

Agency Expenditure Summary

	<u>FY 2018</u>		<u>FY 2019</u>		<u>FY 2020</u>	
	<u>Approp</u>	<u>Actual</u>	<u>Approp</u>	<u>Estimate</u>	<u>Request</u>	<u>Gov Rec</u>
By Function						
Tax Appeals	606,700	577,300	608,600	618,500	630,200	639,900
Total	606,700	577,300	608,600	618,500	630,200	639,900
By Fund Source						
General	606,700	577,300	608,600	618,500	630,200	637,400
Dedicated	0	0	0	0	0	2,500
Total	606,700	577,300	608,600	618,500	630,200	639,900
By Object						
Personnel Costs	517,100	460,300	522,400	522,400	528,700	532,800
Operating Expenditures	86,700	105,500	81,900	91,800	97,900	103,500
Capital Outlay	2,900	11,500	4,300	4,300	3,600	3,600
Trustee/Benefit Payments	0	0	0	0	0	0
Lump Sum	0	0	0	0	0	0
Total	606,700	577,300	608,600	618,500	630,200	639,900
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>
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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 2019 Original Appropriation

3.00 FY 2019 Original Appropriation: HB 652

General	5.00	522,400	81,900	4,300	0	0	608,600
Total	5.00	522,400	81,900	4,300	0	0	608,600

Expenditure Adjustments

4.31 Office Lease Cost Increase: The Governor recommends General Fund for lease costs related to the agency's office relocation in July 2018.

General	0.00	0	9,900	0	0	0	9,900
Total	0.00	0	9,900	0	0	0	9,900

FY 2019 Total Appropriation

General	5.00	522,400	91,800	4,300	0	0	618,500
Total	5.00	522,400	91,800	4,300	0	0	618,500

FY 2019 Estimated Expenditures

General	5.00	522,400	91,800	4,300	0	0	618,500
Total	5.00	522,400	91,800	4,300	0	0	618,500

Base Adjustments

8.41 Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2019.

General	0.00	0	0	(4,300)	0	0	(4,300)
Total	0.00	0	0	(4,300)	0	0	(4,300)

FY 2020 Base

General	5.00	522,400	91,800	0	0	0	614,200
Total	5.00	522,400	91,800	0	0	0	614,200

Tax Appeals, State Board of

Tax Appeals

Executive Budget Detail

	<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>
Program Maintenance							
10.11	Change in Health Benefit Costs: This decision unit reflects a one-time reduction in the employer health benefit cost based on the November Milliman projection. This reduction results from a significant buildup in medical reserve funding due to the state experiencing fewer claims than expected and also the 2019 moratorium on the Health Insurer Fee. To address this overfunding of reserves, the Governor proposes using reserve funds for a portion of the employer share of health costs.						
General	0.00	(3,200)	0	0	0	0	(3,200)
Total	0.00	(3,200)	0	0	0	0	(3,200)
10.12	Change in Variable Benefit Costs: This decision unit reflects a six-month holiday for the fee agencies pay to the Division of Human Resources. Due to past vacancies within the division, a cash balance has accrued. To avoid paying a penalty to the federal government, the Governor proposes a six-month fee holiday to decrease the cash balance.						
General	0.00	1,300	0	0	0	0	1,300
Total	0.00	1,300	0	0	0	0	1,300
10.23	Contract Inflation: The Governor recommends General Fund for an increase in office lease costs and information technology services.						
General	0.00	0	1,400	0	0	0	1,400
Total	0.00	0	1,400	0	0	0	1,400
10.31	Repair, Replacement Items/Alterations: The Governor recommends \$3,600 in one-time General Fund for repair and replacement items.						
General	0.00	0	0	3,600	0	0	3,600
Total	0.00	0	0	3,600	0	0	3,600
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. The state is experiencing an increase in claims, which has resulted in the need for a substantial increase in reserves to cover potential costs.						
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
10.51	Annualizations: This decision unit annualizes the supplemental lease costs recommended in DU 4.31.						
General	0.00	0	3,300	0	0	0	3,300
Total	0.00	0	3,300	0	0	0	3,300
10.61	Salary Multiplier - Regular Employees: The Governor recommends a 3% Change in Employee Compensation to be distributed by merit.						
General	0.00	12,300	0	0	0	0	12,300
Total	0.00	12,300	0	0	0	0	12,300
10.62	Salary Multiplier - Group and Temporary: The Governor does not recommend a Change in Employee Compensation for group and temporary employees.						
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

	<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 2020 Total Maintenance							
General	5.00	532,800	96,800	3,600	0	0	633,200
Total	5.00	532,800	96,800	3,600	0	0	633,200

Line Items

12.01 Microsoft Office 365 Licenses: The Governor recommends General Fund for Microsoft Office 365 licensing costs, as recommended by the Office of Information Technology Services.

General	0.00	0	1,100	0	0	0	1,100
Total	0.00	0	1,100	0	0	0	1,100

12.61 State Network Core Equipment Replacement: The Governor recommends replacement of the state's core network equipment. The Idaho State Network supports all state agencies, and the current core network equipment is reaching the end of its production life cycle. To ensure reliable network operations and avoid significant service interruptions, replacement is necessary. This decision unit represents the agency share of the one-time replacement costs.

Dedicated	0.00	0	500	0	0	0	500
Total	0.00	0	500	0	0	0	500

12.62 Mobile Device Management and Security: The Governor recommends software to provide end-point security capability including mobile technology. The state workforce has become more mobile and works outside the state network more frequently. The software will provide security of state information on all devices. This recommendation includes \$26,500 for a third-party vendor to assist in one-time implementation and training. This decision unit represents the agency share of these one-time costs.

Dedicated	0.00	0	2,000	0	0	0	2,000
Total	0.00	0	2,000	0	0	0	2,000

12.63 Information Technology Modernization Initiative: The Governor recommends funding for information technology support from the Office of Information Technology Services. In separating the office from the Department of Administration, it was discovered that the department had been heavily subsidizing small agency support. To fairly bill the Department of Administration, its annual billing will be reduced by \$353,300 and those costs will be correctly paid by other supported agencies.

General	0.00	0	3,100	0	0	0	3,100
Total	0.00	0	3,100	0	0	0	3,100

FY 2020 Gov's Recommendation

General	5.00	532,800	101,000	3,600	0	0	637,400
Dedicated	0.00	0	2,500	0	0	0	2,500
Total	5.00	532,800	103,500	3,600	0	0	639,900