

State Board of Tax Appeals

Expenditure	Actual FY 2020	Approved FY 2021	Approved FY 2022
All Funds:			
State Operations	\$ 1,783,640	\$ 1,693,501	\$ 1,908,879
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 1,783,640</u>	<u>\$ 1,693,501</u>	<u>\$ 1,908,879</u>
Capital Improvements	-	-	-
TOTAL	<u>\$ 1,783,640</u>	<u>\$ 1,693,501</u>	<u>\$ 1,908,879</u>
State General Fund:			
State Operations	\$ 804,395	\$ 576,235	\$ 668,411
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 804,395</u>	<u>\$ 576,235</u>	<u>\$ 668,411</u>
Capital Improvements	-	-	-
TOTAL	<u>\$ 804,395</u>	<u>\$ 576,235</u>	<u>\$ 668,411</u>
Percent Change:			
Operating Expenditures			
All Funds	2.5 %	(5.1)%	12.7 %
State General Fund	1.3	(28.4)	16.0
FTE Positions	16.0	15.0	15.0

The approved FY 2021 budget for the Board of Tax Appeals (BOTA) is \$1.7 million, including \$576,235 SGF, which is an all funds decrease of \$90,139, or 5.1 percent, and an SGF decrease of \$228,160, or 28.4 percent, below the agency's FY 2020 actual budget. The decrease is due to the elimination of the Application Developer position (1.0 FTE position), and eliminating seven months of funding for two vacant BOTA member positions. These decreases are partially offset by an increase of \$37,292, all SGF, for additional information technology services performed by the Office of Information Technology Services (OITS) that were previously performed by the eliminated Application Developer position.

The approved FY 2022 budget for BOTA is \$1.9 million, including \$668,411 SGF, which is an all funds increase of \$215,378, or 12.7 percent, and an SGF increase of \$92,176, or 16.0 percent, above the the agency's FY 2021 approved budget. The FY 2022 budget continues the elimination of the Application Developer position (1.0 FTE position) and the reduction of salary and wages expenditures. The FY 2022 approved budget also includes the following adjustments: the deletion of \$100,000, all SGF, and the addition of the same amount from the BOTA Filing Fee Fund; and the addition of \$40,800, all SGF, to fund additional information technology consulting services.

State Board of Tax Appeals

	FY 2021			FY 2022		
	SGF	All Funds	FTE	SGF	All Funds	FTE
Agency Estimate	\$ 802,012	\$ 1,919,278	16.0	\$ 808,457	\$ 1,948,925	16.0
Governor's Changes:						
1. Salary and Wage Adjustments	\$ (263,069)	\$ (263,069)	(1.0)	\$ (80,846)	\$ (80,846)	(1.0)
2. OITS Services	37,292	37,292	-	40,800	40,800	-
3. Special Revenue Fund Balance Expenditures	-	-	-	(100,000)	-	-
<i>Subtotal - Governor's Recommendation</i>	<u>\$ 576,235</u>	<u>\$ 1,693,501</u>	<u>15.0</u>	<u>\$ 668,411</u>	<u>\$ 1,908,879</u>	<u>15.0</u>
Change from Agency Est.	\$ (225,777)	\$ (225,777)	(1.0)	\$ (140,046)	\$ (40,046)	(1.0)
Percent Change from Agency Est.	(28.2)%	(11.8)%	(6.3)%	(17.3)%	(2.1)%	(6.3)%
Legislative Action:						
4. No Changes	\$ -	\$ -	-	\$ -	\$ -	-
TOTAL APPROVED	<u>\$ 576,235</u>	<u>\$ 1,693,501</u>	<u>15.0</u>	<u>\$ 668,411</u>	<u>\$ 1,908,879</u>	<u>15.0</u>
Change from Gov. Rec.	\$ -	\$ -	-	\$ -	\$ -	-
Percent Change from Gov. Rec.	-- %	-- %	0.0%	-- %	-- %	0.0%
Change from Agency Est.	\$ (225,777)	\$ -	(1.0)	\$ (140,046)	\$ (40,046)	(1.0)
Percent Change from Agency Est.	(28.2)%	-- %	(6.3)%	(17.3)%	(2.1)%	(6.3)%

1. The Governor deleted \$263,069, all SGF, for the elimination of the Application Developer position (\$71,459 SGF, and 1.0 FTE position), the elimination of seven months of funding for two vacant BOTA member positions (\$191,493 SGF), and the lapse of \$117 reappropriated in FY 2021. The Governor also deleted \$80,846, all SGF, and 1.0 FTE position for the elimination of the Application Developer position and the acceptance of part of the agency's reduced resources budget for FY 2022.
2. The Governor added \$37,292, all SGF, for additional information technology services performed by OITS that were previously performed by the eliminated Application Developer position in FY 2021. The Governor added \$40,800, all SGF, for additional information technology services performed by OITS that were previously performed by the eliminated Application Developer position for FY 2022.
3. The Governor deleted \$100,000, all SGF, and added the same amount from the existing balance of the BOTA Fee Fund for FY 2022.
4. The Legislature did not recommend any changes to the agency's budget.