

House Budget Committee Report

Agency: Board of Tax Appeals

Bill No. HB 2592

Bill Sec. 26

Analyst: LaMunyon

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Budget Page No. 112

Expenditure Summary	Agency Estimate FY 2022	Governor Recommendation FY 2022	House Budget Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 711,589	\$ 711,410	\$ 0
Federal Funds	0	0	0
Other Funds	1,240,468	1,240,468	0
<i>Subtotal</i>	<u>\$ 1,952,057</u>	<u>\$ 1,951,878</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>\$ 1,952,057</u></u>	<u><u>\$ 1,951,878</u></u>	<u><u>\$ 0</u></u>

FTE positions	16.0	16.0	0.0
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Agency Estimate

The **agency** estimates revised expenditures of \$2.0 million, including \$711,589 SGF, in FY 2022. This is an all funds increase of \$43,178, or 2.3 percent, and an SGF increase of \$43,178, or 6.5 percent, above the agency's FY 2022 approved amount. This increase is primarily due to the agency's supplemental request to fund six months of salary for a new FTE position. The FTE position would be for an information technology (IT) employee. The IT employee would develop remote hearing capabilities to allow the Board to conduct hearings remotely. The new FTE position would be fully funded by SGF moneys.

Governor's Recommendation

The **Governor** recommends revised expenditures of \$2.0 million, including \$711,410 SGF, in FY 2022. This is an SGF decrease of \$179, or less than 0.1 percent, below the agency's revised expenditures in FY 2022. The slight decrease is due to the Governor's recommendation to decrease expenditures on capital outlay by \$3,000, or 34.0 percent, and to increase salaries and wages expenditures by \$2,821, or 0.2 percent, compared to the agency's FY 2022 revised estimate. The Governor recommends approving a modified agency supplemental request. The Governor recommends upgrading the requested FTE position from a Technological Support Consultant II position to an Information Technology Manager position. The Governor has directed the agency to use the new FTE position to conduct an IT needs assessment, in addition to providing dedicated in-house IT support for the agency.

House Budget Committee Recommendation

The **Budget Committee** concurs with the Governor's recommendation in FY 2022.

House Committee Recommendation

The **Committee** concurs with the Budget Committee’s recommendation in FY 2022.

House Committee of the Whole Recommendation (House Sub. for Sub. for SB 267)

The **Committee of the Whole** concurs with the Committee’s recommendation in FY 2022.

Senate Committee Report

Agency: Board of Tax Appeals

Bill No. SB 444

Bill Sec. 26

Analyst: LaMunyon

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Budget Page No. 112

Expenditure Summary	Agency Estimate FY 2022	Governor Recommendation FY 2022	Senate Committee Adjustments
Operating Expenditures:			
State General Fund	\$ 711,589	\$ 711,410	\$ 0
Federal Funds	0	0	0
Other Funds	1,240,468	1,240,468	0
<i>Subtotal</i>	<u>\$ 1,952,057</u>	<u>\$ 1,951,878</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>\$ 1,952,057</u>	<u>\$ 1,951,878</u>	<u>\$ 0</u>

FTE positions	16.0	16.0	0.0
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Agency Estimate

The **agency** estimates revised expenditures of \$2.0 million, including \$711,589 SGF, in FY 2022. This is an all funds increase of \$43,178, or 2.3 percent, and an SGF increase of \$43,178, or 6.5 percent, above the agency’s FY 2022 approved amount. This increase is primarily due to the agency’s supplemental request to fund six months of salary for a new FTE position. The FTE position would be for an information technology (IT) employee. The IT employee would develop remote hearing capabilities to allow the Board to conduct hearings remotely. The new FTE position would be fully funded by SGF moneys.

Governor’s Recommendation

The **Governor** recommends revised expenditures of \$2.0 million, including \$711,410 SGF,

in FY 2022. This is a decrease of \$179, or less than 0.1 percent, below the agency's revised expenditures in FY 2022. The decrease is due to the Governor's recommendation to decrease expenditures on capital outlay by \$3,000 and to increase salaries and wages expenditures by \$2,821 compared to the agency's FY 2022 revised estimate.

Senate Committee on Assessment and Taxation Recommendation

The **Committee** concurs with the Governor's recommendation in FY 2022.

Senate Committee Recommendation

The **Committee** concurs with the Committee on Assessment and Taxation's recommendation in FY 2022.

Senate Committee of the Whole Recommendation (House Sub. for Sub. for SB 267)

The **Committee of the Whole** concurs with the Governor's recommendation for FY 2022.

Conference Committee Recommendation (House Sub. for Sub. for SB 267)

The **Conference Committee** concurs with the Governor's recommendation in FY 2022.

Omnibus Action (HB 2510)

No action was taken in FY 2022.

	Governor's Recommendation FY 2022	Legislative Action	Legislative Approved FY 2022	Governor's Veto FY 2022	Omnibus Action	Final Legislative Approved FY 2022
All Funds						
State Operations	\$ 1,951,878	\$ 0	\$ 1,951,878	\$ 0	\$ 0	\$ 1,951,878
Aid to Local Units	0	0	0	0	0	0
Other Assistance	0	0	0	0	0	0
<i>Subtotal - Operating</i>	<i>\$ 1,951,878</i>	<i>\$ 0</i>	<i>\$ 1,951,878</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ 1,951,878</i>
Capital Improvements	0	0	0	0	0	0
TOTAL	\$ 1,951,878	\$ 0	\$ 1,951,878	\$ 0	\$ 0	\$ 1,951,878

State General Fund

State Operations	\$ 711,410	\$ 0	\$ 711,410	\$ 0	\$ 0	\$ 711,410
Aid to Local Units	0	0	0	0	0	0
Other Assistance	0	0	0	0	0	0
<i>Subtotal - Operating</i>	<i>\$ 711,410</i>	<i>\$ 0</i>	<i>\$ 711,410</i>	<i>\$ 0</i>	<i>\$ 0</i>	<i>\$ 711,410</i>
Capital Improvements	0	0	0	0	0	0
TOTAL	\$ 711,410	\$ 0	\$ 711,410	\$ 0	\$ 0	\$ 711,410

FTE Positions	16.0	0.0	16.0	0.0	0.0	16.0
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