

Agency Budget Request

FISCAL YEAR 2026–2027



Department of Civil Service

565 — Board of Tax Appeals



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Signature Page

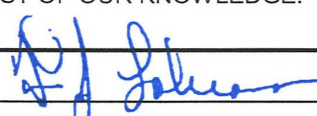
BUDGET REQUEST

Fiscal Year Ending June 30,2027

NAME OF DEPARTMENT / AGENCY: Civil Service/Board of Tax Appeals
BUDGET UNIT: Board of Tax Appeals
SCHEDULE NUMBER: 17-565
TELEPHONE NUMBER: (225) 219-3145

PHYSICAL ADDRESS: 627 N. Fourth Street, Suite 1-301
Baton Rouge, LA.
ZIP CODE: 70802
WEB ADDRESS: www.labta.gov

WE HEREBY CERTIFY THAT THE STATEMENTS AND FIGURES ON THE ACCOMPANYING FORMS ARE TRUE AND CORRECT
TO THE BEST OF OUR KNOWLEDGE.

HEAD OF DEPARTMENT: 
PRINTED NAME/TITLE: Francis J. Lobrano / Chairman
DATE: November 1, 2025
EMAIL ADDRESS: Francis.Lobrano@la.gov

HEAD OF BUDGET UNIT: 
PRINTED NAME/TITLE: Donielle Massingill / Secretary-Clerk
DATE: November 1, 2025
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PROGRAM CONTACT PERSON: Donielle Massingill
TITLE: Secretary-Clerk
TELEPHONE NUMBER: (225) 219-3145
EMAIL ADDRESS: Donielle.Massingill@la.gov

FINANCIAL CONTACT PERSON: Josh McDaniels
TITLE: Budget Administrator
TELEPHONE NUMBER: (225) 219-3145
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Operational Plan

STATE OF LOUISIANA
Operational Plan Form
Department Goals

DEPARTMENT NUMBER AND NAME: BTA - BTA

DEPARTMENT MISSION:

To provide human resource services and programs that enable state government to attract, develop and retain a productive and diverse workforce that excels in delivering quality services to the citizens of Louisiana.

DEPARTMENT GOALS:

The goals of the State Civil Service are as follows:

- Provide effective Human Resources (HR) leadership driven by policies that effect transparent and accountable HR practices; resulting in employers having the key tools and skills needed to ensure that employees are empowered and equipped to accomplish the organization's desired outcomes and goals.
- Provide a prompt, inexpensive system for resolving removal, discipline, rule violation, and discrimination cases that satisfies due process requirements.
- Utilize technology to improve the productivity and effectiveness of Civil Service and its user agencies.
- Administer the classification and compensation systems by developing and implementing flexible job evaluation and pay policies and practices that can be adapted to meet agencies' unique requirements.
- Create and administer programs, rules, assistance procedures and training that promote, encourage, and enhance effectiveness, efficiency, and accountability in state agencies and their employees.
- Through on-going training and in cooperation with the Comprehensive Public Training Program (CPTP), offer training opportunities to help agency supervisors and HR managers in developing skills necessary to positively affect the productivity, efficiency, and morale through proper employee management.
- Provide processes and policies that enable state agency managers to fill vacant positions with highly qualified applicants in a timely fashion and in accordance with legal and professional standards.
- Provide for the systematic evaluation of the effectiveness of human resource practices in state agencies.

STATE OF LOUISIANA

Operational Plan Form

Agency Goals

AGENCY NUMBER AND NAME: 565 - Board of Tax Appeals

AGENCY MISSION:

The Board of Tax Appeals ("Board") is the constitutionally created trial court for tax disputes, an independent tribunal whose statutory mission is to resolve equitably, fairly, expeditiously and independently any state tax dispute between individual, corporate and other taxpayers and state agencies including the Louisiana Department of Revenue, the Louisiana Department of Wildlife and Fisheries, Louisiana Department of Insurance, Louisiana Office of Motor Vehicles, and the Louisiana Department of Health, as mandated by R.S. 47:1401 et. seq. and La. Const. art. V., Sec. 35. The Board supports the State's right to collect all taxes to which it is entitled, while at the same time protecting the taxpayers' right to an inexpensive, convenient, prompt and fair judicial determination, consistent with the provisions of its statutory powers and authority. As provided by R.S. 47:337.2(A)(1)(c), to provide, in addition to existing judicial remedies, for an impartial, economical, and expeditious forum where a taxpayer may choose to resolve disputes arising under sales and use taxes, occupational license taxes, and occupancy taxes imposed by local taxing authority before the Board of Tax Appeals, an independent tribunal constitutionally created as the trial court for tax disputes, and to provide a uniform remedy for taxpayers appealing assessments or denials or inaction on a refund claim, all for the purpose of promoting uniformity and consistency in the interpretation and application of law governing such taxes.

AGENCY GOALS:

1. To hear and resolve in a fair, impartial, prompt and economical manner:
 - (a) all appeals filed by taxpayers from assessments imposed by the Louisiana Department of Revenue,
 - (b) denials of refund claims by the Louisiana Department of Revenue, and
 - (c) claims against the state for monies erroneously paid into the state treasury.
 2. To maintain the integrity and independence of the Board of Tax Appeals.
- Statutory authority for goals: LA R.S. 47:1401 et. seq. and La. Const. Art. 5, Sec. 35
The Board advances the state outcome goal of transparent, accountable and effective government.

STATEMENT OF AGENCY STRATEGY FOR DEVELOPMENT OF HUMAN RESOURCE POLICIES THAT ARE HELPFUL AND BENEFICIAL TO WOMEN AND FAMILIES:

The Board has developed a crisis leave pool and a flexible work schedule policy.

STATE OF LOUISIANA
Operational Plan Form
Program Goals

PROGRAM NUMBER AND NAME: 5651 - Administrative

PROGRAM AUTHORIZATION:

The Board of Tax Appeals is authorized by R.S. 47:1401 et. seq., effective 1942, and La. Const. art. V, Sec. 35.

PROGRAM MISSION:

The Board of Tax Appeals ("Board") is the constitutionally created trial court for tax disputes, an independent tribunal whose statutory mission is to resolve equitably, fairly, expeditiously and independently any state tax dispute between individual, corporate and other taxpayers and state agencies including the Louisiana Department of Revenue, the Louisiana Department of Wildlife and Fisheries, Louisiana Department of Insurance, Louisiana Office of Motor Vehicles, and the Louisiana Department of Health, as mandated by R.S. 47:1401 et. seq. and La. Const. art. V., Sec. 35. The Board supports the State's rights to collect all taxes to which it is entitled, while at the same time protecting the taxpayers' rights to an inexpensive, convenient, prompt and fair judicial determination, consistent with the provisions of its statutory powers and authority.

PROGRAM GOALS:

PROGRAM GOAL(S):

1. To hear and resolve in a fair, impartial, prompt and economical manner:
 - (a) all appeals filed by taxpayers from assessments imposed by the Louisiana Department of Revenue,
 - (b) denials of refund claims by the Louisiana Department of Revenue, and
 - (c) claims against the state for monies erroneously paid into the state treasury.
 2. To maintain the integrity and independence of the Board of Tax Appeals.
- Statutory authority for goals: LA R.S. 47:1401 et. seq.
The Board advances the state outcome goal of transparent, accountable and effective government.

PROGRAM ACTIVITY:

STATE OF LOUISIANA

Operational Plan Form

Program Goals

PROGRAM NUMBER AND NAME: 5651 - Administrative

The Board is constitutionally created trial court for tax disputes, an independent tribunal whose statutory activity is to resolve equitably, fairly, expeditiously and independently any state tax dispute between individuals, corporations and other taxpayers and state agencies including the Louisiana Department of Revenue, the Louisiana Department of Wildlife and Fisheries, Louisiana Department of Insurance, Louisiana Office of Motor Vehicles, and the Louisiana Department of Health, as mandated by R.S. 47:1401 et. seq. and La. Const. art. V, Sec. 35. The Board is entirely independent from the Louisiana Department of Revenue or any other taxing authority. The three board members are appointed by the Governor and confirmed by the Senate. Hearings are conducted regularly each month. The types of appeals before the Board range from very simple tax issues and small tax amounts (<\$100) to very complex tax issue amounts (>\$5,000,000). The Board's staff helps taxpayers with information on the appeals procedure, processes appeals and pleadings, digitizes hard copies of cases, organizes the cases and performs other daily administrative duties of a state agency.

The Board has the authority to hear appeals from the imposition of the following types of taxes: individual income, corporate income, corporate franchise, excise, severance, sales and use, withholding, motor vehicle, transportation and communication, hazardous waste, inspection and supervision and inventory special fuels. If a taxpayer is aggrieved by an assessment made by the Secretary of the Louisiana Department of Revenue, the taxpayer may file a petition with the Board seeking relief. The case is assigned for hearing, at which time either party may introduce evidence. After hearing the case and considering the record, the law and the evidence, a judgment is rendered by the Board. If the judgment is not appealed by either party within 30 days, it becomes final. The Board also approves or disapproves claims against the state. If the claim is approved by the Board of Tax Appeals, the legislature is authorized to appropriate funds to pay the claims.

In addition, the Board is authorized to review and approve or disapprove the following: offer of compromise, penalty waiver request, tax lien releases and redetermination of final assessments submitted to it by the Secretary of the Louisiana Department of Revenue. The Board also hears appeals from the Secretary's denial of claims or tax refunds or the refusal to act on claims or refunds.

The Board is authorized by the following statutes to hear the following items:

1. R.S. 47:114(F)(3). Approval of penalty waivers for failure to file annual or final returns of withholding taxes when the penalty exceeds \$25,000.
2. R.S. 47:295(C). Approval of penalty waivers for failure to pay income tax imposed on individuals when the penalty exceeds \$25,000.
3. R.S. 47:303(B)(5)(d). The taxpayer's appeal to the Secretary's refusal to issue certification of title or vehicle registration.
4. R.S. 47:303.1(G). The taxpayer's appeal to the Secretary's denial or revocation of a direct payment number registration.
5. R.S. 47:305.14(C). The taxpayer's appeal to the Secretary's denial of tax exempt status for non-profit organizations.
6. R.S. 47:305.18(C). The taxpayer's appeal to the Secretary's denial of tax exempt status for fairs, festivals, etc.
7. R.S. 47:305.20(E). The taxpayer's appeal to the Secretary's denial of tax exempt status for commercial fisherman.
8. R.S. 47:205.53(B)(2). The taxpayer's appeal to the Secretary's denial of tax exempt status for sickle cell organizations.
9. R.S. 47:647(B). The taxpayer's appeal to the Secretary's refusal to issue tax credit on third party contracts.
10. R.S. 47:1431 through 47:1438. Issues regarding appeals for redetermination of assessment or for the determination of overpayments, or payment under protest petitions.
11. R.S. 47:1451. Approval of penalty waivers.
12. R.S. 47:1471. Issues regarding alcoholic beverages permits.
13. R.S. 47:1481 through 47:1486. Claims against the state.
14. R.S. 47:1520(B). Approval of penalty waivers for failure to comply with the electronic filing requirements.
15. R.S. 47:1561(3). Regards notice of final assessment advising appeal within specific time.
16. R.S. 47:1565(A),(B),(C),(2),(3). Regards procedures for appealing assessments.
17. R.S. 47:1566(C). Regards procedures to appeal jeopardy assessments.
18. R.S. 47:1567. Regards procedure to appeal assessments and claims in bankruptcy and receiverships.
19. R.S. 47:1576(A)(1)(a),(b),(2),(C)(E). Regards procedure to appeal remittance of tax under protest.
20. R.S. 47:1580(A)(3). Regards suspension of prescription.
21. R.S. 47:1621(F). Regards appeals for refunds of overpayments.
22. R.S. 47:1621.1(A). Regards application of overpayment as a credit.
23. R.S. 47:1625. Regards appeals from Secretary's disallowing of refund claims.
24. R.S. 47:1626. Regards Board's findings of overpayment upon appeal.
25. R.S. 47:1688. Regard suspension of gasoline dealers' permits.
26. R.S. 47:1689. Regards appeals on forfeiture of refunds.
27. R.S. 51:1310(C). Regards appeals of denials of refunds for international travelers.
28. R.S. 26:354(1). Regards Board's approvals of waiver of penalty for wholesale dealers of alcoholic beverages.
29. R.S. 26.492(A). Regards Board's approval of waiver of penalty for local gallonage tax on beverages of low alcoholic content.

STATE OF LOUISIANA
Operational Plan Form
Program Goals

PROGRAM NUMBER AND NAME: 5651 - Administrative

STATE OF LOUISIANA
Operational Plan Form
Program Goals

PROGRAM NUMBER AND NAME: 5652 - Local Tax Division

PROGRAM AUTHORIZATION:

The Local Tax Division of the Board of Tax Appeals is authorized by R.S. 36:53(J) and R.S. 36:801.1(A), effective July 1, 2014.

PROGRAM MISSION:

As provided by R.S. 47:337.2(A)(1)(c), to provide, in addition to existing judicial remedies, for an impartial, economical, and expeditious forum where a taxpayer may choose to resolve disputes arising under sales and use taxes, property taxes, occupational license taxes, and occupancy taxes imposed by local taxing authority before the Board of Tax Appeals, an independent tribunal constitutionally created as the trial court for tax disputes, and to provide a uniform remedy for taxpayers appealing assessments or denials or inaction on a refund claim, all for the purpose of promoting uniformity and consistency in the interpretation and application of law governing such taxes.

PROGRAM GOALS:

1. To hear and resolve in a fair, impartial, prompt and economical manner:
 - (a) all appeals filed by taxpayers from assessments imposed by the local taxing authorities,
 - (b) denials of refund claims by the local taxing authorities.
 2. To maintain the integrity and independence of the Local Tax Division of the Board of Tax Appeals.
- Statutory authority for goals: LA R.S. 47:1401 et. seq.

PROGRAM ACTIVITY:

As provided by R.S. 47:337.2(A)(1)(c), to provide, in addition to existing judicial remedies, for an impartial, economical, and expeditious forum where a taxpayer may choose to resolve disputes arising under sales and use taxes imposed by a local taxing authority before the Board of Tax Appeals, an independent tribunal constitutionally created as the trial court for tax disputes, and to provide a uniform remedy for taxpayers appealing assessments or denials or inaction on a refund claim, all for the purpose of promoting uniformity and consistency in the interpretation and application of law governing such taxes.

STATE OF LOUISIANA
Operational Plan Form
Activities/Objectives - Performance Indicators

DEPARTMENT ID: 17 - CSER

AGENCY ID: 565 - Board of Tax Appeals

PROGRAM ID: 5651 - Administrative

PM OBJECTIVE: 5651-01 - Process cases and conduct hearings as requested by parties.

Children's Budget Link:

Human Resource Policies Beneficial to Women and Families Link:

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other:

Explanatory Notes:

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2024 - 2025	Actual Year End Performance 2024 - 2025	Performance Standard as Initially Appropriated 2025 - 2026	Existing Performance Standard 2025 - 2026	Performance at Continuation Budget Level 2026 - 2027	Performance at Executive Budget Level 2026 - 2027	Performance Standard as Initially Appropriated 2026 - 2027
23363	K	Percent of judgments signed 60 days from hearing	P	70	93.33	90	90	90	0	0
238	K	Percentage of taxpayer cases processed within 30 days of receipt	P	90	92.35	70	70	90	0	0

STATE OF LOUISIANA
Operational Plan Form
Activities/Objectives - Performance Indicators

DEPARTMENT ID: 17 - CSER

AGENCY ID: 565 - Board of Tax Appeals

PROGRAM ID: 5651 - Administrative

PM OBJECTIVE: 5651-02 - Computerize all docketed cases by scanning files and entering all data in the docketing system, so all case information is in digital form and readily available.

Children's Budget Link:

Human Resource Policies Beneficial to Women and Families Link:

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other):

Explanatory Notes:

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2024 - 2025	Actual Year End Performance 2024 - 2025	Performance Standard as Initially Appropriated 2025 - 2026	Existing Performance Standard 2025 - 2026	Performance at Continuation Budget Level 2026 - 2027	Performance at Executive Budget Level 2026 - 2027	Performance Standard as Initially Appropriated 2026 - 2027
21072	S	Percentage of open cases up-to-date with scanning and entering data in docketing system	P	70	100	70	70	70	0	0
21074	S	Percentage of closed cases completely scanned and data entered in docketing system	P	15	100	15	15	15	0	0
Performance Indicator	Level	Performance Indicator Name	Unit	General Performance Information						
				Performance Indicator Values						
				Prior Year Actual FY2020 - 2021	Prior Year Actual FY2021 - 2022	Prior Year Actual FY2022 - 2023	Prior Year Actual FY2023 - 2024	Prior Year Actual FY2024 - 2025		
12505	G	Number of cases filed and docketed	N	1,510	864	758	618	183		
12506	G	Number of Collection Division cases filed, docketed and resolved without a hearing	N	410	148	368	273	199		
12507	G	Number of claims appealed to appellate court	N	7	3	8	0	2		
21075	G	Number of waivers, compromises, and lien releases filed	N	636	0	0	26	24		

STATE OF LOUISIANA

Operational Plan Form

Activities/Objectives - Performance Indicators

DEPARTMENT ID: 17 - CSER

AGENCY ID: 565 - Board of Tax Appeals

PROGRAM ID: 5652 - Local Tax Division

PM OBJECTIVE: 5652-01 - Issue docket numbers, issue service and conduct hearings on petitions filed in Local Tax Division in an efficient manner.

Children's Budget Link:

Human Resource Policies Beneficial to Women and Families Link:

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other:

Explanatory Notes:

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2024 - 2025	Actual Year End Performance 2024 - 2025	Performance Standard as Initially Appropriated 2025 - 2026	Existing Performance Standard 2025 - 2026	Performance at Continuation Budget Level 2026 - 2027	Performance at Executive Budget Level 2026 - 2027	Performance Standard as Initially Appropriated 2026 - 2027
25820	K	Percentage of taxpayer cases processed within 15 days of receipt	P	90	100	90	90	90	0	0
25821	K	Percentage of judgments signed within 60 days of hearing	P	75	33.33	75	75	75	0	0

STATE OF LOUISIANA
Operational Plan Form
Activities/Objectives - Performance Indicators

DEPARTMENT ID: 17 - CSER

AGENCY ID: 565 - Board of Tax Appeals

PROGRAM ID: 5652 - Local Tax Division

PM OBJECTIVE: 5652-02 - Scan all cases and enter data in docketing system for cases filed in the Local Tax Division, so all case information is digitized and readily available.

Children's Budget Link:

Human Resource Policies Beneficial to Women and Families Link:

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other):

Explanatory Notes:

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2024 - 2025	Actual Year End Performance 2024 - 2025	Performance Standard as Initially Appropriated 2025 - 2026	Existing Performance Standard 2025 - 2026	Performance at Continuation Budget Level 2026 - 2027	Performance at Executive Budget Level 2026 - 2027	Performance Standard as Initially Appropriated 2026 - 2027
25822	S	Percent of open cases scanned and data entered in docketing system	P	95	100	95	95	95	0	0
25823	S	Percent of closed cases scanned and data entered in docketing system	P	90	100	90	90	90	0	0



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Budget Request Overview

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	647,331	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	807,089	1,936,859	2,267,590	330,731	17.08%
FEES & SELF-GENERATED	301,684	361,361	434,602	73,241	20.27%
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,756,104	\$2,298,220	\$2,702,192	\$403,972	17.58%

Fees and Self-Generated

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated Revenues	301,684	361,361	434,602	73,241	20.27%
Total:	\$301,684	\$361,361	\$434,602	\$73,241	20.27%

Statutory Dedications

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Total:	—	—	—	—	—

Agency Expenditures

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Salaries	820,510	1,021,090	1,232,841	211,751	20.74%
Other Compensation	193,227	341,653	341,653	—	—
Related Benefits	482,283	467,317	584,183	116,866	25.01%
TOTAL PERSONAL SERVICES	\$1,496,020	\$1,830,060	\$2,158,677	\$328,617	17.96%
Travel	39,291	103,423	105,803	2,380	2.30%
Operating Services	22,044	79,343	107,169	27,826	35.07%
Supplies	17,342	18,377	18,799	422	2.30%
TOTAL OPERATING EXPENSES	\$78,678	\$201,143	\$231,771	\$30,628	15.23%
PROFESSIONAL SERVICES	\$2,780	\$75,000	\$76,727	\$1,727	2.30%
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	170,482	192,017	192,017	—	—
TOTAL OTHER CHARGES	\$170,482	\$192,017	\$192,017	—	—
Acquisitions	8,145	—	43,000	43,000	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$8,145	—	\$43,000	\$43,000	—
TOTAL EXPENDITURES	\$1,756,104	\$2,298,220	\$2,702,192	\$403,972	17.58%

Agency Positions

Classified	—	—	—	—	—
Unclassified	11	13	15	2	15.38%
TOTAL AUTHORIZED T.O. POSITIONS	11	13	15	2	15.38%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—
TOTAL POSITIONS	11	13	15	2	15.38%

Cost Detail

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
State General Fund	647,331	—	—	—
Interagency Transfers	807,089	1,936,859	2,267,590	330,731
Fees & Self-generated Revenues	301,684	361,361	434,602	73,241
Total:	\$1,756,104	\$2,298,220	\$2,702,192	\$403,972

Salaries

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5110025	SAL-UNCLASS-TO-REG	820,510	1,021,090	1,232,841	211,751
Total Salaries:		\$820,510	\$1,021,090	\$1,232,841	\$211,751

Other Compensation

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	47,472	86,938	86,938	—
5120040	COMP-BOARD MEMBERS	145,464	254,715	254,715	—
5120105	COMP-CL-NON TO-OT	290	—	—	—
Total Other Compensation:		\$193,227	\$341,653	\$341,653	—

Related Benefits

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	181,966	212,823	284,746	71,923
5130020	RET CONTR-TEACHERS	19,771	33,196	21,702	(11,494)
5130030	RET CONTR-OTHER	68,812	76,810	73,393	(3,417)
5130050	POSTRET BENEFITS	35,220	32,308	32,308	—
5130055	FICA TAX (OASDI)	4,128	5,055	4,232	(823)
5130060	MEDICARE TAX	15,004	14,129	18,902	4,773

Related Benefits *(continued)*

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5130070	GRP INS CONTRIBUTION	83,456	92,636	148,510	55,874
5130090	TAXABLE FRINGE BEN	73,926	360	390	30
Total Related Benefits:		\$482,283	\$467,317	\$584,183	\$116,866

Travel

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	21,504	72,710	74,383	1,673
5210020	IN-STATE TRAV-FIELD	—	1,000	1,023	23
5210025	IN-STATE TRV-BD MEM	9,536	17,096	17,489	393
5210050	OUT-OF-STATE TRV-ADM	665	8,000	8,184	184
5210055	OUT-OF-STTRV-CONF	3,846	2,117	2,166	49
5210065	OUT-OF-STTRV-BD MEM	1,374	2,500	2,558	58
5210110	CONFERENCE REG FEES	2,367	—	—	—
Total Travel:		\$39,291	\$103,423	\$105,803	\$2,380

Operating Services

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5310010	SERV-DUES & OTHER	3,827	9,522	9,741	219
5310011	SERV-SUBSCRIPTIONS	11,182	11,155	11,412	257
5310040	SERV-BANK (NON-DEBT)	309	647	662	15
5310400	SERV-MISC	—	2,188	2,238	50
5330008	MAINT-EQUIPMENT	2,472	2,040	2,087	47
5330017	MAINT-DATA SOFTWARE	750	49,745	76,889	27,144
5350001	UTIL-INTERNET PROVID	—	120	123	3
5350002	UTIL-DATA LINE/CIRCT	3,121	1,442	1,475	33

Operating Services *(continued)*

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5350006	UTIL-MAIL/DEL/POST	—	2,100	2,149	49
5350012	UTIL-CABLE	384	384	393	9
Total Operating Services:		\$22,044	\$79,343	\$107,169	\$27,826

Supplies

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	15,383	13,251	13,556	305
5410006	SUP-COMPUTER	—	5,126	5,243	117
5410400	SUP-OTHER	1,959	—	—	—
Total Supplies:		\$17,342	\$18,377	\$18,799	\$422

Professional Services

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	—	70,000	71,611	1,611
5510400	PROF SERV-OTHER	2,780	5,000	5,116	116
Total Professional Services:		\$2,780	\$75,000	\$76,727	\$1,727

Interagency Transfers

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	10	35,015	35,015	—
5950008	IAT-POSTAGE	28,600	15,619	15,619	—
5950014	IAT-TELEPHONE	10,867	14,752	14,752	—
5950026	IAT-RENTALS	67,178	66,232	66,232	—
5950050	IAT-ORM INSURANCE	7,247	6,682	6,682	—
5950051	IAT-OSUP	936	874	874	—

Interagency Transfers *(continued)*

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5950056	IAT-CAP PRK-PATROL	9,025	9,252	9,252	—
5950058	IAT-TECH SVCS	46,619	43,591	43,591	—
Total Interagency Transfers:		\$170,482	\$192,017	\$192,017	—

Acquisitions

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5710224	ACQ-OFFICE FURN&EQP	8,145	—	—	—
5710229	ACQ-SEC/LAW ENFOR EQ	—	—	3,000	3,000
5710250	ACQ-AUTOMOBILES	—	—	40,000	40,000
Total Acquisitions:		\$8,145	—	\$43,000	\$43,000
Total Agency Expenditures:		\$1,756,104	\$2,298,220	\$2,702,192	\$403,972

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	647,331	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	499,532	1,594,378	1,727,207	132,829	8.33%
FEES & SELF-GENERATED	119,140	172,624	173,127	503	0.29%
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,266,003	\$1,767,002	\$1,900,334	\$133,332	7.55%

Fees and Self-Generated

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated Revenues	119,140	172,624	173,127	503	0.29%
Total:	\$119,140	\$172,624	\$173,127	\$503	0.29%

Program Expenditures

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Salaries	568,238	757,045	826,015	68,970	9.11%
Other Compensation	193,227	319,195	319,195	—	—
Related Benefits	318,708	371,514	406,048	34,534	9.30%
TOTAL PERSONAL SERVICES	\$1,080,173	\$1,447,754	\$1,551,258	\$103,504	7.15%
Travel	16,286	46,713	47,788	1,075	2.30%
Operating Services	17,076	54,879	82,142	27,263	49.68%
Supplies	10,773	11,741	12,011	270	2.30%
TOTAL OPERATING EXPENSES	\$44,135	\$113,333	\$141,941	\$28,608	25.24%
PROFESSIONAL SERVICES	\$284	\$53,000	\$54,220	\$1,220	2.30%
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	134,080	152,915	152,915	—	—
TOTAL OTHER CHARGES	\$134,080	\$152,915	\$152,915	—	—
Acquisitions	7,330	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$7,330	—	—	—	—
TOTAL EXPENDITURES	\$1,266,003	\$1,767,002	\$1,900,334	\$133,332	7.55%

Program Positions

Classified	—	—	—	—	—
Unclassified	8	10	10	—	—
TOTAL AUTHORIZED T.O. POSITIONS	8	10	10	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—
TOTAL POSITIONS	8	10	10	—	—

Cost Detail

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
State General Fund	647,331	—	—	—
Interagency Transfers	499,532	1,594,378	1,727,207	132,829
Fees & Self-generated Revenues	119,140	172,624	173,127	503
Total:	\$1,266,003	\$1,767,002	\$1,900,334	\$133,332

Salaries

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5110025	SAL-UNCLASS-TO-REG	568,238	757,045	826,015	68,970
Total Salaries:		\$568,238	\$757,045	\$826,015	\$68,970

Other Compensation

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	47,472	64,480	64,480	—
5120040	COMP-BOARD MEMBERS	145,464	254,715	254,715	—
5120105	COMP-CL-NON TO-OT	290	—	—	—
Total Other Compensation:		\$193,227	\$319,195	\$319,195	—

Related Benefits

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	181,966	212,823	239,926	27,103
5130020	RET CONTR-TEACHERS	19,771	33,196	21,702	(11,494)
5130050	POSTRET BENEFITS	35,220	32,308	32,308	—
5130055	FICA TAX (OASDI)	3,724	5,055	4,232	(823)
5130060	MEDICARE TAX	10,470	10,361	13,004	2,643

Related Benefits *(continued)*

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5130070	GRP INS CONTRIBUTION	67,167	77,411	94,486	17,075
5130090	TAXABLE FRINGE BEN	390	360	390	30
Total Related Benefits:		\$318,708	\$371,514	\$406,048	\$34,534

Travel

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	3,761	25,000	25,575	575
5210025	IN-STATE TRV-BD MEM	9,536	17,096	17,489	393
5210055	OUT-OF-STTRV-CONF	—	2,117	2,166	49
5210065	OUT-OF-STTRV-BD MEM	1,374	2,500	2,558	58
5210110	CONFERENCE REG FEES	1,615	—	—	—
Total Travel:		\$16,286	\$46,713	\$47,788	\$1,075

Operating Services

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5310010	SERV-DUES & OTHER	3,116	5,093	5,210	117
5310011	SERV-SUBSCRIPTIONS	8,288	6,725	6,880	155
5310040	SERV-BANK (NON-DEBT)	309	647	662	15
5310400	SERV-MISC	—	2,188	2,238	50
5330008	MAINT-EQUIPMENT	2,225	1,836	1,878	42
5330017	MAINT-DATA SOFTWARE	675	35,125	61,933	26,808
5350001	UTIL-INTERNET PROVID	—	120	123	3
5350002	UTIL-DATA LINE/CIRCT	2,081	961	983	22
5350006	UTIL-MAIL/DEL/POST	—	1,800	1,842	42
5350012	UTIL-CABLE	384	384	393	9
Total Operating Services:		\$17,076	\$54,879	\$82,142	\$27,263

Supplies

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	8,813	8,241	8,431	190
5410006	SUP-COMPUTER	—	3,500	3,580	80
5410400	SUP-OTHER	1,959	—	—	—
Total Supplies:		\$10,773	\$11,741	\$12,011	\$270

Professional Services

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	—	50,500	51,662	1,162
5510400	PROF SERV-OTHER	284	2,500	2,558	58
Total Professional Services:		\$284	\$53,000	\$54,220	\$1,220

Interagency Transfers

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	10	17,829	17,829	—
5950008	IAT-POSTAGE	8,999	7,938	7,938	—
5950014	IAT-TELEPHONE	9,693	13,276	13,276	—
5950026	IAT-RENTALS	60,460	59,609	59,609	—
5950050	IAT-ORM INSURANCE	5,798	6,014	6,014	—
5950051	IAT-OSUP	842	787	787	—
5950056	IAT-CAP PRK-PATROL	8,123	8,327	8,327	—
5950058	IAT-TECH SVCS	40,155	39,135	39,135	—
Total Interagency Transfers:		\$134,080	\$152,915	\$152,915	—

Acquisitions

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5710224	ACQ-OFFICE FURN&EQP	7,330	—	—	—
Total Acquisitions:		\$7,330	—	—	—
Total Expenditures for Program 5651		\$1,266,003	\$1,767,002	\$1,900,334	\$133,332

5652 - Local Tax Division

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	307,557	342,481	540,383	197,902	57.78%
FEES & SELF-GENERATED	182,545	188,737	261,475	72,738	38.54%
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$490,102	\$531,218	\$801,858	\$270,640	50.95%

Fees and Self-Generated

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated Revenues	182,545	188,737	261,475	72,738	38.54%
Total:	\$182,545	\$188,737	\$261,475	\$72,738	38.54%

Program Expenditures

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Salaries	252,272	264,045	406,826	142,781	54.07%
Other Compensation	—	22,458	22,458	—	—
Related Benefits	163,574	95,803	178,135	82,332	85.94%
TOTAL PERSONAL SERVICES	\$415,846	\$382,306	\$607,419	\$225,113	58.88%
Travel	23,005	56,710	58,015	1,305	2.30%
Operating Services	4,968	24,464	25,027	563	2.30%
Supplies	6,570	6,636	6,788	152	2.29%
TOTAL OPERATING EXPENSES	\$34,542	\$87,810	\$89,830	\$2,020	2.30%
PROFESSIONAL SERVICES	\$2,496	\$22,000	\$22,507	\$507	2.30%
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	36,402	39,102	39,102	—	—
TOTAL OTHER CHARGES	\$36,402	\$39,102	\$39,102	—	—
Acquisitions	815	—	43,000	43,000	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$815	—	\$43,000	\$43,000	—
TOTAL EXPENDITURES	\$490,102	\$531,218	\$801,858	\$270,640	50.95%

Program Positions

Classified	—	—	—	—	—
Unclassified	3	3	5	2	66.67%
TOTAL AUTHORIZED T.O. POSITIONS	3	3	5	2	66.67%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—
TOTAL POSITIONS	3	3	5	2	66.67%

Cost Detail

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
Interagency Transfers	307,557	342,481	540,383	197,902
Fees & Self-generated Revenues	182,545	188,737	261,475	72,738
Total:	\$490,102	\$531,218	\$801,858	\$270,640

Salaries

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5110025	SAL-UNCLASS-TO-REG	252,272	264,045	406,826	142,781
Total Salaries:		\$252,272	\$264,045	\$406,826	\$142,781

Other Compensation

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	—	22,458	22,458	—
Total Other Compensation:		—	\$22,458	\$22,458	—

Related Benefits

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	—	—	44,820	44,820
5130030	RET CONTR-OTHER	68,812	76,810	73,393	(3,417)
5130055	FICA TAX (OASDI)	404	—	—	—
5130060	MEDICARE TAX	4,534	3,768	5,898	2,130
5130070	GRP INS CONTRIBUTION	16,288	15,225	54,024	38,799
5130090	TAXABLE FRINGE BEN	73,536	—	—	—
Total Related Benefits:		\$163,574	\$95,803	\$178,135	\$82,332

Travel

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	17,743	47,710	48,808	1,098
5210020	IN-STATE TRAV-FIELD	—	1,000	1,023	23
5210050	OUT-OF-STATE TRV-ADM	665	8,000	8,184	184
5210055	OUT-OF-STTRV-CONF	3,846	—	—	—
5210110	CONFERENCE REG FEES	752	—	—	—
Total Travel:		\$23,005	\$56,710	\$58,015	\$1,305

Operating Services

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5310010	SERV-DUES & OTHER	711	4,429	4,531	102
5310011	SERV-SUBSCRIPTIONS	2,894	4,430	4,532	102
5330008	MAINT-EQUIPMENT	247	204	209	5
5330017	MAINT-DATA SOFTWARE	75	14,620	14,956	336
5350002	UTIL-DATA LINE/CIRCT	1,040	481	492	11
5350006	UTIL-MAIL/DEL/POST	—	300	307	7
Total Operating Services:		\$4,968	\$24,464	\$25,027	\$563

Supplies

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	6,570	5,010	5,125	115
5410006	SUP-COMPUTER	—	1,626	1,663	37
Total Supplies:		\$6,570	\$6,636	\$6,788	\$152

Professional Services

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	—	19,500	19,949	449
5510400	PROF SERV-OTHER	2,496	2,500	2,558	58
Total Professional Services:		\$2,496	\$22,000	\$22,507	\$507

Interagency Transfers

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	—	17,186	17,186	—
5950008	IAT-POSTAGE	19,601	7,681	7,681	—
5950014	IAT-TELEPHONE	1,174	1,476	1,476	—
5950026	IAT-RENTALS	6,718	6,623	6,623	—
5950050	IAT-ORM INSURANCE	1,449	668	668	—
5950051	IAT-OSUP	94	87	87	—
5950056	IAT-CAP PRK-PATROL	903	925	925	—
5950058	IAT-TECH SVCS	6,464	4,456	4,456	—
Total Interagency Transfers:		\$36,402	\$39,102	\$39,102	—

Acquisitions

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5710224	ACQ-OFFICE FURN&EQP	815	—	—	—
5710229	ACQ-SEC/LAW ENFOR EQ	—	—	3,000	3,000
5710250	ACQ-AUTOMOBILES	—	—	40,000	40,000
Total Acquisitions:		\$815	—	\$43,000	\$43,000
Total Expenditures for Program 5652		\$490,102	\$531,218	\$801,858	\$270,640
Total Agency Expenditures:		\$1,756,104	\$2,298,220	\$2,702,192	\$403,972

SOURCE OF FUNDING SUMMARY

Agency Overview

Interagency Transfers

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Form ID
INTERAGENCY TRANSFERS	807,089	1,936,859	2,267,590	330,731	45550
Total Interagency Transfers	\$807,089	\$1,936,859	\$2,267,590	\$330,731	

Fees & Self-generated

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Form ID
FEES & SELF GENERATED	301,684	361,361	434,602	73,241	45549
INTERAGENCY TRANSFERS	—	—	—	—	45550
Total Fees & Self-generated	\$301,684	\$361,361	\$434,602	\$73,241	
Total Sources of Funding:	\$1,108,773	\$2,298,220	\$2,702,192	\$403,972	

SOURCE OF FUNDING DETAIL

Interagency Transfers

Form 45550 — 565 - IAT - Department of Revenue

Expenditures	Existing Operating Budget as of 10/02/2025			FY2026-2027 Total Request			FY2027-2028 Projected		
	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match
Salaries	885,145	—	—	1,064,396	—	—	1,064,396	—	—
Other Compensation	284,823	—	—	284,823	—	—	284,823	—	—
Related Benefits	379,507	—	—	478,099	—	—	478,099	—	—
TOTAL PERSONAL SERVICES	\$1,549,475	—	—	\$1,827,318	—	—	\$1,827,318	—	—
Travel	90,775	—	—	92,863	—	—	92,863	—	—
Operating Services	73,481	—	—	101,173	—	—	101,173	—	—
Supplies	12,927	—	—	13,224	—	—	13,224	—	—
TOTAL OPERATING EXPENSES	\$177,183	—	—	\$207,260	—	—	\$207,260	—	—
PROFESSIONAL SERVICES	\$57,000	—	—	\$58,311	—	—	\$58,311	—	—
Other Charges	—	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	153,201	—	—	153,201	—	—	153,201	—	—
TOTAL OTHER CHARGES	\$153,201	—	—	\$153,201	—	—	\$153,201	—	—
Acquisitions	—	—	—	21,500	—	—	21,500	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	\$21,500	—	—	\$21,500	—	—
TOTAL EXPENDITURES	\$1,936,859	—	—	\$2,267,590	—	—	\$2,267,590	—	—

Form 45550 — 565 - IAT - Department of Revenue

Question	Narrative Response
State the purpose, source and legal citation.	Administrative Program: Pursuant to lines 4-5 and 12-13 on page 107 of Act 3 of 2017 of the Regular Legislative Session. Local Tax Division Pursuant to Act 640, Section 302(K) and R.S. 47:302(K)(7)(b). Also, pursuant to LA R.S. 47:302K(7)(b) (as amended by Act 640 of 2014), the Board of Tax Appeals may retain and carry-forward all unexpended Local IAT funds. All IAT funding for the Local Tax Division is a cost to local government (not the state) since it causes a reduction in distributions of local use tax to parish collectors, and is therefore dedicated to be expended exclusively for the purposes of its Local Tax Division pursuant to LA R.S. 47:302K(7)(a).
Agency discretion or Federal requirement?	The Board of Tax Appeals does not receive Federal funding. The line item requests for expenditures are at the discretion of the agency.
Describe any budgetary peculiarities.	N/A
Is the Total Request amount for multiple years?	The Total Request is for FY 2027 only.
Additional information or comments.	N/A
Provide the amount of any indirect costs.	N/A
Any indirect costs funded with other MOF?	N/A
Objectives and indicators in the Operational Plan.	N/A
Additional information or comments.	N/A

Fees & Self-generated

Form 45549 — 565 - Filing Fees

Expenditures	Existing Operating Budget as of 10/02/2025			FY2026-2027 Total Request			FY2027-2028 Projected		
	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match
Salaries	135,945	—	—	168,445	—	—	168,445	—	—
Other Compensation	56,830	—	—	56,830	—	—	56,830	—	—
Related Benefits	87,810	—	—	106,084	—	—	106,084	—	—
TOTAL PERSONAL SERVICES	\$280,585	—	—	\$331,359	—	—	\$331,359	—	—
Travel	12,648	—	—	12,940	—	—	12,940	—	—
Operating Services	5,862	—	—	5,996	—	—	5,996	—	—
Supplies	5,450	—	—	5,575	—	—	5,575	—	—
TOTAL OPERATING EXPENSES	\$23,960	—	—	\$24,511	—	—	\$24,511	—	—
PROFESSIONAL SERVICES	\$18,000	—	—	\$18,416	—	—	\$18,416	—	—
Other Charges	—	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	38,816	—	—	38,816	—	—	38,816	—	—
TOTAL OTHER CHARGES	\$38,816	—	—	\$38,816	—	—	\$38,816	—	—
Acquisitions	—	—	—	21,500	—	—	21,500	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	\$21,500	—	—	\$21,500	—	—
TOTAL EXPENDITURES	\$361,361	—	—	\$434,602	—	—	\$434,602	—	—

Form 45549 — 565 - Filing Fees

Question	Narrative Response
State the purpose, source and legal citation.	Administrative Program: The Board of Tax Appeals charges filing fees and charges for requested copies to offset expenses. R.S. 47:1416 Local Tax Division Pursuant to LA R.S. 47:1406 (as amended by Act 640 of 2014). The Board of Tax Appeals self-generated revenue from local cases filed with the Board pursuant to the provisions of the Uniform Local Sales Tax Code shall be expended exclusively for the purposes of its Local Tax Division, and may be retained by the Board and carried forward for such purposes.
Agency discretion or Federal requirement?	The Board of Tax Appeals does not receive Federal funding. The line item requests for expenditures are at the discretion of the agency.
Describe any budgetary peculiarities.	N/A
Is the Total Request amount for multiple years?	The total request is for FY 2027 only.
Additional information or comments.	N/A
Provide the amount of any indirect costs.	N/A
Any indirect costs funded with other MOF?	N/A
Objectives and indicators in the Operational Plan.	N/A
Additional information or comments.	N/A

Form 45550 — 565 - IAT - Department of Revenue

Expenditures	Existing Operating Budget as of 10/02/2025			FY2026-2027 Total Request			FY2027-2028 Projected		
	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match
Salaries	—	—	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—	—	—	—	—
Travel	—	—	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—	—	—	—	—
Other Charges	—	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	—	—	—	—	—	—	—	—	—
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURES	—	—	—	—	—	—	—	—	—

Form 45550 — 565 - IAT - Department of Revenue

Question	Narrative Response
State the purpose, source and legal citation.	Administrative Program: Pursuant to lines 4-5 and 12-13 on page 107 of Act 3 of 2017 of the Regular Legislative Session. Local Tax Division Pursuant to Act 640, Section 302(K) and R.S. 47:302(K)(7)(b). Also, pursuant to LA R.S. 47:302K(7)(b) (as amended by Act 640 of 2014), the Board of Tax Appeals may retain and carry-forward all unexpended Local IAT funds. All IAT funding for the Local Tax Division is a cost to local government (not the state) since it causes a reduction in distributions of local use tax to parish collectors, and is therefore dedicated to be expended exclusively for the purposes of its Local Tax Division pursuant to LA R.S. 47:302K(7)(a).
Agency discretion or Federal requirement?	The Board of Tax Appeals does not receive Federal funding. The line item requests for expenditures are at the discretion of the agency.
Describe any budgetary peculiarities.	N/A
Is the Total Request amount for multiple years?	The Total Request is for FY 2027 only.
Additional information or comments.	N/A
Provide the amount of any indirect costs.	N/A
Any indirect costs funded with other MOF?	N/A
Objectives and indicators in the Operational Plan.	N/A
Additional information or comments.	N/A

EXPENDITURES BY MEANS OF FINANCING

Existing Operating Budget

Expenditures	Used as a Cash Match	Total Means of Financing By Expenditure	Total State General Fund	Interagency Transfers Form ID 45550 INTERAGENCY TRANSFERS	Fees & Self-generated Form ID 45549 FEES & SELF GENERATED
Salaries	—	1,021,090	—	885,145	135,945
Other Compensation	—	341,653	—	284,823	56,830
Related Benefits	—	467,317	—	379,507	87,810
TOTAL PERSONAL SERVICES	—	\$1,830,060	—	\$1,549,475	\$280,585
Travel	—	103,423	—	90,775	12,648
Operating Services	—	79,343	—	73,481	5,862
Supplies	—	18,377	—	12,927	5,450
TOTAL OPERATING EXPENSES	—	\$201,143	—	\$177,183	\$23,960
PROFESSIONAL SERVICES	—	\$75,000	—	\$57,000	\$18,000
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	—	192,017	—	153,201	38,816
TOTAL OTHER CHARGES	—	\$192,017	—	\$153,201	\$38,816
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	—	\$2,298,220	—	\$1,936,859	\$361,361

Total Request

Expenditures	Used as a Cash Match	Total Means of Financing By Expenditure	Total State General Fund	Interagency Transfers Form ID 45550 INTERAGENCY TRANSFERS	Fees & Self-generated Form ID 45549 FEES & SELF GENERATED
Salaries	—	1,232,841	—	1,064,396	168,445
Other Compensation	—	341,653	—	284,823	56,830
Related Benefits	—	584,183	—	478,099	106,084
TOTAL PERSONAL SERVICES	—	\$2,158,677	—	\$1,827,318	\$331,359
Travel	—	105,803	—	92,863	12,940
Operating Services	—	107,169	—	101,173	5,996
Supplies	—	18,799	—	13,224	5,575
TOTAL OPERATING EXPENSES	—	\$231,771	—	\$207,260	\$24,511
PROFESSIONAL SERVICES	—	\$76,727	—	\$58,311	\$18,416
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	—	192,017	—	153,201	38,816
TOTAL OTHER CHARGES	—	\$192,017	—	\$153,201	\$38,816
Acquisitions	—	43,000	—	21,500	21,500
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	\$43,000	—	\$21,500	\$21,500
TOTAL EXPENDITURES	—	\$2,702,192	—	\$2,267,590	\$434,602

REVENUE COLLECTIONS/INCOME

Interagency Transfers

003 - Interagency Transfers

Source	Commitment Item	Commitment Item Name	FY2024-2025 Actuals	FY-2026 Estimate	FY2026-2027 Projected	Over/Under Current Year Estimate
SOURCE						
INTERAGENCY TRANSFERS	4710059	MR-FROM STATE AGENCY	802,902	1,936,859	2,267,590	330,731
INTERAGENCY TRANSFERS	4830016	PY CASH CARRYOVER	4,187	—	—	—
Total Collections/Income			\$807,089	\$1,936,859	\$2,267,590	\$330,731
TYPE						
Expenditures Source of Funding Form (BR-6)			807,089	1,936,859	2,267,590	330,731
Total Expenditures, Transfers and Carry Forwards to Next FY			\$807,089	\$1,936,859	\$2,267,590	\$330,731
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			—	—	—	—

Fees & Self-generated

002 - Fees & Self-generated Revenues

Source	Commitment Item	Commitment Item Name	FY2024-2025 Actuals	FY-2026 Estimate	FY2026-2027 Projected	Over/Under Current Year Estimate
SOURCE						
FEES & SELF GENERATED	4710029	MR-PRIVATE SOURCES	296,276	361,361	434,602	73,241
FEES & SELF GENERATED	4830016	PY CASH CARRYOVER	5,409	—	—	—
Total Collections/Income			\$301,684	\$361,361	\$434,602	\$73,241
TYPE						
Expenditures Source of Funding Form (BR-6)			301,684	361,361	434,602	73,241
Total Expenditures, Transfers and Carry Forwards to Next FY			\$301,684	\$361,361	\$434,602	\$73,241
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			—	—	—	—

Justification of Differences

Form 46556 — 565-Fees & Self-Generated Revenue

Question	Narrative Response
Explain any transfers to other appropriations.	N/A
Break out INA by Source of Funding.	N/A
Additional information or comments.	N/A

Form 46557 — 565-Interagency Transfers

Question	Narrative Response
Explain any transfers to other appropriations.	N/A
Break out INA by Source of Funding.	N/A
Additional information or comments.	N/A

SCHEDULE OF REQUESTED EXPENDITURES

5651 - Administrative

Travel

FY2026-2027 Request	Description
45,622	Board Members traveling to and from the Board's office for monthly meetings and the Board's business.
	Board Members travel to the National Conference of State Tax Judges and to speak at various meetings on the changes of the appeals process.
2,166	Employees travel to attend conferences and to speak on behalf of the Board
\$47,788	Total Travel

Operating Services

FY2026-2027 Request	Description
662	Banking services fee
1,376	Cox Communications Legislative Channels
123	Licensing software, hosting BTA's website and static IP address.
63,811	Maintenance on docketing system and case management system.
5,210	Memberships for Attorney's Louisiana State Bar Association and Louisiana Attorney Disciplinary Board dues and CLE requirements to maintain law licenses.
2,238	Miscellaneous expenses.
1,842	PO Box Rental; Caller Services
6,880	Subscriptions to Revised Statutes and other legal reference books are maintained to provide the Board Members and Attorney 4 with the research materials needed to research cases in a timely manner.
\$82,142	Total Operating Services

Supplies

FY2026-2027 Request	Description
3,580	Routine computer supplies.
8,431	Routine office supplies.
\$12,011	Total Supplies

Professional Services

FY2026-2027 Request	Means of Financing	Description
10,500	Fees & Self-generated Revenues	
41,162	Interagency Transfers	
\$51,662		Legal research and counsel for the Board.
2,500	Fees & Self-generated Revenues	
58	Interagency Transfers	
\$2,558		Transcription services for the Board.
\$54,220	Total Professional Services	

Interagency Transfers

FY2026-2027 Request	Means of Financing	Receiving Agency	Description
8,327	Interagency Transfers		
\$8,327		OFFICE OF STATE POLICE	Capitol Security
17,829	Interagency Transfers		
6,014	Interagency Transfers		
\$23,843		DIVISION OF ADMINISTRATION	Insurance premiums
787	Interagency Transfers		
\$787		UNIFORM PAYROLL OFFICE	Office of State Uniform Payroll (OSUP)

Interagency Transfers *(continued)*

FY2026-2027 Request	Means of Financing	Receiving Agency	Description
60,349	Interagency Transfers		
\$60,349		DOA-OFFICE OF TECHNOLOGY SVCS	Postage: Hearing notices and judgments are sent to the taxpayers, or their representatives, and Louisiana Department of Revenue by certified registered mail. Other documentation, such as acknowledgments of receipt of petitions and orders, are mailed regular mail to the taxpayers or their representatives. OTM: Phone service, internet services and data drops to the BTA. OTS: Email for the BTA, desktop computers, and networking services, which includes maintenance of the BTA's data on a dedicated server and backup storage.
59,609	Interagency Transfers		
\$59,609		DOA - DEBT SERVICE AND MAINTENANCE	Rental of office space at the Iberville Office Building, plus garage space rent.
\$152,915	Total Interagency Transfers		

5652 - Local Tax Division

Travel

FY2026-2027 Request	Description
1,023	For employees to attend various meetings and tax related CLE and to promote the Board. Employee travel to attend conferences and to speak on behalf of Local Tax Division
56,992	For the Local Tax Judge and Ad Hoc Local Tax Judges to travel to and from Board's office for hearings and Local Tax Division business. Also hearings at various parishes per request of taxing authority and taxpayer. For the Local Tax Judge to attend various meetings and tax related CLE to promote the Local Tax Division.
	Hearings at venues other than Baton Rouge
\$58,015	Total Travel

Operating Services

FY2026-2027 Request	Description
15,165	Maintenance on the docketing system and case management system.
4,531	Membership for the Tax Judge's Louisiana State Bar Association and Louisiana Attorney Disciplinary Board dues and CLE requirements to maintain law licenses.
492	Mobile internet services for the Local Tax Judge
307	PO Box Rental; Caller Services
4,532	Subscriptions to Revised Statutes and other legal reference books are maintained to provide the Local Tax Judge with the research materials needed to research cases in a timely manner.
\$25,027	Total Operating Services

Supplies

FY2026-2027 Request	Description
1,663	Routine computer supplies.
5,125	Routine office supplies.
\$6,788	Total Supplies

Professional Services

FY2026-2027 Request	Means of Financing	Description
2,500	Fees & Self-generated Revenues	
17,449	Interagency Transfers	
\$19,949		Legal research and counsel for the Board.
2,500	Fees & Self-generated Revenues	
\$2,500		Transcription services for the Board.
58	Interagency Transfers	
\$58		
\$22,507	Total Professional Services	

Interagency Transfers

FY2026-2027 Request	Means of Financing	Receiving Agency	Description
925	Interagency Transfers		
\$925		OFFICE OF STATE POLICE	Capitol Security
17,186	Interagency Transfers		
\$17,186		DIVISION OF ADMINISTRATION	Division of Administration
668	Interagency Transfers		
\$668		OFFICE OF RISK MANAGEMENT	Insurance premiums
87	Interagency Transfers		
\$87		UNIFORM PAYROLL OFFICE	Office of State Uniform Payroll (OSUP)

Interagency Transfers *(continued)*

FY2026-2027 Request	Means of Financing	Receiving Agency	Description
13,613	Interagency Transfers		
\$13,613		DOA-OFFICE OF TECHNOLOGY SVCS	Postage: Hearing notices and judgments are sent to the taxpayers, or their representatives, and Louisiana Department of Revenue by certified registered mail. Other documentation, such as acknowledgments of receipt of petitions and orders, are mailed regular mail to the taxpayers or their representatives. OTM: Phone service, internet services and data drops to the BTA. OTS: Email for the BTA, desktop computers, and networking services, which includes maintenance of the BTA's data on a dedicated server and backup storage.
6,623	Interagency Transfers		
\$6,623		DOA - DEBT SERVICE AND MAINTENANCE	Rental of office space at the Iberville Office Building, plus garage space rent.
\$39,102	Total Interagency Transfers		

Acquisitions

FY2026-2027 Request	Means of Financing	New/Replacement	Acquisition Type	Quantity	Description
250	Fees & Self-generated Revenues				
250	Interagency Transfers				
\$500		New	SECURITY/LAW ENFORCEMENT	1	Ammunition
20,000	Fees & Self-generated Revenues				

Acquisitions (continued)

FY2026-2027 Request	Means of Financing	New/Replacement	Acquisition Type	Quantity	Description
20,000	Interagency Transfers				
\$40,000		New	SECURITY/LAW ENFORCEMENT	1	Automotive
100	Fees & Self-generated Revenues				
100	Interagency Transfers				
\$200		New	SECURITY/LAW ENFORCEMENT	1	Badge
500	Fees & Self-generated Revenues				
500	Interagency Transfers				
\$1,000		New	SECURITY/LAW ENFORCEMENT	1	Bulletproof Vest
650	Fees & Self-generated Revenues				
650	Interagency Transfers				
\$1,300		New	SECURITY/LAW ENFORCEMENT	1	Uniform
\$43,000	Total Acquisitions				

Continuation Budget Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	1,936,859	—	5,388	118,788	180,555	26,000	2,267,590
FEES & SELF-GENERATED	361,361	—	967	—	72,274	—	434,602
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$2,298,220	—	\$6,355	\$118,788	\$252,829	\$26,000	\$2,702,192

Fees and Self-Generated

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Fees & Self-generated Revenues	361,361	—	967	—	72,274	—	434,602
Total:	\$361,361	—	\$967	—	\$72,274	—	\$434,602

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Total:	—	—	—	—	—	—	—

Expenditures and Positions

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Salaries	1,021,090	—	—	76,751	135,000	—	1,232,841
Other Compensation	341,653	—	—	—	—	—	341,653
Related Benefits	467,317	—	—	42,037	74,829	—	584,183
TOTAL PERSONAL SERVICES	\$1,830,060	—	—	\$118,788	\$209,829	—	\$2,158,677
Travel	103,423	—	2,380	—	—	—	105,803
Operating Services	79,343	—	1,826	—	—	26,000	107,169
Supplies	18,377	—	422	—	—	—	18,799
TOTAL OPERATING EXPENSES	\$201,143	—	\$4,628	—	—	\$26,000	\$231,771
PROFESSIONAL SERVICES	\$75,000	—	\$1,727	—	—	—	\$76,727
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	192,017	—	—	—	—	—	192,017
TOTAL OTHER CHARGES	\$192,017	—	—	—	—	—	\$192,017
Acquisitions	—	—	—	—	43,000	—	43,000
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	\$43,000	—	\$43,000
TOTAL EXPENDITURES	\$2,298,220	—	\$6,355	\$118,788	\$252,829	\$26,000	\$2,702,192
Classified	—	—	—	—	—	—	—
Unclassified	13	—	—	—	2	—	15
TOTAL AUTHORIZED T.O. POSITIONS	13	—	—	—	2	—	15
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

CONTINUATION BUDGET ADJUSTMENTS - SUMMARIZED**Form 48211 — FY26-27 Standard Inflation Adjustment****Means of Financing**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	5,388
FEES & SELF-GENERATED	967
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$6,355

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	2,380
Operating Services	1,826
Supplies	422
TOTAL OPERATING EXPENSES	\$4,628
PROFESSIONAL SERVICES	\$1,727
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$6,355

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Continuation Budget Adjustments - Summarized

Total Agency
Request Type: COMPULSORY

Form 49287 — 565 - Salaries/Related Benefits_Admin

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	103,504
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$103,504

Expenditures

	Amount
Salaries	68,970
Other Compensation	—
Related Benefits	34,534
TOTAL PERSONAL SERVICES	\$103,504
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$103,504

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Continuation Budget Adjustments - Summarized

Total Agency
Request Type: COMPULSORY

Form 49309 — 565 - Salaries/Related Benefits_Local

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	15,284
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$15,284

Expenditures

	Amount
Salaries	7,781
Other Compensation	—
Related Benefits	7,503
TOTAL PERSONAL SERVICES	\$15,284
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$15,284

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Continuation Budget Adjustments - Summarized

Total Agency
Request Type: WORKLOAD

Form 50869 — 565 - Budget Officer_Local

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	108,281
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$108,281

Expenditures

	Amount
Salaries	70,000
Other Compensation	—
Related Benefits	38,281
TOTAL PERSONAL SERVICES	\$108,281
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$108,281

Positions

	FTE
Classified	—
Unclassified	1
TOTAL AUTHORIZED T.O. POSITIONS	1
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Continuation Budget Adjustments - Summarized

Total Agency
Request Type: WORKLOAD

Form 50883 — 565 - Bailiff_Local

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	72,274
FEES & SELF-GENERATED	72,274
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$144,548

Expenditures

	Amount
Salaries	65,000
Other Compensation	—
Related Benefits	36,548
TOTAL PERSONAL SERVICES	\$101,548
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	43,000
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	\$43,000
TOTAL EXPENDITURES	\$144,548

Positions

	FTE
Classified	—
Unclassified	1
TOTAL AUTHORIZED T.O. POSITIONS	1
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Form 49307 — 565 - Portal Software Maintenance**Means of Financing**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	26,000
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$26,000

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	26,000
Supplies	—
TOTAL OPERATING EXPENSES	\$26,000
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$26,000

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	1,594,378	—	3,325	103,504	—	26,000	1,727,207
FEES & SELF-GENERATED	172,624	—	503	—	—	—	173,127
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,767,002	—	\$3,828	\$103,504	—	\$26,000	\$1,900,334

Fees and Self-Generated

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Fees & Self-generated Revenues	172,624	—	503	—	—	—	173,127
Total:	\$172,624	—	\$503	—	—	—	\$173,127

Expenditures and Positions

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Salaries	757,045	—	—	68,970	—	—	826,015
Other Compensation	319,195	—	—	—	—	—	319,195
Related Benefits	371,514	—	—	34,534	—	—	406,048
TOTAL PERSONAL SERVICES	\$1,447,754	—	—	\$103,504	—	—	\$1,551,258
Travel	46,713	—	1,075	—	—	—	47,788
Operating Services	54,879	—	1,263	—	—	26,000	82,142
Supplies	11,741	—	270	—	—	—	12,011
TOTAL OPERATING EXPENSES	\$113,333	—	\$2,608	—	—	\$26,000	\$141,941
PROFESSIONAL SERVICES	\$53,000	—	\$1,220	—	—	—	\$54,220
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	152,915	—	—	—	—	—	152,915
TOTAL OTHER CHARGES	\$152,915	—	—	—	—	—	\$152,915
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$1,767,002	—	\$3,828	\$103,504	—	\$26,000	\$1,900,334
Classified	—	—	—	—	—	—	—
Unclassified	10	—	—	—	—	—	10
TOTAL AUTHORIZED T.O. POSITIONS	10	—	—	—	—	—	10
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

5652 - Local Tax Division

Means of Financing

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	342,481	—	2,063	15,284	180,555	—	540,383
FEES & SELF-GENERATED	188,737	—	464	—	72,274	—	261,475
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$531,218	—	\$2,527	\$15,284	\$252,829	—	\$801,858

Fees and Self-Generated

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Fees & Self-generated Revenues	188,737	—	464	—	72,274	—	261,475
Total:	\$188,737	—	\$464	—	\$72,274	—	\$261,475

Expenditures and Positions

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Salaries	264,045	—	—	7,781	135,000	—	406,826
Other Compensation	22,458	—	—	—	—	—	22,458
Related Benefits	95,803	—	—	7,503	74,829	—	178,135
TOTAL PERSONAL SERVICES	\$382,306	—	—	\$15,284	\$209,829	—	\$607,419
Travel	56,710	—	1,305	—	—	—	58,015
Operating Services	24,464	—	563	—	—	—	25,027
Supplies	6,636	—	152	—	—	—	6,788
TOTAL OPERATING EXPENSES	\$87,810	—	\$2,020	—	—	—	\$89,830
PROFESSIONAL SERVICES	\$22,000	—	\$507	—	—	—	\$22,507
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	39,102	—	—	—	—	—	39,102
TOTAL OTHER CHARGES	\$39,102	—	—	—	—	—	\$39,102
Acquisitions	—	—	—	—	43,000	—	43,000
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	\$43,000	—	\$43,000
TOTAL EXPENDITURES	\$531,218	—	\$2,527	\$15,284	\$252,829	—	\$801,858
Classified	—	—	—	—	—	—	—
Unclassified	3	—	—	—	2	—	5
TOTAL AUTHORIZED T.O. POSITIONS	3	—	—	—	2	—	5
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

CONTINUATION BUDGET ADJUSTMENTS - BY PROGRAM**Form 48211 — FY26-27 Standard Inflation Adjustment****5651 - Administrative****Means of Financing**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	3,325
FEES & SELF-GENERATED	503
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$3,828

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	1,075
Operating Services	1,263
Supplies	270
TOTAL OPERATING EXPENSES	\$2,608
PROFESSIONAL SERVICES	\$1,220
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$3,828

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Fees and Self-Generated

	Amount
Fees & Self-generated Revenues	503
Total:	\$503

Statutory Dedications

	Amount
Total:	—

Supporting Detail**Means of Financing**

Description	Amount
Fees & Self-generated Revenues	503
Interagency Transfers	3,325
Total:	\$3,828

Travel

Commitment item	Name	Amount
5210010	IN-STATE TRAVEL-ADM	575
5210025	IN-STATE TRV-BD MEM	393
5210055	OUT-OF-STTRV-CONF	49
5210065	OUT-OF-STTRV-BD MEM	58
Total:		\$1,075

Operating Services

Commitment item	Name	Amount
5310010	SERV-DUES & OTHER	117
5310011	SERV-SUBSCRIPTIONS	155
5310040	SERV-BANK (NON-DEBT)	15
5310400	SERV-MISC	50
5330008	MAINT-EQUIPMENT	42
5330017	MAINT-DATA SOFTWARE	808
5350001	UTIL-INTERNET PROVID	3
5350002	UTIL-DATA LINE/CIRCT	22
5350006	UTIL-MAIL/DEL/POST	42
5350012	UTIL-CABLE	9
Total:		\$1,263

Supplies

Commitment item	Name	Amount
5410001	SUP-OFFICE SUPPLIES	190
5410006	SUP-COMPUTER	80
Total:		\$270

Professional Services

Commitment item	Name	Amount
5510005	PROF SERV-LEGAL	1,162
5510400	PROF SERV-OTHER	58
Total:		\$1,220

5652 - Local Tax Division**Means of Financing**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	2,063
FEES & SELF-GENERATED	464
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$2,527

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	1,305
Operating Services	563
Supplies	152
TOTAL OPERATING EXPENSES	\$2,020
PROFESSIONAL SERVICES	\$507
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$2,527

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Fees and Self-Generated

	Amount
Fees & Self-generated Revenues	464
Total:	\$464

Statutory Dedications

	Amount
Total:	—

Supporting Detail**Means of Financing**

Description	Amount
Fees & Self-generated Revenues	464
Interagency Transfers	2,063
Total:	\$2,527

Travel

Commitment item	Name	Amount
5210010	IN-STATE TRAVEL-ADM	1,098
5210020	IN-STATE TRAV-FIELD	23
5210050	OUT-OF-STATE TRV-ADM	184
Total:		\$1,305

Operating Services

Commitment item	Name	Amount
5310010	SERV-DUES & OTHER	102
5310011	SERV-SUBSCRIPTIONS	102
5330008	MAINT-EQUIPMENT	5
5330017	MAINT-DATA SOFTWARE	336
5350002	UTIL-DATA LINE/CIRCT	11
5350006	UTIL-MAIL/DEL/POST	7
Total:		\$563

Supplies

Commitment item	Name	Amount
5410001	SUP-OFFICE SUPPLIES	115
5410006	SUP-COMPUTER	37
Total:		\$152

Professional Services

Commitment item	Name	Amount
5510005	PROF SERV-LEGAL	449
5510400	PROF SERV-OTHER	58
Total:		\$507

Form 49287 — 565 - Salaries/Related Benefits_Admin**5651 - Administrative****MEANS OF FINANCING**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	103,504
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$103,504

EXPENDITURES

	Amount
Salaries	68,970
Other Compensation	—
Related Benefits	34,534
TOTAL PERSONAL SERVICES	\$103,504
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$103,504

AUTHORIZED POSITIONS

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Question	Narrative Response
Explain the need for this request.	The adjustments requested are needed to fully fund salaries and related benefits for all positions.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	If this request is not funded, the Salaries, Other Compensation, and Related Benefits categories would go into a deficit.
Is revenue a fixed amount or can it be adjusted?	The revenue can be adjusted based upon the recommended level of expenditures.
Is the expenditure of these revenues restricted?	The expenditure of these revenues is not restricted.
Additional information or comments.	

Form 49309 — 565 - Salaries/Related Benefits_Local**5652 - Local Tax Division****MEANS OF FINANCING**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	15,284
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$15,284

EXPENDITURES

	Amount
Salaries	7,781
Other Compensation	—
Related Benefits	7,503
TOTAL PERSONAL SERVICES	\$15,284
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$15,284

AUTHORIZED POSITIONS

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Question	Narrative Response
Explain the need for this request.	The adjustments requested are needed to fully fund salaries and related benefits for all positions.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	If this request is not funded, the Salaries, Other Compensation, and Related Benefits categories would go into a deficit.
Is revenue a fixed amount or can it be adjusted?	The revenue can be adjusted based upon the recommended level of expenditures.
Is the expenditure of these revenues restricted?	The expenditure of these revenues is not restricted.
Additional information or comments.	

Form 50869 — 565 - Budget Officer_Local**5652 - Local Tax Division****MEANS OF FINANCING**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	108,281
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$108,281

EXPENDITURES

	Amount
Salaries	70,000
Other Compensation	—
Related Benefits	38,281
TOTAL PERSONAL SERVICES	\$108,281
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$108,281

AUTHORIZED POSITIONS

	FTE
Classified	—
Unclassified	1
TOTAL AUTHORIZED T.O. POSITIONS	1
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Question	Narrative Response
Explain the need for this request.	To request is needed to assist with additional accounting, financial, and budgetary responsibilities for local division to provide better service to local stakeholders. The Locals are willing to increase funding to handle the additional financial responsibility to assist with local cases.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	If this request is not funded, the Board of Tax Appeals would not be able to adequately compensate this new position that is needed for the increase in tax appeals and hearings of local cases.
Is revenue a fixed amount or can it be adjusted?	This request is a fixed amount.
Is the expenditure of these revenues restricted?	The expenditure of these revenues is not restricted.
Additional information or comments.	N/A

Form 50883 — 565 - Bailiff_Local**5652 - Local Tax Division****MEANS OF FINANCING**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	72,274
FEES & SELF-GENERATED	72,274
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$144,548

EXPENDITURES

	Amount
Salaries	65,000
Other Compensation	—
Related Benefits	36,548
TOTAL PERSONAL SERVICES	\$101,548
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	43,000
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	\$43,000
TOTAL EXPENDITURES	\$144,548

AUTHORIZED POSITIONS

	FTE
Classified	—
Unclassified	1
TOTAL AUTHORIZED T.O. POSITIONS	1
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Fees and Self-Generated

	Amount
Fees & Self-generated Revenues	72,274
Total:	\$72,274

Statutory Dedications

	Amount
Total:	—

Question	Narrative Response
Explain the need for this request.	To request is needed to implement a system of serving local papers to reduce delays and backlogs relying upon local sheriffs (in the region within 1 hour drive of court). The additional SGR funding would be of Pass-Thru fees from Sheriffs to serve papers to the parties involved more quickly. This position would also provide security on BTA trial days including when traveling to other courts.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	If this request is not funded, the Board of Tax Appeals would not be able to adequately compensate this new position that is needed for the increase in tax appeals and hearings due to tax reform for the state. This law clerk will also work on expanding claims against the state jurisdiction pursuant to an agreement with the Dept. of Justice
Is revenue a fixed amount or can it be adjusted?	This request is a fixed amount.
Is the expenditure of these revenues restricted?	
Additional information or comments.	The expenditure of these revenues is not restricted.

Form 49307 — 565 - Portal Software Maintenance**5651 - Administrative****MEANS OF FINANCING**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	26,000
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$26,000

EXPENDITURES

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	26,000
Supplies	—
TOTAL OPERATING EXPENSES	\$26,000
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$26,000

AUTHORIZED POSITIONS

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Question	Narrative Response
Explain the need for this request.	This request is for the increased cost for the software for the case management system currently used by the Board of Tax Appeals. Since the initial cost on the system in FY21 the cost, the on the software has increased. The additional funding is mandatory and are contractual adjustments to service over a number of years to service the existing case management and E-filing system.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	This software maintenance is a mandatory requirement to stay up to date with the case management and E-filing system.
Is revenue a fixed amount or can it be adjusted?	The revenue is a fixed amount.
Is the expenditure of these revenues restricted?	The expenditure of these revenues is restricted to this item.
Additional information or comments.	

Technical and Other Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in this Adjustment Package	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	1,936,859	330,731	—	2,267,590
FEES & SELF-GENERATED	361,361	73,241	—	434,602
STATUTORY DEDICATIONS	—	—	—	—
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$2,298,220	\$403,972	—	\$2,702,192
Salaries	1,021,090	211,751	—	1,232,841
Other Compensation	341,653	—	—	341,653
Related Benefits	467,317	116,866	—	584,183
TOTAL PERSONAL SERVICES	\$1,830,060	\$328,617	—	\$2,158,677
Travel	103,423	2,380	—	105,803
Operating Services	79,343	27,826	—	107,169
Supplies	18,377	422	—	18,799
TOTAL OPERATING EXPENSES	\$201,143	\$30,628	—	\$231,771
PROFESSIONAL SERVICES	\$75,000	\$1,727	—	\$76,727
Other Charges	—	—	—	—
Debt Service	—	—	—	—
Interagency Transfers	192,017	—	—	192,017
TOTAL OTHER CHARGES	\$192,017	—	—	\$192,017
Acquisitions	—	43,000	—	43,000
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	\$43,000	—	\$43,000
TOTAL EXPENDITURES	\$2,298,220	\$403,972	—	\$2,702,192
Classified	—	—	—	—
Unclassified	13	2	—	15
TOTAL AUTHORIZED T.O. POSITIONS	13	2	—	15
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—

PROGRAM BREAKOUT

Means of Financing	Requested in this Adjustment Package	5651 Administrative	5652 Local Tax Division
STATE GENERAL FUND (Direct)	—	—	—
STATE GENERAL FUND BY:	—	—	—
INTERAGENCY TRANSFERS	—	—	—
FEES & SELF-GENERATED	—	—	—
STATUTORY DEDICATIONS	—	—	—
FEDERAL FUNDS	—	—	—
TOTAL MEANS OF FINANCING	—	—	—
Salaries	—	—	—
Other Compensation	—	—	—
Related Benefits	—	—	—
TOTAL SALARIES	—	—	—
Travel	—	—	—
Operating Services	—	—	—
Supplies	—	—	—
TOTAL OPERATING EXPENSES	—	—	—
PROFESSIONAL SERVICES	—	—	—
Other Charges	—	—	—
Debt Service	—	—	—
Interagency Transfers	—	—	—
TOTAL OTHER CHARGES	—	—	—
Acquisitions	—	—	—
Major Repairs	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—
TOTAL EXPENDITURES & REQUEST	—	—	—
Classified	—	—	—
Unclassified	—	—	—
TOTAL AUTHORIZED T.O. POSITIONS	—	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in this Adjustment Package	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	1,594,378	132,829	—	1,727,207
FEES & SELF-GENERATED	172,624	503	—	173,127
STATUTORY DEDICATIONS	—	—	—	—
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,767,002	\$133,332	—	\$1,900,334
Salaries	757,045	68,970	—	826,015
Other Compensation	319,195	—	—	319,195
Related Benefits	371,514	34,534	—	406,048
TOTAL PERSONAL SERVICES	\$1,447,754	\$103,504	—	\$1,551,258
Travel	46,713	1,075	—	47,788
Operating Services	54,879	27,263	—	82,142
Supplies	11,741	270	—	12,011
TOTAL OPERATING EXPENSES	\$113,333	\$28,608	—	\$141,941
PROFESSIONAL SERVICES	\$53,000	\$1,220	—	\$54,220
Other Charges	—	—	—	—
Debt Service	—	—	—	—
Interagency Transfers	152,915	—	—	152,915
TOTAL OTHER CHARGES	\$152,915	—	—	\$152,915
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—
TOTAL EXPENDITURES	\$1,767,002	\$133,332	—	\$1,900,334
Classified	—	—	—	—
Unclassified	10	—	—	10
TOTAL AUTHORIZED T.O. POSITIONS	10	—	—	10
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—

5652 - Local Tax Division

Means of Financing	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in this Adjustment Package	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	342,481	197,902	—	540,383
FEES & SELF-GENERATED	188,737	72,738	—	261,475
STATUTORY DEDICATIONS	—	—	—	—
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$531,218	\$270,640	—	\$801,858
Salaries	264,045	142,781	—	406,826
Other Compensation	22,458	—	—	22,458
Related Benefits	95,803	82,332	—	178,135
TOTAL PERSONAL SERVICES	\$382,306	\$225,113	—	\$607,419
Travel	56,710	1,305	—	58,015
Operating Services	24,464	563	—	25,027
Supplies	6,636	152	—	6,788
TOTAL OPERATING EXPENSES	\$87,810	\$2,020	—	\$89,830
PROFESSIONAL SERVICES	\$22,000	\$507	—	\$22,507
Other Charges	—	—	—	—
Debt Service	—	—	—	—
Interagency Transfers	39,102	—	—	39,102
TOTAL OTHER CHARGES	\$39,102	—	—	\$39,102
Acquisitions	—	43,000	—	43,000
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	\$43,000	—	\$43,000
TOTAL EXPENDITURES	\$531,218	\$270,640	—	\$801,858
Classified	—	—	—	—
Unclassified	3	2	—	5
TOTAL AUTHORIZED T.O. POSITIONS	3	2	—	5
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—



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New or Expanded Requests

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing and Expenditures	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	1,936,859	330,731	—	—	2,267,590
FEES & SELF-GENERATED	361,361	73,241	—	—	434,602
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$2,298,220	\$403,972	—	—	\$2,702,192
Salaries	1,021,090	211,751	—	—	1,232,841
Other Compensation	341,653	—	—	—	341,653
Related Benefits	467,317	116,866	—	—	584,183
TOTAL PERSONAL SERVICES	\$1,830,060	\$328,617	—	—	\$2,158,677
Travel	103,423	2,380	—	—	105,803
Operating Services	79,343	27,826	—	—	107,169
Supplies	18,377	422	—	—	18,799
TOTAL OPERATING EXPENSES	\$201,143	\$30,628	—	—	\$231,771
PROFESSIONAL SERVICES	\$75,000	\$1,727	—	—	\$76,727
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	192,017	—	—	—	192,017
TOTAL OTHER CHARGES	\$192,017	—	—	—	\$192,017
Acquisitions	—	43,000	—	—	43,000
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	\$43,000	—	—	\$43,000
TOTAL EXPENDITURES	\$2,298,220	\$403,972	—	—	\$2,702,192
Classified	—	—	—	—	—
Unclassified	13	2	—	—	15
TOTAL AUTHORIZED T.O. POSITIONS	13	2	—	—	15
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Fees & Self-generated Revenues	361,361	73,241	—	—	434,602
Total:	\$361,361	\$73,241	—	—	\$434,602

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Total:	—	—	—	—	—

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing and Expenditures	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	1,594,378	132,829	—	—	1,727,207
FEES & SELF-GENERATED	172,624	503	—	—	173,127
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,767,002	\$133,332	—	—	\$1,900,334
Salaries	757,045	68,970	—	—	826,015
Other Compensation	319,195	—	—	—	319,195
Related Benefits	371,514	34,534	—	—	406,048
TOTAL PERSONAL SERVICES	\$1,447,754	\$103,504	—	—	\$1,551,258
Travel	46,713	1,075	—	—	47,788
Operating Services	54,879	27,263	—	—	82,142
Supplies	11,741	270	—	—	12,011
TOTAL OPERATING EXPENSES	\$113,333	\$28,608	—	—	\$141,941
PROFESSIONAL SERVICES	\$53,000	\$1,220	—	—	\$54,220
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	152,915	—	—	—	152,915
TOTAL OTHER CHARGES	\$152,915	—	—	—	\$152,915
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	\$1,767,002	\$133,332	—	—	\$1,900,334
Classified	—	—	—	—	—
Unclassified	10	—	—	—	10
TOTAL AUTHORIZED T.O. POSITIONS	10	—	—	—	10
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Fees & Self-generated Revenues	172,624	503	—	—	173,127
Total:	\$172,624	\$503	—	—	\$173,127

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Total:	—	—	—	—	—

5652 - Local Tax Division

Means of Financing and Expenditures	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	342,481	197,902	—	—	540,383
FEES & SELF-GENERATED	188,737	72,738	—	—	261,475
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$531,218	\$270,640	—	—	\$801,858
Salaries	264,045	142,781	—	—	406,826
Other Compensation	22,458	—	—	—	22,458
Related Benefits	95,803	82,332	—	—	178,135
TOTAL PERSONAL SERVICES	\$382,306	\$225,113	—	—	\$607,419
Travel	56,710	1,305	—	—	58,015
Operating Services	24,464	563	—	—	25,027
Supplies	6,636	152	—	—	6,788
TOTAL OPERATING EXPENSES	\$87,810	\$2,020	—	—	\$89,830
PROFESSIONAL SERVICES	\$22,000	\$507	—	—	\$22,507
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	39,102	—	—	—	39,102
TOTAL OTHER CHARGES	\$39,102	—	—	—	\$39,102
Acquisitions	—	43,000	—	—	43,000
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	\$43,000	—	—	\$43,000
TOTAL EXPENDITURES	\$531,218	\$270,640	—	—	\$801,858
Classified	—	—	—	—	—
Unclassified	3	2	—	—	5
TOTAL AUTHORIZED T.O. POSITIONS	3	2	—	—	5
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Fees & Self-generated Revenues	188,737	72,738	—	—	261,475
Total:	\$188,737	\$72,738	—	—	\$261,475

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Total:	—	—	—	—	—



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Total Request Summary

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	647,331	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	807,089	1,936,859	330,731	—	—	2,267,590	330,731
FEES & SELF-GENERATED	301,684	361,361	73,241	—	—	434,602	73,241
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,756,104	\$2,298,220	\$403,972	—	—	\$2,702,192	\$403,972

Statutory Dedications

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Total:	—	—	—	—	—	—	—

Expenditures and Positions

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Salaries	820,510	1,021,090	211,751	—	—	1,232,841	211,751
Other Compensation	193,227	341,653	—	—	—	341,653	—
Related Benefits	482,283	467,317	116,866	—	—	584,183	116,866
TOTAL PERSONAL SERVICES	\$1,496,020	\$1,830,060	\$328,617	—	—	\$2,158,677	\$328,617
Travel	39,291	103,423	2,380	—	—	105,803	2,380
Operating Services	22,044	79,343	27,826	—	—	107,169	27,826
Supplies	17,342	18,377	422	—	—	18,799	422
TOTAL OPERATING EXPENSES	\$78,678	\$201,143	\$30,628	—	—	\$231,771	\$30,628
PROFESSIONAL SERVICES	\$2,780	\$75,000	\$1,727	—	—	\$76,727	\$1,727
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	170,482	192,017	—	—	—	192,017	—
TOTAL OTHER CHARGES	\$170,482	\$192,017	—	—	—	\$192,017	—
Acquisitions	8,145	—	43,000	—	—	43,000	43,000
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$8,145	—	\$43,000	—	—	\$43,000	\$43,000
TOTAL EXPENDITURES	\$1,756,104	\$2,298,220	\$403,972	—	—	\$2,702,192	\$403,972
Classified	—	—	—	—	—	—	—
Unclassified	11	13	2	—	—	15	2
TOTAL AUTHORIZED T.O. POSITIONS	11	13	2	—	—	15	2
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	647,331	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	499,532	1,594,378	132,829	—	—	1,727,207	132,829
FEES & SELF-GENERATED	119,140	172,624	503	—	—	173,127	503
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,266,003	\$1,767,002	\$133,332	—	—	\$1,900,334	\$133,332

Expenditures and Positions

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Salaries	568,238	757,045	68,970	—	—	826,015	68,970
Other Compensation	193,227	319,195	—	—	—	319,195	—
Related Benefits	318,708	371,514	34,534	—	—	406,048	34,534
TOTAL PERSONAL SERVICES	\$1,080,173	\$1,447,754	\$103,504	—	—	\$1,551,258	\$103,504
Travel	16,286	46,713	1,075	—	—	47,788	1,075
Operating Services	17,076	54,879	27,263	—	—	82,142	27,263
Supplies	10,773	11,741	270	—	—	12,011	270
TOTAL OPERATING EXPENSES	\$44,135	\$113,333	\$28,608	—	—	\$141,941	\$28,608
PROFESSIONAL SERVICES	\$284	\$53,000	\$1,220	—	—	\$54,220	\$1,220
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	134,080	152,915	—	—	—	152,915	—
TOTAL OTHER CHARGES	\$134,080	\$152,915	—	—	—	\$152,915	—
Acquisitions	7,330	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$7,330	—	—	—	—	—	—
TOTAL EXPENDITURES	\$1,266,003	\$1,767,002	\$133,332	—	—	\$1,900,334	\$133,332
Classified	—	—	—	—	—	—	—
Unclassified	8	10	—	—	—	10	—
TOTAL AUTHORIZED T.O. POSITIONS	8	10	—	—	—	10	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

5652 - Local Tax Division

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	307,557	342,481	197,902	—	—	540,383	197,902
FEES & SELF-GENERATED	182,545	188,737	72,738	—	—	261,475	72,738
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$490,102	\$531,218	\$270,640	—	—	\$801,858	\$270,640

Expenditures and Positions

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Salaries	252,272	264,045	142,781	—	—	406,826	142,781
Other Compensation	—	22,458	—	—	—	22,458	—
Related Benefits	163,574	95,803	82,332	—	—	178,135	82,332
TOTAL PERSONAL SERVICES	\$415,846	\$382,306	\$225,113	—	—	\$607,419	\$225,113
Travel	23,005	56,710	1,305	—	—	58,015	1,305
Operating Services	4,968	24,464	563	—	—	25,027	563
Supplies	6,570	6,636	152	—	—	6,788	152
TOTAL OPERATING EXPENSES	\$34,542	\$87,810	\$2,020	—	—	\$89,830	\$2,020
PROFESSIONAL SERVICES	\$2,496	\$22,000	\$507	—	—	\$22,507	\$507
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	36,402	39,102	—	—	—	39,102	—
TOTAL OTHER CHARGES	\$36,402	\$39,102	—	—	—	\$39,102	—
Acquisitions	815	—	43,000	—	—	43,000	43,000
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$815	—	\$43,000	—	—	\$43,000	\$43,000
TOTAL EXPENDITURES	\$490,102	\$531,218	\$270,640	—	—	\$801,858	\$270,640
Classified	—	—	—	—	—	—	—
Unclassified	3	3	2	—	—	5	2
TOTAL AUTHORIZED T.O. POSITIONS	3	3	2	—	—	5	2
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

Addenda

INTERAGENCY TRANSFERS

State of Louisiana Division of Administration
Office of State Uniform Payroll
PO Box 94095
Baton Rouge, LA 70804-9095
(225) 342-0700

INVOICE

DATE: August 29, 2025
INVOICE # 26-1009-87
FOR: FY 26 IAT OSUP

Bill To:
Board of Tax Appeals

DESCRIPTION	AMOUNT
Payment Request for Payroll Services on behalf of the Office of State Uniform Payroll for the period of July 1, 2025 through June 30, 2026	\$ 874.00
Z8 # 8800051473	
TOTAL	\$ 874.00

If you have any questions concerning this invoice, please contact Marcia Darville at (225) 342-5993 or DOAFiscal@la.gov.

FY26 DPS Interagency Agreement

Interagency Agreement between the Office of State Police (088-419) and the Board of Tax Appeals
(Recipient Agency) (Sending Agency)

For Fiscal Year 2025-2026 (FY26), the Recipient Agency is budgeted and authorized to receive revenue in the amount(s) specified below from the Sending Agency by Interagency Transfer (IAT) of funding which has been appropriated to the Sending Agency for such purpose. Additional security adjustments will be agreed upon by the recipient and the sending agencies.

Agency	Agency	Facility	Patrol Cost (SqFt. Based Costs)	Security	DPS Security	CAPITOL SECURITY
17-565	Board of Tax Appeals	Iberville Building (From AZ Young)	\$4,723.00	\$6,556.00		Total \$11,279.00

Both agencies must submit copies of this agreement with their Budget Request (and any subsequent BA-7s as documentation for IAT revenue and IAT expense). Please provide coding below.

LTC [Signature]
Recipient Agency Fiscal Officer

9-16-25
Date

[Signature]
Sending Agency Fiscal Officer

9-22-25
Date

Agy. Bus. Area	GL	Cost Center	Fund	Grant/WBS	Internal Order	Amount
565	5950056	5651011001	5650000300			\$ 4,250.70
565	5950056	5652022001	5650000300			\$ 472.30
565	5950057	5651011001	5650000300			\$ 5,900.40
565	5950057	5652022001	5650000300			\$ 655.60

Office of Risk Management
State of Louisiana
Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF

July 24, 2025

MEMORANDUM

To: Fiscal Officer

From: Office of Risk Management

Re: ORM Monthly Premium Adjustments for FY26 Insurance Premiums

Attached is an invoice for insurance premiums for your agency for FY26 (July 1, 2025 to June 30, 2026). The amount due is shown on the attached invoice.

Please provide the expenditure coding below to be used to process an on-line Auto Z-8 document for the above amount. **The completed form should be signed and returned to ORM via FAX at (225) 342-8473 or by email to ORM-Premiums@la.gov.**

If you have any questions, please contact Accounting by email at ORM-Premiums@la.gov

ORM Agency #: 0280
(on the top left hand of the invoice)

Invoice # 17019

Total Payment Amount: \$6,682.00

Business Area	G/L Account	Fund	Cost Center	Order	Amount
565	59500050	5650000200	5651011001		\$ 802.17
565	59500050	5650000300	5651011001		\$4,543.80
565	59500050	5650000200	5652022001		\$ 534.78
565	59500050	5650000300	5652022001		\$ 801.25

Authorized by:

Donielle Massingill
Signature

Donielle Massingill

Please Print Name

P. O. Box 91106 • BATON ROUGE, LOUISIANA 70821-9106 • (225) 342-8500 • 1 800 354-9548 • FAX
(225) 342-8473

AN EQUAL OPPORTUNITY EMPLOYER



STATE OF LOUISIANA
OFFICE OF THE GOVERNOR
DIVISION OF ADMINISTRATION
OFFICE OF RISK MANAGEMENT

AGENCY NO: 0280
Board of Tax Appeals
Josh McDaniels
P.O. Box 3217
Baton Rouge, LA 70821

INVOICE NO: 17019
INVOICE DATE: 07/01/2025
DESCRIPTION: Annual Premium Invoice
POLICY YEAR: 07/01/2025 - 07/01/2026
ORM ISIS No: 721403316/00
LaGov Vendor No: 310006998

Policy Number	Policy Description	Premium Charge	Safety Penalty/Credit	Premium Balance
ALPD20252026	SELF-INSURED AUTO LIAB & PHYS DAMAGE Auto Liability (3rd Party)	\$29	\$0	\$29
BP20252026	STATEWIDE SELF-INSURED PROPERTY Property (1st Party)	\$182	\$0	\$182
CGL20252026	SELF-INSURED COMMERCIAL GENERAL LIABILITY CGL - General Liability	\$1,963	\$0	\$1,963
CRIM20252026	SELF INSURED BOND/CRIME Crime	\$2	\$0	\$2
CRIM20252026	SELF INSURED BOND/CRIME Bonds	\$11	\$0	\$11
STATEWIDEXSPR OP20252026	STATEWIDE EXCESS PROPERTY POLICY Property (1st Party)	\$390	\$0	\$390
WC20252026	SELF-INSURED WORKERS COMP Workers Compensation	\$4,105	\$0	\$4,105
Totals		\$6,682	\$0	\$6,682 Amount Due

FILED

AUG 04 2025

Board of Tax Appeals
State of Louisiana

Make Check Payable To:
Office of Risk Management
P.O. Box 91106, Capitol Station
Baton Rouge, LA 70821-9106

Page 1 of 1

Direct Inquiries To:
Ruby Dearing
ORM Accounting
(225) 219-0412

Facility Planning and Control
State of Louisiana
Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

June 11, 2025

Mr. Francis Lobrano
Board of Tax Appeals
627 North Fourth Street, 1st Floor
Baton Rouge, LA 70802

RE: Lease - Lease between the Division of Administration
and the Board of Tax Appeals
Iberville Office Building
627 North Fourth Street, 1st Floor
Baton Rouge, Louisiana
Lease number 17-9945

FILED

JUN 13 2025

Board of Tax Appeals
State of Louisiana

Dear Mr. Lobrano:

In accordance with Paragraph 1 of the referenced lease, please accept this letter as notice that the above referenced lease has automatically renewed for another twelve-month period, beginning July 1, 2025 and ending June 30, 2026. The rental rate for the twelve-month period will be \$13.191049 per square foot for 4,904 square feet, or \$5,390.74 per month and \$192.87 per year per parking space for 8 parking spaces, or \$128.58 per month, for a total of \$5,519.32 per month.

Please direct inquiries regarding the rental rate to Ms. Kerri Traxler at (225) 342-5943. Please direct any inquiries regarding square footage to Mr. Mitch Melancon at (225) 219-4794. All other inquiries should be directed to the Office of Facility Planning and Control, Real Estate Leasing Section at (225) 342-0820.

Please note that the referenced space cannot be vacated without prior approval from the Division of Administration (DOA). If space is vacated without written DOA approval, rentals will continue to be collected for the current year, and each subsequent year, until such approval is obtained.

Sincerely,


Roger E. Husser, Jr., Director
Facility Planning and Control

c: Real Estate Leasing File
Ms. Kerri Traxler
Mr. Mitch Melancon

Agency: 565 BOARD OF TAX APPEALS				STATE OF LOUISIANA Childrens Budget Department Summary				CHILD - DS Fiscal Year 2026 - 2027 Report Date: 10/31/25		
Service Number	Service Name	Agency Number	Agency Name	General Fund	IAT	Self Generated	Stat Deds	Federal Funds	Total Funds	Positions
			Total:	\$0	\$0	\$0	\$0	\$0	\$0	0

Agency: 565 BOARD OF TAX APPEALS

STATE OF LOUISIANA
Childrens Budget
by Department

CHILD - DC
Fiscal Year 2026 - 2027
Report Date: 10/31/25

Agency: 565 BOARD OF TAX APPEALS

STATE OF LOUISIANA
Childrens Budget
Agency Summary

CHILD - AS
Fiscal Year 2026 - 2027
Report Date: 10/31/25

Service Number	Service Name	Program Number	Program Name	General Fund	IAT	Self Generated	Stat Deds	Federal Funds	Total Funds	Positions
			Total:	\$0	\$0	\$0	\$0	\$0	\$0	0

Agency: 565 BOARD OF TAX APPEALS

STATE OF LOUISIANA
Childrens Budget
by Agency

CHILD - AC
Fiscal Year 2026 - 2027
Report Date: 10/31/25

Agency: 565 BOARD OF TAX APPEALS	STATE OF LOUISIANA Childrens Budget by Agency/Program and Service	CHILD1 Fiscal Year 2026 - 2027 Report Date: 10/31/25
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Agency: 565 BOARD OF TAX APPEALS	STATE OF LOUISIANA Childrens Budget Narrative	CHILD2 Fiscal Year 2026 - 2027 Report Date: 10/31/25
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Form ID:	
Form Description:	
Service:	

Question and Narrative Response

Agency: 565 BOARD OF TAX APPEALS	STATE OF LOUISIANA Sunset Review	SUNSET1 Fiscal Year 2026 - 2027 Report Date: 10/31/25
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GENERAL ADDENDA

DEPARTMENT ID: STATE CIVIL SERVICE
 AGENCY ID: BOARD OF TAX APPEALS
 PROGRAM ID:
 PROGRAM ACTIVITY:

GENERAL PERFORMANCE INFORMATION: FISCAL YEAR 2026 BUDGET COMPARISON PERSONNEL			
STATE	MEMBERS	STAFF	BUDGET
Alabama (State Only)	2	5	\$1,312,881
Louisiana	3	13	\$2,298,220
Massachusetts	6	19	\$2,636,762
New Hampshire	3	7	\$1,172,288
Ohio	3	10	\$2,110,000
AVERAGE	3	11	\$1,906,030

Source: The above data was compiled from information available on each state's website.

LEGISLATIVELY AUTHORIZED ACTIVITIES CURRENTLY UNFUNDED

Agency: Board of Tax Appeals

Programs: Administrative

SRBRA

(09/24)

ACTIVITY	LEGAL CITATION AND YEAR	IF FUNDED IN PAST, WHEN AND WHY WAS FUNDING ELIMINATED	FUNDING REQUESTED IN PRIOR YEARS?	ESTIMATED COST BY MEANS OF FINANCE	FIRST YEAR COST	SECOND YEAR COST
		NOT APPLICABLE		GENERAL FUND (DIRECT)		
				GENERAL FUND BY:		
				INTERAGENCY TRANSFER		
				FEES & SELF-GENERATED		
				STATUTORY DEDICATION		
				FEDERAL		
				TOTAL	\$0	\$0

ACTIVITY	LEGAL CITATION AND YEAR	IF FUNDED IN PAST, WHEN AND WHY WAS FUNDING ELIMINATED	FUNDING REQUESTED IN PRIOR YEARS?	ESTIMATED COST BY MEANS OF FINANCE	FIRST YEAR COST	SECOND YEAR COST
				GENERAL FUND (DIRECT)		
				GENERAL FUND BY:		
				INTERAGENCY TRANSFER		
				FEES & SELF-GENERATED		
				STATUTORY DEDICATION		
				FEDERAL		
				TOTAL	\$0	\$0

ACTIVITY	LEGAL CITATION AND YEAR	IF FUNDED IN PAST, WHEN AND WHY WAS FUNDING ELIMINATED	FUNDING REQUESTED IN PRIOR YEARS?	ESTIMATED COST BY MEANS OF FINANCE	FIRST YEAR COST	SECOND YEAR COST
				GENERAL FUND (DIRECT)		
				GENERAL FUND BY:		
				INTERAGENCY TRANSFER		
				FEES & SELF-GENERATED		
				STATUTORY DEDICATION		
				FEDERAL		
				TOTAL	\$0	\$0

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LEGISLATIVELY AUTHORIZED ACTIVITIES CURRENTLY UNFUNDED

Agency: Board of Tax Appeals

Programs: Local

SRBRA

(09/24)

ACTIVITY	LEGAL CITATION AND YEAR	IF FUNDED IN PAST, WHEN AND WHY WAS FUNDING ELIMINATED	FUNDING REQUESTED IN PRIOR YEARS?	ESTIMATED COST BY MEANS OF FINANCE	FIRST YEAR COST	SECOND YEAR COST
		NOT APPLICABLE		GENERAL FUND (DIRECT)		
				GENERAL FUND BY:		
				INTERAGENCY TRANSFER		
				FEES & SELF-GENERATED		
				STATUTORY DEDICATION		
				FEDERAL		
				TOTAL	\$0	\$0

ACTIVITY	LEGAL CITATION AND YEAR	IF FUNDED IN PAST, WHEN AND WHY WAS FUNDING ELIMINATED	FUNDING REQUESTED IN PRIOR YEARS?	ESTIMATED COST BY MEANS OF FINANCE	FIRST YEAR COST	SECOND YEAR COST
				GENERAL FUND (DIRECT)		
				GENERAL FUND BY:		
				INTERAGENCY TRANSFER		
				FEES & SELF-GENERATED		
				STATUTORY DEDICATION		
				FEDERAL		
				TOTAL	\$0	\$0

ACTIVITY	LEGAL CITATION AND YEAR	IF FUNDED IN PAST, WHEN AND WHY WAS FUNDING ELIMINATED	FUNDING REQUESTED IN PRIOR YEARS?	ESTIMATED COST BY MEANS OF FINANCE	FIRST YEAR COST	SECOND YEAR COST
				GENERAL FUND (DIRECT)		
				GENERAL FUND BY:		
				INTERAGENCY TRANSFER		
				FEES & SELF-GENERATED		
				STATUTORY DEDICATION		
				FEDERAL		
				TOTAL	\$0	\$0

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