

House Budget Committee Report

Agency: Board of Tax Appeals

Bill No. HB 2802

Bill Sec. 41

Analyst: Caine

Budget Analysis Vol. --

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Expenditure Summary	Agency Estimate FY 2024	Governor Recommendation FY 2024	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 1,053,964	\$ 1,303,964	\$ (100,000)
Federal Funds	453,375	453,375	0
Other Funds	1,179,251	929,251	100,000
<i>Subtotal</i>	<u>\$ 2,686,590</u>	<u>\$ 2,686,590</u>	<u>\$ 0</u>
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0
Other Funds	0	0	0
<i>Subtotal</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL	<u><u>\$ 2,686,590</u></u>	<u><u>\$ 2,686,590</u></u>	<u><u>\$ 0</u></u>
FTE positions	16.0	16.0	0.0

Agency Estimate

The **agency** requests a revised estimate of \$2.7 million, including \$1.1 million SGF, in expenditures and 16.0 FTE positions in FY 2024. This is an all funds increase of \$458,753, or 20.6 percent, above the agency's FY 2024 approved amount. This increase is primarily attributable to the BOTA IT Modernization Initiative, which was approved by the 2023 Legislature. Due to the availability of federal American Rescue Plan Act (ARPA) funds, these expenditures are reflected in the agency's budget submission in FY 2024. The modernization initiative includes replacing document-management and court recording systems, as well as upgrading a hearing room.

Governor's Recommendation

The **Governor** concurs with the agency's FY 2024 revised estimate, however, the Governor recommends substituting \$250,000 in expenditures from the BOTA Filing Fee Fund with SGF in FY 2024 to allow expenditures from the Fee Fund to be supported by the revenue.

House Budget Committee Recommendation

The **Budget Committee** concurs with the Governor's recommendation with the following adjustment:

1. Delete \$100,000 SGF and add \$100,000, all from the BOTA Filing Fee Fund, to adjust the agency funding mix in FY 2024.

House Committee on Appropriations Recommendation

The **Committee** concurs with the Budget Committee's recommendation with the following adjustment:

1. Delete \$150,000 SGF and add \$150,000, all from the BOTA Filing Fee Fund, to adjust the agency funding mix in FY 2024.

Senate Subcommittee Report

Agency: Board of Tax Appeals

Bill No. SB 514

Bill Sec. 41

Analyst: Caine

Budget Analysis Vol. --

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<u>Expenditure Summary</u>	<u>Agency Estimate FY 2024</u>	<u>Governor Recommendation FY 2024</u>	<u>Senate Subcommittee Adjustments</u>
Operating Expenditures:			
State General Fund	\$ 1,053,964	\$ 1,303,964	\$ 0
Federal Funds	453,375	453,375	0
Other Funds	1,179,251	929,251	0
<i>Subtotal</i>	<u>\$ 2,686,590</u>	<u>\$ 2,686,590</u>	<u>\$ 0</u>
Capital Improvements:			
State General Fund	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0
Other Funds	0	0	0
<i>Subtotal</i>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL	<u>\$ 2,686,590</u>	<u>\$ 2,686,590</u>	<u>\$ 0</u>
FTE positions	16.0	16.0	0.0

Agency Estimate

The **agency** requests a revised estimate of \$2.7 million, including \$1.1 million SGF, in expenditures and 16.0 FTE positions in FY 2024. This is an all funds increase of \$458,753, or 20.6 percent, above the agency's FY 2024 approved amount. This increase is primarily attributable to the BOTA IT Modernization Initiative, which was approved by the 2023 Legislature. Due to the availability of federal American Rescue Plan Act (ARPA) funds, these expenditures are reflected in the agency's budget submission in FY 2024. The modernization initiative includes replacing document-management and court recording systems, as well as upgrading a hearing room.

Governor's Recommendation

The **Governor** concurs with the agency's FY 2024 revised estimate, however, the Governor recommends substituting \$250,000 in expenditures from the BOTA Filing Fee Fund with SGF in FY 2024 to allow expenditures from the Fee Fund to be supported by the revenue.

Senate Committee on Assessment and Taxation Recommendation

The **Committee** concurs with the Governor's recommendation in FY 2024.

Senate Committee on Ways and Means Recommendation

The **Committee** concurs with the Committee's recommendation in FY 2024.