



Budget Request

Fiscal Year 2024

Benefit the people of Idaho with courteous customer service and education by providing fair, efficient, and effective revenue and tax administration.

Agency Summary And Certification

FY 2024 Request

Agency: State Tax Commission

352

In accordance with 67-3502 Idaho Code, I certify the included budget properly states the receipts and expenditures of the departments (agency, office, or institution) for the fiscal years indicated.

Signature of Department
Director:

Jeff McCray

Date: 09/01/2022

			FY 2022 Total Appropriation	FY 2022 Total Expenditures	FY 2023 Original Appropriation	FY 2023 Estimated Expenditures	FY 2024 Total Request
Appropriation Unit							
Audit Division			13,207,300	13,207,300	14,032,300	14,032,300	13,958,523
Collection Division			7,850,200	7,850,200	8,436,800	9,636,800	9,486,558
General Services			15,218,700	15,218,700	16,239,000	16,239,000	16,579,107
Property Tax			4,003,700	4,003,700	4,250,400	4,250,400	4,343,737
Revenue Operations			6,075,400	6,075,400	6,444,100	7,744,100	7,156,265
Total			46,355,300	46,355,300	49,402,600	51,902,600	51,524,190
By Fund Source							
G	10000	General	37,874,800	37,874,800	40,417,100	42,917,100	42,626,890
D	27600	Dedicated	2,974,800	2,974,800	3,110,400	3,110,400	3,139,434
D	33801	Dedicated	215,200	215,200	220,600	220,600	219,738
D	33802	Dedicated	5,060,400	5,060,400	5,236,700	5,236,700	5,279,228
F	34400	Federal	0	0	0	0	0
F	34430	Federal	0	0	189,500	189,500	0
F	34800	Federal	8,000	8,000	0	0	0
D	40100	Dedicated	222,100	222,100	228,300	228,300	258,900
Total			46,355,300	46,355,300	49,402,600	51,902,600	51,524,190
By Account Category							
Personnel Cost			33,002,200	33,002,200	35,546,100	35,546,100	36,881,490
Operating Expense			13,093,700	13,093,700	13,529,000	16,029,000	14,410,800
Capital Outlay			259,400	259,400	327,500	327,500	231,900
Total			46,355,300	46,355,300	49,402,600	51,902,600	51,524,190
FTP Positions			443.00	443.00	446.00	446.00	449.00
Total			443.00	443.00	446.00	446.00	449.00

Division Description**Request for Fiscal Year:** 2024**Agency:** State Tax Commission

352

Division: State Tax Commission

TA1

Statutory Authority: IC 63-101

Authorized in Section §63-101, Idaho Code, the Idaho State Tax Commission (ISTC) has five budgeted programs: General Services, Audit, Compliance, Revenue Operations, and Property Tax. In 2020, the Grants Administration Program was added to capture the CARES Act funding provided to the State. The funding in the Grants Administration Program consisted of the small business grants and return to work incentives provided by the Rebound Idaho initiative.

1) The General Services Program provides the centralized management of state tax revenues and the agency budget, research and policy, legal, personnel, quality assurance, projects, and software development. This program consists of the Commissioners, Legal, Tax Appeals, Human Resources, Management Services, Taxpayer Resources, and Quality Assurance.

2) The Audit Program conducts audits on all tax types administered by the agency by the authority of Idaho Code and the Multistate Tax Compact (MTC). It conducts discovery and enforcement efforts directed at non-filers, fraud, and identity theft mitigation.

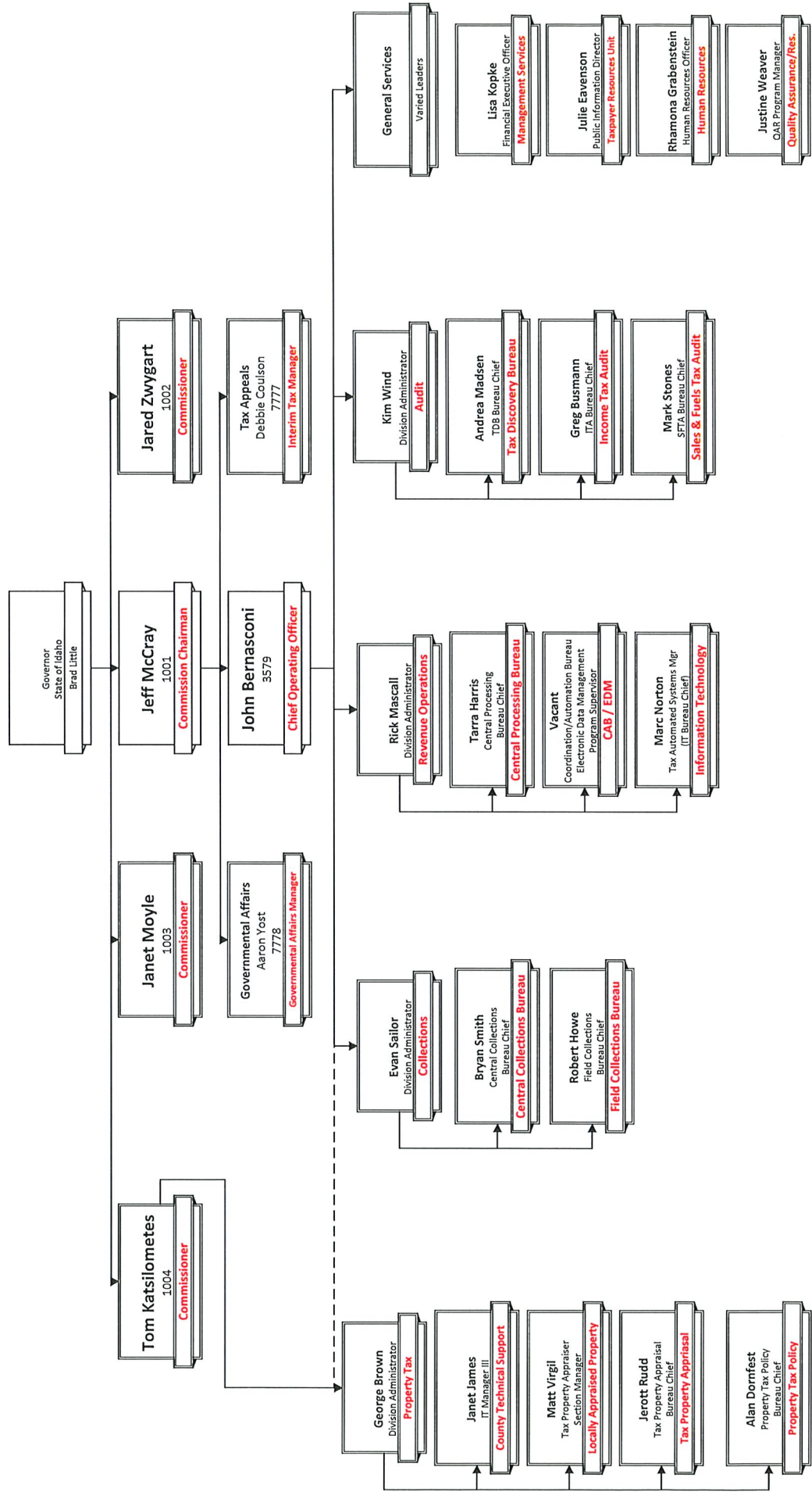
3) The Compliance Program operates from the Chinden Campus and five field office locations. It is responsible for collecting delinquent taxes for all tax types, voluntary compliance and education of the Temporary Sellers Permit program, and for providing frontline taxpayer services at the counters and over the phone.

4) The Revenue Operations Program maintains the taxpayer database, processes all tax returns and payments, initiates deposits and issues taxpayer refunds. This equates to nearly a million returns a year. Other activities include: registering permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette and tobacco taxes; ensuring that all individuals and licensed businesses are mailed proper tax forms for reporting; converting paper returns into electronic returns; and maintaining a records system capable of providing individuals with tax documents.

5) The Property Tax Program provides oversight and technical support to counties in the administration of the property tax system, working to ensure fair, equitable, and accurate property taxation. The program is required to: annually appraise all class three operating property as required by Section §63-2215, Idaho Code; examine property tax levies of all taxing districts to ensure compliance with Idaho Code; develop forms, procedures, and computer software necessary for county assessors to appraise property; develop an assessor's manual in order to facilitate uniformity of appraisals; and administer property tax relief through the Property Tax Reduction (PTR) Program.

352 – Idaho State Tax Commission

Authorized FTP – 446
Vacant FTP 8/24/22 - 32



Agency Revenues

Request for Fiscal Year: 2024

Agency: State Tax Commission

352

		FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimated Revenue	FY 24 Estimated Revenue	Significant Assumptions
Fund 33801	Internal Accounting And Admin Services: General						
410	License, Permits & Fees	13,300	17,600	15,800	16,500	18,800	
435	Sale of Services	184,000	176,000	173,700	190,000	176,500	
	Internal Accounting And Admin Services: General Total	197,300	193,600	189,500	206,500	195,300	
Fund 33802	Internal Accounting And Admin Services: Transportation						
435	Sale of Services	4,164,200	4,805,100	5,060,400	4,500,000	4,847,900	
	Internal Accounting And Admin Services: Transportation Total	4,164,200	4,805,100	5,060,400	4,500,000	4,847,900	
Fund 34400	American Rescue Plan Act - ARPA						
480	Transfers and Other Financial Sources	0	0	0	189,500	0	ARPA funds were granted to the Tax Commission for onetime replacement items under SB1204. No further revenue expected.
	American Rescue Plan Act - ARPA Total	0	0	0	189,500	0	
Fund 34500	Cares Act - Covid 19						
460	Interest	199,800	458,000	0	0	0	
470	Other Revenue	206,200	209,300	0	0	0	
	Cares Act - Covid 19 Total	406,000	667,300	0	0	0	
Fund 34800	Federal (Grant)						
460	Interest	6,500	0	0	0	0	
	Federal (Grant) Total	6,500	0	0	0	0	
Fund 40100	Seminars And Publications						
433	Fines, Forfeit & Escheats	71,500	64,800	127,300	68,100	107,900	
435	Sale of Services	146,700	93,000	161,600	100,000	115,500	
441	Sales of Goods	0	100	20	100	0	
470	Other Revenue	0	0	0	0	0	
	Seminars And Publications Total	218,200	157,900	288,920	168,200	223,400	
	Agency Name Total	4,992,200	5,823,900	5,538,820	5,064,200	5,266,600	

Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: State Tax Commission

352

Fund: Multistate Tax Compact Account

27600

Sources and Uses:

Moneys collected as a direct result of audits conducted by the Multistate Tax Commission (on behalf of the state of Idaho) shall be paid by the State Tax Commission into the Multistate Tax Compact Fund. The Multistate Tax Compact was formed to determine the tax liability of multistate taxpayers, promote uniformity or compatibility in tax systems, and facilitate taxpayer convenience and compliance in the filing of tax returns and avoid double taxation across states (§63-3709).

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
01. Beginning Free Fund Balance	283,400	284,000	659,100	289,900	289,900
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	283,400	284,000	659,100	289,900	289,900
04. Revenues (from Form B-11)	0	0	8,686,700	9,286,000	9,697,300
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	10,931,200	9,885,300	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	11,214,600	10,169,300	9,345,800	9,575,900	9,987,200
09. Statutory Transfers Out	8,361,100	6,705,900	6,149,400	6,175,600	6,493,600
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	2,833,600	2,919,600	2,974,800	3,110,400	3,203,700
14. Prior Year Reappropriations, Supplementals, Recessions	(3,400)	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	(260,700)	(115,300)	(68,300)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	2,569,500	2,804,300	2,906,500	3,110,400	3,203,700
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	2,569,500	2,804,300	2,906,500	3,110,400	3,203,700
20. Ending Cash Balance	284,000	659,100	289,900	289,900	289,900
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	284,000	659,100	289,900	289,900	289,900
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	284,000	659,100	289,900	289,900	289,900
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: State Tax Commission

352

Fund: Internal Accounting And Admin Services: General

33801

Sources and Uses:

The State Tax Commission is directed to retain funds for the Commission's cost of collecting and administering the moneys of certain donation tax check-off trust funds. The annual amount is three thousand dollars (\$3,000) or twenty percent (20%), whichever is less (§63-3067A&B(d)).

Funds in the Administration Fund are used for defraying the costs of collecting and administering certain trust funds and taxes (§63-3602, §63-3067, §67-4718, §67-4917C, §63-4209, §31-4809, & §41-4909).

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
01. Beginning Free Fund Balance	127,900	206,800	228,700	284,800	255,700
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	127,900	206,800	228,700	284,800	255,700
04. Revenues (from Form B-11)	197,300	193,700	189,500	191,500	193,500
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	325,200	400,500	418,200	476,300	449,200
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	211,900	212,300	215,200	220,600	227,200
14. Prior Year Reappropriations, Supplementals, Recessions	(300)	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	(93,200)	(40,500)	(81,800)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	118,400	171,800	133,400	220,600	227,200
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	118,400	171,800	133,400	220,600	227,200
20. Ending Cash Balance	206,800	228,700	284,800	255,700	222,000
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	206,800	228,700	284,800	255,700	222,000
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	206,800	228,700	284,800	255,700	222,000
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: State Tax Commission

352

Fund: Internal Accounting And Admin Services: Transportation

33802

Sources and Uses:

The State Tax Commission retains funds from gasoline tax receipts equal to the cost of collecting, administering, and enforcing the Gasoline Tax requirements. However, the amount cannot exceed the amount authorized to be expended by the Legislature (§63-2402 and §63-2405; special fuels: §63-2416 - §63-2417).

The funds are used to pay the Commission's costs of the Gasoline Tax and Special Fuels Tax Programs (§63-2412 and §63-2418).

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
01. Beginning Free Fund Balance	1,600,500	1,585,800	1,774,700	1,942,400	1,942,400
02. Encumbrances as of July 1	39,200	52,400	3,700	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	1,639,700	1,638,200	1,778,400	1,942,400	1,942,400
04. Revenues (from Form B-11)	4,164,200	4,805,100	5,060,400	5,236,700	5,393,800
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	5,803,900	6,443,300	6,838,800	7,179,100	7,336,200
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	39,200	52,400	3,500	0	0
13. Original Appropriation	4,643,100	4,805,100	5,060,400	5,236,700	5,393,800
14. Prior Year Reappropriations, Supplementals, Recessions	(6,000)	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	(458,200)	(188,900)	(167,500)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	(52,400)	(3,700)	0	0	0
19. Current Year Cash Expenditures	4,126,500	4,612,500	4,892,900	5,236,700	5,393,800
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	4,178,900	4,616,200	4,892,900	5,236,700	5,393,800
20. Ending Cash Balance	1,638,200	1,778,400	1,942,400	1,942,400	1,942,400
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	52,400	3,700	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	1,585,800	1,774,700	1,942,400	1,942,400	1,942,400
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	1,585,800	1,774,700	1,942,400	1,942,400	1,942,400
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: State Tax Commission

352

Fund: American Rescue Plan Act - ARPA

34400

Sources and Uses:

The Tax Commission received appropriations from the American Rescue Plan Act in FY23 to replace specific devices and computer equipment. Remaining funds will be reverted at the close of FY23. No further funding expected.

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
01. Beginning Free Fund Balance	0	0	0	0	0
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	0	0	0	0	0
04. Revenues (from Form B-11)	0	0	0	0	0
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	189,500	0 SB1204
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	0	0	0	189,500	0
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	0	0	189,500	0 SB1204
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	0	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	0	0	0	189,500	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	0	0	189,500	0
20. Ending Cash Balance	0	0	0	0	0
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	0	0	0	0	0
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	0	0	0	0	0
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: State Tax Commission

352

Fund: Cares Act - Covid 19

34500

Sources and Uses:

As part of the Governor's Initiative to stabilize the economy during the COVID-19 pandemic, the Idaho State Tax Commission administered the Rebound Small Business Grants in FY 2020 to provide relief to small businesses and employees. The revenues received to administer this program was received from the federal government and awarded to the Commission via the Coronavirus Financial Advisory Committee (CFAC). The agency was aware of the funding in late April 2020 after the Legislature adjourned and the funds were recognized as non-cognizable revenue in FY 2020 and FY 2021.

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
01. Beginning Free Fund Balance	0	406,000	200	(100)	(200)
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	243,162,300	0	0	0
03. Beginning Cash Balance	0	243,568,300	200	(100)	(200)
04. Revenues (from Form B-11)	406,000	667,300	0	0	0
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	300,000,000	400	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	300,406,000	244,236,000	200	(100)	(200)
09. Statutory Transfers Out	0	191,468,900	300	100	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	243,162,300	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	300,000,000	125,100,000	0	0	0
16. Reversions and Continuous Appropriations	0	(315,495,400)	0	0	0
17. Current Year Reappropriation	(243,162,300)	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	56,837,700	52,766,900	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	56,837,700	52,766,900	0	0	0
20. Ending Cash Balance	243,568,300	200	(100)	(200)	(200)
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	243,162,300	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	406,000	200	(100)	(200)	(200)
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	406,000	200	(100)	(200)	(200)
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Final reversion of remaining funds completed in FY22.

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: State Tax Commission

352

Fund: Federal (Grant)

34800

Sources and Uses:

The Tax Commission occasionally receives Federal Grant money to assist with fuels tax compliance efforts or training. Remaining balance of current Federal Grant funding was reverted in FY22. No further funding expected.

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
01. Beginning Free Fund Balance	0	0	0	0	0
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	0	0	0	0	0
04. Revenues (from Form B-11)	6,500	0	0	0	0
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	6,500	0	0	0	0
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	8,000	8,000	8,000	0	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	(1,500)	(8,000)	(8,000)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	6,500	0	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	6,500	0	0	0	0
20. Ending Cash Balance	0	0	0	0	0
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	0	0	0	0	0
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	0	0	0	0	0
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Final reversion of appropriation completed in FY22. No further funding expected at this time.

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: State Tax Commission

352

Fund: Seminars And Publications

40100

Sources and Uses:

Fees to attend agency-provided property tax classes and related education purposes, sales of tax regulations and printed material, fees for copies, supplies, bad check charges, postage reimbursement, sales of maps, etc. Sales are primarily to the public.

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
01. Beginning Free Fund Balance	248,000	270,900	246,600	338,500	375,200
02. Encumbrances as of July 1	13,800	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	261,800	270,900	246,600	338,500	375,200
04. Revenues (from Form B-11)	218,200	157,900	288,900	265,000	280,000
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	0	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	480,000	428,800	535,500	603,500	655,200
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	0	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	13,800	0	0	0	0
13. Original Appropriation	226,800	226,800	222,100	228,300	258,300
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	(31,500)	(44,600)	(25,100)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	195,300	182,200	197,000	228,300	258,300
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	195,300	182,200	197,000	228,300	258,300
20. Ending Cash Balance	270,900	246,600	338,500	375,200	396,900
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	270,900	246,600	338,500	375,200	396,900
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	270,900	246,600	338,500	375,200	396,900
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2024

Agency: State Tax Commission

352

Fund: Tax Rebate Fund

53500

Sources and Uses:

Non revenue cash receipts received in FY22 under HB380 and HB436 totaling \$570,000,000. Funds are being used to issue Idaho taxpayer rebates based on returns filed in 2020 and 2021.

	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Estimate	FY 24 Estimate
01. Beginning Free Fund Balance	0	0	0	0	75,000,000
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	0	0	0	0	75,000,000
04. Revenues (from Form B-11)	0	0	0	0	0
05. Non-Revenue Receipts and Other Adjustments	0	0	570,000,000	0	0
					HB380 and HB436
06. Statutory Transfers In	0	0	0	144,888,812	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	0	0	570,000,000	144,888,812	75,000,000
09. Statutory Transfers Out	0	0	0	0	0
10. Operating Transfers Out	0	0	425,111,188	0	0
11. Non-Expenditure Distributions and Other Adjustments	0	0	0	0	0
12. Cash Expenditures for Prior Year Encumbrances	0	0	0	0	0
13. Original Appropriation	0	0	0	0	0
14. Prior Year Reappropriations, Supplementals, Recessions	0	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	0	144,888,812	69,888,812	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	0	0	0
19. Current Year Cash Expenditures	0	0	144,888,812	69,888,812	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	0	144,888,812	69,888,812	0
20. Ending Cash Balance	0	0	0	75,000,000	75,000,000
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	0	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	0	0	0	75,000,000	75,000,000
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	0	0	0	75,000,000	75,000,000
26. Outstanding Loans (if this fund is part of a loan program)	0	0	0	0	0

Note:

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	State Tax Commission							352
Division	State Tax Commission							TA1
Appropriation Unit	General Services							TAAA
FY 2022 Total Appropriation								
1.00	FY 2022 Total Appropriation							TAAA
	S1198, H0206							
	10000 General	62.30	5,313,600	7,234,600	0	0	12,548,200	
	27600 Dedicated	1.20	121,100	583,500	2,500	0	707,100	
	33801 Dedicated	0.00	37,800	27,200	2,500	0	67,500	
	33802 Dedicated	8.15	734,100	890,600	5,000	0	1,629,700	
	40100 Dedicated	0.00	0	19,100	0	0	19,100	
	O* 27600 Dedicated	0.00	0	0	54,700	0	54,700	
	O* 33802 Dedicated	0.00	0	0	186,800	0	186,800	
	O* 40100 Dedicated	0.00	0	0	5,600	0	5,600	
		71.65	6,206,600	8,755,000	257,100	0	15,218,700	
FY 2022 Actual Expenditures								
2.00	FY 2022 Actual Expenditures							TAAA
	10000 General	62.30	5,313,600	7,234,600	0	0	12,548,200	
	27600 Dedicated	1.20	121,100	583,500	2,500	0	707,100	
	33801 Dedicated	0.00	37,800	27,200	2,500	0	67,500	
	33802 Dedicated	8.15	734,100	890,600	5,000	0	1,629,700	
	40100 Dedicated	0.00	0	19,100	0	0	19,100	
	O* 27600 Dedicated	0.00	0	0	54,700	0	54,700	
	O* 33802 Dedicated	0.00	0	0	186,800	0	186,800	
	O* 40100 Dedicated	0.00	0	0	5,600	0	5,600	
		71.65	6,206,600	8,755,000	257,100	0	15,218,700	
FY 2023 Original Appropriation								
3.00	FY 2023 Original Appropriation							TAAA
	H0783,S1417							
	10000 General	63.30	5,767,100	7,594,200	0	0	13,361,300	
	27600 Dedicated	1.20	128,300	610,400	2,500	0	741,200	
	33801 Dedicated	0.00	38,600	29,900	2,500	0	71,000	
	33802 Dedicated	8.15	781,500	942,900	5,000	0	1,729,400	
	40100 Dedicated	0.00	0	20,900	0	0	20,900	
	O* 10000 General	0.00	0	0	12,200	0	12,200	
	O* 27600 Dedicated	0.00	0	0	37,500	0	37,500	
	O* 33802 Dedicated	0.00	0	0	66,000	0	66,000	
	O* 34430 Federal	0.00	0	0	189,500	0	189,500	
	O* 40100 Dedicated	0.00	0	0	10,000	0	10,000	
		72.65	6,715,500	9,198,300	325,200	0	16,239,000	
FY 2023 Total Appropriation								
5.00	FY 2023 Total Appropriation							TAAA

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General	63.30	5,767,100	7,594,200	0	0	13,361,300
27600	Dedicated	1.20	128,300	610,400	2,500	0	741,200
33801	Dedicated	0.00	38,600	29,900	2,500	0	71,000
33802	Dedicated	8.15	781,500	942,900	5,000	0	1,729,400
40100	Dedicated	0.00	0	20,900	0	0	20,900
O* 10000	General	0.00	0	0	12,200	0	12,200
O* 27600	Dedicated	0.00	0	0	37,500	0	37,500
O* 33802	Dedicated	0.00	0	0	66,000	0	66,000
O* 34430	Federal	0.00	0	0	189,500	0	189,500
O* 40100	Dedicated	0.00	0	0	10,000	0	10,000
		72.65	6,715,500	9,198,300	325,200	0	16,239,000

FY 2023 Estimated Expenditures

7.00 FY 2023 Estimated Expenditures

TAAA

10000	General	63.30	5,767,100	7,594,200	0	0	13,361,300
27600	Dedicated	1.20	128,300	610,400	2,500	0	741,200
33801	Dedicated	0.00	38,600	29,900	2,500	0	71,000
33802	Dedicated	8.15	781,500	942,900	5,000	0	1,729,400
40100	Dedicated	0.00	0	20,900	0	0	20,900
O* 10000	General	0.00	0	0	12,200	0	12,200
O* 27600	Dedicated	0.00	0	0	37,500	0	37,500
O* 33802	Dedicated	0.00	0	0	66,000	0	66,000
O* 34430	Federal	0.00	0	0	189,500	0	189,500
O* 40100	Dedicated	0.00	0	0	10,000	0	10,000
		72.65	6,715,500	9,198,300	325,200	0	16,239,000

Base Adjustments

8.41 Removal of One-Time Expenditures

TAAA

This decision unit removes one-time appropriation for FY 2023.

O* 10000	General	0.00	0	0	(12,200)	0	(12,200)
O* 27600	Dedicated	0.00	0	0	(37,500)	0	(37,500)
O* 33801	Dedicated	0.00	0	0	0	0	0
O* 33802	Dedicated	0.00	0	0	(66,000)	0	(66,000)
O* 34400	Federal	0.00	0	0	0	0	0
O* 34430	Federal	0.00	0	0	(189,500)	0	(189,500)
O* 40100	Dedicated	0.00	0	0	(10,000)	0	(10,000)
		0.00	0	0	(315,200)	0	(315,200)

FY 2024 Base

9.00 FY 2024 Base

TAAA

10000	General	63.30	5,767,100	7,594,200	0	0	13,361,300
27600	Dedicated	1.20	128,300	610,400	2,500	0	741,200
33801	Dedicated	0.00	38,600	29,900	2,500	0	71,000
33802	Dedicated	8.15	781,500	942,900	5,000	0	1,729,400
40100	Dedicated	0.00	0	20,900	0	0	20,900

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
O 10000	General	0.00	0	0	0	0	0
O 27600	Dedicated	0.00	0	0	0	0	0
O 33801	Dedicated	0.00	0	0	0	0	0
O 33802	Dedicated	0.00	0	0	0	0	0
O 34400	Federal	0.00	0	0	0	0	0
O 34430	Federal	0.00	0	0	0	0	0
O 40100	Dedicated	0.00	0	0	0	0	0
		72.65	6,715,500	9,198,300	10,000	0	15,923,800

Program Maintenance

10.11 Change in Health Benefit Costs

TAAA

Change in Health Benefit Costs

10000	General	0.00	80,937	0	0	0	80,937
27600	Dedicated	0.00	1,313	0	0	0	1,313
33802	Dedicated	0.00	9,000	0	0	0	9,000
		0.00	91,250	0	0	0	91,250

10.12 Change in Variable Benefit Costs

TAAA

This decision unit reflects a change in variable benefits costs.

10000	General	0.00	(29,385)	0	0	0	(29,385)
27600	Dedicated	0.00	(630)	0	0	0	(630)
33802	Dedicated	0.00	(3,781)	0	0	0	(3,781)
		0.00	(33,796)	0	0	0	(33,796)

10.23 Contract Inflation Adjustments

TAAA

FY24 contract inflation for IT related costs include Fast maintenance of \$117,000, Fast hosting \$37,000, OIT direct bills for Fast private circuits \$1,700, Property Tax appraisal software and cost tables totaling \$12,000, and the annual IBML imaging software of \$6,700. FY24 Inflation for rent at the Coeur d'Alene field office will be \$2,400.

10000	General	0.00	0	137,200	0	0	137,200
27600	Dedicated	0.00	0	16,000	0	0	16,000
33801	Dedicated	0.00	0	1,000	0	0	1,000
33802	Dedicated	0.00	0	22,000	0	0	22,000
40100	Dedicated	0.00	0	600	0	0	600
		0.00	0	176,800	0	0	176,800

10.31 Repair, Replacement Items/Alteration Req #1

TAAA

The Tax Commission is requesting the replacement of two high-end laptops, 105 standard laptops, and 136 monitors that have exceeded their useful life as recommended by the Office of Technology.

O 10000	General	0.00	0	0	145,700	0	145,700
O 27600	Dedicated	0.00	0	0	17,900	0	17,900
O 33802	Dedicated	0.00	0	0	25,500	0	25,500
		0.00	0	0	189,100	0	189,100

10.61 Salary Multiplier - Regular Employees

TAAA

Salary Adjustments - Regular Employees

10000	General	0.00	46,141	0	0	0	46,141
27600	Dedicated	0.00	1,065	0	0	0	1,065
33802	Dedicated	0.00	5,059	0	0	0	5,059
		0.00	52,265	0	0	0	52,265

FY 2024 Total Maintenance

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
11.00	FY 2024 Total Maintenance						TAAA
10000	General	63.30	5,864,793	7,731,400	0	0	13,596,193
27600	Dedicated	1.20	130,048	626,400	2,500	0	758,948
33801	Dedicated	0.00	38,600	30,900	2,500	0	72,000
33802	Dedicated	8.15	791,778	964,900	5,000	0	1,761,678
40100	Dedicated	0.00	0	21,500	0	0	21,500
O` 10000	General	0.00	0	0	145,700	0	145,700
O` 27600	Dedicated	0.00	0	0	17,900	0	17,900
O` 33801	Dedicated	0.00	0	0	0	0	0
O` 33802	Dedicated	0.00	0	0	25,500	0	25,500
O` 34400	Federal	0.00	0	0	0	0	0
O` 34430	Federal	0.00	0	0	0	0	0
O` 40100	Dedicated	0.00	0	0	0	0	0
		72.65	6,825,219	9,375,100	199,100	0	16,399,419

Line Items

12.01	Request for customer service FTP						TAAA
The Idaho State Tax Commission ("Commission") is requesting 3.0 FTP and \$179,688.90 from the General Fund for Taxpayer Services Representatives. The purpose of these positions will be to assist Idaho taxpayers.							

10000	General	3.00	179,688	0	0	0	179,688
		3.00	179,688	0	0	0	179,688

FY 2024 Total

13.00	FY 2024 Total						TAAA
10000	General	66.30	6,044,481	7,731,400	0	0	13,775,881
27600	Dedicated	1.20	130,048	626,400	2,500	0	758,948
33801	Dedicated	0.00	38,600	30,900	2,500	0	72,000
33802	Dedicated	8.15	791,778	964,900	5,000	0	1,761,678
40100	Dedicated	0.00	0	21,500	0	0	21,500
O` 10000	General	0.00	0	0	145,700	0	145,700
O` 27600	Dedicated	0.00	0	0	17,900	0	17,900
O` 33801	Dedicated	0.00	0	0	0	0	0
O` 33802	Dedicated	0.00	0	0	25,500	0	25,500
O` 34400	Federal	0.00	0	0	0	0	0
O` 34430	Federal	0.00	0	0	0	0	0
O` 40100	Dedicated	0.00	0	0	0	0	0
		75.65	7,004,907	9,375,100	199,100	0	16,579,107

Agency: State Tax Commission

352

Appropriation Unit: General Services

TAAA

Decision Unit Number	12.01	Descriptive Title	Request for customer service FTP			
			General	Dedicated	Federal	Total
Personnel Cost						
500	Employees		115,215	0	0	115,215
512	Employee Benefits		23,223	0	0	23,223
513	Health Benefits		41,250	0	0	41,250
	Personnel Cost Total		179,688	0	0	179,688
Full Time Positions						
	FTP - Permanent		3.00	0.00	0.00	3.00
	Full Time Positions Total		3	0	0	3
			179,688	0	0	179,688

Explain the request and provide justification for the need.

Taxpayer Service Representatives are the front line in assisting Idaho taxpayers at the Tax Commission. These employees answer the general information calls and emails from our citizens when they need help understanding their taxpayer rights and responsibilities. This includes, but isn't limited to, access to forms, their own tax information, the status of refunds and rebates, how to obtain seller's permits, and making payments. A Taxpayer Services Representative's primary function is customer service and taxpayer assistance; their primary goal is to get questions answered and problems solved the first time the taxpayer contacts the Tax Commission.

The Tax Commission is on track in Calendar Year 2022 to process over a million individual income tax returns, a record number in the history of the state. New Idaho Business Registrations are at 15,373 as of June 30, 2022, already 62% of Calendar Year 2021's total of 24,648. In July, withholding permits were already 22% higher than last year and sales permits were 21% higher. Idaho's population was the 2nd fastest growing in the nation, increasing by more than 17% between 2010 and 2020, with the US Census Bureau estimating an additional 3.4% increase between April 1, 2020, and July 1, 2021. The result is more and more people need assistance, and the addition of these positions will greatly increase the ability of these front-line employees to meet their primary goal.

We track the time employees spend on the phones and the numbers of emails they respond to in a day. Even with employees working at full capacity, the busiest days still result in our answering only 50 percent of the calls received, and call wait times lasting over an hour. Call times have increased from an average of 5 minutes 23 seconds to 6 minutes 37 seconds in the past year. In addition, emails have sometimes taken us over a week to answer, with peak volumes of over 200 emails coming into the account daily.

Before making this request, the Tax Commission added new strategies to manage customer expectations. These include hold messages with information about frequently asked questions that direct people to the website, and auto-reply messages for the email requests. We've made changes to the structure of existing positions to provide more training and guidance to employees.

In addition, we surveyed Idaho state agencies and other state tax entities that have call centers to explore other ways to serve Idaho taxpayers better. We found that those agencies who answered a similar number of inquiries generally did so with 2-3 times the number of representatives as the Tax Commission. In managing an average 5,000 calls and 1,000 emails per week, current Idaho Taxpayer Service Representatives are far exceeding the results of all other entities we surveyed.

If we're going to improve the customer experience for Idaho taxpayers, we simply need more front-line employees

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

N/A

Indicate existing base of PC, OE, and/or CO by source for this request.

The existing base of PC, OE, and/or CO by source for this request is \$13,373,500.

What resources are necessary to implement this request?

None

List positions, pay grades, full/part-time status, benefits, terms of service.

The Commission is requesting three full-time positions from paygrade I with permanent status. Benefits for each position will cost \$21,500 for a total of \$64,500.

Will staff be re-directed? If so, describe impact and show changes on org chart.

No

Detail any current one-time or ongoing OE or CO and any other future costs.

N/A

Describe method of calculation (RFI, market cost, etc.) and contingencies.

N/A

Provide detail about the revenue assumptions supporting this request.

Revenue assumptions are difficult to predict. Taxpayer Services Representatives are put in place to assist and educate taxpayers. The goal is to provide customer service and help taxpayers navigate complicated tax scenarios.

Who is being served by this request and what is the impact if not funded?

All internal and external stakeholders. This includes the Governor's Office, DFM, the Legislature, LSO, CPAs, taxpayers, and businesses. If this project is not funded, taxpayers will experience longer holder times and dropped calls. We simply do not have the existing staff to maintain efforts.



State of Idaho

DIVISION OF HUMAN RESOURCES

Executive Office of the Governor

BRAD LITTLE
Governor
LORI A. WOLFF
Administrator

Idaho Personnel Commission
Mike Brassey, Chair
Mark Holubar
Sarah E. Griffin
Amy Manning
Nancy Merrill

August 30, 2022

Rhamona Grabenstein
Idaho State Tax Commission
11321 W Chinden Blvd
Boise, ID 83714

Dear Rhamona:

This letter is in response to your FY 2024 Budget request. Your initial request was received August 19, 2022, and listed the following requested item(s) for your FY 2024 budget:

1. Three (3) new Taxpayer Services Representatives (paygrade I)

After review of your request, DHR supports the classifications and salary ranges proposed, and attests that that the classifications are correct for the work proposed.

Please include this letter with your final budget submission to the Division of Financial Management (DFM).

If you have any questions or concerns about your requests, please do not hesitate to contact me at (208) 854-3083 or haley.westenskow@dhr.idaho.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Haley Westenskow".

Haley Westenskow
Investigations Manager

September 1, 2022

Idaho State Legislature
Attention: Joint Finance Appropriations Committee (JFAC)
PO Box 83720
Boise, ID 83720-0054

Re: FY2024 Budget Request for FTP

Joint Finance Appropriations Committee:

The Idaho State Tax Commission ("Commission") is requesting three new full-time positions (FTP) beginning in fiscal year 2024. If approved, these positions would be added as Taxpayer Service Representatives in our Taxpayer Services (TPS) unit assisting with taxpayer phone calls and emails often relating to urgent or complex tax questions. Positions in this job classification are the front line for the Commission and critical to providing a positive customer experience for Idaho taxpayers.

Although the Commission has vacant positions, we anticipate each will be filled, or in a stage of active recruitment, at the time of our FY24 budget hearing. We are aggressively filling our existing positions due to the increasing demands from new businesses moving to Idaho and ongoing population growth. As mentioned during our FY23 JFAC hearing, the work at the Commission is directly impacted by these factors. For example, since 2019 the number of calls received by TPS increased 223% totaling 87,000 calls in FY22. As a result, hold times have increased 373% with taxpayers waiting an average of 14 minutes per call. Some callers have waited up to an hour.

This request comes after a thorough evaluation of the demand from taxpayers. Shifting resources has been a stop-gap measure, but not a long-term solution. During the peak of the FY22 filing season, 140 employees from across the agency volunteered to answer TPS calls. It's a testament to the dedication of our Commission employees, but the workload shift created backlogs in other areas.

Attached you will find the letter of attestation from the Department of Human Resources for the FTP creation. Thank you for your support.

Great people. Helping you. Serving Idaho.

Sincerely,



John Bernasconi, Chief Operational Officer

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	State Tax Commission								352
Division	State Tax Commission								TA1
Appropriation Unit	Audit Division								TAAB
FY 2022 Total Appropriation									
1.00	FY 2022 Total Appropriation								TAAB
	S1198, H0206								
	10000	General	101.80	8,123,600	698,100	0	0	8,821,700	
	27600	Dedicated	21.05	1,715,300	493,700	0	0	2,209,000	
	33801	Dedicated	0.10	15,800	24,400	0	0	40,200	
	33802	Dedicated	22.40	1,782,900	345,500	0	0	2,128,400	
	34800	Federal	0.00	0	8,000	0	0	8,000	
			145.35	11,637,600	1,569,700	0	0	13,207,300	
FY 2022 Actual Expenditures									
2.00	FY 2022 Actual Expenditures								TAAB
	10000	General	101.80	8,123,600	698,100	0	0	8,821,700	
	27600	Dedicated	21.05	1,715,300	493,700	0	0	2,209,000	
	33801	Dedicated	0.10	15,800	24,400	0	0	40,200	
	33802	Dedicated	22.40	1,782,900	345,500	0	0	2,128,400	
	34800	Federal	0.00	0	8,000	0	0	8,000	
			145.35	11,637,600	1,569,700	0	0	13,207,300	
FY 2023 Original Appropriation									
3.00	FY 2023 Original Appropriation								TAAB
	H0783,S1417								
	10000	General	101.90	8,709,500	698,100	0	0	9,407,600	
	27600	Dedicated	21.05	1,834,000	493,700	0	0	2,327,700	
	33801	Dedicated	0.00	17,000	24,400	0	0	41,400	
	33802	Dedicated	22.40	1,910,100	345,500	0	0	2,255,600	
			145.35	12,470,600	1,561,700	0	0	14,032,300	
FY 2023Total Appropriation									
5.00	FY 2023 Total Appropriation								TAAB
	10000	General	101.90	8,709,500	698,100	0	0	9,407,600	
	27600	Dedicated	21.05	1,834,000	493,700	0	0	2,327,700	
	33801	Dedicated	0.00	17,000	24,400	0	0	41,400	
	33802	Dedicated	22.40	1,910,100	345,500	0	0	2,255,600	
			145.35	12,470,600	1,561,700	0	0	14,032,300	
FY 2023 Estimated Expenditures									
7.00	FY 2023 Estimated Expenditures								TAAB
	10000	General	101.90	8,709,500	698,100	0	0	9,407,600	
	27600	Dedicated	21.05	1,834,000	493,700	0	0	2,327,700	
	33801	Dedicated	0.00	17,000	24,400	0	0	41,400	
	33802	Dedicated	22.40	1,910,100	345,500	0	0	2,255,600	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		145.35	12,470,600	1,561,700	0	0	14,032,300
Base Adjustments							
8.11	FTP or Fund Adjustments						TAAB
This decision unit aligns the agency's FTP allocation by fund. Program transfer of 4% in General Fund PC from Audit to Compliance.							
10000	General	0.00	(300,000)	0	0	0	(300,000)
		0.00	(300,000)	0	0	0	(300,000)
FY 2024 Base							
9.00	FY 2024 Base						TAAB
10000	General	101.90	8,409,500	698,100	0	0	9,107,600
27600	Dedicated	21.05	1,834,000	493,700	0	0	2,327,700
33801	Dedicated	0.00	17,000	24,400	0	0	41,400
33802	Dedicated	22.40	1,910,100	345,500	0	0	2,255,600
		145.35	12,170,600	1,561,700	0	0	13,732,300
Program Maintenance							
10.11	Change in Health Benefit Costs						TAAB
Change in Health Benefit Costs							
10000	General	0.00	127,937	0	0	0	127,937
27600	Dedicated	0.00	26,625	0	0	0	26,625
33801	Dedicated	0.00	187	0	0	0	187
33802	Dedicated	0.00	29,000	0	0	0	29,000
		0.00	183,749	0	0	0	183,749
10.12	Change in Variable Benefit Costs						TAAB
This decision unit reflects a change in variable benefits costs.							
10000	General	0.00	(41,433)	0	0	0	(41,433)
27600	Dedicated	0.00	(9,765)	0	0	0	(9,765)
33801	Dedicated	0.00	(66)	0	0	0	(66)
33802	Dedicated	0.00	(9,705)	0	0	0	(9,705)
		0.00	(60,969)	0	0	0	(60,969)
10.61	Salary Multiplier - Regular Employees						TAAB
Salary Adjustments - Regular Employees							
10000	General	0.00	70,383	0	0	0	70,383
27600	Dedicated	0.00	16,526	0	0	0	16,526
33801	Dedicated	0.00	112	0	0	0	112
33802	Dedicated	0.00	16,422	0	0	0	16,422
		0.00	103,443	0	0	0	103,443
FY 2024 Total Maintenance							
11.00	FY 2024 Total Maintenance						TAAB
10000	General	101.90	8,566,387	698,100	0	0	9,264,487
27600	Dedicated	21.05	1,867,386	493,700	0	0	2,361,086
33801	Dedicated	0.00	17,233	24,400	0	0	41,633
33802	Dedicated	22.40	1,945,817	345,500	0	0	2,291,317
		145.35	12,396,823	1,561,700	0	0	13,958,523

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2024 Total							
13.00	FY 2024 Total						TAAB
10000	General	101.90	8,566,387	698,100	0	0	9,264,487
27600	Dedicated	21.05	1,867,386	493,700	0	0	2,361,086
33801	Dedicated	0.00	17,233	24,400	0	0	41,633
33802	Dedicated	22.40	1,945,817	345,500	0	0	2,291,317
		145.35	12,396,823	1,561,700	0	0	13,958,523

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	State Tax Commission							352
Division	State Tax Commission							TA1
Appropriation Unit	Property Tax							TAAD
FY 2022 Total Appropriation								
1.00	FY 2022 Total Appropriation							TAAD
	S1198, H0206							
	10000 General	40.00	3,540,700	292,000	0	0	3,832,700	
	40100 Dedicated	0.00	0	171,000	0	0	171,000	
		40.00	3,540,700	463,000	0	0	4,003,700	
FY 2022 Actual Expenditures								
2.00	FY 2022 Actual Expenditures							TAAD
	10000 General	40.00	3,540,700	292,000	0	0	3,832,700	
	40100 Dedicated	0.00	0	171,000	0	0	171,000	
		40.00	3,540,700	463,000	0	0	4,003,700	
FY 2023 Original Appropriation								
3.00	FY 2023 Original Appropriation							TAAD
	H0783,S1417							
	10000 General	42.00	3,787,400	292,000	0	0	4,079,400	
	40100 Dedicated	0.00	0	171,000	0	0	171,000	
		42.00	3,787,400	463,000	0	0	4,250,400	
FY 2023Total Appropriation								
5.00	FY 2023 Total Appropriation							TAAD
	10000 General	42.00	3,787,400	292,000	0	0	4,079,400	
	40100 Dedicated	0.00	0	171,000	0	0	171,000	
		42.00	3,787,400	463,000	0	0	4,250,400	
FY 2023 Estimated Expenditures								
7.00	FY 2023 Estimated Expenditures							TAAD
	10000 General	42.00	3,787,400	292,000	0	0	4,079,400	
	40100 Dedicated	0.00	0	171,000	0	0	171,000	
		42.00	3,787,400	463,000	0	0	4,250,400	
FY 2024 Base								
9.00	FY 2024 Base							TAAD
	10000 General	42.00	3,787,400	292,000	0	0	4,079,400	
	40100 Dedicated	0.00	0	171,000	0	0	171,000	
		42.00	3,787,400	463,000	0	0	4,250,400	
Program Maintenance								
10.11	Change in Health Benefit Costs							TAAD
	Change in Health Benefit Costs							
	10000 General	0.00	50,000	0	0	0	50,000	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		0.00	50,000	0	0	0	50,000
10.12	Change in Variable Benefit Costs						TAAD
This decision unit reflects a change in variable benefits costs.							
10000	General	0.00	(19,267)	0	0	0	(19,267)
		0.00	(19,267)	0	0	0	(19,267)
10.61	Salary Multiplier - Regular Employees						TAAD
Salary Adjustments - Regular Employees							
10000	General	0.00	32,604	0	0	0	32,604
		0.00	32,604	0	0	0	32,604
10.92	Other Adjustments						TAAD
The Property Tax Division provides education and outreach to the County Assessors. Revenue is generated through fees to attend the classes provided but travel to the Counties is required. We are requesting an increase in spending authority to cover the growing travel costs which will be recouped through fees charged to the County Assessors.							
40100	Dedicated	0.00	0	30,000	0	0	30,000
		0.00	0	30,000	0	0	30,000
FY 2024 Total Maintenance							
11.00	FY 2024 Total Maintenance						TAAD
10000	General	42.00	3,850,737	292,000	0	0	4,142,737
40100	Dedicated	0.00	0	201,000	0	0	201,000
		42.00	3,850,737	493,000	0	0	4,343,737
FY 2024 Total							
13.00	FY 2024 Total						TAAD
10000	General	42.00	3,850,737	292,000	0	0	4,142,737
40100	Dedicated	0.00	0	201,000	0	0	201,000
		42.00	3,850,737	493,000	0	0	4,343,737

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	State Tax Commission							352
Division	State Tax Commission							TA1
Appropriation Unit	Revenue Operations							TAAC
FY 2022 Total Appropriation								
1.00	FY 2022 Total Appropriation							TAAC
	S1198, H0206							
	10000 General	62.85	3,835,800	1,223,600	0	0	5,059,400	
	27600 Dedicated	0.00	0	4,000	0	0	4,000	
	33801 Dedicated	0.30	90,400	17,100	0	0	107,500	
	33802 Dedicated	10.85	621,500	254,300	2,300	0	878,100	
	40100 Dedicated	0.00	0	26,400	0	0	26,400	
		74.00	4,547,700	1,525,400	2,300	0	6,075,400	
FY 2022 Actual Expenditures								
2.00	FY 2022 Actual Expenditures							TAAC
	10000 General	62.85	3,835,800	1,223,600	0	0	5,059,400	
	27600 Dedicated	0.00	0	4,000	0	0	4,000	
	33801 Dedicated	0.30	90,400	17,100	0	0	107,500	
	33802 Dedicated	10.85	621,500	254,300	2,300	0	878,100	
	40100 Dedicated	0.00	0	26,400	0	0	26,400	
		74.00	4,547,700	1,525,400	2,300	0	6,075,400	
FY 2023 Original Appropriation								
3.00	FY 2023 Original Appropriation							TAAC
	H0783,S1417							
	10000 General	62.90	4,149,100	1,223,600	0	0	5,372,700	
	27600 Dedicated	0.00	0	4,000	0	0	4,000	
	33801 Dedicated	0.00	91,100	17,100	0	0	108,200	
	33802 Dedicated	11.10	676,200	254,300	2,300	0	932,800	
	40100 Dedicated	0.00	0	26,400	0	0	26,400	
		74.00	4,916,400	1,525,400	2,300	0	6,444,100	
Appropriation Adjustment								
4.32	Replace Imaging System and Services							TAAC
	The Idaho State Tax Commission ("Commission") is submitting a one-time supplemental request of \$1,300,000 for FY23 from the General Fund to develop and implement imaging equipment and software to process paper filed returns and other incoming correspondence. In addition, there will be on-going costs of \$150,000 for FY24 forward.							
	O- 10000 General	0.00	0	1,300,000	0	0	1,300,000	
		0.00	0	1,300,000	0	0	1,300,000	
FY 2023 Total Appropriation								
5.00	FY 2023 Total Appropriation							TAAC
	10000 General	62.90	4,149,100	1,223,600	0	0	5,372,700	
	27600 Dedicated	0.00	0	4,000	0	0	4,000	
	33801 Dedicated	0.00	91,100	17,100	0	0	108,200	
	33802 Dedicated	11.10	676,200	254,300	2,300	0	932,800	
	40100 Dedicated	0.00	0	26,400	0	0	26,400	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
O- 10000	General	0.00	0	1,300,000	0	0	1,300,000
		74.00	4,916,400	2,825,400	2,300	0	7,744,100

FY 2023 Estimated Expenditures

7.00 FY 2023 Estimated Expenditures TAAC

10000	General	62.90	4,149,100	1,223,600	0	0	5,372,700
27600	Dedicated	0.00	0	4,000	0	0	4,000
33801	Dedicated	0.00	91,100	17,100	0	0	108,200
33802	Dedicated	11.10	676,200	254,300	2,300	0	932,800
40100	Dedicated	0.00	0	26,400	0	0	26,400
O- 10000	General	0.00	0	1,300,000	0	0	1,300,000
		74.00	4,916,400	2,825,400	2,300	0	7,744,100

Base Adjustments

8.41 Removal of One-Time Expenditures TAAC

This decision unit removes one-time appropriation for FY 2023.

O- 10000	General	0.00	0	(1,300,000)	0	0	(1,300,000)
		0.00	0	(1,300,000)	0	0	(1,300,000)

FY 2024 Base

9.00 FY 2024 Base TAAC

10000	General	62.90	4,149,100	1,223,600	0	0	5,372,700
27600	Dedicated	0.00	0	4,000	0	0	4,000
33801	Dedicated	0.00	91,100	17,100	0	0	108,200
33802	Dedicated	11.10	676,200	254,300	2,300	0	932,800
40100	Dedicated	0.00	0	26,400	0	0	26,400
O- 10000	General	0.00	0	0	0	0	0
		74.00	4,916,400	1,525,400	2,300	0	6,444,100

Program Maintenance

10.11 Change in Health Benefit Costs TAAC

Change in Health Benefit Costs

10000	General	0.00	82,637	0	0	0	82,637
33801	Dedicated	0.00	362	0	0	0	362
33802	Dedicated	0.00	13,250	0	0	0	13,250
		0.00	96,249	0	0	0	96,249

10.12 Change in Variable Benefit Costs TAAC

This decision unit reflects a change in variable benefits costs.

10000	General	0.00	(19,412)	0	0	0	(19,412)
33801	Dedicated	0.00	(62)	0	0	0	(62)
33802	Dedicated	0.00	(3,518)	0	0	0	(3,518)
		0.00	(22,992)	0	0	0	(22,992)

10.61 Salary Multiplier - Regular Employees TAAC

Salary Adjustments - Regular Employees

10000	General	0.00	32,850	0	0	0	32,850
33801	Dedicated	0.00	105	0	0	0	105

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
33802	Dedicated	0.00	5,953	0	0	0	5,953
		0.00	38,908	0	0	0	38,908

FY 2024 Total Maintenance

11.00 FY 2024 Total Maintenance TAAC

10000	General	62.90	4,245,175	1,223,600	0	0	5,468,775
27600	Dedicated	0.00	0	4,000	0	0	4,000
33801	Dedicated	0.00	91,505	17,100	0	0	108,605
33802	Dedicated	11.10	691,885	254,300	2,300	0	948,485
40100	Dedicated	0.00	0	26,400	0	0	26,400
O* 10000	General	0.00	0	0	0	0	0
		74.00	5,028,565	1,525,400	2,300	0	6,556,265

Line Items

12.03 On-going Funding for Tax Season Temporary Employees TAAC

The Tax Commission is requesting permanent funding for 60 temporary employees hired to process individual income tax returns. These positions are essential to serving Idaho taxpayers.

10000	General	0.00	475,000	0	0	0	475,000
		0.00	475,000	0	0	0	475,000

12.04 Annual Maintenance for Imaging Business Machine TAAC

This request is in conjunction with the supplemental request to replace the imaging system. Annual maintenance and ongoing licenses cost will be \$125,000.

10000	General	0.00	0	125,000	0	0	125,000
		0.00	0	125,000	0	0	125,000

FY 2024 Total

13.00 FY 2024 Total TAAC

10000	General	62.90	4,720,175	1,348,600	0	0	6,068,775
27600	Dedicated	0.00	0	4,000	0	0	4,000
33801	Dedicated	0.00	91,505	17,100	0	0	108,605
33802	Dedicated	11.10	691,885	254,300	2,300	0	948,485
40100	Dedicated	0.00	0	26,400	0	0	26,400
O* 10000	General	0.00	0	0	0	0	0
		74.00	5,503,565	1,650,400	2,300	0	7,156,265

Agency: State Tax Commission

352

Appropriation Revenue Operations
Unit:

TAAC

Decision Unit Number	4.32	Descriptive Title	Replace Imaging System and Services			
			General	Dedicated	Federal	Total
Operating Expense						
	590	Computer Services	1,300,000	0	0	1,300,000
		Operating Expense Total	1,300,000	0	0	1,300,000
			1,300,000	0	0	1,300,000

Explain the request and provide justification for the need.

Proposers will be requested to review the agency specifications and propose an optimized solution to address the agency need. A provider/integrator for electronic processing of paper tax payments and documents (content capture, workflow, forms processing, payments & automation) is desired. Project intent is for proposer to review current processes and develop a proposed solution that includes process and technology improvements. A single integrated solution is needed. The proposer should identify all items required.

The project proposals will include the cost for accomplishing the work for the development and implementation of a Processing Center Modernization (PCM) project. PCM will process incoming paper documents by doing the following:

- Convert all work received by paper into an electronic format using imaging, aligning with the Agency's paperless initiative
- Use a single electronic workflow to batch, route, and track imaged work
- Capture data from imaged paper sources using automated technology such as OCR/ICR and key-from-image
- Validate captured data using voting between multiple OCR/ICR engines, established business rules and presenting item to a data entry operator when the confidence is below a defined threshold
- Use the existing field office scanners and the IBML scanners in the main office
- Use the same imaging equipment and electronic workflows for processing full page and financial documents at main office
- Deposit imaged financial document directly to the Agency's bank via Check 21
- Extract all captured data and images directly to GenTax
- Extract remittance data to Agency Cash Journal system
- Implement a scalable solution so Agency can process work and bank funds for other agencies using the system

If a supplemental, what emergency is being addressed?

The commission has seen a significant increase in the volume of paper returns and correspondence. The current technology and machinery are reaching the end of the supported lifespan and negatively impacting production. In addition, Tax has experienced growing staffing shortfalls due to increased vacancies from turnover, internal promotions, and increased early retirements due to growing pandemic concerns.

Specify the authority in statute or rule that supports this request.

N/A

Indicate existing base of PC, OE, and/or CO by source for this request.

The existing General Fund base of PC, OE, and CO for Appropriation source for this request is \$5,372,700

What resources are necessary to implement this request?

Existing staff will be utilized to implement

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A

Detail any current one-time or ongoing OE or CO and any other future costs.

This request would result in a one-time increase to the FY23 OE base of \$1,300,000. In addition, there would be on-going OE annual maintenance costs of \$125,000 that would increase by 4% annually due to inflation.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

Implementation costs were estimated from other state implementation. Actual costs would be determined during the RFP process.

Provide detail about the revenue assumptions supporting this request.

It is hard to determine the extent of the impact of this implementation on total costs. However, it will streamline the process for imaging and data entry for all paper filed returns and paper correspondence. The Commission currently spends a total of 40 thousand hours to process paper filed returns. The current software requires paper returns and correspondence to be data entered twice in the system and verified once. The inefficiencies contribute to slow processing times and errors input to the system.

Who is being served by this request and what is the impact if not funded?

All internal and external stakeholders. This includes the Governor's Office, DFM, the Legislature, LSO, CPAs, taxpayers, and businesses. If this project is not funded, the agency will not have the bandwidth to maintain current processing standards for paper or electronic returns. We simply do not have the existing staff to maintain efforts.

Agency: State Tax Commission

352

Appropriation Revenue Operations
Unit:

TAAC

Decision Unit Number	12.03	Descriptive Title	On-going Funding for Tax Season Temporary Employees			
			General	Dedicated	Federal	Total
Personnel Cost						
501	Employees - Temp		475,000	0	0	475,000
		Personnel Cost Total	475,000	0	0	475,000
			475,000	0	0	475,000

Explain the request and provide justification for the need.

The Idaho State Tax Commission ("Commission") is requesting \$475,000 from the General Fund to fund the temporary tax drive positions that serve Idaho taxpayers during tax season. This line item acknowledges that there is a cost associated with these positions, it brings transparency to how the Commission manages its responsibilities during the most critical time of the year for Idaho taxpayers, and it rectifies practices that negatively affect the year-round workforce.

From mid-January through May, the Commission hires on average 60 temporary employees to process individual income tax returns. These temporary employees are essential to serving Idaho taxpayers. Temporary tax drive employees are key to ensuring the Commission meets its statutory obligations to get refunds issued, and in providing confidence to those who voluntarily comply that the Commission is fairly administering Idaho's tax laws and rules.

This line item provides transparency around a practice that previously was carried out using by salary savings. This practice resulted in the agency stopping regular workforce management during the tax season. All tools normally available to state agencies to recognize and retain employees are curtailed at the Commission during the tax season to fund temporary tax drive positions. In effect, the hiring of these temporary positions is done to the detriment of the dedicated employees who serve Idaho taxpayers throughout the year.

This request is even more critical as Idaho continues to grow. Over the past five years the number of individual income tax returns the agency processes has increased from more than 878,000 returns in 2018 to being on track to process a record-setting one million returns by the end of 2022. Temporary tax drive positions are an incisive solution that should be separately and transparently funded.

If a supplemental, what emergency is being addressed?

N/A

Specify the authority in statute or rule that supports this request.

Idaho Statute Title 63 Revenue and Taxation; 63-3038, 63-3067, 63-3073

Indicate existing base of PC, OE, and/or CO by source for this request.

The existing base of PC, OE, and/or CO by sources for this request is \$5,372,700.

What resources are necessary to implement this request?

Additional resources will include personal computer equipment upgrades as necessary.

List positions, pay grades, full/part-time status, benefits, terms of service.

Paygrades are not available. The variable benefit rate per temporary employee is 7.9% of pay and is included in the total amount being requested.

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A

Detail any current one-time or ongoing OE or CO and any other future costs.

Future costs would include personal computer equipment upgrades as necessary. However, those assets are in the normal replacement rotation per OITS guidance. We do not anticipate additional OE or CO future costs.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

Actuals based on averaged, historical, information.

Provide detail about the revenue assumptions supporting this request.

It is hard to determine the extent of the revenue impact of this implementation. Temporary tax drive employees are essential to serving Idaho taxpayers and meeting statutory obligations. The goal is to provide customer service and help taxpayers receive refunds as quickly and efficiently as possible.

Who is being served by this request and what is the impact if not funded?

All internal and external stakeholders. This includes the Governor's Office, DFM, the Legislature, LSO, CPA's, and taxpayers. If this project is not funded, taxpayers will experience longer wait times for refunds from overpaid taxes. We simply do not have the existing year-round workforce to process the volume of returns received in small period of time.

Agency: State Tax Commission

352

Appropriation Revenue Operations
Unit:

TAAC

Decision Unit Number 12.04 Descriptive Title Annual Maintenance for Imaging Business Machine

	General	Dedicated	Federal	Total
Operating Expense				
578 Repair & Maintenance	125,000	0	0	125,000
Operating Expense Total	125,000	0	0	125,000
	125,000	0	0	125,000

Explain the request and provide justification for the need.

This request is in conjunction with the supplemental request to replace the imaging system and services. If the supplemental request is approved, there would be on-going annual maintenance and licensing costs of \$125,000.

If a supplemental, what emergency is being addressed?

This is not a supplemental request but it is linked to the supplemental request DU4.32.

Specify the authority in statute or rule that supports this request.

N/A

Indicate existing base of PC, OE, and/or CO by source for this request.

The existing base of PC, OE, and CO by sources for this request is \$8,183,900.

What resources are necessary to implement this request?

N/A

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A

Detail any current one-time or ongoing OE or CO and any other future costs.

This request is an on-going OE request for our Revenue Operations Division. In addition, there may be an annual inflationary adjustment of 4%.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

Ongoing costs were estimated from other states implementation. Actual costs would be determined during the RFP process.

Provide detail about the revenue assumptions supporting this request.

It is hard to determine the extent of the impact of this implementation on total costs. However, it will streamline the process for imaging and data entry for all paper filed returns and paper correspondence. The Commission currently spends a total of 40 thousand hours to process paper filed returns. The current software requires paper returns and correspondence to be data entered twice in the system and verified once. The inefficiencies contribute to slow processing times and errors input to the system.

Who is being served by this request and what is the impact if not funded?

All internal and external stakeholders. This includes the Governor's Office, DFM, the Legislature, LSO, CPAs, taxpayers, and businesses. If this project is not funded, the agency will not have the bandwidth to maintain current processing standards for paper or electronic returns. We simply do not have the existing staff to maintain efforts.

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency	State Tax Commission							352
Division	State Tax Commission							TA1
Appropriation Unit	Collection Division							TACA
FY 2022 Total Appropriation								
1.00	FY 2022 Total Appropriation							TACA
	S1198, H0206							
	10000 General	109.00	6,859,700	753,100	0	0	7,612,800	
	33802 Dedicated	3.00	209,900	27,500	0	0	237,400	
		112.00	7,069,600	780,600	0	0	7,850,200	
FY 2022 Actual Expenditures								
2.00	FY 2022 Actual Expenditures							TACA
	10000 General	109.00	6,859,700	753,100	0	0	7,612,800	
	33802 Dedicated	3.00	209,900	27,500	0	0	237,400	
		112.00	7,069,600	780,600	0	0	7,850,200	
FY 2023 Original Appropriation								
3.00	FY 2023 Original Appropriation							TACA
	H0783,S1417							
	10000 General	109.00	7,430,800	753,100	0	0	8,183,900	
	33802 Dedicated	3.00	225,400	27,500	0	0	252,900	
		112.00	7,656,200	780,600	0	0	8,436,800	
Appropriation Adjustment								
4.31	FAST Collection Services							TACA
	The Idaho State Tax Commission ("Commission") is submitting a one-time supplemental request of \$1,200,000 for FY23 from the General Fund to develop and implement FAST Collection Services ("FCS"). In addition, there will be annual on-going costs of \$550,000 for FY24 forward.							
	O- 10000 General	0.00	0	1,200,000	0	0	1,200,000	
		0.00	0	1,200,000	0	0	1,200,000	
FY 2023Total Appropriation								
5.00	FY 2023 Total Appropriation							TACA
	10000 General	109.00	7,430,800	753,100	0	0	8,183,900	
	33802 Dedicated	3.00	225,400	27,500	0	0	252,900	
	O- 10000 General	0.00	0	1,200,000	0	0	1,200,000	
		112.00	7,656,200	1,980,600	0	0	9,636,800	
FY 2023 Estimated Expenditures								
7.00	FY 2023 Estimated Expenditures							TACA
	10000 General	109.00	7,430,800	753,100	0	0	8,183,900	
	33802 Dedicated	3.00	225,400	27,500	0	0	252,900	
	O- 10000 General	0.00	0	1,200,000	0	0	1,200,000	
		112.00	7,656,200	1,980,600	0	0	9,636,800	
Base Adjustments								
8.11	FTP or Fund Adjustments							TACA
	This decision unit aligns the agency's FTP allocation by fund. Program transfer of 4% in General Fund PC from Audit to Compliance.							

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General	0.00	300,000	0	0	0	300,000
		0.00	300,000	0	0	0	300,000
8.41	Removal of One-Time Expenditures						TACA
	This decision unit removes one-time appropriation for FY 2023.						
O- 10000	General	0.00	0	(1,200,000)	0	0	(1,200,000)
		0.00	0	(1,200,000)	0	0	(1,200,000)
FY 2024 Base							
9.00	FY 2024 Base						TACA
10000	General	109.00	7,730,800	753,100	0	0	8,483,900
33802	Dedicated	3.00	225,400	27,500	0	0	252,900
O- 10000	General	0.00	0	0	0	0	0
		112.00	7,956,200	780,600	0	0	8,736,800
Program Maintenance							
10.11	Change in Health Benefit Costs						TACA
	Change in Health Benefit Costs						
10000	General	0.00	137,687	0	0	0	137,687
33802	Dedicated	0.00	3,562	0	0	0	3,562
		0.00	141,249	0	0	0	141,249
10.12	Change in Variable Benefit Costs						TACA
	This decision unit reflects a change in variable benefits costs.						
10000	General	0.00	(39,330)	0	0	0	(39,330)
33802	Dedicated	0.00	(1,136)	0	0	0	(1,136)
		0.00	(40,466)	0	0	0	(40,466)
10.32	Repair, Replacement Items/Alteration Req #2						TACA
	The Tax Commission is requesting the replacement of a truck utilized by our Compliance Division during property seizures to satisfy outstanding tax debts. The current truck has exceeded the useful life as defined by the Division of Purchasing.						
O- 10000	General	0.00	0	0	30,500	0	30,500
		0.00	0	0	30,500	0	30,500
10.61	Salary Multiplier - Regular Employees						TACA
	Salary Adjustments - Regular Employees						
10000	General	0.00	66,553	0	0	0	66,553
33802	Dedicated	0.00	1,922	0	0	0	1,922
		0.00	68,475	0	0	0	68,475
FY 2024 Total Maintenance							
11.00	FY 2024 Total Maintenance						TACA
10000	General	109.00	7,895,710	753,100	0	0	8,648,810
33802	Dedicated	3.00	229,748	27,500	0	0	257,248
O- 10000	General	0.00	0	0	30,500	0	30,500
		112.00	8,125,458	780,600	30,500	0	8,936,558

Line Items

12.02 FAST Collection Services annual maintenance TACA

The Idaho State Tax Commission ("Commission") is submitting a one-time supplemental request of \$1,200,000 for FY23 from the General Fund to develop and implement FAST Collection Services ("FCS"). In addition, there will be annual on-going costs of \$550,000 for FY24

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
forward.							
10000	General	0.00	0	550,000	0	0	550,000
		0.00	0	550,000	0	0	550,000
FY 2024 Total							
13.00	FY 2024 Total						TACA
10000	General	109.00	7,895,710	1,303,100	0	0	9,198,810
33802	Dedicated	3.00	229,748	27,500	0	0	257,248
O 10000	General	0.00	0	0	30,500	0	30,500
		112.00	8,125,458	1,330,600	30,500	0	9,486,558

Agency: State Tax Commission

352

Appropriation Unit: Collection Division

TACA

Decision Unit Number 4.31 Descriptive Title FAST Collection Services

	General	Dedicated	Federal	Total
Operating Expense				
590 Computer Services	1,200,000	0	0	1,200,000
Operating Expense Total	1,200,000	0	0	1,200,000
	1,200,000	0	0	1,200,000

Explain the request and provide justification for the need.

FCS is a cloud-based collection analytics tool designed to increase the collection of tax revenues from aged receivables. FCS provides a series of advanced analytics models that target state-specific collection issues. FCS provides scoring, prioritization, and treatment plans tailored to each collection case. These efforts maximize revenue collection, minimize Commission workload, and minimize taxpayer burden.

Over the past few years, the process of administering and collecting tax revenues has grown more complex. Tax revenues received through collection efforts at the Commission have increased by 25% between FY21 and FY22. However, Collection cases continue to grow substantially by volume as well. The rapid growth can be attributed to economic expansion, significant increase in population, and tax policy changes. During that timeframe, Commission FTP has remained stagnant as workload has increased. In addition, the Compliance Division at the Commission has seen significant vacancies due to turnover, internal promotion, and early retirement due to growing pandemic concerns. Implementing FCS would help mitigate growing shortfalls, streamline collection processes, and assist taxpayers who have open collection cases.

If a supplemental, what emergency is being addressed?

Rapidly increasing backlog of collection cases, growing staffing shortfalls due to increased vacancies from turnover, internal promotions, and increased early retirements due to growing pandemic concerns.

Specify the authority in statute or rule that supports this request.

N/A

Indicate existing base of PC, OE, and/or CO by source for this request.

The existing base of PC, OE, and/or CO by sources for this request is \$8,183,900.

What resources are necessary to implement this request?

N/A

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A

Will staff be re-directed? If so, describe impact and show changes on org chart.

N/A

Detail any current one-time or ongoing OE or CO and any other future costs.

This request would result in a one-time increase to the FY23 OE base of \$1,200,000. In addition, there would be on-going OE costs of \$550,000 plus annual inflationary costs of 4%.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

Implementation costs were provided by FAST; the vendor of Gentax and were calculated from average cost of implementation in other Gentax states.

Provide detail about the revenue assumptions supporting this request.

It is hard to determine the extent of the impact of this implementation on revenue. However, it will streamline the process for collecting aged receivable accounts. The analytic models will provide direction for applying collection efforts. We anticipate an overall increase in tax revenue received from collection cases and a decrease in aged receivables.

Who is being served by this request and what is the impact if not funded?

All internal and external stakeholders. This includes the Governor's Office, DFM, the Legislature, LSO, CPAs, taxpayers, and businesses. If this project is not funded, the agency will not have the bandwidth to maintain collection efforts, nor will it have the ability to maximize collection efforts while minimizing taxpayer burden. We simply do not have the existing staff to maintain efforts.

Agency: State Tax Commission

352

Appropriation Unit: Collection Division

TACA

Decision Unit Number	12.02	Descriptive Title	FAST Collection Services annual maintenance			
			General	Dedicated	Federal	Total
Operating Expense						
590	Computer Services		550,000	0	0	550,000
Operating Expense Total			550,000	0	0	550,000
			550,000	0	0	550,000

Explain the request and provide justification for the need.

This request is in conjunction with the supplemental request to implement FAST Collection Services ("FCS"). If the supplemental request is approved, there would be on-going, annual maintenance for FCS.

If a supplemental, what emergency is being addressed?

This is not a supplemental request but it is linked to the supplemental request for FCS implementation.

Specify the authority in statute or rule that supports this request.

N/A

Indicate existing base of PC, OE, and/or CO by source for this request.

The existing base of PC, OE, and/or CO by sources for this request is \$8,183,900.

What resources are necessary to implement this request?

N/A

List positions, pay grades, full/part-time status, benefits, terms of service.

N/A

Will staff be re-directed? If so, describe impact and show changes on org chart.

No

Detail any current one-time or ongoing OE or CO and any other future costs.

This is a ongoing request in OE as annual maintenance. Future costs would include contract inflation of 4%.

Describe method of calculation (RFI, market cost, etc.) and contingencies.

Implementation costs were provided by FAST; the vendor of Gentax and were calculated from past implementation projects in other Gentax states.

Provide detail about the revenue assumptions supporting this request.

It is hard to determine the extent of the impact of this implementation on revenue. However, it will streamline the process for collecting aged receivable accounts. The analytic models will provide direction for applying collection efforts. We anticipate an overall increase in tax revenue received from collection cases and a decrease in aged receivables.

Who is being served by this request and what is the impact if not funded?

All internal and external stakeholders. This includes the Governor's Office, DFM, the Legislature, LSO, CPAs, taxpayers, and businesses. If this project is not funded, the agency will not have the bandwidth to maintain collection efforts, nor will it have the ability to maximize collection efforts while minimizing taxpayer burden. We simply do not have the existing staff to maintain efforts.

Agency/Department: Department of Revenue and Taxation		Agency Number: 352	
Budgeted Division: State Tax Commission		Luma Fund Number 10000	
Budgeted Program General Services		Appropriation (Budget) Unit TAAA	
Original Request Date: 9/1/2022		Fiscal Year: 2024	
Revision Date:		Fund Name: General	
Revision #:		Budget Submission Page # of	

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):									
		Permanent Positions	1	54.75	3,579,328	685,625	744,959	5,009,913	68,563	(25,153)	43,410
		Board & Group Positions	2		200,412	0	8,240	208,652			
		Elected Officials & Full Time Commissioners	3	3.00	334,128	37,500	68,700	440,328	3,750	(2,372)	1,378
		TOTAL FROM WSR		57.75	4,113,868	723,125	821,899	5,658,893	72,313	(27,525)	44,787
		FY 2023 ORIGINAL APPROPRIATION	5,767,100	63.30	4,192,532	736,952	837,615	5,767,100			
		Unadjusted Over or (Under) Funded:	Est Difference	5.55	78,664	13,827	15,716	108,207			
		Adjustments to Wage & Salary:									
		Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:									
		Retire Cd Adjustment Description / Position Title									
		R1 FTP Vacant Fill	1	1.00	40,300	12,500	8,409	61,209	1,250	(286)	964
		R1 FTP Vacant Fill	1	1.00	43,400	12,500	9,056	64,956	1,250	(308)	942
		R1 FTP Vacant Fill	1	1.00	43,000	12,500	8,973	64,473	1,250	(305)	945
		R1 FTP Vacant Fill	1	1.00	30,000	12,500	6,260	48,760	1,250	(213)	1,037
		R1 FTP Vacant Fill	1	1.00	41,000	12,500	8,555	62,055	1,250	(291)	959
		R1 FTP Vacant Fill	1	1.00	41,000	12,500	8,555	62,055	1,250	(291)	959
		R1 FTP Vacant Fill	1	1.00	35,500	12,500	7,408	55,408	1,250	(252)	998
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Other Adjustments:									
		Vacancies to meet budget (turnover)	1	(5.00)	(210,000)	(62,500)	(43,821)	(316,321)	(6,250)	1,491	(4,759)
		Reinstating FTP	1	3.55	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Estimated Salary Needs:									
		Permanent Positions	1	60.30	3,643,528	710,625	758,356	5,112,510	71,063	(25,609)	45,454
		Board & Group Positions	2	0.00	200,412	0	8,240	208,652	0	0	0
		Elected Officials & Full Time Commissioners	3	3.00	334,128	37,500	68,700	440,328	3,750	(2,372)	1,378
		Estimated Salary and Benefits		63.30	4,178,068	748,125	835,296	5,761,489	74,813	(27,981)	46,832
		Adjusted Over or (Under) Funding:	Orig. Approp	0.00	4,069	729	813	5,611			
			Est. Expend	0.00	4,032	775	804	5,611			
			Base	0.00	4,032	775	804	5,611			
Personnel Cost Reconciliation - Relation to Zero Variance ---->											

DU	Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change

FORM B6: WAGE & SALARY RECONCILIATION

3.00	FY 2023 ORIGINAL APPROPRIATION	5,767,100	63.30	4,182,137	748,854	836,109	5,767,100	
	Appropriation Adjustments:							
4.11	Reappropriation		0.00	0	0	0	0	0
4.31	Supplemental		0.00	0	0	0	0	0
5.00	FY 2023 TOTAL APPROPRIATION		63.30	4,182,100	748,900	836,100	5,767,100	
	Expenditure Adjustments:							
6.31	Transfer between programs		0.00	0	0	0	0	0
6.41	FTP or Fund Adjustment		0.00	0	0	0	0	0
7.00	FY 2023 ESTIMATED EXPENDITURES		63.30	4,182,100	748,900	836,100	5,767,100	
	Base Adjustments:							
8.31	Transfer Between Programs		0.00	0	0	0	0	0
8.41	Removal of One-Time Expenditures		0.00	0	0	0	0	0
8.51	Base Reduction		0.00	0	0	0	0	0
9.00	FY 2024 BASE		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total	
10.11	Change in Health Benefit Costs		63.30	4,182,100	748,900	836,100	5,767,100	
10.12	Change in Variable Benefits Costs				74,800	(28,000)	74,800	
	Indicator Code						(28,000)	
10.51	Annualization			0	0	0	0	
10.61	CEC for Permanent Positions			35,400		7,300	43,700	
10.62	CEC for Temp/Group Positions			2,000		200	2,200	
10.63	CEC for Elected Officials & Commissioners			0		0	0	
11.00	FY 2024 PROGRAM MAINTENANCE		63.30	4,220,500	823,700	815,600	5,859,800	
	Line Items:							
12.01	Taxpayer Services Representatives	3	3.00	115,215	41,250	27,000	183,500	
12.02							0	
12.03							0	
13.00	FY 2024 TOTAL REQUEST		66.30	4,335,715	864,950	842,600	6,043,300	

PCF Detail Report

Request for Fiscal Year: 2024

Agency: State Tax Commission

352

Appropriation Unit: General Services

TAAA

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Elected Officials & Full Time Commissioners	3.00	334,128	37,500	68,700	440,328
		Permanent Positions	54.75	3,579,328	685,625	744,961	5,009,914
		Total from PCF	57.75	3,913,456	723,125	813,661	5,450,242
		FY 2023 ORIGINAL APPROPRIATION	63.30	4,116,798	791,250	859,052	5,767,100
		Unadjusted Over or (Under) Funded:	5.55	203,342	68,125	45,391	316,858
Adjustments to Wage and Salary							
3522205	05158 R90	HUMAN RESOURCE ASSOCIATE	1.00	38,405	12,500	8,014	58,919
3522401	01714 R90	IT SOFTWARE ENGINEER I	1.00	42,973	12,500	8,967	64,440
3523404	01546 R90	STOREKEEPER	1.00	42,494	12,500	8,867	63,861
3523606	04348 R90	TAXPAYER SVCS REP	1.00	29,286	12,500	6,111	47,897
3525505	04305 R90	TAX MANAGER	.45	33,351	5,625	6,959	45,935
3525557	05447 R90	RESEARCH ANALYST, PRIN	.75	40,186	9,375	8,386	57,947
3525563	04242 R90	FINANCIAL MANAGER	.70	35,119	8,750	7,328	51,197
3525569	04245 R90	FINANCIAL SPECIALIST, SR	1.00	0	12,500	0	12,500
Estimated Salary Needs							
		Permanent Positions	64.65	4,175,270	809,375	868,293	5,852,938
		Estimated Salary and Benefits	64.65	4,175,270	809,375	868,293	5,852,938
Adjusted Over or (Under) Funding							
		Original Appropriation	(1.35)	(58,472)	(18,125)	(9,241)	(85,838)
		Estimated Expenditures	(1.35)	(58,472)	(18,125)	(9,241)	(85,838)
		Base	(1.35)	(58,472)	(18,125)	(9,241)	(85,838)

PCF Summary ReportRequest for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: General Services

TAAA

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2023 ORIGINAL APPROPRIATION	63.30	4,116,798	791,250	859,052	5,767,100
5.00	FY 2023 TOTAL APPROPRIATION	63.30	4,116,798	791,250	859,052	5,767,100
7.00	FY 2023 ESTIMATED EXPENDITURES	63.30	4,116,798	791,250	859,052	5,767,100
9.00	FY 2024 BASE	63.30	4,116,798	791,250	859,052	5,767,100
10.11	Change in Health Benefit Costs	0.00	0	80,937	0	80,937
10.12	Change in Variable Benefit Costs	0.00	0	0	(29,385)	(29,385)
10.61	Salary Multiplier - Regular Employees	0.00	38,411	0	7,730	46,141
11.00	FY 2024 PROGRAM MAINTENANCE	63.30	4,155,209	872,187	837,397	5,864,793
12.01	Request for customer service FTP	3.00	115,215	41,250	23,223	179,688
13.00	FY 2024 TOTAL REQUEST	66.30	4,270,424	913,437	860,620	6,044,481

FORM B6: WAGE & SALARY RECONCILIATION

Agency/Department:	Department of Revenue and Taxation
Budgeted Division:	State Tax Commission
Budgeted Program	General Services
Original Request Date:	9/1/2022
Revision Date:	
Revision #:	

Agency Number:	352
Luma Fund Number	27600
Appropriation (Budget) Unit	TAAA
Fiscal Year:	2024
Fund Name:	Multistate Tax Compact
Historical Fund #:	0276-00
Budget Submission Page #	of

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):									
		Permanent Positions	1	0.80	70,165	10,000	14,551	94,716	1,000	(498)	502
		Board & Group Positions	2		0	0	0	0			0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		TOTAL FROM WSR		0.80	70,165	10,000	14,551	94,716	1,000	(498)	502
		FY 2023 ORIGINAL APPROPRIATION	128,300	1.20	95,044	13,546	19,711	128,300			
		Unadjusted Over or (Under) Funded:	Est Difference	0.40	24,879	3,546	5,160	33,584	Calculated overfunding is 26.2% of Original Appropriation		
		Adjustments to Wage & Salary: Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:									
		Retire Cd									
		Adjustment Description / Position Title									
		R1 Fill Vacant FTP - Tax Manager	1	0.25	22,715	3,125	4,740	30,580	313	(161)	151
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Other Adjustments:									
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Estimated Salary Needs:									
		Permanent Positions	1	1.05	92,880	13,125	19,291	125,296	1,313	(659)	653
		Board & Group Positions	2	0.00	0	0	0	0	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		Estimated Salary and Benefits		1.05	92,880	13,125	19,291	125,296	1,313	(659)	653
		Adjusted Over or (Under) Funding:	Orig. Approp Est. Expend	0.15	2,227	315	463	3,004	Calculated overfunding is 2.3% of Original Appropriation		
			Base	0.15	2,220	275	509	3,004	Calculated overfunding is 2.3% of Est. Expenditures		
				0.15	2,220	275	509	3,004	Calculated overfunding is 2.3% of the Base		
Personnel Cost Reconciliation - Relation to Zero Variance --->											
DU			Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change

FORM B6: WAGE & SALARY RECONCILIATION

3.00	FY 2023 ORIGINAL APPROPRIATION	128,300	1.20	95,107	13,440	19,754	128,300
	Rounded Appropriation		1.20	95,100	13,400	19,800	128,300
4.11	Appropriation Adjustments:		0.00	0	0	0	0
4.31	Reappropriation		0.00	0	0	0	0
	Supplemental		1.20	95,100	13,400	19,800	128,300
5.00	FY 2023 TOTAL APPROPRIATION						
	Expenditure Adjustments:		0.00	0	0	0	0
6.31	Transfer between programs		0.00	0	0	0	0
6.41	FTP or Fund Adjustment		1.20	95,100	13,400	19,800	128,300
7.00	FY 2023 ESTIMATED EXPENDITURES						
	Base Adjustments:		0.00	0	0	0	0
8.31	Transfer Between Programs		0.00	0	0	0	0
8.41	Removal of One-Time Expenditures		0.00	0	0	0	0
8.51	Base Reduction		0.00	0	0	0	0
9.00	FY 2024 BASE		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total
10.11	Change in Health Benefit Costs		1.20	95,100	13,400	19,800	128,300
10.12	Change in Variable Benefits Costs				1,300	(700)	1,300
10.51	Annualization	Indicator Code		0	0	0	0
10.61	CEC for Permanent Positions	1.00%		900		200	1,100
10.62	CEC for Temp/Group Positions	1.00%		0		0	0
10.63	CEC for Elected Officials & Commissioners			0		0	0
11.00	FY 2024 PROGRAM MAINTENANCE		1.20	96,000	14,700	19,300	130,000
	Line Items:						
12.01							0
12.02							0
12.03							0
13.00	FY 2024 TOTAL REQUEST		1.20	96,000	14,700	19,300	130,000

PCF Detail Report

Request for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: General Services

TAAA

Fund: Multistate Tax Compact Account

27600

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	.80	70,165	10,000	14,551	94,716
		Total from PCF	.80	70,165	10,000	14,551	94,716
		FY 2023 ORIGINAL APPROPRIATION	1.20	93,739	15,000	19,561	128,300
		Unadjusted Over or (Under) Funded:	.40	23,574	5,000	5,010	33,584
Adjustments to Wage and Salary							
352550 5	04305 R90	TAX MANAGER	.25	18,529	3,125	3,866	25,520
Estimated Salary Needs							
		Permanent Positions	1.05	88,694	13,125	18,417	120,236
		Estimated Salary and Benefits	1.05	88,694	13,125	18,417	120,236
Adjusted Over or (Under) Funding							
		Original Appropriation	.15	5,045	1,875	1,144	8,064
		Estimated Expenditures	.15	5,045	1,875	1,144	8,064
		Base	.15	5,045	1,875	1,144	8,064

PCF Summary ReportRequest for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: General Services

TAAA

Fund: Multistate Tax Compact Account

27600

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2023 ORIGINAL APPROPRIATION	1.20	93,739	15,000	19,561	128,300
5.00	FY 2023 TOTAL APPROPRIATION	1.20	93,739	15,000	19,561	128,300
7.00	FY 2023 ESTIMATED EXPENDITURES	1.20	93,739	15,000	19,561	128,300
9.00	FY 2024 BASE	1.20	93,739	15,000	19,561	128,300
10.11	Change in Health Benefit Costs	0.00	0	1,313	0	1,313
10.12	Change in Variable Benefit Costs	0.00	0	0	(630)	(630)
10.61	Salary Multiplier - Regular Employees	0.00	887	0	178	1,065
11.00	FY 2024 PROGRAM MAINTENANCE	1.20	94,626	16,313	19,109	130,048
13.00	FY 2024 TOTAL REQUEST	1.20	94,626	16,313	19,109	130,048

FORM B6: WAGE & SALARY RECONCILIATION

Agency/Department:	Department of Revenue and Taxation	Agency Number:	352
Budgeted Division:	State Tax Commission	Luma Fund Number	33801
Budgeted Program	General Services	Appropriation (Budget) Unit	TAAA
		Fiscal Year:	2024
Original Request Date:	9/1/2022	Fund Name:	Administration and Accounting
Revision Date:		Historical Fund #:	0338-01
		Budget Submission Page #	of
		Revision #:	

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):	1 2 3	0.00	0	0	0	0	0	0	0
		Permanent Positions									
		Board & Group Positions									
		Elected Officials & Full Time Commissioners									
		TOTAL FROM WSR									
	FY 2023 ORIGINAL APPROPRIATION	38,600	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
	Unadjusted Over or (Under) Funded:	Est Difference	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
	Adjustments to Wage & Salary:										
	Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:										
		Retire Cd	Adjustment Description / Position Title								
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
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				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
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				0.00	0	0	0	0	0	0	
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				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
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				0.00	0	0	0	0	0	0	
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				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
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				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
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				0.00	0	0	0	0	0	0	
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				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	
				0.00	0	0	0	0	0	0	

FORM B6: WAGE & SALARY RECONCILIATION

3.00	FY 2023 ORIGINAL APPROPRIATION	38,600	0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	Rounded Appropriation								
4.11	Appropriation Adjustments:								
4.31	Reappropriation		0.00	0	0	0	0	0	0
	Supplemental		0.00	0	0	0	0	0	0
5.00	TOTAL APPROPRIATION		0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	Expenditure Adjustments:								
6.31	Transfer between programs		0.00	0	0	0	0	0	0
6.41	FTP or Fund Adjustment		0.00	0	0	0	0	0	0
7.00	ESTIMATED EXPENDITURES		0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	Base Adjustments:								
8.31	Transfer Between Programs		0.00	0	0	0	0	0	0
8.41	Removal of One-Time Expenditures		0.00	0	0	0	0	0	0
8.51	Base Reduction		0.00	0	0	0	0	0	0
9.00	FY 2024 BASE		0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10.11	Change in Health Benefit Costs								
10.12	Change in Variable Benefits Costs								
10.51	Annualization	Indicator Code							
10.61	CEC for Permanent Positions	1.00%							
10.62	CEC for Temp/Group Positions	1.00%							
10.63	CEC for Elected Officials & Commissioners								
11.00	PROGRAM MAINTENANCE		0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	Line Items:								
12.01									
12.02									
12.03									
13.00	FY 2024 TOTAL REQUEST		0.00	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

PCF Detail ReportRequest for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: General Services

TAAA

Fund: Internal Accounting And Admin Services: General

33801

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
		FY 2023 ORIGINAL APPROPRIATION	.00	31,936	0	6,664	38,600
		Unadjusted Over or (Under) Funded:	.00	31,936	0	6,664	38,600
		Adjusted Over or (Under) Funding					
		Original Appropriation	.00	31,936	0	6,664	38,600
		Estimated Expenditures	.00	31,936	0	6,664	38,600
		Base	.00	31,936	0	6,664	38,600

PCF Summary ReportRequest for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: General Services

TAAA

Fund: Internal Accounting And Admin Services: General

33801

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2023 ORIGINAL APPROPRIATION	0.00	31,936	0	6,664	38,600
5.00 FY 2023 TOTAL APPROPRIATION	0.00	31,936	0	6,664	38,600
7.00 FY 2023 ESTIMATED EXPENDITURES	0.00	31,936	0	6,664	38,600
9.00 FY 2024 BASE	0.00	31,936	0	6,664	38,600
11.00 FY 2024 PROGRAM MAINTENANCE	0.00	31,936	0	6,664	38,600
13.00 FY 2024 TOTAL REQUEST	0.00	31,936	0	6,664	38,600

Agency/Department:	Department of Revenue and Taxation	Agency Number:	352
Budgeted Division:	State Tax Commission	Luma Fund Number	33802
Budgeted Program	General Services	Appropriation (Budget) Unit	TAAA
Original Request Date:	9/1/2022	Fiscal Year:	2024
Revision Date:		Fund Name:	Administration Services for Transportation
		Historical Fund #:	0338-02
		Revision #:	
		Budget Submission Page #	of

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):									
		Permanent Positions	1	5.35	370,460	66,875	77,244	514,579	6,688	(2,630)	4,057
		Board & Group Positions	2		0	0	0	0	0		
		Elected Officials & Full Time Commissioners	3	1.00	111,376	12,500	22,900	146,776	1,250	(791)	459
		TOTAL FROM WSR		6.35	481,836	79,375	100,144	661,355	7,938	(3,421)	4,516
		FY 2023 ORIGINAL APPROPRIATION	781,500	8.15	569,369	93,795	118,336	781,500			
		Unadjusted Over or (Under) Funded:	Est Difference	1.80	87,532	14,420	18,193	120,145	Calculated overfunding is 15.4% of Original Appropriation		
		Adjustments to Wage & Salary:									
		Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:									
		Retire Cd	Adjustment Description / Position Title								
		R1	Fill Vacant FTP - Tax Manager	0.30	27,268	3,750	5,688	36,696	375	(194)	181
		R1	Fill Vacant FTP - Research Analyst	0.25	13,529	3,125	2,823	19,477	313	(96)	216
		R1	Fill Vacant FTP - Financial Manager	0.30	15,201	3,750	3,172	22,123	375	(108)	267
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Other Adjustments:									
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Estimated Salary Needs:									
		Permanent Positions	1	6.20	426,448	77,500	88,927	592,875	7,750	(3,028)	4,722
		Board & Group Positions	2	0.00	0	0	0	0	0	0	0
		Elected Officials & Full Time Commissioners	3	1.00	111,376	12,500	22,900	146,776	1,250	(791)	459
		Estimated Salary and Benefits		7.20	537,824	90,000	111,827	739,651	9,000	(3,819)	5,181
		Adjusted Over or (Under) Funding:	Orig. Approp	0.95	30,429	5,092	6,327	41,849	Calculated overfunding is 5.4% of Original Appropriation		
			Est. Expend	0.95	30,476	5,100	6,373	41,949	Calculated overfunding is 5.4% of Est. Expenditures		
			Base	0.95	30,476	5,100	6,373	41,949	Calculated overfunding is 5.4% of the Base		
		Personnel Cost Reconciliation - Relation to Zero Variance ---->									

DU	Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change
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FORM B6: WAGE & SALARY RECONCILIATION

3.00	FY 2023 ORIGINAL APPROPRIATION Rounded Appropriation	781,500	8.15	568,254	95,092	118,154	781,500
4.11	Appropriation Adjustments:						
4.31	Reappropriation		0.00	0	0	0	0
	Supplemental		0.00	0	0	0	0
5.00	TOTAL APPROPRIATION		8.15	568,300	95,100	118,200	781,500
6.31	Expenditure Adjustments:						
6.41	Transfer between programs		0.00	0	0	0	0
	FTP or Fund Adjustment		0.00	0	0	0	0
7.00	ESTIMATED EXPENDITURES		8.15	568,300	95,100	118,200	781,500
	Base Adjustments:						
8.31	Transfer Between Programs		0.00	0	0	0	0
8.41	Removal of One-Time Expenditures		0.00	0	0	0	0
8.51	Base Reduction		0.00	0	0	0	0
9.00	FY 2024 BASE		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total
10.11	Change in Health Benefit Costs		8.15	568,300	95,100	118,200	781,500
10.12	Change in Variable Benefits Costs				9,000	(3,800)	9,000
	Indicator Code						(3,800)
10.51	Annualization			0	0	0	0
10.61	CEC for Permanent Positions			4,300	900	0	5,200
10.62	CEC for Temp/Group Positions			0	0	0	0
10.63	CEC for Elected Officials & Commissioners			0	0	0	0
11.00	FY 2024 PROGRAM MAINTENANCE		8.15	572,600	104,100	115,300	791,900
	Line Items:						
12.01							0
12.02							0
12.03							0
13.00	FY 2024 TOTAL REQUEST		8.15	572,600	104,100	115,300	791,900

PCF Detail Report

Request for Fiscal Year: 202
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Agency: State Tax Commission

352

Appropriation Unit: General Services

TAAA

Fund: Internal Accounting And Admin Services:
Transportation

33802

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Elected Officials & Full Time Commissioners	1.00	111,376	12,500	22,900	146,776
		Permanent Positions	5.35	370,459	66,875	77,242	514,576
		Total from PCF	6.35	481,835	79,375	100,142	661,352
		FY 2023 ORIGINAL APPROPRIATION	8.15	562,292	101,875	117,333	781,500
		Unadjusted Over or (Under) Funded:	1.80	80,457	22,500	17,191	120,148
Adjustments to Wage and Salary							
352550 5	04305 R90	TAX MANAGER	.30	22,234	3,750	4,640	30,624
352555 7	05447 R90	RESEARCH ANALYST, PRIN	.25	13,395	3,125	2,795	19,315
352556 3	04242 R90	FINANCIAL MANAGER	.30	15,051	3,750	3,141	21,942
Estimated Salary Needs							
		Permanent Positions	7.20	532,515	90,000	110,718	733,233
		Estimated Salary and Benefits	7.20	532,515	90,000	110,718	733,233
Adjusted Over or (Under) Funding							
		Original Appropriation	.95	29,777	11,875	6,615	48,267
		Estimated Expenditures	.95	29,777	11,875	6,615	48,267
		Base	.95	29,777	11,875	6,615	48,267

PCF Summary ReportRequest for Fiscal Year: 202
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Agency: State Tax Commission

352

Appropriation Unit: General Services

TAAA

Fund: Internal Accounting And Admin Services:
Transportation

33802

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2023 ORIGINAL APPROPRIATION	8.15	562,292	101,875	117,333	781,500
5.00 FY 2023 TOTAL APPROPRIATION	8.15	562,292	101,875	117,333	781,500
7.00 FY 2023 ESTIMATED EXPENDITURES	8.15	562,292	101,875	117,333	781,500
9.00 FY 2024 BASE	8.15	562,292	101,875	117,333	781,500
10.11 Change in Health Benefit Costs	0.00	0	9,000	0	9,000
10.12 Change in Variable Benefit Costs	0.00	0	0	(3,781)	(3,781)
10.61 Salary Multiplier - Regular Employees	0.00	4,211	0	848	5,059
11.00 FY 2024 PROGRAM MAINTENANCE	8.15	566,503	110,875	114,400	791,778
13.00 FY 2024 TOTAL REQUEST	8.15	566,503	110,875	114,400	791,778

Agency/Department: Department of Revenue and Taxation		Agency Number: 352	
Budgeted Division: State Tax Commission		Luma Fund Number 10000	
Budgeted Program Audit Division		TAAB	
Original Request Date: 9/1/2022		Appropriation (Budget) Unit Fiscal Year: 2024	
Revision Date:		Fund Name: General	
Revision #:		Historical Fund #: 0001-00	
Budget Submission Page # of			

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):									
		Permanent Positions	1	94.10	5,498,662	1,179,375	1,144,555	7,822,592	117,938	(38,869)	79,068
		Board & Group Positions	2		224,931	0	6,296	231,226	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		TOTAL FROM WSR		94.10	5,723,593	1,179,375	1,150,851	8,053,818	117,938	(38,869)	79,068
		FY 2023 ORIGINAL APPROPRIATION	8,709,500	101.90	6,189,565	1,275,391	1,244,544	8,709,500			
		Unadjusted Over or (Under) Funded:	Est Difference	7.80	465,972	96,016	93,694	655,682	Calculated overfunding is 7.5% of Original Appropriation		
		Adjustments to Wage & Salary:									
		Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:									
		Retire Cd Adjustment Description / Position Title									
		R1 Fill Vacant FTP	1	1.00	54,800	12,500	11,435	78,735	1,250	(389)	861
		R1 Fill Vacant FTP	1	1.00	45,900	12,500	9,578	67,978	1,250	(326)	924
		R1 Fill Vacant FTP	1	1.00	62,700	12,500	13,084	88,284	1,250	(445)	805
		R1 Fill Vacant FTP	1	1.00	47,700	12,500	9,954	70,154	1,250	(339)	911
		R1 Fill Vacant FTP	1	1.00	49,900	12,500	10,413	72,813	1,250	(354)	896
		R1 Fill Vacant FTP	1	1.00	27,400	12,500	5,718	45,618	1,250	(195)	1,055
		R1 Fill Vacant FTP	1	1.00	37,400	12,500	7,804	57,704	1,250	(266)	984
		R1 Fill Vacant FTP	1	1.00	39,000	12,500	8,138	59,638	1,250	(277)	973
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Other Adjustments:									
		Vacancies to meet budget (turnover)	1	(5.50)	(206,000)	(68,750)	(42,986)	(317,736)	(6,875)	1,463	(5,412)
		Reinstated FTP	1	5.15	0	0	0	0	0	0	0
		FTP transits from TAAB to align budget not appro	1	0.15	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Estimated Salary Needs:									
		Permanent Positions	1	101.90	5,657,462	1,210,625	1,177,692	8,045,779	121,063	(39,997)	81,066
		Board & Group Positions	2	0.00	224,931	0	6,296	231,226	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		Estimated Salary and Benefits		101.90	5,882,393	1,210,625	1,183,987	8,277,005	121,063	(39,997)	81,066
		Adjusted Over or (Under) Funding:	Orig. Approp	0.00	307,370	63,258	61,866	432,495	Calculated overfunding is 5.0% of Original Appropriation		
			Est. Expend	0.00	307,407	63,275	61,913	432,595	Calculated overfunding is 5.0% of Est. Expenditures		
			Base	0.00	7,407	63,275	61,913	132,595	Calculated overfunding is 1.6% of the Base		
		Personnel Cost Reconciliation - Relation to Zero Variance ---->									

DU	Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change

FORM B6: WAGE & SALARY RECONCILIATION

3.00	FY 2023	ORIGINAL APPROPRIATION	8,709,500	101.90	6,189,763	1,273,883	1,245,854	8,709,500
		Rounded Appropriation						
4.11		Appropriation Adjustments:						
4.31		Reappropriation		0.00	0	0	0	0
		Supplemental		0.00	0	0	0	0
5.00	FY 2023	TOTAL APPROPRIATION		101.90	6,189,800	1,273,900	1,245,900	8,709,500
		Expenditure Adjustments:						
6.31		Transfer between programs		0.00	0	0	0	0
6.41		FTP or Fund Adjustment		0.00	0	0	0	0
7.00	FY 2023	ESTIMATED EXPENDITURES		101.90	6,189,800	1,273,900	1,245,900	8,709,500
		Base Adjustments:						
8.31		Transfer Between Programs		0.00	(300,000)			(300,000)
8.41		Removal of One-Time Expenditures		0.00	0	0	0	0
8.51		Base Reduction		0.00	0	0	0	0
9.00	FY 2024	BASE		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total
10.11		Change in Health Benefit Costs		101.90	5,889,800	1,273,900	1,245,900	8,409,500
10.12		Change in Variable Benefits Costs				121,100	(40,000)	121,100
		Indicator Code						(40,000)
10.51		Annualization			0	0	0	0
10.61		CEC for Permanent Positions			56,600		11,400	68,000
10.62		CEC for Temp/Group Positions			2,200		200	2,400
10.63		CEC for Elected Officials & Commissioners			0		0	0
11.00	FY 2024	PROGRAM MAINTENANCE		101.90	5,948,600	1,395,000	1,217,500	8,561,000
		Line Items:						
12.01								0
12.02								0
12.03								0
13.00	FY 2024	TOTAL REQUEST		101.90	5,948,600	1,395,000	1,217,500	8,561,000

PCF Detail Report

Request for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Audit Division

TAAB

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	94.10	5,498,667	1,179,375	1,144,555	7,822,597
		Total from PCF	94.10	5,498,667	1,179,375	1,144,555	7,822,597
		FY 2023 ORIGINAL APPROPRIATION	101.90	6,152,010	1,273,750	1,283,740	8,709,500
		Unadjusted Over or (Under) Funded:	7.80	653,343	94,375	139,185	886,903
Adjustments to Wage and Salary							
352175 2	04336 R90	TAX AUDITOR 2	1.00	54,226	12,500	11,315	78,041
352175 8	04336 R90	TAX AUDITOR 2	1.00	45,427	12,500	9,479	67,406
352175 9	04334 R90	TAX AUDITOR 3	1.00	62,109	12,500	12,960	87,569
352242 7	04334 R90	TAX AUDITOR 3	1.00	47,237	12,500	9,857	69,594
352242 9	04336 R90	TAX AUDITOR 2	1.00	49,338	12,500	10,295	72,133
352260 9	04336 R90	TAX AUDITOR 2	1.00	27,165	12,500	5,668	45,333
352316 4	04338 R90	TAX AUDITOR 1	1.00	36,982	12,500	7,717	57,199
352316 7	04338 R90	TAX AUDITOR 1	1.00	38,646	12,500	8,064	59,210
Estimated Salary Needs							
		Permanent Positions	102.10	5,859,797	1,279,375	1,219,910	8,359,082
		Estimated Salary and Benefits	102.10	5,859,797	1,279,375	1,219,910	8,359,082
Adjusted Over or (Under) Funding							
		Original Appropriation	(.20)	292,213	(5,625)	63,830	350,418
		Estimated Expenditures	(.20)	292,213	(5,625)	63,830	350,418
		Base	(.20)	(7,787)	(5,625)	63,830	50,418

PCF Summary Report

Request for Fiscal Year: 2024

Agency: State Tax Commission

352

Appropriation Unit: Audit Division

TAAB

Fund: General Fund

10000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2023 ORIGINAL APPROPRIATION	101.90	6,152,010	1,273,750	1,283,740	8,709,500
5.00 FY 2023 TOTAL APPROPRIATION	101.90	6,152,010	1,273,750	1,283,740	8,709,500
7.00 FY 2023 ESTIMATED EXPENDITURES	101.90	6,152,010	1,273,750	1,283,740	8,709,500
8.11 FTP or Fund Adjustments	0.00	(300,000)	0	0	(300,000)
9.00 FY 2024 BASE	101.90	5,852,010	1,273,750	1,283,740	8,409,500
10.11 Change in Health Benefit Costs	0.00	0	127,937	0	127,937
10.12 Change in Variable Benefit Costs	0.00	0	0	(41,433)	(41,433)
10.61 Salary Multiplier - Regular Employees	0.00	58,598	0	11,785	70,383
11.00 FY 2024 PROGRAM MAINTENANCE	101.90	5,910,608	1,401,687	1,254,092	8,566,387
13.00 FY 2024 TOTAL REQUEST	101.90	5,910,608	1,401,687	1,254,092	8,566,387

FORM B6: WAGE & SALARY RECONCILIATION

Agency/Department:		Department of Revenue and Taxation		Agency Number:		352	
Budgeted Division:		State Tax Commission		Luma Fund Number		27600	
Budgeted Program		Audit Division		Appropriation (Budget) Unit		TAAB	
Original Request Date:		9/1/2022		Fiscal Year:		2024	
Revision Date:				Fund Name:		Multistate Tax Compact	
				Budget Submission Page #		Historical Fund #: 0276-00	
				Revision #:		of	

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):									
		Permanent Positions	1	21.30	1,375,353	266,250	286,995	1,928,598	26,625	(9,765)	16,860
		Board & Group Positions	2		5,835	0	489	6,325			
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		TOTAL FROM WSR		21.30	1,381,189	266,250	287,484	1,934,923	26,625	(9,765)	16,860
		FY 2023 ORIGINAL APPROPRIATION	1,834,000	21.05	1,309,148	252,363	272,489	1,834,000			
		Unadjusted Over or (Under) Funded:	Est Difference	(0.25)	(72,041)	(13,887)	(14,995)	(100,923)			
		Adjustments to Wage & Salary:									
		Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:									
		Retire Cd	Adjustment Description / Position Title								
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Other Adjustments:									
		Vacancies to meet budget (turnover)	1	1.00	(78,000)	(12,500)	(16,276)	(106,776)	(1,250)	554	(696)
		Reinstate FTP	1	1.00	0	0	0	0	0	0	0
3176	1103	R1 Technical Rec Specialist (Moved to Fuels)	1	(0.25)	(1,800)	(3,125)	(376)	(5,301)	(313)	13	(300)
				0.00	0	0	0	0	0	0	0
		Estimated Salary Needs:									
		Permanent Positions	1	21.05	1,295,553	250,625	270,343	1,816,521	25,063	(9,198)	15,864
		Board & Group Positions	2	0.00	5,835	0	489	6,325	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		Estimated Salary and Benefits		21.05	1,301,389	250,625	270,832	1,822,846	25,063	(9,198)	15,864
		Adjusted Over or (Under) Funding:	Orig. Approp	0.00	7,963	1,534	1,657	11,154	Calculated overfunding is .6% of Original Appropriation		
			Est. Expend	0.00	8,011	1,575	1,668	11,254	Calculated overfunding is .6% of Est. Expenditures		
			Base	0.00	8,011	1,575	1,668	11,254	Calculated overfunding is .6% of the Base		
Personnel Cost Reconciliation - Relation to Zero Variance --->											

DU	Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change
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FORM B6: WAGE & SALARY RECONCILIATION

3.00	FY 2023 ORIGINAL APPROPRIATION	1,834,000	21.05	1,309,352	252,159	272,489	1,834,000
	Rounded Appropriation		21.05	1,309,400	252,200	272,500	1,834,000
4.11	Appropriation Adjustments:		0.00	0	0	0	0
4.31	Reappropriation		0.00	0	0	0	0
	Supplemental						
5.00	TOTAL APPROPRIATION		21.05	1,309,400	252,200	272,500	1,834,000
6.31	Expenditure Adjustments:		0.00	0	0		0
6.41	Transfer between programs		0.00	0	0	0	0
	FTP or Fund Adjustment						
7.00	ESTIMATED EXPENDITURES		21.05	1,309,400	252,200	272,500	1,834,000
	Base Adjustments:						
8.31	Transfer Between Programs		0.00	0	0	0	0
8.41	Removal of One-Time Expenditures		0.00	0	0	0	0
8.51	Base Reduction		0.00	0	0	0	0
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PCF Detail Report

Request for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Audit Division

TAAB

Fund: Multistate Tax Compact Account

27600

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	21.30	1,375,356	266,250	286,997	1,928,603
		Total from PCF	21.30	1,375,356	266,250	286,997	1,928,603
		FY 2023 ORIGINAL APPROPRIATION	21.05	1,299,672	263,125	271,203	1,834,000
		Unadjusted Over or (Under) Funded:	(.25)	(75,684)	(3,125)	(15,794)	(94,603)
Estimated Salary Needs							
		Permanent Positions	21.30	1,375,356	266,250	286,997	1,928,603
		Estimated Salary and Benefits	21.30	1,375,356	266,250	286,997	1,928,603
Adjusted Over or (Under) Funding							
		Original Appropriation	(.25)	(75,684)	(3,125)	(15,794)	(94,603)
		Estimated Expenditures	(.25)	(75,684)	(3,125)	(15,794)	(94,603)
		Base	(.25)	(75,684)	(3,125)	(15,794)	(94,603)

PCF Summary ReportRequest for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Audit Division

TAAB

Fund: Multistate Tax Compact Account

27600

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2023 ORIGINAL APPROPRIATION	21.05	1,299,672	263,125	271,203	1,834,000
5.00 FY 2023 TOTAL APPROPRIATION	21.05	1,299,672	263,125	271,203	1,834,000
7.00 FY 2023 ESTIMATED EXPENDITURES	21.05	1,299,672	263,125	271,203	1,834,000
9.00 FY 2024 BASE	21.05	1,299,672	263,125	271,203	1,834,000
10.11 Change in Health Benefit Costs	0.00	0	26,625	0	26,625
10.12 Change in Variable Benefit Costs	0.00	0	0	(9,765)	(9,765)
10.61 Salary Multiplier - Regular Employees	0.00	13,754	0	2,772	16,526
11.00 FY 2024 PROGRAM MAINTENANCE	21.05	1,313,426	289,750	264,210	1,867,386
13.00 FY 2024 TOTAL REQUEST	21.05	1,313,426	289,750	264,210	1,867,386

FORM B6: WAGE & SALARY RECONCILIATION

Agency/Department:	Department of Revenue and Taxation	Agency Number:	352
Budgeted Division:	State Tax Commission	Luma Fund Number	33801
Budgeted Program	Audit Division	Appropriation (Budget) Unit	TAAB
		Fiscal Year:	2024
Original Request Date:	9/1/2022	Fund Name:	Administration and Accounting
Revision Date:		Historical Fund #:	0338-01
		Budget Submission Page #	of
		Revision #:	

	PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
			Totals from Wage and Salary Report (WSR):									
			Permanent Positions	1	0.15	9,303	1,875	1,941	13,119	188	(66)	121
			Board & Group Positions	2		0	0	0	0			
			Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
			TOTAL FROM WSR		0.15	9,303	1,875	1,941	13,119	188	(66)	121
			FY 2023 ORIGINAL APPROPRIATION	17,000	0.00	12,055	2,430	2,515	17,000			
			Unadjusted Over or (Under) Funded:	Est Difference	(0.15)	2,752	555	574	3,881	Calculated overfunding is 22.8% of Original Appropriation		
			Adjustments to Wage & Salary: Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:									
			Retire Cd Adjustment Description / Position Title									
					0.00	0	0	0	0	0	0	0
					0.00	0	0	0	0	0	0	0
					0.00	0	0	0	0	0	0	0
					0.00	0	0	0	0	0	0	0
					0.00	0	0	0	0	0	0	0
					0.00	0	0	0	0	0	0	0
					0.00	0	0	0	0	0	0	0
					0.00	0	0	0	0	0	0	0
					0.00	0	0	0	0	0	0	0
					0.00	0	0	0	0	0	0	0
					0.00	0	0	0	0	0	0	0
			Other Adjustments:									
			FTP transferred to GF to align budget	1	(0.15)	(5,400)	(1,875)	(1,127)	(8,402)	(188)	38	(149)
			Reinstate Appropriation but not FTP	1	0.00	5,400	0	1,127	6,527	0	(38)	(38)
					0.00	0	0	0	0	0	0	0
					0.00	0	0	0	0	0	0	0
			Estimated Salary Needs:									
			Permanent Positions	1	0.00	9,303	0	1,941	11,244	0	(66)	(66)
			Board & Group Positions	2	0.00	0	0	0	0	0	0	0
			Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
			Estimated Salary and Benefits		0.00	9,303	0	1,941	11,244	0	(66)	(66)
			Adjusted Over or (Under) Funding:	Orig. Approp Est. Expend	0.00	4,762	0	994	5,756	Calculated overfunding is 33.9% of Original Appropriation		
				Base	0.00	4,797	0	959	5,756	Calculated overfunding is 33.9% of Est. Expenditures		
					0.00	4,797	0	959	5,756	Calculated overfunding is 33.9% of the Base		
Personnel Cost Reconciliation - Relation to Zero Variance --->												
DU				Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change

FORM B6: WAGE & SALARY RECONCILIATION

3.00	FY 2023 ORIGINAL APPROPRIATION Rounded Appropriation	17,000	0.00	14,065	0	2,935	17,000
4.11	Appropriation Adjustments:						
4.31	Reappropriation		0.00	0	0	0	0
	Supplemental		0.00	0	0	0	0
5.00	TOTAL APPROPRIATION		0.00	14,100	0	2,900	17,000
6.31	Expenditure Adjustments:						
6.41	Transfer between programs		0.00	0	0	0	0
	FTP or Fund Adjustment		0.00	0	0	0	0
7.00	ESTIMATED EXPENDITURES		0.00	14,100	0	2,900	17,000
8.31	Base Adjustments:						
8.41	Transfer Between Programs		0.00	0	0	0	0
8.51	Removal of One-Time Expenditures		0.00	0	0	0	0
	Base Reduction		0.00	0	0	0	0
9.00	FY 2024 BASE		0.00	14,100	0	2,900	17,000
10.11	Change in Health Benefit Costs						
10.12	Change in Variable Benefits Costs					(100)	(100)
10.51	Annualization	Indicator Code		0	0	0	0
10.61	CEC for Permanent Positions	1.00%		100	0	0	100
10.62	CEC for Temp/Group Positions	1.00%		0	0	0	0
10.63	CEC for Elected Officials & Commissioners			0	0	0	0
11.00	FY 2024 PROGRAM MAINTENANCE		0.00	14,200	0	2,800	17,000
12.01	Line Items:						
12.02							0
12.03							0
13.00	FY 2024 TOTAL REQUEST		0.00	14,200	0	2,800	17,000

PCF Detail Report

Request for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Audit Division

TAAB

Fund: Internal Accounting And Admin Services: General

33801

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	.15	9,303	1,875	1,940	13,118
		Total from PCF	.15	9,303	1,875	1,940	13,118
		FY 2023 ORIGINAL APPROPRIATION	.00	14,065	0	2,935	17,000
		Unadjusted Over or (Under) Funded:	(.15)	4,762	(1,875)	995	3,882
Estimated Salary Needs							
		Permanent Positions	.15	9,303	1,875	1,940	13,118
		Estimated Salary and Benefits	.15	9,303	1,875	1,940	13,118
Adjusted Over or (Under) Funding							
		Original Appropriation	(.15)	4,762	(1,875)	995	3,882
		Estimated Expenditures	(.15)	4,762	(1,875)	995	3,882
		Base	(.15)	4,762	(1,875)	995	3,882

PCF Summary ReportRequest for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Audit Division

TAAB

Fund: Internal Accounting And Admin Services: General

33801

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2023 ORIGINAL APPROPRIATION	0.00	14,065	0	2,935	17,000
5.00 FY 2023 TOTAL APPROPRIATION	0.00	14,065	0	2,935	17,000
7.00 FY 2023 ESTIMATED EXPENDITURES	0.00	14,065	0	2,935	17,000
9.00 FY 2024 BASE	0.00	14,065	0	2,935	17,000
10.11 Change in Health Benefit Costs	0.00	0	187	0	187
10.12 Change in Variable Benefit Costs	0.00	0	0	(66)	(66)
10.61 Salary Multiplier - Regular Employees	0.00	93	0	19	112
11.00 FY 2024 PROGRAM MAINTENANCE	0.00	14,158	187	2,888	17,233
13.00 FY 2024 TOTAL REQUEST	0.00	14,158	187	2,888	17,233

Agency/Department: Department of Revenue and Taxation		Agency Number: 352									
Budgeted Division: State Tax Commission		Luma Fund Number 33802									
Budgeted Program Audit Division		Appropriation (Budget) Unit TAAB									
Original Request Date: 9/1/2022		Fiscal Year: 2024									
Revision Date:		Historical Fund #: 0338-02									
Revision #:		Budget Submission Page # of									
Fund Name: Administration Services for Transportation											
PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):	1	22.20	1,322,932	277,500	275,893	1,876,325	27,750	(9,393)	18,357
		Permanent Positions	2		0	0	0	0			
		Board & Group Positions	3	0.00	0	0	0	0	0	0	0
		Elected Officials & Full Time Commissioners		22.20	1,322,932	277,500	275,893	1,876,325	27,750	(9,393)	18,357
		TOTAL FROM WSR									
		FY 2023 ORIGINAL APPROPRIATION	1,910,100	22.40	1,346,745	282,495	280,859	1,910,100			
		Unadjusted Over or (Under) Funded:	Est Difference	0.20	23,813	4,995	4,966	33,775			
		Adjustments to Wage & Salary:									
		Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:									
		Retire Cd Adjustment Description / Position Title									
		R1 Fill Vacant FTP - Tax Auditor 3	1	1.00	44,348	12,500	9,254	66,102	1,250	(315)	935
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Other Adjustments:									
		R1 Vacancies to meet budget (turnover)	1	(1.05)	(44,348)	(13,125)	(9,254)	(66,727)	(1,313)	315	(995)
3176	1103	Technical Rec Specialist (Moved to Fuels)	1	0.25	1,800	3,125	376	5,301	313	(13)	300
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Estimated Salary Needs:									
		Permanent Positions	1	22.40	1,324,732	280,000	276,269	1,881,001	28,000	(9,406)	18,594
		Board & Group Positions	2	0.00	0	0	0	0	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		Estimated Salary and Benefits		22.40	1,324,732	280,000	276,269	1,881,001	28,000	(9,406)	18,594
		Adjusted Over or (Under) Funding:	Orig. Approp	0.00	20,494	4,332	4,274	29,099	Calculated overfunding is 1.5% of Original Appropriation		
			Est. Expend	0.00	20,468	4,300	4,231	28,999	Calculated overfunding is 1.5% of Est. Expenditures		
			Base	0.00	20,468	4,300	4,231	28,999	Calculated overfunding is 1.5% of the Base		
Personnel Cost Reconciliation - Relation to Zero Variance --->											
DU			Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change

FORM B6: WAGE & SALARY RECONCILIATION

3.00	FY 2023 ORIGINAL APPROPRIATION	1,910,100	22.40	1,345,226	284,332	280,543	1,910,100
	Appropriation Adjustments:						
4.11	Reappropriation		0.00	0	0	0	0
4.31	Supplemental		0.00	0	0	0	0
5.00	FY 2023 TOTAL APPROPRIATION		22.40	1,345,200	284,300	280,500	1,910,100
	Expenditure Adjustments:						
6.31	Transfer between programs		0.00	0	0	0	0
6.41	FTP or Fund Adjustment		0.00	0	0	0	0
7.00	FY 2023 ESTIMATED EXPENDITURES		22.40	1,345,200	284,300	280,500	1,910,100
	Base Adjustments:						
8.31	Transfer Between Programs		0.00	0	0	0	0
8.41	Removal of One-Time Expenditures		0.00	0	0	0	0
8.51	Base Reduction		0.00	0	0	0	0
9.00	FY 2024 BASE		22.40	1,345,200	284,300	280,500	1,910,100
10.11	Change in Health Benefit Costs				28,000	(9,400)	28,000
10.12	Change in Variable Benefits Costs						(9,400)
10.51	Annualization	Indicator Code		0	0	0	0
10.61	CEC for Permanent Positions	1.00%		13,200	2,700	0	15,900
10.62	CEC for Temp/Group Positions	1.00%		0	0	0	0
10.63	CEC for Elected Officials & Commissioners			0	0	0	0
11.00	FY 2024 PROGRAM MAINTENANCE		22.40	1,358,400	312,300	273,800	1,944,600
	Line Items:						
12.01							0
12.02							0
12.03							0
13.00	FY 2024 TOTAL REQUEST		22.40	1,358,400	312,300	273,800	1,944,600

PCF Detail Report

Request for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Audit Division

TAAB

Fund: Internal Accounting And Admin Services:
Transportation

33802

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	22.20	1,322,934	277,500	275,892	1,876,326
		Total from PCF	22.20	1,322,934	277,500	275,892	1,876,326
		FY 2023 ORIGINAL APPROPRIATION	22.40	1,348,673	280,000	281,427	1,910,100
		Unadjusted Over or (Under) Funded:	.20	25,739	2,500	5,535	33,774
Adjustments to Wage and Salary							
352173 1	04334 R90	TAX AUDITOR 3	1.00	43,909	12,500	9,162	65,571
Estimated Salary Needs							
		Permanent Positions	23.20	1,366,843	290,000	285,054	1,941,897
		Estimated Salary and Benefits	23.20	1,366,843	290,000	285,054	1,941,897
Adjusted Over or (Under) Funding							
		Original Appropriation	(.80)	(18,170)	(10,000)	(3,627)	(31,797)
		Estimated Expenditures	(.80)	(18,170)	(10,000)	(3,627)	(31,797)
		Base	(.80)	(18,170)	(10,000)	(3,627)	(31,797)

PCF Summary ReportRequest for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Audit Division

TAAB

Fund: Internal Accounting And Admin Services:
Transportation

33802

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2023 ORIGINAL APPROPRIATION	22.40	1,348,673	280,000	281,427	1,910,100
5.00 FY 2023 TOTAL APPROPRIATION	22.40	1,348,673	280,000	281,427	1,910,100
7.00 FY 2023 ESTIMATED EXPENDITURES	22.40	1,348,673	280,000	281,427	1,910,100
9.00 FY 2024 BASE	22.40	1,348,673	280,000	281,427	1,910,100
10.11 Change in Health Benefit Costs	0.00	0	29,000	0	29,000
10.12 Change in Variable Benefit Costs	0.00	0	0	(9,705)	(9,705)
10.61 Salary Multiplier - Regular Employees	0.00	13,668	0	2,754	16,422
11.00 FY 2024 PROGRAM MAINTENANCE	22.40	1,362,341	309,000	274,476	1,945,817
13.00 FY 2024 TOTAL REQUEST	22.40	1,362,341	309,000	274,476	1,945,817

FORM B6: WAGE & SALARY RECONCILIATION

Agency/Department: Department of Revenue and Taxation		Agency Number: 352	
Budgeted Division: State Tax Commission		Luma Fund Number 10000	
Budgeted Program Revenue Operations		Appropriation (Budget) Unit TAAC	
Original Request Date: 9/1/2022		Fiscal Year: 2024	
Revision Date:		Fund Name: General	
Revision #:		Historical Fund #: 0001-00	
Budget Submission Page # of			

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):									
		Permanent Positions	1		2,567,267	756,375	535,527	3,859,168	75,638	(18,228)	57,410
		Board & Group Positions	2		113,553	0	43,369	156,921	0	0	0
		Elected Officials & Full Time Commissioners	3		0	0	0	0	0	0	0
		TOTAL FROM WSR			2,680,819	756,375	578,895	4,016,090	75,638	(18,228)	57,410
		FY 2023 ORIGINAL APPROPRIATION	4,149,100	62.90	2,769,606	781,426	598,068	4,149,100			
		Unadjusted Over or (Under) Funded:	Est Difference	2.39	88,787	25,051	19,173	133,010			
		Adjustments to Wage & Salary:									
		Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:									
		Retire Cd									
		Adjustment Description / Position Title									
		R1 Fill Vacant FTP - Program Information Coor	1	1.00	43,487	12,500	9,074	65,061	1,250	(309)	941
		R1 Fill Vacant FTP - Tech Records Spec 2	1	1.00	0	0	0	0	0	0	0
		R1 Fill Vacant FTP - Tech Records Spec 1	1	1.00	29,264	12,500	6,107	47,871	1,250	(208)	1,042
		R1 Fill Vacant FTP - Program Information Coor	1	1.00	32,857	12,500	6,856	52,213	1,250	(233)	1,017
		R1 Fill Vacant FTP - Program Information Coor	1	1.00	17,920	12,500	3,739	34,159	1,250	(127)	1,123
		R1 Fill Vacant FTP - Program Information Coor	1	0.00	57,138	0	11,923	69,061	0	(406)	(406)
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Other Adjustments:									
		R1 Vacancies to align budget (turnover)	1	(2.61)	(91,000)	(32,625)	(18,989)	(142,614)	(3,263)	646	(2,616)
			0	0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Estimated Salary Needs:									
		Permanent Positions	1	62.90	2,656,933	773,750	554,237	3,984,920	77,375	(18,864)	58,511
		Board & Group Positions	2	0.00	113,553	0	43,369	156,921	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		Estimated Salary and Benefits		62.90	2,770,485	773,750	597,606	4,141,841	77,375	(18,864)	58,511
		Adjusted Over or (Under) Funding:	Orig. Approp	0.00	4,855	1,356	1,047	7,259	Calculated overfunding is 2% of Original Appropriation		
			Est. Expend	0.00	4,815	1,350	1,094	7,259	Calculated overfunding is 2% of Est. Expenditures		
			Base	0.00	4,815	1,350	1,094	7,259	Calculated overfunding is 2% of the Base		
		Personnel Cost Reconciliation - Relation to Zero Variance ---->									
DU			Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change

FORM B6: WAGE & SALARY RECONCILIATION

3.00	FY 2023 ORIGINAL APPROPRIATION	4,149,100	62.90	2,775,341	775,106	598,653	4,149,100
	Rounded Appropriation		62.90	2,775,300	775,100	598,700	4,149,100
4.11	Appropriation Adjustments:		0.00	0	0	0	0
4.31	Reappropriation		0.00	0	0	0	0
	Supplemental						
5.00	TOTAL APPROPRIATION		62.90	2,775,300	775,100	598,700	4,149,100
6.31	Expenditure Adjustments:		0.00	0	0		0
6.41	Transfer between programs		0.00	0	0	0	0
	FTP or Fund Adjustment						
7.00	ESTIMATED EXPENDITURES		62.90	2,775,300	775,100	598,700	4,149,100
	Base Adjustments:						
8.31	Transfer Between Programs		0.00	0	0	0	0
8.41	Removal of One-Time Expenditures		0.00	0	0	0	0
8.51	Base Reduction		0.00	0	0	0	0
9.00	FY 2024 BASE		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total
10.11	Change in Health Benefit Costs		62.90	2,775,300	775,100	598,700	4,149,100
10.12	Change in Variable Benefits Costs				77,400	(18,900)	77,400
	Indicator Code						(18,900)
10.51	Annualization			0	0	0	0
10.61	CEC for Permanent Positions	1.00%		26,600	5,400	32,000	32,000
10.62	CEC for Temp/Group Positions	1.00%		1,100	100	1,200	1,200
10.63	CEC for Elected Officials & Commissioners			0	0	0	0
11.00	FY 2024 PROGRAM MAINTENANCE		62.90	2,803,000	852,500	585,300	4,240,800
	Line Items:						
12.01							0
12.02							0
12.03							0
13.00	FY 2024 TOTAL REQUEST		62.90	2,803,000	852,500	585,300	4,240,800

PCF Detail Report

Request for Fiscal Year: 2024

Agency: State Tax Commission

352

Appropriation Unit: Revenue Operations

TAAC

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	60.51	2,567,259	756,375	535,526	3,859,160
		Total from PCF	60.51	2,567,259	756,375	535,526	3,859,160
		FY 2023 ORIGINAL APPROPRIATION	62.90	2,782,273	786,250	580,577	4,149,100
		Unadjusted Over or (Under) Funded:	2.39	215,014	29,875	45,051	289,940
Adjustments to Wage and Salary							
3523609	01106	PROGRAM INFORMATION COOR R90	1.00	43,056	12,500	8,984	64,540
3523613	01103	TECH RECORDS SPEC 2 R90	1.00	0	12,500	0	12,500
3523716	01104	TECH RECORDS SPEC 1 R90	1.00	28,974	12,500	6,046	47,520
3524114	04344	TAX COMPL OFCR 2 R90	1.00	32,531	12,500	6,788	51,819
3524908	01239	OFFICE SPECIALIST 2 R90	1.00	17,742	12,500	3,702	33,944
3525507	04301	TAX CNTRL PROCESSING BC R90	.60	44,468	7,500	9,279	61,247
Estimated Salary Needs							
		Permanent Positions	66.11	2,734,030	826,375	570,325	4,130,730
		Estimated Salary and Benefits	66.11	2,734,030	826,375	570,325	4,130,730
Adjusted Over or (Under) Funding							
		Original Appropriation	(3.21)	48,243	(40,125)	10,252	18,370
		Estimated Expenditures	(3.21)	48,243	(40,125)	10,252	18,370
		Base	(3.21)	48,243	(40,125)	10,252	18,370

PCF Summary Report

Request for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Revenue Operations

TAAC

Fund: General Fund

10000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2023 ORIGINAL APPROPRIATION	62.90	2,782,273	786,250	580,577	4,149,100
5.00 FY 2023 TOTAL APPROPRIATION	62.90	2,782,273	786,250	580,577	4,149,100
7.00 FY 2023 ESTIMATED EXPENDITURES	62.90	2,782,273	786,250	580,577	4,149,100
9.00 FY 2024 BASE	62.90	2,782,273	786,250	580,577	4,149,100
10.11 Change in Health Benefit Costs	0.00	0	82,637	0	82,637
10.12 Change in Variable Benefit Costs	0.00	0	0	(19,412)	(19,412)
10.61 Salary Multiplier - Regular Employees	0.00	27,340	0	5,510	32,850
11.00 FY 2024 PROGRAM MAINTENANCE	62.90	2,809,613	868,887	566,675	4,245,175
12.03 On-going Funding for Tax Season Temporary Employees	0.00	475,000	0	0	475,000
13.00 FY 2024 TOTAL REQUEST	62.90	3,284,613	868,887	566,675	4,720,175

Agency/Department: Department of Revenue and Taxation		Agency Number: 352	
Budgeted Division: State Tax Commission		Luma Fund Number 33801	
Budgeted Program Revenue Operations		Appropriation (Budget) Unit TAAC	
Original Request Date: 9/1/2022		Fiscal Year: 2024	
Revision Date:		Historical Fund #: 0338-01	
Revision #:		of	
Fund Name: Administration and Accounting		Budget Submission Page #	

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):									
		Permanent Positions	1	0.29	8,704	3,625	1,816	14,145	363	(62)	301
		Board & Group Positions	2	0.00	0	0	0	0	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		TOTAL FROM WSR		0.29	8,704	3,625	1,816	14,145	363	(62)	301
		FY 2023 ORIGINAL APPROPRIATION	91,100	0.00	56,057	23,346	11,697	91,100			
		Unadjusted Over or (Under) Funded:	Est Difference	(0.29)	47,353	19,721	9,881	76,955	Calculated overfunding is 84.5% of Original Appropriation		
		Adjustments to Wage & Salary:									
		Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:									
		Retire Cd									
		Adjustment Description / Position Title									
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Other Adjustments:									
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Estimated Salary Needs:									
		Permanent Positions	1	0.29	8,704	3,625	1,816	14,145	363	(62)	301
		Board & Group Positions	2	0.00	0	0	0	0	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		Estimated Salary and Benefits		0.29	8,704	3,625	1,816	14,145	363	(62)	301
		Adjusted Over or (Under) Funding:	Orig. Approp	(0.29)	47,353	19,721	9,881	76,955	Calculated overfunding is 84.5% of Original Appropriation		
			Est. Expend	(0.29)	47,396	19,675	9,884	76,955	Calculated overfunding is 84.5% of Est. Expenditures		
			Base	(0.29)	47,396	19,675	9,884	76,955	Calculated overfunding is 84.5% of the Base		
Personnel Cost Reconciliation - Relation to Zero Variance --->											
You may not have sufficient funding or authorized FTP, and may need to make additional adjustments to finalize this form. Please contact both your DFM and LSO analysts.											

DU	Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change

FORM B6: WAGE & SALARY RECONCILIATION

3.00	FY 2023 ORIGINAL APPROPRIATION	91,100	0.00	56,057	23,346	11,697	91,100
	Appropriation Adjustments:						
4.11	Reappropriation		0.00	0	0	0	0
4.31	Supplemental		0.00	0	0	0	0
5.00	TOTAL APPROPRIATION		0.00	56,100	23,300	11,700	91,100
	Expenditure Adjustments:						
6.31	Transfer between programs		0.00	0	0	0	0
6.41	FTP or Fund Adjustment		0.00	0	0	0	0
7.00	ESTIMATED EXPENDITURES		0.00	56,100	23,300	11,700	91,100
	Base Adjustments:						
8.31	Transfer Between Programs		0.00	0	0	0	0
8.41	Removal of One-Time Expenditures		0.00	0	0	0	0
8.51	Base Reduction		0.00	0	0	0	0
9.00	FY 2024 BASE		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total
10.11	Change in Health Benefit Costs		0.00	56,100	23,300	11,700	91,100
10.12	Change in Variable Benefits Costs				400	(100)	400
	Indicator Code						
10.51	Annualization			0	0	0	0
10.61	CEC for Permanent Positions	1.00%		100		0	100
10.62	CEC for Temp/Group Positions	1.00%		0		0	0
10.63	CEC for Elected Officials & Commissioners			0		0	0
11.00	PROGRAM MAINTENANCE		0.00	56,200	23,700	11,600	91,500
	Line Items:						
12.01							0
12.02							0
12.03							0
13.00	TOTAL REQUEST		0.00	56,200	23,700	11,600	91,500

PCF Detail Report

Request for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Revenue Operations

TAAC

Fund: Internal Accounting And Admin Services: General

33801

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	.29	8,704	3,625	1,816	14,145
		Total from PCF	.29	8,704	3,625	1,816	14,145
		FY 2023 ORIGINAL APPROPRIATION	.00	75,372	0	15,728	91,100
		Unadjusted Over or (Under) Funded:	(.29)	66,668	(3,625)	13,912	76,955
Estimated Salary Needs							
		Permanent Positions	.29	8,704	3,625	1,816	14,145
		Estimated Salary and Benefits	.29	8,704	3,625	1,816	14,145
Adjusted Over or (Under) Funding							
		Original Appropriation	(.29)	66,668	(3,625)	13,912	76,955
		Estimated Expenditures	(.29)	66,668	(3,625)	13,912	76,955
		Base	(.29)	66,668	(3,625)	13,912	76,955

PCF Summary ReportRequest for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Revenue Operations

TAAC

Fund: Internal Accounting And Admin Services: General

33801

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2023 ORIGINAL APPROPRIATION	0.00	75,372	0	15,728	91,100
5.00 FY 2023 TOTAL APPROPRIATION	0.00	75,372	0	15,728	91,100
7.00 FY 2023 ESTIMATED EXPENDITURES	0.00	75,372	0	15,728	91,100
9.00 FY 2024 BASE	0.00	75,372	0	15,728	91,100
10.11 Change in Health Benefit Costs	0.00	0	362	0	362
10.12 Change in Variable Benefit Costs	0.00	0	0	(62)	(62)
10.61 Salary Multiplier - Regular Employees	0.00	87	0	18	105
11.00 FY 2024 PROGRAM MAINTENANCE	0.00	75,459	362	15,684	91,505
13.00 FY 2024 TOTAL REQUEST	0.00	75,459	362	15,684	91,505

FORM B6: WAGE & SALARY RECONCILIATION

Agency/Department:	Department of Revenue and Taxation	Agency Number:	352
Budgeted Division:	State Tax Commission	Luma Fund Number	33802
Budgeted Program	Revenue Operations	Appropriation (Budget) Unit	TAAC
Original Request Date:	9/1/2022	Fiscal Year:	2024
Revision Date:		Fund Name:	Administration Services for Transportation
		Budget Submission Page #	0338-02
		Revision #:	of

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):									
		Permanent Positions	1	10.20	465,863	127,500	97,088	690,451	12,750	(3,308)	9,442
		Board & Group Positions	2		0	0	0	0			
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		TOTAL FROM WSR		10.20	465,863	127,500	97,088	690,451	12,750	(3,308)	9,442
		FY 2023 ORIGINAL APPROPRIATION	676,200	11.10	456,247	124,868	95,084	676,200			
		Unadjusted Over or (Under) Funded:	Est Difference	0.90	(9,616)	(2,632)	(2,004)	(14,251)	Calculated underfunding is (2.1%) of Original Appropriation		
		Adjustments to Wage & Salary:									
		Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:									
		Retire Cd Adjustment Description / Position Title									
		R1 Fill Vacant FTP - Tax Central Processing BC	1	0.40	38,092	5,000	7,949	51,041	500	(270)	230
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Other Adjustments:									
		Vacancies to align budget (turnover)	1	(1.00)	(45,000)	(12,500)	(9,350)	(66,890)	(1,250)	320	(931)
		Reinstating FTP	1	1.50	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Estimated Salary Needs:									
		Permanent Positions	1	11.10	458,955	120,000	95,647	674,602	12,000	(3,259)	8,741
		Board & Group Positions	2	0.00	0	0	0	0	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		Estimated Salary and Benefits		11.10	458,955	120,000	95,647	674,602	12,000	(3,259)	8,741
		Adjusted Over or (Under) Funding:	Orig. Approp	0.00	1,087	284	227	1,598	Calculated overfunding is 2% of Original Appropriation		
			Est. Expend	0.00	1,045	300	253	1,598	Calculated overfunding is 2% of Est. Expenditures		
			Base	0.00	1,045	300	253	1,598	Calculated overfunding is .2% of the Base		

Personnel Cost Reconciliation - Relation to Zero Variance --->

DU	Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change

FORM B6: WAGE & SALARY RECONCILIATION

3.00	FY 2023	ORIGINAL APPROPRIATION	Rounded Appropriation	676,200	11.10	460,042	120,284	95,874	676,200		
		Appropriation Adjustments:									
4.11		Reappropriation			0.00	0	0	0	0		
4.31		Supplemental			0.00	0	0	0	0		
5.00		TOTAL APPROPRIATION			11.10	460,000	120,300	95,900	676,200		
		Expenditure Adjustments:									
6.31		Transfer between programs			0.00	0	0	0	0		
6.41		FTP or Fund Adjustment			0.00	0	0	0	0		
7.00		ESTIMATED EXPENDITURES			11.10	460,000	120,300	95,900	676,200		
		Base Adjustments:									
8.31		Transfer Between Programs			0.00	0	0	0	0		
8.41		Removal of One-Time Expenditures			0.00	0	0	0	0		
8.51		Base Reduction			0.00	0	0	0	0		
9.00	FY 2024	BASE			FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total		
10.11		Change in Health Benefit Costs			11.10	460,000	120,300	95,900	676,200		
10.12		Change in Variable Benefits Costs							12,000		
				Indicator Code					(3,300)		
10.51		Annualization				0	0	0	0		
10.61		CEC for Permanent Positions		1.00%		4,600		900	5,500		
10.62		CEC for Temp/Group Positions		1.00%		0		0	0		
10.63		CEC for Elected Officials & Commissioners				0		0	0		
11.00	FY 2024	PROGRAM MAINTENANCE			11.10	464,600	132,300	93,500	690,400		
		Line Items:									
12.01									0		
12.02									0		
12.03									0		
13.00	FY 2024	TOTAL REQUEST			11.10	464,600	132,300	93,500	690,400		

PCF Detail Report

Request for Fiscal Year: 2024

Agency: State Tax Commission

352

Appropriation Unit: Revenue Operations

TAAC

Fund: Internal Accounting And Admin Services:
Transportation

33802

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	10.20	465,861	127,500	97,088	690,449
		Total from PCF	10.20	465,861	127,500	97,088	690,449
		FY 2023 ORIGINAL APPROPRIATION	11.10	444,662	138,750	92,788	676,200
		Unadjusted Over or (Under) Funded:	.90	(21,199)	11,250	(4,300)	(14,249)
Adjustments to Wage and Salary							
352550 7	04301 R90	TAX CNTRL PROCESSING BC	.40	29,646	5,000	6,186	40,832
Estimated Salary Needs							
		Permanent Positions	10.60	495,507	132,500	103,274	731,281
		Estimated Salary and Benefits	10.60	495,507	132,500	103,274	731,281
Adjusted Over or (Under) Funding							
		Original Appropriation	.50	(50,845)	6,250	(10,486)	(55,081)
		Estimated Expenditures	.50	(50,845)	6,250	(10,486)	(55,081)
		Base	.50	(50,845)	6,250	(10,486)	(55,081)

PCF Summary Report

Request for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Revenue Operations

TAAC

Fund: Internal Accounting And Admin Services:
Transportation

33802

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2023 ORIGINAL APPROPRIATION	11.10	444,662	138,750	92,788	676,200
5.00 FY 2023 TOTAL APPROPRIATION	11.10	444,662	138,750	92,788	676,200
7.00 FY 2023 ESTIMATED EXPENDITURES	11.10	444,662	138,750	92,788	676,200
9.00 FY 2024 BASE	11.10	444,662	138,750	92,788	676,200
10.11 Change in Health Benefit Costs	0.00	0	13,250	0	13,250
10.12 Change in Variable Benefit Costs	0.00	0	0	(3,518)	(3,518)
10.61 Salary Multiplier - Regular Employees	0.00	4,955	0	998	5,953
11.00 FY 2024 PROGRAM MAINTENANCE	11.10	449,617	152,000	90,268	691,885
13.00 FY 2024 TOTAL REQUEST	11.10	449,617	152,000	90,268	691,885

Agency/Department: Department of Revenue and Taxation		Agency Number: 352	
Budgeted Division: State Tax Commission		Luma Fund Number 10000	
Budgeted Program Property Tax		Appropriation (Budget) Unit TAAD	
Original Request Date: 9/1/2022		Fiscal Year: 2024	
Revision Date:		Fund Name: General	
Revision #:		Historical Fund #: 0001-00	
Budget Submission Page # of			

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):									
		Permanent Positions	1	36.00	2,538,120	450,000	529,305	3,517,425	45,000	(18,021)	26,979
		Board & Group Positions	2		9,782	0	836	10,618		0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0		(18,021)	26,979
		TOTAL FROM WSR		36.00	2,547,902	450,000	530,141	3,528,043	45,000		
		FY 2023 ORIGINAL APPROPRIATION	3,787,400	42.00	2,735,206	483,081	569,113	3,787,400			
		Unadjusted Over or (Under) Funded:	Est Difference	6.00	187,304	33,081	38,972	259,357			
		Adjustments to Wage & Salary:									
		Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:									
		Retire Cd									
		Adjustment Description / Position Title									
		R1 Fill Vacant FTP - IT Software Engineer III	1	1.00	83,633	12,500	17,452	113,585	1,250	(594)	656
		R1 Fill Vacant FTP - IT Software Engineer III	1	1.00	75,041	12,500	15,659	103,200	1,250	(533)	717
		R1 Fill Vacant FTP - IT Software Engineer I	1	1.00	0	0	0	0	0	0	0
		R1 Fill Vacant FTP - Tax Aprsr, Consulting	1	1.00	52,289	12,500	10,911	75,700	1,250	(371)	879
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Other Adjustments:									
		Vacancies to align budget (turnover)	1	(0.50)	(25,000)	(6,250)	(5,217)	(36,467)	(625)	178	(448)
		Reinstating FTP	1	2.50	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Estimated Salary Needs:									
		Permanent Positions									
		Board & Group Positions	1	42.00	2,724,083	481,250	568,110	3,773,443	48,125	(19,341)	28,784
		Elected Officials & Full Time Commissioners	2	0.00	9,782	0	836	10,618	0	0	0
		Estimated Salary and Benefits	3	0.00	0	0	0	0	0	0	0
		Adjusted Over or (Under) Funding:		42.00	2,733,865	481,250	568,946	3,784,061	48,125	(19,341)	28,784
			Orig. Approp	0.00	2,413	425	502	3,339	Calculated overfunding is .1% of Original Appropriation		
			Est. Expend	0.00	2,435	450	454	3,339	Calculated overfunding is .1% of Est. Expenditures		
			Base	0.00	2,435	450	454	3,339	Calculated overfunding is .1% of the Base		
		Personnel Cost Reconciliation - Relation to Zero Variance ---->									

DU	Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change

FORM B6: WAGE & SALARY RECONCILIATION

3.00	FY 2023 ORIGINAL APPROPRIATION	3,787,400	42.00	2,735,277	481,675	569,448	3,787,400
	Appropriation Adjustments:						
4.11	Reappropriation		0.00	0	0	0	0
4.31	Supplemental		0.00	0	0	0	0
5.00	TOTAL APPROPRIATION		42.00	2,735,300	481,700	569,400	3,787,400
	Expenditure Adjustments:						
6.31	Transfer between programs		0.00	0	0	0	0
6.41	FTP or Fund Adjustment		0.00	0	0	0	0
7.00	ESTIMATED EXPENDITURES		42.00	2,735,300	481,700	569,400	3,787,400
	Base Adjustments:						
8.31	Transfer Between Programs		0.00	0	0	0	0
8.41	Removal of One-Time Expenditures		0.00	0	0	0	0
8.51	Base Reduction		0.00	0	0	0	0
9.00	FY 2024 BASE		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total
10.11	Change in Health Benefit Costs		42.00	2,735,300	481,700	569,400	3,787,400
10.12	Change in Variable Benefits Costs				48,100	(19,300)	48,100
	Indicator Code						(19,300)
10.51	Annualization			0	0	0	0
10.61	CEC for Permanent Positions			27,200		5,500	32,700
10.62	CEC for Temp/Group Positions			100		0	100
10.63	CEC for Elected Officials & Commissioners			0		0	0
11.00	PROGRAM MAINTENANCE		42.00	2,763,600	529,800	555,600	3,849,000
	Line Items:						
12.01							0
12.02							0
12.03							0
13.00	TOTAL REQUEST		42.00	2,763,600	529,800	555,600	3,849,000

PCF Detail Report

Request for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Property Tax

TAAD

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	36.00	2,538,119	450,000	529,306	3,517,425
		Total from PCF	36.00	2,538,119	450,000	529,306	3,517,425
		FY 2023 ORIGINAL APPROPRIATION	42.00	2,699,165	525,000	563,235	3,787,400
		Unadjusted Over or (Under) Funded:	6.00	161,046	75,000	33,929	269,975
Adjustments to Wage and Salary							
3521028	01716	IT SOFTWARE ENGINEER III R90	1.00	61,884	12,500	12,913	87,297
3521031	01716	IT SOFTWARE ENGINEER III R90	1.00	61,884	12,500	12,913	87,297
3521035	01714	IT SOFTWARE ENGINEER I R90	1.00	0	12,500	0	12,500
3522901	04357	TAX APRSR, CONSULTG R90	1.00	51,771	12,500	10,803	75,074
Estimated Salary Needs							
		Permanent Positions	40.00	2,713,658	500,000	565,935	3,779,593
		Estimated Salary and Benefits	40.00	2,713,658	500,000	565,935	3,779,593
Adjusted Over or (Under) Funding							
		Original Appropriation	2.00	(14,493)	25,000	(2,700)	7,807
		Estimated Expenditures	2.00	(14,493)	25,000	(2,700)	7,807
		Base	2.00	(14,493)	25,000	(2,700)	7,807

PCF Summary ReportRequest for Fiscal Year: 202
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Agency: State Tax Commission

352

Appropriation Unit: Property Tax

TAAD

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2023 ORIGINAL APPROPRIATION	42.00	2,699,165	525,000	563,235	3,787,400
5.00	FY 2023 TOTAL APPROPRIATION	42.00	2,699,165	525,000	563,235	3,787,400
7.00	FY 2023 ESTIMATED EXPENDITURES	42.00	2,699,165	525,000	563,235	3,787,400
9.00	FY 2024 BASE	42.00	2,699,165	525,000	563,235	3,787,400
10.11	Change in Health Benefit Costs	0.00	0	50,000	0	50,000
10.12	Change in Variable Benefit Costs	0.00	0	0	(19,267)	(19,267)
10.61	Salary Multiplier - Regular Employees	0.00	27,137	0	5,467	32,604
11.00	FY 2024 PROGRAM MAINTENANCE	42.00	2,726,302	575,000	549,435	3,850,737
13.00	FY 2024 TOTAL REQUEST	42.00	2,726,302	575,000	549,435	3,850,737

FORM B6: WAGE & SALARY RECONCILIATION

Agency/Department: Department of Revenue and Taxation		Agency Number: 352	
Budgeted Division: State Tax Commission		Luma Fund Number 10000	
Budgeted Program Compliance Division		Appropriation (Budget) Unit TACA	
Original Request Date: 9/1/2022		Fiscal Year: 2024	
Revision Date:		Historical Fund #: 0001-00	
Revision #:		of	
Fund Name: General		Budget Submission Page #	

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):									
		Permanent Positions	1	103.15	5,274,634	1,289,375	1,099,982	7,663,991	128,938	(37,450)	91,488
		Board & Group Positions	2		169,996	0	2,631	172,626	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	(37,450)	91,488
		TOTAL FROM WSR		103.15	5,444,629	1,289,375	1,102,613	7,836,617	128,938		
		FY 2023 ORIGINAL APPROPRIATION	7,430,800	109.00	5,162,681	1,222,605	1,045,514	7,430,800			
		Unadjusted Over or (Under) Funded:	Est Difference	5.85	(281,949)	(66,770)	(57,099)	(405,817)	Calculated underfunding is (5.5%) of Original Appropriation		
		Adjustments to Wage & Salary:									
		Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:									
		Retire Cd									
		Adjustment Description / Position Title									
		R1 Fill Vacant FTP - TAX COMPL OFCR 2	1	1.00	47,835	12,500	9,982	70,317	1,250	(340)	910
		R1 Fill Vacant FTP - TAX COMPL OFCR 1	1	1.00	32,256	12,500	6,731	51,487	1,250	(229)	1,021
		R1 Fill Vacant FTP - TAX COMPL OFCR 1	1	1.00	45,146	12,500	9,421	67,067	1,250	(321)	929
		R1 Fill Vacant FTP - TAX COMPL OFCR 1	1	1.00	37,394	12,500	7,803	57,697	1,250	(265)	985
		R1 Fill Vacant FTP - TAX COMPL OFCR 1	1	1.00	40,482	12,500	8,447	61,429	1,250	(287)	963
		R1 Fill Vacant FTP - TAX COMPL OFCR 1	1	1.00	34,411	12,500	7,181	54,092	1,250	(244)	1,006
		R1 Fill Vacant FTP - TAX COMPL OFCR 1	1	1.00	30,294	12,500	6,321	49,115	1,250	(215)	1,035
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Other Adjustments:									
		Vacancies to align budget (turnover)	1	(6.00)	(272,000)	(75,000)	(56,758)	(403,758)	(7,500)	1,931	(5,569)
		Reinstate FTP	1	4.85	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Estimated Salary Needs:									
		Permanent Positions	1	109.00	5,270,452	1,301,875	1,099,110	7,671,436	130,188	(37,420)	92,767
		Board & Group Positions	2	0.00	169,996	0	2,631	172,626	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		Estimated Salary and Benefits		109.00	5,440,447	1,301,875	1,101,740	7,844,063	130,188	(37,420)	92,767
		Adjusted Over or (Under) Funding:	Orig. Approp	0.00	(286,629)	(68,589)	(58,045)	(413,263)	Calculated underfunding is (5.6%) of Original Appropriation		
			Est. Expend	0.00	(286,647)	2,425	1,960	(282,263)	Calculated underfunding is (3.7%) of Est. Expenditures		
			Base	0.00	13,353	2,425	1,960	17,737	Calculated overfunding is 2% of the Base		
		Personnel Cost Reconciliation - Relation to Zero Variance ---->									

DU	Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change

FORM B6: WAGE & SALARY RECONCILIATION

3.00	FY 2023 ORIGINAL APPROPRIATION	7,430,800	109.00	5,153,819	1,233,286	1,043,695	7,430,800
	Appropriation Adjustments:						
4.11	Reappropriation		0.00	0	0	0	0
4.31	Supplemental		0.00	0	0	0	0
5.00	TOTAL APPROPRIATION		109.00	5,153,800	1,233,300	1,043,700	7,430,800
6.31	Expenditure Adjustments:						
6.41	Transfer between programs		0.00	0	71,000	60,000	131,000
6.41	FTP or Fund Adjustment		0.00	0	0	0	0
7.00	ESTIMATED EXPENDITURES		109.00	5,153,800	1,304,300	1,103,700	7,561,800
	Base Adjustments:						
8.31	Transfer Between Programs		0.00	300,000			300,000
8.41	Removal of One-Time Expenditures		0.00	0	0	0	0
8.51	Base Reduction		0.00	0	0	0	0
9.00	BASE		109.00	5,453,800	1,304,300	1,103,700	7,861,800
10.11	Change in Health Benefit Costs				130,200	(37,400)	130,200
10.12	Change in Variable Benefits Costs						(37,400)
10.51	Annualization	Indicator Code		0	0	0	0
10.61	CEC for Permanent Positions	1.00%		52,700	10,600	63,300	63,300
10.62	CEC for Temp/Group Positions	1.00%		1,700	100	1,800	1,800
10.63	CEC for Elected Officials & Commissioners			0	0	0	0
11.00	PROGRAM MAINTENANCE		109.00	5,508,200	1,434,500	1,077,000	8,019,700
	Line Items:						
12.01							0
12.02							0
12.03							0
13.00	TOTAL REQUEST		109.00	5,508,200	1,434,500	1,077,000	8,019,700

PCF Detail Report

Request for Fiscal Year: 2024

Agency: State Tax Commission

352

Appropriation Unit: Collection Division

TACA

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	103.15	5,274,636	1,289,375	1,099,986	7,663,997
		Total from PCF	103.15	5,274,636	1,289,375	1,099,986	7,663,997
		FY 2023 ORIGINAL APPROPRIATION	109.00	5,020,643	1,362,500	1,047,657	7,430,800
		Unadjusted Over or (Under) Funded:	5.85	(253,993)	73,125	(52,329)	(233,197)
Adjustments to Wage and Salary							
3522313	04344	TAX COMPL OFCR 2 R90	1.00	47,362	12,500	9,883	69,745
3523324	04346	TAX COMPL OFCR 1 R90	1.00	32,926	12,500	6,871	52,297
3523330	04346	TAX COMPL OFCR 1 R90	1.00	43,314	12,500	9,038	64,852
3523347	04346	TAX COMPL OFCR 1 R90	1.00	37,024	12,500	7,726	57,250
3523356	04346	TAX COMPL OFCR 1 R90	1.00	40,082	12,500	8,364	60,946
3523725	04346	TAX COMPL OFCR 1 R90	1.00	34,070	12,500	7,109	53,679
3523732	04346	TAX COMPL OFCR 1 R90	1.00	29,994	12,500	6,259	48,753
Estimated Salary Needs							
		Permanent Positions	110.15	5,539,408	1,376,875	1,155,236	8,071,519
		Estimated Salary and Benefits	110.15	5,539,408	1,376,875	1,155,236	8,071,519
Adjusted Over or (Under) Funding							
		Original Appropriation	(1.15)	(518,765)	(14,375)	(107,579)	(640,719)
		Estimated Expenditures	(1.15)	(518,765)	(14,375)	(107,579)	(640,719)
		Base	(1.15)	(218,765)	(14,375)	(107,579)	(340,719)

PCF Summary ReportRequest for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Collection Division

TACA

Fund: General Fund

10000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2023 ORIGINAL APPROPRIATION	109.00	5,020,643	1,362,500	1,047,657	7,430,800
5.00 FY 2023 TOTAL APPROPRIATION	109.00	5,020,643	1,362,500	1,047,657	7,430,800
7.00 FY 2023 ESTIMATED EXPENDITURES	109.00	5,020,643	1,362,500	1,047,657	7,430,800
8.11 FTP or Fund Adjustments	0.00	300,000	0	0	300,000
9.00 FY 2024 BASE	109.00	5,320,643	1,362,500	1,047,657	7,730,800
10.11 Change in Health Benefit Costs	0.00	0	137,687	0	137,687
10.12 Change in Variable Benefit Costs	0.00	0	0	(39,330)	(39,330)
10.61 Salary Multiplier - Regular Employees	0.00	55,394	0	11,159	66,553
11.00 FY 2024 PROGRAM MAINTENANCE	109.00	5,376,037	1,500,187	1,019,486	7,895,710
13.00 FY 2024 TOTAL REQUEST	109.00	5,376,037	1,500,187	1,019,486	7,895,710

Agency/Department: Department of Revenue and Taxation		Agency Number: 352	
Budgeted Division: State Tax Commission		Luma Fund Number 33802	
Budgeted Program: Compliance Division		TACA	
Original Request Date: 9/1/2022		Fiscal Year: 2024	
Revision Date:		Historical Fund #: 0338-02	
Revision #:		Budget Submission Page # of	
Fund Name: Administration Services for Transportation			

PCN	CLASS CODE	DESCRIPTION	Indicator Code	FTP	FY 2023 SALARY	FY 2023 HEALTH BENEFITS	FY 2023 VAR BENEFITS	FY 2023 TOTAL	FY 2024 CHG HEALTH BENEFITS	FY 2024 CHG VAR BENEFITS	TOTAL BENEFIT CHANGES
		Totals from Wage and Salary Report (WSR):									
		Permanent Positions	1	2.85	159,970	35,625	33,381	228,976	3,563	(1,136)	2,427
		Board & Group Positions	2	0.00	0	0	0	0	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		TOTAL FROM WSR		2.85	159,970	35,625	33,381	228,976	3,563	(1,136)	2,427
		FY 2023 ORIGINAL APPROPRIATION	225,400	3.00	157,472	35,069	32,860	225,400			
		Unadjusted Over or (Under) Funded:	Est Difference	0.15	(2,498)	(556)	(521)	(3,576)	Calculated underfunding is (1.6%) of Original Appropriation		
		Adjustments to Wage & Salary:									
		Add Funded / Subtract Unfunded - Vacant or Authorized - Positions:									
		Retire Cd									
		Adjustment Description / Position Title									
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Other Adjustments:									
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
				0.00	0	0	0	0	0	0	0
		Estimated Salary Needs:									
		Permanent Positions	1	2.85	159,970	35,625	33,381	228,976	3,563	(1,136)	2,427
		Board & Group Positions	2	0.00	0	0	0	0	0	0	0
		Elected Officials & Full Time Commissioners	3	0.00	0	0	0	0	0	0	0
		Estimated Salary and Benefits		2.85	159,970	35,625	33,381	228,976	3,563	(1,136)	2,427
		Adjusted Over or (Under) Funding:	Orig. Approp	0.15	(2,498)	(556)	(521)	(3,576)	Calculated underfunding is (1.6%) of Original Appropriation		
			Est. Expend	0.15	(2,470)	(525)	(481)	(3,476)	Calculated underfunding is (1.5%) of Est. Expenditures		
			Base	0.15	(2,470)	(525)	(481)	(3,476)	Calculated underfunding is (1.5%) of the Base		
<p align="center">Personnel Cost Reconciliation - Relation to Zero Variance ---></p> <p>You may not have sufficient funding or authorized FTP, and may need to make additional adjustments to finalize this form. Please contact both your DFM and LSO analysts.</p>											

DU	Original Appropriation	FTP	FY 23 Salary	FY 23 Health Ben	FY 23 Var Ben	FY 2023 Total	FY 24 Chg Health Bens	FY 24 Chg Var Bens	Total Benefit Change

FORM B6: WAGE & SALARY RECONCILIATION

3.00	FY 2023 ORIGINAL APPROPRIATION	225,400	3.00	157,472	35,069	32,860	225,400
	Appropriation Adjustments:						
4.11	Reappropriation			0	0	0	0
4.31	Supplemental			0	0	0	0
5.00	TOTAL APPROPRIATION		3.00	157,500	35,100	32,900	225,400
	Expenditure Adjustments:						
6.31	Transfer between programs			0	0	0	0
6.41	FTP or Fund Adjustment			0	0	0	0
7.00	ESTIMATED EXPENDITURES		3.00	157,500	35,100	32,900	225,400
	Base Adjustments:						
8.31	Transfer Between Programs		0.00	0	0	0	0
8.41	Removal of One-Time Expenditures		0.00	0	0	0	0
8.51	Base Reduction		0.00	0	0	0	0
9.00	FY 2024 BASE		FTP	FY 24 Salary	FY24 Health Ben	FY 24 Var Ben	FY 2024 Total
10.11	Change in Health Benefit Costs		3.00	157,500	35,100	32,900	225,400
10.12	Change in Variable Benefits Costs				3,600	(1,100)	3,600
	Indicator Code						(1,100)
10.51	Annualization			0	0	0	0
10.61	CEC for Permanent Positions			1,600		300	1,900
10.62	CEC for Temp/Group Positions			0		0	0
10.63	CEC for Elected Officials & Commissioners			0		0	0
11.00	PROGRAM MAINTENANCE		3.00	159,100	38,700	32,100	229,800
	Line Items:						
12.01							0
12.02							0
12.03							0
13.00	TOTAL REQUEST		3.00	159,100	38,700	32,100	229,800

PCF Detail Report

Request for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Collection Division

TACA

Fund: Internal Accounting And Admin Services:
Transportation

33802

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	2.85	159,970	35,625	33,381	228,976
		Total from PCF	2.85	159,970	35,625	33,381	228,976
		FY 2023 ORIGINAL APPROPRIATION	3.00	155,460	37,500	32,440	225,400
		Unadjusted Over or (Under) Funded:	.15	(4,510)	1,875	(941)	(3,576)
Estimated Salary Needs							
		Permanent Positions	2.85	159,970	35,625	33,381	228,976
		Estimated Salary and Benefits	2.85	159,970	35,625	33,381	228,976
Adjusted Over or (Under) Funding							
		Original Appropriation	.15	(4,510)	1,875	(941)	(3,576)
		Estimated Expenditures	.15	(4,510)	1,875	(941)	(3,576)
		Base	.15	(4,510)	1,875	(941)	(3,576)

PCF Summary ReportRequest for Fiscal Year: 202
4

Agency: State Tax Commission

352

Appropriation Unit: Collection Division

TACA

Fund: Internal Accounting And Admin Services:
Transportation

33802

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2023 ORIGINAL APPROPRIATION	3.00	155,460	37,500	32,440	225,400
5.00 FY 2023 TOTAL APPROPRIATION	3.00	155,460	37,500	32,440	225,400
7.00 FY 2023 ESTIMATED EXPENDITURES	3.00	155,460	37,500	32,440	225,400
9.00 FY 2024 BASE	3.00	155,460	37,500	32,440	225,400
10.11 Change in Health Benefit Costs	0.00	0	3,562	0	3,562
10.12 Change in Variable Benefit Costs	0.00	0	0	(1,136)	(1,136)
10.61 Salary Multiplier - Regular Employees	0.00	1,600	0	322	1,922
11.00 FY 2024 PROGRAM MAINTENANCE	3.00	157,060	41,062	31,626	229,748
13.00 FY 2024 TOTAL REQUEST	3.00	157,060	41,062	31,626	229,748

Contract Inflation

Request for Fiscal Year: 202
4

Agency: State Tax Commission

352

General Services

TAAA

Appropriation Unit:

Contract	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated Expenditures	Contract Dates	FY 2024 Contractual % Change	FY 2024 Total
Field office Leases	147,100	158,400	172,000	183,100	190,500	12/1/18 - 3/31/29	0	2,400
Gentax, Fast hosting, OIT, and county support	3,015,100	3,022,100	3,120,500	4,185,000	4,185,000	7/20/20 - 6/30/30	0	174,400
Total	3,162,200	3,180,500	3,292,500	4,368,100	4,375,500			176,800
Fund Source								
Dedicated	413,600	435,500	641,800	872,400	873,900			39,600
General	2,748,600	2,745,000	2,650,700	3,495,700	3,501,600			137,200
Total	3,162,200	3,180,500	3,292,500	4,368,100	4,375,500			176,800

One-Time Operating & One-Time Capital Outlay Summary

Agency: State Tax Commission

Request for Fiscal Year: 2024

352

Detail	Priority	Appropriation Unit	DU	Fund	Summary Account	Item Description	Current Mileage	Date Acquired	Quantity in Stock	Request Quantity Desired	Request Unit Cost	Request Total Cost
0		TACA	10.32	10000	755	Full size truck	109,423	2008	25.00	1.00	30,500.00	30,500
1		TAAA	10.31	10000	740	Standard laptops	0	2017	390.00	81.00	1,400.00	113,400
1		TAAA	10.31	10000	740	Monitors	0	2014	1,350.00	101.00	280.00	28,300
1		TAAA	10.31	27600	740	Standard laptops	0	2017	390.00	10.00	1,400.00	14,000
1		TAAA	10.31	27600	740	Monitors	0	2014	1,350.00	14.00	280.00	3,900
1		TAAA	10.31	33802	740	Monitors	0	2014	1,350.00	21.00	280.00	5,900
1		TAAA	10.31	33802	740	Standard laptops	0	2017	390.00	14.00	1,400.00	19,600
1		TAAA	10.31	10000	740	High-end laptops	0	2017	35.00	2.00	2,000.00	4,000
Subtotal										244.00		219,600
Grand Total by Appropriation Unit												
TAAA												
TACA												
Subtotal												219,600
Grand Total by Decision Unit												
10.31												
10.32												
Subtotal												219,600
Grand Total by Fund Source												
10000												
27600												
33802												
Subtotal												219,600
Grand Total by Summary Account												
740												
5,255.00										243.00		189,100
25.00										1.00		30,500
Subtotal										244.00		219,600

Contact Email: lisa.kopke@tax.idaho.gov

CFDA# / Cooperative Agreement # / Identifying #	Grant Type	Federal Granting Agency	Grant title	Description	Date of Expiration - If Known	Total Grant Amount	Pass Through Federal Money From Other State Agency	FY 2022 Available Funds	FY 2022 Actual Expenditures	FY 2023 Estimated Available Funds	FY 2024 Estimated Available Funds	State Approp [Y] Yearly or [C] Continuous	NIOE or MOU (67-1937)(1)(d) requirement? [Y] Yes or [N] No If Yes answer question 2.	Known Reductions; Plan for 10% or More Reduction	Will this Grant be reduced by 50% or more from the previous years funding? [Y] Yes or [N] No If yes then answer question 3.
21.019 CFR	Other	DFM	CARES ACT	Rebound Program	Aug-22	\$ 300,000,000.00	Idaho CFAC	\$254.95	\$254.95	\$0.00	\$0.00	Y	N	N/A	Y
Total								\$254.95	\$254.95	\$0.00	\$0.00				

0.00
\$0

2. Identify below for each grant any obligations, agreements, joint exercise of powers agreements, maintenance of efforts agreements, memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, include any state matching requirements.

CFDA# / Cooperative Agreement # / Identifying #	Agreement Type	Explanation of agreement including dollar amounts.

21.019 CRF	Reversion of balance completed in August of 2022. No further funding expected.
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FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B

AGENCY INFORMATION

AGENCY NAME:	Idaho State Tax Commission	Division/Bureau:	Management Services
Prepared By:	Lisa Kopke	E-mail Address:	lisa.kopke@tax.idaho.gov
Telephone Number:	(208) 334-7507	Fax Number:	
DFM Analyst:	Lisa Herriot	LSO/BPA Analyst:	Tim Hibbard
Date Prepared:	8/24/2022	For Fiscal Year:	2024

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Idaho State Tax Commission					
City:	Boise	County:	Ada			
Property Address:	11321 W Chinden Blvd, Bldg 2			Zip Code:	83714-1021	
Facility Ownership (could be private or state-owned)	Private Lease:	<input type="checkbox"/>	State Owned:	<input checked="" type="checkbox"/>	Lease Expires:	Annually

FUNCTION/USE OF FACILITY

Agency Headquarters

COMMENTS

WORK AREAS

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Number of Work Areas:	560	560	560	560	560	560
Full-Time Equivalent Positions:	445	446	449	449	449	449
Temp. Employees, Contractors, Auditors, etc.:	75	75	75	75	75	75

SQUARE FEET

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Square Feet:	102,802	102,802	102,802	102,802	102,802	102,802

FACILITY COST

(Do NOT use your old rate per sq ft; it may not be a realistic figure)

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Facility Cost/Yr:	\$1,376,825.44	\$1,376,825.44	\$1,376,825.44	\$1,418,130.20	\$1,489,174.40	\$1,460,674.11

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTES:

1. Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Caitlin.Cox@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.

2. If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.

3. Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. **DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.**

AGENCY NOTES:

FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B

AGENCY INFORMATION

AGENCY NAME:	Idaho State Tax Commission	Division/Bureau:	Management Services
Prepared By:	Lisa Kopke	E-mail Address:	lisa.kopke@tax.idaho.gov
Telephone Number:	(208) 334-7507	Fax Number:	
DFM Analyst:	Lisa Herriot	LSO/BPA Analyst:	Tim Hibbard
Date Prepared:	8/24/2022	For Fiscal Year:	2024

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Idaho State Tax Commission				
City:	Twin Falls	County:	Twin Falls		
Property Address:	440 Falls Ave., Suite 100			Zip Code:	83301
Facility Ownership (could be private or state-owned)	Private Lease:	<input checked="" type="checkbox"/>	State Owned:	<input type="checkbox"/>	Lease Expires: 10/31/2023

FUNCTION/USE OF FACILITY

Field Office

COMMENTS

WORK AREAS

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Number of Work Areas:	18	18	18	18	18	18
Full-Time Equivalent Positions:	19	19	19	19	19	19
Temp. Employees, Contractors, Auditors, etc.:						

SQUARE FEET

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Square Feet:	4300	4300	4300	4300	4300	4300

FACILITY COST

(Do NOT use your old rate per sq ft; it may not be a realistic figure)

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Facility Cost/Yr:	\$97,988.74	\$100,619.38	\$103,637.97	\$106,747.10	\$109,949.51	\$113,248.00

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTES:

1. Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Caitlin.Cox@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.
2. If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.
3. Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. **DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.**

AGENCY NOTES:

FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B

AGENCY INFORMATION

AGENCY NAME:	Idaho State Tax Commission	Division/Bureau:	Management Services
Prepared By:	Lisa Kopke	E-mail Address:	lisa.kopke@tax.idaho.gov
Telephone Number:	(208) 334-7507	Fax Number:	
DFM Analyst:	Lisa Herriot	LSO/BPA Analyst:	Tim Hibbard
Date Prepared:	8/24/2022	For Fiscal Year:	2024

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Idaho State Tax Commission					
City:	Pocatello	County:	Bannock			
Property Address:	1111 Yellowstone				Zip Code:	83201
Facility Ownership (could be private or state-owned)	Private Lease:	<input checked="" type="checkbox"/>	State Owned:	<input type="checkbox"/>	Lease Expires:	3/31/2029

FUNCTION/USE OF FACILITY

Field Office

COMMENTS

WORK AREAS

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Number of Work Areas:	16	16	16	16	16	16
Full-Time Equivalent Positions:	14	14	14	14	14	14
Temp. Employees, Contractors, Auditors, etc.:						

SQUARE FEET

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Square Feet:	5300	5300	5300	5300	5300	5300

FACILITY COST

(Do NOT use your old rate per sq ft; it may not be a realistic figure)

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Facility Cost/Yr:	\$102,025.00	\$102,025.00	\$90,099.96	\$90,099.96	\$90,099.96	\$90,099.96

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTES:

- Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Caitlin.Cox@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.
- If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.
- Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. **DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.**

AGENCY NOTES:

FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B

AGENCY INFORMATION

AGENCY NAME:	Idaho State Tax Commission	Division/Bureau:	Management Services
Prepared By:	Lisa Kopke	E-mail Address:	lisa.kopke@tax.idaho.gov
Telephone Number:	(208) 334-7507	Fax Number:	
DFM Analyst:	Lisa Herriot	LSO/BPA Analyst:	Tim Hibbard
Date Prepared:	8/24/2022	For Fiscal Year:	2024

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Idaho State Tax Commission				
City:	Idaho Falls	County:	Bonneville		
Property Address:	150 Shoup Ave, Suite 16			Zip Code:	83402
Facility Ownership (could be private or state-owned)	Private Lease:	<input type="checkbox"/>	State Owned:	<input checked="" type="checkbox"/>	Lease Expires: Annually

FUNCTION/USE OF FACILITY

Field Office

COMMENTS

WORK AREAS

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Number of Work Areas:	16	16	16	16	16	16
Full-Time Equivalent Positions:	14	14	14	14	14	14
Temp. Employees, Contractors, Auditors, etc.:						

SQUARE FEET

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Square Feet:	3116	3116	3116	3116	3116	3116

FACILITY COST

(Do NOT use your old rate per sq ft; it may not be a realistic figure)

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Facility Cost/Yr:	\$35,428.92	\$36,491.79	\$37,586.54	\$38,714.14	\$39,875.56	\$41,071.83

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTES:

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AGENCY NOTES:

FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B

AGENCY INFORMATION

AGENCY NAME:	Idaho State Tax Commission	Division/Bureau:	Management Services
Prepared By:	Lisa Kopke	E-mail Address:	lisa.kopke@tax.idaho.gov
Telephone Number:	(208) 334-7507	Fax Number:	
DFM Analyst:	Lisa Herriot	LSO/BPA Analyst:	Tim Hibbard
Date Prepared:	8/24/2022	For Fiscal Year:	2024

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Idaho State Tax Commission					
City:	Coeur d'Alene	County:	Kootenai			
Property Address:	1910 Northwest Blvd., Suite 100				Zip Code:	83814
Facility Ownership (could be private or state-owned)	Private Lease:	<input checked="" type="checkbox"/>	State Owned:	<input type="checkbox"/>	Lease Expires:	12/31/2027

FUNCTION/USE OF FACILITY

Field Office

COMMENTS

WORK AREAS

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Number of Work Areas:	24	24	24	24	24	24
Full-Time Equivalent Positions:						
Temp. Employees, Contractors, Auditors, etc.:						

SQUARE FEET

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Square Feet:	4590	4590	4590	4590	4590	4590

FACILITY COST

(Do NOT use your old rate per sq ft; it may not be a realistic figure)

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Facility Cost/Yr:	\$88,388.91	\$94,300.00	\$92,869.74	\$95,189.36	\$96,568.82	\$113,326.74

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTES:

- Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Caitlin.Cox@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.
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AGENCY NOTES:

FIVE-YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B

AGENCY INFORMATION

AGENCY NAME:	Idaho State Tax Commission	Division/Bureau:	Management Services
Prepared By:	Lisa Kopke	E-mail Address:	lisa.kopke@tax.idaho.gov
Telephone Number:	(208) 334-7507	Fax Number:	
DFM Analyst:	Lisa Herriot	LSO/BPA Analyst:	Tim Hibbard
Date Prepared:	8/24/2022	For Fiscal Year:	2024

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility Name:	Idaho State Tax Commission					
City:	Lewiston	County:	Nez Perce			
Property Address:	1118 F Street				Zip Code:	83501
Facility Ownership (could be private or state-owned)	Private Lease:	<input type="checkbox"/>	State Owned:	<input checked="" type="checkbox"/>	Lease Expires:	Annually

FUNCTION/USE OF FACILITY

Field Office

COMMENTS

WORK AREAS

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Number of Work Areas:	12	12	12	12	12	12
Full-Time Equivalent Positions:	10	10	10	10	10	10
Temp. Employees, Contractors, Auditors, etc.:						

SQUARE FEET

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Square Feet:	3005	3005	3005	3005	3005	3005

FACILITY COST

(Do NOT use your old rate per sq ft; it may not be a realistic figure)

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
Total Facility Cost/Yr:	\$42,063.14	\$42,063.14	\$42,063.14	\$42,063.14	\$42,063.14	\$42,063.14

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2022	REQUEST 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTES:

- Upon completion, please send to Leasing Manager at the State Leasing Program in the Division of Public Works via email to Caitlin.Cox@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.
- If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.
- Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. **DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.**

AGENCY NOTES:

AGENCY NAME:				Idaho State Tax Commission				
FACILITY INFORMATION SUMMARY FOR FISCAL YR				2023	BUDGET REQUEST		Include this summary w/ budget request.	
Address, City, Zip, Purpose	Fiscal Year		Sq Ft	\$/Sq Ft	Cost/Yr	Work Areas	Sq Ft/FTE	FTP, Temps and Comments
11321 West Chinden Blvd	2024	request	<u>108,802</u>	\$ 12.65	\$1,376,825	560	194	
Building #2	2023	estimate	<u>108,802</u>	\$ 12.65	\$1,376,825	560	194	
Boise, ID 83714	2022	actual	<u>108,802</u>	<u>\$ 12.65</u>	<u>1,376,825</u>	<u>560</u>	<u>194</u>	
Main Office	nge (request vs a		0	\$ -	0	0	0	
	nge (estimate vs a		0	\$ -	0	0	0	
1910 Northwest Blvd.	2024	request	4,590	\$ 20.23	\$ 92,870	24	191	
Suite 100	2023	estimate	4,590	\$ 20.54	\$ 94,300	24	191	
Coeur d'Alene, ID 83814	2022	actual	<u>4,590</u>	<u>\$ 19.26</u>	<u>88,389</u>	<u>24</u>	<u>191</u>	
CdA Field Office	nge (request vs a		0	\$ -	4,481	0	0	
	nge (estimate vs a		0	\$ -	5,911	0	0	
150 Shoup Ave	2024	request	3,116	\$ 12.06	\$ 37,587	0	-	
Suite 16	2023	estimate	3,116	\$ 11.71	\$ 36,492	0	-	
Idaho Fall, ID 83402	2022	actual	<u>3,116</u>	<u>\$ 11.37</u>	<u>35,429</u>	<u>0</u>	<u>-</u>	
Idaho Falls Field Office	nge (request vs a		0	\$ -	2,158	0	0	
	nge (estimate vs a		0	\$ -	1,063	0	0	
1111 Yellowstone	2024	request	5,300	\$ 17.00	\$ 90,100	0	-	
Pocatello, ID 83201	2023	estimate	5,300	\$ 19.25	\$ 102,025	0	-	
Pocatello Field Office	2022	actual	<u>5,300</u>	<u>\$ 19.25</u>	<u>\$ 102,025</u>	<u>0</u>	<u>-</u>	
	nge (request vs a		0	\$ -	-11,925	0	0	
	nge (estimate vs a		0	\$ -	0	0	0	
1118 F Street	2024	request	3,005	\$ 14.00	\$ 42,063	0	-	
Lewiston, ID 83501	2023	estimate	3,005	\$ 14.00	\$ 42,063	0	-	
Lewiston Field Office	2022	actual	<u>3,005</u>	<u>\$ 14.00</u>	<u>\$ 42,063</u>	<u>0</u>	<u>-</u>	
	nge (request vs a		0	\$ -	0	0	0	
	nge (estimate vs a		0	\$ -	0	0	0	
440 Falls Ave	2024	request	4,300	\$ 24.10	\$ 103,638	0	-	
Suite	2023	estimate	4,300	\$ 23.40	\$ 100,619	0	-	
Twin Falls, ID 83301	2022	actual	<u>4,300</u>	<u>\$ 22.79</u>	<u>\$ 97,989</u>	<u>0</u>	<u>-</u>	
Twin Falls Field Office	nge (request vs a		0	\$ -	5,649	0	0	
	nge (estimate vs a		0	\$ -	2,631	0	0	
TOTAL (ALL PAGES)	2024	request	124,813	\$ 13.14	\$1,639,444	584	214	
	2023	estimate	124,813	\$ 13.23	\$1,651,705	584	214	
	2022	actual	<u>124,813</u>	<u>\$ 13.18</u>	<u>\$1,644,731</u>	<u>584</u>	<u>214</u>	
	nge (request vs a		0	\$ -	-5,287	0	0	
	nge (estimate vs a		0	\$ -	6,974	0	0	

Part I – Agency Profile

Agency Overview

EXPLANATION OF DIVISIONS IN AGENCY

1. **General Services Division** consists of: Commissioners, Legal, Tax Appeals, Human Resources, Management Services (Accounting, Procurement, Project Management), IT (GenTax Development/Support), and Taxpayer Resources (consisting of Communications, Tax Research, and Taxpayer Services). This division provides for centralized management, internal policy development, taxpayer appeals, legal, personnel, fiscal, communication, and taxpayer outreach services.

16 percent, or 72.65 positions, have been authorized in these capacities.

General fund appropriation of \$13,373,500 for this division in FY 2023.

2. **The Audit Division** operates from the administrative office in Boise and five field office locations (Lewiston, Coeur d'Alene, Twin Falls, Idaho Falls, and Pocatello). The division conducts audits on all tax types administered by the agency by authority of Idaho Code and the Multistate Tax Compact; conducts discovery and enforcement efforts directed at non-filers and oversees efforts to minimize identity theft and fraud issues.

33 percent, or 145.35 positions, have been authorized in these capacities.

General fund appropriation of \$9,407,600 for this division in FY 2023.

3. **The Compliance Division** operates from the administrative office in Boise, and both works from, and oversees, the five field office locations. The division is responsible for collecting delinquent taxes for all tax types. The division is also responsible for voluntary compliance and education of the Temporary Sellers Permit program. The employees provide front-line taxpayer services at the counters and over the phone in the five field offices.

25 percent, or 112.00 positions, have been authorized in these capacities.

General fund appropriation of \$8,183,900 for this division in FY 2023.

4. **The Revenue Operations Division** maintains the taxpayer database, processes all tax returns and payments, initiates the deposit of money received, and issues taxpayer refunds. The division registers permit holders for 17 tax types including sales, withholding, hotel/motel, motor fuels, beer, wine, cigarette and tobacco taxes; ensures that all individuals and licensed businesses have access to proper tax forms for reporting; processes revenue and refund documents submitted by taxpayers; and maintains an imaging system used to streamline the processing and storing of tax documents. In the last fiscal year, the Tax Commission processed almost \$7.3 billion in receipts; most through this division.

17 percent, or 74 positions, have been authorized in these capacities.

General fund appropriation of \$5,372,700 for this division in FY 2023.

5. **The Property Tax Division** provides oversight in the administration of the property tax system. The division is responsible for annually appraising all class three operating property, examining property tax levies of all taxing districts, training and assisting county elected officials, developing an assessor's manual to facilitate uniformity of appraisals, and administering the Property Tax Reduction (Circuit Breaker) program. Property taxes generated \$2.113 billion of revenue to local government units in calendar 2021.

9 percent, or 42 positions, have been authorized in these capacities.

General fund appropriation of \$4,079,400 for this division in FY 2023.

Summary:Positions authorized by JFAC for FY 2023 is **446.0**Total General Fund appropriation for FY 2023 is **\$40,417,100****Core Functions/Idaho Code**

Core Functions/Idaho Code	FY 2022 Expenditures	Percent of Total	FY 2023 Appropriation	FY 2024 Request
1. General Fund	\$37,151,153	98%	\$40,417,100	\$42,626,890
The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.				
2. Administration Services for Transportation	\$4,892,916	97%	\$5,236,700	\$5,279,228
The State Tax Commission retains funds from gasoline tax and special fuels tax receipts equal to the cost of collecting, administering, and enforcing the fuels tax requirements. However, the amount cannot exceed the amount authorized to be expended by the legislature (gasoline: §63-2402 and §63-2405; special fuels: §63-2416 - §63-2417). Spending from any fuels related Federal Grants are also included here.				
3. Multistate Tax Compact	\$2,906,540	98%	\$3,110,400	\$3,139,434
Moneys collected as direct result of audits conducted by the Multistate Tax Commission (on behalf of the state of Idaho) shall be paid by the State Tax Commission into the Multistate Tax Compact Fund. The Multistate Tax Compact was formed to determine the tax liability of multistate taxpayers, promote uniformity or compatibility in tax systems, and facilitate taxpayer convenience and compliance in the filing of tax returns and avoid double taxation across states §63-3709).				
4. Seminars and Publications Fund	\$196,961	89%	\$228,300	\$258,900
Fees to attend agency-provided property tax classes and related education purposes, sales of tax regulations and printed material, fees for copies, supplies, bad check charges, postage reimbursement, sales of maps, etc. Sales are primarily to the public.				
5. Administration and Accounting Fund	\$133,448	62%	\$220,600	\$219,738
The State Tax Commission is directed to retain funds for the Commission's cost of collecting and administering the moneys of certain trust funds. For the following trust funds the annual amount is three thousand dollars (\$3,000) or twenty percent (20%, whichever is less (§63-3067A&B(d)):				
<ol style="list-style-type: none"> 1. The Fish and Game Trust Fund (0051) 2. The Children's Trust Fund (0483) 3. Idaho Guard and Reserve Family Support Fund (0349) 4. American Red Cross (0630-02) 5. Special Olympics (0630-02) 6. Veterans Support Fund (0213) 7. Idaho Food Bank (0630-02) 				
On other taxes, the State Tax Commission is authorized to retain an amount of money equal to the cost of collecting and administering them. The amount retained cannot exceed the amount authorized to be expended by appropriation by the Legislature. Those taxes are:				
<ol style="list-style-type: none"> 1. Idaho Travel and Convention Tax (0212) (§67-4718) 2. Boise Auditorium District (0630) (§67-4917C) 3. Petroleum Clean Water Trust Fund (0130) (§41-4909) 4. Local Option Sales Tax (0630) (§63-2605) 5. 2% fee on Prepaid Wireless Services (§31-4809) 				
6. CARES Act Fund	\$257.70	100%	\$0	\$0

As part of the Governor's Initiative to stabilize the economy during the COVID-19 pandemic, the Idaho State Tax Commission administered the Rebound Small Business Grants in FY 2020 to provide relief to small businesses and employees. The revenues received to administer this program was received from the federal government and awarded to the Commission via the Coronavirus Financial Advisory Committee (CFAC). The agency was aware of the funding in late April 2020 after the Legislature adjourned and the funds were recognized as non-cognizable revenue in FY 2020 and FY 2021.

Total All Funds	\$45,281,275.70	98%	\$49,213,100	\$51,524,190
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Revenue and Expenditures

Revenue	FY 2019	FY 2020	FY 2021	FY 2022
General Fund (appropriation)	\$38,667,800	\$37,669,500	\$36,664,800	\$37,874,800
Multistate Tax Compact (appropriation)	2,408,900	\$2,830,200	\$2,919,600	\$2,974,800
Administration & Accounting	168,000	\$197,300	\$193,700	\$189,500
Admin Transportation + Fed	4,500,400	\$4,170,700	\$4,805,100	\$5,060,400
Seminars & Publications	219,800	\$218,200	\$157,900	\$288,900
CARES Act Fund	\$0	\$300,406,000	\$667,300	\$0
Rebate Fund (Statutory Transfers In)	\$0	\$0	\$0	\$570,000,000
Total	\$45,964,900	\$345,491,900	\$45,408,400	\$616,388,400
Expenditures by fund	FY 2019	FY 2020	FY 2021	FY 2022
General Fund	\$37,677,900	\$37,280,600	\$34,743,600	\$37,178,800
Multistate Tax Compact	2,368,800	\$2,569,500	\$2,804,300	\$2,907,600
Administration & Accounting	92,000	\$118,400	\$171,900	\$133,400
Admin Transportation + Fed	4,102,800	\$4,185,400	\$4,612,500	\$4,892,900
Seminars & Publications	185,100	\$195,500	\$182,200	\$197,000
CARES Act Fund	\$0	\$56,837,700	\$52,766,900	\$300
Rebate	\$0	\$0	\$0	\$409,250,500
Total	\$44,426,600	\$101,187,700	\$95,281,400	\$454,560,500
Expenditures by object	FY 2019	FY 2020	FY 2021	FY 2022
Personnel Costs	\$31,777,500	\$30,740,300	\$30,176,700	\$32,286,900
Operating Expenditures	\$11,237,900	\$13,264,600	\$12,235,100	\$12,725,200
Capital Outlay	\$1,411,200	\$524,200	\$176,300	\$297,600
Trustee/Benefit Payments	\$0	\$56,658,000	\$52,693,300	\$409,250,800
Total	\$44,426,600	\$101,187,700	\$95,281,400	\$454,560,500

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2019	FY 2020	FY 2021	FY 2022
Gross Receipts (millions)	\$4,670.36	\$4,990.55	\$6,128.46	\$7,430.76
% of Revenue Received Electronically	69.3%	71.51%	74.92%	76.21%
Income Tax Returns Filed Electronically	830,529	843,766	883,019	966,189
% of Electronically Filed Individual Income Tax returns	84.0%	86.0%	87.0%	88.4%
% of Electronically Filed Business Income Tax Returns	73.1%	77.1%	79%	89.17%
Transactions Processed	2,843,603	2,918,811	3,360,941	4,412,360
Sales Tax permits issued	8,247	8,374	12,641	10,649

Cases Managed and/or Key Services Provided	FY 2019	FY 2020	FY 2021	FY 2022
Withholding accounts issued	9,604	9,822	11,391	15,945
Revenues from Audits (millions)	\$42.16	\$57.87	\$54.42	\$54.86
Revenues from Collections (millions)	\$138.69	\$145.16	\$181.65	\$249.07
Collection cases closed in year	110,133	113,018	118,699	142,294
Number of Audits performed	19,532	20,209	16,280	19,263
STC Cost Per Tax Dollar Received	0.95 of one cent	0.89 of one cent	.70 of one cent	.62 of one cent
% of current year refunds not processed within 60 day limit	0.4%	3.1%	2.71%	6.7%
Number of Fraud Refunds Stopped	72	360	320	1,892
Known Fraud Refunds Not Caught	0	4	12	2
% of confirmed fraudulent refund payments stopped by agency	100.0%	98.89%	96.25%	99.89%
Dollars of Fraud Refunds Stopped	\$49,516	\$51,382,913	\$3,417,911	\$3,145,653
Dollars of Known Fraud Refunds Not Stopped	\$0	\$5,422	\$1,194	\$200
Walk-in customers during tax drive	14,006	1,314	4,300	3,946
Calls from taxpayers during tax drive	39,140	44,588	51,160	87,001
Call center queue time during tax drive	301 seconds	380 seconds	528 seconds	806 seconds
Refund status inquiries on website (revised)	408,809	347,666	274,943	322,267

Licensing Freedom Act

Agencies who participate in licensure must report on the number of applicants denied licensure or license renewal and the number of disciplinary actions taken against license holders.

	FY 2019	FY 2020	FY 2021	FY 2022
FUELS – MOTOR FUEL DISTRIBUTOR				
Total Number of Licenses	179	176	188	12
Number of New Applicants Denied Licensure	0	0	0	0
Number of Applicants Refused Renewal of a License	0	0	0	0
Number of Complaints Against Licensees	0	0	0	0
Number of Final Disciplinary Actions Against Licensees	0	0	0	0
FUELS – GASEOUS FUELS DISTRIBUTOR				
Total Number of Licenses	10	10	10	0
Number of New Applicants Denied Licensure	0	0	0	0
Number of Applicants Refused Renewal of a License	0	0	0	0
Number of Complaints Against Licensees	0	0	0	0
Number of Final Disciplinary Actions Against Licensees	0	0	0	0
FUELS –LIMITED DISTRIBUTOR				
Total Number of Licenses	8	8	6	0
Number of New Applicants Denied Licensure	0	0	0	0
Number of Applicants Refused Renewal of a License	0	0	0	0
Number of Complaints Against Licensees	0	0	0	0
Number of Final Disciplinary Actions Against Licensees	0	0	0	0

Part II – Performance Measures

Old Performance Measures						
Performance Measure		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Implement Methods of Providing Customer Service and Education to Enhance Voluntary Compliance with Idaho Tax Laws						
1. Actual number of 'Where's my refund?' calls to TPS	actual	4,400	6,613	-----	-----	-----
	target	Reduce by 10%	Reduce by 10%	-----	-----	-----
2. Percent of Gross Collected Revenue not submitted voluntarily and on time	actual	3.87%	4.07%	-----	-----	-----
	target	Less than 5.0%	Less than 5.0%	-----	-----	-----
Administer Tax Law and Develop Rules and Policies that Promote Fairness, Consistency, Compliance, Security, and Public Confidence						
3. Percentage of Appeals cases resolved within 2 years of filing	actual	93%	97%	-----	-----	-----
	target	90%	90%	-----	-----	-----
Promote Efficiency						
4. Percent increase in transactions per Revenue Operations employee over base year FY 2014	actual	20.5%	20.6%	-----	-----	-----
	target	7.7%	9.4%	-----	-----	-----
Demonstrate Financial Stewardship						
5. Measure cost to collect \$1 of revenue.	actual	0.95 of one cent	0.89 of one cent	-----	-----	-----
	target	-----	.91 of one cent	-----	-----	-----
Drive Stakeholder Support						
6. Develop and measure elected officials' confidence in the Tax Commission	actual	-----	37%	-----	-----	-----
	target	-----	-----	-----	-----	-----
7. Develop and measure taxpayer confidence in the Tax Commission	actual	-----	30%	-----	-----	-----
	target	-----	-----	-----	-----	-----
8. Develop and measure tax-professional confidence in the Tax Commission	actual	-----	52%	-----	-----	-----
	target	-----	-----	-----	-----	-----
Promote Efficiency						
9. Number of transactions per Revenue Operations employee	actual	35,545	36,034	-----	-----	-----
	target	31,790	32,270	-----	-----	-----
Empower Great People						
10. Implement a "voice of the employee" survey (Goal changed – See #1 below)	actual	-----	25%	-----	-----	-----
	target	-----	-----	-----	-----	-----

New Performance Measures						
Performance Measure		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Be a Team of Great People						
1. Annual Gallup Survey of Employee Engagement	actual	-----	25%	31%	32%	
	target	-----	-----	27%	34%	37%
Effectively Serve our Customers						
2. TAP Survey Response Score	actual	-----	-----	90%	90%	
	target	-----	-----	70%	85%	85%
Increase Agency Efficiency						
3. Labor Hours Worked per Closed Audit	actual	-----	14.98 hrs.	17.68	14.46	
	target	-----	-----	14.50 hrs.	14.50 hrs.	14.50 hrs.
4. Labor Hours Worked per Collection	actual	-----	1.88 hrs.	1.40	1.30	
	target	-----	-----	1.80 hrs.	1.80 hrs.	1.80 hrs.

Performance Measure Explanatory Notes

Old Performance Measures 1-10 in Part II will no longer be tracked after FY 20. For metrics 6-8 and 10, no target was established as FY 20 data was an initial survey to establish a baseline for future targets.

Regarding the New Performance Measures, the annual Gallup survey reflects the number of actual engaged employees. The agency is targeting an 3% increase (34% to 37%) of engaged employees in FY 23 as management has deemed it a challenging but realistic target.

Taxpayer Access Point (TAP) is a secure portal that allows taxpayers to electronically file returns, pay taxes, and review their account. The website will initiate a survey after a user has completed their business. The 85% target is based on industry standards for web-based satisfaction surveys. The survey began in December 2020.

For agency efficiency metrics, agency leadership reviewed the ability to close audits and collections based on personnel and technology tools. With some enhancements to business processes, leadership has evaluated the FY 23 target metrics to be challenging but realistic.


For More Information Contact

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Director Attestation for Performance Report

In accordance with *Idaho Code* 67-1904, I certify the data provided in the Performance Report has been internally assessed for accuracy, and, to the best of my knowledge, is deemed to be accurate.

Department: State Tax Commission


Director's Signature

8/31/2022
Date

Please return to:

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