

## Board of Tax Appeals

Expenditure	Actual FY 2021	Approved FY 2022	Approved FY 2023
<b>All Funds:</b>			
State Operations	\$ 1,441,833	\$ 1,951,878	\$ 2,075,715
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 1,441,833</u>	<u>\$ 1,951,878</u>	<u>\$ 2,075,715</u>
Capital Improvements	-	-	-
<b>TOTAL</b>	<b><u>\$ 1,441,833</u></b>	<b><u>\$ 1,951,878</u></b>	<b><u>\$ 2,075,715</u></b>
<b>State General Fund:</b>			
State Operations	\$ 576,235	\$ 711,410	\$ 906,317
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ 576,235</u>	<u>\$ 711,410</u>	<u>\$ 906,317</u>
Capital Improvements	-	-	-
<b>TOTAL</b>	<b><u>\$ 576,235</u></b>	<b><u>\$ 711,410</u></b>	<b><u>\$ 906,317</u></b>
<b>Percent Change:</b>			
Operating Expenditures			
All Funds	(19.2)%	35.4 %	6.3 %
State General Fund	(28.4)	23.5	27.4
FTE Positions	15.0	16.0	16.0

The approved budget for the Board of Tax Appeals in FY 2022 is \$2.0 million, including \$711,410 SGF. This is an all funds increase of \$510,045, or 35.4 percent, and an SGF increase of \$135,175, or 23.5 percent, above FY 2021 actual expenditures. This increase is primarily due to the filling of several board member positions in FY 2022 that were vacant in FY 2021. The Legislature approved the addition of 1.0 FTE Information Technology (IT) Manager position and appropriated \$44,371 SGF to fund the position for the remainder of FY 2022. As part of the Governor's reduced resources package during the 2021 Legislative Session, the agency reduced its FY 2022 SGF expenditures by \$100,000 and increased its special revenue fund expenditures by the same amount.

The approved budget for the Board of Tax Appeals for FY 2023 is \$2.1 million, including \$906,317 SGF. This is an all funds increase of \$123,837, or 6.3 percent, and an SGF increase of \$194,907, or 27.4 percent, above the FY 2022 approved budget. The increase includes \$62,014 SGF in salaries and wages expenditures to fund the new IT Manager position for all of FY 2023. Additionally, the approved budget includes \$66,999, including \$32,763 SGF, to implement the 5.0 percent salary increase for most state employees. The SGF increase is also due to the reversal of the reduced resources measure, which increased the agency's SGF expenditures by \$100,000 and decreased special revenue expenditures by the same amount for FY 2023.

## Board of Tax Appeals

	FY 2022			FY 2023		
	SGF	All Funds	FTE	SGF	All Funds	FTE
<b>Agency Estimate</b>	\$ 711,589	\$ 1,952,057	16.0	\$ 852,901	\$ 1,988,063	16.0
<b>Governor's Changes:</b>						
1. Supplemental - IT FTE Position	\$ 2,821	\$ 2,821	-	\$ 20,653	\$ 20,653	-
2. Capital Outlay	(3,000)	(3,000)	-	-	-	-
<i>Subtotal - Governor's Recommendation</i>	<i>\$ 711,410</i>	<i>\$ 1,951,878</i>	<i>16.0</i>	<i>\$ 873,554</i>	<i>\$ 2,008,716</i>	<i>16.0</i>
Change from Agency Est.	\$ (179)	\$ (179)	-	\$ 20,653	\$ 20,653	-
Percent Change from Agency Est.	(0.0)%	(0.0)%	--%	2.4 %	1.0 %	--%
<b>Legislative Action:</b>						
3. Salary Increase	\$ -	\$ -	-	\$ 32,763	\$ 66,999	-
<b>TOTAL APPROVED</b>	<b>\$ 711,410</b>	<b>\$ 1,951,878</b>	<b>16.0</b>	<b>\$ 906,317</b>	<b>\$ 2,075,715</b>	<b>16.0</b>
Change from Gov. Rec.	\$ -	\$ -	-	\$ 32,763	\$ 66,999	-
Percent Change from Gov. Rec.	-- %	-- %	--%	3.8 %	3.3 %	--%
Change from Agency Est.	\$ (179)	\$ (179)	-	\$ 53,416	\$ 87,652	-
Percent Change from Agency Est.	(0.0)%	(0.0)%	--%	6.3 %	4.4 %	--%

1. The Governor added \$2,821 SGF in FY 2022 and \$20,653 SGF for FY 2023 in salaries and wages expenditures for an IT Manager FTE position. The Governor modified the agency's supplemental request to add 1.0 FTE IT Consultant position by adding this funding to upgrade the position to an IT Manager.
2. The Governor deleted \$3,000 SGF in capital outlay expenditures in FY 2022.
3. The Legislature added \$66,999, including \$32,763 SGF, for a 5.0 percent salary increase for most state employees for FY 2023. This adjustment excludes statewide elected officials, current beneficiaries of the 24/7 pay plan, with other specific limitations for employees who receive salary adjustments in other portions of the appropriations bill.