

Board of Tax Appeals

	FY 2023			FY 2024		
	SGF	All Funds	FTE	SGF	All Funds	FTE
Agency Estimate W/O Maj. Changes	\$ 921,399	\$ 2,090,797	16.0	\$ 947,176	\$ 2,101,810	16.0
1. Migration of Applications to Cloud-based Storage	44,060	44,060	-	44,060	44,060	-
2. Computer Equipment Upgrades	27,800	27,800	-	27,800	27,800	-
<i>Subtotal – Agency Estimate</i>	<u>\$ 993,259</u>	<u>\$ 2,162,657</u>	<u>16.0</u>	<u>\$ 1,019,036</u>	<u>\$ 2,173,670</u>	<u>16.0</u>
Governor's Changes:						
3. Modernization Initiative	\$ 590,000	\$ 590,000	-	\$ -	\$ -	-
<i>Subtotal - Governor's Recommendation</i>	<u>\$ 1,583,259</u>	<u>\$ 2,752,657</u>	<u>16.0</u>	<u>\$ 1,019,036</u>	<u>\$ 2,173,670</u>	<u>16.0</u>
Change from Agency Est.	\$ 590,000	\$ 590,000	-	\$ -	\$ -	-
Percent Change from Agency Est.	59.4 %	27.3 %	0.0 %	0.0 %	0.0 %	0.0 %
Legislative Action:						
4. Modernization Initiative	\$ (225,000)	\$ (225,000)	-	\$ -	\$ -	-
5. Modernization Initiative	(365,000)	(365,000)	-	-	-	-
6. Computer Equipment Grades	(27,800)	(27,800)	-	-	-	-
7. Salary Increase	-	-	-	20,625	44,871	-
TOTAL APPROVED	<u><u>\$ 965,459</u></u>	<u><u>\$ 2,134,857</u></u>	<u><u>16.0</u></u>	<u><u>\$ 1,039,661</u></u>	<u><u>\$ 2,218,541</u></u>	<u><u>16.0</u></u>
Change from Gov. Rec.	\$ (617,800)	\$ (617,800)	-	\$ 20,625	\$ 44,871	-
Percent Change from Gov. Rec.	(39.0)%	(22.4)%	0.0 %	2.0 %	2.1 %	0.0 %
Change from Agency Est.	\$ (27,800)	\$ (27,800)	-	\$ 20,625	\$ 44,871	-
Percent Change from Agency Est.	(2.8)%	(1.3)%	0.0 %	2.0 %	2.1 %	0.0 %
Category of Expenditure:	SGF	All Funds		SGF	All Funds	
State Operations	\$ 965,459	\$ 2,134,857		\$ 1,039,661	\$ 2,218,541	
Aid to Local Units	-	-		-	-	
Other Assistance	-	-		-	-	
Capital Improvements	-	-		-	-	
TOTAL APPROVED	<u><u>\$ 965,459</u></u>	<u><u>\$ 2,134,857</u></u>		<u><u>\$ 1,039,661</u></u>	<u><u>\$ 2,218,541</u></u>	

1. The agency added \$44,060 SGF for migrating all of its applications to a cloud-based storage environment in FY 2023 and for FY 2024.
2. The agency added \$27,800 SGF for computer equipment upgrades in FY 2023 and for FY 2024.
3. The Governor added \$590,000 SGF for the agency's IT modernization initiative to upgrade the hearing room to offer a remote hearing option, upgrade the agency website, offer electronic form and fee-payment options, and make other updates to the filing and case-management system in FY 2023.
4. The Legislature deleted \$225,000 SGF for the agency's IT modernization initiative in FY 2023. The agency was awarded \$225,000 in federal American Rescue Plan Act (ARPA) funds after the Governor's recommendation was released.
5. The Legislature lapsed \$365,000 SGF for the agency's IT modernization initiative due to the availability of ARPA funds for this purpose in FY 2023. *[Staff note: The addition of ARPA funds will be reflected in the agency's budget submission to the 2024 Legislature.]*
6. The Legislature deleted \$27,800 SGF for computer equipment upgrades in FY 2023.
7. The Legislature added \$44,871, including \$20,625 SGF, for a salary adjustment for most state employees based on the Department of Administration Market Survey and a 5.0 percent salary adjustment for employees with job classifications that are not included in the Market Survey for FY 2024.