

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

**565 - Board of Tax Appeals**

| Means of Financing:                       | PY Actuals<br>FY22 - 23 | Enacted<br>FY23 - 24 | EOB as of<br>12/01/23 | Continuation<br>FY24 - 25 | Recommended<br>FY24 - 25 | Recommended<br>Over/(Under)<br>EOB | % Change       |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------|------------------------------------|----------------|
| STATE GENERAL FUND (Direct)               | \$757,804               | \$766,570            | \$766,570             | \$658,982                 | \$647,331                | (\$119,239)                        | (15.55%)       |
| STATE GENERAL FUND BY:                    |                         |                      |                       |                           |                          |                                    |                |
| INTERAGENCY TRANSFERS                     | \$775,766               | \$741,909            | \$741,909             | \$796,560                 | \$807,089                | \$65,180                           | 8.79%          |
| FEES & SELF-GENERATED                     | \$246,426               | \$361,375            | \$361,375             | \$362,372                 | \$361,361                | (\$14)                             | (0.00%)        |
| STATUTORY DEDICATIONS                     | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0                                | 0%             |
| FEDERAL FUNDS                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0                                | 0%             |
| <b>TOTAL MEANS OF FINANCING</b>           | <b>\$1,779,996</b>      | <b>\$1,869,854</b>   | <b>\$1,869,854</b>    | <b>\$1,817,914</b>        | <b>\$1,815,781</b>       | <b>(\$54,073)</b>                  | <b>(2.89%)</b> |
| Classified                                | 0                       | 0                    | 0                     | 0                         | 0                        | 0                                  | 0%             |
| Unclassified                              | 10                      | 10                   | 10                    | 11                        | 11                       | 1                                  | 10.00%         |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>10</b>               | <b>10</b>            | <b>10</b>             | <b>11</b>                 | <b>11</b>                | <b>1</b>                           | <b>10.00%</b>  |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>                 | <b>0</b>                           | <b>0%</b>      |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>                 | <b>0</b>                           | <b>0%</b>      |
| <b>POSITIONS</b>                          | <b>10</b>               | <b>10</b>            | <b>10</b>             | <b>11</b>                 | <b>11</b>                | <b>1</b>                           | <b>10%</b>     |

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

**5651 - Administrative**

| Means of Financing:                       | PY Actuals<br>FY22 - 23 | Enacted<br>FY23 - 24 | EOB as of<br>12/01/23 | Continuation<br>FY24 - 25 | Recommended<br>FY24 - 25 | Recommended<br>Over/(Under)<br>EOB | % Change       |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------|------------------------------------|----------------|
| STATE GENERAL FUND (Direct)               | \$757,804               | \$766,570            | \$766,570             | \$658,982                 | \$647,331                | (\$119,239)                        | (15.55%)       |
| STATE GENERAL FUND BY:                    |                         |                      |                       |                           |                          |                                    |                |
| INTERAGENCY TRANSFERS                     | \$482,767               | \$445,468            | \$445,468             | \$491,313                 | \$499,532                | \$54,064                           | 12.14%         |
| FEES & SELF-GENERATED                     | \$83,093                | \$172,624            | \$172,624             | \$173,149                 | \$172,624                | \$0                                | 0%             |
| STATUTORY DEDICATIONS                     | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0                                | 0%             |
| FEDERAL FUNDS                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0                                | 0%             |
| <b>TOTAL MEANS OF FINANCING</b>           | <b>\$1,323,664</b>      | <b>\$1,384,662</b>   | <b>\$1,384,662</b>    | <b>\$1,323,444</b>        | <b>\$1,319,487</b>       | <b>(\$65,175)</b>                  | <b>(4.71%)</b> |
| Classified                                | 0                       | 0                    | 0                     | 0                         | 0                        | 0                                  | 0%             |
| Unclassified                              | 7                       | 7                    | 7                     | 8                         | 8                        | 1                                  | 14.29%         |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>7</b>                | <b>7</b>             | <b>7</b>              | <b>8</b>                  | <b>8</b>                 | <b>1</b>                           | <b>14.29%</b>  |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>                 | <b>0</b>                           | <b>0%</b>      |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>                 | <b>0</b>                           | <b>0%</b>      |
| <b>POSITIONS</b>                          | <b>7</b>                | <b>7</b>             | <b>7</b>              | <b>8</b>                  | <b>8</b>                 | <b>1</b>                           | <b>14%</b>     |

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

**5652 - Local Tax Division**

| Means of Financing:                       | PY Actuals<br>FY22 - 23 | Enacted<br>FY23 - 24 | EOB as of<br>12/01/23 | Continuation<br>FY24 - 25 | Recommended<br>FY24 - 25 | Recommended<br>Over/(Under)<br>EOB | % Change     |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------|------------------------------------|--------------|
| STATE GENERAL FUND (Direct)               | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0                                | 0%           |
| STATE GENERAL FUND BY:                    |                         |                      |                       |                           |                          |                                    |              |
| INTERAGENCY TRANSFERS                     | \$292,999               | \$296,441            | \$296,441             | \$305,247                 | \$307,557                | \$11,116                           | 3.75%        |
| FEES & SELF-GENERATED                     | \$163,333               | \$188,751            | \$188,751             | \$189,223                 | \$188,737                | (\$14)                             | (0.01%)      |
| STATUTORY DEDICATIONS                     | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0                                | 0%           |
| FEDERAL FUNDS                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0                                | 0%           |
| <b>TOTAL MEANS OF FINANCING</b>           | <b>\$456,333</b>        | <b>\$485,192</b>     | <b>\$485,192</b>      | <b>\$494,470</b>          | <b>\$496,294</b>         | <b>\$11,102</b>                    | <b>2.29%</b> |
| Classified                                | 0                       | 0                    | 0                     | 0                         | 0                        | 0                                  | 0%           |
| Unclassified                              | 3                       | 3                    | 3                     | 3                         | 3                        | 0                                  | 0%           |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>3</b>                | <b>3</b>             | <b>3</b>              | <b>3</b>                  | <b>3</b>                 | <b>0</b>                           | <b>0%</b>    |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>                 | <b>0</b>                           | <b>0%</b>    |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>                 | <b>0</b>                           | <b>0%</b>    |
| <b>POSITIONS</b>                          | <b>3</b>                | <b>3</b>             | <b>3</b>              | <b>3</b>                  | <b>3</b>                 | <b>0</b>                           | <b>0%</b>    |

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

**565 - Board of Tax Appeals**

| GEN. FUND        | I.A.T.           | SELF-GEN.        | STAT. DED. | FEDERAL    | TOTAL              | T.O.      | DESCRIPTION                                |
|------------------|------------------|------------------|------------|------------|--------------------|-----------|--|
| \$766,570        | \$741,909        | \$361,375        | \$0        | \$0        | \$1,869,854        | 10        | Existing Operating Budget as of 12/01/2023 |
| (\$80,441)       | \$20,208         | (\$14)           | \$0        | \$0        | (\$60,247)         | 0         | Statewide Adjustments                      |
| \$0              | \$6,174          | \$0              | \$0        | \$0        | \$6,174            | 1         | Other Adjustments                          |
| (\$38,798)       | \$38,798         | \$0              | \$0        | \$0        | \$0                | 0         | Means of Finance Substitution              |
| <b>\$647,331</b> | <b>\$807,089</b> | <b>\$361,361</b> | <b>\$0</b> | <b>\$0</b> | <b>\$1,815,781</b> | <b>11</b> | <b>Total</b>                               |

**Statewide Adjustments**

| GEN. FUND         | I.A.T.          | SELF-GEN.     | STAT. DED. | FEDERAL    | TOTAL             | T.O.     | DESCRIPTION  |
|-------------------|-----------------|---------------|------------|------------|-------------------|----------|--|
| (\$593)           | (\$66)          | \$0           | \$0        | \$0        | (\$659)           | 0        | Capitol Park Security                                |
| \$0               | \$2,171         | \$0           | \$0        | \$0        | \$2,171           | 0        | Group Insurance Rate Adjustment for Active Employees |
| \$0               | \$1,034         | \$0           | \$0        | \$0        | \$1,034           | 0        | Group Insurance Rate Adjustment for Retirees         |
| \$0               | (\$25,000)      | \$0           | \$0        | \$0        | (\$25,000)        | 0        | Non-recur Special Legislative Project                |
| \$0               | (\$820)         | \$0           | \$0        | \$0        | (\$820)           | 0        | Office of Technology Services (OTS)                  |
| \$0               | \$10,707        | \$0           | \$0        | \$0        | \$10,707          | 0        | Related Benefits Base Adjustment                     |
| (\$9,565)         | (\$43,574)      | \$0           | \$0        | \$0        | (\$53,139)        | 0        | Rent in State-Owned Buildings                        |
| (\$34,599)        | \$0             | \$0           | \$0        | \$0        | (\$34,599)        | 0        | Retirement Rate Adjustment                           |
| (\$127)           | \$0             | (\$14)        | \$0        | \$0        | (\$141)           | 0        | Risk Management                                      |
| (\$35,538)        | \$75,758        | \$0           | \$0        | \$0        | \$40,220          | 0        | Salary Base Adjustment                               |
| (\$19)            | (\$2)           | \$0           | \$0        | \$0        | (\$21)            | 0        | UPS Fees   |
| <b>(\$80,441)</b> | <b>\$20,208</b> | <b>(\$14)</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$60,247)</b> | <b>0</b> | <b>Total</b>   |

**Means of Finance Substitution**

| GEN. FUND         | I.A.T.          | SELF-GEN.  | STAT. DED. | FEDERAL    | TOTAL      | T.O.     | DESCRIPTION   |
|-------------------|-----------------|------------|------------|------------|------------|----------|---|
| (\$38,798)        | \$38,798        | \$0        | \$0        | \$0        | \$0        | 0        | Means of financing substitution to utilize additional Interagency Transfers revenue that is expected to be collected in FY 2024-2025. |
| <b>(\$38,798)</b> | <b>\$38,798</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>0</b> | <b>Total</b>  |

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

**565 - Board of Tax Appeals**

**Other Adjustments**

| GEN. FUND  | I.A.T.         | SELF-GEN.  | STAT. DED. | FEDERAL    | TOTAL          | T.O.     | DESCRIPTION  |
|------------|----------------|------------|------------|------------|----------------|----------|--|
| \$0        | \$0            | \$0        | \$0        | \$0        | \$0            | 1        | Converts one (1) Job Appointment to an Unclassified T.O. position.       |
| \$0        | \$2,431        | \$0        | \$0        | \$0        | \$2,431        | 0        | Increase funding for annual maintenance costs of case management system. |
| \$0        | \$3,743        | \$0        | \$0        | \$0        | \$3,743        | 0        | Increase funding for projected postage expenditures.                     |
| <b>\$0</b> | <b>\$6,174</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$6,174</b> | <b>1</b> | <b>Total</b>   |

# STATE OF LOUISIANA

## Adjustments Report - Program

### Executive Budget

## 5651 - Administrative

| GEN. FUND        | I.A.T.           | SELF-GEN.        | STAT. DED. | FEDERAL    | TOTAL              | T.O.     | DESCRIPTION                                |
|------------------|------------------|------------------|------------|------------|--------------------|----------|--|
| \$766,570        | \$445,468        | \$172,624        | \$0        | \$0        | \$1,384,662        | 7        | Existing Operating Budget as of 12/01/2023 |
| (\$80,441)       | \$13,078         | \$0              | \$0        | \$0        | (\$67,363)         | 0        | Statewide Adjustments                      |
| \$0              | \$2,188          | \$0              | \$0        | \$0        | \$2,188            | 1        | Other Adjustments                          |
| (\$38,798)       | \$38,798         | \$0              | \$0        | \$0        | \$0                | 0        | Means of Finance Substitution              |
| <b>\$647,331</b> | <b>\$499,532</b> | <b>\$172,624</b> | <b>\$0</b> | <b>\$0</b> | <b>\$1,319,487</b> | <b>8</b> | <b>Total</b>                               |

## Statewide Adjustments

| GEN. FUND         | I.A.T.          | SELF-GEN.  | STAT. DED. | FEDERAL    | TOTAL             | T.O.     | DESCRIPTION  |
|-------------------|-----------------|------------|------------|------------|-------------------|----------|--|
| (\$593)           | \$0             | \$0        | \$0        | \$0        | (\$593)           | 0        | Capitol Park Security                                |
| \$0               | \$1,622         | \$0        | \$0        | \$0        | \$1,622           | 0        | Group Insurance Rate Adjustment for Active Employees |
| \$0               | \$1,034         | \$0        | \$0        | \$0        | \$1,034           | 0        | Group Insurance Rate Adjustment for Retirees         |
| \$0               | (\$25,000)      | \$0        | \$0        | \$0        | (\$25,000)        | 0        | Non-recur Special Legislative Project                |
| \$0               | (\$738)         | \$0        | \$0        | \$0        | (\$738)           | 0        | Office of Technology Services (OTS)                  |
| \$0               | \$8,071         | \$0        | \$0        | \$0        | \$8,071           | 0        | Related Benefits Base Adjustment                     |
| (\$9,565)         | (\$38,260)      | \$0        | \$0        | \$0        | (\$47,825)        | 0        | Rent in State-Owned Buildings                        |
| (\$34,599)        | \$0             | \$0        | \$0        | \$0        | (\$34,599)        | 0        | Retirement Rate Adjustment                           |
| (\$127)           | \$0             | \$0        | \$0        | \$0        | (\$127)           | 0        | Risk Management                                      |
| (\$35,538)        | \$66,349        | \$0        | \$0        | \$0        | \$30,811          | 0        | Salary Base Adjustment                               |
| (\$19)            | \$0             | \$0        | \$0        | \$0        | (\$19)            | 0        | UPS Fees   |
| <b>(\$80,441)</b> | <b>\$13,078</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$67,363)</b> | <b>0</b> | <b>Total</b>   |

## Means of Finance Substitution

| GEN. FUND         | I.A.T.          | SELF-GEN.  | STAT. DED. | FEDERAL    | TOTAL      | T.O.     | DESCRIPTION   |
|-------------------|-----------------|------------|------------|------------|------------|----------|---|
| (\$38,798)        | \$38,798        | \$0        | \$0        | \$0        | \$0        | 0        | Means of financing substitution to utilize additional Interagency Transfers revenue that is expected to be collected in FY 2024-2025. |
| <b>(\$38,798)</b> | <b>\$38,798</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>0</b> | <b>Total</b>  |

## Other Adjustments

| GEN. FUND  | I.A.T.         | SELF-GEN.  | STAT. DED. | FEDERAL    | TOTAL          | T.O.     | DESCRIPTION  |
|------------|----------------|------------|------------|------------|----------------|----------|--|
| \$0        | \$0            | \$0        | \$0        | \$0        | \$0            | 1        | Converts one (1) Job Appointment to an Unclassified T.O. position.       |
| \$0        | \$2,188        | \$0        | \$0        | \$0        | \$2,188        | 0        | Increase funding for annual maintenance costs of case management system. |
| <b>\$0</b> | <b>\$2,188</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$2,188</b> | <b>1</b> | <b>Total</b>   |

# STATE OF LOUISIANA

## Adjustments Report - Program Executive Budget

### 5652 - Local Tax Division

| GEN. FUND  | I.A.T.           | SELF-GEN.        | STAT. DED. | FEDERAL    | TOTAL            | T.O.     | DESCRIPTION                                |
|------------|------------------|------------------|------------|------------|------------------|----------|--|
| \$0        | \$296,441        | \$188,751        | \$0        | \$0        | \$485,192        | 3        | Existing Operating Budget as of 12/01/2023 |
| \$0        | \$7,130          | (\$14)           | \$0        | \$0        | \$7,116          | 0        | Statewide Adjustments                      |
| \$0        | \$3,986          | \$0              | \$0        | \$0        | \$3,986          | 0        | Other Adjustments                          |
| <b>\$0</b> | <b>\$307,557</b> | <b>\$188,737</b> | <b>\$0</b> | <b>\$0</b> | <b>\$496,294</b> | <b>3</b> | <b>Total</b>                               |

### Statewide Adjustments

| GEN. FUND  | I.A.T.         | SELF-GEN.     | STAT. DED. | FEDERAL    | TOTAL          | T.O.     | DESCRIPTION  |
|------------|----------------|---------------|------------|------------|----------------|----------|--|
| \$0        | (\$66)         | \$0           | \$0        | \$0        | (\$66)         | 0        | Capitol Park Security                                |
| \$0        | \$549          | \$0           | \$0        | \$0        | \$549          | 0        | Group Insurance Rate Adjustment for Active Employees |
| \$0        | (\$82)         | \$0           | \$0        | \$0        | (\$82)         | 0        | Office of Technology Services (OTS)                  |
| \$0        | \$2,636        | \$0           | \$0        | \$0        | \$2,636        | 0        | Related Benefits Base Adjustment                     |
| \$0        | (\$5,314)      | \$0           | \$0        | \$0        | (\$5,314)      | 0        | Rent in State-Owned Buildings                        |
| \$0        | \$0            | (\$14)        | \$0        | \$0        | (\$14)         | 0        | Risk Management                                      |
| \$0        | \$9,409        | \$0           | \$0        | \$0        | \$9,409        | 0        | Salary Base Adjustment                               |
| \$0        | (\$2)          | \$0           | \$0        | \$0        | (\$2)          | 0        | UPS Fees   |
| <b>\$0</b> | <b>\$7,130</b> | <b>(\$14)</b> | <b>\$0</b> | <b>\$0</b> | <b>\$7,116</b> | <b>0</b> | <b>Total</b>   |

### Other Adjustments

| GEN. FUND  | I.A.T.         | SELF-GEN.  | STAT. DED. | FEDERAL    | TOTAL          | T.O.     | DESCRIPTION  |
|------------|----------------|------------|------------|------------|----------------|----------|--|
| \$0        | \$243          | \$0        | \$0        | \$0        | \$243          | 0        | Increase funding for annual maintenance costs of case management system. |
| \$0        | \$3,743        | \$0        | \$0        | \$0        | \$3,743        | 0        | Increase funding for projected postage expenditures.                     |
| <b>\$0</b> | <b>\$3,986</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$3,986</b> | <b>0</b> | <b>Total</b>   |

# STATE OF LOUISIANA

## Line Item Expenditure Summary - Agency

### Executive Budget

## 565 - Board of Tax Appeals

| Expenditures & Request:                   | PY Actuals<br>FY22 - 23 | Enacted<br>FY23 - 24 | EOB as of<br>12/01/23 | Continuation<br>FY24 - 25 | Recommended<br>FY24 - 25 | Total Executive<br>Adjustment<br>FY24 - 25 |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------|--|
| Salaries                                  | \$770,916               | \$759,936            | \$759,936             | \$844,820                 | \$844,820                | \$84,884                                   |
| Other Compensation                        | \$194,968               | \$242,317            | \$242,317             | \$197,653                 | \$197,653                | (\$44,664)                                 |
| Related Benefits                          | \$412,752               | \$407,848            | \$407,848             | \$387,161                 | \$387,161                | (\$20,687)                                 |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$1,378,636</b>      | <b>\$1,410,101</b>   | <b>\$1,410,101</b>    | <b>\$1,429,634</b>        | <b>\$1,429,634</b>       | <b>\$19,533</b>                            |
| Travel                                    | \$32,252                | \$48,423             | \$48,423              | \$49,591                  | \$48,423                 | \$0  |
| Operating Services                        | \$89,335                | \$101,912            | \$101,912             | \$81,800                  | \$79,343                 | (\$22,569)                                 |
| Supplies                                  | \$14,094                | \$18,377             | \$18,377              | \$18,820                  | \$18,377                 | \$0  |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$135,681</b>        | <b>\$168,712</b>     | <b>\$168,712</b>      | <b>\$150,211</b>          | <b>\$146,143</b>         | <b>(\$22,569)</b>                          |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$55,256</b>         | <b>\$75,000</b>      | <b>\$75,000</b>       | <b>\$76,808</b>           | <b>\$75,000</b>          | <b>\$0</b>                                 |
| Other Charges                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0  |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0  |
| Interagency Transfers                     | \$206,739               | \$216,041            | \$216,041             | \$161,261                 | \$165,004                | (\$51,037)                                 |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$206,739</b>        | <b>\$216,041</b>     | <b>\$216,041</b>      | <b>\$161,261</b>          | <b>\$165,004</b>         | <b>(\$51,037)</b>                          |
| Acquisitions                              | \$3,685                 | \$0                  | \$0                   | \$0                       | \$0                      | \$0  |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0  |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$3,685</b>          | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>               | <b>\$0</b>                                 |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$1,779,996</b>      | <b>\$1,869,854</b>   | <b>\$1,869,854</b>    | <b>\$1,817,914</b>        | <b>\$1,815,781</b>       | <b>(\$54,073)</b>                          |
| Classified                                | 0                       | 0                    | 0                     | 0                         | 0                        | 0  |
| Unclassified                              | 10                      | 10                   | 10                    | 11                        | 11                       | 1  |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>10</b>               | <b>10</b>            | <b>10</b>             | <b>11</b>                 | <b>11</b>                | <b>1</b>                                   |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>                 | <b>0</b>                                   |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>                 | <b>0</b>                                   |
| <b>POSITIONS</b>                          | <b>10</b>               | <b>10</b>            | <b>10</b>             | <b>11</b>                 | <b>11</b>                | <b>1</b>                                   |



# STATE OF LOUISIANA

## Line Item Expenditure Summary - Program

### Executive Budget

## 5651 - Administrative

| Expenditures & Request:                   | PY Actuals<br>FY22 - 23 | Enacted<br>FY23 - 24 | EOB as of<br>12/01/23 | Continuation<br>FY24 - 25 | Recommended<br>FY24 - 25 | Total Executive<br>Adjustment<br>FY24 - 25 |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------|--|
| Salaries                                  | \$512,742               | \$509,328            | \$509,328             | \$584,803                 | \$584,803                | \$75,475                                   |
| Other Compensation                        | \$194,968               | \$219,859            | \$219,859             | \$175,195                 | \$175,195                | (\$44,664)                                 |
| Related Benefits                          | \$316,342               | \$313,426            | \$313,426             | \$289,554                 | \$289,554                | (\$23,872)                                 |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$1,024,053</b>      | <b>\$1,042,613</b>   | <b>\$1,042,613</b>    | <b>\$1,049,552</b>        | <b>\$1,049,552</b>       | <b>\$6,939</b>                             |
| Travel                                    | \$19,484                | \$21,713             | \$21,713              | \$22,237                  | \$21,713                 | \$0  |
| Operating Services                        | \$46,743                | \$77,691             | \$77,691              | \$56,752                  | \$54,879                 | (\$22,812)                                 |
| Supplies                                  | \$8,537                 | \$11,741             | \$11,741              | \$12,024                  | \$11,741                 | \$0  |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$74,764</b>         | <b>\$111,145</b>     | <b>\$111,145</b>      | <b>\$91,013</b>           | <b>\$88,333</b>          | <b>(\$22,812)</b>                          |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$45,796</b>         | <b>\$53,000</b>      | <b>\$53,000</b>       | <b>\$54,277</b>           | <b>\$53,000</b>          | <b>\$0</b>                                 |
| Other Charges                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0  |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0  |
| Interagency Transfers                     | \$176,389               | \$177,904            | \$177,904             | \$128,602                 | \$128,602                | (\$49,302)                                 |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$176,389</b>        | <b>\$177,904</b>     | <b>\$177,904</b>      | <b>\$128,602</b>          | <b>\$128,602</b>         | <b>(\$49,302)</b>                          |
| Acquisitions                              | \$2,662                 | \$0                  | \$0                   | \$0                       | \$0                      | \$0  |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0  |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$2,662</b>          | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>               | <b>\$0</b>                                 |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$1,323,664</b>      | <b>\$1,384,662</b>   | <b>\$1,384,662</b>    | <b>\$1,323,444</b>        | <b>\$1,319,487</b>       | <b>(\$65,175)</b>                          |
| Classified                                | 0                       | 0                    | 0                     | 0                         | 0                        | 0  |
| Unclassified                              | 7                       | 7                    | 7                     | 8                         | 8                        | 1  |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>7</b>                | <b>7</b>             | <b>7</b>              | <b>8</b>                  | <b>8</b>                 | <b>1</b>                                   |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>                 | <b>0</b>                                   |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>                 | <b>0</b>                                   |
| <b>POSITIONS</b>                          | <b>7</b>                | <b>7</b>             | <b>7</b>              | <b>8</b>                  | <b>8</b>                 | <b>1</b>                                   |

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

**5652 - Local Tax Division**

| Expenditures & Request:                   | PY Actuals<br>FY22 - 23 | Enacted<br>FY23 - 24 | EOB as of<br>12/01/23 | Continuation<br>FY24 - 25 | Recommended<br>FY24 - 25 | Total Executive<br>Adjustment<br>FY24 - 25 |
|---|-------------------------|----------------------|-----------------------|---------------------------|--------------------------|--|
| Salaries                                  | \$258,174               | \$250,608            | \$250,608             | \$260,017                 | \$260,017                | \$9,409                                    |
| Other Compensation                        | \$0                     | \$22,458             | \$22,458              | \$22,458                  | \$22,458                 | \$0  |
| Related Benefits                          | \$96,410                | \$94,422             | \$94,422              | \$97,607                  | \$97,607                 | \$3,185                                    |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$354,584</b>        | <b>\$367,488</b>     | <b>\$367,488</b>      | <b>\$380,082</b>          | <b>\$380,082</b>         | <b>\$12,594</b>                            |
| Travel                                    | \$12,768                | \$26,710             | \$26,710              | \$27,354                  | \$26,710                 | \$0  |
| Operating Services                        | \$42,592                | \$24,221             | \$24,221              | \$25,048                  | \$24,464                 | \$243                                      |
| Supplies                                  | \$5,556                 | \$6,636              | \$6,636               | \$6,796                   | \$6,636                  | \$0  |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$60,916</b>         | <b>\$57,567</b>      | <b>\$57,567</b>       | <b>\$59,198</b>           | <b>\$57,810</b>          | <b>\$243</b>                               |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$9,460</b>          | <b>\$22,000</b>      | <b>\$22,000</b>       | <b>\$22,531</b>           | <b>\$22,000</b>          | <b>\$0</b>                                 |
| Other Charges                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0  |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0  |
| Interagency Transfers                     | \$30,350                | \$38,137             | \$38,137              | \$32,659                  | \$36,402                 | (\$1,735)                                  |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$30,350</b>         | <b>\$38,137</b>      | <b>\$38,137</b>       | <b>\$32,659</b>           | <b>\$36,402</b>          | <b>(\$1,735)</b>                           |
| Acquisitions                              | \$1,023                 | \$0                  | \$0                   | \$0                       | \$0                      | \$0  |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                      | \$0  |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$1,023</b>          | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>               | <b>\$0</b>                                 |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$456,333</b>        | <b>\$485,192</b>     | <b>\$485,192</b>      | <b>\$494,470</b>          | <b>\$496,294</b>         | <b>\$11,102</b>                            |
| Classified                                | 0                       | 0                    | 0                     | 0                         | 0                        | 0  |
| Unclassified                              | 3                       | 3                    | 3                     | 3                         | 3                        | 0  |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>3</b>                | <b>3</b>             | <b>3</b>              | <b>3</b>                  | <b>3</b>                 | <b>0</b>                                   |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>                 | <b>0</b>                                   |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>                 | <b>0</b>                                   |
| <b>POSITIONS</b>                          | <b>3</b>                | <b>3</b>             | <b>3</b>              | <b>3</b>                  | <b>3</b>                 | <b>0</b>                                   |

Statutory Dedication and Fund Account Summary - Agency

Executive Budget

565 - Board of Tax Appeals

| Fees and Self Generated | PY Actuals<br>22 - 23 | Enacted<br>23 - 24 | Existing<br>Operating<br>Budget as of<br>12/01/23 | Continuation<br>24 - 25 | Recommended<br>24 - 25 | Total Executive<br>Adjustment<br>24 - 25 |
|-------------------------|-----------------------|--------------------|---|-------------------------|------------------------|--|
| Fees & Self-generated   | \$246,426             | \$361,375          | \$361,375   | \$362,372               | \$361,361              | (\$14)                                   |
| <b>Total:</b>           | <b>\$246,426</b>      | <b>\$361,375</b>   | <b>\$361,375</b>                                  | <b>\$362,372</b>        | <b>\$361,361</b>       | <b>(\$14)</b>                            |
| Statutory Dedications   | PY Actuals<br>FY -    | Enacted<br>FY -    | EOB as of 12/01/                                  | Continuation<br>FY -    | Recommended<br>FY -    | Total Executive<br>Adjustment<br>FY -    |
| <b>Total:</b>           | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>  | <b>\$0</b>              | <b>\$0</b>             | <b>\$0</b>                               |

Statutory Dedication and Fund Account Summary - Program

Executive Budget

5651 - Administrative

| Fees and Self Generated | PY Actuals<br>22 - 23 | Enacted<br>23 - 24 | Existing<br>Operating<br>Budget as of<br>12/01/23 | Continuation<br>24 - 25 | Recommended<br>24 - 25 | Total Executive<br>Adjustment<br>24 - 25 |
|-------------------------|-----------------------|--------------------|---|-------------------------|------------------------|--|
| Fees & Self-generated   | \$83,093              | \$172,624          | \$172,624   | \$173,149               | \$172,624              | \$0                                      |
| <b>Total:</b>           | <b>\$83,093</b>       | <b>\$172,624</b>   | <b>\$172,624</b>                                  | <b>\$173,149</b>        | <b>\$172,624</b>       | <b>\$0</b>                               |
| Statutory Dedications   | PY Actuals<br>FY -    | Enacted<br>FY -    | EOB as of 12/01/                                  | Continuation<br>FY -    | Recommended<br>FY -    | Total Executive<br>Adjustment<br>FY -    |
| <b>Total:</b>           | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>  | <b>\$0</b>              | <b>\$0</b>             | <b>\$0</b>                               |

Statutory Dedication and Fund Account Summary - Program

Executive Budget

5652 - Local Tax Division

| Fees and Self Generated | PY Actuals<br>22 - 23 | Enacted<br>23 - 24 | Existing<br>Operating<br>Budget as of<br>12/01/23 | Continuation<br>24 - 25 | Recommended<br>24 - 25 | Total Executive<br>Adjustment<br>24 - 25 |
|-------------------------|-----------------------|--------------------|---|-------------------------|------------------------|--|
| Fees & Self-generated   | \$163,333             | \$188,751          | \$188,751   | \$189,223               | \$188,737              | (\$14)                                   |
| <b>Total:</b>           | <b>\$163,333</b>      | <b>\$188,751</b>   | <b>\$188,751</b>                                  | <b>\$189,223</b>        | <b>\$188,737</b>       | <b>(\$14)</b>                            |
| Statutory Dedications   | PY Actuals<br>FY -    | Enacted<br>FY -    | EOB as of 12/01/                                  | Continuation<br>FY -    | Recommended<br>FY -    | Total Executive<br>Adjustment<br>FY -    |
| <b>Total:</b>           | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>  | <b>\$0</b>              | <b>\$0</b>             | <b>\$0</b>                               |