

Agency Budget Request

FISCAL YEAR 2024–2025



Department of Civil Service

565 — Board of Tax Appeals



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Signature Page	1
Operational Plan	3
Budget Request Overview	15
Agency Summary Statement	16
Total Agency	16
Program Summary Statement	23
5651 - Administrative	23
5652 - Local Tax Division	30
Source of Funding Summary	36
Agency Overview	36
Source of Funding Detail	37
Interagency Transfers	37
Fees & Self-generated	39
Expenditures by Means of Financing	41
Existing Operating Budget	41
Total Request	42
Revenue Collections/Income	43
Interagency Transfers	43
Fees & Self-generated	44
Justification of Differences	45
Schedule of Requested Expenditures	46
5651 - Administrative	46
5652 - Local Tax Division	49
Continuation Budget Adjustments	53
Agency Summary Statement	54
Total Agency	54
Continuation Budget Adjustments - Summarized	57
Program Summary Statement	65
5651 - Administrative	65
5652 - Local Tax Division	68

Continuation Budget Adjustments - by Program	71
Form 25994 — FY24-25 Standard Inflation Adjustment	71
Form 28031 — 565-Non-Recurring of One-Time Expenses	75
Form 26300 — 565-Inflation Base Adjustment	77
Form 28045 — 565-Salaries/Related Benefits	80
Form 28216 — 565-Office of Technology Services	83
Form 28297 — 565-Lease	85
Form 28055 — 565-T.O. Conversion	87
Form 28059 — 565-Case Management System Maintenance	89
Technical and Other Adjustments	93
Agency Summary Statement	94
Total Agency	94
Program Breakout	95
Program Summary Statement	96
5651 - Administrative	96
5652 - Local Tax Division	97
New or Expanded Requests	99
Agency Summary Statement	100
Total Agency	100
Program Summary Statement	102
5651 - Administrative	102
5652 - Local Tax Division	104
Total Request Summary	107
Agency Summary Statement	108
Total Agency	108
Program Summary Statement	111
5651 - Administrative	111
5652 - Local Tax Division	113
Addenda	115
Interagency Transfers	116

Signature Page


BUDGET REQUEST


Fiscal Year Ending June 30,2025

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

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

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

HEAD OF DEPARTMENT: 
PRINTED NAME/TITLE: Francis J. Lobrano/Chairman
DATE: November 1, 2023
EMAIL ADDRESS: Francis.Lobrano@la.gov

HEAD OF BUDGET UNIT: 
PRINTED NAME/TITLE: Donielle Massingill/Secretary-Clerk
DATE: November 1, 2023
EMAIL ADDRESS: Donielle.Massingill@la.gov

PROGRAM CONTACT PERSON: Donielle Massingill
TITLE: Secretary-Clerk
TELEPHONE NUMBER: (225) 219-3145
EMAIL ADDRESS: Donielle.Massingill@la.gov

FINANCIAL CONTACT PERSON: Ara Riley
TITLE: Budget Officer
TELEPHONE NUMBER: (225) 219-3145
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Operational Plan

STATE OF LOUISIANA
Operational Plan Form
Agency Goals

OP PLAN - ACT/OBJ
Fiscal Year 2024 - 2025
Report Date: 10/25/23

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 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.

STATE OF LOUISIANA
Operational Plan Form
Program Goals

OP PLAN - ACT/OBJ
Fiscal Year 2024 - 2025
Report Date: 10/25/23

PROGRAM NUMBER AND NAME: 5651

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):

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

OP PLAN - ACT/OBJ
Fiscal Year 2024 - 2025
Report Date: 10/25/23

PROGRAM NUMBER AND NAME: 5651

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

OP PLAN - ACT/OBJ
Fiscal Year 2024 - 2025
Report Date: 10/25/23

PROGRAM NUMBER AND NAME: 5652

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.

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

OP PLAN - ACT/OBJ
 Fiscal Year 2024 - 2025
 Report Date: 10/25/23

DEPARTMENT ID: 17 - Department of Civil Service

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: N/A

Human Resource Policies Beneficial to Women and Families Link: N/A

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

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 of Measure	Performance Indicator Values						
				Year End Performance Standard 2022 - 2023	Actual Year End Performance 2022 - 2023	Performance Standard as Initially Appropriated	Existing Performance Standard 2023 - 2024	Performance at Continuation Budget Level 2024 - 2025	Performance at Executive Budget Level 2024 - 2025	Performance Standard as Initially Appropriated
23363	K	Percent of judgments signed 60 days from hearing	P	70	95.1	70	70	70	0	0
238	K	Percentage of taxpayer cases processed within 30 days of receipt	P	90	88.3	90	90	90	0	0

Footnote KS: Cases Processed include the following steps:

- Receipt of case,
- Filing of case, and
- Preparation of case for service on both parties.

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

OP PLAN - ACT/OBJ
 Fiscal Year 2024 - 2025
 Report Date: 10/25/23

DEPARTMENT ID: 17 - Department of Civil Service

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: N/A

Human Resource Policies Beneficial to Women and Families Link: N/A

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

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 of Measure	Performance Indicator Values						
				Year End Performance Standard 2022 - 2023	Actual Year End Performance 2022 - 2023	Performance Standard as Initially Appropriated	Existing Performance Standard 2023 - 2024	Performance at Continuation Budget Level 2024 - 2025	Performance at Executive Budget Level 2024 - 2025	Performance Standard as Initially Appropriated
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

Footnote KS: N/A

Performance Indicator	Level	Performance Indicator Name	Unit of Measure	General Performance Information				
				Performance Indicator Values				
				Prior Year Actual FY 2018 - 2019	Prior Year Actual FY 2019 - 2020	Prior Year Actual FY 2020 - 2021	Prior Year Actual FY 2021 - 2022	Prior Year Actual FY 2022 - 2023
12505	G	Number of cases filed and docketed	N	997	832	1,510	864	758
12506	G	Number of Collection Division cases filed, docketed and resolved without a hearing	N	333	213	410	148	368
12507	G	Number of claims appealed to appellate court	N	1	4	7	3	8
21075	G	Number of waivers, compromises, and lien releases filed	N	13	0	0	17	55

Footnote GPI: Docketed refers to a case that has been assigned a BTA docket number.

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

OP PLAN - ACT/OBJ
 Fiscal Year 2024 - 2025
 Report Date: 10/25/23

DEPARTMENT ID: 17 - Department of Civil Service

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: N/A

Human Resource Policies Beneficial to Women and Families Link: N/A

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

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 of Measure	Performance Indicator Values						
				Year End Performance Standard 2022 - 2023	Actual Year End Performance 2022 - 2023	Performance Standard as Initially Appropriated	Existing Performance Standard 2023 - 2024	Performance at Continuation Budget Level 2024 - 2025	Performance at Executive Budget Level 2024 - 2025	Performance Standard as Initially Appropriated
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

Footnote KS: N/A

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

OP PLAN - ACT/OBJ
Fiscal Year 2024 - 2025
Report Date: 10/25/23

DEPARTMENT ID: 17 - Department of Civil Service

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: N/A

Human Resource Policies Beneficial to Women and Families Link: N/A

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

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 of Measure	Performance Indicator Values						
				Year End Performance Standard 2022 - 2023	Actual Year End Performance 2022 - 2023	Performance Standard as Initially Appropriated	Existing Performance Standard 2023 - 2024	Performance at Continuation Budget Level 2024 - 2025	Performance at Executive Budget Level 2024 - 2025	Performance Standard as Initially Appropriated
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

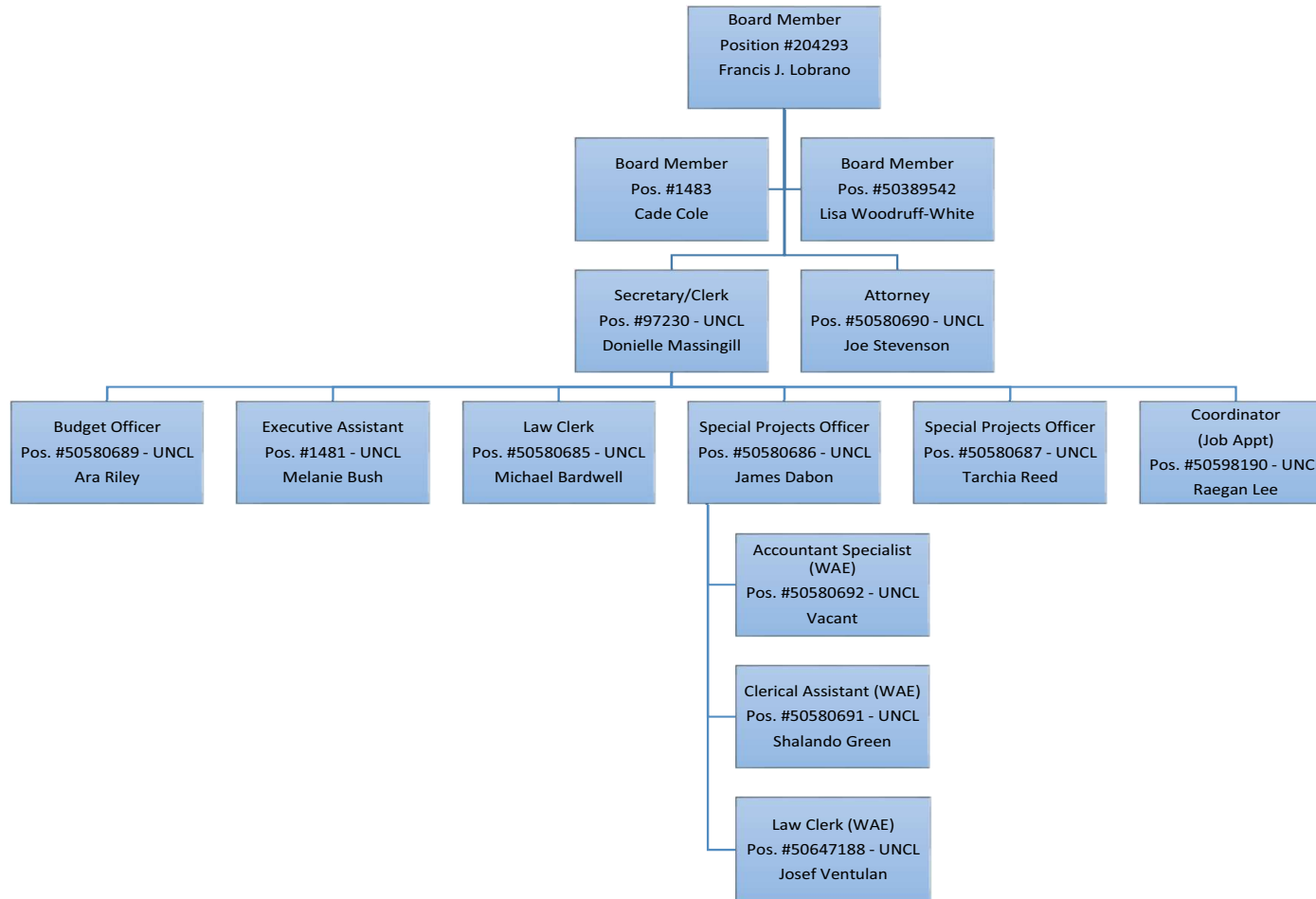
Footnote KS: N/A

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

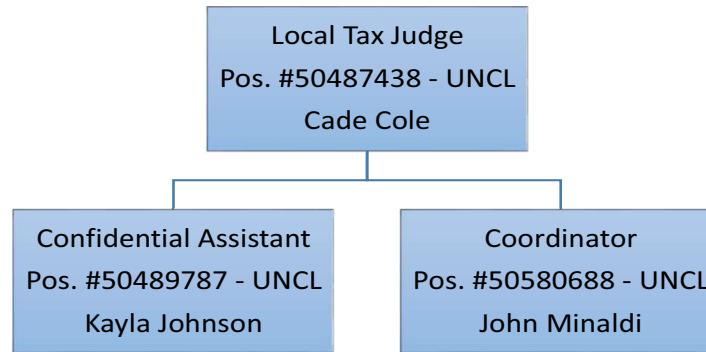
GENERAL PERFORMANCE INFORMATION: FISCAL YEAR 2024 BUDGET COMPARISON PERSONNEL			
STATE	MEMBERS	STAFF	BUDGET
Alabama (State Only)	2	5	\$1,257,957
Louisiana	3	10	\$1,869,854
Massachusetts	6	19	\$2,832,745
New Hampshire	3	7	\$1,038,416
Ohio	3	10	\$2,085,000
AVERAGE	3	10	\$1,816,794

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

Louisiana Board of Tax Appeals - Administrative Program



Louisiana Board of Tax Appeals - Local Tax Division



Budget Request Overview

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	757,804	766,570	861,199	94,629	12.34%
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	775,766	741,909	823,626	81,717	11.01%
FEES & SELF-GENERATED	246,426	361,375	361,375	—	—
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,779,996	\$1,869,854	\$2,046,200	\$176,346	9.43%

Fees and Self-Generated

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated	246,426	361,375	361,375	—	—
Total:	\$246,426	\$361,375	\$361,375	—	—

Statutory Dedications

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB	Percent Change
Total:	—	—	—	—	—

Agency Expenditures

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB	Percent Change
Salaries	770,916	759,936	872,203	112,267	14.77%
Other Compensation	194,968	242,317	260,766	18,449	7.61%
Related Benefits	412,752	407,848	447,108	39,260	9.63%
TOTAL PERSONAL SERVICES	\$1,378,636	\$1,410,101	\$1,580,077	\$169,976	12.05%
Travel	32,252	48,423	49,510	1,087	2.24%
Operating Services	89,335	101,912	81,637	(20,275)	(19.89)%
Supplies	14,094	18,377	18,791	414	2.25%
TOTAL OPERATING EXPENSES	\$135,681	\$168,712	\$149,938	\$(18,774)	(11.13)%
PROFESSIONAL SERVICES	\$55,256	\$75,000	\$76,687	\$1,687	2.25%
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	206,739	216,041	239,498	23,457	10.86%
TOTAL OTHER CHARGES	\$206,739	\$216,041	\$239,498	\$23,457	10.86%
Acquisitions	3,685	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$3,685	—	—	—	—
TOTAL EXPENDITURES	\$1,779,996	\$1,869,854	\$2,046,200	\$176,346	9.43%

Agency Positions

Classified	—	—	—	—	—
Unclassified	10	10	11	1	10.00%
TOTAL AUTHORIZED T.O. POSITIONS	10	10	11	1	10.00%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	1	—	(1)	(100.00)%
TOTAL POSITIONS	10	11	11	—	—

Cost Detail

Means of Financing

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
State General Fund	757,804	766,570	861,199	94,629
Interagency Transfers	775,766	741,909	823,626	81,717
Fees & Self-generated	246,426	361,375	361,375	—
Total:	\$1,779,996	\$1,869,854	\$2,046,200	\$176,346

Salaries

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5110025	SAL-UNCLASS-TO-REG	767,650	759,936	872,203	112,267
5110035	SAL-UNCLASS-TO-TERM	3,267	—	—	—
Total Salaries:		\$770,916	\$759,936	\$872,203	\$112,267

Other Compensation

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	37,986	78,317	96,766	18,449
5120040	COMP-BOARD MEMBERS	156,983	164,000	164,000	—
Total Other Compensation:		\$194,968	\$242,317	\$260,766	\$18,449

Related Benefits

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	185,097	198,665	210,784	12,119
5130020	RET CONTR-TEACHERS	21,864	21,341	22,133	792
5130030	RET CONTR-OTHER	76,161	76,659	79,648	2,989
5130050	POSTRET BENEFITS	29,554	31,103	31,103	—
5130055	FICA TAX (OASDI)	9,804	3,821	6,026	2,205
5130060	MEDICARE TAX	13,261	11,788	14,752	2,964

Related Benefits *(continued)*

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5130070	GRP INS CONTRIBUTION	76,605	64,081	82,272	18,191
5130090	TAXABLE FRINGE BEN	405	390	390	—
Total Related Benefits:		\$412,752	\$407,848	\$447,108	\$39,260

Travel

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	6,946	17,710	18,108	398
5210020	IN-STATE TRAV-FIELD	545	1,000	1,023	23
5210025	IN-STATE TRV-BD MEM	16,085	17,096	17,480	384
5210050	OUT-OF-STATE TRV-ADM	5,921	8,000	8,180	180
5210055	OUT-OF-STTRV-CONF	2,755	2,117	2,164	47
5210065	OUT-OF-STTRV-BD MEM	—	2,500	2,555	55
Total Travel:		\$32,252	\$48,423	\$49,510	\$1,087

Operating Services

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5310010	SERV-DUES & OTHER	4,235	9,521	9,736	215
5310011	SERV-SUBSCRIPTIONS	10,171	11,156	11,408	252
5310040	SERV-BANK (NON-DEBT)	646	647	661	14
5310400	SERV-MISC	—	25,000	563	(24,437)
5330008	MAINT-EQUIPMENT	2,040	2,040	2,087	47
5330017	MAINT-DATA SOFTWARE	70,521	49,502	53,047	3,545
5350001	UTIL-INTERNET PROVID	120	120	122	2
5350002	UTIL-DATA LINE/CIRCT	1,254	1,442	1,474	32
5350006	UTIL-MAIL/DEL/POST	—	2,100	2,147	47
5350012	UTIL-CABLE	349	384	392	8
Total Operating Services:		\$89,335	\$101,912	\$81,637	\$(20,275)

Supplies

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	9,202	13,251	13,549	298
5410006	SUP-COMPUTER	4,891	5,126	5,242	116
Total Supplies:		\$14,094	\$18,377	\$18,791	\$414

Professional Services

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	54,000	70,000	71,575	1,575
5510400	PROF SERV-OTHER	1,256	5,000	5,112	112
Total Professional Services:		\$55,256	\$75,000	\$76,687	\$1,687

Interagency Transfers

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	10	—	—	—
5950008	IAT-POSTAGE	19,313	20,604	20,604	—
5950014	IAT-TELEPHONE	12,865	12,864	12,864	—
5950026	IAT-RENTALS	117,709	135,999	143,776	7,777
5950050	IAT-ORM INSURANCE	6,858	7,388	7,388	—
5950051	IAT-OSUP	855	957	957	—
5950056	IAT-CAP PRK-PATROL	8,116	9,030	9,030	—
5950058	IAT-TECH SVCS	41,013	29,199	44,879	15,680
Total Interagency Transfers:		\$206,739	\$216,041	\$239,498	\$23,457

Acquisitions

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5710221	ACQ-COMP HARDWARE	1,436	—	—	—
5710224	ACQ-OFFICE FURN&EQP	2,249	—	—	—
Total Acquisitions:		\$3,685	—	—	—
Total Agency Expenditures:		\$1,779,996	\$1,869,854	\$2,046,200	\$176,346

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	757,804	766,570	861,199	94,629	12.34%
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	482,767	445,468	499,532	54,064	12.14%
FEES & SELF-GENERATED	83,093	172,624	172,624	—	—
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,323,664	\$1,384,662	\$1,533,355	\$148,693	10.74%

Fees and Self-Generated

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated	83,093	172,624	172,624	—	—
Total:	\$83,093	\$172,624	\$172,624	—	—

Program Expenditures

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB	Percent Change
Salaries	512,742	509,328	602,212	92,884	18.24%
Other Compensation	194,968	219,859	238,308	18,449	8.39%
Related Benefits	316,342	313,426	346,451	33,025	10.54%
TOTAL PERSONAL SERVICES	\$1,024,053	\$1,042,613	\$1,186,971	\$144,358	13.85%
Travel	19,484	21,713	22,199	486	2.24%
Operating Services	46,743	77,691	56,627	(21,064)	(27.11)%
Supplies	8,537	11,741	12,005	264	2.25%
TOTAL OPERATING EXPENSES	\$74,764	\$111,145	\$90,831	\$(20,314)	(18.28)%
PROFESSIONAL SERVICES	\$45,796	\$53,000	\$54,192	\$1,192	2.25%
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	176,389	177,904	201,361	23,457	13.19%
TOTAL OTHER CHARGES	\$176,389	\$177,904	\$201,361	\$23,457	13.19%
Acquisitions	2,662	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$2,662	—	—	—	—
TOTAL EXPENDITURES	\$1,323,664	\$1,384,662	\$1,533,355	\$148,693	10.74%

Program Positions

Classified	—	—	—	—	—
Unclassified	7	7	8	1	14.29%
TOTAL AUTHORIZED T.O. POSITIONS	7	7	8	1	14.29%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	1	—	(1)	(100.00)%
TOTAL POSITIONS	7	8	8	—	—

Cost Detail

Means of Financing

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
State General Fund	757,804	766,570	861,199	94,629
Interagency Transfers	482,767	445,468	499,532	54,064
Fees & Self-generated	83,093	172,624	172,624	—
Total:	\$1,323,664	\$1,384,662	\$1,533,355	\$148,693

Salaries

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5110025	SAL-UNCLASS-TO-REG	509,476	509,328	602,212	92,884
5110035	SAL-UNCLASS-TO-TERM	3,267	—	—	—
Total Salaries:		\$512,742	\$509,328	\$602,212	\$92,884

Other Compensation

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	37,986	55,859	74,308	18,449
5120040	COMP-BOARD MEMBERS	156,983	164,000	164,000	—
Total Other Compensation:		\$194,968	\$219,859	\$238,308	\$18,449

Related Benefits

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	185,097	198,665	210,784	12,119
5130020	RET CONTR-TEACHERS	21,864	21,341	22,133	792
5130050	POSTRET BENEFITS	29,554	31,103	31,103	—
5130055	FICA TAX (OASDI)	9,804	3,821	6,026	2,205
5130060	MEDICARE TAX	9,772	8,020	10,837	2,817

Related Benefits *(continued)*

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5130070	GRP INS CONTRIBUTION	59,846	50,086	65,178	15,092
5130090	TAXABLE FRINGE BEN	405	390	390	—
Total Related Benefits:		\$316,342	\$313,426	\$346,451	\$33,025

Travel

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5210020	IN-STATE TRAV-FIELD	195	—	—	—
5210025	IN-STATE TRV-BD MEM	16,085	17,096	17,480	384
5210050	OUT-OF-STATE TRV-ADM	450	—	—	—
5210055	OUT-OF-STTRV-CONF	2,755	2,117	2,164	47
5210065	OUT-OF-STTRV-BD MEM	—	2,500	2,555	55
Total Travel:		\$19,484	\$21,713	\$22,199	\$486

Operating Services

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5310010	SERV-DUES & OTHER	3,400	5,092	5,207	115
5310011	SERV-SUBSCRIPTIONS	8,402	6,726	6,878	152
5310040	SERV-BANK (NON-DEBT)	646	647	661	14
5310400	SERV-MISC	—	25,000	563	(24,437)
5330008	MAINT-EQUIPMENT	1,836	1,836	1,878	42
5330017	MAINT-DATA SOFTWARE	31,216	35,125	38,103	2,978
5350001	UTIL-INTERNET PROVID	120	120	122	2
5350002	UTIL-DATA LINE/CIRCT	774	961	982	21
5350006	UTIL-MAIL/DEL/POST	—	1,800	1,841	41
5350012	UTIL-CABLE	349	384	392	8
Total Operating Services:		\$46,743	\$77,691	\$56,627	\$(21,064)

Supplies

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	5,356	8,241	8,426	185
5410006	SUP-COMPUTER	3,181	3,500	3,579	79
Total Supplies:		\$8,537	\$11,741	\$12,005	\$264

Professional Services

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	45,000	50,500	51,636	1,136
5510400	PROF SERV-OTHER	796	2,500	2,556	56
Total Professional Services:		\$45,796	\$53,000	\$54,192	\$1,192

Interagency Transfers

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	10	—	—	—
5950008	IAT-POSTAGE	8,423	7,916	7,916	—
5950014	IAT-TELEPHONE	11,579	11,578	11,578	—
5950026	IAT-RENTALS	105,938	123,967	131,744	7,777
5950050	IAT-ORM INSURANCE	6,172	6,110	6,110	—
5950051	IAT-OSUP	770	861	861	—
5950056	IAT-CAP PRK-PATROL	7,305	8,127	8,127	—
5950058	IAT-TECH SVCS	36,192	19,345	35,025	15,680
Total Interagency Transfers:		\$176,389	\$177,904	\$201,361	\$23,457

Acquisitions

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5710221	ACQ-COMP HARDWARE	977	—	—	—
5710224	ACQ-OFFICE FURN&EQP	1,685	—	—	—
Total Acquisitions:		\$2,662	—	—	—
Total Expenditures for Program 5651		\$1,323,664	\$1,384,662	\$1,533,355	\$148,693

5652 - Local Tax Division

Means of Financing

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	292,999	296,441	324,094	27,653	9.33%
FEES & SELF-GENERATED	163,333	188,751	188,751	—	—
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$456,333	\$485,192	\$512,845	\$27,653	5.70%

Fees and Self-Generated

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated	163,333	188,751	188,751	—	—
Total:	\$163,333	\$188,751	\$188,751	—	—

Program Expenditures

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB	Percent Change
Salaries	258,174	250,608	269,991	19,383	7.73%
Other Compensation	—	22,458	22,458	—	—
Related Benefits	96,410	94,422	100,657	6,235	6.60%
TOTAL PERSONAL SERVICES	\$354,584	\$367,488	\$393,106	\$25,618	6.97%
Travel	12,768	26,710	27,311	601	2.25%
Operating Services	42,592	24,221	25,010	789	3.26%
Supplies	5,556	6,636	6,786	150	2.26%
TOTAL OPERATING EXPENSES	\$60,916	\$57,567	\$59,107	\$1,540	2.68%
PROFESSIONAL SERVICES	\$9,460	\$22,000	\$22,495	\$495	2.25%
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	30,350	38,137	38,137	—	—
TOTAL OTHER CHARGES	\$30,350	\$38,137	\$38,137	—	—
Acquisitions	1,023	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$1,023	—	—	—	—
TOTAL EXPENDITURES	\$456,333	\$485,192	\$512,845	\$27,653	5.70%

Program Positions

Classified	—	—	—	—	—
Unclassified	3	3	3	—	—
TOTAL AUTHORIZED T.O. POSITIONS	3	3	3	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—
TOTAL POSITIONS	3	3	3	—	—

Cost Detail

Means of Financing

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
Interagency Transfers	292,999	296,441	324,094	27,653
Fees & Self-generated	163,333	188,751	188,751	—
Total:	\$456,332	\$485,192	\$512,845	\$27,653

Salaries

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5110025	SAL-UNCLASS-TO-REG	258,174	250,608	269,991	19,383
Total Salaries:		\$258,174	\$250,608	\$269,991	\$19,383

Other Compensation

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	—	22,458	22,458	—
Total Other Compensation:		—	\$22,458	\$22,458	—

Related Benefits

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5130030	RET CONTR-OTHER	76,161	76,659	79,648	2,989
5130060	MEDICARE TAX	3,489	3,768	3,915	147
5130070	GRP INS CONTRIBUTION	16,759	13,995	17,094	3,099
Total Related Benefits:		\$96,410	\$94,422	\$100,657	\$6,235

Travel

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	6,946	17,710	18,108	398

Travel *(continued)*

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5210020	IN-STATE TRAV-FIELD	350	1,000	1,023	23
5210050	OUT-OF-STATE TRV-ADM	5,471	8,000	8,180	180
Total Travel:		\$12,768	\$26,710	\$27,311	\$601

Operating Services

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5310010	SERV-DUES & OTHER	835	4,429	4,529	100
5310011	SERV-SUBSCRIPTIONS	1,768	4,430	4,530	100
5330008	MAINT-EQUIPMENT	204	204	209	5
5330017	MAINT-DATA SOFTWARE	39,305	14,377	14,944	567
5350002	UTIL-DATA LINE/CIRCT	480	481	492	11
5350006	UTIL-MAIL/DEL/POST	—	300	306	6
Total Operating Services:		\$42,592	\$24,221	\$25,010	\$789

Supplies

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	3,846	5,010	5,123	113
5410006	SUP-COMPUTER	1,711	1,626	1,663	37
Total Supplies:		\$5,556	\$6,636	\$6,786	\$150

Professional Services

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	9,000	19,500	19,939	439
5510400	PROF SERV-OTHER	460	2,500	2,556	56
Total Professional Services:		\$9,460	\$22,000	\$22,495	\$495

Interagency Transfers

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5950008	IAT-POSTAGE	10,890	12,688	12,688	—
5950014	IAT-TELEPHONE	1,286	1,286	1,286	—
5950026	IAT-RENTALS	11,771	12,032	12,032	—
5950050	IAT-ORM INSURANCE	686	1,278	1,278	—
5950051	IAT-OSUP	86	96	96	—
5950056	IAT-CAP PRK-PATROL	811	903	903	—
5950058	IAT-TECH SVCS	4,821	9,854	9,854	—
Total Interagency Transfers:		\$30,350	\$38,137	\$38,137	—

Acquisitions

Commitment Item	Name	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB
5710221	ACQ-COMP HARDWARE	459	—	—	—
5710224	ACQ-OFFICE FURN&EQP	564	—	—	—
Total Acquisitions:		\$1,023	—	—	—
Total Expenditures for Program 5652		\$456,333	\$485,192	\$512,845	\$27,653
Total Agency Expenditures:		\$1,779,996	\$1,869,854	\$2,046,200	\$176,346

SOURCE OF FUNDING SUMMARY

Agency Overview

Interagency Transfers

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB	Form ID
INTERAGENCY TRANSFERS	775,766	741,909	823,626	81,717	24151
Total Interagency Transfers	\$775,766	\$741,909	\$823,626	\$81,717	

Fees & Self-generated

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Total Request	Over/Under EOB	Form ID
FEES & SELF GENERATED	246,426	361,375	361,375	—	24147
Total Fees & Self-generated	\$246,426	\$361,375	\$361,375	—	
Total Sources of Funding:	\$1,022,192	\$1,103,284	\$1,185,001	\$81,717	

SOURCE OF FUNDING DETAIL

Interagency Transfers

Form 24151 — 565-IAT - Department of Revenue

Expenditures	Existing Operating Budget as of 10/01/2023			FY2024-2025 Total Request			FY2025-2026 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	318,269	—	—	388,105	—	—	388,105	—	—
Other Compensation	29,742	—	—	27,509	—	—	27,509	—	—
Related Benefits	115,731	—	—	125,354	—	—	125,354	—	—
TOTAL PERSONAL SERVICES	\$463,742	—	—	\$540,968	—	—	\$540,968	—	—
Travel	24,409	—	—	25,116	—	—	25,116	—	—
Operating Services	88,758	—	—	68,297	—	—	68,297	—	—
Supplies	9,731	—	—	10,024	—	—	10,024	—	—
TOTAL OPERATING EXPENSES	\$122,898	—	—	\$103,437	—	—	\$103,437	—	—
PROFESSIONAL SERVICES	\$17,000	—	—	\$17,495	—	—	\$17,495	—	—
Other Charges	—	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	138,269	—	—	161,726	—	—	161,726	—	—
TOTAL OTHER CHARGES	\$138,269	—	—	\$161,726	—	—	\$161,726	—	—
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$741,909	—	—	\$823,626	—	—	\$823,626	—	—

Form 24151 — 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 2025 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 24147 — 565-Filing Fees

Expenditures	Existing Operating Budget as of 10/01/2023			FY2024-2025 Total Request			FY2025-2026 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	122,546	—	—	135,945	—	—	135,945	—	—
Other Compensation	70,229	—	—	56,830	—	—	56,830	—	—
Related Benefits	87,810	—	—	87,810	—	—	87,810	—	—
TOTAL PERSONAL SERVICES	\$280,585	—	—	\$280,585	—	—	\$280,585	—	—
Travel	12,648	—	—	12,648	—	—	12,648	—	—
Operating Services	5,862	—	—	5,862	—	—	5,862	—	—
Supplies	5,450	—	—	5,450	—	—	5,450	—	—
TOTAL OPERATING EXPENSES	\$23,960	—	—	\$23,960	—	—	\$23,960	—	—
PROFESSIONAL SERVICES	\$18,000	—	—	\$18,000	—	—	\$18,000	—	—
Other Charges	—	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	38,830	—	—	38,830	—	—	38,830	—	—
TOTAL OTHER CHARGES	\$38,830	—	—	\$38,830	—	—	\$38,830	—	—
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$361,375	—	—	\$361,375	—	—	\$361,375	—	—

Form 24147 — 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 2025 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 24151 INTERAGENCY TRANSFERS	Fees & Self-generated Form ID 24147 FEES & SELF GENERATED
Salaries	—	759,936	319,121	318,269	122,546
Other Compensation	—	242,317	142,346	29,742	70,229
Related Benefits	—	407,848	204,307	115,731	87,810
TOTAL PERSONAL SERVICES	—	\$1,410,101	\$665,774	\$463,742	\$280,585
Travel	—	48,423	11,366	24,409	12,648
Operating Services	—	101,912	7,292	88,758	5,862
Supplies	—	18,377	3,196	9,731	5,450
TOTAL OPERATING EXPENSES	—	\$168,712	\$21,854	\$122,898	\$23,960
PROFESSIONAL SERVICES	—	\$75,000	\$40,000	\$17,000	\$18,000
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	—	216,041	38,942	138,269	38,830
TOTAL OTHER CHARGES	—	\$216,041	\$38,942	\$138,269	\$38,830
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	—	\$1,869,854	\$766,570	\$741,909	\$361,375

Total Request

Expenditures	Used as a Cash Match	Total Means of Financing By Expenditure	Total State General Fund	Interagency Transfers Form ID 24151 INTERAGENCY TRANSFERS	Fees & Self-generated Form ID 24147 FEES & SELF GENERATED
Salaries	—	872,203	348,153	388,105	135,945
Other Compensation	—	260,766	176,427	27,509	56,830
Related Benefits	—	447,108	233,944	125,354	87,810
TOTAL PERSONAL SERVICES	—	\$1,580,077	\$758,524	\$540,968	\$280,585
Travel	—	49,510	11,746	25,116	12,648
Operating Services	—	81,637	7,478	68,297	5,862
Supplies	—	18,791	3,317	10,024	5,450
TOTAL OPERATING EXPENSES	—	\$149,938	\$22,541	\$103,437	\$23,960
PROFESSIONAL SERVICES	—	\$76,687	\$41,192	\$17,495	\$18,000
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	—	239,498	38,942	161,726	38,830
TOTAL OTHER CHARGES	—	\$239,498	\$38,942	\$161,726	\$38,830
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	—	\$2,046,200	\$861,199	\$823,626	\$361,375

REVENUE COLLECTIONS/INCOME

Interagency Transfers

003 - Interagency Transfers

Source	Commitment Item	Commitment Item Name	FY2022-2023 Actuals	FY-2024 Estimate	FY2024-2025 Projected	Over/Under Current Year Estimate
SOURCE						
INTERAGENCY TRANSFERS	4710059	MR-FROM STATE AGENCY	775,767	750,000	812,460	62,460
INTERAGENCY TRANSFERS	4830016	PY CASH CARRYOVER	3,074	3,075	11,166	8,091
Total Collections/Income			\$778,841	\$753,075	\$823,626	\$70,551
TYPE						
Expenditures Source of Funding Form (BR-6)			775,766	741,909	823,626	81,717
Carryforward			3,075	11,166	—	(11,166)
Total Expenditures, Transfers and Carry Forwards to Next FY			\$778,841	\$753,075	\$823,626	\$70,551
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	FY2022-2023 Actuals	FY-2024 Estimate	FY2024-2025 Projected	Over/Under Current Year Estimate
SOURCE						
FEES & SELF GENERATED	4710029	MR-PRIVATE SOURCES	218,344	333,862	361,375	27,513
FEES & SELF GENERATED	4830016	PY CASH CARRYOVER	55,595	27,513	—	(27,513)
Total Collections/Income			\$273,939	\$361,375	\$361,375	—
TYPE						
Expenditures Source of Funding Form (BR-6)			246,426	361,375	361,375	—
Carryforward			27,513	—	—	—
Total Expenditures, Transfers and Carry Forwards to Next FY			\$273,939	\$361,375	\$361,375	—
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			—	—	—	—

Justification of Differences

Form 25431 — 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 25432 — 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

FY2024-2025 Request	Description
20,035	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
\$22,199	Total Travel

Operating Services

FY2024-2025 Request	Description
661	Banking fees.
392	Cox Communications Legislative Channels
122	Licensing software, hosting BTA's website and static IP address.
38,103	Maintenance on the docketing system and case management system.
1,878	Maintenance on the office copier.
5,207	Membership is for Attorneys' Louisiana State Bar Association and Louisiana Attorney Disciplinary Board dues and CLE requirements to maintain law licenses.
563	Miscellaneous expenses
1,841	PO Box Rental; Caller Services
6,878	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.
\$56,627	Total Operating Services

Supplies

FY2024-2025 Request	Description
3,579	Routine computer supplies.
8,426	Routine office supplies.
\$12,005	Total Supplies

Professional Services

FY2024-2025 Request	Means of Financing	Description
10,500	Fees & Self-generated	
41,136	State General Fund	
\$51,636		Legal research and counsel for the Board.
2,500	Fees & Self-generated	
56	State General Fund	
\$2,556		Transcription services for the Board.
\$54,192		Total Professional Services

Interagency Transfers

FY2024-2025 Request	Means of Financing	Receiving Agency	Description
1,088	Fees & Self-generated		
5,260	Interagency Transfers		
1,779	State General Fund		
\$8,127		OFFICE OF STATE POLICE	Capitol Security
818	Fees & Self-generated		
3,955	Interagency Transfers		
1,337	State General Fund		
\$6,110		OFFICE OF RISK MANAGEMENT	Insurance premiums
114	Fees & Self-generated		
558	Interagency Transfers		

Interagency Transfers *(continued)*

FY2024-2025 Request	Means of Financing	Receiving Agency	Description
189	State General Fund		
\$861		UNIFORM PAYROLL OFFICE	Office of State Uniform Payroll (OSUP)
5,198	Fees & Self-generated		
40,819	Interagency Transfers		
8,502	State General Fund		
\$54,519		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>
16,590	Fees & Self-generated		
88,019	Interagency Transfers		
27,135	State General Fund		
\$131,744		DOA - DEBT SERVICE AND MAINTENANCE	Rental of office space at the Iberville Office Building, plus garage space rent.
\$201,361	Total Interagency Transfers		

5652 - Local Tax Division

Travel

FY2024-2025 Request	Description
1,023	For employees to attend various meetings and tax related CLE and to promote the Board. Employee travel to attend conferences and to speak on behalf of Local Tax Division
26,288	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
\$27,311	Total Travel

Operating Services

FY2024-2025 Request	Description
14,944	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.
\$25,010	Total Operating Services

Supplies

FY2024-2025 Request	Description
1,663	Routine computer supplies.
5,123	Routine office supplies.
\$6,786	Total Supplies

Professional Services

FY2024-2025 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	
56	Interagency Transfers	
\$2,556		Transcription services for the Board.
\$22,495	Total Professional Services	

Interagency Transfers

FY2024-2025 Request	Means of Financing	Receiving Agency	Description
356	Fees & Self-generated		
547	Interagency Transfers		
\$903		OFFICE OF STATE POLICE	Capitol Security
503	Fees & Self-generated		
775	Interagency Transfers		
\$1,278		OFFICE OF RISK MANAGEMENT	Insurance premiums
38	Fees & Self-generated		
58	Interagency Transfers		
\$96		UNIFORM PAYROLL OFFICE	Office of State Uniform Payroll (OSUP)
9,386	Fees & Self-generated		

Interagency Transfers *(continued)*

FY2024-2025 Request	Means of Financing	Receiving Agency	Description
14,442	Interagency Transfers		
\$23,828		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>
4,739	Fees & Self-generated		
7,293	Interagency Transfers		
\$12,032		DOA - DEBT SERVICE AND MAINTENANCE	Rental of office space at the Iberville Office Building, plus garage space rent.
\$38,137	Total Interagency Transfers		



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Continuation Budget Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	Existing Operating Budget as of 10/01/2023	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2024-2025 Requested Continuation Level
STATE GENERAL FUND (Direct)	766,570	—	1,879	92,750	—	—	861,199
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	741,909	(25,000)	3,603	100,683	—	2,431	823,626
FEES & SELF-GENERATED	361,375	—	—	—	—	—	361,375
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,869,854	\$(25,000)	\$5,482	\$193,433	—	\$2,431	\$2,046,200

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2023	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2024-2025 Requested Continuation Level
Fees & Self-generated	361,375	—	—	—	—	—	361,375
Total:	\$361,375	—	—	—	—	—	\$361,375

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2023	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2024-2025 Requested Continuation Level
Total:	—	—	—	—	—	—	—

Expenditures and Positions

Description	Existing Operating Budget as of 10/01/2023	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2024-2025 Requested Continuation Level
Salaries	759,936	—	—	67,603	44,664	—	872,203
Other Compensation	242,317	—	—	63,113	(44,664)	—	260,766
Related Benefits	407,848	—	—	39,260	—	—	447,108
TOTAL PERSONAL SERVICES	\$1,410,101	—	—	\$169,976	—	—	\$1,580,077
Travel	48,423	—	1,087	—	—	—	49,510
Operating Services	101,912	(25,000)	2,294	—	—	2,431	81,637
Supplies	18,377	—	414	—	—	—	18,791
TOTAL OPERATING EXPENSES	\$168,712	\$(25,000)	\$3,795	—	—	\$2,431	\$149,938
PROFESSIONAL SERVICES	\$75,000	—	\$1,687	—	—	—	\$76,687
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	216,041	—	—	23,457	—	—	239,498
TOTAL OTHER CHARGES	\$216,041	—	—	\$23,457	—	—	\$239,498
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$1,869,854	\$(25,000)	\$5,482	\$193,433	—	\$2,431	\$2,046,200
Classified	—	—	—	—	—	—	—
Unclassified	10	—	—	—	1	—	11
TOTAL AUTHORIZED T.O. POSITIONS	10	—	—	—	1	—	11
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	—	—	—	(1)	—	—

CONTINUATION BUDGET ADJUSTMENTS - SUMMARIZED

Form 28031 — 565-Non-Recurring of One-Time Expenses

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	(25,000)
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$(25,000)

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	(25,000)
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	\$(25,000)

Positions

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

Form 25994 — FY24-25 Standard Inflation Adjustment

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	1,390
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	3,150
FEES & SELF-GENERATED	942
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$5,482

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	1,087
Operating Services	2,294
Supplies	414
TOTAL OPERATING EXPENSES	\$3,795
PROFESSIONAL SERVICES	\$1,687
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$5,482

Positions

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

Form 26300 — 565-Inflation Base Adjustment

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	489
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	453
FEES & SELF-GENERATED	(942)
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	—

Continuation Budget Adjustments - Summarized

Total Agency
Request Type: COMPULSORY

Form 28045 — 565-Salaries/Related Benefits

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	92,750
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	77,226
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$169,976

Expenditures

	Amount
Salaries	67,603
Other Compensation	63,113
Related Benefits	39,260
TOTAL PERSONAL SERVICES	\$169,976
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	\$169,976

Positions

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

Form 28216 — 565-Office of Technology Services

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	15,680
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$15,680

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	15,680
TOTAL OTHER CHARGES	\$15,680
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$15,680

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 28297 — 565-Lease
Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	7,777
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$7,777

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	7,777
TOTAL OTHER CHARGES	\$7,777
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$7,777

Positions

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

Form 28055 — 565-T.O. Conversion

Means of Financing

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

Expenditures

	Amount
Salaries	44,664
Other Compensation	(44,664)
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	1
TOTAL AUTHORIZED T.O. POSITIONS	1
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	(1)

Form 28059 — 565-Case Management System Maintenance

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	2,431
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$2,431

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	2,431
Supplies	—
TOTAL OPERATING EXPENSES	\$2,431
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$2,431

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 10/01/2023	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2024-2025 Requested Continuation Level
STATE GENERAL FUND (Direct)	766,570	—	1,879	92,750	—	—	861,199
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	445,468	(25,000)	1,811	75,065	—	2,188	499,532
FEES & SELF-GENERATED	172,624	—	—	—	—	—	172,624
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,384,662	\$(25,000)	\$3,690	\$167,815	—	\$2,188	\$1,533,355

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2023	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2024-2025 Requested Continuation Level
Fees & Self-generated	172,624	—	—	—	—	—	172,624
Total:	\$172,624	—	—	—	—	—	\$172,624

Expenditures and Positions

Description	Existing Operating Budget as of 10/01/2023	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2024-2025 Requested Continuation Level
Salaries	509,328	—	—	48,220	44,664	—	602,212
Other Compensation	219,859	—	—	63,113	(44,664)	—	238,308
Related Benefits	313,426	—	—	33,025	—	—	346,451
TOTAL PERSONAL SERVICES	\$1,042,613	—	—	\$144,358	—	—	\$1,186,971
Travel	21,713	—	486	—	—	—	22,199
Operating Services	77,691	(25,000)	1,748	—	—	2,188	56,627
Supplies	11,741	—	264	—	—	—	12,005
TOTAL OPERATING EXPENSES	\$111,145	\$(25,000)	\$2,498	—	—	\$2,188	\$90,831
PROFESSIONAL SERVICES	\$53,000	—	\$1,192	—	—	—	\$54,192
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	177,904	—	—	23,457	—	—	201,361
TOTAL OTHER CHARGES	\$177,904	—	—	\$23,457	—	—	\$201,361
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$1,384,662	\$(25,000)	\$3,690	\$167,815	—	\$2,188	\$1,533,355
Classified	—	—	—	—	—	—	—
Unclassified	7	—	—	—	1	—	8
TOTAL AUTHORIZED T.O. POSITIONS	7	—	—	—	1	—	8
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	—	—	—	(1)	—	—

5652 - Local Tax Division

Means of Financing

Description	Existing Operating Budget as of 10/01/2023	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2024-2025 Requested Continuation Level
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	296,441	—	1,792	25,618	—	243	324,094
FEES & SELF-GENERATED	188,751	—	—	—	—	—	188,751
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$485,192	—	\$1,792	\$25,618	—	\$243	\$512,845

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2023	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2024-2025 Requested Continuation Level
Fees & Self-generated	188,751	—	—	—	—	—	188,751
Total:	\$188,751	—	—	—	—	—	\$188,751

Expenditures and Positions

Description	Existing Operating Budget as of 10/01/2023	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2024-2025 Requested Continuation Level
Salaries	250,608	—	—	19,383	—	—	269,991
Other Compensation	22,458	—	—	—	—	—	22,458
Related Benefits	94,422	—	—	6,235	—	—	100,657
TOTAL PERSONAL SERVICES	\$367,488	—	—	\$25,618	—	—	\$393,106
Travel	26,710	—	601	—	—	—	27,311
Operating Services	24,221	—	546	—	—	243	25,010
Supplies	6,636	—	150	—	—	—	6,786
TOTAL OPERATING EXPENSES	\$57,567	—	\$1,297	—	—	\$243	\$59,107
PROFESSIONAL SERVICES	\$22,000	—	\$495	—	—	—	\$22,495
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	38,137	—	—	—	—	—	38,137
TOTAL OTHER CHARGES	\$38,137	—	—	—	—	—	\$38,137
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$485,192	—	\$1,792	\$25,618	—	\$243	\$512,845
Classified	—	—	—	—	—	—	—
Unclassified	3	—	—	—	—	—	3
TOTAL AUTHORIZED T.O. POSITIONS	3	—	—	—	—	—	3
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

CONTINUATION BUDGET ADJUSTMENTS - BY PROGRAM

Form 25994 — FY24-25 Standard Inflation Adjustment

5651 - Administrative

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	1,390
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	1,811
FEES & SELF-GENERATED	489
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$3,690

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	486
Operating Services	1,748
Supplies	264
TOTAL OPERATING EXPENSES	\$2,498
PROFESSIONAL SERVICES	\$1,192
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$3,690

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	489
Total:	\$489

Statutory Dedications

	Amount
Total:	—

Supporting Detail

Means of Financing

Description	Amount
Fees & Self-generated	489
Interagency Transfers	1,811
State General Fund	1,390
Total:	\$3,690

Travel

Commitment item	Name	Amount
5210025	IN-STATE TRV-BD MEM	384
5210055	OUT-OF-STTRV-CONF	47
5210065	OUT-OF-STTRV-BD MEM	55
Total:		\$486

Operating Services

Commitment item	Name	Amount
5310010	SERV-DUES & OTHER	115
5310011	SERV-SUBSCRIPTIONS	152
5310040	SERV-BANK (NON-DEBT)	14
5310400	SERV-MISC	563
5330008	MAINT-EQUIPMENT	42
5330017	MAINT-DATA SOFTWARE	790
5350001	UTIL-INTERNET PROVID	2
5350002	UTIL-DATA LINE/CIRCT	21
5350006	UTIL-MAIL/DEL/POST	41
5350012	UTIL-CABLE	8
Total:		\$1,748

Supplies

Commitment item	Name	Amount
5410001	SUP-OFFICE SUPPLIES	185
5410006	SUP-COMPUTER	79
Total:		\$264

Professional Services

Commitment item	Name	Amount
5510005	PROF SERV-LEGAL	1,136
5510400	PROF SERV-OTHER	56
Total:		\$1,192

5652 - Local Tax Division

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	1,339
FEES & SELF-GENERATED	453
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$1,792

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	601
Operating Services	546
Supplies	150
TOTAL OPERATING EXPENSES	\$1,297
PROFESSIONAL SERVICES	\$495
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$1,792

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	453
Total:	\$453

Statutory Dedications

	Amount
Total:	—

Supporting Detail

Means of Financing

Description	Amount
Fees & Self-generated	453
Interagency Transfers	1,339
Total:	\$1,792

Travel

Commitment item	Name	Amount
5210010	IN-STATE TRAVEL-ADM	398
5210020	IN-STATE TRAV-FIELD	23
5210050	OUT-OF-STATE TRV-ADM	180
Total:		\$601

Operating Services

Commitment item	Name	Amount
5310010	SERV-DUES & OTHER	100
5310011	SERV-SUBSCRIPTIONS	100
5330008	MAINT-EQUIPMENT	5
5330017	MAINT-DATA SOFTWARE	324
5350002	UTIL-DATA LINE/CIRCT	11
5350006	UTIL-MAIL/DEL/POST	6
Total:		\$546

Supplies

Commitment item	Name	Amount
5410001	SUP-OFFICE SUPPLIES	113
5410006	SUP-COMPUTER	37
Total:		\$150

Professional Services

Commitment item	Name	Amount
5510005	PROF SERV-LEGAL	439
5510400	PROF SERV-OTHER	56
Total:		\$495

Form 28031 — 565-Non-Recurring of One-Time Expenses

5651 - Administrative

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	(25,000)
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$(25,000)

EXPENDITURES

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	(25,000)
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	\$(25,000)

AUTHORIZED POSITIONS

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

Question	Narrative Response
Explain the need for this request.	This request is for the non-recurring of funds received for a one-time office relocation project with the Louisiana Gaming Control Board.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	If this request is not funded, there will be a surplus in IAT budget authority.
Is revenue a fixed amount or can it be adjusted?	The revenue is a fixed amount.
Is the expenditure of these revenues restricted?	The expenditure of these revenues are restricted.
Additional information or comments.	N/A

Form 26300 — 565-Inflation Base Adjustment

5651 - Administrative

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	489
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(489)
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	—

Fees and Self-Generated

	Amount
Fees & Self-generated	(489)
Total:	\$(489)

Statutory Dedications

	Amount
Total:	—

5652 - Local Tax Division

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	453
FEES & SELF-GENERATED	(453)
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	—

Fees and Self-Generated

	Amount
Fees & Self-generated	(453)
Total:	\$(453)

Statutory Dedications

	Amount
Total:	—

Question	Narrative Response
Explain the need for this request.	BTA is not expecting an increase in Self-Generated Revenue for FY25.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	There will not be sufficient funds available for the increase.
Is revenue a fixed amount or can it be adjusted?	N/A
Is the expenditure of these revenues restricted?	N/A
Additional information or comments.	N/A

Form 28045 — 565-Salaries/Related Benefits

5651 - Administrative

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	92,750
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	51,608
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$144,358

EXPENDITURES

	Amount
Salaries	48,220
Other Compensation	63,113
Related Benefits	33,025
TOTAL PERSONAL SERVICES	\$144,358
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	\$144,358

AUTHORIZED POSITIONS

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

5652 - Local Tax Division

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	25,618
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$25,618

EXPENDITURES

	Amount
Salaries	19,383
Other Compensation	—
Related Benefits	6,235
TOTAL PERSONAL SERVICES	\$25,618
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	\$25,618

AUTHORIZED POSITIONS

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

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, 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 28216 — 565-Office of Technology Services

5651 - Administrative

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	15,680
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$15,680

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	15,680
TOTAL OTHER CHARGES	\$15,680
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$15,680

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 additional funding needed for Office of Technology Services. In FY24, funding was decreased while expenditures increased. As a result, there is a deficit in the Administrative Program. Total Expected Expenditures = \$35,025; Current Funding Available = \$19,345; Total Funding Needed for FY25 = 15,680
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	If this request is not funded, there will be a deficit related to Office of Technology Services.
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 28297 — 565-Lease

5651 - Administrative

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	7,777
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$7,777

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	7,777
TOTAL OTHER CHARGES	\$7,777
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$7,777

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 funding needed for additional office space per MOU. The total office space is expected to be 6,428 square feet in FY25. 6,428 sq. ft. at \$24.363617 = \$156,609; Rent in LaSalle Parking Garage = \$167; Total Rent in State-Owned Buildings Needed for FY25 = \$156,776; Current Funding Available in FY24 = \$148,999; Total FY25 need = \$7,777; The Local Tax Division has sufficient budget authority for the projected increase, therefore the total deficit is in the Administrative Program.
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 additional office space related to the administration of more complex cases.
Is revenue a fixed amount or can it be adjusted?	The revenue can be adjusted based upon the recommended level of expenditures. (The requested amount is based on the current annual rate of \$24.363617 per rentable square foot/year.)
Is the expenditure of these revenues restricted?	The expenditure of these revenues is not restricted.
Additional information or comments.	N/A

Form 28055 — 565-T.O. Conversion

5651 - Administrative

MEANS OF FINANCING

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

EXPENDITURES

	Amount
Salaries	44,664
Other Compensation	(44,664)
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	1
TOTAL AUTHORIZED T.O. POSITIONS	1
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	(1)

Statutory Dedications

	Amount
Total:	—

Question	Narrative Response
Explain the need for this request.	This request is to convert one long time Non-TO WAE-Job Appointment position into a permanent TO position and to transfer the same funding from Other Compensation to Salaries-Unclassified. Currently, our temporary WAE-job appointment-Coordinator position is responsible for stamping, docketing and processing new regular and collection petitions, preparing initial service letters, updating the master list, processing fax filings, maintaining files on open petitions and gathering the data for LaPas reporting. These tasks are critical to the operation of BTA, and this workload adjustment supports the need for a permanent TO position handling these duties.
Cite performance indicators for the adjustment.	Percentage of taxpayer cases processed within 30 days of receipt. Percentage of open cases up to date with scanning and entering data in the docketing system Number of cases filed and docketed. Number of Collection Division cases filed, docketed and resolved without a hearing.
What would the impact be if this is not funded?	The job duties currently performed by the WAE-Job Appointment are critical to the agency. This is a temporary wage position and must be renewed for four years after a new employee is hired into the position. Our proposed reduction in Other Compensation and increase in Salaries-Unclassified is contingent upon the TO being rewarded. If this workload is not rewarded, the agency will need to continue funding the WAE-Job Appointment position in Other Compensation, as well as continuously requesting the renewal of the WAE-Job Appointment non-TO position. Without this position, there is a probability that the petitions processed will be greater than 30 days upon receipt.
Is revenue a fixed amount or can it be adjusted?	In this workload adjustment, there is no extra funding required. BTA will replace the current WAE-Job Appointment position with a TO position. The requested funds to be transferred from Other Compensation to Salaries-Unclassified is based on the current salary of the WAE-Job Appointment employee currently in the position. The need for funding for Related Benefits will remain the same.
Is the expenditure of these revenues restricted?	In this workload adjustment, there is no extra funding required. BTA will replace the current WAE-Job Appointment position with a TO position. The requested funds to be transferred from Other Compensation to Salaries-Unclassified is based on the current salary of the WAE-Job Appointment employee currently in the position. The need for funding for Related Benefits will remain the same.
Additional information or comments.	N/A

Form 28059 — 565-Case Management System Maintenance

5651 - Administrative

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	2,188
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$2,188

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	—
Operating Services	2,188
Supplies	—
TOTAL OPERATING EXPENSES	\$2,188
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$2,188

5652 - Local Tax Division

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	243
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$243

EXPENDITURES

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	243
Supplies	—
TOTAL OPERATING EXPENSES	\$243
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$243

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 the annual maintenance of the case management system. Per the executed contract between BTA and Tyler Technologies, the cost increases by \$2,431. (From \$48,620 to \$51,051.) The Administrative program's portion of this increase is \$2,188 and Local Tax Division's portion is \$243.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	This software maintenance is a mandatory requirement with the implementation of the case management system.
Is revenue a fixed amount or can it be adjusted?	This request is a fixed amount.
Is the expenditure of these revenues restricted?	The expenditure of these revenues is not restricted.
Additional information or comments.	N/A



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Technical and Other Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustment	FY2024-2025 Requested in this Adjustment Package	FY2024-2025 Requested Realignment
STATE GENERAL FUND (Direct)	766,570	94,629	—	861,199
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	741,909	81,717	—	823,626
FEES & SELF-GENERATED	361,375	—	—	361,375
STATUTORY DEDICATIONS	—	—	—	—
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,869,854	\$176,346	—	\$2,046,200
Salaries	759,936	112,267	—	872,203
Other Compensation	242,317	18,449	—	260,766
Related Benefits	407,848	39,260	—	447,108
TOTAL PERSONAL SERVICES	\$1,410,101	\$169,976	—	\$1,580,077
Travel	48,423	1,087	—	49,510
Operating Services	101,912	(20,275)	—	81,637
Supplies	18,377	414	—	18,791
TOTAL OPERATING EXPENSES	\$168,712	\$(18,774)	—	\$149,938
PROFESSIONAL SERVICES	\$75,000	\$1,687	—	\$76,687
Other Charges	—	—	—	—
Debt Service	—	—	—	—
Interagency Transfers	216,041	23,457	—	239,498
TOTAL OTHER CHARGES	\$216,041	\$23,457	—	\$239,498
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—
TOTAL EXPENDITURES	\$1,869,854	\$176,346	—	\$2,046,200
Classified	—	—	—	—
Unclassified	10	1	—	11
TOTAL AUTHORIZED T.O. POSITIONS	10	1	—	11
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	(1)	—	—

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 10/01/2023	FY2024-2025 Requested Continuation Adjustment	FY2024-2025 Requested in this Adjustment Package	FY2024-2025 Requested Realignment
STATE GENERAL FUND (Direct)	766,570	94,629	—	861,199
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	445,468	54,064	—	499,532
FEES & SELF-GENERATED	172,624	—	—	172,624
STATUTORY DEDICATIONS	—	—	—	—
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,384,662	\$148,693	—	\$1,533,355
Salaries	509,328	92,884	—	602,212
Other Compensation	219,859	18,449	—	238,308
Related Benefits	313,426	33,025	—	346,451
TOTAL PERSONAL SERVICES	\$1,042,613	\$144,358	—	\$1,186,971
Travel	21,713	486	—	22,199
Operating Services	77,691	(21,064)	—	56,627
Supplies	11,741	264	—	12,005
TOTAL OPERATING EXPENSES	\$111,145	\$(20,314)	—	\$90,831
PROFESSIONAL SERVICES	\$53,000	\$1,192	—	\$54,192
Other Charges	—	—	—	—
Debt Service	—	—	—	—
Interagency Transfers	177,904	23,457	—	201,361
TOTAL OTHER CHARGES	\$177,904	\$23,457	—	\$201,361
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—
TOTAL EXPENDITURES	\$1,384,662	\$148,693	—	\$1,533,355
Classified	—	—	—	—
Unclassified	7	1	—	8
TOTAL AUTHORIZED T.O. POSITIONS	7	1	—	8
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	(1)	—	—

5652 - Local Tax Division

Means of Financing	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustment	FY2024-2025 Requested in this Adjustment Package	FY2024-2025 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	296,441	27,653	—	324,094
FEES & SELF-GENERATED	188,751	—	—	188,751
STATUTORY DEDICATIONS	—	—	—	—
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$485,192	\$27,653	—	\$512,845
Salaries	250,608	19,383	—	269,991
Other Compensation	22,458	—	—	22,458
Related Benefits	94,422	6,235	—	100,657
TOTAL PERSONAL SERVICES	\$367,488	\$25,618	—	\$393,106
Travel	26,710	601	—	27,311
Operating Services	24,221	789	—	25,010
Supplies	6,636	150	—	6,786
TOTAL OPERATING EXPENSES	\$57,567	\$1,540	—	\$59,107
PROFESSIONAL SERVICES	\$22,000	\$495	—	\$22,495
Other Charges	—	—	—	—
Debt Service	—	—	—	—
Interagency Transfers	38,137	—	—	38,137
TOTAL OTHER CHARGES	\$38,137	—	—	\$38,137
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—
TOTAL EXPENDITURES	\$485,192	\$27,653	—	\$512,845
Classified	—	—	—	—
Unclassified	3	—	—	3
TOTAL AUTHORIZED T.O. POSITIONS	3	—	—	3
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 10/01/2023	FY2024-2025 Requested Continuation Adjustment	FY2024-2025 Requested in Technical/Other Package	FY2024-2025 Requested New/Expanded	FY2024-2025 Requested Realignment
STATE GENERAL FUND (Direct)	766,570	94,629	—	—	861,199
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	741,909	81,717	—	—	823,626
FEES & SELF-GENERATED	361,375	—	—	—	361,375
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,869,854	\$176,346	—	—	\$2,046,200
Salaries	759,936	112,267	—	—	872,203
Other Compensation	242,317	18,449	—	—	260,766
Related Benefits	407,848	39,260	—	—	447,108
TOTAL PERSONAL SERVICES	\$1,410,101	\$169,976	—	—	\$1,580,077
Travel	48,423	1,087	—	—	49,510
Operating Services	101,912	(20,275)	—	—	81,637
Supplies	18,377	414	—	—	18,791
TOTAL OPERATING EXPENSES	\$168,712	\$(18,774)	—	—	\$149,938
PROFESSIONAL SERVICES	\$75,000	\$1,687	—	—	\$76,687
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	216,041	23,457	—	—	239,498
TOTAL OTHER CHARGES	\$216,041	\$23,457	—	—	\$239,498
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	\$1,869,854	\$176,346	—	—	\$2,046,200
Classified	—	—	—	—	—
Unclassified	10	1	—	—	11
TOTAL AUTHORIZED T.O. POSITIONS	10	1	—	—	11
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	(1)	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustment	FY2024-2025 Requested in Technical/Other Package	FY2024-2025 Requested New/Expanded	FY2024-2025 Requested Realignment
Fees & Self-generated	361,375	—	—	—	361,375
Total:	\$361,375	—	—	—	\$361,375

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustment	FY2024-2025 Requested in Technical/Other Package	FY2024-2025 Requested New/Expanded	FY2024-2025 Requested Realignment
Total:	—	—	—	—	—

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing and Expenditures	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustment	FY2024-2025 Requested in Technical/Other Package	FY2024-2025 Requested New/Expanded	FY2024-2025 Requested Realignment
STATE GENERAL FUND (Direct)	766,570	94,629	—	—	861,199
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	445,468	54,064	—	—	499,532
FEES & SELF-GENERATED	172,624	—	—	—	172,624
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,384,662	\$148,693	—	—	\$1,533,355
Salaries	509,328	92,884	—	—	602,212
Other Compensation	219,859	18,449	—	—	238,308
Related Benefits	313,426	33,025	—	—	346,451
TOTAL PERSONAL SERVICES	\$1,042,613	\$144,358	—	—	\$1,186,971
Travel	21,713	486	—	—	22,199
Operating Services	77,691	(21,064)	—	—	56,627
Supplies	11,741	264	—	—	12,005
TOTAL OPERATING EXPENSES	\$111,145	\$(20,314)	—	—	\$90,831
PROFESSIONAL SERVICES	\$53,000	\$1,192	—	—	\$54,192
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	177,904	23,457	—	—	201,361
TOTAL OTHER CHARGES	\$177,904	\$23,457	—	—	\$201,361
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	\$1,384,662	\$148,693	—	—	\$1,533,355
Classified	—	—	—	—	—
Unclassified	7	1	—	—	8
TOTAL AUTHORIZED T.O. POSITIONS	7	1	—	—	8
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	1	(1)	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustment	FY2024-2025 Requested in Technical/Other Package	FY2024-2025 Requested New/Expanded	FY2024-2025 Requested Realignment
Fees & Self-generated	172,624	—	—	—	172,624
Total:	\$172,624	—	—	—	\$172,624

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustment	FY2024-2025 Requested in Technical/Other Package	FY2024-2025 Requested New/Expanded	FY2024-2025 Requested Realignment
Total:	—	—	—	—	—

5652 - Local Tax Division

Means of Financing and Expenditures	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustment	FY2024-2025 Requested in Technical/Other Package	FY2024-2025 Requested New/Expanded	FY2024-2025 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	296,441	27,653	—	—	324,094
FEES & SELF-GENERATED	188,751	—	—	—	188,751
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$485,192	\$27,653	—	—	\$512,845
Salaries	250,608	19,383	—	—	269,991
Other Compensation	22,458	—	—	—	22,458
Related Benefits	94,422	6,235	—	—	100,657
TOTAL PERSONAL SERVICES	\$367,488	\$25,618	—	—	\$393,106
Travel	26,710	601	—	—	27,311
Operating Services	24,221	789	—	—	25,010
Supplies	6,636	150	—	—	6,786
TOTAL OPERATING EXPENSES	\$57,567	\$1,540	—	—	\$59,107
PROFESSIONAL SERVICES	\$22,000	\$495	—	—	\$22,495
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	38,137	—	—	—	38,137
TOTAL OTHER CHARGES	\$38,137	—	—	—	\$38,137
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—
TOTAL EXPENDITURES	\$485,192	\$27,653	—	—	\$512,845
Classified	—	—	—	—	—
Unclassified	3	—	—	—	3
TOTAL AUTHORIZED T.O. POSITIONS	3	—	—	—	3
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustment	FY2024-2025 Requested in Technical/Other Package	FY2024-2025 Requested New/Expanded	FY2024-2025 Requested Realignment
Fees & Self-generated	188,751	—	—	—	188,751
Total:	\$188,751	—	—	—	\$188,751

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustment	FY2024-2025 Requested in Technical/Other Package	FY2024-2025 Requested New/Expanded	FY2024-2025 Requested Realignment
Total:	—	—	—	—	—



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Total Request Summary

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustments	FY2024-2025 Requested in Technical/Other Adjustments	FY2024-2025 Requested New or Expanded Adjustments	FY2024-2025 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	757,804	766,570	94,629	—	—	861,199	94,629
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	775,766	741,909	81,717	—	—	823,626	81,717
FEES & SELF-GENERATED	246,426	361,375	—	—	—	361,375	—
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,779,996	\$1,869,854	\$176,346	—	—	\$2,046,200	\$176,346

Statutory Dedications

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustments	FY2024-2025 Requested in Technical/Other Adjustments	FY2024-2025 Requested New or Expanded Adjustments	FY2024-2025 Total Request	Over/Under EOB
Total:	—	—	—	—	—	—	—

Expenditures and Positions

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustments	FY2024-2025 Requested in Technical/Other Adjustments	FY2024-2025 Requested New or Expanded Adjustments	FY2024-2025 Total Request	Over/Under EOB
Salaries	770,916	759,936	112,267	—	—	872,203	112,267
Other Compensation	194,968	242,317	18,449	—	—	260,766	18,449
Related Benefits	412,752	407,848	39,260	—	—	447,108	39,260
TOTAL PERSONAL SERVICES	\$1,378,636	\$1,410,101	\$169,976	—	—	\$1,580,077	\$169,976
Travel	32,252	48,423	1,087	—	—	49,510	1,087
Operating Services	89,335	101,912	(20,275)	—	—	81,637	(20,275)
Supplies	14,094	18,377	414	—	—	18,791	414
TOTAL OPERATING EXPENSES	\$135,681	\$168,712	\$(18,774)	—	—	\$149,938	\$(18,774)
PROFESSIONAL SERVICES	\$55,256	\$75,000	\$1,687	—	—	\$76,687	\$1,687
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	206,739	216,041	23,457	—	—	239,498	23,457
TOTAL OTHER CHARGES	\$206,739	\$216,041	\$23,457	—	—	\$239,498	\$23,457
Acquisitions	3,685	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$3,685	—	—	—	—	—	—
TOTAL EXPENDITURES	\$1,779,996	\$1,869,854	\$176,346	—	—	\$2,046,200	\$176,346
Classified	—	—	—	—	—	—	—
Unclassified	10	10	1	—	—	11	1
TOTAL AUTHORIZED T.O. POSITIONS	10	10	1	—	—	11	1
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	1	(1)	—	—	—	(1)

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustments	FY2024-2025 Requested in Technical/Other Adjustments	FY2024-2025 Requested New or Expanded Adjustments	FY2024-2025 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	757,804	766,570	94,629	—	—	861,199	94,629
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	482,767	445,468	54,064	—	—	499,532	54,064
FEES & SELF-GENERATED	83,093	172,624	—	—	—	172,624	—
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$1,323,664	\$1,384,662	\$148,693	—	—	\$1,533,355	\$148,693

Expenditures and Positions

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustments	FY2024-2025 Requested in Technical/Other Adjustments	FY2024-2025 Requested New or Expanded Adjustments	FY2024-2025 Total Request	Over/Under EOB
Salaries	512,742	509,328	92,884	—	—	602,212	92,884
Other Compensation	194,968	219,859	18,449	—	—	238,308	18,449
Related Benefits	316,342	313,426	33,025	—	—	346,451	33,025
TOTAL PERSONAL SERVICES	\$1,024,053	\$1,042,613	\$144,358	—	—	\$1,186,971	\$144,358
Travel	19,484	21,713	486	—	—	22,199	486
Operating Services	46,743	77,691	(21,064)	—	—	56,627	(21,064)
Supplies	8,537	11,741	264	—	—	12,005	264
TOTAL OPERATING EXPENSES	\$74,764	\$111,145	\$(20,314)	—	—	\$90,831	\$(20,314)
PROFESSIONAL SERVICES	\$45,796	\$53,000	\$1,192	—	—	\$54,192	\$1,192
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	176,389	177,904	23,457	—	—	201,361	23,457
TOTAL OTHER CHARGES	\$176,389	\$177,904	\$23,457	—	—	\$201,361	\$23,457
Acquisitions	2,662	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$2,662	—	—	—	—	—	—
TOTAL EXPENDITURES	\$1,323,664	\$1,384,662	\$148,693	—	—	\$1,533,355	\$148,693
Classified	—	—	—	—	—	—	—
Unclassified	7	7	1	—	—	8	1
TOTAL AUTHORIZED T.O. POSITIONS	7	7	1	—	—	8	1
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	1	(1)	—	—	—	(1)

5652 - Local Tax Division

Means of Financing

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustments	FY2024-2025 Requested in Technical/Other Adjustments	FY2024-2025 Requested New or Expanded Adjustments	FY2024-2025 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	292,999	296,441	27,653	—	—	324,094	27,653
FEES & SELF-GENERATED	163,333	188,751	—	—	—	188,751	—
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$456,333	\$485,192	\$27,653	—	—	\$512,845	\$27,653

Expenditures and Positions

Description	FY2022-2023 Actuals	Existing Operating Budget as of 10/01/2023	FY2024-2025 Requested Continuation Adjustments	FY2024-2025 Requested in Technical/Other Adjustments	FY2024-2025 Requested New or Expanded Adjustments	FY2024-2025 Total Request	Over/Under EOB
Salaries	258,174	250,608	19,383	—	—	269,991	19,383
Other Compensation	—	22,458	—	—	—	22,458	—
Related Benefits	96,410	94,422	6,235	—	—	100,657	6,235
TOTAL PERSONAL SERVICES	\$354,584	\$367,488	\$25,618	—	—	\$393,106	\$25,618
Travel	12,768	26,710	601	—	—	27,311	601
Operating Services	42,592	24,221	789	—	—	25,010	789
Supplies	5,556	6,636	150	—	—	6,786	150
TOTAL OPERATING EXPENSES	\$60,916	\$57,567	\$1,540	—	—	\$59,107	\$1,540
PROFESSIONAL SERVICES	\$9,460	\$22,000	\$495	—	—	\$22,495	\$495
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	30,350	38,137	—	—	—	38,137	—
TOTAL OTHER CHARGES	\$30,350	\$38,137	—	—	—	\$38,137	—
Acquisitions	1,023	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$1,023	—	—	—	—	—	—
TOTAL EXPENDITURES	\$456,333	\$485,192	\$27,653	—	—	\$512,845	\$27,653
Classified	—	—	—	—	—	—	—
Unclassified	3	3	—	—	—	3	—
TOTAL AUTHORIZED T.O. POSITIONS	3	3	—	—	—	3	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

Addenda

INTERAGENCY TRANSFERS

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 Lapere 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).



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