	0.00	400	0	0	0	0	400
10.31 Repair, Replacement Items/Alterations: The Governor recommends one-time funding to replace eight laptops.							
Other	0.00	0	0	8,800	0	0	8,800
Total	0.00	0	0	8,800	0	0	8,800
10.61 Salary Multiplier - Regular Employees: The Governor does not recommend a CEC for FY 2015.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

Tax Commission, State
Property Tax

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.62 Salary Multiplier - Group and Temporary: The Governor does not recommend a compensation increase for Group and Temporary positions.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2015 Total Maintenance							
General	37.00	2,665,400	371,300	0	0	0	3,036,700
Other	0.00	0	131,000	8,800	0	0	139,800
Total	37.00	2,665,400	502,300	8,800	0	0	3,176,500
Line Items							
12.01 Modernize Property Tax Software for Counties: The Governor recommends funding for migration and modernization of the Property Tax Division's 30-year-old legacy tax administration system to a client server, web-based format. At the present time, 24 Idaho counties rely on this property tax software. This will be a five to eight year effort with a phase two budget requirement for another \$100,000 to \$200,000.							
General	2.00	148,200	128,000	13,200	0	0	289,400
Total	2.00	148,200	128,000	13,200	0	0	289,400
FY 2015 Gov's Recommendation							
General	39.00	2,813,600	499,300	13,200	0	0	3,326,100
Other	0.00	0	131,000	8,800	0	0	139,800
Total	39.00	2,813,600	630,300	22,000	0	0	3,465,900