

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, 2014	Estimate Expenses FY Ending June 30, 2015	Requested for FY Ending June 30, 2016	Requested Increase (+) or Decrease (-) FY 2016 vs. FY 2015 (Col. 3 vs. Col. 2)	
				AMOUNT	PERCENT
I. A. PERSONAL SERVICES					
1. Salaries, Wages & Fringe Benefits (Base)	454,444	455,152	455,152		
a. Additional Compensation			66,024		
b. Proposed Vacancy Rate (Dollar Amount)					
c. Per Diem					
Total Salaries, Wages & Fringe Benefits	454,444	455,152	521,176	66,024	14.50%
2. Travel					
a. Travel & Subsistence (In-State)	2,286	2,500	2,500		
b. Travel & Subsistence (Out-of-State)	2,261	5,000	5,000		
c. Travel & Subsistence (Out-of-Country)					
Total Travel	4,547	7,500	7,500		
B. CONTRACTUAL SERVICES (Schedule B):					
a. Tuition, Rewards & Awards	675	1,300	1,300		
b. Communications, Transportation & Utilities	35	500	500		
c. Public Information					
d. Rents	21,817	24,040	24,115	75	0.31%
e. Repairs & Service	310				
f. Fees, Professional & Other Services	19,249	19,802	21,229	1,427	7.20%
g. Other Contractual Services	2,160	1,960	1,960		
h. Data Processing	8,820	8,937	9,045	108	1.20%
i. Other	616	650	650		
Total Contractual Services	53,682	57,189	58,799	1,610	2.81%
C. COMMODITIES (Schedule C):					
a. Maintenance & Construction Materials & Supplies					
b. Printing & Office Supplies & Materials	1,445	1,225	1,725	500	40.81%
c. Equipment, Repair Parts, Supplies & Accessories					
d. Professional & Scientific Supplies & Materials					
e. Other Supplies & Materials	2,548	2,000	2,050	50	2.50%
Total Commodities	3,993	3,225	3,775	550	17.05%
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					
d. IS Equipment (Data Processing & Telecommunications)	1,335		1,500	1,500	
e. Equipment - Lease Purchase					
f. Other Equipment					
Total Equipment (Schedule D-2)	1,335		1,500	1,500	
3. Vehicles (Schedule D-3)					
4. Wireless Comm. Devices (Schedule D-4)					
E. SUBSIDIES, LOANS & GRANTS (Schedule E):					
TOTAL EXPENDITURES	518,001	523,066	592,750	69,684	13.32%
II. BUDGET TO BE FUNDED AS FOLLOWS:					
Cash Balance-Unencumbered					
General Fund Appropriation (Enter General Fund Lapse Below)	518,001	523,066	592,750	69,684	13.32%
State Support Special Funds					
Federal Funds _____ Other Special Funds (Specify) _____					
Less: Estimated Cash Available Next Fiscal Period					
TOTAL FUNDS (equals Total Expenditures above)	518,001	523,066	592,750	69,684	13.32%
GENERAL FUND LAPSE	312				
III. PERSONNEL DATA					
Positions Authorized in Appropriation Bill	Permanent: Full Time: 6	6	6		
	Part Time:				
	Time-Limited: Full Time:				
	Part Time:				
Average Annual Vacancy Rate (Percentage)	Permanent: Full Time:				
	Part Time:				
	Time-Limited: Full Time:				
	Part Time:				

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, 2014

REQUEST BY FUNDING SOURCE

Name of Agency BOARD OF TAX APPEALS

Specify Funding Sources As Shown Below	FY 2014 Actual Amount	% Of Line Item	% Of Total Budget	FY 2015 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2016 Requested Amount	% Of Line Item	% Of Total Budget
1. General State Support Special (Specify)	454,444	100.00%		455,152	100.00%		521,176	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	454,444		87.73%	455,152		87.01%	521,176		87.92%
1. General State Support Special (Specify)	4,547	100.00%		7,500	100.00%		7,500	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	4,547		0.87%	7,500		1.43%	7,500		1.26%
1. General State Support Special (Specify)	53,682	100.00%		57,189	100.00%		58,799	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	53,682		10.36%	57,189		10.93%	58,799		9.91%
1. General State Support Special (Specify)	3,993	100.00%		3,225	100.00%		3,775	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	3,993		0.77%	3,225		0.61%	3,775		0.63%

REQUEST BY FUNDING SOURCE

Name of Agency BOARD OF TAX APPEALS

Specify Funding Sources As Shown Below	FY 2014 Actual Amount	% Of Line Item	% Of Total Budget	FY 2015 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2016 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)	1,335	100.00%					1,500	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	1,335		0.25%				1,500		0.25%
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 2014 Actual Amount	% Of Line Item	% Of Total Budget	FY 2015 Estimated Amount	% Of Line Item	% Of Total Budget	FY 2016 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) _____	518,001	100.00%		523,066	100.00%		592,750	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	518,001		100.00%	523,066		100.00%	592,750		100.00%

SPECIAL FUNDS DETAIL

BOARD OF TAX APPEALS

Name of Agency

S. STATE SUPPORT SPECIAL FUNDS		(1) Actual Revenues FY 2014	(2) Estimated Revenues FY 2015	(3) Requested Revenues FY 2016
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 2014	(2) Estimated Revenues FY 2015	(3) Requested Revenues FY 2016
Source (Fund Number)	Detailed Description of Source	FY 2015	FY 2016			
	Cash Balance-Unencumbered					
Section A TOTAL						

B. OTHER SPECIAL FUNDS (NON-FED'L)		(1) Actual Revenues FY 2014	(2) Estimated Revenues FY 2015	(3) Requested Revenues FY 2016
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 6/30/14	(2) Balance as of 6/30/15	(3) Balance as of 6/30/16
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 2014 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	454,444				454,444
Travel	4,547				4,547
Contractual Services	53,682				53,682
Commodities	3,993				3,993
Other Than Equipment					
Equipment	1,335				1,335
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	518,001				518,001
No. of Positions (FTE)	6.00				6.00

	FY 2015 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	455,152				455,152
Travel	7,500				7,500
Contractual Services	57,189				57,189
Commodities	3,225				3,225
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	523,066				523,066
No. of Positions (FTE)	6.00				6.00

	FY 2016 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe	66,024				66,024
Travel					
Contractual Services	1,610				1,610
Commodities	550				550
Other Than Equipment					
Equipment	1,500				1,500
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	69,684				69,684
No. of Positions (FTE)					

Note: FY2016 Total Request = FY2015 Estimated + FY2016 Incr(Decr) for Continuation + FY2016 Expansion/Reduction of Existing Activities + FY2016 New Activities.

CONTINUATION AND EXPANDED REQUEST

BOARD OF TAX APPEALS

Program No. _____ of 1 Programs

AGENCY _____

SUMMARY OF ALL PROGRAMS

PROGRAM

FY 2016 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 2016 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 2016 Total Request				
(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	521,176			521,176
Travel	7,500			7,500
Contractual Services	58,799			58,799
Commodities	3,775			3,775
Other Than Equipment				
Equipment	1,500			1,500
Vehicles				
Wireless Comm. Devs.				
Subsidies, Loans & Grants				
Total	592,750			592,750
No. of Positions (FTE)	6.00			6.00

Note: FY2016 Total Request = FY2015 Estimated + FY2016 Incr(Decr) for Continuation + FY2016 Expansion/Reduction of Existing Activities + FY2016 New Activities.

SUMMARY OF PROGRAMS
FORM MBR-1-03sum

BOARD OF TAX APPEALS

Agency Name

FUNDING REQUESTED FISCAL YEAR 2016

PROGRAM		GENERAL	ST.SUPP.SPECIAL	FEDERAL	OTHER SPECIAL	TOTAL
1.	TAX APPEALS	592,750				592,750
	SUMMARY OF ALL PROGRAMS	592,750				592,750

CONTINUATION AND EXPANDED REQUEST

BOARD OF TAX APPEALS

Program No. 1 of 1 Programs

AGENCY

TAX APPEALS

PROGRAM

	FY 2014 Actual				
	(1) General	(2) State Support Special	(3) Federal	(4) Other Special	(5) Total
Salaries, Wages, Fringe	454,444				454,444
Travel	4,547				4,547
Contractual Services	53,682				53,682
Commodities	3,993				3,993
Other Than Equipment					
Equipment	1,335				1,335
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	518,001				518,001
No. of Positions (FTE)	6.00				6.00

	FY 2015 Estimate				
	(6) General	(7) State Support Special	(8) Federal	(9) Other Special	(10) Total
Salaries, Wages, Fringe	455,152				455,152
Travel	7,500				7,500
Contractual Services	57,189				57,189
Commodities	3,225				3,225
Other Than Equipment					
Equipment					
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	523,066				523,066
No. of Positions (FTE)	6.00				6.00

	FY 2016 Increase/Decrease for Continuation				
	(11) General	(12) State Support Special	(13) Federal	(14) Other Special	(15) Total
Salaries, Wages, Fringe	66,024				66,024
Travel					
Contractual Services	1,610				1,610
Commodities	550				550
Other Than Equipment					
Equipment	1,500				1,500
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	69,684				69,684
No. of Positions (FTE)					

Note: FY2016 Total Request = FY2015 Estimated + FY2016 Incr(Decr) for Continuation + FY2016 Expansion/Reduction of Existing Activities + FY2016 New Activities.

CONTINUATION AND EXPANDED REQUEST

BOARD OF TAX APPEALS

Program No. 1 of 1 Programs

AGENCY

TAX APPEALS

PROGRAM

FY 2016 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 2016 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 2016 Total Request					
	(26) General	(27) State Support Special	(28) Federal	(29) Other Special	(30) Total
Salaries, Wages, Fringe	521,176				521,176
Travel	7,500				7,500
Contractual Services	58,799				58,799
Commodities	3,775				3,775
Other Than Equipment					
Equipment	1,500				1,500
Vehicles					
Wireless Comm. Devs.					
Subsidies, Loans & Grants					
Total	592,750				592,750
No. of Positions (FTE)	6.00				6.00

Note: FY2016 Total Request = FY2015 Estimated + FY2016 Incr(Decr) for Continuation + FY2016 Expansion/Reduction of Existing Activities + FY2016 New Activities.

PROGRAM DECISION UNITS

BOARD OF TAX APPEALS

1 - TAX APPEALS

AGENCY

PROGRAM NAME

	A	B	C	D	E	F	G	H
EXPENDITURES:	FY 2015 Appropriation	Escalations By DFA	Non-Recurring Items	Implement Approved Plan	Fully Fund The Board	Total Funding Change	FY 2016 Total Request	
SALARIES	455,152			66,024		66,024	521,176	
GENERAL	455,152			66,024		66,024	521,176	
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
TRAVEL	7,500						7,500	
GENERAL	7,500						7,500	
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
CONTRACTUAL	57,189				1,610	1,610	58,799	
GENERAL	57,189				1,610	1,610	58,799	
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
COMMODITIES	3,225				550	550	3,775	
GENERAL	3,225				550	550	3,775	
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
CAPITAL-OTE								
GENERAL								
ST.SUP.SPECIAL								
FEDERAL								
OTHER								
EQUIPMENT					1,500	1,500	1,500	
GENERAL					1,500	1,500	1,500	
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	523,066			66,024	3,660	69,684	592,750	

FUNDING:

GENERAL FUNDS	523,066			66,024	3,660	69,684	592,750	
ST.SUP.SPCL.FUNDS								
FEDERAL FUNDS								
OTHER SP.FUNDS								
TOTAL	523,066			66,024	3,660	69,684	592,750	

POSITIONS:

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

PRIORITY LEVEL:

				1	2			
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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 15 Estimated & FY 16 Increase/Decrease for continuations) of MBR-1-03 and designated Budget Unit Decisions columns of MBR-1-03-A:

(D) Implement Approved Plan:

The Board has approved a compensation plan for its Commissioners that has not been implemented due to restrictive language in the appropriation bills. The Board is seeking to have this plan funded for FY16. The Board is also seeking to implement the SPB recommended salary realignments for staff positions.

(E) Fully Fund the Board:

The Board is seeking to be fully funded in all object categories. The FY14 appropriation required spending levels to be reduced below the necessary operational levels. The expenses in all categories, except salaries, was less in FY14 than actual FY13 expenditures.

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 2014</u> <u>ACTUAL</u>	<u>FY 2015</u> <u>ESTIMATED</u>	<u>FY 2016</u> <u>PROJECTED</u>
1 Number of hearings conducted	47.00	50.00	50.00
2 Number of orders issued	92.00	100.00	100.00

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 2014</u> <u>ACTUAL</u>	<u>FY 2015</u> <u>ESTIMATED</u>	<u>FY 2016</u> <u>PROJECTED</u>
1 No. days to send notice to taxpayer	11.00	11.00	11.00
2 No. days to conduct hearing after requested (except in extraordinary circumstances)	144.00	144.00	144.00
3 No. days after hearing to issue orders (except in extraordinary circumstances)	95.00	95.00	95.00

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 2014</u> <u>ACTUAL</u>	<u>FY 2015</u> <u>ESTIMATED</u>	<u>FY 2016</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 2015 Funding			FY 2015 GF PERCENT REDUCED
	Total Funds	Reduced Amount	Reduced Funding Amount	
Program Name: (1) TAX APPEALS				
GENERAL	523,066	(15,692)	507,374	(3.00%)
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL				
TOTAL	523,066	(15,692)	507,374	

Narrative Explanation:

The Board does not have much cushion in its operating budget. A 3% reduction would require training of the staff to be curtailed which would reduce contractual and travel expenses. A slight decrease could be made in commodities. Since the majority of the Board's expense is salary, a 3% reduction would require the Board to cut salaries.

SUMMARY OF ALL PROGRAMS				
GENERAL	523,066	(15,692)	507,374	(3.00%)
ST.SUPPORT SPECIAL				
FEDERAL				
OTHER SPECIAL				
TOTAL	523,066	(15,692)	507,374	

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 FY2015

24

C.	Names of Members	City, Town, Residence	Appointed By	Date of Appointment	Length of Term
1.	<u>Will Green Poindexter</u>	<u>Inverness</u>	<u>Gov. Bryant</u>	<u>7/1/14</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, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016
A. TUITION, REWARDS & AWARDS (61010-61099)			
61010 Tuition			
61020 Employee Training	675	1,300	1,300
61030 Travel Registration			
TOTAL (A)	675	1,300	1,300
B. TRANSPORTATION & UTILITIES (61100-61299)			
61110 Postage, Box Rent, etc.		500	500
61190 Transportation of Goods	35		
61210 Electricity			
61220 Gas			
61230 Water & Sewage			
TOTAL (B)	35	500	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	19,147	21,365	21,365
61440 Office Equipment	2,670	2,675	2,750
61460 Other Equipment			
61470 Capitol Facilities - Rental			
TOTAL (D)	21,817	24,040	24,115
E. REPAIRS & SERVICES (61500-61599)			
61520 Buildings			
61530 Machinery & Field Equipment			
61540 Motor Vehicles			
61550 Office Equipment & Furniture	310		
61590 Miscellaneous Items of Equipment			
TOTAL (E)	310		
F. FEES, PROFESSIONAL & OTHER SERVICES (61600-61699)			
61610 Engineering			
61615 SAAS Fees - DFA	227	230	250
61616 MMRS Fees	701	1,000	1,207
61620 Department of Audit			
6162X Accounting (61621-61624)	14,000	14,000	15,200
6163X Legal (61630-61636)			
61650 State Personnel Board	822	822	822
6165X Personnel Services Contracts (61651-61653)	40		
61658 Personnel Services Contracts - SPAHRS			
61660 Court Costs & Reporters	1,171	1,250	1,250
61661 Recording Notary Fees			
6168X Contract Worker (61682-61688)			
61690 Other Fees & Services	2,288	2,500	2,500
TOTAL (F)	19,249	19,802	21,229

**SCHEDULE B
CONTRACTUAL SERVICES CONTINUED**

BOARD OF TAX APPEALS

Name of Agency

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016
G. OTHER CONTRACTUAL SERVICES (61700-61899)			
61700 Liability Insurance Pool Contributions (Tort Claims)	610	650	650
61710 Insurance & Fidelity Bonds	1,000	1,000	1,000
61715 Insurance Computer Equipment			
61720 Membership Dues	310	310	310
61721 Subscriptions	240		
TOTAL (G)	2,160	1,960	1,960
H. INFORMATION TECHNOLOGY (61900-61990)			
61902 IS Professional Fees - Outside Vendor	3,948	4,000	4,000
61905 IS Professional Fees - ITS			
6191X IS Training/Education (61914-61915)			
61917 Service Charges to State Data Center	721	725	725
61921 Software Acquisition and Installation	690	592	700
61922 Basic Telephone Monthly - Outside Vendor			
61923 Basic Telephone Monthly - ITS	1,889	2,000	2,000
61924 Long Distance Charges - Outside Vendor			
61925 Long Distance Charges - ITS	20	20	20
61926 Private Data Line Monthly Charges - Outside Vendor	1,055	1,100	1,100
61927 Private Data Line Monthly Charges - ITS			
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	497	500	500
61961 Maintenance/Repair of IS Equipment			
61962 Maintenance/Repair of Telephone Systems (ITS)			
TOTAL (H)	8,820	8,937	9,045
I. OTHER (61991-61999)			
61800 - Procurement Card Expenses	616	650	650
61992 - SPAHRS Travel Related Contracts			
6199X Prior Year Expense (61996-61998)			
61999 Contractual Services - No PO Required			
TOTAL (I)	616	650	650
GRAND TOTAL <i>(Enter on Line I-B of Form MBR-1)</i>	53,682	57,189	58,799
FUNDING SUMMARY:			
GENERAL FUNDS	53,682	57,189	58,799
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
TOTAL FUNDS	53,682	57,189	58,799

**SCHEDULE C
COMMODITIES**

BOARD OF TAX APPEALS

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016
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	-162	250	250
62120 Duplication & Reproduction Supplies			
62130 Office Supplies & Materials	775	775	775
62140 Paper Supplies	197	200	200
62150 Maps, Manuals, Library Books			
62160 Office Equipment (not capital outlay)	635		500
Total (B)	1,445	1,225	1,725
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	293	200	200
62450 Janitor Supplies & Cleaning			
62460 Wearing Material			
62475 Food for Business	242	250	250
62520 Decal Signs			
62555 Data Processing Equipment Repair Parts			
62560 Eating Utensils			
62590 Other Supplies & Materials	909	900	900
61595 Other Equipment (not capital outlay)			
62800 Procurement Card	975	550	550
62900			
62993 Reimbursable Travel Commodities	129	100	150
62998 Prior year expense			
Total (E)	2,548	2,000	2,050

**SCHEDULE C
COMMODITIES CONTINUED**

BOARD OF TAX APPEALS
Name of Agency _____

MINOR OBJECT OF EXPENDITURE	(1) Actual Expenses FY Ending June 30, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016
GRAND TOTAL (A, B, C, D & E) <i>(Enter on Line I-C of Form MBR-1)</i>	3,993	3,225	3,775
FUNDING SUMMARY:			
GENERAL FUNDS	3,993	3,225	3,775
STATE SUPPORT SPECIAL FUNDS			
FEDERAL FUNDS			
OTHER SPECIAL FUNDS			
TOTAL FUNDS	3,993	3,225	3,775

**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, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016
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, 2014		Est. FY Ending June 30, 2015		Req. FY Ending June 30, 2016		
	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							
Conference Table and Chairs							
File Cabinets, Shedder, Other Equip							
TOTAL (C)							
D. IS EQUIPMENT (DP & TELECOMMUNICATIONS)							
63421 IT/IS Equipment - Computers	1	1,335			1	1,500	1,500
Ipad							
Scanner for MAGIC							
TOTAL (D)		1,335					1,500
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>		1,335					1,500
FUNDING SUMMARY:							
GENERAL FUNDS		1,335					1,500
STATE SUPPORT SPECIAL FUNDS							
FEDERAL FUNDS							
OTHER SPECIAL FUNDS							
TOTAL FUNDS		1,335					1,500

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

BOARD OF TAX APPEALS

Name of Agency _____

MINOR OBJECT OF EXPENDITURE	Vehicle Inventory	FY Ending	June 30, 2014	FY Ending	June 30, 2015	FY Ending	June 30, 2016
	June 30, 2014	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, 2014		Est FY Ending June 30, 2015		Req FY Ending June 30, 2016	
	June 30, 2014	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, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016
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
2016 BUDGET REQUEST**

BOARD OF TAX APPEALS

Name of Agency

Salaries

The Board of Tax Appeals adopted a salary compensation plan for its' Governor appointed board member several years ago. The plan states that each newly appointed members' salary would be at start step, after serving two years the salary would go to the midpoint of the established salary range and that the last two years their compensation would go to the end step of the salary range. This plan was discussed with the State Personnel Board and the Legislative Budget Office as well as with the appropriations committees. Everyone appeared to adopt the plan as presented; however, the Board has not been able to implement the adopted plan due to the restrictive salary language contained in the appropriation legislation. The Board is seeking to implement this plan and to have the plan funded for FY16.

The Board is also seeking to award the recommended State Personnel Board realignment of all its positions. The increased amounts needed to implement the recommended SPB realignment and salary changes are shown below by position:

Board Chairman	\$ 7,576
Associate Member less than 2 years	\$ 2,929
Associated Member with 5 years of service	\$ 12,627
Executive Director (required to be an attorney)	\$ 19,042
Appeals Officer	\$ 6,868
Staff Officer	\$ 3,550

Note: The large increase for the Board Member with five years' experience is due to the fact that this member was not awarded the mid-point salary range in the fourth year of the appointment.

In addition, the Board would require an additional \$13,432 for fringe on the increased salaries. The fringe rate is calculated using a 25.54% rate on the increased salary amount. The total increase in salaries is \$66,024.

Travel

The Legislature increased the Board's travel authority for FY15 due to the need for continuing education and Board training. We are seeking level funding in this area for FY16.

Contractual

The only increase in the Board's contractual request is related directly to the implementation of the state's new accounting system, MAGIC. The Department of Finance and Accounting has projected their fees in FY16 to be 58% higher than what was charged in FY14. The accounting services are also projected to increase by \$1,200 for FY16.

Commodities

The Board is seeking an additional \$500 in its commodity line items. This increase is due in part to the fact that the Board received a credit in FY4 which was applied against expenses. Without a credit, expenses will be higher. We are also seeking an increase as the FY15 appropriation was less than the FY14 expenses.

Equipment

The FY15 appropriation does not afford the Board any lieu way for purchases of equipment. The Board will need to purchase one computer in FY16 to maintain its computer replacement plan.

**NARRATIVE
2016 BUDGET REQUEST**

BOARD OF TAX APPEALS

Name of Agency

**OUT-OF-STATE TRAVEL
FISCAL YEAR 2014**

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 2014 on Form Mbr-1, line I.A.2.b.

Employee's Name	Destination	Purpose	Travel Cost	Funding Source
Sam Polk	Reno, NV	Judicial College	388	General
Denise Cooper	St. Paul, MN	NAHO Convention	527	General
Sam Polk	Boston, MA	Training	113	General
Janet Mann	Washington, DC	National Tax Institute	728	General
Sara Fox	Boston, MA	Training	53	General
Sam Polk	Denver, CO	Conference	452	General
Total Out of State Travel Cost			\$2,261	

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, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016	Fund Num.
61610 Engineering					
TOTAL 61610 Engineering					
61615 SAAS Fees - DFA					
SAAS Fees / SAAS Support		227	230	250	2194
<i>Comp. Rate: Transaction Based</i>					
TOTAL 61615 SAAS Fees - DFA		227	230	250	
61616 MMRS Fees					
MMRS Fees / MMRS Support		701	1,000	1,207	2194
<i>Comp. Rate: Annual Assessment</i>					
TOTAL 61616 MMRS Fees		701	1,000	1,207	
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	15,200	2914
<i>Comp. Rate: 1000/month +2000</i>					
TOTAL 6162X Accounting (61621-61624)		14,000	14,000	15,200	
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)					
Emma Wann / Temp Clerical Support		40			General
<i>Comp. Rate: 10/hour</i>					
TOTAL 6165X Personnel Services Contracts (61651-61653)		40			
61658 Personnel Services Contracts - SPAHRS					
TOTAL 61658 Personnel Services Contracts - SPAHRS					
61660 Court Costs & Reporters					
Court Reporter / Reporting		1,171	1,250	1,250	2194
<i>Comp. Rate: \$200 per session</i>					
TOTAL 61660 Court Costs & Reporters		1,171	1,250	1,250	
61661 Recording Notary Fees					
Stegall, Earl / Recording Fees					2194
<i>Comp. Rate: Per Notary Kit</i>					
Aspire / Court Reporter					2194
<i>Comp. Rate: Fee</i>					
Melissa Magee / Court Reporter					2194
<i>Comp. Rate: Fee</i>					

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, 2014	(2) Estimated Expenses FY Ending June 30, 2015	(3) Requested for FY Ending June 30, 2016	Fund Num.
TOTAL 61661 Recording Notary Fees		<u> </u>	<u> </u>	<u> </u>	
6168X Contract Worker (61682-61688)		<u> </u>	<u> </u>	<u> </u>	
TOTAL 6168X Contract Worker (61682-61688)		<u> </u>	<u> </u>	<u> </u>	
61690 Other Fees & Services					
61690 WB Security Inc. / Security		2,288	2,500	2,500	2194
<i>Comp. Rate: \$50</i>					
TOTAL 61690 Other Fees & Services		<u>2,288</u>	<u>2,500</u>	<u>2,500</u>	
GRAND TOTAL (61600-61699)		19,249	19,802	21,229	

VEHICLE PURCHASE DETAILS

BOARD OF TAX APPEALS

Name of Agency

Year	Model	Person(s) Assigned To	Vehicle Purpose/Use	Replacement or New?	FY2016 Req. Cost
				New	0
					<hr/>
					0
TOTAL VEHICLE REQUEST					0

**VEHICLE INVENTORY
AS OF JUNE 30, 2014**

BOARD OF TAX APPEALS _____

Name of Agency

Veh. Type	Vehicle Descript.	Model Year	Model	Person(s) Assigned To	Purpose/Use	Tag Number	Mileage On 6-30-14	Average Miles per Year	Replacement Proposed	
									FY 2015	FY 2016

Vehicle Type = Passenger/Work

**PRIORITY OF DECISION UNITS
FISCAL YEAR**

BOARD OF TAX APPEALS
Agency Name

Program	Decision Unit	Object	Amount
Priority # 1			
Program # 1 : TAX APPEALS	Implement Approved Plan		
		Salaries	66,024
		Total	66,024
		General Funds	66,024
Priority # 2			
Program # 1 : TAX APPEALS	Fully Fund the Board		
		Contractual	1,610
		Commodities	550
		Equipment	1,500
		Total	3,660
		General Funds	3,660

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 6-30-14	Last Payment Date	Interest Rate	Amount of Each Payment			Total of Payments to be Made							
						Principal	Interest	Total	Actual FY 2014	Estimated FY 2015			Requested FY 2016			
										Principal	Interest	Total	Principal	Interest	Total	
/	//	0	0	//	.000											

Summary of 3% General Fund Program Reduction to FY2015 Appropriated Funding by Major Object

BOARD OF TAX APPEALS

Major Object	FY2015 GENERAL FUND REDUCTION	EFFECT ON FY2015 STATE SUPPORT SPECIAL FUNDS	EFFECT ON FY2015 FEDERAL FUNDS	EFFECT ON FY2015 OTHER SPECIAL FUNDS	TOTAL 3% REDUCTIONS
PERSONAL SERVICES	(8,942)				(8,942)
TRAVEL	(3,000)				(3,000)
CONTRACTUAL SERVICES	(3,000)				(3,000)
COMMODITIES	(750)				(750)
OTHER THAN EQUIPMENT					
EQUIPMENT					
VEHICLES					
WIRELESS COMM. DEVICES					
SUBSIDIES, LOANS, ETC					
TOTALS	(15,692)				(15,692)