

Representative Jerome Zeringue
Chairman



Representative Gary Carter
Vice Chairman

Fiscal Year 21-22 HB1 Budget Review Department of Civil Service

House Committee on Appropriations
House Fiscal Division

April 9, 2021

Budget Analyst:
Chas Nichols (225) 342-2444

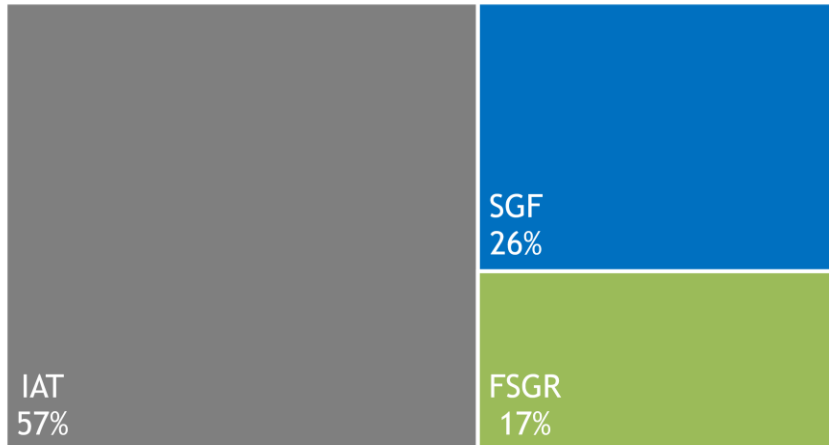
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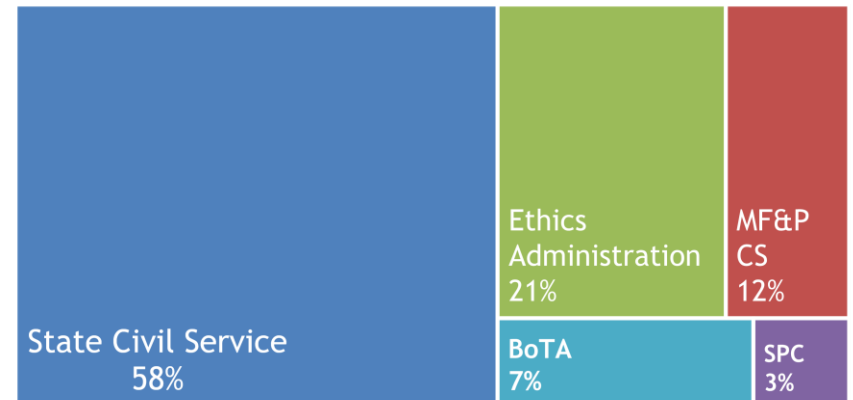
FY22 BUDGET RECOMMENDATION

Total Budget = \$23,441,388

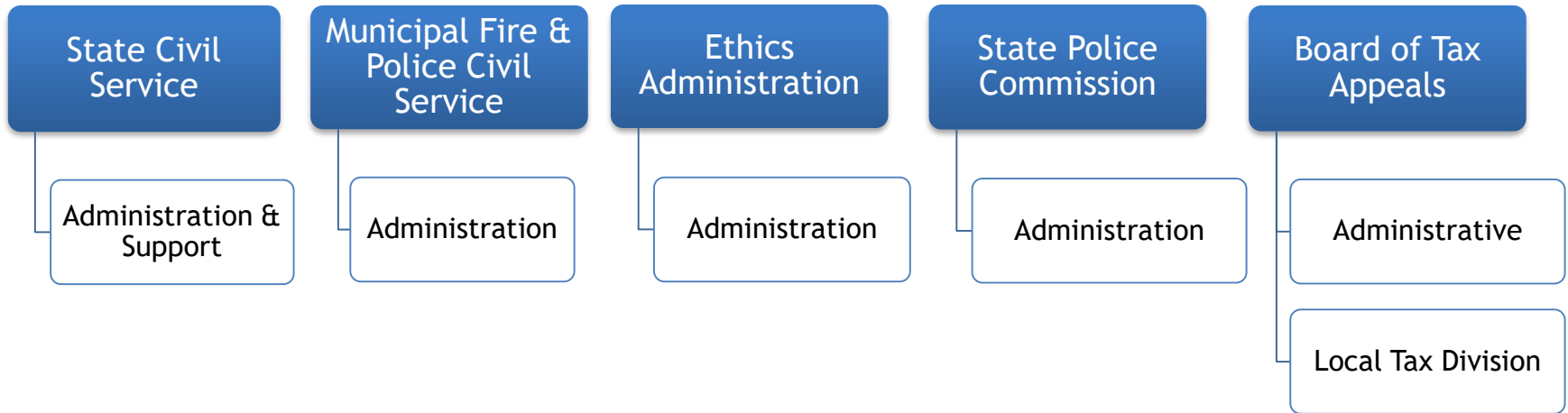
Means of Finance	
State General Fund	\$6,076,537
Interagency Transfers	\$13,295,325
Fees & Self-generated	\$4,069,526
Statutory Dedications	\$0
Federal	\$0
Total	\$23,441,388



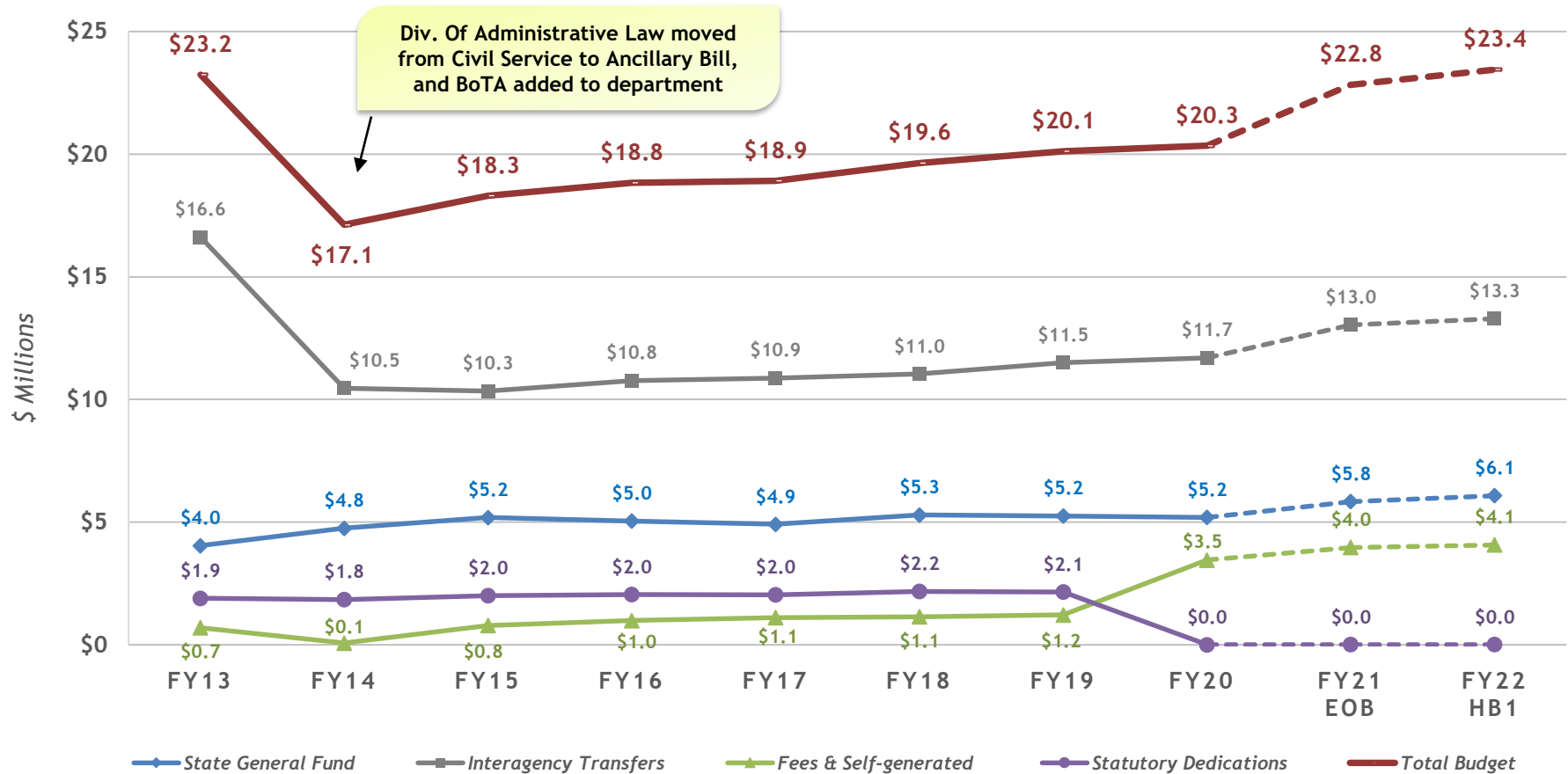
Agency Breakdown		
	Budget	Positions
State Civil Service	\$13,555,526	103
Municipal Fire & Police CS	\$2,704,892	20
Ethics Administration	\$5,009,314	40
State Police Commission	\$591,357	3
Board of Tax Appeals	\$1,580,299	10
Total	\$23,441,388	176



DEPARTMENT ORGANIZATION



HISTORICAL SPENDING



Source: Office of Planning and Budget - Budget Supporting Documents; and HB1 of the 2021 Regular Session

FY20 UNSPENT AUTHORITY

	End of Fiscal Year Budget	Actual Amount Spent	Unspent Budget Authority	Unspent Authority %	Unspent % by MOF
SGF	\$5,609,518	\$5,190,599	\$418,919	7.5%	31.8%
IAT	\$12,279,406	\$11,700,080	\$579,326	4.7%	44.0%
FSGR	\$1,379,199	\$1,299,457	\$79,742	5.8%	6.1%
Stat Ded*	\$2,390,651	\$2,152,374	\$238,277	10.0%	18.1%
Federal	\$0	\$0	\$0	0.0%	0.0%
FY20 Total	\$21,658,774	\$20,342,510	\$1,316,264	6.1%	100.0%

Historical Total Unspent Authority for Comparison

	End of Fiscal Year Budget	Actual Amount Spent	Unspent Budget Authority	Unspent %
FY19 Total	\$21,056,697	\$20,118,628	\$938,069	4.5%
FY18 Total	\$20,415,019	\$19,638,690	\$776,329	3.8%
3 Year Avg.	\$21,043,497	\$20,033,276	\$1,010,221	4.8%

**Act 404 of the 2019 RS reclassified these funds from statutory dedications to fees & self-generated revenues effective July 1st, 2020. For consistency it is represented as statutory dedications here.*

FY20 UNSPENT AUTHORITY

Did department collect all revenue budgeted?

	Final Budget (w/o FY21 carryfwd)	Actual Revenue Collections	Uncollected Revenue
SGF	\$5,609,518	\$5,190,599	(\$418,919)
IAT	\$12,279,406	\$11,527,306	(\$752,100)
FSGR	\$1,379,199	\$1,213,913	(\$165,286)
SD	\$2,390,651	\$2,611,146	\$220,495
FED	\$0	\$0	\$0
FY20 Total	\$21,658,774	\$20,542,964	(\$1,115,810)
FY19 Total	\$21,056,697	\$20,182,249	(\$874,448)
FY18 Total	\$20,415,019	\$20,471,664	\$56,645
3 Year Avg.	\$21,043,497	\$20,398,959	(\$644,538)

The department collected \$1.1 million less than the FY20 budget. The majority of excess budget authority over collections was in interagency transfers and state general fund.

Did department spend all collections?

	Actual Revenue Collections	Actual Expenditures	Unspent Revenue
SGF	\$5,190,599	\$5,190,599	\$0
IAT	\$11,527,306	\$11,700,080	\$172,774
FSGR	\$1,213,913	\$1,299,457	\$85,544
SD	\$2,611,146	\$2,152,374	(\$458,772)
FED	\$0	\$0	\$0
FY20 Total	\$20,542,964	\$20,342,510	(\$200,454)
FY19 Total	\$20,471,664	\$20,118,628	(\$353,036)
FY18 Total	\$20,182,249	\$19,638,690	(\$543,559)
3 Year Avg.	\$20,398,959	\$20,033,276	(\$365,683)

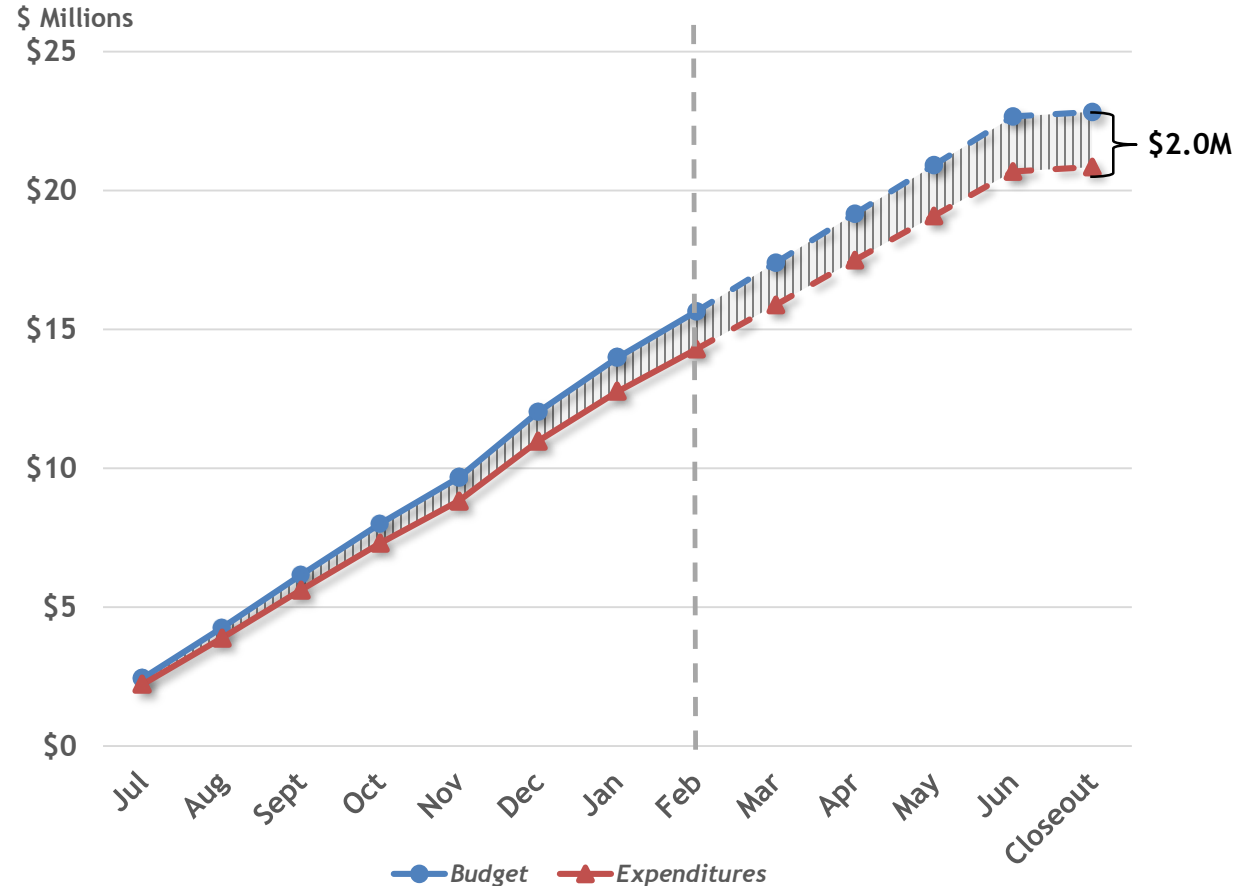
The department collected \$200,454 more than was spent in FY20. This is primarily due to excess collections over the spent amount in the Municipal Fire & Police Civil Service Operating Account, which is statutorily authorized to carry over fund balance.

FY21 CURRENT EXPENDITURE TREND

Approximately \$20.8 M (91.3%) from all means of finance could be spent based on actual spending patterns through February and projections through the remainder of the fiscal year. This would leave \$2.0 M or 8.7% of the department's total budget authority unspent.

The primary drivers of this disparity are the personnel services projections within State Civil Service and uncollected fees budgeted in the Board of Tax Appeals.

In FY20, the department spent 93.9% of its total budget comparing its end of year budget and actual expenditures and factoring out funding carried over into FY21.



FY22 SOURCES OF FUNDING

Interagency Transfers \$13.3 M

- State Civil Service
 - Fees collected from all state agencies that are billed on a per classified employee basis
- State Police Commission
 - Funds from the Office of State Police to help fund a contract to develop and administer cadet entrance exams and classified promotional exams
- Board of Tax Appeals
 - Dept. of Revenue from a reduction in distributions of local use tax to parish collectors
- **\$1.3 Million**
Carried over into FY 21 department wide as a result of language in HB1 authorizing use of prior year collections in the current budget

Self-generated Revenue \$4.1 M

- State Civil Service
 - Fees collected from the quasi-state agencies that are billed on a per classified employee basis
- Ethics Administration
 - filing fees for political action committees, legislative lobbying registration fees, executive lobbying legislative fees, and charges for copies of reports, transcripts, etc.
- Municipal Fire and Police Civil Service
 - Two and one half hundredths of one percent (0.025%) of the gross direct insurance premiums received statewide, in the preceding year, less returned premiums, by insurers doing business in the state
- Board of Tax Appeals
 - Filing fees and charges for copies of hearing transcripts
- **\$150,079**
Carried over into FY 21 department wide as a result of language in HB1 authorizing use of prior year collections in the current budget

OVERALL DEPARTMENT FUNDING

Means of Finance	FY20 Actual Expenditures	FY21 Existing Operating Budget 12/1/20	FY22 HB1 Budget	Change from Existing Operating Budget to HB1		Change from Actual Expenditures to HB1	
SGF	\$5,190,599	\$5,825,958	\$6,076,537	\$250,579	4.3%	\$885,938	17.1%
IAT	\$11,700,080	\$13,040,082	\$13,295,325	\$255,243	2.0%	\$1,595,245	13.6%
FSGR	\$3,451,831	\$3,964,054	\$4,069,526	\$105,472	2.7%	\$617,695	17.9%
Stat Ded	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Federal	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Total	\$20,342,510	\$22,830,094	\$23,441,388	\$611,294	2.7%	\$3,098,878	15.2%

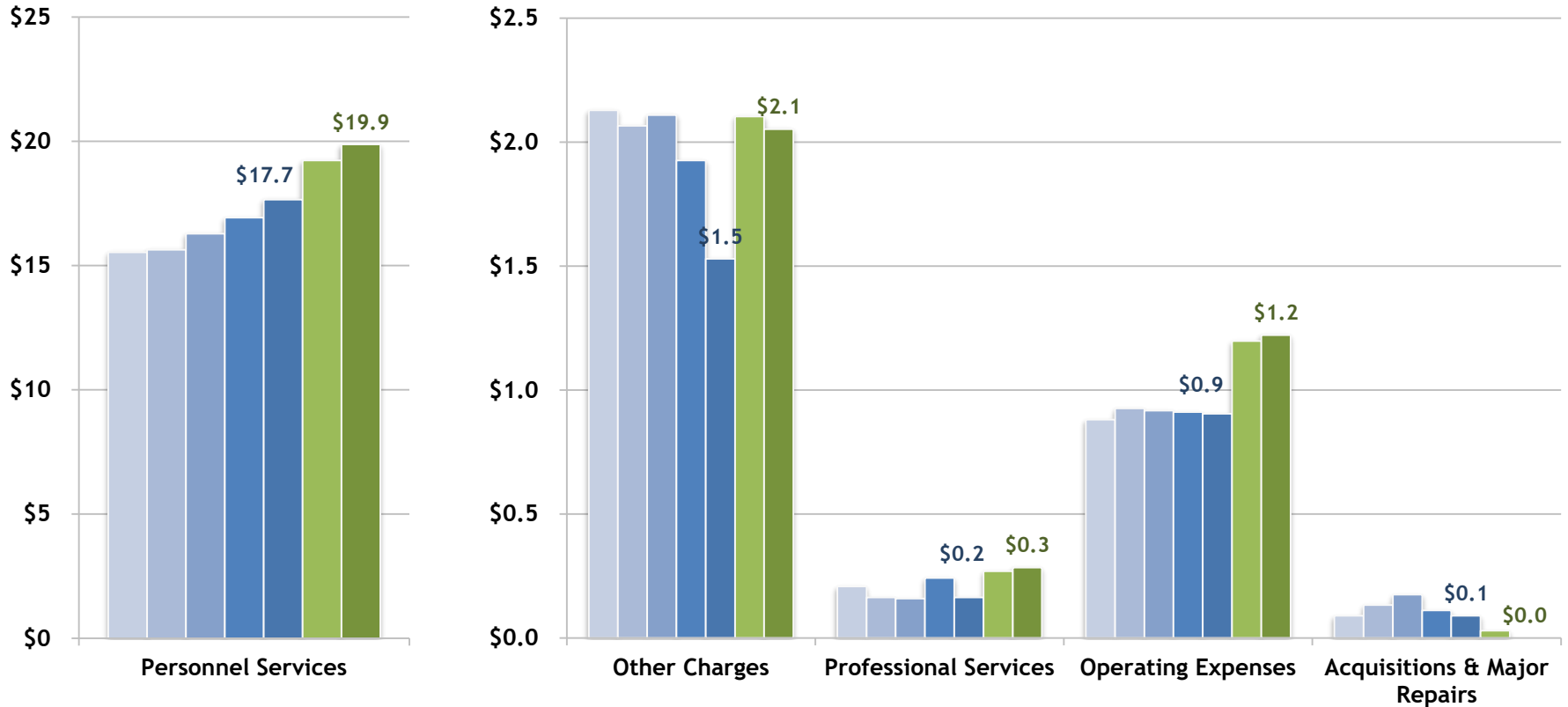
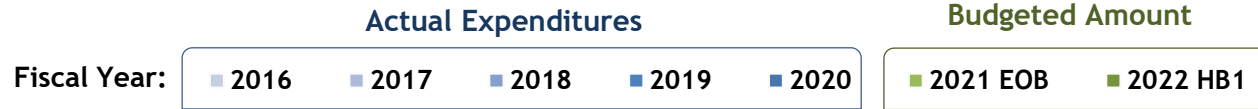
Source: Office of Planning and Budget - Budget Supporting Documents and HB1 of the 2021 Regular Session

AGENCY FUNDING

Agency Name	FY20 Actual Expenditures	FY21 Existing Operating Budget 12/1/20	FY22 HB1 Budget	Change from Existing Operating Budget to HB1		Change from Actual Expenditures to HB1	
State Civil Service	\$12,031,689	\$13,347,737	\$13,555,526	\$207,789	1.6%	\$1,523,837	12.7%
Ethics Administration	\$4,234,728	\$4,699,476	\$5,009,314	\$309,838	6.6%	\$774,586	18.3%
Municipal Fire & Police Civil Service	\$2,152,374	\$2,531,129	\$2,704,892	\$173,763	6.9%	\$552,518	25.7%
Board of Tax Appeals	\$1,415,950	\$1,573,204	\$1,580,299	\$7,095	0.5%	\$164,349	11.6%
State Police Commission	\$507,769	\$678,548	\$591,357	(\$87,191)	(12.8%)	\$83,588	16.5%
Total	\$20,342,510	\$22,830,094	\$23,441,388	\$611,294	2.7%	\$3,098,878	15.2%

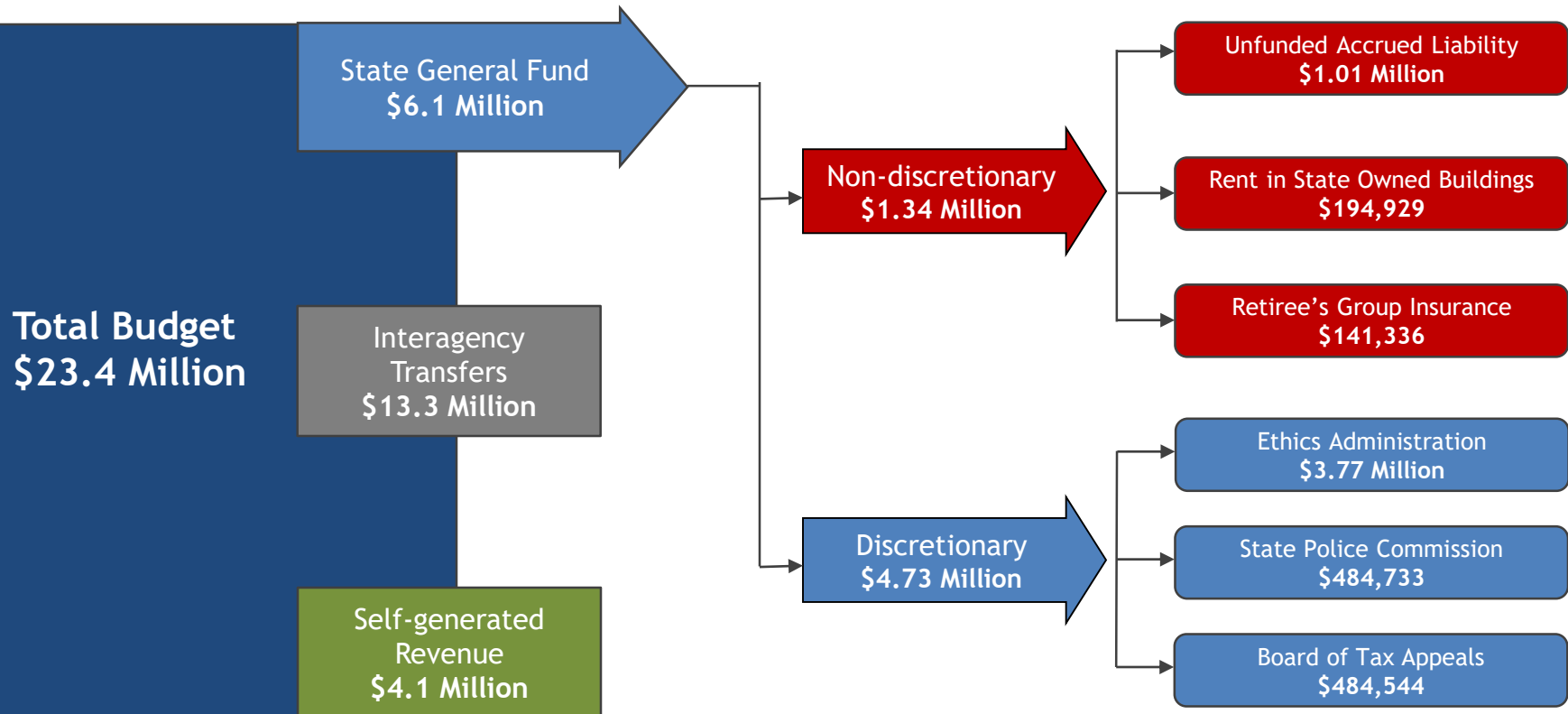
Source: Office of Planning and Budget - Budget Supporting Documents and HB1 of the 2021 Regular Session

EXPENDITURE HISTORY



Source: Office of Planning and Budget - Executive and Proposed Budget Supporting Documents

DISCRETIONARY EXPENSES

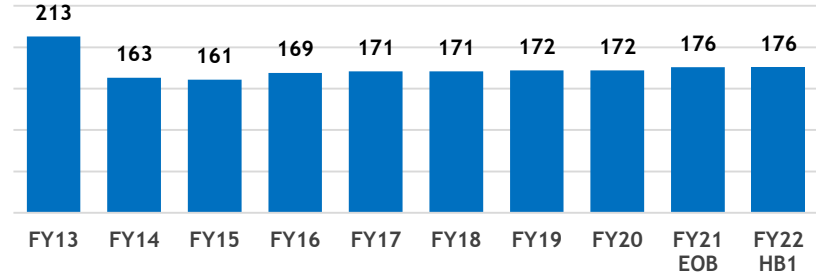


PERSONNEL INFORMATION

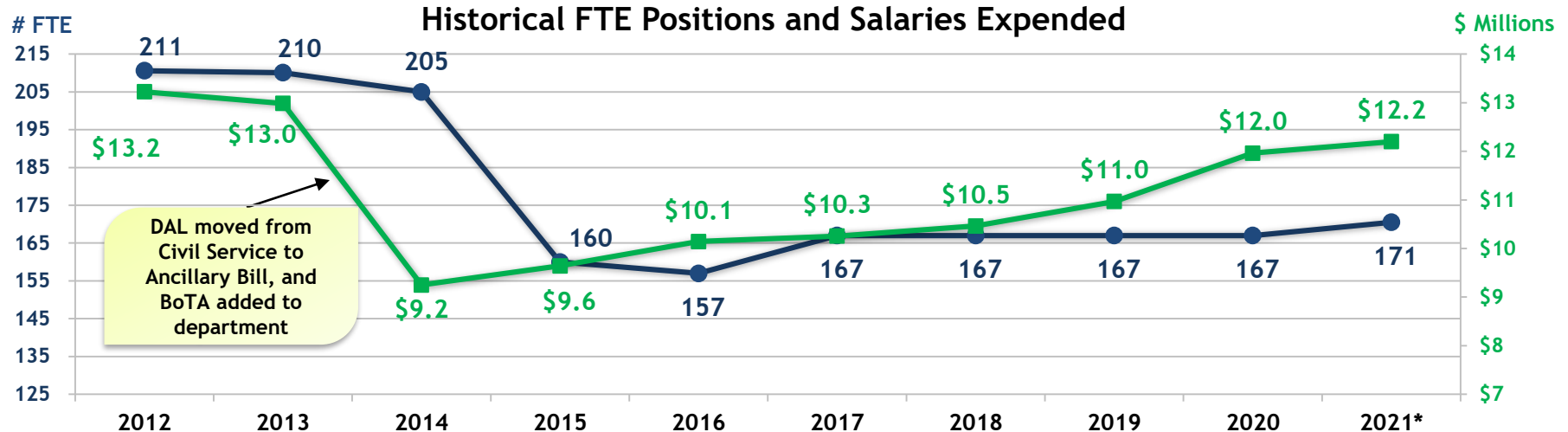
FY 2022 Recommended Positions

176	Total Authorized T.O. Positions (163 Classified, 13 Unclassified)
0	Authorized Other Charges Positions
2	Non-T.O. FTE Positions
7	Vacant Positions (February 1, 2021)

Historical Authorized T.O. Positions



Source: Office of Planning and Budget - Budget Supporting Documents



Source: Dept. of Civil Service and Budget Supporting Documents

*Existing Operating Budget 12/1/20

STATE CIVIL SERVICE

Agency Overview



STATECIVILSERVICE

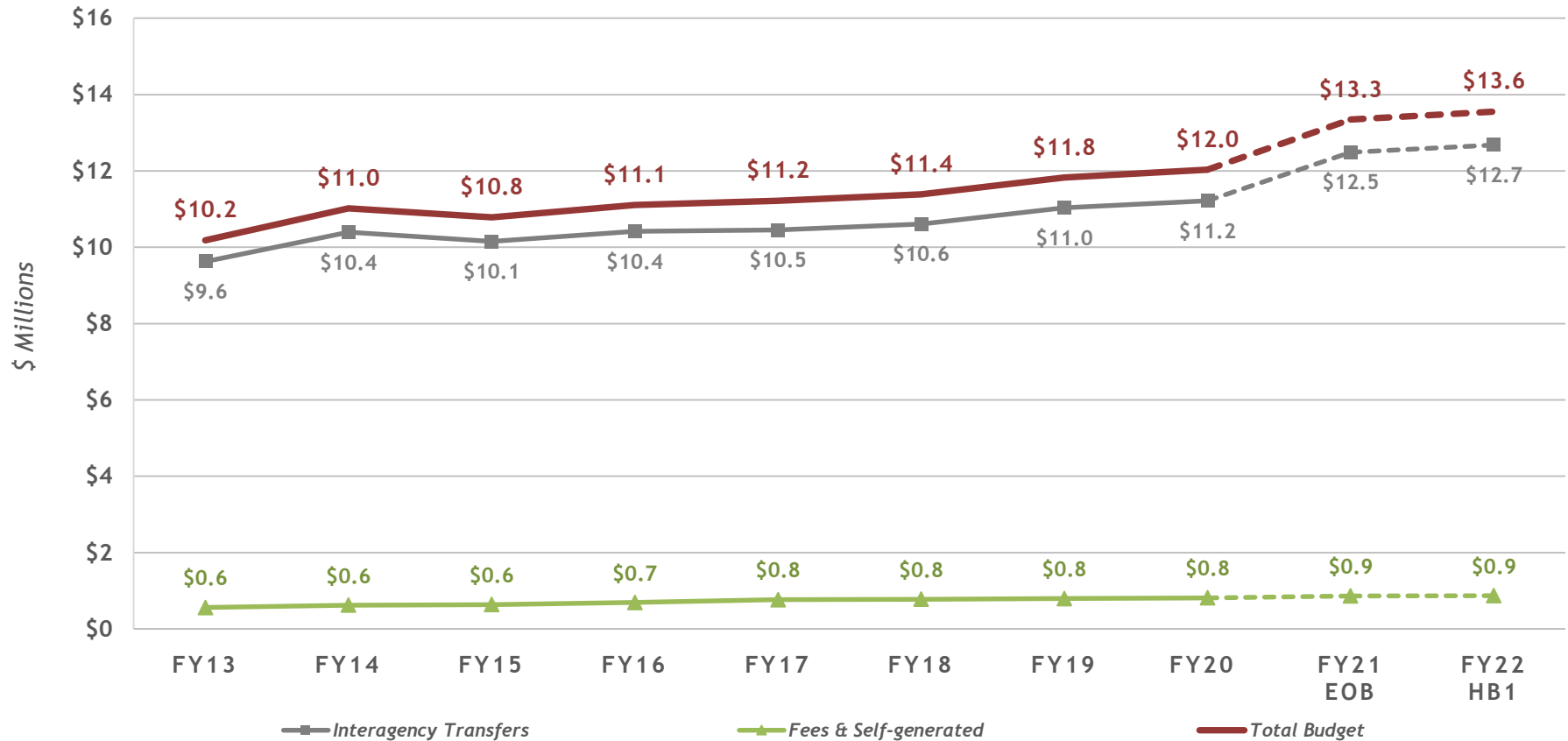
The mission of State Civil Service is to provide merit-based, innovative workforce solutions which enable state government to attract, develop and retain a productive, diverse and engaged workforce that excels in delivering quality services to the citizens of Louisiana.

Functions

- Appeals - provides a system for resolving appeals filed by classified employees concerning disciplinary actions, removals, rule violations, and discrimination claims.
- Talent Development - online and classroom training which allows agency supervisors and Human Resource managers the ability to develop the skills necessary to positively affect employees.
- Accountability - ensures agency compliance with Civil Service rules and merit system principles.
- Compensation - establishes the compensation system agencies use to classify and pay its employees.
- Employee Relations - seeks to achieve the outcomes of engagement, continuous improvement, and performance-based criteria for all employment decisions.

STATE CIVIL SERVICE

Historical Spending



Source: Office of Planning and Budget - Budget Supporting Documents; and HB1 of the 2021 Regular Session

STATE CIVIL SERVICE

Means of Finance	FY20 Actual Expenditures	FY21 Existing Operating Budget 12/1/20	FY22 HB1 Budget	Change from Existing Operating Budget to HB1		Change from Actual Expenditures to HB1	
SGF	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
IAT	\$11,217,850	\$12,487,248	\$12,682,569	\$195,321	1.6%	\$1,464,719	13.1%
FSGR	\$813,839	\$860,489	\$872,957	\$12,468	1.4%	\$59,118	7.3%
Stat Ded	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Federal	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Total	\$12,031,689	\$13,347,737	\$13,555,526	\$207,789	1.6%	\$1,523,837	12.7%

Significant funding changes from FY21 EOB:



\$195,321 Interagency Transfers

Due to a projected increase in billing collections from state agencies in FY 22



\$12,468 FSGR

Due to a projected increase in billing collections from quasi-state agencies in FY 22

STATE CIVIL SERVICE

FY 22 Expenditure Comparison

Expenditure Category	FY20 Actual Expenditures	FY21 Existing Operating Budget 12/1/20	FY22 HB1 Budget	Change from Existing Operating Budget to HB1		Change from Actual Expenditures to HB1	
Salaries	\$6,774,782	\$7,359,503	\$7,561,446	\$201,943	2.7%	\$786,664	11.6%
Other Compensation	\$35,510	\$93,509	\$93,509	\$0	0.0%	\$57,999	163.3%
Related Benefits	\$4,007,222	\$4,388,714	\$4,469,282	\$80,568	1.8%	\$462,060	11.5%
Travel	\$40,240	\$40,737	\$40,737	\$0	0.0%	\$497	1.2%
Operating Services	\$384,784	\$469,458	\$469,458	\$0	0.0%	\$84,674	22.0%
Supplies	\$15,434	\$18,990	\$18,990	\$0	0.0%	\$3,556	23.0%
Professional Services	\$9,750	\$30,000	\$30,000	\$0	0.0%	\$20,250	207.7%
Other Charges/IAT	\$746,180	\$919,552	\$872,104	(\$47,448)	(5.2%)	\$125,924	16.9%
Acq/Major Repairs	\$17,787	\$27,274	\$0	(\$27,274)	(100.0%)	(\$17,787)	(100.0%)
Total	\$12,031,689	\$13,347,737	\$13,555,526	\$207,789	1.6%	\$1,523,837	12.7%



\$282,511 Personnel Svcs

Net increase to account for market rate increases, group benefits rate increases, and retirement rate adjustments



\$47,448 IAT Expenditures

Primarily driven by a decrease in rent costs due to the Claiborne Building being paid off

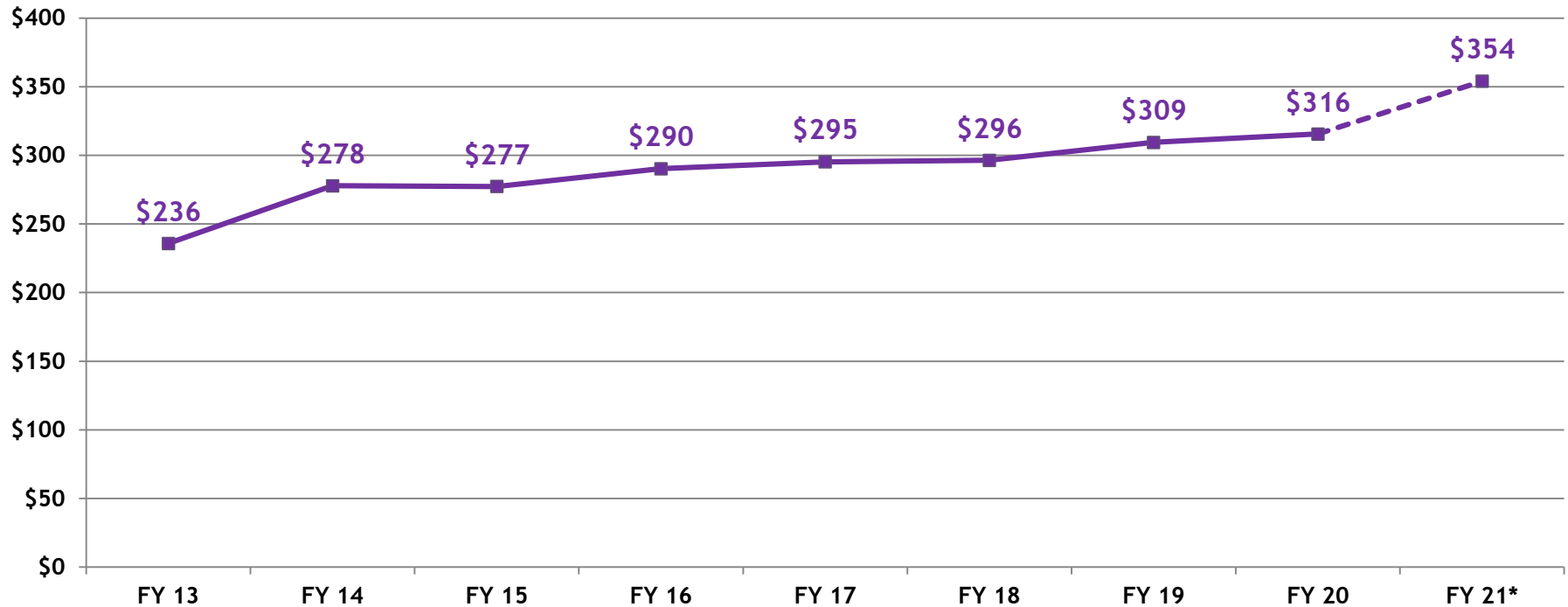


\$27,274 Acquisitions

Removed funding utilized in FY 21 for major purchases, such as F5 devices, virtual desktop infrastructure terminals, and other technology equipment

STATE CIVIL SERVICE

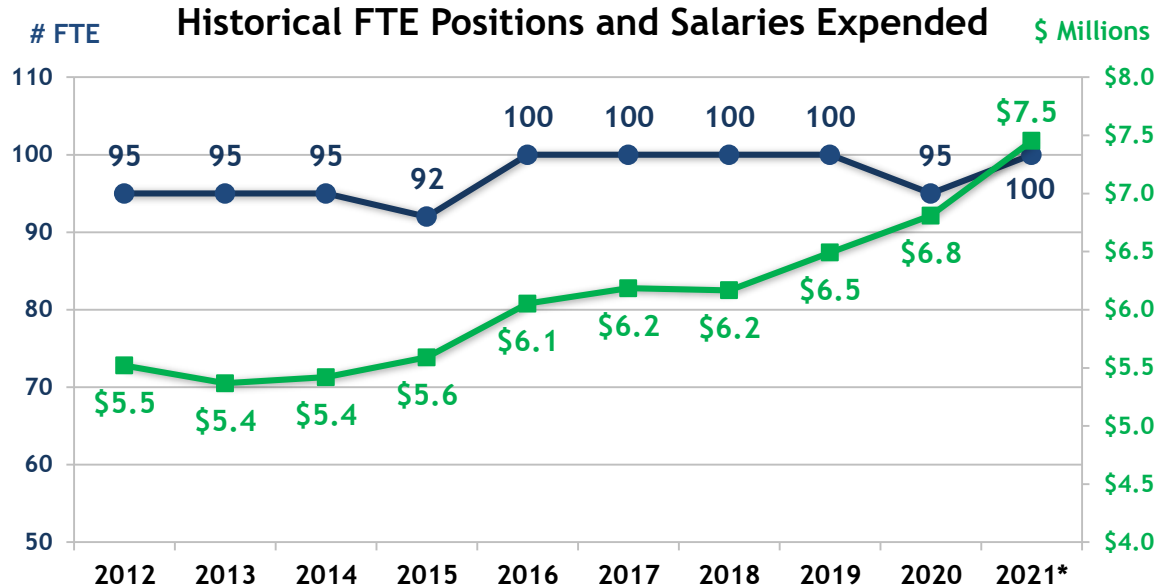
State Civil Service Spending Per Classified FTE State Employee



STATE CIVIL SERVICE

FY 2022 Recommended Positions

103	Total Authorized T.O. Positions (103 Classified, 0 Unclassified)
0	Authorized Other Charges Positions
0	Non-T.O. FTE Positions
3	Vacant Positions (February 1, 2021)



Contact	Title	Phone Number
Byron Decoteau	Director	225.342.8272
Christopher Deer	Deputy Director	225.342.8272
Brandon Scivicque	Deputy Undersecretary	225.342.0339



OFFICE of STATE EXAMINER FIRE & POLICE CIVIL SERVICE

The mission of the Office of the State Examiner, Municipal Fire and Police Civil Service, is to administer an effective, cost-efficient civil service system based on merit, efficiency, fitness, and length of service, consistent with the law and professional standards, for fire fighters and police officers in all municipalities in the State:

- Having populations greater than 7,000 but less than 500,000 inhabitants to which the law applies
- In all parish fire depts and fire protection districts regardless of population

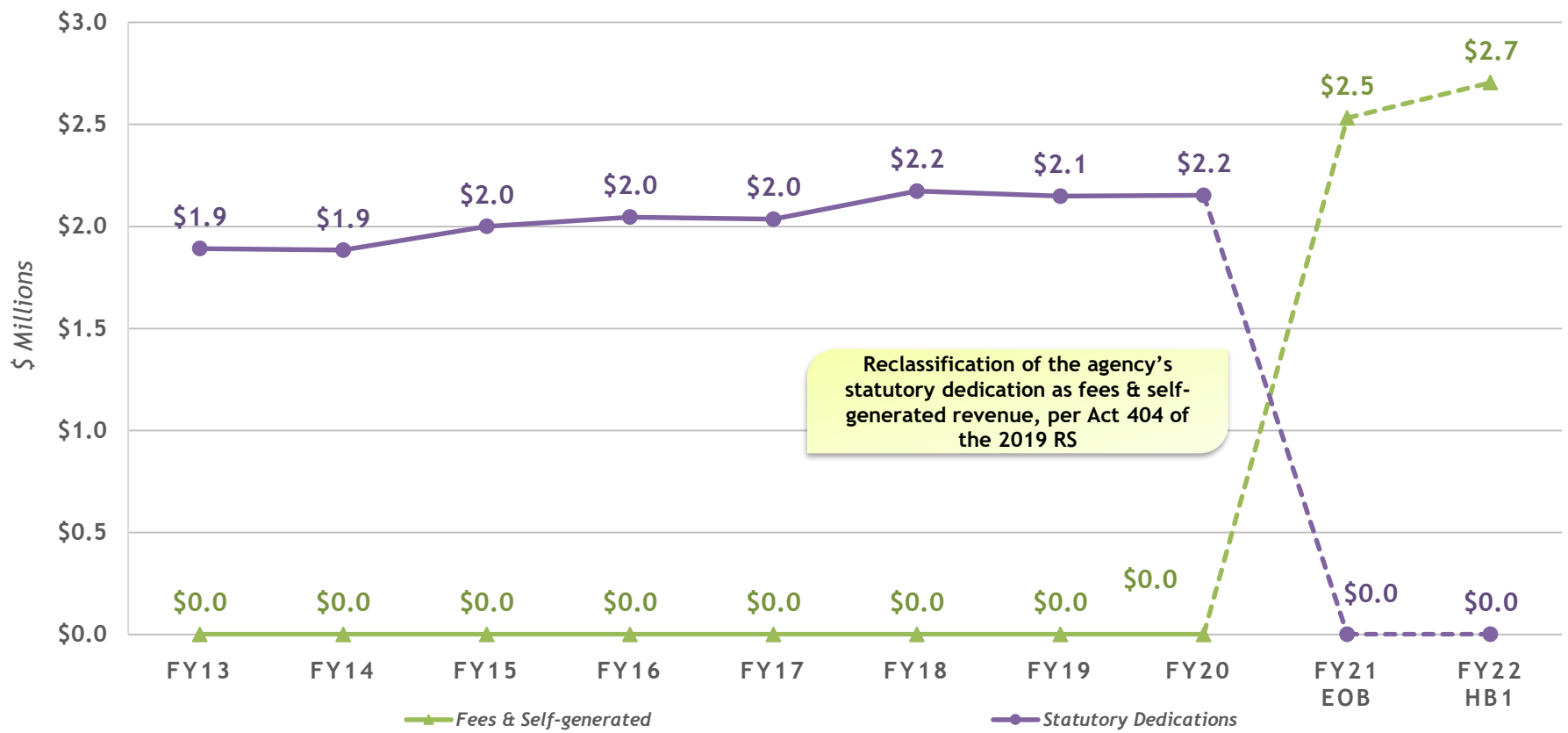
Agency Overview

Functions

- Resource Services - provides local Civil Service Boards management and administrative personnel with the tools necessary to ensure compliance with federal and state law in the effective management of fire and police personnel.
- Testing Services - responds to the needs of administrators, classified employees, and Louisiana residents protected by the MF&PCS System by providing validated selection tests and lists of qualified eligible applicants for hire and promotion.

MUNICIPAL FIRE & POLICE CIVIL SERVICE

Historical Spending



Source: Office of Planning and Budget - Budget Supporting Documents; and HB1 of the 2021 Regular Session

MUNICIPAL FIRE & POLICE CIVIL SERVICE

Means of Finance	FY20 Actual* Expenditures	FY21 Existing Operating Budget 12/1/20	FY22 HB1 Budget	Change from Existing Operating Budget to HB1		Change from Actual Expenditures to HB1	
SGF	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
IAT	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
FSGR	\$2,152,374	\$2,531,129	\$2,704,892	\$173,763	6.9%	\$552,518	25.7%
Stat Ded	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Federal	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Total	\$2,152,374	\$2,531,129	\$2,704,892	\$173,763	6.9%	\$552,518	25.7%

Significant funding changes from FY21 EOB:



\$173,763 FSGR

Increase in projected insurance premium collections. MF&PCS collects fees from 2.5/100ths of 1% of gross direct insurance premiums.

**Act 404 of the 2019 RS reclassified these funds from statutory dedications to fees & self-generated revenues effective July 1st, 2020. For consistency it is represented as fees & self-gen here.*

MUNICIPAL FIRE & POLICE CIVIL SERVICE

FY 22 Expenditure Comparison

Expenditure Category	FY20 Actual Expenditures	FY21 Existing Operating Budget 12/1/20	FY22 HB1 Budget	Change from Existing Operating Budget to HB1		Change from Actual Expenditures to HB1	
Salaries	\$1,198,456	\$1,354,204	\$1,456,876	\$102,672	7.6%	\$258,420	21.6%
Other Compensation	\$709,849	\$0	\$0	\$0	0.0%	(\$709,849)	(100.0%)
Related Benefits	\$0	\$802,599	\$840,428	\$37,829	4.7%	\$840,428	0.0%
Travel	\$10,636	\$20,183	\$20,183	\$0	0.0%	\$9,547	89.8%
Operating Services	\$161,084	\$203,299	\$223,299	\$20,000	9.8%	\$62,215	38.6%
Supplies	\$12,734	\$22,534	\$22,534	\$0	0.0%	\$9,800	77.0%
Professional Services	\$6,238	\$15,000	\$30,000	\$15,000	100.0%	\$23,762	380.9%
Other Charges/IAT	\$34,975	\$110,985	\$111,572	\$587	0.5%	\$76,597	219.0%
Acq/Major Repairs	\$18,402	\$2,325	\$0	(\$2,325)	(100.0%)	(\$18,402)	(100.0%)
Total	\$2,152,374	\$2,531,129	\$2,704,892	\$173,763	6.9%	\$552,518	25.7%



\$140,521 Personnel Svcs

Net increase to account for market rate increases, group benefits rate increases, and retirement rate adjustments.



\$20,000 Operating Expenses

Rent costs of facilities statewide to administer entrance exams for firefighters and police officers.

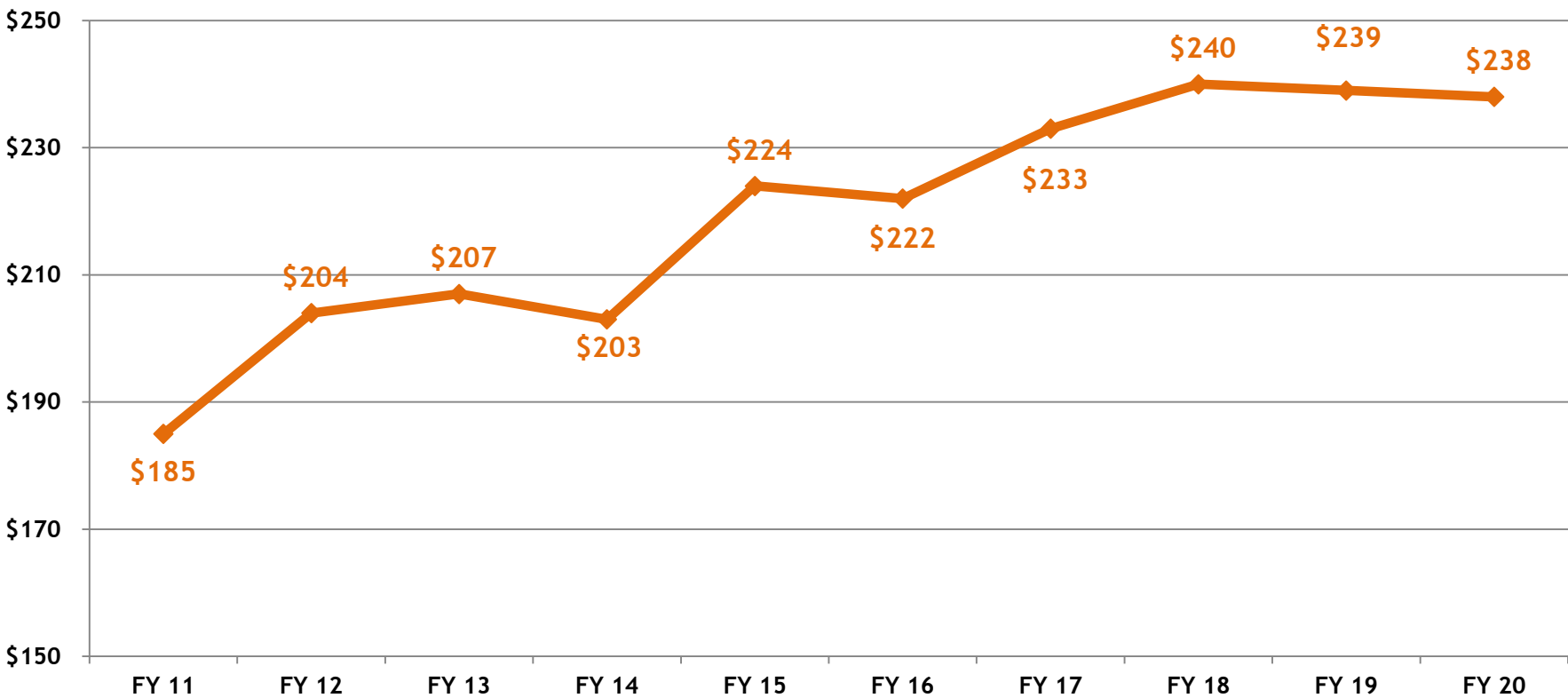


\$15,000 Professional Services

Conversion, validation, and online proctoring costs of an entrance exams for firefighters and police officers. \$5,000 of this is one time and will be removed in FY 23.

MUNICIPAL FIRE & POLICE CIVIL SERVICE

MF&PCS Spending Per Covered Employee

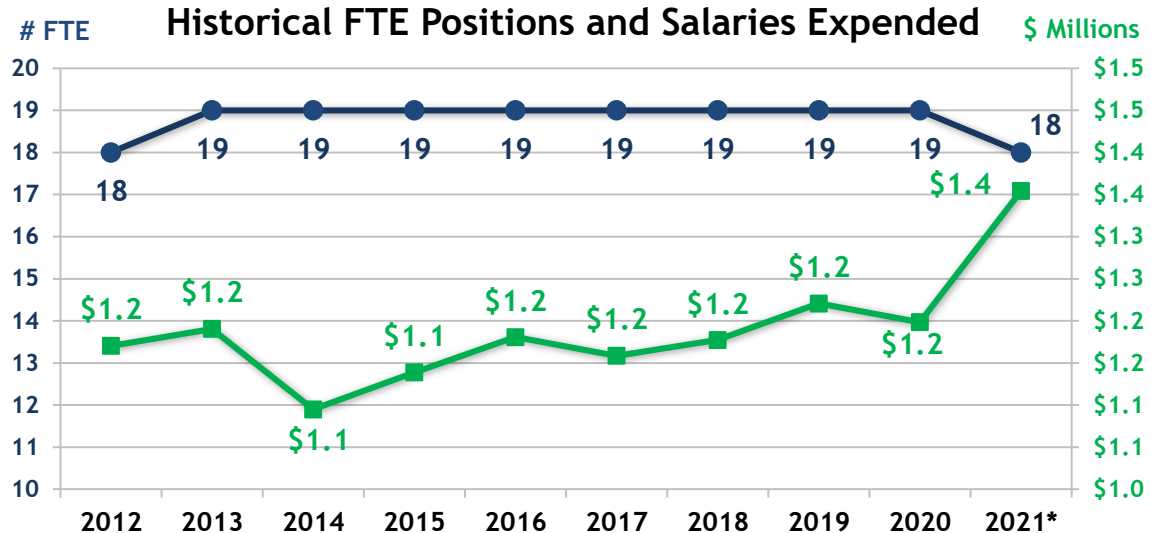


Source: House Fiscal Division calculations based on Executive Budget Supporting Documents and Performance Indicators

MUNICIPAL FIRE & POLICE CIVIL SERVICE

FY 2022 Recommended Positions

20	Total Authorized T.O. Positions (20 Classified, 0 Unclassified)
0	Authorized Other Charges Positions
0	Non-T.O. FTE Positions
1	Vacant Position (February 1, 2021)



Contact	Title	Phone Number
Adrienne Bordelon	State Examiner	225.925.4416
Jacqueline Cummings	Deputy State Examiner	225.925.7097

ETHICS ADMINISTRATION

Agency Overview



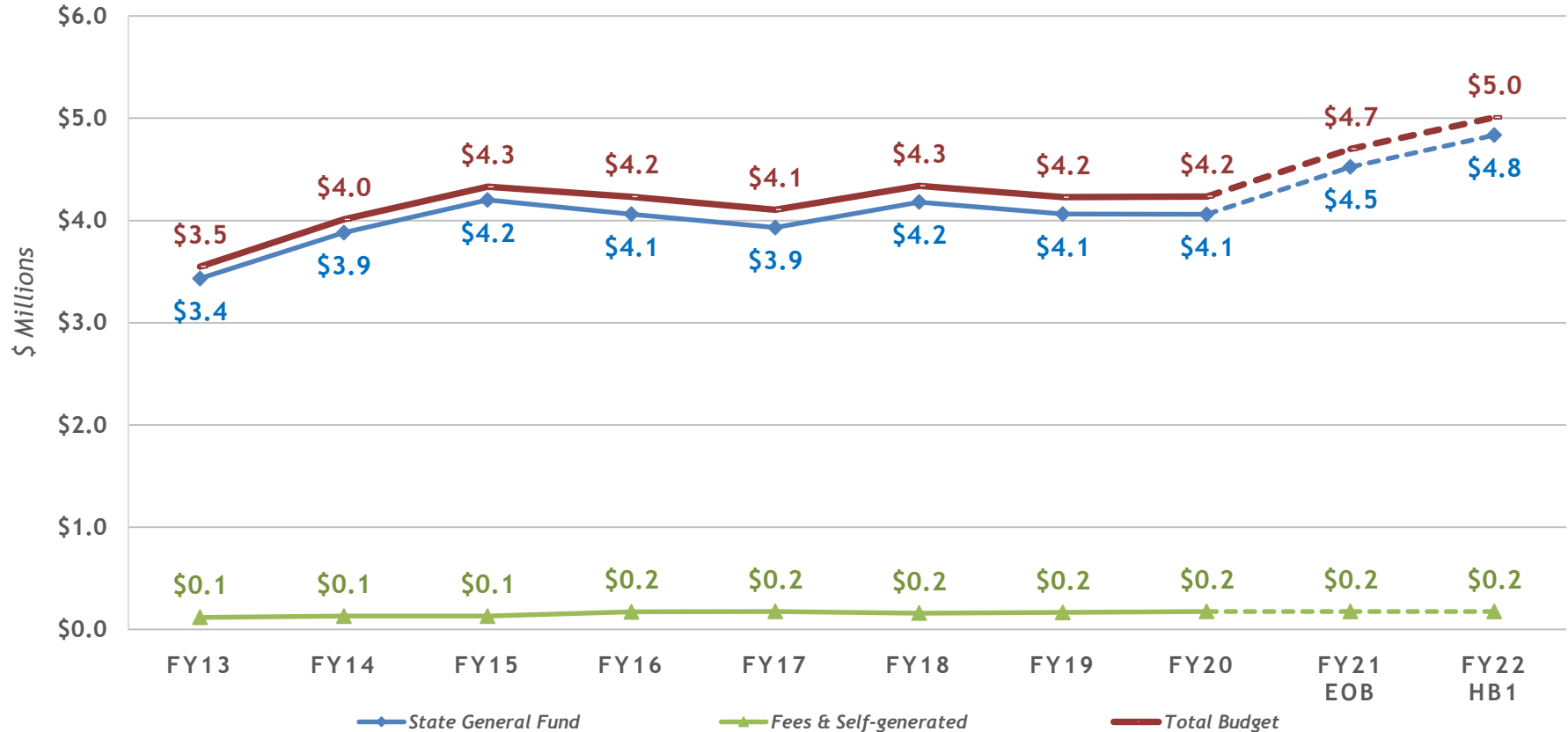
The mission of Ethics Administration is to provide staff support for the Louisiana Board of Ethics, which administers and enforces Louisiana's conflicts of interest legislation, campaign finance disclosure requirements, and lobbyist registration and disclosure laws, to achieve compliance by governmental officials, public employees, candidates, and lobbyists and to provide public access to disclosed information.

Functions

- Compliance - process and review all reports filed with the Louisiana Board of Ethics; investigates potential violations of the Code of Governmental Ethics, Campaign Finance Disclosure Act, and the Lobbyist Disclosure Acts.
- Administrative Support - provides staff support for the Louisiana Board of Ethics, which administers and enforces Louisiana's conflicts of interest legislation, campaign finance disclosure requirements, and lobbyist registration and disclosure law reviews.
- Training - provides education and awareness to those subject to the laws administered by the Board, as well as to the general public as to the conflicts of interest, campaign finance, and lobbying laws.

ETHICS ADMINISTRATION

Historical Spending



Source: Office of Planning and Budget - Budget Supporting Documents; and HB1 of the 2021 Regular Session

ETHICS ADMINISTRATION

Means of Finance	FY20 Actual Expenditures	FY21 Existing Operating Budget 12/1/20	FY22 HB1 Budget	Change from Existing Operating Budget to HB1		Change from Actual Expenditures to HB1	
SGF	\$4,059,348	\$4,523,978	\$4,833,816	\$309,838	6.8%	\$774,468	19.1%
IAT	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
FSGR	\$175,380	\$175,498	\$175,498	\$0	0.0%	\$118	0.1%
Stat Ded	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Federal	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Total	\$4,234,728	\$4,699,476	\$5,009,314	\$309,838	6.6%	\$774,586	18.3%

Source: Office of Planning and Budget - Budget Supporting Documents and HB1 of the 2021 Regular Session

ETHICS ADMINISTRATION

FY 22 Expenditure Comparison

Expenditure Category	FY20 Actual Expenditures	FY21 Existing Operating Budget 12/1/20	FY22 HB1 Budget	Change from Existing Operating Budget to HB1		Change from Actual Expenditures to HB1	
Salaries	\$2,221,634	\$2,313,745	\$2,490,335	\$176,590	7.6%	\$268,701	12.1%
Other Compensation	\$35,995	\$52,278	\$52,278	\$0	0.0%	\$16,283	45.2%
Related Benefits	\$1,243,598	\$1,327,627	\$1,375,784	\$48,157	3.6%	\$132,186	10.6%
Travel	\$22,314	\$34,778	\$34,778	\$0	0.0%	\$12,464	55.9%
Operating Services	\$155,348	\$229,851	\$229,851	\$0	0.0%	\$74,503	48.0%
Supplies	\$17,355	\$19,286	\$19,286	\$0	0.0%	\$1,931	11.1%
Professional Services	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Other Charges/IAT	\$495,503	\$721,911	\$807,002	\$85,091	11.8%	\$311,499	62.9%
Acq/Major Repairs	\$42,981	\$0	\$0	\$0	0.0%	(\$42,981)	(100.0%)
Total	\$4,234,728	\$4,699,476	\$5,009,314	\$309,838	6.6%	\$774,586	18.3%



\$224,747 Personnel Svcs

Net increase to account for market rate increases, group benefits rate increases, and retirement rate adjustments

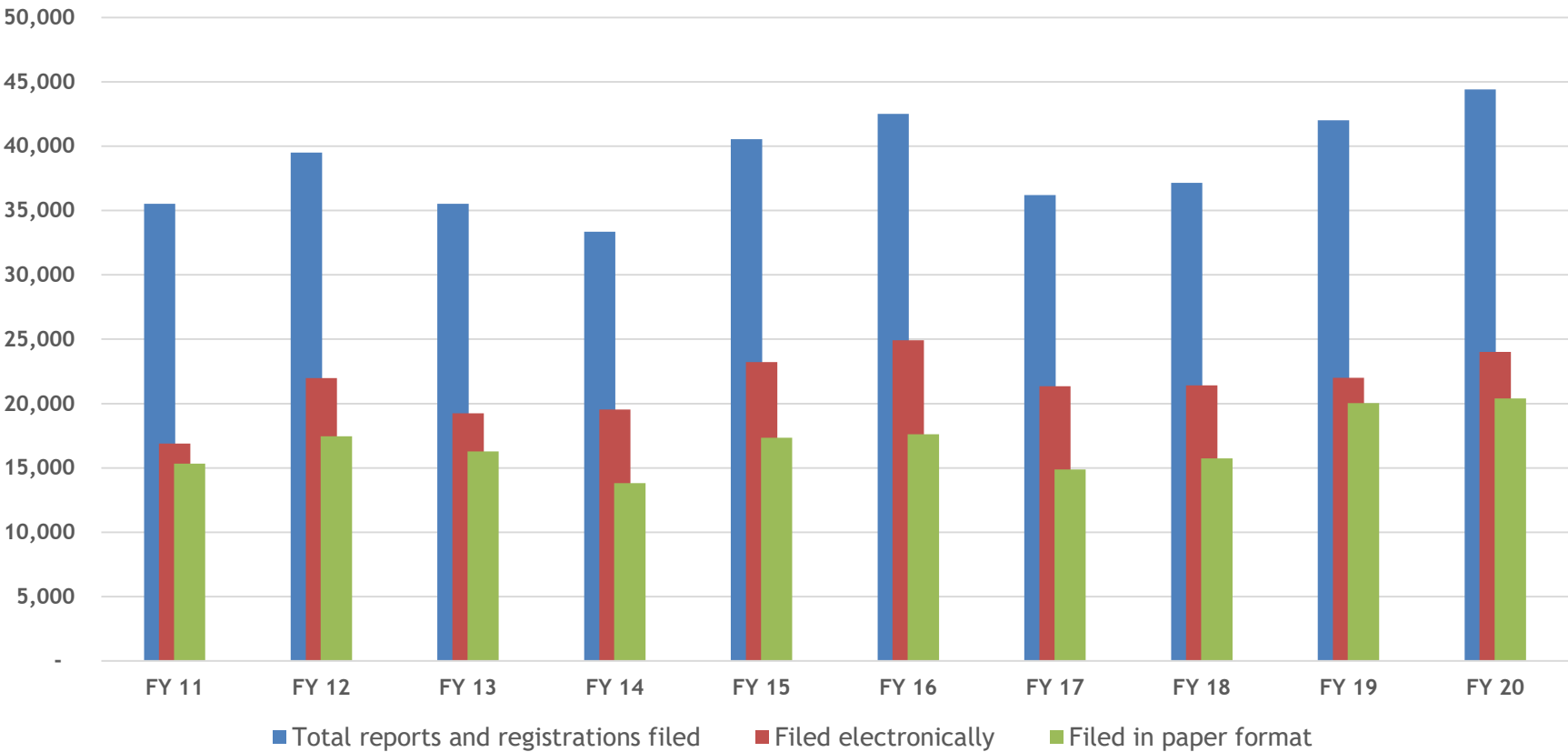


\$85,091 IAT Expenditures

Net increase in statewide billing, primarily administrative law judges by \$64,347 and risk management premiums by \$27,630

ETHICS ADMINISTRATION

Performance Information

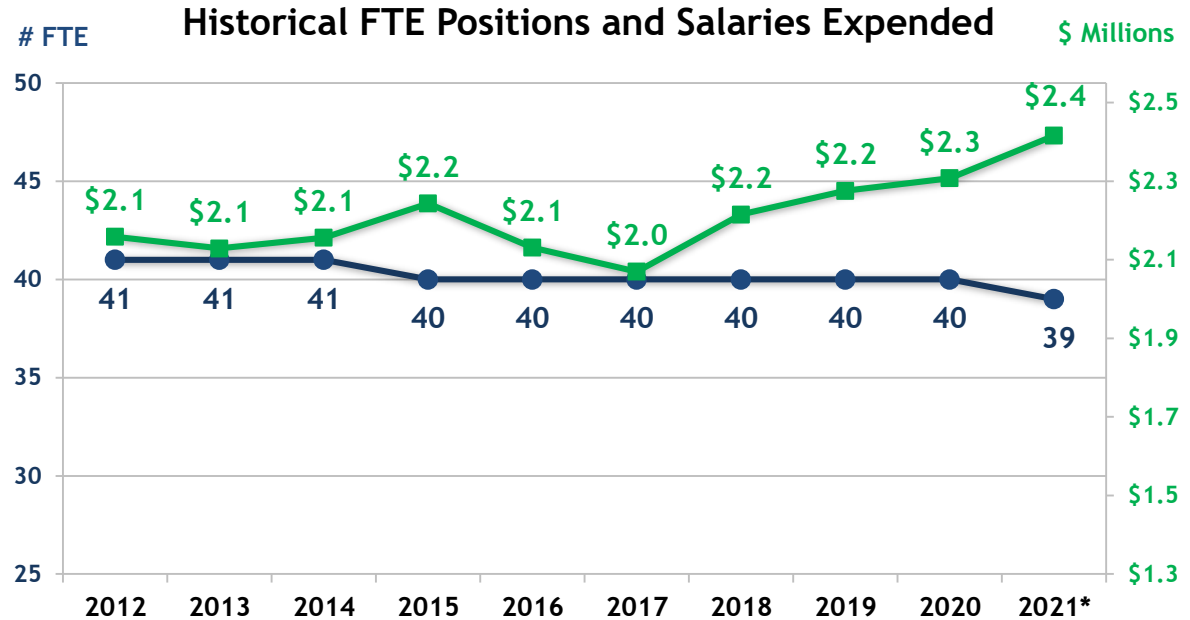


Source: House Fiscal Division calculations based on Executive Budget Supporting Documents and Performance Indicators

ETHICS ADMINISTRATION

FY 2022 Recommended Positions

40	Total Authorized T.O. Positions (40 Classified, 0 Unclassified)
0	Authorized Other Charges Positions
2	Non-T.O. FTE Positions
1	Vacant Position (February 1, 2021)



Contact	Title	Phone Number
Kathleen Allen	Ethics Administrator	225.219.5600
Kristy Gary	Deputy Ethics Administrator	225.219.5600

STATE POLICE COMMISSION

Agency Overview



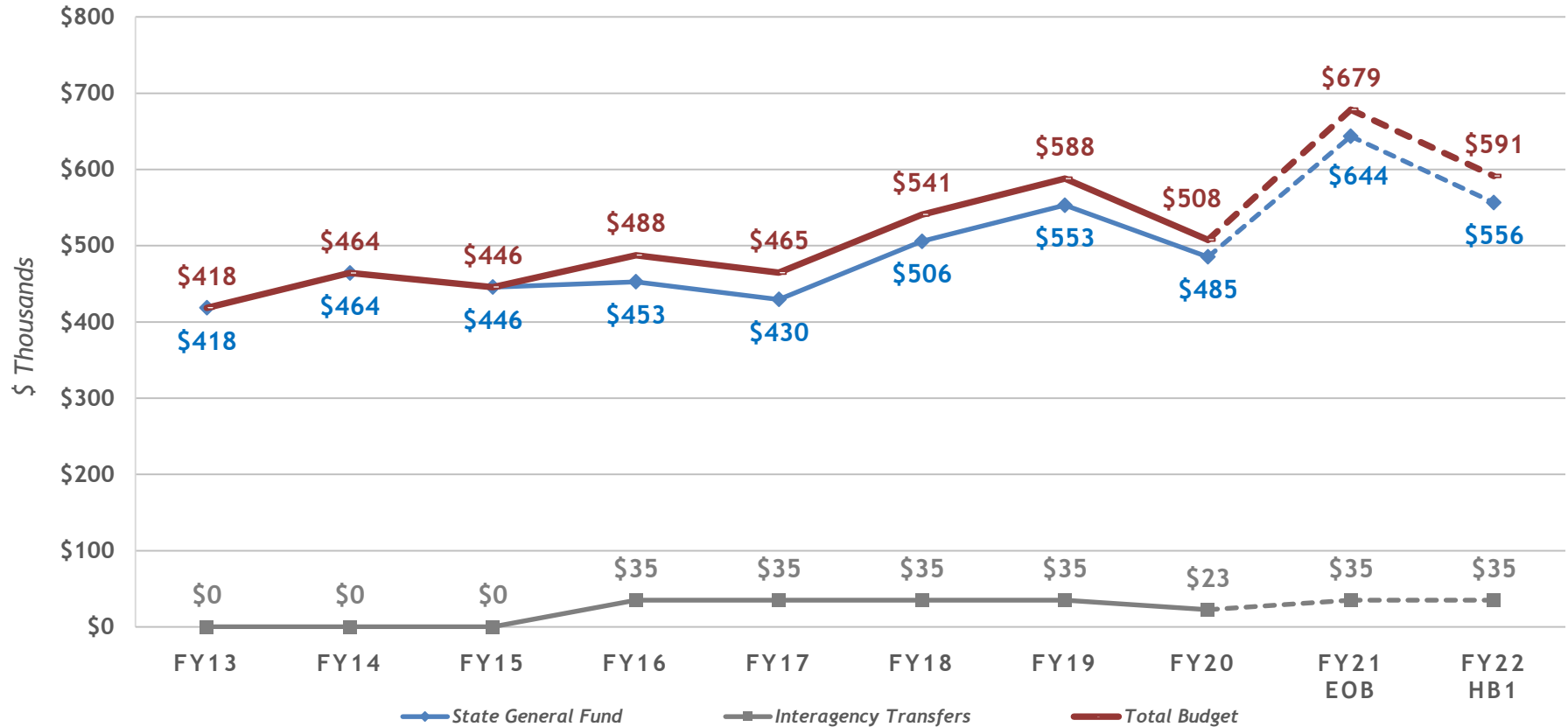
To provide an independent, merit-based, system to empower the State of Louisiana to recruit, develop, and retain a state police force with the highest level of professionalism and proactive engagement in providing service to and protection of Louisiana's citizens and visitors.

Functions

- Hears appeals from classified commissioned officers concerning disciplinary actions, removals, rule violations, and discrimination claims and provides decisions through hearings consistent with the principles of a merit-based system, the State Police Service article, and State Police Commission rules.
- Promotes effective personnel management practices for the Office of State Police, enforces compliance with the State Police Commission articles and rules, conducts investigations, reviews performance appraisal programs, and issues general circulars and transmittals.
- Maintains an equitable and uniform pay system for all Louisiana State Police commissioned officers. The Commission also establishes positions, recommends pay adjustments, and allocates positions.
- Enables the Office of State Police to meet their staffing needs in a timely fashion by hiring and promoting the best qualified applicants. The Commission also tests and certifies applicants for employment by the Office of State Police.

STATE POLICE COMMISSION

Historical Spending



Source: Office of Planning and Budget - Budget Supporting Documents; and HB1 of the 2021 Regular Session

STATE POLICE COMMISSION

Means of Finance	FY20 Actual Expenditures	FY21 Existing Operating Budget 12/1/20	FY22 HB1 Budget	Change from Existing Operating Budget to HB1		Change from Actual Expenditures to HB1	
SGF	\$485,269	\$643,548	\$556,357	(\$87,191)	(13.5%)	\$71,088	14.6%
IAT	\$22,500	\$35,000	\$35,000	\$0	0.0%	\$12,500	55.6%
FSGR	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Stat Ded	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Federal	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Total	\$507,769	\$678,548	\$591,357	(\$87,191)	(12.8%)	\$83,588	16.5%

STATE POLICE COMMISSION

FY 22 Expenditure Comparison

Expenditure Category	FY20 Actual Expenditures	FY21 Existing Operating Budget 12/1/20	FY22 HB1 Budget	Change from Existing Operating Budget to HB1		Change from Actual Expenditures to HB1	
Salaries	\$230,526	\$222,635	\$227,783	\$5,148	2.3%	(\$2,743)	(1.2%)
Other Compensation	\$2,850	\$6,300	\$6,300	\$0	0.0%	\$3,450	121.1%
Related Benefits	\$104,801	\$114,829	\$103,953	(\$10,876)	(9.5%)	(\$848)	(0.8%)
Travel	\$4,243	\$9,000	\$9,000	\$0	0.0%	\$4,757	112.1%
Operating Services	\$10,254	\$12,900	\$12,900	\$0	0.0%	\$2,646	25.8%
Supplies	\$6,341	\$7,000	\$7,000	\$0	0.0%	\$659	10.4%
Professional Services	\$87,575	\$149,075	\$149,075	\$0	0.0%	\$61,500	70.2%
Other Charges/IAT	\$61,179	\$156,809	\$75,346	(\$81,463)	(52.0%)	\$14,167	23.2%
Acq/Major Repairs	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Total	\$507,769	\$678,548	\$591,357	(\$87,191)	(12.8%)	\$83,588	16.5%



\$81,463 IAT Expenditures

Primarily driven by the reduction of \$80,000 in one time funding sent to OTS in FY 21 to replace a database system for state trooper and cadet application information



\$10,876 Related Benefits

Net decrease to realign related benefits in SPC to projected actuals based on the employees in the agency

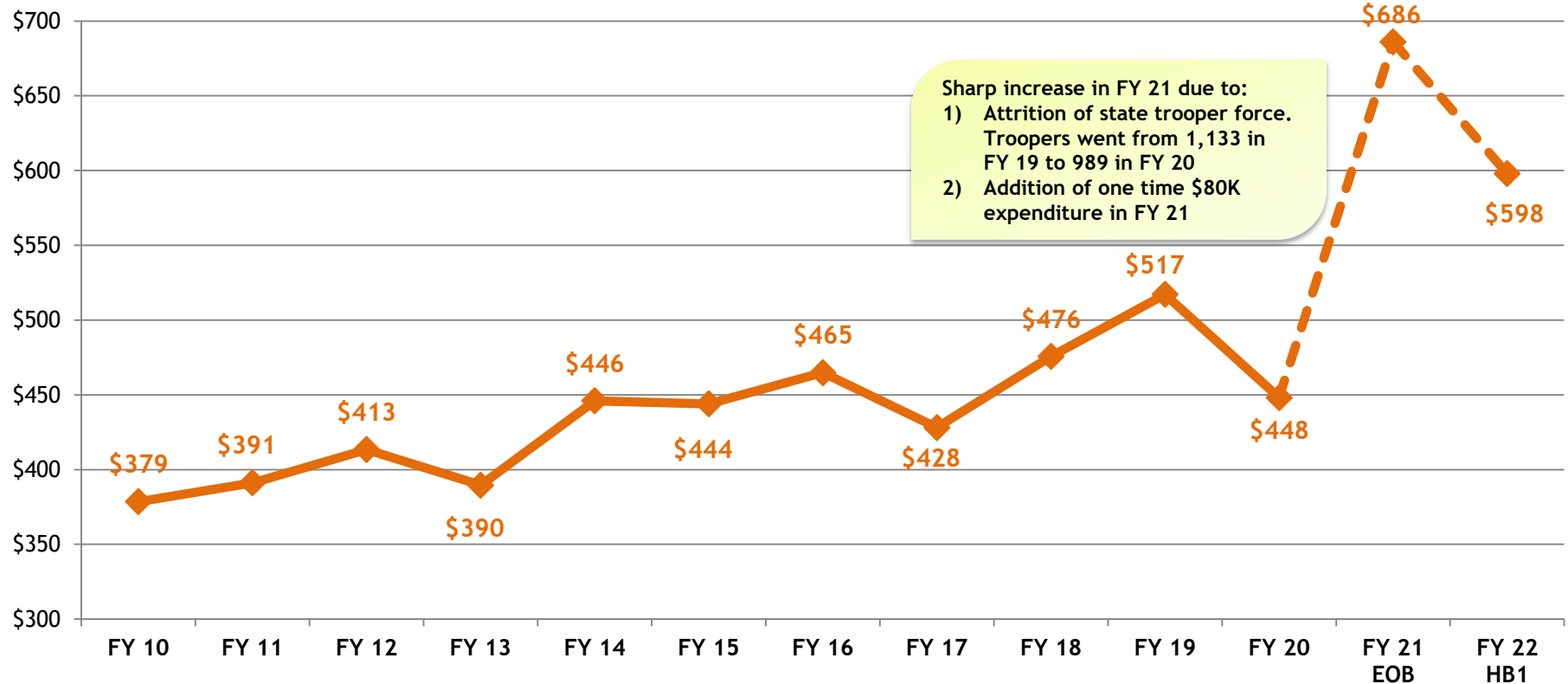


\$5,148 Salaries

Represents market rate adjustments for SPC's three employees

STATE POLICE COMMISSION

State Police Commission Budget Per State Trooper



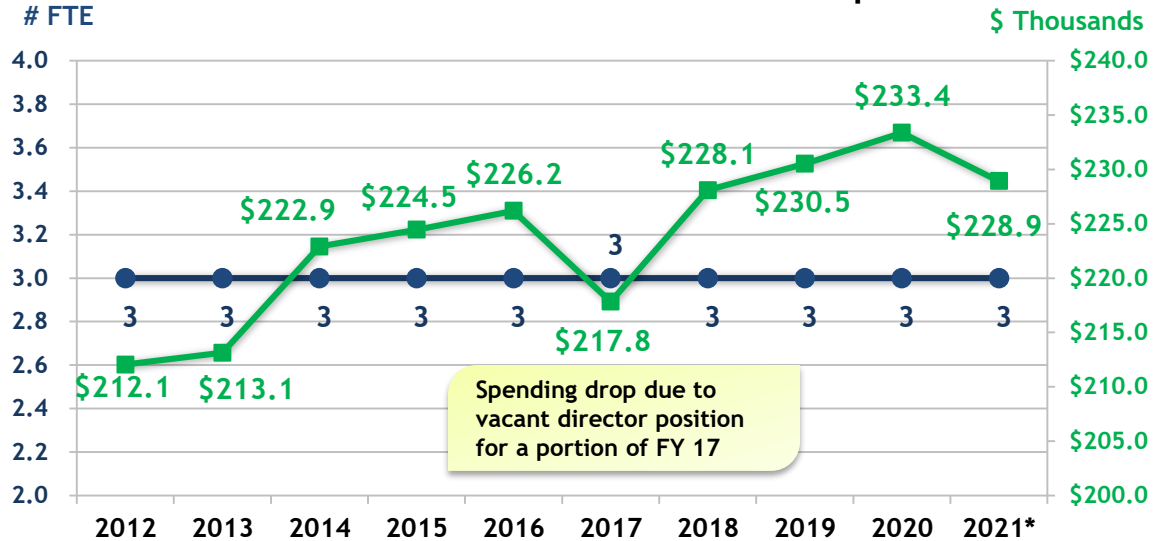
Source: House Fiscal Division calculations based on Executive Budget Supporting Documents and Performance Indicators

STATE POLICE COMMISSION

FY 2022 Recommended Positions

3	Total Authorized T.O. Positions (0 Classified, 3 Unclassified)
0	Authorized Other Charges Positions
0	Non-T.O. FTE Positions
0	Vacant Positions (February 1, 2021)

Historical FTE Positions and Salaries Expended



Contact	Title	Phone Number
Jason Hannaman	Executive Director	225.925.7057
Eulis Simien, Jr.	Chairman	225.925.7057

BOARD OF TAX APPEALS

Agency Overview

Functions

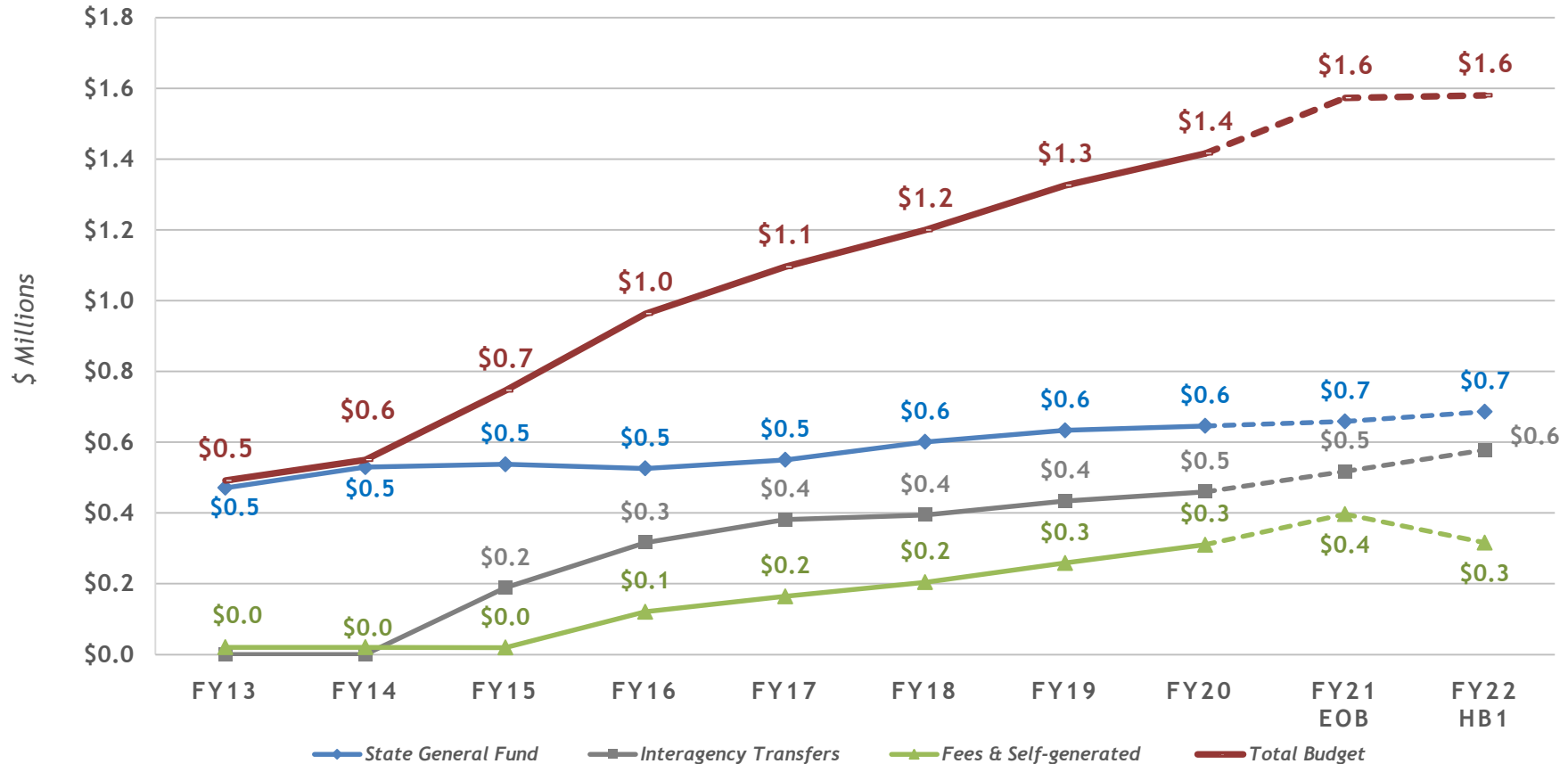


The mission of the Board of Tax Appeals is to resolve equitably, fairly, expeditiously, and independently any dispute between individuals, corporations, and other taxpayers and state agencies including the Department of Revenue, Wildlife and Fisheries, and Health and Hospitals, as mandated by statute.

- The Board of Tax Appeals (BoTA) is an independent quasi-judicial agency that has statutory authority to hear and resolve various state tax disputes (individual and corporate income, corporate franchise, excise, severance, sales and use, withholding, motor vehicle, transportation, hazardous waste) between individuals, corporations, other taxpayers, and state agencies. The Board is not involved with property taxes.
- Hears and resolves all appeals filed by taxpayers from assessments imposed by the Department of Revenue, denials of refund claims by the Department of Revenue, and claims against the state for monies erroneously paid into the state treasury.
- Maintains the integrity and independence of the Administrative Program of Board of Tax Appeals.

BOARD OF TAX APPEALS

Historical Spending



Source: Office of Planning and Budget - Budget Supporting Documents; and HB1 of the 2021 Regular Session

BOARD OF TAX APPEALS

Means of Finance	FY20 Actual Expenditures	FY21 Existing Operating Budget 12/1/20	FY22 HB1 Budget	Change from Existing Operating Budget to HB1		Change from Actual Expenditures to HB1	
SGF	\$645,982	\$658,432	\$686,364	\$27,932	4.2%	\$40,382	6.3%
IAT	\$459,730	\$517,834	\$577,756	\$59,922	11.6%	\$118,026	25.7%
FSGR	\$310,238	\$396,938	\$316,179	(\$80,759)	(20.3%)	\$5,941	1.9%
Stat Ded	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Federal	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Total	\$1,415,950	\$1,573,204	\$1,580,299	\$7,095	0.5%	\$164,349	11.6%

Significant funding changes from FY21 EOB:



\$80,000 Means of Finance Adjustment

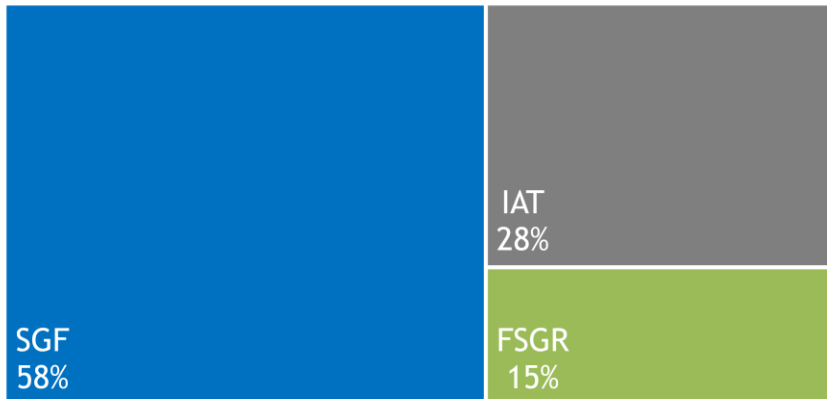
Replaces \$80,000 of FSGR with \$10,000 of SGF and \$70,000 of IAT from the Dept. of Revenue due to a projected decrease in the collection of filing fees

BOARD OF TAX APPEALS

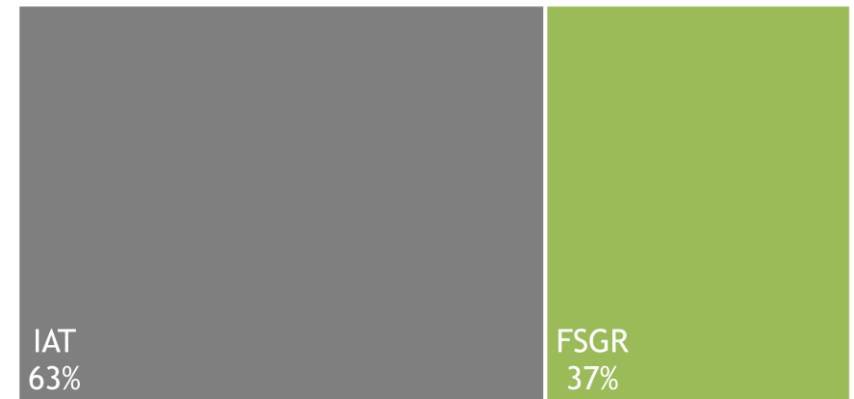
FY 22 Programmatic Comparison

Program	FY20 Actual Expenditures	FY21 Existing Operating Budget 12/1/20	FY22 HB1 Budget	Change from Existing Operating Budget to HB1		Change from Actual Expenditures to HB1	
Administrative	\$1,106,942	\$1,171,056	\$1,188,988	\$17,932	1.5%	\$82,046	7.4%
Local Tax Division	\$309,008	\$402,148	\$391,311	(\$10,837)	(2.7%)	\$82,303	26.6%
Total	\$1,415,950	\$1,573,204	\$1,580,299	\$7,095	0.5%	\$164,349	11.6%

Administrative



Local Tax Division

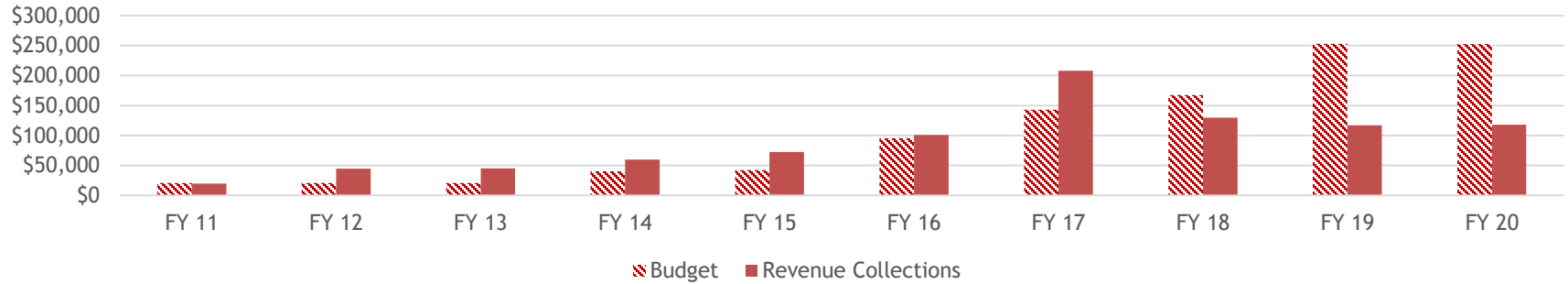


Source: Office of Planning and Budget - Budget Supporting Documents and HB1 of the 2021 Regular Session

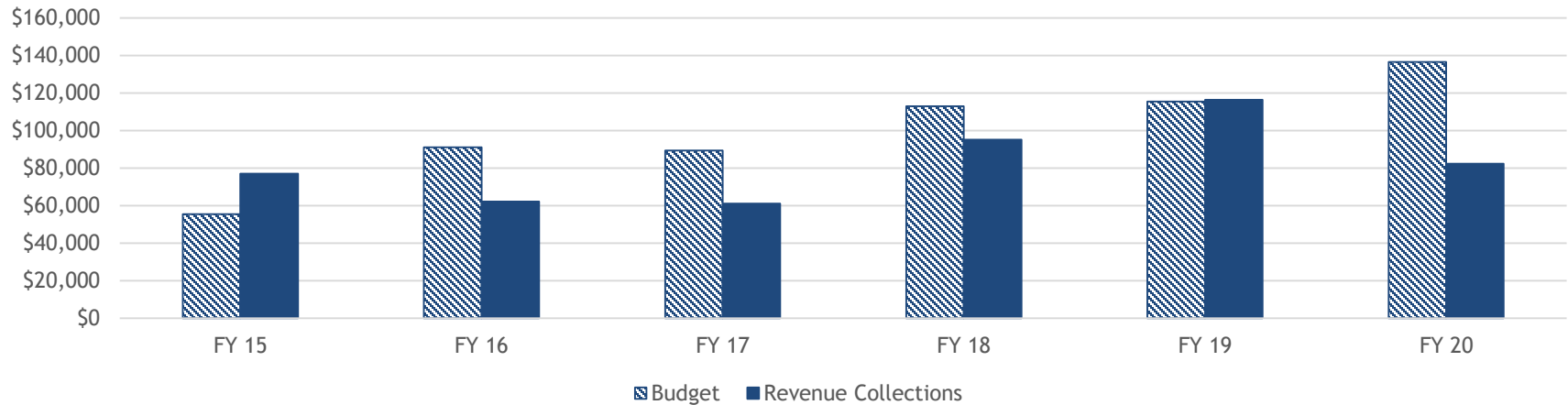
BOARD OF TAX APPEALS

Historical Revenue Collections

State Tax Division



Local Tax Division



BOARD OF TAX APPEALS

FY 22 Expenditure Comparison

Expenditure Category	FY20 Actual Expenditures	FY21 Existing Operating Budget 12/1/20	FY22 HB1 Budget	Change from Existing Operating Budget to HB1		Change from Actual Expenditures to HB1	
Salaries	\$601,979	\$623,257	\$656,713	\$33,456	5.4%	\$54,734	9.1%
Other Compensation	\$151,384	\$174,514	\$183,408	\$8,894	5.1%	\$32,024	21.2%
Related Benefits	\$336,690	\$396,910	\$365,273	(\$31,637)	(8.0%)	\$28,583	8.5%
Travel	\$26,911	\$41,864	\$45,923	\$4,059	9.7%	\$19,012	70.6%
Operating Services	\$26,449	\$50,971	\$50,971	\$0	0.0%	\$24,522	92.7%
Supplies	\$10,080	\$16,877	\$16,877	\$0	0.0%	\$6,797	67.4%
Professional Services	\$60,428	\$75,000	\$75,000	\$0	0.0%	\$14,572	24.1%
Other Charges/IAT	\$191,562	\$193,811	\$186,134	(\$7,677)	(4.0%)	(\$5,428)	(2.8%)
Acq/Major Repairs	\$10,467	\$0	\$0	\$0	0.0%	(\$10,467)	(100.0%)
Total	\$1,415,950	\$1,573,204	\$1,580,299	\$7,095	0.5%	\$164,349	11.6%

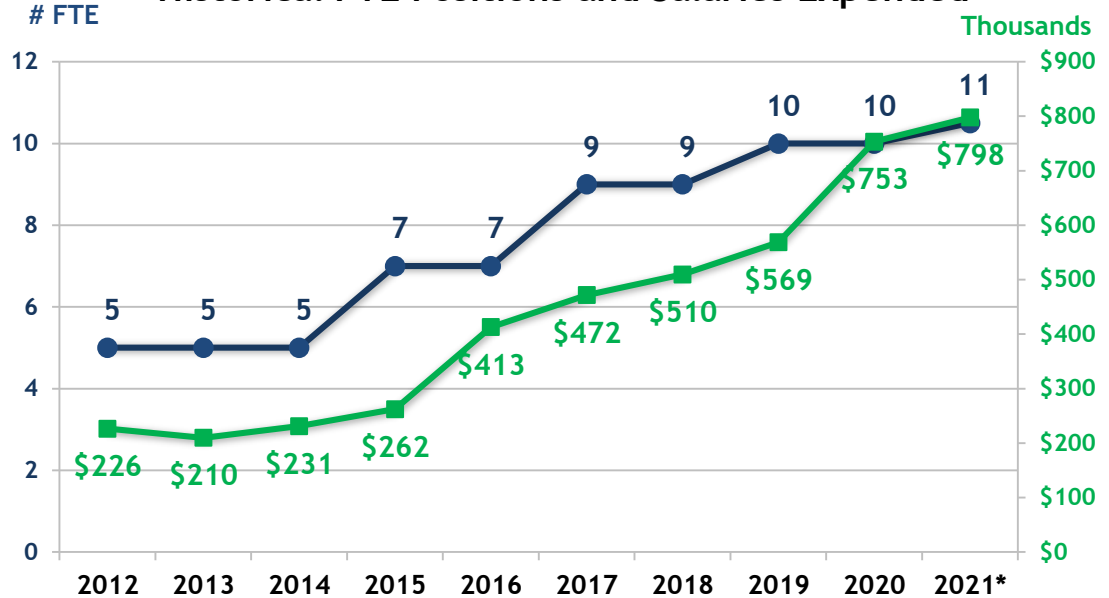
Source: Office of Planning and Budget - Budget Supporting Documents and HB1 of the 2021 Regular Session

BOARD OF TAX APPEALS

FY 2022 Recommended Positions

10	Total Authorized T.O. Positions (0 Classified, 10 Unclassified)
0	Authorized Other Charges Positions
0	Non-T.O. FTE Positions
0	Vacant Positions (February 1, 2021)

Historical FTE Positions and Salaries Expended



Contact	Title	Phone Number
Judge Tony Graphia	Chairman	225.219.3415
Cade Cole	Vice-chair	337.802.4539