

**Agency Summary And Certification**

**FY 2023 Request**

**Agency:** Board of Tax Appeals

351

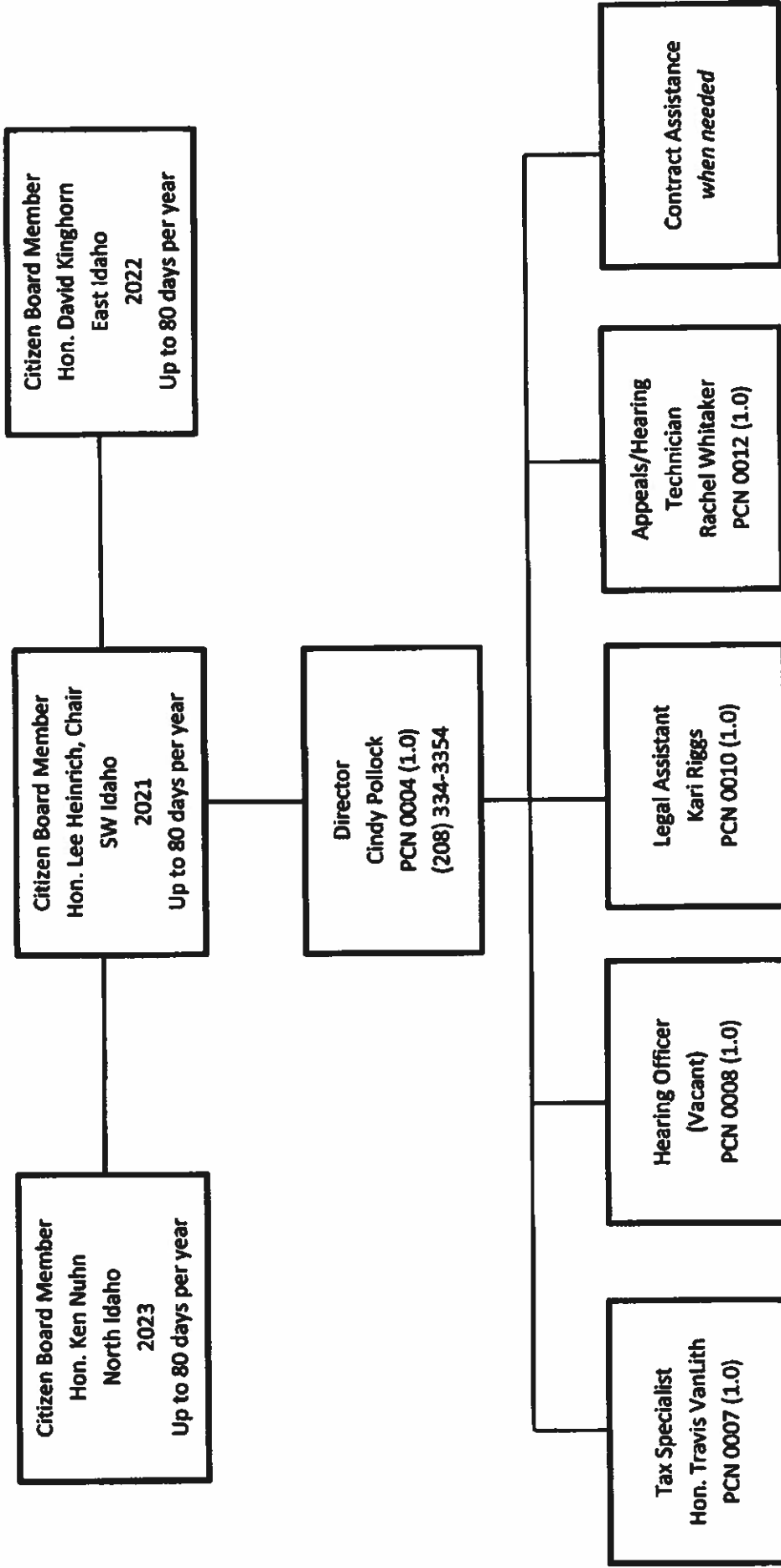
In accordance with 67-3502 Idaho Code, I certify the included budget properly states the receipts and expenditures of the departments (agency, office, or institution) for the fiscal years indicated.

**Signature of Department Director:**  Cindy Pollock

**Date:** 08/25/2021

	<b>FY 2021 Total Appropriation</b>	<b>FY 2021 Total Expenditures</b>	<b>FY 2022 Original Appropriation</b>	<b>FY 2022 Estimated Expenditures</b>	<b>FY 2023 Total Request</b>
<b>Appropriation Unit</b>					
Board of Tax Appeals	602,800	487,100	644,400	644,400	605,613
<b>Total</b>	<b>602,800</b>	<b>487,100</b>	<b>644,400</b>	<b>644,400</b>	<b>605,613</b>
<b>By Fund Source</b>					
G 10000 General	602,800	487,100	644,400	644,400	605,613
<b>Total</b>	<b>602,800</b>	<b>487,100</b>	<b>644,400</b>	<b>644,400</b>	<b>605,613</b>
<b>By Account Category</b>					
Operating Expense	82,500	82,100	48,800	48,800	88,900
Capital Outlay	0	0	45,000	45,000	46,300
Personnel Cost	520,300	405,000	550,600	550,600	470,413
<b>Total</b>	<b>602,800</b>	<b>487,100</b>	<b>644,400</b>	<b>644,400</b>	<b>605,613</b>
<b>FTP Positions</b>					
	5.00	5.00	5.00	5.00	4.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>

# Board of Tax Appeals



AUGUST 2021 (total FTP 5.0, vacant one)

*Cindy Pollock*  
Cindy Pollock, Director  
Date 7/16/21

**Federal Funds Inventory Form**  
As Required by Idaho Code 67-1917

Reporting Agency/Department: Board of Tax Appeals/Dept of Revenue and Taxation  
Contact Person/Title: Cindy Pollock, Director and Clerk to the Board

STARIS Agency Code: 351  
Contact Phone Number: 208-334-3354

Fiscal Year: 2023  
Contact Email: cpollock@tax.idaho.gov

CFDA/Cooperative Agreement # /Heading #	Grant Type	Federal Granting Agency	Grant Title	Description	Date of Expiration - If Known	Total Grant Amount	Pass Through Federal Money From Other State Agency	FY 2021 Available Funds	FY 2021 Actual Expenditures	FY 2022 Estimated Available Funds	FY 2023 Estimated Available Funds	State Agency (Y) Yearly or (C) Continuously (N) Yes or (N) No If Yes answer question 2.	Known Reductions: Min for 10% or More Reduction	Will the Grant be reduced by 50% or more from the previous years funding? (Y) Yes or (N) No If yes then answer question 3.
<b>Total</b>								50.00	50.00	50.00	50.00			

Total FY 2023 All Funds Appropriation (DU 1.00) **503,500 0.00%**  
Federal Funds as Percentage of Funds **108 8421 5034,500**

\*\*\* Report must be submitted to the Division of Financial Management and Legislative Services Office as part of your budget request.

2. Identify below for each grant any obligations, agreements, joint activities of agencies, maintenance of efforts, agreements, memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, include any state matching requirements.

CFDA/Cooperative Agreement # /Heading #	Agreement Type	Description of agreement including dollar amounts.

3. Provide a plan for each grant if notice of a reduction in federal funding of 50% or more from the previous year's funding to either reduce or eliminate the services provided through the grant or to combine the services without a shift in grant receipts.

CFDA/Cooperative Agreement # /Heading #	Plan for reduction or elimination of services.

## Part I – Agency Profile

### Agency Overview

Established in 1969, the Board of Tax Appeals (BTA) provides taxpayers a 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. BTA cases are heard and decided in an attentive and fully neutral manner.

The BTA provides parties with an accessible and fair hearing to present their evidence and argument. Hearings are held in convenient locations across the state. The 3-member citizen board, well-supplied with technical knowledge and experience in taxation, ensures due process safeguards are followed in all its proceedings. Although the Board's administrative proceedings are technically formal, they stand in contrast to most court proceedings, which take considerably longer to complete, can necessitate legal representation, and add extra expenses.

### Core Functions/Idaho Code

Idaho Code Title 63 Chapter 38 describes and sets out the Board's duties. The fully independent Board hears tax related appeals *de novo* at an appellate level. Parties may present new evidence to a specialized and neutral tax tribunal. IDAPA 36.01.01 expands on the procedures and process followed in affording parties a fair hearing.

### Revenue and Expenditures

Revenue	FY 2018	FY 2019	FY 2020	FY 2021
General Fund	\$606,700	\$618,500	\$663,800	\$634,500
<b>Total</b>	<b>\$606,700</b>	<b>\$618,500</b>	<b>\$663,800</b>	<b>\$634,500</b>
Expenditures	FY 2018	FY 2019	FY 2020	FY 2021
Personnel Costs	\$460,293	\$463,333	\$505,015	\$541,100
Operating Expenditures	\$105,435	\$91,771	\$128,270	\$93,400
Capital Outlay	\$11,432	\$11,330	\$0	\$0
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$577,160</b>	<b>\$566,434</b>	<b>\$633,300</b>	<b>\$634,500</b>

### Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2018	FY 2019	FY 2020	FY 2021
Appeals filed	358	288	608	364
Appeals settled, dismissed or withdrawn	98	89	244	262
Decisions rendered	260	199	364	102
Reconsideration/rehearing motions filed	8	13	7	10
Appeals of Board decisions to District Court	5	11	2	4

### FY 2021 Performance Highlights

The Legislature has set a statutory deadline of May 1<sup>st</sup> for the issuing of decisions in ad valorem assessment appeals. This provides the parties with a final decision *prior* to the next year's assessment being issued. Where most appeals to the Board involve property tax assessments, meeting the May 1<sup>st</sup> deadline is the Board's primary performance measurement.

There are multiple factors outside the Board's control which affect the disposition of cases. These include the appointment of a balanced, well-qualified 3-member Board, as well as the number, type, and distribution of a given year's appeals.

**Part II – Performance Measures**

Old Performance Measure		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Primary Goal</b>						
To timely process and fairly consider each appeal impartially, and to render a just final decision.						
1. Percentage of hearings scheduled, held within 90 days of receipt of perfected appeal	actual	34.94%	83.68%		-----	-----
	target	100%	100%	N/A	N/A	N/A
2. Percentage of decisions drafted within 90 days of hearing	actual	67.03%	80.00%		-----	-----
	target	90%	90%	N/A	N/A	N/A
3. Percentage of approval or disapproval of drafted decisions by full Board within 15 days	actual	98.8%	95.79%		-----	-----
	target	80%	80%	N/A	N/A	N/A
4. Percentage of ad valorem decisions issued within 105 days of hearing	actual	91.97%	80.53%		-----	-----
	target	100%	100%	N/A	N/A	N/A
5. Percentage of Tax Commission decisions rendered within 180 days of filing	actual	72.72%	100%		-----	-----
	target	100%	100%	N/A	N/A	N/A
6. Percentage of ad valorem decisions rendered by May 1 <sup>st</sup>	actual	100%	100%		-----	-----
	target	100%	100%	100%	100%	100%

New Performance Measure		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Primary Goal</b>						
To timely process and fairly consider each appeal impartially, and to render a just final decision.						
1. Ad Valorem – average days between perfected appeal filing and hearing date	actual	-----	-----	130.52 days	76.56 days	-----
	target	New for FY 2019	New for FY 2019	<90 days	<90 days	<90 days
2. Ad Valorem – average days between hearing date and decision draft	actual	-----	-----	50.34 days	94.26 days	-----
	target	New for FY 2019	New for FY 2019	<90 days	<90 days	<90 days
3. Ad Valorem – average days for Board approval/disapproval of a decision draft	actual	-----	-----	8.97 days	5.49 days	-----
	target	New for FY 2019	New for FY 2019	<15 days	<15 days	<15 days
4. Ad Valorem – average days between hearing date and final decision issued	actual	-----	-----	62.05 days	101.34 days	-----
	target	New for FY 2019	New for FY 2019	<105 days	<105 days	<105 days
5. Ad Valorem – percentage of decisions issued by May 1 <sup>st</sup>	actual	100%	100%	75.00%	100%	-----
	target	100%	100%	100%	100%	100%
6. Tax Commission – average days between perfected appeal filing and final decision	actual	-----	-----	63.38 days	191.38 days	-----
	target	New for FY 2019	New for FY 2019	<180 days	<180 days	<180 days

**Performance Measure Explanatory Notes**

New performance measures vary from the old table in key respects; 1) new calculations are based on the number of decisions issued rather than the number of parcels involved, and 2) new calculations exclude those instances where the parties request a continuance or other delay. The new calculations better consider and represent Board performance while also reflecting realistic, attainable targets. The ordering of items 5. and 6. in the new table are swapped to group all ad valorem measurements together.

**For More Information Contact**

Cindy Pollock  
Tax Appeals, Board of  
1673 W. Shoreline Drive Ste 120  
PO Box 83720  
Boise, ID 83720-0088  
Phone: (208) 334-3354  
E-mail: [cindy.pollock@bta.idaho.gov](mailto:cindy.pollock@bta.idaho.gov)  
<https://bta.idaho.gov>

**Director Attestation for Performance Report**

---

In accordance with *Idaho Code* 67-1904, I certify the data provided in the Performance Report has been internally assessed for accuracy, and, to the best of my knowledge, is deemed to be accurate.

Department: Idaho State Board of Tax Appeals

  
\_\_\_\_\_  
Director's Signature

August 20, 2021  
\_\_\_\_\_  
Date

Please return to:

Division of Financial Management  
304 N. 8<sup>th</sup> Street, 3<sup>rd</sup> Floor  
Boise, Idaho 83720-0032

FAX: 334-2438  
E-mail: [info@dfm.idaho.gov](mailto:info@dfm.idaho.gov)

**FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B**

**AGENCY INFORMATION**

<b>AGENCY NAME:</b>	<b>Board of Tax Appeals (BTA)</b>	<b>Division/Bureau:</b>	<b>na</b>
<b>Prepared By:</b>	<b>Cindy Pollock, Director</b>	<b>E-mail Address:</b>	<b>cindy.pollock@bta.idaho.gov</b>
<b>Telephone Number:</b>	<b>208-334-3354</b>	<b>Fax Number:</b>	<b>208-334-4060</b>
<b>DFM Analyst:</b>	<b>David Hahn</b>	<b>LSO/BPA Analyst:</b>	<b>Keith Bybee</b>
<b>Date Prepared:</b>	<b>16-Jul-21</b>	<b>For Fiscal Year:</b>	<b>2023</b>

**FACILITY INFORMATION (please list each facility separately by city and street address)**

<b>Facility Name:</b>	<b>BTA offices at RiverWalk Center in the River Walk II building</b>				
<b>City:</b>	<b>Boise</b>	<b>County:</b>	<b>Ada</b>		
<b>Street Address:</b>	<b>1673 Shoreline Drive, Suite 120</b>			<b>Zip Code:</b>	<b>83702</b>
<b>Facility Ownership (could be private or state-owned)</b>	<b>Private Lease:</b>	<input checked="" type="checkbox"/>	<b>State Owned:</b>	<input type="checkbox"/>	<b>Lease Expires:</b> <b>June 30, 2023</b>

**FUNCTION/USE OF FACILITY**

The BTA's office space is used for: administrative purposes, closed deliberations, board meetings, and for conduction closed and open formal hearings. The office is also used for legal conferences and personnel training.

**COMMENTS**

The current facility space includes a dedicated hearing room and private offices for administrative judges.

**WORK AREAS**

<b>FISCAL YR:</b>	<b>ACTUAL 2019</b>	<b>REQUEST 2020</b>	<b>REQUEST 2021</b>	<b>REQUEST 2022</b>	<b>REQUEST 2023</b>	<b>REQUEST 2024</b>
<b>Total Number of Work Areas:</b>	5	5	5	5	5	5
<b>Full-Time Equivalent Positions:</b>	5	5	5	5	5	5
<b>Temp. Employees, Contractors, Auditors, etc.:</b>						

**SQUARE FEET**

<b>FISCAL YR:</b>	<b>ACTUAL 2019</b>	<b>REQUEST 2020</b>	<b>REQUEST 2021</b>	<b>REQUEST 2022</b>	<b>REQUEST 2023</b>	<b>REQUEST 2024</b>
<b>Square Feet:</b>	2285 BOMA	2285	2285	2285	2285	2285

**FACILITY COST**

(Do NOT use your old rate per sq ft; it may not be a realistic figure)

<b>FISCAL YR:</b>	<b>ACTUAL 2019</b>	<b>REQUEST 2020</b>	<b>REQUEST 2021</b>	<b>REQUEST 2022</b>	<b>REQUEST 2023</b>	<b>REQUEST 2024</b>
<b>Total Facility Cost/Yr:</b>	\$36,655.21	\$41,187.12	\$42,422.74	\$43,695.42	\$45,006.28	\$46,362.65

**SURPLUS PROPERTY**

<b>FISCAL YR:</b>	<b>ACTUAL 2019</b>	<b>REQUEST 2020</b>	<b>REQUEST 2021</b>	<b>REQUEST 2022</b>	<b>REQUEST 2023</b>	<b>REQUEST 2024</b>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**IMPORTANT NOTES:**

1. Upon completion, please send to Leasing Assistant at the Division of Public Works via email to [Melissa.Broome@adm.idaho.gov](mailto:Melissa.Broome@adm.idaho.gov). Please e-mail or call 208-332-1933 with any questions.
2. If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.
3. Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.

**AGENCY NOTES:**

Safety and security of hearing participants and BTA personnel is a space priority. Ample parking and good visibility/access are also priorities, as is a neutral site away from the shadow of STC or Ada County office spaces. A formal hearing room with ample time availability facilitates the timely and orderly resolution of cases.



**Division Description****Request for Fiscal Year: 2023****Agency: Board of Tax Appeals**

351

**Division: Board of Tax Appeals**

BT1

**Statutory Authority: 63-3801**

The fully independent State Board of Tax Appeals (BTA) was established in 1969 to provide taxpayers with a convenient and popular means of bringing appealed assessments before a neutral and impartial tax tribunal. Each year, hundreds of appeals are brought before the BTA either from property tax decisions made by county boards of equalizations, or from various tax-related decisions made by the State Tax Commission. BTA cases are heard and decided in an attentive, courteous, and fully neutral manner. The BTA provides parties with an accessible and fair hearing to present their evidence and argument. New evidence arguments are permitted at these hearings which are held across the state in locations convenient to the parties. The three-member citizen board ensures due process safeguards are followed in all proceedings and also bring wealth of tax-related expertise to decision-making duties. The Board's administrative proceedings are technically formal, but stand in contrast to most court proceedings which may take considerably longer to complete, often necessitate legal representation, and can add other expenses for the parties.

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency:</b> Board of Tax Appeals								351
<b>Division:</b> Board of Tax Appeals								BT1
<b>Appropriation Unit:</b> Board of Tax Appeals								TAAE
<b>FY 2021 Total Appropriation</b>								TAAE
1.00	FY 2021 Total Appropriation							TAAE
	S1197							
	10000	General	5.00	520,300	81,800	0	0	602,100
OT	10000	General	0.00	0	700	0	0	700
			<b>5.00</b>	<b>520,300</b>	<b>82,500</b>	<b>0</b>	<b>0</b>	<b>602,800</b>
1.61	Reverted Appropriation Balances							TAAE
	Reverted Appropriation Balances							
	10000	General	0.00	(115,300)	(400)	0	0	(115,700)
			<b>0.00</b>	<b>(115,300)</b>	<b>(400)</b>	<b>0</b>	<b>0</b>	<b>(115,700)</b>
<b>FY 2021 Actual Expenditures</b>								TAAE
2.00	FY 2021 Actual Expenditures							TAAE
	10000	General	5.00	405,000	81,400	0	0	486,400
OT	10000	General	0.00	0	700	0	0	700
			<b>5.00</b>	<b>405,000</b>	<b>82,100</b>	<b>0</b>	<b>0</b>	<b>487,100</b>
<b>FY 2022 Original Appropriation</b>								TAAE
3.00	FY 2022 Original Appropriation							TAAE
	S1197							
	10000	General	5.00	550,600	48,800	45,000	0	644,400
			<b>5.00</b>	<b>550,600</b>	<b>48,800</b>	<b>45,000</b>	<b>0</b>	<b>644,400</b>
<b>FY 2022 Total Appropriation</b>								TAAE
5.00	FY 2022 Total Appropriation							TAAE
	10000	General	5.00	550,600	48,800	45,000	0	644,400
			<b>5.00</b>	<b>550,600</b>	<b>48,800</b>	<b>45,000</b>	<b>0</b>	<b>644,400</b>
<b>FY 2022 Estimated Expenditures</b>								TAAE
7.00	FY 2022 Estimated Expenditures							TAAE
	10000	General	5.00	550,600	48,800	45,000	0	644,400
			<b>5.00</b>	<b>550,600</b>	<b>48,800</b>	<b>45,000</b>	<b>0</b>	<b>644,400</b>

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>Base Adjustments</b>								
8.21	Base Adjustments							TAAE
This decision unit makes an account transfer from PC to OE.								
10000	General	0.00	(40,000)	40,000	0	0	0	
		<b>0.00</b>	<b>(40,000)</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	
8.51	Base Reductions							TAAE
This decision unit provides a base reduction to PC.								
10000	General	(1.00)	(42,500)	0	0	0	(42,500)	
		<b>(1.00)</b>	<b>(42,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(42,500)</b>	
<b>FY 2023 Base</b>								
9.00	FY 2023 Base							TAAE
10000	General	4.00	468,100	88,800	45,000	0	601,900	
		<b>4.00</b>	<b>468,100</b>	<b>88,800</b>	<b>45,000</b>	<b>0</b>	<b>601,900</b>	
<b>Program Maintenance</b>								
10.12	Change in Variable Benefit Costs							TAAE
Change in Variable Benefit Costs								
10000	General	0.00	(1,436)	0	0	0	(1,436)	
		<b>0.00</b>	<b>(1,436)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,436)</b>	
10.23	Contract Inflation Adjustments							TAAE
10000	General	0.00	0	0	1,300	0	1,300	
		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,300</b>	<b>0</b>	<b>1,300</b>	
10.48	OITS Fees							TAAE
Adjustments to costs of information technology support from the Office of Information Technology are reflected here.								
10000	General	0.00	0	100	0	0	100	
		<b>0.00</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>100</b>	
10.61	Salary Multiplier - Regular Employees							TAAE
Salary Adjustments - Regular Employees								
10000	General	0.00	3,149	0	0	0	3,149	
		<b>0.00</b>	<b>3,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,149</b>	
10.62	Salary Multiplier - Group and Temporary							TAAE
Salary Adjustments - Group and Temporary								
10000	General	0.00	600	0	0	0	600	
		<b>0.00</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600</b>	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>FY 2023 Total Maintenance</b>								TAAE
11.00	FY 2023 Total Maintenance							
	10000 General	4.00	470,413	88,900	46,300	0	605,613	
		<b>4.00</b>	<b>470,413</b>	<b>88,900</b>	<b>46,300</b>	<b>0</b>	<b>605,613</b>	
<b>FY 2023 Total</b>								TAAE
13.00	FY 2023 Total							
	10000 General	4.00	470,413	88,900	46,300	0	605,613	
		<b>4.00</b>	<b>470,413</b>	<b>88,900</b>	<b>46,300</b>	<b>0</b>	<b>605,613</b>	

**PCF Detail Report**

Request for Fiscal Year: 202  
3

Agency: Board of Tax Appeals

351

Appropriation Unit: Board of Tax Appeals

TAAE

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
<b>Totals from Personnel Cost Forecast (PCF)</b>							
		Permanent Positions	4.00	260,021	46,600	55,749	362,370
		<b>Total from PCF</b>	<b>4.00</b>	<b>260,021</b>	<b>46,600</b>	<b>55,749</b>	<b>362,370</b>
		<b>FY 2022 ORIGINAL APPROPRIATION</b>	<b>5.00</b>	<b>396,553</b>	<b>70,367</b>	<b>83,680</b>	<b>550,600</b>
		<b>Unadjusted Over or (Under) Funded:</b>	<b>1.00</b>	<b>136,532</b>	<b>23,767</b>	<b>27,931</b>	<b>188,230</b>
<b>Other Adjustments</b>							
	503	Brd/Cmsn Members	.00	60,600	0	0	60,600
	512	Employee Benefits	.00	0	0	4,600	4,600
<b>Estimated Salary Needs</b>							
		Board, Group, & Missing Positions	.00	60,600	0	4,600	65,200
		Permanent Positions	4.00	260,021	46,600	55,749	362,370
		<b>Estimated Salary and Benefits</b>	<b>4.00</b>	<b>320,621</b>	<b>46,600</b>	<b>60,349</b>	<b>427,570</b>
<b>Adjusted Over or (Under) Funding</b>							
		<b>Original Appropriation</b>	<b>1.00</b>	<b>75,932</b>	<b>23,767</b>	<b>23,331</b>	<b>123,030</b>
		<b>Estimated Expenditures</b>	<b>1.00</b>	<b>75,932</b>	<b>23,767</b>	<b>23,331</b>	<b>123,030</b>
		<b>Base</b>	<b>.00</b>	<b>(6,568)</b>	<b>23,767</b>	<b>23,331</b>	<b>40,530</b>

**PCF Summary Report**

**Request for Fiscal Year:** 202  
3

**Agency:** Board of Tax Appeals

351

**Appropriation Unit:** Board of Tax Appeals

TAAE

**Fund:** General Fund

10000

<b>DU</b>	<b>FTP</b>	<b>Salary</b>	<b>Health</b>	<b>Variable Benefits</b>	<b>Total</b>
<b>3.00 FY 2022 ORIGINAL APPROPRIATION</b>	<b>5.00</b>	<b>396,553</b>	<b>70,367</b>	<b>83,680</b>	<b>550,600</b>
<b>5.00 FY 2022 TOTAL APPROPRIATION</b>	<b>5.00</b>	<b>396,553</b>	<b>70,367</b>	<b>83,680</b>	<b>550,600</b>
<b>7.00 FY 2022 ESTIMATED EXPENDITURES</b>	<b>5.00</b>	<b>396,553</b>	<b>70,367</b>	<b>83,680</b>	<b>550,600</b>
8.21 Base Adjustments	0.00	(40,000)	0	0	(40,000)
8.51 Base Reductions	(1.00)	(42,500)	0	0	(42,500)
<b>9.00 FY 2023 BASE</b>	<b>4.00</b>	<b>314,053</b>	<b>70,367</b>	<b>83,680</b>	<b>468,100</b>
10.12 Change in Variable Benefit Costs	0.00	0	0	(1,436)	(1,436)
10.61 Salary Multiplier - Regular Employees	0.00	2,600	0	549	3,149
10.62 Salary Multiplier - Group and Temporary	0.00	600	0	0	600
<b>11.00 FY 2023 PROGRAM MAINTENANCE</b>	<b>4.00</b>	<b>317,253</b>	<b>70,367</b>	<b>82,793</b>	<b>470,413</b>
<b>13.00 FY 2023 TOTAL REQUEST</b>	<b>4.00</b>	<b>317,253</b>	<b>70,367</b>	<b>82,793</b>	<b>470,413</b>



		Rounded Appropriation						
		5.00	412,800	60,000	77,800	550,800		
4.11	Appropriation Adjustments:							
4.31	Reappropriation	0.00	0	0	0	0		0
	Supplemental	0.00	0	0	0	0		0
5.00	<b>FY 2022 TOTAL APPROPRIATION</b>	5.00	412,800	60,000	77,800	550,800		
	Expenditure Adjustments:							
6.31	FTP or Fund Adjustment	0.00	0	0	0	0		0
6.51	Transfer Between Programs	0.00	0	0	0	0		0
7.00	<b>FY 2022 ESTIMATED EXPENDITURES</b>	5.00	412,800	60,000	77,800	550,800		
	Base Adjustments:							
8.21	Transfer from PC to OE		(40,000)	0	0	(40,000)		0
8.31	Transfer Between Programs	0.00	0	0	0	0		0
8.41	Removal of One-Time Expenditures	0.00	0	0	0	0		0
8.51	Base Reduction	(1.00)	(18,200)	(11,700)	(12,600)	(42,500)		0
	<b>FY 2023</b>	<b>FTP</b>	<b>FY 23 Salary</b>	<b>FY23 Health Ben</b>	<b>FY 23 Var Ben</b>	<b>FY 2023 Total</b>		
9.00	BASE	4.00	354,800	48,300	65,200	468,100		
10.11	Change in Health Benefit Costs			0	(1,400)	0		
10.12	Change in Variable Benefits Costs					(1,400)		
	Annualization		0	0	0	0		
10.61	CEC for Permanent Positions		2,800		500	3,100		
10.62	CEC for Group Positions		600		0	600		
10.63	CEC for Elected Officials & Commissioners		0		0	0		
11.00	<b>FY 2023 PROGRAM MAINTENANCE</b>	4.00	357,800	48,300	64,300	470,400		
12.01	Line Items:							
12.02								
12.03								
13.00	<b>FY 2023 TOTAL REQUEST</b>	4.00	357,800	48,300	64,300	470,400		