

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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**Description:** This program is made up of the administrative, legal, and computer support sections. This organizational structure provides for centralized management, policy development, legal, personnel, fiscal, and computer services.

**FY 2009 Original Appropriation**

3.00 FY 2009 Original Appropriation: SB 1487, SB 1500

General	65.55	4,456,500	3,168,900	361,500	0	0	7,986,900
Dedicated	6.60	467,500	573,600	95,700	0	0	1,136,800
Other	0.00	0	13,100	0	0	0	13,100
<b>Total</b>	<b>72.15</b>	<b>4,924,000</b>	<b>3,755,600</b>	<b>457,200</b>	<b>0</b>	<b>0</b>	<b>9,136,800</b>

**Appropriation Adjustments**

4.51 Governor's Holdback: This decision unit reflects the first round of ongoing General Fund holdback amounts. This reduction represents an overall decrease to the FY 2009 General Fund ongoing appropriation of 1%. The combination of this decision unit and DU 4.52 equates to a total reduction of 4% as authorized by Executive Order 2008-05.

General	0.00	(53,000)	(8,500)	0	0	0	(61,500)
<b>Total</b>	<b>0.00</b>	<b>(53,000)</b>	<b>(8,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(61,500)</b>

4.52 Governor's Holdback: This decision unit reflects the second round of ongoing General Fund holdback amounts. This reduction represents an overall decrease to the FY 2009 General Fund ongoing appropriation of 3%. The combination of this decision unit and DU 4.51 equates to a total reduction of 4% as authorized by Executive Order 2008-05.

General	0.00	(153,900)	(34,000)	0	0	0	(187,900)
<b>Total</b>	<b>0.00</b>	<b>(153,900)</b>	<b>(34,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(187,900)</b>

4.53 Health Insurance Reduction: This decision unit represents an ongoing reduction of the health insurance appropriation. Reserves will be used to offset the increased cost of health insurance for FY 2009 and FY 2010.

General	0.00	(32,600)	0	0	0	0	(32,600)
Dedicated	0.00	(3,500)	0	0	0	0	(3,500)
<b>Total</b>	<b>0.00</b>	<b>(36,100)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(36,100)</b>

**FY 2009 Total Appropriation**

General	65.55	4,217,000	3,126,400	361,500	0	0	7,704,900
Dedicated	6.60	464,000	573,600	95,700	0	0	1,133,300
Other	0.00	0	13,100	0	0	0	13,100
<b>Total</b>	<b>72.15</b>	<b>4,681,000</b>	<b>3,713,100</b>	<b>457,200</b>	<b>0</b>	<b>0</b>	<b>8,851,300</b>

**FY 2009 Estimated Expenditures**

General	65.55	4,217,000	3,126,400	361,500	0	0	7,704,900
Dedicated	6.60	464,000	573,600	95,700	0	0	1,133,300
Other	0.00	0	13,100	0	0	0	13,100
<b>Total</b>	<b>72.15</b>	<b>4,681,000</b>	<b>3,713,100</b>	<b>457,200</b>	<b>0</b>	<b>0</b>	<b>8,851,300</b>

**Base Adjustments**

8.41 Removal of One-Time Expenditures: This decision unit removes one-time funding for desktop and laptop computers, printers, software upgrades and maintenance, vehicle fleet management initiative, and vehicle leases.

General	0.00	0	(206,500)	(361,500)	0	0	(568,000)
Dedicated	0.00	0	(17,000)	(85,700)	0	0	(102,700)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(223,500)</b>	<b>(447,200)</b>	<b>0</b>	<b>0</b>	<b>(670,700)</b>

Tax Commission, State  
Management Services

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
8.59 FY 2010 Base Reduction: This decision unit reflects an ongoing General Fund base reduction needed to balance the state budget. This reduction represents a decrease to the FY 2010 General Fund ongoing appropriation of 4.0% for State Tax Commission and approximately 4.3% statewide.							
General	0.00	(421,800)	(78,800)	0	0	0	(500,600)
<b>Total</b>	<b>0.00</b>	<b>(421,800)</b>	<b>(78,800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(500,600)</b>
<b>FY 2010 Base</b>							
General	65.55	3,795,200	2,841,100	0	0	0	6,636,300
Dedicated	6.60	464,000	556,600	10,000	0	0	1,030,600
Other	0.00	0	13,100	0	0	0	13,100
<b>Total</b>	<b>72.15</b>	<b>4,259,200</b>	<b>3,410,800</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>7,680,000</b>
<b>Program Maintenance</b>							
10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health insurance and the reduced cost associated with life and disability insurance.							
General	0.00	56,800	0	0	0	0	56,800
Dedicated	0.00	5,600	0	0	0	0	5,600
<b>Total</b>	<b>0.00</b>	<b>62,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,400</b>
10.13 Health Insurance Contract Adjustment: This decision unit reflects anticipated adjustments to the health insurance benefits contract.							
General	0.00	(32,600)	0	0	0	0	(32,600)
Dedicated	0.00	(3,500)	0	0	0	0	(3,500)
<b>Total</b>	<b>0.00</b>	<b>(36,100)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(36,100)</b>
10.21 General Inflation Adjustments: The Governor does not recommend any general inflation.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
Other	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.23 Contract Inflation: This decision unit provides and operating expense increase for the share of Common Area Maintenance Costs (CAMA) at the main office location in Boise.							
General	0.00	0	42,500	0	0	0	42,500
Dedicated	0.00	0	7,500	0	0	0	7,500
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>
10.31 Replacement Items: The Governor does not recommend any replacement items from the General Fund due to the need to implement cost containment measures to balance the state budget. This decision unit provides spending authority for three mail opening Optical Character Recognition (OCR) scanning machines (\$337,500), two mail opening OCR peripheral items (\$50,000), and two rotary slicers (\$5,000).							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	388,000	0	0	388,000
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>388,000</b>	<b>0</b>	<b>0</b>	<b>388,000</b>
10.41 Attorney General Fees: Adjustments to costs of legal services provided by the Office of the Attorney General are reflected here. Subsequent to agencies submitting their budget requests, an error was discovered on the total number of hours used in calculating the new fees. The correction was included as part of the Governor's recommendation.							
General	0.00	0	4,800	0	0	0	4,800
Dedicated	0.00	0	400	0	0	0	400
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>5,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,200</b>

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.45 Risk Management Cost Increases: The Office of Insurance Management reports adjustments to various cost categories based on agency claims patterns.							
General	0.00	0	500	0	0	0	500
Dedicated	0.00	0	100	0	0	0	100
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600</b>
10.46 Controller's Fee Charge: Adjustments to the costs of statewide accounting and statewide payroll processing provided by the Office of the State Controller are reflected here.							
General	0.00	0	44,000	0	0	0	44,000
Dedicated	0.00	0	4,700	0	0	0	4,700
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>48,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,700</b>
10.47 Treasurer's Fee Charge: Adjustments to the costs of cash management and warrant processing by the Office of the State Treasurer are reflected here.							
General	0.00	0	334,000	0	0	0	334,000
Dedicated	0.00	0	19,900	0	0	0	19,900
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>353,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>353,900</b>
10.61 Salary Multiplier: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2010. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.62 Group and Temporary: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2010. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.							
General	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2010 Total Maintenance</b>							
General	65.55	3,819,400	3,266,900	0	0	0	7,086,300
Dedicated	6.60	466,100	589,200	398,000	0	0	1,453,300
Other	0.00	0	13,100	0	0	0	13,100
<b>Total</b>	<b>72.15</b>	<b>4,285,500</b>	<b>3,869,200</b>	<b>398,000</b>	<b>0</b>	<b>0</b>	<b>8,552,700</b>
<b>Line Items</b>							
12.01 Support for Audit Expansion Request: The Governor does not recommend increased funding for support positions in relation to audit expansion.							
General	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12.02 Ongoing need for Software Maintenance : The Governor does not recommend the General Fund portion associated with external software maintenance charges. This decision unit provides spending authority for software maintenance.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	10,000	0	0	0	10,000
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>

Tax Commission, State  
Management Services

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
12.03 Improve Network Security and Reliability: The Governor acknowledges the importance of improving network reliability, flexibility, and security by recommending one additional Information Technology Systems Integration Analyst. This recommendation enables the Information Technology department to sharply reduce the chance of network or system downtime and lost agency productivity.							
General	1.00	63,200	1,500	1,200	0	0	65,900
<b>Total</b>	<b>1.00</b>	<b>63,200</b>	<b>1,500</b>	<b>1,200</b>	<b>0</b>	<b>0</b>	<b>65,900</b>
12.04 Print Center Ongoing Funding: The Governor does not recommend ongoing funding in FY 2010 for the remainder of the print center lease term. Agency must use existing funds.							
General	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2010 Gov's Recommendation</b>							
General	66.55	3,882,600	3,268,400	1,200	0	0	7,152,200
Dedicated	6.60	466,100	599,200	398,000	0	0	1,463,300
Other	0.00	0	13,100	0	0	0	13,100
<b>Total</b>	<b>73.15</b>	<b>4,348,700</b>	<b>3,880,700</b>	<b>399,200</b>	<b>0</b>	<b>0</b>	<b>8,628,600</b>

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
<b>Description:</b>	This program includes: The Field Services Bureau is responsible for the administration of statewide programs for: 1) taxpayer assistance; 2) collection of delinquent taxes; and 3) compliance activities. The Income/Inheritance Tax Audit Bureau is responsible for the examination of Idaho individual, fiduciary, partnership, and corporation income tax returns to assure compliance with the income tax laws of the state. In addition, the processing and audit of all mine license, inheritance tax, and kilowatt hour tax returns is accomplished within this Bureau. The Sales/Miscellaneous Tax Audit Section administers the Sales Tax Act of 1965 by auditing and providing information to individuals and firms who conduct business in the state of Idaho. This Bureau also collects beer, wine, tobacco, and cigarette taxes; audits the accounts; and keeps dealers apprised on changes in the laws. The Motor Fuel Tax Section is responsible for the administration and audit of taxes on gasoline, aircraft fuel, and special fuels (diesel, propane, and natural gas) as well as registration fees audits. Multi-State Tax Compact allows Idaho to bring uniformity and compatibility to the tax laws of the various states in cases where those laws affect multi-state business.						

### FY 2009 Original Appropriation

3.00 FY 2009 Original Appropriation: SB 1487, SB 1500

General	172.05	10,649,300	1,559,100	0	0	0	12,208,400
Dedicated	54.30	3,502,800	982,100	0	0	0	4,484,900
<b>Total</b>	<b>226.35</b>	<b>14,152,100</b>	<b>2,541,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,693,300</b>

### Appropriation Adjustments

4.51 Governor's Holdback: This decision unit reflects the first round of ongoing General Fund holdback amounts. This reduction represents an overall decrease to the FY 2009 General Fund ongoing appropriation of 1%. The combination of this decision unit and DU 4.52 equates to a total reduction of 4% as authorized by Executive Order 2008-05.

General	0.00	(126,700)	(11,000)	0	0	0	(137,700)
<b>Total</b>	<b>0.00</b>	<b>(126,700)</b>	<b>(11,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(137,700)</b>

4.52 Governor's Holdback: This decision unit reflects the second round of ongoing General Fund holdback amounts. This reduction represents an overall decrease to the FY 2009 General Fund ongoing appropriation of 3%. The combination of this decision unit and DU 4.51 equates to a total reduction of 4% as authorized by Executive Order 2008-05.

General	0.00	(367,300)	(30,000)	0	0	0	(397,300)
<b>Total</b>	<b>0.00</b>	<b>(367,300)</b>	<b>(30,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(397,300)</b>

4.53 Health Insurance Reduction: This decision unit represents an ongoing reduction of the health insurance appropriation. Reserves will be used to offset the increased cost of health insurance for FY 2009 and FY 2010.

General	0.00	(85,100)	0	0	0	0	(85,100)
Dedicated	0.00	(28,100)	0	0	0	0	(28,100)
<b>Total</b>	<b>0.00</b>	<b>(113,200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(113,200)</b>

### FY 2009 Total Appropriation

General	172.05	10,070,200	1,518,100	0	0	0	11,588,300
Dedicated	54.30	3,474,700	982,100	0	0	0	4,456,800
<b>Total</b>	<b>226.35</b>	<b>13,544,900</b>	<b>2,500,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,045,100</b>

### FY 2009 Estimated Expenditures

General	172.05	10,070,200	1,518,100	0	0	0	11,588,300
Dedicated	54.30	3,474,700	982,100	0	0	0	4,456,800
<b>Total</b>	<b>226.35</b>	<b>13,544,900</b>	<b>2,500,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,045,100</b>

Tax Commission, State  
Audit and Collections

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
<b>Base Adjustments</b>							
8.59	FY 2010 Base Reduction: This decision unit reflects an ongoing General Fund base reduction needed to balance the state budget. This reduction represents a decrease to the FY 2010 General Fund ongoing appropriation of 4.0% for State Tax Commission and approximately 4.3% statewide.						
General	0.00	(105,500)	(157,400)	0	0	0	(262,900)
<b>Total</b>	<b>0.00</b>	<b>(105,500)</b>	<b>(157,400)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(262,900)</b>
<b>FY 2010 Base</b>							
General	172.05	9,964,700	1,360,700	0	0	0	11,325,400
Dedicated	54.30	3,474,700	982,100	0	0	0	4,456,800
<b>Total</b>	<b>226.35</b>	<b>13,439,400</b>	<b>2,342,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,782,200</b>
<b>Program Maintenance</b>							
10.11	Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health insurance and the reduced cost associated with life and disability insurance.						
General	0.00	146,500	0	0	0	0	146,500
Dedicated	0.00	45,700	0	0	0	0	45,700
<b>Total</b>	<b>0.00</b>	<b>192,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192,200</b>
10.13	Health Insurance Contract Adjustment: This decision unit reflects anticipated adjustments to the health insurance benefits contract.						
General	0.00	(85,100)	0	0	0	0	(85,100)
Dedicated	0.00	(28,100)	0	0	0	0	(28,100)
<b>Total</b>	<b>0.00</b>	<b>(113,200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(113,200)</b>
10.21	General Inflation Adjustments: Spending authority for inflationary increases is provided only for fuel and utility increases. Other inflationary requests are not recommended.						
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	22,900	0	0	0	22,900
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>22,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,900</b>
10.23	Contract Inflation: This decision unit allows for increases in the lease costs for the Twin Falls and Coeur D'Alene facilities.						
General	0.00	0	46,500	0	0	0	46,500
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>46,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,500</b>
10.61	Salary Multiplier: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2010. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.						
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.62	Group and Temporary: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2010. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.						
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
<b>FY 2010 Total Maintenance</b>							
General	172.05	10,026,100	1,407,200	0	0	0	11,433,300
Dedicated	54.30	3,492,300	1,005,000	0	0	0	4,497,300
<b>Total</b>	<b>226.35</b>	<b>13,518,400</b>	<b>2,412,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,930,600</b>
<b>Line Items</b>							
12.01 Audit and Collections Expansion: The Governor recommends increased one-time funding and spending authority for four new limited-service FTP for the Tax Commission to assist with taxpayer compliance.							
General	1.00	44,500	0	0	0	0	44,500
Dedicated	3.00	133,500	0	0	0	0	133,500
<b>Total</b>	<b>4.00</b>	<b>178,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>178,000</b>
<b>FY 2010 Gov's Recommendation</b>							
General	173.05	10,070,600	1,407,200	0	0	0	11,477,800
Dedicated	57.30	3,625,800	1,005,000	0	0	0	4,630,800
<b>Total</b>	<b>230.35</b>	<b>13,696,400</b>	<b>2,412,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,108,600</b>

Tax Commission, State  
Revenue Operations

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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**Description:** Administers the voluntary tax compliance program and registration of permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette, and tobacco taxes. Ensures that all individuals and licensed businesses are mailed proper tax forms for reporting. Provides taxpayer accounting, which includes establishing taxpayer liability as well as processing revenue and refund documents submitted by taxpayers. Maintains a records system capable of providing individuals with tax documents.

**FY 2009 Original Appropriation**

3.00 FY 2009 Original Appropriation: SB 1487, SB 1500

General	63.15	3,152,200	1,493,800	0	0	0	4,646,000
Dedicated	11.85	729,900	290,100	2,300	0	0	1,022,300
Other	0.00	0	14,100	0	0	0	14,100
<b>Total</b>	<b>75.00</b>	<b>3,882,100</b>	<b>1,798,000</b>	<b>2,300</b>	<b>0</b>	<b>0</b>	<b>5,682,400</b>

**Appropriation Adjustments**

4.31 Supplemental: The Governor recommends this supplemental to assist with the implementation of HB 588. This legislation allows many additional Idahoans to file and receive the expanded Grocery Tax Credit. An additional 82,000 returns are anticipated. The Tax Commission estimates that it will cost an average of \$2.54 per return to process these additional returns. This supplemental is marked as one-time to allow for actual returns to evidence the need for continued funding.

General	0.00	168,100	40,200	0	0	0	208,300
<b>Total</b>	<b>0.00</b>	<b>168,100</b>	<b>40,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>208,300</b>

4.51 Governor's Holdback: This decision unit reflects the first round of ongoing General Fund holdback amounts. This reduction represents an overall decrease to the FY 2009 General Fund ongoing appropriation of 1%. The combination of this decision unit and DU 4.52 equates to a total reduction of 4% as authorized by Executive Order 2008-05.

General	0.00	(37,500)	(2,500)	0	0	0	(40,000)
<b>Total</b>	<b>0.00</b>	<b>(37,500)</b>	<b>(2,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(40,000)</b>

4.52 Governor's Holdback: This decision unit reflects the second round of ongoing General Fund holdback amounts. This reduction represents an overall decrease to the FY 2009 General Fund ongoing appropriation of 3%. The combination of this decision unit and DU 4.51 equates to a total reduction of 4% as authorized by Executive Order 2008-05.

General	0.00	(108,700)	(24,000)	0	0	0	(132,700)
<b>Total</b>	<b>0.00</b>	<b>(108,700)</b>	<b>(24,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(132,700)</b>

4.53 Health Insurance Reduction: This decision unit represents an ongoing reduction of the health insurance appropriation. Reserves will be used to offset the increased cost of health insurance for FY 2009 and FY 2010.

General	0.00	(30,400)	0	0	0	0	(30,400)
Dedicated	0.00	(7,100)	0	0	0	0	(7,100)
<b>Total</b>	<b>0.00</b>	<b>(37,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(37,500)</b>

**FY 2009 Total Appropriation**

General	63.15	3,143,700	1,507,500	0	0	0	4,651,200
Dedicated	11.85	722,800	290,100	2,300	0	0	1,015,200
Other	0.00	0	14,100	0	0	0	14,100
<b>Total</b>	<b>75.00</b>	<b>3,866,500</b>	<b>1,811,700</b>	<b>2,300</b>	<b>0</b>	<b>0</b>	<b>5,680,500</b>

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
<b>FY 2009 Estimated Expenditures</b>							
General	63.15	3,143,700	1,507,500	0	0	0	4,651,200
Dedicated	11.85	722,800	290,100	2,300	0	0	1,015,200
Other	0.00	0	14,100	0	0	0	14,100
<b>Total</b>	<b>75.00</b>	<b>3,866,500</b>	<b>1,811,700</b>	<b>2,300</b>	<b>0</b>	<b>0</b>	<b>5,680,500</b>

### Base Adjustments

8.41 Removal of One-Time Expenditures: This decision unit removes one-time funding for electronic filing software and the grocery credit supplemental.

General	0.00	(168,100)	(140,200)	0	0	0	(308,300)
<b>Total</b>	<b>0.00</b>	<b>(168,100)</b>	<b>(140,200)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(308,300)</b>

8.59 FY 2010 Base Reduction: This decision unit reflects an ongoing General Fund base reduction needed to balance the state budget. This reduction represents a decrease to the FY 2010 General Fund ongoing appropriation of 4.0% for State Tax Commission and approximately 4.3% statewide.

General	0.00	(35,200)	(78,800)	0	0	0	(114,000)
<b>Total</b>	<b>0.00</b>	<b>(35,200)</b>	<b>(78,800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(114,000)</b>

8.91 Other Adjustments: This decision unit provides spending authority for the adjustment of an administration fee. Legislation passed during the 2008 session created two new "Check-Off" accounts for Idaho taxpayers to choose on their Idaho Individual Income Tax forms. These are the Special Olympics fund created by section 57-823, Idaho Code, and the Veterans Support Fund created by section 65-209, Idaho Code.

Dedicated	0.00	0	6,000	0	0	0	6,000
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>

### FY 2010 Base

General	63.15	2,940,400	1,288,500	0	0	0	4,228,900
Dedicated	11.85	722,800	296,100	2,300	0	0	1,021,200
Other	0.00	0	14,100	0	0	0	14,100
<b>Total</b>	<b>75.00</b>	<b>3,663,200</b>	<b>1,598,700</b>	<b>2,300</b>	<b>0</b>	<b>0</b>	<b>5,264,200</b>

### Program Maintenance

10.11 Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health insurance and the reduced cost associated with life and disability insurance.

General	0.00	53,800	0	0	0	0	53,800
Dedicated	0.00	10,200	0	0	0	0	10,200
<b>Total</b>	<b>0.00</b>	<b>64,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,000</b>

10.13 Health Insurance Contract Adjustment: This decision unit reflects anticipated adjustments to the health insurance benefits contract.

General	0.00	(30,400)	0	0	0	0	(30,400)
Dedicated	0.00	(7,100)	0	0	0	0	(7,100)
<b>Total</b>	<b>0.00</b>	<b>(37,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(37,500)</b>

10.21 General Inflation Adjustments: The Governor does not recommend the use of the General Fund for any inflation adjustments. The use of dedicated funds is recommended for fuel cost increases over the last two years.

General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	5,500	0	0	0	5,500
Other	0.00	0	300	0	0	0	300
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>5,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,800</b>

Tax Commission, State  
Revenue Operations

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.61 Salary Multiplier: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2010. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
10.62 Group and Temporary: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2010. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.							
General	0.00	0	0	0	0	0	0
Dedicated	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2010 Total Maintenance</b>							
General	63.15	2,963,800	1,288,500	0	0	0	4,252,300
Dedicated	11.85	725,900	301,600	2,300	0	0	1,029,800
Other	0.00	0	14,400	0	0	0	14,400
<b>Total</b>	<b>75.00</b>	<b>3,689,700</b>	<b>1,604,500</b>	<b>2,300</b>	<b>0</b>	<b>0</b>	<b>5,296,500</b>
<b>Line Items</b>							
12.01 Support for Audit Expansion Request: The Governor does not recommend increased funding for support positions related to audit expansion.							
General	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2010 Gov's Recommendation</b>							
General	63.15	2,963,800	1,288,500	0	0	0	4,252,300
Dedicated	11.85	725,900	301,600	2,300	0	0	1,029,800
Other	0.00	0	14,400	0	0	0	14,400
<b>Total</b>	<b>75.00</b>	<b>3,689,700</b>	<b>1,604,500</b>	<b>2,300</b>	<b>0</b>	<b>0</b>	<b>5,296,500</b>

	FTP	Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/ Ben Payments	Lump Sum	Total Gov Rec
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**Description:** County Support is responsible for the assessment of real and personal property; exercising supervision of the system of ad valorem taxation throughout the state; annual appraisals of all class three operating property (as required by Chapter 63-701, Idaho Code); development and maintenance of a uniform tax code area reporting system (as required by Chapter 63-2215, Idaho Code); examination of property tax levies of all taxing districts to insure compliance with Idaho Code; development of forms, procedures, and computer software necessary for county assessors to appraise property; development of an assessor's manual in order to facilitate uniformity of appraisals; and administration of the property tax relief under the Circuit Breaker Program.

**FY 2009 Original Appropriation**

3.00 FY 2009 Original Appropriation: SB 1487, SB 1500

General	40.00	2,843,700	708,700	10,200	0	0	3,562,600
Other	0.00	0	94,000	30,000	0	0	124,000
<b>Total</b>	<b>40.00</b>	<b>2,843,700</b>	<b>802,700</b>	<b>40,200</b>	<b>0</b>	<b>0</b>	<b>3,686,600</b>

**Appropriation Adjustments**

4.51 Governor's Holdback: This decision unit reflects the first round of ongoing General Fund holdback amounts. This reduction represents an overall decrease to the FY 2009 General Fund ongoing appropriation of 1%. The combination of this decision unit and DU 4.52 equates to a total reduction of 4% as authorized by Executive Order 2008-05.

General	0.00	(33,800)	(3,000)	0	0	0	(36,800)
<b>Total</b>	<b>0.00</b>	<b>(33,800)</b>	<b>(3,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(36,800)</b>

4.52 Governor's Holdback: This decision unit reflects the second round of ongoing General Fund holdback amounts. This reduction represents an overall decrease to the FY 2009 General Fund ongoing appropriation of 3%. The combination of this decision unit and DU 4.51 equates to a total reduction of 4% as authorized by Executive Order 2008-05.

General	0.00	(98,100)	(12,000)	0	0	0	(110,100)
<b>Total</b>	<b>0.00</b>	<b>(98,100)</b>	<b>(12,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(110,100)</b>

4.53 Health Insurance Reduction: This decision unit represents an ongoing reduction of the health insurance appropriation. Reserves will be used to offset the increased cost of health insurance for FY 2009 and FY 2010.

General	0.00	(20,000)	0	0	0	0	(20,000)
<b>Total</b>	<b>0.00</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>

**FY 2009 Total Appropriation**

General	40.00	2,691,800	693,700	10,200	0	0	3,395,700
Other	0.00	0	94,000	30,000	0	0	124,000
<b>Total</b>	<b>40.00</b>	<b>2,691,800</b>	<b>787,700</b>	<b>40,200</b>	<b>0</b>	<b>0</b>	<b>3,519,700</b>

**Expenditure Adjustments**

6.91 Other Adjustments: This decision unit provides an early reversion of the first year of the Forestland Study.

General	0.00	0	(125,000)	0	0	0	(125,000)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>(125,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(125,000)</b>

**FY 2009 Estimated Expenditures**

General	40.00	2,691,800	568,700	10,200	0	0	3,270,700
Other	0.00	0	94,000	30,000	0	0	124,000
<b>Total</b>	<b>40.00</b>	<b>2,691,800</b>	<b>662,700</b>	<b>40,200</b>	<b>0</b>	<b>0</b>	<b>3,394,700</b>

Tax Commission, State  
County Support

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
<b>Base Adjustments</b>							
8.41	Removal of One-Time Expenditures: This decision unit removes one-time funding for vehicle purchases.						
General	0.00	0	0	(10,200)	0	0	(10,200)
Other	0.00	0	0	(30,000)	0	0	(30,000)
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(40,200)</b>	<b>0</b>	<b>0</b>	<b>(40,200)</b>
8.59	FY 2010 Base Reduction: This decision unit reflects an ongoing General Fund base reduction needed to balance the state budget. This reduction represents a decrease to the FY 2010 General Fund ongoing appropriation of 4.0% for State Tax Commission and approximately 4.3% statewide.						
General	0.00	(140,600)	(35,000)	0	0	0	(175,600)
<b>Total</b>	<b>0.00</b>	<b>(140,600)</b>	<b>(35,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(175,600)</b>
<b>FY 2010 Base</b>							
General	40.00	2,551,200	533,700	0	0	0	3,084,900
Other	0.00	0	94,000	0	0	0	94,000
<b>Total</b>	<b>40.00</b>	<b>2,551,200</b>	<b>627,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,178,900</b>
<b>Program Maintenance</b>							
10.11	Change in Benefit Costs: Changes in benefit costs reflect the increased cost of health insurance and the reduced cost associated with life and disability insurance.						
General	0.00	33,500	0	0	0	0	33,500
<b>Total</b>	<b>0.00</b>	<b>33,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,500</b>
10.13	Health Insurance Contract Adjustment: This decision unit reflects anticipated adjustments to the health insurance benefits contract.						
General	0.00	(20,000)	0	0	0	0	(20,000)
<b>Total</b>	<b>0.00</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>
10.21	General Inflation Adjustments: Spending authority for inflationary increases is provided only for fuel costs. Other inflationary requests are not recommended.						
General	0.00	0	0	0	0	0	0
Other	0.00	0	3,000	0	0	0	3,000
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
10.23	Contract Inflation: This decision unit funds contract inflation for the Idaho Proval Support contract. The Idaho Proval Support contract obligates the County Support Division to increased amounts of annual maintenance to service the mass appraisal software used in 23 counties.						
General	0.00	0	14,100	0	0	0	14,100
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>14,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,100</b>
10.31	Replacement Items: This decision unit provides spending authority from miscellaneous revenue (user fees) for laptops used in county support training.						
General	0.00	0	0	0	0	0	0
Other	0.00	0	0	30,000	0	0	30,000
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
10.61	Salary Multiplier: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2010. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.						
General	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<u>FTP</u>	<u>Personnel Costs</u>	<u>Operating Expenditures</u>	<u>Capital Outlay</u>	<u>Trustee/ Ben Payments</u>	<u>Lump Sum</u>	<u>Total Gov Rec</u>
10.62 Group and Temporary: While increasing salaries for state workers continues to be a priority for the Governor, the current economic situation does not provide the funds to recommend an increase in FY 2010. When economic conditions improve, the Governor will once again seek to improve compensation for all state employees.							
General	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2010 Total Maintenance</b>							
General	40.00	2,564,700	547,800	0	0	0	3,112,500
Other	0.00	0	97,000	30,000	0	0	127,000
<b>Total</b>	<b>40.00</b>	<b>2,564,700</b>	<b>644,800</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>3,239,500</b>
<b>Line Items</b>							
12.01 Modernize and Replace Legacy Property Tax System: The Governor recognizes the importance of modernizing and replacing the legacy property tax system. Due to the current economic situation, this item is not recommended at this time.							
General	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
12.02 2nd Year Forestland Study Completion: The Governor does not recommend funding the second year of the Forestland study.							
General	0.00	0	0	0	0	0	0
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FY 2010 Gov's Recommendation</b>							
General	40.00	2,564,700	547,800	0	0	0	3,112,500
Other	0.00	0	97,000	30,000	0	0	127,000
<b>Total</b>	<b>40.00</b>	<b>2,564,700</b>	<b>644,800</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>3,239,500</b>