

# Agency Budget Request

FISCAL YEAR 2023–2024



Department of Civil Service

565 — Board of Tax Appeals



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BUDGET REQUEST

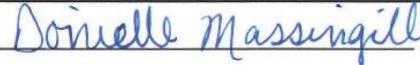
Fiscal Year Ending June 30, 2024

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.la.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: October 24, 2022  
EMAIL ADDRESS: Francis.Lobrano@la.gov

HEAD OF BUDGET UNIT:   
PRINTED NAME/TITLE: Donielle Massingill/Secretary-Clerk  
DATE: October 24, 2022  
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  
EMAIL ADDRESS: Ara.Riley@la.gov

# Operational Plan

**OPERATIONAL PLAN FORM  
DEPARTMENT DESCRIPTION**

DEPARTMENT NUMBER AND NAME: 17 - STATE CIVIL SERVICE

**DEPARTMENT MISSION:**

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

**DEPARTMENT GOAL(S):**

The goals of the State Civil Service are as follows:

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

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

AGENCY NUMBER AND NAME: 17-0565 BOARD OF TAX APPEALS

**AGENCY MISSION:**

The Board of Tax Appeals ("Board") is the constitutionally created trial court for tax disputes, an independent tribunal whose statutory mission is to resolve equitably, fairly, expeditiously and independently any state tax dispute between individual, corporate and other taxpayers and state agencies including the Louisiana Department of Revenue, the Louisiana Department of Wildlife and Fisheries, Louisiana Department of Insurance, Louisiana Office of Motor Vehicles, and the Louisiana Department of Health, as mandated by R.S. 47:1401 et. seq. and La. Const. art. V., Sec. 35.

The Board supports the State's right to collect all taxes to which it is entitled, while at the same time protecting the taxpayers' right to an inexpensive, convenient, prompt and fair judicial determination, consistent with the provisions of its statutory powers and authority.

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

**AGENCY GOAL(S):**

1. To hear and resolve in a fair, impartial, prompt and economical manner:
  - (a) all appeals filed by taxpayers from assessments imposed by the Louisiana Department of Revenue,
  - (b) denials of refund claims by the Louisiana Department of Revenue, and
  - (c) claims against the state for monies erroneously paid into the state treasury.
2. To maintain the integrity and independence of the Board of Tax Appeals.

Statutory authority for goals: LA R.S. 47:1401 et. seq. and La. Const. Art. 5, Sec. 35

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

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

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

**OPERATIONAL PLAN FORM  
PROGRAM DESCRIPTION**

PROGRAM NAME: ADMINISTRATIVE

**PROGRAM AUTHORIZATION:**

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

**PROGRAM MISSION:**

The Board of Tax Appeals ("Board") is the constitutionally created trial court for tax disputes, an independent tribunal whose statutory mission is to resolve equitably, fairly, expeditiously and independently any state tax dispute between individual, corporate and other taxpayers and state agencies including the Louisiana Department of Revenue, the Louisiana Department of Wildlife and Fisheries, Louisiana Department of Insurance, Louisiana Office of Motor Vehicles, and the Louisiana Department of Health, as mandated by R.S. 47:1401 et. seq. and La. Const. art. V., Sec. 35.

The Board supports the State's rights to collect all taxes to which it is entitled, while at the same time protecting the taxpayers' rights to an inexpensive, convenient, prompt and fair judicial determination, consistent with the provisions of its statutory powers and authority.

**PROGRAM GOAL(S):**

1. To hear and resolve in a fair, impartial, prompt and economical manner:
  - (a) all appeals filed by taxpayers from assessments imposed by the Louisiana Department of Revenue,
  - (b) denials of refund claims by the Louisiana Department of Revenue, and
  - (c) claims against the state for monies erroneously paid into the state treasury.
2. To maintain the integrity and independence of the Board of Tax Appeals.

Statutory authority for goals: LA R.S. 47:1401 et. seq.

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

**PROGRAM ACTIVITY:**

The Board is constitutionally created trial court for tax disputes, an independent tribunal whose statutory activity is to resolve equitably, fairly, expeditiously and independently any state tax dispute between individuals, corporations and other taxpayers and state agencies including the Louisiana Department of Revenue, the Louisiana Department of Wildlife and Fisheries, Louisiana Department of Insurance, Louisiana Office of Motor Vehicles, and the Louisiana Department of Health, as mandated by R.S. 47:1401 et. seq. and La. Const. art. V, Sec. 35.

The Board is entirely independent from the Louisiana Department of Revenue or any other taxing authority. The three board members are appointed by the Governor and confirmed by the Senate.

Hearings are conducted regularly each month. The types of appeals before the Board range from very simple tax issues and small tax amounts (<\$100) to very complex tax issue amounts (>\$5,000,000). The Board's staff helps taxpayers with information on the appeals procedure, processes appeals and pleadings, digitizes hard copies of cases, organizes the cases and performs other daily administrative duties of a state agency.

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

The Board also approves or disapproves claims against the state. If the claim is approved by the Board of Tax Appeals, the legislature is authorized to appropriate funds to pay the claims.

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

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

1. R.S. 47:114(F)(3). Approval of penalty waivers for failure to file annual or final returns of withholding taxes when the penalty exceeds \$25,000.
2. R.S. 47:295(C). Approval of penalty waivers for failure to pay income tax imposed on individuals when the penalty exceeds \$25,000.
3. R.S. 47:303(B)(5)(d). The taxpayer's appeal to the Secretary's refusal to issue certification of title or vehicle registration.
4. R.S. 47:303.1(G). The taxpayer's appeal to the Secretary's denial or revocation of a direct payment number registration.
5. R.S. 47:305.14(C). The taxpayer's appeal to the Secretary's denial of tax exempt status for non-profit organizations.
6. R.S. 47:305.18(C). The taxpayer's appeal to the Secretary's denial of tax exempt status for fairs, festivals, etc.
7. R.S. 47:305.20(E). The taxpayer's appeal to the Secretary's denial of tax exempt status for commercial fisherman.
8. R.S. 47:205.53(B)(2). The taxpayer's appeal to the Secretary's denial of tax exempt status for sickle cell organizations.
9. R.S. 47:647(B). The taxpayer's appeal to the Secretary's refusal to issue tax credit on third party contracts.
10. R.S. 47:1431 through 47:1438. Issues regarding appeals for redetermination of assessment or for the determination of overpayments, or payment under protest petitions.
11. R.S. 47:1451. Approval of penalty waivers.
12. R.S. 47:1471. Issues regarding alcoholic beverages permits.
13. R.S. 47:1481 through 47:1486. Claims against the state.
14. R.S. 47:1520(B). Approval of penalty waivers for failure to comply with the electronic filing requirements.
15. R.S. 47:1561(3). Regards notice of final assessment advising appeal within specific time.
16. R.S. 47:1565(A),(B),(C),(2),(3). Regards procedures for appealing assessments.
17. R.S. 47:1566(C). Regards procedures to appeal jeopardy assessments.
18. R.S. 47:1567. Regards procedure to appeal assessments and claims in bankruptcy and receiverships.
19. R.S. 47:1576(A)(1)(a),(b),(2),(C)(E). Regards procedure to appeal remittance of tax under protest.
20. R.S. 47:1580(A)(3). Regards suspension of prescription.
21. R.S. 47:1621(F). Regards appeals for refunds of overpayments.
22. R.S. 47:1621.1(A). Regards application of overpayment as a credit.
23. R.S. 47:1625. Regards appeals from Secretary's disallowing of refund claims.
24. R.S. 47:1626. Regards Board's findings of overpayment upon appeal.
25. R.S. 47:1688. Regard suspension of gasoline dealers' permits.
26. R.S. 47:1689. Regards appeals on forfeiture of refunds.
27. R.S. 51:1310(C). Regards appeals of denials of refunds for international travelers.
28. R.S. 26:354(1). Regards Board's approvals of waiver of penalty for wholesale dealers of alcoholic beverages.
29. R.S. 26:492(A). Regards Board's approval of waiver of penalty for local gallonage tax on beverages of low alcoholic content.

**OPERATIONAL PLAN FORM  
PROGRAM DESCRIPTION**

PROGRAM NAME: LOCAL TAX DIVISION

**PROGRAM AUTHORIZATION:**

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

**PROGRAM MISSION:**

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

**PROGRAM GOAL(S):**

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

Statutory authority for goals: LA R.S. 47:1401 et. seq.

**PROGRAM ACTIVITY:**

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

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

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

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

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

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

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

| LaPAS<br>PI<br>CODE | L<br>E<br>V<br>E<br>L | PERFORMANCE INDICATOR NAME                                       | PERFORMANCE INDICATOR VALUES                       |  |   |   |   |  |   |
|---------------------|-----------------------|--|--|--|---|---|---|--|---|
|                     |                       |  | YEAREND<br>PERFORMANCE<br>STANDARD<br>FY 2021-2022 | ACTUAL<br>YEAREND<br>PERFORMANCE<br>FY 2021-2022 | PERFORMANCE<br>STANDARD<br>AS INITIALLY<br>APPROPRIATED<br>FY 2022-2023 | EXISTING<br>PERFORMANCE<br>STANDARD<br>FY 2022-2023 | PERFORMANCE<br>AT<br>CONTINUATION<br>BUDGET LEVEL<br>FY 2023-2024 | PERFORMANCE<br>AT EXECUTIVE<br>BUDGET<br>LEVEL<br>FY 2023-2024 | PERFORMANCE<br>STANDARD AS<br>INITIALLY<br>APPROPRIATED<br>FY 2023-2024 |
| 238                 | K                     | Percentage of taxpayer cases processed within 30 days of receipt | 90%  | 95.370%  | 90%   | 90%   | 90%   |  |   |
| 23363               | K                     | Percent of judgments signed 60 days from hearing                 | 70%  | 96.474%  | 70%   | 70%   | 70%   |  |   |
|                     |                       |  |  |  |   |   |   |  |   |
|                     |                       |  |  |  |   |   |   |  |   |
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|                     |                       |  |  |  |   |   |   |  |   |

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

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

2.  Computerize all docketed cases by scanning files and entering all data in the docketing system, so all case information is in digital form and readily available.

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

Explanatory Note:

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

| LaPAS<br>PI<br>E<br>L<br>CODE | L<br>E<br>V<br>E<br>L | PERFORMANCE INDICATOR NAME   | PERFORMANCE INDICATOR VALUES                       |  |   |   |   |  |   |
|-------------------------------|-----------------------|--|--|--|---|---|---|--|---|
|                               |                       |  | YEAREND<br>PERFORMANCE<br>STANDARD<br>FY 2021-2022 | ACTUAL<br>YEAREND<br>PERFORMANCE<br>FY 2021-2022 | PERFORMANCE<br>STANDARD<br>AS INITIALLY<br>APPROPRIATED<br>FY 2022-2023 | EXISTING<br>PERFORMANCE<br>STANDARD<br>FY 2022-2023 | PERFORMANCE<br>AT<br>CONTINUATION<br>BUDGET LEVEL<br>FY 2023-2024 | PERFORMANCE<br>AT EXECUTIVE<br>BUDGET<br>LEVEL<br>FY 2023-2024 | PERFORMANCE<br>STANDARD AS<br>INITIALLY<br>APPROPRIATED<br>FY 2023-2024 |
| 21072                         | S                     | Percentage of open cases up to date with scanning and entering data in the docketing system. | 70%  | 100.00%  | 70%   | 70%   | 70%   |  |   |
| 21074                         | S                     | Percentage of closed cases completely scanned and data entered in the docketing system.      | 15%  | 98.74%   | 15%   | 15%   | 15%   |  |   |
|                               |                       |  |  |  |   |   |   |  |   |
|                               |                       |  |  |  |   |   |   |  |   |
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|                               |                       |  |  |  |   |   |   |  |   |

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

1. K

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

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

| LaPAS<br>PI<br>CODE | L<br>E<br>V<br>E<br>L | PERFORMANCE INDICATOR NAME  | PERFORMANCE INDICATOR VALUES                       |  |   |   |   |  | PERFORMANCE<br>STANDARD AS<br>INITIALLY<br>APPROPRIATED<br>FY 2023-2024 |
|---------------------|-----------------------|---|--|--|---|---|---|--|---|
|                     |                       |   | YEAREND<br>PERFORMANCE<br>STANDARD<br>FY 2021-2022 | ACTUAL<br>YEAREND<br>PERFORMANCE<br>FY 2021-2022 | PERFORMANCE<br>STANDARD<br>AS INITIALLY<br>APPROPRIATED<br>FY 2022-2023 | EXISTING<br>PERFORMANCE<br>STANDARD<br>FY 2022-2023 | PERFORMANCE<br>AT<br>CONTINUATION<br>BUDGET LEVEL<br>FY 2023-2024 | PERFORMANCE<br>AT EXECUTIVE<br>BUDGET<br>LEVEL<br>FY 2023-2024 |   |
| 25820               | K                     | Percentage of taxpayer cases processed within 15 days of receipt. | 90%  | 81.020%  | 90%   | 90%   | 90%   |  |   |
| 25821               | K                     | Percentage of judgments signed within 60 days of hearing          | 75%  | 9.520%   | 75%   | 75%   | 75%   |  |   |
|                     |                       |   |  |  |   |   |   |  |   |
|                     |                       |   |  |  |   |   |   |  |   |
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DEPARTMENT ID: STATE CIVIL SERVICE  
 AGENCY ID: BOARD OF TAX APPEALS  
 PROGRAM ID: LOCAL TAX DIVISION  
 PROGRAM ACTIVITY: LOCAL TAX APPEALS ADJUDICATION

1.  S

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

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

| LaPAS<br>PI<br>E<br>CODE | L<br>E<br>V<br>E<br>L | PERFORMANCE INDICATOR NAME   | PERFORMANCE INDICATOR VALUES                       |  |   |   |   |  |   |
|--------------------------|-----------------------|--|--|--|---|---|---|--|---|
|                          |                       |  | YEAREND<br>PERFORMANCE<br>STANDARD<br>FY 2021-2022 | ACTUAL<br>YEAREND<br>PERFORMANCE<br>FY 2021-2022 | PERFORMANCE<br>STANDARD<br>AS INITIALLY<br>APPROPRIATED<br>FY 2022-2023 | EXISTING<br>PERFORMANCE<br>STANDARD<br>FY 2022-2023 | PERFORMANCE<br>AT<br>CONTINUATION<br>BUDGET LEVEL<br>FY 2023-2024 | PERFORMANCE<br>AT EXECUTIVE<br>BUDGET<br>LEVEL<br>FY 2023-2024 | PERFORMANCE<br>STANDARD AS<br>INITIALLY<br>APPROPRIATED<br>FY 2023-2024 |
| 25822                    | S                     | Percent of open cases scanned and data entered in docketing system   | 95%  | 100%   | 95%   | 95%   | 95%   |  |   |
| 25823                    | S                     | Percent of closed cases scanned and data entered in docketing system | 90%  | 100%   | 90%   | 90%   | 90%   |  |   |
|                          |                       |  |  |  |   |   |   |  |   |
|                          |                       |  |  |  |   |   |   |  |   |
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|                          |                       |  |  |  |   |   |   |  |   |
|                          |                       |  |  |  |   |   |   |  |   |
|                          |                       |  |  |  |   |   |   |  |   |
|                          |                       |  |  |  |   |   |   |  |   |

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

| GENERAL PERFORMANCE INFORMATION: |  |                                      |                                      |                                      |                                      |                                      |
|----------------------------------|--|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| LaPAS<br>PI<br>CODE              | PERFORMANCE INDICATOR NAME   | PERFORMANCE INDICATOR VALUES         |                                      |                                      |                                      |                                      |
|                                  |  | PRIOR YEAR<br>ACTUAL<br>FY 2017-2018 | PRIOR YEAR<br>ACTUAL<br>FY 2018-2019 | PRIOR YEAR<br>ACTUAL<br>FY 2019-2020 | PRIOR YEAR<br>ACTUAL<br>FY 2020-2021 | PRIOR YEAR<br>ACTUAL<br>FY 2021-2022 |
| 12505                            | Number of cases filed and docketed <sup>1</sup>                                    | 1,279                                | 997                                  | 1,031                                | 1,510                                | 864                                  |
| 12506                            | Number of Collection Division cases filed, docketed and resolved without a hearing | 313                                  | 333                                  | 213                                  | 410                                  | 148                                  |
| 12507                            | Number of claims appealed to appellate court                                       | 17                                   | 11                                   | 4                                    | 7                                    | 3                                    |
| 21075                            | Number of waivers, compromises, and lien releases file                             | 2                                    | 13                                   | 24                                   | 636                                  | 17                                   |
|                                  |  |                                      |                                      |                                      |                                      |                                      |
|                                  |  |                                      |                                      |                                      |                                      |                                      |

<sup>1</sup> "Docketed" refers to a case that has been assigned a BTA docket number.

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

| GENERAL PERFORMANCE INFORMATION:<br>FISCAL YEAR 2023 BUDGET COMPARISON<br>PERSONNEL |         |       |             |
|---|---------|-------|-------------|
| STATE   | MEMBERS | STAFF | BUDGET      |
| Alabama (State Only)  | 2       | 5     | \$1,040,059 |
| <b>Louisiana</b>  | 3       | 10    | \$1,800,143 |
| Massachusetts   | 6       | 19    | \$2,740,166 |
| New Hampshire   | 3       | 7     | \$1,051,130 |
| Ohio  | 3       | 10    | \$1,803,160 |
| AVERAGE   | 3       | 10    | \$1,686,932 |

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

**OPERATIONAL PLAN FORM  
OPERATIONAL PLAN ADDENDA**

ORGANIZATION AND PROGRAM STRUCTURE CHARTS CHECKLIST:

Organization Chart Attached:  X

Program and Activity Structure Chart Attached: \_\_\_\_\_

OTHER: List any other attachments to operational plan.

- 1.
- 2.
- 3.

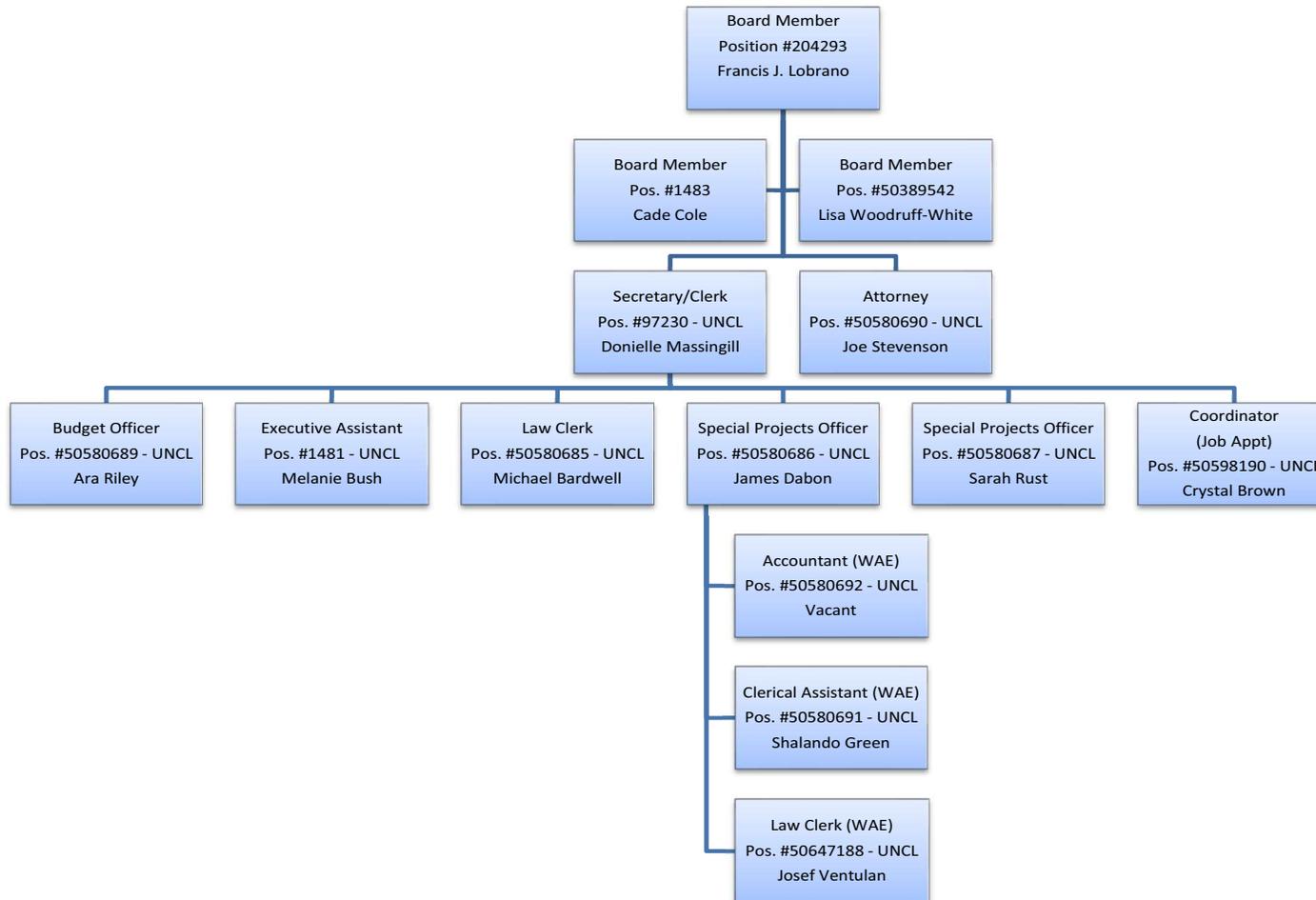
CONTACT PERSON(S):

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

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

## Louisiana Board of Tax Appeals - Administrative Program



Louisiana Board of Tax Appeals - Local Tax Division





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# Budget Request Overview

## AGENCY SUMMARY STATEMENT

### Total Agency

#### Means of Financing

| Description                     | FY2021-2022<br>Actuals | Existing Operating Budget<br>as of 10/01/2022 | FY2023-2024<br>Total Request | Over/Under EOB   | Percent Change |
|---------------------------------|------------------------|---|------------------------------|------------------|----------------|
| STATE GENERAL FUND (Direct)     | 756,400                | 757,804                                       | 879,370                      | 121,566          | 16.04%         |
| STATE GENERAL FUND BY:          | —                      | —   | —                            | —                | —              |
| INTERAGENCY TRANSFERS           | 701,916                | 687,000                                       | 725,000                      | 38,000           | 5.53%          |
| FEES & SELF-GENERATED           | 153,279                | 355,339                                       | 371,759                      | 16,420           | 4.62%          |
| STATUTORY DEDICATIONS           | —                      | —   | —                            | —                | —              |
| FEDERAL FUNDS                   | —                      | —   | —                            | —                | —              |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$1,611,595</b>     | <b>\$1,800,143</b>                            | <b>\$1,976,129</b>           | <b>\$175,986</b> | <b>9.78%</b>   |

Fees and Self-Generated

| Description           | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB  | Percent Change |
|-----------------------|---------------------|--|---------------------------|-----------------|----------------|
| Fees & Self-Generated | 153,279             | 355,339                                    | 371,759                   | 16,420          | 4.62%          |
| <b>Total:</b>         | <b>\$153,279</b>    | <b>\$355,339</b>                           | <b>\$371,759</b>          | <b>\$16,420</b> | <b>4.62%</b>   |

Statutory Dedications

| Description   | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB | Percent Change |
|---------------|---------------------|--|---------------------------|----------------|----------------|
| <b>Total:</b> | —                   | —  | —                         | —              | —              |

**Agency Expenditures**

| Description                           | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB   | Percent Change   |
|---------------------------------------|---------------------|--|---------------------------|------------------|------------------|
| Salaries                              | 693,487             | 726,374                                    | 828,946                   | 102,572          | 14.12%           |
| Other Compensation                    | 177,161             | 242,317                                    | 260,766                   | 18,449           | 7.61%            |
| Related Benefits                      | 376,041             | 393,594                                    | 443,994                   | 50,400           | 12.81%           |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>\$1,246,689</b>  | <b>\$1,362,285</b>                         | <b>\$1,533,706</b>        | <b>\$171,421</b> | <b>12.58%</b>    |
| Travel                                | 30,354              | 48,423                                     | 49,569                    | 1,146            | 2.37%            |
| Operating Services                    | 63,086              | 74,597                                     | 78,680                    | 4,083            | 5.47%            |
| Supplies                              | 10,096              | 18,377                                     | 18,815                    | 438              | 2.38%            |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>\$103,536</b>    | <b>\$141,397</b>                           | <b>\$147,064</b>          | <b>\$5,667</b>   | <b>4.01%</b>     |
| <b>PROFESSIONAL SERVICES</b>          | <b>\$55,784</b>     | <b>\$75,000</b>                            | <b>\$76,778</b>           | <b>\$1,778</b>   | <b>2.37%</b>     |
| Other Charges                         | —                   | —  | —                         | —                | —                |
| Debt Service                          | —                   | —  | —                         | —                | —                |
| Interagency Transfers                 | 196,091             | 217,621                                    | 218,581                   | 960              | 0.44%            |
| <b>TOTAL OTHER CHARGES</b>            | <b>\$196,091</b>    | <b>\$217,621</b>                           | <b>\$218,581</b>          | <b>\$960</b>     | <b>0.44%</b>     |
| Acquisitions                          | 9,496               | 3,840                                      | —                         | (3,840)          | (100.00)%        |
| Major Repairs                         | —                   | —  | —                         | —                | —                |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>\$9,496</b>      | <b>\$3,840</b>                             | <b>—</b>                  | <b>\$(3,840)</b> | <b>(100.00)%</b> |
| <b>TOTAL EXPENDITURES</b>             | <b>\$1,611,595</b>  | <b>\$1,800,143</b>                         | <b>\$1,976,129</b>        | <b>\$175,986</b> | <b>9.78%</b>     |

**Agency Positions**

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

**Cost Detail**

**Means of Financing**

| Description           | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB   |
|-----------------------|---------------------|--|---------------------------|------------------|
| State General Fund    | 756,400             | 757,804                                    | 879,370                   | 121,566          |
| Interagency Transfers | 701,916             | 687,000                                    | 725,000                   | 38,000           |
| Fees & Self-Generated | 153,279             | 355,339                                    | 371,759                   | 16,420           |
| <b>Total:</b>         | <b>\$1,611,595</b>  | <b>\$1,800,143</b>                         | <b>\$1,976,129</b>        | <b>\$175,986</b> |

**Salaries**

| Commitment Item        | Name                | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB   |
|------------------------|---------------------|---------------------|--|---------------------------|------------------|
| 5110025                | SAL-UNCLASS-TO-REG  | 692,807             | 726,374                                    | 828,946                   | 102,572          |
| 5110030                | SAL-UNCLASS-TO-OT   | 72                  | —  | —                         | —                |
| 5110035                | SAL-UNCLASS-TO-TERM | 608                 | —  | —                         | —                |
| <b>Total Salaries:</b> |                     | <b>\$693,487</b>    | <b>\$726,374</b>                           | <b>\$828,946</b>          | <b>\$102,572</b> |

**Other Compensation**

| Commitment Item                  | Name                | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB  |
|----------------------------------|---------------------|---------------------|--|---------------------------|-----------------|
| 5120010                          | COMPENSATION/WAGES  | 27,039              | 78,317                                     | 96,766                    | 18,449          |
| 5120040                          | COMP-BOARD MEMBERS  | 148,833             | 164,000                                    | 164,000                   | —               |
| 5120110                          | COMP-CL-NON TO-TERM | 1,288               | —  | —                         | —               |
| <b>Total Other Compensation:</b> |                     | <b>\$177,161</b>    | <b>\$242,317</b>                           | <b>\$260,766</b>          | <b>\$18,449</b> |

**Related Benefits**

| Commitment Item | Name                | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|-----------------|---------------------|---------------------|--|---------------------------|----------------|
| 5130010         | RET CONTR-STATE EMP | 161,025             | 185,809                                    | 196,841                   | 11,032         |
| 5130020         | RET CONTR-TEACHERS  | 20,335              | 21,902                                     | 21,902                    | —              |
| 5130030         | RET CONTR-OTHER     | 67,160              | 75,698                                     | 76,887                    | 1,189          |
| 5130050         | POSTRET BENEFITS    | 28,147              | 29,555                                     | 29,555                    | —              |
| 5130055         | FICA TAX (OASDI)    | 9,465               | 6,026                                      | 6,026                     | —              |

**Related Benefits** *(continued)*

| Commitment Item                | Name                 | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB  |
|--------------------------------|----------------------|---------------------|--|---------------------------|-----------------|
| 5130060                        | MEDICARE TAX         | 11,894              | 13,861                                     | 14,125                    | 264             |
| 5130070                        | GRP INS CONTRIBUTION | 77,639              | 60,353                                     | 98,268                    | 37,915          |
| 5130090                        | TAXABLE FRINGE BEN   | 375                 | 390  | 390                       | —               |
| <b>Total Related Benefits:</b> |                      | <b>\$376,041</b>    | <b>\$393,594</b>                           | <b>\$443,994</b>          | <b>\$50,400</b> |

**Travel**

| Commitment Item      | Name                 | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|----------------------|----------------------|---------------------|--|---------------------------|----------------|
| 5210010              | IN-STATE TRAVEL-ADM  | 8,390               | 12,455                                     | 12,750                    | 295            |
| 5210015              | IN-STATE TRAVEL-CONF | —                   | 5,242                                      | 5,366                     | 124            |
| 5210020              | IN-STATE TRAV-FIELD  | —                   | 3,420                                      | 3,501                     | 81             |
| 5210025              | IN-STATE TRV-BD MEM  | 13,947              | 19,213                                     | 19,668                    | 455            |
| 5210050              | OUT-OF-STATE TRV-ADM | 8,016               | 3,737                                      | 3,825                     | 88             |
| 5210055              | OUT-OF-STTRV-CONF    | —                   | 1,856                                      | 1,900                     | 44             |
| 5210065              | OUT-OF-STTRV-BD MEM  | —                   | 2,500                                      | 2,559                     | 59             |
| <b>Total Travel:</b> |                      | <b>\$30,354</b>     | <b>\$48,423</b>                            | <b>\$49,569</b>           | <b>\$1,146</b> |

**Operating Services**

| Commitment Item | Name                 | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|-----------------|----------------------|---------------------|--|---------------------------|----------------|
| 5310010         | SERV-DUES & OTHER    | 8,876               | 16,290                                     | 16,675                    | 385            |
| 5310040         | SERV-BANK (NON-DEBT) | 720                 | 2,021                                      | 2,069                     | 48             |
| 5310400         | SERV-MISC            | 3,403               | 1,655                                      | 1,695                     | 40             |
| 5330008         | MAINT-EQUIPMENT      | 2,040               | 3,311                                      | 3,390                     | 79             |
| 5330017         | MAINT-DATA SOFTWARE  | 44,750              | 46,956                                     | 50,383                    | 3,427          |
| 5340078         | RENT-DATA-LIC SOFT   | 2,192               | 1,631                                      | 1,670                     | 39             |
| 5350001         | UTIL-INTERNET PROVID | 252                 | 252  | 258                       | 6              |

**Operating Services** *(continued)*

| Commitment Item                  | Name                 | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|----------------------------------|----------------------|---------------------|--|---------------------------|----------------|
| 5350002                          | UTIL-DATA LINE/CIRCT | 480                 | 481  | 492                       | 11             |
| 5350006                          | UTIL-MAIL/DEL/POST   | 374                 | 2,000                                      | 2,048                     | 48             |
| <b>Total Operating Services:</b> |                      | <b>\$63,086</b>     | <b>\$74,597</b>                            | <b>\$78,680</b>           | <b>\$4,083</b> |

**Supplies**

| Commitment Item        | Name                | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|------------------------|---------------------|---------------------|--|---------------------------|----------------|
| 5410001                | SUP-OFFICE SUPPLIES | 7,496               | 13,251                                     | 13,566                    | 315            |
| 5410006                | SUP-COMPUTER        | 2,600               | 5,126                                      | 5,249                     | 123            |
| <b>Total Supplies:</b> |                     | <b>\$10,096</b>     | <b>\$18,377</b>                            | <b>\$18,815</b>           | <b>\$438</b>   |

**Professional Services**

| Commitment Item                     | Name            | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|-------------------------------------|-----------------|---------------------|--|---------------------------|----------------|
| 5510005                             | PROF SERV-LEGAL | 54,000              | 70,000                                     | 71,659                    | 1,659          |
| 5510400                             | PROF SERV-OTHER | 1,784               | 5,000                                      | 5,119                     | 119            |
| <b>Total Professional Services:</b> |                 | <b>\$55,784</b>     | <b>\$75,000</b>                            | <b>\$76,778</b>           | <b>\$1,778</b> |

**Interagency Transfers**

| Commitment Item                     | Name               | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|-------------------------------------|--------------------|---------------------|--|---------------------------|----------------|
| 5950001                             | IAT-COMMODITY/SERV | 8,812               | 9,233                                      | 9,233                     | —              |
| 5950008                             | IAT-POSTAGE        | 16,384              | 15,619                                     | 15,619                    | —              |
| 5950014                             | IAT-TELEPHONE      | 14,751              | 14,752                                     | 14,752                    | —              |
| 5950017                             | IAT-INSURANCE      | 6,224               | 6,858                                      | 6,858                     | —              |
| 5950026                             | IAT-RENTALS        | 116,280             | 146,391                                    | 146,391                   | —              |
| 5950058                             | IAT-TECH SVCS      | 33,639              | 24,768                                     | 25,728                    | 960            |
| <b>Total Interagency Transfers:</b> |                    | <b>\$196,091</b>    | <b>\$217,621</b>                           | <b>\$218,581</b>          | <b>\$960</b>   |

Acquisitions

| Commitment Item                   | Name                | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB   |
|-----------------------------------|---------------------|---------------------|--|---------------------------|------------------|
| 5710221                           | ACQ-COMP HARDWARE   | 8,737               | 3,840                                      | —                         | (3,840)          |
| 5710224                           | ACQ-OFFICE FURN&EQP | 759                 | —  | —                         | —                |
| <b>Total Acquisitions:</b>        |                     | <b>\$9,496</b>      | <b>\$3,840</b>                             | <b>—</b>                  | <b>\$(3,840)</b> |
| <b>Total Agency Expenditures:</b> |                     | <b>\$1,611,595</b>  | <b>\$1,800,143</b>                         | <b>\$1,976,129</b>        | <b>\$175,986</b> |

## PROGRAM SUMMARY STATEMENT

### 5651 - Administrative

#### Means of Financing

| Description                     | FY2021-2022<br>Actuals | Existing Operating Budget<br>as of 10/01/2022 | FY2023-2024<br>Total Request | Over/Under EOB   | Percent Change |
|---------------------------------|------------------------|---|------------------------------|------------------|----------------|
| STATE GENERAL FUND (Direct)     | 756,400                | 757,804                                       | 879,370                      | 121,566          | 16.04%         |
| STATE GENERAL FUND BY:          | —                      | —   | —                            | —                | —              |
| INTERAGENCY TRANSFERS           | 457,234                | 394,000                                       | 425,000                      | 31,000           | 7.87%          |
| FEES & SELF-GENERATED           | 43,052                 | 172,624                                       | 173,141                      | 517              | 0.30%          |
| STATUTORY DEDICATIONS           | —                      | —   | —                            | —                | —              |
| FEDERAL FUNDS                   | —                      | —   | —                            | —                | —              |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$1,256,686</b>     | <b>\$1,324,428</b>                            | <b>\$1,477,511</b>           | <b>\$153,083</b> | <b>11.56%</b>  |

**Fees and Self-Generated**

| Description           | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB | Percent Change |
|-----------------------|---------------------|--|---------------------------|----------------|----------------|
| Fees & Self-Generated | 43,052              | 172,624                                    | 173,141                   | 517            | 0.30%          |
| <b>Total:</b>         | <b>\$43,052</b>     | <b>\$172,624</b>                           | <b>\$173,141</b>          | <b>\$517</b>   | <b>0.30%</b>   |

**Program Expenditures**

| Description                           | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB   | Percent Change |
|---------------------------------------|---------------------|--|---------------------------|------------------|----------------|
| Salaries                              | 485,879             | 483,272                                    | 568,314                   | 85,042           | 17.60%         |
| Other Compensation                    | 177,161             | 219,859                                    | 238,308                   | 18,449           | 8.39%          |
| Related Benefits                      | 292,030             | 303,010                                    | 347,267                   | 44,257           | 14.61%         |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>\$955,070</b>    | <b>\$1,006,141</b>                         | <b>\$1,153,889</b>        | <b>\$147,748</b> | <b>14.68%</b>  |
| Travel                                | 13,947              | 21,713                                     | 22,227                    | 514              | 2.37%          |
| Operating Services                    | 59,568              | 50,607                                     | 53,891                    | 3,284            | 6.49%          |
| Supplies                              | 8,210               | 11,741                                     | 12,021                    | 280              | 2.38%          |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>\$81,725</b>     | <b>\$84,061</b>                            | <b>\$88,139</b>           | <b>\$4,078</b>   | <b>4.85%</b>   |
| <b>PROFESSIONAL SERVICES</b>          | <b>\$46,610</b>     | <b>\$53,000</b>                            | <b>\$54,257</b>           | <b>\$1,257</b>   | <b>2.37%</b>   |
| Other Charges                         | —                   | —  | —                         | —                | —              |
| Debt Service                          | —                   | —  | —                         | —                | —              |
| Interagency Transfers                 | 170,136             | 181,226                                    | 181,226                   | —                | —              |
| <b>TOTAL OTHER CHARGES</b>            | <b>\$170,136</b>    | <b>\$181,226</b>                           | <b>\$181,226</b>          | <b>—</b>         | <b>—</b>       |
| Acquisitions                          | 3,145               | —  | —                         | —                | —              |
| Major Repairs                         | —                   | —  | —                         | —                | —              |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>\$3,145</b>      | <b>—</b>                                   | <b>—</b>                  | <b>—</b>         | <b>—</b>       |
| <b>TOTAL EXPENDITURES</b>             | <b>\$1,256,686</b>  | <b>\$1,324,428</b>                         | <b>\$1,477,511</b>        | <b>\$153,083</b> | <b>11.56%</b>  |

**Program Positions**

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

**Cost Detail**

**Means of Financing**

| Description           | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB   |
|-----------------------|---------------------|--|---------------------------|------------------|
| State General Fund    | 756,400             | 757,804                                    | 879,370                   | 121,566          |
| Interagency Transfers | 457,234             | 394,000                                    | 425,000                   | 31,000           |
| Fees & Self-Generated | 43,052              | 172,624                                    | 173,141                   | 517              |
| <b>Total:</b>         | <b>\$1,256,686</b>  | <b>\$1,324,428</b>                         | <b>\$1,477,511</b>        | <b>\$153,083</b> |

**Salaries**

| Commitment Item        | Name               | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB  |
|------------------------|--------------------|---------------------|--|---------------------------|-----------------|
| 5110025                | SAL-UNCLASS-TO-REG | 485,807             | 483,272                                    | 568,314                   | 85,042          |
| 5110030                | SAL-UNCLASS-TO-OT  | 72                  | —  | —                         | —               |
| <b>Total Salaries:</b> |                    | <b>\$485,879</b>    | <b>\$483,272</b>                           | <b>\$568,314</b>          | <b>\$85,042</b> |

**Other Compensation**

| Commitment Item                  | Name                | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB  |
|----------------------------------|---------------------|---------------------|--|---------------------------|-----------------|
| 5120010                          | COMPENSATION/WAGES  | 27,039              | 55,859                                     | 74,308                    | 18,449          |
| 5120040                          | COMP-BOARD MEMBERS  | 148,833             | 164,000                                    | 164,000                   | —               |
| 5120110                          | COMP-CL-NON TO-TERM | 1,288               | —  | —                         | —               |
| <b>Total Other Compensation:</b> |                     | <b>\$177,161</b>    | <b>\$219,859</b>                           | <b>\$238,308</b>          | <b>\$18,449</b> |

**Related Benefits**

| Commitment Item | Name                | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|-----------------|---------------------|---------------------|--|---------------------------|----------------|
| 5130010         | RET CONTR-STATE EMP | 161,025             | 185,809                                    | 196,841                   | 11,032         |
| 5130020         | RET CONTR-TEACHERS  | 20,335              | 21,902                                     | 21,902                    | —              |
| 5130050         | POSTRET BENEFITS    | 28,147              | 29,555                                     | 29,555                    | —              |
| 5130055         | FICA TAX (OASDI)    | 9,391               | 6,026                                      | 6,026                     | —              |
| 5130060         | MEDICARE TAX        | 9,127               | 10,140                                     | 10,346                    | 206            |

**Related Benefits** *(continued)*

| Commitment Item                | Name                 | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB  |
|--------------------------------|----------------------|---------------------|--|---------------------------|-----------------|
| 5130070                        | GRP INS CONTRIBUTION | 63,630              | 49,188                                     | 82,207                    | 33,019          |
| 5130090                        | TAXABLE FRINGE BEN   | 375                 | 390  | 390                       | —               |
| <b>Total Related Benefits:</b> |                      | <b>\$292,030</b>    | <b>\$303,010</b>                           | <b>\$347,267</b>          | <b>\$44,257</b> |

**Travel**

| Commitment Item      | Name                | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|----------------------|---------------------|---------------------|--|---------------------------|----------------|
| 5210025              | IN-STATE TRV-BD MEM | 13,947              | 19,213                                     | 19,668                    | 455            |
| 5210065              | OUT-OF-STTRV-BD MEM | —                   | 2,500                                      | 2,559                     | 59             |
| <b>Total Travel:</b> |                     | <b>\$13,947</b>     | <b>\$21,713</b>                            | <b>\$22,227</b>           | <b>\$514</b>   |

**Operating Services**

| Commitment Item                  | Name                 | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|----------------------------------|----------------------|---------------------|--|---------------------------|----------------|
| 5310010                          | SERV-DUES & OTHER    | 6,159               | 7,431                                      | 7,606                     | 175            |
| 5310040                          | SERV-BANK (NON-DEBT) | 720                 | 2,021                                      | 2,069                     | 48             |
| 5310400                          | SERV-MISC            | 3,403               | 1,655                                      | 1,695                     | 40             |
| 5330008                          | MAINT-EQUIPMENT      | 1,836               | 3,107                                      | 3,181                     | 74             |
| 5330017                          | MAINT-DATA SOFTWARE  | 44,685              | 32,810                                     | 35,671                    | 2,861          |
| 5340078                          | RENT-DATA-LIC SOFT   | 2,177               | 1,631                                      | 1,670                     | 39             |
| 5350001                          | UTIL-INTERNET PROVID | 252                 | 252  | 258                       | 6              |
| 5350006                          | UTIL-MAIL/DEL/POST   | 337                 | 1,700                                      | 1,741                     | 41             |
| <b>Total Operating Services:</b> |                      | <b>\$59,568</b>     | <b>\$50,607</b>                            | <b>\$53,891</b>           | <b>\$3,284</b> |

**Supplies**

| Commitment Item        | Name                | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|------------------------|---------------------|---------------------|--|---------------------------|----------------|
| 5410001                | SUP-OFFICE SUPPLIES | 6,212               | 8,241                                      | 8,437                     | 196            |
| 5410006                | SUP-COMPUTER        | 1,998               | 3,500                                      | 3,584                     | 84             |
| <b>Total Supplies:</b> |                     | <b>\$8,210</b>      | <b>\$11,741</b>                            | <b>\$12,021</b>           | <b>\$280</b>   |

**Professional Services**

| Commitment Item                     | Name            | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|-------------------------------------|-----------------|---------------------|--|---------------------------|----------------|
| 5510005                             | PROF SERV-LEGAL | 45,000              | 50,500                                     | 51,697                    | 1,197          |
| 5510400                             | PROF SERV-OTHER | 1,610               | 2,500                                      | 2,560                     | 60             |
| <b>Total Professional Services:</b> |                 | <b>\$46,610</b>     | <b>\$53,000</b>                            | <b>\$54,257</b>           | <b>\$1,257</b> |

**Interagency Transfers**

| Commitment Item                     | Name               | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|-------------------------------------|--------------------|---------------------|--|---------------------------|----------------|
| 5950001                             | IAT-COMMODITY/SERV | 7,932               | 8,310                                      | 8,310                     | —              |
| 5950008                             | IAT-POSTAGE        | 7,565               | 7,938                                      | 7,938                     | —              |
| 5950014                             | IAT-TELEPHONE      | 13,276              | 13,276                                     | 13,276                    | —              |
| 5950017                             | IAT-INSURANCE      | 5,602               | 6,172                                      | 6,172                     | —              |
| 5950026                             | IAT-RENTALS        | 104,652             | 121,620                                    | 121,620                   | —              |
| 5950058                             | IAT-TECH SVCS      | 31,109              | 23,910                                     | 23,910                    | —              |
| <b>Total Interagency Transfers:</b> |                    | <b>\$170,136</b>    | <b>\$181,226</b>                           | <b>\$181,226</b>          | <b>—</b>       |

**Acquisitions**

| Commitment Item                            | Name                | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB   |
|--|---------------------|---------------------|--|---------------------------|------------------|
| 5710221                                    | ACQ-COMP HARDWARE   | 2,712               | —  | —                         | —                |
| 5710224                                    | ACQ-OFFICE FURN&EQP | 433                 | —  | —                         | —                |
| <b>Total Acquisitions:</b>                 |                     | <b>\$3,145</b>      | <b>—</b>                                   | <b>—</b>                  | <b>—</b>         |
| <b>Total Expenditures for Program 5651</b> |                     | <b>\$1,256,686</b>  | <b>\$1,324,428</b>                         | <b>\$1,477,511</b>        | <b>\$153,083</b> |

**5652 - Local Tax Division**

**Means of Financing**

| Description                     | FY2021-2022<br>Actuals | Existing Operating Budget<br>as of 10/01/2022 | FY2023-2024<br>Total Request | Over/Under EOB  | Percent Change |
|---------------------------------|------------------------|---|------------------------------|-----------------|----------------|
| STATE GENERAL FUND (Direct)     | —                      | —   | —                            | —               | —              |
| STATE GENERAL FUND BY:          | —                      | —   | —                            | —               | —              |
| INTERAGENCY TRANSFERS           | 244,682                | 293,000                                       | 300,000                      | 7,000           | 2.39%          |
| FEES & SELF-GENERATED           | 110,227                | 182,715                                       | 198,618                      | 15,903          | 8.70%          |
| STATUTORY DEDICATIONS           | —                      | —   | —                            | —               | —              |
| FEDERAL FUNDS                   | —                      | —   | —                            | —               | —              |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$354,909</b>       | <b>\$475,715</b>                              | <b>\$498,618</b>             | <b>\$22,903</b> | <b>4.81%</b>   |

**Fees and Self-Generated**

| Description           | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB  | Percent Change |
|-----------------------|---------------------|--|---------------------------|-----------------|----------------|
| Fees & Self-Generated | 110,227             | 182,715                                    | 198,618                   | 15,903          | 8.70%          |
| <b>Total:</b>         | <b>\$110,227</b>    | <b>\$182,715</b>                           | <b>\$198,618</b>          | <b>\$15,903</b> | <b>8.70%</b>   |

**Program Expenditures**

| Description                           | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB   | Percent Change   |
|---------------------------------------|---------------------|--|---------------------------|------------------|------------------|
| Salaries                              | 207,608             | 243,102                                    | 260,632                   | 17,530           | 7.21%            |
| Other Compensation                    | —                   | 22,458                                     | 22,458                    | —                | —                |
| Related Benefits                      | 84,011              | 90,584                                     | 96,727                    | 6,143            | 6.78%            |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>\$291,619</b>    | <b>\$356,144</b>                           | <b>\$379,817</b>          | <b>\$23,673</b>  | <b>6.65%</b>     |
| Travel                                | 16,406              | 26,710                                     | 27,342                    | 632              | 2.37%            |
| Operating Services                    | 3,518               | 23,990                                     | 24,789                    | 799              | 3.33%            |
| Supplies                              | 1,886               | 6,636                                      | 6,794                     | 158              | 2.38%            |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>\$21,811</b>     | <b>\$57,336</b>                            | <b>\$58,925</b>           | <b>\$1,589</b>   | <b>2.77%</b>     |
| <b>PROFESSIONAL SERVICES</b>          | <b>\$9,174</b>      | <b>\$22,000</b>                            | <b>\$22,521</b>           | <b>\$521</b>     | <b>2.37%</b>     |
| Other Charges                         | —                   | —  | —                         | —                | —                |
| Debt Service                          | —                   | —  | —                         | —                | —                |
| Interagency Transfers                 | 25,954              | 36,395                                     | 37,355                    | 960              | 2.64%            |
| <b>TOTAL OTHER CHARGES</b>            | <b>\$25,954</b>     | <b>\$36,395</b>                            | <b>\$37,355</b>           | <b>\$960</b>     | <b>2.64%</b>     |
| Acquisitions                          | 6,351               | 3,840                                      | —                         | (3,840)          | (100.00)%        |
| Major Repairs                         | —                   | —  | —                         | —                | —                |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>\$6,351</b>      | <b>\$3,840</b>                             | <b>—</b>                  | <b>\$(3,840)</b> | <b>(100.00)%</b> |
| <b>TOTAL EXPENDITURES</b>             | <b>\$354,909</b>    | <b>\$475,715</b>                           | <b>\$498,618</b>          | <b>\$22,903</b>  | <b>4.81%</b>     |

**Program Positions**

|   |          |          |          |          |          |
|---|----------|----------|----------|----------|----------|
| Classified                                      | —        | —        | —        | —        | —        |
| Unclassified                                    | 3        | 3        | 3        | —        | —        |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>3</b> | <b>3</b> | <b>3</b> | <b>—</b> | <b>—</b> |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>—</b> |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b> | <b>—</b> | <b>—</b> | <b>—</b> | <b>—</b> |
| <b>TOTAL POSITIONS</b>                          | <b>3</b> | <b>3</b> | <b>3</b> | <b>—</b> | <b>—</b> |

**Cost Detail**

**Means of Financing**

| Description           | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB  |
|-----------------------|---------------------|--|---------------------------|-----------------|
| Interagency Transfers | 244,682             | 293,000                                    | 300,000                   | 7,000           |
| Fees & Self-Generated | 110,227             | 182,715                                    | 198,618                   | 15,903          |
| <b>Total:</b>         | <b>\$354,909</b>    | <b>\$475,715</b>                           | <b>\$498,618</b>          | <b>\$22,903</b> |

**Salaries**

| Commitment Item        | Name                | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB  |
|------------------------|---------------------|---------------------|--|---------------------------|-----------------|
| 5110025                | SAL-UNCLASS-TO-REG  | 207,000             | 243,102                                    | 260,632                   | 17,530          |
| 5110035                | SAL-UNCLASS-TO-TERM | 608                 | —  | —                         | —               |
| <b>Total Salaries:</b> |                     | <b>\$207,608</b>    | <b>\$243,102</b>                           | <b>\$260,632</b>          | <b>\$17,530</b> |

**Other Compensation**

| Commitment Item                  | Name               | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|----------------------------------|--------------------|---------------------|--|---------------------------|----------------|
| 5120010                          | COMPENSATION/WAGES | —                   | 22,458                                     | 22,458                    | —              |
| <b>Total Other Compensation:</b> |                    | <b>—</b>            | <b>\$22,458</b>                            | <b>\$22,458</b>           | <b>—</b>       |

**Related Benefits**

| Commitment Item                | Name                 | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|--------------------------------|----------------------|---------------------|--|---------------------------|----------------|
| 5130030                        | RET CONTR-OTHER      | 67,160              | 75,698                                     | 76,887                    | 1,189          |
| 5130055                        | FICA TAX (OASDI)     | 74                  | —  | —                         | —              |
| 5130060                        | MEDICARE TAX         | 2,768               | 3,721                                      | 3,779                     | 58             |
| 5130070                        | GRP INS CONTRIBUTION | 14,009              | 11,165                                     | 16,061                    | 4,896          |
| <b>Total Related Benefits:</b> |                      | <b>\$84,011</b>     | <b>\$90,584</b>                            | <b>\$96,727</b>           | <b>\$6,143</b> |

**Travel**

| Commitment Item      | Name                 | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|----------------------|----------------------|---------------------|--|---------------------------|----------------|
| 5210010              | IN-STATE TRAVEL-ADM  | 8,390               | 12,455                                     | 12,750                    | 295            |
| 5210015              | IN-STATE TRAVEL-CONF | —                   | 5,242                                      | 5,366                     | 124            |
| 5210020              | IN-STATE TRAV-FIELD  | —                   | 3,420                                      | 3,501                     | 81             |
| 5210050              | OUT-OF-STATE TRV-ADM | 8,016               | 3,737                                      | 3,825                     | 88             |
| 5210055              | OUT-OF-STTRV-CONF    | —                   | 1,856                                      | 1,900                     | 44             |
| <b>Total Travel:</b> |                      | <b>\$16,406</b>     | <b>\$26,710</b>                            | <b>\$27,342</b>           | <b>\$632</b>   |

**Operating Services**

| Commitment Item                  | Name                 | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|----------------------------------|----------------------|---------------------|--|---------------------------|----------------|
| 5310010                          | SERV-DUES & OTHER    | 2,717               | 8,859                                      | 9,069                     | 210            |
| 5330008                          | MAINT-EQUIPMENT      | 204                 | 204  | 209                       | 5              |
| 5330017                          | MAINT-DATA SOFTWARE  | 65                  | 14,146                                     | 14,712                    | 566            |
| 5340078                          | RENT-DATA-LIC SOFT   | 15                  | —  | —                         | —              |
| 5350002                          | UTIL-DATA LINE/CIRCT | 480                 | 481  | 492                       | 11             |
| 5350006                          | UTIL-MAIL/DEL/POST   | 37                  | 300  | 307                       | 7              |
| <b>Total Operating Services:</b> |                      | <b>\$3,518</b>      | <b>\$23,990</b>                            | <b>\$24,789</b>           | <b>\$799</b>   |

**Supplies**

| Commitment Item        | Name                | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|------------------------|---------------------|---------------------|--|---------------------------|----------------|
| 5410001                | SUP-OFFICE SUPPLIES | 1,284               | 5,010                                      | 5,129                     | 119            |
| 5410006                | SUP-COMPUTER        | 602                 | 1,626                                      | 1,665                     | 39             |
| <b>Total Supplies:</b> |                     | <b>\$1,886</b>      | <b>\$6,636</b>                             | <b>\$6,794</b>            | <b>\$158</b>   |

**Professional Services**

| Commitment Item                     | Name            | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|-------------------------------------|-----------------|---------------------|--|---------------------------|----------------|
| 5510005                             | PROF SERV-LEGAL | 9,000               | 19,500                                     | 19,962                    | 462            |
| 5510400                             | PROF SERV-OTHER | 174                 | 2,500                                      | 2,559                     | 59             |
| <b>Total Professional Services:</b> |                 | <b>\$9,174</b>      | <b>\$22,000</b>                            | <b>\$22,521</b>           | <b>\$521</b>   |

**Interagency Transfers**

| Commitment Item                     | Name               | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB |
|-------------------------------------|--------------------|---------------------|--|---------------------------|----------------|
| 5950001                             | IAT-COMMODITY/SERV | 880                 | 923  | 923                       | —              |
| 5950008                             | IAT-POSTAGE        | 8,819               | 7,681                                      | 7,681                     | —              |
| 5950014                             | IAT-TELEPHONE      | 1,475               | 1,476                                      | 1,476                     | —              |
| 5950017                             | IAT-INSURANCE      | 622                 | 686  | 686                       | —              |
| 5950026                             | IAT-RENTALS        | 11,628              | 24,771                                     | 24,771                    | —              |
| 5950058                             | IAT-TECH SVCS      | 2,530               | 858  | 1,818                     | 960            |
| <b>Total Interagency Transfers:</b> |                    | <b>\$25,954</b>     | <b>\$36,395</b>                            | <b>\$37,355</b>           | <b>\$960</b>   |

**Acquisitions**

| Commitment Item                            | Name                | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Total Request | Over/Under EOB   |
|--|---------------------|---------------------|--|---------------------------|------------------|
| 5710221                                    | ACQ-COMP HARDWARE   | 6,025               | 3,840                                      | —                         | (3,840)          |
| 5710224                                    | ACQ-OFFICE FURN&EQP | 326                 | —  | —                         | —                |
| <b>Total Acquisitions:</b>                 |                     | <b>\$6,351</b>      | <b>\$3,840</b>                             | <b>—</b>                  | <b>\$(3,840)</b> |
| <b>Total Expenditures for Program 5652</b> |                     | <b>\$354,909</b>    | <b>\$475,715</b>                           | <b>\$498,618</b>          | <b>\$22,903</b>  |
| <b>Total Agency Expenditures:</b>          |                     | <b>\$1,611,595</b>  | <b>\$1,800,143</b>                         | <b>\$1,976,129</b>        | <b>\$175,986</b> |

## SOURCE OF FUNDING SUMMARY

### Agency Overview

#### Interagency Transfers

| Description                        | FY2021-2022<br>Actuals | Existing Operating Budget<br>as of 10/01/2022 | FY2023-2024<br>Total Request | Over/Under EOB  | Form ID |
|------------------------------------|------------------------|---|------------------------------|-----------------|---------|
| INTERAGENCY TRANSFERS              | 701,916                | 687,000                                       | 725,000                      | 38,000          | 13255   |
| <b>Total Interagency Transfers</b> | <b>\$701,916</b>       | <b>\$687,000</b>                              | <b>\$725,000</b>             | <b>\$38,000</b> |         |

#### Fees & Self-Generated

| Description                            | FY2021-2022<br>Actuals | Existing Operating Budget<br>as of 10/01/2022 | FY2023-2024<br>Total Request | Over/Under EOB  | Form ID |
|--|------------------------|---|------------------------------|-----------------|---------|
| FEES & SELF GENERATED                  | 153,279                | 355,339                                       | 371,759                      | 16,420          | 13240   |
| <b>Total Fees &amp; Self-Generated</b> | <b>\$153,279</b>       | <b>\$355,339</b>                              | <b>\$371,759</b>             | <b>\$16,420</b> |         |
| <b>Total Sources of Funding:</b>       | <b>\$855,195</b>       | <b>\$1,042,339</b>                            | <b>\$1,096,759</b>           | <b>\$54,420</b> |         |

**SOURCE OF FUNDING DETAIL**

**Interagency Transfers**

**Form 13255 — 565-IAT - Department of Revenue**

| Expenditures                          | Existing Operating Budget as of 10/01/2022 |               |            | FY2023-2024 Total Request |               |            | FY2024-2025 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                              | 290,359                                    | —             | —          | 328,383                   | —             | —          | —                     | —             | —          |
| Other Compensation                    | 29,742                                     | —             | —          | 27,614                    | —             | —          | —                     | —             | —          |
| Related Benefits                      | 110,281                                    | —             | —          | 110,281                   | —             | —          | —                     | —             | —          |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>\$430,382</b>                           | <b>—</b>      | <b>—</b>   | <b>\$466,278</b>          | <b>—</b>      | <b>—</b>   | <b>—</b>              | <b>—</b>      | <b>—</b>   |
| Travel                                | 24,409                                     | —             | —          | 24,987                    | —             | —          | —                     | —             | —          |
| Operating Services                    | 61,443                                     | —             | —          | 65,214                    | —             | —          | —                     | —             | —          |
| Supplies                              | 9,731                                      | —             | —          | 9,963                     | —             | —          | —                     | —             | —          |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>\$95,583</b>                            | <b>—</b>      | <b>—</b>   | <b>\$100,164</b>          | <b>—</b>      | <b>—</b>   | <b>—</b>              | <b>—</b>      | <b>—</b>   |
| <b>PROFESSIONAL SERVICES</b>          | <b>\$17,000</b>                            | <b>—</b>      | <b>—</b>   | <b>\$17,403</b>           | <b>—</b>      | <b>—</b>   | <b>—</b>              | <b>—</b>      | <b>—</b>   |
| Other Charges                         | —  | —             | —          | —                         | —             | —          | —                     | —             | —          |
| Debt Service                          | —  | —             | —          | —                         | —             | —          | —                     | —             | —          |
| Interagency Transfers                 | 140,195                                    | —             | —          | 141,155                   | —             | —          | —                     | —             | —          |
| <b>TOTAL OTHER CHARGES</b>            | <b>\$140,195</b>                           | <b>—</b>      | <b>—</b>   | <b>\$141,155</b>          | <b>—</b>      | <b>—</b>   | <b>—</b>              | <b>—</b>      | <b>—</b>   |
| Acquisitions                          | 3,840                                      | —             | —          | —                         | —             | —          | —                     | —             | —          |
| Major Repairs                         | —  | —             | —          | —                         | —             | —          | —                     | —             | —          |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>\$3,840</b>                             | <b>—</b>      | <b>—</b>   | <b>—</b>                  | <b>—</b>      | <b>—</b>   | <b>—</b>              | <b>—</b>      | <b>—</b>   |
| <b>TOTAL EXPENDITURES</b>             | <b>\$687,000</b>                           | <b>—</b>      | <b>—</b>   | <b>\$725,000</b>          | <b>—</b>      | <b>—</b>   | <b>—</b>              | <b>—</b>      | <b>—</b>   |

Form 13255 — 565-IAT - Department of Revenue

| Question  | Narrative Response  |
|---|---|
| <b>State the purpose, source and legal citation.</b>      | 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). |
| <b>Agency discretion or Federal requirement?</b>          | The Board of Tax Appeals does not receive Federal funding. The line item requests for expenditures are at the discretion of the agency.   |
| <b>Describe any budgetary peculiarities.</b>              | N/A   |
| <b>Is the Total Request amount for multiple years?</b>    | The Total Request is for FY 2024 only.  |
| <b>Additional information or comments.</b>                | N/A   |
| <b>Provide the amount of any indirect costs.</b>          | N/A   |
| <b>Any indirect costs funded with other MOF?</b>          | N/A   |
| <b>Objectives and indicators in the Operational Plan.</b> | N/A   |
| <b>Additional information or comments.</b>                | N/A   |

Fees & Self-Generated

Form 13240 — 565-Filing Fees

| Expenditures                          | Existing Operating Budget as of 10/01/2022 |               |            | FY2023-2024 Total Request |               |            | FY2024-2025 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                              | 120,849                                    | —             | —          | 141,617                   | —             | —          | —                     | —             | —          |
| Other Compensation                    | 70,229                                     | —             | —          | 58,744                    | —             | —          | —                     | —             | —          |
| Related Benefits                      | 83,972                                     | —             | —          | 90,115                    | —             | —          | —                     | —             | —          |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>\$275,050</b>                           | <b>—</b>      | <b>—</b>   | <b>\$290,476</b>          | <b>—</b>      | <b>—</b>   | <b>—</b>              | <b>—</b>      | <b>—</b>   |
| Travel                                | 12,648                                     | —             | —          | 12,947                    | —             | —          | —                     | —             | —          |
| Operating Services                    | 5,862                                      | —             | —          | 6,000                     | —             | —          | —                     | —             | —          |
| Supplies                              | 5,450                                      | —             | —          | 5,580                     | —             | —          | —                     | —             | —          |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>\$23,960</b>                            | <b>—</b>      | <b>—</b>   | <b>\$24,527</b>           | <b>—</b>      | <b>—</b>   | <b>—</b>              | <b>—</b>      | <b>—</b>   |
| <b>PROFESSIONAL SERVICES</b>          | <b>\$18,000</b>                            | <b>—</b>      | <b>—</b>   | <b>\$18,427</b>           | <b>—</b>      | <b>—</b>   | <b>—</b>              | <b>—</b>      | <b>—</b>   |
| Other Charges                         | —  | —             | —          | —                         | —             | —          | —                     | —             | —          |
| Debt Service                          | —  | —             | —          | —                         | —             | —          | —                     | —             | —          |
| Interagency Transfers                 | 38,329                                     | —             | —          | 38,329                    | —             | —          | —                     | —             | —          |
| <b>TOTAL OTHER CHARGES</b>            | <b>\$38,329</b>                            | <b>—</b>      | <b>—</b>   | <b>\$38,329</b>           | <b>—</b>      | <b>—</b>   | <b>—</b>              | <b>—</b>      | <b>—</b>   |
| Acquisitions                          | —  | —             | —          | —                         | —             | —          | —                     | —             | —          |
| Major Repairs                         | —  | —             | —          | —                         | —             | —          | —                     | —             | —          |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>                                   | <b>—</b>      | <b>—</b>   | <b>—</b>                  | <b>—</b>      | <b>—</b>   | <b>—</b>              | <b>—</b>      | <b>—</b>   |
| <b>TOTAL EXPENDITURES</b>             | <b>\$355,339</b>                           | <b>—</b>      | <b>—</b>   | <b>\$371,759</b>          | <b>—</b>      | <b>—</b>   | <b>—</b>              | <b>—</b>      | <b>—</b>   |

**Form 13240 — 565-Filing Fees**

| Question  | Narrative Response  |
|---|---|
| <b>State the purpose, source and legal citation.</b>      | 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. |
| <b>Agency discretion or Federal requirement?</b>          | The Board of Tax Appeals does not receive Federal funding. The line item requests for expenditures are at the discretion of the agency.   |
| <b>Describe any budgetary peculiarities.</b>              | N/A   |
| <b>Is the Total Request amount for multiple years?</b>    | The total request is for FY 2024 only.  |
| <b>Additional information or comments.</b>                | N/A   |
| <b>Provide the amount of any indirect costs.</b>          | N/A   |
| <b>Any indirect costs funded with other MOF?</b>          | N/A   |
| <b>Objectives and indicators in the Operational Plan.</b> | N/A   |
| <b>Additional information or comments.</b>                | 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 13255 INTERAGENCY TRANSFERS | Fees & Self-Generated Form ID 13240 FEES & SELF GENERATED |
|---------------------------------------|----------------------|---|--------------------------|---|---|
| Salaries                              | —                    | 726,374                                 | 315,166                  | 290,359   | 120,849   |
| Other Compensation                    | —                    | 242,317                                 | 142,346                  | 29,742  | 70,229  |
| Related Benefits                      | —                    | 393,594                                 | 199,341                  | 110,281   | 83,972  |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b>             | <b>\$1,362,285</b>                      | <b>\$656,853</b>         | <b>\$430,382</b>  | <b>\$275,050</b>  |
| Travel                                | —                    | 48,423                                  | 11,366                   | 24,409  | 12,648  |
| Operating Services                    | —                    | 74,597                                  | 7,292                    | 61,443  | 5,862   |
| Supplies                              | —                    | 18,377                                  | 3,196                    | 9,731   | 5,450   |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>—</b>             | <b>\$141,397</b>                        | <b>\$21,854</b>          | <b>\$95,583</b>   | <b>\$23,960</b>   |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b>             | <b>\$75,000</b>                         | <b>\$40,000</b>          | <b>\$17,000</b>   | <b>\$18,000</b>   |
| Other Charges                         | —                    | —                                       | —                        | —   | —   |
| Debt Service                          | —                    | —                                       | —                        | —   | —   |
| Interagency Transfers                 | —                    | 217,621                                 | 39,097                   | 140,195   | 38,329  |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b>             | <b>\$217,621</b>                        | <b>\$39,097</b>          | <b>\$140,195</b>  | <b>\$38,329</b>   |
| Acquisitions                          | —                    | 3,840                                   | —                        | 3,840   | —   |
| Major Repairs                         | —                    | —                                       | —                        | —   | —   |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>             | <b>\$3,840</b>                          | <b>—</b>                 | <b>\$3,840</b>  | <b>—</b>  |
| <b>TOTAL EXPENDITURES</b>             | <b>—</b>             | <b>\$1,800,143</b>                      | <b>\$757,804</b>         | <b>\$687,000</b>  | <b>\$355,339</b>  |

Total Request

| Expenditures                          | Used as a Cash Match | Total Means of Financing By Expenditure | Total State General Fund | Interagency Transfers Form ID 13255 INTERAGENCY TRANSFERS | Fees & Self-Generated Form ID 13240 FEES & SELF GENERATED |
|---------------------------------------|----------------------|---|--------------------------|---|---|
| Salaries                              | —                    | 828,946                                 | 358,946                  | 328,383   | 141,617   |
| Other Compensation                    | —                    | 260,766                                 | 174,408                  | 27,614  | 58,744  |
| Related Benefits                      | —                    | 443,994                                 | 243,598                  | 110,281   | 90,115  |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b>             | <b>\$1,533,706</b>                      | <b>\$776,952</b>         | <b>\$466,278</b>  | <b>\$290,476</b>  |
| Travel                                | —                    | 49,569                                  | 11,635                   | 24,987  | 12,947  |
| Operating Services                    | —                    | 78,680                                  | 7,466                    | 65,214  | 6,000   |
| Supplies                              | —                    | 18,815                                  | 3,272                    | 9,963   | 5,580   |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>—</b>             | <b>\$147,064</b>                        | <b>\$22,373</b>          | <b>\$100,164</b>  | <b>\$24,527</b>   |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b>             | <b>\$76,778</b>                         | <b>\$40,948</b>          | <b>\$17,403</b>   | <b>\$18,427</b>   |
| Other Charges                         | —                    | —                                       | —                        | —   | —   |
| Debt Service                          | —                    | —                                       | —                        | —   | —   |
| Interagency Transfers                 | —                    | 218,581                                 | 39,097                   | 141,155   | 38,329  |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b>             | <b>\$218,581</b>                        | <b>\$39,097</b>          | <b>\$141,155</b>  | <b>\$38,329</b>   |
| Acquisitions                          | —                    | —                                       | —                        | —   | —   |
| Major Repairs                         | —                    | —                                       | —                        | —   | —   |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>             | <b>—</b>                                | <b>—</b>                 | <b>—</b>  | <b>—</b>  |
| <b>TOTAL EXPENDITURES</b>             | <b>—</b>             | <b>\$1,976,129</b>                      | <b>\$879,370</b>         | <b>\$725,000</b>  | <b>\$371,759</b>  |

**REVENUE COLLECTIONS/INCOME**

**Interagency Transfers**

**003 - Interagency Transfers**

| Source  | Commitment Item | Commitment Item Name | FY2021-2022 Actuals | FY-2023 Estimate | FY2023-2024 Projected | Over/Under Current Year Estimate |
|---|-----------------|----------------------|---------------------|------------------|-----------------------|----------------------------------|
| <b>SOURCE</b>   |                 |                      |                     |                  |                       |                                  |
| INTERAGENCY TRANSFERS   | 4710059         | MR-FROM STATE AGENCY | 701,234             | 687,000          | 725,000               | 38,000                           |
| INTERAGENCY TRANSFERS   | 4830016         | PY CASH CARRYOVER    | 3,756               | 3,074            | 3,074                 | —                                |
| <b>Total Collections/Income</b>   |                 |                      | <b>\$704,990</b>    | <b>\$690,074</b> | <b>\$728,074</b>      | <b>\$38,000</b>                  |
| <b>TYPE</b>   |                 |                      |                     |                  |                       |                                  |
| Expenditures Source of Funding Form (BR-6)  |                 |                      | 701,916             | 687,000          | 725,000               | 38,000                           |
| Carryforward  |                 |                      | 3,074               | 3,074            | 3,074                 | —                                |
| <b>Total Expenditures, Transfers and Carry Forwards to Next FY</b>  |                 |                      | <b>\$704,990</b>    | <b>\$690,074</b> | <b>\$728,074</b>      | <b>\$38,000</b>                  |
| <b>Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY</b> |                 |                      | <b>—</b>            | <b>—</b>         | <b>—</b>              | <b>—</b>                         |

**Fees & Self-Generated**

**002 - Fees & Self-Generated**

| Source  | Commitment Item | Commitment Item Name | FY2021-2022 Actuals | FY-2023 Estimate | FY2023-2024 Projected | Over/Under Current Year Estimate |
|---|-----------------|----------------------|---------------------|------------------|-----------------------|----------------------------------|
| <b>SOURCE</b>   |                 |                      |                     |                  |                       |                                  |
| FEES & SELF GENERATED   | 4710029         | MR-PRIVATE SOURCES   | 168,255             | 299,745          | 371,759               | 72,014                           |
| FEES & SELF GENERATED   | 4830016         | PY CASH CARRYOVER    | 40,618              | 55,594           | —                     | (55,594)                         |
| <b>Total Collections/Income</b>   |                 |                      | <b>\$208,873</b>    | <b>\$355,339</b> | <b>\$371,759</b>      | <b>\$16,420</b>                  |
| <b>TYPE</b>   |                 |                      |                     |                  |                       |                                  |
| Expenditures Source of Funding Form (BR-6)  |                 |                      | 153,279             | 355,339          | 371,759               | 16,420                           |
| Carryforward  |                 |                      | 55,594              | —                | —                     | —                                |
| <b>Total Expenditures, Transfers and Carry Forwards to Next FY</b>  |                 |                      | <b>\$208,873</b>    | <b>\$355,339</b> | <b>\$371,759</b>      | <b>\$16,420</b>                  |
| <b>Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY</b> |                 |                      | <b>—</b>            | <b>—</b>         | <b>—</b>              | <b>—</b>                         |

## Justification of Differences

### Form 13275 — 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 13279 — 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**

| <b>FY2023-2024<br/>Request</b> | <b>Description</b>   |
|--------------------------------|--|
| 22,227                         | Board Members traveling to and from the Board's office for monthly meetings and the Board's business.<br><br>Board Members travel to the National Conference of State Tax Judges and to speak at various meetings on the changes of the appeals process. |
| <b>\$22,227</b>                | <b>Total Travel</b>  |

**Operating Services**

| <b>FY2023-2024<br/>Request</b> | <b>Description</b>  |
|--------------------------------|---|
| 2,069                          | Banking fees.   |
| 1,694                          | Cox Communications Legislative Channels; Court Reporting Services   |
| 1,928                          | Licensing software, hosting BTA's website and static IP address.  |
| 35,672                         | Maintenance on the docketing system and case management system.   |
| 3,181                          | Maintenance on the office copier.   |
| 3,236                          | Membership is for Attorneys' Louisiana State Bar Association and Louisiana Attorney Disciplinary Board dues and CLE requirements to maintain law licenses.  |
| 1,740                          | PO Box Rental; Caller Services  |
| 4,371                          | 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. |
| <b>\$53,891</b>                | <b>Total Operating Services</b>   |

**Supplies**

| <b>FY2023-2024<br/>Request</b> | <b>Description</b>         |
|--------------------------------|----------------------------|
| 3,584                          | Routine computer supplies. |
| 8,437                          | Routine office supplies.   |
| <b>\$12,021</b>                | <b>Total Supplies</b>      |

**Professional Services**

| FY2023-2024 Request | Means of Financing                 | Description  |
|---------------------|------------------------------------|--|
| 12,637              | Fees & Self-Generated              |  |
| 39,061              | State General Fund                 |  |
| <b>\$51,698</b>     |                                    | <b>Legal research and counsel for the Board. The basic contract has been renewed since 1972.</b> |
| 613                 | Fees & Self-Generated              |  |
| 1,946               | State General Fund                 |  |
| <b>\$2,559</b>      |                                    | <b>Transcription services for the Board.</b>   |
| <b>\$54,257</b>     | <b>Total Professional Services</b> |  |

**Interagency Transfers**

| FY2023-2024 Request | Means of Financing    | Receiving Agency                 | Description                                   |
|---------------------|-----------------------|----------------------------------|---|
| 990                 | Fees & Self-Generated |                                  |   |
| 4,917               | Interagency Transfers |                                  |   |
| 1,623               | State General Fund    |                                  |   |
| <b>\$7,530</b>      |                       | <b>OFFICE OF STATE POLICE</b>    | <b>Capitol Security</b>                       |
| 811                 | Fees & Self-Generated |                                  |   |
| 4,029               | Interagency Transfers |                                  |   |
| 1,332               | State General Fund    |                                  |   |
| <b>\$6,172</b>      |                       | <b>OFFICE OF RISK MANAGEMENT</b> | <b>Insurance premiums</b>                     |
| 102                 | Fees & Self-Generated |                                  |   |
| 509                 | Interagency Transfers |                                  |   |
| 169                 | State General Fund    |                                  |   |
| <b>\$780</b>        |                       | <b>UNIFORM PAYROLL OFFICE</b>    | <b>Office of State Uniform Payroll (OSUP)</b> |
| 5,928               | Fees & Self-Generated |                                  |   |
| 29,461              | Interagency Transfers |                                  |   |

**Interagency Transfers** *(continued)*

| FY2023-2024 Request | Means of Financing                 | Receiving Agency                              | Description   |
|---------------------|------------------------------------|---|---|
| 9,735               | State General Fund                 |   |   |
| <b>\$45,124</b>     |                                    | <b>DOA-OFFICE OF TECHNOLOGY SVCS</b>          | <p><b>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.</b></p> <p><b>OTM: Phone service, internet services and data drops to the BTA.</b></p> <p><b>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.</b></p> |
| 15,977              | Fees & Self-Generated              |   |   |
| 79,405              | Interagency Transfers              |   |   |
| 26,238              | State General Fund                 |   |   |
| <b>\$121,620</b>    |                                    | <b>977 DOA - DEBT SERVICE AND MAINTENANCE</b> | <b>Rental of office space at the Iberville Office Building, plus garage space rent.</b>   |
| <b>\$181,226</b>    | <b>Total Interagency Transfers</b> |   |   |

**5652 - Local Tax Division**

**Travel**

| <b>FY2023-2024 Request</b> | <b>Description</b>   |
|----------------------------|--|
| 3,501                      | Certain hearings at venues other than Baton Rouge  |
| 7,266                      | 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  |
| 16,575                     | 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. |
| <b>\$27,342</b>            | <b>Total Travel</b>  |

**Operating Services**

| <b>FY2023-2024 Request</b> | <b>Description</b>  |
|----------------------------|---|
| 14,712                     | Maintenance on the docketing system and case management system.   |
| 209                        | Maintenance on the office copier.   |
| 6,206                      | Membership is for Attorneys' Louisiana State Bar Association and Louisiana Attorney Disciplinary Board dues and CLE requirements to maintain law licenses.  |
| 307                        | PO Box Rental; Caller Services  |
| 2,863                      | 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.  |
| <b>\$24,789</b>            | <b>Total Operating Services</b>   |

**Supplies**

| <b>FY2023-2024 Request</b> | <b>Description</b>         |
|----------------------------|----------------------------|
| 1,665                      | Routine computer supplies. |
| 5,129                      | Routine office supplies.   |
| <b>\$6,794</b>             | <b>Total Supplies</b>      |

**Professional Services**

| FY2023-2024 Request | Means of Financing                 | Description  |
|---------------------|------------------------------------|--|
| 4,491               | Fees & Self-Generated              |  |
| 15,471              | Interagency Transfers              |  |
| <b>\$19,962</b>     |                                    | <b>Legal research and counsel for the Board. The basic contract has been renewed since 1972.</b> |
| 627                 | Fees & Self-Generated              |  |
| 1,932               | Interagency Transfers              |  |
| <b>\$2,559</b>      |                                    | <b>Transcription services for the Board.</b>   |
| <b>\$22,521</b>     | <b>Total Professional Services</b> |  |

**Interagency Transfers**

| FY2023-2024 Request | Means of Financing    | Receiving Agency                 | Description                                   |
|---------------------|-----------------------|----------------------------------|---|
| 334                 | Fees & Self-Generated |                                  |   |
| 504                 | Interagency Transfers |                                  |   |
| <b>\$838</b>        |                       | <b>OFFICE OF STATE POLICE</b>    | <b>Capitol Security</b>                       |
| 274                 | Fees & Self-Generated |                                  |   |
| 412                 | Interagency Transfers |                                  |   |
| <b>\$686</b>        |                       | <b>OFFICE OF RISK MANAGEMENT</b> | <b>Insurance premiums</b>                     |
| 34                  | Fees & Self-Generated |                                  |   |
| 51                  | Interagency Transfers |                                  |   |
| <b>\$85</b>         |                       | <b>UNIFORM PAYROLL OFFICE</b>    | <b>Office of State Uniform Payroll (OSUP)</b> |
| 3,996               | Fees & Self-Generated |                                  |   |

**Interagency Transfers** *(continued)*

| FY2023-2024 Request | Means of Financing                 | Receiving Agency                              | Description   |
|---------------------|------------------------------------|---|---|
| 6,979               | Interagency Transfers              |   |   |
| <b>\$10,975</b>     |                                    | <b>DOA-OFFICE OF TECHNOLOGY SVCS</b>          | <p><b>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.</b></p> <p><b>OTM: Phone service, internet services and data drops to the BTA.</b></p> <p><b>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.</b></p> |
| 9,883               | Fees & Self-Generated              |   |   |
| 14,888              | Interagency Transfers              |   |   |
| <b>\$24,771</b>     |                                    | <b>977 DOA - DEBT SERVICE AND MAINTENANCE</b> | <b>Rental of office space at the Iberville Office Building, plus garage space rent.</b>   |
| <b>\$37,355</b>     | <b>Total Interagency Transfers</b> |   |   |

# Continuation Budget Adjustments

## AGENCY SUMMARY STATEMENT

### Total Agency

#### Means of Financing

| Description                     | Existing Operating Budget as of 10/01/2022 | Non-Recurring    | Inflation      | Compulsory       | Workload | Other          | FY2023-2024 Requested Continuation Level |
|---------------------------------|--|------------------|----------------|------------------|----------|----------------|--|
| STATE GENERAL FUND (Direct)     | 757,804                                    | —                | 1,467          | 120,099          | —        | —              | 879,370                                  |
| STATE GENERAL FUND BY:          | —  | —                | —              | —                | —        | —              | —  |
| INTERAGENCY TRANSFERS           | 687,000                                    | (3,840)          | 2,669          | 35,896           | —        | 3,275          | 725,000                                  |
| FEES & SELF-GENERATED           | 355,339                                    | —                | 994            | 15,426           | —        | —              | 371,759                                  |
| STATUTORY DEDICATIONS           | —  | —                | —              | —                | —        | —              | —  |
| FEDERAL FUNDS                   | —  | —                | —              | —                | —        | —              | —  |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$1,800,143</b>                         | <b>\$(3,840)</b> | <b>\$5,130</b> | <b>\$171,421</b> | <b>—</b> | <b>\$3,275</b> | <b>\$1,976,129</b>                       |

**Fees and Self-Generated**

| Description           | Existing Operating Budget as of 10/01/2022 | Non-Recurring | Inflation    | Compulsory      | Workload | Other    | FY2023-2024 Requested Continuation Level |
|-----------------------|--|---------------|--------------|-----------------|----------|----------|--|
| Fees & Self-Generated | 355,339                                    | —             | 994          | 15,426          | —        | —        | 371,759                                  |
| <b>Total:</b>         | <b>\$355,339</b>                           | <b>—</b>      | <b>\$994</b> | <b>\$15,426</b> | <b>—</b> | <b>—</b> | <b>\$371,759</b>                         |

**Statutory Dedications**

| Description   | Existing Operating Budget as of 10/01/2022 | Non-Recurring | Inflation | Compulsory | Workload | Other    | FY2023-2024 Requested Continuation Level |
|---------------|--|---------------|-----------|------------|----------|----------|--|
| <b>Total:</b> | <b>—</b>                                   | <b>—</b>      | <b>—</b>  | <b>—</b>   | <b>—</b> | <b>—</b> | <b>—</b>                                 |

Expenditures and Positions

| Description                                     | Existing Operating Budget as of 10/01/2022 | Non-Recurring    | Inflation      | Compulsory       | Workload   | Other          | FY2023-2024 Requested Continuation Level |
|---|--|------------------|----------------|------------------|------------|----------------|--|
| Salaries  | 726,374                                    | —                | —              | 63,959           | 38,613     | —              | 828,946                                  |
| Other Compensation                              | 242,317                                    | —                | —              | 57,062           | (38,613)   | —              | 260,766                                  |
| Related Benefits                                | 393,594                                    | —                | —              | 50,400           | —          | —              | 443,994                                  |
| <b>TOTAL PERSONAL SERVICES</b>                  | <b>\$1,362,285</b>                         | <b>—</b>         | <b>—</b>       | <b>\$171,421</b> | <b>—</b>   | <b>—</b>       | <b>\$1,533,706</b>                       |
| Travel  | 48,423                                     | —                | 1,146          | —                | —          | —              | 49,569                                   |
| Operating Services                              | 74,597                                     | —                | 1,768          | —                | —          | 2,315          | 78,680                                   |
| Supplies  | 18,377                                     | —                | 438            | —                | —          | —              | 18,815                                   |
| <b>TOTAL OPERATING EXPENSES</b>                 | <b>\$141,397</b>                           | <b>—</b>         | <b>\$3,352</b> | <b>—</b>         | <b>—</b>   | <b>\$2,315</b> | <b>\$147,064</b>                         |
| <b>PROFESSIONAL SERVICES</b>                    | <b>\$75,000</b>                            | <b>—</b>         | <b>\$1,778</b> | <b>—</b>         | <b>—</b>   | <b>—</b>       | <b>\$76,778</b>                          |
| Other Charges                                   | —  | —                | —              | —                | —          | —              | —  |
| Debt Service                                    | —  | —                | —              | —                | —          | —              | —  |
| Interagency Transfers                           | 217,621                                    | —                | —              | —                | —          | 960            | 218,581                                  |
| <b>TOTAL OTHER CHARGES</b>                      | <b>\$217,621</b>                           | <b>—</b>         | <b>—</b>       | <b>—</b>         | <b>—</b>   | <b>\$960</b>   | <b>\$218,581</b>                         |
| Acquisitions                                    | 3,840                                      | (3,840)          | —              | —                | —          | —              | —  |
| Major Repairs                                   | —  | —                | —              | —                | —          | —              | —  |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>           | <b>\$3,840</b>                             | <b>\$(3,840)</b> | <b>—</b>       | <b>—</b>         | <b>—</b>   | <b>—</b>       | <b>—</b>                                 |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$1,800,143</b>                         | <b>\$(3,840)</b> | <b>\$5,130</b> | <b>\$171,421</b> | <b>—</b>   | <b>\$3,275</b> | <b>\$1,976,129</b>                       |
| Classified                                      | —  | —                | —              | —                | —          | —              | —  |
| Unclassified                                    | 10   | —                | —              | —                | 1          | —              | 11                                       |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>10</b>                                  | <b>—</b>         | <b>—</b>       | <b>—</b>         | <b>1</b>   | <b>—</b>       | <b>11</b>                                |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b>                                   | <b>—</b>         | <b>—</b>       | <b>—</b>         | <b>—</b>   | <b>—</b>       | <b>—</b>                                 |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>1</b>                                   | <b>—</b>         | <b>—</b>       | <b>—</b>         | <b>(1)</b> | <b>—</b>       | <b>—</b>                                 |

**CONTINUATION BUDGET ADJUSTMENTS - SUMMARIZED**

**Form 11658 — Non-Recurring Acquisitions and Major Repairs**

**Means of Financing**

|                                 | Amount           |
|---------------------------------|------------------|
| STATE GENERAL FUND (Direct)     | —                |
| STATE GENERAL FUND BY:          | —                |
| INTERAGENCY TRANSFERS           | (3,840)          |
| FEES & SELF-GENERATED           | —                |
| STATUTORY DEDICATIONS           | —                |
| FEDERAL FUNDS                   | —                |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$(3,840)</b> |

**Expenditures**

|                                       | Amount           |
|---------------------------------------|------------------|
| Salaries                              | —                |
| Other Compensation                    | —                |
| Related Benefits                      | —                |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b>         |
| Travel                                | —                |
| Operating Services                    | —                |
| Supplies                              | —                |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>—</b>         |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b>         |
| Other Charges                         | —                |
| Debt Service                          | —                |
| Interagency Transfers                 | —                |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b>         |
| Acquisitions                          | (3,840)          |
| Major Repairs                         | —                |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>\$(3,840)</b> |
| <b>TOTAL EXPENDITURES</b>             | <b>\$(3,840)</b> |

**Positions**

|   | FTE      |
|---|----------|
| Classified                                      | —        |
| Unclassified                                    | —        |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>—</b> |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b> |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b> |

**Form 11659 — Standard Inflation Adjustment**  
**Means of Financing**

|                                 | Amount         |
|---------------------------------|----------------|
| STATE GENERAL FUND (Direct)     | 1,467          |
| STATE GENERAL FUND BY:          | —              |
| INTERAGENCY TRANSFERS           | 2,669          |
| FEES & SELF-GENERATED           | 994            |
| STATUTORY DEDICATIONS           | —              |
| FEDERAL FUNDS                   | —              |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$5,130</b> |

**Expenditures**

|                                       | Amount         |
|---------------------------------------|----------------|
| Salaries                              | —              |
| Other Compensation                    | —              |
| Related Benefits                      | —              |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b>       |
| Travel                                | 1,146          |
| Operating Services                    | 1,768          |
| Supplies                              | 438            |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>\$3,352</b> |
| <b>PROFESSIONAL SERVICES</b>          | <b>\$1,778</b> |
| Other Charges                         | —              |
| Debt Service                          | —              |
| Interagency Transfers                 | —              |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b>       |
| Acquisitions                          | —              |
| Major Repairs                         | —              |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>       |
| <b>TOTAL EXPENDITURES</b>             | <b>\$5,130</b> |

**Positions**

|   | FTE      |
|---|----------|
| Classified                                      | —        |
| Unclassified                                    | —        |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>—</b> |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b> |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b> |

**Form 11683 — 565-Compulsory Adjustment**

**Means of Financing**

|                                 | Amount           |
|---------------------------------|------------------|
| STATE GENERAL FUND (Direct)     | 120,099          |
| STATE GENERAL FUND BY:          | —                |
| INTERAGENCY TRANSFERS           | 35,896           |
| FEES & SELF-GENERATED           | 15,426           |
| STATUTORY DEDICATIONS           | —                |
| FEDERAL FUNDS                   | —                |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$171,421</b> |

**Expenditures**

|                                       | Amount           |
|---------------------------------------|------------------|
| Salaries                              | 63,959           |
| Other Compensation                    | 57,062           |
| Related Benefits                      | 50,400           |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>\$171,421</b> |
| Travel                                | —                |
| Operating Services                    | —                |
| Supplies                              | —                |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>—</b>         |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b>         |
| Other Charges                         | —                |
| Debt Service                          | —                |
| Interagency Transfers                 | —                |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b>         |
| Acquisitions                          | —                |
| Major Repairs                         | —                |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>         |
| <b>TOTAL EXPENDITURES</b>             | <b>\$171,421</b> |

**Positions**

|   | FTE      |
|---|----------|
| Classified                                      | —        |
| Unclassified                                    | —        |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>—</b> |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b> |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b> |

**Form 11680 — 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                   | —        |
| <b>TOTAL MEANS OF FINANCING</b> | <b>—</b> |

**Expenditures**

|                                       | Amount   |
|---------------------------------------|----------|
| Salaries                              | 38,613   |
| Other Compensation                    | (38,613) |
| Related Benefits                      | —        |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b> |
| Travel                                | —        |
| Operating Services                    | —        |
| Supplies                              | —        |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>—</b> |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b> |
| Other Charges                         | —        |
| Debt Service                          | —        |
| Interagency Transfers                 | —        |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b> |
| Acquisitions                          | —        |
| Major Repairs                         | —        |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b> |
| <b>TOTAL EXPENDITURES</b>             | <b>—</b> |

**Positions**

|  | FTE        |
|--|------------|
| Classified                               | —          |
| Unclassified                             | 1          |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>   | <b>1</b>   |
| TOTAL AUTHORIZED OTHER CHARGES POSITIONS | —          |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>      | <b>(1)</b> |

**Form 13149 — 565-Case Management System Maintenance**

**Means of Financing**

|                                 | Amount         |
|---------------------------------|----------------|
| STATE GENERAL FUND (Direct)     | —              |
| STATE GENERAL FUND BY:          | —              |
| INTERAGENCY TRANSFERS           | 2,084          |
| FEES & SELF-GENERATED           | —              |
| STATUTORY DEDICATIONS           | —              |
| FEDERAL FUNDS                   | —              |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$2,084</b> |

**Expenditures**

|                                       | Amount         |
|---------------------------------------|----------------|
| Salaries                              | —              |
| Other Compensation                    | —              |
| Related Benefits                      | —              |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b>       |
| Travel                                | —              |
| Operating Services                    | 2,084          |
| Supplies                              | —              |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>\$2,084</b> |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b>       |
| Other Charges                         | —              |
| Debt Service                          | —              |
| Interagency Transfers                 | —              |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b>       |
| Acquisitions                          | —              |
| Major Repairs                         | —              |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>       |
| <b>TOTAL EXPENDITURES</b>             | <b>\$2,084</b> |

**Positions**

|   | FTE      |
|---|----------|
| Classified                                      | —        |
| Unclassified                                    | —        |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>—</b> |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b> |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b> |

**Form 13155 — 565-Case Management System Maintenance**

**Means of Financing**

|                                 | Amount       |
|---------------------------------|--------------|
| STATE GENERAL FUND (Direct)     | —            |
| STATE GENERAL FUND BY:          | —            |
| INTERAGENCY TRANSFERS           | 231          |
| FEES & SELF-GENERATED           | —            |
| STATUTORY DEDICATIONS           | —            |
| FEDERAL FUNDS                   | —            |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$231</b> |

**Expenditures**

|                                       | Amount       |
|---------------------------------------|--------------|
| Salaries                              | —            |
| Other Compensation                    | —            |
| Related Benefits                      | —            |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b>     |
| Travel                                | —            |
| Operating Services                    | 231          |
| Supplies                              | —            |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>\$231</b> |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b>     |
| Other Charges                         | —            |
| Debt Service                          | —            |
| Interagency Transfers                 | —            |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b>     |
| Acquisitions                          | —            |
| Major Repairs                         | —            |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>     |
| <b>TOTAL EXPENDITURES</b>             | <b>\$231</b> |

**Positions**

|   | FTE      |
|---|----------|
| Classified                                      | —        |
| Unclassified                                    | —        |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>—</b> |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b> |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b> |

**Form 13162 — 565-Computer Leases**

**Means of Financing**

|                                 | Amount       |
|---------------------------------|--------------|
| STATE GENERAL FUND (Direct)     | —            |
| STATE GENERAL FUND BY:          | —            |
| INTERAGENCY TRANSFERS           | 960          |
| FEES & SELF-GENERATED           | —            |
| STATUTORY DEDICATIONS           | —            |
| FEDERAL FUNDS                   | —            |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$960</b> |

**Expenditures**

|                                       | Amount       |
|---------------------------------------|--------------|
| Salaries                              | —            |
| Other Compensation                    | —            |
| Related Benefits                      | —            |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b>     |
| Travel                                | —            |
| Operating Services                    | —            |
| Supplies                              | —            |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>—</b>     |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b>     |
| Other Charges                         | —            |
| Debt Service                          | —            |
| Interagency Transfers                 | 960          |
| <b>TOTAL OTHER CHARGES</b>            | <b>\$960</b> |
| Acquisitions                          | —            |
| Major Repairs                         | —            |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>     |
| <b>TOTAL EXPENDITURES</b>             | <b>\$960</b> |

**Positions**

|   | FTE      |
|---|----------|
| Classified                                      | —        |
| Unclassified                                    | —        |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>—</b> |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b> |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b> |

**PROGRAM SUMMARY STATEMENT**

**5651 - Administrative**

**Means of Financing**

| Description                     | Existing Operating Budget as of 10/01/2022 | Non-Recurring | Inflation      | Compulsory       | Workload | Other          | FY2023-2024 Requested Continuation Level |
|---------------------------------|--|---------------|----------------|------------------|----------|----------------|--|
| STATE GENERAL FUND (Direct)     | 757,804                                    | —             | 1,467          | 120,099          | —        | —              | 879,370                                  |
| STATE GENERAL FUND BY:          | —  | —             | —              | —                | —        | —              | —  |
| INTERAGENCY TRANSFERS           | 394,000                                    | —             | 1,267          | 27,649           | —        | 2,084          | 425,000                                  |
| FEES & SELF-GENERATED           | 172,624                                    | —             | 517            | —                | —        | —              | 173,141                                  |
| STATUTORY DEDICATIONS           | —  | —             | —              | —                | —        | —              | —  |
| FEDERAL FUNDS                   | —  | —             | —              | —                | —        | —              | —  |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$1,324,428</b>                         | <b>—</b>      | <b>\$3,251</b> | <b>\$147,748</b> | <b>—</b> | <b>\$2,084</b> | <b>\$1,477,511</b>                       |

**Fees and Self-Generated**

| Description           | Existing Operating Budget as of 10/01/2022 | Non-Recurring | Inflation    | Compulsory | Workload | Other    | FY2023-2024 Requested Continuation Level |
|-----------------------|--|---------------|--------------|------------|----------|----------|--|
| Fees & Self-Generated | 172,624                                    | —             | 517          | —          | —        | —        | 173,141                                  |
| <b>Total:</b>         | <b>\$172,624</b>                           | <b>—</b>      | <b>\$517</b> | <b>—</b>   | <b>—</b> | <b>—</b> | <b>\$173,141</b>                         |

Expenditures and Positions

| Description                                     | Existing Operating Budget as of 10/01/2022 | Non-Recurring | Inflation      | Compulsory       | Workload   | Other          | FY2023-2024 Requested Continuation Level |
|---|--|---------------|----------------|------------------|------------|----------------|--|
| Salaries  | 483,272                                    | —             | —              | 46,429           | 38,613     | —              | 568,314                                  |
| Other Compensation                              | 219,859                                    | —             | —              | 57,062           | (38,613)   | —              | 238,308                                  |
| Related Benefits                                | 303,010                                    | —             | —              | 44,257           | —          | —              | 347,267                                  |
| <b>TOTAL PERSONAL SERVICES</b>                  | <b>\$1,006,141</b>                         | <b>—</b>      | <b>—</b>       | <b>\$147,748</b> | <b>—</b>   | <b>—</b>       | <b>\$1,153,889</b>                       |
| Travel  | 21,713                                     | —             | 514            | —                | —          | —              | 22,227                                   |
| Operating Services                              | 50,607                                     | —             | 1,200          | —                | —          | 2,084          | 53,891                                   |
| Supplies  | 11,741                                     | —             | 280            | —                | —          | —              | 12,021                                   |
| <b>TOTAL OPERATING EXPENSES</b>                 | <b>\$84,061</b>                            | <b>—</b>      | <b>\$1,994</b> | <b>—</b>         | <b>—</b>   | <b>\$2,084</b> | <b>\$88,139</b>                          |
| <b>PROFESSIONAL SERVICES</b>                    | <b>\$53,000</b>                            | <b>—</b>      | <b>\$1,257</b> | <b>—</b>         | <b>—</b>   | <b>—</b>       | <b>\$54,257</b>                          |
| Other Charges                                   | —  | —             | —              | —                | —          | —              | —  |
| Debt Service                                    | —  | —             | —              | —                | —          | —              | —  |
| Interagency Transfers                           | 181,226                                    | —             | —              | —                | —          | —              | 181,226                                  |
| <b>TOTAL OTHER CHARGES</b>                      | <b>\$181,226</b>                           | <b>—</b>      | <b>—</b>       | <b>—</b>         | <b>—</b>   | <b>—</b>       | <b>\$181,226</b>                         |
| Acquisitions                                    | —  | —             | —              | —                | —          | —              | —  |
| Major Repairs                                   | —  | —             | —              | —                | —          | —              | —  |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>           | <b>—</b>                                   | <b>—</b>      | <b>—</b>       | <b>—</b>         | <b>—</b>   | <b>—</b>       | <b>—</b>                                 |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$1,324,428</b>                         | <b>—</b>      | <b>\$3,251</b> | <b>\$147,748</b> | <b>—</b>   | <b>\$2,084</b> | <b>\$1,477,511</b>                       |
| Classified                                      | —  | —             | —              | —                | —          | —              | —  |
| Unclassified                                    | 7  | —             | —              | —                | 1          | —              | 8  |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>7</b>                                   | <b>—</b>      | <b>—</b>       | <b>—</b>         | <b>1</b>   | <b>—</b>       | <b>8</b>                                 |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b>                                   | <b>—</b>      | <b>—</b>       | <b>—</b>         | <b>—</b>   | <b>—</b>       | <b>—</b>                                 |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>1</b>                                   | <b>—</b>      | <b>—</b>       | <b>—</b>         | <b>(1)</b> | <b>—</b>       | <b>—</b>                                 |

5652 - Local Tax Division

Means of Financing

| Description                     | Existing Operating Budget as of 10/01/2022 | Non-Recurring    | Inflation      | Compulsory      | Workload | Other          | FY2023-2024 Requested Continuation Level |
|---------------------------------|--|------------------|----------------|-----------------|----------|----------------|--|
| STATE GENERAL FUND (Direct)     | —  | —                | —              | —               | —        | —              | —  |
| STATE GENERAL FUND BY:          | —  | —                | —              | —               | —        | —              | —  |
| INTERAGENCY TRANSFERS           | 293,000                                    | (3,840)          | 1,402          | 8,247           | —        | 1,191          | 300,000                                  |
| FEES & SELF-GENERATED           | 182,715                                    | —                | 477            | 15,426          | —        | —              | 198,618                                  |
| STATUTORY DEDICATIONS           | —  | —                | —              | —               | —        | —              | —  |
| FEDERAL FUNDS                   | —  | —                | —              | —               | —        | —              | —  |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$475,715</b>                           | <b>\$(3,840)</b> | <b>\$1,879</b> | <b>\$23,673</b> | <b>—</b> | <b>\$1,191</b> | <b>\$498,618</b>                         |

**Fees and Self-Generated**

| Description           | Existing Operating Budget as of 10/01/2022 | Non-Recurring | Inflation    | Compulsory      | Workload | Other    | FY2023-2024 Requested Continuation Level |
|-----------------------|--|---------------|--------------|-----------------|----------|----------|--|
| Fees & Self-Generated | 182,715                                    | —             | 477          | 15,426          | —        | —        | 198,618                                  |
| <b>Total:</b>         | <b>\$182,715</b>                           | <b>—</b>      | <b>\$477</b> | <b>\$15,426</b> | <b>—</b> | <b>—</b> | <b>\$198,618</b>                         |

Expenditures and Positions

| Description                                     | Existing Operating Budget as of 10/01/2022 | Non-Recurring    | Inflation      | Compulsory      | Workload | Other          | FY2023-2024 Requested Continuation Level |
|---|--|------------------|----------------|-----------------|----------|----------------|--|
| Salaries  | 243,102                                    | —                | —              | 17,530          | —        | —              | 260,632                                  |
| Other Compensation                              | 22,458                                     | —                | —              | —               | —        | —              | 22,458                                   |
| Related Benefits                                | 90,584                                     | —                | —              | 6,143           | —        | —              | 96,727                                   |
| <b>TOTAL PERSONAL SERVICES</b>                  | <b>\$356,144</b>                           | <b>—</b>         | <b>—</b>       | <b>\$23,673</b> | <b>—</b> | <b>—</b>       | <b>\$379,817</b>                         |
| Travel  | 26,710                                     | —                | 632            | —               | —        | —              | 27,342                                   |
| Operating Services                              | 23,990                                     | —                | 568            | —               | —        | 231            | 24,789                                   |
| Supplies  | 6,636                                      | —                | 158            | —               | —        | —              | 6,794                                    |
| <b>TOTAL OPERATING EXPENSES</b>                 | <b>\$57,336</b>                            | <b>—</b>         | <b>\$1,358</b> | <b>—</b>        | <b>—</b> | <b>\$231</b>   | <b>\$58,925</b>                          |
| <b>PROFESSIONAL SERVICES</b>                    | <b>\$22,000</b>                            | <b>—</b>         | <b>\$521</b>   | <b>—</b>        | <b>—</b> | <b>—</b>       | <b>\$22,521</b>                          |
| Other Charges                                   | —  | —                | —              | —               | —        | —              | —  |
| Debt Service                                    | —  | —                | —              | —               | —        | —              | —  |
| Interagency Transfers                           | 36,395                                     | —                | —              | —               | —        | 960            | 37,355                                   |
| <b>TOTAL OTHER CHARGES</b>                      | <b>\$36,395</b>                            | <b>—</b>         | <b>—</b>       | <b>—</b>        | <b>—</b> | <b>\$960</b>   | <b>\$37,355</b>                          |
| Acquisitions                                    | 3,840                                      | (3,840)          | —              | —               | —        | —              | —  |
| Major Repairs                                   | —  | —                | —              | —               | —        | —              | —  |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>           | <b>\$3,840</b>                             | <b>\$(3,840)</b> | <b>—</b>       | <b>—</b>        | <b>—</b> | <b>—</b>       | <b>—</b>                                 |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$475,715</b>                           | <b>\$(3,840)</b> | <b>\$1,879</b> | <b>\$23,673</b> | <b>—</b> | <b>\$1,191</b> | <b>\$498,618</b>                         |
| Classified                                      | —  | —                | —              | —               | —        | —              | —  |
| Unclassified                                    | 3  | —                | —              | —               | —        | —              | 3  |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>3</b>                                   | <b>—</b>         | <b>—</b>       | <b>—</b>        | <b>—</b> | <b>—</b>       | <b>3</b>                                 |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b>                                   | <b>—</b>         | <b>—</b>       | <b>—</b>        | <b>—</b> | <b>—</b>       | <b>—</b>                                 |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b>                                   | <b>—</b>         | <b>—</b>       | <b>—</b>        | <b>—</b> | <b>—</b>       | <b>—</b>                                 |

**CONTINUATION BUDGET ADJUSTMENTS - BY PROGRAM**

**Form 11658 — Non-Recurring Acquisitions and Major Repairs**

**5652 - Local Tax Division**

**Means of Financing**

|                                 | Amount           |
|---------------------------------|------------------|
| STATE GENERAL FUND (Direct)     | —                |
| STATE GENERAL FUND BY:          | —                |
| INTERAGENCY TRANSFERS           | (3,840)          |
| FEES & SELF-GENERATED           | —                |
| STATUTORY DEDICATIONS           | —                |
| FEDERAL FUNDS                   | —                |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$(3,840)</b> |

**Expenditures**

|                                       | Amount           |
|---------------------------------------|------------------|
| Salaries                              | —                |
| Other Compensation                    | —                |
| Related Benefits                      | —                |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b>         |
| Travel                                | —                |
| Operating Services                    | —                |
| Supplies                              | —                |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>—</b>         |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b>         |
| Other Charges                         | —                |
| Debt Service                          | —                |
| Interagency Transfers                 | —                |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b>         |
| Acquisitions                          | (3,840)          |
| Major Repairs                         | —                |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>\$(3,840)</b> |
| <b>TOTAL EXPENDITURES</b>             | <b>\$(3,840)</b> |

**Positions**

|   | FTE      |
|---|----------|
| Classified                                      | —        |
| Unclassified                                    | —        |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>—</b> |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b> |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b> |

**Statutory Dedications**

|               | Amount   |
|---------------|----------|
| <b>Total:</b> | <b>—</b> |

**Supporting Detail  
Means of Financing**

| Description           | Amount           |
|-----------------------|------------------|
| Interagency Transfers | (3,840)          |
| <b>Total:</b>         | <b>\$(3,840)</b> |

**Acquisitions**

| Commitment item | Name              | Amount           |
|-----------------|-------------------|------------------|
| 5710221         | ACQ-COMP HARDWARE | (3,840)          |
| <b>Total:</b>   |                   | <b>\$(3,840)</b> |

**Form 11659 — Standard Inflation Adjustment**

**5651 - Administrative**

**Means of Financing**

|                                 | Amount         |
|---------------------------------|----------------|
| STATE GENERAL FUND (Direct)     | 1,467          |
| STATE GENERAL FUND BY:          | —              |
| INTERAGENCY TRANSFERS           | 1,267          |
| FEES & SELF-GENERATED           | 517            |
| STATUTORY DEDICATIONS           | —              |
| FEDERAL FUNDS                   | —              |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$3,251</b> |

**Expenditures**

|                                       | Amount         |
|---------------------------------------|----------------|
| Salaries                              | —              |
| Other Compensation                    | —              |
| Related Benefits                      | —              |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b>       |
| Travel                                | 514            |
| Operating Services                    | 1,200          |
| Supplies                              | 280            |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>\$1,994</b> |
| <b>PROFESSIONAL SERVICES</b>          | <b>\$1,257</b> |
| Other Charges                         | —              |
| Debt Service                          | —              |
| Interagency Transfers                 | —              |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b>       |
| Acquisitions                          | —              |
| Major Repairs                         | —              |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>       |
| <b>TOTAL EXPENDITURES</b>             | <b>\$3,251</b> |

**Positions**

|   | FTE      |
|---|----------|
| Classified                                      | —        |
| Unclassified                                    | —        |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>—</b> |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b> |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b> |

**Fees and Self-Generated**

|                       | Amount       |
|-----------------------|--------------|
| Fees & Self-Generated | 517          |
| <b>Total:</b>         | <b>\$517</b> |

**Statutory Dedications**

|               | Amount   |
|---------------|----------|
| <b>Total:</b> | <b>—</b> |

**Supporting Detail**

**Means of Financing**

| Description           | Amount         |
|-----------------------|----------------|
| Fees & Self-Generated | 517            |
| Interagency Transfers | 1,267          |
| State General Fund    | 1,467          |
| <b>Total:</b>         | <b>\$3,251</b> |

**Travel**

| Commitment item | Name                | Amount       |
|-----------------|---------------------|--------------|
| 5210025         | IN-STATE TRV-BD MEM | 455          |
| 5210065         | OUT-OF-STTRV-BD MEM | 59           |
| <b>Total:</b>   |                     | <b>\$514</b> |

**Operating Services**

| Commitment item | Name                 | Amount         |
|-----------------|----------------------|----------------|
| 5310010         | SERV-DUES & OTHER    | 175            |
| 5310040         | SERV-BANK (NON-DEBT) | 48             |
| 5310400         | SERV-MISC            | 40             |
| 5330008         | MAINT-EQUIPMENT      | 74             |
| 5330017         | MAINT-DATA SOFTWARE  | 777            |
| 5340078         | RENT-DATA-LIC SOFT   | 39             |
| 5350001         | UTIL-INTERNET PROVID | 6              |
| 5350006         | UTIL-MAIL/DEL/POST   | 41             |
| <b>Total:</b>   |                      | <b>\$1,200</b> |

**Supplies**

| Commitment item | Name                | Amount       |
|-----------------|---------------------|--------------|
| 5410001         | SUP-OFFICE SUPPLIES | 196          |
| 5410006         | SUP-COMPUTER        | 84           |
| <b>Total:</b>   |                     | <b>\$280</b> |

**Professional Services**

| Commitment item | Name            | Amount         |
|-----------------|-----------------|----------------|
| 5510005         | PROF SERV-LEGAL | 1,197          |
| 5510400         | PROF SERV-OTHER | 60             |
| <b>Total:</b>   |                 | <b>\$1,257</b> |

**5652 - Local Tax Division**

**Means of Financing**

|                                 | Amount         |
|---------------------------------|----------------|
| STATE GENERAL FUND (Direct)     | —              |
| STATE GENERAL FUND BY:          | —              |
| INTERAGENCY TRANSFERS           | 1,402          |
| FEES & SELF-GENERATED           | 477            |
| STATUTORY DEDICATIONS           | —              |
| FEDERAL FUNDS                   | —              |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$1,879</b> |

**Expenditures**

|                                       | Amount         |
|---------------------------------------|----------------|
| Salaries                              | —              |
| Other Compensation                    | —              |
| Related Benefits                      | —              |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b>       |
| Travel                                | 632            |
| Operating Services                    | 568            |
| Supplies                              | 158            |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>\$1,358</b> |
| <b>PROFESSIONAL SERVICES</b>          | <b>\$521</b>   |
| Other Charges                         | —              |
| Debt Service                          | —              |
| Interagency Transfers                 | —              |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b>       |
| Acquisitions                          | —              |
| Major Repairs                         | —              |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>       |
| <b>TOTAL EXPENDITURES</b>             | <b>\$1,879</b> |

**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 | 477          |
| <b>Total:</b>         | <b>\$477</b> |

**Statutory Dedications**

|               | Amount   |
|---------------|----------|
| <b>Total:</b> | <b>—</b> |

**Supporting Detail**

**Means of Financing**

| Description           | Amount         |
|-----------------------|----------------|
| Fees & Self-Generated | 477            |
| Interagency Transfers | 1,402          |
| <b>Total:</b>         | <b>\$1,879</b> |

**Professional Services**

| Commitment item | Name            | Amount       |
|-----------------|-----------------|--------------|
| 5510005         | PROF SERV-LEGAL | 462          |
| 5510400         | PROF SERV-OTHER | 59           |
| <b>Total:</b>   |                 | <b>\$521</b> |

**Travel**

| Commitment item | Name                 | Amount       |
|-----------------|----------------------|--------------|
| 5210010         | IN-STATE TRAVEL-ADM  | 295          |
| 5210015         | IN-STATE TRAVEL-CONF | 124          |
| 5210020         | IN-STATE TRAV-FIELD  | 81           |
| 5210050         | OUT-OF-STATE TRV-ADM | 88           |
| 5210055         | OUT-OF-STTRV-CONF    | 44           |
| <b>Total:</b>   |                      | <b>\$632</b> |

**Operating Services**

| Commitment item | Name                 | Amount       |
|-----------------|----------------------|--------------|
| 5310010         | SERV-DUES & OTHER    | 210          |
| 5330008         | MAINT-EQUIPMENT      | 5            |
| 5330017         | MAINT-DATA SOFTWARE  | 335          |
| 5350002         | UTIL-DATA LINE/CIRCT | 11           |
| 5350006         | UTIL-MAIL/DEL/POST   | 7            |
| <b>Total:</b>   |                      | <b>\$568</b> |

**Supplies**

| Commitment item | Name                | Amount       |
|-----------------|---------------------|--------------|
| 5410001         | SUP-OFFICE SUPPLIES | 119          |
| 5410006         | SUP-COMPUTER        | 39           |
| <b>Total:</b>   |                     | <b>\$158</b> |

**Form 11683 — 565-Compulsory Adjustment**

**5651 - Administrative**

**MEANS OF FINANCING**

|                                 | Amount           |
|---------------------------------|------------------|
| STATE GENERAL FUND (Direct)     | 120,099          |
| STATE GENERAL FUND BY:          | —                |
| INTERAGENCY TRANSFERS           | 27,649           |
| FEES & SELF-GENERATED           | —                |
| STATUTORY DEDICATIONS           | —                |
| FEDERAL FUNDS                   | —                |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$147,748</b> |

**EXPENDITURES**

|                                       | Amount           |
|---------------------------------------|------------------|
| Salaries                              | 46,429           |
| Other Compensation                    | 57,062           |
| Related Benefits                      | 44,257           |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>\$147,748</b> |
| Travel                                | —                |
| Operating Services                    | —                |
| Supplies                              | —                |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>—</b>         |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b>         |
| Other Charges                         | —                |
| Debt Service                          | —                |
| Interagency Transfers                 | —                |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b>         |
| Acquisitions                          | —                |
| Major Repairs                         | —                |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>         |
| <b>TOTAL EXPENDITURES</b>             | <b>\$147,748</b> |

**AUTHORIZED POSITIONS**

|   | FTE      |
|---|----------|
| Classified                                      | —        |
| Unclassified                                    | —        |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>—</b> |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b> |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b> |

**5652 - Local Tax Division**

**MEANS OF FINANCING**

|                                 | Amount          |
|---------------------------------|-----------------|
| STATE GENERAL FUND (Direct)     | —               |
| STATE GENERAL FUND BY:          | —               |
| INTERAGENCY TRANSFERS           | 8,247           |
| FEES & SELF-GENERATED           | 15,426          |
| STATUTORY DEDICATIONS           | —               |
| FEDERAL FUNDS                   | —               |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$23,673</b> |

**EXPENDITURES**

|                                       | Amount          |
|---------------------------------------|-----------------|
| Salaries                              | 17,530          |
| Other Compensation                    | —               |
| Related Benefits                      | 6,143           |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>\$23,673</b> |
| Travel                                | —               |
| Operating Services                    | —               |
| Supplies                              | —               |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>—</b>        |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b>        |
| Other Charges                         | —               |
| Debt Service                          | —               |
| Interagency Transfers                 | —               |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b>        |
| Acquisitions                          | —               |
| Major Repairs                         | —               |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>        |
| <b>TOTAL EXPENDITURES</b>             | <b>\$23,673</b> |

**AUTHORIZED POSITIONS**

|   | FTE      |
|---|----------|
| Classified                                      | —        |
| Unclassified                                    | —        |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>—</b> |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b> |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b> |

**Fees and Self-Generated**

|                       | Amount          |
|-----------------------|-----------------|
| Fees & Self-Generated | 15,426          |
| <b>Total:</b>         | <b>\$15,426</b> |

**Statutory Dedications**

|               | Amount   |
|---------------|----------|
| <b>Total:</b> | <b>—</b> |

| Question  | Narrative Response   |
|---|--|
| <b>Explain the need for this request.</b>               | The adjustments requested are needed to fully fund salaries and related benefits for all positions. This includes 4% market adjustments for employees, group insurance for a recently hired employee, and the non-recurring of the FY23 27th pay period. |
| <b>Cite performance indicators for the adjustment.</b>  | N/A  |
| <b>What would the impact be if this is not funded?</b>  | If this request is not funded, the Salaries, Other Compensation, and Related Benefits categories would go into a deficit.  |
| <b>Is revenue a fixed amount or can it be adjusted?</b> | The revenue can be adjusted based upon the recommended level of expenditures.  |
| <b>Is the expenditure of these revenues restricted?</b> | The expenditure of these revenues is not restricted.   |
| <b>Additional information or comments.</b>              | N/A  |

**Form 11680 — 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                   | —        |
| <b>TOTAL MEANS OF FINANCING</b> | <b>—</b> |

**EXPENDITURES**

|                                       | Amount   |
|---------------------------------------|----------|
| Salaries                              | 38,613   |
| Other Compensation                    | (38,613) |
| Related Benefits                      | —        |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b> |
| Travel                                | —        |
| Operating Services                    | —        |
| Supplies                              | —        |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>—</b> |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b> |
| Other Charges                         | —        |
| Debt Service                          | —        |
| Interagency Transfers                 | —        |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b> |
| Acquisitions                          | —        |
| Major Repairs                         | —        |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b> |
| <b>TOTAL EXPENDITURES</b>             | <b>—</b> |

**AUTHORIZED POSITIONS**

|   | FTE        |
|---|------------|
| Classified                                      | —          |
| Unclassified                                    | 1          |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>1</b>   |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b>   |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>(1)</b> |

**Statutory Dedications**

|               | Amount   |
|---------------|----------|
| <b>Total:</b> | <b>—</b> |

| Question  | Narrative Response   |
|---|--|
| <b>Explain the need for this request.</b>               | 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.              |
| <b>Cite performance indicators for the adjustment.</b>  | 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.  |
| <b>What would the impact be if this is not funded?</b>  | 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. |
| <b>Is revenue a fixed amount or can it be adjusted?</b> | 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.  |
| <b>Is the expenditure of these revenues restricted?</b> | 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.  |
| <b>Additional information or comments.</b>              | N/A  |

**Form 13149 — 565-Case Management System Maintenance**

**5651 - Administrative**

**MEANS OF FINANCING**

|                                 | Amount         |
|---------------------------------|----------------|
| STATE GENERAL FUND (Direct)     | —              |
| STATE GENERAL FUND BY:          | —              |
| INTERAGENCY TRANSFERS           | 2,084          |
| FEES & SELF-GENERATED           | —              |
| STATUTORY DEDICATIONS           | —              |
| FEDERAL FUNDS                   | —              |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$2,084</b> |

**AUTHORIZED POSITIONS**

|   | FTE      |
|---|----------|
| Classified                                      | —        |
| Unclassified                                    | —        |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>—</b> |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b> |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b> |

**EXPENDITURES**

|                                       | Amount         |
|---------------------------------------|----------------|
| Salaries                              | —              |
| Other Compensation                    | —              |
| Related Benefits                      | —              |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b>       |
| Travel                                | —              |
| Operating Services                    | 2,084          |
| Supplies                              | —              |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>\$2,084</b> |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b>       |
| Other Charges                         | —              |
| Debt Service                          | —              |
| Interagency Transfers                 | —              |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b>       |
| Acquisitions                          | —              |
| Major Repairs                         | —              |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>       |
| <b>TOTAL EXPENDITURES</b>             | <b>\$2,084</b> |

| Question  | Narrative Response  |
|---|---|
| <b>Explain the need for this request.</b>               | 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 \$2,315. (From \$46,305 to \$48,620.) The Administrative program's portion of this increase is \$2,084. |
| <b>Cite performance indicators for the adjustment.</b>  | N/A   |
| <b>What would the impact be if this is not funded?</b>  | This software maintenance is a mandatory requirement with the implementation of the case management system.   |
| <b>Is revenue a fixed amount or can it be adjusted?</b> | This request is a fixed amount.   |
| <b>Is the expenditure of these revenues restricted?</b> | The expenditure of these revenues is not restricted.  |
| <b>Additional information or comments.</b>              | N/A   |

**Form 13155 — 565-Case Management System Maintenance**

**5652 - Local Tax Division**

**MEANS OF FINANCING**

|                                 | Amount       |
|---------------------------------|--------------|
| STATE GENERAL FUND (Direct)     | —            |
| STATE GENERAL FUND BY:          | —            |
| INTERAGENCY TRANSFERS           | 231          |
| FEES & SELF-GENERATED           | —            |
| STATUTORY DEDICATIONS           | —            |
| FEDERAL FUNDS                   | —            |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$231</b> |

**AUTHORIZED POSITIONS**

|   | FTE      |
|---|----------|
| Classified                                      | —        |
| Unclassified                                    | —        |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>—</b> |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b> |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b> |

**EXPENDITURES**

|                                       | Amount       |
|---------------------------------------|--------------|
| Salaries                              | —            |
| Other Compensation                    | —            |
| Related Benefits                      | —            |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b>     |
| Travel                                | —            |
| Operating Services                    | 231          |
| Supplies                              | —            |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>\$231</b> |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b>     |
| Other Charges                         | —            |
| Debt Service                          | —            |
| Interagency Transfers                 | —            |
| <b>TOTAL OTHER CHARGES</b>            | <b>—</b>     |
| Acquisitions                          | —            |
| Major Repairs                         | —            |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>     |
| <b>TOTAL EXPENDITURES</b>             | <b>\$231</b> |

| Question  | Narrative Response  |
|---|---|
| <b>Explain the need for this request.</b>               | 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 \$2,315. (From \$46,305 to \$48,620.) The Local Tax Division's portion of this increase is \$231. |
| <b>Cite performance indicators for the adjustment.</b>  | N/A   |
| <b>What would the impact be if this is not funded?</b>  | This software maintenance is a mandatory requirement with the implementation of the case management system.   |
| <b>Is revenue a fixed amount or can it be adjusted?</b> | This request is a fixed amount.   |
| <b>Is the expenditure of these revenues restricted?</b> | The expenditure of these revenues is not restricted.  |
| <b>Additional information or comments.</b>              | N/A   |

**Form 13162 — 565-Computer Leases**

**5652 - Local Tax Division**

**MEANS OF FINANCING**

|                                 | Amount       |
|---------------------------------|--------------|
| STATE GENERAL FUND (Direct)     | —            |
| STATE GENERAL FUND BY:          | —            |
| INTERAGENCY TRANSFERS           | 960          |
| FEES & SELF-GENERATED           | —            |
| STATUTORY DEDICATIONS           | —            |
| FEDERAL FUNDS                   | —            |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$960</b> |

**EXPENDITURES**

|                                       | Amount       |
|---------------------------------------|--------------|
| Salaries                              | —            |
| Other Compensation                    | —            |
| Related Benefits                      | —            |
| <b>TOTAL PERSONAL SERVICES</b>        | <b>—</b>     |
| Travel                                | —            |
| Operating Services                    | —            |
| Supplies                              | —            |
| <b>TOTAL OPERATING EXPENSES</b>       | <b>—</b>     |
| <b>PROFESSIONAL SERVICES</b>          | <b>—</b>     |
| Other Charges                         | —            |
| Debt Service                          | —            |
| Interagency Transfers                 | 960          |
| <b>TOTAL OTHER CHARGES</b>            | <b>\$960</b> |
| Acquisitions                          | —            |
| Major Repairs                         | —            |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b> | <b>—</b>     |
| <b>TOTAL EXPENDITURES</b>             | <b>\$960</b> |

**AUTHORIZED POSITIONS**

|   | FTE      |
|---|----------|
| Classified                                      | —        |
| Unclassified                                    | —        |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>—</b> |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b> |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b> |

**Statutory Dedications**

|               | Amount   |
|---------------|----------|
| <b>Total:</b> | <b>—</b> |

| Question  | Narrative Response  |
|---|---|
| <b>Explain the need for this IT request.</b>            | This request is to restore non-recurred funding provided for computer equipment. In FY23, budget authority was provided in the acquisitions category for the purchase of a computer and laptop related to the implementation of Act 343 of the 2021 Regular Session. Since BTA is required to lease computer equipment through the Office of Technology Services, we are requesting that the budget authority be restored in FY24 and placed in the Interagency Transfers category. |
| <b>Provide details related to this request.</b>         | Desktop \$30/month for 12 months - \$360 2 Monitors \$10/month for 12 months - \$120 Laptop \$40/month for 12 months - \$480 Total Need - \$960   |
| <b>Cite performance indicators for the adjustment.</b>  | N/A   |
| <b>What would the impact be if this is not funded?</b>  | If this workload adjustment is not funded, BTA will not have sufficient funds needed for computer equipment related to the implementation of Act 343 of the 2021 Regular Session.   |
| <b>Is revenue a fixed amount or can it be adjusted?</b> | This request is a fixed amount.   |
| <b>Is the expenditure of these revenues restricted?</b> | The expenditure of these revenues is not restricted.  |

# Technical and Other Adjustments

## AGENCY SUMMARY STATEMENT

### Total Agency

| Means of Financing                              | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Requested Continuation Adjustment | FY2023-2024 Requested in this Adjustment Package | FY2023-2024 Requested Realignment |
|---|--|---|--|-----------------------------------|
| STATE GENERAL FUND (Direct)                     | 757,804                                    | 121,566                                       | —  | 879,370                           |
| STATE GENERAL FUND BY:                          | —  | —   | —  | —                                 |
| INTERAGENCY TRANSFERS                           | 687,000                                    | 38,000  | —  | 725,000                           |
| FEES & SELF-GENERATED                           | 355,339                                    | 16,420  | —  | 371,759                           |
| STATUTORY DEDICATIONS                           | —  | —   | —  | —                                 |
| FEDERAL FUNDS                                   | —  | —   | —  | —                                 |
| <b>TOTAL MEANS OF FINANCING</b>                 | <b>\$1,800,143</b>                         | <b>\$175,986</b>                              | <b>—</b>   | <b>\$1,976,129</b>                |
| Salaries  | 726,374                                    | 102,572                                       | —  | 828,946                           |
| Other Compensation                              | 242,317                                    | 18,449  | —  | 260,766                           |
| Related Benefits                                | 393,594                                    | 50,400  | —  | 443,994                           |
| <b>TOTAL PERSONAL SERVICES</b>                  | <b>\$1,362,285</b>                         | <b>\$171,421</b>                              | <b>—</b>   | <b>\$1,533,706</b>                |
| Travel  | 48,423                                     | 1,146   | —  | 49,569                            |
| Operating Services                              | 74,597                                     | 4,083   | —  | 78,680                            |
| Supplies  | 18,377                                     | 438   | —  | 18,815                            |
| <b>TOTAL OPERATING EXPENSES</b>                 | <b>\$141,397</b>                           | <b>\$5,667</b>                                | <b>—</b>   | <b>\$147,064</b>                  |
| <b>PROFESSIONAL SERVICES</b>                    | <b>\$75,000</b>                            | <b>\$1,778</b>                                | <b>—</b>   | <b>\$76,778</b>                   |
| Other Charges                                   | —  | —   | —  | —                                 |
| Debt Service                                    | —  | —   | —  | —                                 |
| Interagency Transfers                           | 217,621                                    | 960   | —  | 218,581                           |
| <b>TOTAL OTHER CHARGES</b>                      | <b>\$217,621</b>                           | <b>\$960</b>                                  | <b>—</b>   | <b>\$218,581</b>                  |
| Acquisitions                                    | 3,840                                      | (3,840)                                       | —  | —                                 |
| Major Repairs                                   | —  | —   | —  | —                                 |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>           | <b>\$3,840</b>                             | <b>\$(3,840)</b>                              | <b>—</b>   | <b>—</b>                          |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$1,800,143</b>                         | <b>\$175,986</b>                              | <b>—</b>   | <b>\$1,976,129</b>                |
| Classified                                      | —  | —   | —  | —                                 |
| Unclassified                                    | 10   | 1   | —  | 11                                |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>10</b>                                  | <b>1</b>                                      | <b>—</b>   | <b>11</b>                         |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b>                                   | <b>—</b>                                      | <b>—</b>   | <b>—</b>                          |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>1</b>                                   | <b>(1)</b>                                    | <b>—</b>   | <b>—</b>                          |

**PROGRAM BREAKOUT**

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

**PROGRAM SUMMARY STATEMENT**

**5651 - Administrative**

| Means of Financing                              | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Requested Continuation Adjustment | FY2023-2024 Requested in this Adjustment Package | FY2023-2024 Requested Realignment |
|---|--|---|--|-----------------------------------|
| STATE GENERAL FUND (Direct)                     | 757,804                                    | 121,566                                       | —  | 879,370                           |
| STATE GENERAL FUND BY:                          | —  | —   | —  | —                                 |
| INTERAGENCY TRANSFERS                           | 394,000                                    | 31,000  | —  | 425,000                           |
| FEES & SELF-GENERATED                           | 172,624                                    | 517   | —  | 173,141                           |
| STATUTORY DEDICATIONS                           | —  | —   | —  | —                                 |
| FEDERAL FUNDS                                   | —  | —   | —  | —                                 |
| <b>TOTAL MEANS OF FINANCING</b>                 | <b>\$1,324,428</b>                         | <b>\$153,083</b>                              | <b>—</b>   | <b>\$1,477,511</b>                |
| Salaries  | 483,272                                    | 85,042  | —  | 568,314                           |
| Other Compensation                              | 219,859                                    | 18,449  | —  | 238,308                           |
| Related Benefits                                | 303,010                                    | 44,257  | —  | 347,267                           |
| <b>TOTAL PERSONAL SERVICES</b>                  | <b>\$1,006,141</b>                         | <b>\$147,748</b>                              | <b>—</b>   | <b>\$1,153,889</b>                |
| Travel  | 21,713                                     | 514   | —  | 22,227                            |
| Operating Services                              | 50,607                                     | 3,284   | —  | 53,891                            |
| Supplies  | 11,741                                     | 280   | —  | 12,021                            |
| <b>TOTAL OPERATING EXPENSES</b>                 | <b>\$84,061</b>                            | <b>\$4,078</b>                                | <b>—</b>   | <b>\$88,139</b>                   |
| <b>PROFESSIONAL SERVICES</b>                    | <b>\$53,000</b>                            | <b>\$1,257</b>                                | <b>—</b>   | <b>\$54,257</b>                   |
| Other Charges                                   | —  | —   | —  | —                                 |
| Debt Service                                    | —  | —   | —  | —                                 |
| Interagency Transfers                           | 181,226                                    | —   | —  | 181,226                           |
| <b>TOTAL OTHER CHARGES</b>                      | <b>\$181,226</b>                           | <b>—</b>                                      | <b>—</b>   | <b>\$181,226</b>                  |
| Acquisitions                                    | —  | —   | —  | —                                 |
| Major Repairs                                   | —  | —   | —  | —                                 |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>           | <b>—</b>                                   | <b>—</b>                                      | <b>—</b>   | <b>—</b>                          |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$1,324,428</b>                         | <b>\$153,083</b>                              | <b>—</b>   | <b>\$1,477,511</b>                |
| Classified                                      | —  | —   | —  | —                                 |
| Unclassified                                    | 7  | 1   | —  | 8                                 |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>7</b>                                   | <b>1</b>                                      | <b>—</b>   | <b>8</b>                          |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b>                                   | <b>—</b>                                      | <b>—</b>   | <b>—</b>                          |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>1</b>                                   | <b>(1)</b>                                    | <b>—</b>   | <b>—</b>                          |

5652 - Local Tax Division

| Means of Financing                              | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Requested Continuation Adjustment | FY2023-2024 Requested in this Adjustment Package | FY2023-2024 Requested Realignment |
|---|--|---|--|-----------------------------------|
| STATE GENERAL FUND (Direct)                     | —  | —   | —  | —                                 |
| STATE GENERAL FUND BY:                          | —  | —   | —  | —                                 |
| INTERAGENCY TRANSFERS                           | 293,000                                    | 7,000   | —  | 300,000                           |
| FEES & SELF-GENERATED                           | 182,715                                    | 15,903  | —  | 198,618                           |
| STATUTORY DEDICATIONS                           | —  | —   | —  | —                                 |
| FEDERAL FUNDS                                   | —  | —   | —  | —                                 |
| <b>TOTAL MEANS OF FINANCING</b>                 | <b>\$475,715</b>                           | <b>\$22,903</b>                               | <b>—</b>   | <b>\$498,618</b>                  |
| Salaries  | 243,102                                    | 17,530  | —  | 260,632                           |
| Other Compensation                              | 22,458                                     | —   | —  | 22,458                            |
| Related Benefits                                | 90,584                                     | 6,143   | —  | 96,727                            |
| <b>TOTAL PERSONAL SERVICES</b>                  | <b>\$356,144</b>                           | <b>\$23,673</b>                               | <b>—</b>   | <b>\$379,817</b>                  |
| Travel  | 26,710                                     | 632   | —  | 27,342                            |
| Operating Services                              | 23,990                                     | 799   | —  | 24,789                            |
| Supplies  | 6,636                                      | 158   | —  | 6,794                             |
| <b>TOTAL OPERATING EXPENSES</b>                 | <b>\$57,336</b>                            | <b>\$1,589</b>                                | <b>—</b>   | <b>\$58,925</b>                   |
| <b>PROFESSIONAL SERVICES</b>                    | <b>\$22,000</b>                            | <b>\$521</b>                                  | <b>—</b>   | <b>\$22,521</b>                   |
| Other Charges                                   | —  | —   | —  | —                                 |
| Debt Service                                    | —  | —   | —  | —                                 |
| Interagency Transfers                           | 36,395                                     | 960   | —  | 37,355                            |
| <b>TOTAL OTHER CHARGES</b>                      | <b>\$36,395</b>                            | <b>\$960</b>                                  | <b>—</b>   | <b>\$37,355</b>                   |
| Acquisitions                                    | 3,840                                      | (3,840)                                       | —  | —                                 |
| Major Repairs                                   | —  | —   | —  | —                                 |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>           | <b>\$3,840</b>                             | <b>\$(3,840)</b>                              | <b>—</b>   | <b>—</b>                          |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$475,715</b>                           | <b>\$22,903</b>                               | <b>—</b>   | <b>\$498,618</b>                  |
| Classified                                      | —  | —   | —  | —                                 |
| Unclassified                                    | 3  | —   | —  | 3                                 |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>3</b>                                   | <b>—</b>                                      | <b>—</b>   | <b>3</b>                          |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b>                                   | <b>—</b>                                      | <b>—</b>   | <b>—</b>                          |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b>                                   | <b>—</b>                                      | <b>—</b>   | <b>—</b>                          |



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# New or Expanded Requests

## AGENCY SUMMARY STATEMENT

### Total Agency

| Means of Financing and Expenditures      | Existing Operating Budget<br>as of 10/01/2022 | FY2023-2024 Requested<br>Continuation Adjustment | FY2023-2024 Requested<br>in Technical/Other<br>Package | FY2023-2024 Requested<br>New/Expanded | FY2023-2024 Requested<br>Realignment |
|--|---|--|--|---------------------------------------|--------------------------------------|
| STATE GENERAL FUND (Direct)              | 757,804                                       | 121,566  | —  | —                                     | 879,370                              |
| STATE GENERAL FUND BY:                   | —   | —  | —  | —                                     | —                                    |
| INTERAGENCY TRANSFERS                    | 687,000                                       | 38,000   | —  | —                                     | 725,000                              |
| FEES & SELF-GENERATED                    | 355,339                                       | 16,420   | —  | —                                     | 371,759                              |
| STATUTORY DEDICATIONS                    | —   | —  | —  | —                                     | —                                    |
| FEDERAL FUNDS                            | —   | —  | —  | —                                     | —                                    |
| <b>TOTAL MEANS OF FINANCING</b>          | <b>\$1,800,143</b>                            | <b>\$175,986</b>                                 | <b>—</b>   | <b>—</b>                              | <b>\$1,976,129</b>                   |
| Salaries                                 | 726,374                                       | 102,572  | —  | —                                     | 828,946                              |
| Other Compensation                       | 242,317                                       | 18,449   | —  | —                                     | 260,766                              |
| Related Benefits                         | 393,594                                       | 50,400   | —  | —                                     | 443,994                              |
| <b>TOTAL PERSONAL SERVICES</b>           | <b>\$1,362,285</b>                            | <b>\$171,421</b>                                 | <b>—</b>   | <b>—</b>                              | <b>\$1,533,706</b>                   |
| Travel                                   | 48,423  | 1,146  | —  | —                                     | 49,569                               |
| Operating Services                       | 74,597  | 4,083  | —  | —                                     | 78,680                               |
| Supplies                                 | 18,377  | 438  | —  | —                                     | 18,815                               |
| <b>TOTAL OPERATING EXPENSES</b>          | <b>\$141,397</b>                              | <b>\$5,667</b>                                   | <b>—</b>   | <b>—</b>                              | <b>\$147,064</b>                     |
| <b>PROFESSIONAL SERVICES</b>             | <b>\$75,000</b>                               | <b>\$1,778</b>                                   | <b>—</b>   | <b>—</b>                              | <b>\$76,778</b>                      |
| Other Charges                            | —   | —  | —  | —                                     | —                                    |
| Debt Service                             | —   | —  | —  | —                                     | —                                    |
| Interagency Transfers                    | 217,621                                       | 960  | —  | —                                     | 218,581                              |
| <b>TOTAL OTHER CHARGES</b>               | <b>\$217,621</b>                              | <b>\$960</b>                                     | <b>—</b>   | <b>—</b>                              | <b>\$218,581</b>                     |
| Acquisitions                             | 3,840   | (3,840)  | —  | —                                     | —                                    |
| Major Repairs                            | —   | —  | —  | —                                     | —                                    |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>    | <b>\$3,840</b>                                | <b>\$(3,840)</b>                                 | <b>—</b>   | <b>—</b>                              | <b>—</b>                             |
| <b>TOTAL EXPENDITURES</b>                | <b>\$1,800,143</b>                            | <b>\$175,986</b>                                 | <b>—</b>   | <b>—</b>                              | <b>\$1,976,129</b>                   |
| 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<br>as of 10/01/2022 | FY2023-2024 Requested<br>Continuation Adjustment | FY2023-2024 Requested<br>in Technical/Other<br>Package | FY2023-2024 Requested<br>New/Expanded | FY2023-2024 Requested<br>Realignment |
|-----------------------|---|--|--|---------------------------------------|--------------------------------------|
| Fees & Self-Generated | 355,339                                       | 16,420   | —  | —                                     | 371,759                              |
| <b>Total:</b>         | <b>\$355,339</b>                              | <b>\$16,420</b>                                  | <b>—</b>   | <b>—</b>                              | <b>\$371,759</b>                     |

**Statutory Dedications**

| Description   | Existing Operating Budget<br>as of 10/01/2022 | FY2023-2024 Requested<br>Continuation Adjustment | FY2023-2024 Requested<br>in Technical/Other<br>Package | FY2023-2024 Requested<br>New/Expanded | FY2023-2024 Requested<br>Realignment |
|---------------|---|--|--|---------------------------------------|--------------------------------------|
| <b>Total:</b> | <b>—</b>                                      | <b>—</b>   | <b>—</b>   | <b>—</b>                              | <b>—</b>                             |

**PROGRAM SUMMARY STATEMENT**

**5651 - Administrative**

| Means of Financing and Expenditures      | Existing Operating Budget<br>as of 10/01/2022 | FY2023-2024 Requested<br>Continuation Adjustment | FY2023-2024 Requested<br>in Technical/Other<br>Package | FY2023-2024 Requested<br>New/Expanded | FY2023-2024 Requested<br>Realignment |
|--|---|--|--|---------------------------------------|--------------------------------------|
| STATE GENERAL FUND (Direct)              | 757,804                                       | 121,566  | —  | —                                     | 879,370                              |
| STATE GENERAL FUND BY:                   | —   | —  | —  | —                                     | —                                    |
| INTERAGENCY TRANSFERS                    | 394,000                                       | 31,000   | —  | —                                     | 425,000                              |
| FEES & SELF-GENERATED                    | 172,624                                       | 517  | —  | —                                     | 173,141                              |
| STATUTORY DEDICATIONS                    | —   | —  | —  | —                                     | —                                    |
| FEDERAL FUNDS                            | —   | —  | —  | —                                     | —                                    |
| <b>TOTAL MEANS OF FINANCING</b>          | <b>\$1,324,428</b>                            | <b>\$153,083</b>                                 | <b>—</b>   | <b>—</b>                              | <b>\$1,477,511</b>                   |
| Salaries                                 | 483,272                                       | 85,042   | —  | —                                     | 568,314                              |
| Other Compensation                       | 219,859                                       | 18,449   | —  | —                                     | 238,308                              |
| Related Benefits                         | 303,010                                       | 44,257   | —  | —                                     | 347,267                              |
| <b>TOTAL PERSONAL SERVICES</b>           | <b>\$1,006,141</b>                            | <b>\$147,748</b>                                 | <b>—</b>   | <b>—</b>                              | <b>\$1,153,889</b>                   |
| Travel                                   | 21,713  | 514  | —  | —                                     | 22,227                               |
| Operating Services                       | 50,607  | 3,284  | —  | —                                     | 53,891                               |
| Supplies                                 | 11,741  | 280  | —  | —                                     | 12,021                               |
| <b>TOTAL OPERATING EXPENSES</b>          | <b>\$84,061</b>                               | <b>\$4,078</b>                                   | <b>—</b>   | <b>—</b>                              | <b>\$88,139</b>                      |
| <b>PROFESSIONAL SERVICES</b>             | <b>\$53,000</b>                               | <b>\$1,257</b>                                   | <b>—</b>   | <b>—</b>                              | <b>\$54,257</b>                      |
| Other Charges                            | —   | —  | —  | —                                     | —                                    |
| Debt Service                             | —   | —  | —  | —                                     | —                                    |
| Interagency Transfers                    | 181,226                                       | —  | —  | —                                     | 181,226                              |
| <b>TOTAL OTHER CHARGES</b>               | <b>\$181,226</b>                              | <b>—</b>   | <b>—</b>   | <b>—</b>                              | <b>\$181,226</b>                     |
| Acquisitions                             | —   | —  | —  | —                                     | —                                    |
| Major Repairs                            | —   | —  | —  | —                                     | —                                    |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>    | <b>—</b>                                      | <b>—</b>   | <b>—</b>   | <b>—</b>                              | <b>—</b>                             |
| <b>TOTAL EXPENDITURES</b>                | <b>\$1,324,428</b>                            | <b>\$153,083</b>                                 | <b>—</b>   | <b>—</b>                              | <b>\$1,477,511</b>                   |
| 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<br>as of 10/01/2022 | FY2023-2024 Requested<br>Continuation Adjustment | FY2023-2024 Requested<br>in Technical/Other<br>Package | FY2023-2024 Requested<br>New/Expanded | FY2023-2024 Requested<br>Realignment |
|-----------------------|---|--|--|---------------------------------------|--------------------------------------|
| Fees & Self-Generated | 172,624                                       | 517  | —  | —                                     | 173,141                              |
| <b>Total:</b>         | <b>\$172,624</b>                              | <b>\$517</b>                                     | <b>—</b>   | <b>—</b>                              | <b>\$173,141</b>                     |

**Statutory Dedications**

| Description   | Existing Operating Budget<br>as of 10/01/2022 | FY2023-2024 Requested<br>Continuation Adjustment | FY2023-2024 Requested<br>in Technical/Other<br>Package | FY2023-2024 Requested<br>New/Expanded | FY2023-2024 Requested<br>Realignment |
|---------------|---|--|--|---------------------------------------|--------------------------------------|
| <b>Total:</b> | <b>—</b>                                      | <b>—</b>   | <b>—</b>   | <b>—</b>                              | <b>—</b>                             |

5652 - Local Tax Division

| Means of Financing and Expenditures      | Existing Operating Budget<br>as of 10/01/2022 | FY2023-2024 Requested<br>Continuation Adjustment | FY2023-2024 Requested<br>in Technical/Other<br>Package | FY2023-2024 Requested<br>New/Expanded | FY2023-2024 Requested<br>Realignment |
|--|---|--|--|---------------------------------------|--------------------------------------|
| STATE GENERAL FUND (Direct)              | —   | —  | —  | —                                     | —                                    |
| STATE GENERAL FUND BY:                   | —   | —  | —  | —                                     | —                                    |
| INTERAGENCY TRANSFERS                    | 293,000                                       | 7,000  | —  | —                                     | 300,000                              |
| FEES & SELF-GENERATED                    | 182,715                                       | 15,903   | —  | —                                     | 198,618                              |
| STATUTORY DEDICATIONS                    | —   | —  | —  | —                                     | —                                    |
| FEDERAL FUNDS                            | —   | —  | —  | —                                     | —                                    |
| <b>TOTAL MEANS OF FINANCING</b>          | <b>\$475,715</b>                              | <b>\$22,903</b>                                  | <b>—</b>   | <b>—</b>                              | <b>\$498,618</b>                     |
| Salaries                                 | 243,102                                       | 17,530   | —  | —                                     | 260,632                              |
| Other Compensation                       | 22,458  | —  | —  | —                                     | 22,458                               |
| Related Benefits                         | 90,584  | 6,143  | —  | —                                     | 96,727                               |
| <b>TOTAL PERSONAL SERVICES</b>           | <b>\$356,144</b>                              | <b>\$23,673</b>                                  | <b>—</b>   | <b>—</b>                              | <b>\$379,817</b>                     |
| Travel                                   | 26,710  | 632  | —  | —                                     | 27,342                               |
| Operating Services                       | 23,990  | 799  | —  | —                                     | 24,789                               |
| Supplies                                 | 6,636   | 158  | —  | —                                     | 6,794                                |
| <b>TOTAL OPERATING EXPENSES</b>          | <b>\$57,336</b>                               | <b>\$1,589</b>                                   | <b>—</b>   | <b>—</b>                              | <b>\$58,925</b>                      |
| <b>PROFESSIONAL SERVICES</b>             | <b>\$22,000</b>                               | <b>\$521</b>                                     | <b>—</b>   | <b>—</b>                              | <b>\$22,521</b>                      |
| Other Charges                            | —   | —  | —  | —                                     | —                                    |
| Debt Service                             | —   | —  | —  | —                                     | —                                    |
| Interagency Transfers                    | 36,395  | 960  | —  | —                                     | 37,355                               |
| <b>TOTAL OTHER CHARGES</b>               | <b>\$36,395</b>                               | <b>\$960</b>                                     | <b>—</b>   | <b>—</b>                              | <b>\$37,355</b>                      |
| Acquisitions                             | 3,840   | (3,840)  | —  | —                                     | —                                    |
| Major Repairs                            | —   | —  | —  | —                                     | —                                    |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>    | <b>\$3,840</b>                                | <b>\$(3,840)</b>                                 | <b>—</b>   | <b>—</b>                              | <b>—</b>                             |
| <b>TOTAL EXPENDITURES</b>                | <b>\$475,715</b>                              | <b>\$22,903</b>                                  | <b>—</b>   | <b>—</b>                              | <b>\$498,618</b>                     |
| 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<br>as of 10/01/2022 | FY2023-2024 Requested<br>Continuation Adjustment | FY2023-2024 Requested<br>in Technical/Other<br>Package | FY2023-2024 Requested<br>New/Expanded | FY2023-2024 Requested<br>Realignment |
|-----------------------|---|--|--|---------------------------------------|--------------------------------------|
| Fees & Self-Generated | 182,715                                       | 15,903   | —  | —                                     | 198,618                              |
| <b>Total:</b>         | <b>\$182,715</b>                              | <b>\$15,903</b>                                  | <b>—</b>   | <b>—</b>                              | <b>\$198,618</b>                     |

**Statutory Dedications**

| Description   | Existing Operating Budget<br>as of 10/01/2022 | FY2023-2024 Requested<br>Continuation Adjustment | FY2023-2024 Requested<br>in Technical/Other<br>Package | FY2023-2024 Requested<br>New/Expanded | FY2023-2024 Requested<br>Realignment |
|---------------|---|--|--|---------------------------------------|--------------------------------------|
| <b>Total:</b> | <b>—</b>                                      | <b>—</b>   | <b>—</b>   | <b>—</b>                              | <b>—</b>                             |



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# Total Request Summary

## AGENCY SUMMARY STATEMENT

### Total Agency

#### Means of Financing

| Description                     | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Requested Continuation Adjustments | FY2023-2024 Requested in Technical/Other Adjustments | FY2023-2024 Requested New or Expanded Adjustments | FY2023-2024 Total Request | Over/Under EOB   |
|---------------------------------|---------------------|--|--|--|---|---------------------------|------------------|
| STATE GENERAL FUND (Direct)     | 756,400             | 757,804                                    | 121,566  | —  | —   | 879,370                   | 121,566          |
| STATE GENERAL FUND BY:          | —                   | —  | —  | —  | —   | —                         | —                |
| INTERAGENCY TRANSFERS           | 701,916             | 687,000                                    | 38,000   | —  | —   | 725,000                   | 38,000           |
| FEES & SELF-GENERATED           | 153,279             | 355,339                                    | 16,420   | —  | —   | 371,759                   | 16,420           |
| STATUTORY DEDICATIONS           | —                   | —  | —  | —  | —   | —                         | —                |
| FEDERAL FUNDS                   | —                   | —  | —  | —  | —   | —                         | —                |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$1,611,595</b>  | <b>\$1,800,143</b>                         | <b>\$175,986</b>                               | <b>—</b>   | <b>—</b>  | <b>\$1,976,129</b>        | <b>\$175,986</b> |

**Fees and Self-Generated**

| Description           | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Requested Continuation Adjustments | FY2023-2024 Requested in Technical/Other Adjustments | FY2023-2024 Requested New or Expanded Adjustments | FY2023-2024 Total Request | Over/Under EOB  |
|-----------------------|---------------------|--|--|--|---|---------------------------|-----------------|
| Fees & Self-Generated | 153,279             | 355,339                                    | 16,420   | —  | —   | 371,759                   | 16,420          |
| <b>Total:</b>         | <b>\$153,279</b>    | <b>\$355,339</b>                           | <b>\$16,420</b>                                | <b>—</b>   | <b>—</b>  | <b>\$371,759</b>          | <b>\$16,420</b> |

**Statutory Dedications**

| Description   | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Requested Continuation Adjustments | FY2023-2024 Requested in Technical/Other Adjustments | FY2023-2024 Requested New or Expanded Adjustments | FY2023-2024 Total Request | Over/Under EOB |
|---------------|---------------------|--|--|--|---|---------------------------|----------------|
| <b>Total:</b> | <b>—</b>            | <b>—</b>                                   | <b>—</b>                                       | <b>—</b>   | <b>—</b>  | <b>—</b>                  | <b>—</b>       |

Expenditures and Positions

| Description                                     | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Requested Continuation Adjustments | FY2023-2024 Requested in Technical/Other Adjustments | FY2023-2024 Requested New or Expanded Adjustments | FY2023-2024 Total Request | Over/Under EOB   |
|---|---------------------|--|--|--|---|---------------------------|------------------|
| Salaries  | 693,487             | 726,374                                    | 102,572  | —  | —   | 828,946                   | 102,572          |
| Other Compensation                              | 177,161             | 242,317                                    | 18,449   | —  | —   | 260,766                   | 18,449           |
| Related Benefits                                | 376,041             | 393,594                                    | 50,400   | —  | —   | 443,994                   | 50,400           |
| <b>TOTAL PERSONAL SERVICES</b>                  | <b>\$1,246,689</b>  | <b>\$1,362,285</b>                         | <b>\$171,421</b>                               | <b>—</b>   | <b>—</b>  | <b>\$1,533,706</b>        | <b>\$171,421</b> |
| Travel  | 30,354              | 48,423                                     | 1,146  | —  | —   | 49,569                    | 1,146            |
| Operating Services                              | 63,086              | 74,597                                     | 4,083  | —  | —   | 78,680                    | 4,083            |
| Supplies  | 10,096              | 18,377                                     | 438  | —  | —   | 18,815                    | 438              |
| <b>TOTAL OPERATING EXPENSES</b>                 | <b>\$103,536</b>    | <b>\$141,397</b>                           | <b>\$5,667</b>                                 | <b>—</b>   | <b>—</b>  | <b>\$147,064</b>          | <b>\$5,667</b>   |
| <b>PROFESSIONAL SERVICES</b>                    | <b>\$55,784</b>     | <b>\$75,000</b>                            | <b>\$1,778</b>                                 | <b>—</b>   | <b>—</b>  | <b>\$76,778</b>           | <b>\$1,778</b>   |
| Other Charges                                   | —                   | —  | —  | —  | —   | —                         | —                |
| Debt Service                                    | —                   | —  | —  | —  | —   | —                         | —                |
| Interagency Transfers                           | 196,091             | 217,621                                    | 960  | —  | —   | 218,581                   | 960              |
| <b>TOTAL OTHER CHARGES</b>                      | <b>\$196,091</b>    | <b>\$217,621</b>                           | <b>\$960</b>                                   | <b>—</b>   | <b>—</b>  | <b>\$218,581</b>          | <b>\$960</b>     |
| Acquisitions                                    | 9,496               | 3,840                                      | (3,840)  | —  | —   | —                         | (3,840)          |
| Major Repairs                                   | —                   | —  | —  | —  | —   | —                         | —                |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>           | <b>\$9,496</b>      | <b>\$3,840</b>                             | <b>\$(3,840)</b>                               | <b>—</b>   | <b>—</b>  | <b>—</b>                  | <b>\$(3,840)</b> |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$1,611,595</b>  | <b>\$1,800,143</b>                         | <b>\$175,986</b>                               | <b>—</b>   | <b>—</b>  | <b>\$1,976,129</b>        | <b>\$175,986</b> |
| Classified                                      | —                   | —  | —  | —  | —   | —                         | —                |
| Unclassified                                    | 10                  | 10   | 1  | —  | —   | 11                        | 1                |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>10</b>           | <b>10</b>                                  | <b>1</b>                                       | <b>—</b>   | <b>—</b>  | <b>11</b>                 | <b>1</b>         |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b>            | <b>—</b>                                   | <b>—</b>                                       | <b>—</b>   | <b>—</b>  | <b>—</b>                  | <b>—</b>         |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b>            | <b>1</b>                                   | <b>(1)</b>                                     | <b>—</b>   | <b>—</b>  | <b>—</b>                  | <b>(1)</b>       |

**PROGRAM SUMMARY STATEMENT**

**5651 - Administrative**

**Means of Financing**

| Description                     | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Requested Continuation Adjustments | FY2023-2024 Requested in Technical/Other Adjustments | FY2023-2024 Requested New or Expanded Adjustments | FY2023-2024 Total Request | Over/Under EOB   |
|---------------------------------|---------------------|--|--|--|---|---------------------------|------------------|
| STATE GENERAL FUND (Direct)     | 756,400             | 757,804                                    | 121,566  | —  | —   | 879,370                   | 121,566          |
| STATE GENERAL FUND BY:          | —                   | —  | —  | —  | —   | —                         | —                |
| INTERAGENCY TRANSFERS           | 457,234             | 394,000                                    | 31,000   | —  | —   | 425,000                   | 31,000           |
| FEES & SELF-GENERATED           | 43,052              | 172,624                                    | 517  | —  | —   | 173,141                   | 517              |
| STATUTORY DEDICATIONS           | —                   | —  | —  | —  | —   | —                         | —                |
| FEDERAL FUNDS                   | —                   | —  | —  | —  | —   | —                         | —                |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$1,256,686</b>  | <b>\$1,324,428</b>                         | <b>\$153,083</b>                               | <b>—</b>   | <b>—</b>  | <b>\$1,477,511</b>        | <b>\$153,083</b> |

**Fees and Self-Generated**

| Description           | FY2021-2022<br>Actuals | Existing Operating<br>Budget<br>as of 10/01/2022 | FY2023-2024<br>Requested<br>Continuation<br>Adjustments | FY2023-2024<br>Requested<br>in Technical/Other<br>Adjustments | FY2023-2024<br>Requested<br>New or Expanded<br>Adjustments | FY2023-2024<br>Total Request | Over/Under EOB |
|-----------------------|------------------------|--|---|---|--|------------------------------|----------------|
| Fees & Self-Generated | 43,052                 | 172,624  | 517   | —   | —  | 173,141                      | 517            |
| <b>Total:</b>         | <b>\$43,052</b>        | <b>\$172,624</b>                                 | <b>\$517</b>  | <b>—</b>  | <b>—</b>   | <b>\$173,141</b>             | <b>\$517</b>   |

Expenditures and Positions

| Description                                     | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Requested Continuation Adjustments | FY2023-2024 Requested in Technical/Other Adjustments | FY2023-2024 Requested New or Expanded Adjustments | FY2023-2024 Total Request | Over/Under EOB   |
|---|---------------------|--|--|--|---|---------------------------|------------------|
| Salaries  | 485,879             | 483,272                                    | 85,042   | —  | —   | 568,314                   | 85,042           |
| Other Compensation                              | 177,161             | 219,859                                    | 18,449   | —  | —   | 238,308                   | 18,449           |
| Related Benefits                                | 292,030             | 303,010                                    | 44,257   | —  | —   | 347,267                   | 44,257           |
| <b>TOTAL PERSONAL SERVICES</b>                  | <b>\$955,070</b>    | <b>\$1,006,141</b>                         | <b>\$147,748</b>                               | <b>—</b>   | <b>—</b>  | <b>\$1,153,889</b>        | <b>\$147,748</b> |
| Travel  | 13,947              | 21,713                                     | 514  | —  | —   | 22,227                    | 514              |
| Operating Services                              | 59,568              | 50,607                                     | 3,284  | —  | —   | 53,891                    | 3,284            |
| Supplies  | 8,210               | 11,741                                     | 280  | —  | —   | 12,021                    | 280              |
| <b>TOTAL OPERATING EXPENSES</b>                 | <b>\$81,725</b>     | <b>\$84,061</b>                            | <b>\$4,078</b>                                 | <b>—</b>   | <b>—</b>  | <b>\$88,139</b>           | <b>\$4,078</b>   |
| <b>PROFESSIONAL SERVICES</b>                    | <b>\$46,610</b>     | <b>\$53,000</b>                            | <b>\$1,257</b>                                 | <b>—</b>   | <b>—</b>  | <b>\$54,257</b>           | <b>\$1,257</b>   |
| Other Charges                                   | —                   | —  | —  | —  | —   | —                         | —                |
| Debt Service                                    | —                   | —  | —  | —  | —   | —                         | —                |
| Interagency Transfers                           | 170,136             | 181,226                                    | —  | —  | —   | 181,226                   | —                |
| <b>TOTAL OTHER CHARGES</b>                      | <b>\$170,136</b>    | <b>\$181,226</b>                           | <b>—</b>                                       | <b>—</b>   | <b>—</b>  | <b>\$181,226</b>          | <b>—</b>         |
| Acquisitions                                    | 3,145               | —  | —  | —  | —   | —                         | —                |
| Major Repairs                                   | —                   | —  | —  | —  | —   | —                         | —                |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>           | <b>\$3,145</b>      | <b>—</b>                                   | <b>—</b>                                       | <b>—</b>   | <b>—</b>  | <b>—</b>                  | <b>—</b>         |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$1,256,686</b>  | <b>\$1,324,428</b>                         | <b>\$153,083</b>                               | <b>—</b>   | <b>—</b>  | <b>\$1,477,511</b>        | <b>\$153,083</b> |
| Classified                                      | —                   | —  | —  | —  | —   | —                         | —                |
| Unclassified                                    | 7                   | 7  | 1  | —  | —   | 8                         | 1                |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>7</b>            | <b>7</b>                                   | <b>1</b>                                       | <b>—</b>   | <b>—</b>  | <b>8</b>                  | <b>1</b>         |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b>            | <b>—</b>                                   | <b>—</b>                                       | <b>—</b>   | <b>—</b>  | <b>—</b>                  | <b>—</b>         |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b>            | <b>1</b>                                   | <b>(1)</b>                                     | <b>—</b>   | <b>—</b>  | <b>—</b>                  | <b>(1)</b>       |

5652 - Local Tax Division

Means of Financing

| Description                     | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Requested Continuation Adjustments | FY2023-2024 Requested in Technical/Other Adjustments | FY2023-2024 Requested New or Expanded Adjustments | FY2023-2024 Total Request | Over/Under EOB  |
|---------------------------------|---------------------|--|--|--|---|---------------------------|-----------------|
| STATE GENERAL FUND (Direct)     | —                   | —  | —  | —  | —   | —                         | —               |
| STATE GENERAL FUND BY:          | —                   | —  | —  | —  | —   | —                         | —               |
| INTERAGENCY TRANSFERS           | 244,682             | 293,000                                    | 7,000  | —  | —   | 300,000                   | 7,000           |
| FEES & SELF-GENERATED           | 110,227             | 182,715                                    | 15,903   | —  | —   | 198,618                   | 15,903          |
| STATUTORY DEDICATIONS           | —                   | —  | —  | —  | —   | —                         | —               |
| FEDERAL FUNDS                   | —                   | —  | —  | —  | —   | —                         | —               |
| <b>TOTAL MEANS OF FINANCING</b> | <b>\$354,909</b>    | <b>\$475,715</b>                           | <b>\$22,903</b>                                | <b>—</b>   | <b>—</b>  | <b>\$498,618</b>          | <b>\$22,903</b> |

**Fees and Self-Generated**

| Description           | FY2021-2022<br>Actuals | Existing Operating<br>Budget<br>as of 10/01/2022 | FY2023-2024<br>Requested<br>Continuation<br>Adjustments | FY2023-2024<br>Requested<br>in Technical/Other<br>Adjustments | FY2023-2024<br>Requested<br>New or Expanded<br>Adjustments | FY2023-2024<br>Total Request | Over/Under EOB  |
|-----------------------|------------------------|--|---|---|--|------------------------------|-----------------|
| Fees & Self-Generated | 110,227                | 182,715  | 15,903  | —   | —  | 198,618                      | 15,903          |
| <b>Total:</b>         | <b>\$110,227</b>       | <b>\$182,715</b>                                 | <b>\$15,903</b>   | <b>—</b>  | <b>—</b>   | <b>\$198,618</b>             | <b>\$15,903</b> |

Expenditures and Positions

| Description                                     | FY2021-2022 Actuals | Existing Operating Budget as of 10/01/2022 | FY2023-2024 Requested Continuation Adjustments | FY2023-2024 Requested in Technical/Other Adjustments | FY2023-2024 Requested New or Expanded Adjustments | FY2023-2024 Total Request | Over/Under EOB   |
|---|---------------------|--|--|--|---|---------------------------|------------------|
| Salaries  | 207,608             | 243,102                                    | 17,530   | —  | —   | 260,632                   | 17,530           |
| Other Compensation                              | —                   | 22,458                                     | —  | —  | —   | 22,458                    | —                |
| Related Benefits                                | 84,011              | 90,584                                     | 6,143  | —  | —   | 96,727                    | 6,143            |
| <b>TOTAL PERSONAL SERVICES</b>                  | <b>\$291,619</b>    | <b>\$356,144</b>                           | <b>\$23,673</b>                                | <b>—</b>   | <b>—</b>  | <b>\$379,817</b>          | <b>\$23,673</b>  |
| Travel  | 16,406              | 26,710                                     | 632  | —  | —   | 27,342                    | 632              |
| Operating Services                              | 3,518               | 23,990                                     | 799  | —  | —   | 24,789                    | 799              |
| Supplies  | 1,886               | 6,636                                      | 158  | —  | —   | 6,794                     | 158              |
| <b>TOTAL OPERATING EXPENSES</b>                 | <b>\$21,811</b>     | <b>\$57,336</b>                            | <b>\$1,589</b>                                 | <b>—</b>   | <b>—</b>  | <b>\$58,925</b>           | <b>\$1,589</b>   |
| <b>PROFESSIONAL SERVICES</b>                    | <b>\$9,174</b>      | <b>\$22,000</b>                            | <b>\$521</b>                                   | <b>—</b>   | <b>—</b>  | <b>\$22,521</b>           | <b>\$521</b>     |
| Other Charges                                   | —                   | —  | —  | —  | —   | —                         | —                |
| Debt Service                                    | —                   | —  | —  | —  | —   | —                         | —                |
| Interagency Transfers                           | 25,954              | 36,395                                     | 960  | —  | —   | 37,355                    | 960              |
| <b>TOTAL OTHER CHARGES</b>                      | <b>\$25,954</b>     | <b>\$36,395</b>                            | <b>\$960</b>                                   | <b>—</b>   | <b>—</b>  | <b>\$37,355</b>           | <b>\$960</b>     |
| Acquisitions                                    | 6,351               | 3,840                                      | (3,840)  | —  | —   | —                         | (3,840)          |
| Major Repairs                                   | —                   | —  | —  | —  | —   | —                         | —                |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>           | <b>\$6,351</b>      | <b>\$3,840</b>                             | <b>\$(3,840)</b>                               | <b>—</b>   | <b>—</b>  | <b>—</b>                  | <b>\$(3,840)</b> |
| <b>TOTAL EXPENDITURES</b>                       | <b>\$354,909</b>    | <b>\$475,715</b>                           | <b>\$22,903</b>                                | <b>—</b>   | <b>—</b>  | <b>\$498,618</b>          | <b>\$22,903</b>  |
| Classified                                      | —                   | —  | —  | —  | —   | —                         | —                |
| Unclassified                                    | 3                   | 3  | —  | —  | —   | 3                         | —                |
| <b>TOTAL AUTHORIZED T.O. POSITIONS</b>          | <b>3</b>            | <b>3</b>                                   | <b>—</b>                                       | <b>—</b>   | <b>—</b>  | <b>3</b>                  | <b>—</b>         |
| <b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>—</b>            | <b>—</b>                                   | <b>—</b>                                       | <b>—</b>   | <b>—</b>  | <b>—</b>                  | <b>—</b>         |
| <b>TOTAL NON-T.O. FTE POSITIONS</b>             | <b>—</b>            | <b>—</b>                                   | <b>—</b>                                       | <b>—</b>   | <b>—</b>  | <b>—</b>                  | <b>—</b>         |

# 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 2023 - 2024, 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 \$425,000 payable to the Louisiana Board of Tax Appeals administrative program by the Louisiana Department of Revenue.

Donielle Massingill 10/7/22  
Recipient Agency Fiscal Officer Date

Laura Lopez 10.19.22  
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 2023 - 2024, 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 \$300,000, 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.)

Donielle Massingill 10/7/22  
Recipient Agency Fiscal Officer Date

Laura Lopez 10.19.22  
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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