

**Agency Expenditure Summary**

	<u>FY 2019</u>		<u>FY 2020</u>		<u>FY 2021</u>	
	<u>Approp</u>	<u>Actual</u>	<u>Approp</u>	<u>Estimate</u>	<u>Request</u>	<u>Gov Rec</u>
<b>By Function</b>						
Tax Appeals	618,500	566,400	635,600	670,000	655,700	634,500
<b>Total</b>	<b>618,500</b>	<b>566,400</b>	<b>635,600</b>	<b>670,000</b>	<b>655,700</b>	<b>634,500</b>
<b>By Fund Source</b>						
General	618,500	566,400	635,600	670,000	655,700	634,500
Dedicated	0	0	0	0	0	0
<b>Total</b>	<b>618,500</b>	<b>566,400</b>	<b>635,600</b>	<b>670,000</b>	<b>655,700</b>	<b>634,500</b>
<b>By Object</b>						
Personnel Costs	522,400	463,300	534,600	534,100	550,400	530,400
Operating Expenditures	91,800	91,800	101,000	135,900	105,300	104,100
Capital Outlay	4,300	11,300	0	0	0	0
Trustee/Benefit Payments	0	0	0	0	0	0
Lump Sum	0	0	0	0	0	0
<b>Total</b>	<b>618,500</b>	<b>566,400</b>	<b>635,600</b>	<b>670,000</b>	<b>655,700</b>	<b>634,500</b>
<b>FTP Positions</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

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>
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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 2020 Original Appropriation**

3.00	FY 2020 Original Appropriation: SB 1148						
General	5.00	534,600	101,000	0	0	0	635,600
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>5.00</b>	<b>534,600</b>	<b>101,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>635,600</b>

**Expenditure Adjustments**

4.31	Special Assessment Caseload: The Governor recommends one-time General Fund to address an extraordinary caseload arising from 5,000 to 6,000 special assessment decisions made by the Bannock County Board of Equalization. Reappropriation authority is recommended to allow spending in FY 2021 due to of the volume and timing of the appeals.						
General	0.00	7,200	34,900	0	0	0	42,100
<b>Total</b>	<b>0.00</b>	<b>7,200</b>	<b>34,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,100</b>

4.51	FY 2020 Spending Reset: The Governor recommends an early reversion that equates to a one-time 1% decrease to the FY 2020 General Fund original appropriation. This decision unit reflects the initial step toward the Governor's spending reset.						
General	0.00	(6,400)	0	0	0	0	(6,400)
<b>Total</b>	<b>0.00</b>	<b>(6,400)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(6,400)</b>

4.52	FY 2020 Unused Sick Leave Fund Holiday: This decision unit reflects the first six months of an 18-month rate holiday for employers who contribute to the PERSI-managed sick leave plan. The sick leave fund has built up a substantial reserve and the rate holiday will draw down the reserve. The PERSI Retirement Board will review the funding of the plan upon completion of the rate holiday and will adjust contribution rates to actuarially-determined new levels.						
General	0.00	(1,300)	0	0	0	0	(1,300)
<b>Total</b>	<b>0.00</b>	<b>(1,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,300)</b>

**FY 2020 Total Appropriation**

General	5.00	534,100	135,900	0	0	0	670,000
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>5.00</b>	<b>534,100</b>	<b>135,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>670,000</b>

	<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>
<b>FY 2020 Estimated Expenditures</b>							
General	5.00	534,100	135,900	0	0	0	670,000
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>5.00</b>	<b>534,100</b>	<b>135,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>670,000</b>

**Base Adjustments**

8.41 Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2020.

General	0.00	(7,200)	(34,900)	0	0	0	(42,100)
<b>Total</b>	<b>0.00</b>	<b>(7,200)</b>	<b>(34,900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(42,100)</b>

8.48 Removal of One-Time Expenditures: This decision unit removes the one-time early reversion for FY 2020 reflected in DU 4.51.

General	0.00	6,400	0	0	0	0	6,400
<b>Total</b>	<b>0.00</b>	<b>6,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,400</b>

8.49 Removal of One-Time Expenditures: This decision unit removes the one-time sick leave rate holiday adjustment for FY 2020 reflected in DU 4.52.

General	0.00	1,300	0	0	0	0	1,300
<b>Total</b>	<b>0.00</b>	<b>1,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,300</b>

**FY 2021 Base**

General	5.00	534,600	101,000	0	0	0	635,600
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>5.00</b>	<b>534,600</b>	<b>101,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>635,600</b>

**Program Maintenance**

10.12 Change in Variable Benefit Costs: This decision unit reflects a change in variable benefit costs, notably, the remaining 12 months of an 18-month rate holiday for employers who contribute to the PERSI-managed sick leave plan. The sick leave fund has built up a substantial reserve and the rate holiday will draw down the reserve. The PERSI Retirement Board will review the funding of the plan upon completion of the rate holiday and will adjust contribution rates to actuarially-determined new levels.

General	0.00	(2,000)	0	0	0	0	(2,000)
<b>Total</b>	<b>0.00</b>	<b>(2,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,000)</b>

10.21 General Inflation Adjustments: The Governor recommends General Fund to address inflation in information technology support services and costs.

General	0.00	0	2,400	0	0	0	2,400
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>2,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,400</b>

10.23 Contract Inflation: The Governor recommends General Fund for an increase in office lease costs.

General	0.00	0	1,200	0	0	0	1,200
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,200</b>

# 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>
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	300	0	0	0	300
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>
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
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400</b>
10.61 Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.							
General	0.00	8,500	0	0	0	0	8,500
<b>Total</b>	<b>0.00</b>	<b>8,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,500</b>
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
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### FY 2021 Total Maintenance

General	5.00	541,100	105,300	0	0	0	646,400
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>5.00</b>	<b>541,100</b>	<b>105,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>646,400</b>

### Line Items

12.62 Information Technology Services FY 2020 Ongoing Operating Expenditures : The Office of Information Technology Services (OITS) was appropriated funding for FY 2020 to pay for SecureWatch software and data center and office space located at the Idaho State Chinden Office Complex. The ongoing cost was not allocated or appropriated in FY 2020 to the agencies supported by OITS. This decision unit represents the agency share of these ongoing costs.							
General	0.00	0	100	0	0	0	100
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>
12.65 Information Technology Replacements, Subscriptions, and Licensing: The Governor recommends software licensing, server infrastructure, and storage to expand system capabilities on core systems used to operate and maintain the information technology environments. This includes licenses for database platforms, backup systems, and software developments used to maintain agency-specific software. This decision unit represents the agency share of these costs.							
General	0.00	0	700	0	0	0	700
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>700</b>

	<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>
12.92 FY 2021 Spending Reset: The Governor recommends the second step in the spending reset with an ongoing General Fund base reduction across all object codes. For the limited purpose of accomplishing the 2% base reduction with the least impact on service delivery to Idahoans, the Governor also recommends the agency be exempted from the provisions of Idaho Code 67-3511(1), (2), and (3), allowing unlimited transfers between object codes and between programs, for all moneys appropriated to it for the period of July 1, 2020, through June 30, 2021. Legislative appropriations shall not be transferred from one fund to another fund unless expressly approved by the Legislature.							
General	0.00	(10,700)	(2,000)	0	0	0	(12,700)
<b>Total</b>	<b>0.00</b>	<b>(10,700)</b>	<b>(2,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(12,700)</b>

**FY 2021 Gov's Recommendation**

General	5.00	530,400	104,100	0	0	0	634,500
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>5.00</b>	<b>530,400</b>	<b>104,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>634,500</b>