

Agency Summary And Certification

FY 2025 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: 10/23/2023

			FY 2023 Total Appropriation	FY 2023 Total Expenditures	FY 2024 Original Appropriation	FY 2024 Estimated Expenditures	FY 2025 Total Request
Appropriation Unit							
Audit Division			14,032,300	13,763,000	14,432,900	14,432,900	13,470,200
Compliance Division			8,436,800	8,435,500	10,498,400	10,498,400	9,830,300
General Services			16,239,000	15,884,800	52,507,700	52,757,900	19,485,000
Property Tax			4,250,400	3,990,600	4,488,000	4,561,900	4,551,300
Revenue Operations			6,444,100	6,344,400	8,567,800	8,586,000	6,889,700
Total			49,402,600	48,418,300	90,494,800	90,837,100	54,226,500
By Fund Source							
G	10000	General	40,417,100	39,829,000	45,351,100	45,653,200	44,837,100
D	27600	Dedicated	3,110,400	3,035,600	3,253,800	3,254,600	3,305,100
D	33801	Dedicated	220,600	139,200	226,700	226,700	232,100
D	33802	Dedicated	5,236,700	5,011,500	5,414,300	5,438,000	5,574,800
F	34430	Federal	189,500	185,000	0	6,700	0
D	40100	Dedicated	228,300	218,000	248,900	257,900	277,400
D	50213	Dedicated	0	0	36,000,000	36,000,000	0
Total			49,402,600	48,418,300	90,494,800	90,837,100	54,226,500
By Account Category							
Personnel Cost			35,546,100	34,855,900	37,602,200	37,602,200	38,394,500
Operating Expense			13,529,000	13,241,900	16,660,700	17,003,000	15,109,400
Capital Outlay			327,500	320,500	231,900	231,900	722,600
Trustee/Benefit			0	0	36,000,000	36,000,000	0
Total			49,402,600	48,418,300	90,494,800	90,837,100	54,226,500
FTP Positions			446	446	440	440	440
Total			446	446	440	440	440

Division Description

Request for Fiscal Year: 2025

Agency: State Tax Commission

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Division: State Tax Commission

TA1

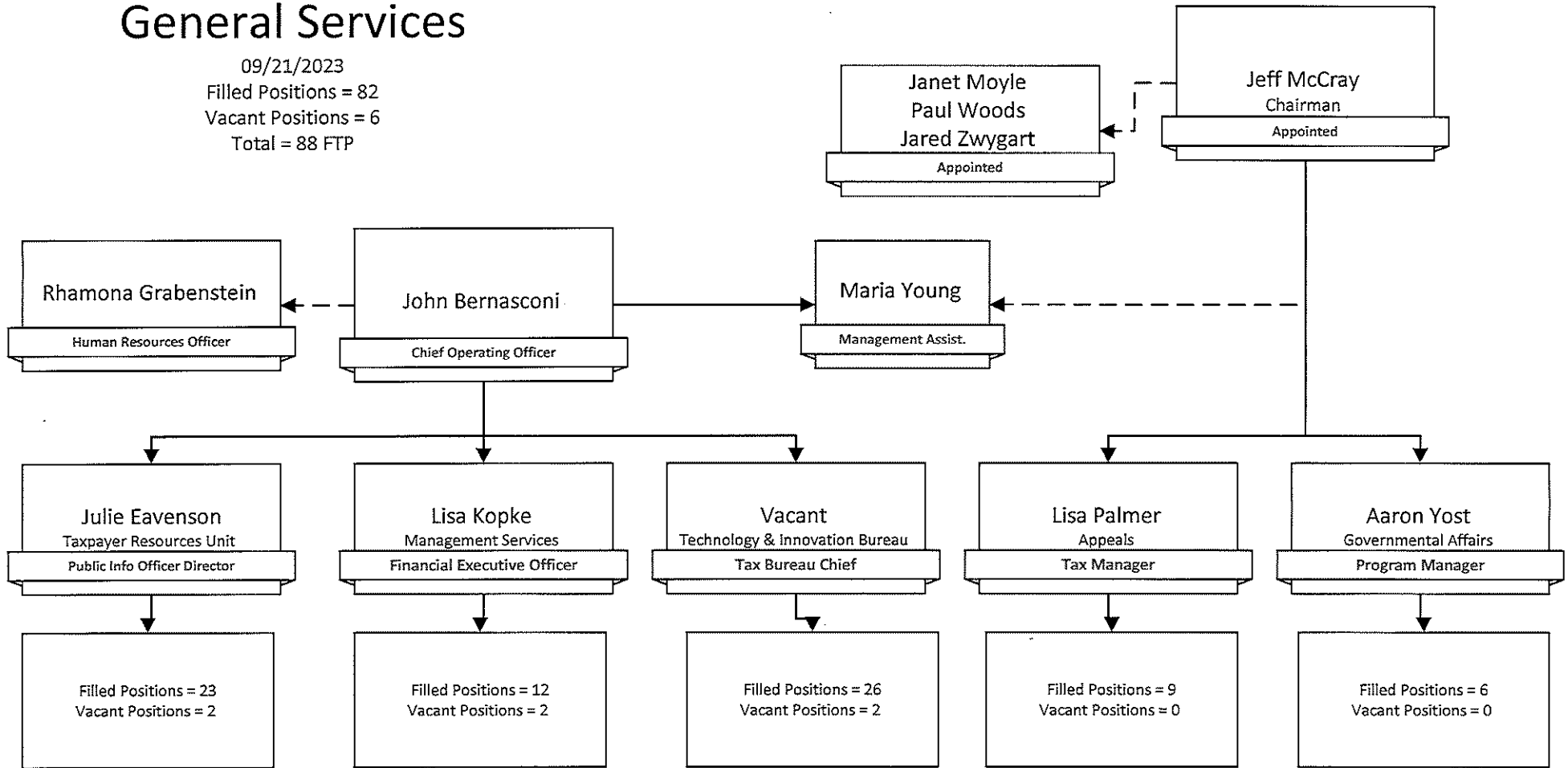
Statutory Authority: IC 63-101

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 2023, the 2022 extraordinary session provided \$500 million dollars to taxpayers in the form of a rebates. Since January 3, 2023, the Tax Commission has been issuing rebates to all qualified taxpayers.

- 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.

General Services

09/21/2023
 Filled Positions = 82
 Vacant Positions = 6
 Total = 88 FTP



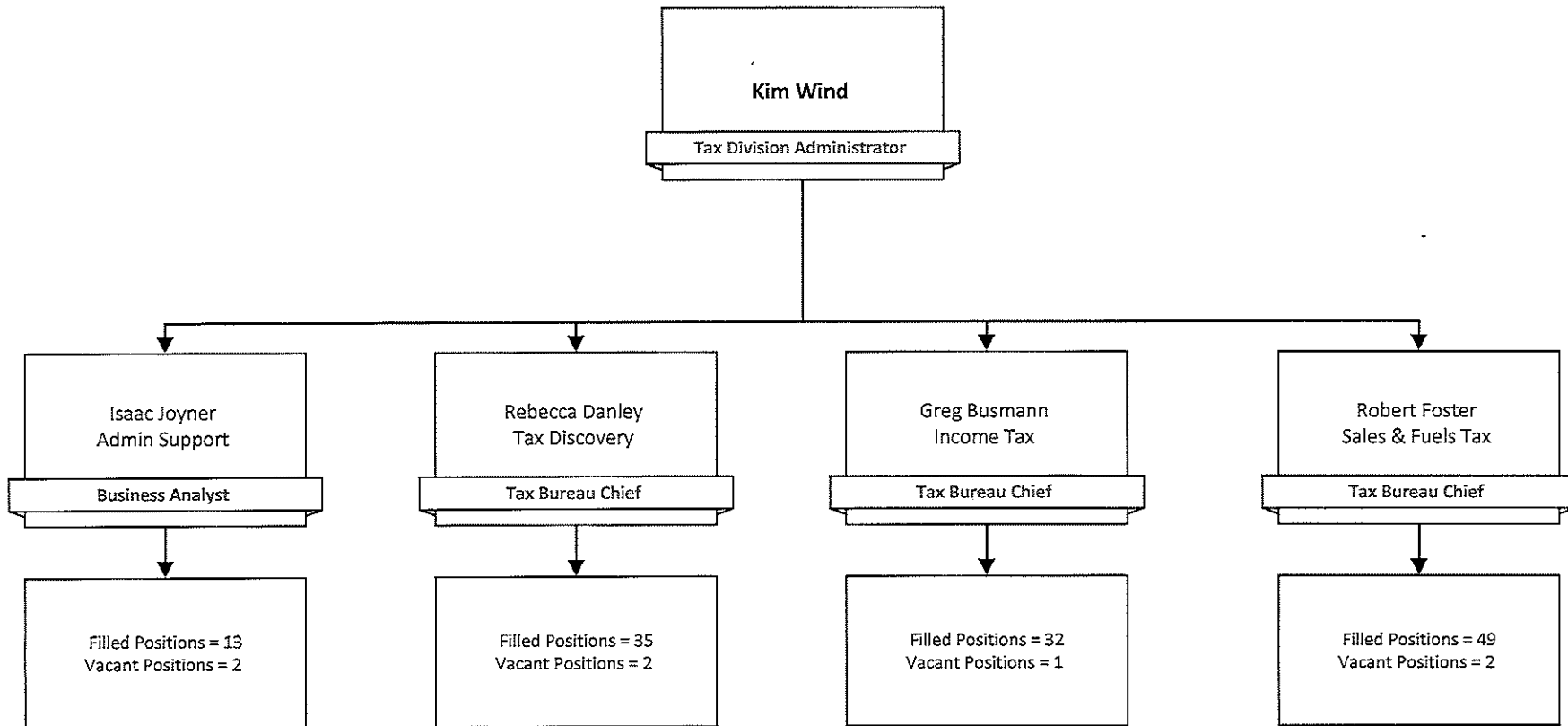
Audit

09/21/203

Filled Positions = 130

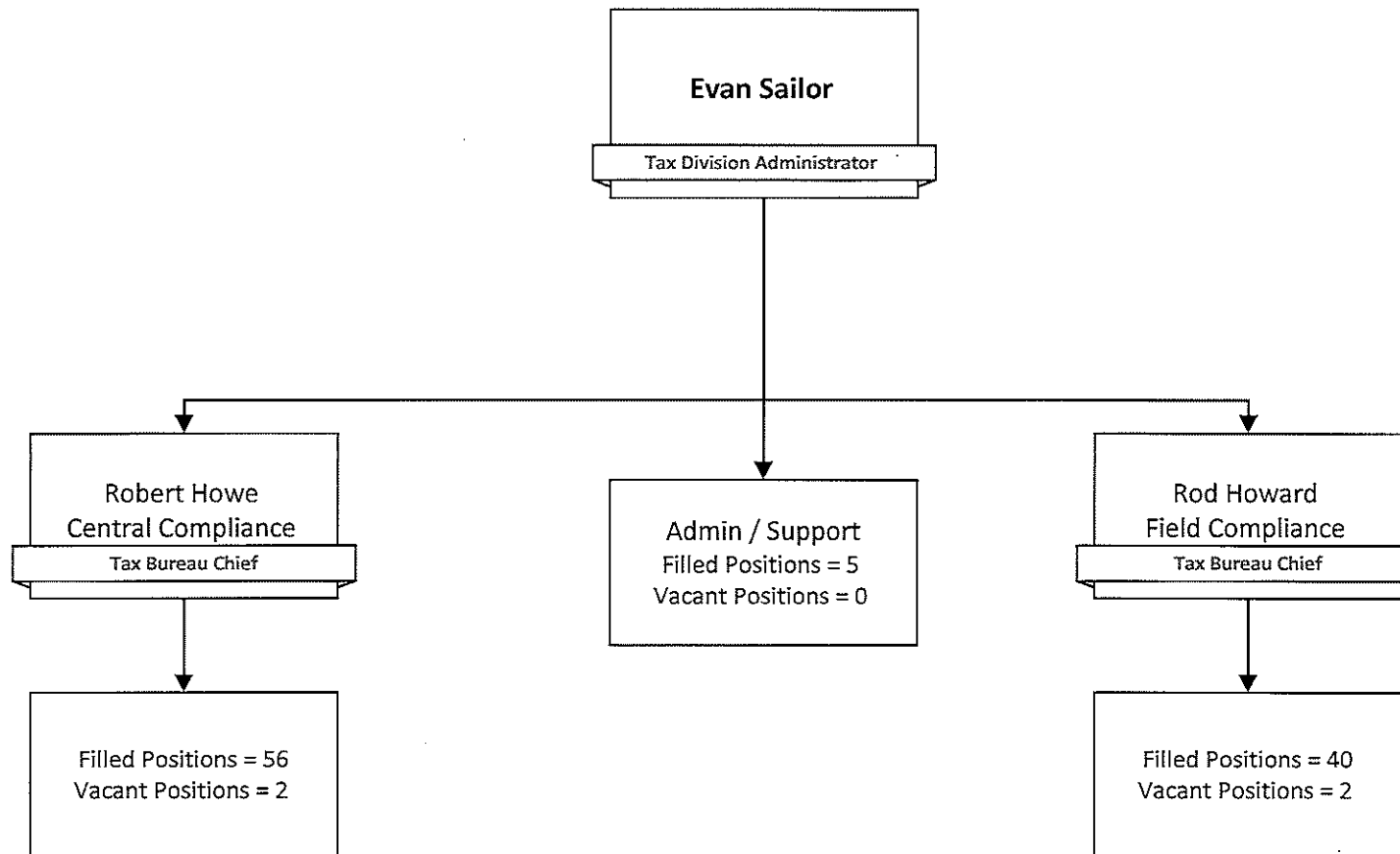
Vacant Positions = 7

Total FTP = 137



Compliance

09/21/23
Filled Positions = 102
Vacant Positions = 4
Total FTP = 106



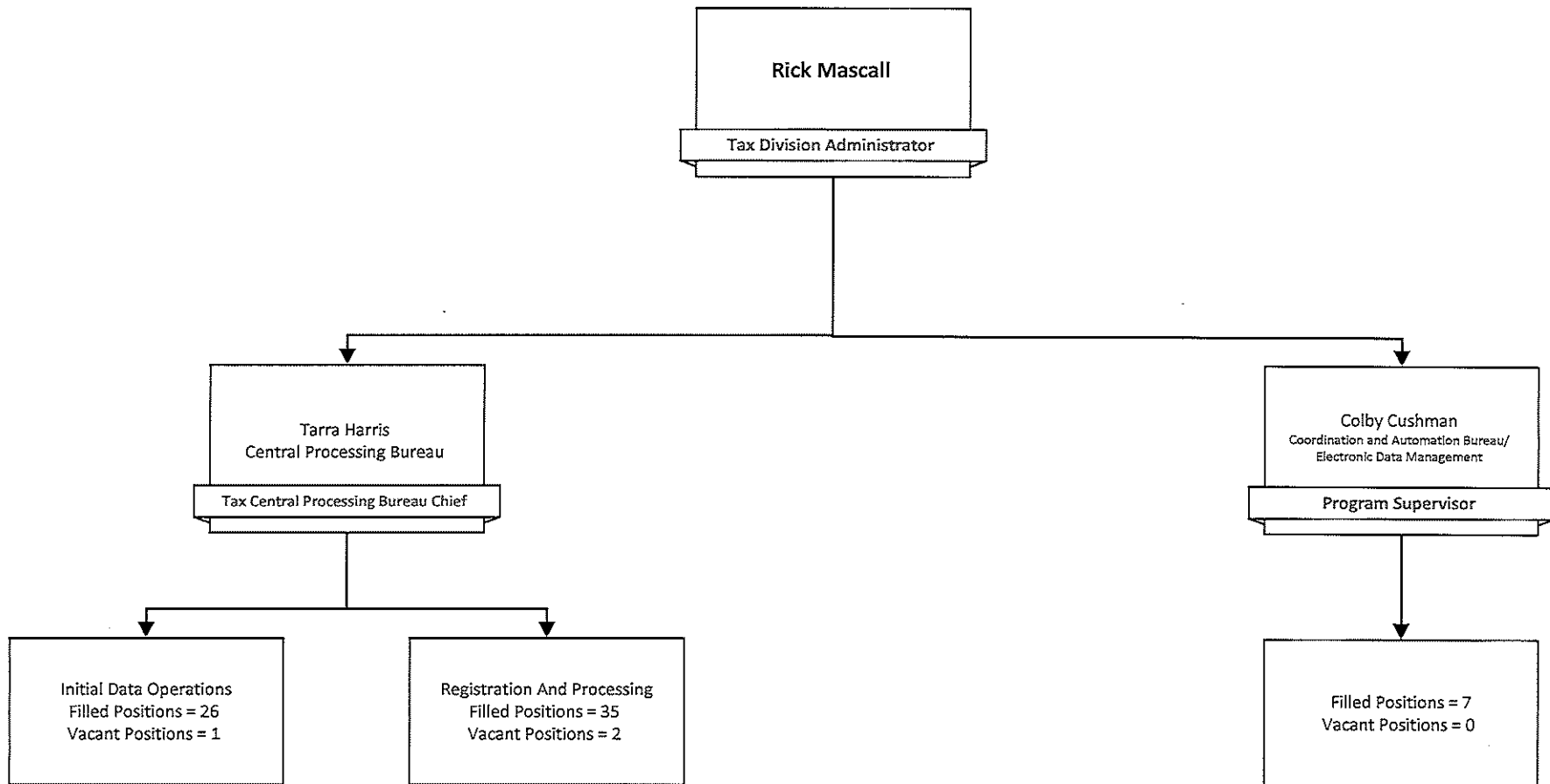
Revenue Operations

9/21/23

Filled Positions = 70

Vacant Positions = 3

Total FTP = 73



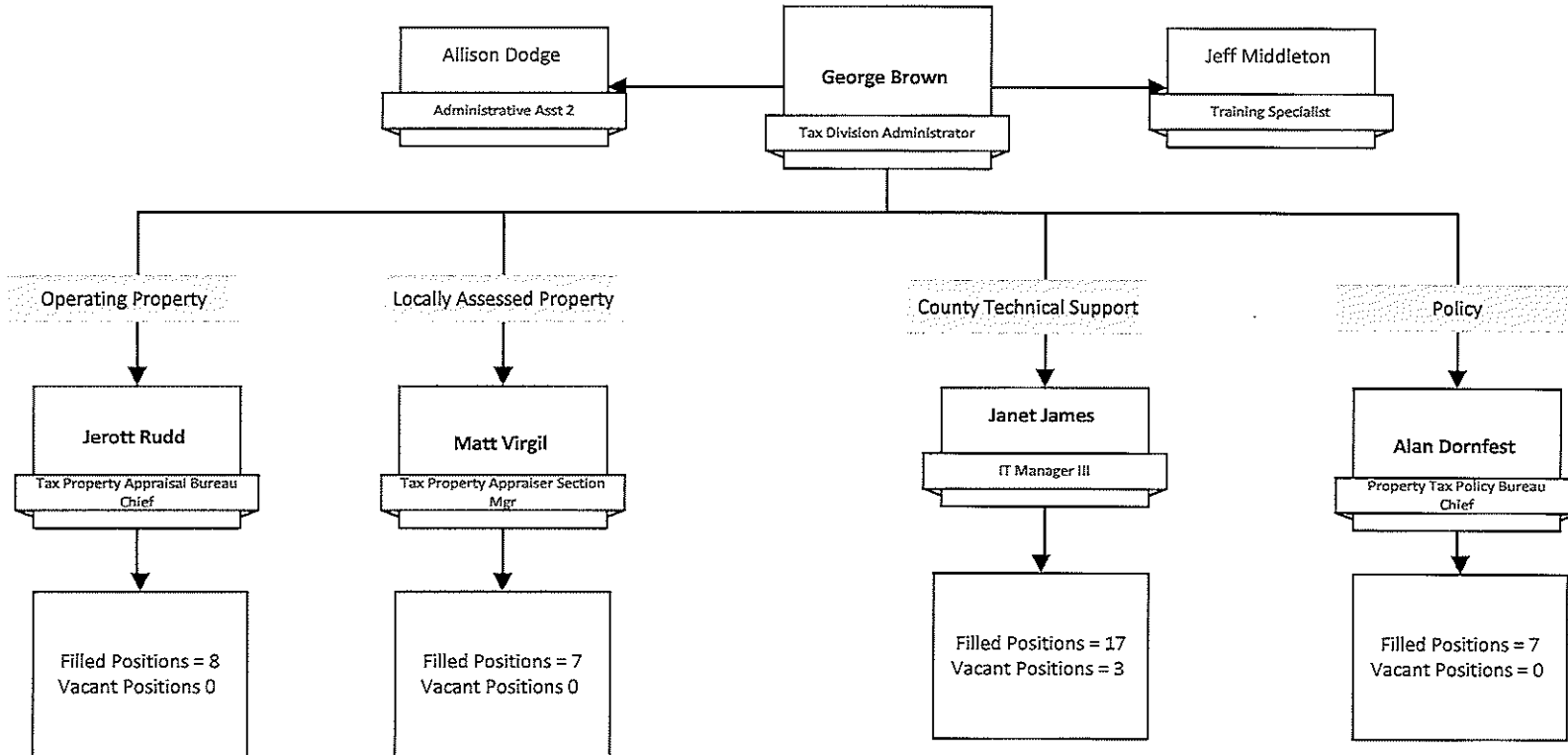
Property Tax Division

09/21/23

Filled Positions = 42

Vacant Positions = 3

Total FTP = 45



Analysis of Fund Balances

Request for Fiscal Year: 2025

Agency: State Tax Commission

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Fund: Multistate Tax Compact Account

27600

Sources and Uses:

Moneys collected as a direct result of audits conducted through the Multistate Tax Compact (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 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 Estimate
01. Beginning Free Fund Balance	284,000	659,100	289,900	287,667	288,421
02. Encumbrances as of July 1	0	0	0	754	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	284,000	659,100	289,900	288,421	288,421
04. Revenues (from Form B-11)	9,885,300	8,686,700	16,446,989	13,890,300	13,799,200
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	10,169,300	9,345,800	16,736,889	14,178,721	14,087,621
09. Statutory Transfers Out	6,705,900	6,149,400	13,412,779	10,636,500	10,533,400
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	2,919,600	2,974,800	3,110,400	3,253,800	3,294,070
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	(115,300)	(68,300)	(73,957)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	0	0	(754)	0	0
19. Current Year Cash Expenditures	2,804,300	2,906,500	3,035,689	3,253,800	3,294,070
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	2,804,300	2,906,500	3,036,443	3,253,800	3,294,070
20. Ending Cash Balance	659,100	289,900	288,421	288,421	260,151
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	0	0	754	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	659,100	289,900	287,667	288,421	260,151
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	659,100	289,900	287,667	288,421	260,151
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: 2025

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 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 Estimate
01. Beginning Free Fund Balance	206,800	228,700	284,800	327,972	291,872
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	206,800	228,700	284,800	327,972	291,872
04. Revenues (from Form B-11)	193,700	189,500	184,857	190,600	184,100
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	400,500	418,200	469,657	518,572	475,972
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	212,300	215,200	220,600	226,700	230,752
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	(40,500)	(81,800)	(78,915)	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	171,800	133,400	141,685	226,700	230,752
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	171,800	133,400	141,685	226,700	230,752
20. Ending Cash Balance	228,700	284,800	327,972	291,872	245,220
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	228,700	284,800	327,972	291,872	245,220
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	228,700	284,800	327,972	291,872	245,220
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: 2025

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 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 Estimate
01. Beginning Free Fund Balance	1,585,800	1,774,700	1,942,400	2,141,194	2,036,636
02. Encumbrances as of July 1	52,400	3,700	0	23,742	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	1,638,200	1,778,400	1,942,400	2,164,936	2,036,636
04. Revenues (from Form B-11)	4,805,100	5,060,400	5,233,900	5,286,000	5,501,800
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	6,443,300	6,838,800	7,176,300	7,450,936	7,538,436
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	52,400	3,500	0	0	0
13. Original Appropriation	4,805,100	5,060,400	5,236,700	5,414,300	5,588,027
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	(188,900)	(167,500)	(201,594)	0	0
17. Current Year Reappropriation	0	0	0	0	0
18. Reserve for Current Year Encumbrances	(3,700)	0	(23,742)	0	0
19. Current Year Cash Expenditures	4,612,500	4,892,900	5,011,364	5,414,300	5,588,027
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	4,616,200	4,892,900	5,035,106	5,414,300	5,588,027
20. Ending Cash Balance	1,778,400	1,942,400	2,164,936	2,036,636	1,950,409
21. Prior Year Encumbrances as of June 30	0	0	0	0	0
22. Current Year Encumbrances as of June 30	3,700	0	23,742	0	0
22a. Current Year Reappropriation	0	0	0	0	0
23. Borrowing Limit	0	0	0	0	0
24. Ending Free Fund Balance	1,774,700	1,942,400	2,141,194	2,036,636	1,950,409
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	1,774,700	1,942,400	2,141,194	2,036,636	1,950,409
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: 2025

Agency: State Tax Commission

352

Fund: ARPA State Fiscal Recovery Fund

34430

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 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 Estimate
01. Beginning Free Fund Balance	0	0	0	(184,981)	(184,981)
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	(184,981)	(184,981)
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	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	0	0	0	(184,981)	(184,981)
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	189,500	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	(4,519)	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	184,981	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	0	184,981	0	0
20. Ending Cash Balance	0	0	(184,981)	(184,981)	(184,981)
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	(184,981)	(184,981)	(184,981)
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	0	0	(184,981)	(184,981)	(184,981)
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: 2025

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 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 Estimate
01. Beginning Free Fund Balance	406,000	200	0	0	0
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	243,162,300	0	0	0	0
03. Beginning Cash Balance	243,568,300	200	0	0	0
04. Revenues (from Form B-11)	667,300	0	0	0	0
05. Non-Revenue Receipts and Other Adjustments	0	0	0	0	0
06. Statutory Transfers In	400	0	0	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	244,236,000	200	0	0	0
09. Statutory Transfers Out	191,468,900	0	0	0	0
10. Operating Transfers Out	0	200	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	243,162,300	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	125,100,000	0	0	0	0
16. Reversions and Continuous Appropriations	(315,495,400)	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	52,766,900	0	0	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	52,766,900	0	0	0	0
20. Ending Cash Balance	200	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	200	0	0	0	0
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	200	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: 2025

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 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 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	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	0	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	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	(8,000)	(8,000)	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	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	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

Note:

Analysis of Fund Balances

Request for Fiscal Year: 2025

Agency: State Tax Commission

352

Fund: Seminars And Publications

40100

Sources and Uses:

Revenue is generated through 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 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 Estimate
01. Beginning Free Fund Balance	270,900	246,600	338,500	444,524	551,324
02. Encumbrances as of July 1	0	0	0	0	0
02a. Reappropriation (Legislative Carryover)	0	0	0	0	0
03. Beginning Cash Balance	270,900	246,600	338,500	444,524	551,324
04. Revenues (from Form B-11)	157,900	288,900	333,000	355,700	373,200
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	428,800	535,500	671,500	800,224	924,524
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	226,800	222,100	228,300	248,900	277,400
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	(44,600)	(25,100)	(1,324)	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	182,200	197,000	226,976	248,900	277,400
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	182,200	197,000	226,976	248,900	277,400
20. Ending Cash Balance	246,600	338,500	444,524	551,324	647,124
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	246,600	338,500	444,524	551,324	647,124
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	246,600	338,500	444,524	551,324	647,124
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: 2025

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 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Estimate	FY 25 Estimate
01. Beginning Free Fund Balance	0	0	144,888,812	1,515,093,882	1,515,093,882
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	144,888,812	1,515,093,882	1,515,093,882
04. Revenues (from Form B-11)	0	0	499,996,158	0	0
05. Non-Revenue Receipts and Other Adjustments	0	570,000,000	0	0	0
06. Statutory Transfers In	0	0	500,000,000	0	0
07. Operating Transfers In	0	0	0	0	0
08. Total Available for Year	0	570,000,000	1,144,884,970	1,515,093,882	1,515,093,882
09. Statutory Transfers Out	0	6,631,800	137,014,691	0	0
10. Operating Transfers Out	0	8,571,505	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	0	0	0	0
15. Non-cogs, Receipts to Appropriations, etc.	0	0	0	0	0
16. Reversions and Continuous Appropriations	0	409,907,883	(507,223,603)	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	409,907,883	(507,223,603)	0	0
19a. Budgetary Basis Expenditures (CY Cash Exp + CY Enc)	0	409,907,883	(507,223,603)	0	0
20. Ending Cash Balance	0	144,888,812	1,515,093,882	1,515,093,882	1,515,093,882
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	144,888,812	1,515,093,882	1,515,093,882	1,515,093,882
24a. Investments Direct by Agency (GL 1203)	0	0	0	0	0
24b. Ending Free Fund Balance Including Direct Investments	0	144,888,812	1,515,093,882	1,515,093,882	1,515,093,882
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 2023 Total Appropriation							
1.00	FY 2023 Total Appropriation						TAAA
	H0783, S1417						
	10000 General	63.30	5,767,100	7,594,200	12,200	0	13,373,500
	27600 Dedicated	1.20	128,300	610,400	40,000	0	778,700
	33801 Dedicated	0.00	38,600	29,900	2,500	0	71,000
	33802 Dedicated	8.15	781,500	942,900	71,000	0	1,795,400
	34430 Federal	0.00	0	0	189,500	0	189,500
	40100 Dedicated	0.00	0	20,900	10,000	0	30,900
		72.65	6,715,500	9,198,300	325,200	0	16,239,000
1.13	PY Executive Carry Forward						TAAA
	This decision unit reflects the removal of a PY encumbrance.						
	O 33801 Dedicated	0.00	0	0	(2,500)	0	(2,500)
		0.00	0	0	(2,500)	0	(2,500)
1.61	Reverted Appropriation Balances						TAAA
	This DU represents the reversion of FY23 appropriation balances.						
	10000 General	0.00	0	(900)	0	0	(900)
	27600 Dedicated	0.00	(15,200)	(10,600)	0	0	(25,800)
	33801 Dedicated	0.00	0	(300)	0	0	(300)
	33802 Dedicated	0.00	(75,500)	(700)	0	0	(76,200)
	34430 Federal	0.00	0	0	(4,500)	0	(4,500)
	40100 Dedicated	0.00	0	(500)	0	0	(500)
		0.00	(90,700)	(13,000)	(4,500)	0	(108,200)
1.81	CY Executive Carry Forward						TAAA
	This decision unit reflects encumbrances approved by DFM to be carried over from Fiscal Year 2023 into Fiscal Year 2024.						
	O 10000 General	0.00	0	(210,000)	0	0	(210,000)
	O 27600 Dedicated	0.00	0	(800)	0	0	(800)
	O 33802 Dedicated	0.00	0	(23,700)	0	0	(23,700)
	O 40100 Dedicated	0.00	0	(9,000)	0	0	(9,000)
		0.00	0	(243,500)	0	0	(243,500)
FY 2023 Actual Expenditures							
2.00	FY 2023 Actual Expenditures						TAAA
	10000 General	63.30	5,767,100	7,593,300	12,200	0	13,372,600
	27600 Dedicated	1.20	113,100	599,800	40,000	0	752,900
	33801 Dedicated	0.00	38,600	29,600	2,500	0	70,700
	33802 Dedicated	8.15	706,000	942,200	71,000	0	1,719,200
	34430 Federal	0.00	0	0	185,000	0	185,000
	40100 Dedicated	0.00	0	20,400	10,000	0	30,400
	O 10000 General	0.00	0	(210,000)	0	0	(210,000)
	O 27600 Dedicated	0.00	0	(800)	0	0	(800)

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
O` 33801	Dedicated	0.00	0	0	(2,500)	0	(2,500)
O` 33802	Dedicated	0.00	0	(23,700)	0	0	(23,700)
O` 40100	Dedicated	0.00	0	(9,000)	0	0	(9,000)
		72.65	6,624,800	8,941,800	318,200	0	15,884,800

FY 2024 Original Appropriation

3.00		FY 2024 Original Appropriation						TAAA
SB1184, SB1200								
10000	General	57.80	5,586,100	8,060,900	0	0	13,647,000	
27600	Dedicated	1.20	134,000	664,700	2,500	0	801,200	
33801	Dedicated	0.00	38,600	35,000	2,500	0	76,100	
33802	Dedicated	7.65	749,900	1,017,900	5,000	0	1,772,800	
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` 33802	Dedicated	0.00	0	0	25,500	0	25,500	
O` 50213	Dedicated	0.00	0	0	0	36,000,000	36,000,000	
		66.65	6,508,600	9,800,000	199,100	36,000,000	52,507,700	

FY 2024 Total Appropriation

5.00		FY 2024 Total Appropriation						TAAA
10000	General	57.80	5,586,100	8,060,900	0	0	13,647,000	
27600	Dedicated	1.20	134,000	664,700	2,500	0	801,200	
33801	Dedicated	0.00	38,600	35,000	2,500	0	76,100	
33802	Dedicated	7.65	749,900	1,017,900	5,000	0	1,772,800	
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` 33802	Dedicated	0.00	0	0	25,500	0	25,500	
O` 50213	Dedicated	0.00	0	0	0	36,000,000	36,000,000	
		66.65	6,508,600	9,800,000	199,100	36,000,000	52,507,700	

Appropriation Adjustments

6.11		Executive Carry Forward						TAAA
This decision unit reflects the FY 23 encumbrances approved by DFM.								
O` 10000	General	0.00	0	210,000	0	0	210,000	
O` 27600	Dedicated	0.00	0	800	0	0	800	
O` 33802	Dedicated	0.00	0	23,700	0	0	23,700	
O` 34430	Federal	0.00	0	6,700	0	0	6,700	
O` 40100	Dedicated	0.00	0	9,000	0	0	9,000	
		0.00	0	250,200	0	0	250,200	

6.41		FTP/Noncognizable Adjustment						TAAA
This decision unit reflects non-cognizable FTP transfers between programs.								
10000	General	0.25	0	0	0	0	0	
33801	Dedicated	0.40	0	0	0	0	0	
		0.65	0	0	0	0	0	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2024 Estimated Expenditures							
7.00	FY 2024 Estimated Expenditures						TAAA
	10000	General	58.05	5,586,100	8,060,900	0	13,647,000
	27600	Dedicated	1.20	134,000	664,700	2,500	801,200
	33801	Dedicated	0.40	38,600	35,000	2,500	76,100
	33802	Dedicated	7.65	749,900	1,017,900	5,000	1,772,800
	40100	Dedicated	0.00	0	21,500	0	21,500
	O 10000	General	0.00	0	210,000	145,700	355,700
	O 27600	Dedicated	0.00	0	800	17,900	18,700
	O 33802	Dedicated	0.00	0	23,700	25,500	49,200
	O 34430	Federal	0.00	0	6,700	0	6,700
	O 40100	Dedicated	0.00	0	9,000	0	9,000
	O 50213	Dedicated	0.00	0	0	36,000,000	36,000,000
			67.30	6,508,600	10,050,200	199,100	52,757,900
Base Adjustments							
8.11	FTP or Fund Adjustments						TAAA
	This decision unit aligns the agency's FTP allocation by fund.						
	10000	General	0.25	0	0	0	0
	33801	Dedicated	0.40	0	0	0	0
			0.65	0	0	0	0
8.41	Removal of One-Time Expenditures						TAAA
	This decision unit removes one-time appropriation for FY 2024 in HB380 from Indigent Defense T&B.						
	50213	Dedicated	0.00	0	0	0	0
			0.00	0	0	0	0
	This decision unit removes one-time appropriation from the FY 2024 base.						
	O 10000	General	0.00	0	0	(145,700)	(145,700)
	O 27600	Dedicated	0.00	0	0	(17,900)	(17,900)
	O 33802	Dedicated	0.00	0	0	(25,500)	(25,500)
			0.00	0	0	(189,100)	(189,100)
	This decision unit removes one-time appropriation for FY 2024 in HB380 from Indigent Defense T&B.						
	O 50213	Dedicated	0.00	0	0	0	(36,000,000)
			0.00	0	0	0	(36,000,000)
FY 2025 Base							
9.00	FY 2025 Base						TAAA
	10000	General	58.05	5,586,100	8,060,900	0	13,647,000
	27600	Dedicated	1.20	134,000	664,700	2,500	801,200
	33801	Dedicated	0.40	38,600	35,000	2,500	76,100
	33802	Dedicated	7.65	749,900	1,017,900	5,000	1,772,800
	40100	Dedicated	0.00	0	21,500	0	21,500
	50213	Dedicated	0.00	0	0	0	0
	O 10000	General	0.00	0	0	0	0
	O 27600	Dedicated	0.00	0	0	0	0

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
O 33802	Dedicated	0.00	0	0	0	0	0
O 50213	Dedicated	0.00	0	0	0	0	0
		67.30	6,508,600	9,800,000	10,000	0	16,318,600

Program Maintenance

10.11 Change in Health Benefit Costs TAAA

This DU represents a change in FY25 healthcare benefits.

10000	General	0.00	40,600	0	0	0	40,600
27600	Dedicated	0.00	700	0	0	0	700
33801	Dedicated	0.00	300	0	0	0	300
33802	Dedicated	0.00	5,300	0	0	0	5,300
		0.00	46,900	0	0	0	46,900

10.12 Change in Variable Benefit Costs TAAA

This DU represents a change in FY25 variable benefits.

10000	General	0.00	26,500	0	0	0	26,500
27600	Dedicated	0.00	700	0	0	0	700
33801	Dedicated	0.00	200	0	0	0	200
33802	Dedicated	0.00	3,600	0	0	0	3,600
		0.00	31,000	0	0	0	31,000

10.23 Contract Inflation Adjustments TAAA

The agency requests \$237,800 in contract inflation for the following: \$154,400 for GenTax FAST maintenance; \$49,200 for FAST hosting; \$15,700 for FAST fraud services; \$5,500 for FAST Monitoring; \$2,800 Office of Information Technology Services (OITS) direct bills for FAST private circuits; \$10,200 for property tax appraisal software cost tables.

10000	General	0.00	0	192,300	0	0	192,300
27600	Dedicated	0.00	0	14,600	0	0	14,600
33802	Dedicated	0.00	0	30,900	0	0	30,900
		0.00	0	237,800	0	0	237,800

10.33 Repair, Replacement, or Alteration Costs TAAA

This DU reflects a request of \$35,800 from General Funds and \$9,000 of dedicated funds to replace 160 monitors that have reached the end of useful life.

O 10000	General	0.00	0	0	35,800	0	35,800
O 27600	Dedicated	0.00	0	0	2,800	0	2,800
O 33802	Dedicated	0.00	0	0	6,200	0	6,200
		0.00	0	0	44,800	0	44,800

10.34 Repair, Replacement, or Alteration Costs TAAA

This DU reflects a request of \$141,400 from General Funds and \$35,000 of dedicated funds to replace 126 standard laptops that have reached the end of useful life.

O 10000	General	0.00	0	0	141,400	0	141,400
O 27600	Dedicated	0.00	0	0	7,000	0	7,000
O 33802	Dedicated	0.00	0	0	28,000	0	28,000
		0.00	0	0	176,400	0	176,400

10.35 Repair, Replacement, or Alteration Costs TAAA

This DU reflects a request of \$63,800 from General Funds and \$17,600 of dedicated funds to replace 37 high-end laptops that have reached end of useful life.

O 10000	General	0.00	0	0	63,800	0	63,800
O 27600	Dedicated	0.00	0	0	2,200	0	2,200
O 33801	Dedicated	0.00	0	0	2,200	0	2,200
O 33802	Dedicated	0.00	0	0	13,200	0	13,200

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		0.00	0	0	81,400	0	81,400
10.36	Repair, Replacement, or Alteration Costs						TAAA
	This DU reflects a request of \$4,800 from General Funds to replace five standard desktops that have reached end of useful life.						
	O 10000 General	0.00	0	0	4,800	0	4,800
		0.00	0	0	4,800	0	4,800
10.37	Repair, Replacement, or Alteration Costs						TAAA
	This DU reflects a request of \$55,700 from dedicated funds to replace two vehicles that have reached end of useful life.						
	O 33802 Dedicated	0.00	0	0	27,200	0	27,200
	O 40100 Dedicated	0.00	0	0	28,500	0	28,500
		0.00	0	0	55,700	0	55,700
10.61	Salary Multiplier - Regular Employees						TAAA
	This DU represents a 1% CEC placeholder.						
	10000 General	0.00	48,100	0	0	0	48,100
	27600 Dedicated	0.00	1,200	0	0	0	1,200
	33801 Dedicated	0.00	400	0	0	0	400
	33802 Dedicated	0.00	6,500	0	0	0	6,500
		0.00	56,200	0	0	0	56,200
FY 2025 Total Maintenance							
11.00	FY 2025 Total Maintenance						TAAA
	10000 General	58.05	5,701,300	8,253,200	0	0	13,954,500
	27600 Dedicated	1.20	136,600	679,300	2,500	0	818,400
	33801 Dedicated	0.40	39,500	35,000	2,500	0	77,000
	33802 Dedicated	7.65	765,300	1,048,800	5,000	0	1,819,100
	40100 Dedicated	0.00	0	21,500	0	0	21,500
	50213 Dedicated	0.00	0	0	0	0	0
	O 10000 General	0.00	0	0	245,800	0	245,800
	O 27600 Dedicated	0.00	0	0	12,000	0	12,000
	O 33801 Dedicated	0.00	0	0	2,200	0	2,200
	O 33802 Dedicated	0.00	0	0	74,600	0	74,600
	O 40100 Dedicated	0.00	0	0	28,500	0	28,500
	O 50213 Dedicated	0.00	0	0	0	0	0
		67.30	6,642,700	10,037,800	373,100	0	17,053,600
Line Items							
12.01	OITS Recommendation to replace equipment that is violating requirements.						TAAA
	This decision unit reflects the OITS request for the Tax Commission to replace server equipment and switches that have reached their useful life. This request includes one-time costs of \$347,200 to replace equipment and \$35,900 in on-going maintenance.						
	10000 General	0.00	0	35,900	0	0	35,900
	O 10000 General	0.00	0	0	347,200	0	347,200
		0.00	0	35,900	347,200	0	383,100
12.02	Net-Zero Program Transfer						TAAA
	This decision unit transfers 16.2 FTP and \$2,011,400 of general fund monies within the agency to address taxpayer needs.						
	10000 General	16.20	2,043,700	0	0	0	2,043,700
		16.20	2,043,700	0	0	0	2,043,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
12.03	Commissioner 1% CEC Placeholder						TAAA
	This decision unit reflects a 1% CEC placeholder for Tax Commissioners						
	10000 General	0.00	4,600	0	0	0	4,600
		0.00	4,600	0	0	0	4,600

FY 2025 Total

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
13.00	FY 2025 Total						TAAA
	10000 General	74.25	7,749,600	8,289,100	0	0	16,038,700
	27600 Dedicated	1.20	136,600	679,300	2,500	0	818,400
	33801 Dedicated	0.40	39,500	35,000	2,500	0	77,000
	33802 Dedicated	7.65	765,300	1,048,800	5,000	0	1,819,100
	40100 Dedicated	0.00	0	21,500	0	0	21,500
	50213 Dedicated	0.00	0	0	0	0	0
	O 10000 General	0.00	0	0	593,000	0	593,000
	O 27600 Dedicated	0.00	0	0	12,000	0	12,000
	O 33801 Dedicated	0.00	0	0	2,200	0	2,200
	O 33802 Dedicated	0.00	0	0	74,600	0	74,600
	O 40100 Dedicated	0.00	0	0	28,500	0	28,500
	O 50213 Dedicated	0.00	0	0	0	0	0
		83.50	8,691,000	10,073,700	720,300	0	19,485,000

		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 2023 Total Appropriation							
1.00	FY 2023 Total 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
1.61	Reverted Appropriation Balances						TAAB
	This DU represents the reversion of FY23 appropriation balances.						
	10000 General	0.00	(98,100)	(200)	0	0	(98,300)
	27600 Dedicated	0.00	(46,400)	(1,800)	0	0	(48,200)
	33801 Dedicated	0.00	(1,400)	(200)	0	0	(1,600)
	33802 Dedicated	0.00	(121,200)	0	0	0	(121,200)
		0.00	(267,100)	(2,200)	0	0	(269,300)
FY 2023 Actual Expenditures							
2.00	FY 2023 Actual Expenditures						TAAB
	10000 General	101.90	8,611,400	697,900	0	0	9,309,300
	27600 Dedicated	21.05	1,787,600	491,900	0	0	2,279,500
	33801 Dedicated	0.00	15,600	24,200	0	0	39,800
	33802 Dedicated	22.40	1,788,900	345,500	0	0	2,134,400
		145.35	12,203,500	1,559,500	0	0	13,763,000
FY 2024 Original Appropriation							
3.00	FY 2024 Original Appropriation						TAAB
	SB1184, SB1200						
	10000 General	101.90	8,896,600	698,100	0	0	9,594,700
	27600 Dedicated	21.05	1,937,000	493,700	0	0	2,430,700
	33801 Dedicated	0.00	17,500	24,400	0	0	41,900
	33802 Dedicated	22.40	2,020,100	345,500	0	0	2,365,600
		145.35	12,871,200	1,561,700	0	0	14,432,900
FY 2024 Total Appropriation							
5.00	FY 2024 Total Appropriation						TAAB
	10000 General	101.90	8,896,600	698,100	0	0	9,594,700
	27600 Dedicated	21.05	1,937,000	493,700	0	0	2,430,700
	33801 Dedicated	0.00	17,500	24,400	0	0	41,900
	33802 Dedicated	22.40	2,020,100	345,500	0	0	2,365,600
		145.35	12,871,200	1,561,700	0	0	14,432,900

Appropriation Adjustments

6.41	FTP/Noncognizable Adjustment						TAAB
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		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
This decision unit reflects non-cognizable FTP transfers between programs.							
10000	General	(2.36)	0	0	0	0	0
27600	Dedicated	(0.24)	0	0	0	0	0
33801	Dedicated	0.24	0	0	0	0	0
33802	Dedicated	1.36	0	0	0	0	0
		(1.00)	0	0	0	0	0

FY 2024 Estimated Expenditures

7.00 FY 2024 Estimated Expenditures TAAB

10000	General	99.54	8,896,600	698,100	0	0	9,594,700
27600	Dedicated	20.81	1,937,000	493,700	0	0	2,430,700
33801	Dedicated	0.24	17,500	24,400	0	0	41,900
33802	Dedicated	23.76	2,020,100	345,500	0	0	2,365,600
		144.35	12,871,200	1,561,700	0	0	14,432,900

Base Adjustments

8.11 FTP or Fund Adjustments TAAB

This decision unit aligns the agency's FTP allocation by fund.

10000	General	(2.36)	0	0	0	0	0
27600	Dedicated	(0.24)	0	0	0	0	0
33801	Dedicated	0.24	0	0	0	0	0
33802	Dedicated	1.36	0	0	0	0	0
		(1.00)	0	0	0	0	0

FY 2025 Base

9.00 FY 2025 Base TAAB

10000	General	99.54	8,896,600	698,100	0	0	9,594,700
27600	Dedicated	20.81	1,937,000	493,700	0	0	2,430,700
33801	Dedicated	0.24	17,500	24,400	0	0	41,900
33802	Dedicated	23.76	2,020,100	345,500	0	0	2,365,600
		144.35	12,871,200	1,561,700	0	0	14,432,900

Program Maintenance

10.11 Change in Health Benefit Costs TAAB

This DU represents a change in FY25 healthcare benefits.

10000	General	0.00	68,700	0	0	0	68,700
27600	Dedicated	0.00	14,100	0	0	0	14,100
33801	Dedicated	0.00	200	0	0	0	200
33802	Dedicated	0.00	16,600	0	0	0	16,600
		0.00	99,600	0	0	0	99,600

10.12 Change in Variable Benefit Costs TAAB

This DU represents a change in FY25 variable benefits.

10000	General	0.00	41,700	0	0	0	41,700
27600	Dedicated	0.00	9,200	0	0	0	9,200
33801	Dedicated	0.00	100	0	0	0	100
33802	Dedicated	0.00	9,400	0	0	0	9,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		0.00	60,400	0	0	0	60,400
10.61	Salary Multiplier - Regular Employees						TAAB
This DU represents a 1% CEC placeholder.							
10000	General	0.00	75,800	0	0	0	75,800
27600	Dedicated	0.00	16,700	0	0	0	16,700
33801	Dedicated	0.00	200	0	0	0	200
33802	Dedicated	0.00	17,000	0	0	0	17,000
		0.00	109,700	0	0	0	109,700

FY 2025 Total Maintenance

11.00	FY 2025 Total Maintenance						TAAB
10000	General	99.54	9,082,800	698,100	0	0	9,780,900
27600	Dedicated	20.81	1,977,000	493,700	0	0	2,470,700
33801	Dedicated	0.24	18,000	24,400	0	0	42,400
33802	Dedicated	23.76	2,063,100	345,500	0	0	2,408,600
		144.35	13,140,900	1,561,700	0	0	14,702,600

Line Items

12.02	Net-Zero Program Transfer						TAAB
This decision unit transfers 16.2 FTP and \$2,011,400 of general fund monies within the agency to address taxpayer needs.							
10000	General	(11.20)	(1,232,400)	0	0	0	(1,232,400)
		(11.20)	(1,232,400)	0	0	0	(1,232,400)

FY 2025 Total

13.00	FY 2025 Total						TAAB
10000	General	88.34	7,850,400	698,100	0	0	8,548,500
27600	Dedicated	20.81	1,977,000	493,700	0	0	2,470,700
33801	Dedicated	0.24	18,000	24,400	0	0	42,400
33802	Dedicated	23.76	2,063,100	345,500	0	0	2,408,600
		133.15	11,908,500	1,561,700	0	0	13,470,200

		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 2023 Total Appropriation							
1.00	FY 2023 Total 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
1.61	Reverted Appropriation Balances						TAAC
	This DU represents the reversion of FY23 appropriation balances.						
	10000 General	0.00	0	(1,400)	0	0	(1,400)
	33801 Dedicated	0.00	(77,000)	0	0	0	(77,000)
	33802 Dedicated	0.00	0	(2,900)	0	0	(2,900)
	40100 Dedicated	0.00	0	(200)	0	0	(200)
		0.00	(77,000)	(4,500)	0	0	(81,500)
1.81	CY Executive Carry Forward						TAAC
	This decision unit reflects encumbrances approved by DFM to be carried over from Fiscal Year 2023 into Fiscal Year 2024.						
	O 10000 General	0.00	0	(18,200)	0	0	(18,200)
		0.00	0	(18,200)	0	0	(18,200)
FY 2023 Actual Expenditures							
2.00	FY 2023 Actual Expenditures						TAAC
	10000 General	62.90	4,149,100	1,222,200	0	0	5,371,300
	27600 Dedicated	0.00	0	4,000	0	0	4,000
	33801 Dedicated	0.00	14,100	17,100	0	0	31,200
	33802 Dedicated	11.10	676,200	251,400	2,300	0	929,900
	40100 Dedicated	0.00	0	26,200	0	0	26,200
	O 10000 General	0.00	0	(18,200)	0	0	(18,200)
		74.00	4,839,400	1,502,700	2,300	0	6,344,400
FY 2024 Original Appropriation							
3.00	FY 2024 Original Appropriation						TAAC
	SB1184, SB1200						
	10000 General	62.90	4,922,100	1,348,600	0	0	6,270,700
	27600 Dedicated	0.00	0	4,000	0	0	4,000
	33801 Dedicated	0.00	91,600	17,100	0	0	108,700
	33802 Dedicated	11.10	726,400	254,300	2,300	0	983,000
	40100 Dedicated	0.00	0	26,400	0	0	26,400
	O 10000 General	0.00	0	1,175,000	0	0	1,175,000
		74.00	5,740,100	2,825,400	2,300	0	8,567,800
FY 2024 Total Appropriation							

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
5.00	FY 2024 Total Appropriation						TAAC
	10000 General	62.90	4,922,100	1,348,600	0	0	6,270,700
	27600 Dedicated	0.00	0	4,000	0	0	4,000
	33801 Dedicated	0.00	91,600	17,100	0	0	108,700
	33802 Dedicated	11.10	726,400	254,300	2,300	0	983,000
	40100 Dedicated	0.00	0	26,400	0	0	26,400
	O 10000 General	0.00	0	1,175,000	0	0	1,175,000
		74.00	5,740,100	2,825,400	2,300	0	8,567,800

Appropriation Adjustments

6.11	Executive Carry Forward						TAAC
	This decision unit reflects the FY 23 encumbrances approved by DFM.						
	O 10000 General	0.00	0	18,200	0	0	18,200
		0.00	0	18,200	0	0	18,200

6.41	FTP/Noncognizable Adjustment						TAAC
	This decision unit reflects non-cognizable FTP transfers between programs.						
	33801 Dedicated	1.00	0	0	0	0	0
		1.00	0	0	0	0	0

FY 2024 Estimated Expenditures

7.00	FY 2024 Estimated Expenditures						TAAC
	10000 General	62.90	4,922,100	1,348,600	0	0	6,270,700
	27600 Dedicated	0.00	0	4,000	0	0	4,000
	33801 Dedicated	1.00	91,600	17,100	0	0	108,700
	33802 Dedicated	11.10	726,400	254,300	2,300	0	983,000
	40100 Dedicated	0.00	0	26,400	0	0	26,400
	O 10000 General	0.00	0	1,193,200	0	0	1,193,200
		75.00	5,740,100	2,843,600	2,300	0	8,586,000

Base Adjustments

8.11	FTP or Fund Adjustments						TAAC
	This decision unit aligns the agency's FTP allocation by fund.						
	33801 Dedicated	1.00	0	0	0	0	0
		1.00	0	0	0	0	0

8.41	Removal of One-Time Expenditures						TAAC
	This decision unit removes one-time appropriation from the FY 2024 base.						
	O 10000 General	0.00	0	(1,175,000)	0	0	(1,175,000)
		0.00	0	(1,175,000)	0	0	(1,175,000)

FY 2025 Base

9.00	FY 2025 Base						TAAC
	10000 General	62.90	4,922,100	1,348,600	0	0	6,270,700
	27600 Dedicated	0.00	0	4,000	0	0	4,000
	33801 Dedicated	1.00	91,600	17,100	0	0	108,700
	33802 Dedicated	11.10	726,400	254,300	2,300	0	983,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
40100	Dedicated	0.00	0	26,400	0	0	26,400
O 10000	General	0.00	0	0	0	0	0
		75.00	5,740,100	1,650,400	2,300	0	7,392,800

Program Maintenance

10.11 Change in Health Benefit Costs TAAC

This DU represents a change in FY25 healthcare benefits.

10000	General	0.00	43,700	0	0	0	43,700
33801	Dedicated	0.00	700	0	0	0	700
33802	Dedicated	0.00	7,700	0	0	0	7,700
		0.00	52,100	0	0	0	52,100

10.12 Change in Variable Benefit Costs TAAC

This DU represents a change in FY25 variable benefits.

10000	General	0.00	20,000	0	0	0	20,000
33801	Dedicated	0.00	400	0	0	0	400
33802	Dedicated	0.00	3,200	0	0	0	3,200
		0.00	23,600	0	0	0	23,600

10.61 Salary Multiplier - Regular Employees TAAC

This DU represents a 1% CEC placeholder.

10000	General	0.00	36,300	0	0	0	36,300
33801	Dedicated	0.00	700	0	0	0	700
33802	Dedicated	0.00	5,800	0	0	0	5,800
		0.00	42,800	0	0	0	42,800

FY 2025 Total Maintenance

11.00 FY 2025 Total Maintenance TAAC

10000	General	62.90	5,022,100	1,348,600	0	0	6,370,700
27600	Dedicated	0.00	0	4,000	0	0	4,000
33801	Dedicated	1.00	93,400	17,100	0	0	110,500
33802	Dedicated	11.10	743,100	254,300	2,300	0	999,700
40100	Dedicated	0.00	0	26,400	0	0	26,400
O 10000	General	0.00	0	0	0	0	0
		75.00	5,858,600	1,650,400	2,300	0	7,511,300

Line Items

12.02 Net-Zero Program Transfer TAAC

This decision unit transfers 16.2 FTP and \$2,011,400 of general fund monies within the agency to address taxpayer needs.

10000	General	(3.50)	(621,600)	0	0	0	(621,600)
		(3.50)	(621,600)	0	0	0	(621,600)

FY 2025 Total

13.00 FY 2025 Total TAAC

10000	General	59.40	4,400,500	1,348,600	0	0	5,749,100
27600	Dedicated	0.00	0	4,000	0	0	4,000
33801	Dedicated	1.00	93,400	17,100	0	0	110,500
33802	Dedicated	11.10	743,100	254,300	2,300	0	999,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
40100	Dedicated	0.00	0	26,400	0	0	26,400
O-10000	General	0.00	0	0	0	0	0
		71.50	5,237,000	1,650,400	2,300	0	6,889,700

		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 2023 Total Appropriation								
1.00	FY 2023 Total 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	
1.21	Account Transfers							TAAD
	This decision unit reflects the object transfer from PC to OE to address safety concerns and high call volumes.							
	O- 10000 General	0.00	(90,000)	90,000	0	0	0	
		0.00	(90,000)	90,000	0	0	0	
1.61	Reverted Appropriation Balances							TAAD
	This DU represents the reversion of FY23 appropriation balances.							
	10000 General	0.00	(165,000)	(20,300)	0	0	(185,300)	
	40100 Dedicated	0.00	0	(600)	0	0	(600)	
		0.00	(165,000)	(20,900)	0	0	(185,900)	
1.81	CY Executive Carry Forward							TAAD
	This decision unit reflects encumbrances approved by DFM to be carried over from Fiscal Year 2023 into Fiscal Year 2024.							
	O- 10000 General	0.00	0	(73,900)	0	0	(73,900)	
		0.00	0	(73,900)	0	0	(73,900)	
FY 2023 Actual Expenditures								
2.00	FY 2023 Actual Expenditures							TAAD
	10000 General	42.00	3,622,400	271,700	0	0	3,894,100	
	40100 Dedicated	0.00	0	170,400	0	0	170,400	
	O- 10000 General	0.00	(90,000)	16,100	0	0	(73,900)	
		42.00	3,532,400	458,200	0	0	3,990,600	
FY 2024 Original Appropriation								
3.00	FY 2024 Original Appropriation							TAAD
	SB1184, SB1200							
	10000 General	42.00	3,995,000	292,000	0	0	4,287,000	
	40100 Dedicated	0.00	0	201,000	0	0	201,000	
		42.00	3,995,000	493,000	0	0	4,488,000	
FY 2024 Total Appropriation								
5.00	FY 2024 Total Appropriation							TAAD
	10000 General	42.00	3,995,000	292,000	0	0	4,287,000	
	40100 Dedicated	0.00	0	201,000	0	0	201,000	
		42.00	3,995,000	493,000	0	0	4,488,000	
Appropriation Adjustments								
6.11	Executive Carry Forward							TAAD

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
This decision unit reflects the FY 23 encumbrances approved by DFM.								
O 10000	General	0.00	0	73,900	0	0	73,900	
		0.00	0	73,900	0	0	73,900	
FY 2024 Estimated Expenditures								
7.00	FY 2024 Estimated Expenditures							TAAD
10000	General	42.00	3,995,000	292,000	0	0	4,287,000	
40100	Dedicated	0.00	0	201,000	0	0	201,000	
O 10000	General	0.00	0	73,900	0	0	73,900	
		42.00	3,995,000	566,900	0	0	4,561,900	
FY 2025 Base								
9.00	FY 2025 Base							TAAD
10000	General	42.00	3,995,000	292,000	0	0	4,287,000	
40100	Dedicated	0.00	0	201,000	0	0	201,000	
		42.00	3,995,000	493,000	0	0	4,488,000	
Program Maintenance								
10.11	Change in Health Benefit Costs							TAAD
This DU represents a change in FY25 healthcare benefits.								
10000	General	0.00	27,900	0	0	0	27,900	
		0.00	27,900	0	0	0	27,900	
10.12	Change in Variable Benefit Costs							TAAD
This DU represents a change in FY25 variable benefits.								
10000	General	0.00	19,000	0	0	0	19,000	
		0.00	19,000	0	0	0	19,000	
10.61	Salary Multiplier - Regular Employees							TAAD
This DU represents a 1% CEC placeholder.								
10000	General	0.00	34,700	0	0	0	34,700	
		0.00	34,700	0	0	0	34,700	
FY 2025 Total Maintenance								
11.00	FY 2025 Total Maintenance							TAAD
10000	General	42.00	4,076,600	292,000	0	0	4,368,600	
40100	Dedicated	0.00	0	201,000	0	0	201,000	
		42.00	4,076,600	493,000	0	0	4,569,600	
Line Items								
12.02	Net-Zero Program Transfer							TAAD
This decision unit transfers 16.2 FTP and \$2,011,400 of general fund monies within the agency to address taxpayer needs.								
10000	General	(0.15)	(18,300)	0	0	0	(18,300)	
		(0.15)	(18,300)	0	0	0	(18,300)	
FY 2025 Total								
13.00	FY 2025 Total							TAAD

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General	41.85	4,058,300	292,000	0	0	4,350,300
40100	Dedicated	0.00	0	201,000	0	0	201,000
		41.85	4,058,300	493,000	0	0	4,551,300

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency	State Tax Commission						352
Division	State Tax Commission						TA1
Appropriation Unit	Compliance Division						TACA
FY 2023 Total Appropriation							
1.00	FY 2023 Total 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
1.61	Reverted Appropriation Balances						TACA
	This DU represents the reversion of FY23 appropriation balances.						
	10000 General	0.00	0	(100)	0	0	(100)
	33802 Dedicated	0.00	(400)	(800)	0	0	(1,200)
		0.00	(400)	(900)	0	0	(1,300)
FY 2023 Actual Expenditures							
2.00	FY 2023 Actual Expenditures						TACA
	10000 General	109.00	7,430,800	753,000	0	0	8,183,800
	33802 Dedicated	3.00	225,000	26,700	0	0	251,700
		112.00	7,655,800	779,700	0	0	8,435,500
FY 2024 Original Appropriation							
3.00	FY 2024 Original Appropriation						TACA
	SB1184, SB1200						
	10000 General	109.00	8,247,400	1,303,100	0	0	9,550,500
	33802 Dedicated	3.00	239,900	27,500	0	0	267,400
	O 10000 General	0.00	0	650,000	30,500	0	680,500
		112.00	8,487,300	1,980,600	30,500	0	10,498,400
FY 2024 Total Appropriation							
5.00	FY 2024 Total Appropriation						TACA
	10000 General	109.00	8,247,400	1,303,100	0	0	9,550,500
	33802 Dedicated	3.00	239,900	27,500	0	0	267,400
	O 10000 General	0.00	0	650,000	30,500	0	680,500
		112.00	8,487,300	1,980,600	30,500	0	10,498,400
Appropriation Adjustments							
6.41	FTP/Noncognizable Adjustment						TACA
	This decision unit reflects non-cognizable FTP transfers between programs.						
	10000 General	(1.00)	0	0	0	0	0
	33802 Dedicated	0.35	0	0	0	0	0
		(0.65)	0	0	0	0	0
FY 2024 Estimated Expenditures							
7.00	FY 2024 Estimated Expenditures						TACA
	10000 General	108.00	8,247,400	1,303,100	0	0	9,550,500

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
33802	Dedicated	3.35	239,900	27,500	0	0	267,400
O 10000	General	0.00	0	650,000	30,500	0	680,500
		111.35	8,487,300	1,980,600	30,500	0	10,498,400
Base Adjustments							
8.11	FTP or Fund Adjustments						TACA
	This decision unit aligns the agency's FTP allocation by fund.						
10000	General	(1.00)	0	0	0	0	0
33802	Dedicated	0.35	0	0	0	0	0
		(0.65)	0	0	0	0	0
8.41	Removal of One-Time Expenditures						TACA
	This decision unit removes one-time appropriation from the FY 2024 base.						
O 10000	General	0.00	0	(650,000)	(30,500)	0	(680,500)
		0.00	0	(650,000)	(30,500)	0	(680,500)
FY 2025 Base							
9.00	FY 2025 Base						TACA
10000	General	108.00	8,247,400	1,303,100	0	0	9,550,500
33802	Dedicated	3.35	239,900	27,500	0	0	267,400
O 10000	General	0.00	0	0	0	0	0
		111.35	8,487,300	1,330,600	0	0	9,817,900
Program Maintenance							
10.11	Change in Health Benefit Costs						TACA
	This DU represents a change in FY25 healthcare benefits.						
10000	General	0.00	72,000	0	0	0	72,000
33802	Dedicated	0.00	2,300	0	0	0	2,300
		0.00	74,300	0	0	0	74,300
10.12	Change in Variable Benefit Costs						TACA
	This DU represents a change in FY25 variable benefits.						
10000	General	0.00	37,700	0	0	0	37,700
33802	Dedicated	0.00	1,100	0	0	0	1,100
		0.00	38,800	0	0	0	38,800
10.61	Salary Multiplier - Regular Employees						TACA
	This DU represents a 1% CEC placeholder.						
10000	General	0.00	68,700	0	0	0	68,700
33802	Dedicated	0.00	2,000	0	0	0	2,000
		0.00	70,700	0	0	0	70,700
FY 2025 Total Maintenance							
11.00	FY 2025 Total Maintenance						TACA
10000	General	108.00	8,425,800	1,303,100	0	0	9,728,900
33802	Dedicated	3.35	245,300	27,500	0	0	272,800
O 10000	General	0.00	0	0	0	0	0
		111.35	8,671,100	1,330,600	0	0	10,001,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Line Items								
12.02	Net-Zero Program Transfer							TACA
This decision unit transfers 16.2 FTP and \$2,011,400 of general fund monies within the agency to address taxpayer needs.								
10000	General	(1.35)	(171,400)	0	0	0	(171,400)	
		(1.35)	(171,400)	0	0	0	(171,400)	
FY 2025 Total								
13.00	FY 2025 Total							TACA
10000	General	106.65	8,254,400	1,303,100	0	0	9,557,500	
33802	Dedicated	3.35	245,300	27,500	0	0	272,800	
O 10000	General	0.00	0	0	0	0	0	
		110.00	8,499,700	1,330,600	0	0	9,830,300	

Agency: State Tax Commission

352

Decision Unit Number 12.01 Descriptive Title OITS Recommendation to replace equipment that is violating requirements.

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	35,900	0	0	35,900
70 - Capital Outlay	347,200	0	0	347,200
80 -	0	0	0	0
Totals	383,100	0	0	383,100
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit: General Services TAAA

Operating Expense				
590 Computer Services	35,900	0	0	35,900
Operating Expense Total	35,900	0	0	35,900
Capital Outlay				
740 Computer Equipment	347,200	0	0	347,200
Capital Outlay Total	347,200	0	0	347,200
	383,100	0	0	383,100

Explain the request and provide justification for the need.

OITS has surveyed the equipment housed at the Tax Commission and recommends ten new switches that will replace Cisco hardware that has reached the end of support. This hardware supports the network connectivity for all of the Tax Commission's server and server storage infrastructure.

Equipment at end of service poses potential security risks and may hinder performance due to compatibility issues with newer technologies. Updating equipment improves security, improves integration with other systems, and simplifies operations. This investment will improve network reliability, reduce potential downtime, and improve cyber security.

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 OE for this request is \$8,060,900.

What resources are necessary to implement this request?

Resources will be provided by OITS.

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 DU includes on-going OE for maintenance totaling \$35,900. In addition, a one-time request was initiated under form 6700 for the replacement of equipment that has reached the end of useful life totaling \$335,200.

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

Market costs were estimated by OITS (see attachment).

Provide detail about the revenue assumptions supporting this request.

N/A

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.

How does this request conform with your agency's IT plan?

Is your IT plan approved by the Office of Information Tech. Services?

Does the request align with the state's IT plan standards?

Attach any supporting documents from ITS or the Idaho Tech. Authority.

What is the project timeline?

Agency: State Tax Commission

352

Decision Unit Number 12.02 Descriptive Title Net-Zero Program Transfer

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 -	0	0	0	0
Totals	0	0	0	0
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit: General Services TAAA

Personnel Cost

500 Employees	1,437,600	0	0	1,437,600
512 Employee Benefits	314,300	0	0	314,300
513 Health Benefits	291,800	0	0	291,800
Personnel Cost Total	2,043,700	0	0	2,043,700

FTP - Permanent

500 Employees	16	0	0	16
FTP - Permanent Total	0	0	0	0
	2,043,700	0	0	2,043,700

Appropriation Unit: Audit Division TAAB

Personnel Cost

500 Employees	(869,100)	0	0	(869,100)
512 Employee Benefits	(189,900)	0	0	(189,900)
513 Health Benefits	(173,400)	0	0	(173,400)
Personnel Cost Total	(1,232,400)	0	0	(1,232,400)

FTP - Permanent

500 Employees	(11)	0	0	(11)
FTP - Permanent Total	0	0	0	0
	(1,232,400)	0	0	(1,232,400)

Appropriation Unit: Revenue Operations TAAC

Personnel Cost

500 Employees	(438,900)	0	0	(438,900)
512 Employee Benefits	(96,000)	0	0	(96,000)
513 Health Benefits	(86,700)	0	0	(86,700)
Personnel Cost Total	(621,600)	0	0	(621,600)

FTP - Permanent

500 Employees	(4)	0	0	(4)
FTP - Permanent Total	0	0	0	0
	(621,600)	0	0	(621,600)

Appropriation Unit:	Property Tax				TAAD
Personnel Cost					
500 Employees		(12,700)	0	0	(12,700)
512 Employee Benefits		(2,800)	0	0	(2,800)
513 Health Benefits		(2,800)	0	0	(2,800)
	Personnel Cost Total	(18,300)	0	0	(18,300)
FTP - Permanent					
500 Employees		(0)	0	0	(0)
	FTP - Permanent Total	0	0	0	0
		(18,300)	0	0	(18,300)

Appropriation Unit:	Compliance Division				TACA
Personnel Cost					
500 Employees		(116,900)	0	0	(116,900)
512 Employee Benefits		(25,600)	0	0	(25,600)
513 Health Benefits		(28,900)	0	0	(28,900)
	Personnel Cost Total	(171,400)	0	0	(171,400)
FTP - Permanent					
500 Employees		(1)	0	0	(1)
	FTP - Permanent Total	0	0	0	0
		(171,400)	0	0	(171,400)

Explain the request and provide justification for the need.

In FY23, the Tax Commission processed over four million transactions which consisted of returns, receipts, refunds, and permits. Each transaction is accounted for and monitored in a software package called Gentax that was developed and is supported by FAST. Gentax is proprietary to the Tax Commission and IRS Pub 1075 compliant. However, the system requires annual updates based on legislative tax law changes, continuous enhancements to meet taxpayer needs, and constant monitoring for accountability. The reorganization of these General Fund FTP and appropriation into a single unit provides transparency to the workload and resource utilization.

If a supplemental, what emergency is being addressed?

Not Applicable

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

Not Applicable

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

The existing General Fund base for PC appropriation in General Services is \$13,373,500

What resources are necessary to implement this request?

The agency will utilize existing resources. No additional resources are necessary

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

AUTOMATED SYSTEM MGR	N	FT	Benefited	Classified
BUSINESS ANALYST		M	FT	Benefited Classified
BUSINESS ANALYST		M	FT	Benefited Classified
PROGRAM SPECIALIST		K	FT	Benefited Classified
BUSINESS ANALYST		M	FT	Benefited Classified
BUSINESS ANALYST		M	FT	Benefited Classified
PROGRAM SPECIALIST		K	FT	Benefited Classified
BUYER		J	FT	Benefited Classified
Bureau Chief		P	FT	Benefited Classified
Project Manager		L FT	Benefited	Classified
PROGRAM MANAGER		N	FT	Benefited Classified
BUYER		J FT	Benefited	Classified

BUSINESS ANALYST	M	FT	Benefited	Classified
BUSINESS ANALYST	M	FT	Benefited	Classified
PROGRAM MANAGER	N	FT	Benefited	Classified
RESEARCH ANALYST, PRIN	M	FT	Benefited	Classified
PROJECT COORDINATOR	L	FT	Benefited	Classified
TECH RECORDS SPEC 2	I	FT	Benefited	Classified
BUSINESS ANALYST	M	FT	Benefited	Classified
TAX AUTO SYSTEM SPECIALST	L	FT	Benefited	Classified
PROGRAM SPECIALIST	K	FT	Benefited	Classified

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

Staff will be redirected from other programs within the agency. Although most positions previously existed at the Tax Commission, centralizing them into one business unit promotes transparency. The compilation of these positions creates a new Technology and Innovation Bureau. This unit is responsible for driving technological advances within the Tax Commission, upgrading current systems to comply with annual IRS and Idaho tax law changes, and ensuring the ease of Idaho taxpayer interaction.

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

No additional or future OE or CO expenses are expected from this reorganization of current FTP

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

The calculation of this request was based on actual payroll costs for filled FTP and the FY24 compensation schedule for vacant or newly reclassified positions

Provide detail about the revenue assumptions supporting this request.

Revenue assumptions are difficult to predict. However, revenue cannot be recognized at the Tax Commission without technology. The goal of this reorganization is to provide the best customer service and help taxpayers navigate complicated tax scenarios through continuous systematic improvements.

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

Agency: State Tax Commission

352

Decision Unit Number 12.03 Descriptive Title Commissioner 1% CEC Placeholder

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	4,600	0	0	4,600
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 -	0	0	0	0
Totals	4,600	0	0	4,600
FTP - Permanent	0.00	0.00	0.00	0.00

Appropriation Unit: General Services TAAA

Personnel Cost				
500 Employees	4,600	0	0	4,600
Personnel Cost Total	4,600	0	0	4,600
	4,600	0	0	4,600

Explain the request and provide justification for the need.

If a supplemental, what emergency is being addressed?

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

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

What resources are necessary to implement this request?

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

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

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

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

Provide detail about the revenue assumptions supporting this request.

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

PCF Detail Report

Request for Fiscal Year: 2025

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)							
		Permanent Positions	58.05	3,933,505	798,187	850,363	5,582,055
		Total from PCF	58.05	3,933,505	798,187	850,363	5,582,055
		FY 2024 ORIGINAL APPROPRIATION	57.80	3,997,756	794,750	793,594	5,586,100
		Unadjusted Over or (Under) Funded:	(.25)	64,251	(3,437)	(56,769)	4,045
Estimated Salary Needs							
		Permanent Positions	58.05	3,933,505	798,187	850,363	5,582,055
		Estimated Salary and Benefits	58.05	3,933,505	798,187	850,363	5,582,055
Adjusted Over or (Under) Funding							
		Original Appropriation	(.25)	64,251	(3,437)	(56,769)	4,045
		Estimated Expenditures	.00	64,251	(3,437)	(56,769)	4,045
		Base	.00	64,251	(3,437)	(56,769)	4,045

PCF Detail Report

Request for Fiscal Year: 2025

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	1.05	96,841	14,437	21,161	132,439
		Total from PCF	1.05	96,841	14,437	21,161	132,439
		FY 2024 ORIGINAL APPROPRIATION	1.20	98,038	16,500	19,462	134,000
		Unadjusted Over or (Under) Funded:	.15	1,197	2,063	(1,699)	1,561
Estimated Salary Needs							
		Permanent Positions	1.05	96,841	14,437	21,161	132,439
		Estimated Salary and Benefits	1.05	96,841	14,437	21,161	132,439
Adjusted Over or (Under) Funding							
		Original Appropriation	.15	1,197	2,063	(1,699)	1,561
		Estimated Expenditures	.15	1,197	2,063	(1,699)	1,561
		Base	.15	1,197	2,063	(1,699)	1,561

PCF Detail Report

Request for Fiscal Year: 2025

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
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	.40	26,766	5,499	5,848	38,113
		Total from PCF	.40	26,766	5,499	5,848	38,113
		FY 2024 ORIGINAL APPROPRIATION	.00	32,207	0	6,393	38,600
		Unadjusted Over or (Under) Funded:	(.40)	5,441	(5,499)	545	487
Estimated Salary Needs							
		Permanent Positions	.40	26,766	5,499	5,848	38,113
		Estimated Salary and Benefits	.40	26,766	5,499	5,848	38,113
Adjusted Over or (Under) Funding							
		Original Appropriation	(.40)	5,441	(5,499)	545	487
		Estimated Expenditures	.00	5,441	(5,499)	545	487
		Base	.00	5,441	(5,499)	545	487

PCF Detail Report

Request for Fiscal Year: 2025

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)							
		Permanent Positions	7.60	529,562	104,500	114,575	748,637
		Total from PCF	7.60	529,562	104,500	114,575	748,637
		FY 2024 ORIGINAL APPROPRIATION	7.65	537,928	105,188	106,784	749,900
		Unadjusted Over or (Under) Funded:	.05	8,366	688	(7,791)	1,263
Estimated Salary Needs							
		Permanent Positions	7.60	529,562	104,500	114,575	748,637
		Estimated Salary and Benefits	7.60	529,562	104,500	114,575	748,637
Adjusted Over or (Under) Funding							
		Original Appropriation	.05	8,366	688	(7,791)	1,263
		Estimated Expenditures	.05	8,366	688	(7,791)	1,263
		Base	.05	8,366	688	(7,791)	1,263

PCF Detail Report

Request for Fiscal Year: 2025

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	98.15	6,192,900	1,349,561	1,352,116	8,894,577
		Total from PCF	98.15	6,192,900	1,349,561	1,352,116	8,894,577
		FY 2024 ORIGINAL APPROPRIATION	101.90	6,253,995	1,401,125	1,241,480	8,896,600
		Unadjusted Over or (Under) Funded:	3.75	61,095	51,564	(110,636)	2,023
Estimated Salary Needs							
		Permanent Positions	98.15	6,192,900	1,349,561	1,352,116	8,894,577
		Estimated Salary and Benefits	98.15	6,192,900	1,349,561	1,352,116	8,894,577
Adjusted Over or (Under) Funding							
		Original Appropriation	3.75	61,095	51,564	(110,636)	2,023
		Estimated Expenditures	1.39	61,095	51,564	(110,636)	2,023
		Base	1.39	61,095	51,564	(110,636)	2,023

PCF Detail Report

Request for Fiscal Year: 2025

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	18.20	1,256,384	250,249	274,532	1,781,165
		Total from PCF	18.20	1,256,384	250,249	274,532	1,781,165
		FY 2024 ORIGINAL APPROPRIATION	21.05	1,374,676	289,438	272,887	1,937,001
		Unadjusted Over or (Under) Funded:	2.85	118,292	39,189	(1,645)	155,836
Adjustments to Wage and Salary							
352001	707C	Tax Auditor 2	1.00	52,000	13,750	11,363	77,113
6268	R90						
352001	708C	Tax Auditor 1 8803	1.00	50,960	13,750	11,135	75,845
6300	R90						
Estimated Salary Needs							
		Permanent Positions	20.20	1,359,344	277,749	297,030	1,934,123
		Estimated Salary and Benefits	20.20	1,359,344	277,749	297,030	1,934,123
Adjusted Over or (Under) Funding							
		Original Appropriation	.85	15,332	11,689	(24,143)	2,878
		Estimated Expenditures	.61	15,332	11,689	(24,143)	2,878
		Base	.61	15,332	11,689	(24,143)	2,878

PCF Detail Report

Request for Fiscal Year: 2025

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	.24	11,132	3,300	2,432	16,864
		Total from PCF	.24	11,132	3,300	2,432	16,864
		FY 2024 ORIGINAL APPROPRIATION	.00	14,601	0	2,899	17,500
		Unadjusted Over or (Under) Funded:	(.24)	3,469	(3,300)	467	636
Estimated Salary Needs							
		Permanent Positions	.24	11,132	3,300	2,432	16,864
		Estimated Salary and Benefits	.24	11,132	3,300	2,432	16,864
Adjusted Over or (Under) Funding							
		Original Appropriation	(.24)	3,469	(3,300)	467	636
		Estimated Expenditures	.00	3,469	(3,300)	467	636
		Base	.00	3,469	(3,300)	467	636

PCF Detail Report

Request for Fiscal Year: 2025

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	20.76	1,236,388	285,450	270,162	1,792,000
		Total from PCF	20.76	1,236,388	285,450	270,162	1,792,000
		FY 2024 ORIGINAL APPROPRIATION	22.40	1,428,524	308,000	283,576	2,020,100
		Unadjusted Over or (Under) Funded:	1.64	192,136	22,550	13,414	228,100
Adjustments to Wage and Salary							
352001	708C	Tax Auditor 1 8803	1.00	50,960	13,750	11,135	75,845
6270	R90						
352001	708C	Tax Auditor 1 8803	1.00	50,960	13,750	11,135	75,845
6316	R90						
352001	708C	Tax Auditor 1 8803	1.00	50,960	13,750	11,135	75,845
6321	R90						
Estimated Salary Needs							
		Permanent Positions	23.76	1,389,268	326,700	303,567	2,019,535
		Estimated Salary and Benefits	23.76	1,389,268	326,700	303,567	2,019,535
Adjusted Over or (Under) Funding							
		Original Appropriation	(1.36)	39,256	(18,700)	(19,991)	565
		Estimated Expenditures	.00	39,256	(18,700)	(19,991)	565
		Base	.00	39,256	(18,700)	(19,991)	565

PCF Detail Report

Request for Fiscal Year: 2025

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	62.45	2,964,143	858,687	646,658	4,469,488
		Total from PCF	62.45	2,964,143	858,687	646,658	4,469,488
		FY 2024 ORIGINAL APPROPRIATION	62.90	3,385,224	864,875	672,001	4,922,100
		Unadjusted Over or (Under) Funded:	.45	421,081	6,188	25,343	452,612
Adjustments to Wage and Salary							
NEWP-981443	90000	GROUP POSITION , Std Benefits/No NE Ret/No Health	.00	419,200	0	33,326	452,526
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	419,200	0	33,326	452,526
		Permanent Positions	62.45	2,964,143	858,687	646,658	4,469,488
		Estimated Salary and Benefits	62.45	3,383,343	858,687	679,984	4,922,014
Adjusted Over or (Under) Funding							
		Original Appropriation	.45	1,881	6,188	(7,983)	86
		Estimated Expenditures	.45	1,881	6,188	(7,983)	86
		Base	.45	1,881	6,188	(7,983)	86

PCF Detail Report

Request for Fiscal Year: 202
5

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	1.00	60,694	13,750	13,262	87,706
		Total from PCF	1.00	60,694	13,750	13,262	87,706
		FY 2024 ORIGINAL APPROPRIATION	.00	76,428	0	15,172	91,600
		Unadjusted Over or (Under) Funded:	(1.00)	15,734	(13,750)	1,910	3,894
Estimated Salary Needs							
		Permanent Positions	1.00	60,694	13,750	13,262	87,706
		Estimated Salary and Benefits	1.00	60,694	13,750	13,262	87,706
Adjusted Over or (Under) Funding							
		Original Appropriation	(1.00)	15,734	(13,750)	1,910	3,894
		Estimated Expenditures	.00	15,734	(13,750)	1,910	3,894
		Base	.00	15,734	(13,750)	1,910	3,894

PCF Detail Report

Request for Fiscal Year: 2025

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	11.05	469,703	151,937	102,634	724,274
		Total from PCF	11.05	469,703	151,937	102,634	724,274
		FY 2024 ORIGINAL APPROPRIATION	11.10	478,740	152,625	95,035	726,400
		Unadjusted Over or (Under) Funded:	.05	9,037	688	(7,599)	2,126
Estimated Salary Needs							
		Permanent Positions	11.05	469,703	151,937	102,634	724,274
		Estimated Salary and Benefits	11.05	469,703	151,937	102,634	724,274
Adjusted Over or (Under) Funding							
		Original Appropriation	.05	9,037	688	(7,599)	2,126
		Estimated Expenditures	.05	9,037	688	(7,599)	2,126
		Base	.05	9,037	688	(7,599)	2,126

PCF Detail Report

Request for Fiscal Year: 2025

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	37.85	2,722,897	520,437	593,884	3,837,218
		Total from PCF	37.85	2,722,897	520,437	593,884	3,837,218
		FY 2024 ORIGINAL APPROPRIATION	42.00	2,851,457	577,500	566,043	3,995,000
		Unadjusted Over or (Under) Funded:	4.15	128,560	57,063	(27,841)	157,782
Adjustments to Wage and Salary							
352001	385C	IT Manager II 8810	1.00	70,600	13,750	15,427	99,777
6569	R90						
352001	164C	Technical Records Specialist 2 8810	1.00	33,196	13,750	7,254	54,200
6598	R90						
Estimated Salary Needs							
		Permanent Positions	39.85	2,826,693	547,937	616,565	3,991,195
		Estimated Salary and Benefits	39.85	2,826,693	547,937	616,565	3,991,195
Adjusted Over or (Under) Funding							
		Original Appropriation	2.15	24,764	29,563	(50,522)	3,805
		Estimated Expenditures	2.15	24,764	29,563	(50,522)	3,805
		Base	2.15	24,764	29,563	(50,522)	3,805

PCF Detail Report

Request for Fiscal Year: 2025

Agency: State Tax Commission

352

Appropriation Unit: Compliance Division

TACA

Fund: General Fund

10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	102.85	5,605,909	1,414,187	1,223,925	8,244,021
		Total from PCF	102.85	5,605,909	1,414,187	1,223,925	8,244,021
		FY 2024 ORIGINAL APPROPRIATION	109.00	5,630,867	1,498,750	1,117,783	8,247,400
		Unadjusted Over or (Under) Funded:	6.15	24,958	84,563	(106,142)	3,379
Estimated Salary Needs							
		Permanent Positions	102.85	5,605,909	1,414,187	1,223,925	8,244,021
		Estimated Salary and Benefits	102.85	5,605,909	1,414,187	1,223,925	8,244,021
Adjusted Over or (Under) Funding							
		Original Appropriation	6.15	24,958	84,563	(106,142)	3,379
		Estimated Expenditures	5.15	24,958	84,563	(106,142)	3,379
		Base	5.15	24,958	84,563	(106,142)	3,379

PCF Detail Report

Request for Fiscal Year: 2025

Agency: State Tax Commission

352

Appropriation Unit: Compliance 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	3.35	157,656	46,062	34,449	238,167
		Total from PCF	3.35	157,656	46,062	34,449	238,167
		FY 2024 ORIGINAL APPROPRIATION	3.00	165,747	41,250	32,903	239,900
		Unadjusted Over or (Under) Funded:	(.35)	8,091	(4,812)	(1,546)	1,733
Estimated Salary Needs							
		Permanent Positions	3.35	157,656	46,062	34,449	238,167
		Estimated Salary and Benefits	3.35	157,656	46,062	34,449	238,167
Adjusted Over or (Under) Funding							
		Original Appropriation	(.35)	8,091	(4,812)	(1,546)	1,733
		Estimated Expenditures	.00	8,091	(4,812)	(1,546)	1,733
		Base	.00	8,091	(4,812)	(1,546)	1,733

PCF Summary Report

Request for Fiscal Year: 2025

Agency: State Tax Commission

352

Appropriation Unit: General Services

TAAA

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2024 ORIGINAL APPROPRIATION	57.80	3,997,756	794,750	793,594	5,586,100
5.00	FY 2024 TOTAL APPROPRIATION	57.80	3,997,756	794,750	793,594	5,586,100
6.41	FTP/Noncognizable Adjustment	0.25	0	0	0	0
7.00	FY 2024 ESTIMATED EXPENDITURES	58.05	3,997,756	794,750	793,594	5,586,100
8.11	FTP or Fund Adjustments	0.25	0	0	0	0
9.00	FY 2025 BASE	58.05	3,997,756	794,750	793,594	5,586,100
10.11	Change in Health Benefit Costs	0.00	0	40,600	0	40,600
10.12	Change in Variable Benefit Costs	0.00	0	0	26,500	26,500
10.61	Salary Multiplier - Regular Employees	0.00	39,300	0	8,800	48,100
11.00	FY 2025 PROGRAM MAINTENANCE	58.05	4,037,056	835,350	828,894	5,701,300
12.02	Net-Zero Program Transfer	16.20	1,437,600	291,800	314,300	2,043,700
12.03	Commissioner 1% CEC Placeholder	0.00	4,600	0	0	4,600
13.00	FY 2025 TOTAL REQUEST	74.25	5,479,256	1,127,150	1,143,194	7,749,600

PCF Summary Report

Request for Fiscal Year: 2025

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 2024 ORIGINAL APPROPRIATION	1.20	98,038	16,500	19,462	134,000
5.00	FY 2024 TOTAL APPROPRIATION	1.20	98,038	16,500	19,462	134,000
7.00	FY 2024 ESTIMATED EXPENDITURES	1.20	98,038	16,500	19,462	134,000
9.00	FY 2025 BASE	1.20	98,038	16,500	19,462	134,000
10.11	Change in Health Benefit Costs	0.00	0	700	0	700
10.12	Change in Variable Benefit Costs	0.00	0	0	700	700
10.61	Salary Multiplier - Regular Employees	0.00	1,000	0	200	1,200
11.00	FY 2025 PROGRAM MAINTENANCE	1.20	99,038	17,200	20,362	136,600
13.00	FY 2025 TOTAL REQUEST	1.20	99,038	17,200	20,362	136,600

PCF Summary Report

Request for Fiscal Year: 2025

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 2024 ORIGINAL APPROPRIATION	0.00	32,207	0	6,393	38,600
5.00	FY 2024 TOTAL APPROPRIATION	0.00	32,207	0	6,393	38,600
6.41	FTP/Noncognizable Adjustment	0.40	0	0	0	0
7.00	FY 2024 ESTIMATED EXPENDITURES	0.40	32,207	0	6,393	38,600
8.11	FTP or Fund Adjustments	0.40	0	0	0	0
9.00	FY 2025 BASE	0.40	32,207	0	6,393	38,600
10.11	Change in Health Benefit Costs	0.00	0	300	0	300
10.12	Change in Variable Benefit Costs	0.00	0	0	200	200
10.61	Salary Multiplier - Regular Employees	0.00	300	0	100	400
11.00	FY 2025 PROGRAM MAINTENANCE	0.40	32,507	300	6,693	39,500
13.00	FY 2025 TOTAL REQUEST	0.40	32,507	300	6,693	39,500

PCF Summary Report

Request for Fiscal Year: 2025

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 2024 ORIGINAL APPROPRIATION	7.65	537,928	105,188	106,784	749,900
5.00	FY 2024 TOTAL APPROPRIATION	7.65	537,928	105,188	106,784	749,900
7.00	FY 2024 ESTIMATED EXPENDITURES	7.65	537,928	105,188	106,784	749,900
9.00	FY 2025 BASE	7.65	537,928	105,188	106,784	749,900
10.11	Change in Health Benefit Costs	0.00	0	5,300	0	5,300
10.12	Change in Variable Benefit Costs	0.00	0	0	3,600	3,600
10.61	Salary Multiplier - Regular Employees	0.00	5,300	0	1,200	6,500
11.00	FY 2025 PROGRAM MAINTENANCE	7.65	543,228	110,488	111,584	765,300
13.00	FY 2025 TOTAL REQUEST	7.65	543,228	110,488	111,584	765,300

PCF Summary Report

Request for Fiscal Year: 2025

Agency: State Tax Commission

352

Appropriation Unit: Audit Division

TAAB

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2024 ORIGINAL APPROPRIATION	101.90	6,253,995	1,401,125	1,241,480	8,896,600
5.00	FY 2024 TOTAL APPROPRIATION	101.90	6,253,995	1,401,125	1,241,480	8,896,600
6.41	FTP/Noncognizable Adjustment	(2.36)	0	0	0	0
7.00	FY 2024 ESTIMATED EXPENDITURES	99.54	6,253,995	1,401,125	1,241,480	8,896,600
8.11	FTP or Fund Adjustments	(2.36)	0	0	0	0
9.00	FY 2025 BASE	99.54	6,253,995	1,401,125	1,241,480	8,896,600
10.11	Change in Health Benefit Costs	0.00	0	68,700	0	68,700
10.12	Change in Variable Benefit Costs	0.00	0	0	41,700	41,700
10.61	Salary Multiplier - Regular Employees	0.00	62,000	0	14,000	76,000
11.00	FY 2025 PROGRAM MAINTENANCE	99.54	6,315,995	1,469,825	1,297,180	9,083,000
12.02	Net-Zero Program Transfer	(11.20)	(869,100)	(173,400)	(189,900)	(1,232,400)
13.00	FY 2025 TOTAL REQUEST	88.34	5,446,895	1,296,425	1,107,280	7,850,600

PCF Summary Report

Request for Fiscal Year: 2025

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 2024 ORIGINAL APPROPRIATION	21.05	1,374,676	289,438	272,887	1,937,000
5.00	FY 2024 TOTAL APPROPRIATION	21.05	1,374,676	289,438	272,887	1,937,000
6.41	FTP/Noncognizable Adjustment	(0.24)	0	0	0	0
7.00	FY 2024 ESTIMATED EXPENDITURES	20.81	1,374,676	289,438	272,887	1,937,000
8.11	FTP or Fund Adjustments	(0.24)	0	0	0	0
9.00	FY 2025 BASE	20.81	1,374,676	289,438	272,887	1,937,000
10.11	Change in Health Benefit Costs	0.00	0	14,100	0	14,100
10.12	Change in Variable Benefit Costs	0.00	0	0	9,200	9,200
10.61	Salary Multiplier - Regular Employees	0.00	13,600	0	3,100	16,700
11.00	FY 2025 PROGRAM MAINTENANCE	20.81	1,388,276	303,538	285,187	1,977,000
13.00	FY 2025 TOTAL REQUEST	20.81	1,388,276	303,538	285,187	1,977,000

PCF Summary Report

Request for Fiscal Year: 2025

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 2024 ORIGINAL APPROPRIATION	0.00	14,601	0	2,899	17,500
5.00	FY 2024 TOTAL APPROPRIATION	0.00	14,601	0	2,899	17,500
6.41	FTP/Noncognizable Adjustment	0.24	0	0	0	0
7.00	FY 2024 ESTIMATED EXPENDITURES	0.24	14,601	0	2,899	17,500
8.11	FTP or Fund Adjustments	0.24	0	0	0	0
9.00	FY 2025 BASE	0.24	14,601	0	2,899	17,500
10.11	Change in Health Benefit Costs	0.00	0	200	0	200
10.12	Change in Variable Benefit Costs	0.00	0	0	100	100
10.61	Salary Multiplier - Regular Employees	0.00	100	0	100	200
11.00	FY 2025 PROGRAM MAINTENANCE	0.24	14,701	200	3,099	18,000
13.00	FY 2025 TOTAL REQUEST	0.24	14,701	200	3,099	18,000

PCF Summary Report

Request for Fiscal Year: 2025

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 2024 ORIGINAL APPROPRIATION	22.40	1,428,524	308,000	283,576	2,020,100
5.00	FY 2024 TOTAL APPROPRIATION	22.40	1,428,524	308,000	283,576	2,020,100
6.41	FTP/Noncognizable Adjustment	1.36	0	0	0	0
7.00	FY 2024 ESTIMATED EXPENDITURES	23.76	1,428,524	308,000	283,576	2,020,100
8.11	FTP or Fund Adjustments	1.36	0	0	0	0
9.00	FY 2025 BASE	23.76	1,428,524	308,000	283,576	2,020,100
10.11	Change in Health Benefit Costs	0.00	0	16,700	0	16,700
10.12	Change in Variable Benefit Costs	0.00	0	0	9,400	9,400
10.61	Salary Multiplier - Regular Employees	0.00	13,900	0	3,100	17,000
11.00	FY 2025 PROGRAM MAINTENANCE	23.76	1,442,424	324,700	296,076	2,063,200
13.00	FY 2025 TOTAL REQUEST	23.76	1,442,424	324,700	296,076	2,063,200

PCF Summary Report

Request for Fiscal Year: 2025

Agency: State Tax Commission

352

Appropriation Unit: Revenue Operations

TAAC

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2024 ORIGINAL APPROPRIATION	62.90	3,385,224	864,875	672,001	4,922,100
5.00	FY 2024 TOTAL APPROPRIATION	62.90	3,385,224	864,875	672,001	4,922,100
7.00	FY 2024 ESTIMATED EXPENDITURES	62.90	3,385,224	864,875	672,001	4,922,100
9.00	FY 2025 BASE	62.90	3,385,224	864,875	672,001	4,922,100
10.11	Change in Health Benefit Costs	0.00	0	43,700	0	43,700
10.12	Change in Variable Benefit Costs	0.00	0	0	20,000	20,000
10.61	Salary Multiplier - Regular Employees	0.00	29,700	0	6,700	36,400
11.00	FY 2025 PROGRAM MAINTENANCE	62.90	3,414,924	908,575	698,701	5,022,200
12.02	Net-Zero Program Transfer	(3.50)	(438,900)	(86,700)	(96,000)	(621,600)
13.00	FY 2025 TOTAL REQUEST	59.40	2,976,024	821,875	602,701	4,400,600

PCF Summary Report

Request for Fiscal Year: 2025

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 2024 ORIGINAL APPROPRIATION	0.00	76,428	0	15,172	91,600
5.00	FY 2024 TOTAL APPROPRIATION	0.00	76,428	0	15,172	91,600
6.41	FTP/Noncognizable Adjustment	1.00	0	0	0	0
7.00	FY 2024 ESTIMATED EXPENDITURES	1.00	76,428	0	15,172	91,600
8.11	FTP or Fund Adjustments	1.00	0	0	0	0
9.00	FY 2025 BASE	1.00	76,428	0	15,172	91,600
10.11	Change in Health Benefit Costs	0.00	0	700	0	700
10.12	Change in Variable Benefit Costs	0.00	0	0	400	400
10.61	Salary Multiplier - Regular Employees	0.00	600	0	100	700
11.00	FY 2025 PROGRAM MAINTENANCE	1.00	77,028	700	15,672	93,400
13.00	FY 2025 TOTAL REQUEST	1.00	77,028	700	15,672	93,400

PCF Summary Report

Request for Fiscal Year: 2025

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 2024 ORIGINAL APPROPRIATION	11.10	478,740	152,625	95,035	726,400
5.00	FY 2024 TOTAL APPROPRIATION	11.10	478,740	152,625	95,035	726,400
7.00	FY 2024 ESTIMATED EXPENDITURES	11.10	478,740	152,625	95,035	726,400
9.00	FY 2025 BASE	11.10	478,740	152,625	95,035	726,400
10.11	Change in Health Benefit Costs	0.00	0	7,700	0	7,700
10.12	Change in Variable Benefit Costs	0.00	0	0	3,200	3,200
10.61	Salary Multiplier - Regular Employees	0.00	4,700	0	1,100	5,800
11.00	FY 2025 PROGRAM MAINTENANCE	11.10	483,440	160,325	99,335	743,100
13.00	FY 2025 TOTAL REQUEST	11.10	483,440	160,325	99,335	743,100

PCF Summary Report

Request for Fiscal Year: 2025

Agency: State Tax Commission

352

Appropriation Unit: Property Tax

TAAD

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2024 ORIGINAL APPROPRIATION	42.00	2,851,457	577,500	566,043	3,995,000
5.00	FY 2024 TOTAL APPROPRIATION	42.00	2,851,457	577,500	566,043	3,995,000
7.00	FY 2024 ESTIMATED EXPENDITURES	42.00	2,851,457	577,500	566,043	3,995,000
9.00	FY 2025 BASE	42.00	2,851,457	577,500	566,043	3,995,000
10.11	Change in Health Benefit Costs	0.00	0	27,900	0	27,900
10.12	Change in Variable Benefit Costs	0.00	0	0	19,000	19,000
10.61	Salary Multiplier - Regular Employees	0.00	28,300	0	6,400	34,700
11.00	FY 2025 PROGRAM MAINTENANCE	42.00	2,879,757	605,400	591,443	4,076,600
12.02	Net-Zero Program Transfer	(0.15)	(12,700)	(2,800)	(2,800)	(18,300)
13.00	FY 2025 TOTAL REQUEST	41.85	2,867,057	602,600	588,643	4,058,300

PCF Summary Report

Request for Fiscal Year: 2025

Agency: State Tax Commission

352

Appropriation Unit: Compliance Division

TACA

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2024 ORIGINAL APPROPRIATION	109.00	5,630,867	1,498,750	1,117,783	8,247,400
5.00	FY 2024 TOTAL APPROPRIATION	109.00	5,630,867	1,498,750	1,117,783	8,247,400
6.41	FTP/Noncognizable Adjustment	(1.00)	0	0	0	0
7.00	FY 2024 ESTIMATED EXPENDITURES	108.00	5,630,867	1,498,750	1,117,783	8,247,400
8.11	FTP or Fund Adjustments	(1.00)	0	0	0	0
9.00	FY 2025 BASE	108.00	5,630,867	1,498,750	1,117,783	8,247,400
10.11	Change in Health Benefit Costs	0.00	0	72,000	0	72,000
10.12	Change in Variable Benefit Costs	0.00	0	0	37,800	37,800
10.61	Salary Multiplier - Regular Employees	0.00	56,000	0	12,600	68,600
11.00	FY 2025 PROGRAM MAINTENANCE	108.00	5,686,867	1,570,750	1,168,183	8,425,800
12.02	Net-Zero Program Transfer	(1.35)	(116,900)	(28,900)	(25,600)	(171,400)
13.00	FY 2025 TOTAL REQUEST	106.65	5,569,967	1,541,850	1,142,583	8,254,400

PCF Summary Report

Request for Fiscal Year: 2025

Agency: State Tax Commission

352

Appropriation Unit: Compliance Division

TACA

Fund: Internal Accounting And Admin Services:
Transportation

33802

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2024 ORIGINAL APPROPRIATION	3.00	165,747	41,250	32,903	239,900
5.00	FY 2024 TOTAL APPROPRIATION	3.00	165,747	41,250	32,903	239,900
6.41	FTP/Noncognizable Adjustment	0.35	0	0	0	0
7.00	FY 2024 ESTIMATED EXPENDITURES	3.35	165,747	41,250	32,903	239,900
8.11	FTP or Fund Adjustments	0.35	0	0	0	0
9.00	FY 2025 BASE	3.35	165,747	41,250	32,903	239,900
10.11	Change in Health Benefit Costs	0.00	0	2,300	0	2,300
10.12	Change in Variable Benefit Costs	0.00	0	0	1,100	1,100
10.61	Salary Multiplier - Regular Employees	0.00	1,600	0	400	2,000
11.00	FY 2025 PROGRAM MAINTENANCE	3.35	167,347	43,550	34,403	245,300
13.00	FY 2025 TOTAL REQUEST	3.35	167,347	43,550	34,403	245,300

Contract Inflation

Request for Fiscal Year: 2025

Agency: State Tax Commission

352

General Services

TAAA

Appropriation Unit:

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated Expenditures	Contract Dates	FY 2025 Contractual % Change	FY 2025 Total
Contract								
Existing software annual maintenance and licensing updates	336,500	247,100	339,400	346,000	262,400	07/01/2024 - 06/30/2025	12	13,500
Gentax and Circuit Hosting	2,219,200	2,398,200	3,369,900	3,583,000	5,695,000	07/20/2020 - 06/30/2030	12	227,600
Property Tax Appraisal annual maintenance and Cost Tables	182,400	193,900	206,700	193,300	205,300	07/01/2024 - 06/30/2025	5	10,200
Total	2,738,100	2,839,200	3,916,000	4,122,300	6,162,700			251,300
Fund Source								
Dedicated	511,100	529,200	741,800	785,800	1,191,500			48,500
General	2,227,000	2,310,000	3,174,200	3,336,500	4,971,200			202,800
Total	2,738,100	2,839,200	3,916,000	4,122,300	6,162,700			251,300

One-Time Operating & One-Time Capital Outlay Summary

Request for Fiscal Year: 2025

Agency: State Tax Commission

352

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	
Detail												
1	TAAA	10.33	10000	740	128 Monitors	0	2013	856.00	128.00	280.00	35,800	
1	TAAA	10.33	27600	740	10 Monitors	0	2013	46.00	10.00	280.00	2,800	
1	TAAA	10.33	33802	740	22 Monitors	0	2013	90.00	22.00	280.00	6,200	
1	TAAA	10.34	10000	740	101 Standard Laptop	0	2018-2019	428.00	101.00	1,400.00	141,400	
1	TAAA	10.34	33802	740	20 Standard Laptops	0	2018-2019	44.00	20.00	1,400.00	28,000	
1	TAAA	10.35	10000	740	29 High-end Laptops	0	2019	36.00	29.00	2,200.00	63,800	
1	TAAA	10.35	27600	740	1 High-end Laptop	0	2019	1.00	1.00	2,200.00	2,200	
1	TAAA	10.35	33801	740	1 High-end Laptop	0	2019	1.00	1.00	2,200.00	2,200	
1	TAAA	10.36	10000	740	5 Standard Desktop (No Monitor)	0	2015	90.00	5.00	950.00	4,800	
1	TAAA	10.37	33802	755	1 Mid-Size SUV	100,786	2012	25.00	1.00	27,200.00	27,200	
1	TAAA	10.37	40100	755	1 Light Duty Truck	108,461	2008	25.00	1.00	28,500.00	28,500	
3	TAAA	10.34	27600	740	5 Standard Laptops	0	2019	23.00	5.00	1,400.00	7,000	
4	TAAA	10.35	33802	740	6 High-end Laptops	0	2019	8.00	6.00	2,200.00	13,200	
								Subtotal	1,673.00	330.00	363,100	
Grand Total by Appropriation Unit												
TAAA												363,100
								Subtotal	363,100			
Grand Total by Decision Unit												
		10.33										44,800
		10.34										176,400
		10.35										81,400
		10.36										4,800
		10.37										55,700
								Subtotal	363,100			

One-Time Operating & One-Time Capital Outlay Summary

Request for Fiscal Year: 2025

Grand Total by Fund Source				
	10000			245,800
	27600			12,000
	33801			2,200
	33802			74,600
	40100			28,500
			Subtotal	363,100
Grand Total by Summary Account				
	740	1,623.00	328.00	307,400
	755	50.00	2.00	55,700
		Subtotal	1,673.00	330.00
				363,100

August 15, 2023

Agency Administrator
State Tax Commission (352)
11321 W Chinden Blvd
Boise, ID 83714-1021

RE: FY 2025 Budget Recommendations for IT Equipment

Dear Administrator:

The Office of Information Technology Services (ITS) has reviewed your information technology (IT) equipment and recommends replacements and/or line-items, attached, for your fiscal year 2025 budget request.

The items on the recommendation list are for high-priority IT equipment only, such as equipment reaching end of support or necessary to comply with laws.

Risks vary for not replacing or implementing these high-priority items. Some risk considerations are included in the justification of each item.

We strongly recommend you include the items within your FY 2025 budget request.

ITS subject matter experts will assist you in answering any IT questions from the Division of Financial Management, Legislative Services Office, or legislators throughout the budget session.

Please let us know if you want to discuss replacement prioritization, risks or have any other questions. The best place to start is via your ITS Service Delivery Manager, Chris Seffens.

Sincerely,



Alberto Gonzalez
CIO/Administrator

Attachment: IT Budget Recommendations



IT Budget Recommendations by Information Technology Services

Prepared For:
State Tax Commission

Replacement Items (DU 10.30, form 6700)

	Ongoing	One-Time	Total
Data Center Switches	13,900	243,900	257,800

Category: Infrastructure
 Recommended by Anthony Banta
 Priorities: End of life, Mission Critical, End of support

Description:

This budget request is to replace data center switches used exclusively by Tax for the operation of the tax server and storage environment in the Chinden Data Center. Equipment being requested includes:

- 6x N9K-C93108TC-FX3P
- 2x EX4650-48Y
- 4x Dell S4148-ON SAN switches

Justification:

This expense can be avoided if Tax migrates entirely into the VxRail environment.

These switches will replace Cisco hardware that is at End of Support. This hardware supports the network connectivity for all of the Tax Commission's server and server storage infrastructure.

List of hardware to be replaced:

- N9K - TAX-CC-DC-PROPTAX1
- N9K - TAX-CC-DC-PROPTAX2
- N9K - TAX-CC-DC-GENTAX1
- N9K - TAX-CC-DC-GENTAX2
- N9K - TAX-CC-DC-HYPERV1
- N9K - TAX-CC-DC-HYPERV2
- S4048 - TAX-CC-DC-GENTAX1-SAN
- S4048 - TAX-CC-DC-GENTAX2-SAN
- S4048 - TAX-CC-DC-HYPERV1-SAN
- S4048 - TAX-CC-DC-HYPERV2-SAN

Non-FTI Environment

22,000 91,300 | 113,300

Category: Infrastructure

Recommended by Vonnie Larsen

Priorities: Violating requirements, equipment dead/dying

Description:

This budget request is to replace network switch equipment, VMWare licensing, and SQL licensing for an environment dedicated to non-FTI data. Tax manages this environment to physically prevent co-mingling of sensitive and non-sensitive FTI data and workloads.

Justification:

Equipment at end of service poses potential security risks and may hinder performance due to compatibility issues with newer technologies. Updating equipment improves security, improves integration with other systems, and simplifies operations. This investment will improve network reliability, reduce potential downtime, and improve cyber security.

Line Items (DU 12.0X, form 5100)

HyperV to VMWare Conversion

0 12,000 | 12,000

Category: Network

Recommended by Anthony Banta

Priorities: Violating requirements, equipment dead/dying

Description:

We need optics to connect 4 TAX switches to 2 ITS switches, so 8 optics total. 4 adapters are needed as the Tax switches are copper only and must use QSFP ports when we don't have any QSFP ports available, thus the need to convert from QSFP to SFP.

MTP trays will be placed in each of the Tax racks in the same standardized manner in which the rest of the datacenter is wired. There are 1x SM cassette and 2x MM cassettes per tray. One on each end. 3x Tax racks = 6x trays, 3x SM, 6x MM cassettes. We then need to connect the Tax distribution rack to the ITS rack, so 2x additional trays, with 2x SM, 4x MM cassettes. For a total of 8x trays, 8x SM cassettes, 16x MM cassettes, cables to attach everything.

Optics \$2,250

MTP cassettes/cables \$5,560

MTP trays \$1,250

4x Cisco QSFP 10G Adapters \$660.36

4x Cisco 10G Optics \$1,291.48

4x Juniper 10G Optics \$296

Optics total 2,247.84

8x SM MTP \$960

16x MM MTP \$1,840

6x MTP SM 5M cables \$1,230

2x MTP SM 25M cables \$490

3x MTP MM 5M cables \$750

1x MTP MM 25M cables \$265

MTP total \$5,535

8x MTP trays \$1,250

Justification:

If Tax moves entirely into VXrail, this request is not required.

This is currently being requested to convert Tax VM infrastructure from HyperV to VMWare.



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IT expenditure and procurement approvals

Agency

Tax Commission, Idaho State

Request for the Purchase of

Replacement laptops, monitors, and desktops

Agency Purchasing Representative

Kevin Voss

Agency Purchasing Representative Email Address kevin.voss@tax.idaho.gov

Total Value of Request

\$305,890.00

Comments

We are requesting permission to replace the following equipment:
160 monitors from 2013 at \$280 = \$44,800
126 regular laptops from 2018 = \$176,400
36 high end laptops from 2019 = \$79,200
5 desktops that are not Windows 11 compatible = \$4,750
2 Ultra sharp monitors = \$740

ITS Comments

Analyst Comments

ITS Approval Status

Reviewed & Recommended

Attachments

[One Time Operating Expenditures and One Time Capital Outlay Summary.pdf](#)

Version: 5.0
Created at 8/4/2023 8:44 AM by Lisa Kopke
Last modified at 8/14/2023 7:46 AM by Chris Carlisle

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IT expenditure and procurement approvals

Agency

Request for the Purchase of

Agency Purchasing Representative

Agency Purchasing Representative Email Address kevin.voss@tax.idaho.gov

Total Value of Request

Tax Commission, Idaho State

Replacement laptops, monitors, and desktops

Kevin Voss

\$305,890.00

Comments

We are requesting permission to replace the following equipment:
160 monitors from 2013 at \$280 = \$44,800
126 regular laptops from 2018 = \$176,400
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2 Ultra sharp monitors = \$740

ITS Comments

Analyst Comments

ITS Approval Status

Reviewed & Recommended

Attachments

[One Time Operating Expenditures and One Time Capital Outlay Summary.pdf](#)

Version: 5.0

Created at 8/4/2023 8:44 AM by Lisa Kopke

Last modified at 8/14/2023 7:46 AM by Chris Carlisle

Close

From: [WebMaster](#)
To: [Kevin J. Voss](#)
Cc: [Lisa Kopke](#)
Subject: Reviewed & Recommended: Request for IT Budget Approval from ITS
Date: Monday, August 14, 2023 8:46:31 AM

Your request #430 for Replacement laptops, monitors, and desktops has been **Reviewed & Recommended** by ITS.

ITS Comments:

Please click [here](#) to update your request and it will be sent back to ITS for approval.

Thank you for your submission.

ITS Management

If you have any questions, please send an email to itapprovals@its.idaho.gov

Flow by CAL & PBT. Updated 20210820

Federal Funds Inventory Form
As Required by Sections 67-1917 & 67-3502(e), Idaho Code

*** Report must be submitted to the Division of Financial Management and Legislative Services Office as part of your budget request.

Reporting Agency/Department: Idaho State Tax Commission, Management Services
 Contact Person/Title: Lisa Kopke, Financial Executive Officer

Agency Code: 352
 Contact Phone Number: (208) 334-7507

Fiscal Year: 2025
 Contact Email: lisa.kopke@tax.idaho.gov

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	
Grant Number CFDAI/Cooperative Agreement # /Identifying #	Grant Type	Federal Granting Agency	Grant Title	Grant Description	Pass Through State Agency	Budgeted Program	Award Structure	Grant is Ongoing or Short-Term	Date of Expiration - If Known *Required if Short-term 67- 1917(1)(c), I.C.	Total Grant Amount	State Approp [OT] Annually [OG] In Base, or [C] Continuous 67- 1917(1)(b), I.C.	MOE or MOU requirements? [Y] Yes or [N] No. If Yes answer question # 2. (67- 1917(1)(d), I.C.)	State Match Required: [Y] Yes or [N] No (67- 1917(1)(d), I.C.)	State Match Description & Fund Source (GF or other state fund) (67- 1917(1)(d), I.C.)	Total State Match Amount (67- 1917(1)(d), I.C.)	FY 2021 Actual Federal Expenditures	FY 2021 Actual State Match Expenditures	FY 2022 Actual Federal Expenditures	FY 2022 Actual State Match Expenditures	FY 2023 Actual Federal Funds Received (CASH) 67-1917(1)(a), I.C.	FY 2023 Actual Federal Expenditures	FY 2023 Actual State Match Expenditures 67- 1917(1)(d), I.C.	FY 2024 Estimated Available Federal Funds 67-1917(1)(b), I.C.	FY 2024 Estimated Federal Expenditures 67- 1917(1)(b), I.C.	FY 2025 Estimated Available Federal Funds 67- 1917(1)(b), I.C.	FY 2025 Estimated Federal Expenditures 67- 1917(1)(b), I.C.	Known Reductions: Plan for 10% or More Reduction # 3 67-3502(1)(e), I.C.	Grant Reduced by 50% or More from the previous years funding? Complete question #3. 67-1917(2), I.C.	
21.019 CFR	O	Idaho Division of Financial Management	CARES ACT	Idaho Rebound Program	Idaho CFAC	Fund 0345-00	Capped	Short-term	8/31/2022	\$300,000,000.00	OT	N	N		\$244,235,746.66	\$0.00	\$257.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
A020 (349)	O	Idaho Highway	Pacific Region Inter-agency Auditing and Enforcement Activities	Fuels Tax Compliance	None	Fund 0348-00	Capped	Ongoing	None	\$8,000.00	c	N	N		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
21.027	O	Idaho Division of Financial Management	SLFRF	ARPA	Idaho ARPA	Fund 0344-30	Capped	Short-term	6/30/2023	\$189,500.00	OT	N	N		\$0.00	\$0.00	\$0.00	\$0.00	\$189,500.00	\$178,252.82	\$0.00	\$6,900.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
Total										\$300,197,500.00					\$0.00	\$244,235,746.66	\$0.00	\$257.70	\$0.00	\$189,500.00	\$178,252.82	\$0.00	\$6,900.00	\$0.00	\$0.00	\$0.00	\$0.00		

Total FY 2023 All Funds Appropriation (DU 1.00) \$49,402,600
 Federal Funds as Percentage of Funds 67-1917(1)(e), I.C. 0.36%

2. Identify below for each grant any obligations, agreements, joint exercise of powers agreements, maintenance of efforts agreements, or memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, include any state matching requirements. 67-1917(1)(d), I.C.

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

3. Provide a plan for each grant with a known reduction in federal funding that includes anticipated changes, and if reduction is 10-49% include the agency's plan for operating at the reduced rate 67-3502(1)(e), I.C. or, 50% or more from the previous year's funding include the plan to either reduce or eliminate the services provided through the grant or to continue the services without a shift to state resources. 67-1917(2), I.C.

CFDAI/Cooperative Agreement # /Identifying #	Plan for reduction or elimination of services.

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

AGENCY INFORMATION

AGENCY NAME:	Idaho State Tax Commission	Division/Bureau:	Management Services
Prepared By:	Craig Allison	E-mail Address:	craig.allison@tax.idaho.gov
Telephone Number:	(208) 334-7552	Fax Number:	
DFM Analyst:	Hannah Caudill	LSO/BPA Analyst:	Tim Hibbard
Date Prepared:	8/24/2023	For Fiscal Year:	2025

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

In the FY27 budget request, the Tax Commission will request funding to complete construction on 6,371 vacant square feet of space located on the first floor of the Chinden Campus at 11321 W Chinden Blvd, Bldg 2. This space will be used by our Revenue Operations team that process returns.

WORK AREAS

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
Total Number of Work Areas:	560	560	560	560	560	560
Full-Time Equivalent Positions:	446	446	446	446	446	446
Temp. Employees, Contractors, Auditors, etc.:	75	96	96	96	106	106

SQUARE FEET

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
Square Feet:	102,802	102,802	102,802	102,802	109,173	109,173

FACILITY COST

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

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
Total Facility Cost/Yr:	\$1,376,825.44	\$1,376,825.44	\$1,418,130.20	\$1,489,174.40	\$1,460,674.11	\$1,485,689.61

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
	<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:

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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:	Craig Allison	E-mail Address:	craig.allison@tax.idaho.gov
Telephone Number:	(208) 334-7552	Fax Number:	
DFM Analyst:	Hannah Caudill	LSO/BPA Analyst:	Tim Hibbard
Date Prepared:	8/24/2023	For Fiscal Year:	2025

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

In FY26, the Tax Commission will request to move to a more centralized location with similar square footage but with better access for our taxpayers.

WORK AREAS

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
Total Number of Work Areas:	24	24	24	24	24	24
Full-Time Equivalent Positions:	24	24	24	24	24	24
Temp. Employees, Contractors, Auditors, etc.:						

SQUARE FEET

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
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 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
Total Facility Cost/Yr:	\$87,232.65	\$92,870.00	\$95,189.36	\$96,568.82	\$99,465.88	\$102,449.86

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
	<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:	Craig Allison	E-mail Address:	craig.allison@tax.idaho.gov
Telephone Number:	(208) 334-7552	Fax Number:	
DFM Analyst:	Hannah Caudill	LSO/BPA Analyst:	Tim Hibbard
Date Prepared:	8/24/2023	For Fiscal Year:	2025

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

DPW approved project number 2023017 to be completed December 2023. The Tax Commission will be relocating from the first floor to the third floor of the state-owned facility located at 150 Shoup Ave.

WORK AREAS

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
Total Number of Work Areas:	16	16	19	19	19	19
Full-Time Equivalent Positions:	14	14	14	14	14	14
Temp. Employees, Contractors, Auditors, etc.:			5	5	5	5

SQUARE FEET

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
Square Feet:	3116	3116	3666	3666	3666	3666

FACILITY COST

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

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
Total Facility Cost/Yr:	\$35,428.92	\$36,491.79	\$42,986.54	\$44,276.14	\$45,604.42	\$46,972.55

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
	<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:	Craig Allison	E-mail Address:	craig.allison@tax.idaho.gov
Telephone Number:	(208) 334-7552	Fax Number:	
DFM Analyst:	Hannah Caudill	LSO/BPA Analyst:	Tim Hibbard
Date Prepared:	8/24/2023	For Fiscal Year:	2025

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 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
Total Number of Work Areas:	16	16	16	16	16	16
Full-Time Equivalent Positions:	14	16	16	16	16	16
Temp. Employees, Contractors, Auditors, etc.:						

SQUARE FEET

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
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 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
Total Facility Cost/Yr:	\$102,025.02	\$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.
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- 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:	Craig Allison	E-mail Address:	craig.allison@tax.idaho.gov
Telephone Number:	(208) 334-7552	Fax Number:	
DFM Analyst:	Hannah Caudill	LSO/BPA Analyst:	Tim Hibbard
Date Prepared:	8/24/2023	For Fiscal Year:	2025

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

During FY23, the Idaho Commission for the Blind vacated 181 square feet of space previously occupied by the Tax Commission. A new Memorandum of Understanding was signed and implemented on July 3, 2023, that allowed the Tax Commission to reclaim the space.

WORK AREAS

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
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 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
Square Feet:	3005	3186	3186	3186	3186	3186

FACILITY COST

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

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
Total Facility Cost/Yr:	\$40,837.95	\$42,063.09	\$45,724.98	\$47,096.73	\$48,509.63	\$49,964.92

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:	Craig Allison	E-mail Address:	craig.allison@tax.idaho.gov
Telephone Number:	(208) 334-7552	Fax Number:	
DFM Analyst:	Hannah Caudill	LSO/BPA Analyst:	Tim Hibbard
Date Prepared:	8/24/2023	For Fiscal Year:	2025

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:	10/31/2026

FUNCTION/USE OF FACILITY

Field Office

COMMENTS

During FY23, the Tax Commission renewed the lease at 440 Falls Ave., Suite 100 for an additional three years. In FY27, the Tax Commission will be researching options to relocate to a larger space.

WORK AREAS

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
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.:				3	3	3

SQUARE FEET

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
Square Feet:	4300	4300	4300	5000	5000	5000

FACILITY COST

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

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
Total Facility Cost/Yr:	\$94,526.41	\$97,688.72	\$100,619.38	\$103,637.96	\$106,747.10	\$109,949.51

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2023	REQUEST 2024	REQUEST 2025	REQUEST 2026	REQUEST 2027	REQUEST 2028
	<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:

AGENCY NAME:			Idaho State Tax Commission					
FACILITY INFORMATION SUMMARY FOR FISCAL YR			2025	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	FTPs, Temps and Comments
11321 West Chinden Blvd	2025	request	<u>108,802</u>	\$ 12.65	\$ 1,376,825	548	199	FY27 request for DPW project.
Building #2	2024	estimate	<u>108,802</u>	\$ 12.65	\$ 1,376,825	548	199	
Boise, ID 83714	2023	actual	<u>108,802</u>	\$ 12.65	<u>1,376,825</u>	<u>560</u>	<u>194</u>	
Main Office	Change (request vs actual)		0	\$ -	0	-12	4	
	Change (estimate vs actual)		0	\$ -	0	-12	4	
1910 Northwest Blvd.	2025	request	4,590	\$ 20.74	\$ 95,189	24	191	
Suite 100	2024	estimate	4,590	\$ 20.23	\$ 92,870	24	191	
Coeur d'Alene, ID 83814	2023	actual	<u>4,590</u>	\$ 19.00	<u>87,233</u>	<u>24</u>	<u>191</u>	
CdA Field Office	Change (request vs actual)		0	\$ -	7,957	0	0	
	Change (estimate vs actual)		0	\$ -	5,637	0	0	
150 Shoup Ave	2025	request	3,666	\$ 11.73	\$ 42,987	18	204	
Suite 16	2024	estimate	3,116	\$ 11.71	\$ 36,492	0	-	
Idaho Fall, ID 83402	2023	actual	<u>3,116</u>	\$ 11.37	<u>35,429</u>	<u>0</u>	<u>-</u>	
Idaho Falls Field Office	Change (request vs actual)		550	\$ 13.74	7,558	18	204	
	Change (estimate vs actual)		0	\$ -	1,063	0	0	
1111 Yellowstone	2025	request	5,300	\$ 17.00	\$ 90,100	0	-	FY27 request to exercise the right to purchase under current lease agreement.
Pocatello, ID 83201	2024	estimate	5,300	\$ 19.25	\$ 102,025	0	-	
Pocatello Field Office	2023	actual	<u>5,300</u>	\$ 19.25	<u>102,025</u>	<u>0</u>	<u>-</u>	
	Change (request vs actual)		0	\$ -	-11,925	0	0	
	Change (estimate vs actual)		0	\$ -	0	0	0	
1118 F Street	2025	request	3,186	\$ 14.35	\$ 45,725	0	-	
Lewiston, ID 83501	2024	estimate	3,186	\$ 13.20	\$ 42,063	0	-	
Lewiston Field Office	2023	actual	<u>3,005</u>	\$ 13.59	<u>40,838</u>	<u>0</u>	<u>-</u>	
	Change (request vs actual)		181	\$ 27.00	4,887	0	0	
	Change (estimate vs actual)		181	\$ 6.77	1,225	0	0	
440 Falls Ave	2025	request	4,300	\$ 23.40	\$ 100,619	0	-	
Suite	2024	estimate	4,300	\$ 22.72	\$ 97,689	0	-	
Twin Falls, ID 83301	2023	actual	<u>4,300</u>	\$ 21.98	<u>94,526</u>	<u>0</u>	<u>-</u>	
Twin Falls Field Office	Change (request vs actual)		0	\$ -	6,093	0	0	
	Change (estimate vs actual)		0	\$ -	3,162	0	0	
TOTAL (ALL PAGES)	2025	request	125,544	\$ 13.15	\$ 1,650,826	590	213	
	2024	estimate	124,994	\$ 13.20	\$ 1,650,275	572	219	
	2023	actual	<u>124,813</u>	\$ 13.16	<u>1,642,350</u>	<u>584</u>	<u>214</u>	
	Change (request vs actual)		731	\$ 11.59	8,476	6	-1	
	Change (estimate vs actual)		181	\$ 43.78	7,925	-12	5	

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.

18.64 percent, or 82 positions, have been authorized in these capacities.

General fund appropriation of \$13,792,700 for this division in FY 2024.

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.

31.14 percent, or 137 positions, have been authorized in these capacities.

General fund appropriation of \$9,594,700 for this division in FY 2024.

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.

23.86 percent, or 105 positions, have been authorized in these capacities.

General fund appropriation of \$10,231,000 for this division in FY 2024.

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 \$7.4 billion in receipts; most through this division.

16.36 percent, or 72 positions, have been authorized in these capacities.

General fund appropriation of \$7,445,700 for this division in FY 2024.

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 \$2.257 billion of revenue to local government units in calendar 2022.

10 percent, or 44 positions, have been authorized in these capacities.

General fund appropriation of \$4,287,000 for this division in FY 2024.

Summary:

Positions authorized by JFAC for FY 2024 is **440.0**

Total General Fund appropriation for FY 2024 is **\$45,351,100**

Core Functions/Idaho Code

Core Functions/Idaho Code	FY 2023 Expenditures	Percent of Total	FY 2024 Appropriation	FY 2025 Request
1. General Fund	\$39,829,192	98%	\$45,351,100	\$44,864,240
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	\$5,011,364	96%	\$5,414,300	\$5,588,027
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	\$3,035,689	98%	\$3,253,800	\$3,294,070
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	\$217,979	95%	\$248,900	\$277,400
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	\$141,685	64%	\$226,700	\$230,752
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. Idaho's ARPA Fund	\$178,253	94%	\$0	\$0
In FY23, the State Tax Commission received \$189,500 from the American Rescue Plan Act. These funds were used to install broadband IT equipment at the Commission to improve remote communications with Idaho taxpayers.				
Total All Funds	\$48,414,163	98%	\$54,494,800	\$54,254,489

Revenue and Expenditures

Revenue	FY 2020	FY 2021	FY 2022	FY 2023
General Fund (appropriation)	\$37,669,500	\$36,664,800	\$37,874,800	\$40,417,100
Multistate Tax Compact (appropriation)	\$2,830,200	\$2,919,600	\$2,974,800	\$3,110,400
Administration & Accounting	\$197,300	\$193,700	\$189,500	\$220,600
Admin Transportation + Fed	\$4,170,700	\$4,805,100	\$5,060,400	\$5,236,700
Seminars & Publications	\$218,200	\$157,900	\$288,900	\$228,300
CARES Act Fund	\$300,406,000	\$667,300	\$0	\$0
Rebate Fund (Statutory Transfers In)	\$0	\$0	\$570,000,000	\$500,000,000
ARPA (appropriation)	\$0	\$0	\$0	\$189,500
Total	\$345,491,900	\$45,408,400	\$616,388,400	\$549,402,600
Expenditures by fund	FY 2020	FY 2021	FY 2022	FY 2023
General Fund	\$37,280,600	\$34,743,600	\$37,178,800	\$39,829,192
Multistate Tax Compact	\$2,569,500	\$2,804,300	\$2,907,600	\$3,035,689
Administration & Accounting	\$118,400	\$171,900	\$133,400	\$141,685
Admin Transportation + Fed	\$4,185,400	\$4,612,500	\$4,892,900	\$5,011,363
Seminars & Publications	\$195,500	\$182,200	\$197,000	\$217,979
CARES Act Fund	\$56,837,700	\$52,766,900	\$300	\$0
Rebate	\$0	\$0	\$409,250,500	\$644,238,295
ARPA	\$0	\$0	\$0	\$178,253
Total	\$101,187,700	\$95,281,400	\$454,560,500	\$692,652,456
Expenditures by object	FY 2020	FY 2021	FY 2022	FY 2023
Personnel Costs	\$30,740,300	\$30,176,700	\$32,286,900	\$34,855,853
Operating Expenditures	\$13,264,600	\$12,235,100	\$12,725,200	\$13,274,797
Capital Outlay	\$524,200	\$176,300	\$297,600	\$283,513
Trustee/Benefit Payments	\$56,658,000	\$52,693,300	\$409,250,800	\$505,495,130
Total	\$101,187,700	\$95,281,400	\$454,560,500	\$553,909,293

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2020	FY 2021	FY 2022	FY 2023
Gross Receipts (millions)	\$4,990.55	\$6,128.46	\$7,430.76	\$7,440.95
% of Revenue Received Electronically	71.51%	74.92%	76.21%	78.58%
Income Tax Returns Filed Electronically	843,766	883,019	966,189	893,129
% of Electronically Filed Individual Income Tax returns	86.0%	87.0%	88.4%	92%
% of Electronically Filed Business Income Tax Returns	77.1%	79%	89.17%	86%
Transactions Processed	2,918,811	3,360,941	4,412,360	4,011,449
Sales Tax permits issued	8,374	12,641	10,649	14,221

Cases Managed and/or Key Services Provided	FY 2020	FY 2021	FY 2022	FY 2023
Withholding accounts issued	9,822	11,391	15,945	13,442
Revenues from Audits (millions)	\$57.87	\$54.42	\$54.86	\$70.51
Revenues from Collections (millions)	\$145.16	\$181.65	\$249.07	\$218.06
Collection cases closed in year	113,018	118,699	142,294	126,357
Number of Audits performed	20,209	16,280	19,263	16,063
STC Cost Per Tax Dollar Received	0.89 of one cent	0.70 of one cent	0.62 of one cent	0.65 of one cent
% of current year refunds not processed within 60 day limit	3.1%	2.71%	6.7%	3.98%
Number of Fraud Refunds Stopped	360	320	1,892	4,827
Known Fraud Refunds Not Caught	4	12	2	44
% of confirmed fraudulent refund payments stopped by agency	98.89%	96.25%	99.89%	99.08%
Dollars of Fraud Refunds Stopped	\$51,382,913	\$3,417,911	\$3,145,653	\$30,730,765
Dollars of Known Fraud Refunds Not Stopped	\$5,422	\$1,194	\$200	\$37,675
Walk-in customers during tax drive	1,314	4,300	3,946	3,915
Calls from taxpayers during tax drive	44,588	51,160	87,001	89,957
Call center queue time during tax drive	380 seconds	528 seconds	806 seconds	1,050 seconds
Refund status inquiries on website (revised)	347,666	274,943	322,267	377,613

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 2020	FY 2021	FY 2022	FY 2023
FUELS – MOTOR FUEL DISTRIBUTOR				
Total Number of Licenses	176	188	168	190
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	11	8
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	6	7	6
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 2020	FY 2021	FY 2022	FY 2023	FY 2024
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	6,613	-----	-----	-----	-----
	target	Reduce by 10%	-----	-----	-----	-----
2. Percent of Gross Collected Revenue not submitted voluntarily and on time	actual	4.07%	-----	-----	-----	-----
	target	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	97%	-----	-----	-----	-----
	target	90%	-----	-----	-----	-----
Promote Efficiency						
4. Percent increase in transactions per Revenue Operations employee over base year FY 2014	actual	20.6%	-----	-----	-----	-----
	target	9.4%	-----	-----	-----	-----
Demonstrate Financial Stewardship						
5. Measure cost to collect \$1 of revenue.	actual	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	36,034	-----	-----	-----	-----
	target	32,270	-----	-----	-----	-----
Empower Great People						
10. Implement a “voice of the employee” survey (Goal changed – See #1 below)	actual	25%	-----	-----	-----	-----
	target	-----	-----	-----	-----	-----
Increase Agency Efficiency						
11. Labor Hours Worked per Closed Audit	actual	14.98	17.68	14.46	16.23	
	target	-----	14.50 hrs.	14.50 hrs.	14.50 hrs.	
12. Labor Hours Worked per Collection	actual	1.88 hrs.	1.40	1.30	1.56	
	target	-----	1.80 hrs.	1.80 hrs.	1.80 hrs.	

New Performance Measures						
Performance Measure		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Be a Team of Great People						
1. Annual Gallup Survey of Employee Engagement	actual	25%	31%	32%	38%	
	target	-----	27%	34%	37%	65.1%
Effectively Serve our Customers						
2. TAP Survey Response Score	actual	-----	90%	90%	90%	
	target	-----	70%	85%	85%	95%
Continuous Improvement						
3. Operational Excellence – percent of implementation complete						
						66%
4. Annual Plan – percent of projects completed (Total on Annual Plan)						
						85%

Performance Measure Explanatory Notes

Old Performance Measures 1-12 in Part II will no longer be tracked. 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. Metrics 11 and 12 were replaced in FY 24 with metrics to track continuous improvement.

The annual Gallup survey reflects the number of actual engaged employees. The agency is targeting an 76% increase (37% to 65.1%) of engaged employees in FY 24 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 95% target is based on industry standards for web-based satisfaction surveys. The survey began in December 2020.

In FY 24, the agency introduced a new continuous improvement performance measure with two metrics. Operational Excellence is all about documenting, measuring, reporting, and improving continually in the service of our taxpayers. Two metrics will be used to track the performance indices: percentage of Operational Excellence implementation throughout the agency and the percent of projects completed from the annual plan.


For More Information Contact

John Bernasconi, Chief of Operations
 Tax Commission, Idaho State
 11321 W. Chinden Blvd, Bldg 2
 PO Box 36
 Boise, ID 83722
 Phone: (208) 334-7560
 E-mail: john.bernasconi@tax.idaho.gov

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

8/31/23
Date

Please return to:

Division of Financial Management
304 N. 8th Street, 3rd Floor
Boise, ID 836720-0032

FAX: 334-2438
E-mail: info@dfm.idaho.gov