

HOUSE BUDGET NOTES



STAFFING

FTE Count:

Current FTEs – 123 FTEs; 123 Fully Funded

Proposed FTEs – 118 FTEs; 16 FTEs Fully Funded + 2 FTEs Unfunded - Removal of 5 FTEs

Agency Ask:

Support for reduction from 123 FTEs to 118 FTEs, with restoration of full funding for 118 FTEs.

Reduction History:

- 2021-2021 – PROPOSED – 123 FTEs reduced to 118; Removal of 5 FTEs; Unfunded 2 FTEs
- 2019-2021 – 133 FTEs reduced to 123 FTEs; Removal of 10 FTEs – 4 Funded FTEs, 6 Unfunded FTEs
- 2017-2019 – 136 FTEs reduced to 133 FTEs; Removal of 3 FTEs; Unfunded 6 FTEs
- 2015-2017 – 136 FTEs stayed same; Unfunded 6 FTEs

Breakout of Salaried Vs. Temporary:

2019-2021 Budget Appropriation:

- Permanent Employee Gross Wages - \$14,985,904
- Temporary Employee Gross Wages - \$594,492 – includes funding for temporary employees currently filling full-time positions (3 positions: Account Budget Tech II, Auditor I, Research Analyst IV); and between 10-15 seasonal temporary employees

RENT/SPACE UTILIZATION

2021-2023 Governor's Budget Recommendation includes \$639,000 for capitol complex rent proposal.

- 21,667 Sq Ft – Office Space + 4,652 Sq Ft – Storage Space at Reduced Cost
 - Breakout of 21,667 Sq Ft
 - 19,510 Sq Ft – Tower floors 7, 8, 16
 - 2,157 Sq Ft – State Library

GENTAX

Level III Service -

- 2019-2021 Biennium - \$3.63 M
- 2021-2023 Biennium - \$4.0 M

Budget request of \$1.35 million = \$980,000 to return us to Level III (from Level II) at current biennium cost (\$3.63 M), plus additional \$370,000 to bring us to the rate for 2021-2023.

HOMESTEAD/VETERAN’S CREDIT PROGRAMS

	Current Biennium	Deficiency Request in HB1025	Governor’s Recommendation	Fully Funded Amount
Homestead Tax Credit	\$15,800,000	\$1,310,000	\$18,000,000	\$18,000,000
Disabled Veteran’s Tax Credit	\$8,410,200	\$2,730,000	\$14,000,000	\$14,000,000

2017-2019 Deficiency Request - \$1.2 M for both (\$1.1 Disabled; \$150,000 Homestead)

2019-2021 - Requested \$16 M Homestead, \$9 M Disabled Veterans – received amounts above.

EQUITY VS. RETENTION

In a recent analysis, the Agency found it is at a competitive disadvantage within state government, as well as the private sector. In February 2019, the Office of State Tax Commissioner had an Auditor I position open at the same time as the Office of State Auditor. At the same time, the Agency was also advertising for an Auditor III. Ranges for these positions were as follows:

- Office of State Tax Commissioner – Auditor I: \$3,657 - \$4,267; Auditor III: \$4,366 - \$5,094;
- Office of State Auditor – Auditor I: \$4,300 - \$5,000

The Auditor I position opening resulted in 19 applicants to the Office of State Auditor, and one applicant to our Agency which did not result in a hire.

Based on these ranges, 15 Office of State Tax Commissioner employees (Auditor I, II, or III) could have applied for an Auditor I position with the Office of State Auditor and received a \$250/mo increase or greater. Further analysis of auditor positions across state agencies found that the Office of State Tax Commissioner is at 88% of other agency auditor salaries for the positions of Auditor I and II; 96% for Auditor III.

Auditor I - Range Compare

- Tax - \$3,657 - \$4,267
- Auditor - \$4,300 - \$5,000

Auditor III – Range Compare

- Tax - \$4,366 - \$5,094

CLASS	TAX AVG	OTHER AVG	TAX AVG AS % OF OTHER
Auditor I	\$3,984	\$4,548	88%
Auditor II	\$4,383	\$4,977	88%
Auditor III	\$5,359	\$5,579	96%