

Agency Budget Request

FISCAL YEAR 2025–2026



Department of Civil Service

565 — Board of Tax Appeals



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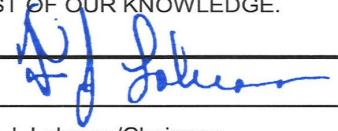
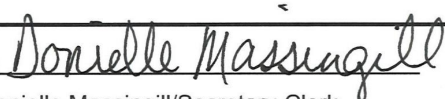
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BUDGET REQUEST

Fiscal Year Ending June 30,2026

NAME OF DEPARTMENT / AGENCY: Civil Service/Board of Tax Appeals PHYSICAL ADDRESS: 627 N. Fourth Street, Suite 1-301
BUDGET UNIT: Board of Tax Appeals Baton Rouge, LA
SCHEDULE NUMBER: 17-565 ZIP CODE: 70802
TELEPHONE NUMBER: (225) 219-3145 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: <u>Francis J. Lobrano/Chairman</u> DATE: <u>November 1, 2024</u> EMAIL ADDRESS: <u>Francis.Lobrano@la.gov</u>	HEAD OF BUDGET UNIT:  PRINTED NAME/TITLE: <u>Donielle Massingill/Secretary-Clerk</u> DATE: <u>November 1, 2024</u> EMAIL ADDRESS: <u>Donielle.Massingill@la.gov</u>
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PROGRAM CONTACT PERSON: <u>Donielle Massingill</u> TITLE: <u>Secretary-Clerk</u> TELEPHONE NUMBER: <u>(225) 219-3145</u> EMAIL ADDRESS: <u>Donielle.Massingill@la.gov</u>	FINANCIAL CONTACT PERSON: <u>Josh McDaniels</u> TITLE: <u>Budget Administrator</u> TELEPHONE NUMBER: <u>(225) 219-3145</u> EMAIL ADDRESS: <u>Josh,McDaniels@la.gov</u>
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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: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other): Not Applicable

Explanatory Notes:

The essential product of the Board is conducting fair and impartial due process hearings, an activity not easily quantified or qualified. One can count the number of petitions filed, hearings conducted, decisions rendered and recommendations reviewed, but impartiality and constitutional due process are not measurable. The number and type of cases the Board is likely to receive as a result of new taxpayers, new tax laws and new regulations is not determined in advance and will fluctuate greatly. The Board hears not only appeals from taxpayers aggrieved by assessments, denials of refunds by the Louisiana Department of Revenue (LDR) and claims against the state, but also responds to requests and recommendations made by LDR. The Board does not generate its own input and cannot control the number and types of cases it receives. LDR makes a determination as to whether it will sue a taxpayer in district court or impose an assessment, which can be appealed to the Board. Upon receiving a notice of assessment from LDR, a taxpayer decides whether to pay the amount owed, appeal to the Board or go to district court. Thus, the taxpayer determines how many petitions are filed with the Board. The Board processes 100% of these cases. The Board cannot control the number of assessments or denials of refunds issued by LDR, or the number of taxpayers who choose to contest the decisions of LDR by appealing to the Board. After a petition is filed with the Board, the taxpayer may withdraw the petition or settle the matter with LDR. In addition, the number of attorneys in the Legal Division at LDR has an effect on the number of cases the Board will hear. When LDR has fewer attorneys, the number of cases it is able to try before the Board is reduced. Conversely, an increase in the number of attorneys at LDR allows the Board to hear many more cases. The Board hears all cases when all the parties are ready to try the case.

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2023 - 2024	Actual Year End Performance 2023 - 2024	Performance Standard as Initially Appropriated 2024 - 2025	Existing Performance Standard 2024 - 2025	Performance at Continuation Budget Level 2025 - 2026	Performance at Executive Budget Level 2025 - 2026	Performance Standard as Initially Appropriated 2025 - 2026
23363	K	Percent of judgments signed 60 days from hearing	P	70	88.3	70	70	90	0	0
238	K	Percentage of taxpayer cases processed within 30 days of receipt	P	90	95.1	90	90	70	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: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other): Not Applicable

Explanatory Notes: This objective is directly dependent on legislative funding to achieve 100% of cases being scanned and entered into the docketing system. To provide reliable and accurate information to the public, state employees and for performance data in an accessible and cost-effective manner, cases are digitized and entered into the docketing system. The digitized information is backed up daily, which will prevent the loss of data in a disaster.

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2023 - 2024	Actual Year End Performance 2023 - 2024	Performance Standard as Initially Appropriated 2024 - 2025	Existing Performance Standard 2024 - 2025	Performance at Continuation Budget Level 2025 - 2026	Performance at Executive Budget Level 2025 - 2026	Performance Standard as Initially Appropriated 2025 - 2026
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	97.72	15	15	15	0	0

Performance Indicator	Level	Performance Indicator Name	Unit	General Performance Information				
				Performance Indicator Values				
				Prior Year Actual FY2019 - 2020	Prior Year Actual FY2020 - 2021	Prior Year Actual FY2021 - 2022	Prior Year Actual FY2022 - 2023	Prior Year Actual FY2023 - 2024
12505	G	Number of cases filed and docketed	N	1,031	1,510	864	758	618
12506	G	Number of Collection Division cases filed, docketed and resolved without a hearing	N	213	410	148	368	273
12507	G	Number of claims appealed to appellate court	N	4	7	3	8	0
21075	G	Number of waivers, compromises, and lien releases filed	N	24	0	0	55	26

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: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other): Not Applicable

Explanatory Notes: Per ACT 640, the Board of Tax Appeals authority has been expanded to disputes between taxpayers and the local taxing authority. This is a separate program from the Administrative Program which hears state tax disputes between individuals, corporations, and other taxpayers and state agencies. The Local Tax Division has the same goals and objectives as the Administrative Program but at a local tax level.

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2023 - 2024	Actual Year End Performance 2023 - 2024	Performance Standard as Initially Appropriated 2024 - 2025	Existing Performance Standard 2024 - 2025	Performance at Continuation Budget Level 2025 - 2026	Performance at Executive Budget Level 2025 - 2026	Performance Standard as Initially Appropriated 2025 - 2026
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	38.9	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: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other): Not Applicable

Explanatory Notes: Per ACT 640, the Board of Tax Appeals authority has been expanded to disputes between taxpayers and the local taxing authority. This is a separate program from the Administrative Program which hears state tax disputes between individuals, corporations, and other taxpayers and state agencies. The Local Tax Division has the same goals and objectives as the Administrative Program but at a local tax level.

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2023 - 2024	Actual Year End Performance 2023 - 2024	Performance Standard as Initially Appropriated 2024 - 2025	Existing Performance Standard 2024 - 2025	Performance at Continuation Budget Level 2025 - 2026	Performance at Executive Budget Level 2025 - 2026	Performance Standard as Initially Appropriated 2025 - 2026
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	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	766,570	647,331	—	(647,331)	(100.00)%
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	829,342	807,089	2,238,189	1,431,100	177.32%
FEES & SELF-GENERATED	139,555	361,361	461,280	99,919	27.65%
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,735,467	\$1,815,781	\$2,699,469	\$883,688	48.67%

Fees and Self-Generated

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated	139,555	361,361	461,280	99,919	27.65%
Total:	\$139,555	\$361,361	\$461,280	\$99,919	27.65%

Statutory Dedications

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB	Percent Change
Total:	—	—	—	—	—

Agency Expenditures

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB	Percent Change
Salaries	776,520	844,820	1,237,060	392,240	46.43%
Other Compensation	198,146	197,653	342,938	145,285	73.51%
Related Benefits	411,821	387,161	599,534	212,373	54.85%
TOTAL PERSONAL SERVICES	\$1,386,486	\$1,429,634	\$2,179,532	\$749,898	52.45%
Travel	41,355	48,423	104,506	56,083	115.82%
Operating Services	76,146	79,343	81,120	1,777	2.24%
Supplies	18,155	18,377	18,789	412	2.24%
TOTAL OPERATING EXPENSES	\$135,656	\$146,143	\$204,415	\$58,272	39.87%
PROFESSIONAL SERVICES	\$10,375	\$75,000	\$76,680	\$1,680	2.24%
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	202,949	165,004	195,842	30,838	18.69%
TOTAL OTHER CHARGES	\$202,949	\$165,004	\$195,842	\$30,838	18.69%
Acquisitions	—	—	43,000	43,000	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	\$43,000	\$43,000	—
TOTAL EXPENDITURES	\$1,735,467	\$1,815,781	\$2,699,469	\$883,688	48.67%

Agency Positions

Classified	—	—	—	—	—
Unclassified	10	11	15	4	36.36%
TOTAL AUTHORIZED T.O. POSITIONS	10	11	15	4	36.36%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—
TOTAL POSITIONS	10	11	15	4	36.36%

Cost Detail

Means of Financing

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
State General Fund	766,570	647,331	—	(647,331)
Interagency Transfers	829,342	807,089	2,238,189	1,431,100
Fees & Self-generated	139,555	361,361	461,280	99,919
Total:	\$1,735,467	\$1,815,781	\$2,699,469	\$883,688

Salaries

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5110025	SAL-UNCLASS-TO-REG	776,520	844,820	1,237,060	392,240
Total Salaries:		\$776,520	\$844,820	\$1,237,060	\$392,240

Other Compensation

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	36,554	33,653	86,938	53,285
5120040	COMP-BOARD MEMBERS	161,253	164,000	256,000	92,000
5120110	COMP-CL-NON TO-TERM	339	—	—	—
Total Other Compensation:		\$198,146	\$197,653	\$342,938	\$145,285

Related Benefits

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	198,665	164,096	282,598	118,502
5130020	RET CONTR-TEACHERS	22,130	21,341	33,196	11,855
5130030	RET CONTR-OTHER	76,586	79,295	91,905	12,610
5130050	POSTRET BENEFITS	28,751	31,103	31,103	—
5130055	FICA TAX (OASDI)	5,405	3,821	5,055	1,234
5130060	MEDICARE TAX	11,828	11,788	20,967	9,179

Related Benefits *(continued)*

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5130070	GRP INS CONTRIBUTION	68,071	75,357	134,350	58,993
5130090	TAXABLE FRINGE BEN	385	360	360	—
Total Related Benefits:		\$411,821	\$387,161	\$599,534	\$212,373

Travel

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5200000	TOTAL TRAVEL	—	—	25,000	25,000
5210010	IN-STATE TRAVEL-ADM	5,793	17,710	48,107	30,397
5210020	IN-STATE TRAV-FIELD	—	1,000	1,022	22
5210025	IN-STATE TRV-BD MEM	19,549	17,096	17,479	383
5210050	OUT-OF-STATE TRV-ADM	11,025	8,000	8,179	179
5210055	OUT-OF-STTRV-CONF	4,089	2,117	2,164	47
5210065	OUT-OF-STTRV-BD MEM	899	2,500	2,555	55
Total Travel:		\$41,355	\$48,423	\$104,506	\$56,083

Operating Services

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5310010	SERV-DUES & OTHER	3,163	9,521	9,735	214
5310011	SERV-SUBSCRIPTIONS	5,006	11,156	11,407	251
5310040	SERV-BANK (NON-DEBT)	605	647	661	14
5310400	SERV-MISC	—	2,188	2,238	50
5330008	MAINT-EQUIPMENT	2,226	2,040	2,086	46
5330017	MAINT-DATA SOFTWARE	62,123	49,745	50,859	1,114
5350001	UTIL-INTERNET PROVID	393	120	122	2
5350002	UTIL-DATA LINE/CIRCT	2,246	1,442	1,474	32

Operating Services *(continued)*

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5350006	UTIL-MAIL/DEL/POST	—	2,100	2,146	46
5350012	UTIL-CABLE	384	384	392	8
Total Operating Services:		\$76,146	\$79,343	\$81,120	\$1,777

Supplies

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	12,598	13,251	13,548	297
5410006	SUP-COMPUTER	1,898	5,126	5,241	115
5410400	SUP-OTHER	3,659	—	—	—
Total Supplies:		\$18,155	\$18,377	\$18,789	\$412

Professional Services

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	3,750	70,000	71,568	1,568
5510400	PROF SERV-OTHER	6,625	5,000	5,112	112
Total Professional Services:		\$10,375	\$75,000	\$76,680	\$1,680

Interagency Transfers

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	10	—	—	—
5950008	IAT-POSTAGE	17,658	16,381	26,381	10,000
5950014	IAT-TELEPHONE	10,691	12,864	12,864	—
5950026	IAT-RENTALS	120,317	95,860	95,860	—
5950050	IAT-ORM INSURANCE	7,388	7,247	7,247	—
5950051	IAT-OSUP	957	936	936	—

Interagency Transfers *(continued)*

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5950056	IAT-CAP PRK-PATROL	9,030	8,371	8,371	—
5950058	IAT-TECH SVCS	36,899	23,345	44,183	20,838
Total Interagency Transfers:		\$202,949	\$165,004	\$195,842	\$30,838

Acquisitions

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5710229	ACQ-SEC/LAW ENFOR EQ	—	—	3,000	3,000
5710250	ACQ-AUTOMOBILES	—	—	40,000	40,000
Total Acquisitions:		—	—	\$43,000	\$43,000
Total Agency Expenditures:		\$1,735,467	\$1,815,781	\$2,699,469	\$883,688

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	766,570	647,331	—	(647,331)	(100.00)%
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	532,901	499,532	1,656,016	1,156,484	231.51%
FEES & SELF-GENERATED	1,446	172,624	173,112	488	0.28%
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,300,917	\$1,319,487	\$1,829,128	\$509,641	38.62%

Fees and Self-Generated

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated	1,446	172,624	173,112	488	0.28%
Total:	\$1,446	\$172,624	\$173,112	\$488	0.28%

Program Expenditures

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB	Percent Change
Salaries	516,906	584,803	773,827	189,024	32.32%
Other Compensation	198,146	175,195	320,480	145,285	82.93%
Related Benefits	314,069	289,554	405,885	116,331	40.18%
TOTAL PERSONAL SERVICES	\$1,029,121	\$1,049,552	\$1,500,192	\$450,640	42.94%
Travel	16,392	21,713	47,198	25,485	117.37%
Operating Services	66,744	54,879	56,107	1,228	2.24%
Supplies	11,603	11,741	12,004	263	2.24%
TOTAL OPERATING EXPENSES	\$94,739	\$88,333	\$115,309	\$26,976	30.54%
PROFESSIONAL SERVICES	\$3,750	\$53,000	\$54,187	\$1,187	2.24%
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	173,308	128,602	159,440	30,838	23.98%
TOTAL OTHER CHARGES	\$173,308	\$128,602	\$159,440	\$30,838	23.98%
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	\$1,300,917	\$1,319,487	\$1,829,128	\$509,641	38.62%

Program Positions

Classified	—	—	—	—	—
Unclassified	7	8	10	2	25.00%
TOTAL AUTHORIZED T.O. POSITIONS	7	8	10	2	25.00%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—
TOTAL POSITIONS	7	8	10	2	25.00%

Cost Detail

Means of Financing

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
State General Fund	766,570	647,331	—	(647,331)
Interagency Transfers	532,901	499,532	1,656,016	1,156,484
Fees & Self-generated	1,446	172,624	173,112	488
Total:	\$1,300,917	\$1,319,487	\$1,829,128	\$509,641

Salaries

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5110025	SAL-UNCLASS-TO-REG	516,906	584,803	773,827	189,024
Total Salaries:		\$516,906	\$584,803	\$773,827	\$189,024

Other Compensation

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	36,554	11,195	64,480	53,285
5120040	COMP-BOARD MEMBERS	161,253	164,000	256,000	92,000
5120110	COMP-CL-NON TO-TERM	339	—	—	—
Total Other Compensation:		\$198,146	\$175,195	\$320,480	\$145,285

Related Benefits

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	198,665	164,096	235,698	71,602
5130020	RET CONTR-TEACHERS	22,130	21,341	33,196	11,855
5130050	POSTRET BENEFITS	28,751	31,103	31,103	—
5130055	FICA TAX (OASDI)	5,405	3,821	5,055	1,234
5130060	MEDICARE TAX	8,311	8,020	12,391	4,371

Related Benefits *(continued)*

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5130070	GRP INS CONTRIBUTION	50,422	60,813	88,082	27,269
5130090	TAXABLE FRINGE BEN	385	360	360	—
Total Related Benefits:		\$314,069	\$289,554	\$405,885	\$116,331

Travel

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5200000	TOTAL TRAVEL	—	—	25,000	25,000
5210025	IN-STATE TRV-BD MEM	15,492	17,096	17,479	383
5210055	OUT-OF-STTRV-CONF	—	2,117	2,164	47
5210065	OUT-OF-STTRV-BD MEM	899	2,500	2,555	55
Total Travel:		\$16,392	\$21,713	\$47,198	\$25,485

Operating Services

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5310010	SERV-DUES & OTHER	2,177	5,092	5,206	114
5310011	SERV-SUBSCRIPTIONS	4,049	6,726	6,877	151
5310040	SERV-BANK (NON-DEBT)	605	647	661	14
5310400	SERV-MISC	—	2,188	2,238	50
5330008	MAINT-EQUIPMENT	2,003	1,836	1,877	41
5330017	MAINT-DATA SOFTWARE	55,911	35,125	35,912	787
5350001	UTIL-INTERNET PROVID	393	120	122	2
5350002	UTIL-DATA LINE/CIRCT	1,221	961	982	21
5350006	UTIL-MAIL/DEL/POST	—	1,800	1,840	40
5350012	UTIL-CABLE	384	384	392	8
Total Operating Services:		\$66,744	\$54,879	\$56,107	\$1,228

Supplies

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	6,969	8,241	8,426	185
5410006	SUP-COMPUTER	976	3,500	3,578	78
5410400	SUP-OTHER	3,659	—	—	—
Total Supplies:		\$11,603	\$11,741	\$12,004	\$263

Professional Services

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	3,750	50,500	51,631	1,131
5510400	PROF SERV-OTHER	—	2,500	2,556	56
Total Professional Services:		\$3,750	\$53,000	\$54,187	\$1,187

Interagency Transfers

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	10	—	—	—
5950008	IAT-POSTAGE	7,163	7,916	17,916	10,000
5950014	IAT-TELEPHONE	9,622	11,578	11,578	—
5950026	IAT-RENTALS	108,285	76,142	76,142	—
5950050	IAT-ORM INSURANCE	6,110	5,983	5,983	—
5950051	IAT-OSUP	861	842	842	—
5950056	IAT-CAP PRK-PATROL	8,127	7,534	7,534	—
5950058	IAT-TECH SVCS	33,130	18,607	39,445	20,838
Total Interagency Transfers:		\$173,308	\$128,602	\$159,440	\$30,838
Total Expenditures for Program 5651		\$1,300,917	\$1,319,487	\$1,829,128	\$509,641

5652 - Local Tax Division

Means of Financing

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	296,441	307,557	582,173	274,616	89.29%
FEES & SELF-GENERATED	138,108	188,737	288,168	99,431	52.68%
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$434,549	\$496,294	\$870,341	\$374,047	75.37%

Fees and Self-Generated

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated	138,108	188,737	288,168	99,431	52.68%
Total:	\$138,108	\$188,737	\$288,168	\$99,431	52.68%

Program Expenditures

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB	Percent Change
Salaries	259,613	260,017	463,233	203,216	78.15%
Other Compensation	—	22,458	22,458	—	—
Related Benefits	97,752	97,607	193,649	96,042	98.40%
TOTAL PERSONAL SERVICES	\$357,365	\$380,082	\$679,340	\$299,258	78.74%
Travel	24,964	26,710	57,308	30,598	114.56%
Operating Services	9,402	24,464	25,013	549	2.24%
Supplies	6,552	6,636	6,785	149	2.25%
TOTAL OPERATING EXPENSES	\$40,918	\$57,810	\$89,106	\$31,296	54.14%
PROFESSIONAL SERVICES	\$6,625	\$22,000	\$22,493	\$493	2.24%
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	29,642	36,402	36,402	—	—
TOTAL OTHER CHARGES	\$29,642	\$36,402	\$36,402	—	—
Acquisitions	—	—	43,000	43,000	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	\$43,000	\$43,000	—
TOTAL EXPENDITURES	\$434,549	\$496,294	\$870,341	\$374,047	75.37%

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	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
Interagency Transfers	296,441	307,557	582,173	274,616
Fees & Self-generated	138,108	188,737	288,168	99,431
Total:	\$434,549	\$496,294	\$870,341	\$374,047

Salaries

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5110025	SAL-UNCLASS-TO-REG	259,613	260,017	463,233	203,216
Total Salaries:		\$259,613	\$260,017	\$463,233	\$203,216

Other Compensation

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	—	22,458	22,458	—
Total Other Compensation:		—	\$22,458	\$22,458	—

Related Benefits

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	—	—	46,900	46,900
5130030	RET CONTR-OTHER	76,586	79,295	91,905	12,610
5130060	MEDICARE TAX	3,517	3,768	8,576	4,808
5130070	GRP INS CONTRIBUTION	17,649	14,544	46,268	31,724
Total Related Benefits:		\$97,752	\$97,607	\$193,649	\$96,042

Travel

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	5,793	17,710	48,107	30,397
5210020	IN-STATE TRAV-FIELD	—	1,000	1,022	22
5210025	IN-STATE TRV-BD MEM	4,057	—	—	—
5210050	OUT-OF-STATE TRV-ADM	11,025	8,000	8,179	179
5210055	OUT-OF-STTRV-CONF	4,089	—	—	—
Total Travel:		\$24,964	\$26,710	\$57,308	\$30,598

Operating Services

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5310010	SERV-DUES & OTHER	986	4,429	4,529	100
5310011	SERV-SUBSCRIPTIONS	957	4,430	4,530	100
5330008	MAINT-EQUIPMENT	223	204	209	5
5330017	MAINT-DATA SOFTWARE	6,212	14,620	14,947	327
5350002	UTIL-DATA LINE/CIRCT	1,025	481	492	11
5350006	UTIL-MAIL/DEL/POST	—	300	306	6
Total Operating Services:		\$9,402	\$24,464	\$25,013	\$549

Supplies

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	5,630	5,010	5,122	112
5410006	SUP-COMPUTER	922	1,626	1,663	37
Total Supplies:		\$6,552	\$6,636	\$6,785	\$149

Professional Services

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	—	19,500	19,937	437
5510400	PROF SERV-OTHER	6,625	2,500	2,556	56
Total Professional Services:		\$6,625	\$22,000	\$22,493	\$493

Interagency Transfers

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5950008	IAT-POSTAGE	10,495	8,465	8,465	—
5950014	IAT-TELEPHONE	1,069	1,286	1,286	—
5950026	IAT-RENTALS	12,032	19,718	19,718	—
5950050	IAT-ORM INSURANCE	1,278	1,264	1,264	—
5950051	IAT-OSUP	96	94	94	—
5950056	IAT-CAP PRK-PATROL	903	837	837	—
5950058	IAT-TECH SVCS	3,769	4,738	4,738	—
Total Interagency Transfers:		\$29,642	\$36,402	\$36,402	—

Acquisitions

Commitment Item	Name	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB
5710229	ACQ-SEC/LAW ENFOR EQ	—	—	3,000	3,000
5710250	ACQ-AUTOMOBILES	—	—	40,000	40,000
Total Acquisitions:		—	—	\$43,000	\$43,000
Total Expenditures for Program 5652		\$434,549	\$496,294	\$870,341	\$374,047
Total Agency Expenditures:		\$1,735,467	\$1,815,781	\$2,699,469	\$883,688

SOURCE OF FUNDING SUMMARY

Agency Overview

Interagency Transfers

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB	Form ID
INTERAGENCY TRANSFERS	829,397	807,089	2,238,189	1,431,100	34547
Total Interagency Transfers	\$829,397	\$807,089	\$2,238,189	\$1,431,100	

Fees & Self-generated

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Total Request	Over/Under EOB	Form ID
FEES & SELF GENERATED	139,499	361,361	461,280	99,919	34545
Total Fees & Self-generated	\$139,499	\$361,361	\$461,280	\$99,919	
Total Sources of Funding:	\$968,896	\$1,168,450	\$2,699,469	\$1,531,019	

SOURCE OF FUNDING DETAIL

Interagency Transfers

Form 34547 — 565 - IAT - Department of Revenue

Expenditures	Existing Operating Budget as of 10/01/2024			FY2025-2026 Total Request			FY2026-2027 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	419,539	—	—	1,048,151	—	—	1,048,151	—	—
Other Compensation	27,509	—	—	286,108	—	—	286,108	—	—
Related Benefits	145,162	—	—	487,209	—	—	487,209	—	—
TOTAL PERSONAL SERVICES	\$592,210	—	—	\$1,821,468	—	—	\$1,821,468	—	—
Travel	24,409	—	—	91,575	—	—	91,575	—	—
Operating Services	66,189	—	—	75,127	—	—	75,127	—	—
Supplies	9,731	—	—	13,216	—	—	13,216	—	—
TOTAL OPERATING EXPENSES	\$100,329	—	—	\$179,918	—	—	\$179,918	—	—
PROFESSIONAL SERVICES	\$17,000	—	—	\$58,277	—	—	\$58,277	—	—
Other Charges	—	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	97,550	—	—	157,026	—	—	157,026	—	—
TOTAL OTHER CHARGES	\$97,550	—	—	\$157,026	—	—	\$157,026	—	—
Acquisitions	—	—	—	21,500	—	—	21,500	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	\$21,500	—	—	\$21,500	—	—
TOTAL EXPENDITURES	\$807,089	—	—	\$2,238,189	—	—	\$2,238,189	—	—

Form 34547 — 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 2026 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 34545 — 565 - Filing Fees

Expenditures	Existing Operating Budget as of 10/01/2024			FY2025-2026 Total Request			FY2026-2027 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	—	—	188,909	—	—	188,909	—	—
Other Compensation	56,830	—	—	56,830	—	—	56,830	—	—
Related Benefits	87,810	—	—	112,325	—	—	112,325	—	—
TOTAL PERSONAL SERVICES	\$280,585	—	—	\$358,064	—	—	\$358,064	—	—
Travel	12,648	—	—	12,931	—	—	12,931	—	—
Operating Services	5,862	—	—	5,993	—	—	5,993	—	—
Supplies	5,450	—	—	5,573	—	—	5,573	—	—
TOTAL OPERATING EXPENSES	\$23,960	—	—	\$24,497	—	—	\$24,497	—	—
PROFESSIONAL SERVICES	\$18,000	—	—	\$18,403	—	—	\$18,403	—	—
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	—	—	\$461,280	—	—	\$461,280	—	—

Form 34545 — 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 2026 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 34547 INTERAGENCY TRANSFERS	Fees & Self-generated Form ID 34545 FEES & SELF GENERATED
Salaries	—	844,820	289,336	419,539	135,945
Other Compensation	—	197,653	113,314	27,509	56,830
Related Benefits	—	387,161	154,189	145,162	87,810
TOTAL PERSONAL SERVICES	—	\$1,429,634	\$556,839	\$592,210	\$280,585
Travel	—	48,423	11,366	24,409	12,648
Operating Services	—	79,343	7,292	66,189	5,862
Supplies	—	18,377	3,196	9,731	5,450
TOTAL OPERATING EXPENSES	—	\$146,143	\$21,854	\$100,329	\$23,960
PROFESSIONAL SERVICES	—	\$75,000	\$40,000	\$17,000	\$18,000
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	—	165,004	28,638	97,550	38,816
TOTAL OTHER CHARGES	—	\$165,004	\$28,638	\$97,550	\$38,816
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	—	\$1,815,781	\$647,331	\$807,089	\$361,361

Total Request

Expenditures	Used as a Cash Match	Total Means of Financing By Expenditure	Total State General Fund	Interagency Transfers Form ID 34547 INTERAGENCY TRANSFERS	Fees & Self-generated Form ID 34545 FEES & SELF GENERATED
Salaries	—	1,237,060	—	1,048,151	188,909
Other Compensation	—	342,938	—	286,108	56,830
Related Benefits	—	599,534	—	487,209	112,325
TOTAL PERSONAL SERVICES	—	\$2,179,532	—	\$1,821,468	\$358,064
Travel	—	104,506	—	91,575	12,931
Operating Services	—	81,120	—	75,127	5,993
Supplies	—	18,789	—	13,216	5,573
TOTAL OPERATING EXPENSES	—	\$204,415	—	\$179,918	\$24,497
PROFESSIONAL SERVICES	—	\$76,680	—	\$58,277	\$18,403
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	—	195,842	—	157,026	38,816
TOTAL OTHER CHARGES	—	\$195,842	—	\$157,026	\$38,816
Acquisitions	—	43,000	—	21,500	21,500
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	\$43,000	—	\$21,500	\$21,500
TOTAL EXPENDITURES	—	\$2,699,469	—	\$2,238,189	\$461,280

REVENUE COLLECTIONS/INCOME

Interagency Transfers

003 - Interagency Transfers

Source	Commitment Item	Commitment Item Name	FY2023-2024 Actuals	FY-2025 Estimate	FY2025-2026 Projected	Over/Under Current Year Estimate
SOURCE						
INTERAGENCY TRANSFERS	4710059	MR-FROM STATE AGENCY	826,323	795,814	2,238,189	1,442,375
INTERAGENCY TRANSFERS	4830016	PY CASH CARRYOVER	3,074	11,275	—	(11,275)
Total Collections/Income			\$829,397	\$807,089	\$2,238,189	\$1,431,100
TYPE						
Expenditures Source of Funding Form (BR-6)			829,397	807,089	2,238,189	1,431,100
Total Expenditures, Transfers and Carry Forwards to Next FY			\$829,397	\$807,089	\$2,238,189	\$1,431,100
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			—	—	—	—

Fees & Self-generated

002 - Fees & Self-generated

Source	Commitment Item	Commitment Item Name	FY2023-2024 Actuals	FY-2025 Estimate	FY2025-2026 Projected	Over/Under Current Year Estimate
SOURCE						
FEES & SELF GENERATED	4710029	MR-PRIVATE SOURCES	111,986	297,839	461,280	163,441
FEES & SELF GENERATED	4830016	PY CASH CARRYOVER	27,513	63,522	—	(63,522)
Total Collections/Income			\$139,499	\$361,361	\$461,280	\$99,919
TYPE						
Expenditures Source of Funding Form (BR-6)			139,499	361,361	461,280	99,919
Total Expenditures, Transfers and Carry Forwards to Next FY			\$139,499	\$361,361	\$461,280	\$99,919
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			—	—	—	—

Justification of Differences

Form 35461 — 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 35462 — 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

FY2025-2026 Request	Description
45,034	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.
2,164	Employees travel to attend conferences and to speak on behalf of the Board
\$47,198	Total Travel

Operating Services

FY2025-2026 Request	Description
661	Banking fees.
392	Cox Communications Legislative Channels
122	Licensing software, hosting BTA's website and static IP address.
35,912	Maintenance on the docketing system and case management system.
1,877	Maintenance on the office copier.
5,206	Membership is for Attorneys' Louisiana State Bar Association and Louisiana Attorney Disciplinary Board dues and CLE requirements to maintain law licenses.
2,238	Miscellaneous expenses
1,840	PO Box Rental; Caller Services
6,877	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.
982	Verizon provides mobile internet services for Board members.
\$56,107	Total Operating Services

Supplies

FY2025-2026 Request	Description
3,578	Routine computer supplies.
8,426	Routine office supplies.
\$12,004	Total Supplies

Professional Services

FY2025-2026 Request	Means of Financing	Description
10,500	Fees & Self-generated	
41,131	Interagency Transfers	
\$51,631		Legal research and counsel for the Board.
2,500	Fees & Self-generated	
56	Interagency Transfers	
\$2,556		Transcription services for the Board.
\$54,187		Total Professional Services

Interagency Transfers

FY2025-2026 Request	Means of Financing	Receiving Agency	Description
1,395	Fees & Self-generated		
6,139	Interagency Transfers		
\$7,534		OFFICE OF STATE POLICE	Capitol Security
1,108	Fees & Self-generated		
4,875	Interagency Transfers		
\$5,983		OFFICE OF RISK MANAGEMENT	Insurance premiums
156	Fees & Self-generated		
686	Interagency Transfers		
\$842		UNIFORM PAYROLL OFFICE	Office of State Uniform Payroll (OSUP)
7,053	Fees & Self-generated		

Interagency Transfers *(continued)*

FY2025-2026 Request	Means of Financing	Receiving Agency	Description
41,048	Interagency Transfers		
\$48,101		DOA-OFFICE OF TECHNOLOGY SVCS	<p>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.</p> <p>OTM: Phone service, internet services and data drops to the BTA.</p> <p>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.</p>
14,096	Fees & Self-generated		
82,884	Interagency Transfers		
\$96,980		DOA - DEBT SERVICE AND MAINTENANCE	Rental of office space at the Iberville Office Building, plus garage space rent.
\$159,440	Total Interagency Transfers		

5652 - Local Tax Division

Travel

FY2025-2026 Request	Description
1,022	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
56,286	For the Local Tax Judge 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
\$57,308	Total Travel

Operating Services

FY2025-2026 Request	Description
14,947	Maintenance on the docketing system and case management system.
209	Maintenance on the office copier.
4,529	Membership is for Attorneys' Louisiana State Bar Association and Louisiana Attorney Disciplinary Board dues and CLE requirements to maintain law licenses.
306	PO Box Rental; Caller Services
4,530	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.
492	Verizon provides mobile internet services for the Local Tax Judge.
\$25,013	Total Operating Services

Supplies

FY2025-2026 Request	Description
1,662	Routine computer supplies.
5,123	Routine office supplies.
\$6,785	Total Supplies

Professional Services

FY2025-2026 Request	Means of Financing	Description
2,500	Fees & Self-generated	
17,439	Interagency Transfers	
\$19,939		Legal research and counsel for the Board.
2,500	Fees & Self-generated	
54	Interagency Transfers	
\$2,554		Transcription services for the Board.
\$22,493	Total Professional Services	

Interagency Transfers

FY2025-2026 Request	Means of Financing	Receiving Agency	Description
345	Fees & Self-generated		
492	Interagency Transfers		
\$837		OFFICE OF STATE POLICE	Capitol Security
521	Fees & Self-generated		
743	Interagency Transfers		
\$1,264		OFFICE OF RISK MANAGEMENT	Insurance premiums
39	Fees & Self-generated		
55	Interagency Transfers		
\$94		UNIFORM PAYROLL OFFICE	Office of State Uniform Payroll (OSUP)
5,973	Fees & Self-generated		

Interagency Transfers *(continued)*

FY2025-2026 Request	Means of Financing	Receiving Agency	Description
8,516	Interagency Transfers		
\$14,489		DOA-OFFICE OF TECHNOLOGY SVCS	<p>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.</p> <p>OTM: Phone service, internet services and data drops to the BTA.</p> <p>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.</p>
8,130	Fees & Self-generated		
11,588	Interagency Transfers		
\$19,718		DOA - DEBT SERVICE AND MAINTENANCE	Rental of office space at the Iberville Office Building, plus garage space rent.
\$36,402	Total Interagency Transfers		

Acquisitions

FY2025-2026 Request	Means of Financing	New/Replacement	Acquisition Type	Quantity	Description
20,000	Fees & Self-generated				
20,000	Interagency Transfers				
\$40,000		New	AUTOMOTIVE	1	Automotive
250	Fees & Self-generated				

Acquisitions *(continued)*

FY2025-2026 Request	Means of Financing	New/Replacement	Acquisition Type	Quantity	Description
250	Interagency Transfers				
\$500		New	SECURITY/LAW ENFORCEMENT	1	Ammunition
100	Fees & Self-generated				
100	Interagency Transfers				
\$200		New	SECURITY/LAW ENFORCEMENT	1	Badge
500	Fees & Self-generated				
500	Interagency Transfers				
\$1,000		New	SECURITY/LAW ENFORCEMENT	1	Bulletproof Vest
650	Fees & Self-generated				
650	Interagency Transfers				
\$1,300		New	SECURITY/LAW ENFORCEMENT	3	Uniform
\$43,000	Total Acquisitions				



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Continuation Budget Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	Existing Operating Budget as of 10/01/2024	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2025-2026 Requested Continuation Level
STATE GENERAL FUND (Direct)	647,331	—	1,384	—	—	(648,715)	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	807,089	—	2,628	148,777	—	1,279,695	2,238,189
FEES & SELF-GENERATED	361,361	—	940	26,204	—	72,775	461,280
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,815,781	—	\$4,952	\$174,981	—	\$703,755	\$2,699,469

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2024	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2025-2026 Requested Continuation Level
Fees & Self-generated	361,361	—	940	26,204	—	72,775	461,280
Total:	\$361,361	—	\$940	\$26,204	—	\$72,775	\$461,280

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2024	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2025-2026 Requested Continuation Level
Total:	—	—	—	—	—	—	—

Expenditures and Positions

Description	Existing Operating Budget as of 10/01/2024	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2025-2026 Requested Continuation Level
Salaries	844,820	—	—	117,240	—	275,000	1,237,060
Other Compensation	197,653	—	—	1,285	—	144,000	342,938
Related Benefits	387,161	—	—	56,456	—	155,917	599,534
TOTAL PERSONAL SERVICES	\$1,429,634	—	—	\$174,981	—	\$574,917	\$2,179,532
Travel	48,423	—	1,083	—	—	55,000	104,506
Operating Services	79,343	—	1,777	—	—	—	81,120
Supplies	18,377	—	412	—	—	—	18,789
TOTAL OPERATING EXPENSES	\$146,143	—	\$3,272	—	—	\$55,000	\$204,415
PROFESSIONAL SERVICES	\$75,000	—	\$1,680	—	—	—	\$76,680
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	165,004	—	—	—	—	30,838	195,842
TOTAL OTHER CHARGES	\$165,004	—	—	—	—	\$30,838	\$195,842
Acquisitions	—	—	—	—	—	43,000	43,000
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	\$43,000	\$43,000
TOTAL EXPENDITURES	\$1,815,781	—	\$4,952	\$174,981	—	\$703,755	\$2,699,469
Classified	—	—	—	—	—	—	—
Unclassified	11	—	—	—	—	4	15
TOTAL AUTHORIZED T.O. POSITIONS	11	—	—	—	—	4	15
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

CONTINUATION BUDGET ADJUSTMENTS - SUMMARIZED

Form 37216 — Inflation Factor

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	1,384
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	2,628
FEES & SELF-GENERATED	940
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$4,952

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	1,083
Operating Services	1,777
Supplies	412
TOTAL OPERATING EXPENSES	\$3,272
PROFESSIONAL SERVICES	\$1,680
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$4,952

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 38319 — 565 - Salaries/Related Benefits_Admin

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	87,632
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$87,632

Expenditures

	Amount
Salaries	49,024
Other Compensation	1,285
Related Benefits	37,323
TOTAL PERSONAL SERVICES	\$87,632
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	\$87,632

Positions

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

Form 38333 — 565 - Salaries/Related Benefits_Local

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	61,145
FEES & SELF-GENERATED	26,204
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$87,349

Expenditures

	Amount
Salaries	68,216
Other Compensation	—
Related Benefits	19,133
TOTAL PERSONAL SERVICES	\$87,349
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	\$87,349

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: OTHER

Form 38364 — 565 - Law Clerk_Admin

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	123,268
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$123,268

Expenditures

	Amount
Salaries	80,000
Other Compensation	—
Related Benefits	43,268
TOTAL PERSONAL SERVICES	\$123,268
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	\$123,268

Positions

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

Form 38375 — 565 - Special Projects Officer_Admin

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	95,740
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$95,740

Expenditures

	Amount
Salaries	60,000
Other Compensation	—
Related Benefits	35,740
TOTAL PERSONAL SERVICES	\$95,740
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	\$95,740

Positions

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

Form 38381 — 565 - Bd Member Comp/Ad Hoc Judges_Admin

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	169,000
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$169,000

Expenditures

	Amount
Salaries	—
Other Compensation	144,000
Related Benefits	—
TOTAL PERSONAL SERVICES	\$144,000
Travel	25,000
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	\$25,000
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$169,000

Positions

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

Form 38384 — 565 - IAT Increase_Admin
Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	30,838
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$30,838

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	30,838
TOTAL OTHER CHARGES	\$30,838
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$30,838

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: OTHER

Form 38386 — 565 - Budget Officer_Local

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	109,359
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$109,359

Expenditures

	Amount
Salaries	70,000
Other Compensation	—
Related Benefits	39,359
TOTAL PERSONAL SERVICES	\$109,359
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	\$109,359

Positions

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

Form 38387 — 565 - Bailiff_Local

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	72,775
FEES & SELF-GENERATED	72,775
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$145,550

Expenditures

	Amount
Salaries	65,000
Other Compensation	—
Related Benefits	37,550
TOTAL PERSONAL SERVICES	\$102,550
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	\$145,550

Positions

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

Form 38394 — 565 - Increase Travel (Ad Hoc Judges/Hearings)_ Local Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	30,000
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$30,000

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	30,000
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	\$30,000
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$30,000

Positions

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

Form 40177 — 565 - MOF SWAP

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	(648,715)
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	648,715
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	—

Expenditures

	Amount
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	—

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 10/01/2024	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2025-2026 Requested Continuation Level
STATE GENERAL FUND (Direct)	647,331	—	1,384	—	—	(648,715)	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	499,532	—	1,291	87,632	—	1,067,561	1,656,016
FEES & SELF-GENERATED	172,624	—	488	—	—	—	173,112
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,319,487	—	\$3,163	\$87,632	—	\$418,846	\$1,829,128

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2024	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2025-2026 Requested Continuation Level
Fees & Self-generated	172,624	—	488	—	—	—	173,112
Total:	\$172,624	—	\$488	—	—	—	\$173,112

Expenditures and Positions

Description	Existing Operating Budget as of 10/01/2024	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2025-2026 Requested Continuation Level
Salaries	584,803	—	—	49,024	—	140,000	773,827
Other Compensation	175,195	—	—	1,285	—	144,000	320,480
Related Benefits	289,554	—	—	37,323	—	79,008	405,885
TOTAL PERSONAL SERVICES	\$1,049,552	—	—	\$87,632	—	\$363,008	\$1,500,192
Travel	21,713	—	485	—	—	25,000	47,198
Operating Services	54,879	—	1,228	—	—	—	56,107
Supplies	11,741	—	263	—	—	—	12,004
TOTAL OPERATING EXPENSES	\$88,333	—	\$1,976	—	—	\$25,000	\$115,309
PROFESSIONAL SERVICES	\$53,000	—	\$1,187	—	—	—	\$54,187
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	128,602	—	—	—	—	30,838	159,440
TOTAL OTHER CHARGES	\$128,602	—	—	—	—	\$30,838	\$159,440
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$1,319,487	—	\$3,163	\$87,632	—	\$418,846	\$1,829,128
Classified	—	—	—	—	—	—	—
Unclassified	8	—	—	—	—	2	10
TOTAL AUTHORIZED T.O. POSITIONS	8	—	—	—	—	2	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 10/01/2024	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2025-2026 Requested Continuation Level
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	307,557	—	1,337	61,145	—	212,134	582,173
FEES & SELF-GENERATED	188,737	—	452	26,204	—	72,775	288,168
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$496,294	—	\$1,789	\$87,349	—	\$284,909	\$870,341

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2024	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2025-2026 Requested Continuation Level
Fees & Self-generated	188,737	—	452	26,204	—	72,775	288,168
Total:	\$188,737	—	\$452	\$26,204	—	\$72,775	\$288,168

Expenditures and Positions

Description	Existing Operating Budget as of 10/01/2024	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2025-2026 Requested Continuation Level
Salaries	260,017	—	—	68,216	—	135,000	463,233
Other Compensation	22,458	—	—	—	—	—	22,458
Related Benefits	97,607	—	—	19,133	—	76,909	193,649
TOTAL PERSONAL SERVICES	\$380,082	—	—	\$87,349	—	\$211,909	\$679,340
Travel	26,710	—	598	—	—	30,000	57,308
Operating Services	24,464	—	549	—	—	—	25,013
Supplies	6,636	—	149	—	—	—	6,785
TOTAL OPERATING EXPENSES	\$57,810	—	\$1,296	—	—	\$30,000	\$89,106
PROFESSIONAL SERVICES	\$22,000	—	\$493	—	—	—	\$22,493
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	36,402	—	—	—	—	—	36,402
TOTAL OTHER CHARGES	\$36,402	—	—	—	—	—	\$36,402
Acquisitions	—	—	—	—	—	43,000	43,000
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	\$43,000	\$43,000
TOTAL EXPENDITURES	\$496,294	—	\$1,789	\$87,349	—	\$284,909	\$870,341
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 37216 — Inflation Factor

5651 - Administrative

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	1,384
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	1,291
FEES & SELF-GENERATED	488
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$3,163

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	485
Operating Services	1,228
Supplies	263
TOTAL OPERATING EXPENSES	\$1,976
PROFESSIONAL SERVICES	\$1,187
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$3,163

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	488
Total:	\$488

Statutory Dedications

	Amount
Total:	—

Supporting Detail

Means of Financing

Description	Amount
Fees & Self-generated	488
Interagency Transfers	1,291
State General Fund	1,384
Total:	\$3,163

Travel

Commitment item	Name	Amount
5210025	IN-STATE TRV-BD MEM	383
5210055	OUT-OF-STTRV-CONF	47
5210065	OUT-OF-STTRV-BD MEM	55
Total:		\$485

Operating Services

Commitment item	Name	Amount
5310010	SERV-DUES & OTHER	114
5310011	SERV-SUBSCRIPTIONS	151
5310040	SERV-BANK (NON-DEBT)	14
5310400	SERV-MISC	50
5330008	MAINT-EQUIPMENT	41
5330017	MAINT-DATA SOFTWARE	787
5350001	UTIL-INTERNET PROVID	2
5350002	UTIL-DATA LINE/CIRCT	21
5350006	UTIL-MAIL/DEL/POST	40
5350012	UTIL-CABLE	8
Total:		\$1,228

Supplies

Commitment item	Name	Amount
5410001	SUP-OFFICE SUPPLIES	185
5410006	SUP-COMPUTER	78
Total:		\$263

Professional Services

Commitment item	Name	Amount
5510005	PROF SERV-LEGAL	1,131
5510400	PROF SERV-OTHER	56
Total:		\$1,187

5652 - Local Tax Division

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	1,337
FEES & SELF-GENERATED	452
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$1,789

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	598
Operating Services	549
Supplies	149
TOTAL OPERATING EXPENSES	\$1,296
PROFESSIONAL SERVICES	\$493
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$1,789

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	452
Total:	\$452

Statutory Dedications

	Amount
Total:	—

Supporting Detail

Means of Financing

Description	Amount
Fees & Self-generated	452
Interagency Transfers	1,337
Total:	\$1,789

Travel

Commitment item	Name	Amount
5210010	IN-STATE TRAVEL-ADM	397
5210020	IN-STATE TRAV-FIELD	22
5210050	OUT-OF-STATE TRV-ADM	179
Total:		\$598

Operating Services

Commitment item	Name	Amount
5310010	SERV-DUES & OTHER	100
5310011	SERV-SUBSCRIPTIONS	100
5330008	MAINT-EQUIPMENT	5
5330017	MAINT-DATA SOFTWARE	327
5350002	UTIL-DATA LINE/CIRCT	11
5350006	UTIL-MAIL/DEL/POST	6
Total:		\$549

Supplies

Commitment item	Name	Amount
5410001	SUP-OFFICE SUPPLIES	112
5410006	SUP-COMPUTER	37
Total:		\$149

Professional Services

Commitment item	Name	Amount
5510005	PROF SERV-LEGAL	437
5510400	PROF SERV-OTHER	56
Total:		\$493

Form 38319 — 565 - Salaries/Related Benefits_Admin

5651 - Administrative

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	87,632
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$87,632

EXPENDITURES

	Amount
Salaries	49,024
Other Compensation	1,285
Related Benefits	37,323
TOTAL PERSONAL SERVICES	\$87,632
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	\$87,632

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.	N/A

Form 38333 — 565 - Salaries/Related Benefits_Local

5652 - Local Tax Division

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	61,145
FEES & SELF-GENERATED	26,204
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$87,349

EXPENDITURES

	Amount
Salaries	68,216
Other Compensation	—
Related Benefits	19,133
TOTAL PERSONAL SERVICES	\$87,349
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	\$87,349

AUTHORIZED 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	26,204
Total:	\$26,204

Statutory Dedications

	Amount
Total:	—

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 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.	N/A.

Form 38364 — 565 - Law Clerk_Admin

5651 - Administrative

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	123,268
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$123,268

EXPENDITURES

	Amount
Salaries	80,000
Other Compensation	—
Related Benefits	43,268
TOTAL PERSONAL SERVICES	\$123,268
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	\$123,268

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.	This request is for a Law Clerk position to be added the Boards of Tax Appeals.
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 possible increase in tax appeals and hearings due to tax reform for the state.
Is revenue a fixed amount or can it be adjusted?	This request is a fixed amount.
Is the expenditure of these revenues restricted?	The expenditures of these revenues is restricted to Salaries and Related Benefits.
Additional information or comments.	N/A

Form 38375 — 565 - Special Projects Officer_Admin

5651 - Administrative

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	95,740
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$95,740

EXPENDITURES

	Amount
Salaries	60,000
Other Compensation	—
Related Benefits	35,740
TOTAL PERSONAL SERVICES	\$95,740
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	\$95,740

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.	This request is for a Special Project Officer position to be added the Boards of Tax Appeals. The Special Projects Officer is needed to handle the increase in tax appeals and hearings due to the tax reform for the state.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	If this request is not funded, it would cause a delay in
Is revenue a fixed amount or can it be adjusted?	This revenue is a fixed amount.
Is the expenditure of these revenues restricted?	The expenditure of these revenues is restricted to Salaries and Related Benefits.
Additional information or comments.	N/A

Form 38381 — 565 - Bd Member Comp/Ad Hoc Judges_Admin

5651 - Administrative

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	169,000
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$169,000

AUTHORIZED POSITIONS

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

EXPENDITURES

	Amount
Salaries	—
Other Compensation	144,000
Related Benefits	—
TOTAL PERSONAL SERVICES	\$144,000
Travel	25,000
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	\$25,000
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$169,000

Question	Narrative Response
Explain the need for this request.	This adjustment is to fund an increase in Compensation of Board Members and Ad Hoc Judges. The three Board members are required to preside over the hearings currently scheduled for at least two days each month. With the proposed implementation of tax reform, there will be an increase in the case load and the complexity of the cases; therefore, one additional hearing day per month will need to be added to the hearing schedule in order to spend the time needed to hear and appropriately rule on each case. The adjustment to increase in travel cost is related to additional trails heard by the board due to the implementation of tax reform. This will fund additional hearing dates per year.
Cite performance indicators for the adjustment.	Percentage of judgments signed 60 days from hearing.
What would the impact be if this is not funded?	If this request is not funded, new petitions for hearing will not be scheduled in an appropriate time frame; therefore, it will take longer for the taxpayer's case to be heard and a decision rendered.
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 revenue is restricted to Other Compensation category.
Additional information or comments.	N/A

Form 38384 — 565 - IAT Increase_Admin

5651 - Administrative

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	30,838
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$30,838

EXPENDITURES

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	30,838
TOTAL OTHER CHARGES	\$30,838
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$30,838

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 increase in additional OTS charges, such as computers, phone, postage, due to personnel changes.
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 provide the same level of service that it currently provides.
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 restricted to the categories.
Additional information or comments.	N/A

Form 38386 — 565 - Budget Officer_Local

5652 - Local Tax Division

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	109,359
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$109,359

EXPENDITURES

	Amount
Salaries	70,000
Other Compensation	—
Related Benefits	39,359
TOTAL PERSONAL SERVICES	\$109,359
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	\$109,359

AUTHORIZED POSITIONS

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

Statutory Dedications

	Amount
Total:	—

Question	Narrative Response
Explain the need for this request.	To assist with additional accounting, financial, and budgetary responsibilities for local division to provide better service to local stakeholders.
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 revenue 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 38387 — 565 - Bailiff_Local

5652 - Local Tax Division

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	72,775
FEES & SELF-GENERATED	72,775
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$145,550

EXPENDITURES

	Amount
Salaries	65,000
Other Compensation	—
Related Benefits	37,550
TOTAL PERSONAL SERVICES	\$102,550
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	\$145,550

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	72,775
Total:	\$72,775

Statutory Dedications

	Amount
Total:	—

Question	Narrative Response
Explain the need for this request.	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); will also provide security for 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 revenue 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 38394 — 565 - Increase Travel (Ad Hoc Judges/Hearings)_Local

5652 - Local Tax Division

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	30,000
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$30,000

AUTHORIZED POSITIONS

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

EXPENDITURES

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	30,000
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	\$30,000
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$30,000

Question	Narrative Response
Explain the need for this request.	This request is needed to increase travel funds within the Local Tax Division. With the implementation of tax reform, this travel is for in-state travel to hold hearings throughout the state at the request of either party in the Local Tax Division 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, BTA will not have sufficient funds needed for travel related to holding hearings throughout the state.
Is revenue a fixed amount or can it be adjusted?	This request revenue 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 40177 — 565 - MOF SWAP

5651 - Administrative

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	(648,715)
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	648,715
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	—

EXPENDITURES

	Amount
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	—

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 Administrative Program is proposing to decrease its State General Funds by increasing the IAT funding from the Department of Revenue. A means of financing shift is requested in order to continue the same level of service that is currently provided.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	Without the means of financing shift, BTA will not be able to provide the same level of service that it currently provides.
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 restricted.
Additional information or comments.	N/A



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Technical and Other Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustment	FY2025-2026 Requested in this Adjustment Package	FY2025-2026 Requested Realignment
STATE GENERAL FUND (Direct)	647,331	(647,331)	—	—
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	807,089	1,431,100	—	2,238,189
FEES & SELF-GENERATED	361,361	99,919	—	461,280
STATUTORY DEDICATIONS	—	—	—	—
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,815,781	\$883,688	—	\$2,699,469
Salaries	844,820	392,240	—	1,237,060
Other Compensation	197,653	145,285	—	342,938
Related Benefits	387,161	212,373	—	599,534
TOTAL PERSONAL SERVICES	\$1,429,634	\$749,898	—	\$2,179,532
Travel	48,423	56,083	—	104,506
Operating Services	79,343	1,777	—	81,120
Supplies	18,377	412	—	18,789
TOTAL OPERATING EXPENSES	\$146,143	\$58,272	—	\$204,415
PROFESSIONAL SERVICES	\$75,000	\$1,680	—	\$76,680
Other Charges	—	—	—	—
Debt Service	—	—	—	—
Interagency Transfers	165,004	30,838	—	195,842
TOTAL OTHER CHARGES	\$165,004	\$30,838	—	\$195,842
Acquisitions	—	43,000	—	43,000
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	\$43,000	—	\$43,000
TOTAL EXPENDITURES	\$1,815,781	\$883,688	—	\$2,699,469
Classified	—	—	—	—
Unclassified	11	4	—	15
TOTAL AUTHORIZED T.O. POSITIONS	11	4	—	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 10/01/2024	FY2025-2026 Requested Continuation Adjustment	FY2025-2026 Requested in this Adjustment Package	FY2025-2026 Requested Realignment
STATE GENERAL FUND (Direct)	647,331	(647,331)	—	—
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	499,532	1,156,484	—	1,656,016
FEES & SELF-GENERATED	172,624	488	—	173,112
STATUTORY DEDICATIONS	—	—	—	—
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,319,487	\$509,641	—	\$1,829,128
Salaries	584,803	189,024	—	773,827
Other Compensation	175,195	145,285	—	320,480
Related Benefits	289,554	116,331	—	405,885
TOTAL PERSONAL SERVICES	\$1,049,552	\$450,640	—	\$1,500,192
Travel	21,713	25,485	—	47,198
Operating Services	54,879	1,228	—	56,107
Supplies	11,741	263	—	12,004
TOTAL OPERATING EXPENSES	\$88,333	\$26,976	—	\$115,309
PROFESSIONAL SERVICES	\$53,000	\$1,187	—	\$54,187
Other Charges	—	—	—	—
Debt Service	—	—	—	—
Interagency Transfers	128,602	30,838	—	159,440
TOTAL OTHER CHARGES	\$128,602	\$30,838	—	\$159,440
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—
TOTAL EXPENDITURES	\$1,319,487	\$509,641	—	\$1,829,128
Classified	—	—	—	—
Unclassified	8	2	—	10
TOTAL AUTHORIZED T.O. POSITIONS	8	2	—	10
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—

5652 - Local Tax Division

Means of Financing	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustment	FY2025-2026 Requested in this Adjustment Package	FY2025-2026 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	307,557	274,616	—	582,173
FEES & SELF-GENERATED	188,737	99,431	—	288,168
STATUTORY DEDICATIONS	—	—	—	—
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$496,294	\$374,047	—	\$870,341
Salaries	260,017	203,216	—	463,233
Other Compensation	22,458	—	—	22,458
Related Benefits	97,607	96,042	—	193,649
TOTAL PERSONAL SERVICES	\$380,082	\$299,258	—	\$679,340
Travel	26,710	30,598	—	57,308
Operating Services	24,464	549	—	25,013
Supplies	6,636	149	—	6,785
TOTAL OPERATING EXPENSES	\$57,810	\$31,296	—	\$89,106
PROFESSIONAL SERVICES	\$22,000	\$493	—	\$22,493
Other Charges	—	—	—	—
Debt Service	—	—	—	—
Interagency Transfers	36,402	—	—	36,402
TOTAL OTHER CHARGES	\$36,402	—	—	\$36,402
Acquisitions	—	43,000	—	43,000
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	\$43,000	—	\$43,000
TOTAL EXPENDITURES	\$496,294	\$374,047	—	\$870,341
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 10/01/2024	FY2025-2026 Requested Continuation Adjustment	FY2025-2026 Requested in Technical/Other Package	FY2025-2026 Requested New/Expanded	FY2025-2026 Requested Realignment
STATE GENERAL FUND (Direct)	647,331	(647,331)	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	807,089	1,431,100	—	—	2,238,189
FEES & SELF-GENERATED	361,361	99,919	—	—	461,280
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,815,781	\$883,688	—	—	\$2,699,469
Salaries	844,820	392,240	—	—	1,237,060
Other Compensation	197,653	145,285	—	—	342,938
Related Benefits	387,161	212,373	—	—	599,534
TOTAL PERSONAL SERVICES	\$1,429,634	\$749,898	—	—	\$2,179,532
Travel	48,423	56,083	—	—	104,506
Operating Services	79,343	1,777	—	—	81,120
Supplies	18,377	412	—	—	18,789
TOTAL OPERATING EXPENSES	\$146,143	\$58,272	—	—	\$204,415
PROFESSIONAL SERVICES	\$75,000	\$1,680	—	—	\$76,680
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	165,004	30,838	—	—	195,842
TOTAL OTHER CHARGES	\$165,004	\$30,838	—	—	\$195,842
Acquisitions	—	43,000	—	—	43,000
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	\$43,000	—	—	\$43,000
TOTAL EXPENDITURES	\$1,815,781	\$883,688	—	—	\$2,699,469
Classified	—	—	—	—	—
Unclassified	11	4	—	—	15
TOTAL AUTHORIZED T.O. POSITIONS	11	4	—	—	15
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustment	FY2025-2026 Requested in Technical/Other Package	FY2025-2026 Requested New/Expanded	FY2025-2026 Requested Realignment
Fees & Self-generated	361,361	99,919	—	—	461,280
Total:	\$361,361	\$99,919	—	—	\$461,280

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustment	FY2025-2026 Requested in Technical/Other Package	FY2025-2026 Requested New/Expanded	FY2025-2026 Requested Realignment
Total:	—	—	—	—	—

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing and Expenditures	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustment	FY2025-2026 Requested in Technical/Other Package	FY2025-2026 Requested New/Expanded	FY2025-2026 Requested Realignment
STATE GENERAL FUND (Direct)	647,331	(647,331)	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	499,532	1,156,484	—	—	1,656,016
FEES & SELF-GENERATED	172,624	488	—	—	173,112
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,319,487	\$509,641	—	—	\$1,829,128
Salaries	584,803	189,024	—	—	773,827
Other Compensation	175,195	145,285	—	—	320,480
Related Benefits	289,554	116,331	—	—	405,885
TOTAL PERSONAL SERVICES	\$1,049,552	\$450,640	—	—	\$1,500,192
Travel	21,713	25,485	—	—	47,198
Operating Services	54,879	1,228	—	—	56,107
Supplies	11,741	263	—	—	12,004
TOTAL OPERATING EXPENSES	\$88,333	\$26,976	—	—	\$115,309
PROFESSIONAL SERVICES	\$53,000	\$1,187	—	—	\$54,187
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	128,602	30,838	—	—	159,440
TOTAL OTHER CHARGES	\$128,602	\$30,838	—	—	\$159,440
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	\$1,319,487	\$509,641	—	—	\$1,829,128
Classified	—	—	—	—	—
Unclassified	8	2	—	—	10
TOTAL AUTHORIZED T.O. POSITIONS	8	2	—	—	10
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustment	FY2025-2026 Requested in Technical/Other Package	FY2025-2026 Requested New/Expanded	FY2025-2026 Requested Realignment
Fees & Self-generated	172,624	488	—	—	173,112
Total:	\$172,624	\$488	—	—	\$173,112

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustment	FY2025-2026 Requested in Technical/Other Package	FY2025-2026 Requested New/Expanded	FY2025-2026 Requested Realignment
Total:	—	—	—	—	—

5652 - Local Tax Division

Means of Financing and Expenditures	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustment	FY2025-2026 Requested in Technical/Other Package	FY2025-2026 Requested New/Expanded	FY2025-2026 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	307,557	274,616	—	—	582,173
FEES & SELF-GENERATED	188,737	99,431	—	—	288,168
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$496,294	\$374,047	—	—	\$870,341
Salaries	260,017	203,216	—	—	463,233
Other Compensation	22,458	—	—	—	22,458
Related Benefits	97,607	96,042	—	—	193,649
TOTAL PERSONAL SERVICES	\$380,082	\$299,258	—	—	\$679,340
Travel	26,710	30,598	—	—	57,308
Operating Services	24,464	549	—	—	25,013
Supplies	6,636	149	—	—	6,785
TOTAL OPERATING EXPENSES	\$57,810	\$31,296	—	—	\$89,106
PROFESSIONAL SERVICES	\$22,000	\$493	—	—	\$22,493
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	36,402	—	—	—	36,402
TOTAL OTHER CHARGES	\$36,402	—	—	—	\$36,402
Acquisitions	—	43,000	—	—	43,000
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	\$43,000	—	—	\$43,000
TOTAL EXPENDITURES	\$496,294	\$374,047	—	—	\$870,341
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 10/01/2024	FY2025-2026 Requested Continuation Adjustment	FY2025-2026 Requested in Technical/Other Package	FY2025-2026 Requested New/Expanded	FY2025-2026 Requested Realignment
Fees & Self-generated	188,737	99,431	—	—	288,168
Total:	\$188,737	\$99,431	—	—	\$288,168

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustment	FY2025-2026 Requested in Technical/Other Package	FY2025-2026 Requested New/Expanded	FY2025-2026 Requested Realignment
Total:	—	—	—	—	—



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Total Request Summary

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustments	FY2025-2026 Requested in Technical/Other Adjustments	FY2025-2026 Requested New or Expanded Adjustments	FY2025-2026 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	766,570	647,331	(647,331)	—	—	—	(647,331)
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	829,342	807,089	1,431,100	—	—	2,238,189	1,431,100
FEES & SELF-GENERATED	139,555	361,361	99,919	—	—	461,280	99,919
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,735,467	\$1,815,781	\$883,688	—	—	\$2,699,469	\$883,688

Statutory Dedications

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustments	FY2025-2026 Requested in Technical/Other Adjustments	FY2025-2026 Requested New or Expanded Adjustments	FY2025-2026 Total Request	Over/Under EOB
Total:	—	—	—	—	—	—	—

Expenditures and Positions

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustments	FY2025-2026 Requested in Technical/Other Adjustments	FY2025-2026 Requested New or Expanded Adjustments	FY2025-2026 Total Request	Over/Under EOB
Salaries	776,520	844,820	392,240	—	—	1,237,060	392,240
Other Compensation	198,146	197,653	145,285	—	—	342,938	145,285
Related Benefits	411,821	387,161	212,373	—	—	599,534	212,373
TOTAL PERSONAL SERVICES	\$1,386,486	\$1,429,634	\$749,898	—	—	\$2,179,532	\$749,898
Travel	41,355	48,423	56,083	—	—	104,506	56,083
Operating Services	76,146	79,343	1,777	—	—	81,120	1,777
Supplies	18,155	18,377	412	—	—	18,789	412
TOTAL OPERATING EXPENSES	\$135,656	\$146,143	\$58,272	—	—	\$204,415	\$58,272
PROFESSIONAL SERVICES	\$10,375	\$75,000	\$1,680	—	—	\$76,680	\$1,680
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	202,949	165,004	30,838	—	—	195,842	30,838
TOTAL OTHER CHARGES	\$202,949	\$165,004	\$30,838	—	—	\$195,842	\$30,838
Acquisitions	—	—	43,000	—	—	43,000	43,000
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	\$43,000	—	—	\$43,000	\$43,000
TOTAL EXPENDITURES	\$1,735,467	\$1,815,781	\$883,688	—	—	\$2,699,469	\$883,688
Classified	—	—	—	—	—	—	—
Unclassified	10	11	4	—	—	15	4
TOTAL AUTHORIZED T.O. POSITIONS	10	11	4	—	—	15	4
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustments	FY2025-2026 Requested in Technical/Other Adjustments	FY2025-2026 Requested New or Expanded Adjustments	FY2025-2026 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	766,570	647,331	(647,331)	—	—	—	(647,331)
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	532,901	499,532	1,156,484	—	—	1,656,016	1,156,484
FEES & SELF-GENERATED	1,446	172,624	488	—	—	173,112	488
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,300,917	\$1,319,487	\$509,641	—	—	\$1,829,128	\$509,641

Expenditures and Positions

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustments	FY2025-2026 Requested in Technical/Other Adjustments	FY2025-2026 Requested New or Expanded Adjustments	FY2025-2026 Total Request	Over/Under EOB
Salaries	516,906	584,803	189,024	—	—	773,827	189,024
Other Compensation	198,146	175,195	145,285	—	—	320,480	145,285
Related Benefits	314,069	289,554	116,331	—	—	405,885	116,331
TOTAL PERSONAL SERVICES	\$1,029,121	\$1,049,552	\$450,640	—	—	\$1,500,192	\$450,640
Travel	16,392	21,713	25,485	—	—	47,198	25,485
Operating Services	66,744	54,879	1,228	—	—	56,107	1,228
Supplies	11,603	11,741	263	—	—	12,004	263
TOTAL OPERATING EXPENSES	\$94,739	\$88,333	\$26,976	—	—	\$115,309	\$26,976
PROFESSIONAL SERVICES	\$3,750	\$53,000	\$1,187	—	—	\$54,187	\$1,187
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	173,308	128,602	30,838	—	—	159,440	30,838
TOTAL OTHER CHARGES	\$173,308	\$128,602	\$30,838	—	—	\$159,440	\$30,838
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$1,300,917	\$1,319,487	\$509,641	—	—	\$1,829,128	\$509,641
Classified	—	—	—	—	—	—	—
Unclassified	7	8	2	—	—	10	2
TOTAL AUTHORIZED T.O. POSITIONS	7	8	2	—	—	10	2
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

5652 - Local Tax Division

Means of Financing

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustments	FY2025-2026 Requested in Technical/Other Adjustments	FY2025-2026 Requested New or Expanded Adjustments	FY2025-2026 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	296,441	307,557	274,616	—	—	582,173	274,616
FEES & SELF-GENERATED	138,108	188,737	99,431	—	—	288,168	99,431
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$434,549	\$496,294	\$374,047	—	—	\$870,341	\$374,047

Expenditures and Positions

Description	FY2023-2024 Actuals	Existing Operating Budget as of 10/01/2024	FY2025-2026 Requested Continuation Adjustments	FY2025-2026 Requested in Technical/Other Adjustments	FY2025-2026 Requested New or Expanded Adjustments	FY2025-2026 Total Request	Over/Under EOB
Salaries	259,613	260,017	203,216	—	—	463,233	203,216
Other Compensation	—	22,458	—	—	—	22,458	—
Related Benefits	97,752	97,607	96,042	—	—	193,649	96,042
TOTAL PERSONAL SERVICES	\$357,365	\$380,082	\$299,258	—	—	\$679,340	\$299,258
Travel	24,964	26,710	30,598	—	—	57,308	30,598
Operating Services	9,402	24,464	549	—	—	25,013	549
Supplies	6,552	6,636	149	—	—	6,785	149
TOTAL OPERATING EXPENSES	\$40,918	\$57,810	\$31,296	—	—	\$89,106	\$31,296
PROFESSIONAL SERVICES	\$6,625	\$22,000	\$493	—	—	\$22,493	\$493
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	29,642	36,402	—	—	—	36,402	—
TOTAL OTHER CHARGES	\$29,642	\$36,402	—	—	—	\$36,402	—
Acquisitions	—	—	43,000	—	—	43,000	43,000
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	\$43,000	—	—	\$43,000	\$43,000
TOTAL EXPENDITURES	\$434,549	\$496,294	\$374,047	—	—	\$870,341	\$374,047
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: October 2, 2024
INVOICE # 25-1009-87
FOR: FY 25 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, 2024 through June 30, 2025 Z8 # 8800038867	\$ 936.00
TOTAL	\$ 936.00

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

Office of Risk Management
State of Louisiana
Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF

July 23, 2024

MEMORANDUM

To: Fiscal Officer

From: Office of Risk Management

Re: ORM Monthly Premium Adjustments for FY25 Insurance Premiums

Attached is an invoice for insurance premiums for your agency for FY25 (July 1, 2024 to June 30, 2025). The amount due is shown on the attached invoice.

Please provide the expenditure coding below to be used to process an on-line 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 Ruby.Scheffler@la.gov.**

If you have any questions, please contact Ruby Scheffler (225) 219-0412, or by email at Ruby.Scheffler@la.gov

Please check which payment option you would like to use.	
<input checked="" type="checkbox"/>	One-time Payment
<input type="checkbox"/>	Quarterly Payment
<input type="checkbox"/>	Monthly Payment

ORM Agency #: 0280 Invoice# 16733 Total Amount: \$7,247
(on the top left hand of the invoice)

Business Area	G/L Account	Fund	Cost Center	Order	Amount
565	5950050	5650000000	5651011001		\$1,449.00
565	5950050	5650000200	5651011001		\$ 870.00
565	5950050	5650000300	5651011001		\$3,479.00
565	5950050	5650000200	5652022001		\$ 580.00
565	5950050	5650000300	5652022001		\$ 869.00

Authorized by: Donielle Massingill Donielle Massingill
Signature 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
627 N. 4th Street, Suite 1-301
Baton Rouge, LA 70802

INVOICE NO: 16733
INVOICE DATE: 07/01/2024
DESCRIPTION: Annual Premium Invoice
POLICY YEAR: 07/01/2024 - 07/01/2025
ORM ISIS No: 721403316/00
LaGov Vendor No: 310006998

Policy Number	Policy Description	Premium Charge	Safety Penalty/Credit	Premium Balance
ALPD20242025	SELF-INSURED AUTO LIAB & PHYS DAMAGE Auto Liability (3rd Party)	\$28	\$0	\$28
BP20242025	STATEWIDE SELF-INSURED PROPERTY Property (1st Party)	\$210	\$0	\$210
BP20242025	STATEWIDE SELF-INSURED PROPERTY PR Property (1st Party) - Disaster Fee	\$106	\$0	\$106
CGL20242025	SELF-INSURED COMMERCIAL GENERAL LIABILITY CGL - General Liability	\$2,236	\$0	\$2,236
CRIM20242025	SELF INSURED BOND/CRIME Crime	\$2	\$0	\$2
CRIM20242025	SELF INSURED BOND/CRIME Bonds	\$8	\$0	\$8
STATEWIDEXSPR OP20242025	STATEWIDE EXCESS PROPERTY POLICY Property (1st Party)	\$429	\$0	\$429
WC20242025	SELF-INSURED WORKERS COMP Workers Compensation	\$4,228	\$0	\$4,228
Totals		\$7,247	\$0	\$7,247 Amount Due

FILED

JUL 30 2024

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

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

FY25 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 2024-2025 (FY25), 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	SqFt-Based Cost	Security	DPS Security	Total
17-565	Board of Tax Appeals	Iberville Building (From AZ Young)	\$4,495.00	\$4,530.00		\$9,025.00

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 and/or attach coding below.


 Recipient Agency Fiscal Officer

8/28/2024
 Date


 Sending Agency Fiscal Officer

8/28/24
 Date

Agy. Bus. Area	GL	Cost Center	Fund	Grant/WBS	Internal Order	Amount
565	5950056	5651011001	5650000000			1,805.00
565	5950056	5651011001	5650000200			1,083.00
565	5950056	5651011001	5650000300			5,234.50
565	5950056	5652022001	5650000200			361.00
565	5950056	5652022001	5650000300			541.50

RECEIVED Facility Planning and Control
State of Louisiana

2024 JUN 17 PM 2:01
Division of Administration

JEFF LANDRY
GOVERNOR

DOA-OFSS
FINANCE & SUPPORT SVC



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

June 6, 2024

Mr. Cade Cole
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


Dear Mr. Cole:

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, 2024 and ending June 30, 2025. The rental rate for the twelve-month period will be \$13.492610 per square foot for 4,904 square feet, or \$5,513.98 per month and \$201.95 per year per parking space for 5 parking spaces, or \$84.15 per month, for a total of \$5,598.13 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

INTERAGENCY AGREEMENT

BR-19B
(08/20)

Interagency Agreement Between Louisiana Board of Tax Appeals 17-565 and Louisiana Department of Revenue 12-440
(Recipient Agency and #) (Sending Agency and #)

For Fiscal Year 2024 - 2025, Louisiana Board of Tax Appeals 17-565 is budgeted to receive the following revenue
(Agency Name and #)

from Louisiana Department of Revenue 12-440 by Interagency Transfer for the following reason(s):
(Agency Name and #)

The reason for the Interagency Agreement is: Pursuant to Section 2 of Act 198 of 2014 and the Governor's Executive Budget recommendation, there is \$495,000 payable to the Louisiana Board of Tax Appeals administrative program by the Louisiana Department of Revenue.

Donielle Missingill 10-23-2023
Recipient Agency Fiscal Officer Date

Laura Rapese 10.23.23
Sending Agency Fiscal Officer Date

NOTE:

It is the Receiving Agency's responsibility to ensure the execution of this Agreement.
Both Agencies must submit copies of this Agreement with their Budget Request (and any subsequent BA-7s as documentation for I.A.T. revenues and I.A.T. expense).

INTERAGENCY AGREEMENT

BR-19B
(08/20)

Interagency Agreement Between Louisiana Board of Tax Appeals 17-565 and Louisiana Department of Revenue 12-440
(Recipient Agency and #) (Sending Agency and #)

For Fiscal Year 2024 - 2025, Louisiana Board of Tax Appeals 17-565 is budgeted to receive the following revenue
(Agency Name and #)

from Louisiana Department of Revenue 12-440 by Interagency Transfer for the following reason(s):
(Agency Name and #)

The reason for the Interagency Agreement is : Pursuant to Section 302(K) of Title 47 to provide that the distribution LDR pays to local parish tax collectors shall be reduced by \$317,460, and that this amount shall instead be paid via Interagency Transfer to the Louisiana Board of Tax Appeals. R.S. 47:302(K)(7)(b) further provides that "this amount shall be transferred by the secretary of LDR within the first thirty days of each fiscal year." (Act 278 of the 2020 Regular Session provides this amount shall increase by \$5,000 each year.)

Sonielle Massingill 10-23-2023
Recipient Agency Fiscal Officer Date

Laura Rapese 10.23.23
Sending Agency Fiscal Officer Date

NOTE:

It is the Receiving Agency's responsibility to ensure the execution of this Agreement.
Both Agencies must submit copies of this Agreement with their Budget Request (and any subsequent BA-7s as documentation for I.A.T. revenues and I.A.T. expense).

Agency: 565 BOARD OF TAX APPEALS	STATE OF LOUISIANA Childrens Budget Department Summary	CHILD - DS Fiscal Year 2025 - 2026 Report Date: 11/1/24
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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 2025 - 2026
Report Date: 11/1/24

Agency: 565 BOARD OF TAX APPEALS	STATE OF LOUISIANA Childrens Budget Agency Summary	CHILD - AS Fiscal Year 2025 - 2026 Report Date: 11/1/24
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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 2025 - 2026
Report Date: 11/1/24

Agency: 565 BOARD OF TAX APPEALS

STATE OF LOUISIANA
Childrens Budget
by Agency/Program and Service

CHILD1
Fiscal Year 2025 - 2026
Report Date: 11/1/24

Agency: 565 BOARD OF TAX APPEALS	STATE OF LOUISIANA Childrens Budget Narrative	CHILD2 Fiscal Year 2025 - 2026 Report Date: 11/1/24
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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 2025 - 2026
Report Date: 11/1/24

GENERAL ADDENDA

**OPERATIONAL PLAN FORM
DEPARTMENT DESCRIPTION**

DEPARTMENT NUMBER AND NAME: 17 - STATE CIVIL SERVICE

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 GOAL(S):

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.

**OPERATIONAL PLAN FORM
AGENCY (BUDGET UNIT) DESCRIPTION**

AGENCY NUMBER AND NAME: 17-0565 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 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. and La. Const. Art. 5, Sec. 35

The Board advances the state outcome goal of transparent, accountable and effective government.

STATEMENT OF AGENCY STRATEGIES FOR DEVELOPMENT AND IMPLEMENTATION 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.

**OPERATIONAL PLAN FORM
PROGRAM DESCRIPTION**

PROGRAM NAME: 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 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:
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.

**OPERATIONAL PLAN FORM
PROGRAM DESCRIPTION**

PROGRAM NAME: 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 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 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.

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

1. Process cases and conduct hearings as requested by parties.

Children's Budget Link: Not Applicable
 Human Resource Policies Beneficial to Women and Families Link: Not Applicable
 Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other): Not Applicable

Explanatory Note:
 The essential product of the Board is conducting fair and impartial due process hearings, an activity not easily quantified or qualified. One can count the number of petitions filed, hearings conducted, decisions rendered and recommendations reviewed, but impartiality and constitutional due process are not measurable.

The number and type of cases the Board is likely to receive as a result of new taxpayers, new tax laws and new regulations is not determined in advance and will fluctuate greatly.

The Board hears not only appeals from taxpayers aggrieved by assessments, denials of refunds by the Louisiana Department of Revenue (LDR) and claims against the state, but also responds to requests and recommendations made by LDR. The Board does not generate its own input and cannot control the number and types of cases it receives. LDR makes a determination as to whether it will sue a taxpayer in district court or impose an assessment, which can be appealed to the Board. Upon receiving a notice of assessment from LDR, a taxpayer decides whether to pay the amount owed, appeal to the Board or go to district court. Thus, the taxpayer determines how many petitions are filed with the Board. The Board processes 100% of these cases. The Board cannot control the number of assessments or denials of refunds issued by LDR, or the number of taxpayers who choose to contest the decisions of LDR by appealing to the Board. After a petition is filed with the Board, the taxpayer may withdraw the petition or settle the matter with LDR. In addition, the number of attorneys in the Legal Division at LDR has an effect on the number of cases the Board will hear. When LDR has fewer attorneys, the number of cases it is able to try before the Board is reduced. Conversely, an increase in the number of attorneys at LDR allows the Board to hear many more cases. The Board hears all cases when all the parties are ready to try the case.

LaPAS PI CODE	L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES						
			YEAREND PERFORMANCE STANDARD FY 2023-2024	ACTUAL YEAREND PERFORMANCE FY 2023-2024	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2024-2025	EXISTING PERFORMANCE STANDARD FY 2024-2025	PERFORMANCE AT CONTINUATION BUDGET LEVEL FY 2025-2026	PERFORMANCE AT EXECUTIVE BUDGET LEVEL FY 2025-2026	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2025-2026
23363	K	Percent of judgments signed 60 days from hearing	70%	95.1%	70%	70%	70%		
238	K	Percentage of taxpayer cases processed within 30 days of receipt	90%	88.3%	90%	90%	90%		

"Cases Processed" includes the following steps:
¹ Receipt of case,
² Filing of case, and
³ Preparation of case for service on both parties.

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

2. 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: Not Applicable
 Human Resource Policies Beneficial to Women and Families Link: Not Applicable
 Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other): Not Applicable

Explanatory Note:

This objective is directly dependent on legislative funding to achieve 100% of cases being scanned and entered into the docketing system. To provide reliable and accurate information to the public, state employees and for performance data in an accessible and cost-effective manner, cases are digitized and entered into the docketing system. The digitized information is backed up daily, which will prevent the loss of data in a disaster.

LaPAS PI E L CODE	L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					PERFORMANCE AT EXECUTIVE BUDGET LEVEL FY 2025-2026	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2025-2026
			YEAREND PERFORMANCE STANDARD FY 2023-2024	ACTUAL YEAREND PERFORMANCE FY 2023-2024	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2024-2025	EXISTING PERFORMANCE STANDARD FY 2024-2025	PERFORMANCE AT CONTINUATION BUDGET LEVEL FY 2025-2026		
21072	S	Percentage of open cases up to date with scanning and entering data in the docketing system.	70%	100.00%	70%	70%	70%		
21074	S	Percentage of closed cases completely scanned and data entered in the docketing system.	15%	97.72%	15%	15%	15%		

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

1. K

Children's Budget Link: Not Applicable
 Human Resource Policies Beneficial to Women and Families Link: Not Applicable
 Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other): Not Applicable

Explanatory Note:
 Per ACT 640, the Board of Tax Appeals authority has been expanded to disputes between taxpayers and the local taxing authority. This is a separate program from the Administrative Program which hears state tax disputes between individuals, corporations, and other taxpayers and state agencies. The Local Tax Division has the same goals and objectives as the Administrative Program but at a local tax level.

LaPAS PI E CODE	L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES					PERFORMANCE AT EXECUTIVE BUDGET LEVEL FY 2025-2026	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2025-2026
			YEAREND PERFORMANCE STANDARD FY 2023-2024	ACTUAL YEAREND PERFORMANCE FY 2023-2024	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2024-2025	EXISTING PERFORMANCE STANDARD FY 2024-2025	PERFORMANCE AT CONTINUATION BUDGET LEVEL FY 2025-2026		
25820	K	Percentage of taxpayer cases processed within 15 days of receipt.	90%	100.0%	90%	90%	90%		
25821	K	Percentage of judgments signed within 60 days of hearing	75%	38.9%	75%	75%	75%		

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

1. S

Children's Budget Link: Not Applicable
 Human Resource Policies Beneficial to Women and Families Link: Not Applicable
 Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other): Not Applicable

Explanatory Note:
 Per ACT 640, the Board of Tax Appeals authority has been expanded to disputes between taxpayers and the local taxing authority. This is a separate program from the Administrative Program which hears state tax disputes between individuals, corporations, and other taxpayers and state agencies. The Local Tax Division has the same goals and objectives as the Administrative Program but at a local tax level.

LaPAS PI E CODE	L E V E L	PERFORMANCE INDICATOR NAME	PERFORMANCE INDICATOR VALUES						PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2025-2026
			YEAREND PERFORMANCE STANDARD FY 2023-2024	ACTUAL YEAREND PERFORMANCE FY 2023-2024	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2024-2025	EXISTING PERFORMANCE STANDARD FY 2024-2025	PERFORMANCE AT CONTINUATION BUDGET LEVEL FY 2025-2026	PERFORMANCE AT EXECUTIVE BUDGET LEVEL FY 2025-2026	
25822	S	Percent of open cases scanned and data entered in docketing system	95%	100%	95%	95%	95%		
25823	S	Percent of closed cases scanned and data entered in docketing system	90%	100%	90%	90%	90%		

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

GENERAL PERFORMANCE INFORMATION:						
LaPAS PI CODE	PERFORMANCE INDICATOR NAME	PRIOR YEAR ACTUAL FY 2019-2020	PRIOR YEAR ACTUAL FY 2020-2021	PRIOR YEAR ACTUAL FY 2021-2022	PRIOR YEAR ACTUAL FY 2022-2023	PRIOR YEAR ACTUAL FY 2023-2024
12505	Number of cases filed and docketed ¹	1,031	1,510	864	758	758
12506	Number of Collection Division cases filed, docketed and resolved without a hearing	213	410	148	368	368
12507	Number of claims appealed to appellate court	4	7	3	8	8
21075	Number of waivers, compromises, and lien releases file	24	636	17	55	55

¹ "Docketed" refers to a case that has been assigned a BTA docket number.

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

GENERAL PERFORMANCE INFORMATION: FISCAL YEAR 2025 BUDGET COMPARISON PERSONNEL			
STATE	MEMBERS	STAFF	BUDGET
Alabama (State Only)	2	5	\$1,340,079
Louisiana	3	11	\$1,815,781
Massachusetts	6	19	\$2,962,613
New Hampshire	3	7	\$1,038,416
Ohio	3	10	\$2,146,000
AVERAGE	3	10	\$1,860,578

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

**OPERATIONAL PLAN FORM
OPERATIONAL PLAN ADDENDA**

ORGANIZATION AND PROGRAM STRUCTURE CHARTS CHECKLIST:

Organization Chart Attached: X

Program and Activity Structure Chart Attached: _____

OTHER: List any other attachments to operational plan.

- 1.
- 2.
- 3.

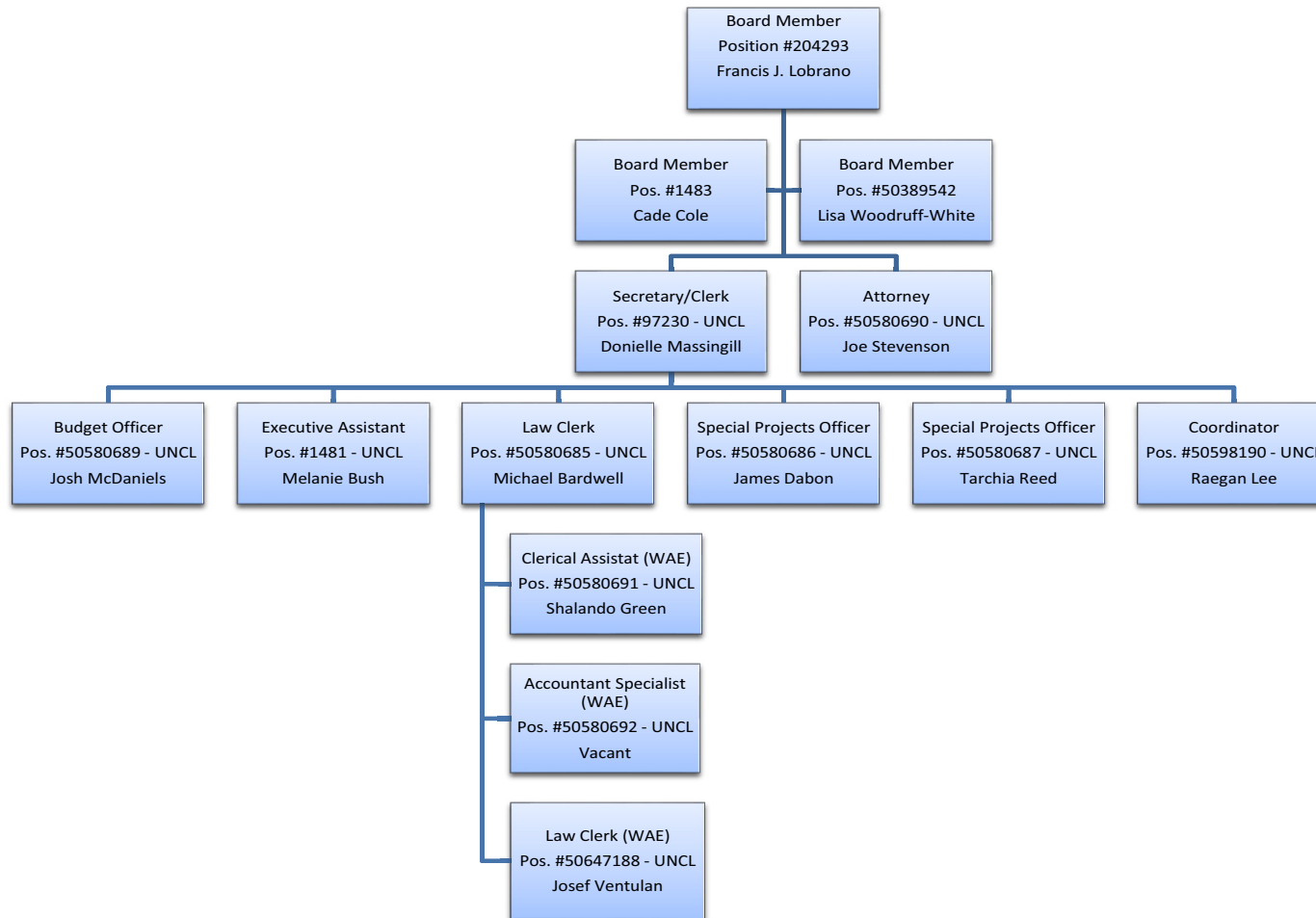
CONTACT PERSON(S):

NAME: Francis J. Lobrano
TITLE: Chairman
TELEPHONE: (225) 219-3145
FAX: (225) 219-3150
E-MAIL: Francis.Lobrano@la.gov

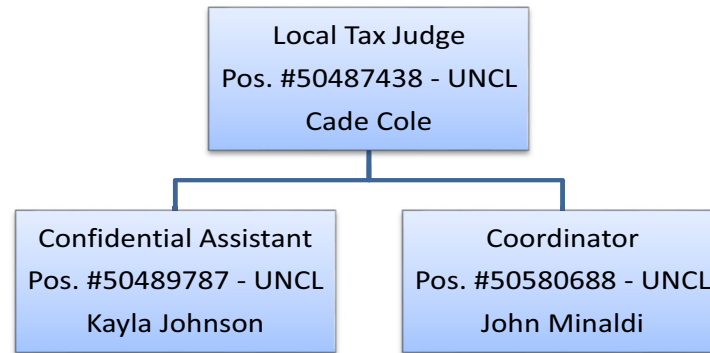
NAME: Cade Cole
TITLE: Vice-Chairman and Local Tax Judge
TELEPHONE: (225) 219-3145
FAX: (225) 219-3150
E-MAIL: Cade.Cole@la.gov

NAME: Donielle Massingill
TITLE: Secretary-Clerk
TELEPHONE: (225) 219-3145
FAX: (225) 219-3150
E-MAIL: Donielle.Massingill@la.gov

Louisiana Board of Tax Appeals - Administrative Program



Louisiana Board of Tax Appeals - Local Tax Division



BR Addendum #6

9/24

Section 1A: Review expenditures planned for the remainder of the current fiscal year and identify opportunities for reductions. The savings identified in the current year will result in annualized savings in future fiscal years.

<u>Means of Finance</u>	FY25	FY26
State General Fund (Direct)	\$0	\$0
Interagency Transfers	\$0	\$0
Fees and Self-generated Revenues	\$0	\$0
Statutory Dedications	\$0	\$0
Federal Funds	\$0	\$0
Total Means of Finance	\$0	\$0
 <u>Expenditures</u>		
Commitment Item Category		
Salaries	\$0	\$0
Other Compensation	\$0	\$0
Related Benefits	\$0	\$0
Total Personal Services	\$0	\$0
Travel	\$0	\$0
Operating Services	\$0	\$0
Supplies	\$0	\$0
Total Operating Services	\$0	\$0
Professional Services	\$0	\$0
Other Charges	\$0	\$0
Debt Service	\$0	\$0
Interagency Transfers	\$0	\$0
Total O/C, Debt Service, and IAT	\$0	\$0
Acquisitions		
Major Repairs		
Total Acquisitions and Major Repairs	\$0	\$0
 TOTAL EXPENDITURES	 \$0	 \$0
CLASSIFIED POSITIONS	0	0
UNCLASSIFIED POSITIONS	0	0
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0	0
TOTAL NON-T.O. FTE POSITIONS	0	0

BR Addendum #6

9/24

Section 1A: Review expenditures planned for the remainder of the current fiscal year and identify opportunities for reductions. The savings identified in the current year will result in annualized savings in future fiscal years.

Explanation of Current-Year Savings Identified that May Be Annualized

N/A

BR Addendum #6

9/24

Section 1B: Evaluate contracts, especially those that are expiring, to determine if they are necessary to renew or if they can be reduced or terminated going forward.

<u>Means of Finance</u>	<u>Contracts</u>
State General Fund (Direct)	\$0
Interagency Transfers	\$0
Fees and Self-generated Revenues	\$0
Statutory Dedications	\$0
Federal Funds	\$0
Total Means of Finance	\$0
 <u>Expenditures</u>	
Commitment Item Category	
Salaries	\$0
Other Compensation	\$0
Related Benefits	\$0
Total Personal Services	\$0
Travel	\$0
Operating Services	\$0
Supplies	\$0
Total Operating Services	\$0
Professional Services	\$0
Other Charges	\$0
Debt Service	\$0
Interagency Transfers	\$0
Total O/C, Debt Service, and IAT	\$0
Acquisitions	
Major Repairs	
Total Acquisitions and Major Repairs	\$0
 TOTAL EXPENDITURES	 \$0
CLASSIFIED POSITIONS	0
UNCLASSIFIED POSITIONS	0
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0
TOTAL NON-T.O. FTE POSITIONS	0

BR Addendum #6

9/24

Section 1B: Evaluate contracts, especially those that are expiring, to determine if they are necessary to renew or if they can be reduced or terminated going forward.

Number of Contracts that may be terminated or reduced:

Explain each contract that may be terminated or reduced below:

N/A

Section 1C: Evaluate staffing and determine where funded vacancies can be eliminated.

<u>Means of Finance</u>	Staffing and Vacancies
State General Fund (Direct)	\$0
Interagency Transfers	\$0
Fees and Self-generated Revenues	\$0
Statutory Dedications	\$0
Federal Funds	\$0
Total Means of Finance	\$0
 <u>Expenditures</u>	
Commitment Item Category	
Salaries	\$0
Other Compensation	\$0
Related Benefits	\$0
Total Personal Services	\$0
Travel	\$0
Operating Services	\$0
Supplies	\$0
Total Operating Services	\$0
Professional Services	\$0
Other Charges	\$0
Debt Service	\$0
Interagency Transfers	\$0
Total O/C, Debt Service, and IAT	\$0
Acquisitions	\$0
Major Repairs	\$0
Total Acquisitions and Major Repairs	\$0
 TOTAL EXPENDITURES	 \$0
CLASSIFIED POSITIONS	0
UNCLASSIFIED POSITIONS	0
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0
TOTAL NON-T.O. FTE POSITIONS	0

BR Addendum #6

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Section 1C: Evaluate staffing and determine where funded vacancies can be eliminated.

Explain each position that may be reduced with a brief description below:

N/A

Section 1D: Evaluate all large acquisitions to determine if there are more cost-effective alternatives or if the acquisition is necessary at all.

<u>Means of Finance</u>	<u>Acquisitions</u>
State General Fund (Direct)	\$0
Interagency Transfers	\$0
Fees and Self-generated Revenues	\$0
Statutory Dedications	\$0
Federal Funds	\$0
Total Means of Finance	\$0
 <u>Expenditures</u>	
Commitment Item Category	
Salaries	\$0
Other Compensation	\$0
Related Benefits	\$0
Total Personal Services	\$0
Travel	\$0
Operating Services	\$0
Supplies	\$0
Total Operating Services	\$0
Professional Services	\$0
Other Charges	\$0
Debt Service	\$0
Interagency Transfers	\$0
Total O/C, Debt Service, and IAT	\$0
Acquisitions	\$0
Major Repairs	\$0
Total Acquisitions and Major Repairs	\$0
 TOTAL EXPENDITURES	 \$0
CLASSIFIED POSITIONS	0
UNCLASSIFIED POSITIONS	0
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0
TOTAL NON-T.O. FTE POSITIONS	0

BR Addendum #6

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Section 1D: Evaluate all large acquisitions to determine if there are more cost-effective alternatives or if the acquisition is necessary at all.

Explain each acquisition that may be reduced with a brief description below:

N/A

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9/24

Section 1E: Review all programs that are not statutorily required to determine if they can be eliminated, reduced, or phased out.

<u>Means of Finance</u>	<u>Programs and Initiatives</u>
State General Fund (Direct)	\$0
Interagency Transfers	\$0
Fees and Self-generated Revenues	\$0
Statutory Dedications	\$0
Federal Funds	\$0
Total Means of Finance	\$0
 <u>Expenditures</u>	
Commitment Item Category	
Salaries	\$0
Other Compensation	\$0
Related Benefits	\$0
Total Personal Services	\$0
Travel	\$0
Operating Services	\$0
Supplies	\$0
Total Operating Services	\$0
Professional Services	\$0
Other Charges	\$0
Debt Service	\$0
Interagency Transfers	\$0
Total O/C, Debt Service, and IAT	\$0
Acquisitions	\$0
Major Repairs	\$0
Total Acquisitions and Major Repairs	\$0
 TOTAL EXPENDITURES	 \$0
CLASSIFIED POSITIONS	0
UNCLASSIFIED POSITIONS	0
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0
TOTAL NON-T.O. FTE POSITIONS	0

BR Addendum #6

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Section 1E: Review all programs that are not statutorily required to determine if they can be eliminated, reduced, or phased out.

Explain each program or initiative that may be eliminated, reduced, or phased out below.

N/A

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Section 1F: Review all activities to identify areas of duplication within the department or across departments.

<u>Means of Finance</u>	<u>Areas of Duplication</u>
State General Fund (Direct)	\$0
Interagency Transfers	\$0
Fees and Self-generated Revenues	\$0
Statutory Dedications	\$0
Federal Funds	\$0
Total Means of Finance	\$0
 <u>Expenditures</u>	
Commitment Item Category	
Salaries	\$0
Other Compensation	\$0
Related Benefits	\$0
Total Personal Services	\$0
Travel	\$0
Operating Services	\$0
Supplies	\$0
Total Operating Services	\$0
Professional Services	\$0
Other Charges	\$0
Debt Service	\$0
Interagency Transfers	\$0
Total O/C, Debt Service, and IAT	\$0
Acquisitions	\$0
Major Repairs	\$0
Total Acquisitions and Major Repairs	\$0
 TOTAL EXPENDITURES	 \$0
CLASSIFIED POSITIONS	0
UNCLASSIFIED POSITIONS	0
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0
TOTAL NON-T.O. FTE POSITIONS	0

BR Addendum #6

9/24

Section 1F: Review all activities to identify areas of duplication within the department or across departments.

Explain duplications of efforts elsewhere, and where the duplication is occurring below:

N/A

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Section 1G: Determine any other discretionary State General Fund spending that can be reduced or eliminated.

<u>Means of Finance</u>	Discretionary Reductions
State General Fund (Direct)	\$0
Interagency Transfers	\$0
Fees and Self-generated Revenues	\$0
Statutory Dedications	\$0
Federal Funds	\$0
Total Means of Finance	\$0
 <u>Expenditures</u>	
Commitment Item Category	
Salaries	\$0
Other Compensation	\$0
Related Benefits	\$0
Total Personal Services	\$0
Travel	\$0
Operating Services	\$0
Supplies	\$0
Total Operating Services	\$0
Professional Services	\$0
Other Charges	\$0
Debt Service	\$0
Interagency Transfers	\$0
Total O/C, Debt Service, and IAT	\$0
Acquisitions	\$0
Major Repairs	\$0
Total Acquisitions and Major Repairs	\$0
 TOTAL EXPENDITURES	 \$0
CLASSIFIED POSITIONS	0
UNCLASSIFIED POSITIONS	0
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0
TOTAL NON-T.O. FTE POSITIONS	0

BR Addendum #6

9/24

Section 1G: Determine any other discretionary State General Fund spending that can be reduced or eliminated.

Explain the nature of any discretionary reductions below:

N/A

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Section 1H: Determine any other efficiencies that can be implemented to save State General Fund dollars or improve delivery of services without increasing costs.

<u>Means of Finance</u>	Efficiencies
State General Fund (Direct)	\$0
Interagency Transfers	\$0
Fees and Self-generated Revenues	\$0
Statutory Dedications	\$0
Federal Funds	\$0
Total Means of Finance	\$0
 <u>Expenditures</u>	
Commitment Item Category	
Salaries	\$0
Other Compensation	\$0
Related Benefits	\$0
Total Personal Services	\$0
Travel	\$0
Operating Services	\$0
Supplies	\$0
Total Operating Services	\$0
Professional Services	\$0
Other Charges	\$0
Debt Service	\$0
Interagency Transfers	\$0
Total O/C, Debt Service, and IAT	\$0
Acquisitions	
Major Repairs	
Total Acquisitions and Major Repairs	\$0
 TOTAL EXPENDITURES	 \$0
CLASSIFIED POSITIONS	0
UNCLASSIFIED POSITIONS	0
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0
TOTAL NON-T.O. FTE POSITIONS	0

BR Addendum #6

9/24

Section 1H: Determine any other efficiencies that can be implemented to save State General Fund dollars or improve delivery of services without increasing costs.

Explain the nature and source of the identified efficiencies below:

N/A



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