Agency Expenditure Summary

	<u>FY</u> :	2020	<u>FY 20</u>	<u>21</u>	<u>FY 2</u>	022
	Approp	<u>Actual</u>	<u>Approp</u>	<u>Estimate</u>	<u>Request</u>	<u>Gov Rec</u>
By Function						
General Services	13,585,500	13,096,500	13,551,300	13,389,700	14,357,800	15,254,700
Audit	13,190,400	12,629,200	13,325,000	13,199,500	13,384,700	13,315,300
Collection	7,957,100	7,653,500	7,800,800	7,722,400	7,956,200	7,886,200
Revenue Operations	6,864,600	7,015,000	6,834,200	6,587,900	6,133,100	6,075,400
Property Tax	3,985,600	3,955,200	3,972,500	3,937,100	4,029,000	4,003,700
Grants Administration	0	56,837,700	0	140,100,000	0	0
Total	45,583,200	101,187,100	45,483,800	184,936,600	45,860,800	46,535,300
By Fund Source						
General	37,669,500	37,280,600	37,312,000	36,664,800	37,344,700	38,054,800
Dedicated	7,678,900	6,866,800	7,937,000	7,937,000	8,286,000	8,250,400
Federal	8,000	56,844,200	8,000	140,108,000	8,000	8,000
Other	226,800	195,500	226,800	226,800	222,100	222,100
Total	45,583,200	101,187,100	45,483,800	184,936,600	45,860,800	46,535,300
By Object						
Personnel Costs	31,557,400	30,740,300	32,432,800	32,432,800	33,441,300	33,182,200
Operating Expenditures	13,616,600	13,264,600	12,883,700	12,336,500	12,160,100	13,093,700
Capital Outlay	409,200	524,200	167,300	167,300	259,400	259,400
Trustee/Benefit Payments	0	56,658,000	0	140,000,000	0	0
Lump Sum	0	0	0	0	0	0
Total	45,583,200	101,187,100	45,483,800	184,936,600	45,860,800	46,535,300
FTP Positions	448.00	448.00	448.00	448.00	448.00	448.00

General Services

Executive Budget Detail

	Personnel	Operating	Capital	Trustee/	Lump	Total Gov
FTP	Cost	Expense	Outlay	Benefit	Sum	Rec

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 2021 Original Appropriation

3.00 :							
General	56.95	4,665,200	6,635,400	0	0	0	11,300,600
Dedicated	7.70	672,000	1,404,900	154,700	0	0	2,231,600
Other	0.00	0	19,100	0	0	0	19,100
Total	64.65	5,337,200	8,059,400	154,700	0	0	13,551,300

Expenditure Adjustments

4.41 Chinden Campus Rent Reduction: The Governor recommends a reduction in General Fund due to the downward adjustment of lease costs at the Chinden Campus from \$18.00 per square foot to \$13.50 per square foot. The previous rental rate included the debt burden for the Chinden bond payments which will now be paid from the Permanent Building Fund. The reduction in rent revenue will be offset by maturing bonds.

General	0.00	0	(161,600)	0	0	0	(161,600)
Total	0.00	0	(161,600)	0	0	0	(161,600)

FY 2021 Total Appropriation

Total	64.65	5,337,200	7,897,800	154,700	0	0	13,389,700
Other	0.00	0	19,100	0	0	0	19,100
Dedicated	7.70	672,000	1,404,900	154,700	0	0	2,231,600
General	56.95	4,665,200	6,473,800	0	0	0	11,139,000

FY 2021 Estimated Expenditures

General	56.95	4,665,200	6,473,800	0	0	0	11,139,000
Dedicated	7.70	672,000	1,404,900	154,700	0	0	2,231,600
Other	0.00	0	19,100	0	0	0	19,100
Total	64.65	5,337,200	7,897,800	154,700	0	0	13,389,700

Base Adjustments

8.31 Transfer Between Programs: This decision unit makes a program transfer of General Fund and dedicated fund spending authority from the Audit Program and the Revenue Operations Program to reallocate technical systems staff.

Total	8.00	771,300	0	0	0	0	771,300
Dedicated	1.65	200,900	0	0	0	0	200,900
General	6.35	570,400	0	0	0	0	570,400

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total Gov Rec
8.41 Remo	val of One	-Time Expendit	ures: This deci	sion unit remo	ves one-time app	propriation for F	Y 2021.
Dedicated	0.00	0	0	(144,700)	0	0	(144,700)
Total	0.00	0	0	(144,700)	0	0	(144,700)
FY 2022 Base							
General	63.30	5,235,600	6,473,800	0	0	0	11,709,400
Dedicated	9.35	872,900	1,404,900	10,000	0	0	2,287,800
Other	0.00	0	19,100	0	0	0	19,100
Total	72.65	6,108,500	7,897,800	10,000	0	0	14,016,300

Program Maintenance

fund ha	as built up a	substantial res	erve and the ra	oute to the PERSI- ate holiday will dra	w down the rese	erve. The PE	RSI
			funding of the petermined new	blan upon complet	ion of the rate he	oliday and wi	ll adjust
General	0.00	17,500	0	0	0	0	17,50
Dedicated	0.00	3,500	0	0	0	0	3,50
Total	0.00	21,000	0	0	0	0	21,00
10.23 Contra	ct Inflation:	The Governor	recommends of	ledicated fund spe	ending authority	for an increas	se in costs.
Dedicated	0.00	0	137,500	0	0	0	137,50
Total	0.00	0	137,500	0	0	0	137,50
		and replaceme		vernor recommen 213,400			213,40
Other	0.00	0	0	2,800	0	0	2,80
Oulei							
Total 10.32 Repair	0.00			216,200 vernor recommen	0 ds one-time ded	0 licated fund s	
Total 10.32 Repair author Dedicated	0.00 , Replaceme ity for repair 0.00	nt Items/Altera and replaceme 0	ations: The Go ent items. 0	vernor recommen 28,100	ds one-time ded 0	licated fund s	pending 28,10
Total 10.32 Repair author	0.00 , Replaceme ity for repair	ent Items/Altera and replaceme	ations: The Go ent items.	vernor recommen 28,100 2,800	ds one-time ded	licated fund s	pending 28,10 2,80
Total 10.32 Repair author Dedicated Other Total 10.41 Attorne Genera	0.00 c, Replaceme ity for repair 0.00 0.00 0.00 ey General F al are reflected	ees: Adjustme ed here.	ations: The Go ent items. 0 0 0 0 0	28,100 2,800 30,900	ds one-time ded 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	licated fund s 0 0 0 0	pending 28,10 2,80 30,90 orney
Total 10.32 Repair authori Dedicated Other Total 10.41 Attorne General	0.00 c, Replaceme ity for repair 0.00 0.00 0.00 ey General F al are reflecte 0.00	ees: Adjustme and replaceme 0 0 0 0 ees: Adjustme ed here. 0	ations: The Go ent items. 0 0 0 0 0 ents to costs of (60,600)	28,100 2,800 30,900 legal services pro	ds one-time ded 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	licated fund s 0 0 0 fice of the Att	pending 28,10 2,80 30,90 orney (60,60
Total 10.32 Repair author Dedicated Other Total 10.41 Attorne General Dedicated	0.00 c, Replaceme ity for repair 0.00 0.00 0.00 ey General F al are reflecte 0.00 0.00	ees: Adjustme and here.	ations: The Go ent items. 0 0 0 ents to costs of (60,600) (11,600)	vernor recommen 28,100 2,800 30,900 legal services pro 0 0	ds one-time ded	licated fund s	pending 28,1(2,8(30,9(orney (60,60 (11,60
Total 10.32 Repair authori Dedicated Other Total 10.41 Attorne General	0.00 c, Replaceme ity for repair 0.00 0.00 0.00 ey General F al are reflecte 0.00	ees: Adjustme and replaceme 0 0 0 0 ees: Adjustme ed here. 0	ations: The Go ent items. 0 0 0 0 0 ents to costs of (60,600)	28,100 2,800 30,900 legal services pro	ds one-time ded 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	licated fund s 0 0 0 fice of the Att	pending 28,1(2,8(30,9(orney (60,60 (11,60
Total 10.32 Repair authori Dedicated Other Total 10.41 Attorne General Dedicated Total 10.45 Risk M	0.00 c, Replaceme ity for repair 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	ees: Adjustme o d here. 0 ecs: Adjustme o d here. 0 0 0 0 0 0	ations: The Go ent items. 0 0 0 ents to costs of (60,600) (11,600) (11,600) (72,200) s: Adjustments	vernor recommen 28,100 2,800 30,900 legal services pro 0 0	ds one-time ded 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	licated fund s	pending 28,10 2,80 30,90 orney (60,600 (11,600 (72,20)
Total 10.32 Repair authori Dedicated Other Total 10.41 Attorne General Dedicated Total 10.45 Risk M	0.00 c, Replaceme ity for repair 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	ees: Adjustme o d here. 0 ecs: Adjustme o d here. 0 0 0 0 0 0	ations: The Go ent items. 0 0 0 ents to costs of (60,600) (11,600) (11,600) (72,200) s: Adjustments	28,100 2,800 30,900 legal services pro 0 0 0 0 0 5 to costs of insura	ds one-time ded 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	licated fund s	pending 28,10 2,80 30,90 orney (60,600 (11,600 (72,200 y a
Total 10.32 Repair authori Dedicated Other Total 10.41 Attorne General Dedicated Total 10.45 Risk M third-pair	0.00 c, Replaceme ity for repair 0.00 0.00 0.00 ey General F al are reflecte 0.00	ees: Adjustme o ees: Adjustme ed here. 0 0 0 Cost Increases and billed by th	ations: The Go ent items. 0 0 0 ents to costs of (60,600) (11,600) (72,200) s: Adjustments ne Office of Ins	vernor recommen 28,100 2,800 30,900 legal services pro 0 0 0 to costs of insura urance Managem	ds one-time ded	licated fund s	28,10 2,80 30,90 orney (60,600 (11,600 (72,200

General Services

Personnel Operating Capital Trustee/ **Total Gov** Lump **FTP** Cost Expense Outlay Benefit Sum Rec 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 (10,400)0 0 0 (10,400)Dedicated 0.00 0 (2,200)0 0 0 (2,200)0 0 h n Total 0.00 (12.600)(12,600)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. 0.00 General 0 (43,000)0 0 0 (43,000)0.00 Dedicated 0 (8,400)0 0 0 (8,400)0 0 0 0 Total 0.00 (51,400) (51, 400)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 37,800 0 37,800 0 0 0 0 Total 0.00 37.800 37.800 10.61 Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit. General 0.00 81.100 0 0 0 0 81,100 15.500 Dedicated 0.00 15.500 0 0 0 0 0 0 Λ Λ 96,600 96,600 Total 0.00 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 0.00 0 0 0 Total 10.67 Compensation Schedule Changes: The Governor recommends the pay structure for state employees be moved by 2%. 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. 0.00 7,400 General 0 0 0 7,400 0 0 Total 0.00 7.400 0 0 7.400 FY 2022 Total Maintenance General 63.30 5,341,600 6,301,000 0 0 0 11,642,600 Dedicated 891,900 251,500 0 0 2,644,700 9.35 1,501,300 0.00 5,600 0 0 24,700 Other 0 19,100

General Services

Executive Budget Detail

Line Items

Total

12.01	Change in Compensation for Commissioners: The Governor recommends a 2% salary increase for
	commissioners. This increases the annual salary to \$106,200.

7,821,400

Total	0.00	9,100	0	0	0	0	9,100
Dedicated	0.00	1,100	0	0	0	0	1,100
General	0.00	8,000	0	0	0	0	8,000

257,100

72.65

6,233,500

0

14,312,000

0

Executive Budget Detail

General Services

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total Gov Rec
for Ge kept c servic decre	enTax by FA on site at the es will prov	AST Enterprise e Chinden Can ride highly soph the state. Addit	s, the company npus, but instea nisticated disast	that owns the d will be kept a ter recovery an	nds General Fur Gen Tax softwa It sites managed d a \$10,000,000 all hardware in t	re. Servers will i by FAST. FAS cyber policy wh	no longer be T hosting hich will
General	0.00	0	933,600	0	0	0	933,600
Total	0.00	0	933,600	0	0	0	933,600
FY 2022 Gov's	s Recomm	endation					
General	63.30	5,349,600	7,234,600	0	0	0	12,584,200
Dedicated	9.35	893,000	1,501,300	251,500	0	0	2,645,800
Other	0.00	0	19,100	5,600	0	0	24,700
Total	72.65	6,242,600	8,755,000	257,100	0	0	15,254,700

FTP

Cost

	Personnel	Operating	Capital	Trustee/	Lump	Total Gov			
Audit				Exect	Executive Budget Det				

Outlay

Benefit

Sum

Rec

Expense

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 2021 Original Appropriation

3.00 :							
General	105.05	8,071,800	823,600	0	0	0	8,895,400
Dedicated	44.30	3,558,000	863,600	0	0	0	4,421,600
Federal	0.00	0	8,000	0	0	0	8,000
Total	149.35	11,629,800	1,695,200	0	0	0	13,325,000

Expenditure Adjustments

4.41 Chinden Campus Rent Reduction: The Governor recommends a reduction in General Fund due to the downward adjustment of lease costs at the Chinden Campus from \$18.00 per square foot to \$13.50 per square foot. The previous rental rate included the debt burden for the Chinden bond payments which will now be paid from the Permanent Building Fund. The reduction in rent revenue will be offset by maturing bonds.

General	0.00	0	(125,500)	0	0	0	(125,500)
Total	0.00	0	(125,500)	0	0	0	(125,500)

FY 2021 Total Appropriation

Total	149.35	11,629,800	1,569,700	0	0	0	13,199,500
Federal	0.00	0	8,000	0	0	0	8,000
Dedicated	44.30	3,558,000	863,600	0	0	0	4,421,600
General	105.05	8,071,800	698,100	0	0	0	8,769,900

FY 2021 Estimated Expenditures

General	105.05	8,071,800	698,100	0	0	0	8,769,900
Dedicated	44.30	3,558,000	863,600	0	0	0	4,421,600
Federal	0.00	0	8,000	0	0	0	8,000
Total	149.35	11,629,800	1,569,700	0	0	0	13,199,500

Base Adjustments

8.31 Transfer Between Programs: This decision unit makes a program transfer of General Fund and dedicated fund spending authority to the General Services Program to reallocate technical systems staff.

Dedicated	(0.75)	(123,600)	0	0	0	0	(123,600)
Total	(1.00)	(168,000)	0	0	0	0	(168,000)

Audit

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total Gov Rec
FY 2022 Base							
General	104.80	8,027,400	698,100	0	0	0	8,725,500
Dedicated	43.55	3,434,400	863,600	0	0	0	4,298,000
Federal	0.00	0	8,000	0	0	0	8,000
Total	148.35	11,461,800	1,569,700	0	0	0	13,031,500
Program Main	tenance						
12-mc fund h Retire	onth rate ho as built up ment Boar	oliday for emplo a substantial r d will review the	oyers who contri eserve and the	bute to the PEF rate holiday will plan upon com	change in varia RSI-managed sid draw down the pletion of the rat 0	ck leave plan. T reserve. The Pl	he sick leave ERSI /ill adjust
		,	Ŭ	-	-	-	27,000
Dedicated	0.00	10,800	0	0	0	0	10,800
Total	0.00	37,800	0	0	0	0	37,800
		- Regular Emp be distributed		overnor recomm	ends a 2% Cha	nge in Employe	e
General	0.00	134,300	0	0	0	0	134,300
Dedicated	0.00	55,400	0	0	0	0	55,400
Total	0.00	189,700	0	0	0	0	189,700
			emporary: The mporary employ		not recommend	a Change in Er	nployee
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
moveo	d by 2%. A	s this will result		being below the	ls the pay struct minimum of the um.		
General	0.00	42,900	0	0	0	0	42,900
Dedicated	0.00	12,500	0	0	0	0	12,500
Total	0.00	55,400	0	0	0	0	55,400
FY 2022 Total	Maintena	nce					
General	104.80	8,231,600	698,100	0	0	0	8,929,700
Dedicated	43.55	3,513,100	863,600	0	0	0	4,376,700
Federal	0.00	0	8,000	0	0	0	8,000
Total	148.35	11,744,700	1,569,700	0	0	0	13,314,400

Executive Budget Detail

FY 2022 Executive Budget Detail

Audit					Εχεςι	ative Budg	get Detail
	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total Gov Rec
Line Items							
		or Commissione he annual salar		nor recommend	ds a 2% salary ir	ncrease for com	missioners.
Dedicated	0.00	900	0	0	0	0	900
Total	0.00	900	0	0	0	0	900
FY 2022 Gov's	s Recomn	nendation					
General	104.80	8,231,600	698,100	0	0	0	8,929,700
Dedicated	43.55	3,514,000	863,600	0	0	0	4,377,600
Federal	0.00	0	8,000	0	0	0	8,000
Total	148.35	11,745,600	1,569,700	0	0	0	13,315,300

DFM Budget Analyst: David Hahn

Collection

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total Gov Rec		
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 2021 Orig	ginal Appro	priation							

Total	113.00	6,941,800	859,000	0	0	0	7,800,800
Dedicated	3.00	205,600	27,500	0	0	0	233,100
General	110.00	6,736,200	831,500	0	0	0	7,567,700
3.00 :							

Expenditure Adjustments

Chinden Campus Rent Reduction: The Governor recommends a reduction in General Fund due to the 4.41 downward adjustment of lease costs at the Chinden Campus from \$18.00 per square foot to \$13.50 per square foot. The previous rental rate included the debt burden for the Chinden bond payments which will now be paid from the Permanent Building Fund. The reduction in rent revenue will be offset by maturing bonds.

General	0.00	0	(78,400)	0	0	0	(78,400)
Total	0.00	0	(78,400)	0	0	0	(78,400)

FY 2021 Total Appropriation

Total	113.00	6,941,800	780,600	0	0	0	7,722,400
Dedicated	3.00	205,600	27,500	0	0	0	233,100
General	110.00	6,736,200	753,100	0	0	0	7,489,300

FY 2021 Estimated Expenditures

113.00

6,941,800

General Dedicated	110.00 3.00	6,736,200 205,600	753,100 27,500	0 0	0 0	0 0	7,489,300 233,100
Total	113.00	6,941,800	780,600	0	0	0	7,722,400
FY 2022 Base							
General	110.00	6,736,200	753,100	0	0	0	7,489,300
Dedicated	3.00	205,600	27,500	0	0	0	233,100

0

0

780,600

Total

0

7,722,400

Collection

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total Gov Rec
rogram Main	itenance						
12-m fund h Retire	onth rate ho nas built up ement Board	oliday for employ a substantial re	vers who contri serve and the funding of the	bute to the PEF rate holiday will plan upon com	a change in varia RSI-managed sid I draw down the pletion of the ra	ck leave plan. T reserve. The Pl	he sick leave ERSI
General	0.00	22,100	0	0	0	0	22,10
Dedicated	0.00	700	0	0	0	0	70
Total	0.00	22,800	0	0	0	0	22,80
		- Regular Emplo be distributed b		vernor recomm	iends a 2% Cha	nge in Employe	е
General	0.00	109,500	0	0	0	0	109,50
Dedicated	0.00	3,400	0	0	0	0	3,40
Total	0.00	112,900	0	0	0	0	112,90
		0 chedule Change	0 es: The Gover	0 nor recommend	0 ds the pay struct	0 ure for state em	unlovees he
recom	nmends add	ditional funding t	in employees b to adjust that p	eing below the ay to the minim	minimum of the	ir pay grade, he)
recom General	nmends add 0.00	ditional funding t 27,900	in employees b to adjust that pa 0	eing below the ay to the minim 0	minimum of the um. 0	ir pay grade, he 0	27,90
recom	nmends add	ditional funding t	in employees b to adjust that p	eing below the ay to the minim	minimum of the	ir pay grade, he	27,90 20
recom General Dedicated	0.00 0.00 0.00 0.00	ditional funding t 27,900 200 28,100	in employees b o adjust that p 0 0	eing below the ay to the minim 0 0	minimum of the um. 0 0	ir pay grade, he 0 0	27,90 20
recom General Dedicated Total	0.00 0.00 0.00 0.00	ditional funding t 27,900 200 28,100	in employees b o adjust that p 0 0	eing below the ay to the minim 0 0	minimum of the um. 0 0	ir pay grade, he 0 0	27,90 20 28,10
recom General Dedicated Total	0.00 0.00 0.00 0.00 Maintenar	ditional funding t 27,900 200 28,100	in employees b o adjust that pr 0 0 0 0	being below the ay to the minim 0 0 0 0	minimum of the ium. 0 0 0	ir pay grade, he 0 0 0 0	27,90 20 28,10 7,648,80
recom General Dedicated Total Y 2022 Total General	Maintenar 110.00	ditional funding t 27,900 200 28,100 nce 6,895,700	in employees b o adjust that p 0 0 0 0 753,100	eing below the ay to the minim 0 0 0 0	minimum of the num. 0 0 0 0	ir pay grade, he 0 0 0 0	27,90 20 28,10 7,648,80 237,40
recom General Dedicated Total Y 2022 Total General Dedicated	Maintenar 110.00 3.00 113.00	ditional funding t 27,900 200 28,100 nce 6,895,700 209,900 7,105,600	in employees b o adjust that p 0 0 0 753,100 27,500	being below the ay to the minim 0 0 0 0 0	0 0 0 0 0 0 0 0 0	ir pay grade, he 0 0 0 0 0	27,90 20 28,10 7,648,80 237,40
recom General Dedicated Total Y 2022 Total General Dedicated Total	Maintenar 110.00 3.00 113.00	ditional funding t 27,900 200 28,100 nce 6,895,700 209,900 7,105,600	in employees b o adjust that p 0 0 0 753,100 27,500	being below the ay to the minim 0 0 0 0 0	0 0 0 0 0 0 0 0 0	ir pay grade, he 0 0 0 0 0	
recom General Dedicated Total Y 2022 Total General Dedicated Total	Maintenar 110.00 3.00 113.00 3 Recomm	ditional funding t 27,900 200 28,100 nce 6,895,700 209,900 7,105,600 endation	in employees b o adjust that p 0 0 0 753,100 27,500 780,600	being below the ay to the minim 0 0 0 0 0 0 0 0 0	minimum of the ium. 0 0 0 0 0 0	ir pay grade, he 0 0 0 0 0 0 0	27,90 20 28,10 7,648,80 237,40 7,886,20

DFM Budget Analyst: David Hahn

Executive Budget Detail

FY 2022 Executive Budget Detail

Description: The Revenue Operations Division maintains the taxpayer database, processes all returns and

Personnel

Cost

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.

Capital

Outlay

Trustee/

Benefit

Operating

Expense

FY 2021 Original Appropriation

Executive Budget Detail

FTP

3.00 :							
General	68.95	4,287,200	1,469,900	0	0	0	5,757,100
Dedicated	12.05	773,000	275,400	2,300	0	0	1,050,700
Other	0.00	0	26,400	0	0	0	26,400
Total	81.00	5,060,200	1,771,700	2,300	0	0	6,834,200

Expenditure Adjustments

4.41 Chinden Campus Rent Reduction: The Governor recommends a reduction in General Fund due to the downward adjustment of lease costs at the Chinden Campus from \$18.00 per square foot to \$13.50 per square foot. The previous rental rate included the debt burden for the Chinden bond payments which will now be paid from the Permanent Building Fund. The reduction in rent revenue will be offset by maturing bonds.

General	0.00	0	(246,300)	0	0	0	(246,300)
Total	0.00	0	(246,300)	0	0	0	(246,300)

FY 2021	Total	Appropriation
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General	68.95	4,287,200	1,223,600	0	0	0	5,510,800
Dedicated	12.05	773,000	275,400	2,300	0	0	1,050,700
Other	0.00	0	26,400	0	0	0	26,400
Total	81.00	5,060,200	1,525,400	2,300	0	0	6,587,900

FY 2021 Estimated Expenditures

General	68.95	4,287,200	1,223,600	0	0	0	5,510,800
Dedicated	12.05	773,000	275,400	2,300	0	0	1,050,700
Other	0.00	0	26,400	0	0	0	26,400
Total	81.00	5,060,200	1,525,400	2,300	0	0	6,587,900

Section F - 11

Revenue Operations

Rec

Tax Commission, State

Sum

Revenue Operations

Kever	nue C	perati	lons			Exect	utive budg	get Detail
Base Ad	diustme	FTP ents	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total Gov Rec
8.31	- Transf	er Betwee				gram transfer of (eallocate technic		
Gener	al	(6.10)	(526,000)	0	0	0	0	(526,000)
Dedica	ated	(0.90)	(77,300)	0	0	0	0	(77,300)
	Total	(7.00)	(603,300)	0	0	0	0	(603,300)
FY 2022	2 Base							
Gener	al	62.85	3,761,200	1,223,600	0	0	0	4,984,800
Dedica	ated	11.15	695,700	275,400	2,300	0	0	973,400
Other		0.00	0	26,400	0	0	0	26,400
	Total	74.00	4,456,900	1,525,400	2,300	0	0	5,984,600

Program N	laintenance
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12-mor fund ha	nth rate holic as built up a	Benefit Costs: T day for employers substantial reserv	who contribute ve and the rate	e to the PERSI- holiday will dra	managed sick le	eave plan. The erve. The PEF	sick leave
		will review the fun			ion of the rate h	oliday and will	adjust
General		o actuarially-deter 9,200		0	0	0	9,200
Dedicated	0.00	1,800	0	0	0	0	1,800
Total	0.00	11,000	0	0	0	0	11,000
Compe	ensation to b	Regular Employee	nerit.		-		E2 400
General	0.00	52,400	0	0	0	0	52,400
Dedicated	0.00	11,100	0	0	0	0	11,100
Total	0.00	63,500	0	0	0	0	63,500
		Group and Tempo group and tempor			recommend a C	Change in Emp	oloyee
General	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
moved	by 2%. As t	edule Changes: his will result in er ional funding to ac	mployees being	g below the min	imum of their pa		oyees be
General	0.00	13,000	0	0	0	0	13,000
Dedicated	0.00	3,300	0	0	0	0	3,300
Total	0.00	16.300	0				16,300

DFM Budget Analyst: David Hahn

Executive Budget Detail

Executive Budget Detail

Revenue Operations

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total Gov Rec
FY 2022 Total	Maintena	nce	<u> </u>				
General	62.85	3,835,800	1,223,600	0	0	0	5,059,400
Dedicated	11.15	711,900	275,400	2,300	0	0	989,600
Other	0.00	0	26,400	0	0	0	26,400
Total	74.00	4,547,700	1,525,400	2,300	0	0	6,075,400
FY 2022 Gov's	Recomm	nendation					
General	62.85	3,835,800	1,223,600	0	0	0	5,059,400
Dedicated	11.15	711,900	275,400	2,300	0	0	989,600
Other	0.00	0	26,400	0	0	0	26,400
Total	74.00	4,547,700	1,525,400	2,300	0	0	6,075,400

Property Tax	
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Executive Budget Detail

0

(35,400)

	Personnel	Operating	Capital	Trustee/	Lump	Total Gov
FTP	Cost	Expense	Outlay	Benefit	Sum	Rec

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 2021 Original Appropriation

3.00 :							
General	40.00	3,463,800	327,400	0	0	0	3,791,200
Other	0.00	0	171,000	10,300	0	0	181,300
Total	40.00	3,463,800	498,400	10,300	0	0	3,972,500

Expenditure Adjustments

0.00

General

4.41 Chinden Campus Rent Reduction: The Governor recommends a reduction in General Fund due to the downward adjustment of lease costs at the Chinden Campus from \$18.00 per square foot to \$13.50 per square foot. The previous rental rate included the debt burden for the Chinden bond payments which will now be paid from the Permanent Building Fund. The reduction in rent revenue will be offset by maturing bonds. 0

0

0

(35,400)

			()				(
Total	0.00	0	(35,400)	0	0	0	(35,400)
FY 2021 Total	Appropria	tion					
General	40.00	3,463,800	292,000	0	0	0	3,755,800
Other	0.00	0	171,000	10,300	0	0	181,300
Total	40.00	3,463,800	463,000	10,300	0	0	3,937,100
FY 2021 Estim	ated Expe	nditures					
General	40.00	3,463,800	292,000	0	0	0	3,755,800
Other	0.00	0	171,000	10,300	0	0	181,300
Total	40.00	3,463,800	463,000	10,300	0	0	3,937,100

Base Adjustments

Other	0.00	0	0	(10,300)	0	0	(10,300)
Total	0.00	0	0	(10,300)	0	0	(10,300)
FY 2022 Base							
General	40.00	3,463,800	292,000	0	0	0	3,755,800
Other	0.00	0	171,000	0	0	0	171,000
Total	40.00	3,463,800	463.000	0	0	0	3,926,800

Property Tax

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total Gov Rec
Program Main	enance		<u> </u>				
12-mo fund h Retirer	nth rate ho as built up ment Boar	oliday for emplo a substantial re	yers who contri eserve and the e funding of the	ibute to the PEF rate holiday wil plan upon com	a change in varia RSI-managed sid I draw down the pletion of the ra	ck leave plan. T reserve. The P	he sick leave ERSI
General	0.00	12,100	0	0	0	0	12,100
Total	0.00	12,100	0	0	0	0	12,100
		- Regular Empl		overnor recomm	iends a 2% Cha	nge in Employe	e
General	0.00	59,900	0	0	0	0	59,900
Total	0.00	59,900	0	0	0	0	59,900
Compe General	ensation fo	or group and ter	mporary employ	/ees. 0	not recommend	0	0
Total	0.00	0	0	0	0	0	0
moved	by 2%. A mends add	s this will result ditional funding	in employees b	peing below the		ir pay grade, he	9
General	0.00	4,900	0	0	0	0	4,900
Total	0.00	4,900	0	0	0	0	4,900
FY 2022 Total	Maintena	nce					
General	40.00	3,540,700	292,000	0	0	0	3,832,700
Other	0.00	0	171,000	0	0	0	171,000
Total	40.00	3,540,700	463,000	0	0	0	4,003,700
FY 2022 Gov's	Recomm	endation					
General	40.00	3,540,700	292,000	0	0	0	3,832,700
Other	0.00	0	171,000	0	0	0	1 - 1 - 0 - 0
Other	0.00	0	171,000	0	0	0	171,000

Executive Budget Detail

FY 2022 Executive Budget Detail

Grants Administration

Executive	Budget Detail	

	Personnel	Operating	Capital	Trustee/	Lump	Total Gov
FTP	Cost	Expense	Outlay	Benefit	Sum	Rec

Description: The Grants Administration Program reflects state and federal funding appropriated to the Idaho State Tax Commission to administer emergency grant programs.

Expenditure Adjustments

4.35 Building Idaho's Future: Recommended is one-time federal funds as part of Governor Little's Building Idaho's Future plan which seeks to further our state's economic rebound and create a long-lasting benefit to all Idahoans.

This \$15,000,000 in federal funds is for cash grants to small businesses and Idahoans who have been disproportionally impacted by the COVID-19 pandemic. The Governor looks forward to working with the Legislature to establish appropriate parameters to ensure these grants are carefully targeted to those with significant pandemic-related impacts.

The Governor also recommends reappropriation authority for any unencumbered and unexpended balance from this FY 2021 supplemental appropriation recommendation.

Federal	0.00	0	0	0	15,000,000	0	15,000,000
Total	0.00	0	0	0	15,000,000	0	15,000,000
FY 2021 Total	Appropriation	า					
Federal	0.00	0	0	0	15,000,000	0	15,000,000
Total	0.00	0	0	0	15,000,000	0	15,000,000
Expenditure A	djustments						
	S Funding Nor			cts non-co	gnizable spending at	uthority grar	nted by the
Federal	0.00	0	100,000	0	125,000,000	0	125,100,000
Total	0.00	0	100,000	0	125,000,000	0	125,100,000
FY 2021 Estim	ated Expendi	tures					
Federal	0.00	0	100,000	0	140,000,000	0	140,100,000
Total	0.00	0	100,000	0	140,000,000	0	140,100,000
Base Adjustm	ents						
8.41 Remo	val of One-Tim	e Expenditu	res: This decision	unit remo	oves one-time approp	priation for F	Y 2021.
Federal	0.00	0	(100,000)	0	(140,000,000)	0	(140,100,000)
Total	0.00	0	(100,000)	0	(140,000,000)	0	(140,100,000)
FY 2022 Base							
FY 2022 Base Federal	0.00	0	0	0	0	0	0

Grants Administration

0

0

Executive Budget Detail

0.00

Total

Personnel Operating Capital Trustee/ Lump **Total Gov** Outlay FTP Cost Expense Benefit Sum Rec FY 2022 Total Maintenance 0.00 Federal 0 0 0 0 0 0 0 0 0.00 0 0 0 0 Total FY 2022 Gov's Recommendation 0 Federal 0.00 0 0 0 0 0

0

0

0

FY 2022	Executive	Budget	Detail

Section	F -	17
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