

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
<b>Agency:</b> Board of Tax Appeals							351
<b>Division:</b> Board of Tax Appeals							BT1
<b>Appropriation Unit:</b> Board of Tax Appeals							TAAE
<b>FY 2024 Total Appropriation</b>							TAAE
1.00	FY 2024 Total Appropriation						TAAE
10000	General	4.00	511,400	97,700	53,100	0	662,200
		<b>4.00</b>	<b>511,400</b>	<b>97,700</b>	<b>53,100</b>	<b>0</b>	<b>662,200</b>
1.61	Reverted Appropriation Balances						TAAE
10000	General	0.00	(50,400)	(28,000)	(2,200)	0	(80,600)
		<b>0.00</b>	<b>(50,400)</b>	<b>(28,000)</b>	<b>(2,200)</b>	<b>0</b>	<b>(80,600)</b>
<b>FY 2024 Actual Expenditures</b>							TAAE
2.00	FY 2024 Actual Expenditures						TAAE
10000	General	4.00	461,000	69,700	50,900	0	581,600
		<b>4.00</b>	<b>461,000</b>	<b>69,700</b>	<b>50,900</b>	<b>0</b>	<b>581,600</b>
<b>FY 2025 Original Appropriation</b>							TAAE
3.00	FY 2025 Original Appropriation						TAAE
10000	General	4.00	521,200	81,300	49,100	0	651,600
OT 10000	General	0.00	0	0	4,400	0	4,400
		<b>4.00</b>	<b>521,200</b>	<b>81,300</b>	<b>53,500</b>	<b>0</b>	<b>656,000</b>
<b>FY 2025 Total Appropriation</b>							TAAE
5.00	FY 2025 Total Appropriation						TAAE
10000	General	4.00	521,200	81,300	49,100	0	651,600
OT 10000	General	0.00	0	0	4,400	0	4,400
		<b>4.00</b>	<b>521,200</b>	<b>81,300</b>	<b>53,500</b>	<b>0</b>	<b>656,000</b>
<b>FY 2025 Estimated Expenditures</b>							TAAE
7.00	FY 2025 Estimated Expenditures						TAAE
10000	General	4.00	521,200	81,300	49,100	0	651,600
OT 10000	General	0.00	0	0	4,400	0	4,400
		<b>4.00</b>	<b>521,200</b>	<b>81,300</b>	<b>53,500</b>	<b>0</b>	<b>656,000</b>

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>Base Adjustments</b>									
8.41	Removal of One-Time Expenditures								TAAE
	This decision unit removes one-time appropriation or reappropriation from FY 2025.								
OT	10000	General	0.00	0	0	(4,400)	0	(4,400)	
			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(4,400)</b>	<b>0</b>	<b>(4,400)</b>	
<b>FY 2026 Base</b>									
9.00	FY 2026 Base								TAAE
	10000	General	4.00	521,200	81,300	49,100	0	651,600	
OT	10000	General	0.00	0	0	0	0	0	
			<b>4.00</b>	<b>521,200</b>	<b>81,300</b>	<b>49,100</b>	<b>0</b>	<b>651,600</b>	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>Program Maintenance</b>								
10.11	Change in Health Benefit Costs							TAAE
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.								
10000	General	0.00	5,200	0	0	0	5,200	
		<b>0.00</b>	<b>5,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,200</b>	
10.12	Change in Variable Benefit Costs							TAAE
This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.								
10000	General	0.00	0	0	0	0	0	
		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
10.23	Contract Inflation Adjustments							TAAE
The Governor recommends ongoing General Fund for a 3% contract increase in the agency's rent.								
10000	General	0.00	0	0	1,400	0	1,400	
		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,400</b>	<b>0</b>	<b>1,400</b>	
10.41	Attorney General Fees							TAAE
This decision unit reflects adjustments for legal services provided by the Office of the Attorney General.								
10000	General	0.00	0	(500)	0	0	(500)	
		<b>0.00</b>	<b>0</b>	<b>(500)</b>	<b>0</b>	<b>0</b>	<b>(500)</b>	
10.45	Risk Management Costs							TAAE
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.								
10000	General	0.00	0	(300)	0	0	(300)	
		<b>0.00</b>	<b>0</b>	<b>(300)</b>	<b>0</b>	<b>0</b>	<b>(300)</b>	
10.46	Controller's Fees							TAAE
This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.								
10000	General	0.00	0	4,600	0	0	4,600	
		<b>0.00</b>	<b>0</b>	<b>4,600</b>	<b>0</b>	<b>0</b>	<b>4,600</b>	
10.48	Office of Information Technology Services Support Fees							TAAE
This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology.								
10000	General	0.00	0	3,600	0	0	3,600	
		<b>0.00</b>	<b>0</b>	<b>3,600</b>	<b>0</b>	<b>0</b>	<b>3,600</b>	
10.61	Salary Multiplier - Regular Employees							TAAE
The Governor recommends a 5% or \$1.55 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions.								
10000	General	0.00	18,500	0	0	0	18,500	
		<b>0.00</b>	<b>18,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,500</b>	

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
<b>FY 2026 Total Maintenance</b>									
11.00	FY 2026 Total Maintenance								TAAE
	10000	General	4.00	544,900	88,700	50,500	0	684,100	
OT	10000	General	0.00	0	0	0	0	0	
			<b>4.00</b>	<b>544,900</b>	<b>88,700</b>	<b>50,500</b>	<b>0</b>	<b>684,100</b>	

**Line Items**

12.01	Board Per Diem Increase								TAAE
	The Governor recommends General Fund to increase the compensation rate for board members to \$400 per day in order to attract and retain qualified candidates to serve on the Board of Tax Appeals. This decision unit is contingent upon the passage of legislation.								
	10000	General	0.00	29,200	0	0	0	29,200	
			<b>0.00</b>	<b>29,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,200</b>	

**FY 2026 Total**

13.00	FY 2026 Total								TAAE
	10000	General	4.00	574,100	88,700	50,500	0	713,300	
OT	10000	General	0.00	0	0	0	0	0	
			<b>4.00</b>	<b>574,100</b>	<b>88,700</b>	<b>50,500</b>	<b>0</b>	<b>713,300</b>	