

Board of Tax Appeals

Title	Agency Requested Budget			Special Committee on State Budget (HB 2434 / SB 315, as Introduced)			Final Approved (HB 2513)		
	SGF	All Funds	FTE	SGF	All Funds	FTE	SGF	All Funds	FTE
FY 2026									
Approved									
FY 2026 Approved	\$1,508,562	\$2,624,944	16.0	\$1,508,562	\$2,624,944	16.0	\$1,508,562	\$2,624,944	16.0
1. SGF Reappropriation	\$6,907	\$6,907	-	-	-	-	\$6,907	\$6,907	-
2. SGF Reappropriation - 1.5% Lapse	(\$104)	(\$104)	-	(\$104)	(\$104)	-	-	-	-
Subtotal-Approved	\$1,515,365	\$2,631,747	16.0	\$1,508,458	\$2,624,840	16.0	\$1,515,469	\$2,631,851	16.0
Other Changes									
3. BOTA Modernization	-	\$117,161	-	-	\$117,161	-	-	\$117,161	-
4. Vacant Position Lapse	-	-	-	-	-	-	(\$7,242)	(\$7,242)	-
Subtotal-Other Changes	-	\$117,161	-	-	\$117,161	-	(\$7,242)	\$109,919	-
Total-FY 2026	\$1,515,365	\$2,748,908	16.0	\$1,508,458	\$2,742,001	16.0	\$1,508,227	\$2,741,770	16.0
FY 2027									
Approved									
FY 2026 Approved	\$1,508,562	\$2,624,944	16.0	\$1,508,562	\$2,624,944	16.0	\$1,508,562	\$2,624,944	16.0
Subtotal-Approved	\$1,508,562	\$2,624,944	16.0	\$1,508,562	\$2,624,944	16.0	\$1,508,562	\$2,624,944	16.0
Enhancements									
5. Market Rate Adjustments	\$18,482	\$33,603	-	-	-	-	-	-	-
6. New FTE Positions	\$114,375	\$207,958	3.0	-	-	-	-	-	-
Subtotal-Enhancements	\$132,857	\$241,561	3.0	-	-	-	-	-	-
Other Changes									
7. 1.5 Percent Lapse	-	-	-	-	-	-	(\$22,746)	(\$22,746)	-
8. 2027 Pay Plan	-	-	-	-	-	-	\$6,004	\$10,916	-
9. Operating Expenditures	\$7,838	\$42,331	-	\$7,838	\$42,331	-	\$7,838	\$42,331	-
Subtotal-Other Changes	\$7,838	\$42,331	-	\$7,838	\$42,331	-	(\$8,904)	\$30,501	-
Total-FY 2027	\$1,649,257	\$2,908,836	19.0	\$1,516,400	\$2,667,275	16.0	\$1,499,658	\$2,655,445	16.0

FY 2026

1. SGF Reappropriation

Agency Request: Add \$6,907 SGF to reappropriate unspent operating funding in FY 2026.
Special Committee Recommendation: Did not recommend adoption of the Agency's request.
Approved Budget: Add \$6,907 SGF to reappropriate unspent operating funding in FY 2026.

2. SGF Reappropriation - 1.5% Lapse

Agency Request: Delete \$104 SGF for a 1.5% SGF lapse within state operations in FY 2026.
Special Committee Recommendation: Recommended adoption of the Agency's request.
Approved Budget: Concurred with the Special Committee's recommendation.

3. BOTA Modernization

Agency Request: Add \$117,161 ARPA for BOTA Modernization in FY 2026.
Special Committee Recommendation: Recommended adoption of the Agency's request.
Approved Budget: Concurred with the Special Committee's recommendation.

4. Vacant Position Lapse

Agency Request: Did not request this action in the Agency's budget submission.
Special Committee Recommendation: Did not recommend this action in the Special Committee on State Budget.
Approved Budget: Delete \$7,242 SGF to eliminate funding for positions which have been vacant for at least 60 calendar days in FY 2026.

FY 2027

5. Market Rate Adjustments

<i>Agency Request:</i>	Add \$33,603, including \$18,482 SGF, to provide a market rate adjustment for staff attorneys for FY 2027.
<i>Special Committee Recommendation:</i>	Did not recommend adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.

6. New FTE Positions

<i>Agency Request:</i>	Add \$207,958, including \$114,375 SGF, and 3.0 FTE positions to hire a legal assistant, administrative assistant, and taxpayer advocate for FY 2027.
<i>Special Committee Recommendation:</i>	Did not recommend adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.

7. 1.5 Percent Lapse

<i>Agency Request:</i>	Did not request this action in the Agency's budget submission.
<i>Special Committee Recommendation:</i>	Did not recommend this action in the Special Committee on State Budget.
<i>Approved Budget:</i>	Delete \$22,746 to lapse 1.5 percent of state operations funded from the SGF for FY 2027. This lapse does not apply to SGF-financed operating expenditures for authorized contractual services, specific projects, or an identified program or entity.

8. 2027 Pay Plan

<i>Agency Request:</i>	Did not request this action in the Agency's budget submission.
<i>Special Committee Recommendation:</i>	Did not recommend this action in the Special Committee on State Budget.
<i>Approved Budget:</i>	Add \$10,916, including \$6,004 SGF, to implement the pay plan approved by the 2026 Legislature for FY 2027.

9. Operating Expenditures

<i>Agency Request:</i>	Add \$42,331, including \$7,838 SGF for operating expenditures for FY 2027.
<i>Special Committee Recommendation:</i>	Recommended adoption of the Agency's request.
<i>Approved Budget:</i>	Concurred with the Special Committee's recommendation.