

BOARD OF TAX APPEALS 2679 Crane Ridge Drive, Suite A; Jackson, MS 39216

Samuel T. Polk, III

AGENCY ADDRESS CHIEF EXECUTIVE OFFICER

	Actual Expenses FY Ending June 30, 2013	Estimate Expenses FY Ending June 30, 2014	Requested for FY Ending June 30, 2015	Requested Increase (+) or Decrease (-) FY 2015 vs. FY 2014 (Col. 3 vs. Col. 2)	
				AMOUNT	PERCENT
I. A. PERSONAL SERVICES					
1. Salaries, Wages & Fringe Benefits (Base)	418,904	463,716	463,716		
a. Additional Compensation					
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem					
Total Salaries, Wages & Fringe Benefits	418,904	463,716	463,716		
2. Travel					
a. Travel & Subsistence (In-State)	2,963	3,000	3,250	250	8.33%
b. Travel & Subsistence (Out-of-State)	3,809	1,000	5,750	4,750	475.00%
c. Travel & Subsistence (Out-of-Country)					
Total Travel	6,772	4,000	9,000	5,000	125.00%
B. CONTRACTUAL SERVICES (Schedule B):					
a. Tuition, Rewards & Awards	2,470	930	1,000	70	7.52%
b. Communications, Transportation & Utilities	28		1,500	1,500	
c. Public Information					
d. Rents	20,718	22,295	23,606	1,311	5.88%
e. Repairs & Service					
f. Fees, Professional & Other Services	30,006	16,662	23,697	7,035	42.22%
g. Other Contractual Services	955	1,160	1,200	40	3.44%
h. Data Processing	10,852	6,553	10,975	4,422	67.48%
i. Other	65		150	150	
Total Contractual Services	65,094	47,600	62,128	14,528	30.52%
C. COMMODITIES (Schedule C):					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	3,768	1,000	2,275	1,275	127.50%
c. Equipment, Repair Parts, Supplies & Accessories					
d. Professional & Scientific Supplies & Materials					
e. Other Supplies & Materials	2,782	2,000	3,725	1,725	86.25%
Total Commodities	6,550	3,000	6,000	3,000	100.00%
D. CAPITAL OUTLAY:					
1. Total Other Than Equipment (Schedule D-1)					
2. Equipment (Schedule D-2):					
b. Road Machinery, Farm & Other Working Equipment					
c. Office Machines, Furniture, Fixtures & Equipment			3,000	3,000	
d. IS Equipment (Data Processing & Telecommunications)	2,089		1,000	1,000	
e. Equipment - Lease Purchase					
f. Other Equipment					
Total Equipment (Schedule D-2)	2,089		4,000	4,000	
3. Vehicles (Schedule D-3)					
4. Wireless Comm. Devices (Schedule D-4)					
E. SUBSIDIES, LOANS & GRANTS (Schedule E):					
TOTAL EXPENDITURES	499,409	518,316	544,844	26,528	5.11%
II. BUDGET TO BE FUNDED AS FOLLOWS:					
Cash Balance-Unencumbered					
General Fund Appropriation (Enter General Fund Lapse Below)	499,409	518,316	544,844	26,528	5.11%
State Support Special Funds					
Federal Funds _____ Other Special Funds (Specify) _____					
Less: Estimated Cash Available Next Fiscal Period					
TOTAL FUNDS (equals Total Expenditures above)	499,409	518,316	544,844	26,528	5.11%
GENERAL FUND LAPSE	3,220				
III. PERSONNEL DATA					
Number of Positions Authorized in Appropriation Bill	a.) Full Perm	6	6	6	
	b.) Full T-L				
	c.) Part Perm.				
	d.) Part T-L				
Average Annual Vacancy Rate (Percentage)	a.) Full Perm				
	b.) Full T-L				
	c.) Part Perm.				
	d.) Part T-L				

Approved by: Samuel T. Polk, III
Official of Board or Commission

Budget Officer: Sam Polk/Denise De Rossette / sam.polk@BTA.MS.Gov (Contract Employee)

Phone Number: 601.540.4485

Submitted by: Samuel T. Polk, III
Name

Title: Agency Director

Date: July 31, 2013

REQUEST BY FUNDING SOURCE

Name of Agency BOARD OF TAX APPEALS

Specify Funding Sources As Shown Below	FY 2013 Actual Amount	% Of Line Item	% Of Total Budget	FY 2014 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2015 Requested Amount	% Of Line Item	% Of Total Budget
1. General State Support Special (Specify)	418,904	100.00%		463,716	100.00%		463,716	100.00%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10.									
11.									
12.									
13.									
Total Salaries	418,904		83.87%	463,716		89.46%	463,716		85.10%
1. General State Support Special (Specify)	6,772	100.00%		4,000	100.00%		9,000	100.00%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10.									
11.									
12.									
13.									
Total Travel	6,772		1.35%	4,000		0.77%	9,000		1.65%
1. General State Support Special (Specify)	65,094	100.00%		47,600	100.00%		62,128	100.00%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10.									
11.									
12.									
13.									
Total Contractual	65,094		13.03%	47,600		9.18%	62,128		11.40%
1. General State Support Special (Specify)	6,550	100.00%		3,000	100.00%		6,000	100.00%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10.									
11.									
12.									
13.									
Total Commodities	6,550		1.31%	3,000		0.57%	6,000		1.10%

REQUEST BY FUNDING SOURCE

Name of Agency BOARD OF TAX APPEALS

Specify Funding Sources As Shown Below	FY 2013 Actual Amount	% Of Line Item	% Of Total Budget	FY 2014 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2015 Requested Amount	% Of Line Item	% Of Total Budget
1. General State Support Special (Specify)									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10.									
11.									
12.									
13.									
Total Other Than Equipment									
1. General State Support Special (Specify)	2,089	100.00%					4,000	100.00%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10.									
11.									
12.									
13.									
Total Equipment	2,089		0.41%				4,000		0.73%
1. General State Support Special (Specify)									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10.									
11.									
12.									
13.									
Total Vehicles									
1. General State Support Special (Specify)									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal Other Special (Specify)									
10.									
11.									
12.									
13.									
Total Wireless Comm. Devices									

REQUEST BY FUNDING SOURCE

Name of Agency BOARD OF TAX APPEALS

Specify Funding Sources As Shown Below	FY 2013 Actual Amount	% Of Line Item	% Of Total Budget	FY 2014 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2015 Requested Amount	% Of Line Item	% Of Total Budget
1. General _____ State Support Special (Specify) _____									
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal _____ Other Special (Specify) _____									
10.									
11.									
12.									
13.									
Total Subsidies, Loans & Grants									
1. General _____ State Support Special (Specify) _____	499,409	100.00%		518,316	100.00%		544,844	100.00%	
2. Budget Contingency Fund									
3. Education Enhancement Fund									
4. Health Care Expendable Fund									
5. Tobacco Control Fund									
6. Hurricane Disaster Reserve Fund									
7. Capital Expense Fund									
8.									
9. Federal _____ Other Special (Specify) _____									
10.									
11.									
12.									
13.									
TOTAL	499,409		100.00%	518,316		100.00%	544,844		100.00%

SPECIAL FUNDS DETAIL

BOARD OF TAX APPEALS

Name of Agency

S. STATE SUPPORT SPECIAL FUNDS		(1) Actual Revenues FY 2013	(2) Estimated Revenues FY 2014	(3) Requested Revenues FY 2015
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered			
Budget Contingency Fund	BCF - Budget Contingency Fund			
Education Enhancement Fund	EEF - Education Enhancement Fund			
Health Care Expendable Fund	HCEF - Health Care Expendable Fund			
Tobacco Control Fund	TCF - Tobacco Control Fund			
Hurricane Disaster Reserve Fund	HDRF - Hurricane Disaster Reserve Fund			
Capital Expense Fund	CEF - Capital Expense Fund			
Section S TOTAL				

A. FEDERAL FUNDS*		Percentage Match Requirement		(1) Actual Revenues FY 2013	(2) Estimated Revenues FY 2014	(3) Requested Revenues FY 2015
Source (Fund Number)	Detailed Description of Source	FY 2014	FY 2015			
	Cash Balance-Unencumbered					
Section A TOTAL						

B. OTHER SPECIAL FUNDS (NON-FED'L)		(1) Actual Revenues FY 2013	(2) Estimated Revenues FY 2014	(3) Requested Revenues FY 2015
Source (Fund Number)	Detailed Description of Source			
	Cash Balance-Unencumbered			
Section B TOTAL				

Section S + A + B TOTAL				
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C. TREASURY FUND/BANK ACCOUNTS*			(1) Reconciled Balance as of 6/30/13	(2) Balance as of 6/30/14	(3) Balance as of 6/30/15
Name of Fund/Account	Fund/Account Number	Name of Bank (If Applicable)			

* Any non-federal funds that have restricted uses must be identified and narrative of restrictions attached.

**NARRATIVE OF SPECIAL FUNDS DETAIL
AND TREASURY FUND/BANK ACCOUNTS**

BOARD OF TAX APPEALS

Name of Agency

OTHER SPECIAL FUNDS

Reimbursement of Board expenses.

CONTINUATION AND EXPANDED REQUEST

BOARD OF TAX APPEALS

Program No. _____ of _____ I. Programs

AGENCY _____

SUMMARY OF ALL PROGRAMS

PROGRAM _____

	FY 2013 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	418,904				418,904
Travel	6,772				6,772
Contractual Services	65,094				65,094
Commodities	6,550				6,550
Other Than Equipment					
Equipment	2,089				2,089
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	499,409				499,409
No. of Positions (FTE)	6.00				6.00

	FY 2014 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	463,716				463,716
Travel	4,000				4,000
Contractual Services	47,600				47,600
Commodities	3,000				3,000
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	518,316				518,316
No. of Positions (FTE)	6.00				6.00

	FY 2015 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe					
Travel	5,000				5,000
Contractual Services	14,528				14,528
Commodities	3,000				3,000
Other Than Equipment					
Equipment	4,000				4,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	26,528				26,528
No. of Positions (FTE)					

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

BOARD OF TAX APPEALS

Program No. _____ of 1 Programs

AGENCY _____

SUMMARY OF ALL PROGRAMS

PROGRAM

	FY 2015 Expansion/Reduction of Existing Activities				
	(16) General	(17) State Support Special	(18) Federal	(19) Other Special	(20) Total
Salaries, Wages, Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

	FY 2015 New Activities				
	(21) General	(22) State Support Special	(23) Federal	(24) Other Special	(25) Total
Salaries, Wages, Fringe					
Travel					
Contractual Services					
Commodities					
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total					
No. of Positions (FTE)					

	FY 2015 Total Request				
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	463,716				463,716
Travel	9,000				9,000
Contractual Services	62,128				62,128
Commodities	6,000				6,000
Other Than Equipment					
Equipment	4,000				4,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	544,844				544,844
No. of Positions (FTE)	6.00				6.00

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

SUMMARY OF PROGRAMS
FORM MBR-1-03sum

BOARD OF TAX APPEALS

Agency Name

FUNDING REQUESTED FISCAL YEAR 2015

PROGRAM		GENERAL	ST.SUPP.SPECIAL	FEDERAL	OTHER SPECIAL	TOTAL
1.	TAX APPEALS	544,844				544,844
	SUMMARY OF ALL PROGRAMS	544,844				544,844

CONTINUATION AND EXPANDED REQUEST

BOARD OF TAX APPEALS

Program No. 1 of 1 Programs

AGENCY

TAX APPEALS

PROGRAM

	FY 2013 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	418,904				418,904
Travel	6,772				6,772
Contractual Services	65,094				65,094
Commodities	6,550				6,550
Other Than Equipment					
Equipment	2,089				2,089
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	499,409				499,409
No. of Positions (FTE)	6.00				6.00

	FY 2014 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	463,716				463,716
Travel	4,000				4,000
Contractual Services	47,600				47,600
Commodities	3,000				3,000
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	518,316				518,316
No. of Positions (FTE)	6.00				6.00

	FY 2015 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe					
Travel	5,000				5,000
Contractual Services	14,528				14,528
Commodities	3,000				3,000
Other Than Equipment					
Equipment	4,000				4,000
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	26,528				26,528
No. of Positions (FTE)					

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

CONTINUATION AND EXPANDED REQUEST

BOARD OF TAX APPEALS

Program No. 1 of 1 Programs

AGENCY

TAX APPEALS

PROGRAM

FY 2015 Expansion/Reduction of Existing Activities				
(16) General	(17) State Support Special	(18) Federal	(19) Other Special	(20) Total
Salaries, Wages, Fringe				
Travel				
Contractual Services				
Commodities				
Other Than Equipment				
Equipment				
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
Total				
No. of Positions (FTE)				

FY 2015 New Activities				
(21) General	(22) State Support Special	(23) Federal	(24) Other Special	(25) Total
Salaries, Wages, Fringe				
Travel				
Contractual Services				
Commodities				
Other Than Equipment				
Equipment				
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
Total				
No. of Positions (FTE)				

FY 2015 Total Request				
(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	463,716			463,716
Travel	9,000			9,000
Contractual Services	62,128			62,128
Commodities	6,000			6,000
Other Than Equipment				
Equipment	4,000			4,000
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
Total	544,844			544,844
No. of Positions (FTE)	6.00			6.00

Note: FY2015 Total Request = FY2014 Estimated + FY2015 Incr(Decr) for Continuation + FY2015 Expansion/Reduction of Existing Activities + FY2015 New Activities.

PROGRAM DECISION UNITS

BOARD OF TAX APPEALS

1 - TAX APPEALS

AGENCY

PROGRAM NAME

	A	B	C	D	E	F	G	H
	FY 2014 Appropriation	Escalations By DFA	Non-Recurring Items	Fully Fund The Board	Total Funding Change	FY 2015 Total Request		
EXPENDITURES:								
SALARIES	463,716					463,716		
GENERAL	463,716					463,716		
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
TRAVEL	4,000			5,000	5,000	9,000		
GENERAL	4,000			5,000	5,000	9,000		
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
CONTRACTUAL	47,600			14,528	14,528	62,128		
GENERAL	47,600			14,528	14,528	62,128		
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
COMMODITIES	3,000			3,000	3,000	6,000		
GENERAL	3,000			3,000	3,000	6,000		
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
CAPITAL-OTE								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT				4,000	4,000	4,000		
GENERAL				4,000	4,000	4,000		
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
VEHICLES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
WIRELESS DEV								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
SUBSIDIES								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
TOTAL	518,316			26,528	26,528	544,844		

FUNDING:

GENERAL FUNDS	518,316			26,528	26,528	544,844		
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS								
TOTAL	518,316			26,528	26,528	544,844		

POSITIONS:

GENERAL FTE	6.00					6.00		
ST.SUP.SPCL.FTE								
FEDERAL FTE								
OTHER SP FTE								
TOTAL FTE	6.00					6.00		

PRIORITY LEVEL:

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PROGRAM NARRATIVE

Program Data Collected in Accordance with the
Mississippi Performance Budget and Strategic Planning Act of 1994
(To Accompany Form MBR-1-03)

BOARD OF TAX APPEALS

1 - TAX APPEALS

AGENCY NAME

PROGRAM NAME

I. Program Description:

The Board of Tax Appeals presides over all administrative appeals regarding decisions made and actions taken by the Mississippi Department of Revenue.

II. Program Objective:

The objective of this program is to hold administrative hearings and issue impartial written decisions in a timely manner.

III. Current program activities as supported by the funding in Columns 6-15 (FY 14 Estimated & FY 15 Increase/Decrease for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:

(D) Fully Fund the Board:

The Board is seeking to restore its funding to be fully funded in all object categories. The FY14 appropriation required all spending levels to be reduced below the necessary operational levels in order to fund the legislatively awarded salary increases.

PROGRAM PERFORMANCE INDICATORS AND MEASURES
 Program Data Collected in Accordance with the Mississippi Performance Budget and Strategic
 Planning Act of 1994

BOARD OF TAX APPEALS

1 - TAX APPEALS

AGENCY NAME

PROGRAM NAME

PROGRAM OUTPUTS: (This is the measure of the process necessary to carry out the goals and objectives of this program. This is the volume produced, i.e., how many people served, how many documents generated.)

	<u>FY 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</u> <u>PROJECTED</u>
1 Number of hearings conducted	62.00	60.00	60.00
2 Number of orders issued	69.00	60.00	60.00

PROGRAM EFFICIENCIES: (This is the measure of the cost, unit cost or productivity associated with a given outcome or output. This measure indicates linkage between services and funding, i.e., cost per investigation, cost per student or number of days to complete investigation.)

	<u>FY 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</u> <u>PROJECTED</u>
1 No. days to send notice to taxpayer	12.00	12.00	12.00
2 No. days to conduct hearing after requested (except in extraordinary circumstances)	120.00	120.00	120.00
3 No. days after hearing to issue orders (except in extraordinary circumstances)	12.00	12.00	12.00

PROGRAM OUTCOMES: (This is the measure of the quality or effectiveness of the services provided by this program. This measure provides an assessment of the actual impact or public benefit of your agency's actions. This is the results produced, i.e., increased customer satisfaction by x% within a 12-month period, reduce the number of traffic fatalities due to drunk drivers within a 12-month period.)

	<u>FY 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ESTIMATED</u>	<u>FY 2015</u> <u>PROJECTED</u>
1 Number of days to send notice to taxpayers	12.00	12.00	12.00
2 Maintain the number of days to conduct hearing after requested at 90 days (except in extraordinary circumstances)	90.00	90.00	90.00
3 Maintain the number of days after a hearing to issue orders to 45 days (except in extraordinary circumstances)	45.00	45.00	45.00

PROGRAM 3% GENERAL FUND REDUCTION AND NARRATIVE EXPLANATION

BOARD OF TAX APPEALS

	Fiscal Year 2014 Funding			FY 2014 GF PERCENT REDUCED
	Total Funds	Reduced Amount	Reduced Funding Amount	
Program Name: (1) TAX APPEALS				
GENERAL	518,316	(15,549)	502,767	(2.99%)
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL				
TOTAL	518,316	(15,549)	502,767	
Narrative Explanation: The Board of Tax Appeals was not provided funding to meet its obligations for FY14. Almost 90% of the Board's budget is allocated to pay the current salaries of its staff and Commissioners. There is only \$4,000 budgeted for travel and over \$3,000 will be expended on Commission meetings and hearings. The contractual expense is primarily composed of fixed expenses such as rent and payments to other state agencies for personnel, accounting and technology services. If a 3% reduction is imposed, the Board will be forced to lay off an employee.				
SUMMARY OF ALL PROGRAMS				
GENERAL	518,316	(15,549)	502,767	(2.99%)
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL				
TOTAL	518,316	(15,549)	502,767	

BOARD OF TAX APPEALS MEMBERS

BOARD OF TAX APPEALS

Agency

A. Explain Rate and manner in which board members are reimbursed:

The members salary range is set by regulation. The Board will pay new members the starting salary. The salary will be raised to mid-point after two years of experience and then to the maximum level in the final two years of service.

B. Estimated number of meetings FY2014

24

C.	Names of Members	City, Town, Residence	Appointed By	Date of Appointment	Length of Term
1.	<u>Marcus J. Martin</u>	<u>Laurel</u>	<u>Gov. Barbour</u>	<u>7/1/08</u>	<u>6 years</u>
2.	<u>Janet H. Mann - Chairman</u>	<u>Jackson</u>	<u>Gov. Barbour</u>	<u>7/1/10</u>	<u>6 years</u>
3.	<u>Sara M. Fox</u>	<u>Brandon</u>	<u>Gov. Bryant</u>	<u>7/1/12</u>	<u>6 years</u>

Identify Statutory Authority (Code Section or Executive Order Number)*

Section 25-3-33 and Personnel Board Authority.

*If Executive Order, please attach copy.

**SCHEDULE B
CONTRACTUAL SERVICES**

BOARD OF TAX APPEALS

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
A. TUITION, REWARDS & AWARDS (61010-61099)			
61010 Tuition			
61020 Employee Training	2,470	930	1,000
61030 Travel Registration			
TOTAL (A)	2,470	930	1,000
B. TRANSPORTATION & UTILITIES (61100-61299)			
61110 Postage, Box Rent, etc.			1,500
61190 Transportation of Goods	28		
61210 Electricity			
61220 Gas			
61230 Water & Sewage			
TOTAL (B)	28		1,500
C. PUBLIC INFORMATION ((61300-61399)			
61310 Advertising & Public Information			
61340 Signs & Billboards			
61350 Exhibits & Displays			
TOTAL (C)			
D. RENTS (61400-61499)			
61420 Building & Floor Space	18,038	19,615	20,856
61440 Office Equipment	2,680	2,680	2,750
61460 Other Equipment			
61470 Capitol Facilities - Rental			
TOTAL (D)	20,718	22,295	23,606
E. REPAIRS & SERVICES (61500-61599)			
61520 Buildings			
61530 Machinery & Field Equipment			
61540 Motor Vehicles			
61550 Office Equipment & Furniture			
61590 Miscellaneous Items of Equipment			
TOTAL (E)			
F. FEES, PROFESSIONAL & OTHER SERVICES (61600-61699)			
61610 Engineering			
61615 SAAS Fees - DFA	213	215	225
61616 MMRS Fees	766	775	800
61620 Department of Audit			
6162X Accounting (61621-61624)	14,000	14,000	16,000
6163X Legal (61630-61636)			
61650 State Personnel Board	822	822	822
6165X Personnel Services Contracts (61651-61653)			
61658 Personnel Services Contracts - SPAHRS			
61660 Court Costs & Reporters			
61661 Recording Notary Fees	690	850	850
6168X Contract Worker (61682-61688)			
61690 Other Fees & Services	13,515		5,000
TOTAL (F)	30,006	16,662	23,697

**SCHEDULE B
CONTRACTUAL SERVICES CONTINUED**

BOARD OF TAX APPEALS

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
G. OTHER CONTRACTUAL SERVICES (61700-61899)			
61700 Liability Insurance Pool Contributions (Tort Claims)	645	850	850
61710 Insurance & Fidelity Bonds			
61715 Insurance Computer Equipment			
61720 Membership Dues	310	310	350
61721 Subscriptions			
TOTAL (G)	955	1,160	1,200
H. INFORMATION TECHNOLOGY (61900-61990)			
61902 IS Professional Fees - Outside Vendor	5,547	1,825	6,000
61905 IS Professional Fees - ITS			
6191X IS Training/Education (61914-61915)			
61917 Service Charges to State Data Center	919	918	1,000
61921 Software Acquisition and Installation	726	135	150
61922 Basic Telephone Monthly - Outside Vendor			
61923 Basic Telephone Monthly - ITS	2,089	2,100	2,100
61924 Long Distance Charges - Outside Vendor			
61925 Long Distance Charges - ITS	16	15	25
61926 Private Data Line Monthly Charges - Outside Vendor			
61927 Private Data Line Monthly Charges - ITS	1,105	1,110	1,250
61928 Public Network Access Charges - Outside Vendor			
61929 Public Network Access Charges - ITS			
6193X IS Related Rentals (61932-61933)			
61938 Pager Usage Time - Outside Vendor			
61939 Cellular Usage Time - Outside Vendor	450	450	450
61961 Maintenance/Repair of IS Equipment			
61962 Maintenance/Repair of Telephone Systems (ITS)			
TOTAL (H)	10,852	6,553	10,975
I. OTHER (61991-61999)			
61800 - Procurement Card Expenses	65		150
61992 - SPAHRS Travel Related Contracts			
6199X Prior Year Expense (61996-61998)			
61999 Contractual Services - No PO Required			
TOTAL (I)	65		150
GRAND TOTAL <i>(Enter on Line I-B of Form MBR-1)</i>	65,094	47,600	62,128
FUNDING SUMMARY:			
GENERAL FUNDS	65,094	47,600	62,128
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
TOTAL FUNDS	65,094	47,600	62,128

**SCHEDULE C
COMMODITIES**

BOARD OF TAX APPEALS
Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
A. MAINTENANCE & CONSTR. MATERIALS & SUPPLIES (62010-62099)			
62040 Lumber Parts			
62050 Steel & Other Metals			
62070 Signs and Sign material			
Total (A)			
B. PRINTING & OFFICE SUPPLIES & MATERIALS (62100-62199)			
62110 Printing Binding			
62120 Duplication & Reproduction Supplies			
62130 Office Supplies & Materials	681	700	1,000
62140 Paper Supplies	278	300	300
62150 Maps, Manuals, Library Books			275
62160 Office Equipment (not capital outlay)	2,809		700
Total (B)	3,768	1,000	2,275
C. EQUIPMENT REPAIR PARTS, SUPPLIES & ACCES. (62200-62299)			
62210 Fuels - Gasoline			
62251 Repair Vehicle			
62270 Radio & TV Supply & Repair			
62271 Repair of Comm Systems, Parts			
62290 Other Equipment Repair Parts			
Total (C)			
D. PROFESSIONAL & SCI. SUPPLIES AND MATERIALS (62300-62399)			
62330 Photographic Supplies			
62340 Drugs & Chemicals - Medical & Lab Use			
62475 Food for Business Meetings			
Total (D)			
E. OTHER SUPPLIES & MATERIALS (62400-62999)			
62420 Hardware, Plumbing & Electrical			
62450 Janitor Supplies & Cleaning	92	100	125
62460 Wearing Material			
62475 Food for Business			
62520 Decal Signs			
62555 Data Processing Equipment Repair Parts	157	200	150
62560 Eating Utensils			
62590 Other Supplies & Materials	166	200	200
61595 Other Equipment (not capital outlay)			
62800 Procurement Card	2,367	1,500	3,250
62900			
62993 Reimbursable Travel Commodities			
62998 Prior year expense			
Total (E)	2,782	2,000	3,725

**SCHEDULE C
COMMODITIES CONTINUED**

BOARD OF TAX APPEALS
Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
GRAND TOTAL (A, B, C, D & E) <i>(Enter on Line I-C of Form MBR-1)</i>	6,550	3,000	6,000
FUNDING SUMMARY:			
GENERAL FUNDS	6,550	3,000	6,000
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
TOTAL FUNDS	6,550	3,000	6,000

**SCHEDULE D-1
CAPITAL OUTLAY
OTHER THAN EQUIPMENT**

BOARD OF TAX APPEALS

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
A. LANDS (63100-63199)			
63110 Land for Buildings			
63120 Land for Right-of-Way			
63130 Land for Aggregates			
63170 Land Purchased for Other Purposes			
TOTAL (A)			
B. BUILDINGS & IMPROVEMENTS (63200-63299)			
63250 Buildings - Purchased, Constructed, Remodeled			
TOTAL (B)			
C. INFRASTRUCTURE & OTHER (63500-63999)			
635XX Other			
TOTAL (C)			
GRAND TOTAL <i>(Enter on Line I-D-1 of Form MBR-1)</i>			
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
TOTAL FUNDS			

**SCHEDULE D-2
CAPITAL OUTLAY EQUIPMENT**

BOARD OF TAX APPEALS

Name of Agency _____

EQUIPMENT BY ITEM	Act. FY Ending June 30, 2013		Est. FY Ending June 30, 2014		Req. FY Ending June 30, 2015		
	No. of Units	Total Cost	No. of Units	Total Cost	No. of Units	Cost Per Unit	Total Cost
A. VEHICLES (see form MBR-1-D-3)							
B. ROAD MACHINERY, FARM & OTHER EQUIPMENT							
63320 Road Machinery							
TOTAL (B)							
C. OFFICE MACHINES, FURNITURE, FIXTURES, EQUIP.							
Desks and Credenzas					2	1,500	3,000
Conference Table and Chairs							
File Cabinets, Shedder, Other Equip							
TOTAL (C)							3,000
D. IS EQUIPMENT (DP & TELECOMMUNICATIONS)							
63421 IT/IS Equipment - Computers	1	2,089					
Ipad							
Scanner for MAGIC					1	1,000	1,000
TOTAL (D)		2,089					1,000
E. EQUIPMENT - LEASE PURCHASE (63460-63476)							
63462 Lease-Purchase - Information Systems Equipment							
63463 Lease-Purchase - Telecom. Infrastructure / Equipment							
63468 Lease-Purchase - Telephone Equipment							
63469 Lease-Purchase - Two-way Radio Equipment							
63476 Lease-Purchase - Other Equipment							
TOTAL (E)							
F. OTHER EQUIPMENT							
63490 Other Equipment							
63396 Betterments or Accessories for Vehicles							
63495 Betterments or Accessories for Other than Vehicles							
TOTAL (F)							
GRAND TOTAL <i>(Enter on Line I-D-2 of Form MBR-1)</i>		2,089					4,000
FUNDING SUMMARY:							
GENERAL FUNDS		2,089					4,000
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS							
TOTAL FUNDS		2,089					4,000

**SCHEDULE D-3
PASSENGER/WORK VEHICLES**

BOARD OF TAX APPEALS

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	Vehicle Inventory	FY Ending	June 30, 2013	FY Ending	June 30, 2014	FY Ending	June 30, 2015
	June 30, 2013	No. of Vehicles	Actual Cost	No. of Vehicles	Estimated Cost	No. of Vehicles	Requested Cost
A. PASSENGER & WORK VEHICLES (63310, 63390-63400)							
63310 Passenger, Basic Economy							
63310 Passenger, Basic Sporty							
63310 Passenger, Entry Level							
63310 Passenger, Lower Middle							
63310 Passenger, Traditional Large							
63310 Passenger, Upper Middle							
63310 Passenger, Upper Middle Specialty							
63390 Truck, Compact Pickup							
63390 Truck, Fullsize Pickup							
63390 Truck, Fullsize Utility							
63390 Truck, Midsize Pickup							
63391 Truck, Heavy Duty Station Wagon							
63391 Truck, Heavy Duty Trucks							
63392 Truck, Mini Sport Utility							
63392 Truck, Sport Utility							
63393 Truck, Fullsize Van (Cargo)							
63393 Truck, Minivan (Cargo)							
63393 Truck, Minivan (Passenger)							
63393 Truck, Window Van (Passenger)							
63400 Other Vehicles							
TOTAL (A)							
B. BETTERMENTS OR ACCESSORIES FOR VEHICLES (63395)							
63395 Betterments or Accessories for Vehicles							
TOTAL (B)							
GRAND TOTAL <i>(Enter on Line I-D-3 of Form MBR-1)</i>							
FUNDING SUMMARY:							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS							
TOTAL FUNDS							

**SCHEDULE D-4
WIRELESS COMMUNICATION DEVICES**

BOARD OF TAX APPEALS
Name of Agency _____

MINOR OBJECT OF EXPENDITURE	Device Inventory	Act FY Ending June 30, 2013		Est FY Ending June 30, 2014		Req FY Ending June 30, 2015	
	June 30, 2013	No. of Devices	Actual Cost	No. of Devices	Estimated Cost	No. of Devices	Requested Cost
A. CELLULAR PHONES (63435)							
63435 Cellular Phones							
Total (A)							
B. PAGERS (63434)							
63434 Pagers, Paging Equipment							
Total (B)							
C. WIRELESS PERSONAL DIGITAL ASSISTANTS (63435)							
63435 Wireless PDAs, Blackberry, etc							
Total (C)							
GRAND TOTAL <i>(Enter on Line I-D-4 of Form MBR-1)</i>							
FUNDING SUMMARY:							
GENERAL FUNDS							
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS							
TOTAL FUNDS							

**SCHEDULE E
SUBSIDIES, LOANS & GRANT**

BOARD OF TAX APPEALS

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015
A. SCHOOL GRANTS TO COUNTIES & MUNICIPALITIES (64000-64599)			
TOTAL (A)			
B. GRANTS TO L.H.L. & OTHER POLITICAL SUBDIVISIONS (64600-64699)			
TOTAL (B)			
C. GRANTS TO NON-GOVERNMENT INSTNS & INDS (64700-64999)			
TOTAL (C)			
D. DEBT SERVICE & JUDGEMENTS (65000-65399)			
65040 Interest on Lease Purchases			
TOTAL (D)			
E. OTHER (66000-89999)			
TOTAL (E)			
GRAND TOTAL <i>(Enter on Line I-E of Form MBR-1)</i>			
FUNDING SUMMARY:			
GENERAL FUNDS			
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
TOTAL FUNDS			

**NARRATIVE
2015 BUDGET REQUEST**

BOARD OF TAX APPEALS

Name of Agency

The Board of Tax Appeals was created in 2009 to impartially and timely decide differences between Mississippi taxpayers and the Mississippi Department of Revenue. The vision of the Board is to accomplish this mission with the highest standard of care in delivering accurate and fair rulings based on the laws of the State of Mississippi.

Although created in 2009, the Board did not receive an appropriation until FY11 and FY12 was the first year the Board was fully operational. The FY13 appropriation was sufficient to meet the needs of the Board; however, the FY14 appropriation is far less than the agency needs to operate. This is due in a large part to the 2013 Legislative action to increase the salaries of the agency's staff and commissioners by an additional \$35,200 (with fringe) while only increasing the appropriation amount by \$15,687. The Board will work diligently to curtail its expenses by \$20,000 but this will be very difficult as this is a 25% reduction in our operating expenses.

The Board of Tax Appeals is seeking to restore its funding to the FY13 expenditure levels and fully fund the salary increases previously enacted.

Salaries

The salary line items reflect no change from FY14 to FY15.

Travel

The FY14 travel budget is 41% less than the actual expenditures for FY13. The majority of all travel monies for FY14 will be expended for the twice a month travel by Board members to conduct hearings. Out-of state travel to attend the State Judges and Tax Conferences and to obtain continuing legal education for the Executive Director and for Board training is needed. The Judicial College and the National Association of Hearing Officers provide a level of training specific to the concerns of the agency that cannot be obtained in-state. The FY14 budget does not contain enough funding for attendance at these training sessions.

The Board is seeking to have its travel budget increased for FY15. First, we are requesting restoration to the FY13 spending levels. Secondly, we are requesting additional funding in order to enable our employees to receive the continuing legal education which will not be offered in FY14 due to the limited funding.

Contractual

The Board is seeking a 5% reduction from its FY13 expenditures for its FY15 contractual expense. This however, is an increase from our FY14 appropriated contractual amount as the Board is under-funded for FY14. The FY14 budget does not include funding for tuition and seminar registration fees since travel for these seminars was also not funded. There is also not enough funding to cover the agency's data processing charges in FY14. The FY15 request seeks to restore funding to the FY13 expenditure levels and not the under-funded FY14 appropriation amount.

The FY13 expenses included hiring the Mississippi Industries for the Blind to scan all of its documents. The \$13,515 expenditure does not reflect an annual cost as multiple years were scanned as part of this project. However, the FY14 appropriated amount contains no funding for the current year documents. We are requesting funding in FY15 to continue this project in order to scan two years of documents.

Our contractual line item also reflects an increase in the agency's building rent. The agency is seeking additional office space in order to provide meeting areas for the Board members. The increase is projected to be only \$225 a month.

Commodities

**NARRATIVE
2015 BUDGET REQUEST**

BOARD OF TAX APPEALS

Name of Agency

The Board will have to curtail its commodity expenses in FY14 due to reduction in the appropriation for operating expenses. The FY14 commodities budget is almost 40% lower than the agency expended for these items in FY13.

The Board anticipates it will need to replenish paper and office materials so we are requesting an increase in spending authority for FY15; however, the amount requested is actually less than was expended in FY13. The reduction from FY13 spending levels is a result of not having to purchase additional non-capital office equipment.

Equipment

The Board was able to fully equip its office during FY12 thereby reducing the need for much equipment purchases in FY13. The FY14 budget reflects that no purchases of equipment will be made. Due to the limited amount of equipment purchased in these two years, the Board is seeking \$4,000 to purchase furnishings for the additional rented space to be used by the Board members. We are also anticipating the need to purchase a scanner for use with the paperless component of the new accounting system, MAGIC.

The budget request for the Board of Tax Appeals for the fiscal year ending June 30, 2015 is herein submitted. We have thoroughly analyzed the needs of this organization and have tried to keep our request to a minimum. Your favorable consideration is appreciated.

**OUT-OF-STATE TRAVEL
FISCAL YEAR 2013**

BOARD OF TAX APPEALS

Agency Name

Note: All expenditures recorded on this form must be totaled and said total must agree with the out-of-state travel amount indicated for FY 2013 on Form Mbr-1, line I.A.2.b.

Employee's Name	Destination	Purpose	Travel Cost	Funding Source
Samuel Polk	San Francisco, CA	Meeting of State Judges	535	
Joyce Parker	San Antonio, TX	NAHO Conference	636	
Janet Mann	Washington, DC	National Tax Conference	356	
Denise Cooper	St. Paul, MN	National Assoc of Hearing Officers	462	
Samuel Polk	Reno, NV	Judicial College Course	950	
Samuel Polk	Boston, MA	Meeting of State Judges	470	
Sara Fox	Boston, MA	Meeting of State Judges	400	
Total Out of State Travel Cost			\$3,809	

FEES, PROFESSIONAL AND OTHER SERVICES
(EXPENDITURE CODES 61600-61699)

BOARD OF TAX APPEALS

Name of Agency

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015	Fund Num.
61610 Engineering					
TOTAL 61610 Engineering					
61615 SAAS Fees - DFA					
SAAS Fees / SAAS Support		213	215	225	2194
<i>Comp. Rate: Transaction Based</i>					
TOTAL 61615 SAAS Fees - DFA		213	215	225	
61616 MMRS Fees					
MMRS Fees / MMRS Support		766	775	800	2194
<i>Comp. Rate: Annual Assessment</i>					
TOTAL 61616 MMRS Fees		766	775	800	
61620 Department of Audit					
Office of State Auditor / Audit					2194
<i>Comp. Rate: \$30 an hour</i>					
TOTAL 61620 Department of Audit					
6162X Accounting (61621-61624)					
61624 - Accounting - Cornerstone Consulting / Agency Fiscal and Budget		14,000	14,000	16,000	2914
<i>Comp. Rate: 1000/month +2000</i>					
TOTAL 6162X Accounting (61621-61624)		14,000	14,000	16,000	
6163X Legal (61630-61636)					
TOTAL 6163X Legal (61630-61636)					
61650 State Personnel Board					
State Personnel Board / SPB Service		822	822	822	2184
<i>Comp. Rate: 137 Per PIN charge</i>					
TOTAL 61650 State Personnel Board		822	822	822	
6165X Personnel Services Contracts (61651-61653)					
TOTAL 6165X Personnel Services Contracts (61651-61653)					
61658 Personnel Services Contracts - SPAHRS					
TOTAL 61658 Personnel Services Contracts - SPAHRS					
61660 Court Costs & Reporters					
Court Reporter / Reporting					2194
<i>Comp. Rate: \$200 per session</i>					
TOTAL 61660 Court Costs & Reporters					
61661 Recording Notary Fees					
Stegall, Earl / Recording Fees			150	150	2194
<i>Comp. Rate: Per Notary Kit</i>					
Aspire / Court Reporter		490	700	700	2194
<i>Comp. Rate: Fee</i>					
Melissa Magee / Court Reporter		200			2194
<i>Comp. Rate: Fee</i>					
TOTAL 61661 Recording Notary Fees		690	850	850	

FEES, PROFESSIONAL AND OTHER SERVICES

BOARD OF TAX APPEALS

Name of Agency _____

TYPE OF FEE AND NAME OF VENDOR	Retired w/ PERS	(1) Actual Expenses FY Ending June 30, 2013	(2) Estimated Expenses FY Ending June 30, 2014	(3) Requested for FY Ending June 30, 2015	Fund Num.
6168X Contract Worker (61682-61688)					
TOTAL 6168X Contract Worker (61682-61688)					
61690 Other Fees & Services					
61690 - Other Fees/MIB / Scanning and Indexing <i>Comp. Rate: Per Item</i>		13,515		5,000	2194
TOTAL 61690 Other Fees & Services		13,515		5,000	
GRAND TOTAL (61600-61699)		30,006	16,662	23,697	

VEHICLE PURCHASE DETAILS

BOARD OF TAX APPEALS

Name of Agency

Year	Model	Person(s) Assigned To	Vehicle Purpose/Use	Replacement or New?	FY2015 Req. Cost
				New	0
					0
TOTAL VEHICLE REQUEST					0

**VEHICLE INVENTORY
AS OF JUNE 30, 2013**

BOARD OF TAX APPEALS _____

Name of Agency

Veh. Type	Vehicle Descript.	Model Year	Model	Person(s) Assigned To	Purpose/Use	Tag Number	Mileage On 6-30-13	Average Miles per Year	Replacement Proposed	
									FY 2014	FY 2015

Vehicle Type = Passenger/Work

**PRIORITY OF DECISION UNITS
FISCAL YEAR**

BOARD OF TAX APPEALS _____

Agency Name

Program	Decision Unit	Object	Amount
Priority # 0			
Program # 1 : TAX APPEALS			
	Fully Fund the Board		
		Travel	5,000
		Contractual	14,528
		Commodities	3,000
		Equipment	4,000
		Total	26,528
		General Funds	26,528

CAPITAL LEASES

BOARD OF TAX APPEALS

Name of Agency

Vendor/ Item Leased	Original Date of Lease	Original Number of Months of Lease	Number of Months Remaining on 6-30-13	Last Payment Date	Interest Rate	Amount of Each Payment			Total of Payments to be Made								
						Principal	Interest	Total	Actual FY 2013	Estimated FY 2014			Requested FY 2015				
										Principal	Interest	Total	Principal	Interest	Total		
/	//	0	0	//	.000												

Summary of 3% General Fund Program Reduction to FY2014 Appropriated Funding by Major Object

BOARD OF TAX APPEALS

Major Object	FY2014 GENERAL FUND REDUCTION	EFFECT ON FY2014 STATE SUPPORT SPECIAL FUNDS	EFFECT ON FY2014 FEDERAL FUNDS	EFFECT ON FY2014 OTHER SPECIAL FUNDS	TOTAL 3% REDUCTIONS
PERSONAL SERVICES	(15,549)				(15,549)
TRAVEL					
CONTRACTUAL SERVICES					
COMMODITIES					
OTHER THAN EQUIPMENT					
EQUIPMENT					
VEHICLES					
WIRELESS COMM. DEVICES					
SUBSIDIES, LOANS, ETC					
TOTALS	(15,549)				(15,549)