

Louisiana Senate Finance Committee



FY25 Executive Budget

01 – Executive Department 106 – Louisiana Tax Commission

March 2024

*Senator Cameron Henry, President
Senator Glen Womack, Chairman*





FY25 Executive Budget

Schedule 01 — Executive Department Agencies

Executive Department

Management and
Regulatory Agencies
Supporting the
Executive Branch of
State Government

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01-106 Louisiana Tax Commission

The **Louisiana Tax Commission (LTC)** administers and enforces the Louisiana laws relating to property taxation, and formulates and adopts rules and guidelines to ensure fair and uniform tax assessments throughout the state.

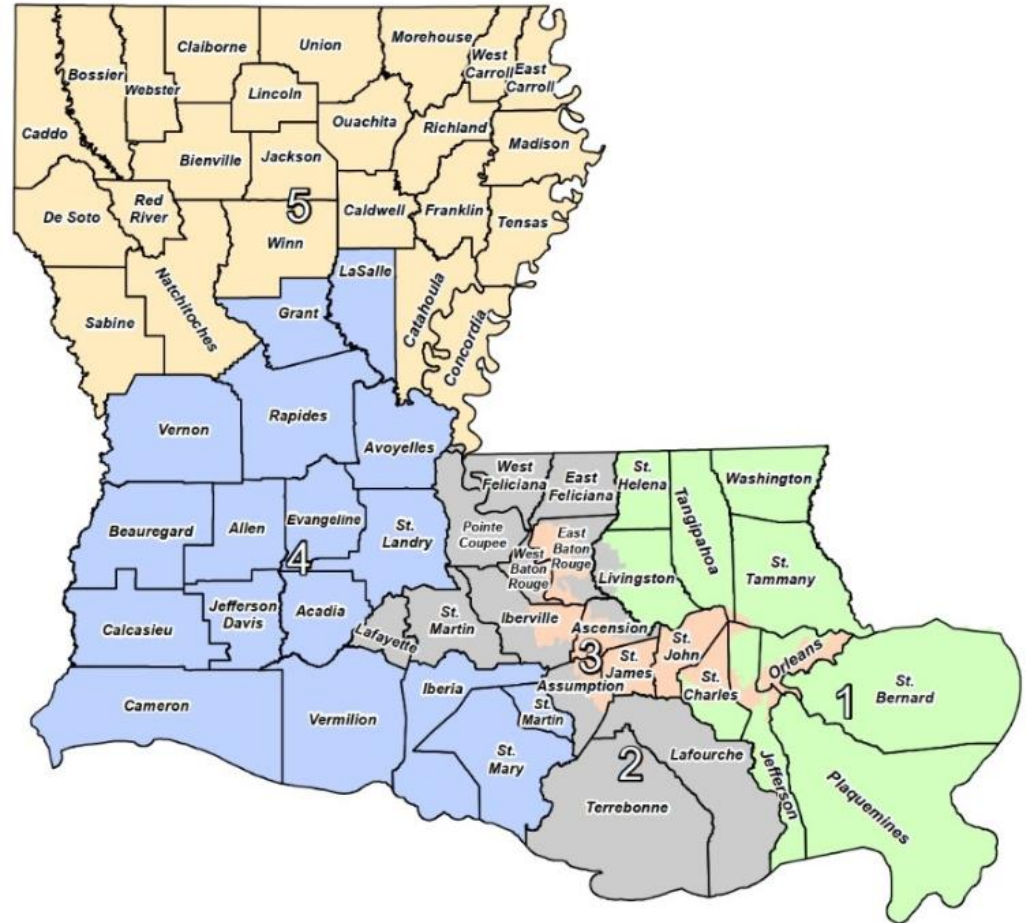
Program: Property Taxation Regulatory/Oversight

- Publish property tax assessment guidelines
- Assess public services property, certain insurance companies and bank stock
- Undertake annual ratio studies to help detect large deviations in assessments across communities
- Conduct public hearings on assessment disputes
- Provide oversight of the 64 assessors in the State
- Coordinate the centralized property tax data for public use and assist assessors with individualized data



01-106 Louisiana Tax Commission

- The Board of the **Louisiana Tax Commission** is comprised of five members appointed by the Governor from each Public Service Commission District.
- Board members are paid a salary of \$56,160 (Board Chairman = \$76,053) plus travel expenses.



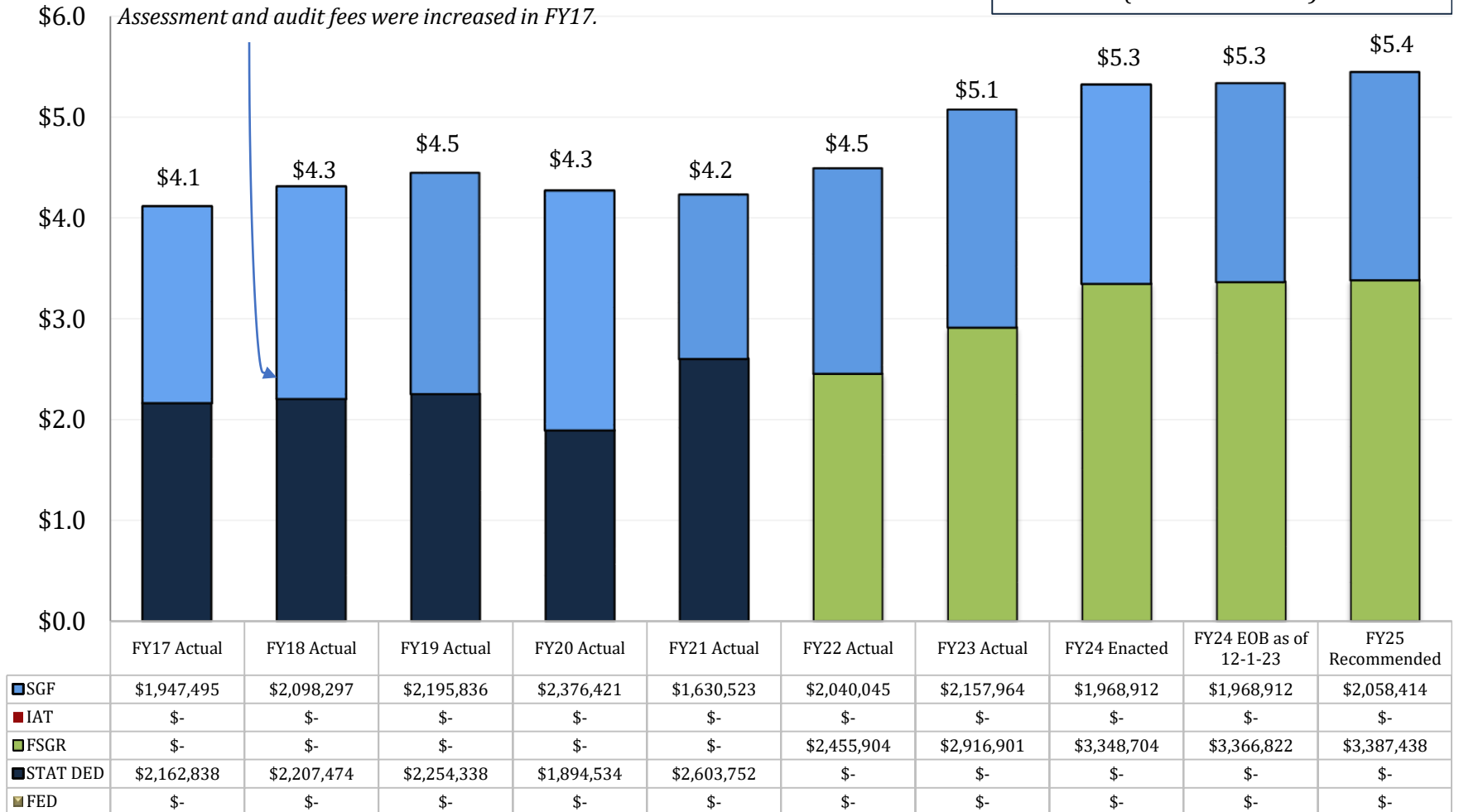


01-106 Louisiana Tax Commission

Changes in Funding since FY17

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Change from FY17 to FY25 is 32.5%.
(Actual to Recommended)
Change from FY17 to FY23 is 23.5%.
(Actual to Actual)





01-106 Louisiana Tax Commission

Statewide and Non-Statewide Adjustments Recommended for FY25

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$1,968,912	\$0	\$3,366,822	\$0	\$0	\$5,335,734	36	FY24 Existing Operating Budget as of 12/1/23
(\$460)	\$0	\$0	\$0	\$0	(\$460)	0	Capitol Park Security
\$621	\$0	\$0	\$0	\$0	\$621	0	Civil Service Fees
\$4,166	\$0	\$0	\$0	\$0	\$4,166	0	Civil Service Training Series
\$9,256	\$0	\$0	\$0	\$0	\$9,256	0	Group Insurance Rate Adjustment for Active Employees
\$9,476	\$0	\$0	\$0	\$0	\$9,476	0	Group Insurance Rate Adjustment for Retirees
(\$929)	\$0	\$0	\$0	\$0	(\$929)	0	Legislative Auditor Fees
\$2,468	\$0	\$0	\$0	\$0	\$2,468	0	Maintenance in State-Owned Buildings
\$84,240	\$0	\$0	\$0	\$0	\$84,240	0	Market Rate Classified
\$0	\$0	(\$18,118)	\$0	\$0	(\$18,118)	0	Non-recurring Carryforwards
(\$2,157)	\$0	\$0	\$0	\$0	(\$2,157)	0	Office of State Procurement
\$143,318	\$0	\$0	\$0	\$0	\$143,318	0	Office of Technology Services (OTS)
\$0	\$0	\$14,348	\$0	\$0	\$14,348	0	Related Benefits Base Adjustment
(\$160,497)	\$0	\$0	\$0	\$0	(\$160,497)	0	Retirement Rate Adjustment
\$0	\$0	\$515	\$0	\$0	\$515	0	Risk Management
\$0	\$0	\$23,820	\$0	\$0	\$23,820	0	Salary Base Adjustment
\$0	\$0	\$51	\$0	\$0	\$51	0	UPS Fees
\$89,502	\$0	\$20,616	\$0	\$0	\$110,118	0	Total Statewide Adjustments
\$0	\$0	\$0	\$0	\$0	\$0	0	Total Other Adjustments
\$2,058,414	\$0	\$3,387,438	\$0	\$0	\$5,445,852	36	TOTAL FY 25 RECOMMENDED BUDGET

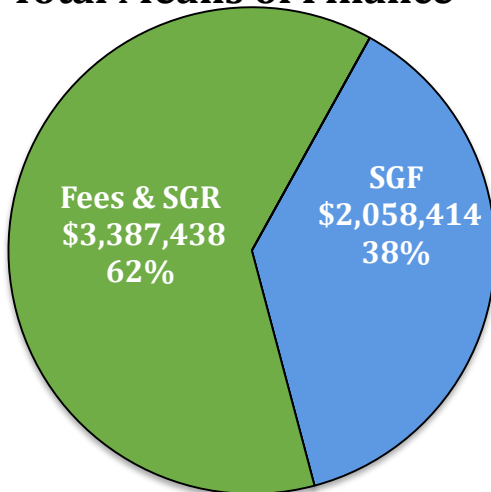


01-106 Louisiana Tax Commission

Agency Level Budget Overview

Total Funding	FY23 Actual	FY24 Enacted	FY24 EOB as of 12-1-23	FY25 Recommended	Difference FY24 EOB to FY25 Recommended
State General Fund	\$2,157,964	\$1,968,912	\$1,968,912	\$2,058,414	\$89,502
Fees and Self-generated Revenue	\$2,916,901	\$3,348,704	\$3,366,822	\$3,387,438	\$20,616
Statutory Dedications	\$0	\$0	\$0	\$0	
LA Tax Commission Expense Fund	\$0	\$0	\$0	\$0	\$0
TOTAL LA Tax Commission	\$5,074,865	\$5,317,616	\$5,335,734	\$5,445,852	\$110,118
Total Positions	36	36	36	36	-
OC Positions	0	0	0	0	-

FY25 Recommended Total Means of Finance



Total \$5.4 m.

\$110,118 budget adjustment – Comprised of standard statewide adjustments for payments to other state agencies for services rendered.

Fees and Self-generated Revenue (previously the LA Tax Commission Expense Fund)
contains

Assessment Fees (99%)

A percentage of the assessed value of public service property, insurance companies and financial institutions

Public Service and Personal Property Audit Fees

10% of the additional tax, penalty and interest collected from Tax Commission audits



01-106 Louisiana Tax Commission

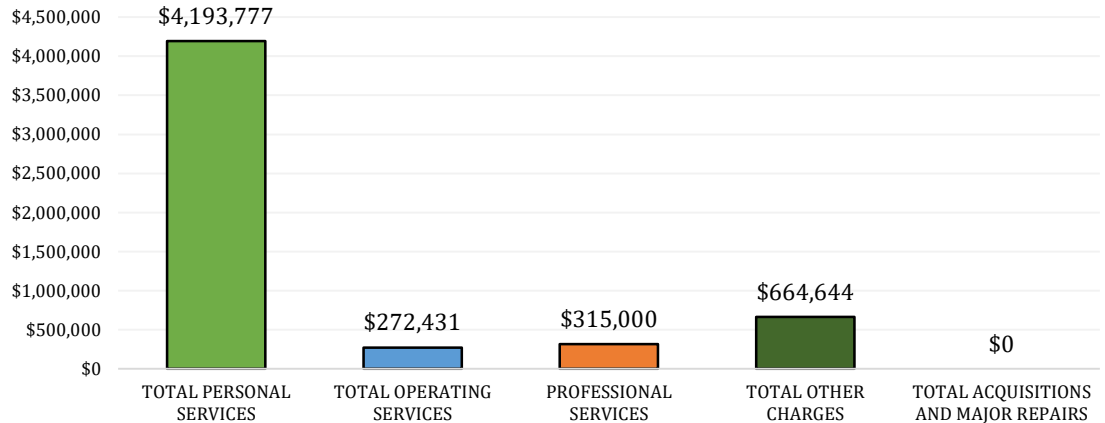
Categorical Expenditures at FY25 Recommended

The largest expenditure category in the Louisiana Tax Commission is Personal Services, which comprises 77 percent of the agency's budget.

Within this category, Salaries make up 62 percent of expenditures, while Related Benefits contributes 36 percent.

Total Other Charges make up the second largest portion of the agency's budget at 12 percent. This is where payments are made to other state agencies for standard services, such as risk management fees, technology services costs, and rent payments to Office of State Buildings.

FY25 Recommended Expenditures



Categorical Expenditures	FY23 Actual	FY24 Enacted	FY24 EOB as of 12/01/23	FY25 Recommended	Difference FY24 EOB vs. FY25 REC
Salaries	\$2,505,768	\$2,527,751	\$2,527,751	\$2,616,861	\$89,110
Other Compensation	\$11,349	\$50,000	\$50,000	\$50,000	\$0
Related Benefits	\$1,514,052	\$1,631,217	\$1,631,217	\$1,526,916	(\$104,301)
TOTAL PERSONAL SERVICES	\$4,031,169	\$4,208,968	\$4,208,968	\$4,193,777	(\$15,191)
Travel	\$135,703	\$160,000	\$160,000	\$160,000	\$0
Operating Services	\$88,840	\$92,430	\$92,431	\$92,431	\$0
Supplies	\$20,095	\$20,000	\$20,000	\$20,000	\$0
TOTAL OPERATING EXPENSES	\$244,637	\$272,430	\$272,431	\$272,431	\$0
PROFESSIONAL SERVICES	\$210,000	\$315,000	\$315,000	\$315,000	\$0
Other Charges	\$0	\$50,000	\$50,000	\$50,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$588,059	\$471,218	\$471,217	\$614,644	\$143,427
TOTAL OTHER CHARGES	\$588,059	\$521,218	\$521,217	\$664,644	\$143,427
Acquisitions	\$1,000	\$0	\$18,118	\$0	(\$18,118)
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$1,000	\$0	\$18,118	\$0	(\$18,118)
TOTAL EXPENDITURES	\$5,074,865	\$5,317,616	\$5,335,734	\$5,445,852	\$110,118



01-106 Louisiana Tax Commission

Categorical Expenditures at FY25 Recommended

Professional Services

Amount	Description
\$315,000	Faircloth, Melton, and Keiser LLC - Professional legal services related to administrative, budget, and legislative projects (drafting legislation; tax appeal hearings, etc.)
\$315,000	Total Professional Services

Other Charges

Amount	Description
\$50,000	Services for continuing maintenance and support of computer technology to aid local assessors - TREND Sic
\$50,000	Total Other Charges

Interagency Transfers Expenses

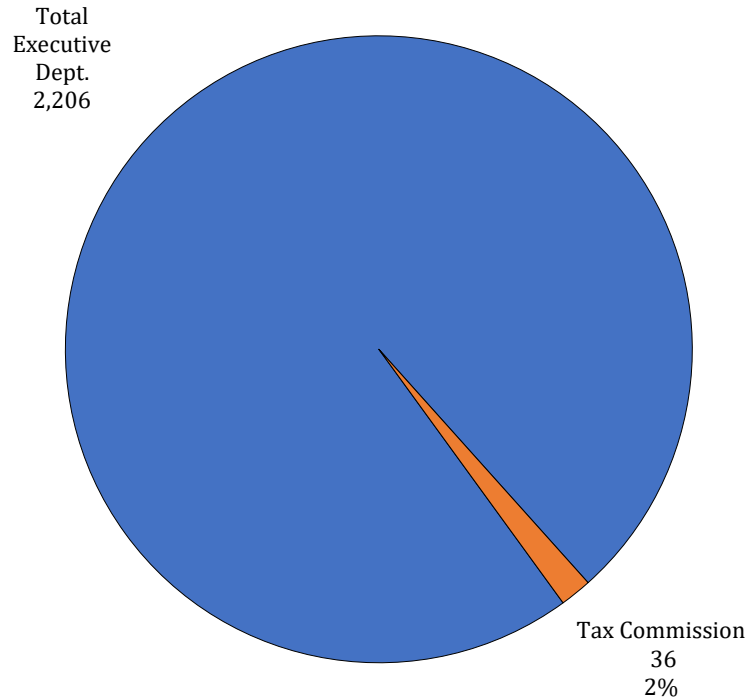
Amount	Description
\$343,268	Office of Technology Services (OTS) Fees
\$74,665	Rent to Office of State Buildings
\$40,200	Legislative Auditor Fees
\$39,005	Telephone and Data Service - Office of Technology Services
\$35,022	Office of Risk Management (ORM) Fees
\$33,969	DOA - Human Resources
\$16,765	Capitol Park Security Fees
\$14,951	State Civil Service Fees
\$5,219	Office of State Procurement (OSP) Fees
\$3,570	Interagency Transfers: Office Supplies
\$3,040	Louisiana State Register
\$2,073	Division of Administration - Office of State Uniform Payroll (UPS) Fees
\$1,897	Office of State Mail - Mail processing and Messenger services
\$1,000	Office of State Printing and Prison Enterprise
\$614,644	Total IAT Expenses



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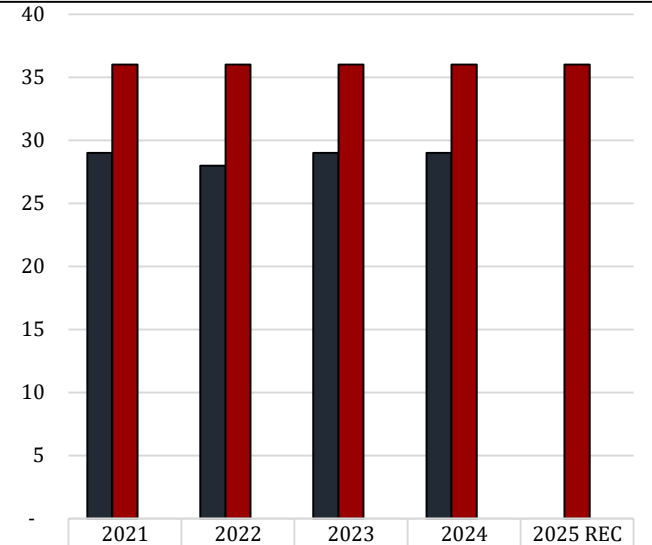
FTEs, Authorized T.O., and Other Charges Positions

**FY25 Agency Employees
as a portion of
FY25 Total Department Employees**



FY24 number of funded, but not filled,
positions as of January 29 = 1

**Number
and
Types
of
Positions**



	2021	2022	2023	2024	2025 REC
■ Total FTEs (1st July Report)	29	28	29	29	-
■ Authorized T.O. Positions	36	36	36	36	36
■ Other Charges Positions	-	-	-	-	-

The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

Authorized Positions are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies included in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

Other Charges positions are authorized under R.S. 39:2(5)(b):

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



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Related Employment Information

Salaries and Related Benefits for the 36 Authorized Positions are listed below in Chart 1.
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2022 Actual	2023 Actual	2024 Enacted	2025 Recommended
Salaries	\$2,263,123	\$2,505,768	\$2,527,751	\$2,616,861
Other Compensation	\$5,756	\$11,349	\$50,000	\$50,000
Related Benefits	\$1,372,886	\$1,514,052	\$1,631,217	\$1,526,916
Total Personal Services	\$3,641,765	\$4,031,169	\$4,208,968	\$4,193,777

Average T.O Salary = \$70,215

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	\$1,526,916	
UAL payments	\$714,159	47%
Retiree Health Benefits	\$74,666	
Remaining Benefits*	\$738,091	
Means of Finance	General Fund = 46%	Other = 54%

Department Demographics	Total	%
Gender		
Female	20	57
Male	15	43
Race/Ethnicity		
White	29	83
Black	4	11
Asian	1	3
Indian	0	0
Hawaiian/Pacific	0	0
Declined to State	1	3
Currently in DROP or Eligible to Retire	17	47

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits
\$0



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FY25 Discretionary/Non-Discretionary Comparison

**FY25 Recommended
Discretionary — \$4,322,351**

Discretionary SGF =
\$1,530,653

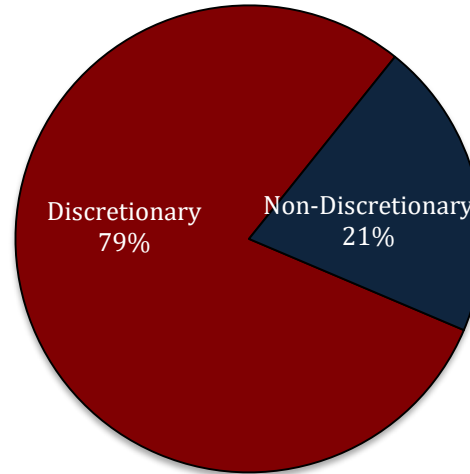
Discretionary IAT =
\$0

Discretionary FSGR
= \$2,791,698

Discretionary DEDS
= \$0

Discretionary FED =
\$0

Discretionary T.O. =
36



Non-Discretionary
SGF = \$527,761

Non-Discretionary
IAT = \$0

Non-Discretionary
FSGR = \$595,740

Non-Discretionary
DEDS = \$0

Non-Discretionary
FED = \$0

Non-Discretionary
T.O. = 0

**FY25 Recommended
Non-Discretionary —
\$1,123,501**

Total Discretionary Funding by Office

Executive Office	\$20,602,942	0.43%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$1,866,453	0.04%
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,322,351	0.09%
Division of Administration	\$980,820,356	20.70%
Coastal Protection and Restoration Authority	\$197,569,088	4.17%
GOHSEP	\$3,126,385,146	65.98%
Department of Military Affairs	\$113,454,239	2.39%
Louisiana Public Defender Board	\$47,628,367	1.01%
Louisiana Stadium and Exposition District	\$94,128,573	1.99%
Louisiana Commission on Law Enforcement	\$49,391,407	1.04%
Governor's Office of Elderly Affairs	\$70,783,478	1.49%
Louisiana State Racing Commission	\$18,351,879	0.39%
Office of Financial Institutions	\$12,790,407	0.27%
Total Discretionary	\$4,738,094,686	100.00%

Total Non-Discretionary Funding by Type

UAL Obligation	\$ 714,159	64%
Legislative Auditor Fees	\$ 40,200	4%
Maintenance in State-owned Buildings	\$ 74,666	7%
Retirees Group Insurance	\$ 294,476	26%
Total Non-Discretionary	\$ 1,123,501	100%



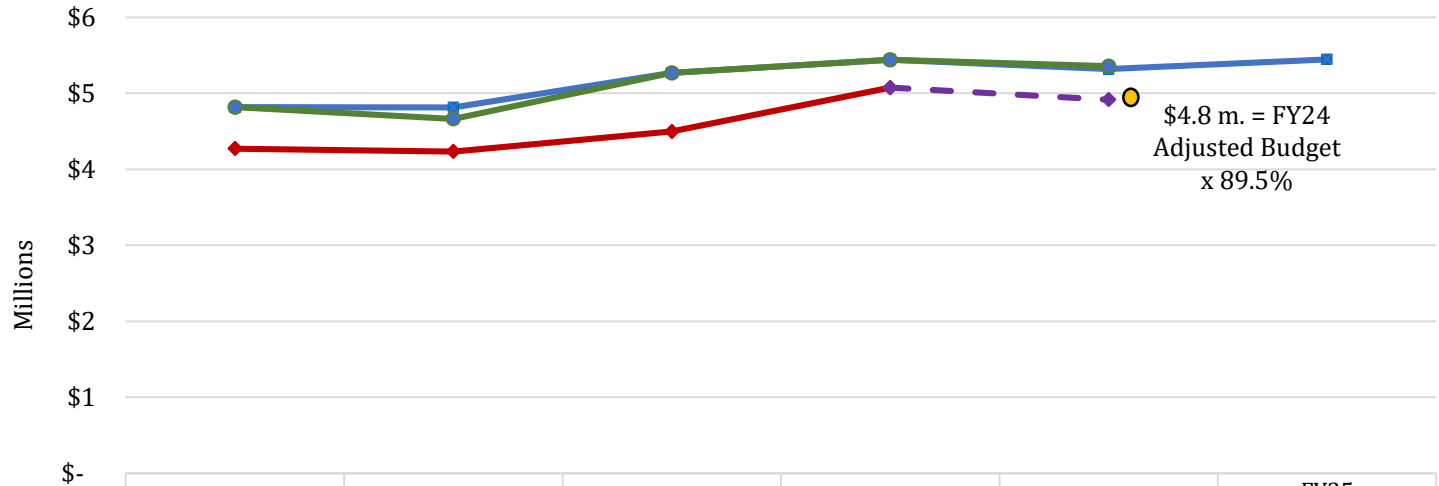
01-106 Louisiana Tax Commission

Enacted & FYE Budget vs. Actual Expenditures FY20 to FY23

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY24, it is as of January.

**FY24 Known
Supplemental Needs:**
\$0

**FY23 General Fund
Reversions:**
\$0



	FY20	FY21	FY22	FY23	FY24 EOB	FY25 Recommended
Enacted Budget	\$4,816,287	\$4,815,908	\$5,268,303	\$5,440,859	\$5,317,616	\$5,445,852
FYE Budget	\$4,816,287	\$4,663,142	\$5,268,303	\$5,440,859	\$5,355,734	
Actual Expenditures	\$4,270,955	\$4,234,275	\$4,495,949	\$5,074,865		
FY24 Expenditure Trend				\$5,074,865	\$4,915,069	

Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 5,317,616	\$ 308,314	\$ 5,009,302	5.8%
Aug-23	\$ 5,335,734	\$ 719,047	\$ 4,616,687	13.5%
Sep-23	\$ 5,335,734	\$ 1,177,035	\$ 4,158,699	22.1%
Oct-23	\$ 5,335,734	\$ 1,561,584	\$ 3,774,150	29.3%
Nov-23	\$ 5,335,734	\$ 2,067,696	\$ 3,268,038	38.8%
Dec-23	\$ 5,335,734	\$ 2,475,043	\$ 2,860,691	46.4%
Jan-24	\$ 5,335,734	\$ 2,867,124	\$ 2,468,610	53.7%

Monthly Budget Activity				
	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-24	\$ 5,335,734	\$ 3,276,713	\$ 2,059,021	61.4%
Mar-24	\$ 5,335,734	\$ 3,686,302	\$ 1,649,432	69.1%
Apr-24	\$ 5,335,734	\$ 4,095,891	\$ 1,239,843	76.8%
May-24	\$ 5,335,734	\$ 4,505,480	\$ 830,254	84.4%
Jun-24	\$ 5,335,734	\$ 4,915,069	\$ 420,665	92.1%
Historical Year End Average				89.5%