

	<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>
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Description: This program is made up of the administrative, legal, and computer support sections. This organizational structure provides for centralized management, policy development, legal, personnel, fiscal, and computer services.

FY 2010 Original Appropriation

3.00 FY 2010 Original Appropriation: SB 1174, SB 1227

General	65.55	3,624,800	3,224,400	0	0	0	6,849,200
Dedicated	6.60	451,500	599,200	398,000	0	0	1,448,700
Other	0.00	0	13,100	0	0	0	13,100
Total	72.15	4,076,300	3,836,700	398,000	0	0	8,311,000

Appropriation Adjustments

4.51 Governor's Holdback: This decision unit reflects the General Fund holdback amounts authorized by Executive Order 2009-16, issued September 25, 2009. This reduction represents an overall decrease to the FY 2010 General Fund ongoing appropriation of 4%.

General	0.00	0	(15,000)	0	0	0	(15,000)
Total	0.00	0	(15,000)	0	0	0	(15,000)

4.92 BSF Transfer: The Governor recommends a transfer in the amount of \$1,500,000 from the Budget Stabilization Fund (BSF) to the Tax Commission. Per S 1227 of the 2009 Legislative Session, the Governor has the authority to transfer funds from the BSF to any Executive Branch agency receiving General Fund for the purpose of Personnel Costs during FY 2010.

Dedicated	0.00	60,000	0	0	0	0	60,000
Total	0.00	60,000	0	0	0	0	60,000

FY 2010 Total Appropriation

General	65.55	3,624,800	3,209,400	0	0	0	6,834,200
Dedicated	6.60	511,500	599,200	398,000	0	0	1,508,700
Other	0.00	0	13,100	0	0	0	13,100
Total	72.15	4,136,300	3,821,700	398,000	0	0	8,356,000

FY 2010 Estimated Expenditures

General	65.55	3,624,800	3,209,400	0	0	0	6,834,200
Dedicated	6.60	511,500	599,200	398,000	0	0	1,508,700
Other	0.00	0	13,100	0	0	0	13,100
Total	72.15	4,136,300	3,821,700	398,000	0	0	8,356,000

Base Adjustments

8.19 FTP or Fund Adjustments: The Governor recommends a reduction in FY 2010 of the agencies' current FTP count. This constitutes a reduction in vacant FTPs, leaving only mission critical positions.

General	(7.00)	0	0	0	0	0	0
Total	(7.00)	0	0	0	0	0	0

8.31 Transfer Between Programs: This decision unit transfers dedicated fund spending authority from General Services to County Support to better reflect the actual source of education fund money and the need for related spending authority.

Other	0.00	0	(4,000)	0	0	0	(4,000)
Total	0.00	0	(4,000)	0	0	0	(4,000)

	<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>
8.41 Removal of One-Time Expenditures: This decision unit removes one-time spending authority related to the purchase of optical character recognition scanning machines and mail opening devices. It also removes one-time Budget Stabilization Fund monies transferred to the commission from the Governor's Office and one-time spending authority related to the 2% restoration of Personnel Costs.							
Dedicated	0.00	(69,100)	0	(388,000)	0	0	(457,100)
Total	0.00	(69,100)	0	(388,000)	0	0	(457,100)
FY 2011 Base							
General	58.55	3,624,800	3,209,400	0	0	0	6,834,200
Dedicated	6.60	442,400	599,200	10,000	0	0	1,051,600
Other	0.00	0	9,100	0	0	0	9,100
Total	65.15	4,067,200	3,817,700	10,000	0	0	7,894,900
Program Maintenance							
10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health and unemployment insurance and adjustments to worker's compensation insurance. In cases where FTPs were removed in decision unit 8.19, the incremental health insurance increase of \$860 per FTP was also removed.							
General	0.00	54,300	0	0	0	0	54,300
Dedicated	0.00	6,200	0	0	0	0	6,200
Total	0.00	60,500	0	0	0	0	60,500
10.12 Employer Health Insurance Premium Holiday: This decision unit reflects a one-time employer health insurance premium holiday of two months, available by adjusting the health insurance reserve requirements from a 95 percent confidence level to a 90 percent confidence level.							
General	0.00	(90,800)	0	0	0	0	(90,800)
Dedicated	0.00	(10,200)	0	0	0	0	(10,200)
Total	0.00	(101,000)	0	0	0	0	(101,000)
10.21 General Inflation Adjustments: General inflation is not recommended.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.23 Contract Inflation: This decision unit provides dedicated fund spending authority to pay for increased contractual costs related to common area maintenance at the Boise office complex.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	25,000	0	0	0	25,000
Total	0.00	0	25,000	0	0	0	25,000
10.31 Replacement Items: This decision unit provides spending authority for the replacement of three network servers (\$18,000), three storage area network disk space upgrades (\$20,000), two vehicles (\$32,000), 29 desktop personal computers (\$17,400), 18 laptop computers (\$19,800), two network switches (\$11,000), one field office phone system (\$20,000), one network laser printer (\$2,000), and five monitors/printers (\$1,000).							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	1,000	140,200	0	0	141,200
Total	0.00	0	1,000	140,200	0	0	141,200

	<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>
10.41 Attorney General Fees: Adjustments to costs of legal services provided by the Office of the Attorney General are reflected here.							
General	0.00	0	2,900	0	0	0	2,900
Dedicated	0.00	0	300	0	0	0	300
Total	0.00	0	3,200	0	0	0	3,200
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	(6,000)	0	0	0	(6,000)
Dedicated	0.00	0	(1,200)	0	0	0	(1,200)
Total	0.00	0	(7,200)	0	0	0	(7,200)
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	(78,800)	0	0	0	(78,800)
Dedicated	0.00	0	(8,300)	0	0	0	(8,300)
Total	0.00	0	(87,100)	0	0	0	(87,100)
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	(198,800)	0	0	0	(198,800)
Dedicated	0.00	0	(11,800)	0	0	0	(11,800)
Total	0.00	0	(210,600)	0	0	0	(210,600)
10.61 Salary Multiplier: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2011. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.							
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 Group and Temporary: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2011. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.							
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 2011 Total Maintenance							
General	58.55	3,588,300	2,928,700	0	0	0	6,517,000
Dedicated	6.60	438,400	604,200	150,200	0	0	1,192,800
Other	0.00	0	9,100	0	0	0	9,100
Total	65.15	4,026,700	3,542,000	150,200	0	0	7,718,900
Line Items							
12.01 Check 21: The Governor does not recommend funding for the Check 21 technology.							
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

Tax Commission, State
Management 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>
12.02 IT Support for Auditors: The Governor recommends ongoing General Fund monies to support auditors hired to help close the tax gap between what is collected in tax revenue and what could be collected from non-payers. This will make the one-time funding, referenced in DU 4.92, ongoing.							
General	0.00	60,000	0	0	0	0	60,000
Total	0.00	60,000	0	0	0	0	60,000
12.71 Additional General Fund Reduction: As a budget balancing measure, the Governor recommends a one-time holdback that represents a decrease in the FY 2011 General Fund expenditure levels. Agency directors will be given the greatest flexibility in implementing the reduction for FY 2011.							
General	0.00	(73,800)	0	0	0	0	(73,800)
Total	0.00	(73,800)	0	0	0	0	(73,800)
FY 2011 Gov's Recommendation							
General	58.55	3,574,500	2,928,700	0	0	0	6,503,200
Dedicated	6.60	438,400	604,200	150,200	0	0	1,192,800
Other	0.00	0	9,100	0	0	0	9,100
Total	65.15	4,012,900	3,542,000	150,200	0	0	7,705,100

	<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>
Description:	This program includes several bureaus. The Field Services Bureau is responsible for the administration of statewide programs for: 1) taxpayer assistance; 2) collection of delinquent taxes; and 3) compliance activities. The Income/Inheritance Tax Audit Bureau is responsible for the examination of Idaho individual, fiduciary, partnership, and corporation income tax returns to assure compliance with the income tax laws of the state. In addition, the processing and audit of all mine license, inheritance tax, and kilowatt hour tax returns is accomplished within this Bureau. The Sales/Miscellaneous Tax Audit Section administers the Sales Tax Act of 1965 by auditing and providing information to individuals and firms who conduct business in the state of Idaho. This Bureau also collects beer, wine, tobacco, and cigarette taxes; audits the accounts; and keeps dealers apprised on changes in the laws. The Motor Fuel Tax Section is responsible for the administration and audit of taxes on gasoline, aircraft fuel, and special fuels (diesel, propane, and natural gas) as well as registration fees audits. Multi-State Tax Compact allows Idaho to bring uniformity and compatibility to the tax laws of the various states in cases where those laws affect multi-state business.						

FY 2010 Original Appropriation

3.00 FY 2010 Original Appropriation: SB 1174, SB 1227

General	172.05	9,895,300	1,360,700	0	0	0	11,256,000
Dedicated	54.30	3,406,900	1,005,000	0	0	0	4,411,900
Total	226.35	13,302,200	2,365,700	0	0	0	15,667,900

Appropriation Adjustments

4.51 Governor's Holdback: This decision unit reflects the General Fund holdback amounts authorized by Executive Order 2009-16, issued September 25, 2009. This reduction represents an overall decrease to the FY 2010 General Fund ongoing appropriation of 4%.

General	0.00	0	(90,000)	0	0	0	(90,000)
Total	0.00	0	(90,000)	0	0	0	(90,000)

4.52 Governor's Holdback: As a budget balancing measure, the Governor recommends a one-time holdback that represents an additional decrease in the FY 2010 General Fund appropriation beyond what is reflected in DU 4.51. Agency directors will be given the greatest flexibility in implementing the reduction for FY 2010.

General	0.00	(314,000)	0	0	0	0	(314,000)
Total	0.00	(314,000)	0	0	0	0	(314,000)

4.92 BSF Transfer: The Governor recommends a transfer in the amount of \$1,500,000 from the Budget Stabilization Fund (BSF) to the Tax Commission. Per S 1227 of the 2009 Legislative Session, the Governor has the authority to transfer funds from the BSF to any Executive Branch agency receiving General Fund for the purpose of Personnel Costs during FY 2010.

Dedicated	0.00	1,040,000	0	0	0	0	1,040,000
Total	0.00	1,040,000	0	0	0	0	1,040,000

FY 2010 Total Appropriation

General	172.05	9,581,300	1,270,700	0	0	0	10,852,000
Dedicated	54.30	4,446,900	1,005,000	0	0	0	5,451,900
Total	226.35	14,028,200	2,275,700	0	0	0	16,303,900

FY 2010 Estimated Expenditures

General	172.05	9,581,300	1,270,700	0	0	0	10,852,000
Dedicated	54.30	4,446,900	1,005,000	0	0	0	5,451,900
Total	226.35	14,028,200	2,275,700	0	0	0	16,303,900

Tax Commission, State
Audit and 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>
Base Adjustments							
8.41	Removal of One-Time Expenditures: This decision unit removes one-time spending authority related to the one-time Budget Stabilization Fund monies transferred to the commission from the Governor's Office and one-time spending authority for the 2% restoration of Personnel Costs.						
Dedicated	0.00	(1,109,100)	0	0	0	0	(1,109,100)
Total	0.00	(1,109,100)	0	0	0	0	(1,109,100)
8.48	Removal of One-Time Expenditures: Due to the one-time nature of the holdback referenced in DU 4.52, General Fund appropriation is restored in this decision unit.						
General	0.00	314,000	0	0	0	0	314,000
Total	0.00	314,000	0	0	0	0	314,000
FY 2011 Base							
General	172.05	9,895,300	1,270,700	0	0	0	11,166,000
Dedicated	54.30	3,337,800	1,005,000	0	0	0	4,342,800
Total	226.35	13,233,100	2,275,700	0	0	0	15,508,800
Program Maintenance							
10.11	Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health and unemployment insurance and adjustments to worker's compensation insurance. In cases where FTPs were removed in decision unit 8.19, the incremental health insurance increase of \$860 per FTP was also removed.						
General	0.00	158,400	0	0	0	0	158,400
Dedicated	0.00	50,100	0	0	0	0	50,100
Total	0.00	208,500	0	0	0	0	208,500
10.12	Employer Health Insurance Premium Holiday: This decision unit reflects a one-time employer health insurance premium holiday of two months, available by adjusting the health insurance reserve requirements from a 95 percent confidence level to a 90 percent confidence level.						
General	0.00	(266,700)	0	0	0	0	(266,700)
Dedicated	0.00	(84,200)	0	0	0	0	(84,200)
Total	0.00	(350,900)	0	0	0	0	(350,900)
10.21	General Inflation Adjustments: General inflation is not recommended.						
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
10.23	Contract Inflation: The Governor recommends dedicated fund spending authority to pay for increased costs related to a newly leased Twin Falls office space (\$42,500). Approximately \$11,700 of the \$42,500 is for increased space beyond what the previous office provided. The previous office space was old and unsatisfactory, which prompted the relocation to a newly leased facility that will result in increased employee safety, health, and morale.						
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	46,500	0	0	0	46,500
Total	0.00	0	46,500	0	0	0	46,500
10.61	Salary Multiplier: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2011. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.						
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>
10.62 Group and Temporary: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2011. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.							
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 2011 Total Maintenance							
General	172.05	9,787,000	1,270,700	0	0	0	11,057,700
Dedicated	54.30	3,303,700	1,051,500	0	0	0	4,355,200
Total	226.35	13,090,700	2,322,200	0	0	0	15,412,900
Line Items							
12.01 Funding to Retain Auditors: The Governor recommends ongoing General Fund monies to hire auditors to help close the tax gap between what is collected in tax revenue and what could be collected from non-payers. This will make the one-time funding, referenced in DU 4.92, ongoing.							
General	0.00	1,040,000	0	0	0	0	1,040,000
Total	0.00	1,040,000	0	0	0	0	1,040,000
12.71 Additional General Fund Reduction: As a budget balancing measure, the Governor recommends a one-time holdback that represents a decrease in the FY 2011 General Fund expenditure levels. Agency directors will be given the greatest flexibility in implementing the reduction for FY 2011.							
General	0.00	(561,400)	0	0	0	0	(561,400)
Total	0.00	(561,400)	0	0	0	0	(561,400)
FY 2011 Gov's Recommendation							
General	172.05	10,265,600	1,270,700	0	0	0	11,536,300
Dedicated	54.30	3,303,700	1,051,500	0	0	0	4,355,200
Total	226.35	13,569,300	2,322,200	0	0	0	15,891,500

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>
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Description: This program administers the voluntary tax compliance program and registration of permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette, and tobacco taxes. Ensures that all individuals and licensed businesses are mailed proper tax forms for reporting. Provides taxpayer accounting, which includes establishing taxpayer liability as well as processing revenue and refund documents submitted by taxpayers. Maintains a records system capable of providing individuals with tax documents.

FY 2010 Original Appropriation

3.00 FY 2010 Original Appropriation: SB 1174, SB 1227

General	63.15	2,806,000	1,288,500	0	0	0	4,094,500
Dedicated	11.85	702,800	301,600	2,300	0	0	1,006,700
Other	0.00	0	14,400	0	0	0	14,400
Total	75.00	3,508,800	1,604,500	2,300	0	0	5,115,600

Appropriation Adjustments

4.51 Governor's Holdback: This decision unit reflects the General Fund holdback amounts authorized by Executive Order 2009-16, issued September 25, 2009. This reduction represents an overall decrease to the FY 2010 General Fund ongoing appropriation of 4%.

General	0.00	0	(7,500)	0	0	0	(7,500)
Total	0.00	0	(7,500)	0	0	0	(7,500)

4.52 Governor's Holdback: As a budget balancing measure, the Governor recommends a one-time holdback that represents an additional decrease in the FY 2010 General Fund appropriation beyond what is reflected in DU 4.51. Agency directors will be given the greatest flexibility in implementing the reduction for FY 2010.

General	0.00	(52,500)	0	0	0	0	(52,500)
Total	0.00	(52,500)	0	0	0	0	(52,500)

4.92 BSF Transfer: The Governor recommends a transfer in the amount of \$1,500,000 from the Budget Stabilization Fund (BSF) to the Tax Commission. Per S 1227 of the 2009 Legislative Session, the Governor has the authority to transfer funds from the BSF to any Executive Branch agency receiving General Fund for the purpose of Personnel Costs during FY 2010.

Dedicated	0.00	400,000	0	0	0	0	400,000
Total	0.00	400,000	0	0	0	0	400,000

FY 2010 Total Appropriation

General	63.15	2,753,500	1,281,000	0	0	0	4,034,500
Dedicated	11.85	1,102,800	301,600	2,300	0	0	1,406,700
Other	0.00	0	14,400	0	0	0	14,400
Total	75.00	3,856,300	1,597,000	2,300	0	0	5,455,600

FY 2010 Estimated Expenditures

General	63.15	2,753,500	1,281,000	0	0	0	4,034,500
Dedicated	11.85	1,102,800	301,600	2,300	0	0	1,406,700
Other	0.00	0	14,400	0	0	0	14,400
Total	75.00	3,856,300	1,597,000	2,300	0	0	5,455,600

Base Adjustments

8.41 Removal of One-Time Expenditures: This decision unit removes one-time spending authority related to the one-time Budget Stabilization Fund monies transferred to the commission from the Governor's Office and one-time spending authority for the 2% restoration of Personnel Costs.

Dedicated	0.00	(414,400)	0	0	0	0	(414,400)
Total	0.00	(414,400)	0	0	0	0	(414,400)

	<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>
8.48 Removal of One-Time Expenditures: Due to the one-time nature of the holdback referenced in DU 4.52, General Fund appropriation is restored in this decision unit.							
General	0.00	52,500	0	0	0	0	52,500
Total	0.00	52,500	0	0	0	0	52,500
FY 2011 Base							
General	63.15	2,806,000	1,281,000	0	0	0	4,087,000
Dedicated	11.85	688,400	301,600	2,300	0	0	992,300
Other	0.00	0	14,400	0	0	0	14,400
Total	75.00	3,494,400	1,597,000	2,300	0	0	5,093,700
Program Maintenance							
10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health and unemployment insurance and adjustments to worker's compensation insurance. In cases where FTPs were removed in decision unit 8.19, the incremental health insurance increase of \$860 per FTP was also removed.							
General	0.00	54,900	0	0	0	0	54,900
Dedicated	0.00	10,800	0	0	0	0	10,800
Total	0.00	65,700	0	0	0	0	65,700
10.12 Employer Health Insurance Premium Holiday: This decision unit reflects a one-time employer health insurance premium holiday of two months, available by adjusting the health insurance reserve requirements from a 95 percent confidence level to a 90 percent confidence level.							
General	0.00	(97,900)	0	0	0	0	(97,900)
Dedicated	0.00	(18,400)	0	0	0	0	(18,400)
Total	0.00	(116,300)	0	0	0	0	(116,300)
10.21 General Inflation Adjustments: General inflation is not recommended.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.61 Salary Multiplier: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2011. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.							
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 Group and Temporary: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2011. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.							
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 2011 Total Maintenance							
General	63.15	2,763,000	1,281,000	0	0	0	4,044,000
Dedicated	11.85	680,800	301,600	2,300	0	0	984,700
Other	0.00	0	14,400	0	0	0	14,400
Total	75.00	3,443,800	1,597,000	2,300	0	0	5,043,100

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>
Line Items							
12.01	Support for Auditors: The Governor recommends ongoing General Fund monies to support auditors hired to help close the tax gap between what is collected in tax revenue and what could be collected from non-payers. This will make the one-time funding, referenced in DU 4.92, ongoing.						
General	0.00	400,000	0	0	0	0	400,000
Total	0.00	400,000	0	0	0	0	400,000
12.71	Additional General Fund Reduction: As a budget balancing measure, the Governor recommends a one-time holdback that represents a decrease in the FY 2011 General Fund expenditure levels. Agency directors will be given the greatest flexibility in implementing the reduction for FY 2011.						
General	0.00	(123,600)	0	0	0	0	(123,600)
Total	0.00	(123,600)	0	0	0	0	(123,600)
FY 2011 Gov's Recommendation							
General	63.15	3,039,400	1,281,000	0	0	0	4,320,400
Dedicated	11.85	680,800	301,600	2,300	0	0	984,700
Other	0.00	0	14,400	0	0	0	14,400
Total	75.00	3,720,200	1,597,000	2,300	0	0	5,319,500

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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Description: County Support is responsible for the assessment of real and personal property; exercising supervision of the system of ad valorem taxation throughout the state; annual appraisals of all class three operating property (as required by Chapter 63-701, Idaho Code); development and maintenance of a uniform tax code area reporting system (as required by Chapter 63-2215, Idaho Code); examination of property tax levies of all taxing districts to insure compliance with Idaho Code; development of forms, procedures, and computer software necessary for county assessors to appraise property; development of an assessor's manual to facilitate uniformity of appraisals; and administration of the property tax relief under the Circuit Breaker Program.

FY 2010 Original Appropriation

3.00 FY 2010 Original Appropriation: SB 1174, SB 1227

General	40.00	2,430,000	533,700	0	0	0	2,963,700
Other	0.00	0	97,000	30,000	0	0	127,000
Total	40.00	2,430,000	630,700	30,000	0	0	3,090,700

Appropriation Adjustments

4.31 Supplemental: The Governor recommends a transfer of spending authority from Capital Outlay to Operating Expenditures. This will allow the County Support Program to adequately meet current demand levels and to align the increased expenditures with the proper object class.

Other	0.00	0	22,000	(22,000)	0	0	0
Total	0.00	0	22,000	(22,000)	0	0	0

4.51 Governor's Holdback: This decision unit reflects the General Fund holdback amounts authorized by Executive Order 2009-16, issued September 25, 2009. This reduction represents an overall decrease to the FY 2010 General Fund ongoing appropriation of 4%.

General	0.00	0	(12,500)	0	0	0	(12,500)
Total	0.00	0	(12,500)	0	0	0	(12,500)

FY 2010 Total Appropriation

General	40.00	2,430,000	521,200	0	0	0	2,951,200
Other	0.00	0	119,000	8,000	0	0	127,000
Total	40.00	2,430,000	640,200	8,000	0	0	3,078,200

FY 2010 Estimated Expenditures

General	40.00	2,430,000	521,200	0	0	0	2,951,200
Other	0.00	0	119,000	8,000	0	0	127,000
Total	40.00	2,430,000	640,200	8,000	0	0	3,078,200

Base Adjustments

8.19 FTP or Fund Adjustments: The Governor recommends a reduction in FY 2010 of the agencies' current FTP count. This constitutes a reduction in vacant FTPs, leaving only mission critical positions.

General	(3.00)	0	0	0	0	0	0
Total	(3.00)	0	0	0	0	0	0

8.31 Transfer Between Programs: This decision unit transfers dedicated fund spending authority from General Services to County Support to better reflect the actual source of education fund money and the need for related spending authority.

Other	0.00	0	4,000	0	0	0	4,000
Total	0.00	0	4,000	0	0	0	4,000

Tax Commission, State
County Support

	<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>
8.41 Removal of One-Time Expenditures: This decision unit removes one-time spending authority related to the object class transfer in DU 4.31 and the purchase of laptops in FY 2010.							
Other	0.00	0	(22,000)	(8,000)	0	0	(30,000)
Total	0.00	0	(22,000)	(8,000)	0	0	(30,000)
FY 2011 Base							
General	37.00	2,430,000	521,200	0	0	0	2,951,200
Other	0.00	0	101,000	0	0	0	101,000
Total	37.00	2,430,000	622,200	0	0	0	3,052,200
Program Maintenance							
10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health and unemployment insurance and adjustments to worker's compensation insurance. In cases where FTPs were removed in decision unit 8.19, the incremental health insurance increase of \$860 per FTP was also removed.							
General	0.00	34,600	0	0	0	0	34,600
Total	0.00	34,600	0	0	0	0	34,600
10.12 Employer Health Insurance Premium Holiday: This decision unit reflects a one-time employer health insurance premium holiday of two months, available by adjusting the health insurance reserve requirements from a 95 percent confidence level to a 90 percent confidence level.							
General	0.00	(57,400)	0	0	0	0	(57,400)
Total	0.00	(57,400)	0	0	0	0	(57,400)
10.21 General Inflation Adjustments: General inflation is not recommended.							
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.31 Replacement Items: This decision unit provides dedicated fund spending authority for the replacement of eight laptop computers (\$8,800) for program training requirements.							
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: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2011. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.62 Group and Temporary: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2011. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.							
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2011 Total Maintenance							
General	37.00	2,407,200	521,200	0	0	0	2,928,400
Other	0.00	0	101,000	8,800	0	0	109,800
Total	37.00	2,407,200	622,200	8,800	0	0	3,038,200

	<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>
Line Items							
12.01	Program Enhancement: Education Fund : The Governor recommends \$30,000 in ongoing dedicated fund spending authority to offset the increased training costs generated by a nearly 50% increase in student attendees at classes. This training is targeted to county commissioners, assessors, and staff who are involved in setting property values.						
Other	0.00	0	30,000	0	0	0	30,000
Total	0.00	0	30,000	0	0	0	30,000
12.71	Additional General Fund Reduction: As a budget balancing measure, the Governor recommends a one-time holdback that represents a decrease in the FY 2011 General Fund expenditure levels. Agency directors will be given the greatest flexibility in implementing the reduction for FY 2011.						
General	0.00	(49,000)	0	0	0	0	(49,000)
Total	0.00	(49,000)	0	0	0	0	(49,000)
FY 2011 Gov's Recommendation							
General	37.00	2,358,200	521,200	0	0	0	2,879,400
Other	0.00	0	131,000	8,800	0	0	139,800
Total	37.00	2,358,200	652,200	8,800	0	0	3,019,200