

Agency Summary And Certification

FY 2027 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: 08/28/2025

			FY 2025 Total Appropriation	FY 2025 Total Expenditures	FY 2026 Original Appropriation	FY 2026 Estimated Expenditures	FY 2027 Total Request
Appropriation Unit							
Audit Division			13,491,600	13,401,000	14,381,100	14,206,400	14,900,600
Compliance Division			9,819,300	9,597,200	10,374,500	10,149,700	10,953,600
General Services			18,782,900	18,459,100	19,015,200	18,177,700	20,526,300
Property Tax			4,565,800	4,525,300	4,924,700	4,868,500	5,180,000
Revenue Operations			6,867,500	7,398,100	7,554,100	8,176,100	7,460,400
Total			53,527,100	53,380,700	56,249,600	55,578,400	59,020,900
By Fund Source							
G	10000	General	44,251,500	44,585,500	46,416,300	45,804,600	47,296,500
D	27600	Dedicated	3,266,200	3,043,300	3,399,200	3,378,500	3,668,200
D	33801	Dedicated	228,000	217,700	279,400	275,800	279,000
D	33802	Dedicated	5,504,000	5,256,800	5,740,800	5,705,600	7,151,700
D	40100	Dedicated	277,400	277,400	413,900	413,900	625,500
Total			53,527,100	53,380,700	56,249,600	55,578,400	59,020,900
By Account Category							
Personnel Cost			38,433,300	37,926,900	41,338,200	40,956,700	43,543,300
Operating Expense			14,371,200	14,690,100	14,100,500	13,810,800	14,045,400
Capital Outlay			722,600	763,700	810,900	810,900	1,432,200
Total			53,527,100	53,380,700	56,249,600	55,578,400	59,020,900
FTP Positions			440	440	447	447	445
Total			440	440	447	447	445

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.

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, Technology and Innovation, 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.

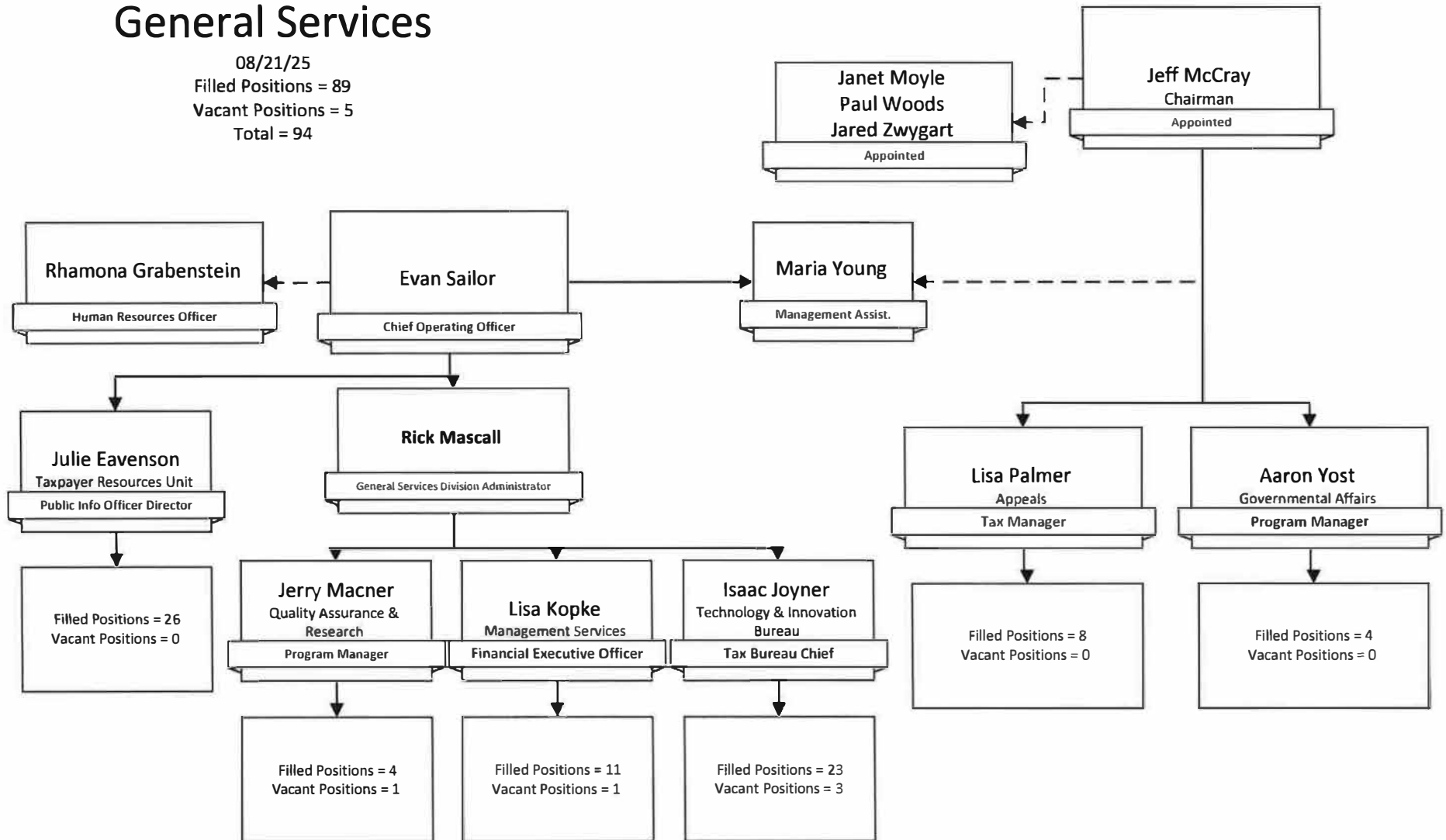
3) The Compliance Program operates from the Chinden Campus and five field office locations. It is responsible for collecting delinquent taxes for all tax types, voluntary compliance and education of the Temporary Sellers Permit program, and for providing frontline taxpayer services at the counters and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

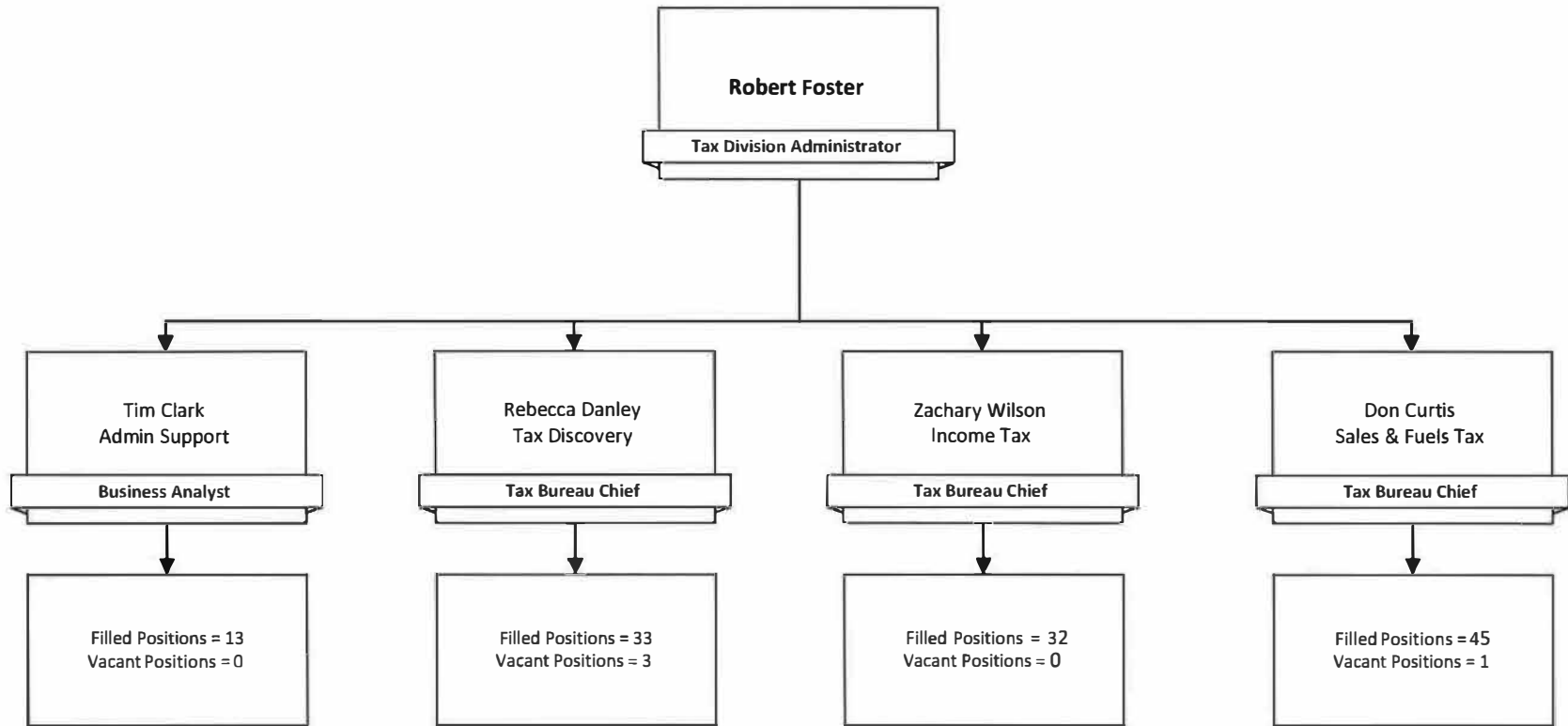
General Services

08/21/25
Filled Positions = 89
Vacant Positions = 5
Total = 94



Audit

08/21/25
Filled Positions = 128
Vacant Positions = 4
Total FTP = 132



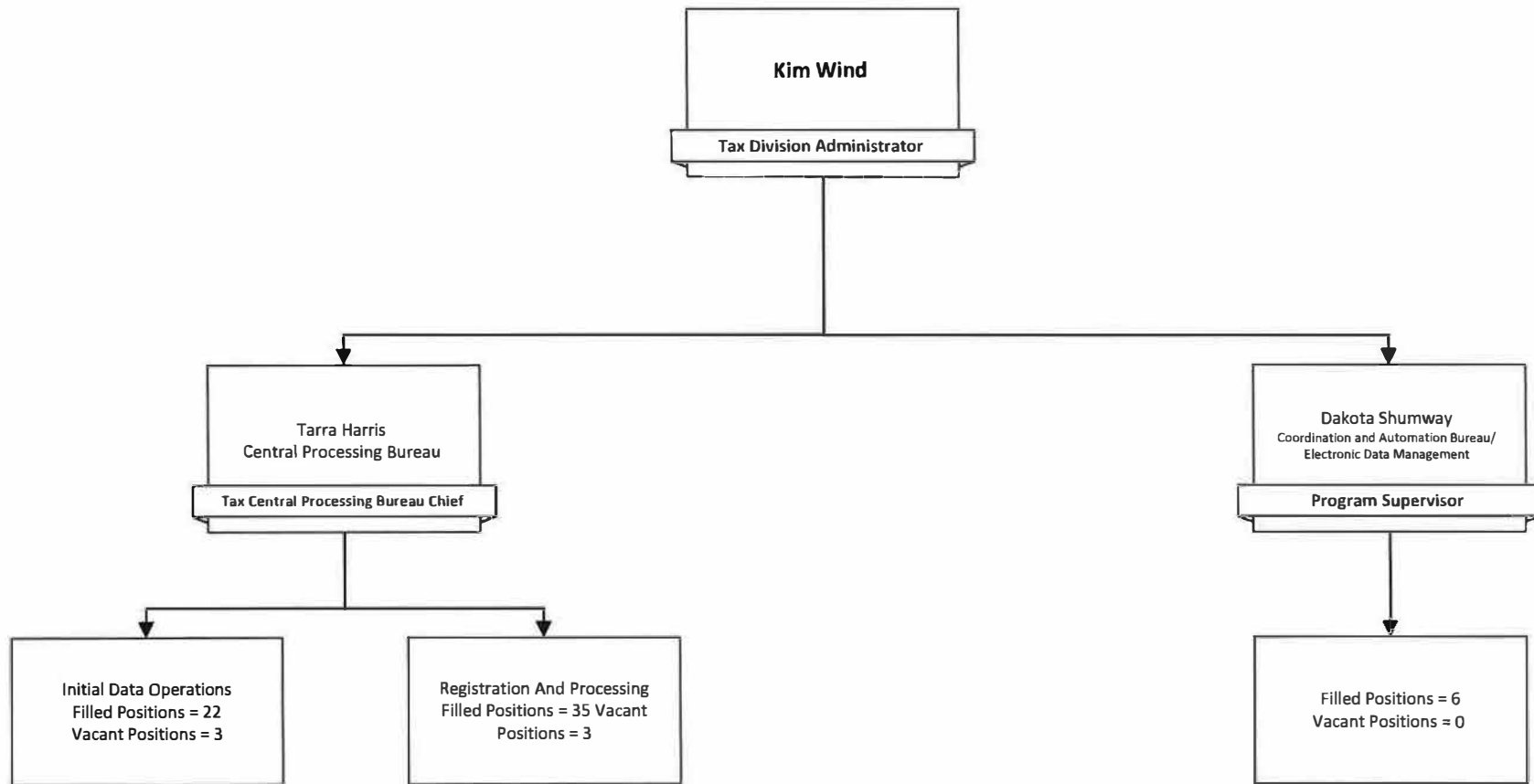
Revenue Operations

08/21/25

Filled Positions = 66

Vacant Positions = 6

Total FTP = 72



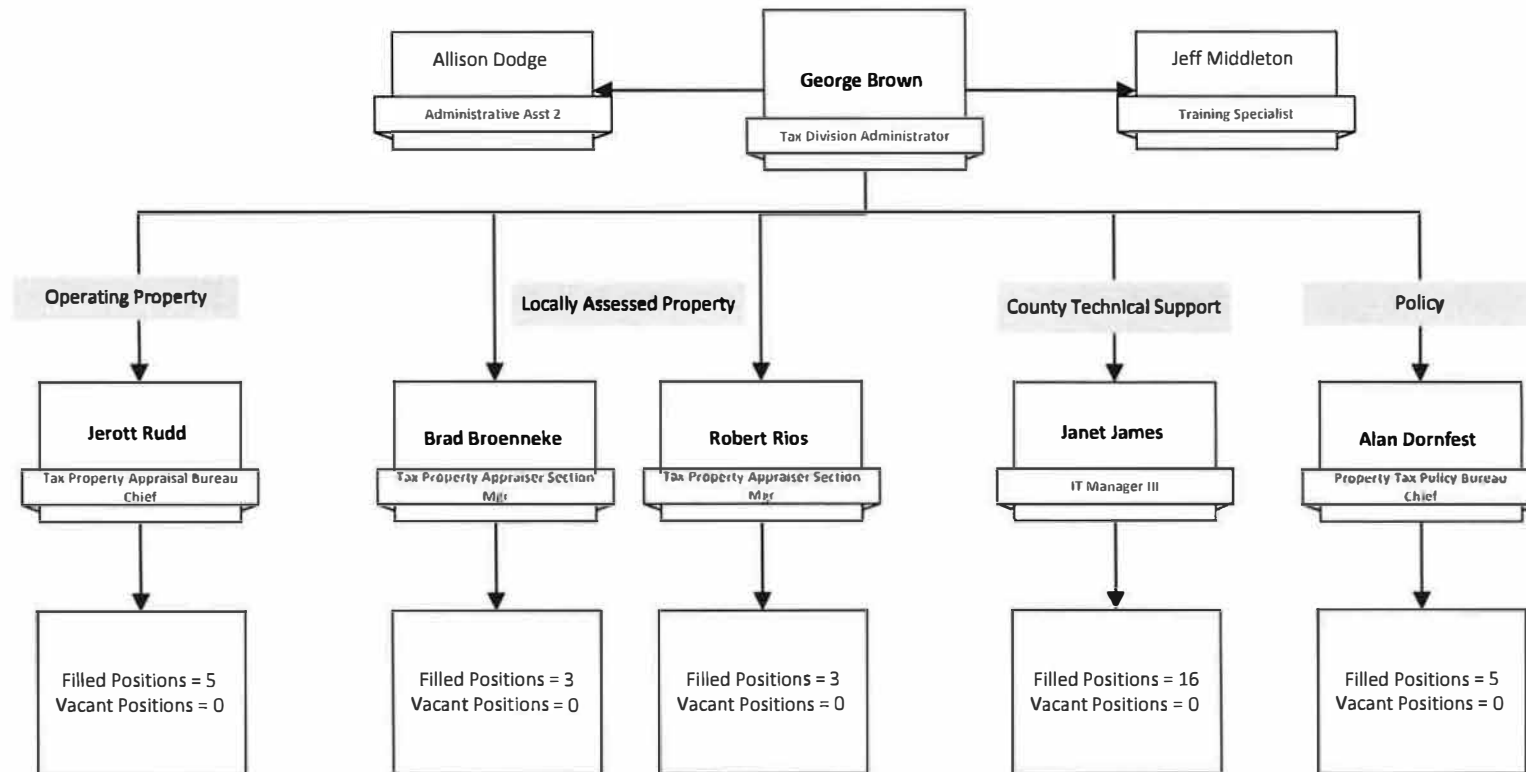
Property Tax Division

08/21/25

Filled Positions = 40

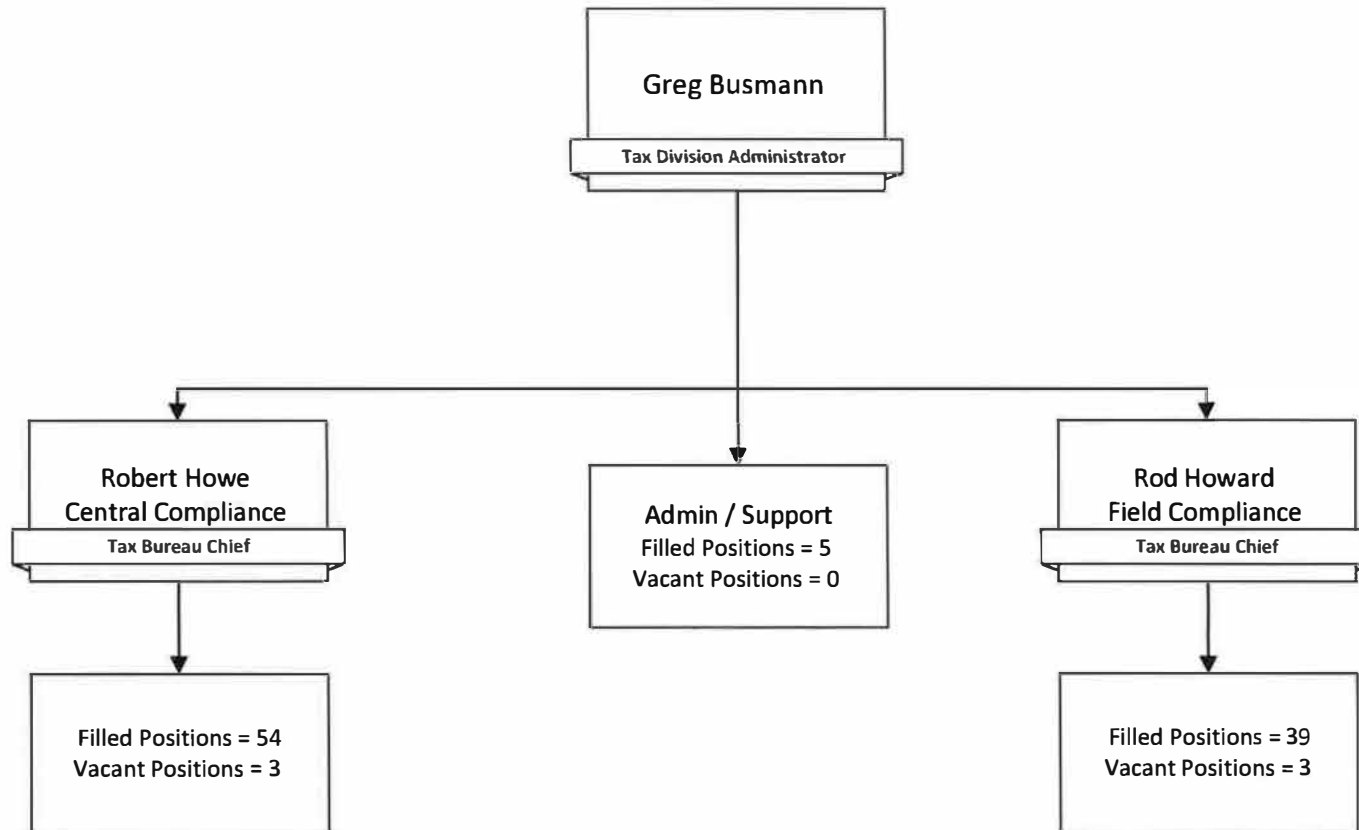
Vacant Positions = 0

Total FTP = 40



Compliance

08/21/2025
Filled Positions = 101
Vacant Positions = 6
Total FTP = 107



Agency Revenues

Request for Fiscal Year: 2027

Agency: State Tax Commission

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			FY 23 Actuals	FY 24 Actuals	FY 25 Actuals	FY 26 Estimated Revenue	FY 27 Estimated Revenue	Significant Assumptions
Fund	10000	General Fund						
	400	Taxes Revenue	0	0	0	0	0	
	410	License, Permits & Fees	0	0	0	0	0	
	441	Sales of Goods	0	(16)	0	0	0	
		General Fund Total	0	(16)	0	0	0	
Fund	16614	Dept Of Lands: Oil & Gas Conservation						
	400	Taxes Revenue	0	0	0	0	0	
		Dept Of Lands: Oil & Gas Conservation Total	0	0	0	0	0	
Fund	18200	Substance Abuse Treatment Account						
	460	Interest	0	(1)	0	0	0	
		Substance Abuse Treatment Account Total	0	(1)	0	0	0	
Fund	18801	Juvenile Corrections Fund: Cig/Tobac Tax (Juv Corr Fd)						
	400	Taxes Revenue	0	0	0	0	0	
		Juvenile Corrections Fund: Cig/Tobac Tax (Juv Corr Fd) Total	0	0	0	0	0	
Fund	21200	Idaho Travel And Convention Account						
	400	Taxes Revenue	0	(7)	0	0	0	
		Idaho Travel And Convention Account Total	0	(7)	0	0	0	
Fund	26100	Highway Distribution Account						
	400	Taxes Revenue	0	0	0	0	0	
	460	Interest	0	0	0	0	0	
		Highway Distribution Account Total	0	0	0	0	0	
Fund	26700	Motor Fuels Distrib Fund						
	400	Taxes Revenue	0	(865,640)	0	0	0	
	460	Interest	0	0	0	0	0	
		Motor Fuels Distrib Fund Total	0	(865,640)	0	0	0	

Agency Revenues

Request for Fiscal Year: 2027

Fund 26702 Motor Fuels Distrib Fund: Motor Fuel Registration

410	License, Permits & Fees	0	0	0	0	0
460	Interest	0	0	0	0	0
Motor Fuels Distrib Fund: Motor Fuel Registration Total		0	0	0	0	0

Fund 26703 Motor Fuels Distrib Fund: IFTA Carriers

400	Taxes Revenue	0	0	0	0	0
Motor Fuels Distrib Fund: IFTA Carriers Total		0	0	0	0	0

Fund 26704 Motor Fuels Distrib Fund: IFTA Jurisdictions

400	Taxes Revenue	0	0	0	0	0
Motor Fuels Distrib Fund: IFTA Jurisdictions Total		0	0	0	0	0

Fund 27502 ILETS Teletypewr Communication Network: Emergency CommFund

400	Taxes Revenue	0	0	0	0	0
ILETS Teletypewr Communication Network: Emergency CommFund Total		0	0	0	0	0

Fund 27600 Multistate Tax Compact Account

400	Taxes Revenue	16,446,989	2,991,310	2,982,410	3,000,000	3,100,000
410	License, Permits & Fees	0	0	0	0	0
Multistate Tax Compact Account Total		16,446,989	2,991,310	2,982,410	3,000,000	3,100,000

Fund 33801 Internal Accounting And Admin Services: General

410	License, Permits & Fees	12,400	16,175	13,313	14,500	15,500
435	Sale of Services	172,457	168,927	167,077	167,000	167,500
Internal Accounting And Admin Services: General Total		184,857	185,102	180,390	181,500	183,000

Fund 33802 Internal Accounting And Admin Services: Transportation

435	Sale of Services	5,233,900	5,415,300	5,519,920	5,911,400	6,162,300
Internal Accounting And Admin Services: Transportation Total		5,233,900	5,415,300	5,519,920	5,911,400	6,162,300

Fund 34430 ARPA State Fiscal Recovery Fund

480	Transfers and Other Financial Sources	189,500	0	0	0	0
ARPA State Fiscal Recovery Fund Total		189,500	0	0	0	0

Agency Revenues

Request for Fiscal Year: 2027

Fund 40100 Seminars And Publications

433	Fines, Forfeit & Escheats	144,929	143,121	156,619	143,000	146,900
435	Sale of Services	188,044	180,507	246,375	194,100	202,300
441	Sales of Goods	48	0	0	0	0
Seminars And Publications Total		333,021	323,628	402,994	337,100	349,200

Fund 48101 Income Funds: Public School Income Fund

400	Taxes Revenue	0	0	0	0	0
460	Interest	0	0	0	0	0
Income Funds: Public School Income Fund Total		0	0	0	0	0

Fund 48154 Income Funds: Tobacco Tax (Pub Sch Inc Fund)

400	Taxes Revenue	0	0	0	0	0
460	Interest	0	0	0	0	0
Income Funds: Tobacco Tax (Pub Sch Inc Fund) Total		0	0	0	0	0

Fund 50201 Sales Tax: Sales Tax-11.5% County Revenue Sharing

400	Taxes Revenue	0	327,918,199	336,660,408	0	0
482	Other Fund Stat	0	2,000,000	1,000,000	0	0
Sales Tax: Sales Tax-11.5% County Revenue Sharing Total		0	329,918,199	337,660,408	0	0

Fund 50203 Sales Tax: Sales Tax-County Circuit Breaker

400	Taxes Revenue	0	24,291,034	24,470,838	0	0
Sales Tax: Sales Tax-County Circuit Breaker Total		0	24,291,034	24,470,838	0	0

Fund 50205 Sales Tax: Sales Tax-Personal Property Tax Replacement

400	Taxes Revenue	0	22,939,470	22,308,991	0	0
Sales Tax: Sales Tax-Personal Property Tax Replacement Total		0	22,939,470	22,308,991	0	0

Fund 50206 Sales Tax: Sales Tax-Ag Property Tax Relief Distrib

400	Taxes Revenue	0	8,487,103	8,487,103	0	0
Sales Tax: Sales Tax-Ag Property Tax Relief Distrib Total		0	8,487,103	8,487,103	0	0

Agency Revenues

Request for Fiscal Year: 2027

Fund 50208 Sales Tax: Demonstration Pilot Project Fund

400	Taxes Revenue	0	10,099,917	3,250,553	0	0
Sales Tax: Demonstration Pilot Project Fund Total		0	10,099,917	3,250,553	0	0

Fund 50209 Sales Tax: Election Consolidation Fund

400	Taxes Revenue	0	5,784,534	5,915,362	0	0
Sales Tax: Election Consolidation Fund Total		0	5,784,534	5,915,362	0	0

Fund 50210 Sales Tax: Tax Relief Fund

400	Taxes Revenue	0	220,246,575	199,276,829	0	0
460	Interest	0	3,848,415	3,417,431	0	0
Sales Tax: Tax Relief Fund Total		0	224,094,990	202,694,260	0	0

Fund 50211 Sales Tax: Sales Tax Distribution Reserve Account

400	Taxes Revenue	0	1,219,035	2,591,209	0	0
Sales Tax: Sales Tax Distribution Reserve Account Total		0	1,219,035	2,591,209	0	0

Fund 50212 Sales Tax: Sales Tax-Transportation Dist

400	Taxes Revenue	0	0	0	0	0
Sales Tax: Sales Tax-Transportation Dist Total		0	0	0	0	0

Fund 50213 Sales Tax: Indigent Defense

482	Other Fund Stat	0	36,000,000	0	0	0
Sales Tax: Indigent Defense Total		0	36,000,000	0	0	0

Fund 50700 County Inheritance Tax

400	Taxes Revenue	0	0	0	0	0
County Inheritance Tax Total		0	0	0	0	0

Fund 51600 Tax Commission Refunds

400	Taxes Revenue	0	807,122,317	849,311,407	0	0
470	Other Revenue	0	0	0	0	0
Tax Commission Refunds Total		0	807,122,317	849,311,407	0	0

Agency Revenues

Request for Fiscal Year: 2027

Fund 51601 Tax Commission Refunds: Lottery Withholding To Counties

400	Taxes Revenue	0	761,086	536,074	0	0
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Tax Commission Refunds: Lottery Withholding To Counties Total		0	761,086	536,074	0	0
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Fund 53500 Tax Rebate Fund

400	Taxes Revenue	0	3,783	1,002	0	0
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480	Transfers and Other Financial Sources	499,996,158	0	0	0	0
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Tax Rebate Fund Total		499,996,158	3,783	1,002	0	0
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Fund 59000 Payroll Clearing

400	Taxes Revenue	0	1,307,366	1,307,366	0	0
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Payroll Clearing Total		0	1,307,366	1,307,366	0	0
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Fund 60100 Tax Revenue Holding Fund: Unidentified Tax Revenue

400	Taxes Revenue	0	3,083,222	2,137,287	0	0
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Tax Revenue Holding Fund: Unidentified Tax Revenue Total		0	3,083,222	2,137,287	0	0
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Fund 60101 Tax Revenue Holding Fund: Individual Income Tax

400	Taxes Revenue	0	0	0	0	0
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Tax Revenue Holding Fund: Individual Income Tax Total		0	0	0	0	0
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Fund 60105 Tax Revenue Holding Fund: Corporate Income Tax

400	Taxes Revenue	0	0	0	0	0
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Tax Revenue Holding Fund: Corporate Income Tax Total		0	0	0	0	0
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Fund 60108 Tax Revenue Holding Fund: Sales Tax

400	Taxes Revenue	0	0	0	0	0
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Tax Revenue Holding Fund: Sales Tax Total		0	0	0	0	0
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Fund 60109 Tax Revenue Holding Fund: Withholding

400	Taxes Revenue	0	0	0	0	0
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Tax Revenue Holding Fund: Withholding Total		0	0	0	0	0
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Agency Revenues

Request for Fiscal Year: 2027

Fund 60111 Tax Revenue Holding Fund: Travel & Convention Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Travel & Convention Tax Total		0	0	0	0	0

Fund 60112 Tax Revenue Holding Fund: Boise Auditorium District Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Boise Auditorium District Tax Total		0	0	0	0	0

Fund 60113 Tax Revenue Holding Fund: Tobacco Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Tobacco Tax Total		0	0	0	0	0

Fund 60114 Tax Revenue Holding Fund: Fuel Distributor Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Fuel Distributor Tax Total		0	0	0	0	0

Fund 60115 Tax Revenue Holding Fund: Cigarette Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Cigarette Tax Total		0	0	0	0	0

Fund 60116 Tax Revenue Holding Fund: Beer Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Beer Tax Total		0	0	0	0	0

Fund 60117 Tax Revenue Holding Fund: Wine Tax

400	Taxes Revenue	0	34,599	129,437	0	0
Tax Revenue Holding Fund: Wine Tax Total		0	34,599	129,437	0	0

Fund 60118 Tax Revenue Holding Fund: Mine License Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Mine License Tax Total		0	0	0	0	0

Fund 60119 Tax Revenue Holding Fund: Kilowatt Hour Tax

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Kilowatt Hour Tax Total		0	0	0	0	0

Agency Revenues

Request for Fiscal Year: 2027

Fund 60128 Tax Revenue Holding Fund: Property Tax Reduction Reimburseme

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Property Tax Reduction Reimburseme Total		0	0	0	0	0

Fund 60129 Tax Revenue Holding Fund: Oil and Gas Severance

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Oil and Gas Severance Total		0	0	0	0	0

Fund 60131 Tax Revenue Holding Fund: Fuels Tax IFTA Carriers

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Fuels Tax IFTA Carriers Total		0	0	0	0	0

Fund 60133 Tax Revenue Holding Fund: IRP

410	License, Permits & Fees	0	0	0	0	0
Tax Revenue Holding Fund: IRP Total		0	0	0	0	0

Fund 60134 Tax Revenue Holding Fund: Full Fee Audit

410	License, Permits & Fees	0	0	0	0	0
Tax Revenue Holding Fund: Full Fee Audit Total		0	0	0	0	0

Fund 60135 Tax Revenue Holding Fund: Amusement Device Fee

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Amusement Device Fee Total		0	0	0	0	0

Fund 60139 Tax Revenue Holding Fund: E911 Wireless Fee

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: E911 Wireless Fee Total		0	0	0	0	0

Fund 60141 Tax Revenue Holding Fund: Idaho Falls Auditorium District Ta

400	Taxes Revenue	0	0	0	0	0
Tax Revenue Holding Fund: Idaho Falls Auditorium District Ta Total		0	0	0	0	0

Agency Revenues

Request for Fiscal Year: 2027

Fund 60142 Tax Revenue Holding Fund: Pocatello Chubbuck
Auditorium Dist

400	Taxes Revenue	0	0	0	0	0
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Tax Revenue Holding Fund: Pocatello Chubbuck Auditorium Dist Total	0	0	0	0	0	0
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Fund 63000 Custodial Funds

470	Other Revenue	0	0	0	0	0
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Custodial Funds Total	0	0	0	0	0	0
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Fund 63002 Custodial Funds: Non-State Funds In Trust

400	Taxes Revenue	0	16,024,397	17,369,490	0	0
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470	Other Revenue	0	246,884	249,289	0	0
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Custodial Funds: Non-State Funds In Trust Total	0	16,271,281	17,618,779	0	0	0
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Agency Name Total	522,384,425	1,499,467,612	1,487,505,790	9,430,000	9,794,500	
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FORM B12: ANALYSIS OF FUND BALANCES		Request for Fiscal Year :	2027
Agency/Department:	Tax Commission	Agency Number:	352
Original Request Date:	August 25, 2025		

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

FUND NAME:	Multi State Tax Account	FUND CODE:	27600	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Beginning Unobligated Cash Balance				287,545	167,292	109,637	337,571
Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				754	5,123	0	0
Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				0	0	0	0
Subtotal Beginning Cash Balance				288,299	172,416	109,637	337,571
Revenues [from Form B-11]				2,991,310	2,982,410	3,399,200	3,500,000
Non-Revenue Receipts and Other Adjustments				0	0		
Statutory Transfers In				0	0		
Operating Transfers In				0	0		
Subtotal Cash Available for the Year				3,279,609	3,154,826	3,508,837	3,837,571
Statutory Transfers Out				0	0		
Operating Transfers Out				0	0		
Non-Expenditure Distributions and Other Adjustments				0	1,800		
Total Cash Available for Year [=Row 9 - (Rows 10→12)]				3,279,609	3,153,026	3,508,837	3,837,571
Borrowing Limit				0	0		
Total Available Funds for the Year				3,279,609	3,153,026	3,508,837	3,837,571

Original Appropriation	3,253,800	3,266,200	3,399,200	3,668,200
Prior Year Reappropriation [same as Row 03]	0	0	0	0
Legislative Supplementals and (Rescissions)	0	0		
Subtotal Legislative Authorizations	3,253,800	3,266,200	3,399,200	3,668,200
Prior Year Executive Carry Forward [DU 1.13, same as Row 02]	754	5,123	0	0
Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]	0	0		
Total Spending Authorizations	3,254,554	3,271,323	3,399,200	3,668,200
Executive Carry Forward Reversions/Cancelations (DU 1.81)	0	0		
Final Year End Reversions (DU 1.61)	142,238	227,934	227,934	227,934
Subtotal Reversions & Cancelations	142,238	227,934	227,934	227,934
Current Year Executive Carry Forward To Next Year [DU 1.81]	5,123	0		
Current Year Reappropriation To Next Year [DU 1.7x]	0	0		
Total Unused Spending Authorizations	147,361	227,934	227,934	227,934
Authorized Total Cash Expenditures [= Row 22 - Row 29]	3,107,193	3,043,389	3,171,266	3,440,266

Continuously Appropriated Expenditures				
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Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]	172,416	109,637	337,571	397,305
Current Year Executive Carry Forward To Next Year [DU 1.81]	5,123	0	0	0
Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0
Borrowing Limit	0	0	0	0
Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]	167,292	109,637	337,571	397,305
Investments Direct by Agency	0	0		
Ending Unobligated Cash Balance Plus Direct Investments	167,292	109,637	337,571	397,305
Outstanding Loans [if this fund is part of a loan program]	0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES		Request for Fiscal Year : 2027
Agency/Department:	Tax Commission	Agency Number: 352
Original Request Date:	August 25, 2025	

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&B9d). 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).

FUND NAME:	Internal Accounting and Admin Services: General	FUND CODE:	33801	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Beginning Unobligated Cash Balance				327,801	431,567	396,168	454,268
Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				0	1,885	0	0
Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				0	0	0	0
Subtotal Beginning Cash Balance				327,801	433,453	396,168	454,268
Revenues [from Form B-11]				185,102	180,389	275,800	273,882
Non-Revenue Receipts and Other Adjustments				0	0		
Statutory Transfers In				0	0		
Operating Transfers In				0	0		
Subtotal Cash Available for the Year				512,903	613,842	671,968	728,150
Statutory Transfers Out				0	0		
Operating Transfers Out				0	0		
Non-Expenditure Distributions and Other Adjustments				0	0		
Total Cash Available for Year [=Row 9 - (Rows 10→12)]				512,903	613,842	671,968	728,150
Borrowing Limit				0	0		
Total Available Funds for the Year				512,903	613,842	671,968	728,150

Original Appropriation	226,700	228,000	217,700	279,000
Prior Year Reappropriation [same as Row 03]	0	0	0	0
Legislative Supplementals and (Rescissions)	0	0		
Subtotal Legislative Authorizations	226,700	228,000	217,700	279,000
Prior Year Executive Carry Forward [DU 1.13, same as Row 02]	0	1,885	0	0
Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]	0	0		
Total Spending Authorizations	226,700	229,885	217,700	279,000
Executive Carry Forward Reversions/Cancelations (DU 1.81)	0	0		
Final Year End Reversions (DU 1.61)	145,364	12,211	0	0
Subtotal Reversions & Cancelations	145,364	12,211	0	0
Current Year Executive Carry Forward To Next Year [DU 1.81]	1,885	0		
Current Year Reappropriation To Next Year [DU 1.7x]	0	0		
Total Unused Spending Authorizations	147,249	12,211	0	0
Authorized Total Cash Expenditures [= Row 22 - Row 29]	79,451	217,674	217,700	279,000

Continuously Appropriated Expenditures				
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Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]	433,453	396,168	454,268	449,150
Current Year Executive Carry Forward To Next Year [DU 1.81]	1,885	0	0	0
Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0
Borrowing Limit	0	0	0	0
Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]	431,567	396,168	454,268	449,150
Investments Direct by Agency				
Ending Unobligated Cash Balance Plus Direct Investments	431,567	396,168	454,268	449,150
Outstanding Loans [if this fund is part of a loan program]	0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES		Request for Fiscal Year :	2027
Agency/Department:	Tax Commission	Agency Number:	352
Original Request Date:	August 25, 2025		

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: §63-2406 - §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).

FUND NAME:	Internal Accounting and Admin Services: Transportation	FUND CODE:	33802	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Beginning Unobligated Cash Balance				2,141,208	2,415,410	2,694,413	2,865,019
Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				23,742	15,920	0	0
Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				0	0	0	0
Subtotal Beginning Cash Balance				2,164,949	2,431,331	2,694,413	2,865,019
Revenues [from Form B-11]				5,415,300	5,519,920	5,911,406	6,162,340
Non-Revenue Receipts and Other Adjustments				0	0		
Statutory Transfers In				0	0		
Operating Transfers In				0	0		
Subtotal Cash Available for the Year				7,580,249	7,951,251	8,605,819	9,027,359
Statutory Transfers Out				0	0		
Operating Transfers Out				0	0		
Non-Expenditure Distributions and Other Adjustments				0	0		
Total Cash Available for Year [=Row 9 - (Rows 10→12)]				7,580,249	7,951,251	8,605,819	9,027,359
Borrowing Limit				0	0		
Total Available Funds for the Year				7,580,249	7,951,251	8,605,819	9,027,359

Original Appropriation	5,414,300	5,504,000	5,740,800	7,151,700
Prior Year Reappropriation [same as Row 03]	0	0	0	0
Legislative Supplementals and (Rescissions)	0	0		
Subtotal Legislative Authorizations	5,414,300	5,504,000	5,740,800	7,151,700
Prior Year Executive Carry Forward [DU 1.13, same as Row 02]	23,742	15,920	0	0
Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]	0	0		
Total Spending Authorizations	5,438,042	5,519,920	5,740,800	7,151,700
Executive Carry Forward Reversions/Cancelations (DU 1.81)	0	0		
Final Year End Reversions (DU 1.61)	273,203	263,082	0	0
Subtotal Reversions & Cancelations	273,203	263,082	0	0
Current Year Executive Carry Forward To Next Year [DU 1.81]	15,920	0		
Current Year Reappropriation To Next Year [DU 1.7x]	0	0		
Total Unused Spending Authorizations	289,123	263,082	0	0
Authorized Total Cash Expenditures [= Row 22 - Row 29]	5,148,919	5,256,838	5,740,800	7,151,700

Continuously Appropriated Expenditures				
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Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]	2,431,330	2,694,413	2,865,019	1,875,659
Current Year Executive Carry Forward To Next Year [DU 1.81]	15,920	0	0	0
Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0
Borrowing Limit	0	0	0	0
Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]	2,415,410	2,694,413	2,865,019	1,875,659
Investments Direct by Agency				
Ending Unobligated Cash Balance Plus Direct Investments	2,415,410	2,694,413	2,865,019	1,875,659
Outstanding Loans [if this fund is part of a loan program]	0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Tax Commission

Agency Number: 352

Original Request Date: August 25, 2025

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.

FUND NAME:	Seminars and Publications	FUND CODE:	40100	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Beginning Unobligated Cash Balance				444,379	570,069	695,663	618,887
Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				8,996	0	0	0
Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				0	0	0	0
Subtotal Beginning Cash Balance				453,375	570,069	695,663	618,887
Revenues [from Form B-11]				323,628	402,994	337,124	349,180
Non-Revenue Receipts and Other Adjustments				0	0		
Statutory Transfers In				0	0		
Operating Transfers In				0	0		
Subtotal Cash Available for the Year				777,003	973,063	1,032,787	968,067
Statutory Transfers Out				0	0		
Operating Transfers Out				0	0		
Non-Expenditure Distributions and Other Adjustments				0	0		
Total Cash Available for Year [=Row 9 - (Rows 10→12)]				777,003	973,063	1,032,787	968,067
Borrowing Limit				0	0		
Total Available Funds for the Year				777,003	973,063	1,032,787	968,067

Original Appropriation	248,900	277,400	413,900	625,500
Prior Year Reappropriation [same as Row 03]	0	0	0	0
Legislative Supplementals and (Rescissions)	0	0		
Subtotal Legislative Authorizations	248,900	277,400	413,900	625,500
Prior Year Executive Carry Forward [DU 1.13, same as Row 02]	8,996	0	0	0
Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]	0	0		
Total Spending Authorizations	257,896	277,400	413,900	625,500
Executive Carry Forward Reversions/Cancelations (DU 1.81)	0	0		
Final Year End Reversions (DU 1.61)	50,963	0		
Subtotal Reversions & Cancelations	50,963	0	0	0
Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0		
Current Year Reappropriation To Next Year [DU 1.7x]	0	0		
Total Unused Spending Authorizations	50,963	0	0	0
Authorized Total Cash Expenditures [= Row 22 - Row 29]	206,934	277,400	413,900	625,500

Continuously Appropriated Expenditures				
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Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]	570,069	695,663	618,887	342,567
Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0	0	0
Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0
Borrowing Limit	0	0	0	0
Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]	570,069	695,663	618,887	342,567
Investments Direct by Agency				
Ending Unobligated Cash Balance Plus Direct Investments	570,069	695,663	618,887	342,567
Outstanding Loans [if this fund is part of a loan program]	0	0	0	0

FORM B12: ANALYSIS OF FUND BALANCES

Request for Fiscal Year : 2027

Agency/Department: Tax Commission

Agency Number: 352

Original Request Date: August 25, 2025

Sources and Uses: Non revenue cash receipts received in FY22 under HB380 and HB436 totaling \$570,000.000. Additional funding received in FY23 under special session 1 totaling \$500,000,000. Funds were used to issue Idaho taxpayer rebates based on returns filed in 2020, 2021, and 2022.

FUND NAME:	Tax Rebate Fund	FUND CODE:	53500	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimate	FY 2027 Estimate
Beginning Unobligated Cash Balance				646,674	1,954	55	55
Prior Year Executive Carry Forward [DU 1.13 Executive Branch Authorized Carry Over]				0	0	0	0
Prior Year Reappropriation [DU 0.41 Legislature Authorized Carry Over]				0	0	0	0
Subtotal Beginning Cash Balance				646,674	1,954	55	55
Revenues [from Form B-11]				3,783	1,002		
Non-Revenue Receipts and Other Adjustments				0	0		
Statutory Transfers In				0	0		
Operating Transfers In				88,194	0		
Subtotal Cash Available for the Year				738,652	2,956	55	55
Statutory Transfers Out				528,196	0		
Operating Transfers Out				0	0		
Non-Expenditure Distributions and Other Adjustments				0	0		
Total Cash Available for Year [=Row 9 - (Rows 10→12)]				210,455	2,956	55	55
Borrowing Limit				0	0		
Total Available Funds for the Year				210,455	2,956	55	55

Original Appropriation	0	0		
Prior Year Reappropriation [same as Row 03]	0	0	0	0
Legislative Supplementals and (Rescissions)	0	0		
Subtotal Legislative Authorizations	0	0	0	0
Prior Year Executive Carry Forward [DU 1.13, same as Row 02]	0	0	0	0
Non-cogs and Receipts to Appropriations [DU 1.12 & DU 1.4x]	0	0		
Total Spending Authorizations	0	0	0	0
Executive Carry Forward Reversions/Cancelations (DU 1.81)	0	0		
Final Year End Reversions (DU 1.61)	0	0		
Subtotal Reversions & Cancelations	0	0	0	0
Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0		
Current Year Reappropriation To Next Year [DU 1.7x]	0	0		
Total Unused Spending Authorizations	0	0	0	0
Authorized Total Cash Expenditures [= Row 22 - Row 29]	0	0	0	0

Continuously Appropriated Expenditures	208,501	2,901		
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Ending Available Operating Funds Balance [= Row 15 - Row 29 - Row 30]	1,954	55	55	55
Current Year Executive Carry Forward To Next Year [DU 1.81]	0	0	0	0
Current Year Reappropriation To Next Year [DU 1.7x]	0	0	0	0
Borrowing Limit	0	0	0	0
Ending Unobligated Cash Balance [= Row 31 - (Rows 32→ 34)]	1,954	55	55	55
Investments Direct by Agency				
Ending Unobligated Cash Balance Plus Direct Investments	1,954	55	55	55
Outstanding Loans [if this fund is part of a loan program]	0	0	0	0

		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 2025 Total Appropriation							
1.00	FY 2025 Total Appropriation						TAAA
	HB459, HB673, HB725						
	10000 General	74.25	7,780,200	7,672,900	593,000	0	16,046,100
	27600 Dedicated	1.20	138,600	634,700	14,500	0	787,800
	33801 Dedicated	0.40	39,500	31,100	4,700	0	75,300
	33802 Dedicated	7.65	768,800	975,300	79,600	0	1,823,700
	40100 Dedicated	0.00	0	21,500	28,500	0	50,000
		83.50	8,727,100	9,335,500	720,300	0	18,782,900
1.13	PY Executive Carry Forward						TAAA
	10000 General	0.00	0	0	3,100	0	3,100
	27600 Dedicated	0.00	0	0	5,100	0	5,100
	33801 Dedicated	0.00	0	0	1,900	0	1,900
	33802 Dedicated	0.00	0	0	15,900	0	15,900
		0.00	0	0	26,000	0	26,000
1.41	Receipts to Appropriation						TAAA
	This decision unit reflects the sale of six vehicles that had exceeded useful life.						
	10000 General	0.00	0	0	26,000	0	26,000
		0.00	0	0	26,000	0	26,000
1.61	Reverted Appropriation Balances						TAAA
	This DU reflects the reversion of FY25 appropriation balances.						
	10000 General	0.00	(205,300)	(300)	(2,400)	0	(208,000)
	27600 Dedicated	0.00	(2,200)	(148,600)	0	0	(150,800)
	33801 Dedicated	0.00	(6,300)	0	0	0	(6,300)
	33802 Dedicated	0.00	(10,700)	0	0	0	(10,700)
		0.00	(224,500)	(148,900)	(2,400)	0	(375,800)
FY 2025 Actual Expenditures							
2.00	FY 2025 Actual Expenditures						TAAA
	10000 General	74.25	7,574,900	7,672,600	619,700	0	15,867,200
	27600 Dedicated	1.20	136,400	486,100	19,600	0	642,100
	33801 Dedicated	0.40	33,200	31,100	6,600	0	70,900
	33802 Dedicated	7.65	758,100	975,300	95,500	0	1,828,900
	40100 Dedicated	0.00	0	21,500	28,500	0	50,000
		83.50	8,502,600	9,186,600	769,900	0	18,459,100
FY 2026 Original Appropriation							
3.00	FY 2026 Original Appropriation						TAAA
	S1110,S1190,S1219,S1148						
	10000 General	85.00	8,524,300	6,852,600	95,500	0	15,472,400
	OT 10000 General	0.00	0	526,600	95,900	0	622,500

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
27600	Dedicated		1.25	146,000	584,100	2,500	0	732,600
OT 27600	Dedicated		0.00	0	26,700	33,000	0	59,700
33801	Dedicated		0.40	41,500	28,200	2,500	0	72,200
OT 33801	Dedicated		0.00	0	3,900	44,500	0	48,400
33802	Dedicated		7.35	807,700	886,500	5,000	0	1,699,200
OT 33802	Dedicated		0.00	0	22,700	99,000	0	121,700
40100	Dedicated		0.00	0	21,500	0	0	21,500
OT 40100	Dedicated		0.00	0	0	165,000	0	165,000
			94.00	9,519,500	8,952,800	542,900	0	19,015,200

FY 2026 Total Appropriation

5.00 FY 2026 Total Appropriation

TAAA

10000	General		85.00	8,524,300	6,852,600	95,500	0	15,472,400
OT 10000	General		0.00	0	526,600	95,900	0	622,500
27600	Dedicated		1.25	146,000	584,100	2,500	0	732,600
OT 27600	Dedicated		0.00	0	26,700	33,000	0	59,700
33801	Dedicated		0.40	41,500	28,200	2,500	0	72,200
OT 33801	Dedicated		0.00	0	3,900	44,500	0	48,400
33802	Dedicated		7.35	807,700	886,500	5,000	0	1,699,200
OT 33802	Dedicated		0.00	0	22,700	99,000	0	121,700
40100	Dedicated		0.00	0	21,500	0	0	21,500
OT 40100	Dedicated		0.00	0	0	165,000	0	165,000
			94.00	9,519,500	8,952,800	542,900	0	19,015,200

Appropriation Adjustments

6.61 Gov's Approved Reduction

TAAA

This decision unit reflects the reversion of 3% Governor holdbacks from General Funds.

10000	General		0.00	(77,600)	0	0	0	(77,600)
OT 10000	General		0.00	0	(750,900)	0	0	(750,900)
			0.00	(77,600)	(750,900)	0	0	(828,500)

6.71 Early Reversions

TAAA

This decision unit reflects the early reversion of unutilized CEC from dedicated funding.

27600	Dedicated		0.00	(1,600)	0	0	0	(1,600)
33801	Dedicated		0.00	(1,600)	0	0	0	(1,600)
33802	Dedicated		0.00	(5,800)	0	0	0	(5,800)
			0.00	(9,000)	0	0	0	(9,000)

FY 2026 Estimated Expenditures

7.00 FY 2026 Estimated Expenditures

TAAA

10000	General		85.00	8,446,700	6,852,600	95,500	0	15,394,800
OT 10000	General		0.00	0	(224,300)	95,900	0	(128,400)
27600	Dedicated		1.25	144,400	584,100	2,500	0	731,000
OT 27600	Dedicated		0.00	0	26,700	33,000	0	59,700
33801	Dedicated		0.40	39,900	28,200	2,500	0	70,600
OT 33801	Dedicated		0.00	0	3,900	44,500	0	48,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
33802	Dedicated	7.35	801,900	886,500	5,000	0	1,693,400
OT 33802	Dedicated	0.00	0	22,700	99,000	0	121,700
40100	Dedicated	0.00	0	21,500	0	0	21,500
OT 40100	Dedicated	0.00	0	0	165,000	0	165,000
		94.00	9,432,900	8,201,900	542,900	0	18,177,700

Base Adjustments

8.11 FTP or Fund Adjustments

TAAA

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

10000	General	(0.48)	0	0	0	0	0
27600	Dedicated	0.01	0	0	0	0	0
33801	Dedicated	0.08	0	0	0	0	0
33802	Dedicated	0.39	0	0	0	0	0
		0.00	0	0	0	0	0

8.31 Program Transfer

TAAA

This decision unit reflects a net zero transfer of General Funds between programs.

10000	General	0.00	147,400	0	0	0	147,400
		0.00	147,400	0	0	0	147,400

8.41 Removal of One-Time Expenditures

TAAA

This decision unit removes one-time appropriation for FY 2025.

OT 10000	General	0.00	0	(526,600)	(95,900)	0	(622,500)
OT 27600	Dedicated	0.00	0	(26,700)	(33,000)	0	(59,700)
OT 33801	Dedicated	0.00	0	(3,900)	(44,500)	0	(48,400)
OT 33802	Dedicated	0.00	0	(22,700)	(99,000)	0	(121,700)
OT 40100	Dedicated	0.00	0	0	(165,000)	0	(165,000)
		0.00	0	(579,900)	(437,400)	0	(1,017,300)

FY 2027 Base

9.00 FY 2027 Base

TAAA

10000	General	84.52	8,671,700	6,852,600	95,500	0	15,619,800
OT 10000	General	0.00	0	0	0	0	0
27600	Dedicated	1.26	146,000	584,100	2,500	0	732,600
OT 27600	Dedicated	0.00	0	0	0	0	0
33801	Dedicated	0.48	41,500	28,200	2,500	0	72,200
OT 33801	Dedicated	0.00	0	0	0	0	0
33802	Dedicated	7.74	807,700	886,500	5,000	0	1,699,200
OT 33802	Dedicated	0.00	0	0	0	0	0
40100	Dedicated	0.00	0	21,500	0	0	21,500
OT 40100	Dedicated	0.00	0	0	0	0	0
		94.00	9,666,900	8,372,900	105,500	0	18,145,300

Program Maintenance

10.11 Change in Health Benefit Costs

TAAA

This decision unit reflects a change in the employer health benefit costs.

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
10000	General	0.00	314,900	0	0	0	314,900
27600	Dedicated	0.00	4,600	0	0	0	4,600
33801	Dedicated	0.00	1,700	0	0	0	1,700
33802	Dedicated	0.00	28,200	0	0	0	28,200
		0.00	349,400	0	0	0	349,400
10.12	Change in Variable Benefit Costs						TAAA
This decision unit reflects a change in variable benefits.							
10000	General	0.00	(1,900)	0	0	0	(1,900)
27600	Dedicated	0.00	0	0	0	0	0
33801	Dedicated	0.00	0	0	0	0	0
33802	Dedicated	0.00	(200)	0	0	0	(200)
		0.00	(2,100)	0	0	0	(2,100)
10.23	Contract Inflation Adjustments						TAAA
This decision unit reflects the request for contractual inflation.							
10000	General	0.00	0	8,700	0	0	8,700
27600	Dedicated	0.00	0	10,200	0	0	10,200
33802	Dedicated	0.00	0	224,500	0	0	224,500
		0.00	0	243,400	0	0	243,400
10.61	Salary Multiplier - Regular Employees						TAAA
This decision unit reflects a 1% salary multiplier for Regular Employees.							
10000	General	0.00	75,500	0	0	0	75,500
27600	Dedicated	0.00	1,200	0	0	0	1,200
33801	Dedicated	0.00	400	0	0	0	400
33802	Dedicated	0.00	6,900	0	0	0	6,900
		0.00	84,000	0	0	0	84,000
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						TAAA
10000	General	84.52	9,060,200	6,861,300	95,500	0	16,017,000
OT 10000	General	0.00	0	0	0	0	0
27600	Dedicated	1.26	151,800	594,300	2,500	0	748,600
OT 27600	Dedicated	0.00	0	0	0	0	0
33801	Dedicated	0.48	43,600	28,200	2,500	0	74,300
OT 33801	Dedicated	0.00	0	0	0	0	0
33802	Dedicated	7.74	842,600	1,111,000	5,000	0	1,958,600
OT 33802	Dedicated	0.00	0	0	0	0	0
40100	Dedicated	0.00	0	21,500	0	0	21,500
OT 40100	Dedicated	0.00	0	0	0	0	0
		94.00	10,098,200	8,616,300	105,500	0	18,820,000
Line Items							
12.02	System Automation						TAAA
This decision unit reflects the one-time request in dedicated funds to create systems automation of two manual processes.							
OT 33802	Dedicated	0.00	0	400,000	0	0	400,000
		0.00	0	400,000	0	0	400,000

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
12.03	PC Appropriation from Dedicated Funds								TAAA
	This decision unit aligns agency needs and current operations with expected workloads and financial constraints.								
	27600	Dedicated	0.00	72,700	0	0	0	72,700	
	33801	Dedicated	0.00	5,000	0	0	0	5,000	
	33802	Dedicated	0.00	132,200	0	0	0	132,200	
			0.00	209,900	0	0	0	209,900	
12.55	Repair, Replacement, or Alteration Costs								TAAA
	This decision unit reflects the request to replace 105 laptops, 98 monitors, and two badging systems in field office locations utilizing dedicated funds. Costs were provided by the Budget Development Manual published by DFM and through quotes provided by OITS.								
	OT 27600	Dedicated	0.00	0	0	59,400	0	59,400	
	OT 33802	Dedicated	0.00	0	0	59,400	0	59,400	
	OT 40100	Dedicated	0.00	0	0	240,600	0	240,600	
			0.00	0	0	359,400	0	359,400	
12.56	Vehicle Replacement Items Only								TAAA
	This decision unit reflects the request to replace five vehicles that have reached the end of useful life utilizing dedicated funds.								
	OT 27600	Dedicated	0.00	0	0	35,000	0	35,000	
	OT 33801	Dedicated	0.00	0	0	35,000	0	35,000	
	OT 33802	Dedicated	0.00	0	0	70,000	0	70,000	
	OT 40100	Dedicated	0.00	0	0	35,000	0	35,000	
			0.00	0	0	175,000	0	175,000	
12.79	ITS Recommended Replacement Items Only								TAAA
	This decision unit reflects the request to replace OITS recommended items categorized as critical need for replacement.								
	OT 27600	Dedicated	0.00	0	0	50,000	0	50,000	
	OT 33802	Dedicated	0.00	0	0	461,000	0	461,000	
	OT 40100	Dedicated	0.00	0	0	51,000	0	51,000	
			0.00	0	0	562,000	0	562,000	
FY 2027 Total									
13.00	FY 2027 Total								TAAA
	10000	General	84.52	9,060,200	6,861,300	95,500	0	16,017,000	
	OT 10000	General	0.00	0	0	0	0	0	
	27600	Dedicated	1.26	224,500	594,300	2,500	0	821,300	
	OT 27600	Dedicated	0.00	0	0	144,400	0	144,400	
	33801	Dedicated	0.48	48,600	28,200	2,500	0	79,300	
	OT 33801	Dedicated	0.00	0	0	35,000	0	35,000	
	33802	Dedicated	7.74	974,800	1,111,000	5,000	0	2,090,800	
	OT 33802	Dedicated	0.00	0	400,000	590,400	0	990,400	
	40100	Dedicated	0.00	0	21,500	0	0	21,500	
	OT 40100	Dedicated	0.00	0	0	326,600	0	326,600	
			94.00	10,308,100	9,016,300	1,201,900	0	20,526,300	

			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 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							TAAB
	HB459, HB673, HB725							
	10000	General	88.34	7,863,400	698,100	0	0	8,561,500
	27600	Dedicated	20.81	1,980,700	493,700	0	0	2,474,400
	33801	Dedicated	0.24	17,800	24,400	0	0	42,200
	33802	Dedicated	23.76	2,068,000	345,500	0	0	2,413,500
			133.15	11,929,900	1,561,700	0	0	13,491,600
1.61	Reverted Appropriation Balances							TAAB
	This DU reflects the reversion of FY25 appropriation balances.							
	10000	General	0.00	(8,800)	0	0	0	(8,800)
	27600	Dedicated	0.00	(3,800)	(69,400)	0	0	(73,200)
	33801	Dedicated	0.00	(1,900)	0	0	0	(1,900)
	33802	Dedicated	0.00	(5,000)	(1,700)	0	0	(6,700)
			0.00	(19,500)	(71,100)	0	0	(90,600)
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							TAAB
	10000	General	88.34	7,854,600	698,100	0	0	8,552,700
	27600	Dedicated	20.81	1,976,900	424,300	0	0	2,401,200
	33801	Dedicated	0.24	15,900	24,400	0	0	40,300
	33802	Dedicated	23.76	2,063,000	343,800	0	0	2,406,800
			133.15	11,910,400	1,490,600	0	0	13,401,000
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							TAAB
	S1110,S1190,S1219,S1148							
	10000	General	87.70	8,380,100	628,000	114,000	0	9,122,100
	OT 10000	General	0.00	0	47,700	0	0	47,700
	27600	Dedicated	22.20	2,093,400	507,200	0	0	2,600,600
	OT 27600	Dedicated	0.00	0	2,300	0	0	2,300
	33801	Dedicated	0.20	18,900	24,400	0	0	43,300
	33802	Dedicated	23.90	2,191,500	360,400	0	0	2,551,900
	OT 33802	Dedicated	0.00	0	13,200	0	0	13,200
			134.00	12,683,900	1,583,200	114,000	0	14,381,100
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							TAAB
	10000	General	87.70	8,380,100	628,000	114,000	0	9,122,100
	OT 10000	General	0.00	0	47,700	0	0	47,700
	27600	Dedicated	22.20	2,093,400	507,200	0	0	2,600,600
	OT 27600	Dedicated	0.00	0	2,300	0	0	2,300

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
33801	Dedicated	0.20	18,900	24,400	0	0	43,300
33802	Dedicated	23.90	2,191,500	360,400	0	0	2,551,900
OT 33802	Dedicated	0.00	0	13,200	0	0	13,200
		134.00	12,683,900	1,583,200	114,000	0	14,381,100

Appropriation Adjustments

6.61 Gov's Approved Reduction

TAAB

This decision unit reflects the reversion of 3% Governor holdbacks from General Funds.

10000	General	0.00	(70,300)	0	0	0	(70,300)
OT 10000	General	0.00	0	(68,800)	0	0	(68,800)
		0.00	(70,300)	(68,800)	0	0	(139,100)

6.71 Early Reversions

TAAB

This decision unit reflects reflects the early reversion of unutilized CEC from dedicated funding.

27600	Dedicated	0.00	(19,100)	0	0	0	(19,100)
33801	Dedicated	0.00	(800)	0	0	0	(800)
33802	Dedicated	0.00	(15,700)	0	0	0	(15,700)
		0.00	(35,600)	0	0	0	(35,600)

FY 2026 Estimated Expenditures

7.00 FY 2026 Estimated Expenditures

TAAB

10000	General	87.70	8,309,800	628,000	114,000	0	9,051,800
OT 10000	General	0.00	0	(21,100)	0	0	(21,100)
27600	Dedicated	22.20	2,074,300	507,200	0	0	2,581,500
OT 27600	Dedicated	0.00	0	2,300	0	0	2,300
33801	Dedicated	0.20	18,100	24,400	0	0	42,500
33802	Dedicated	23.90	2,175,800	360,400	0	0	2,536,200
OT 33802	Dedicated	0.00	0	13,200	0	0	13,200
		134.00	12,578,000	1,514,400	114,000	0	14,206,400

Base Adjustments

8.11 FTP or Fund Adjustments

TAAB

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

10000	General	0.30	0	0	0	0	0
27600	Dedicated	0.03	0	0	0	0	0
33801	Dedicated	0.05	0	0	0	0	0
33802	Dedicated	(0.38)	0	0	0	0	0
		0.00	0	0	0	0	0

8.12 FTP or Fund Adjustments

TAAB

This decision unit returns two FTP that were appropriated during the 2022 Legislative session to complete the Rebate program.

10000	General	(2.00)	0	0	0	0	0
		(2.00)	0	0	0	0	0

8.31 Program Transfer

TAAB

This decision unit reflects a net zero transfer of General Funds between programs.

10000	General	0.00	(10,100)	0	0	0	(10,100)
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		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
		0.00	(10,100)	0	0	0	(10,100)
8.41	Removal of One-Time Expenditures						TAAB
	This decision unit removes one-time appropriation for FY 2025.						
	OT 10000 General	0.00	0	(47,700)	0	0	(47,700)
	OT 27600 Dedicated	0.00	0	(2,300)	0	0	(2,300)
	OT 33802 Dedicated	0.00	0	(13,200)	0	0	(13,200)
		0.00	0	(63,200)	0	0	(63,200)

FY 2027 Base

9.00	FY 2027 Base						TAAB
	10000 General	86.00	8,370,000	628,000	114,000	0	9,112,000
	OT 10000 General	0.00	0	0	0	0	0
	27600 Dedicated	22.23	2,093,400	507,200	0	0	2,600,600
	OT 27600 Dedicated	0.00	0	0	0	0	0
	33801 Dedicated	0.25	18,900	24,400	0	0	43,300
	33802 Dedicated	23.52	2,191,500	360,400	0	0	2,551,900
	OT 33802 Dedicated	0.00	0	0	0	0	0
		132.00	12,673,800	1,520,000	114,000	0	14,307,800

Program Maintenance

10.11	Change in Health Benefit Costs						TAAB
	This decision unit reflects a change in the employer health benefit costs.						
	10000 General	0.00	320,300	0	0	0	320,300
	27600 Dedicated	0.00	80,900	0	0	0	80,900
	33801 Dedicated	0.00	900	0	0	0	900
	33802 Dedicated	0.00	85,600	0	0	0	85,600
		0.00	487,700	0	0	0	487,700
10.12	Change in Variable Benefit Costs						TAAB
	This decision unit reflects a change in variable benefits.						
	10000 General	0.00	(1,800)	0	0	0	(1,800)
	27600 Dedicated	0.00	(400)	0	0	0	(400)
	33801 Dedicated	0.00	0	0	0	0	0
	33802 Dedicated	0.00	(500)	0	0	0	(500)
		0.00	(2,700)	0	0	0	(2,700)

10.61	Salary Multiplier - Regular Employees						TAAB
	This decision unit reflects a 1% salary multiplier for Regular Employees.						
	10000 General	0.00	71,900	0	0	0	71,900
	27600 Dedicated	0.00	17,400	0	0	0	17,400
	33801 Dedicated	0.00	100	0	0	0	100
	33802 Dedicated	0.00	18,400	0	0	0	18,400
		0.00	107,800	0	0	0	107,800

FY 2027 Total Maintenance

11.00	FY 2027 Total Maintenance						TAAB
	10000 General	86.00	8,760,400	628,000	114,000	0	9,502,400

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 10000	General	0.00	0	0	0	0	0
27600	Dedicated	22.23	2,191,300	507,200	0	0	2,698,500
OT 27600	Dedicated	0.00	0	0	0	0	0
33801	Dedicated	0.25	19,900	24,400	0	0	44,300
33802	Dedicated	23.52	2,295,000	360,400	0	0	2,655,400
OT 33802	Dedicated	0.00	0	0	0	0	0
		132.00	13,266,600	1,520,000	114,000	0	14,900,600

FY 2027 Total

13.00 FY 2027 Total

TAAB

10000	General	86.00	8,760,400	628,000	114,000	0	9,502,400
OT 10000	General	0.00	0	0	0	0	0
27600	Dedicated	22.23	2,191,300	507,200	0	0	2,698,500
OT 27600	Dedicated	0.00	0	0	0	0	0
33801	Dedicated	0.25	19,900	24,400	0	0	44,300
33802	Dedicated	23.52	2,295,000	360,400	0	0	2,655,400
OT 33802	Dedicated	0.00	0	0	0	0	0
		132.00	13,266,600	1,520,000	114,000	0	14,900,600

			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 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							TAAC
	HB459, HB673, HB725							
	10000	General	59.40	4,382,900	1,348,600	0	0	5,731,500
	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	738,500	254,300	2,300	0	995,100
	40100	Dedicated	0.00	0	26,400	0	0	26,400
			71.50	5,214,800	1,650,400	2,300	0	6,867,500
1.13	PY Executive Carry Forward							TAAC
	10000	General	0.00	0	1,300,000	0	0	1,300,000
			0.00	0	1,300,000	0	0	1,300,000
1.61	Reverted Appropriation Balances							TAAC
	This DU reflects the reversion of FY25 appropriation balances.							
	10000	General	0.00	(2,800)	(600)	0	0	(3,400)
	27600	Dedicated	0.00	0	(4,000)	0	0	(4,000)
	33801	Dedicated	0.00	(4,000)	0	0	0	(4,000)
	33802	Dedicated	0.00	(200)	0	(1,300)	0	(1,500)
			0.00	(7,000)	(4,600)	(1,300)	0	(12,900)
1.81	CY Executive Carry Forward							TAAC
	This decision unit reflects the							
	10000	General	0.00	0	(756,500)	0	0	(756,500)
			0.00	0	(756,500)	0	0	(756,500)
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							TAAC
	10000	General	59.40	4,380,100	1,891,500	0	0	6,271,600
	27600	Dedicated	0.00	0	0	0	0	0
	33801	Dedicated	1.00	89,400	17,100	0	0	106,500
	33802	Dedicated	11.10	738,300	254,300	1,000	0	993,600
	40100	Dedicated	0.00	0	26,400	0	0	26,400
			71.50	5,207,800	2,189,300	1,000	0	7,398,100
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							TAAC
	S1110,S1190,S1219,S1148							
	10000	General	60.35	4,952,400	1,379,300	0	0	6,331,700
	OT 10000	General	0.00	0	18,100	0	0	18,100
	27600	Dedicated	0.00	0	4,000	0	0	4,000
	33801	Dedicated	1.00	98,400	17,100	0	0	115,500
	33802	Dedicated	10.65	792,600	262,100	2,300	0	1,057,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 33802	Dedicated	0.00	0	1,400	0	0	1,400
40100	Dedicated	0.00	0	26,400	0	0	26,400
		72.00	5,843,400	1,708,400	2,300	0	7,554,100

FY 2026 Total Appropriation

5.00 FY 2026 Total Appropriation TAAC

10000	General	60.35	4,952,400	1,379,300	0	0	6,331,700
OT 10000	General	0.00	0	18,100	0	0	18,100
27600	Dedicated	0.00	0	4,000	0	0	4,000
33801	Dedicated	1.00	98,400	17,100	0	0	115,500
33802	Dedicated	10.65	792,600	262,100	2,300	0	1,057,000
OT 33802	Dedicated	0.00	0	1,400	0	0	1,400
40100	Dedicated	0.00	0	26,400	0	0	26,400
		72.00	5,843,400	1,708,400	2,300	0	7,554,100

Appropriation Adjustments

6.11 Executive Carry Forward TAAC

This decision unit reflects an executive carry forward of FY25 appropriations to FY26 approved by DFM.

OT 10000	General	0.00	0	756,500	0	0	756,500
		0.00	0	756,500	0	0	756,500

6.61 Gov's Approved Reduction TAAC

This decision unit reflects the reversion of 3% Governor holdbacks from General Funds.

10000	General	0.00	(60,500)	0	0	0	(60,500)
OT 10000	General	0.00	0	(61,300)	0	0	(61,300)
		0.00	(60,500)	(61,300)	0	0	(121,800)

6.71 Early Reversions TAAC

This decision unit reflects reflects the early reversion of unutilized CEC from dedicated funding.

33801	Dedicated	0.00	(1,200)	0	0	0	(1,200)
33802	Dedicated	0.00	(11,500)	0	0	0	(11,500)
		0.00	(12,700)	0	0	0	(12,700)

FY 2026 Estimated Expenditures

7.00 FY 2026 Estimated Expenditures TAAC

10000	General	60.35	4,891,900	1,379,300	0	0	6,271,200
OT 10000	General	0.00	0	713,300	0	0	713,300
27600	Dedicated	0.00	0	4,000	0	0	4,000
33801	Dedicated	1.00	97,200	17,100	0	0	114,300
33802	Dedicated	10.65	781,100	262,100	2,300	0	1,045,500
OT 33802	Dedicated	0.00	0	1,400	0	0	1,400
40100	Dedicated	0.00	0	26,400	0	0	26,400
		72.00	5,770,200	2,403,600	2,300	0	8,176,100

Base Adjustments

8.11 FTP or Fund Adjustments TAAC

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

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
	10000 General		(0.77)	0	0	0	0	0
	33801 Dedicated		0.09	0	0	0	0	0
	33802 Dedicated		0.50	0	0	0	0	0
			(0.18)	0	0	0	0	0
8.31	Program Transfer							TAAC
	This decision unit reflects a net zero transfer of General Funds between programs.							
	10000 General		0.00	(398,700)	0	0	0	(398,700)
			0.00	(398,700)	0	0	0	(398,700)
8.41	Removal of One-Time Expenditures							TAAC
	This decision unit removes one-time appropriation for FY 2025.							
	OT 10000 General		0.00	0	(18,100)	0	0	(18,100)
	OT 33802 Dedicated		0.00	0	(1,400)	0	0	(1,400)
			0.00	0	(19,500)	0	0	(19,500)
FY 2027 Base								
9.00	FY 2027 Base							TAAC
	10000 General		59.58	4,553,700	1,379,300	0	0	5,933,000
	OT 10000 General		0.00	0	0	0	0	0
	27600 Dedicated		0.00	0	4,000	0	0	4,000
	33801 Dedicated		1.09	98,400	17,100	0	0	115,500
	33802 Dedicated		11.15	792,600	262,100	2,300	0	1,057,000
	OT 33802 Dedicated		0.00	0	0	0	0	0
	40100 Dedicated		0.00	0	26,400	0	0	26,400
			71.82	5,444,700	1,688,900	2,300	0	7,135,900
Program Maintenance								
10.11	Change in Health Benefit Costs							TAAC
	This decision unit reflects a change in the employer health benefit costs.							
	10000 General		0.00	231,400	0	0	0	231,400
	33801 Dedicated		0.00	4,000	0	0	0	4,000
	33802 Dedicated		0.00	44,200	0	0	0	44,200
			0.00	279,600	0	0	0	279,600
10.12	Change in Variable Benefit Costs							TAAC
	This decision unit reflects a change in variable benefits.							
	10000 General		0.00	(900)	0	0	0	(900)
	33801 Dedicated		0.00	0	0	0	0	0
	33802 Dedicated		0.00	(200)	0	0	0	(200)
			0.00	(1,100)	0	0	0	(1,100)
10.61	Salary Multiplier - Regular Employees							TAAC
	This decision unit reflects a 1% salary multiplier for Regular Employees.							
	10000 General		0.00	38,500	0	0	0	38,500
	33801 Dedicated		0.00	900	0	0	0	900
	33802 Dedicated		0.00	6,600	0	0	0	6,600

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
			0.00	46,000	0	0	0	46,000
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							TAAC
10000	General		59.58	4,822,700	1,379,300	0	0	6,202,000
OT 10000	General		0.00	0	0	0	0	0
27600	Dedicated		0.00	0	4,000	0	0	4,000
33801	Dedicated		1.09	103,300	17,100	0	0	120,400
33802	Dedicated		11.15	843,200	262,100	2,300	0	1,107,600
OT 33802	Dedicated		0.00	0	0	0	0	0
40100	Dedicated		0.00	0	26,400	0	0	26,400
			71.82	5,769,200	1,688,900	2,300	0	7,460,400
FY 2027 Total								
13.00	FY 2027 Total							TAAC
10000	General		59.58	4,822,700	1,379,300	0	0	6,202,000
OT 10000	General		0.00	0	0	0	0	0
27600	Dedicated		0.00	0	4,000	0	0	4,000
33801	Dedicated		1.09	103,300	17,100	0	0	120,400
33802	Dedicated		11.15	843,200	262,100	2,300	0	1,107,600
OT 33802	Dedicated		0.00	0	0	0	0	0
40100	Dedicated		0.00	0	26,400	0	0	26,400
			71.82	5,769,200	1,688,900	2,300	0	7,460,400

		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 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							TAAD
	HB459, HB673, HB725							
	10000 General	41.85	4,072,800	292,000	0	0	4,364,800	
	40100 Dedicated	0.00	0	201,000	0	0	201,000	
		41.85	4,072,800	493,000	0	0	4,565,800	
1.61	Reverted Appropriation Balances							TAAD
	This DU reflects the reversion of FY25 appropriation balances.							
	10000 General	0.00	(2,800)	0	(37,700)	0	(40,500)	
		0.00	(2,800)	0	(37,700)	0	(40,500)	
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							TAAD
	10000 General	41.85	4,070,000	292,000	(37,700)	0	4,324,300	
	40100 Dedicated	0.00	0	201,000	0	0	201,000	
		41.85	4,070,000	493,000	(37,700)	0	4,525,300	
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							TAAD
	S1110,S1190,S1219,S1148							
	10000 General	40.00	4,341,900	300,300	0	0	4,642,200	
	OT 10000 General	0.00	0	43,800	37,700	0	81,500	
	40100 Dedicated	0.00	0	201,000	0	0	201,000	
		40.00	4,341,900	545,100	37,700	0	4,924,700	
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							TAAD
	10000 General	40.00	4,341,900	300,300	0	0	4,642,200	
	OT 10000 General	0.00	0	43,800	37,700	0	81,500	
	40100 Dedicated	0.00	0	201,000	0	0	201,000	
		40.00	4,341,900	545,100	37,700	0	4,924,700	
Appropriation Adjustments								
6.61	Gov's Approved Reduction							TAAD
	This decision unit reflects the reversion of 3% Governor holdbacks from General Funds.							
	10000 General	0.00	(21,200)	0	0	0	(21,200)	
	OT 10000 General	0.00	0	(35,000)	0	0	(35,000)	
		0.00	(21,200)	(35,000)	0	0	(56,200)	
FY 2026 Estimated Expenditures								
7.00	FY 2026 Estimated Expenditures							TAAD
	10000 General	40.00	4,320,700	300,300	0	0	4,621,000	
	OT 10000 General	0.00	0	8,800	37,700	0	46,500	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
40100	Dedicated	0.00	0	201,000	0	0	201,000
		40.00	4,320,700	510,100	37,700	0	4,868,500
Base Adjustments							
8.31	Program Transfer						TAAD
This decision unit reflects a net zero transfer of General Funds between programs.							
10000	General	0.00	103,500	0	0	0	103,500
		0.00	103,500	0	0	0	103,500
8.41	Removal of One-Time Expenditures						TAAD
This decision unit removes one-time appropriation for FY 2025.							
OT 10000	General	0.00	0	(43,800)	(37,700)	0	(81,500)
		0.00	0	(43,800)	(37,700)	0	(81,500)
FY 2027 Base							
9.00	FY 2027 Base						TAAD
10000	General	40.00	4,445,400	300,300	0	0	4,745,700
OT 10000	General	0.00	0	0	0	0	0
40100	Dedicated	0.00	0	201,000	0	0	201,000
		40.00	4,445,400	501,300	0	0	4,946,700
Program Maintenance							
10.11	Change in Health Benefit Costs						TAAD
This decision unit reflects a change in the employer health benefit costs.							
10000	General	0.00	145,600	0	0	0	145,600
		0.00	145,600	0	0	0	145,600
10.12	Change in Variable Benefit Costs						TAAD
This decision unit reflects a change in variable benefits.							
10000	General	0.00	(900)	0	0	0	(900)
		0.00	(900)	0	0	0	(900)
10.61	Salary Multiplier - Regular Employees						TAAD
This decision unit reflects a 1% salary multiplier for Regular Employees.							
10000	General	0.00	38,600	0	0	0	38,600
		0.00	38,600	0	0	0	38,600
FY 2027 Total Maintenance							
11.00	FY 2027 Total Maintenance						TAAD
10000	General	40.00	4,628,700	300,300	0	0	4,929,000
OT 10000	General	0.00	0	0	0	0	0
40100	Dedicated	0.00	0	201,000	0	0	201,000
		40.00	4,628,700	501,300	0	0	5,130,000
Line Items							
12.01	Increase in Appropriation for Property Tax Education						TAAD
This decision unit reflects an increase in appropriation for the Property Tax division dedicated fund. Expenses incurred through Property Tax education activities are reimbursed by attendants.							
40100	Dedicated	0.00	0	50,000	0	0	50,000
		0.00	0	50,000	0	0	50,000

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2027 Total								
13.00	FY 2027 Total							TAAD
10000	General		40.00	4,628,700	300,300	0	0	4,929,000
OT 10000	General		0.00	0	0	0	0	0
40100	Dedicated		0.00	0	251,000	0	0	251,000
			40.00	4,628,700	551,300	0	0	5,180,000

		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 2025 Total Appropriation								
1.00	FY 2025 Total Appropriation							TACA
	HB459, HB673, HB725							
	10000 General	106.65	8,244,500	1,303,100	0	0	9,547,600	
	33802 Dedicated	3.35	244,200	27,500	0	0	271,700	
		110.00	8,488,700	1,330,600	0	0	9,819,300	
1.13	PY Executive Carry Forward							TACA
	10000 General	0.00	0	0	30,500	0	30,500	
		0.00	0	0	30,500	0	30,500	
1.61	Reverted Appropriation Balances							TACA
	This DU reflects the reversion of FY25 appropriation balances.							
	10000 General	0.00	(8,400)	0	0	0	(8,400)	
	33802 Dedicated	0.00	(244,200)	0	0	0	(244,200)	
		0.00	(252,600)	0	0	0	(252,600)	
FY 2025 Actual Expenditures								
2.00	FY 2025 Actual Expenditures							TACA
	10000 General	106.65	8,236,100	1,303,100	30,500	0	9,569,700	
	33802 Dedicated	3.35	0	27,500	0	0	27,500	
		110.00	8,236,100	1,330,600	30,500	0	9,597,200	
FY 2026 Original Appropriation								
3.00	FY 2026 Original Appropriation							TACA
	S1110,S1190,S1219,S1148							
	10000 General	104.10	8,684,900	1,239,300	114,000	0	10,038,200	
	OT 10000 General	0.00	0	39,900	0	0	39,900	
	33802 Dedicated	2.90	264,600	29,600	0	0	294,200	
	OT 33802 Dedicated	0.00	0	2,200	0	0	2,200	
		107.00	8,949,500	1,311,000	114,000	0	10,374,500	
FY 2026Total Appropriation								
5.00	FY 2026 Total Appropriation							TACA
	10000 General	104.10	8,684,900	1,239,300	114,000	0	10,038,200	
	OT 10000 General	0.00	0	39,900	0	0	39,900	
	33802 Dedicated	2.90	264,600	29,600	0	0	294,200	
	OT 33802 Dedicated	0.00	0	2,200	0	0	2,200	
		107.00	8,949,500	1,311,000	114,000	0	10,374,500	
Appropriation Adjustments								
6.61	Gov's Approved Reduction							TACA
	This decision unit reflects the reversion of 3% Governor holdbacks from General Funds.							
	10000 General	0.00	(92,400)	0	0	0	(92,400)	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
OT 10000	General	0.00	0	(130,200)	0	0	(130,200)
		0.00	(92,400)	(130,200)	0	0	(222,600)
6.71	Early Reversions						TACA
This decision unit reflects the early reversion of unutilized CEC from dedicated funding.							
33802	Dedicated	0.00	(2,200)	0	0	0	(2,200)
		0.00	(2,200)	0	0	0	(2,200)
FY 2026 Estimated Expenditures							
7.00	FY 2026 Estimated Expenditures						TACA
10000	General	104.10	8,592,500	1,239,300	114,000	0	9,945,800
OT 10000	General	0.00	0	(90,300)	0	0	(90,300)
33802	Dedicated	2.90	262,400	29,600	0	0	292,000
OT 33802	Dedicated	0.00	0	2,200	0	0	2,200
		107.00	8,854,900	1,180,800	114,000	0	10,149,700

Base Adjustments

8.11	FTP or Fund Adjustments						TACA
This decision unit aligns the agency's FTP allocation by fund.							
33802	Dedicated	0.18	0	0	0	0	0
		0.18	0	0	0	0	0
8.31	Program Transfer						TACA
This decision unit reflects a net zero transfer of General Funds between programs.							
10000	General	0.00	157,900	0	0	0	157,900
		0.00	157,900	0	0	0	157,900
8.41	Removal of One-Time Expenditures						TACA
This decision unit removes one-time appropriation for FY 2025.							
OT 10000	General	0.00	0	(39,900)	0	0	(39,900)
OT 33802	Dedicated	0.00	0	(2,200)	0	0	(2,200)
		0.00	0	(42,100)	0	0	(42,100)

FY 2027 Base

9.00	FY 2027 Base						TACA
10000	General	104.10	8,842,800	1,239,300	114,000	0	10,196,100
OT 10000	General	0.00	0	0	0	0	0
33802	Dedicated	3.08	264,600	29,600	0	0	294,200
OT 33802	Dedicated	0.00	0	0	0	0	0
		107.18	9,107,400	1,268,900	114,000	0	10,490,300

Program Maintenance

10.11	Change in Health Benefit Costs						TACA
This decision unit reflects a change in the employer health benefit costs.							
10000	General	0.00	378,900	0	0	0	378,900
33802	Dedicated	0.00	11,200	0	0	0	11,200
		0.00	390,100	0	0	0	390,100

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
10.12	Change in Variable Benefit Costs							TACA
	This decision unit reflects a change in variable benefits.							
	10000 General	0.00	(1,800)	0	0	0	(1,800)	
	33802 Dedicated	0.00	(100)	0	0	0	(100)	
		0.00	(1,900)	0	0	0	(1,900)	
10.61	Salary Multiplier - Regular Employees							TACA
	This decision unit reflects a 1% salary multiplier for Regular Employees.							
	10000 General	0.00	72,900	0	0	0	72,900	
	33802 Dedicated	0.00	2,200	0	0	0	2,200	
		0.00	75,100	0	0	0	75,100	
FY 2027 Total Maintenance								
11.00	FY 2027 Total Maintenance							TACA
	10000 General	104.10	9,292,800	1,239,300	114,000	0	10,646,100	
	OT 10000 General	0.00	0	0	0	0	0	
	33802 Dedicated	3.08	277,900	29,600	0	0	307,500	
	OT 33802 Dedicated	0.00	0	0	0	0	0	
		107.18	9,570,700	1,268,900	114,000	0	10,953,600	
FY 2027 Total								
13.00	FY 2027 Total							TACA
	10000 General	104.10	9,292,800	1,239,300	114,000	0	10,646,100	
	OT 10000 General	0.00	0	0	0	0	0	
	33802 Dedicated	3.08	277,900	29,600	0	0	307,500	
	OT 33802 Dedicated	0.00	0	0	0	0	0	
		107.18	9,570,700	1,268,900	114,000	0	10,953,600	

Agency: State Tax Commission

352

Decision Unit Number12.01

Descriptive TitleIncrease in Appropriation for Property Tax Education

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	50,000	0	50,000
70 - Capital Outlay	0	0	0	0
80 -	0	0	0	0
Totals	0	50,000	0	50,000
	0.00	0.00	0.00	0.00

Appropriation Unit:Property Tax

TAAD

Operating Expense				
613 Administrative Supplies	0	50,000	0	50,000
Operating Expense Total	0	50,000	0	50,000
	0	50,000	0	50,000

Explain the request and provide justification for the need.

This decision unit reflects an increase in appropriation for the Property Tax division dedicated fund. Expenses incurred through Property Tax education activities are reimbursed by trainees and attendants.

If a supplemental, what emergency is being addressed?

N/A

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

I.C. 63-105A (17) To provide a program of education and an annual appraisal school for its employees, for county commissioners and for the assessors of the various counties of this state. Additionally, the state tax commission shall provide for the establishment of a property tax appraiser and cadastral certification program. Such program shall include, at a minimum, a written examination prepared, administered and graded under the supervision and control of an examination committee; such committee is to be composed as the state tax commission may provide by rule.

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

The existing base in the Property Tax Division for operating expenses is \$501,300.

What resources are necessary to implement this request?

No additional resources are needed.

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

N/A

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

N/A

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

This request reflects an increase in spending authority only. Expenses incurred through Property Tax education activities are reimbursed through tuition and registration fees.

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

The calculations are based on actual expenses from FY2025.

Provide detail about the revenue assumptions supporting this request.

These expenses are recovered through Property Tax appraisal school activities. No additional revenue assumptions support this request.

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

All internal and external stakeholders are being served by this request. This includes county commissioners, county assessors, and state tax commission employees.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

While this request isn't directly tied to improvements in the Commission strategic plan or PMR, it does align with the vision, mission, values, and goals. The Commission is dedicated to providing courteous customer services, education, and fair tax administration.

What is the anticipated measured outcome if this request is funded?

The Commission will retain continuity of operations and provide property tax appraisal education activities as defined in statute.

Agency: State Tax Commission

352

Decision Unit Number12.02

Descriptive TitleSystem Automation

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	400,000	0	400,000
70 - Capital Outlay	0	0	0	0
80 -	0	0	0	0
Totals	0	400,000	0	400,000
	0.00	0.00	0.00	0.00

Appropriation Unit:	General Services				TAAA
Operating Expense					
590 Computer Services	0	400,000	0	400,000	
Operating Expense Total	0	400,000	0	400,000	
	0	400,000	0	400,000	

Explain the request and provide justification for the need.

This decision unit reflects the one-time request in operating expenses to automate two manual processes.

If a supplemental, what emergency is being addressed?

N/A

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

I.C. § 63-105 defines the powers and duties vested in the State Tax Commission.

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

The existing base appropriation for operating expenses is \$13,352,000.

What resources are necessary to implement this request?

No additional resources are necessary. This process would be completed by our vendor.

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

N/A

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

N/A

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

The entirety of this decision unit reflects a one-time request in Operating Expenses.

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

The cost for this requests were furnished by the Gentax vendor, FAST.

Provide detail about the revenue assumptions supporting this request.

Although this process automates the audit process for two separate tax types, no additional revenue is expected as a result of implementation.

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, Idaho taxpayers, tax preparers, and businesses. If unfunded these requests would roll forward to a future fiscal year.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

While this request isn't directly tied to improvements in the Commission strategic plan or PMR, it does align with the vision, mission, values, and goals. The Commission is dedicated to providing courteous customer services, education, and fair tax administration.

What is the anticipated measured outcome if this request is funded?

The anticipated measured outcome would include an increase in efficiencies and a decrease in manual processes.

Agency: State Tax Commission

352

Decision Unit Number12.03

Descriptive TitlePC Appropriation from Dedicated Funds

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	209,900	0	209,900
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	0	0	0
80 -	0	0	0	0
Totals	0	209,900	0	209,900
	0.00	0.00	0.00	0.00

Appropriation Unit:General Services

TAAA

Personnel Cost				
500 Employees	0	209,900	0	209,900
Personnel Cost Total	0	209,900	0	209,900
	0	209,900	0	209,900

Explain the request and provide justification for the need.

This request aligns agency needs and current operations with expected workloads and financial restraints. Increased spending authority using dedicated funding sources only reflects actual oversight responsibilities, ensures current levels of service to Idahoans, and respects budget projections for FY2027.

If a supplemental, what emergency is being addressed?

N/A

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

I.C. § 63-105 defines the powers and duties vested in the state tax commission.

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

The total existing PC base for the Commission is \$41,338,200.

What resources are necessary to implement this request?

N/A

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

This request in dedicated appropriations would be utilized to pay position number 16462, created during the 2020 legislative session. This position is full time, non-classified, and fully benefited.

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

N/A

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

This request reflects an on-going increase in dedicated appropriations.

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

The method used to calculate this request is based on actual FY26 expenses.

Provide detail about the revenue assumptions supporting this request.

No additional revenue assumptions can be made from this request.

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, Idaho taxpayers, tax preparers, and businesses. If unfunded this request would roll forward to a future fiscal year.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

While this request isn't directly tied to improvements in the Commission strategic plan or PMR, it does align with the vision, mission, values, and goals. The Commission is dedicated to providing courteous customer services, education, and fair tax administration.

What is the anticipated measured outcome if this request is funded?

The Commission will retain continuity of operations and provide customer services to Idaho taxpayers.

Agency: State Tax Commission

352

Decision Unit Number 12.79 Descriptive Title ITS Recommended Replacement Items Only

	General	Dedicated	Federal	Total
Request Totals				
50 - Personnel Cost	0	0	0	0
55 - Operating Expense	0	0	0	0
70 - Capital Outlay	0	562,000	0	562,000
80 -	0	0	0	0
Totals	0	562,000	0	562,000
	0.00	0.00	0.00	0.00

Appropriation Unit: General Services TAAA

Capital Outlay

740 Computer Equipment	0	562,000	0	562,000
Capital Outlay Total	0	562,000	0	562,000
	0	562,000	0	562,000

Explain the request and provide justification for the need.

This request reflects a one-time increase in dedicated appropriations to replace IT equipment classified as critical items by OITS.

If a supplemental, what emergency is being addressed?

N/A

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

I.C. § 63-105 defines the powers and duties vested in the state tax commission.

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

The existing base in CO for the agency is \$12,300.

What resources are necessary to implement this request?

N/A

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

N/A

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

N/A

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

This request is for one-time CO to replace critical IT equipment that has reached the end of useful life.

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

Market costs and quotes from OITS.

Provide detail about the revenue assumptions supporting this request.

No additional revenue assumptions can be made from this request.

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, Idaho taxpayers, tax preparers, and businesses. If unfunded, the Commission faces increased risk of data breaches and violating IRS Pub-1075 regulations.

Identify the measure/goal/priority this will improve in the strat plan or PMR.

While this request isn't directly tied to improvements in the Commission strategic plan or PMR, it does align with the vision, mission, values, and goals. The Commission is dedicated to providing courteous customer services, education, and fair tax administration.

What is the anticipated measured outcome if this request is funded?

The Commission will retain continuity of operations and provide customer services to Idaho taxpayers.

PCF Detail Report

Request for Fiscal Year: 202
7

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	81.00	5,878,372	1,144,530	1,308,722	8,331,624
		Total from PCF	81.00	5,878,372	1,144,530	1,308,722	8,331,624
		FY 2026 ORIGINAL APPROPRIATION	85.00	6,003,107	1,201,050	1,320,143	8,524,300
		Unadjusted Over or (Under) Funded:	4.00	124,735	56,520	11,421	192,676
Adjustments to Wage and Salary							
352002 1740	660C R90	Financial Specialist Senior 8810	1.00	52,656	14,130	11,843	78,629
352002 1743	718C R90	Taxpayer Services Representative	1.00	36,907	14,130	8,301	59,338
352002 1745	333C R90	IT Software Engineer I 8810	1.00	54,771	14,130	12,319	81,220
352002 1746	336C R90	IT Software Engineer II 8810	.52	29,342	7,348	6,599	43,289
Estimated Salary Needs							
		Permanent Positions	84.52	6,052,048	1,194,268	1,347,784	8,594,100
		Estimated Salary and Benefits	84.52	6,052,048	1,194,268	1,347,784	8,594,100
Adjusted Over or (Under) Funding							
		Original Appropriation	.48	(48,941)	6,782	(27,641)	(69,800)
		Estimated Expenditures	.48	(126,541)	6,782	(27,641)	(147,400)
		Base	.00	77,559	6,782	(6,741)	77,600

PCF Summary Report

Request for Fiscal Year: 2027

Agency: State Tax Commission

352

Appropriation Unit: General Services

TAAA

Fund: General Fund

10000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	85.00	6,003,107	1,201,050	1,320,143	8,524,300
5.00 FY 2026 TOTAL APPROPRIATION	85.00	6,003,107	1,201,050	1,320,143	8,524,300
6.61 Gov's Approved Reduction	0.00	(77,600)	0	0	(77,600)
7.00 FY 2026 ESTIMATED EXPENDITURES	85.00	5,925,507	1,201,050	1,320,143	8,446,700
8.11 FTP or Fund Adjustments	(0.48)	0	0	0	0
8.31 Program Transfer	0.00	126,500	0	20,900	147,400
9.00 FY 2027 BASE	84.52	6,129,607	1,201,050	1,341,043	8,671,700
10.11 Change in Health Benefit Costs	0.00	0	314,933	0	314,900
10.12 Change in Variable Benefit Costs	0.00	0	0	(1,852)	(1,900)
10.61 Salary Multiplier - Regular Employees	0.00	61,728	0	13,781	75,500
11.00 FY 2027 PROGRAM MAINTENANCE	84.52	6,191,335	1,515,983	1,352,972	9,060,300
13.00 FY 2027 TOTAL REQUEST	84.52	6,191,335	1,515,983	1,352,972	9,060,300

PCF Detail Report

Request for Fiscal Year: 202
7

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	1.00	81,556	14,130	18,343	114,029
		Total from PCF	1.00	81,556	14,130	18,343	114,029
		FY 2026 ORIGINAL APPROPRIATION	1.25	105,202	17,663	23,135	146,000
		Unadjusted Over or (Under) Funded:	.25	23,646	3,533	4,792	31,971
Adjustments to Wage and Salary							
352001 6514	902C R90	Business Analyst 8810	.26	16,716	3,674	3,760	24,150
Other Adjustments							
	501	Employees - Temp	.00	6,200	0	0	6,200
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	6,200	0	0	6,200
		Permanent Positions	1.26	98,272	17,804	22,103	138,179
		Estimated Salary and Benefits	1.26	104,472	17,804	22,103	144,379
Adjusted Over or (Under) Funding							
		Original Appropriation	(.01)	730	(141)	1,032	1,621
		Estimated Expenditures	(.01)	(870)	(141)	1,032	21
		Base	.00	730	(141)	1,032	1,621

PCF Summary Report

Request for Fiscal Year: 202
7

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 2026 ORIGINAL APPROPRIATION	1.25	105,202	17,663	23,135	146,000
5.00	FY 2026 TOTAL APPROPRIATION	1.25	105,202	17,663	23,135	146,000
6.71	Early Reversions	0.00	(1,600)	0	0	(1,600)
7.00	FY 2026 ESTIMATED EXPENDITURES	1.25	103,602	17,663	23,135	144,400
8.11	FTP or Fund Adjustments	0.01	0	0	0	0
9.00	FY 2027 BASE	1.26	105,202	17,663	23,135	146,000
10.11	Change in Health Benefit Costs	0.00	0	4,586	0	4,600
10.12	Change in Variable Benefit Costs	0.00	0	0	(29)	0
10.61	Salary Multiplier - Regular Employees	0.00	983	0	222	1,200
11.00	FY 2027 PROGRAM MAINTENANCE	1.26	106,185	22,249	23,328	151,800
12.03	PC Appropriation from Dedicated Funds	0.00	72,700	0	0	72,700
13.00	FY 2027 TOTAL REQUEST	1.26	178,885	22,249	23,328	224,500

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: State Tax Commission

352

Appropriation Unit: General Services

TAAA

Fund: Internal Accounting And Admin Services: General

33801

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
FY 2026 ORIGINAL APPROPRIATION			.40	29,386	5,652	6,462	41,500
Unadjusted Over or (Under) Funded:			.40	29,386	5,652	6,462	41,500
Adjustments to Wage and Salary							
352002 1746	336C R90	IT Software Engineer II 8810	.48	27,084	6,782	6,091	39,957
Estimated Salary Needs							
Permanent Positions			.48	27,084	6,782	6,091	39,957
Estimated Salary and Benefits			.48	27,084	6,782	6,091	39,957
Adjusted Over or (Under) Funding							
Original Appropriation			(.08)	2,302	(1,130)	371	1,543
Estimated Expenditures			(.08)	702	(1,130)	371	(57)
Base			.00	2,302	(1,130)	371	1,543

PCF Summary ReportRequest for Fiscal Year: 202
7

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 2026 ORIGINAL APPROPRIATION	0.40	29,386	5,652	6,462	41,500
5.00	FY 2026 TOTAL APPROPRIATION	0.40	29,386	5,652	6,462	41,500
6.71	Early Reversions	0.00	(1,600)	0	0	(1,600)
7.00	FY 2026 ESTIMATED EXPENDITURES	0.40	27,786	5,652	6,462	39,900
8.11	FTP or Fund Adjustments	0.08	0	0	0	0
9.00	FY 2027 BASE	0.48	29,386	5,652	6,462	41,500
10.11	Change in Health Benefit Costs	0.00	0	1,747	0	1,700
10.12	Change in Variable Benefit Costs	0.00	0	0	(8)	0
10.61	Salary Multiplier - Regular Employees	0.00	271	0	61	300
11.00	FY 2027 PROGRAM MAINTENANCE	0.48	29,657	7,399	6,515	43,600
12.03	PC Appropriation from Dedicated Funds	0.00	5,000	0	0	5,000
13.00	FY 2027 TOTAL REQUEST	0.48	34,657	7,399	6,515	48,600

PCF Detail Report

Request for Fiscal Year: 2027

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	7.00	517,255	98,910	116,335	732,500
		Total from PCF	7.00	517,255	98,910	116,335	732,500
		FY 2026 ORIGINAL APPROPRIATION	7.35	576,964	103,856	126,880	807,700
		Unadjusted Over or (Under) Funded:	.35	59,709	4,946	10,545	75,200
Adjustments to Wage and Salary							
352001 6514	902C R90	Business Analyst 8810	.74	47,576	10,456	10,700	68,732
Other Adjustments							
	501	Employees - Temp	.00	600	0	0	600
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	600	0	0	600
		Permanent Positions	7.74	564,831	109,366	127,035	801,232
		Estimated Salary and Benefits	7.74	565,431	109,366	127,035	801,832
Adjusted Over or (Under) Funding							
		Original Appropriation	(.39)	11,533	(5,510)	(155)	5,868
		Estimated Expenditures	(.39)	5,733	(5,510)	(155)	68
		Base	.00	11,533	(5,510)	(155)	5,868

PCF Summary Report

Request for Fiscal Year: 202
7

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 2026 ORIGINAL APPROPRIATION	7.35	576,964	103,856	126,880	807,700
5.00	FY 2026 TOTAL APPROPRIATION	7.35	576,964	103,856	126,880	807,700
6.71	Early Reversions	0.00	(5,800)	0	0	(5,800)
7.00	FY 2026 ESTIMATED EXPENDITURES	7.35	571,164	103,856	126,880	801,900
8.11	FTP or Fund Adjustments	0.39	0	0	0	0
9.00	FY 2027 BASE	7.74	576,964	103,856	126,880	807,700
10.11	Change in Health Benefit Costs	0.00	0	28,174	0	28,200
10.12	Change in Variable Benefit Costs	0.00	0	0	(169)	(200)
10.61	Salary Multiplier - Regular Employees	0.00	5,648	0	1,273	6,900
11.00	FY 2027 PROGRAM MAINTENANCE	7.74	582,612	132,030	127,984	842,600
12.03	PC Appropriation from Dedicated Funds	0.00	132,200	0	0	132,200
13.00	FY 2027 TOTAL REQUEST	7.74	714,812	132,030	127,984	974,800

PCF Detail Report

Request for Fiscal Year: 202
7

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	86.00	5,786,172	1,215,180	1,298,236	8,299,588
		Total from PCF	86.00	5,786,172	1,215,180	1,298,236	8,299,588
		FY 2026 ORIGINAL APPROPRIATION	87.70	5,853,628	1,239,201	1,287,271	8,380,100
		Unadjusted Over or (Under) Funded:	1.70	67,456	24,021	(10,965)	80,512
Other Adjustments							
	501	Employees - Temp	.00	100	0	0	100
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	100	0	0	100
		Permanent Positions	86.00	5,786,172	1,215,180	1,298,236	8,299,588
		Estimated Salary and Benefits	86.00	5,786,272	1,215,180	1,298,236	8,299,688
Adjusted Over or (Under) Funding							
		Original Appropriation	1.70	67,356	24,021	(10,965)	80,412
		Estimated Expenditures	1.70	(2,944)	24,021	(10,965)	10,112
		Base	.00	70,256	24,021	(23,965)	70,312

PCF Summary Report

Request for Fiscal Year: 202
7

Agency: State Tax Commission

352

Appropriation Unit: Audit Division

TAAB

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	87.70	5,853,628	1,239,201	1,287,271	8,380,100
5.00	FY 2026 TOTAL APPROPRIATION	87.70	5,853,628	1,239,201	1,287,271	8,380,100
6.61	Gov's Approved Reduction	0.00	(70,300)	0	0	(70,300)
7.00	FY 2026 ESTIMATED EXPENDITURES	87.70	5,783,328	1,239,201	1,287,271	8,309,800
8.11	FTP or Fund Adjustments	0.30	0	0	0	0
8.12	FTP or Fund Adjustments	(2.00)	0	0	0	0
8.31	Program Transfer	0.00	2,900	0	(13,000)	(10,100)
9.00	FY 2027 BASE	86.00	5,856,528	1,239,201	1,274,271	8,370,000
10.11	Change in Health Benefit Costs	0.00	0	320,320	0	320,300
10.12	Change in Variable Benefit Costs	0.00	0	0	(1,761)	(1,800)
10.61	Salary Multiplier - Regular Employees	0.00	58,695	0	13,200	71,900
11.00	FY 2027 PROGRAM MAINTENANCE	86.00	5,915,223	1,559,521	1,285,710	8,760,500
13.00	FY 2027 TOTAL REQUEST	86.00	5,915,223	1,559,521	1,285,710	8,760,500

PCF Detail Report

Request for Fiscal Year: 202
7

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	19.00	1,291,722	268,470	290,520	1,850,712
		Total from PCF	19.00	1,291,722	268,470	290,520	1,850,712
		FY 2026 ORIGINAL APPROPRIATION	22.20	1,458,890	313,686	320,824	2,093,400
		Unadjusted Over or (Under) Funded:	3.20	167,168	45,216	30,304	242,688
Adjustments to Wage and Salary							
352001 6265	708C R90	Tax Auditor 1 8803	.75	34,820	10,597	7,831	53,248
352001 6286	708C R90	Tax Auditor 1 8803	1.00	46,427	14,130	10,442	70,999
352001 6332	681C R90	Financial Technician Senior 8810	.48	17,715	6,782	3,984	28,481
352001 6626	180C R90	Technical Records Specialist 1 8810	1.00	32,637	14,130	7,340	54,107
Other Adjustments							
	501	Employees - Temp	.00	16,700	0	0	16,700
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	16,700	0	0	16,700
		Permanent Positions	22.23	1,423,321	314,109	320,117	2,057,547
		Estimated Salary and Benefits	22.23	1,440,021	314,109	320,117	2,074,247
Adjusted Over or (Under) Funding							
		Original Appropriation	(.03)	18,869	(423)	707	19,153
		Estimated Expenditures	(.03)	(231)	(423)	707	53
		Base	.00	18,869	(423)	707	19,153

PCF Summary Report

Request for Fiscal Year: 202
7

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 2026 ORIGINAL APPROPRIATION	22.20	1,458,890	313,686	320,824	2,093,400
5.00	FY 2026 TOTAL APPROPRIATION	22.20	1,458,890	313,686	320,824	2,093,400
6.71	Early Reversions	0.00	(19,100)	0	0	(19,100)
7.00	FY 2026 ESTIMATED EXPENDITURES	22.20	1,439,790	313,686	320,824	2,074,300
8.11	FTP or Fund Adjustments	0.03	0	0	0	0
9.00	FY 2027 BASE	22.23	1,458,890	313,686	320,824	2,093,400
10.11	Change in Health Benefit Costs	0.00	0	80,917	0	80,900
10.12	Change in Variable Benefit Costs	0.00	0	0	(427)	(400)
10.61	Salary Multiplier - Regular Employees	0.00	14,233	0	3,208	17,400
11.00	FY 2027 PROGRAM MAINTENANCE	22.23	1,473,123	394,603	323,605	2,191,300
13.00	FY 2027 TOTAL REQUEST	22.23	1,473,123	394,603	323,605	2,191,300

PCF Detail Report

Request for Fiscal Year: 202
7

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
FY 2026 ORIGINAL APPROPRIATION			.20	13,176	2,826	2,898	18,900
Unadjusted Over or (Under) Funded:			.20	13,176	2,826	2,898	18,900
Adjustments to Wage and Salary							
352001 6265	708C R90	Tax Auditor 1 8803	.25	11,607	3,532	2,610	17,749
Other Adjustments							
	501	Employees - Temp	.00	300	0	0	300
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	300	0	0	300
		Permanent Positions	.25	11,607	3,532	2,610	17,749
Estimated Salary and Benefits			.25	11,907	3,532	2,610	18,049
Adjusted Over or (Under) Funding							
Original Appropriation			(.05)	1,269	(706)	288	851
Estimated Expenditures			(.05)	469	(706)	288	51
Base			.00	1,269	(706)	288	851

PCF Summary ReportRequest for Fiscal Year: 202
7

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 2026 ORIGINAL APPROPRIATION	0.20	13,176	2,826	2,898	18,900
5.00	FY 2026 TOTAL APPROPRIATION	0.20	13,176	2,826	2,898	18,900
6.71	Early Reversions	0.00	(800)	0	0	(800)
7.00	FY 2026 ESTIMATED EXPENDITURES	0.20	12,376	2,826	2,898	18,100
8.11	FTP or Fund Adjustments	0.05	0	0	0	0
9.00	FY 2027 BASE	0.25	13,176	2,826	2,898	18,900
10.11	Change in Health Benefit Costs	0.00	0	910	0	900
10.12	Change in Variable Benefit Costs	0.00	0	0	(3)	0
10.61	Salary Multiplier - Regular Employees	0.00	116	0	26	100
11.00	FY 2027 PROGRAM MAINTENANCE	0.25	13,292	3,736	2,921	19,900
13.00	FY 2027 TOTAL REQUEST	0.25	13,292	3,736	2,921	19,900

PCF Detail Report

Request for Fiscal Year: 202
7

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	23.00	1,486,180	324,990	333,262	2,144,432
		Total from PCF	23.00	1,486,180	324,990	333,262	2,144,432
		FY 2026 ORIGINAL APPROPRIATION	23.90	1,519,615	337,707	334,178	2,191,500
		Unadjusted Over or (Under) Funded:	.90	33,435	12,717	916	47,068
Adjustments to Wage and Salary							
352001 6332	681C R90	Financial Technician Senior 8810	.52	19,191	7,348	4,316	30,855
Other Adjustments							
	501	Employees - Temp	.00	500	0	0	500
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	500	0	0	500
		Permanent Positions	23.52	1,505,371	332,338	337,578	2,175,287
		Estimated Salary and Benefits	23.52	1,505,871	332,338	337,578	2,175,787
Adjusted Over or (Under) Funding							
		Original Appropriation	.38	13,744	5,369	(3,400)	15,713
		Estimated Expenditures	.38	(1,956)	5,369	(3,400)	13
		Base	.00	13,744	5,369	(3,400)	15,713

PCF Summary Report

Request for Fiscal Year: 2027

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 2026 ORIGINAL APPROPRIATION	23.90	1,519,615	337,707	334,178	2,191,500
5.00	FY 2026 TOTAL APPROPRIATION	23.90	1,519,615	337,707	334,178	2,191,500
6.71	Early Reversions	0.00	(15,700)	0	0	(15,700)
7.00	FY 2026 ESTIMATED EXPENDITURES	23.90	1,503,915	337,707	334,178	2,175,800
8.11	FTP or Fund Adjustments	(0.38)	0	0	0	0
9.00	FY 2027 BASE	23.52	1,519,615	337,707	334,178	2,191,500
10.11	Change in Health Benefit Costs	0.00	0	85,613	0	85,600
10.12	Change in Variable Benefit Costs	0.00	0	0	(452)	(500)
10.61	Salary Multiplier - Regular Employees	0.00	15,054	0	3,383	18,400
11.00	FY 2027 PROGRAM MAINTENANCE	23.52	1,534,669	423,320	337,109	2,295,100
13.00	FY 2027 TOTAL REQUEST	23.52	1,534,669	423,320	337,109	2,295,100

PCF Detail Report

Request for Fiscal Year: 202
7

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	55.00	2,789,301	777,150	625,081	4,191,532
		Total from PCF	55.00	2,789,301	777,150	625,081	4,191,532
		FY 2026 ORIGINAL APPROPRIATION	60.35	3,360,620	852,746	739,034	4,952,400
		Unadjusted Over or (Under) Funded:	5.35	571,319	75,596	113,953	760,868
Adjustments to Wage and Salary							
352001 6625	840C R90	Program Specialist 8810	1.00	49,749	14,130	11,189	75,068
352001 6633	180C R90	Technical Records Specialist 1 8810	1.00	34,975	14,130	7,866	56,971
352001 6657	785C R90	Training Specialist 8810	.45	15,739	6,358	3,540	25,637
352002 1741	187C R90	Technical Records Specialist 3 8810	1.00	41,247	14,130	9,277	64,654
352002 1742	187C R90	Technical Records Specialist 3 8810	1.00	41,247	14,130	9,277	64,654
352002 1744	840C R90	Program Specialist 8810	.13	6,467	1,837	1,455	9,759
Other Adjustments							
	501	Employees - Temp	.00	4,900	0	0	4,900
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	4,900	0	0	4,900
		Permanent Positions	59.58	2,978,725	841,865	667,685	4,488,275
		Estimated Salary and Benefits	59.58	2,983,625	841,865	667,685	4,493,175
Adjusted Over or (Under) Funding							
		Original Appropriation	.77	376,995	10,881	71,349	459,225
		Estimated Expenditures	.77	316,495	10,881	71,349	398,725
		Base	.00	60,395	10,881	(10,751)	60,525

PCF Summary Report

Request for Fiscal Year: 2027

Agency: State Tax Commission

352

Appropriation Unit: Revenue Operations

TAAC

Fund: General Fund

10000

DU	FTP	Salary	Health	Variable Benefits	Total
3.00 FY 2026 ORIGINAL APPROPRIATION	60.35	3,360,620	852,746	739,034	4,952,400
5.00 FY 2026 TOTAL APPROPRIATION	60.35	3,360,620	852,746	739,034	4,952,400
6.61 Gov's Approved Reduction	0.00	(60,500)	0	0	(60,500)
7.00 FY 2026 ESTIMATED EXPENDITURES	60.35	3,300,120	852,746	739,034	4,891,900
8.11 FTP or Fund Adjustments	(0.77)	0	0	0	0
8.31 Program Transfer	0.00	(316,600)	0	(82,100)	(398,700)
9.00 FY 2027 BASE	59.58	3,044,020	852,746	656,934	4,553,700
10.11 Change in Health Benefit Costs	0.00	0	231,431	0	231,400
10.12 Change in Variable Benefit Costs	0.00	0	0	(943)	(900)
10.61 Salary Multiplier - Regular Employees	0.00	31,435	0	7,063	38,500
11.00 FY 2027 PROGRAM MAINTENANCE	59.58	3,075,455	1,084,177	663,054	4,822,700
13.00 FY 2027 TOTAL REQUEST	59.58	3,075,455	1,084,177	663,054	4,822,700

PCF Detail Report

Request for Fiscal Year: 202
7

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	61,943	14,130	13,931	90,004
		Total from PCF	1.00	61,943	14,130	13,931	90,004
		FY 2026 ORIGINAL APPROPRIATION	1.00	69,079	14,130	15,191	98,400
		Unadjusted Over or (Under) Funded:	.00	7,136	0	1,260	8,396
Adjustments to Wage and Salary							
352002 1744	840C R90	Program Specialist 8810	.09	4,477	1,272	1,007	6,756
Other Adjustments							
	501	Employees - Temp	.00	400	0	0	400
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	400	0	0	400
		Permanent Positions	1.09	66,420	15,402	14,938	96,760
		Estimated Salary and Benefits	1.09	66,820	15,402	14,938	97,160
Adjusted Over or (Under) Funding							
		Original Appropriation	(.09)	2,259	(1,272)	253	1,240
		Estimated Expenditures	(.09)	1,059	(1,272)	253	40
		Base	.00	2,259	(1,272)	253	1,240

PCF Summary Report

Request for Fiscal Year: 202
7

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 2026 ORIGINAL APPROPRIATION	1.00	69,079	14,130	15,191	98,400
5.00	FY 2026 TOTAL APPROPRIATION	1.00	69,079	14,130	15,191	98,400
6.71	Early Reversions	0.00	(1,200)	0	0	(1,200)
7.00	FY 2026 ESTIMATED EXPENDITURES	1.00	67,879	14,130	15,191	97,200
8.11	FTP or Fund Adjustments	0.09	0	0	0	0
9.00	FY 2027 BASE	1.09	69,079	14,130	15,191	98,400
10.11	Change in Health Benefit Costs	0.00	0	3,968	0	4,000
10.12	Change in Variable Benefit Costs	0.00	0	0	(20)	0
10.61	Salary Multiplier - Regular Employees	0.00	664	0	150	800
11.00	FY 2027 PROGRAM MAINTENANCE	1.09	69,743	18,098	15,321	103,200
13.00	FY 2027 TOTAL REQUEST	1.09	69,743	18,098	15,321	103,200

PCF Detail Report

Request for Fiscal Year: 202
7

Agency: State Tax Commission

352

Appropriation Unit: Revenue Operations

TAAC

Fund: Internal Accounting And Admin Services:
Transportation

33802

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	10.00	457,101	141,300	102,806	701,207
		Total from PCF	10.00	457,101	141,300	102,806	701,207
		FY 2026 ORIGINAL APPROPRIATION	10.65	526,363	150,485	115,752	792,600
		Unadjusted Over or (Under) Funded:	.65	69,262	9,185	12,946	91,393
Adjustments to Wage and Salary							
352001 6657	785C R90	Training Specialist 8810	.37	12,941	5,228	2,911	21,080
352002 1744	840C R90	Program Specialist 8810	.78	38,804	11,021	8,727	58,552
Other Adjustments							
	501	Employees - Temp	.00	200	0	0	200
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	200	0	0	200
		Permanent Positions	11.15	508,846	157,549	114,444	780,839
		Estimated Salary and Benefits	11.15	509,046	157,549	114,444	781,039
Adjusted Over or (Under) Funding							
		Original Appropriation	(.50)	17,317	(7,064)	1,308	11,561
		Estimated Expenditures	(.50)	5,817	(7,064)	1,308	61
		Base	.00	17,317	(7,064)	1,308	11,561

PCF Summary ReportRequest for Fiscal Year: 202
7

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 2026 ORIGINAL APPROPRIATION	10.65	526,363	150,485	115,752	792,600
5.00	FY 2026 TOTAL APPROPRIATION	10.65	526,363	150,485	115,752	792,600
6.71	Early Reversions	0.00	(11,500)	0	0	(11,500)
7.00	FY 2026 ESTIMATED EXPENDITURES	10.65	514,863	150,485	115,752	781,100
8.11	FTP or Fund Adjustments	0.50	0	0	0	0
9.00	FY 2027 BASE	11.15	526,363	150,485	115,752	792,600
10.11	Change in Health Benefit Costs	0.00	0	44,226	0	44,200
10.12	Change in Variable Benefit Costs	0.00	0	0	(163)	(200)
10.61	Salary Multiplier - Regular Employees	0.00	5,438	0	1,226	6,700
11.00	FY 2027 PROGRAM MAINTENANCE	11.15	531,801	194,711	116,815	843,300
13.00	FY 2027 TOTAL REQUEST	11.15	531,801	194,711	116,815	843,300

PCF Detail Report

Request for Fiscal Year: 2027

Agency: State Tax Commission352

Appropriation Unit: Property TaxTAAD

Fund: General Fund10000

PCN	Class	Description	FTP	Salary	Health	Variable Benefits	Total
Totals from Personnel Cost Forecast (PCF)							
		Permanent Positions	40.00	3,153,277	565,200	705,688	4,424,165
		Total from PCF	40.00	3,153,277	565,200	705,688	4,424,165
		FY 2026 ORIGINAL APPROPRIATION	40.00	3,095,884	565,200	680,816	4,341,900
		Unadjusted Over or (Under) Funded:	.00	(57,393)	0	(24,872)	(82,265)
Estimated Salary Needs							
		Permanent Positions	40.00	3,153,277	565,200	705,688	4,424,165
		Estimated Salary and Benefits	40.00	3,153,277	565,200	705,688	4,424,165
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	(57,393)	0	(24,872)	(82,265)
		Estimated Expenditures	.00	(78,593)	0	(24,872)	(103,465)
		Base	.00	21,207	0	28	21,235

PCF Summary Report

Request for Fiscal Year: 202
7

Agency: State Tax Commission

352

Appropriation Unit: Property Tax

TAAD

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	40.00	3,095,884	565,200	680,816	4,341,900
5.00	FY 2026 TOTAL APPROPRIATION	40.00	3,095,884	565,200	680,816	4,341,900
6.61	Gov's Approved Reduction	0.00	(21,200)	0	0	(21,200)
7.00	FY 2026 ESTIMATED EXPENDITURES	40.00	3,074,684	565,200	680,816	4,320,700
8.31	Program Transfer	0.00	78,600	0	24,900	103,500
9.00	FY 2027 BASE	40.00	3,174,484	565,200	705,716	4,445,400
10.11	Change in Health Benefit Costs	0.00	0	145,600	0	145,600
10.12	Change in Variable Benefit Costs	0.00	0	0	(946)	(900)
10.61	Salary Multiplier - Regular Employees	0.00	31,533	0	7,073	38,600
11.00	FY 2027 PROGRAM MAINTENANCE	40.00	3,206,017	710,800	711,843	4,628,700
13.00	FY 2027 TOTAL REQUEST	40.00	3,206,017	710,800	711,843	4,628,700

PCF Detail Report

Request for Fiscal Year: 202
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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	99.00	5,718,068	1,398,870	1,282,805	8,399,743
		Total from PCF	99.00	5,718,068	1,398,870	1,282,805	8,399,743
		FY 2026 ORIGINAL APPROPRIATION	104.10	5,913,524	1,470,933	1,300,443	8,684,900
		Unadjusted Over or (Under) Funded:	5.10	195,456	72,063	17,638	285,157
Adjustments to Wage and Salary							
352001 6377	714C R90	Tax Compliance Officer 2 8742	1.00	49,749	14,130	11,189	75,068
352001 6402	717C R90	Tax Compliance Officer 1	1.00	44,195	14,130	9,940	68,265
352001 6437	712C R90	Tax Compliance Officer 3 8742	.10	5,265	1,413	1,184	7,862
352001 6457	717C R90	Tax Compliance Officer 1	1.00	44,195	14,130	9,940	68,265
352001 6634	180C R90	Technical Records Specialist 1 8810	1.00	32,637	14,130	7,340	54,107
352001 6670	840C R90	Program Specialist 8810	1.00	49,749	14,130	11,189	75,068
Other Adjustments							
	501	Employees - Temp	.00	2,000	0	0	2,000
Estimated Salary Needs							
		Board, Group, & Missing Positions	.00	2,000	0	0	2,000
		Permanent Positions	104.10	5,943,858	1,470,933	1,333,587	8,748,378
		Estimated Salary and Benefits	104.10	5,945,858	1,470,933	1,333,587	8,750,378
Adjusted Over or (Under) Funding							
		Original Appropriation	.00	(32,334)	0	(33,144)	(65,478)
		Estimated Expenditures	.00	(124,734)	0	(33,144)	(157,878)
		Base	.00	92,366	0	56	92,422

PCF Summary Report

Request for Fiscal Year: 202
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Agency: State Tax Commission

352

Appropriation Unit: Compliance Division

TACA

Fund: General Fund

10000

DU		FTP	Salary	Health	Variable Benefits	Total
3.00	FY 2026 ORIGINAL APPROPRIATION	104.10	5,913,524	1,470,933	1,300,443	8,684,900
5.00	FY 2026 TOTAL APPROPRIATION	104.10	5,913,524	1,470,933	1,300,443	8,684,900
6.61	Gov's Approved Reduction	0.00	(92,400)	0	0	(92,400)
7.00	FY 2026 ESTIMATED EXPENDITURES	104.10	5,821,124	1,470,933	1,300,443	8,592,500
8.31	Program Transfer	0.00	124,700	0	33,200	157,900
9.00	FY 2027 BASE	104.10	6,038,224	1,470,933	1,333,643	8,842,800
10.11	Change in Health Benefit Costs	0.00	0	378,924	0	378,900
10.12	Change in Variable Benefit Costs	0.00	0	0	(1,784)	(1,800)
10.61	Salary Multiplier - Regular Employees	0.00	59,468	0	13,373	72,800
11.00	FY 2027 PROGRAM MAINTENANCE	104.10	6,097,692	1,849,857	1,345,232	9,292,800
13.00	FY 2027 TOTAL REQUEST	104.10	6,097,692	1,849,857	1,345,232	9,292,800

PCF Detail Report

Request for Fiscal Year: 202
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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	2.00	125,070	28,260	28,129	181,459
		Total from PCF	2.00	125,070	28,260	28,129	181,459
		FY 2026 ORIGINAL APPROPRIATION	2.90	183,311	40,977	40,312	264,600
		Unadjusted Over or (Under) Funded:	.90	58,241	12,717	12,183	83,141
Adjustments to Wage and Salary							
352001 6437	712C R90	Tax Compliance Officer 3 8742	.90	47,391	12,717	10,659	70,767
352001 6657	785C R90	Training Specialist 8810	.18	6,295	2,543	1,416	10,254
Estimated Salary Needs							
		Permanent Positions	3.08	178,756	43,520	40,204	262,480
		Estimated Salary and Benefits	3.08	178,756	43,520	40,204	262,480
Adjusted Over or (Under) Funding							
		Original Appropriation	(.18)	4,555	(2,543)	108	2,120
		Estimated Expenditures	(.18)	2,355	(2,543)	108	(80)
		Base	.00	4,555	(2,543)	108	2,120

PCF Summary Report

Request for Fiscal Year: 2027

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 2026 ORIGINAL APPROPRIATION	2.90	183,311	40,977	40,312	264,600
5.00	FY 2026 TOTAL APPROPRIATION	2.90	183,311	40,977	40,312	264,600
6.71	Early Reversions	0.00	(2,200)	0	0	(2,200)
7.00	FY 2026 ESTIMATED EXPENDITURES	2.90	181,111	40,977	40,312	262,400
8.11	FTP or Fund Adjustments	0.18	0	0	0	0
9.00	FY 2027 BASE	3.08	183,311	40,977	40,312	264,600
10.11	Change in Health Benefit Costs	0.00	0	11,211	0	11,200
10.12	Change in Variable Benefit Costs	0.00	0	0	(54)	(100)
10.61	Salary Multiplier - Regular Employees	0.00	1,788	0	403	2,200
11.00	FY 2027 PROGRAM MAINTENANCE	3.08	185,099	52,188	40,661	277,900
13.00	FY 2027 TOTAL REQUEST	3.08	185,099	52,188	40,661	277,900

General Services

A. In-State Travel

What are the primary reasons for the program's in-state travel?

The General Services division of the Idaho State Tax Commission requires in-state travel to support operations, including management oversight and communications, delivering supplies, inspecting facilities, and responding to maintenance needs. Travel also enables General Services to participate in targeted training. These efforts help maintain consistent service quality and professional development statewide.

How does in-state travel support the program's mission, strategic goals, or statutory requirements?

In-state travel by the General Services division supports the Idaho State Tax Commission's mission by ensuring consistent operations and infrastructure, which enables fair and efficient tax administration statewide. This travel allows staff to deliver essential supplies, maintain facilities, and participate in targeted training that aligns with statutory responsibilities under Idaho Code Title 63. By supporting these core functions, General Services helps fulfill the agency's strategic goals of transparency, taxpayer service, and operational excellence.

Are there changes to the program's anticipated in-state travel budget for fiscal year 2027? If so, please explain.

There are no anticipated changes to the travel budget for fiscal year 2027. All travel costs will continue to be closely monitored to ensure they support essential business needs and promote cost efficiency.

B. Out-of-State Travel

What are the primary reasons for the program's out-of-state travel?

The General Services division of the Idaho State Tax Commission may require out-of-state travel to attend specialized training, conferences, or workshops that are not available within Idaho. These events often focus on best practices in tax administration, revenue forecasting, procurement, and project management. Out-of-state travel also supports collaboration with national organizations and other state agencies to stay current with evolving standards and technologies.

How does out-of-state travel support the program's mission, strategic goals, or statutory requirements?

Out-of-state travel by the General Services division supports the Idaho State Tax Commission's mission by enabling staff to participate in specialized training, national conferences, and intergovernmental forums that are not available within Idaho. These opportunities enhance expertise in areas such as tax administration, revenue forecasting, project management, and technology integration—directly contributing to the agency's strategic goals of continuous improvement, operational excellence, and taxpayer service.

Are there changes to the program's anticipated out-of-state travel budget for fiscal year 2027? If so, please explain.

There are no anticipated changes to the travel budget for fiscal year 2027. All travel costs will continue to be closely monitored to ensure they support essential business needs and promote cost efficiency.

Audit

A. In-State Travel

What are the primary reasons for the program's in-state travel? The Audit Program conducts audits on all tax types administered by the agency under 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. In-state travel is essential to fulfilling these responsibilities because many audits require on-site review of financial records, point-of-sale systems, and other documentation that may not always be transmitted electronically. By being present, auditors can more effectively verify records and provide direct assistance to taxpayers and their representatives. Travel also enables auditors to resolve complex audits more efficiently, reducing delays that often arise through written correspondence and ensuring faster, more accurate outcomes that benefit both the agency and taxpayers.

How does in-state travel support the program's mission, strategic goals, or statutory requirements? In-state travel supports the audit division's mission and statutory responsibilities by ensuring that auditors can carry out thorough examinations, provide timely assistance, and promote consistent compliance with Idaho's tax laws. Many aspects of the program's work are more effectively accomplished through direct, on-site interaction. Travel allows auditors to work face-to-face with taxpayers and their representatives, which not only speeds resolution of complex audits but also strengthens understanding and cooperation throughout the audit process. By reducing delays, improving accuracy, and building trust, in-state travel helps the division's mission of safeguarding state revenue, promoting voluntary compliance, and ensuring a fair and reliable tax system.

Are there changes to the program's anticipated in-state travel budget for fiscal year 2027? If so, please explain. There are no anticipated changes to travel for fiscal year 2027.

B. Out-of-State Travel

What are the primary reasons for the program's out-of-state travel? The primary reason for -out-of-state travel is to conduct audits of businesses that operate beyond Idaho's borders and have tax obligations within the state. These audits are necessary to ensure that businesses conducting multistate operations are reporting and paying the correct amount of Idaho tax, which protects state revenue and promotes fairness for all taxpayers. Out-of-state travel is also used to provide auditors with access to advanced training and professional development opportunities that are not available within Idaho. This training equips staff with the knowledge and expertise needed to address complex tax issues, strengthens audit quality, and ensures that taxpayers are served by a highly capable and well-prepared staff of auditors.

How does out-of-state travel support the program's mission, strategic goals, or statutory requirements? Out-of-state travel supports the program's mission and responsibilities by ensuring that Idaho can effectively enforce its tax laws when businesses operate across state lines. Many taxpayers with multistate operations maintain records or conduct activities outside of Idaho, and traveling to these locations allows auditors to examine records, verify compliance, and resolve issues that may not be able to be addressed remotely. This work safeguards state revenue, promotes voluntary compliance, and ensures that taxpayers are treated fairly and consistently regardless of where their business activities occur.

Are there changes to the program's anticipated out-of-state travel budget for fiscal year 2027? If so, please explain. There are no changes anticipated.

Revenue Operations

A. In-State Travel

What are the primary reasons for the program's in-state travel?

Revenue Operations staff and management travel to Idaho's four field offices to conduct training, update and maintain scanning equipment, and carry out general oversight responsibilities. These visits help ensure consistent tax processing standards and support timely revenue collection. On-site work also promotes proper document retention and secure handling of taxpayer information. Travel is essential to maintaining operational efficiency and supporting statewide coordination across Revenue Operations.

How does in-state travel support the program's mission, strategic goals, or statutory requirements?

Revenue Operations staff and supervisors travel to Idaho's field offices to conduct training, service scanning equipment, and oversee local operations. These visits help ensure consistent tax processing and timely collection, supporting the Commission's strategic goal of operational excellence and high-quality customer service. Travel also promotes proper document handling and strengthens coordination across regional teams.

Are there changes to the program's anticipated in-state travel budget for fiscal year 2027? If so, please explain.

There are no anticipated changes to the travel budget for fiscal year 2027. All travel costs will continue to be closely monitored to ensure they support essential business needs and promote cost efficiency.

B. Out-of-State Travel

What are the primary reasons for the program's out-of-state travel?

The primary reasons for Revenue Operations' out-of-state travel are to participate in professional development, attend national tax administration conferences, and collaborate with other state and federal agencies. These trips allow staff to stay current on evolving tax laws, technology, and best practices that impact Idaho's revenue systems.

How does out-of-state travel support the program's mission, strategic goals, or statutory requirements?

Revenue Operations staff travel out of state to participate in professional development, attend national tax administration conferences, and collaborate with other government agencies. These activities enhance Idaho's ability to process tax returns and payments accurately and efficiently by keeping staff informed of evolving technologies, regulatory changes, and best practices. Out-of-state travel also supports the Commission's strategic goals by promoting innovation, improving operational performance, and strengthening customer service through shared expertise and interagency coordination.

Are there changes to the program's anticipated out-of-state travel budget for fiscal year 2027? If so, please explain. There are no anticipated changes to the travel budget for fiscal year 2027. All travel costs will continue to be closely monitored to ensure they support essential business needs and promote cost efficiency.

Property Tax

A. In-State Travel

What are the primary reasons for the program's in-state travel?

In state travel is primarily to provide direct support to county offices. The Tax Commission has both support and supervisory responsibilities for all county offices that have parts in administering property tax. Property Tax Division staff regularly visit county offices throughout the state to educate, support, and advise treasurers, assessors and clerks on appraisal, assessment, and software issues. We run reports, perform software updates, assist assessors with complex appraisals, and provide training on myriad subjects. Staff also regularly travel to meetings with county officials at their association meetings to provide training and meet with committees that we sit on. Additionally, Staff provide training to county officials, taxing district staff, and other elected officials in regional events throughout the state.

How does in-state travel support the program's mission, strategic goals, or statutory requirements?

Most of the travel by the Property Tax Division directly supports the Commission's statutory requirements to supervise and support the administration of property tax and provide training to county staff. Travel also supports our strategic goal of providing excellent customer service, and our mission to benefit Idaho through courteous customer service, education, and fair tax administration.

Are there changes to the program's anticipated in-state travel budget for fiscal year 2027? If so, please explain.

The amount of travel required to meet the Commission's mission is expected to be stable over the next few years, notwithstanding any budgetary reductions. For the last several years, economic inflationary increases resulted in elevated expenditures for similar travel amounts and that is also expected to continue.

B. Out-of-State Travel

What are the primary reasons for the program's out-of-state travel?

Property Tax staff out-of-state travel is primarily for required education to maintain certifications and participation in governmental association and professional organization meetings, such as the Western States Association of Tax Administrators (WSATA) and the International Association of Assessing Officers (IAAO). Both of these organizations create standards that Idaho relies on when developing administrative rules and other standards for property tax administration.

How does out-of-state travel support the program's mission, strategic goals, or statutory requirements?

Out-of-state travel for property tax staff supports the Commission's strategic goals of being a great team of people by providing education to leaders and required certifications for appraisers, and keeping the agency advised on current issues in property tax administration. WSATA provides schools and other training to maintain appraisal certifications that property tax appraisers in Idaho are required to have. Property tax staff participate in IAAO meetings and training events because that organization sets standards that Idaho is required by administrative rules and statute to use in the administration of property tax.

Are there changes to the program's anticipated out-of-state travel budget for fiscal year 2027? If so, please explain.

Any anticipated out-of-state travel changes will mirror those of in-state travel.

Compliance

A. In-State Travel

What are the primary reasons for the program's in-state travel?

In-state travel enables Compliance to participate in targeted training in person. It also allows management oversight and communications. These efforts help maintain consistent service quality and professional development statewide.

How does in-state travel support the program's mission, strategic goals, or statutory requirements?

In-state travel supports the Idaho State Tax Commission's mission by ensuring consistent operations, which enables fair and efficient tax administration statewide. This travel allows staff to participate in targeted training that aligns with statutory responsibilities under Idaho Code Title 63. By supporting these core functions, Compliance helps fulfill the agency's strategic goals of continuous improvement, taxpayer service, and operational excellence.

Are there changes to the program's anticipated in-state travel budget for fiscal year 2027? If so, please explain.

There are no anticipated changes to travel for fiscal year 2027.

B. Out-of-State Travel

What are the primary reasons for the program's out-of-state travel?

Out-of-state travel is to attend specialized training, conferences, or workshops that are not available within Idaho. These events often focus on best practices in tax administration, revenue forecasting, procurement, and project management. Out-of-state travel also supports collaboration with national organizations and other state agencies to stay current with evolving standards and technologies.

How does out-of-state travel support the program's mission, strategic goals, or statutory requirements?

Out-of-state travel supports the Idaho State Tax Commission's mission by enabling staff to participate in specialized training, national conferences, and intergovernmental forums that are not available within Idaho. These opportunities enhance expertise in areas such as tax administration, revenue forecasting, and project management—directly contributing to the agency's strategic goals of continuous improvement, operational excellence, and taxpayer service.

Are there changes to the program's anticipated out-of-state travel budget for fiscal year 2027? If so, please explain.

There are no anticipated changes to travel for fiscal year 2027.

Contract Inflation

Request for Fiscal Year: 2027

Agency: State Tax Commission
General Services

352
TAAA

Appropriation Unit:

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated Expenditures	Contract Dates	FY 2027 Contractual % Change	FY 2027 Total
Contract								
Fairfax: Imaging software appropriated in FY24.	0	0	0	306,629	310,300	10/2024 - 09/2029	3	7,800
FAST Enterprise: Gentax contract term six of ten.	2,801,810	4,134,195	4,817,975	4,983,190	5,183,740	07/2018 - 06/2028	4	216,700
FAST Enterprise: Gentax contract term six of ten.	132,022	194,805	227,025	234,810	244,260	07/2018 - 06/2028	4	10,200
Manatron: Property Tax Appraisal Software	186,762	191,941	201,178	209,335	217,700	Annual Renewal	4	8,700
Total	3,120,594	4,520,941	5,246,178	5,733,964	5,956,000			243,400
Fund Source								
Dedicated	2,933,832	4,329,000	5,045,000	5,524,629	5,738,300			234,700
General	186,762	191,941	201,178	209,335	217,700			8,700
Total	3,120,594	4,520,941	5,246,178	5,733,964	5,956,000			243,400

EXHIBIT A
PAYMENT SCHEDULE

Enhanced Level 3 Maintenance and Support		
Payment	Estimated Invoice Dates – Quarterly in Arrears	Annual Amount
Level 3 - Year 1 (July 1, 2020-June 30, 2021)	September 30; December 31; March 31; June 30	\$2,750,000
Level 3 - Year 2 (July 1, 2021-June 30, 2022)	September 30; December 31; March 31; June 30	\$2,858,000
Level 3 - Year 3 (July 1, 2022-June 30, 2023)	September 30; December 31; March 31; June 30	\$2,971,000
Level 3 - Year 4 (July 1, 2023-June 30, 2024)	September 30; December 31; March 31; June 30	\$3,088,000
Level 3 - Year 5 (July 1, 2024-June 30, 2025)	September 30; December 31; March 31; June 30	\$3,210,000
Level 3 - Year 6 (July 1, 2025-June 30, 2026)	September 30; December 31; March 31; June 30	\$3,337,000
Level 3 - Year 7 (July 1, 2026-June 30, 2027)	September 30; December 31; March 31; June 30	\$3,469,000
Level 3 - Year 8 (July 1, 2027-June 30, 2028)	September 30; December 31; March 31; June 30	\$3,606,000
Level 3 - Year 9 (July 1, 2028 -June 30, 2029)	September 30; December 31; March 31; June 30	\$3,749,000
Level 3 - Year 10 (July 1, 2029-June 30, 2030)	September 30; December 31; March 31; June 30	\$3,898,000

FAST Monitoring Services		
Payment	Estimated Invoice Date – Quarterly in Arrears	Annual Amount
Year 1 (July 1, 2020-June 30, 2021)	September 30; December 31; March 31; June 30	\$100,000
Year 2 (July 1, 2021-June 30, 2022)	September 30; December 31; March 31; June 30	\$100,000
Year 3 (July 1, 2022-June 30, 2023)	September 30; December 31; March 31; June 30	\$100,000
Year 4 (July 1, 2023-June 30, 2024)	September 30; December 31; March 31; June 30	\$110,000
Year 5 (July 1, 2024-June 30, 2025)	September 30; December 31; March 31; June 30	\$110,000
Year 6 (July 1, 2025-June 30, 2026)	September 30; December 31; March 31; June 30	\$110,000

Year 7 (July 1, 2026-June 30, 2027)	September 30; December 31; March 31; June 30	\$120,000
Year 8 (July 1, 2027-June 30, 2028)	September 30; December 31; March 31; June 30	\$120,000
Year 9 (July 1, 2028 -June 30, 2029)	September 30; December 31; March 31; June 30	\$120,000
Year 10 (July 1, 2029-June 30, 2030)	September 30; December 31; March 31; June 30	\$130,000

FAST Hosting Services Option (includes Disaster Recovery)		
Payment	Estimated Invoice Date	Invoice Amount
Year 1	Day 1	\$875,000
Year 2	Day 1	\$910,000
Year 3	Day 1	\$946,000
Year 4	Day 1	\$983,000
Year 5	Day 1	\$1,022,000
Year 6	Day 1	\$1,062,000
Year 7	Day 1	\$1,104,000
Year 8	Day 1	\$1,148,000
Year 9	Day 1	\$1,193,000
Year 10	Day 1	\$1,240,000

FAST Additional Support Services Option		
Payment	Estimated Invoice Date	Hourly Rate
Year 1	July 1, 2020	\$185
Year 2	July 1, 2021	\$190
Year 3	July 1, 2022	\$195
Year 4	July 1, 2023	\$200
Year 5	July 1, 2024	\$205
Year 6	July 1, 2025	\$210
Year 7	July 1, 2026	\$215
Year 8	July 1, 2027	\$220

Year 9	July 1, 2028	\$225
Year 10	July 1, 2029	\$230



ACCEPTED AND AGREED TO:

Idaho Department of Administration, Division of Purchasing

Jason R.
Urquhart

Digitally signed by Jason R.
Urquhart
Date: 2020.07.31 15:28:31
-06'00'

Jason Urquhart, Lead Purchasing Officer

Date: _____

Idaho State Tax Commission


Tom Harris, Chair

Date: 7-31-2020

ACCEPTED AND AGREED TO:
FAST ENTERPRISES, LLC

James G. Harrison, Partner
Print name and Title


Signature

Date: _____



**Request for One Time Exemption from Competition
from
Idaho Division of Purchasing (DOP)**

E-mail Completed Request Form to: purchasing@adm.idaho.gov

Agency Purchasing Representative (Name):	Kevin Voss Idaho State Tax Commission
E-mail/Phone:	Kevin.voss@tax.idaho.gov / 208-334-7546
Name of Agency:	Idaho State Tax Commission
Request for the Purchase of:	Manatron – Appraisal Software
Cost (attach quote):	\$502,518.00 – 3 year renewal

IDAPA 38.05.01.042.10 provides that the administrator may exempt an acquisition from competitive procurement if the administrator determines that bidding is impractical, disadvantageous or unreasonable under the circumstances. Examples include, but are not limited to: special market conditions; property requiring special contracting procedures due to uniqueness; and services for which competitive solicitation procedures are impractical.

Background and Justification (attach additional sheets as needed):

The Appraisal Software has been in place since 1997. Each of Idaho's 44 counties uses this software for their tax assessments. 24 counties would have an immediate impact. Some of the counties do not have updated computer hardware. The Manatron software works with their older equipment. To replace the software, both systems would need to run side by side for a transition. There would be extensive training on the county and state level to change to a new software program. ISTC would also need to purchase new software for the property tax CAMA system. The Manatron software is used in 12 counties in combination with a national software product GRM. These counties would not be able to switch to a new product without dropping their main property tax software.

The Agency is writing a software program that can be supported and maintained by Department personnel. The project will extend for a couple of years before it can be tested and implemented. The Agency will continue to use this product until the project is completed and tested.

Agency Certification: *The information provided above is true and accurate to the best of my knowledge, and supports the need for a direct procurement of the described goods or services, in the best interest of the State:*

Agency Representative (signature):  Date: 6-3-22

☒ **Approved**

☐ Additional conditions apply to this approval.

This exemption is approved to allow time for new software implementation.

☐ **Rejected**

DOP Administrator Signature:  Digitally signed by

DOP Administrator Printed Name: Chelsea Robillard Date: 2022.06.14

Date: _____

16:11:29 -06'00'

Request for One Time Exemption from Competition from Idaho Division of Purchasing (DOP)

E-mail Completed Request Form to: purchasing@adm.idaho.gov

Agency Purchasing Representative (Name):	Kevin Voss Idaho State Tax Commission
E-mail/Phone:	Kevin.voss@tax.idaho.gov / 208-334-7546
Name of Agency:	Idaho State Tax Commission
Request for the Purchase of:	Manatron – Appraisal Software
Cost (attach quote):	\$502,518.00 – 3 year renewal

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Background and Justification (attach additional sheets as needed):

The Appraisal Software has been in place since 1997. Each of Idaho's 44 counties uses this software for their tax assessments. 24 counties would have an immediate impact. Some of the counties do not have updated computer hardware. The Manatron software works with their older equipment. To replace the software, both systems would need to run side by side for a transition. There would be extensive training on the county and state level to change to a new software program. ISTC would also need to purchase new software for the property tax CAMA system. The Manatron software is used in 12 counties in combination with a national software product GRM. These counties would not be able to switch to a new product without dropping their main property tax software.

The Agency is writing a software program that can be supported and maintained by Department personnel. The project will extend for a couple of years before it can be tested and implemented. The Agency will continue to use this product until the project is completed and tested.

Agency Certification: *The information provided above is true and accurate to the best of my knowledge, and supports the need for a direct procurement of the described goods or services, in the best interest of the State:*

Agency Representative (signature):  Date: 6-3-22

☒

Approved

☐

Additional conditions apply to this approval.

This exemption is approved to allow time for new software implementation.

☐

Rejected

DOP Administrator Signature: _____

DOP Administrator Printed Name: _____

Date: _____



LETTER OF AUTHORIZATION

March 29, 2022

Mr. Kevin Voss
Idaho State Tax Commission
800 Park Blvd, Plaza IV
Boise, ID 83712-7742

Dear Mr. Voss:

This Letter of Authorization ("LOA") will confirm the Idaho State Tax Commission's request for the following application software, support services, and/or professional services at the price(s) indicated. This LOA will be an addendum to existing agreement CPO01548 between the State of Idaho (the ("State")) and Manatron, Inc. ("Aumentum Technologies" or "Aumentum Tech"). All the terms and conditions of that agreement will pertain.

APPLICATION SOFTWARE

Description	Item #	Annual Price	Term
Aumentum ProVal Plus Maintenance & Support	PAPP-S	\$160,981.00	7.1.22 – 6.30.23
		\$167,420.00	7.1.23 – 6.30.24
		\$174,117.00	7.1.24 – 6.30.25
Application Software Annual Fee			

TERM OF SUPPORT SERVICES SCHEDULE: Support Services shall commence on 7.1.2022 and shall continue for an initial term of thirty-six (36) months. This Schedule shall renew automatically for additional terms of twelve (12) months unless either party provides the other with written notice of termination ninety (90) days prior to the expiration date of the initial term or any subsequent twelve-month term. If Support Services are discontinued by Customer or terminated for any period and Customer desires to reinstate such services, Customer shall pay all annual support fees in arrears, in addition to the then-current annual support fees.



Annual Professional services fees will be invoiced in advance of each annual term in accordance with Aumentum Tech's invoice(s) that shall be sent to the State. All invoices are due within 30 days of receipt.

Approval of this letter of authorization will allow Aumentum Technologies to perform the services and/or provide the services described herein. Upon approval and signing, please return this letter to Aumentum Technologies via **one** of the following methods:

- Email a scanned image of the signed LOA to Sonny.Sagar@AumentumTech.com;

ACCEPTANCE

State of Idaho	Aumentum Technologies
BY:	BY:
PRINTED NAME:	PRINTED NAME:
TITLE:	TITLE:
DATE:	DATE:



State of Idaho Contract Number 6525

Parties

Agency	Contractor
Department of Administration 650 W. State St. Boise, ID 83702	Fairfax Software 550 North Reo Suite 202 Tampa, FL 33609

Contract Summary

Contract Name: Processing Center Modernization Contract Description: Data Imaging System Original Effective Date: October 1, 2024 Current Expiration Date: September 30, 2029	Current Contract Value: \$ 2,460,250.00 Estimated Lifetime Value: \$ 4,017,770.00 Contract Usage Type: AGENCY
--	--

Agency Contacts

Contact Name	Contact Type	Contact Email
WILLIAM HOFSTRA		WILLIAM.HOFSTRA@TAX.IDAHO.GOV
DOP CONTRACT ADMINISTRATION		CONTRACTADMIN@ADM.IDAHO.GOV

Contractor Contacts

Contact Name	Contact Phone	Contact Email
MICHAEL MINTER	703-802-1220 103	MMINTER@FAIRFAXSOFTWARE.COM

Recitals

1. This Contract number 6525 for Processing Center Modernization ("the Contract") is awarded for the Department of Administration ("the Agency") pursuant to state of Idaho sourcing event number 352 ("the Solicitation").
2. The Contract is issued under the authority provided by the Administrator of the Division of Purchasing pursuant to the State Procurement Act, title 67, chapter 92, Idaho Code.
3. Fairfax Software ("Contractor") agrees to provide the Property identified in the line item(s) below as detailed herein.

Agreement

NOW, THEREFORE, in consideration of the mutual promises set forth herein, the parties agree as follows:

This Contract including the attached files, constitutes the State of Idaho's acceptance of your signed Proposal (including any electronic submission), which is incorporated herein by reference.

In the event of any inconsistency, precedence shall be given in the following order:

1. This Contract 6525
2. BAFO Letter and Response
3. Clarification Letter and Response

4. RFP Event 352 Administrative Documents

5. Sourcing Event Response

6. Contractors Signed Proposal

Department of Administration

Fairfax Software

Signature: Thayne Pearson

Name: Thayne Pearson

Title: Purchasing Officer

Date: September 30, 2024

Signature: Michael D. Minter

Name: Michael D. Minter

Title: VP, Sales and Marketing

Date: September 30, 2024



BRAD LITTLE

Governor

STEVE BAILEY

Director

VALERIE BOLLINGER

Administrator

State of Idaho

Department of Administration

Division of Purchasing

650 West State Street, Room 100

Boise, ID 83702

Telephone: (208) 327-7465

Email: purchasing@adm.idaho.gov

www.purchasing.idaho.gov

September 6, 2024

RFP Event 352 – Processing Center Data Modernization

Fairfax Imaging Inc. Dba Fairfax Software

550 North Reo Suite 202

Tampa, FL 33609

Sent via E-mail: mminter@fairfaxsoftware.com

RE: RFP Event 352 – Processing Center Data Modernization – Best and Final Offer

Dear Fairfax Imaging Inc. Dba Fairfax Software:

The State of Idaho, Division of Purchasing (DOP) and the Idaho State Tax Commission (ISTC) have completed the evaluation of the Proposals received in response to RFP Event 352 – Processing Center Data Modernization and have determined that quantities and costs provided for project management meetings, cloud services, AI, and other aspects may cause ISTC to go over budget. As Processing Center Data Modernization is necessary to ISTC, we are requesting Fairfax Imaging Inc. Dba Fairfax Software, to submit its Best and Final Offer (BAFO).

We recognize that Proposers submit pricing that they deem to be a fair market value for the services required; however, as identified above, the quantities and costs provided for project management meetings, cloud services, AI, and other aspects may cause ISTC to go over budget. Without changing the scope of work, we are asking Proposers to see if there is any way to secure the same services at a more reasonable cost.

Fairfax Imaging Inc. Dba Fairfax Software must complete and submit the attached document with the heading "Attachment 5 – Cost Proposal Best and Final Offer" **no later than 5:00 p.m. Mountain time, Monday, September 9 ,2024** for re-evaluation of Cost Proposals. If Fairfax Imaging Inc. Dba Fairfax Software does not respond within the timeframe noted in this paragraph, Fairfax Imaging Inc. Dba Fairfax Software's original cost proposal will be evaluated against any new pricing submitted from other Proposers. Fairfax Imaging Inc. Dba Fairfax Software may email its response to this letter to thayne.pearson@adm.idaho.gov.

For any questions, you may contact me at (208) 332-1605.

Sincerely,

Thayne Pearson

Thayne Pearson

Procurement Officer

Attachment

One-Time Operating & One-Time Capital Outlay Summary

Request for Fiscal Year: 2027

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	12.55	27600	740	This request reflect the replacement of laptops purchased in 2022, monitors purchased in 2015 and two badging systems that have exceed the useful life.	0	This request reflect the replacement of laptops purchased in 2022, monitors purchased in 2015 and two badging systems that have exceed the useful life.	0.00	0.00	0.00	59,400
1	TAAA	12.55	33802	740	This request reflect the replacement of laptops purchased in 2022, monitors purchased in 2015 and two badging systems that have exceed the useful life.	0	This request reflect the replacement of laptops purchased in 2022, monitors purchased in 2015 and two badging systems that have exceed the useful life.	0.00	0.00	0.00	59,400
1	TAAA	12.55	40100	740	This request reflect the replacement of laptops purchased in 2022, monitors purchased in 2015 and two badging systems that have exceed the useful life.	0	This request reflect the replacement of laptops purchased in 2022, monitors purchased in 2015 and two badging systems that have exceed the useful life.	0.00	0.00	0.00	240,600
1	TAAA	12.56	27600	755	2012 Ford Escape	85,281	09/20/2011	32.00	1.00	35,000.00	35,000
2	TAAA	12.56	33801	755	2012 Ford Escape	89,614	09/20/2011	32.00	1.00	35,000.00	35,000
3	TAAA	12.56	33802	755	2016 GMC Terrain	94,049	09/20/2011	32.00	2.00	35,000.00	70,000
4	TAAA	12.56	40100	755	2019 Ford Edge	146,021	03/17/2016	32.00	1.00	35,000.00	35,000
Subtotal											534,400
Grand Total by Appropriation Unit											
TAAA											534,400
Subtotal											534,400
Grand Total by Decision Unit											
12.55											359,400
12.56											175,000
Subtotal											534,400

One-Time Operating & One-Time Capital Outlay Summary

Request for Fiscal Year: 2027

Grand Total by Fund Source				
	27600			94,400
	33801			35,000
	33802			129,400
	40100			275,600
			Subtotal	534,400
Grand Total by Summary Account				
	740	0.00	0.00	359,400
	755	128.00	5.00	175,000
			Subtotal	534,400

AGENCY: Tax Commission

Approp

Unit:

TAAD

Decision Unit No: 12.01

Title:

Appropriation for Property Tax Education

	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)					
PERSONNEL COSTS					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS					
OPERATING EXPENSES		\$50,000			\$50,000
TOTAL OPERATING EXPENDITURES		\$50,000			\$50,000
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY					
T/B PAYMENTS					
GRAND TOTAL		\$50,000			\$50,000

Explain the request and provide justification for the need.

This decision unit reflects an increase in appropriation for the Property Tax division dedicated fund. Expenses incurred through Property Tax education activities are reimbursed by trainees and attendants.

If a supplemental, what emergency is being addressed?

N/A

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

I.C. 63-105A (17) To provide a program of education and an annual appraisal school for its employees, for county commissioners and for the assessors of the various counties of this state. Additionally, the state tax commission shall provide for the establishment of a property tax appraiser and cadastral certification program. Such program shall include, at a minimum, a written examination prepared, administered and graded under the supervision and control of an examination committee; such committee is to be composed as the state tax commission may provide by rule.

Please identify the performance measure, goal, or priority this request is intended to improve in the strategic plan or performance measurement report.

While this request isn't directly tied to improvements in the Commission strategic plan or PMR, it does align with the vision, mission, values, and goals. The Commission is dedicated to providing courteous customer services, education, and fair tax administration.

What is the anticipated measured outcome if this request is funded?

The Commission will retain continuity of operations and provide property tax appraisal education activities as defined in statute.

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

The existing base in the Property Tax Division for operating expenses is \$501,300.

What resources are necessary to implement this request?

No additional resources are needed.

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

N/A

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

N/A

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

This request reflects an increase in spending authority only. Expenses incurred through Property Tax education activities are reimbursed through tuition and registration fees.

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

The calculations are based on actual expenses from FY2025.

Provide detail about the revenue assumptions supporting this request.

These expenses are recovered through Property Tax appraisal school activities. No additional revenue assumptions support this request.

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

All internal and external stakeholders are being served by this request. This includes county commissioners, county assessors, and state tax commission employees

AGENCY: Tax Commission

Decision Unit No: 12.02

Approp

Unit:

TAAA

Title:

System Automation

	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)					
PERSONNEL COSTS					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS					
OPERATING EXPENSES		\$400,000			\$400,000
TOTAL OPERATING EXPENDITURES		\$400,000			\$400,000
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY					
T/B PAYMENTS					
GRAND TOTAL		\$400,000			\$400,000

Explain the request and provide justification for the need.

This decision unit reflects the one-time request in operating expenses to automate two manual processes.

If a supplemental, what emergency is being addressed?

N/A

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

I.C. § 63-105 defines the powers and duties vested in the State Tax Commission.

Please identify the performance measure, goal, or priority this request is intended to improve in the strategic plan or performance measurement report.

While this request isn't directly tied to improvements in the Commission strategic plan or PMR, it does align with the vision, mission, values, and goals. The Commission is dedicated to providing courteous customer services, education, and fair tax administration.

What is the anticipated measured outcome if this request is funded?

The anticipated measured outcome would include an increase in efficiencies and a decrease in manual processes.

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

The existing base appropriation for operating expenses is \$13,352,000.

What resources are necessary to implement this request?

No additional resources are necessary. This process would be completed by our vendor.

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

N/A

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

N/A

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

The entirety of this decision unit reflects a one-time request in Operating Expenses.

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

The cost for this requests were furnished by the Gentax vendor, FAST.

Provide detail about the revenue assumptions supporting this request.

Although this process automates the audit process for two separate tax types, no additional revenue is expected as a result of implementation.

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, Idaho taxpayers, tax preparers, and businesses. If unfunded these requests would roll forward to a future fiscal year.

AGENCY: Tax Commission

Approp

Unit:

TAAA

Decision Unit No: 12.03

Title: PC Appropriation from Dedicated Funds

	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)					
PERSONNEL COSTS					
1. Salaries		\$209,900			\$209,900
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS		\$209,900			\$209,900
OPERATING EXPENSES					
TOTAL OPERATING EXPENDITURES					
CAPITAL OUTLAY					
TOTAL CAPITAL OUTLAY					
T/B PAYMENTS					
GRAND TOTAL		\$209,900			\$209,900

Explain the request and provide justification for the need.

This request aligns agency needs and current operations with expected workloads and financial restraints. Increased spending authority using dedicated funding sources only reflects actual oversight responsibilities, ensures current levels of service to Idahoans, and respects budget projections for FY2027.

If a supplemental, what emergency is being addressed?

N/A

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

I.C. § 63-105 defines the powers and duties vested in the state tax commission.

Please identify the performance measure, goal, or priority this request is intended to improve in the strategic plan or performance measurement report.

While this request isn't directly tied to improvements in the Commission strategic plan or PMR, it does align with the vision, mission, values, and goals. The Commission is dedicated to providing courteous customer services, education, and fair tax administration.

What is the anticipated measured outcome if this request is funded?

The Commission will retain continuity of operations and provide customer services to Idaho taxpayers.

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

The total existing PC base for the Commission is \$41,338,200.

What resources are necessary to implement this request?

N/A

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

N/A

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

N/A

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

This request reflects an on-going increase in dedicated appropriations.

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

The method used to calculate this request is based on actual FY26 expenses.

Provide detail about the revenue assumptions supporting this request.

No additional revenue assumptions can be made from this request.

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, Idaho taxpayers, tax preparers, and businesses. If unfunded this request would roll forward to a future fiscal year.

AGENCY: Tax Commission

Approp

Unit:

TAAA

Decision Unit No: 12.04

Title: OITS Recommended Replacement Items

	General	Dedicated	Federal	Other	Total
FULL-TIME POSITIONS (FTP)					
PERSONNEL COSTS					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS					
OPERATING EXPENSES					
TOTAL OPERATING EXPENDITURES					
CAPITAL OUTLAY		\$562,000			\$562,000
TOTAL CAPITAL OUTLAY		\$562,000			\$562,000
T/B PAYMENTS					
GRAND TOTAL		\$562,000			\$562,000

Explain the request and provide justification for the need.

This request reflects a one-time increase in dedicated appropriations to replace IT equipment classified as critical items by OITS.

If a supplemental, what emergency is being addressed?

N/A

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

I.C. § 63-105 defines the powers and duties vested in the state tax commission.

Please identify the performance measure, goal, or priority this request is intended to improve in the strategic plan or performance measurement report.

While this request isn't directly tied to improvements in the Commission strategic plan or PMR, it does align with the vision, mission, values, and goals. The Commission is dedicated to providing courteous customer services, education, and fair tax administration.

What is the anticipated measured outcome if this request is funded?

The Commission will retain continuity of operations and provide customer services to Idaho taxpayers.

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

The existing base in CO for the agency is \$12,300.

What resources are necessary to implement this request?

N/A

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

N/A

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

N/A

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

This request is for one-time CO to replace critical IT equipment that has reached the end of useful life.

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

Market costs and quotes from OITS.

Provide detail about the revenue assumptions supporting this request.

No additional revenue assumptions can be made from this request.

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, Idaho taxpayers, tax preparers, and businesses. If unfunded, the Commission faces increased risk of data breaches and violating IRS Pub-1075 regulations.

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

A	B	C	D	E
Grant Number CFDA#/Cooperative Agreement # /Identifying #	Grant Type	Federal Granting Agency	Grant Title	Grant Description
21.019 CFR	O	Idaho Division of Financial Management	CARES ACT	Idaho Rebound Program
A020 (349)	O	Idaho Highway	Pacific Region Inter-agency Auditing and Enforcement Activities	Fuels Tax Compliance
21.027	O	Idaho Division of Financial Management	SLFRF	ARPA
Total				

Total FY 2025 All Funds Appropriation (DU 1.00)	\$53,527,100
Federal Funds as Percentage of Funds §67-1917(1)(e), I.C.	0.00%

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, incl

CFDA#/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.

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

Agency Code:
Contact Phone Number:

F	G	H	I	J	K	L	M	N	O	P
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.)
Idaho CFAC	Fund 0345-00	Capped	Short-term	8/31/2022	\$300,000,000.00	OT	N	N		
None	Fund 0348-00	Capped	Ongoing	None	\$8,000.00	C	N	N		
Idaho ARPA	Fund 0344-30	Capped	Short-term	6/30/2023	\$189,500.00	OT	N	N		
					\$300,197,500.00					\$0.00

ude any state matching requirements. §67-1917(1)(d), I.C.

Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC
FY 2023 Actual Federal Expenditures	FY 2023 Actual State Match Expenditures	FY 2024 Actual Federal Expenditures	FY 2024 Actual State Match Expenditures	FY 2025 Actual Federal Funds Received (CASH) §67-1917(1)(a), I.C.	FY 2025 Actual Federal Expenditures	FY 2025 Actual State Match Expenditures§ 67- 1917(1)(d), I.C.	FY 2026 Estimated Available Federal Funds §67-1917(1)(b), I.C.	FY 2026 Estimated Federal Expenditures §67- 1917(1)(b), I.C.	FY 2027 Estimated Available Federal Funds §67- 1917(1)(b), I.C.	FY 2027 Estimated Federal Expenditures §67- 1917(1)(b), I.C.	Known Reductions; Plan for 10% or More Reduction Complete question # 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.
\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$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	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		

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

AGENCY INFORMATION

AGENCY NAME:	Idaho State Tax Commission	Division/Bureau:	Management Services
Prepared By:	Lisa Kopke	E-mail Address:	lisa.kopke@tax.idaho.gov
Telephone Number:	(208) 334-7507	Fax Number:	
DFM Analyst:	Amanda Harper	LSO/BPA Analyst:	
Date Prepared:	8/24/2025	Fiscal Year:	2027

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

Facility Name:	Idaho State Tax Commission, Chinden Campus					
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 FY28 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 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	560	567	567	567	567	567
Full-Time Equivalent Positions:	440	447	447	447	447	447
Temp. Employees, Contractors, Auditors, etc.:	96	96	106	106	106	106

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	102,802	103,582	103,582	103,582	103,582	103,582

FACILITY COST

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$1,376,825.44	\$1,381,505.44	\$1,381,505.44	\$1,381,505.44	\$1,381,505.44	\$1,381,505.44

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
	<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 Grace.Paduano@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.
- If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.
- Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. **DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.**

AGENCY NOTES:

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

AGENCY INFORMATION

AGENCY NAME:	Idaho State Tax Commission	Division/Bureau:	Management Services
Prepared By:	Lisa Kopke	E-mail Address:	lisa.kopke@tax.idaho.gov
Telephone Number:	(208) 334-7507	Fax Number:	
DFM Analyst:	Amanda Harper	LSO/BPA Analyst:	
Date Prepared:	8/24/2025	Fiscal Year:	2027

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

Facility Name:	Idaho State Tax Commission Field Office					
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 FY27, 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 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
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 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	4,590	4,590	4,590	4,590	4,590	4,590

FACILITY COST

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$92,870	\$95,189	\$96,569	\$99,466	\$102,450	\$106,548

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTES:

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AGENCY NOTES:

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

AGENCY INFORMATION

AGENCY NAME:	Idaho State Tax Commission	Division/Bureau:	Management Services
Prepared By:	Lisa Kopke	E-mail Address:	lisa.kopke@tax.idaho.gov
Telephone Number:	(208) 334-7507	Fax Number:	
DFM Analyst:	Amanda Harper	LSO/BPA Analyst:	
Date Prepared:	8/24/2025	Fiscal Year:	2027

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

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

FUNCTION/USE OF FACILITY

Field Office

COMMENTS

WORK AREAS

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	19	19	19	19	19	19
Full-Time Equivalent Positions:	14	14	14	14	14	14
Temp. Employees, Contractors, Auditors, etc.:	5	5	5	5	5	5

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	3,666	3,666	3,666	3,666	3,666	3,666

FACILITY COST

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$42,986.54	\$44,276.14	\$45,604.42	\$46,972.55	\$48,851	\$48,851

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTES:

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AGENCY NOTES:

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

AGENCY INFORMATION

AGENCY NAME:	Idaho State Tax Commission	Division/Bureau:	Management Services
Prepared By:	Lisa Kopke	E-mail Address:	lisa.kopke@tax.idaho.gov
Telephone Number:	(208) 334-7507	Fax Number:	
DFM Analyst:	Amanda Harper	LSO/BPA Analyst:	
Date Prepared:	8/24/2025	Fiscal Year:	2027

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

Facility Name:	Idaho State Tax Commission, Field Office					
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 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Number of Work Areas:	16	16	16	16	16	16
Full-Time Equivalent Positions:	16	16	16	16	16	16
Temp. Employees, Contractors, Auditors, etc.:						

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	5,300	5,300	5,300	5,300	5,300	5,300

FACILITY COST

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$90,100	\$90,100	\$90,100	\$90,100	\$90,100	\$90,100

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

IMPORTANT NOTES:

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AGENCY NOTES:

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

AGENCY INFORMATION

AGENCY NAME:	Idaho State Tax Commission	Division/Bureau:	Management Services
Prepared By:	Lisa Kopke	E-mail Address:	lisa.kopke@tax.idaho.gov
Telephone Number:	(208) 334-7507	Fax Number:	
DFM Analyst:	Amanda Harper	LSO/BPA Analyst:	
Date Prepared:	8/24/2025	Fiscal Year:	2027

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

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

FUNCTION/USE OF FACILITY

Field Office

COMMENTS

WORK AREAS

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
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 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	3,186	3,186	3,186	3,186	3,186	3,186

FACILITY COST

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$45,724.98	\$47,096.73	\$48,509.63	\$49,964.92	\$51,963	\$54,042

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
	<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 Grace.Paduano@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:	Lisa Kopke	E-mail Address:	lisa.kopke@tax.idaho.gov
Telephone Number:	(208) 334-7507	Fax Number:	
DFM Analyst:	Amanda Harper	LSO/BPA Analyst:	
Date Prepared:	8/24/2025	Fiscal Year:	2027

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

Facility Name:	Idaho State Tax Commission, Field Office					
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

WORK AREAS

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
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	3	3

SQUARE FEET

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Square Feet:	5,000	5,000	5,000	5,000	5,000	5,000

FACILITY COST

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

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
Total Facility Cost/Yr:	\$97,689	\$100,619	\$103,638	\$106,747	\$109,950	\$114,347

SURPLUS PROPERTY

FISCAL YR:	ACTUAL 2025	ESTIMATE 2026	REQUEST 2027	REQUEST 2028	REQUEST 2029	REQUEST 2030
	<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 Grace.Paduano@adm.idaho.gov. Please e-mail or call 208-332-1933 with any questions.
- If you have five or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your submittal.
- Attach a hardcopy of this submittal, as well as the Facility Information Summary Sheet, if applicable, with your budget request. **DPW LEASING DOES NOT NEED A COPY OF YOUR BUDGET REQUEST, JUST THIS FORM.**

AGENCY NOTES:

AGENCY NAME:				Tax Commission				
FACILITY INFORMATION SUMMARY FOR FISCAL YR				2027	BUDGET REQUEST		Include this summary w/ budget request.	
Address, City, Zip, Purpose	Fiscal Year		Sq Ft	\$/Sq Ft	Cost/Yr	Work Areas	Sq Ft/FTE	FTP's, Temps and Comments
Idaho State Tax Commission, Chinden Campus	2027	request	103,582	\$ 13.34	\$1,381,505	567	183	*Added 780 SF of Basement Storage
11321 W Chinden Blvd, Bldg 2	2026	estimate	103,582	\$ 13.34	\$1,381,505	567	183	
Boise	2025	actual	102,802	\$ 13.39	\$1,376,825	560	184	
83714-1021	Change (request vs actual)		780	\$ 6.00	4,680	7	-1	
Agency Headquarters	Change (estimate vs actual)		780	\$ 6.00	4,680	7	-1	
Idaho State Tax Commission Field Office	2027	request	4,590	\$ 21.04	\$ 96,569	\$ 24	191	
1910 Northwest Blvd, Suite 100	2026	estimate	4,590	\$ 20.74	\$ 95,189	\$ 24	191	
Coeur d'Alene	2025	actual	4,590	\$ 20.23	\$ 92,870	\$ 24	191	
83814	Change (request vs actual)			\$ -	3,699			
Field Office	Change (estimate vs actual)			\$ -	2,319			
Idaho State Tax Commission, Field Office	2027	request	3,666	\$ 12.44	\$ 45,604	19	193	
150 Shoup Ave, Suite 16	2026	estimate	3,666	\$ 12.08	\$ 44,276	19	193	
Idaho Falls	2025	actual	3,666	\$ 11.73	\$ 42,987	19	193	
Bonneville	Change (request vs actual)			\$ -	2,618			
83402	Change (estimate vs actual)			\$ -	1,290			
Idaho State Tax Commission, Field Office	2027	request	5,300	\$ 17.00	\$ 90,100	16	331	
1111 Yellowstone	2026	estimate	5,300	\$ 17.00	\$ 90,100	16	331	
Pocatello	2025	actual	5,300	\$ 17.00	\$ 90,100	16	331	
Bannock	Change (request vs actual)			\$ -				
83201	Change (estimate vs actual)			\$ -				
Idaho State Tax Commission, Field Office	2027	request	3,186	\$ 15.23	\$ 48,510	12	266	
1118 F Street	2026	estimate	3,186	\$ 14.78	\$ 47,097	12	266	
Lewiston	2025	actual	3,186	\$ 14.35	\$ 45,725	12	266	
Nez Perce	Change (request vs actual)			\$ -	2,785			
83501	Change (estimate vs actual)			\$ -	1,372			
Idaho State Tax Commission, Field Office	2027	request	120,324	\$ 13.82	\$1,662,288	638	189	
440 Falls Ave, Suite 100	2026	estimate	120,324	\$ 13.78	\$1,658,168	638	189	
Twin Falls	2025	actual	119,544	\$ 13.79	\$1,648,507	631	189	
Twin Falls	Change (request vs actual)		780	\$ 17.67	13,781	7	-1	
83301	Change (estimate vs actual)		780	\$ 12.39	9,661	7	-1	
TOTAL (ALL PAGES)	2027	request	240,648	\$ 13.82	\$3,324,577	1,276	189	
	2026	estimate	240,648	\$ 13.78	\$3,316,335	1,276	189	
	2025	actual	239,088	\$ 13.79	\$3,297,014	1,262	189	
	Change (request vs actual)		1,560	\$ 17.67	27,563	14	-1	
	Change (estimate vs actual)		1,560	\$ 12.39	19,321	14	-1	

Part I – Agency Profile

Agency Overview

1. **The General Services Division** consists of: Commissioners, Legal, Tax Appeals, Human Resources, Management Services (Revenue and Procurement), Technology and Information (GenTax Development/Support and Project Management), and Taxpayer Resources (consisting of Communications, Government Affairs, Tax Research, and Taxpayer Services). They provide centralized management, internal policy development, taxpayer appeals, legal, personnel, fiscal, communication, and taxpayer outreach services.

- 20.45 percent, or 90 positions, have been authorized in these capacities.
- General fund appropriation of \$16,014,638 for this division in FY 2026.

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.

- 30.23 percent, or 133 positions, have been authorized in these capacities.
- General fund appropriation of \$9,098,458 for this division in FY 2026.

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.

- 24.09 percent, or 106 positions, have been authorized in these capacities.
- General fund appropriation of \$9,985,680 for this division in FY 2026.

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 \$7.5 billion in receipts; most through this division.

- 16.13 percent, or 71 positions, have been authorized in these capacities.
- General fund appropriation of \$6,289,260 for this division in FY 2026.

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. After \$314 million in property tax relief was distributed, property taxes generated \$1.946 billion of revenue to local government units in calendar year 2023.

- 9.01 percent, or 40 positions, have been authorized in these capacities.
- General fund appropriation of \$4,705,159 for this division in FY 2026.

Core Functions/Idaho Code

Core Functions/Idaho Code	FY 2025 Expenditures	Percent of Total	FY 2026 Appropriation	FY 2027 Request
1. General Fund	\$42,975,681.71	97.12%	\$46,093,194	\$47,296,500
The General Fund consists of, "monies 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	\$5,256,837.92	95.51%	\$5,712,209	\$7,151,700
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	\$3,043,388.96	93.18%	\$3,372,843	\$3,668,200
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	\$277,400.00	100%	\$413,900	\$625,500
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	\$217,674.10	95.47%	\$275,775	\$279,000
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)): 1) The Fish and Game Trust Fund (16100), 2) The Children's Trust Fund (48300), 3) Idaho Guard and Reserve Family Support Fund, 4) American Red Cross (63002), 5) Special Olympics (63002), 6) Veterans Support Fund (21300), 7) Idaho Food Bank (63002), Opportunity Scholarship Program (40300).				
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: 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	\$0	\$0	\$0	\$0
In FY 2023, 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.				
7. Public Defense Fund	\$0	\$0	\$0	\$0
In FY 2024, the State Tax Commission was appropriated \$36,000,000 to be expended for trustee and benefit payments for the period July 1, 2023, through June 30, 2024 for the purpose of public defense at the county level of government.				
Total All Funds	\$51,770,982.69	96.72%	\$55,867,921	\$59,020,900

Revenue and Expenditures

Revenue	FY 2022	FY 2023	FY 2024	FY 2025
General Fund (appropriation)	\$37,874,800	\$40,417,100	\$45,351,100	\$44,251,500.00
Multistate Tax Compact (appropriation)	\$2,974,800	\$3,110,400	\$3,253,800	\$3,372,843
Administration & Accounting	\$189,500	\$220,600	\$226,700	\$180,389.42
Admin Transportation + Fed	\$5,060,400	\$5,236,700	\$5,414,300	\$5,519,920.04
Seminars & Publications	\$288,900	\$228,300	\$248,900	\$402,993.74
CARES Act Fund	\$0	\$0	\$0	
Rebate Fund (Statutory Transfers In)	\$570,000,000	\$500,000,000	\$0	\$0
ARPA (appropriation)	\$0	\$189,500	\$0	\$0
Public Defense Fund	\$0	\$0	\$36,000,000	\$0
Total	\$616,388,400	\$549,402,600	\$90,494,800	\$53,727,646.20
Expenditures by fund	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	\$37,178,800	\$39,829,192	\$43,648,917.30	\$42,975,681.71
Multistate Tax Compact	\$2,907,600	\$3,035,689	\$3,107,193.04	\$3,043,388.96
Administration & Accounting	\$133,400	\$141,685	\$80,065.37	\$217,674.10
Admin Transportation + Fed	\$4,892,900	\$5,011,363	\$5,148,918.89	\$5,256,837.92
Seminars & Publications	\$197,000	\$217,979	\$206,933.89	\$277,400.00
CARES Act Fund	\$300	\$0	\$0	\$0
Rebate	\$409,250,500	\$644,238,295	\$6,900	\$2,900.97
ARPA	\$0	\$178,253		
Public Defense Fund	\$0	\$0	\$36,000,000	\$0
Total	\$454,560,500	\$692,652,456	\$88,198,928.49	\$51,773,883.66
Expenditures by object	FY 2022	FY 2023	FY 2024	FY 2025
Personnel Costs	\$32,286,900	\$34,855,853	\$36,498,266.44	\$37,927,008.43
Operating Expenditures	\$12,725,200	\$13,274,797	\$15,291,317.20	\$14,691,406.03
Capital Outlay	\$297,600	\$283,513	\$402,444.85	\$801,352.30
Trustee/Benefit Payments	\$409,250,800	\$505,495,130	\$36,000,000	\$2,900.97
Total	\$454,560,500	\$553,909,293	\$88,192,028.49	\$53,422,667.73

Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
Gross Receipts (millions)	\$7,430.76	\$7,440.95	\$7,533.92	\$7,846.45
% of Revenue Received Electronically	76.21%	78.58%	81%	81.63%
Income Tax Returns Filed Electronically	966,189	893,129	1,051,117	1,084,284
% of Electronically Filed Individual Income Tax returns	88.4%	92%	90.61%	91.30%
% of Electronically Filed Business Income Tax Returns	89.17%	86%	86.96%	88.52%
Transactions Processed	4,412,360	4,011,449	3,295,923	3,401,560
Sales Tax permits issued	10,649	14,221	9,981	12,991

Cases Managed and/or Key Services Provided	FY 2022	FY 2023	FY 2024	FY 2025
Withholding accounts issued	15,945	13,442	12,802	11,938
Revenues from Audits (millions)	\$54.86	\$70.51	\$69.44	\$98.32
Revenues from Collections (millions)	\$249.07	\$218.06	\$228.28	\$288.3
Collection cases closed in year	142,294	126,357	161,625	161,951
Number of Audits performed	19,263	16,063	17,879	20,674
STC Cost Per Tax Dollar Received	0.62 of one cent	0.65 of one cent	0.65 of one cent	0.65 of one cent
% of current year refunds not processed within 60-day limit	6.7%	3.98%	1.60%	1.14%
Number of Fraud Refunds Stopped	1,892	4,827	1,310	230
Known Fraud Refunds Not Caught	2	44	0	8
% of confirmed fraudulent refund payments stopped by agency	99.89%	99.08%	100%	96.64%
Dollars of Fraud Refunds Stopped	\$3,145,653	\$30,730,765	\$1,834,112	\$604,757
Dollars of Known Fraud Refunds Not Stopped	\$200	\$37,675	\$0	\$15,759
Walk-in customers during tax drive	3,946	3,915	4,466	3,938
Calls from taxpayers during tax drive	87,001	89,957	64,637	75,095
Call center queue time during tax drive	806 seconds	1,050 seconds	869 seconds	783 Seconds
Refund status inquiries on website (revised)	322,267	377,613	319,660	477,452

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 2022	FY 2023	FY 2024	FY 2025
FUELS – MOTOR FUEL DISTRIBUTOR				
Total Number of Licenses	168	190	171	166
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	11	8	8	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	7	6	5	7
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 2022	FY 2023	FY 2024	FY 2025	FY 2026
1. Labor Hours Worked per Closed Audit	actual	14.46	16.23	14.69	13.09	N/a
	target	14.50 hrs.	14.50 hrs.	14.50 hrs.	14.50 hrs.	N/a
2. Labor Hours Worked per Collection	actual	1.30	1.56	-----	-----	N/a
	target	1.80 hrs.	1.80 hrs.	-----	-----	N/a

New Performance Measures						
Performance Measure		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Be a Team of Great People						
1. Annual Survey of Employee Engagement	actual	32%	38%	64.0%	70%	
	target	34%	37%	65.1%	65%	65%
Effectively Serve our Customers						
2. TAP Survey Response Score	actual	90%	90%	4.57	4.61	
	target	85%	85%	4.75	4.75	4.75
Continuous Improvement						
3. Operational Excellence – percent of implementation complete	actual			5%	99.5%	
	target			66%	90%	90%
4. Annual Plan – percent of projects completed (Total on Annual Plan)	actual			87%	60%	
	target			85%	85%	85%
5. Storage solutions for Standard Operating Procedures	actual				10%	
	target				20%	40%

Performance Measure Explanatory Notes

Old Performance Measures Metrics 1 and 2 were replaced in FY 2024 with metrics to track continuous improvement. New metrics were identified for continuous improvement in FY25. As such, old performance measures metrics 1 and 2 will not be tracked going forward.

The annual survey of employee engagement reflected the number of actual engaged employees. The agency targeted a 76% increase (37% to 65.1%) of engaged employees in FY 2024 as management deemed it a challenging but realistic target. The state changed survey providers in June 2024; therefore, no further Gallup results will be reported. The new platform will be Qualtrics, who uses a different measurement methodology. Note the markedly lowered target reflects the output of Qualtrics.

Taxpayer Access Point (TAP) is a secure portal that allows taxpayers to electronically file returns, pay taxes, and review their accounts. 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 2024, the agency introduced a new continuous improvement performance measure. Operational Excellence is all about documenting, measuring, reporting, and improving continually in the service of our taxpayers. Three metrics will be used to track the performance indices: percentage of Operational Excellence implementation throughout the agency, the percentage of projects completed from the annual plan, and the progress toward storage of the standard operating procedures for employees' ease of access.

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For More Information Contact

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Boise, ID 83722
Phone: (208) 334-7560
E-mail: evan.sailor@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: Idaho State Tax Commission



Director's Signature



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

DHR Bonus Report: A report used by DEM, Payroll and HR to see bonuses paid through time record (5,000 row record limit)

Search Criteria: Agency Contains: 352, Date In Range: 07/01/2024 - 06/30/2025

Agency	Employee	Name	Work Assignment	Amount	Currency	Pay Code	Description	Date
352	252632	MCLEAN R RUSSELL	1	1,500.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	253677	ELIZABETH S WILLIAMS	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	254906	PAMELA B WATERS	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	255099	RACHEL L WOODBURY	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	255638	KRISTIAN A BRANNER	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	256517	GLENN M DALTON	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	257105	MICKI S OAKES	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	257187	JOAN A JOHNSON	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	258050	MIRIAM A DAVIDSON	1	253.50	USD	STT	PERFORMNCE BONUS-TMP	07/06/2024
352	258741	SHEILA M PRAWITZ	1	302.75	USD	STT	PERFORMNCE BONUS-TMP	07/06/2024
352	259194	GLENN PARKER	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	259835	KARL D STICKEL	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	260276	LYNN G HOWARD	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	260597	AMBER E ORTIZ	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	11/23/2024
352	260740	SALLY KIRKPATRICK	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	260807	JEFFREY CARL MIDDLETON	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	260902	KELLIE J MINGO	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	261571	AARON E BUTIKOFER	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	261647	LAURA L TURNER	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	261871	REBECCA D DANLEY	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	11/23/2024
352	262186	DEANNA L MESSINGER	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2024
352	263139	CALEB D ROSS	1	2,000.00	USD	STC	PERFORMANCE	11/23/2024

DHR Bonus Report: A report used by DFM, Payroll and HR to see bonuses paid through time record (5,000 row record limit)
continued...

Agency	Employee	Name	Work Assignment	Amount	Curr ency	Pay Code	Description	Date
							BONUS	024
352	263456	HARMONI A RAMPTON	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	263733	EMILY M LONG	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	263762	BENJAMIN SELOSKE	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	263851	KENT L PATTERSON	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	263966	KEAGAN C ETHRIDGE	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	264374	JESSICA C GEE	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	265507	ANITA G KORSLUND	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	265983	MEGAN W BYINGTON	1	277.95	USD	STT	PERFORMNCE BONUS-TMP	07/06/2 024
352	267171	BRENDA R KOLDING	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	267502	ANDRE K STROPE	1	234.00	USD	STT	PERFORMNCE BONUS-TMP	05/10/2 025
352	267997	DAVID P WEDDLE	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	268019	KELLY L ZUMWALT	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	268155	TIMOTHY M HURST	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	268173	CELESTE D SCHMIDT	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	268290	RENEE C EYMANN	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	268774	JOHN P MURPHY	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	268931	GREG S BUSMANN	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	11/23/2 024
352	269043	AMY D DINIUS	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	269517	TAWNYA K ELDREDGE CARPENDER	1	1,500.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	269574	TARRA LYN HARRIS	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	269702	WESLEY JAMES VINSONHALER	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	270477	JILLIAN H COBLER	1	2,000.00	USD	STC	PERFORMANCE	11/23/2

DHR Bonus Report: A report used by DFM, Payroll and HR to see bonuses paid through time record (5,000 row record limit)
continued...

Agency	Employee	Name	Work Assignment	Amount	Curr ency	Pay Code	Description	Date
							BONUS	024
352	270913	ZACHARY R WILSON	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	273051	BEVERLY A KERSEY	1	248.00	USD	STT	PERFORMNCE BONUS-TMP	05/10/2 025
352	274021	NICKOLAUS RITCHIE	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	11/23/2 024
352	274887	LEE E ELY	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	274899	LYNAE D VAN HORN	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	275612	KATHRYN E CHRISTIE	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	275729	DAVID S MERRICK	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	275956	JANET M ROSTOCK	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	275983	SHAWNA KAY BILLINGS	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	11/23/2 024
352	276014	BETH A GASSELING	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	276115	CAMILLE L PERSONETTE	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	276330	SHANNA L DEITRICK	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	276485	KARI L LAWRENCE	1	237.25	USD	STT	PERFORMNCE BONUS-TMP	05/24/2 025
352	277252	BRIAN N BEIL	1	264.00	USD	STT	PERFORMNCE BONUS-TMP	07/06/2 024
352	277329	LAURALEA PICKLE	1	379.00	USD	STT	PERFORMNCE BONUS-TMP	07/06/2 024
352	277595	WILLIAM J HOFSTRA	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	279254	KAYLA D OSTERHOUT	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	11/23/2 024
352	279451	DONALD E CURTIS	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	279634	MAURINE J GREGORY	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	280486	COLLEEN KAY ASHER	1	257.75	USD	STT	PERFORMNCE BONUS-TMP	07/06/2 024
352	280677	MERIAM A SHAW	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	281539	TIMOTHY B CLARK	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024

DHR Bonus Report: A report used by DFM, Payroll and HR to see bonuses paid through time record (5,000 row record limit)
continued...

Agency	Employee	Name	Work Assignment	Amount	Curr ency	Pay Code	Description	Date
352	283447	SHARRON A COOK	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	283756	DIANA LYNN OHLSEN-JOHNSON	1	1,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	284042	DOROTHY ANN VANDEGRIFT	1	281.75	USD	STT	PERFORMNCE BONUS-TMP	05/24/2 025
352	284103	LUZ ELENA GONZALEZ	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	285144	VONNIE S LARSEN	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	11/23/2 024
352	285215	DAWN A ANDERSON	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	285616	BARRY W HODSON	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	285845	MISTI M ALVAREZ	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	285933	ZAK D VIKER	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	286135	PATRICIA STERLING	1	194.25	USD	STT	PERFORMNCE BONUS-TMP	05/10/2 025
352	286149	JAMES A KESTING	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	286216	BRIAN J DUFORT	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	287549	SCOTT J BAKER	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	287969	ROBERT C FOSTER	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	11/23/2 024
352	289075	KARINA GAUTHIER	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	289182	KAIA A WEISS	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	11/23/2 024
352	289399	JACQUELINE H JACKSON	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	290697	THERESA CHANCE	1	1,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	291377	RODERICK RUTLEDGE	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	292602	STEVE TAYLOR	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	11/23/2 024
352	292855	CAROL M BERRY	1	239.25	USD	STT	PERFORMNCE BONUS-TMP	05/24/2 025
352	293029	MARIBEL CERVANTES	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	293196	SUSAN J SPENCE	1	2,000.00	USD	STC	PERFORMANCE	11/23/2

DHR Bonus Report: A report used by DFM, Payroll and HR to see bonuses paid through time record (5,000 row record limit)
continued...

Agency	Employee	Name	Work Assignment	Amount	Curr ency	Pay Code	Description	Date
							BONUS	024
352	293368	JOE P GOICOECHEA	1	247.50	USD	STT	PERFORMNCE BONUS-TMP	05/10/2 025
352	294382	MEGAN BEERY	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	294913	REBECKA JONES	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	295268	JEFFERSON RYAN EWART	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	298848	AMY R BOGONI	1	1,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	298852	LOUANN BUTLER	1	258.40	USD	STT	PERFORMNCE BONUS-TMP	05/24/2 025
352	299684	JAIDYN SWEET	1	5,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	299955	ELIZABETH N ANDERSON	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	299995	JOSHUA NEDESKY CRUZ	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	307362	Lucas Felten	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	307979	Matthew Cotner	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	11/23/2 024
352	308151	Matthew Forest	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	308157	David Blehm	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	11/23/2 024
352	308695	Kurt P. Hammes	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	312691	Nicholas Berggren	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	313476	Daniel Bishop	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	315492	MICHAEL STEPHENS JR.	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	315762	Gregory Lyn Smith	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	11/23/2 024
352	315825	Jennifer Dougal	1	334.88	USD	STT	PERFORMNCE BONUS-TMP	05/24/2 025
352	315874	Ruth Herman	1	244.00	USD	STT	PERFORMNCE BONUS-TMP	05/10/2 025
352	315878	Justin Roe	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	316325	Lori Hall	1	321.25	USD	STT	PERFORMNCE BONUS-TMP	06/21/2 025

DHR Bonus Report: A report used by DFM, Payroll and HR to see bonuses paid through time record (5,000 row record limit)
continued...

Agency	Employee	Name	Work Assignment	Amount	Curr ency	Pay Code	Description	Date
352	316328	Gina Jorgensen	1	250.45	USD	STT	PERFORMNCE BONUS-TMP	06/21/2 025
352	316330	Elizabeth Peterson	1	400.00	USD	STT	PERFORMNCE BONUS-TMP	07/06/2 024
352	316567	Melissa L Day	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	317306	Zachary Jordan	1	2,000.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	317950	Marie Ann Govan	1	1,500.00	USD	STC	PERFORMANCE BONUS	11/23/2 024
352	318652	Talon Johnson	1	5,000.00	USD	REN	RETENTION-MORE THAN 6 MO	11/23/2 024
352	326136	Lillian Nicole Files	1	214.25	USD	STT	PERFORMNCE BONUS-TMP	05/10/2 025
352	326137	Bailee Godfrey	1	254.65	USD	STT	PERFORMNCE BONUS-TMP	05/24/2 025
352	326138	Benjamin Holladay	1	199.25	USD	STT	PERFORMNCE BONUS-TMP	05/10/2 025
352	326139	McKenzie Patton	1	185.75	USD	STT	PERFORMNCE BONUS-TMP	04/26/2 025
352	326140	Brett Frost	1	268.00	USD	STT	PERFORMNCE BONUS-TMP	05/24/2 025
352	326164	Shanell Haehl	1	314.90	USD	STT	PERFORMNCE BONUS-TMP	06/07/2 025
352	326166	Tori Stolle	1	224.00	USD	STT	PERFORMNCE BONUS-TMP	05/24/2 025
352	326167	Maria Rhodora Pankratz	1	250.38	USD	STT	PERFORMNCE BONUS-TMP	05/24/2 025
352	326561	Sophie Jessie	1	293.25	USD	STT	PERFORMNCE BONUS-TMP	06/21/2 025
352	326563	Jeffrey Brian Davis	1	237.45	USD	STT	PERFORMNCE BONUS-TMP	05/24/2 025
352	326564	Alisha Reum	1	324.75	USD	STT	PERFORMNCE BONUS-TMP	06/21/2 025
352	326565	Lara Banister	1	340.65	USD	STT	PERFORMNCE BONUS-TMP	06/21/2 025
352	326570	Sara Black	1	354.95	USD	STT	PERFORMNCE BONUS-TMP	06/21/2 025
352	326571	Kerry Black	1	359.55	USD	STT	PERFORMNCE BONUS-TMP	06/21/2 025