

**Agency Expenditure Summary**

	<u>FY 2017</u>		<u>FY 2018</u>		<u>FY 2019</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	565,300	516,700	606,700	606,700	600,200	608,600
<b>Total</b>	<b>565,300</b>	<b>516,700</b>	<b>606,700</b>	<b>606,700</b>	<b>600,200</b>	<b>608,600</b>
<b>By Fund Source</b>						
General	565,300	516,700	606,700	606,700	600,200	608,600
<b>Total</b>	<b>565,300</b>	<b>516,700</b>	<b>606,700</b>	<b>606,700</b>	<b>600,200</b>	<b>608,600</b>
<b>By Object</b>						
Personnel Costs	488,100	439,500	517,100	517,100	514,000	522,400
Operating Expenditures	77,200	77,200	86,700	86,700	81,900	81,900
Capital Outlay	0	0	2,900	2,900	4,300	4,300
Trustee/Benefit Payments	0	0	0	0	0	0
Lump Sum	0	0	0	0	0	0
<b>Total</b>	<b>565,300</b>	<b>516,700</b>	<b>606,700</b>	<b>606,700</b>	<b>600,200</b>	<b>608,600</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>

	<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 2018 Original Appropriation**

3.00 FY 2018 Original Appropriation:

General	5.00	517,100	86,700	2,900	0	0	606,700
<b>Total</b>	<b>5.00</b>	<b>517,100</b>	<b>86,700</b>	<b>2,900</b>	<b>0</b>	<b>0</b>	<b>606,700</b>

**FY 2018 Total Appropriation**

General	5.00	517,100	86,700	2,900	0	0	606,700
<b>Total</b>	<b>5.00</b>	<b>517,100</b>	<b>86,700</b>	<b>2,900</b>	<b>0</b>	<b>0</b>	<b>606,700</b>

**FY 2018 Estimated Expenditures**

General	5.00	517,100	86,700	2,900	0	0	606,700
<b>Total</b>	<b>5.00</b>	<b>517,100</b>	<b>86,700</b>	<b>2,900</b>	<b>0</b>	<b>0</b>	<b>606,700</b>

**Base Adjustments**

8.41 Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2018.

General	0.00	0	0	(2,900)	0	0	(2,900)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(2,900)</b>	<b>0</b>	<b>0</b>	<b>(2,900)</b>

**FY 2019 Base**

General	5.00	517,100	86,700	0	0	0	603,800
<b>Total</b>	<b>5.00</b>	<b>517,100</b>	<b>86,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>603,800</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>Program Maintenance</b>							
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, which showed a decrease from the June estimate. Employer costs are projected to return to the current level in FY 2020.						
	While the total cost of the plan continues to grow, prices and utilization are growing at a slower rate than projected for FY 2018. This has led to growth in reserves. To address this one-time overfunding of reserves, the Governor proposes a transfer of \$13,140,000 from the Group Insurance Account to the General Fund. These funds were transferred from the General Fund in FY 2016 to maintain the contractually required minimum and can now be repaid. In addition, the Governor proposes using reserve funds for a two-month premium holiday for both the employer and the employee. This will reduce overfunding of reserves and reward employees for their prudent use of plan benefits.						
General	0.00	(7,300)	0	0	0	0	(7,300)
<b>Total</b>	<b>0.00</b>	<b>(7,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,300)</b>
10.12	Change in Variable Benefit Costs: This decision unit reflects the scheduled changes in the employer variable benefits cost, including the October 2017 vote of the Public Employee Retirement System of Idaho Retirement Board to delay the scheduled employer contribution increase.						
General	0.00	200	0	0	0	0	200
<b>Total</b>	<b>0.00</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>
10.23	Contract Inflation: The Governor recommends \$500 in General Fund for contract inflation related to lease costs.						
General	0.00	0	500	0	0	0	500
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>
10.31	Repair, Replacement Items/Alterations: The Governor recommends \$1,300 in General Fund for repair and replacement items.						
General	0.00	0	0	1,300	0	0	1,300
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,300</b>	<b>0</b>	<b>0</b>	<b>1,300</b>
10.32	Repair, Replacement Items/Alterations: The Governor recommends \$1,500 in General Fund for repair and replacement items.						
General	0.00	0	0	1,500	0	0	1,500
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>1,500</b>
10.33	Repair, Replacement Items/Alterations: The Governor recommends \$1,500 in General Fund for repair and replacement items.						
General	0.00	0	0	1,500	0	0	1,500
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>1,500</b>
10.41	Attorney General Fees: Adjustments to the costs of legal services provided by the Office of the Attorney General are reflected here.						
General	0.00	0	(5,300)	0	0	0	(5,300)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(5,300)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,300)</b>
10.45	Risk Management Cost Increases: Adjustments to the 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)
<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>

	<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>
10.46 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	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>
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	12,400	0	0	0	0	12,400
<b>Total</b>	<b>0.00</b>	<b>12,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,400</b>
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
<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 2019 Total Maintenance**

General	5.00	522,400	81,900	4,300	0	0	608,600
<b>Total</b>	<b>5.00</b>	<b>522,400</b>	<b>81,900</b>	<b>4,300</b>	<b>0</b>	<b>0</b>	<b>608,600</b>

**FY 2019 Gov's Recommendation**

General	5.00	522,400	81,900	4,300	0	0	608,600
<b>Total</b>	<b>5.00</b>	<b>522,400</b>	<b>81,900</b>	<b>4,300</b>	<b>0</b>	<b>0</b>	<b>608,600</b>