

| Means of Financing:                | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Enacted<br>Over/(Under)<br>EOB | %<br>Change |
|------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|-------------|
| STATE GENERAL FUND (Direct)        | \$647,331               | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%          |
| STATE GENERAL FUND BY:             |                         |                      |                       |                           |                      |                                |             |
| INTERAGENCY TRANSFERS              | \$807,089               | \$1,936,859          | \$1,936,859           | \$2,017,264               | \$2,010,847          | \$73,988                       | 3.82%       |
| FEES & SELF-GENERATED              | \$301,684               | \$361,361            | \$361,361             | \$362,509                 | \$361,361            | \$0                            | 0%          |
| STATUTORY DEDICATIONS              | \$0                     | \$0                  | 0                     | \$0                       | 0                    | \$0                            | 0%          |
| FEDERAL FUNDS                      | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%          |
| TOTAL MEANS OF FINANCING           | \$1,756,104             | \$2,298,220          | \$2,298,220           | \$2,379,773               | \$2,372,208          | \$73,988                       | 3.22%       |
| Classified                         | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%          |
| Unclassified                       | 11                      | 13                   | 13                    | 13                        | 13                   | 0                              | 0%          |
| AUTHORIZED T.O. POSITIONS          | 11                      | 13                   | 13                    | 13                        | 13                   | 0                              | 0%          |
| AUTHORIZED OTHER CHARGES POSITIONS | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%          |
| NON-T.O. FTE POSITIONS             | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%          |
| POSITIONS                          | 11                      | 13                   | 13                    | 13                        | 13                   | 0                              | 0%          |

565 - Board of Tax Appeals

| Means of Financing:                | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Enacted<br>Over/(Under)<br>EOB | %<br>Change |
|------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|-------------|
| STATE GENERAL FUND (Direct)        | \$647,331               | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%          |
| STATE GENERAL FUND BY:             |                         |                      |                       |                           |                      |                                |             |
| INTERAGENCY TRANSFERS              | \$807,089               | \$1,936,859          | \$1,936,859           | \$2,017,264               | \$2,010,847          | \$73,988                       | 3.82%       |
| FEES & SELF-GENERATED              | \$301,684               | \$361,361            | \$361,361             | \$362,509                 | \$361,361            | \$0                            | 0%          |
| STATUTORY DEDICATIONS              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%          |
| FEDERAL FUNDS                      | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%          |
| TOTAL MEANS OF FINANCING           | \$1,756,104             | \$2,298,220          | \$2,298,220           | \$2,379,773               | \$2,372,208          | \$73,988                       | 3.22%       |
| Classified                         | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%          |
| Unclassified                       | 11                      | 13                   | 13                    | 13                        | 13                   | 0                              | 0%          |
| AUTHORIZED T.O. POSITIONS          | 11                      | 13                   | 13                    | 13                        | 13                   | 0                              | 0%          |
| AUTHORIZED OTHER CHARGES POSITIONS | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%          |
| NON-T.O. FTE POSITIONS             | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%          |
| POSITIONS                          | 11                      | 13                   | 13                    | 13                        | 13                   | 0                              | 0%          |

5651 - Administrative

| Means of Financing:                | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Enacted<br>Over/(Under)<br>EOB | % Change |
|------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|----------|
| STATE GENERAL FUND (Direct)        | \$647,331               | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| STATE GENERAL FUND BY:             |                         |                      |                       |                           |                      |                                |          |
| INTERAGENCY TRANSFERS              | \$499,532               | \$1,594,378          | \$1,594,378           | \$1,679,192               | \$1,675,232          | \$80,854                       | 5.07%    |
| FEES & SELF-GENERATED              | \$119,140               | \$172,624            | \$172,624             | \$173,220                 | \$172,624            | \$0                            | 0%       |
| STATUTORY DEDICATIONS              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| FEDERAL FUNDS                      | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| TOTAL MEANS OF FINANCING           | \$1,266,003             | \$1,767,002          | \$1,767,002           | \$1,852,412               | \$1,847,856          | \$80,854                       | 4.58%    |
| Classified                         | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%       |
| Unclassified                       | 8                       | 10                   | 10                    | 10                        | 10                   | 0                              | 0%       |
| AUTHORIZED T.O. POSITIONS          | 8                       | 10                   | 10                    | 10                        | 10                   | 0                              | 0%       |
| AUTHORIZED OTHER CHARGES POSITIONS | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%       |
| NON-T.O. FTE POSITIONS             | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%       |
| POSITIONS                          | 8                       | 10                   | 10                    | 10                        | 10                   | 0                              | 0%       |

5652 - Local Tax Division

| Means of Financing:                | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Enacted<br>Over/(Under)<br>EOB | % Change |
|------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|----------|
| STATE GENERAL FUND (Direct)        | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| STATE GENERAL FUND BY:             |                         |                      |                       |                           |                      |                                |          |
| INTERAGENCY TRANSFERS              | \$307,557               | \$342,481            | \$342,481             | \$338,072                 | \$335,615            | (\$6,866)                      | (2.00%)  |
| FEES & SELF-GENERATED              | \$182,545               | \$188,737            | \$188,737             | \$189,289                 | \$188,737            | \$0                            | 0%       |
| STATUTORY DEDICATIONS              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| FEDERAL FUNDS                      | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| TOTAL MEANS OF FINANCING           | \$490,102               | \$531,218            | \$531,218             | \$527,361                 | \$524,352            | (\$6,866)                      | (1.29%)  |
| Classified                         | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%       |
| Unclassified                       | 3                       | 3                    | 3                     | 3                         | 3                    | 0                              | 0%       |
| AUTHORIZED T.O. POSITIONS          | 3                       | 3                    | 3                     | 3                         | 3                    | 0                              | 0%       |
| AUTHORIZED OTHER CHARGES POSITIONS | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%       |
| NON-T.O. FTE POSITIONS             | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%       |
| POSITIONS                          | 3                       | 3                    | 3                     | 3                         | 3                    | 0                              | 0%       |

| GEN. FUND | I.A.T.      | SELF-GEN. | STAT. DED. | FEDERAL | TOTAL       | T.O. | DESCRIPTION               |
|-----------|-------------|-----------|------------|---------|-------------|------|---------------------------|
| \$0       | \$1,936,859 | \$361,361 | \$0        | \$0     | \$2,298,220 | 13   | Existing Operating Budget |
| \$0       | \$53,988    | \$0       | \$0        | \$0     | \$53,988    | 0    | Statewide Adjustments     |
| \$0       | \$20,000    | \$0       | \$0        | \$0     | \$20,000    | 0    | Other Adjustments         |
| \$0       | \$2,010,847 | \$361,361 | \$0        | \$0     | \$2,372,208 | 13   | Total                     |

Statewide Adjustments

| GEN. FUND | I.A.T.     | SELF-GEN. | STAT. DED. | FEDERAL | TOTAL      | T.O. | DESCRIPTION                                          |
|-----------|------------|-----------|------------|---------|------------|------|------------------------------------------------------|
| \$0       | \$2,027    | \$0       | \$0        | \$0     | \$2,027    | 0    | Capitol Park Security                                |
| \$0       | \$5,747    | \$0       | \$0        | \$0     | \$5,747    | 0    | Group Insurance Rate Adjustment for Active Employees |
| \$0       | \$1,615    | \$0       | \$0        | \$0     | \$1,615    | 0    | Group Insurance Rate Adjustment for Retirees         |
| \$0       | \$13,016   | \$0       | \$0        | \$0     | \$13,016   | 0    | Office of Technology Services (OTS)                  |
| \$0       | \$15,218   | \$0       | \$0        | \$0     | \$15,218   | 0    | Related Benefits Base Adjustment                     |
| \$0       | (\$115)    | \$0       | \$0        | \$0     | (\$115)    | 0    | Rent in State-Owned Buildings                        |
| \$0       | (\$21,021) | \$0       | \$0        | \$0     | (\$21,021) | 0    | Retirement Rate Adjustment                           |
| \$0       | \$2,136    | \$0       | \$0        | \$0     | \$2,136    | 0    | Risk Management                                      |
| \$0       | \$35,209   | \$0       | \$0        | \$0     | \$35,209   | 0    | Salary Base Adjustment                               |
| \$0       | \$156      | \$0       | \$0        | \$0     | \$156      | 0    | UPS Fees                                             |
| \$0       | \$53,988   | \$0       | \$0        | \$0     | \$53,988   | 0    | Total                                                |

Other Adjustments

| GEN. FUND | I.A.T.   | SELF-GEN. | STAT. DED. | FEDERAL | TOTAL    | T.O. | DESCRIPTION                                                             |
|-----------|----------|-----------|------------|---------|----------|------|-------------------------------------------------------------------------|
| \$0       | \$20,000 | \$0       | \$0        | \$0     | \$20,000 | 0    | Increases funding for the agency's case management and E-filing system. |
| \$0       | \$20,000 | \$0       | \$0        | \$0     | \$20,000 | 0    | Total                                                                   |

# STATE OF LOUISIANA

## Adjustments Report - Agency Enacted

### 565 - Board of Tax Appeals

| GEN. FUND  | I.A.T.             | SELF-GEN.        | STAT. DED. | FEDERAL    | TOTAL              | T.O.      | DESCRIPTION                                |
|------------|--------------------|------------------|------------|------------|--------------------|-----------|--------------------------------------------|
| \$0        | \$1,936,859        | \$361,361        | \$0        | \$0        | \$2,298,220        | 13        | Existing Operating Budget as of 12/01/2025 |
| \$0        | \$53,988           | \$0              | \$0        | \$0        | \$53,988           | 0         | Statewide Adjustments                      |
| \$0        | \$20,000           | \$0              | \$0        | \$0        | \$20,000           | 0         | Other Adjustments                          |
| <b>\$0</b> | <b>\$2,010,847</b> | <b>\$361,361</b> | <b>\$0</b> | <b>\$0</b> | <b>\$2,372,208</b> | <b>13</b> | <b>Total</b>                               |

### Statewide Adjustments

| GEN. FUND  | I.A.T.          | SELF-GEN.  | STAT. DED. | FEDERAL    | TOTAL           | T.O.     | DESCRIPTION                                          |
|------------|-----------------|------------|------------|------------|-----------------|----------|------------------------------------------------------|
| \$0        | \$2,027         | \$0        | \$0        | \$0        | \$2,027         | 0        | Capitol Park Security                                |
| \$0        | \$5,747         | \$0        | \$0        | \$0        | \$5,747         | 0        | Group Insurance Rate Adjustment for Active Employees |
| \$0        | \$1,615         | \$0        | \$0        | \$0        | \$1,615         | 0        | Group Insurance Rate Adjustment for Retirees         |
| \$0        | \$13,016        | \$0        | \$0        | \$0        | \$13,016        | 0        | Office of Technology Services (OTS)                  |
| \$0        | \$15,218        | \$0        | \$0        | \$0        | \$15,218        | 0        | Related Benefits Base Adjustment                     |
| \$0        | (\$115)         | \$0        | \$0        | \$0        | (\$115)         | 0        | Rent in State-Owned Buildings                        |
| \$0        | (\$21,021)      | \$0        | \$0        | \$0        | (\$21,021)      | 0        | Retirement Rate Adjustment                           |
| \$0        | \$2,136         | \$0        | \$0        | \$0        | \$2,136         | 0        | Risk Management                                      |
| \$0        | \$35,209        | \$0        | \$0        | \$0        | \$35,209        | 0        | Salary Base Adjustment                               |
| \$0        | \$156           | \$0        | \$0        | \$0        | \$156           | 0        | UPS Fees                                             |
| <b>\$0</b> | <b>\$53,988</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$53,988</b> | <b>0</b> | <b>Total</b>                                         |

### Other Adjustments

| GEN. FUND  | I.A.T.          | SELF-GEN.  | STAT. DED. | FEDERAL    | TOTAL           | T.O.     | DESCRIPTION                                                             |
|------------|-----------------|------------|------------|------------|-----------------|----------|-------------------------------------------------------------------------|
| \$0        | \$20,000        | \$0        | \$0        | \$0        | \$20,000        | 0        | Increases funding for the agency's case management and E-filing system. |
| <b>\$0</b> | <b>\$20,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$20,000</b> | <b>0</b> | <b>Total</b>                                                            |

# STATE OF LOUISIANA

## Adjustments Report - Program Enacted

### 5651 - Administrative

| GEN. FUND  | I.A.T.             | SELF-GEN.        | STAT. DED. | FEDERAL    | TOTAL              | T.O.      | DESCRIPTION                                |
|------------|--------------------|------------------|------------|------------|--------------------|-----------|--------------------------------------------|
| \$0        | \$1,594,378        | \$172,624        | \$0        | \$0        | \$1,767,002        | 10        | Existing Operating Budget as of 12/01/2025 |
| \$0        | \$60,854           | \$0              | \$0        | \$0        | \$60,854           | 0         | Statewide Adjustments                      |
| \$0        | \$20,000           | \$0              | \$0        | \$0        | \$20,000           | 0         | Other Adjustments                          |
| <b>\$0</b> | <b>\$1,675,232</b> | <b>\$172,624</b> | <b>\$0</b> | <b>\$0</b> | <b>\$1,847,856</b> | <b>10</b> | <b>Total</b>                               |

### Statewide Adjustments

| GEN. FUND  | I.A.T.          | SELF-GEN.  | STAT. DED. | FEDERAL    | TOTAL           | T.O.     | DESCRIPTION                                          |
|------------|-----------------|------------|------------|------------|-----------------|----------|------------------------------------------------------|
| \$0        | \$1,622         | \$0        | \$0        | \$0        | \$1,622         | 0        | Capitol Park Security                                |
| \$0        | \$4,840         | \$0        | \$0        | \$0        | \$4,840         | 0        | Group Insurance Rate Adjustment for Active Employees |
| \$0        | \$1,615         | \$0        | \$0        | \$0        | \$1,615         | 0        | Group Insurance Rate Adjustment for Retirees         |
| \$0        | \$11,714        | \$0        | \$0        | \$0        | \$11,714        | 0        | Office of Technology Services (OTS)                  |
| \$0        | \$21,735        | \$0        | \$0        | \$0        | \$21,735        | 0        | Related Benefits Base Adjustment                     |
| \$0        | (\$104)         | \$0        | \$0        | \$0        | (\$104)         | 0        | Rent in State-Owned Buildings                        |
| \$0        | (\$11,721)      | \$0        | \$0        | \$0        | (\$11,721)      | 0        | Retirement Rate Adjustment                           |
| \$0        | \$1,040         | \$0        | \$0        | \$0        | \$1,040         | 0        | Risk Management                                      |
| \$0        | \$29,973        | \$0        | \$0        | \$0        | \$29,973        | 0        | Salary Base Adjustment                               |
| \$0        | \$140           | \$0        | \$0        | \$0        | \$140           | 0        | UPS Fees                                             |
| <b>\$0</b> | <b>\$60,854</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$60,854</b> | <b>0</b> | <b>Total</b>                                         |

### Other Adjustments

| GEN. FUND  | I.A.T.          | SELF-GEN.  | STAT. DED. | FEDERAL    | TOTAL           | T.O.     | DESCRIPTION                                                             |
|------------|-----------------|------------|------------|------------|-----------------|----------|-------------------------------------------------------------------------|
| \$0        | \$20,000        | \$0        | \$0        | \$0        | \$20,000        | 0        | Increases funding for the agency's case management and E-filing system. |
| <b>\$0</b> | <b>\$20,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$20,000</b> | <b>0</b> | <b>Total</b>                                                            |



# STATE OF LOUISIANA

## Adjustments Report - Program Enacted

### 5652 - Local Tax Division

| GEN. FUND  | I.A.T.           | SELF-GEN.        | STAT. DED. | FEDERAL    | TOTAL            | T.O.     | DESCRIPTION                                |
|------------|------------------|------------------|------------|------------|------------------|----------|--------------------------------------------|
| \$0        | \$342,481        | \$188,737        | \$0        | \$0        | \$531,218        | 3        | Existing Operating Budget as of 12/01/2025 |
| \$0        | (\$6,866)        | \$0              | \$0        | \$0        | (\$6,866)        | 0        | Statewide Adjustments                      |
| <b>\$0</b> | <b>\$335,615</b> | <b>\$188,737</b> | <b>\$0</b> | <b>\$0</b> | <b>\$524,352</b> | <b>3</b> | <b>Total</b>                               |

### Statewide Adjustments

| GEN. FUND  | I.A.T.           | SELF-GEN.  | STAT. DED. | FEDERAL    | TOTAL            | T.O.     | DESCRIPTION                                          |
|------------|------------------|------------|------------|------------|------------------|----------|------------------------------------------------------|
| \$0        | \$405            | \$0        | \$0        | \$0        | \$405            | 0        | Capitol Park Security                                |
| \$0        | \$907            | \$0        | \$0        | \$0        | \$907            | 0        | Group Insurance Rate Adjustment for Active Employees |
| \$0        | \$1,302          | \$0        | \$0        | \$0        | \$1,302          | 0        | Office of Technology Services (OTS)                  |
| \$0        | (\$6,517)        | \$0        | \$0        | \$0        | (\$6,517)        | 0        | Related Benefits Base Adjustment                     |
| \$0        | (\$11)           | \$0        | \$0        | \$0        | (\$11)           | 0        | Rent in State-Owned Buildings                        |
| \$0        | (\$9,300)        | \$0        | \$0        | \$0        | (\$9,300)        | 0        | Retirement Rate Adjustment                           |
| \$0        | \$1,096          | \$0        | \$0        | \$0        | \$1,096          | 0        | Risk Management                                      |
| \$0        | \$5,236          | \$0        | \$0        | \$0        | \$5,236          | 0        | Salary Base Adjustment                               |
| \$0        | \$16             | \$0        | \$0        | \$0        | \$16             | 0        | UPS Fees                                             |
| <b>\$0</b> | <b>(\$6,866)</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$6,866)</b> | <b>0</b> | <b>Total</b>                                         |

| Expenditures & Request:                   | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Salaries                                  | \$820,510               | \$1,021,090          | \$1,021,090           | \$1,056,299               | \$1,056,299          | \$35,209                                 |
| Other Compensation                        | \$193,227               | \$341,653            | \$341,653             | \$341,653                 | \$341,653            | \$0                                      |
| Related Benefits                          | \$482,283               | \$467,317            | \$467,317             | \$468,876                 | \$468,876            | \$1,559                                  |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$1,496,020</b>      | <b>\$1,830,060</b>   | <b>\$1,830,060</b>    | <b>\$1,866,828</b>        | <b>\$1,866,828</b>   | <b>\$36,768</b>                          |
| Travel                                    | \$39,291                | \$103,423            | \$103,423             | \$106,257                 | \$103,423            | \$0                                      |
| Operating Services                        | \$22,044                | \$79,343             | \$79,343              | \$101,516                 | \$99,343             | \$20,000                                 |
| Supplies                                  | \$17,342                | \$18,377             | \$18,377              | \$18,880                  | \$18,377             | \$0                                      |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$78,678</b>         | <b>\$201,143</b>     | <b>\$201,143</b>      | <b>\$226,653</b>          | <b>\$221,143</b>     | <b>\$20,000</b>                          |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$2,780</b>          | <b>\$75,000</b>      | <b>\$75,000</b>       | <b>\$77,055</b>           | <b>\$75,000</b>      | <b>\$0</b>                               |
| Other Charges                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$170,482               | \$192,017            | \$192,017             | \$209,237                 | \$209,237            | \$17,220                                 |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$170,482</b>        | <b>\$192,017</b>     | <b>\$192,017</b>      | <b>\$209,237</b>          | <b>\$209,237</b>     | <b>\$17,220</b>                          |
| Acquisitions                              | \$8,145                 | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$8,145</b>          | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$1,756,104</b>      | <b>\$2,298,220</b>   | <b>\$2,298,220</b>    | <b>\$2,379,773</b>        | <b>\$2,372,208</b>   | <b>\$73,988</b>                          |
| Classified                                | 0                       | 0                    | 0                     | 0                         | 0                    | 0                                        |
| Unclassified                              | 11                      | 13                   | 13                    | 13                        | 13                   | 0                                        |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>11</b>               | <b>13</b>            | <b>13</b>             | <b>13</b>                 | <b>13</b>            | <b>0</b>                                 |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>POSITIONS</b>                          | <b>11</b>               | <b>13</b>            | <b>13</b>             | <b>13</b>                 | <b>13</b>            | <b>0</b>                                 |

# STATE OF LOUISIANA

## Line Item Expenditure Summary - Agency

### Enacted

## 565 - Board of Tax Appeals

| Expenditures & Request:                   | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Salaries                                  | \$820,510               | \$1,021,090          | \$1,021,090           | \$1,056,299               | \$1,056,299          | \$35,209                                 |
| Other Compensation                        | \$193,227               | \$341,653            | \$341,653             | \$341,653                 | \$341,653            | \$0                                      |
| Related Benefits                          | \$482,283               | \$467,317            | \$467,317             | \$468,876                 | \$468,876            | \$1,559                                  |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$1,496,020</b>      | <b>\$1,830,060</b>   | <b>\$1,830,060</b>    | <b>\$1,866,828</b>        | <b>\$1,866,828</b>   | <b>\$36,768</b>                          |
| Travel                                    | \$39,291                | \$103,423            | \$103,423             | \$106,257                 | \$103,423            | \$0                                      |
| Operating Services                        | \$22,044                | \$79,343             | \$79,343              | \$101,516                 | \$99,343             | \$20,000                                 |
| Supplies                                  | \$17,342                | \$18,377             | \$18,377              | \$18,880                  | \$18,377             | \$0                                      |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$78,678</b>         | <b>\$201,143</b>     | <b>\$201,143</b>      | <b>\$226,653</b>          | <b>\$221,143</b>     | <b>\$20,000</b>                          |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$2,780</b>          | <b>\$75,000</b>      | <b>\$75,000</b>       | <b>\$77,055</b>           | <b>\$75,000</b>      | <b>\$0</b>                               |
| Other Charges                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$170,482               | \$192,017            | \$192,017             | \$209,237                 | \$209,237            | \$17,220                                 |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$170,482</b>        | <b>\$192,017</b>     | <b>\$192,017</b>      | <b>\$209,237</b>          | <b>\$209,237</b>     | <b>\$17,220</b>                          |
| Acquisitions                              | \$8,145                 | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$8,145</b>          | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$1,756,104</b>      | <b>\$2,298,220</b>   | <b>\$2,298,220</b>    | <b>\$2,379,773</b>        | <b>\$2,372,208</b>   | <b>\$73,988</b>                          |
| Classified                                | 0                       | 0                    | 0                     | 0                         | 0                    | 0                                        |
| Unclassified                              | 11                      | 13                   | 13                    | 13                        | 13                   | 0                                        |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>11</b>               | <b>13</b>            | <b>13</b>             | <b>13</b>                 | <b>13</b>            | <b>0</b>                                 |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>POSITIONS</b>                          | <b>11</b>               | <b>13</b>            | <b>13</b>             | <b>13</b>                 | <b>13</b>            | <b>0</b>                                 |

# STATE OF LOUISIANA

## Line Item Expenditure Summary - Program

### Enacted

## 5651 - Administrative

| Expenditures & Request:                   | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Salaries                                  | \$568,238               | \$757,045            | \$757,045             | \$787,018                 | \$787,018            | \$29,973                                 |
| Other Compensation                        | \$193,227               | \$319,195            | \$319,195             | \$319,195                 | \$319,195            | \$0                                      |
| Related Benefits                          | \$318,708               | \$371,514            | \$371,514             | \$387,983                 | \$387,983            | \$16,469                                 |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$1,080,173</b>      | <b>\$1,447,754</b>   | <b>\$1,447,754</b>    | <b>\$1,494,196</b>        | <b>\$1,494,196</b>   | <b>\$46,442</b>                          |
| Travel                                    | \$16,286                | \$46,713             | \$46,713              | \$47,993                  | \$46,713             | \$0                                      |
| Operating Services                        | \$17,076                | \$54,879             | \$54,879              | \$76,382                  | \$74,879             | \$20,000                                 |
| Supplies                                  | \$10,773                | \$11,741             | \$11,741              | \$12,062                  | \$11,741             | \$0                                      |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$44,135</b>         | <b>\$113,333</b>     | <b>\$113,333</b>      | <b>\$136,437</b>          | <b>\$133,333</b>     | <b>\$20,000</b>                          |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$284</b>            | <b>\$53,000</b>      | <b>\$53,000</b>       | <b>\$54,452</b>           | <b>\$53,000</b>      | <b>\$0</b>                               |
| Other Charges                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$134,080               | \$152,915            | \$152,915             | \$167,327                 | \$167,327            | \$14,412                                 |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$134,080</b>        | <b>\$152,915</b>     | <b>\$152,915</b>      | <b>\$167,327</b>          | <b>\$167,327</b>     | <b>\$14,412</b>                          |
| Acquisitions                              | \$7,330                 | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$7,330</b>          | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$1,266,003</b>      | <b>\$1,767,002</b>   | <b>\$1,767,002</b>    | <b>\$1,852,412</b>        | <b>\$1,847,856</b>   | <b>\$80,854</b>                          |
| Classified                                | 0                       | 0                    | 0                     | 0                         | 0                    | 0                                        |
| Unclassified                              | 8                       | 10                   | 10                    | 10                        | 10                   | 0                                        |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>8</b>                | <b>10</b>            | <b>10</b>             | <b>10</b>                 | <b>10</b>            | <b>0</b>                                 |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>POSITIONS</b>                          | <b>8</b>                | <b>10</b>            | <b>10</b>             | <b>10</b>                 | <b>10</b>            | <b>0</b>                                 |

# STATE OF LOUISIANA

## Line Item Expenditure Summary - Program

### Enacted

## 5652 - Local Tax Division

| Expenditures & Request:                   | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Salaries                                  | \$252,272               | \$264,045            | \$264,045             | \$269,281                 | \$269,281            | \$5,236                                  |
| Other Compensation                        | \$0                     | \$22,458             | \$22,458              | \$22,458                  | \$22,458             | \$0                                      |
| Related Benefits                          | \$163,574               | \$95,803             | \$95,803              | \$80,893                  | \$80,893             | (\$14,910)                               |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$415,846</b>        | <b>\$382,306</b>     | <b>\$382,306</b>      | <b>\$372,632</b>          | <b>\$372,632</b>     | <b>(\$9,674)</b>                         |
| Travel                                    | \$23,005                | \$56,710             | \$56,710              | \$58,264                  | \$56,710             | \$0                                      |
| Operating Services                        | \$4,968                 | \$24,464             | \$24,464              | \$25,134                  | \$24,464             | \$0                                      |
| Supplies                                  | \$6,570                 | \$6,636              | \$6,636               | \$6,818                   | \$6,636              | \$0                                      |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$34,542</b>         | <b>\$87,810</b>      | <b>\$87,810</b>       | <b>\$90,216</b>           | <b>\$87,810</b>      | <b>\$0</b>                               |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$2,496</b>          | <b>\$22,000</b>      | <b>\$22,000</b>       | <b>\$22,603</b>           | <b>\$22,000</b>      | <b>\$0</b>                               |
| Other Charges                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$36,402                | \$39,102             | \$39,102              | \$41,910                  | \$41,910             | \$2,808                                  |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$36,402</b>         | <b>\$39,102</b>      | <b>\$39,102</b>       | <b>\$41,910</b>           | <b>\$41,910</b>      | <b>\$2,808</b>                           |
| Acquisitions                              | \$815                   | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$815</b>            | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$490,102</b>        | <b>\$531,218</b>     | <b>\$531,218</b>      | <b>\$527,361</b>          | <b>\$524,352</b>     | <b>(\$6,866)</b>                         |
| Classified                                | 0                       | 0                    | 0                     | 0                         | 0                    | 0                                        |
| Unclassified                              | 3                       | 3                    | 3                     | 3                         | 3                    | 0                                        |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>3</b>                | <b>3</b>             | <b>3</b>              | <b>3</b>                  | <b>3</b>             | <b>0</b>                                 |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>POSITIONS</b>                          | <b>3</b>                | <b>3</b>             | <b>3</b>              | <b>3</b>                  | <b>3</b>             | <b>0</b>                                 |

| Fees and Self Generated        | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|--------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Fees & Self-generated Revenues | \$301,684               | \$361,361            | \$361,361             | \$362,509                 | \$361,361            | \$0                                      |
| Total:                         | \$301,684               | \$361,361            | \$361,361             | \$362,509                 | \$361,361            | \$0                                      |

| Statutory Dedications | PY Actuals<br>FY - | Enacted<br>FY - | EOB as of 12/01/ | Continuation<br>FY - | Enacted<br>FY - | Total Enacted<br>Adjustment<br>FY - |
|-----------------------|--------------------|-----------------|------------------|----------------------|-----------------|-------------------------------------|
| Total:                | \$0                | \$0             | \$0              | 0                    | \$0             | \$0                                 |

565 - Board of Tax Appeals

| Fees and Self Generated        | PY Actuals<br>24 - 25 | Enacted<br>25 - 26 | Existing<br>Operating<br>Budget as of<br>12/01/25 | Continuation<br>26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|--------------------------------|-----------------------|--------------------|---------------------------------------------------|-------------------------|----------------------|------------------------------------------|
| Fees & Self-generated Revenues | \$301,684             | \$361,361          | \$361,361                                         | \$362,509               | \$361,361            | \$0                                      |
| Total:                         | \$301,684             | \$361,361          | \$361,361                                         | \$362,509               | \$361,361            | \$0                                      |
| Statutory Dedications          | PY Actuals<br>FY -    | Enacted<br>FY -    | EOB as of 12/01/                                  | Continuation<br>FY -    | Enacted<br>FY -      | Total Enacted<br>Adjustment<br>FY -      |
| Total:                         | \$0                   | \$0                | \$0                                               | \$0                     | \$0                  | \$0                                      |

5651 - Administrative

| Fees and Self Generated        | PY Actuals<br>24 - 25 | Enacted<br>25 - 26 | Existing<br>Operating<br>Budget as of<br>12/01/25 | Continuation<br>26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|--------------------------------|-----------------------|--------------------|---------------------------------------------------|-------------------------|----------------------|------------------------------------------|
| Fees & Self-generated Revenues | \$119,140             | \$172,624          | \$172,624                                         | \$173,220               | \$172,624            | \$0                                      |
| Total:                         | \$119,140             | \$172,624          | \$172,624                                         | \$173,220               | \$172,624            | \$0                                      |

| Statutory Dedications | PY Actuals<br>FY - | Enacted<br>FY - | EOB as of 12/01/ | Continuation<br>FY - | Enacted<br>FY - | Total Enacted<br>Adjustment<br>FY - |
|-----------------------|--------------------|-----------------|------------------|----------------------|-----------------|-------------------------------------|
| Total:                | \$0                | \$0             | \$0              | \$0                  | \$0             | \$0                                 |



5652 - Local Tax Division

| Fees and Self Generated        | PY Actuals<br>24 - 25 | Enacted<br>25 - 26 | Existing<br>Operating<br>Budget as of<br>12/01/25 | Continuation<br>26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|--------------------------------|-----------------------|--------------------|---------------------------------------------------|-------------------------|----------------------|------------------------------------------|
| Fees & Self-generated Revenues | \$182,545             | \$188,737          | \$188,737                                         | \$189,289               | \$188,737            | \$0                                      |
| Total:                         | \$182,545             | \$188,737          | \$188,737                                         | \$189,289               | \$188,737            | \$0                                      |
| Statutory Dedications          | PY Actuals<br>FY -    | Enacted<br>FY -    | EOB as of 12/01/                                  | Continuation<br>FY -    | Enacted<br>FY -      | Total Enacted<br>Adjustment<br>FY -      |
| Total:                         | \$0                   | \$0                | \$0                                               | \$0                     | \$0                  | \$0                                      |