

Agency Expenditure Summary

| | <u>FY 2020</u> | | <u>FY 2021</u> | | <u>FY 2022</u> | |
|--------------------------|----------------|----------------|----------------|-----------------|----------------|----------------|
| | <u>Approp</u> | <u>Actual</u> | <u>Approp</u> | <u>Estimate</u> | <u>Request</u> | <u>Gov Rec</u> |
| By Function | | | | | | |
| Tax Appeals | 670,200 | 633,300 | 634,500 | 602,800 | 648,900 | 644,400 |
| Total | 670,200 | 633,300 | 634,500 | 602,800 | 648,900 | 644,400 |
| By Fund Source | | | | | | |
| General | 670,200 | 633,300 | 634,500 | 602,800 | 648,900 | 644,400 |
| Dedicated | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 670,200 | 633,300 | 634,500 | 602,800 | 648,900 | 644,400 |
| By Object | | | | | | |
| Personnel Costs | 534,300 | 505,000 | 541,100 | 520,300 | 555,100 | 550,600 |
| Operating Expenditures | 135,900 | 128,300 | 93,400 | 82,500 | 50,100 | 48,800 |
| Capital Outlay | 0 | 0 | 0 | 0 | 43,700 | 45,000 |
| Trustee/Benefit Payments | 0 | 0 | 0 | 0 | 0 | 0 |
| Lump Sum | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 670,200 | 633,300 | 634,500 | 602,800 | 648,900 | 644,400 |
| FTP Positions | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |

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> |
|--|------------|-----------------------|--------------------------|-----------------------|------------------------|-----------------|----------------------|
|--|------------|-----------------------|--------------------------|-----------------------|------------------------|-----------------|----------------------|

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 2021 Original Appropriation

| | | | | | | | |
|--------------|-------------|----------------|---------------|----------|----------|----------|----------------|
| 3.00 : | | | | | | | |
| General | 5.00 | 541,100 | 93,400 | 0 | 0 | 0 | 634,500 |
| Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5.00 | 541,100 | 93,400 | 0 | 0 | 0 | 634,500 |

FY 2021 Total Appropriation

| | | | | | | | |
|--------------|-------------|----------------|---------------|----------|----------|----------|----------------|
| General | 5.00 | 541,100 | 93,400 | 0 | 0 | 0 | 634,500 |
| Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5.00 | 541,100 | 93,400 | 0 | 0 | 0 | 634,500 |

Expenditure Adjustments

| | | | | | | | |
|--|-------------|-----------------|-----------------|----------|----------|----------|-----------------|
| 6.21 Governor's Holdback: This decision unit represents the Governor's FY 2021 5% General Fund holdback. | | | | | | | |
| General | 0.00 | (20,800) | (10,900) | 0 | 0 | 0 | (31,700) |
| Total | 0.00 | (20,800) | (10,900) | 0 | 0 | 0 | (31,700) |

FY 2021 Estimated Expenditures

| | | | | | | | |
|--------------|-------------|----------------|---------------|----------|----------|----------|----------------|
| General | 5.00 | 520,300 | 82,500 | 0 | 0 | 0 | 602,800 |
| Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5.00 | 520,300 | 82,500 | 0 | 0 | 0 | 602,800 |

Base Adjustments

| | | | | | | | |
|--|-------------|----------|-----------------|---------------|----------|----------|--------------|
| 8.21 Object Transfers: This decision unit makes an object transfer to ensure compliance with the new proposed Governmental Accounting Standards Board 87 standard. | | | | | | | |
| General | 0.00 | 0 | (43,700) | 43,700 | 0 | 0 | 0 |
| Total | 0.00 | 0 | (43,700) | 43,700 | 0 | 0 | 0 |
| 8.41 Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2021. | | | | | | | |
| General | 0.00 | 0 | (700) | 0 | 0 | 0 | (700) |
| Total | 0.00 | 0 | (700) | 0 | 0 | 0 | (700) |

| | FTP | Personnel Cost | Operating Expense | Capital Outlay | Trustee/Benefit | Lump Sum | Total Gov Rec |
|--------------|---|----------------|-------------------|----------------|-----------------|----------|---------------|
| 8.48 | Removal of One-Time Expenditures: This decision unit reflects the restoration of the Governor's 5% holdback shown in DU 6.21. | | | | | | |
| General | 0.00 | 20,800 | 10,900 | 0 | 0 | 0 | 31,700 |
| Total | 0.00 | 20,800 | 10,900 | 0 | 0 | 0 | 31,700 |

FY 2022 Base

| | | | | | | | |
|--------------|-------------|----------------|---------------|---------------|----------|----------|----------------|
| General | 5.00 | 541,100 | 49,000 | 43,700 | 0 | 0 | 633,800 |
| Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5.00 | 541,100 | 49,000 | 43,700 | 0 | 0 | 633,800 |

Program Maintenance

| | | | | | | | |
|--------------|---|--------------|--------------|--------------|----------|----------|--------------|
| 10.12 | Change in Variable Benefit Costs: This decision unit reflects a change in variable benefit costs, notably, a 12-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 | 1,500 | 0 | 0 | 0 | 0 | 1,500 |
| Total | 0.00 | 1,500 | 0 | 0 | 0 | 0 | 1,500 |
| 10.23 | Contract Inflation: The Governor recommends dedicated fund spending authority for an increase in costs. | | | | | | |
| General | 0.00 | 0 | 0 | 1,300 | 0 | 0 | 1,300 |
| Total | 0.00 | 0 | 0 | 1,300 | 0 | 0 | 1,300 |
| 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 | (600) | 0 | 0 | 0 | (600) |
| Total | 0.00 | 0 | (600) | 0 | 0 | 0 | (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. | | | | | | |
| General | 0.00 | 0 | (200) | 0 | 0 | 0 | (200) |
| Total | 0.00 | 0 | (200) | 0 | 0 | 0 | (200) |
| 10.46 | Controller's Fee Charge: Adjustments to 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) |
| Total | 0.00 | 0 | (100) | 0 | 0 | 0 | (100) |
| 10.48 | Office of Information Technology Services Billings: Adjustments to costs of information technology support from the Office of Information Technology are reflected here. | | | | | | |
| General | 0.00 | 0 | 700 | 0 | 0 | 0 | 700 |
| Total | 0.00 | 0 | 700 | 0 | 0 | 0 | 700 |
| 10.61 | Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit. | | | | | | |
| General | 0.00 | 8,000 | 0 | 0 | 0 | 0 | 8,000 |
| Total | 0.00 | 8,000 | 0 | 0 | 0 | 0 | 8,000 |

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> |
|---|-------------|-----------------------|--------------------------|-----------------------|-------------------------|-----------------|----------------------|
| 10.62 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 |

FY 2022 Total Maintenance

| | | | | | | | |
|--------------|-------------|----------------|---------------|---------------|----------|----------|----------------|
| General | 5.00 | 550,600 | 48,800 | 45,000 | 0 | 0 | 644,400 |
| Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5.00 | 550,600 | 48,800 | 45,000 | 0 | 0 | 644,400 |

FY 2022 Gov's Recommendation

| | | | | | | | |
|--------------|-------------|----------------|---------------|---------------|----------|----------|----------------|
| General | 5.00 | 550,600 | 48,800 | 45,000 | 0 | 0 | 644,400 |
| Dedicated | 0.00 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 5.00 | 550,600 | 48,800 | 45,000 | 0 | 0 | 644,400 |