

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>
By Function						
General Services	14,771,600	13,828,000	12,808,600	13,583,600	13,436,100	13,529,200
Audit	12,834,000	12,077,900	13,293,000	13,186,300	13,713,600	13,285,500
Collection	7,675,300	7,380,600	8,038,100	7,954,700	8,211,100	7,862,400
Revenue Operations	7,138,200	7,184,900	6,928,400	6,862,900	7,133,100	6,879,700
Property Tax	3,884,300	3,955,200	4,027,900	3,984,300	4,141,600	3,997,400
Total	46,303,400	44,426,600	45,096,000	45,571,800	46,635,500	45,554,200
By Fund Source						
General	38,667,800	37,677,900	37,172,600	37,659,900	38,392,300	37,419,500
Dedicated	7,400,800	6,555,600	7,688,600	7,677,100	8,008,400	7,899,900
Federal	8,000	8,000	8,000	8,000	8,000	8,000
Other	226,800	185,100	226,800	226,800	226,800	226,800
Total	46,303,400	44,426,600	45,096,000	45,571,800	46,635,500	45,554,200
By Object						
Personnel Costs	32,174,700	31,777,500	31,855,700	31,546,000	33,056,000	31,968,100
Operating Expenditures	13,207,700	11,237,900	13,016,700	13,616,600	13,412,200	13,418,800
Capital Outlay	921,000	1,411,200	223,600	409,200	167,300	167,300
Trustee/Benefit Payments	0	0	0	0	0	0
Lump Sum	0	0	0	0	0	0
Total	46,303,400	44,426,600	45,096,000	45,571,800	46,635,500	45,554,200
FTP Positions	459.25	459.25	448.00	448.00	448.00	449.00

	<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: The General Services Division consists of the Commissioners, Legal, Tax Appeals, Human Resources, Information Technology, Management Services, and Taxpayer Resources (Communications, Tax Policy, and Taxpayer Services). The division provides for centralized management; internal policy development; taxpayer appeals; legal, personnel, fiscal, and computer services; and communication and outreach services for taxpayers.

FY 2020 Original Appropriation

3.00 FY 2020 Original Appropriation: SB 1202

General	56.95	4,595,700	5,995,600	115,900	0	0	10,707,200
Dedicated	7.70	663,300	1,323,900	95,100	0	0	2,082,300
Other	0.00	0	19,100	0	0	0	19,100
Total	64.65	5,259,000	7,338,600	211,000	0	0	12,808,600

Expenditure Adjustments

4.11 Reappropriation: This decision unit reflects reappropriation authority granted by SB 1202.

General	0.00	0	732,800	186,800	0	0	919,600
Total	0.00	0	732,800	186,800	0	0	919,600

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	(16,100)	(115,200)	(1,200)	0	0	(132,500)
Total	0.00	(16,100)	(115,200)	(1,200)	0	0	(132,500)

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	(10,600)	0	0	0	0	(10,600)
Dedicated	0.00	(1,500)	0	0	0	0	(1,500)
Total	0.00	(12,100)	0	0	0	0	(12,100)

FY 2020 Total Appropriation

General	56.95	4,569,000	6,613,200	301,500	0	0	11,483,700
Dedicated	7.70	661,800	1,323,900	95,100	0	0	2,080,800
Other	0.00	0	19,100	0	0	0	19,100
Total	64.65	5,230,800	7,956,200	396,600	0	0	13,583,600

FY 2020 Estimated Expenditures

General	56.95	4,569,000	6,613,200	301,500	0	0	11,483,700
Dedicated	7.70	661,800	1,323,900	95,100	0	0	2,080,800
Other	0.00	0	19,100	0	0	0	19,100
Total	64.65	5,230,800	7,956,200	396,600	0	0	13,583,600

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>
Base Adjustments							
8.41 Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2020.							
General	0.00	0	(732,800)	(302,700)	0	0	(1,035,500)
Dedicated	0.00	0	(6,300)	(85,100)	0	0	(91,400)
Total	0.00	0	(739,100)	(387,800)	0	0	(1,126,900)
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	16,100	115,200	1,200	0	0	132,500
Total	0.00	16,100	115,200	1,200	0	0	132,500
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	10,600	0	0	0	0	10,600
Dedicated	0.00	1,500	0	0	0	0	1,500
Total	0.00	12,100	0	0	0	0	12,100
FY 2021 Base							
General	56.95	4,595,700	5,995,600	0	0	0	10,591,300
Dedicated	7.70	663,300	1,317,600	10,000	0	0	1,990,900
Other	0.00	0	19,100	0	0	0	19,100
Total	64.65	5,259,000	7,332,300	10,000	0	0	12,601,300
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	(19,400)	0	0	0	0	(19,400)
Dedicated	0.00	(2,600)	0	0	0	0	(2,600)
Total	0.00	(22,000)	0	0	0	0	(22,000)
10.21 General Inflation Adjustments: The Governor recommends General Fund and dedicated fund spending authority for an increase in Office of Information Technology Services support.							
General	0.00	0	201,600	0	0	0	201,600
Dedicated	0.00	0	2,500	0	0	0	2,500
Total	0.00	0	204,100	0	0	0	204,100
10.23 Contract Inflation: The Governor recommends General Fund and dedicated fund spending authority for contract inflation related to its GenTax software.							
General	0.00	0	259,200	0	0	0	259,200
Dedicated	0.00	0	45,800	0	0	0	45,800
Total	0.00	0	305,000	0	0	0	305,000

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
10.31 Repair, Replacement Items/Alterations: The Governor recommends \$144,700 in one-time dedicated fund spending authority for repair and replacement items.							
Dedicated	0.00	0	0	144,700	0	0	144,700
Total	0.00	0	0	144,700	0	0	144,700
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	(17,600)	0	0	0	(17,600)
Dedicated	0.00	0	(7,000)	0	0	0	(7,000)
Total	0.00	0	(24,600)	0	0	0	(24,600)
10.44 Building Services Space Charge: The Governor recommends General Fund and dedicated fund spending authority to address the Tax Commission's adjusted lease cost at the Chinden Campus.							
General	0.00	0	146,000	0	0	0	146,000
Dedicated	0.00	0	25,800	0	0	0	25,800
Total	0.00	0	171,800	0	0	0	171,800
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.							
General	0.00	0	12,200	0	0	0	12,200
Dedicated	0.00	0	4,200	0	0	0	4,200
Total	0.00	0	16,400	0	0	0	16,400
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	44,900	0	0	0	44,900
Dedicated	0.00	0	18,800	0	0	0	18,800
Total	0.00	0	63,700	0	0	0	63,700
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	(10,900)	0	0	0	(10,900)
Dedicated	0.00	0	(4,600)	0	0	0	(4,600)
Total	0.00	0	(15,500)	0	0	0	(15,500)
10.61 Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.							
General	0.00	70,200	0	0	0	0	70,200
Dedicated	0.00	9,800	0	0	0	0	9,800
Total	0.00	80,000	0	0	0	0	80,000
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
Dedicated	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
10.67 Compensation Schedule Changes: The Governor recommends the pay structure for state employees be moved by 3%. As this will result in employees being below the minimum of their pay grade, he recommends additional funding to adjust that pay to the minimum.							
General	0.00	7,900	0	0	0	0	7,900
Total	0.00	7,900	0	0	0	0	7,900

FY 2021 Total Maintenance

General	56.95	4,654,400	6,631,000	0	0	0	11,285,400
Dedicated	7.70	670,500	1,403,100	154,700	0	0	2,228,300
Other	0.00	0	19,100	0	0	0	19,100
Total	64.65	5,324,900	8,053,200	154,700	0	0	13,532,800

Line Items

12.01 Change in Compensation for Commissioners: The Governor recommends a 2% salary increase for commissioners. This increases the annual salary to \$104,100.							
General	0.00	8,000	0	0	0	0	8,000
Dedicated	0.00	1,100	0	0	0	0	1,100
Total	0.00	9,100	0	0	0	0	9,100
12.02 Leadership Position: The Governor recommends the establishment of a director position at the Tax Commission as part of the organization's re-structure.							
General	1.00	192,900	0	0	0	0	192,900
Total	1.00	192,900	0	0	0	0	192,900
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	4,400	0	0	0	4,400
Dedicated	0.00	0	1,800	0	0	0	1,800
Total	0.00	0	6,200	0	0	0	6,200
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	(91,900)	(119,900)	0	0	0	(211,800)
Total	0.00	(91,900)	(119,900)	0	0	0	(211,800)

Tax Commission, State

General Services

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>
FY 2021 Gov's Recommendation							
General	57.95	4,763,400	6,515,500	0	0	0	11,278,900
Dedicated	7.70	671,600	1,404,900	154,700	0	0	2,231,200
Other	0.00	0	19,100	0	0	0	19,100
Total	65.65	5,435,000	7,939,500	154,700	0	0	13,529,200

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: The Audit Division conducts audits on all tax types administered by the agency by the authority of Idaho Code and the Multistate Tax Compact, conducts discovery and enforcement efforts directed at non-filers, and mitigates identity theft and fraud issues. It operates from the administrative headquarters office in Boise and five field office locations (Lewiston, Coeur d'Alene, Twin Falls, Idaho Falls, and Pocatello).

FY 2020 Original Appropriation

3.00 FY 2020 Original Appropriation: SB 1202

General	105.05	7,876,800	1,074,600	0	0	0	8,951,400
Dedicated	44.30	3,470,000	863,600	0	0	0	4,333,600
Federal	0.00	0	8,000	0	0	0	8,000
Total	149.35	11,346,800	1,946,200	0	0	0	13,293,000

Expenditure Adjustments

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	(78,800)	(2,200)	0	0	0	(81,000)
Total	0.00	(78,800)	(2,200)	0	0	0	(81,000)

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	(17,800)	0	0	0	0	(17,800)
Dedicated	0.00	(7,900)	0	0	0	0	(7,900)
Total	0.00	(25,700)	0	0	0	0	(25,700)

FY 2020 Total Appropriation

General	105.05	7,780,200	1,072,400	0	0	0	8,852,600
Dedicated	44.30	3,462,100	863,600	0	0	0	4,325,700
Federal	0.00	0	8,000	0	0	0	8,000
Total	149.35	11,242,300	1,944,000	0	0	0	13,186,300

FY 2020 Estimated Expenditures

General	105.05	7,780,200	1,072,400	0	0	0	8,852,600
Dedicated	44.30	3,462,100	863,600	0	0	0	4,325,700
Federal	0.00	0	8,000	0	0	0	8,000
Total	149.35	11,242,300	1,944,000	0	0	0	13,186,300

	<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>
Base Adjustments							
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	78,800	2,200	0	0	0	81,000
Total	0.00	78,800	2,200	0	0	0	81,000
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	17,800	0	0	0	0	17,800
Dedicated	0.00	7,900	0	0	0	0	7,900
Total	0.00	25,700	0	0	0	0	25,700
FY 2021 Base							
General	105.05	7,876,800	1,074,600	0	0	0	8,951,400
Dedicated	44.30	3,470,000	863,600	0	0	0	4,333,600
Federal	0.00	0	8,000	0	0	0	8,000
Total	149.35	11,346,800	1,946,200	0	0	0	13,293,000
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	(35,300)	0	0	0	0	(35,300)
Dedicated	0.00	(15,700)	0	0	0	0	(15,700)
Total	0.00	(51,000)	0	0	0	0	(51,000)
10.61	Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.						
General	0.00	129,300	0	0	0	0	129,300
Dedicated	0.00	57,500	0	0	0	0	57,500
Total	0.00	186,800	0	0	0	0	186,800
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
Dedicated	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.67	Compensation Schedule Changes: The Governor recommends the pay structure for state employees be moved by 3%. As this will result in employees being below the minimum of their pay grade, he recommends additional funding to adjust that pay to the minimum.						
General	0.00	25,900	0	0	0	0	25,900
Dedicated	0.00	8,900	0	0	0	0	8,900
Total	0.00	34,800	0	0	0	0	34,800

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>
FY 2021 Total Maintenance							
General	105.05	7,996,700	1,074,600	0	0	0	9,071,300
Dedicated	44.30	3,520,700	863,600	0	0	0	4,384,300
Federal	0.00	0	8,000	0	0	0	8,000
Total	149.35	11,517,400	1,946,200	0	0	0	13,463,600

Line Items

12.01 Change in Compensation for Commissioners: The Governor recommends a 2% salary increase for commissioners. This increases the annual salary to \$104,100.

Dedicated	0.00	900	0	0	0	0	900
Total	0.00	900	0	0	0	0	900

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	(157,500)	(21,500)	0	0	0	(179,000)
Total	0.00	(157,500)	(21,500)	0	0	0	(179,000)

FY 2021 Gov's Recommendation

General	105.05	7,839,200	1,053,100	0	0	0	8,892,300
Dedicated	44.30	3,521,600	863,600	0	0	0	4,385,200
Federal	0.00	0	8,000	0	0	0	8,000
Total	149.35	11,360,800	1,924,700	0	0	0	13,285,500

Tax Commission, State
Collection

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: The Collection Division collects delinquent taxes for all tax types. It operates from the administrative headquarters office in Boise and five field office locations (Lewiston, Coeur d'Alene, Twin Falls, Idaho Falls, and Pocatello).

FY 2020 Original Appropriation

3.00 FY 2020 Original Appropriation: SB 1202

General	110.00	6,645,500	1,161,900	0	0	0	7,807,400
Dedicated	3.00	203,200	27,500	0	0	0	230,700
Total	113.00	6,848,700	1,189,400	0	0	0	8,038,100

Expenditure Adjustments

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	(66,500)	(1,900)	0	0	0	(68,400)
Total	0.00	(66,500)	(1,900)	0	0	0	(68,400)

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	(14,600)	0	0	0	0	(14,600)
Dedicated	0.00	(400)	0	0	0	0	(400)
Total	0.00	(15,000)	0	0	0	0	(15,000)

FY 2020 Total Appropriation

General	110.00	6,564,400	1,160,000	0	0	0	7,724,400
Dedicated	3.00	202,800	27,500	0	0	0	230,300
Total	113.00	6,767,200	1,187,500	0	0	0	7,954,700

FY 2020 Estimated Expenditures

General	110.00	6,564,400	1,160,000	0	0	0	7,724,400
Dedicated	3.00	202,800	27,500	0	0	0	230,300
Total	113.00	6,767,200	1,187,500	0	0	0	7,954,700

Base Adjustments

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

General	0.00	0	(115,000)	0	0	0	(115,000)
Total	0.00	0	(115,000)	0	0	0	(115,000)

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
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	66,500	1,900	0	0	0	68,400
Total	0.00	66,500	1,900	0	0	0	68,400

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	14,600	0	0	0	0	14,600
Dedicated	0.00	400	0	0	0	0	400
Total	0.00	15,000	0	0	0	0	15,000

FY 2021 Base

General	110.00	6,645,500	1,046,900	0	0	0	7,692,400
Dedicated	3.00	203,200	27,500	0	0	0	230,700
Total	113.00	6,848,700	1,074,400	0	0	0	7,923,100

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	(29,100)	0	0	0	0	(29,100)
Dedicated	0.00	(900)	0	0	0	0	(900)
Total	0.00	(30,000)	0	0	0	0	(30,000)

10.61	Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.						
General	0.00	106,600	0	0	0	0	106,600
Dedicated	0.00	3,300	0	0	0	0	3,300
Total	0.00	109,900	0	0	0	0	109,900

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

10.67	Compensation Schedule Changes: The Governor recommends the pay structure for state employees be moved by 3%. As this will result in employees being below the minimum of their pay grade, he recommends additional funding to adjust that pay to the minimum.						
General	0.00	13,200	0	0	0	0	13,200
Total	0.00	13,200	0	0	0	0	13,200

	<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 2021 Total Maintenance							
General	110.00	6,736,200	1,046,900	0	0	0	7,783,100
Dedicated	3.00	205,600	27,500	0	0	0	233,100
Total	113.00	6,941,800	1,074,400	0	0	0	8,016,200

Line Items

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	(132,900)	(20,900)	0	0	0	(153,800)
Total	0.00	(132,900)	(20,900)	0	0	0	(153,800)

FY 2021 Gov's Recommendation

General	110.00	6,603,300	1,026,000	0	0	0	7,629,300
Dedicated	3.00	205,600	27,500	0	0	0	233,100
Total	113.00	6,808,900	1,053,500	0	0	0	7,862,400

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
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Description: The Revenue Operations Division maintains the taxpayer database, processes all returns and payments, initiates the deposit of money received, and issues taxpayer refunds. The division registers permit holders for 17 tax types including sales, withholding, hotel/motel, motor fuels, beer, wine, cigarette and tobacco taxes, oil and gas, and emergency telephone-E911 prepaid communications services. It also ensures that all individuals and licensed businesses have access to proper tax forms for reporting; processes revenue and refund documents submitted by taxpayers; and maintains an imaging system used to streamline the processing and storing of tax documents.

FY 2020 Original Appropriation

3.00 FY 2020 Original Appropriation: SB 1202

General	68.95	4,225,700	1,634,300	0	0	0	5,860,000
Dedicated	12.05	764,300	275,400	2,300	0	0	1,042,000
Other	0.00	0	26,400	0	0	0	26,400
Total	81.00	4,990,000	1,936,100	2,300	0	0	6,928,400

Expenditure Adjustments

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	(42,300)	(12,000)	0	0	0	(54,300)
Total	0.00	(42,300)	(12,000)	0	0	0	(54,300)

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	(9,500)	0	0	0	0	(9,500)
Dedicated	0.00	(1,700)	0	0	0	0	(1,700)
Total	0.00	(11,200)	0	0	0	0	(11,200)

FY 2020 Total Appropriation

General	68.95	4,173,900	1,622,300	0	0	0	5,796,200
Dedicated	12.05	762,600	275,400	2,300	0	0	1,040,300
Other	0.00	0	26,400	0	0	0	26,400
Total	81.00	4,936,500	1,924,100	2,300	0	0	6,862,900

FY 2020 Estimated Expenditures

General	68.95	4,173,900	1,622,300	0	0	0	5,796,200
Dedicated	12.05	762,600	275,400	2,300	0	0	1,040,300
Other	0.00	0	26,400	0	0	0	26,400
Total	81.00	4,936,500	1,924,100	2,300	0	0	6,862,900

	<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>
Base Adjustments							
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	42,300	12,000	0	0	0	54,300
Total	0.00	42,300	12,000	0	0	0	54,300
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	9,500	0	0	0	0	9,500
Dedicated	0.00	1,700	0	0	0	0	1,700
Total	0.00	11,200	0	0	0	0	11,200
FY 2021 Base							
General	68.95	4,225,700	1,634,300	0	0	0	5,860,000
Dedicated	12.05	764,300	275,400	2,300	0	0	1,042,000
Other	0.00	0	26,400	0	0	0	26,400
Total	81.00	4,990,000	1,936,100	2,300	0	0	6,928,400
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	(16,500)	0	0	0	0	(16,500)
Dedicated	0.00	(3,000)	0	0	0	0	(3,000)
Total	0.00	(19,500)	0	0	0	0	(19,500)
10.61	Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.						
General	0.00	60,400	0	0	0	0	60,400
Dedicated	0.00	11,000	0	0	0	0	11,000
Total	0.00	71,400	0	0	0	0	71,400
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
Dedicated	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
10.67	Compensation Schedule Changes: The Governor recommends the pay structure for state employees be moved by 3%. As this will result in employees being below the minimum of their pay grade, he recommends additional funding to adjust that pay to the minimum.						
General	0.00	16,200	0	0	0	0	16,200
Dedicated	0.00	400	0	0	0	0	400
Total	0.00	16,600	0	0	0	0	16,600

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>
FY 2021 Total Maintenance							
General	68.95	4,285,800	1,634,300	0	0	0	5,920,100
Dedicated	12.05	772,700	275,400	2,300	0	0	1,050,400
Other	0.00	0	26,400	0	0	0	26,400
Total	81.00	5,058,500	1,936,100	2,300	0	0	6,996,900

Line Items

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	(84,500)	(32,700)	0	0	0	(117,200)
Total	0.00	(84,500)	(32,700)	0	0	0	(117,200)

FY 2021 Gov's Recommendation

General	68.95	4,201,300	1,601,600	0	0	0	5,802,900
Dedicated	12.05	772,700	275,400	2,300	0	0	1,050,400
Other	0.00	0	26,400	0	0	0	26,400
Total	81.00	4,974,000	1,903,400	2,300	0	0	6,879,700

Tax Commission, State
Property Tax

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: The Property Tax Division provides oversight in the administration of the property tax system. The division is responsible for annually appraising all class-three operating property, examining property tax levies of all taxing districts, training and assisting county elected officials, developing an assessor's manual to facilitate uniformity of appraisals, and administering the circuit breaker program.

FY 2020 Original Appropriation

3.00 FY 2020 Original Appropriation: SB 1202

General	40.00	3,411,200	435,400	0	0	0	3,846,600
Other	0.00	0	171,000	10,300	0	0	181,300
Total	40.00	3,411,200	606,400	10,300	0	0	4,027,900

Expenditure Adjustments

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	(34,100)	(1,600)	0	0	0	(35,700)
Total	0.00	(34,100)	(1,600)	0	0	0	(35,700)

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	(7,900)	0	0	0	0	(7,900)
Total	0.00	(7,900)	0	0	0	0	(7,900)

FY 2020 Total Appropriation

General	40.00	3,369,200	433,800	0	0	0	3,803,000
Other	0.00	0	171,000	10,300	0	0	181,300
Total	40.00	3,369,200	604,800	10,300	0	0	3,984,300

FY 2020 Estimated Expenditures

General	40.00	3,369,200	433,800	0	0	0	3,803,000
Other	0.00	0	171,000	10,300	0	0	181,300
Total	40.00	3,369,200	604,800	10,300	0	0	3,984,300

Base Adjustments

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

Other	0.00	0	0	(10,300)	0	0	(10,300)
Total	0.00	0	0	(10,300)	0	0	(10,300)

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
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	34,100	1,600	0	0	0	35,700
Total	0.00	34,100	1,600	0	0	0	35,700
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	7,900	0	0	0	0	7,900
Total	0.00	7,900	0	0	0	0	7,900
FY 2021 Base							
General	40.00	3,411,200	435,400	0	0	0	3,846,600
Other	0.00	0	171,000	0	0	0	171,000
Total	40.00	3,411,200	606,400	0	0	0	4,017,600
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	(16,000)	0	0	0	0	(16,000)
Total	0.00	(16,000)	0	0	0	0	(16,000)
10.31	Repair, Replacement Items/Alterations: The Governor recommends \$10,300 in one-time dedicated fund spending authority for repair and replacement items.						
Other	0.00	0	0	10,300	0	0	10,300
Total	0.00	0	0	10,300	0	0	10,300
10.61	Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.						
General	0.00	58,400	0	0	0	0	58,400
Total	0.00	58,400	0	0	0	0	58,400
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
10.67	Compensation Schedule Changes: The Governor recommends the pay structure for state employees be moved by 3%. As this will result in employees being below the minimum of their pay grade, he recommends additional funding to adjust that pay to the minimum.						
General	0.00	4,000	0	0	0	0	4,000
Total	0.00	4,000	0	0	0	0	4,000

Tax Commission, State

Property Tax

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>
FY 2021 Total Maintenance							
General	40.00	3,457,600	435,400	0	0	0	3,893,000
Other	0.00	0	171,000	10,300	0	0	181,300
Total	40.00	3,457,600	606,400	10,300	0	0	4,074,300

Line Items

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	(68,200)	(8,700)	0	0	0	(76,900)
Total	0.00	(68,200)	(8,700)	0	0	0	(76,900)

FY 2021 Gov's Recommendation

General	40.00	3,389,400	426,700	0	0	0	3,816,100
Other	0.00	0	171,000	10,300	0	0	181,300
Total	40.00	3,389,400	597,700	10,300	0	0	3,997,400