

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						
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

	<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 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

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

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.

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

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
8.41	Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 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

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	17,500	0	0	0	0	17,500
Dedicated	0.00	3,500	0	0	0	0	3,500
Total	0.00	21,000	0	0	0	0	21,000

10.23 Contract Inflation: The Governor recommends dedicated fund spending authority for an increase in costs.

Dedicated	0.00	0	137,500	0	0	0	137,500
Total	0.00	0	137,500	0	0	0	137,500

10.31 Repair, Replacement Items/Alterations: The Governor recommends one-time dedicated fund spending authority for repair and replacement items.

Dedicated	0.00	0	0	213,400	0	0	213,400
Other	0.00	0	0	2,800	0	0	2,800
Total	0.00	0	0	216,200	0	0	216,200

10.32 Repair, Replacement Items/Alterations: The Governor recommends one-time dedicated fund spending authority for repair and replacement items.

Dedicated	0.00	0	0	28,100	0	0	28,100
Other	0.00	0	0	2,800	0	0	2,800
Total	0.00	0	0	30,900	0	0	30,900

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	(60,600)	0	0	0	(60,600)
Dedicated	0.00	0	(11,600)	0	0	0	(11,600)
Total	0.00	0	(72,200)	0	0	0	(72,200)

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	(96,600)	0	0	0	(96,600)
Dedicated	0.00	0	(18,900)	0	0	0	(18,900)
Total	0.00	0	(115,500)	0	0	0	(115,500)

Tax Commission, State
General Services

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov 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)
Total	0.00	0	(12,600)	0	0	0	(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.							
General	0.00	0	(43,000)	0	0	0	(43,000)
Dedicated	0.00	0	(8,400)	0	0	0	(8,400)
Total	0.00	0	(51,400)	0	0	0	(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	0	0	37,800
Total	0.00	0	37,800	0	0	0	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
Dedicated	0.00	15,500	0	0	0	0	15,500
Total	0.00	96,600	0	0	0	0	96,600
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 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.							
General	0.00	7,400	0	0	0	0	7,400
Total	0.00	7,400	0	0	0	0	7,400

FY 2022 Total Maintenance

General	63.30	5,341,600	6,301,000	0	0	0	11,642,600
Dedicated	9.35	891,900	1,501,300	251,500	0	0	2,644,700
Other	0.00	0	19,100	5,600	0	0	24,700
Total	72.65	6,233,500	7,821,400	257,100	0	0	14,312,000

Line Items

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

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total Gov Rec
12.02 FAST Hosting Services for GenTax: The Governor recommends General Fund to provide hosting services for GenTax by FAST Enterprises, the company that owns the Gen Tax software. Servers will no longer be kept on site at the Chinden Campus, but instead will be kept at sites managed by FAST. FAST hosting services will provide highly sophisticated disaster recovery and a \$10,000,000 cyber policy which will decrease risk to the state. Additionally, the services will cover all hardware in the annual cost and simplify upgrades and updates.							
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 Recommendation

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

	<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 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

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

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.

General	(0.25)	(44,400)	0	0	0	0	(44,400)
Dedicated	(0.75)	(123,600)	0	0	0	0	(123,600)
Total	(1.00)	(168,000)	0	0	0	0	(168,000)

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 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 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	27,000	0	0	0	0	27,000
Dedicated	0.00	10,800	0	0	0	0	10,800
Total	0.00	37,800	0	0	0	0	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	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

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 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.

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 Maintenance

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

Line Items	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/Benefit	Lump Sum	Total Gov Rec
12.01 Compensation for Commissioners: The Governor recommends a 2% salary increase for commissioners. This increases the annual salary to \$106,200.							
Dedicated	0.00	900	0	0	0	0	900
Total	0.00	900	0	0	0	0	900

FY 2022 Gov's Recommendation

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

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 2021 Original Appropriation

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

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

FY 2021 Total Appropriation

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
Total	113.00	6,941,800	780,600	0	0	0	7,722,400

FY 2021 Estimated Expenditures

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
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
Total	113.00	6,941,800	780,600	0	0	0	7,722,400

	<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>
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	22,100	0	0	0	0	22,100
Dedicated	0.00	700	0	0	0	0	700
Total	0.00	22,800	0	0	0	0	22,800
10.61 Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.							
General	0.00	109,500	0	0	0	0	109,500
Dedicated	0.00	3,400	0	0	0	0	3,400
Total	0.00	112,900	0	0	0	0	112,900
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 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.							
General	0.00	27,900	0	0	0	0	27,900
Dedicated	0.00	200	0	0	0	0	200
Total	0.00	28,100	0	0	0	0	28,100
FY 2022 Total Maintenance							
General	110.00	6,895,700	753,100	0	0	0	7,648,800
Dedicated	3.00	209,900	27,500	0	0	0	237,400
Total	113.00	7,105,600	780,600	0	0	0	7,886,200
FY 2022 Gov's Recommendation							
General	110.00	6,895,700	753,100	0	0	0	7,648,800
Dedicated	3.00	209,900	27,500	0	0	0	237,400
Total	113.00	7,105,600	780,600	0	0	0	7,886,200

Executive Budget Detail

	FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total Gov Rec
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 2021 Original Appropriation							
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

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

	<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							
8.31	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.						
General	(6.10)	(526,000)	0	0	0	0	(526,000)
Dedicated	(0.90)	(77,300)	0	0	0	0	(77,300)
Total	(7.00)	(603,300)	0	0	0	0	(603,300)
FY 2022 Base							
General	62.85	3,761,200	1,223,600	0	0	0	4,984,800
Dedicated	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 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	9,200	0	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
10.61	Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.						
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
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 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.						
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	0	0	0	16,300

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 2022 Total Maintenance							
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 Recommendation							
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

	<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 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

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	(35,400)	0	0	0	(35,400)
Total	0.00	0	(35,400)	0	0	0	(35,400)

FY 2021 Total Appropriation

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 Estimated Expenditures

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

8.41 Removal of One-Time Expenditures: This decision unit removes one-time appropriation for FY 2021.

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

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>
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	12,100	0	0	0	0	12,100
Total	0.00	12,100	0	0	0	0	12,100
10.61 Salary Multiplier - Regular Employees: The Governor recommends a 2% Change in Employee Compensation to be distributed by merit.							
General	0.00	59,900	0	0	0	0	59,900
Total	0.00	59,900	0	0	0	0	59,900
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 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.							
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 Maintenance							
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 Recommendation							
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

	<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 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 disproportionately 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

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 Adjustments

- 6.39 CARES Funding Non-cog: This decision unit reflects non-cognizable spending authority granted by the Division of Financial Management for FY 2021.

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 Estimated Expenditures

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 Adjustments

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

Federal	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0

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 2022 Total Maintenance							
Federal	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0
FY 2022 Gov's Recommendation							
Federal	0.00	0	0	0	0	0	0
Total	0.00	0	0	0	0	0	0