

**STATE OF LOUISIANA**  
**Means of Finance Summary**  
**Executive Budget**

Means of Financing:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Recommended FY25 - 26	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$766,570	\$647,331	\$647,331	\$1,323	\$0	(\$647,331)	(100.00%)
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$829,342	\$807,089	\$807,089	\$1,492,998	\$1,936,859	\$1,129,770	139.98%
FEES & SELF-GENERATED	\$139,555	\$361,361	\$361,361	\$362,259	\$361,361	\$0	0%
STATUTORY DEDICATIONS	\$0	\$0	0	\$0	0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL MEANS OF FINANCING</b>	<b>\$1,735,467</b>	<b>\$1,815,781</b>	<b>\$1,815,781</b>	<b>\$1,856,580</b>	<b>\$2,298,220</b>	<b>\$482,439</b>	<b>26.57%</b>
Classified	0	0	0	0	0	0	0%
Unclassified	10	11	11	11	13	2	18.18%
<b>AUTHORIZED T.O. POSITIONS</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>13</b>	<b>2</b>	<b>18.18%</b>
<b>AUTHORIZED OTHER CHARGES POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NON-T.O. FTE POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>POSITIONS</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>13</b>	<b>2</b>	<b>18%</b>

**STATE OF LOUISIANA**  
**Means of Finance Summary - Agency**  
**Executive Budget**

**565 - Board of Tax Appeals**

Means of Financing:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Recommended FY25 - 26	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$766,570	\$647,331	\$647,331	\$1,323	\$0	(\$647,331)	(100.00%)
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$829,342	\$807,089	\$807,089	\$1,492,998	\$1,936,859	\$1,129,770	139.98%
FEES & SELF-GENERATED	\$139,555	\$361,361	\$361,361	\$362,259	\$361,361	\$0	0%
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL MEANS OF FINANCING</b>	<b>\$1,735,467</b>	<b>\$1,815,781</b>	<b>\$1,815,781</b>	<b>\$1,856,580</b>	<b>\$2,298,220</b>	<b>\$482,439</b>	<b>26.57%</b>
Classified	0	0	0	0	0	0	0%
Unclassified	10	11	11	11	13	2	18.18%
<b>AUTHORIZED T.O. POSITIONS</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>13</b>	<b>2</b>	<b>18.18%</b>
<b>AUTHORIZED OTHER CHARGES POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NON-T.O. FTE POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>POSITIONS</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>13</b>	<b>2</b>	<b>18%</b>

**STATE OF LOUISIANA**  
**Means of Finance Summary - Program**  
**Executive Budget**

**5651 - Administrative**

Means of Financing:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Recommended FY25 - 26	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$766,570	\$647,331	\$647,331	\$1,323	\$0	(\$647,331)	(100.00%)
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$532,901	\$499,532	\$499,532	\$1,182,077	\$1,594,378	\$1,094,846	219.17%
FEES & SELF-GENERATED	\$1,446	\$172,624	\$172,624	\$173,090	\$172,624	\$0	0%
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL MEANS OF FINANCING</b>	<b>\$1,300,917</b>	<b>\$1,319,487</b>	<b>\$1,319,487</b>	<b>\$1,356,490</b>	<b>\$1,767,002</b>	<b>\$447,515</b>	<b>33.92%</b>
Classified	0	0	0	0	0	0	0%
Unclassified	7	8	8	8	10	2	25.00%
<b>AUTHORIZED T.O. POSITIONS</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>2</b>	<b>25.00%</b>
<b>AUTHORIZED OTHER CHARGES POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NON-T.O. FTE POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>POSITIONS</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>2</b>	<b>25%</b>

**STATE OF LOUISIANA**  
**Means of Finance Summary - Program**  
**Executive Budget**

**5652 - Local Tax Division**

Means of Financing:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Recommended FY25 - 26	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$296,441	\$307,557	\$307,557	\$310,921	\$342,481	\$34,924	11.36%
FEES & SELF-GENERATED	\$138,108	\$188,737	\$188,737	\$189,169	\$188,737	\$0	0%
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL MEANS OF FINANCING</b>	<b>\$434,549</b>	<b>\$496,294</b>	<b>\$496,294</b>	<b>\$500,090</b>	<b>\$531,218</b>	<b>\$34,924</b>	<b>7.04%</b>
Classified	0	0	0	0	0	0	0%
Unclassified	3	3	3	3	3	0	0%
<b>AUTHORIZED T.O. POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0%</b>
<b>AUTHORIZED OTHER CHARGES POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NON-T.O. FTE POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0%</b>

# STATE OF LOUISIANA

## Adjustments Report

### Executive Budget

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$647,331	\$807,089	\$361,361	\$0	\$0	\$1,815,781	11	Existing Operating Budget
\$0	\$64,431	\$0	\$0	\$0	\$64,431	0	Statewide Adjustments
\$0	\$30,000	\$0	\$0	\$0	\$30,000	0	Other Adjustments
(\$647,331)	\$647,331	\$0	\$0	\$0	\$0	0	Means of Finance Substitution
\$0	\$388,008	\$0	\$0	\$0	\$388,008	2	Workload Adjustments
\$0	\$1,936,859	\$361,361	\$0	\$0	\$2,298,220	13	Total

### Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$222	\$0	\$0	\$0	\$222	0	Capitol Park Security
\$0	\$2,902	\$0	\$0	\$0	\$2,902	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$1,205	\$0	\$0	\$0	\$1,205	0	Group Insurance Rate Adjustment for Retirees
\$0	\$28,364	\$0	\$0	\$0	\$28,364	0	Office of Technology Services (OTS)
\$0	\$13,851	\$0	\$0	\$0	\$13,851	0	Related Benefits Base Adjustment
\$0	(\$946)	\$0	\$0	\$0	(\$946)	0	Rent in State-Owned Buildings
\$0	(\$9,922)	\$0	\$0	\$0	(\$9,922)	0	Retirement Rate Adjustment
\$0	(\$565)	\$0	\$0	\$0	(\$565)	0	Risk Management
\$0	\$29,382	\$0	\$0	\$0	\$29,382	0	Salary Base Adjustment
\$0	(\$62)	\$0	\$0	\$0	(\$62)	0	UPS Fees
\$0	\$64,431	\$0	\$0	\$0	\$64,431	0	Total

**STATE OF LOUISIANA**  
**Adjustments Report**  
**Executive Budget**

**Means of Finance Substitution**

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$647,331)	\$647,331	\$0	\$0	\$0	\$0	0	Means of finance substitution in the Administrative program increases State General Fund (Direct) and decreases Interagency Transfers from the Department of Revenue.
(\$647,331)	\$647,331	\$0	\$0	\$0	\$0	0	<b>Total</b>

**STATE OF LOUISIANA**  
**Adjustments Report**  
**Executive Budget**

**Other Adjustments**

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$30,000	\$0	\$0	\$0	\$30,000	0	Increases travel funds in the Local Tax Division program for Ad-Hoc judges due to anticipated increase in volume and complexity of cases resulting from recently implemented tax reform legislation.
<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>0</b>	<b>Total</b>

**STATE OF LOUISIANA**  
**Adjustments Report**  
**Executive Budget**

**Workload Adjustments**

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$388,008	\$0	\$0	\$0	\$388,008	2	Provides two (2) authorized T.O. in the Administrative program, including a Law Clerk position and a Special Project Officer, and additional funding for Ad Hoc judges to add additional hearing dates due to anticipated increase in volume and complexity of cases resulting from recently implemented tax reform legislation.
<b>\$0</b>	<b>\$388,008</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$388,008</b>	<b>2</b>	<b>Total</b>



**STATE OF LOUISIANA**  
**Adjustments Report - Agency**  
**Executive Budget**

**565 - Board of Tax Appeals**

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$647,331	\$807,089	\$361,361	\$0	\$0	\$1,815,781	11	Existing Operating Budget as of 12/01/2024
\$0	\$64,431	\$0	\$0	\$0	\$64,431	0	Statewide Adjustments
\$0	\$30,000	\$0	\$0	\$0	\$30,000	0	Other Adjustments
(\$647,331)	\$647,331	\$0	\$0	\$0	\$0	0	Means of Finance Substitution
\$0	\$388,008	\$0	\$0	\$0	\$388,008	2	Workload Adjustments
<b>\$0</b>	<b>\$1,936,859</b>	<b>\$361,361</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,298,220</b>	<b>13</b>	<b>Total</b>

**Statewide Adjustments**

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$222	\$0	\$0	\$0	\$222	0	Capitol Park Security
\$0	\$2,902	\$0	\$0	\$0	\$2,902	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$1,205	\$0	\$0	\$0	\$1,205	0	Group Insurance Rate Adjustment for Retirees
\$0	\$28,364	\$0	\$0	\$0	\$28,364	0	Office of Technology Services (OTS)
\$0	\$13,851	\$0	\$0	\$0	\$13,851	0	Related Benefits Base Adjustment
\$0	(\$946)	\$0	\$0	\$0	(\$946)	0	Rent in State-Owned Buildings
\$0	(\$9,922)	\$0	\$0	\$0	(\$9,922)	0	Retirement Rate Adjustment
\$0	(\$565)	\$0	\$0	\$0	(\$565)	0	Risk Management
\$0	\$29,382	\$0	\$0	\$0	\$29,382	0	Salary Base Adjustment
\$0	(\$62)	\$0	\$0	\$0	(\$62)	0	UPS Fees
<b>\$0</b>	<b>\$64,431</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$64,431</b>	<b>0</b>	<b>Total</b>

**Means of Finance Substitution**

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$647,331)	\$647,331	\$0	\$0	\$0	\$0	0	Means of finance substitution in the Administrative program increases State General Fund (Direct) and decreases Interagency Transfers from the Department of Revenue.
<b>(\$647,331)</b>	<b>\$647,331</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>Total</b>

**STATE OF LOUISIANA**  
**Adjustments Report - Agency**  
**Executive Budget**

## 565 - Board of Tax Appeals

### Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$30,000	\$0	\$0	\$0	\$30,000	0	Increases travel funds in the Local Tax Division program for Ad-Hoc judges due to anticipated increase in volume and complexity of cases resulting from recently implemented tax reform legislation.
<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>0</b>	<b>Total</b>

### Workload Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$388,008	\$0	\$0	\$0	\$388,008	2	Provides two (2) authorized T.O. in the Administrative program, including a Law Clerk position and a Special Project Officer, and additional funding for Ad Hoc judges to add additional hearing dates due to anticipated increase in volume and complexity of cases resulting from recently implemented tax reform legislation.
<b>\$0</b>	<b>\$388,008</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$388,008</b>	<b>2</b>	<b>Total</b>

# STATE OF LOUISIANA

## Adjustments Report - Program

### Executive Budget

## 5651 - Administrative

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$647,331	\$499,532	\$172,624	\$0	\$0	\$1,319,487	8	Existing Operating Budget as of 12/01/2024
\$0	\$59,507	\$0	\$0	\$0	\$59,507	0	Statewide Adjustments
(\$647,331)	\$647,331	\$0	\$0	\$0	\$0	0	Means of Finance Substitution
\$0	\$388,008	\$0	\$0	\$0	\$388,008	2	Workload Adjustments
<b>\$0</b>	<b>\$1,594,378</b>	<b>\$172,624</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,767,002</b>	<b>10</b>	<b>Total</b>

## Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$200	\$0	\$0	\$0	\$200	0	Capitol Park Security
\$0	\$2,221	\$0	\$0	\$0	\$2,221	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$1,205	\$0	\$0	\$0	\$1,205	0	Group Insurance Rate Adjustment for Retirees
\$0	\$25,528	\$0	\$0	\$0	\$25,528	0	Office of Technology Services (OTS)
\$0	\$15,160	\$0	\$0	\$0	\$15,160	0	Related Benefits Base Adjustment
\$0	(\$851)	\$0	\$0	\$0	(\$851)	0	Rent in State-Owned Buildings
\$0	(\$8,746)	\$0	\$0	\$0	(\$8,746)	0	Retirement Rate Adjustment
\$0	(\$508)	\$0	\$0	\$0	(\$508)	0	Risk Management
\$0	\$25,354	\$0	\$0	\$0	\$25,354	0	Salary Base Adjustment
\$0	(\$56)	\$0	\$0	\$0	(\$56)	0	UPS Fees
<b>\$0</b>	<b>\$59,507</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$59,507</b>	<b>0</b>	<b>Total</b>

## Means of Finance Substitution

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$647,331)	\$647,331	\$0	\$0	\$0	\$0	0	Means of finance substitution in the Administrative program increases State General Fund (Direct) and decreases Interagency Transfers from the Department of Revenue.
<b>(\$647,331)</b>	<b>\$647,331</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>Total</b>

## Workload Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$388,008	\$0	\$0	\$0	\$388,008	2	Provides two (2) authorized T.O. in the Administrative program, including a Law Clerk position and a Special Project Officer, and additional funding for Ad Hoc judges to add additional hearing dates due to anticipated increase in volume and complexity of cases resulting from recently implemented tax reform legislation.
<b>\$0</b>	<b>\$388,008</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$388,008</b>	<b>2</b>	<b>Total</b>

**STATE OF LOUISIANA**  
**Adjustments Report - Program**  
**Executive Budget**

**5652 - Local Tax Division**

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$307,557	\$188,737	\$0	\$0	\$496,294	3	Existing Operating Budget as of 12/01/2024
\$0	\$4,924	\$0	\$0	\$0	\$4,924	0	Statewide Adjustments
\$0	\$30,000	\$0	\$0	\$0	\$30,000	0	Other Adjustments
<b>\$0</b>	<b>\$342,481</b>	<b>\$188,737</b>	<b>\$0</b>	<b>\$0</b>	<b>\$531,218</b>	<b>3</b>	<b>Total</b>

**Statewide Adjustments**

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$22	\$0	\$0	\$0	\$22	0	Capitol Park Security
\$0	\$681	\$0	\$0	\$0	\$681	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$2,836	\$0	\$0	\$0	\$2,836	0	Office of Technology Services (OTS)
\$0	(\$1,309)	\$0	\$0	\$0	(\$1,309)	0	Related Benefits Base Adjustment
\$0	(\$95)	\$0	\$0	\$0	(\$95)	0	Rent in State-Owned Buildings
\$0	(\$1,176)	\$0	\$0	\$0	(\$1,176)	0	Retirement Rate Adjustment
\$0	(\$57)	\$0	\$0	\$0	(\$57)	0	Risk Management
\$0	\$4,028	\$0	\$0	\$0	\$4,028	0	Salary Base Adjustment
\$0	(\$6)	\$0	\$0	\$0	(\$6)	0	UPS Fees
<b>\$0</b>	<b>\$4,924</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,924</b>	<b>0</b>	<b>Total</b>

**Other Adjustments**

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$30,000	\$0	\$0	\$0	\$30,000	0	Increases travel funds in the Local Tax Division program for Ad-Hoc judges due to anticipated increase in volume and complexity of cases resulting from recently implemented tax reform legislation.
<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>0</b>	<b>Total</b>

# STATE OF LOUISIANA

## Line Item Expenditure Summary

### Executive Budget

Expenditures & Request:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Recommended FY25 - 26	Total Executive Adjustment FY25 - 26
Salaries	\$776,520	\$844,820	\$844,820	\$881,090	\$1,021,090	\$176,270
Other Compensation	\$198,146	\$197,653	\$197,653	\$197,653	\$341,653	\$144,000
Related Benefits	\$411,821	\$387,161	\$387,161	\$388,309	\$467,317	\$80,156
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,386,486</b>	<b>\$1,429,634</b>	<b>\$1,429,634</b>	<b>\$1,467,052</b>	<b>\$1,830,060</b>	<b>\$400,426</b>
Travel	\$41,355	\$48,423	\$48,423	\$49,460	\$103,423	\$55,000
Operating Services	\$76,146	\$79,343	\$79,343	\$81,040	\$79,343	\$0
Supplies	\$18,155	\$18,377	\$18,377	\$18,770	\$18,377	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$135,656</b>	<b>\$146,143</b>	<b>\$146,143</b>	<b>\$149,270</b>	<b>\$201,143</b>	<b>\$55,000</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$10,375</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$76,605</b>	<b>\$75,000</b>	<b>\$0</b>
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$202,949	\$165,004	\$165,004	\$163,653	\$192,017	\$27,013
<b>TOTAL OTHER CHARGES</b>	<b>\$202,949</b>	<b>\$165,004</b>	<b>\$165,004</b>	<b>\$163,653</b>	<b>\$192,017</b>	<b>\$27,013</b>
Acquisitions	\$0	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,735,467</b>	<b>\$1,815,781</b>	<b>\$1,815,781</b>	<b>\$1,856,580</b>	<b>\$2,298,220</b>	<b>\$482,439</b>
Classified	0	0	0	0	0	0
Unclassified	10	11	11	11	13	2
<b>AUTHORIZED T.O. POSITIONS</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>13</b>	<b>2</b>
<b>AUTHORIZED OTHER CHARGES POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-T.O. FTE POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>POSITIONS</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>13</b>	<b>2</b>

**STATE OF LOUISIANA**  
**Line Item Expenditure Summary - Agency**  
**Executive Budget**

**565 - Board of Tax Appeals**

Expenditures & Request:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Recommended FY25 - 26	Total Executive Adjustment FY25 - 26
Salaries	\$776,520	\$844,820	\$844,820	\$881,090	\$1,021,090	\$176,270
Other Compensation	\$198,146	\$197,653	\$197,653	\$197,653	\$341,653	\$144,000
Related Benefits	\$411,821	\$387,161	\$387,161	\$388,309	\$467,317	\$80,156
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,386,486</b>	<b>\$1,429,634</b>	<b>\$1,429,634</b>	<b>\$1,467,052</b>	<b>\$1,830,060</b>	<b>\$400,426</b>
Travel	\$41,355	\$48,423	\$48,423	\$49,460	\$103,423	\$55,000
Operating Services	\$76,146	\$79,343	\$79,343	\$81,040	\$79,343	\$0
Supplies	\$18,155	\$18,377	\$18,377	\$18,770	\$18,377	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$135,656</b>	<b>\$146,143</b>	<b>\$146,143</b>	<b>\$149,270</b>	<b>\$201,143</b>	<b>\$55,000</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$10,375</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$76,605</b>	<b>\$75,000</b>	<b>\$0</b>
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$202,949	\$165,004	\$165,004	\$163,653	\$192,017	\$27,013
<b>TOTAL OTHER CHARGES</b>	<b>\$202,949</b>	<b>\$165,004</b>	<b>\$165,004</b>	<b>\$163,653</b>	<b>\$192,017</b>	<b>\$27,013</b>
Acquisitions	\$0	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,735,467</b>	<b>\$1,815,781</b>	<b>\$1,815,781</b>	<b>\$1,856,580</b>	<b>\$2,298,220</b>	<b>\$482,439</b>
Classified	0	0	0	0	0	0
Unclassified	10	11	11	11	13	2
<b>AUTHORIZED T.O. POSITIONS</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>13</b>	<b>2</b>
<b>AUTHORIZED OTHER CHARGES POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-T.O. FTE POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>POSITIONS</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>13</b>	<b>2</b>

# STATE OF LOUISIANA

## Line Item Expenditure Summary - Program

### Executive Budget

## 5651 - Administrative

Expenditures & Request:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Recommended FY25 - 26	Total Executive Adjustment FY25 - 26
Salaries	\$516,906	\$584,803	\$584,803	\$617,045	\$757,045	\$172,242
Other Compensation	\$198,146	\$175,195	\$175,195	\$175,195	\$319,195	\$144,000
Related Benefits	\$314,069	\$289,554	\$289,554	\$292,506	\$371,514	\$81,960
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,029,121</b>	<b>\$1,049,552</b>	<b>\$1,049,552</b>	<b>\$1,084,746</b>	<b>\$1,447,754</b>	<b>\$398,202</b>
Travel	\$16,392	\$21,713	\$21,713	\$22,178	\$46,713	\$25,000
Operating Services	\$66,744	\$54,879	\$54,879	\$56,053	\$54,879	\$0
Supplies	\$11,603	\$11,741	\$11,741	\$11,992	\$11,741	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$94,739</b>	<b>\$88,333</b>	<b>\$88,333</b>	<b>\$90,223</b>	<b>\$113,333</b>	<b>\$25,000</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$3,750</b>	<b>\$53,000</b>	<b>\$53,000</b>	<b>\$54,134</b>	<b>\$53,000</b>	<b>\$0</b>
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$173,308	\$128,602	\$128,602	\$127,387	\$152,915	\$24,313
<b>TOTAL OTHER CHARGES</b>	<b>\$173,308</b>	<b>\$128,602</b>	<b>\$128,602</b>	<b>\$127,387</b>	<b>\$152,915</b>	<b>\$24,313</b>
Acquisitions	\$0	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,300,917</b>	<b>\$1,319,487</b>	<b>\$1,319,487</b>	<b>\$1,356,490</b>	<b>\$1,767,002</b>	<b>\$447,515</b>
Classified	0	0	0	0	0	0
Unclassified	7	8	8	8	10	2
<b>AUTHORIZED T.O. POSITIONS</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>2</b>
<b>AUTHORIZED OTHER CHARGES POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-T.O. FTE POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>POSITIONS</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>2</b>

# STATE OF LOUISIANA

## Line Item Expenditure Summary - Program

### Executive Budget

## 5652 - Local Tax Division

Expenditures & Request:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Recommended FY25 - 26	Total Executive Adjustment FY25 - 26
Salaries	\$259,613	\$260,017	\$260,017	\$264,045	\$264,045	\$4,028
Other Compensation	\$0	\$22,458	\$22,458	\$22,458	\$22,458	\$0
Related Benefits	\$97,752	\$97,607	\$97,607	\$95,803	\$95,803	(\$1,804)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$357,365</b>	<b>\$380,082</b>	<b>\$380,082</b>	<b>\$382,306</b>	<b>\$382,306</b>	<b>\$2,224</b>
Travel	\$24,964	\$26,710	\$26,710	\$27,282	\$56,710	\$30,000
Operating Services	\$9,402	\$24,464	\$24,464	\$24,987	\$24,464	\$0
Supplies	\$6,552	\$6,636	\$6,636	\$6,778	\$6,636	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$40,918</b>	<b>\$57,810</b>	<b>\$57,810</b>	<b>\$59,047</b>	<b>\$87,810</b>	<b>\$30,000</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$6,625</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$22,471</b>	<b>\$22,000</b>	<b>\$0</b>
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$29,642	\$36,402	\$36,402	\$36,266	\$39,102	\$2,700
<b>TOTAL OTHER CHARGES</b>	<b>\$29,642</b>	<b>\$36,402</b>	<b>\$36,402</b>	<b>\$36,266</b>	<b>\$39,102</b>	<b>\$2,700</b>
Acquisitions	\$0	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$434,549</b>	<b>\$496,294</b>	<b>\$496,294</b>	<b>\$500,090</b>	<b>\$531,218</b>	<b>\$34,924</b>
Classified	0	0	0	0	0	0
Unclassified	3	3	3	3	3	0
<b>AUTHORIZED T.O. POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
<b>AUTHORIZED OTHER CHARGES POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-T.O. FTE POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>POSITIONS</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>



Statutory Dedication and Fund Account Summary

Executive Budget

Fees and Self-Generated Revenues	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Recommended FY25 - 26	Total Executive Adjustment FY25 - 26
Fees & Self-generated Revenues	\$139,555	\$361,361	\$361,361	\$362,259	\$361,361	\$0
<b>Total:</b>	<b>\$139,555</b>	<b>\$361,361</b>	<b>\$361,361</b>	<b>\$362,259</b>	<b>\$361,361</b>	<b>\$0</b>

Statutory Dedication and Fund Account Summary - Agency

Executive Budget

565 - Board of Tax Appeals

Fees and Self-Generated Revenues	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Recommended FY25 - 26	Total Executive Adjustment FY25 - 26
Fees & Self-generated Revenues	\$139,555	\$361,361	\$361,361	\$362,259	\$361,361	\$0
<b>Total:</b>	<b>\$139,555</b>	<b>\$361,361</b>	<b>\$361,361</b>	<b>\$362,259</b>	<b>\$361,361</b>	<b>\$0</b>

Statutory Dedication and Fund Account Summary - Program

Executive Budget

5651 - Administrative

Fees and Self-Generated Revenues	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Recommended FY25 - 26	Total Executive Adjustment FY25 - 26
Fees & Self-generated Revenues	\$1,446	\$172,624	\$172,624	\$173,090	\$172,624	\$0
<b>Total:</b>	<b>\$1,446</b>	<b>\$172,624</b>	<b>\$172,624</b>	<b>\$173,090</b>	<b>\$172,624</b>	<b>\$0</b>

Statutory Dedication and Fund Account Summary - Program

Executive Budget

5652 - Local Tax Division

Fees and Self-Generated Revenues	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Recommended FY25 - 26	Total Executive Adjustment FY25 - 26
Fees & Self-generated Revenues	\$138,108	\$188,737	\$188,737	\$189,169	\$188,737	\$0
<b>Total:</b>	<b>\$138,108</b>	<b>\$188,737</b>	<b>\$188,737</b>	<b>\$189,169</b>	<b>\$188,737</b>	<b>\$0</b>