

Agency Expenditure Summary

	<u>FY 2015</u>		<u>FY 2016</u>		<u>FY 2017</u>	
	<u>Approp</u>	<u>Actual</u>	<u>Approp</u>	<u>Estimate</u>	<u>Request</u>	<u>Gov Rec</u>
By Function						
Tax Appeals	528,000	491,300	534,400	534,400	556,900	567,500
Total	528,000	491,300	534,400	534,400	556,900	567,500
By Fund Source						
General	528,000	491,300	534,400	534,400	556,900	567,500
Total	528,000	491,300	534,400	534,400	556,900	567,500
By Object						
Personnel Costs	448,900	410,800	458,600	458,600	477,500	488,100
Operating Expenditures	70,500	70,300	75,800	75,800	79,400	79,400
Capital Outlay	8,600	10,200	0	0	0	0
Trustee/Benefit Payments	0	0	0	0	0	0
Lump Sum	0	0	0	0	0	0
Total	528,000	491,300	534,400	534,400	556,900	567,500
FTP Positions	5.00	5.00	5.00	5.00	5.00	5.00

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
Description: Established in 1969, the Board of Tax Appeals (BTA) provides taxpayers with the popular means of bringing appealed assessments before a fully independent and judicial-like tribunal. Each year hundreds of appeals are brought to the Board from either property tax assessment decisions made by a county board of equalization or various tax-related decisions made by the Idaho State Tax Commission. The Board provides parties with an accessible and fair hearing (de novo) to present their evidence and argument. Hearings are held in convenient locations across the state. The appointed three-member citizen board ensures due process safeguards are followed in "contested case" proceedings.							
FY 2016 Original Appropriation							
3.00 FY 2016 Original Appropriation: SB 1164							
General	5.00	458,600	75,800	0	0	0	534,400
Total	5.00	458,600	75,800	0	0	0	534,400
FY 2016 Total Appropriation							
General	5.00	458,600	75,800	0	0	0	534,400
Total	5.00	458,600	75,800	0	0	0	534,400
FY 2016 Estimated Expenditures							
General	5.00	458,600	75,800	0	0	0	534,400
Total	5.00	458,600	75,800	0	0	0	534,400
FY 2017 Base							
General	5.00	458,600	75,800	0	0	0	534,400
Total	5.00	458,600	75,800	0	0	0	534,400
Program Maintenance							
10.11 Change in Health Benefit Costs: This decision unit reflects the scheduled changes in the employer health benefit cost based upon the December projection by Milliman, which showed an increase from the June estimate. In addition, the Governor recommends discontinuing thriveidaho and adjusting the employer-employee cost-sharing split to reduce the financial impact to state employees.							
General	0.00	5,200	0	0	0	0	5,200
Total	0.00	5,200	0	0	0	0	5,200
10.12 Change in Variable Benefit Costs: This decision unit reflects the scheduled changes in the employer variable benefits cost.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.23 Contract Inflation: The Governor recommends ongoing General Fund to cover a contracted increase in office lease costs.							
General	0.00	0	400	0	0	0	400
Total	0.00	0	400	0	0	0	400

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
10.41 Attorney General Fees: Adjustments to costs of legal services provided by the Office of the Attorney General are reflected here.							
General	0.00	0	700	0	0	0	700
Total	0.00	0	700	0	0	0	700
10.45 Risk Management Cost Increases: Adjustments to costs of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management are reflected here.							
General	0.00	0	100	0	0	0	100
Total	0.00	0	100	0	0	0	100
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	200	0	0	0	200
Total	0.00	0	200	0	0	0	200
10.61 Salary Multiplier - Regular Employees: The Governor recommends a 3% increase in employee compensation, to be distributed on a merit basis.							
General	0.00	10,800	0	0	0	0	10,800
Total	0.00	10,800	0	0	0	0	10,800
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
10.64 27th Payroll: This decision unit reflects one-time costs associated with the 27th pay period that falls in FY 2017. Biweekly pay periods cover 364 days per year and the remaining day per year results in an additional pay period every 11 years.							
General	0.00	13,200	0	0	0	0	13,200
Total	0.00	13,200	0	0	0	0	13,200
10.65 27th Payroll - CEC Costs: The Governor recommends one-time CEC costs associated with the 27th payroll.							
General	0.00	300	0	0	0	0	300
Total	0.00	300	0	0	0	0	300
FY 2017 Total Maintenance							
General	5.00	488,100	77,200	0	0	0	565,300
Total	5.00	488,100	77,200	0	0	0	565,300

Line Items

12.01 Per Diem Increase: The Governor recommends ongoing General Fund for increased per diem costs due to updates to state travel policy established by the State Board of Examiners. Per diem costs are incurred as board members purchase meals while traveling to appeals held throughout the state. While the agency can absorb these costs in FY 2016 using salary savings, an ongoing increase is needed for FY 2017. The amount recommended is based on estimated FY 2017 case load.							
General	0.00	0	2,200	0	0	0	2,200
Total	0.00	0	2,200	0	0	0	2,200

	<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
FY 2017 Gov's Recommendation							
General	5.00	488,100	79,400	0	0	0	567,500
Total	5.00	488,100	79,400	0	0	0	567,500