Agency Budget Request

FISCAL YEAR 2027–2028



Department of Civil Service

565 — Board of Tax Appeals



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BUDGET REQUEST

Fiscal Year Ending June 30,2028

NAME OF DEPARTMENT / AGENCY: Civil Service/ Board of Tax Appeals

BUDGET UNIT: Board of Tax Appeals

SCHEDULE NUMBER: 17-565

TELEPHONE NUMBER: (225) 219-3145

PHYSICAL ADDRESS: 627 N. Fourth Street, Suite 1-301

Baton Rouge, LA.

ZIP CODE: 70802

WEB ADDRESS: www.labta.gov

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

HEAD OF DEPARTMENT:	**HEAD OF BUDGET UNIT:** Donielle Massingill
PRINTED NAME/TITLE: Francis J. Lobrano / Chairman	**PRINTED NAME/TITLE:** Donielle Massingill / Secretary-Clerk
DATE: November 1, 2026	**DATE:** November 1, 2026
EMAIL ADDRESS: Francis.Lobrano@la.gov	**EMAIL ADDRESS:** Donielle.Massingill@la.gov

PROGRAM CONTACT PERSON: Donielle Massingill	**FINANCIAL CONTACT PERSON:** Josh McDaniels
TITLE: Secretary-Clerk	**TITLE:** Budget Administrator
TELEPHONE NUMBER: (225) 219-3145	**TELEPHONE NUMBER:** (225) 219-3145
EMAIL ADDRESS: Donielle.Massingill@la.gov	**EMAIL ADDRESS:** Josh.McDaniels@la.gov

Operational Plan

STATE OF LOUISIANA
Operational Plan Form
Department Goals

DEPARTMENT NUMBER AND NAME: 17A - CSER

DEPARTMENT MISSION:

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

DEPARTMENT GOALS:

The goals of the State Civil Service are as follows:

• Provide effective Human Resources (HR) leadership driven by policies that effect transparent and accountable HR practices; resulting in employers having the key tools and skills needed to ensure that employees are empowered and equipped to accomplish the organization's desired outcomes and goals.

• Provide a prompt, inexpensive system for resolving removal, discipline, rule violation, and discrimination cases that satisfies due process requirements.

• Utilize technology to improve the productivity and effectiveness of Civil Service and its user agencies.

• Administer the classification and compensation systems by developing and implementing flexible job evaluation and pay policies and practices that can be adapted to meet agencies' unique requirements.

• Create and administer programs, rules, assistance procedures and training that promote, encourage, and enhance effectiveness, efficiency, and accountability in state agencies and their employees.

• Through on-going training and in cooperation with the Comprehensive Public Training Program (CPTP), offer training opportunities to help agency supervisors and HR managers in developing skills necessary to positively affect the productivity, efficiency, and morale through proper employee management.

• Provide processes and policies that enable state agency managers to fill vacant positions with highly qualified applicants in a timely fashion and in accordance with legal and professional standards.

• Provide for the systematic evaluation of the effectiveness of human resource practices in state agencies.

STATE OF LOUISIANA
Operational Plan Form
Agency Goals

AGENCY NUMBER AND NAME: 565 - Board of Tax Appeals

AGENCY MISSION:

The Board of Tax Appeals ("Board") is the constitutionally created trial court for tax disputes, an independent tribunal whose statutory mission is to resolve equitably, fairly, expeditiously and independently any state tax dispute between individual, corporate and other taxpayers and state agencies including the Louisiana Department of Revenue, the Louisiana Department of Wildlife and Fisheries, Louisiana Department of Insurance, Louisiana Office of Motor Vehicles, and the Louisiana Department of Health, as mandated by R.S. 47:1401 et. seq. and La. Const. art. V., Sec. 35. The Board supports the State's right to collect all taxes to which it is entitled, while at the same time protecting the taxpayers' right to an inexpensive, convenient, prompt and fair judicial determination, consistent with the provisions of its statutory powers and authority. As provided by R.S. 47:337.2(A)(1)(c), to provide, in addition to existing judicial remedies, for an impartial, economical, and expeditious forum where a taxpayer may choose to resolve disputes arising under sales and use taxes, occupational license taxes, and occupancy taxes imposed by local taxing authority before the Board of Tax Appeals, an independent tribunal constitutionally created as the trial court for tax disputes, and to provide a uniform remedy for taxpayers appealing assessments or denials or inaction on a refund claim, all for the purpose of promoting uniformity and consistency in the interpretation and application of law governing such taxes.

AGENCY GOALS:

1. To hear and resolve in a fair, impartial, prompt and economical manner:
(a) all appeals filed by taxpayers from assessments imposed by the Louisiana Department of Revenue,
(b) denials of refund claims by the Louisiana Department of Revenue, and
(c) claims against the state for monies erroneously paid into the state treasury.
2. To maintain the integrity and independence of the Board of Tax Appeals.
Statutory authority for goals: LA R.S. 47:1401 et. seq. and La. Const. Art. 5, Sec. 35
The Board advances the state outcome goal of transparent, accountable and effective government.

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

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

STATE OF LOUISIANA
Operational Plan Form
Program Goals

PROGRAM NUMBER AND NAME: 5651 - Administrative

PROGRAM AUTHORIZATION:

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

PROGRAM MISSION:

The Board of Tax Appeals ("Board") is the constitutionally created trial court for tax disputes, an independent tribunal whose statutory mission is to resolve equitably, fairly, expeditiously and independently any state tax dispute between individual, corporate and other taxpayers and state agencies including the Louisiana Department of Revenue, the Louisiana Department of Wildlife and Fisheries, Louisiana Department of Insurance, Louisiana Office of Motor Vehicles, and the Louisiana Department of Health, as mandated by R.S. 47:1401 et. seq. and La. Const. art. V., Sec. 35. The Board supports the State's rights to collect all taxes to which it is entitled, while at the same time protecting the taxpayers' rights to an inexpensive, convenient, prompt and fair judicial determination, consistent with the provisions of its statutory powers and authority.

PROGRAM GOALS:

PROGRAM GOAL(S):
1. To hear and resolve in a fair, impartial, prompt and economical manner:
(a) all appeals filed by taxpayers from assessments imposed by the Louisiana Department of Revenue,
(b) denials of refund claims by the Louisiana Department of Revenue, and
(c) claims against the state for monies erroneously paid into the state treasury.
2. To maintain the integrity and independence of the Board of Tax Appeals.
Statutory authority for goals: LA R.S. 47:1401 et. seq.
The Board advances the state outcome goal of transparent, accountable and effective government.

PROGRAM ACTIVITY:

STATE OF LOUISIANA
Operational Plan Form
Program Goals

PROGRAM NUMBER AND NAME: 5651 - Administrative

The Board is constitutionally created trial court for tax disputes, an independent tribunal whose statutory activity is to resolve equitably, fairly, expeditiously and independently any state tax dispute between individuals, corporations and other taxpayers and state agencies including the Louisiana Department of Revenue, the Louisiana Department of Wildlife and Fisheries, Louisiana Department of Insurance, Louisiana Office of Motor Vehicles, and the Louisiana Department of Health, as mandated by R.S. 47:1401 et. seq. and La. Const. art. V, Sec. 35. The Board is entirely independent from the Louisiana Department of Revenue or any other taxing authority. The three board members are appointed by the Governor and confirmed by the Senate. Hearings are conducted regularly each month. The types of appeals before the Board range from very simple tax issues and small tax amounts (<$100) to very complex tax issue amounts (>$5,000,000). The Board's staff helps taxpayers with information on the appeals procedure, processes appeals and pleadings, digitizes hard copies of cases, organizes the cases and performs other daily administrative duties of a state agency.

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

In addition, the Board is authorized to review and approve or disapprove the following: offer of compromise, penalty waiver request, tax lien releases and redetermination of final assessments submitted to it by the Secretary of the Louisiana Department of Revenue. The Board also hears appeals from the Secretary's denial of claims or tax refunds or the refusal to act on claims or refunds.
The Board is authorized by the following statutes to hear the following items:
1. R.S. 47:114(F)(3). Approval of penalty waivers for failure to file annual or final returns of withholding taxes when the penalty exceeds $25,000.
2. R.S. 47:295(C). Approval of penalty waivers for failure to pay income tax imposed on individuals when the penalty exceeds $25,000.
3. R.S. 47:303(B)(5)(d). The taxpayer's appeal to the Secretary's refusal to issue certification of title or vehicle registration.
4. R.S. 47:303.1(G). The taxpayer's appeal to the Secretary's denial or revocation of a direct payment number registration.
5. R.S. 47:305.14(C). The taxpayer's appeal to the Secretary's denial of tax exempt status for non-profit organizations.
6. R.S. 47:305.18(C). The taxpayer's appeal to the Secretary's denial of tax exempt status for fairs, festivals, etc.
7. R.S. 47:305.20(E). The taxpayer's appeal to the Secretary's denial of tax exempt status for commercial fisherman.
8. R.S. 47:205.53(B)(2). The taxpayer's appeal to the Secretary's denial of tax exempt status for sickle cell organizations.
9. R.S. 47:647(B). The taxpayer's appeal to the Secretary's refusal to issue tax credit on third party contracts.
10. R.S. 47:1431 through 47:1438. Issues regarding appeals for redetermination of assessment or for the determination of overpayments, or payment under protest petitions.
11. R.S. 47:1451. Approval of penalty waivers.
12. R.S. 47:1471. Issues regarding alcoholic beverages permits.
13. R.S. 47:1481 through 47:1486. Claims against the state.
14. R.S. 47:1520(B). Approval of penalty waivers for failure to comply with the electronic filing requirements.
15. R.S. 47:1561(3). Regards notice of final assessment advising appeal within specific time.
16. R.S. 47:1565(A),(B),(C),(2),(3). Regards procedures for appealing assessments.
17. R.S. 47:1566(C). Regards procedures to appeal jeopardy assessments.
18. R.S. 47:1567. Regards procedure to appeal assessments and claims in bankruptcy and receiverships.
19. R.S. 47:1576(A)(1)(a),(b),(2),(C)(E). Regards procedure to appeal remittance of tax under protest.
20. R.S. 47:1580(A)(3). Regards suspension of prescription.
21. R.S. 47:1621(F). Regards appeals for refunds of overpayments.
22. R.S. 47:1621.1(A). Regards application of overpayment as a credit.
23. R.S. 47:1625. Regards appeals from Secretary's disallowing of refund claims.
24. R.S. 47:1626. Regards Board's findings of overpayment upon appeal.
25. R.S. 47:1688. Regard suspension of gasoline dealers' permits.
26. R.S. 47:1689. Regards appeals on forfeiture of refunds.
27. R.S. 51:1310(C). Regards appeals of denials of refunds for international travelers.
28. R.S. 26:354(1). Regards Board's approvals of waiver of penalty for wholesale dealers of alcoholic beverages.
29. R.S. 26.492(A). Regards Board's approval of waiver of penalty for local gallonage tax on beverages of low alcoholic content.

STATE OF LOUISIANA
Operational Plan Form
Program Goals

PROGRAM NUMBER AND NAME: 5651 - Administrative

STATE OF LOUISIANA
Operational Plan Form
Program Goals

PROGRAM NUMBER AND NAME: 5652 - Local Tax Division

PROGRAM AUTHORIZATION:

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

PROGRAM MISSION:

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

PROGRAM GOALS:

1. To hear and resolve in a fair, impartial, prompt and economical manner:
(a) all appeals filed by taxpayers from assessments imposed by the local taxing authorities,
(b) denials of refund claims by the local taxing authorities.
2. To maintain the integrity and independence of the Local Tax Division of the Board of Tax Appeals.
Statutory authority for goals: LA R.S. 47:1401 et. seq.

PROGRAM ACTIVITY:

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

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

DEPARTMENT ID: 17 - CSER

AGENCY ID: 565 - Board of Tax Appeals

PROGRAM ID: 5651 - Administrative

PM OBJECTIVE: 5651-01 - Process cases and conduct hearings as requested by parties.

Children's Budget Link:

Human Resource Policies Beneficial to Women and Families Link:

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

Explanatory Notes:

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2025 - 2026	Actual Year End Performance 2025 - 2026	Performance Standard as Initially Appropriated 2026 - 2027	Existing Performance Standard 2026 - 2027	Performance at Continuation Budget Level 2027 - 2028	Performance at Executive Budget Level 2027 - 2028	Performance Standard as Initially Appropriated 2027 - 2028
23363	K	Percent of judgments signed 60 days from hearing	P	90	95.83	90	90	0	0	0
238	K	Percentage of taxpayer cases processed within 30 days of receipt	P	70	89.92	90	90	0	0	0

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

DEPARTMENT ID: 17 - CSER

AGENCY ID: 565 - Board of Tax Appeals

PROGRAM ID: 5651 - Administrative

PM OBJECTIVE: 5651-02 - Computerize all docketed cases by scanning files and entering all data in the docketing system, so all case information is in digital form and readily available.

Children's Budget Link:

Human Resource Policies Beneficial to Women and Families Link:

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

Explanatory Notes:

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2025 - 2026	Actual Year End Performance 2025 - 2026	Performance Standard as Initially Appropriated 2026 - 2027	Existing Performance Standard 2026 - 2027	Performance at Continuation Budget Level 2027 - 2028	Performance at Executive Budget Level 2027 - 2028	Performance Standard as Initially Appropriated 2027 - 2028
21072	S	Percentage of open cases up-to-date with scanning and entering data in docketing system	P	70	100	70	70	0	0	0
21074	S	Percentage of closed cases completely scanned and data entered in docketing system	P	15	100	15	15	0	0	0

Performance Indicator	Level	Performance Indicator Name	Unit	General Performance Information				
				Performance Indicator Values				
				Prior Year Actual FY2021 - 2022	Prior Year Actual FY2022 - 2023	Prior Year Actual FY2023 - 2024	Prior Year Actual FY2024 - 2025	Prior Year Actual FY2025 - 2026
12505	G	Number of cases filed and docketed	N	864	758	618	183	248
12506	G	Number of Collection Division cases filed, docketed and resolved without a hearing	N	148	368	273	199	0
12507	G	Number of claims appealed to appellate court	N	3	8	0	2	1
21075	G	Number of waivers, compromises, and lien releases filed	N	17	0	0	24	11

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

DEPARTMENT ID: 17 - CSER

AGENCY ID: 565 - Board of Tax Appeals

PROGRAM ID: 5652 - Local Tax Division

PM OBJECTIVE: 5652-01 - Issue docket numbers, issue service and conduct hearings on petitions filed in Local Tax Division in an efficient manner.

Children's Budget Link:

Human Resource Policies Beneficial to Women and Families Link:

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

Explanatory Notes:

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2025 - 2026	Actual Year End Performance 2025 - 2026	Performance Standard as Initially Appropriated 2026 - 2027	Existing Performance Standard 2026 - 2027	Performance at Continuation Budget Level 2027 - 2028	Performance at Executive Budget Level 2027 - 2028	Performance Standard as Initially Appropriated 2027 - 2028
25820	K	Percentage of taxpayer cases processed within 15 days of receipt	P	90	100	90	90	0	0	0
25821	K	Percentage of judgments signed within 60 days of hearing	P	75	100	75	75	0	0	0

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

DEPARTMENT ID: 17 - CSER

AGENCY ID: 565 - Board of Tax Appeals

PROGRAM ID: 5652 - Local Tax Division

PM OBJECTIVE: 5652-02 - Scan all cases and enter data in docketing system for cases filed in the Local Tax Division, so all case information is digitized and readily available.

Children's Budget Link:

Human Resource Policies Beneficial to Women and Families Link:

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

Explanatory Notes:

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2025 - 2026	Actual Year End Performance 2025 - 2026	Performance Standard as Initially Appropriated 2026 - 2027	Existing Performance Standard 2026 - 2027	Performance at Continuation Budget Level 2027 - 2028	Performance at Executive Budget Level 2027 - 2028	Performance Standard as Initially Appropriated 2027 - 2028
25822	S	Percent of open cases scanned and data entered in docketing system	P	95	100	95	95	0	0	0
25823	S	Percent of closed cases scanned and data entered in docketing system	P	90	100	90	90	0	0	0



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Budget Request Overview

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	1,835,482	2,010,847	2,322,529	311,682	15.50%
FEES & SELF-GENERATED	59,908	361,361	384,004	22,643	6.27%
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$1,895,391**	**$2,372,208**	**$2,706,533**	**$334,325**	**14.09%**

Fees and Self-Generated

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated Revenues	59,908	361,361	384,004	22,643	6.27%
Total:	**$59,908**	**$361,361**	**$384,004**	**$22,643**	**6.27%**

Statutory Dedications

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Total:	—	—	—	—	—

Agency Expenditures

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Salaries	959,557	1,056,299	1,255,778	199,479	18.88%
Other Compensation	120,269	341,653	406,653	65,000	19.03%
Related Benefits	417,208	468,876	531,674	62,798	13.39%
TOTAL PERSONAL SERVICES	**$1,497,033**	**$1,866,828**	**$2,194,105**	**$327,277**	**17.53%**
Travel	40,958	103,423	105,883	2,460	2.38%
Operating Services	159,766	99,343	101,706	2,363	2.38%
Supplies	14,501	18,377	18,815	438	2.38%
TOTAL OPERATING EXPENSES	**$215,224**	**$221,143**	**$226,404**	**$5,261**	**2.38%**
PROFESSIONAL SERVICES	**$18,386**	**$75,000**	**$76,787**	**$1,787**	**2.38%**
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	164,747	209,237	209,237	—	—
TOTAL OTHER CHARGES	**$164,747**	**$209,237**	**$209,237**	**—**	**—**
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$1,895,391**	**$2,372,208**	**$2,706,533**	**$334,325**	**14.09%**

Agency Positions

Classified	—	—	—	—	—
Unclassified	13	13	14	1	7.69%
TOTAL AUTHORIZED T.O. POSITIONS	13	13	14	1	7.69%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—
TOTAL POSITIONS	13	13	14	1	7.69%

Cost Detail

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
Interagency Transfers	1,835,482	2,010,847	2,322,529	311,682
Fees & Self-generated Revenues	59,908	361,361	384,004	22,643
Total:	**$1,895,390**	**$2,372,208**	**$2,706,533**	**$334,325**

Salaries

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5110025	SAL-UNCLASS-TO-REG	959,266	1,056,299	1,255,778	199,479
5110030	SAL-UNCLASS-TO-OT	290	—	—	—
Total Salaries:		**$959,557**	**$1,056,299**	**$1,255,778**	**$199,479**

Other Compensation

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	—	86,938	151,938	65,000
5120040	COMP-BOARD MEMBERS	120,356	254,715	254,715	—
5120105	COMP-CL-NON TO-OT	(87)	—	—	—
Total Other Compensation:		**$120,269**	**$341,653**	**$406,653**	**$65,000**

Related Benefits

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	189,800	222,837	249,674	26,837
5130020	RET CONTR-TEACHERS	21,247	33,196	22,222	(10,974)
5130030	RET CONTR-OTHER	72,770	60,993	73,189	12,196
5130050	POSTRET BENEFITS	21,826	33,923	32,308	(1,615)
5130055	FICA TAX (OASDI)	8,459	5,055	8,745	3,690
5130060	MEDICARE TAX	14,899	14,129	20,254	6,125

Related Benefits *(continued)*

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5130070	GRP INS CONTRIBUTION	87,817	98,353	124,892	26,539
5130090	TAXABLE FRINGE BEN	390	390	390	—
Total Related Benefits:		**$417,208**	**$468,876**	**$531,674**	**$62,798**

Travel

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	15,413	72,710	74,440	1,730
5210020	IN-STATE TRAV-FIELD	127	1,000	1,024	24
5210025	IN-STATE TRV-BD MEM	6,719	17,096	17,503	407
5210050	OUT-OF-STATE TRV-ADM	10,225	8,000	8,190	190
5210055	OUT-OF-STTRV-CONF	4,790	2,117	2,167	50
5210065	OUT-OF-STTRV-BD MEM	869	2,500	2,559	59
5210110	CONFERENCE REG FEES	2,815	—	—	—
Total Travel:		**$40,958**	**$103,423**	**$105,883**	**$2,460**

Operating Services

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5310010	SERV-DUES & OTHER	7,711	7,022	7,189	167
5310011	SERV-SUBSCRIPTIONS	35,578	11,155	11,420	265
5310040	SERV-BANK (NON-DEBT)	1,030	647	662	15
5310042	SERV-BAR DUES	883	2,500	2,560	60
5310400	SERV-MISC	—	2,188	2,240	52
5330008	MAINT-EQUIPMENT	2,816	2,040	2,089	49
5330017	MAINT-DATA SOFTWARE	108,635	69,745	71,405	1,660
5350001	UTIL-INTERNET PROVID	—	120	123	3
5350002	UTIL-DATA LINE/CIRCT	2,761	1,442	1,475	33

Operating Services *(continued)*

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5350006	UTIL-MAIL/DEL/POST	—	2,100	2,150	50
5350012	UTIL-CABLE	353	384	393	9
Total Operating Services:		**$159,766**	**$99,343**	**$101,706**	**$2,363**

Supplies

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	14,063	13,251	13,566	315
5410006	SUP-COMPUTER	—	5,126	5,249	123
5410400	SUP-OTHER	437	—	—	—
Total Supplies:		**$14,501**	**$18,377**	**$18,815**	**$438**

Professional Services

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	9,862	70,000	71,667	1,667
5510400	PROF SERV-OTHER	8,524	5,000	5,120	120
Total Professional Services:		**$18,386**	**$75,000**	**$76,787**	**$1,787**

Interagency Transfers

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	20	35,004	35,004	—
5950008	IAT-POSTAGE	20,575	15,619	15,619	—
5950014	IAT-TELEPHONE	11,039	14,752	14,752	—
5950026	IAT-RENTALS	66,232	66,128	66,128	—
5950050	IAT-ORM INSURANCE	6,682	8,818	8,818	—
5950051	IAT-OSUP	874	1,030	1,030	—
5950056	IAT-CAP PRK-PATROL	4,723	11,279	11,279	—

Interagency Transfers *(continued)*

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5950057	IAT-CAP POL-BLD SEC	6,556	—	—	—
5950058	IAT-TECH SVCS	48,046	56,607	56,607	—
Total Interagency Transfers:		**$164,747**	**$209,237**	**$209,237**	**—**
Total Agency Expenditures:		**$1,895,391**	**$2,372,208**	**$2,706,533**	**$334,325**

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	1,493,001	1,675,232	1,809,067	133,835	7.99%
FEES & SELF-GENERATED	—	172,624	173,143	519	0.30%
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$1,493,001**	**$1,847,856**	**$1,982,210**	**$134,354**	**7.27%**

Fees and Self-Generated

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated Revenues	—	172,624	173,143	519	0.30%
Total:	**—**	**$172,624**	**$173,143**	**$519**	**0.30%**

Program Expenditures

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Salaries	716,882	787,018	900,282	113,264	14.39%
Other Compensation	120,269	319,195	319,195	—	—
Related Benefits	341,241	387,983	404,638	16,655	4.29%
TOTAL PERSONAL SERVICES	**$1,178,391**	**$1,494,196**	**$1,624,115**	**$129,919**	**8.69%**
Travel	18,901	46,713	47,824	1,111	2.38%
Operating Services	135,156	74,879	76,661	1,782	2.38%
Supplies	8,867	11,741	12,021	280	2.38%
TOTAL OPERATING EXPENSES	**$162,924**	**$133,333**	**$136,506**	**$3,173**	**2.38%**
PROFESSIONAL SERVICES	**$15,579**	**$53,000**	**$54,262**	**$1,262**	**2.38%**
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	136,107	167,327	167,327	—	—
TOTAL OTHER CHARGES	**$136,107**	**$167,327**	**$167,327**	**—**	**—**
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$1,493,001**	**$1,847,856**	**$1,982,210**	**$134,354**	**7.27%**

Program Positions

Classified	—	—	—	—	—
Unclassified	10	10	10	—	—
TOTAL AUTHORIZED T.O. POSITIONS	10	10	10	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—
TOTAL POSITIONS	10	10	10	—	—

Cost Detail

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
Interagency Transfers	1,493,001	1,675,232	1,809,067	133,835
Fees & Self-generated Revenues	—	172,624	173,143	519
Total:	**$1,493,001**	**$1,847,856**	**$1,982,210**	**$134,354**

Salaries

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5110025	SAL-UNCLASS-TO-REG	716,592	787,018	900,282	113,264
5110030	SAL-UNCLASS-TO-OT	290	—	—	—
Total Salaries:		**$716,882**	**$787,018**	**$900,282**	**$113,264**

Other Compensation

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	—	64,480	64,480	—
5120040	COMP-BOARD MEMBERS	120,356	254,715	254,715	—
5120105	COMP-CL-NON TO-OT	(87)	—	—	—
Total Other Compensation:		**$120,269**	**$319,195**	**$319,195**	**—**

Related Benefits

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	189,800	222,837	229,694	6,857
5130020	RET CONTR-TEACHERS	21,247	33,196	22,222	(10,974)
5130030	RET CONTR-OTHER	11,563	—	—	—
5130050	POSTRET BENEFITS	21,826	33,923	32,308	(1,615)
5130055	FICA TAX (OASDI)	7,462	5,055	8,745	3,690
5130060	MEDICARE TAX	11,469	10,361	15,099	4,738

Related Benefits *(continued)*

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5130070	GRP INS CONTRIBUTION	77,483	82,221	96,180	13,959
5130090	TAXABLE FRINGE BEN	390	390	390	—
Total Related Benefits:		**$341,241**	**$387,983**	**$404,638**	**$16,655**

Travel

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	3,510	25,000	25,595	595
5210025	IN-STATE TRV-BD MEM	6,719	17,096	17,503	407
5210050	OUT-OF-STATE TRV-ADM	4,989	—	—	—
5210055	OUT-OF-STTRV-CONF	—	2,117	2,167	50
5210065	OUT-OF-STTRV-BD MEM	869	2,500	2,559	59
5210110	CONFERENCE REG FEES	2,815	—	—	—
Total Travel:		**$18,901**	**$46,713**	**$47,824**	**$1,111**

Operating Services

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5310010	SERV-DUES & OTHER	6,403	2,593	2,655	62
5310011	SERV-SUBSCRIPTIONS	32,511	6,725	6,885	160
5310040	SERV-BANK (NON-DEBT)	1,030	647	662	15
5310042	SERV-BAR DUES	883	2,500	2,560	60
5310400	SERV-MISC	—	2,188	2,240	52
5330008	MAINT-EQUIPMENT	2,534	1,836	1,880	44
5330017	MAINT-DATA SOFTWARE	89,561	55,125	56,437	1,312
5350001	UTIL-INTERNET PROVID	—	120	123	3
5350002	UTIL-DATA LINE/CIRCT	1,880	961	983	22

Operating Services *(continued)*

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5350006	UTIL-MAIL/DEL/POST	—	1,800	1,843	43
5350012	UTIL-CABLE	353	384	393	9
Total Operating Services:		**$135,156**	**$74,879**	**$76,661**	**$1,782**

Supplies

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	8,429	8,241	8,437	196
5410006	SUP-COMPUTER	—	3,500	3,584	84
5410400	SUP-OTHER	437	—	—	—
Total Supplies:		**$8,867**	**$11,741**	**$12,021**	**$280**

Professional Services

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	9,862	50,500	51,702	1,202
5510400	PROF SERV-OTHER	5,717	2,500	2,560	60
Total Professional Services:		**$15,579**	**$53,000**	**$54,262**	**$1,262**

Interagency Transfers

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	10	17,829	17,829	—
5950008	IAT-POSTAGE	8,382	7,938	7,938	—
5950014	IAT-TELEPHONE	10,037	13,276	13,276	—
5950026	IAT-RENTALS	59,609	59,505	59,505	—
5950050	IAT-ORM INSURANCE	5,346	7,054	7,054	—
5950051	IAT-OSUP	787	927	927	—
5950056	IAT-CAP PRK-PATROL	4,251	9,949	9,949	—

Interagency Transfers *(continued)*

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5950057	IAT-CAP POL-BLD SEC	5,900	—	—	—
5950058	IAT-TECH SVCS	41,786	50,849	50,849	—
Total Interagency Transfers:		**$136,107**	**$167,327**	**$167,327**	**—**
Total Expenditures for Program 5651		**$1,493,001**	**$1,847,856**	**$1,982,210**	**$134,354**

5652 - Local Tax Division

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	342,481	335,615	513,462	177,847	52.99%
FEES & SELF-GENERATED	59,908	188,737	210,861	22,124	11.72%
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$402,389**	**$524,352**	**$724,323**	**$199,971**	**38.14%**

Fees and Self-Generated

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated Revenues	59,908	188,737	210,861	22,124	11.72%
Total:	**$59,908**	**$188,737**	**$210,861**	**$22,124**	**11.72%**

Program Expenditures

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Salaries	242,675	269,281	355,496	86,215	32.02%
Other Compensation	—	22,458	87,458	65,000	289.43%
Related Benefits	75,968	80,893	127,036	46,143	57.04%
TOTAL PERSONAL SERVICES	**$318,642**	**$372,632**	**$569,990**	**$197,358**	**52.96%**
Travel	22,057	56,710	58,059	1,349	2.38%
Operating Services	24,610	24,464	25,045	581	2.37%
Supplies	5,634	6,636	6,794	158	2.38%
TOTAL OPERATING EXPENSES	**$52,300**	**$87,810**	**$89,898**	**$2,088**	**2.38%**
PROFESSIONAL SERVICES	**$2,807**	**$22,000**	**$22,525**	**$525**	**2.39%**
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	28,640	41,910	41,910	—	—
TOTAL OTHER CHARGES	**$28,640**	**$41,910**	**$41,910**	**—**	**—**
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$402,389**	**$524,352**	**$724,323**	**$199,971**	**38.14%**

Program Positions

Classified	—	—	—	—	—
Unclassified	3	3	4	1	33.33%
TOTAL AUTHORIZED T.O. POSITIONS	3	3	4	1	33.33%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—
TOTAL POSITIONS	3	3	4	1	33.33%

Cost Detail

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
Interagency Transfers	342,481	335,615	513,462	177,847
Fees & Self-generated Revenues	59,908	188,737	210,861	22,124
Total:	**$402,389**	**$524,352**	**$724,323**	**$199,971**

Salaries

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5110025	SAL-UNCLASS-TO-REG	242,675	269,281	355,496	86,215
Total Salaries:		**$242,675**	**$269,281**	**$355,496**	**$86,215**

Other Compensation

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	—	22,458	87,458	65,000
Total Other Compensation:		**—**	**$22,458**	**$87,458**	**$65,000**

Related Benefits

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	—	—	19,980	19,980
5130030	RET CONTR-OTHER	61,207	60,993	73,189	12,196
5130055	FICA TAX (OASDI)	997	—	—	—
5130060	MEDICARE TAX	3,430	3,768	5,155	1,387
5130070	GRP INS CONTRIBUTION	10,334	16,132	28,712	12,580
Total Related Benefits:		**$75,968**	**$80,893**	**$127,036**	**$46,143**

Travel

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	11,904	47,710	48,845	1,135
5210020	IN-STATE TRAV-FIELD	127	1,000	1,024	24
5210050	OUT-OF-STATE TRV-ADM	5,236	8,000	8,190	190
5210055	OUT-OF-STTRV-CONF	4,790	—	—	—
Total Travel:		**$22,057**	**$56,710**	**$58,059**	**$1,349**

Operating Services

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5310010	SERV-DUES & OTHER	1,308	4,429	4,534	105
5310011	SERV-SUBSCRIPTIONS	3,067	4,430	4,535	105
5330008	MAINT-EQUIPMENT	282	204	209	5
5330017	MAINT-DATA SOFTWARE	19,073	14,620	14,968	348
5350002	UTIL-DATA LINE/CIRCT	880	481	492	11
5350006	UTIL-MAIL/DEL/POST	—	300	307	7
Total Operating Services:		**$24,610**	**$24,464**	**$25,045**	**$581**

Supplies

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	5,634	5,010	5,129	119
5410006	SUP-COMPUTER	—	1,626	1,665	39
Total Supplies:		**$5,634**	**$6,636**	**$6,794**	**$158**

Professional Services

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	—	19,500	19,965	465
5510400	PROF SERV-OTHER	2,807	2,500	2,560	60
Total Professional Services:		**$2,807**	**$22,000**	**$22,525**	**$525**

Interagency Transfers

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	10	17,175	17,175	—
5950008	IAT-POSTAGE	12,193	7,681	7,681	—
5950014	IAT-TELEPHONE	1,002	1,476	1,476	—
5950026	IAT-RENTALS	6,623	6,623	6,623	—
5950050	IAT-ORM INSURANCE	1,336	1,764	1,764	—
5950051	IAT-OSUP	87	103	103	—
5950056	IAT-CAP PRK-PATROL	472	1,330	1,330	—
5950057	IAT-CAP POL-BLD SEC	656	—	—	—
5950058	IAT-TECH SVCS	6,261	5,758	5,758	—
Total Interagency Transfers:		**$28,640**	**$41,910**	**$41,910**	**—**
Total Expenditures for Program 5652		**$402,389**	**$524,352**	**$724,323**	**$199,971**
Total Agency Expenditures:		**$1,895,391**	**$2,372,208**	**$2,706,533**	**$334,325**

SOURCE OF FUNDING SUMMARY

Agency Overview

Interagency Transfers

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Form ID
INTERAGENCY TRANSFERS	1,835,482	2,010,847	2,322,529	311,682	56404
Total Interagency Transfers	**$1,835,482**	**$2,010,847**	**$2,322,529**	**$311,682**	

Fees & Self-generated

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Form ID
FEES & SELF GENERATED	82,774	361,361	384,004	22,643	56403
INTERAGENCY TRANSFERS	—	—	—	—	56404
Total Fees & Self-generated	**$82,774**	**$361,361**	**$384,004**	**$22,643**	
Total Sources of Funding:	**$1,918,256**	**$2,372,208**	**$2,706,533**	**$334,325**	

SOURCE OF FUNDING DETAIL

Interagency Transfers

Form 56404 — 565 - IAT - Department of Revenue

Expenditures	Existing Operating Budget as of 10/01/2026			FY2027-2028 Total Request			FY2028-2029 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	920,354	—	—	1,119,833	—	—	1,064,396	—	—
Other Compensation	284,823	—	—	328,178	—	—	284,823	—	—
Related Benefits	381,066	—	—	443,864	—	—	478,099	—	—
TOTAL PERSONAL SERVICES	**$1,586,243**	**—**	**—**	**$1,891,875**	**—**	**—**	**$1,827,318**	**—**	**—**
Travel	90,775	—	—	92,935	—	—	92,863	—	—
Operating Services	93,481	—	—	95,706	—	—	101,173	—	—
Supplies	12,927	—	—	13,235	—	—	13,224	—	—
TOTAL OPERATING EXPENSES	**$197,183**	**—**	**—**	**$201,876**	**—**	**—**	**$207,260**	**—**	**—**
PROFESSIONAL SERVICES	**$57,000**	**—**	**—**	**$58,357**	**—**	**—**	**$58,311**	**—**	**—**
Other Charges	—	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	170,421	—	—	170,421	—	—	153,201	—	—
TOTAL OTHER CHARGES	**$170,421**	**—**	**—**	**$170,421**	**—**	**—**	**$153,201**	**—**	**—**
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$2,010,847**	**—**	**—**	**$2,322,529**	**—**	**—**	**$2,246,090**	**—**	**—**

Form 56404 — 565 - IAT - Department of Revenue

Question	Narrative Response
State the purpose, source and legal citation.	Administrative Program: Pursuant to lines 4-5 and 12-13 on page 107 of Act 3 of 2017 of the Regular Legislative Session. Local Tax Division Pursuant to Act 640, Section 302(K) and R.S. 47:302(K)(7)(b). Also, pursuant to LA R.S. 47:302K(7)(b) (as amended by Act 640 of 2014), the Board of Tax Appeals may retain and carry-forward all unexpended Local IAT funds. All IAT funding for the Local Tax Division is a cost to local government (not the state) since it causes a reduction in distributions of local use tax to parish collectors, and is therefore dedicated to be expended exclusively for the purposes of its Local Tax Division pursuant to LA R.S. 47:302K(7)(a).
Agency discretion or Federal requirement?	The Board of Tax Appeals does not receive Federal funding. The line item requests for expenditures are at the discretion of the agency.
Describe any budgetary peculiarities.	N/A
Is the Total Request amount for multiple years?	The Total Request is for FY 2028 only.
Additional information or comments.	N/A
Provide the amount of any indirect costs.	N/A
Any indirect costs funded with other MOF?	N/A
Objectives and indicators in the Operational Plan.	N/A
Additional information or comments.	N/A

Fees & Self-generated

Form 56403 — 565 - Filing Fees

Expenditures	Existing Operating Budget as of 10/01/2026			FY2027-2028 Total Request			FY2028-2029 Projected		
	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match
Salaries	135,945	—	—	135,945	—	—	168,445	—	—
Other Compensation	56,830	—	—	78,475	—	—	56,830	—	—
Related Benefits	87,810	—	—	87,810	—	—	106,084	—	—
TOTAL PERSONAL SERVICES	**$280,585**	**—**	**—**	**$302,230**	**—**	**—**	**$331,359**	**—**	**—**
Travel	12,648	—	—	12,948	—	—	12,940	—	—
Operating Services	5,862	—	—	6,000	—	—	5,996	—	—
Supplies	5,450	—	—	5,580	—	—	5,575	—	—
TOTAL OPERATING EXPENSES	**$23,960**	**—**	**—**	**$24,528**	**—**	**—**	**$24,511**	**—**	**—**
PROFESSIONAL SERVICES	**$18,000**	**—**	**—**	**$18,430**	**—**	**—**	**$18,416**	**—**	**—**
Other Charges	—	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	38,816	—	—	38,816	—	—	38,816	—	—
TOTAL OTHER CHARGES	**$38,816**	**—**	**—**	**$38,816**	**—**	**—**	**$38,816**	**—**	**—**
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$361,361**	**—**	**—**	**$384,004**	**—**	**—**	**$413,102**	**—**	**—**

Form 56403 — 565 - Filing Fees

Question	Narrative Response
State the purpose, source and legal citation.	Administrative Program: The Board of Tax Appeals charges filing fees and charges for requested copies to offset expenses. R.S. 47:1416 Local Tax Division Pursuant to LA R.S. 47:1406 (as amended by Act 640 of 2014). The Board of Tax Appeals self-generated revenue from local cases filed with the Board pursuant to the provisions of the Uniform Local Sales Tax Code shall be expended exclusively for the purposes of its Local Tax Division, and may be retained by the Board and carried forward for such purposes.
Agency discretion or Federal requirement?	The Board of Tax Appeals does not receive Federal funding. The line item requests for expenditures are at the discretion of the agency.
Describe any budgetary peculiarities.	N/A
Is the Total Request amount for multiple years?	The total request is for FY 2028 only.
Additional information or comments.	N/A
Provide the amount of any indirect costs.	N/A
Any indirect costs funded with other MOF?	N/A
Objectives and indicators in the Operational Plan.	N/A
Additional information or comments.	N/A

Form 56404 — 565 - IAT - Department of Revenue

Expenditures	Existing Operating Budget as of 10/01/2026			FY2027-2028 Total Request			FY2028-2029 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	—	—	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Travel	—	—	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
PROFESSIONAL SERVICES	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other Charges	—	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**

Form 56404 — 565 - IAT - Department of Revenue

Question	Narrative Response
State the purpose, source and legal citation.	Administrative Program: Pursuant to lines 4-5 and 12-13 on page 107 of Act 3 of 2017 of the Regular Legislative Session. Local Tax Division Pursuant to Act 640, Section 302(K) and R.S. 47:302(K)(7)(b). Also, pursuant to LA R.S. 47:302K(7)(b) (as amended by Act 640 of 2014), the Board of Tax Appeals may retain and carry-forward all unexpended Local IAT funds. All IAT funding for the Local Tax Division is a cost to local government (not the state) since it causes a reduction in distributions of local use tax to parish collectors, and is therefore dedicated to be expended exclusively for the purposes of its Local Tax Division pursuant to LA R.S. 47:302K(7)(a).
Agency discretion or Federal requirement?	The Board of Tax Appeals does not receive Federal funding. The line item requests for expenditures are at the discretion of the agency.
Describe any budgetary peculiarities.	N/A
Is the Total Request amount for multiple years?	The Total Request is for FY 2028 only.
Additional information or comments.	N/A
Provide the amount of any indirect costs.	N/A
Any indirect costs funded with other MOF?	N/A
Objectives and indicators in the Operational Plan.	N/A
Additional information or comments.	N/A

EXPENDITURES BY MEANS OF FINANCING

Existing Operating Budget

Expenditures	Used as a Cash Match	Total Means of Financing By Expenditure	Total State General Fund	Interagency Transfers Form ID 56404 INTERAGENCY TRANSFERS	Fees & Self-generated Form ID 56403 FEES & SELF GENERATED
Salaries	—	1,056,299	—	920,354	135,945
Other Compensation	—	341,653	—	284,823	56,830
Related Benefits	—	468,876	—	381,066	87,810
TOTAL PERSONAL SERVICES	**—**	**$1,866,828**	**—**	**$1,586,243**	**$280,585**
Travel	—	103,423	—	90,775	12,648
Operating Services	—	99,343	—	93,481	5,862
Supplies	—	18,377	—	12,927	5,450
TOTAL OPERATING EXPENSES	**—**	**$221,143**	**—**	**$197,183**	**$23,960**
PROFESSIONAL SERVICES	**—**	**$75,000**	**—**	**$57,000**	**$18,000**
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	—	209,237	—	170,421	38,816
TOTAL OTHER CHARGES	**—**	**$209,237**	**—**	**$170,421**	**$38,816**
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**—**	**$2,372,208**	**—**	**$2,010,847**	**$361,361**

Total Request

Expenditures	Used as a Cash Match	Total Means of Financing By Expenditure	Total State General Fund	Interagency Transfers Form ID 56404 INTERAGENCY TRANSFERS	Fees & Self-generated Form ID 56403 FEES & SELF GENERATED
Salaries	—	1,255,778	—	1,119,833	135,945
Other Compensation	—	406,653	—	328,178	78,475
Related Benefits	—	531,674	—	443,864	87,810
TOTAL PERSONAL SERVICES	**—**	**$2,194,105**	**—**	**$1,891,875**	**$302,230**
Travel	—	105,883	—	92,935	12,948
Operating Services	—	101,706	—	95,706	6,000
Supplies	—	18,815	—	13,235	5,580
TOTAL OPERATING EXPENSES	**—**	**$226,404**	**—**	**$201,876**	**$24,528**
PROFESSIONAL SERVICES	**—**	**$76,787**	**—**	**$58,357**	**$18,430**
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	—	209,237	—	170,421	38,816
TOTAL OTHER CHARGES	**—**	**$209,237**	**—**	**$170,421**	**$38,816**
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**—**	**$2,706,533**	**—**	**$2,322,529**	**$384,004**

REVENUE COLLECTIONS/INCOME

Interagency Transfers

003 - Interagency Transfers

Source	Commitment Item	Commitment Item Name	FY2025-2026 Actuals	FY-2027 Estimate	FY2027-2028 Projected	Over/Under Current Year Estimate
SOURCE						
INTERAGENCY TRANSFERS	4710059	MR-FROM STATE AGENCY	1,831,971	2,010,847	2,322,529	311,682
INTERAGENCY TRANSFERS	4830016	PY CASH CARRYOVER	3,511	—	—	—
Total Collections/Income			**$1,835,482**	**$2,010,847**	**$2,322,529**	**$311,682**
TYPE						
Expenditures Source of Funding Form (BR-6)			1,835,482	2,010,847	2,322,529	311,682
Total Expenditures, Transfers and Carry Forwards to Next FY			**$1,835,482**	**$2,010,847**	**$2,322,529**	**$311,682**
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			—	—	—	—

Fees & Self-generated

002 - Fees & Self-generated Revenues

Source	Commitment Item	Commitment Item Name	FY2025-2026 Actuals	FY-2027 Estimate	FY2027-2028 Projected	Over/Under Current Year Estimate
SOURCE						
FEES & SELF GENERATED	4710029	MR-PRIVATE SOURCES	59,908	361,361	384,004	22,643
FEES & SELF GENERATED	4830016	PY CASH CARRYOVER	22,866	—	—	—
Total Collections/Income			**$82,774**	**$361,361**	**$384,004**	**$22,643**
TYPE						
Expenditures Source of Funding Form (BR-6)			82,774	361,361	384,004	22,643
Total Expenditures, Transfers and Carry Forwards to Next FY			**$82,774**	**$361,361**	**$384,004**	**$22,643**
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			**—**	**—**	**—**	**—**

Justification of Differences

Form 57465 — 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 57466 — 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

FY2027-2028 Request	Description
45,657	Board Members traveling to and from the Board's office for monthly meetings and the Board's business. Board Members travel to the National Conference of State Tax Judges and to speak at various meetings on the changes of the appeals process.
2,167	Employees travel to attend conferences and to speak on behalf of the Board
$47,824	**Total Travel**

Operating Services

FY2027-2028 Request	Description
662	Banking services fee
393	Cox Communications Legislative Channels
123	Licensing software, hosting BTA's website and static IP address.
58,317	Maintenance on docketing system and case management system.
5,215	Memberships for Attorney's Louisiana State Bar Association and Louisiana Attorney Disciplinary Board dues and CLE requirements to maintain law licenses.
2,240	Miscellaneous expenses.
1,843	PO Box Rental; Caller Services
6,885	Subscriptions to Revised Statues 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.
983	Verizon provides mobile internet services for the board members
$76,661	**Total Operating Services**

Supplies

FY2027-2028 Request	Description
3,584	Routine computer supplies.
8,437	Routine office supplies.
$12,021	**Total Supplies**

Professional Services

FY2027-2028 Request	Means of Financing	Description
10,750	Fees & Self-generated Revenues	
40,952	Interagency Transfers	
$51,702		**Legal research and counsel for the Board.**
2,560	Fees & Self-generated Revenues	
$2,560		**Transcription services for the Board.**
$54,262	**Total Professional Services**	

Interagency Transfers

FY2027-2028 Request	Means of Financing	Receiving Agency	Description
17,829	Interagency Transfers		
$17,829		**DIVISION OF ADMINISTRATION**	**Division of Administration - Commodities and Services**
59,505	Interagency Transfers		
$59,505		**DOA - DEBT SERVICE AND MAINTENANCE**	**Rental of office space at the Iberville Office Building, plus garage space rent.**

Interagency Transfers *(continued)*

FY2027-2028 Request	Means of Financing	Receiving Agency	Description
72,063	Interagency Transfers		
$72,063		**DOA-OFFICE OF TECHNOLOGY SVCS**	**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.** **OTM: Phone service, internet services and data drops to the BTA.** **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.**
7,054	Interagency Transfers		
$7,054		**OFFICE OF RISK MANAGEMENT**	**Insurance premiums**
9,949	Interagency Transfers		
$9,949		**OFFICE OF STATE POLICE**	**Capitol Security**
927	Interagency Transfers		
$927		**UNIFORM PAYROLL OFFICE**	**Office of State Uniform Payroll (OSUP)**
$167,327	**Total Interagency Transfers**		

5652 - Local Tax Division

Travel

FY2027-2028 Request	Description
1,024	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
57,035	For the Local Tax Judge and Ad Hoc Local Tax Judges to travel to and from Board's office for hearings and Local Tax Division business. Also hearings at various parishes per request of taxing authority and taxpayer. For the Local Tax Judge to attend various meetings and tax related CLE to promote the Local Tax Division. Hearings at venues other than Baton Rouge
$58,059	**Total Travel**

Operating Services

FY2027-2028 Request	Description
15,177	Maintenance on the docketing system and case management system.
4,534	Membership for the Tax Judge's Louisiana State Bar Association and Louisiana Attorney Disciplinary Board dues and CLE requirements to maintain law licenses.
492	Mobile internet services for the Local Tax Judge
307	PO Box Rental; Caller Services
4,535	Subscriptions to Revised Statutes and other legal reference books are maintained to provide the Local Tax Judge with the research materials needed to research cases in a timely manner.
$25,045	**Total Operating Services**

Supplies

FY2027-2028 Request	Description
1,665	Routine computer supplies.
5,129	Routine office supplies.
$6,794	**Total Supplies**

Professional Services

FY2027-2028 Request	Means of Financing	Description
2,560	Fees & Self-generated Revenues	
17,405	Interagency Transfers	
$19,965		**Legal research and counsel for the Board.**
2,560	Fees & Self-generated Revenues	
$2,560		**Transcription services for the Board.**
$22,525	**Total Professional Services**	

Interagency Transfers

FY2027-2028 Request	Means of Financing	Receiving Agency	Description
17,175	Interagency Transfers		
$17,175		**DIVISION OF ADMINISTRATION**	**Division of Administration**
6,623	Interagency Transfers		
$6,623		**DOA - DEBT SERVICE AND MAINTENANCE**	**Rental of office space at the Iberville Office Building, plus garage space rent.**
14,915	Interagency Transfers		
$14,915		**DOA-OFFICE OF TECHNOLOGY SVCS**	**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.** **OTM: Phone service, internet services and data drops to the BTA.** **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.**

Interagency Transfers *(continued)*

FY2027-2028 Request	Means of Financing	Receiving Agency	Description
1,764	Interagency Transfers		
$1,764		**OFFICE OF RISK MANAGEMENT**	**Insurance premiums**
1,330	Interagency Transfers		
$1,330		**OFFICE OF STATE POLICE**	**Capitol Security**
103	Interagency Transfers		
$103		**UNIFORM PAYROLL OFFICE**	**Office of State Uniform Payroll (OSUP)**
$41,910	**Total Interagency Transfers**		



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Continuation Budget Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	2,010,847	—	6,050	153,198	152,434	—	2,322,529
FEES & SELF-GENERATED	361,361	—	998	—	21,645	—	384,004
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$2,372,208**	**—**	**$7,048**	**$153,198**	**$174,079**	**—**	**$2,706,533**

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Fees & Self-generated Revenues	361,361	—	998	—	21,645	—	384,004
Total:	**$361,361**	**—**	**$998**	**—**	**$21,645**	**—**	**$384,004**

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Total:	**—**	**—**	**—**	**—**	**—**	**—**	**—**

Expenditures and Positions

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Salaries	1,056,299	—	—	125,479	74,000	—	1,255,778
Other Compensation	341,653	—	—	—	65,000	—	406,653
Related Benefits	468,876	—	—	27,719	35,079	—	531,674
TOTAL PERSONAL SERVICES	**$1,866,828**	**—**	**—**	**$153,198**	**$174,079**	**—**	**$2,194,105**
Travel	103,423	—	2,460	—	—	—	105,883
Operating Services	99,343	—	2,363	—	—	—	101,706
Supplies	18,377	—	438	—	—	—	18,815
TOTAL OPERATING EXPENSES	**$221,143**	**—**	**$5,261**	**—**	**—**	**—**	**$226,404**
PROFESSIONAL SERVICES	**$75,000**	**—**	**$1,787**	**—**	**—**	**—**	**$76,787**
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	209,237	—	—	—	—	—	209,237
TOTAL OTHER CHARGES	**$209,237**	**—**	**—**	**—**	**—**	**—**	**$209,237**
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$2,372,208**	**—**	**$7,048**	**$153,198**	**$174,079**	**—**	**$2,706,533**
Classified	—	—	—	—	—	—	—
Unclassified	13	—	—	—	1	—	14
TOTAL AUTHORIZED T.O. POSITIONS	**13**	**—**	**—**	**—**	**1**	**—**	**14**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**

CONTINUATION BUDGET ADJUSTMENTS - SUMMARIZED

Form 59307 — FY27-28 Inflation

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	6,050
FEES & SELF-GENERATED	998
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$7,048**

Positions

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

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
Travel	2,460
Operating Services	2,363
Supplies	438
TOTAL OPERATING EXPENSES	**$5,261**
PROFESSIONAL SERVICES	**$1,787**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$7,048**

Form 59728 — 565 - Salaries/Related Benefits_Admin

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	129,919
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$129,919**

Positions

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

Expenditures

	Amount
Salaries	113,264
Other Compensation	—
Related Benefits	16,655
TOTAL PERSONAL SERVICES	**$129,919**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**—**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$129,919**

Form 59732 — 565 - Salaries/Related Benefits_Local

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	23,279
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$23,279**

Positions

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

Expenditures

	Amount
Salaries	12,215
Other Compensation	—
Related Benefits	11,064
TOTAL PERSONAL SERVICES	**$23,279**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**—**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$23,279**

Form 60841 — 565 - Court Reporter_Local

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	109,079
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$109,079**

Positions

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

Expenditures

	Amount
Salaries	74,000
Other Compensation	—
Related Benefits	35,079
TOTAL PERSONAL SERVICES	**$109,079**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**—**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$109,079**

Form 60842 — 565 - Bailiff_Local

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	43,355
FEES & SELF-GENERATED	21,645
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$65,000**

Positions

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

Expenditures

	Amount
Salaries	—
Other Compensation	65,000
Related Benefits	—
TOTAL PERSONAL SERVICES	**$65,000**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**—**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$65,000**

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	1,675,232	—	3,916	129,919	—	—	1,809,067
FEES & SELF-GENERATED	172,624	—	519	—	—	—	173,143
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$1,847,856**	**—**	**$4,435**	**$129,919**	**—**	**—**	**$1,982,210**

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Fees & Self-generated Revenues	172,624	—	519	—	—	—	173,143
Total:	**$172,624**	**—**	**$519**	**—**	**—**	**—**	**$173,143**

Expenditures and Positions

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Salaries	787,018	—	—	113,264	—	—	900,282
Other Compensation	319,195	—	—	—	—	—	319,195
Related Benefits	387,983	—	—	16,655	—	—	404,638
TOTAL PERSONAL SERVICES	**$1,494,196**	**—**	**—**	**$129,919**	**—**	**—**	**$1,624,115**
Travel	46,713	—	1,111	—	—	—	47,824
Operating Services	74,879	—	1,782	—	—	—	76,661
Supplies	11,741	—	280	—	—	—	12,021
TOTAL OPERATING EXPENSES	**$133,333**	**—**	**$3,173**	**—**	**—**	**—**	**$136,506**
PROFESSIONAL SERVICES	**$53,000**	**—**	**$1,262**	**—**	**—**	**—**	**$54,262**
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	167,327	—	—	—	—	—	167,327
TOTAL OTHER CHARGES	**$167,327**	**—**	**—**	**—**	**—**	**—**	**$167,327**
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$1,847,856**	**—**	**$4,435**	**$129,919**	**—**	**—**	**$1,982,210**
Classified	—	—	—	—	—	—	—
Unclassified	10	—	—	—	—	—	10
TOTAL AUTHORIZED T.O. POSITIONS	**10**	**—**	**—**	**—**	**—**	**—**	**10**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**

5652 - Local Tax Division

Means of Financing

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	335,615	—	2,134	23,279	152,434	—	513,462
FEES & SELF-GENERATED	188,737	—	479	—	21,645	—	210,861
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$524,352**	**—**	**$2,613**	**$23,279**	**$174,079**	**—**	**$724,323**

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Fees & Self-generated Revenues	188,737	—	479	—	21,645	—	210,861
Total:	**$188,737**	**—**	**$479**	**—**	**$21,645**	**—**	**$210,861**

Expenditures and Positions

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Salaries	269,281	—	—	12,215	74,000	—	355,496
Other Compensation	22,458	—	—	—	65,000	—	87,458
Related Benefits	80,893	—	—	11,064	35,079	—	127,036
TOTAL PERSONAL SERVICES	**$372,632**	**—**	**—**	**$23,279**	**$174,079**	**—**	**$569,990**
Travel	56,710	—	1,349	—	—	—	58,059
Operating Services	24,464	—	581	—	—	—	25,045
Supplies	6,636	—	158	—	—	—	6,794
TOTAL OPERATING EXPENSES	**$87,810**	**—**	**$2,088**	**—**	**—**	**—**	**$89,898**
PROFESSIONAL SERVICES	**$22,000**	**—**	**$525**	**—**	**—**	**—**	**$22,525**
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	41,910	—	—	—	—	—	41,910
TOTAL OTHER CHARGES	**$41,910**	**—**	**—**	**—**	**—**	**—**	**$41,910**
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$524,352**	**—**	**$2,613**	**$23,279**	**$174,079**	**—**	**$724,323**
Classified	—	—	—	—	—	—	—
Unclassified	3	—	—	—	1	—	4
TOTAL AUTHORIZED T.O. POSITIONS	**3**	**—**	**—**	**—**	**1**	**—**	**4**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**

CONTINUATION BUDGET ADJUSTMENTS - BY PROGRAM

Form 59307 — FY27-28 Inflation

5651 - Administrative

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	3,916
FEES & SELF-GENERATED	519
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$4,435**

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
Travel	1,111
Operating Services	1,782
Supplies	280
TOTAL OPERATING EXPENSES	**$3,173**
PROFESSIONAL SERVICES	**$1,262**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$4,435**

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 Revenues	519
Total:	**$519**

Statutory Dedications

	Amount
Total:	**—**

Supporting Detail

Means of Financing

Description	Amount
Fees & Self-generated Revenues	519
Interagency Transfers	3,916
Total:	**$4,435**

Travel

Commitment item	Name	Amount
5210010	IN-STATE TRAVEL-ADM	595
5210025	IN-STATE TRV-BD MEM	407
5210055	OUT-OF-STTRV-CONF	50
5210065	OUT-OF-STTRV-BD MEM	59
Total:		**$1,111**

Operating Services

Commitment item	Name	Amount
5310010	SERV-DUES & OTHER	62
5310011	SERV-SUBSCRIPTIONS	160
5310040	SERV-BANK (NON-DEBT)	15
5310042	SERV-BAR DUES	60
5310400	SERV-MISC	52
5330008	MAINT-EQUIPMENT	44
5330017	MAINT-DATA SOFTWARE	1,312
5350001	UTIL-INTERNET PROVID	3
5350002	UTIL-DATA LINE/CIRCT	22
5350006	UTIL-MAIL/DEL/POST	43
5350012	UTIL-CABLE	9
Total:		**$1,782**

Supplies

Commitment item	Name	Amount
5410001	SUP-OFFICE SUPPLIES	196
5410006	SUP-COMPUTER	84
Total:		**$280**

Professional Services

Commitment item	Name	Amount
5510005	PROF SERV-LEGAL	1,202
5510400	PROF SERV-OTHER	60
Total:		**$1,262**

5652 - Local Tax Division

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	2,134
FEES & SELF-GENERATED	479
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$2,613**

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
Travel	1,349
Operating Services	581
Supplies	158
TOTAL OPERATING EXPENSES	**$2,088**
PROFESSIONAL SERVICES	**$525**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$2,613**

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 Revenues	479
Total:	**$479**

Statutory Dedications

	Amount
Total:	**—**

Supporting Detail

Means of Financing

Description	Amount
Fees & Self-generated Revenues	479
Interagency Transfers	2,134
Total:	**$2,613**

Professional Services

Commitment item	Name	Amount
5510005	PROF SERV-LEGAL	465
5510400	PROF SERV-OTHER	60
Total:		**$525**

Travel

Commitment item	Name	Amount
5210010	IN-STATE TRAVEL-ADM	1,135
5210020	IN-STATE TRAV-FIELD	24
5210050	OUT-OF-STATE TRV-ADM	190
Total:		**$1,349**

Operating Services

Commitment item	Name	Amount
5310010	SERV-DUES & OTHER	105
5310011	SERV-SUBSCRIPTIONS	105
5330008	MAINT-EQUIPMENT	5
5330017	MAINT-DATA SOFTWARE	348
5350002	UTIL-DATA LINE/CIRCT	11
5350006	UTIL-MAIL/DEL/POST	7
Total:		**$581**

Supplies

Commitment item	Name	Amount
5410001	SUP-OFFICE SUPPLIES	119
5410006	SUP-COMPUTER	39
Total:		**$158**

Form 59728 — 565 - Salaries/Related Benefits_Admin

5651 - Administrative

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	129,919
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$129,919**

AUTHORIZED POSITIONS

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

EXPENDITURES

	Amount
Salaries	113,264
Other Compensation	—
Related Benefits	16,655
TOTAL PERSONAL SERVICES	**$129,919**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**—**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$129,919**

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

Form 59732 — 565 - Salaries/Related Benefits_Local

5652 - Local Tax Division

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	23,279
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$23,279**

AUTHORIZED POSITIONS

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

EXPENDITURES

	Amount
Salaries	12,215
Other Compensation	—
Related Benefits	11,064
TOTAL PERSONAL SERVICES	**$23,279**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**—**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$23,279**

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

Form 60841 — 565 - Court Reporter_Local

5652 - Local Tax Division

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	109,079
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$109,079**

AUTHORIZED POSITIONS

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

EXPENDITURES

	Amount
Salaries	74,000
Other Compensation	—
Related Benefits	35,079
TOTAL PERSONAL SERVICES	**$109,079**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**—**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$109,079**

Question	Narrative Response
Explain the need for this request.	This request is for a Court Reporter/Stenographer position to be added the Boards of Tax Appeals. The Court Reporter/ Stenographer is needed to handle depositions and real-time court reporting during tax appeals and hearing . The Court Reporter/Stenographer should be availablr for all special trail settings, available for priority overnight trascription for urgent writ application. Also, to prepare transcripts of preceedings in accordance with Board rules and associated fees. The BTA currently uses audio recordings which at times are inaudible due to background noise.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	If this request is not funded, the Board of Tax Appeals would not be able to adequately compensate this new position that is needed to handle transcripts, depositions, real-time court reporting functions for the board.
Is revenue a fixed amount or can it be adjusted?	This request is a fixed amount.
Is the expenditure of these revenues restricted?	The expenditure of these revenues is not restricted.
Additional information or comments.	N/A

Form 60842 — 565 - Bailiff_Local

5652 - Local Tax Division

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	43,355
FEES & SELF-GENERATED	21,645
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$65,000**

EXPENDITURES

	Amount
Salaries	—
Other Compensation	65,000
Related Benefits	—
TOTAL PERSONAL SERVICES	**$65,000**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**—**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$65,000**

AUTHORIZED POSITIONS

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

Fees and Self-Generated

	Amount
Fees & Self-generated Revenues	21,645
Total:	**$21,645**

Statutory Dedications

	Amount
Total:	**—**

Question	Narrative Response
Explain the need for this request.	To request is needed to implement a system of serving local papers to reduce delays and backlogs relying upon local sheriffs (in the region within 1 hour drive of court). The additional SGR funding would be of Pass-Thru fees from Sheriffs to serve papers to the parties involved more quickly. This position would also provide security on BTA trial days including when traveling to other courts.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	If this request is not funded, the Board of Tax Appeals would not be able to adequately compensate this new position that is needed for the increase in tax appeals and hearings due to tax reform for the state. This law clerk will also work on expanding claims against the state jurisdiction pursuant to an agreement with the Dept. of Justice
Is revenue a fixed amount or can it be adjusted?	This request is a fixed amount.
Is the expenditure of these revenues restricted?	
Additional information or comments.	The expenditure of these revenues is not restricted.



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Technical and Other Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in this Adjustment Package	FY2027-2028 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	2,010,847	311,682	—	2,322,529
FEES & SELF-GENERATED	361,361	22,643	—	384,004
STATUTORY DEDICATIONS	—	—	—	—
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	**$2,372,208**	**$334,325**	**—**	**$2,706,533**
Salaries	1,056,299	199,479	—	1,255,778
Other Compensation	341,653	65,000	—	406,653
Related Benefits	468,876	62,798	—	531,674
TOTAL PERSONAL SERVICES	**$1,866,828**	**$327,277**	**—**	**$2,194,105**
Travel	103,423	2,460	—	105,883
Operating Services	99,343	2,363	—	101,706
Supplies	18,377	438	—	18,815
TOTAL OPERATING EXPENSES	**$221,143**	**$5,261**	**—**	**$226,404**
PROFESSIONAL SERVICES	**$75,000**	**$1,787**	**—**	**$76,787**
Other Charges	—	—	—	—
Debt Service	—	—	—	—
Interagency Transfers	209,237	—	—	209,237
TOTAL OTHER CHARGES	**$209,237**	**—**	**—**	**$209,237**
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$2,372,208**	**$334,325**	**—**	**$2,706,533**
Classified	**—**	**—**	**—**	**—**
Unclassified	**13**	**1**	**—**	**14**
TOTAL AUTHORIZED T.O. POSITIONS	**13**	**1**	**—**	**14**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**

PROGRAM BREAKOUT

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

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in this Adjustment Package	FY2027-2028 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	1,675,232	133,835	—	1,809,067
FEES & SELF-GENERATED	172,624	519	—	173,143
STATUTORY DEDICATIONS	—	—	—	—
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	**$1,847,856**	**$134,354**	**—**	**$1,982,210**
Salaries	787,018	113,264	—	900,282
Other Compensation	319,195	—	—	319,195
Related Benefits	387,983	16,655	—	404,638
TOTAL PERSONAL SERVICES	**$1,494,196**	**$129,919**	**—**	**$1,624,115**
Travel	46,713	1,111	—	47,824
Operating Services	74,879	1,782	—	76,661
Supplies	11,741	280	—	12,021
TOTAL OPERATING EXPENSES	**$133,333**	**$3,173**	**—**	**$136,506**
PROFESSIONAL SERVICES	**$53,000**	**$1,262**	**—**	**$54,262**
Other Charges	—	—	—	—
Debt Service	—	—	—	—
Interagency Transfers	167,327	—	—	167,327
TOTAL OTHER CHARGES	**$167,327**	**—**	**—**	**$167,327**
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$1,847,856**	**$134,354**	**—**	**$1,982,210**
Classified	**—**	**—**	**—**	**—**
Unclassified	**10**	**—**	**—**	**10**
TOTAL AUTHORIZED T.O. POSITIONS	**10**	**—**	**—**	**10**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**

5652 - Local Tax Division

Means of Financing	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in this Adjustment Package	FY2027-2028 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	335,615	177,847	—	513,462
FEES & SELF-GENERATED	188,737	22,124	—	210,861
STATUTORY DEDICATIONS	—	—	—	—
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	**$524,352**	**$199,971**	**—**	**$724,323**
Salaries	269,281	86,215	—	355,496
Other Compensation	22,458	65,000	—	87,458
Related Benefits	80,893	46,143	—	127,036
TOTAL PERSONAL SERVICES	**$372,632**	**$197,358**	**—**	**$569,990**
Travel	56,710	1,349	—	58,059
Operating Services	24,464	581	—	25,045
Supplies	6,636	158	—	6,794
TOTAL OPERATING EXPENSES	**$87,810**	**$2,088**	**—**	**$89,898**
PROFESSIONAL SERVICES	**$22,000**	**$525**	**—**	**$22,525**
Other Charges	—	—	—	—
Debt Service	—	—	—	—
Interagency Transfers	41,910	—	—	41,910
TOTAL OTHER CHARGES	**$41,910**	**—**	**—**	**$41,910**
Acquisitions	—	—	—	—
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$524,352**	**$199,971**	**—**	**$724,323**
Classified	**—**	**—**	**—**	**—**
Unclassified	**3**	**1**	**—**	**4**
TOTAL AUTHORIZED T.O. POSITIONS	**3**	**1**	**—**	**4**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**



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New or Expanded Requests

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing and Expenditures	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	2,010,847	311,682	—	—	2,322,529
FEES & SELF-GENERATED	361,361	22,643	—	—	384,004
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$2,372,208**	**$334,325**	**—**	**—**	**$2,706,533**
Salaries	1,056,299	199,479	—	—	1,255,778
Other Compensation	341,653	65,000	—	—	406,653
Related Benefits	468,876	62,798	—	—	531,674
TOTAL PERSONAL SERVICES	**$1,866,828**	**$327,277**	**—**	**—**	**$2,194,105**
Travel	103,423	2,460	—	—	105,883
Operating Services	99,343	2,363	—	—	101,706
Supplies	18,377	438	—	—	18,815
TOTAL OPERATING EXPENSES	**$221,143**	**$5,261**	**—**	**—**	**$226,404**
PROFESSIONAL SERVICES	**$75,000**	**$1,787**	**—**	**—**	**$76,787**
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	209,237	—	—	—	209,237
TOTAL OTHER CHARGES	**$209,237**	**—**	**—**	**—**	**$209,237**
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$2,372,208**	**$334,325**	**—**	**—**	**$2,706,533**
Classified	—	—	—	—	—
Unclassified	13	1	—	—	14
TOTAL AUTHORIZED T.O. POSITIONS	13	1	—	—	14
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
Fees & Self-generated Revenues	361,361	22,643	—	—	384,004
Total:	**$361,361**	**$22,643**	**—**	**—**	**$384,004**

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
Total:	**—**	**—**	**—**	**—**	**—**

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing and Expenditures	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	1,675,232	133,835	—	—	1,809,067
FEES & SELF-GENERATED	172,624	519	—	—	173,143
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$1,847,856**	**$134,354**	**—**	**—**	**$1,982,210**
Salaries	787,018	113,264	—	—	900,282
Other Compensation	319,195	—	—	—	319,195
Related Benefits	387,983	16,655	—	—	404,638
TOTAL PERSONAL SERVICES	**$1,494,196**	**$129,919**	**—**	**—**	**$1,624,115**
Travel	46,713	1,111	—	—	47,824
Operating Services	74,879	1,782	—	—	76,661
Supplies	11,741	280	—	—	12,021
TOTAL OPERATING EXPENSES	**$133,333**	**$3,173**	**—**	**—**	**$136,506**
PROFESSIONAL SERVICES	**$53,000**	**$1,262**	**—**	**—**	**$54,262**
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	167,327	—	—	—	167,327
TOTAL OTHER CHARGES	**$167,327**	**—**	**—**	**—**	**$167,327**
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$1,847,856**	**$134,354**	**—**	**—**	**$1,982,210**
Classified	—	—	—	—	—
Unclassified	10	—	—	—	10
TOTAL AUTHORIZED T.O. POSITIONS	10	—	—	—	10
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
Fees & Self-generated Revenues	172,624	519	—	—	173,143
Total:	**$172,624**	**$519**	**—**	**—**	**$173,143**

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
Total:	**—**	**—**	**—**	**—**	**—**

5652 - Local Tax Division

Means of Financing and Expenditures	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	335,615	177,847	—	—	513,462
FEES & SELF-GENERATED	188,737	22,124	—	—	210,861
STATUTORY DEDICATIONS	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$524,352**	**$199,971**	**—**	**—**	**$724,323**
Salaries	269,281	86,215	—	—	355,496
Other Compensation	22,458	65,000	—	—	87,458
Related Benefits	80,893	46,143	—	—	127,036
TOTAL PERSONAL SERVICES	**$372,632**	**$197,358**	**—**	**—**	**$569,990**
Travel	56,710	1,349	—	—	58,059
Operating Services	24,464	581	—	—	25,045
Supplies	6,636	158	—	—	6,794
TOTAL OPERATING EXPENSES	**$87,810**	**$2,088**	**—**	**—**	**$89,898**
PROFESSIONAL SERVICES	**$22,000**	**$525**	**—**	**—**	**$22,525**
Other Charges	—	—	—	—	—
Debt Service	—	—	—	—	—
Interagency Transfers	41,910	—	—	—	41,910
TOTAL OTHER CHARGES	**$41,910**	**—**	**—**	**—**	**$41,910**
Acquisitions	—	—	—	—	—
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$524,352**	**$199,971**	**—**	**—**	**$724,323**
Classified	—	—	—	—	—
Unclassified	3	1	—	—	4
TOTAL AUTHORIZED T.O. POSITIONS	3	1	—	—	4
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
Fees & Self-generated Revenues	188,737	22,124	—	—	210,861
Total:	**$188,737**	**$22,124**	**—**	**—**	**$210,861**

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
Total:	**—**	**—**	**—**	**—**	**—**



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Total Request Summary

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	1,835,482	2,010,847	311,682	—	—	2,322,529	311,682
FEES & SELF-GENERATED	59,908	361,361	22,643	—	—	384,004	22,643
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$1,895,391**	**$2,372,208**	**$334,325**	**—**	**—**	**$2,706,533**	**$334,325**

Statutory Dedications

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
Total:	—	—	—	—	—	—	—

Expenditures and Positions

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
Salaries	959,557	1,056,299	199,479	—	—	1,255,778	199,479
Other Compensation	120,269	341,653	65,000	—	—	406,653	65,000
Related Benefits	417,208	468,876	62,798	—	—	531,674	62,798
TOTAL PERSONAL SERVICES	**$1,497,033**	**$1,866,828**	**$327,277**	**—**	**—**	**$2,194,105**	**$327,277**
Travel	40,958	103,423	2,460	—	—	105,883	2,460
Operating Services	159,766	99,343	2,363	—	—	101,706	2,363
Supplies	14,501	18,377	438	—	—	18,815	438
TOTAL OPERATING EXPENSES	**$215,224**	**$221,143**	**$5,261**	**—**	**—**	**$226,404**	**$5,261**
PROFESSIONAL SERVICES	**$18,386**	**$75,000**	**$1,787**	**—**	**—**	**$76,787**	**$1,787**
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	164,747	209,237	—	—	—	209,237	—
TOTAL OTHER CHARGES	**$164,747**	**$209,237**	**—**	**—**	**—**	**$209,237**	**—**
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$1,895,391**	**$2,372,208**	**$334,325**	**—**	**—**	**$2,706,533**	**$334,325**
Classified	—	—	—	—	—	—	—
Unclassified	13	13	1	—	—	14	1
TOTAL AUTHORIZED T.O. POSITIONS	**13**	**13**	**1**	**—**	**—**	**14**	**1**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**

PROGRAM SUMMARY STATEMENT

5651 - Administrative

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	1,493,001	1,675,232	133,835	—	—	1,809,067	133,835
FEES & SELF-GENERATED	—	172,624	519	—	—	173,143	519
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$1,493,001**	**$1,847,856**	**$134,354**	**—**	**—**	**$1,982,210**	**$134,354**

Expenditures and Positions

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
Salaries	716,882	787,018	113,264	—	—	900,282	113,264
Other Compensation	120,269	319,195	—	—	—	319,195	—
Related Benefits	341,241	387,983	16,655	—	—	404,638	16,655
TOTAL PERSONAL SERVICES	**$1,178,391**	**$1,494,196**	**$129,919**	**—**	**—**	**$1,624,115**	**$129,919**
Travel	18,901	46,713	1,111	—	—	47,824	1,111
Operating Services	135,156	74,879	1,782	—	—	76,661	1,782
Supplies	8,867	11,741	280	—	—	12,021	280
TOTAL OPERATING EXPENSES	**$162,924**	**$133,333**	**$3,173**	**—**	**—**	**$136,506**	**$3,173**
PROFESSIONAL SERVICES	**$15,579**	**$53,000**	**$1,262**	**—**	**—**	**$54,262**	**$1,262**
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	136,107	167,327	—	—	—	167,327	—
TOTAL OTHER CHARGES	**$136,107**	**$167,327**	**—**	**—**	**—**	**$167,327**	**—**
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$1,493,001**	**$1,847,856**	**$134,354**	**—**	**—**	**$1,982,210**	**$134,354**
Classified	—	—	—	—	—	—	—
Unclassified	10	10	—	—	—	10	—
TOTAL AUTHORIZED T.O. POSITIONS	**10**	**10**	**—**	**—**	**—**	**10**	**—**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**

5652 - Local Tax Division

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	342,481	335,615	177,847	—	—	513,462	177,847
FEES & SELF-GENERATED	59,908	188,737	22,124	—	—	210,861	22,124
STATUTORY DEDICATIONS	—	—	—	—	—	—	—
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$402,389**	**$524,352**	**$199,971**	**—**	**—**	**$724,323**	**$199,971**

Expenditures and Positions

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
Salaries	242,675	269,281	86,215	—	—	355,496	86,215
Other Compensation	—	22,458	65,000	—	—	87,458	65,000
Related Benefits	75,968	80,893	46,143	—	—	127,036	46,143
TOTAL PERSONAL SERVICES	**$318,642**	**$372,632**	**$197,358**	**—**	**—**	**$569,990**	**$197,358**
Travel	22,057	56,710	1,349	—	—	58,059	1,349
Operating Services	24,610	24,464	581	—	—	25,045	581
Supplies	5,634	6,636	158	—	—	6,794	158
TOTAL OPERATING EXPENSES	**$52,300**	**$87,810**	**$2,088**	**—**	**—**	**$89,898**	**$2,088**
PROFESSIONAL SERVICES	**$2,807**	**$22,000**	**$525**	**—**	**—**	**$22,525**	**$525**
Other Charges	—	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	28,640	41,910	—	—	—	41,910	—
TOTAL OTHER CHARGES	**$28,640**	**$41,910**	**—**	**—**	**—**	**$41,910**	**—**
Acquisitions	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$402,389**	**$524,352**	**$199,971**	**—**	**—**	**$724,323**	**$199,971**
Classified	—	—	—	—	—	—	—
Unclassified	3	3	1	—	—	4	1
TOTAL AUTHORIZED T.O. POSITIONS	**3**	**3**	**1**	**—**	**—**	**4**	**1**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**

Addenda

INTERAGENCY TRANSFERS

State of Louisiana
Office of Facility Planning and Control

Jeff Landry
Governor

Taylor F. Barras
Commissioner of Administration

Division of Administration
P.O. Box 94095
Baton Rouge, Louisiana 70804-9095
Phone (225) 342-0820
Fax (225) 342-7624

July 1, 2026

Francis Lobrano
Board of Tax Appeals
627 North 4th Street, 1st Floor
Baton Rouge, LA 70802

RE: Lease - Lease between the Division of Administration and the Board of Tax Appeals
Iberville State Office Building
627 North 4th Street, 1st Floor
Baton Rouge, Louisiana
Contract number 17-9945

Dear Mr. Lobrano:

Please accept this annual notice that the above referenced contract for the period beginning July 1, 2026 and ending June 30, 2027 has a rental rate for the twelve-month period of $13.122174 per square foot for 4,904 square feet, or $5,362.60 per month and $196.81 per year per parking space for 6 parking spaces, or $98.40 per month, for a total of $5,461.00 per month.

Please direct inquiries regarding the rental rate to Ms. Kerri Traxler at (225) 342-5943. Please direct any inquiries regarding square footage to Mr. Mitch Melancon at (225) 219-4794. All other inquiries should be directed to the Office of Facility Planning and Control, Real Estate Leasing Section at (225) 342-0820.

Please note that the referenced space cannot be vacated without prior approval from the Division of Administration (DOA). If space is vacated without written DOA approval, rentals will continue to be collected for the current year, and each subsequent year, until such approval is obtained.

Sincerely,

Matthew H. Baker, Director
Facility Planning and Control

c: Real Estate Leasing File
Ms. Kerri Traxler
Mr. Mitch Melancon

FILED
JUL 13 2026
Board of Tax Appeals
State of Louisiana

FY27 DPS Interagency Agreement

Interagency Agreement between the Office of State Police (088-419) and the Board of Tax Appeals

(Recipient Agency) (Sending Agency)

For Fiscal Year 2026-2027 (FY27), the Recipient Agency is budgeted and authorized to receive revenue in the amount(s) specified below from the Sending Agency by Interagency Transfer (IAT) of funding which has been appropriated to the Sending Agency for s [illegible] purpose. Additional security adjustments will be agreed upon by the recipient and the sending agencies.

Agency	Agency	Facility	Patrol Cost (SqFt. Based Costs)	Security	DPS Security	CAPITOL SECURITY Total
17-565	Board of Tax Appeals	Iberville Building (From AZ Young)	$4,723.00	$6,213.00		$10,936.00
						$10,[illegible] 00

Both agencies must submit copies of this agreement with their Budget Request (and any subsequent BA-7s as documentation for IAT revenue and IAT expense). Please provide [illegible] belo

Paula B Tregre 8/12/26

Recipient Agency Fiscal Officer

Josh McDaniels 8/21/26

[illegible] F [illegible] cer

Agy. [illegible]	[illegible]	Cost C[illegible]	Fund	Grant/WBS	[illegible]rnal Order	Amount
565	5950056	5651011001	5650000300			4,251.00
565	5950056	5652022001	5650000300			472.00
565	5950057	5651011001	5650000300			5,592.00
565	5950057	5652022001	5650000300			621.00

State of Louisiana Division of Administration

INVOICE

Office of State Uniform Payroll
PO Box 94095
Baton Rouge, LA 70804-9095
(225) 342-0700

DATE: August 20, 2026
INVOICE # 27-1009-87
FOR: *FY 27 IAT OSUP*

Bill To:

Board of Tax Appeals

DESCRIPTION	AMOUNT
Payment Request for Payroll Services on behalf of the Office of State Uniform Payroll for the period of July 1, 2026 through June 30, 2027	$ 1,030.00
Z8 # 8800066076	
TOTAL	$ 1,030.00

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

Office of Risk Management

State of Louisiana

JEFF LANDRY

TAYLOR F. BARRAS

July 22, 2026

MEMORANDUM

To: Fiscal Officer

From: Office of Risk Management

Re: ORM Monthly Premium Adjustments for FY26 Insurance Premiums
Attached is an invoice for insurance premiums for your agency for FY26 (July 1, 2026 to June 30, 2027). The amount due is shown on the attached invoice.
Please provide the expenditure coding below to be used to process an on-line Auto Z-8 document for the above amount. **The completed form should be signed and returned to ORM via FAX at (225) 342-8473 or by email to ORM-Premiums@la.gov.**

If you have any questions, please contact Accounting by email at ORM-Premiums@la.gov

ORM Agency #: 0280 (on the top left hand of the invoice) **Invoice #** 17469 **Total Payment Amount:** $8,818.00

Business Area	G/L Account	Fund	Cost Center	Order	Amount
565	5950050	5650000300	5651011001		7,936.00
565	5950050	5650000300	5652022200		882.00

Authorized by: Donielle Massingill (Signature) Donielle Massingill (Please Print Name)

P. O. Box 91106 ⚜ Baton Rouge, Louisiana 70821-9106 ⚜ (225) 342-8500 ⚜ 1-800 354-9548 ⚜ Fax (225) 342-8473
An Equal Opportunity Employer

STATE OF LOUISIANA
OFFICE OF THE GOVERNOR
DIVISION OF ADMINISTRATION
OFFICE OF RISK MANAGEMENT

AGENCY NO: 0280
Board of Tax Appeals
Josh McDaniels
P.O. Box 3217
Baton Rouge, LA 70821

INVOICE NO: 17469
INVOICE DATE: 07/21/2026
DESCRIPTION: Annual Premium Invoice
POLICY YEAR: 07/01/2026 - 07/01/2027
ORM EIN No: 721403316/00
LaGov Vendor No: 310006998

Policy Number	Policy Description	Premium Charge	Safety Penalty/Credit	Premium Balance
ALPD20262027	SELF-INSURED AUTO LIAB & PHYS DAMAGE Auto Liability (3rd Party)	$47	$0	$47
B1262FI1012726	Cyber Liability Cyber Liability	$1,663	$0	$1,663
BP20262027	STATEWIDE SELF-INSURED PROPERTY Property (1st Party)	$146	$0	$146
CGL20262027	SELF-INSURED COMMERCIAL GENERAL LIABILITY CGL – General Liability	$2,170	$0	$2,170
CRIM20262027	SELF INSURED BOND/CRIME Crime	$5	$0	$5
CRIM20262027	SELF INSURED BOND/CRIME Bonds	$6	$0	$6
STATEWIDEXSPROP20262027	STATEWIDE EXCESS PROPERTY POLICY Property (1st Party)	$340	$0	$340
WC20262027	SELF-INSURED WORKERS COMP Workers Compensation	$4,441	$0	$4,441
	Totals	**$8,818**	**$0**	**$8,818** Amount Due

FILED
JUL 28 2026
Board of Tax Appeals
State of Louisiana

Make Check Payable To:
Office of Risk Management
P.O. Box 91106, Capitol Station
Baton Rouge, LA 70821-9106

Page 1 of 1

Direct Inquiries To:
ORM Accounting
(225) 219-0412
ORM-Premiums@La.Gov

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 2026 - 2027, 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 $335,615, 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 plus pursuant to Act 307 of 2024 it shall increase by any amounts appropriated.) This is local funds with no state fiscal impact.

Josh McDaniels 6/17/26
Recipient Agency Fiscal Officer Date

Laura Lapeyre 6.18.26
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 (Recipient Agency and #) and Louisiana Department of Revenue 12-440 (Sending Agency and #)

For Fiscal Year 2026 - 2027, Louisiana Board of Tax Appeals 17-565 (Agency Name and #) is budgeted to receive the following revenue

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

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 $1,675,232 payable to the Louisiana Board of Tax Appeals administrative program by the Louisiana Department of Revenue.

Josh McDaniels — 6/17/26
Recipient Agency Fiscal Officer — Date

Laura Lapeyre — 6.18.26
Sending Agency Fiscal Officer — Date

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

Agency: 565 BOARD OF TAX APPEALS

STATE OF LOUISIANA
Childrens Budget
Department Summary

CHILD - DS
Fiscal Year 2027 - 2028
Report Date: 10/29/26

Service Number	Service Name	Agency Number	Agency Name	General Fund	IAT	Self Generated	Stat Deds	Federal Funds	Total Funds	Positions
			Total:	$0	$0	$0	$0	$0	$0	0

Agency: 565 BOARD OF TAX APPEALS

STATE OF LOUISIANA
Childrens Budget
by Department

CHILD - DC
Fiscal Year 2027 - 2028
Report Date: 10/29/26

Agency: 565 BOARD OF TAX APPEALS

STATE OF LOUISIANA
Childrens Budget
Agency Summary

CHILD - AS
Fiscal Year 2027 - 2028
Report Date: 10/29/26

Service Number	Service Name	Program Number	Program Name	General Fund	IAT	Self Generated	Stat Deds	Federal Funds	Total Funds	Positions
			Total:	$0	$0	$0	$0	$0	$0	0

Agency: 565 BOARD OF TAX APPEALS

STATE OF LOUISIANA
Childrens Budget
by Agency

CHILD - AC
Fiscal Year 2027 - 2028
Report Date: 10/29/26

Agency: 565 BOARD OF TAX APPEALS

STATE OF LOUISIANA
Childrens Budget
by Agency/Program and Service

CHILD1
Fiscal Year 2027 - 2028
Report Date: 10/29/26

Agency: 565 BOARD OF TAX APPEALS

STATE OF LOUISIANA
Childrens Budget
Narrative

CHILD2
Fiscal Year 2027 - 2028
Report Date: 10/29/26

Form ID:	
Form Description:	
Service:	

Question and Narrative Response

Agency: 565 BOARD OF TAX APPEALS

STATE OF LOUISIANA
Sunset Review

SUNSET1
Fiscal Year 2027 - 2028
Report Date: 10/29/26

GENERAL ADDENDA

OPERATIONAL PLAN FORM
DEPARTMENT DESCRIPTION

DEPARTMENT NUMBER AND NAME: 17 - STATE CIVIL SERVICE

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

DEPARTMENT GOAL(S):
The goals of the State Civil Service are as follows:

• Provide effective Human Resources (HR) leadership driven by policies that effect transparent and accountable HR practices; resulting in employers having the key tools and skills needed to ensure that employees are empowered and equipped to accomplish the organization's desired outcomes and goals.

• Provide a prompt, inexpensive system for resolving removal, discipline, rule violation, and discrimination cases that satisfies due process requirements.

• Utilize technology to improve the productivity and effectiveness of Civil Service and its user agencies.

• Administer the classification and compensation systems by developing and implementing flexible job evaluation and pay policies and practices that can be adapted to meet agencies' unique requirements.

• Create and administer programs, rules, assistance procedures and training that promote, encourage, and enhance effectiveness, efficiency, and accountability in state agencies and their employees.

• Through on-going training and in cooperation with the Comprehensive Public Training Program (CPTP), offer training opportunities to help agency supervisors and HR managers in developing skills necessary to positively affect the productivity, efficiency, and morale through proper employee management.

• Provide processes and policies that enable state agency managers to fill vacant positions with highly qualified applicants in a timely fashion and in accordance with legal and professional standards.

• Provide for the systematic evaluation of the effectiveness of human resource practices in state agencies.

OPERATIONAL PLAN FORM
AGENCY (BUDGET UNIT) DESCRIPTION

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

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

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

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

AGENCY GOAL(S):
1. To hear and resolve in a fair, impartial, prompt and economical manner:
   (a) all appeals filed by taxpayers from assessments imposed by the Louisiana Department of Revenue,
   (b) denials of refund claims by the Louisiana Department of Revenue, and
   (c) claims against the state for monies erroneously paid into the state treasury.

2. To maintain the integrity and independence of the Board of Tax Appeals.

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

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

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

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

OPERATIONAL PLAN FORM
PROGRAM DESCRIPTION

PROGRAM NAME: ADMINISTRATIVE

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

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

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

PROGRAM GOAL(S):
1. To hear and resolve in a fair, impartial, prompt and economical manner:
   (a) all appeals filed by taxpayers from assessments imposed by the Louisiana Department of Revenue,
   (b) denials of refund claims by the Louisiana Department of Revenue, and
   (c) claims against the state for monies erroneously paid into the state treasury.

2. To maintain the integrity and independence of the Board of Tax Appeals.

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

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

PROGRAM ACTIVITY:
The Board isconstitutionally 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 enitrely 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 he Board, the taxpayer may withdraw the petition or settle the matter with LDR. In addition, the number of attorneys in the Legal Division at LDR has an effect on the number of cases the Board will hear. When LDR has fewer attorneys, the number of cases it is able to try before the Board is reduced. Conversely, an increase in the number of attorneys at LDR allows the Board to hear many more cases. The Board hears all cases when all the parties are ready to try the case.

			PERFORMANCE INDICATOR VALUES						
LaPAS PI CODE	LEVEL	PERFORMANCE INDICATOR NAME	YEAREND PERFORMANCE STANDARD FY 2025-2026	ACTUAL YEAREND PERFORMANCE FY 2025-2026	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2026-2027	EXISTING PERFORMANCE STANDARD FY 2026-2027	PERFORMANCE AT CONTINUATION BUDGET LEVEL FY 2027-2028	PERFORMANCE AT EXECUTIVE BUDGET LEVEL FY 2027-2028	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2027-2028
23363	K	Percent of judgments signed 60 days from hearing	90%	95.8%	90%	90%	0%		
238	K	Percentage of taxpayer cases processed within 30 days of receipt	70%	89.9%	90%	90%	0%		

"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. [S] 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.

			PERFORMANCE INDICATOR VALUES						
LaPAS PI CODE	LEVEL	PERFORMANCE INDICATOR NAME	YEAREND PERFORMANCE STANDARD FY 2025-2026	ACTUAL YEAREND PERFORMANCE FY 2025-2026	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2026-2027	EXISTING PERFORMANCE STANDARD FY 2026-2027	PERFORMANCE AT CONTINUATION BUDGET LEVEL FY 2027-2028	PERFORMANCE AT EXECUTIVE BUDGET LEVEL FY 2027-2028	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2027-2028
21072	S	Percentage of open cases up to date with scanning and entering data in the docketing system.	70%	100.00%	70%	70%	0%		
21074	S	Percentage of closed cases completely scanned and data entered in the docketing system.	15%	100.00%	15%	15%	0%		

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.

			PERFORMANCE INDICATOR VALUES						
LaPAS PI CODE	LEVEL	PERFORMANCE INDICATOR NAME	YEAREND PERFORMANCE STANDARD FY 2025-2026	ACTUAL YEAREND PERFORMANCE FY 2025-2026	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2026-2027	EXISTING PERFORMANCE STANDARD FY 2026-2027	PERFORMANCE AT CONTINUATION BUDGET LEVEL FY 2027-2028	PERFORMANCE AT EXECUTIVE BUDGET LEVEL FY 2027-2028	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2027-2028
25820	K	Percentage of taxpayer cases processed within 15 days of receipt.	90%	100.0%	90%	90%	0%		
25821	K	Percentage of judgments signed within 60 days of hearing	75%	100.0%	75%	75%	0%		

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.

			PERFORMANCE INDICATOR VALUES						
LaPAS PI CODE	LEVEL	PERFORMANCE INDICATOR NAME	YEAREND PERFORMANCE STANDARD FY 2025-2026	ACTUAL YEAREND PERFORMANCE FY 2025-2026	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2026-2027	EXISTING PERFORMANCE STANDARD FY 2026-2027	PERFORMANCE AT CONTINUATION BUDGET LEVEL FY 2027-2028	PERFORMANCE AT EXECUTIVE BUDGET LEVEL FY 2027-2028	PERFORMANCE STANDARD AS INITIALLY APPROPRIATED FY 2027-2028
25822	S	Percent of open cases scanned and data entered in docketing system	95%	100%	95%	95%	0%		
25823	S	Percent of closed cases scanned and data entered in docketing system	90%	100%	90%	90%	0%		

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

GENERAL PERFORMANCE INFORMATION:						
LaPAS PI CODE	PERFORMANCE INDICATOR NAME	PRIOR YEAR ACTUAL FY 2021-2022	PRIOR YEAR ACTUAL FY 2022-2023	PRIOR YEAR ACTUAL FY 2023-2024	PRIOR YEAR ACTUAL FY 2024-2025	PRIOR YEAR ACTUAL FY 2025-2026
12505	Number of cases filed and docketed [1]	864	758	618	183	248
12506	Number of Collection Division cases filed, docketed and resolved without a hearing	148	368	273	199	0
12507	Number of claims appealed to appellate court	3	8	0	2	1
21075	Number of waivers, compromises, and lien releases file	17	55	26	24	11

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

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

GENERAL PERFORMANCE INFORMATION: FISCAL YEAR 2027 BUDGET COMPARISON PERSONNEL			
STATE	MEMBERS	STAFF	BUDGET
Alabama (State Only)	2	5	$1,169,479
Louisiana	3	13	$2,372,208
Massachusetts	6	19	$3,071,770
New Hampshire	3	7	$1,082,641
Ohio	3	8	$2,160,000
AVERAGE	3	10	$1,971,220

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.

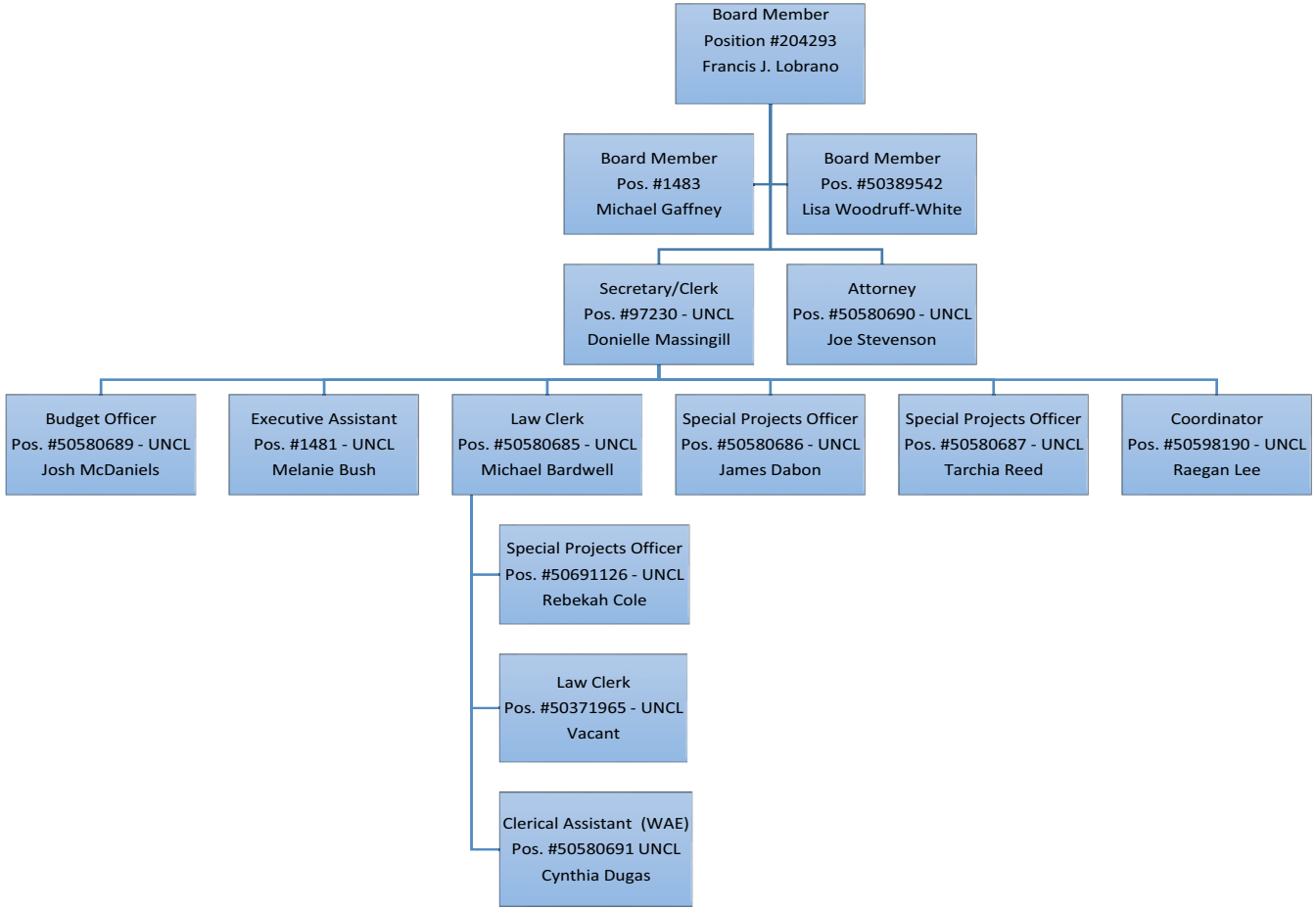
CONTACT PERSON(S):

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

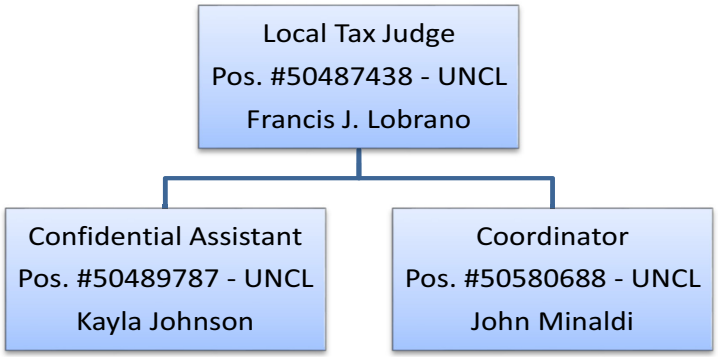
NAME: Lisa Woodruff-White
TITLE: Vice-Chairman and Local Tax Judge
TELEPHONE: (225) 219-3145
FAX: (225) 219-3150
E-MAIL: Lisa.Woodruff-White@la.gov

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

Louisiana Board of Tax Appeals - Administrative Program



Louisiana Board of Tax Appeals - Local Tax Division





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