

Representative Jerome Zeringue
Chairman



Representative Francis Thompson
Vice Chairman

Fiscal Year 2023 Executive Budget Review Department of Civil Service

House Committee on Appropriations
House Fiscal Division

March 08, 2022

Budget Analyst: Chas Nichols

TABLE OF CONTENTS



This presentation was produced by the House Fiscal Division of the Louisiana House of Representatives.

900 N. 3rd Street
Baton Rouge, LA 70802
[house.louisiana.gov/housefiscal/](https://www.house.louisiana.gov/housefiscal/)

All data and figures were obtained from the governor's Fiscal Year 2022-2023 Executive Budget and Supporting Documents provided by the Office of Planning and Budget within the Division of Administration along with House Bill 1 of the 2022 Regular Session, unless otherwise noted.

<https://www.doa.la.gov/doa/opb/budget-documents/>

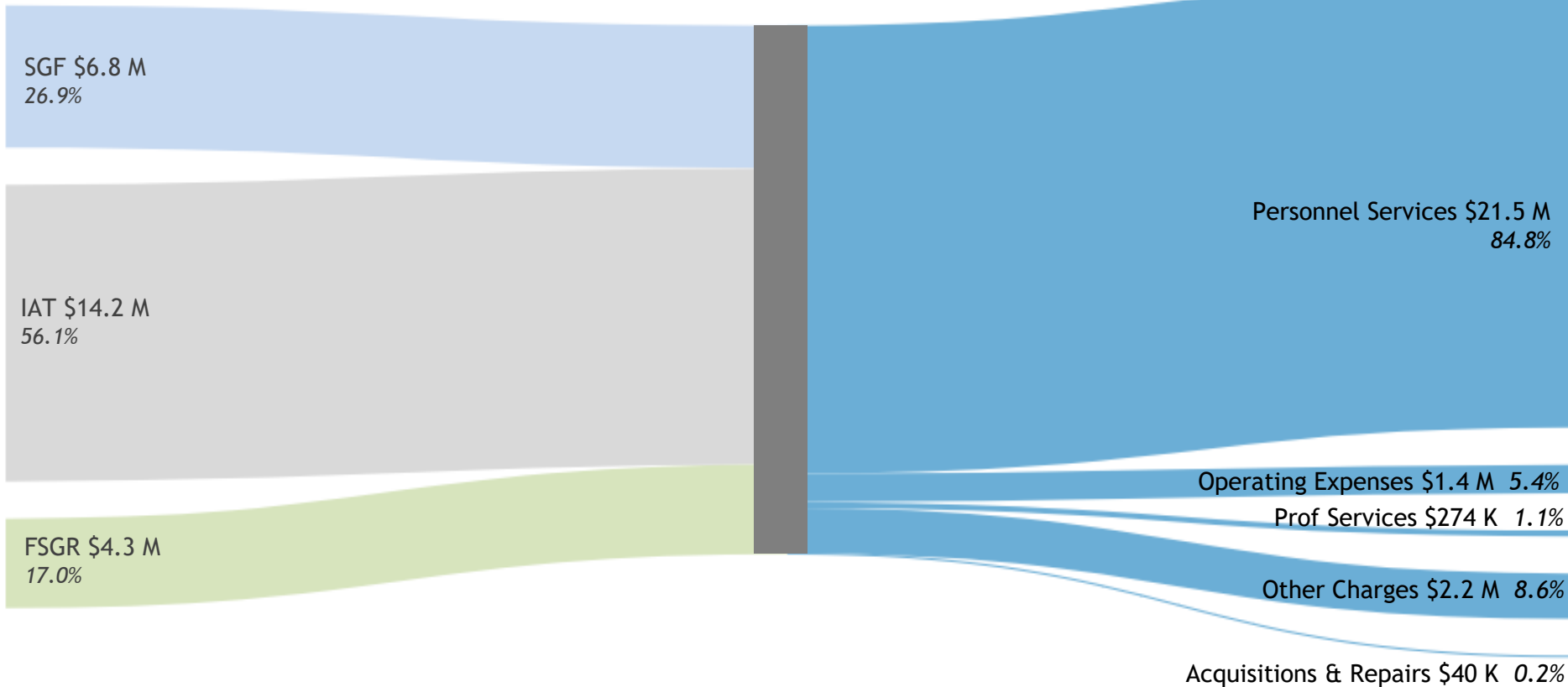
Topic	Page
Budget Recommendation FY 23	3
Department Organization	4
Historical Spending & Budget	5
Prior Year Actual Spending FY 21	7
Existing Operating Budget FY 22	9
Funding Recommendation	11
Discretionary Expenses	12
State Civil Service	13
Municipal Fire & Police Civil Service	19
Ethics Administration	25
State Police Commission	31
Board of Tax Appeals	37
General Department Information	43

BUDGET RECOMMENDATION FY 23

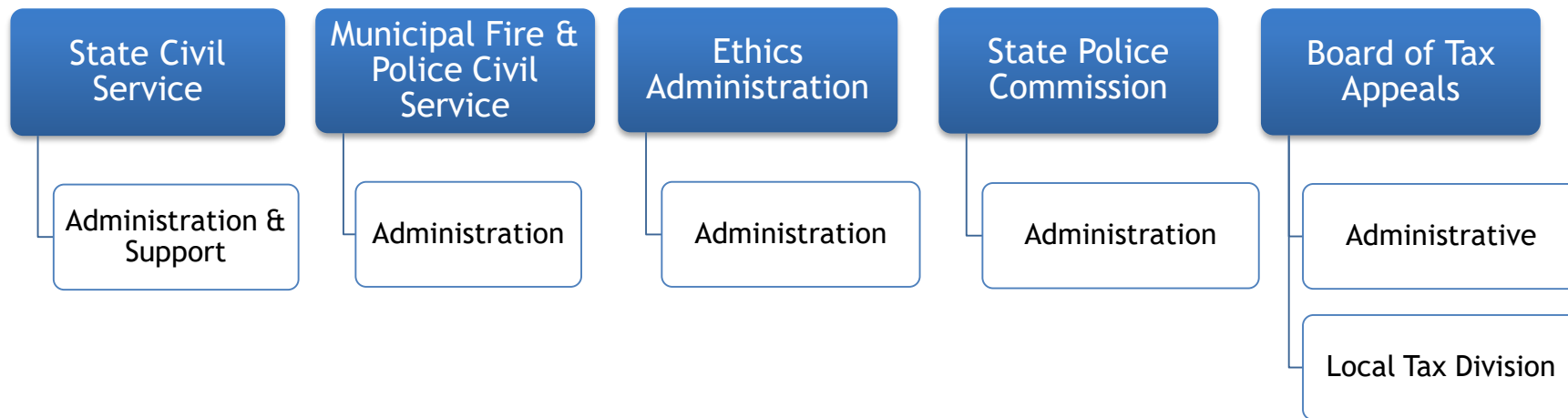
Total Recommended = \$25,342,016

Means of Financing

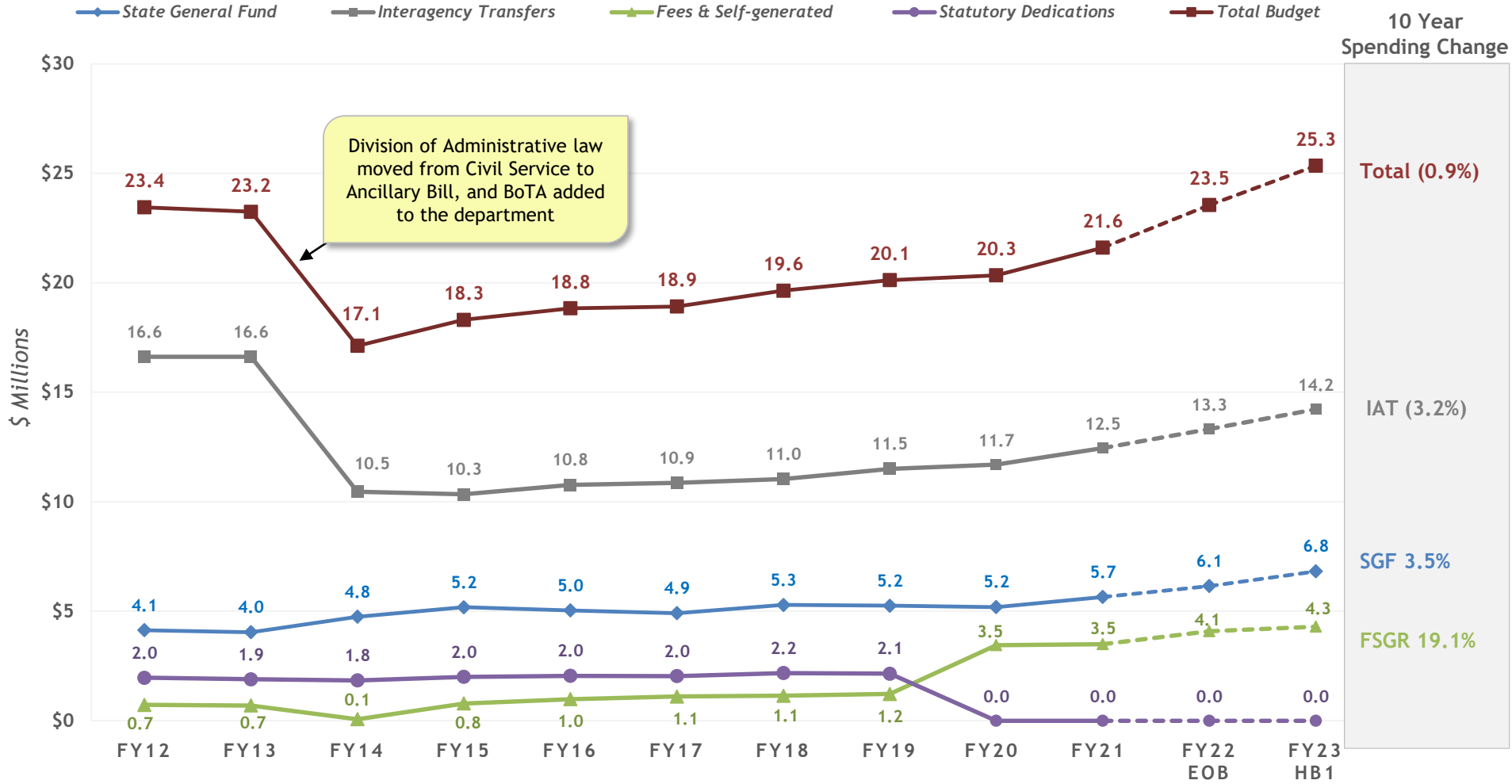
Expenditure Categories



DEPARTMENT ORGANIZATION



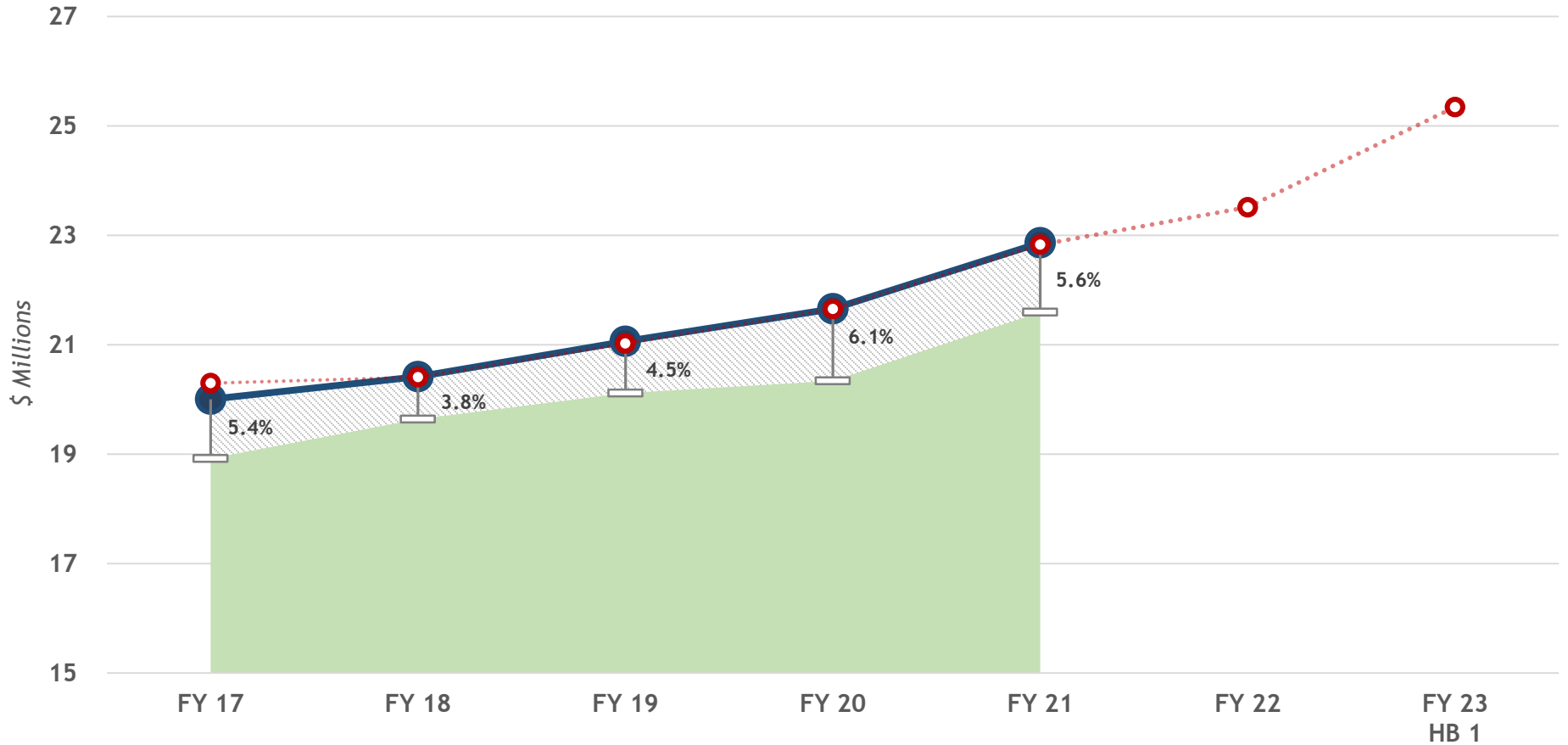
HISTORICAL SPENDING



* FSGR growth rate factors historical statutory dedication funding reclassified as FSGR by Act 404 of the 2019 Regular Session

HISTORICAL BUDGET

Actual Spending Final Budget Beginning Budget



PRIOR YEAR ACTUALS FY 21

Means of Finance	Final Budget <i>(w/o FY22 carryfwd)</i>	Amount Spent	Unspent Authority	Unspent Authority %	Unspent % by MOF
General Fund	\$ 5,825,958	\$ 5,651,325	\$ 174,633	3.0%	13.9%
Interagency Transfers	13,219,851	12,453,820	766,031	5.8%	61.1%
Self-generated	3,803,706	3,491,146	312,560	8.2%	24.9%
Statutory Dedications	0	0	0	0.0%	0.0%
Federal	0	0	0	0.0%	0.0%
FY21 Total	\$ 22,849,515	\$ 21,596,291	\$ 1,253,224	5.5%	100.0%

<i>Historical Total Unspent Budget Authority</i>	Final Budget	Amount Spent	Unspent Authority	Unspent %	
	FY20 Total	\$ 21,658,774	\$ 20,342,510	\$ 1,316,264	6.1%
	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%

PRIOR YEAR ACTUALS FY 21

Were projected revenues collected?

	Final Budget <i>(w/o FY22 carryfwd)</i>	Revenue Collections	Difference
SGF	\$ 5,825,958	\$ 5,651,326	\$ (174,632)
IAT	13,219,851	12,633,986	(585,865)
FSGR	3,803,706	3,692,230	(111,476)
SD	0	0	0
FED	0	0	0
Total	\$ 22,849,515	\$ 21,977,542	\$ (871,973)

The department collected \$871,973 less than the FY 21 budget. The majority of excess budget authority over collections was in interagency transfers and state general fund. State Civil Service collected \$567,031 less from state agencies than their budgeted amount. The state general fund, primarily driven by Ethics Administration spending \$158,721 less than their budgeted amount, was reverted at year's end into the FY 21 surplus total.

Were collected revenues spent?

	Revenue Collections	Expenditures	Difference
SGF	\$ 5,651,326	\$ 5,651,325	\$ (1)
IAT	12,633,986	12,453,820	(180,166)
FSGR	3,692,230	3,491,146	(201,084)
SD	0	0	0
FED	0	0	0
Total	\$ 21,977,542	\$ 21,596,291	\$ (381,251)

The department collected \$381,251 more than was spent in fees and self-generated revenues and interagency transfers. State Civil Service and Municipal Fire & Police Civil Service have language in their funding mechanism (Civil Service in House Bill 1 and MF&PCS in statute) that allow them to retain unexpended revenues for use in future fiscal years.

EXISTING OPERATING BUDGET FY 22

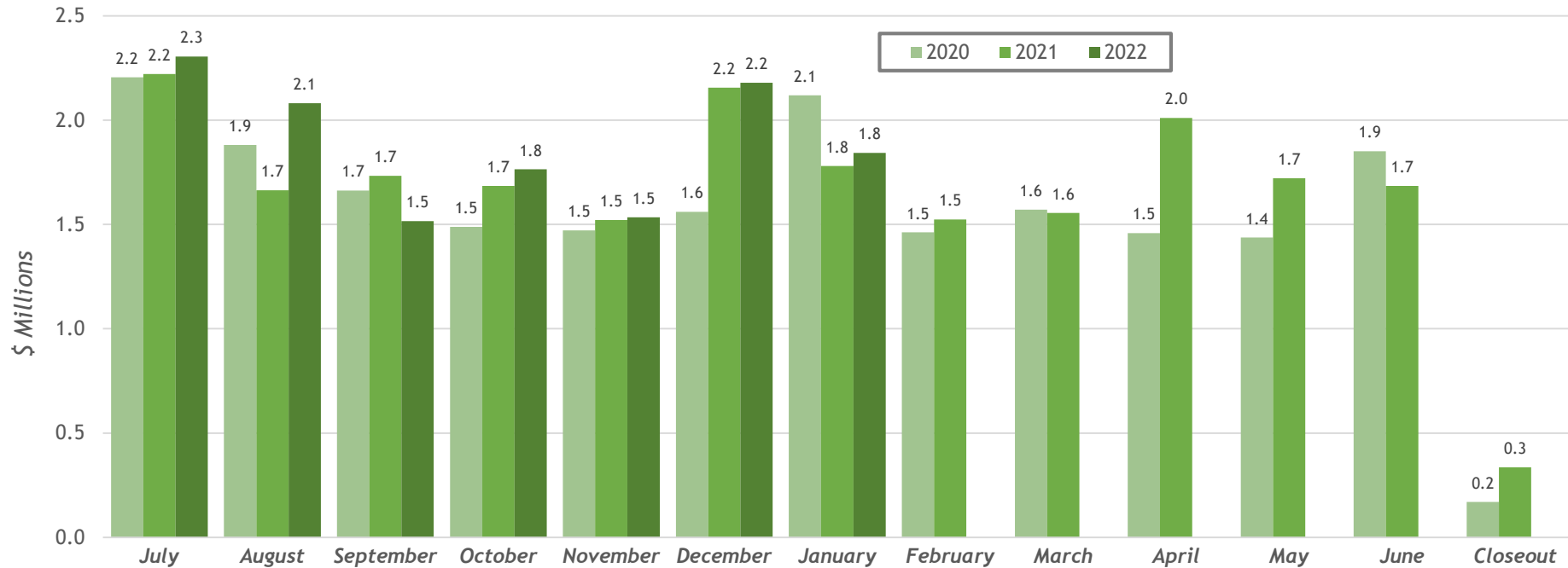
The FY 2021-22 Existing Operating Budget (EOB) was frozen on December 1, 2021. This point-in-time reference is used in both the Executive Budget and the General Appropriations Bill.

Means of Finance	Appropriation	Mid-Year Adjustments	Existing Operating Budget
General Fund	\$ 6,146,574	\$ 0	\$ 6,146,574
Interagency Transfers	13,295,325	20,000	13,315,325
Self-generated Revenue	4,069,526	16,000	4,085,526
Statutory Dedications	0	0	0
Federal	0	0	0
Total	\$ 23,511,425	\$ 36,000	\$ 23,547,425

Budget Adjustments From Appropriation to EOB

July	August	September	October	November
\$20,000 IAT - State Police Commission Increase in professional testing services for State Police	\$16,000 FSGR - MF&PCS Funding for a contract with LSU Shreveport performing work on hiring exams was moved into FY 22 to complete services	No change	No change	No change

MONTHLY SPENDING TREND

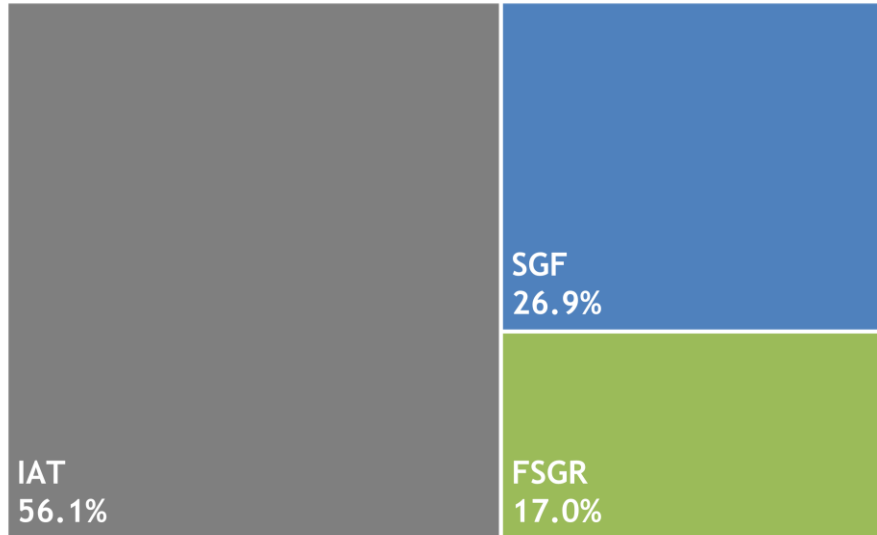


FYTD 2020	2,206,286	4,088,387	5,751,150	7,240,245	8,711,725	10,272,586	12,391,746	13,853,758	15,425,437	16,884,498	18,321,993	20,173,235	20,342,510
FYTD 2021	2,222,312	3,886,665	5,620,519	7,305,318	8,827,202	10,982,902	12,762,953	14,287,365	15,843,207	17,854,244	19,576,124	21,261,116	21,596,292
\$ Change PY	16,026	(201,722)	(130,631)	65,073	115,477	710,316	371,207	433,607	417,770	969,746	1,254,131	1,087,881	1,253,781
% Change PY	0.7%	(4.9%)	(2.3%)	0.9%	1.3%	6.9%	3.0%	3.1%	2.7%	5.7%	6.8%	5.4%	6.2%
FYTD 2022	2,305,495	4,386,862	5,902,534	7,667,045	9,201,236	11,381,038	13,224,462						
\$ Change PY	83,183	500,197	282,015	361,727	374,034	398,135	461,509						
% Change PY	3.7%	12.9%	5.0%	5.0%	4.2%	3.6%	3.6%						

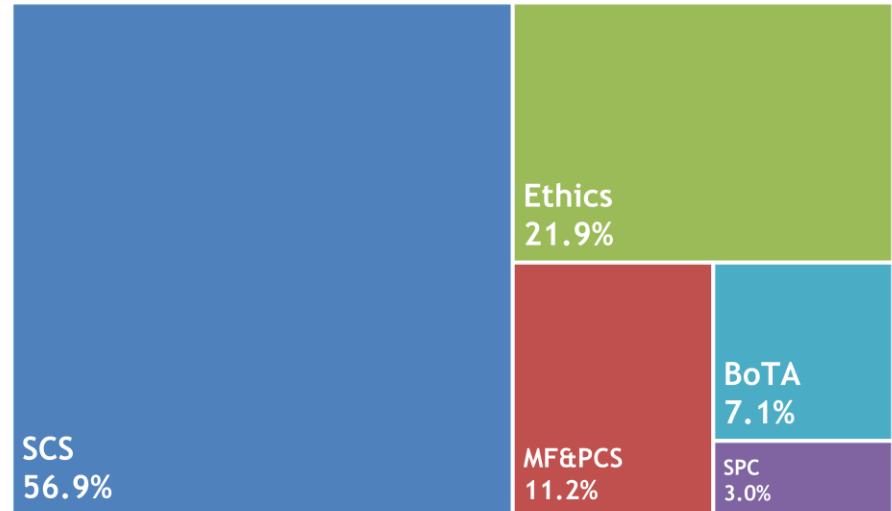
FUNDING RECOMMENDATION FY 23

Total Budget = \$25,342,016

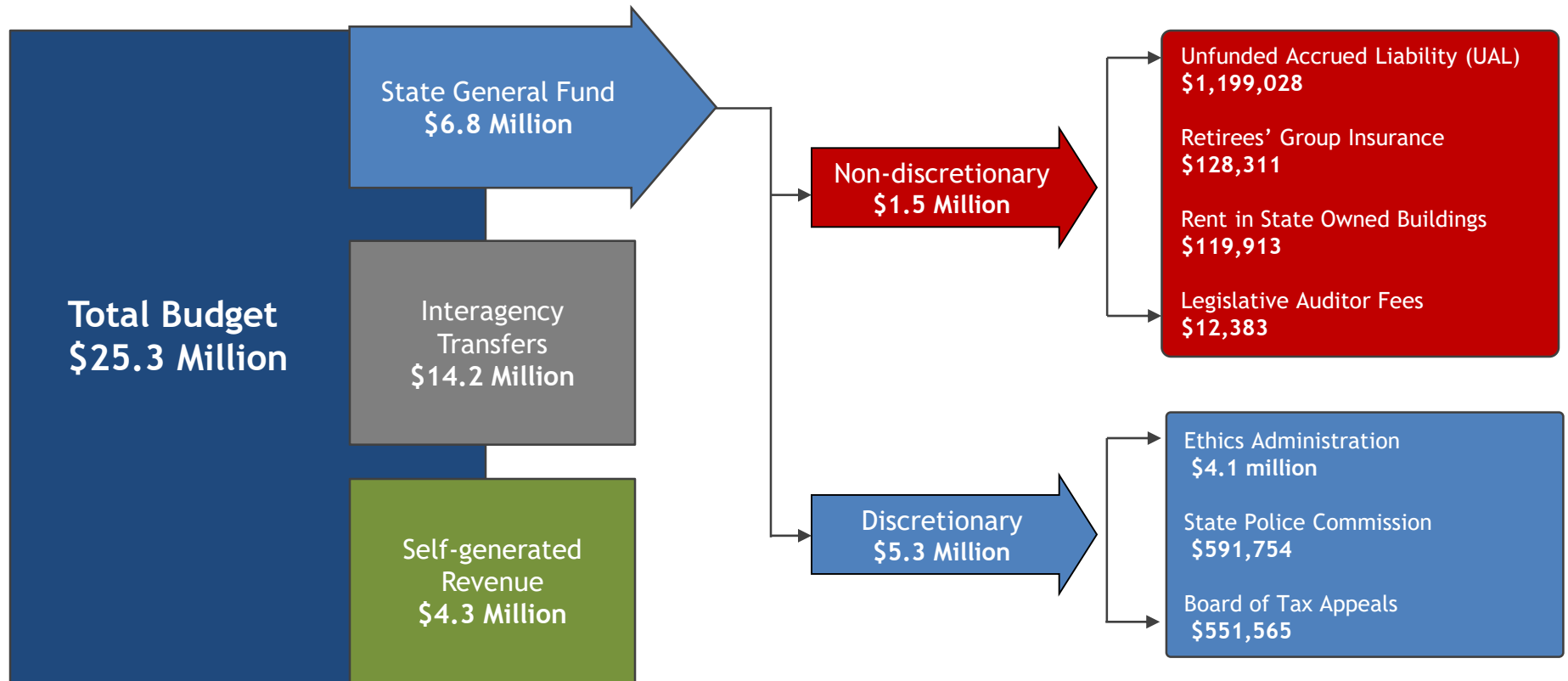
Means of Finance		
State General Fund	\$	6,818,368
Interagency Transfers		14,225,708
Fees & Self-generated		4,297,940
Statutory Dedications		0
Federal Funds		0
Total	\$	25,342,016



Agency Funding & Authorized Positions			
		<i>Amount</i>	<i>Positions</i>
State Civil Service (SCS)	\$	14,407,801	103
Munic Fire & Police Civ Serv		2,836,827	20
Ethics Administration		5,543,858	41
State Police Commission (SPC)		753,387	4
Board of Tax Appeals (BoTA)		1,800,143	10
Total	\$	25,342,016	178



DISCRETIONARY EXPENSES FY 23



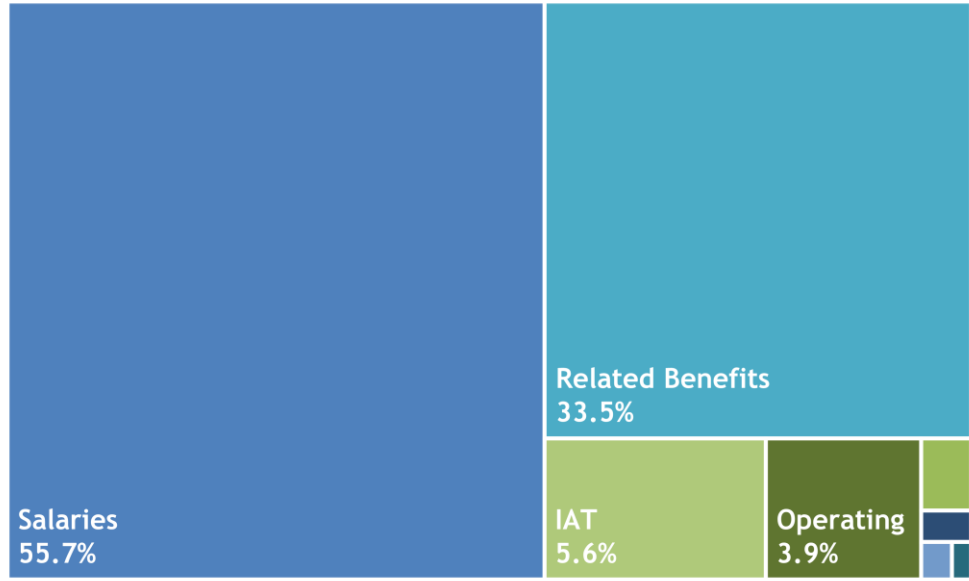
STATE CIVIL SERVICE

Funding Recommendation FY 23

Means of Finance		
State General Fund	\$	0
Interagency Transfers		13,483,708
Fees & Self-generated		924,093
Statutory Dedications		0
Federal Funds		0
Total	\$	14,407,801

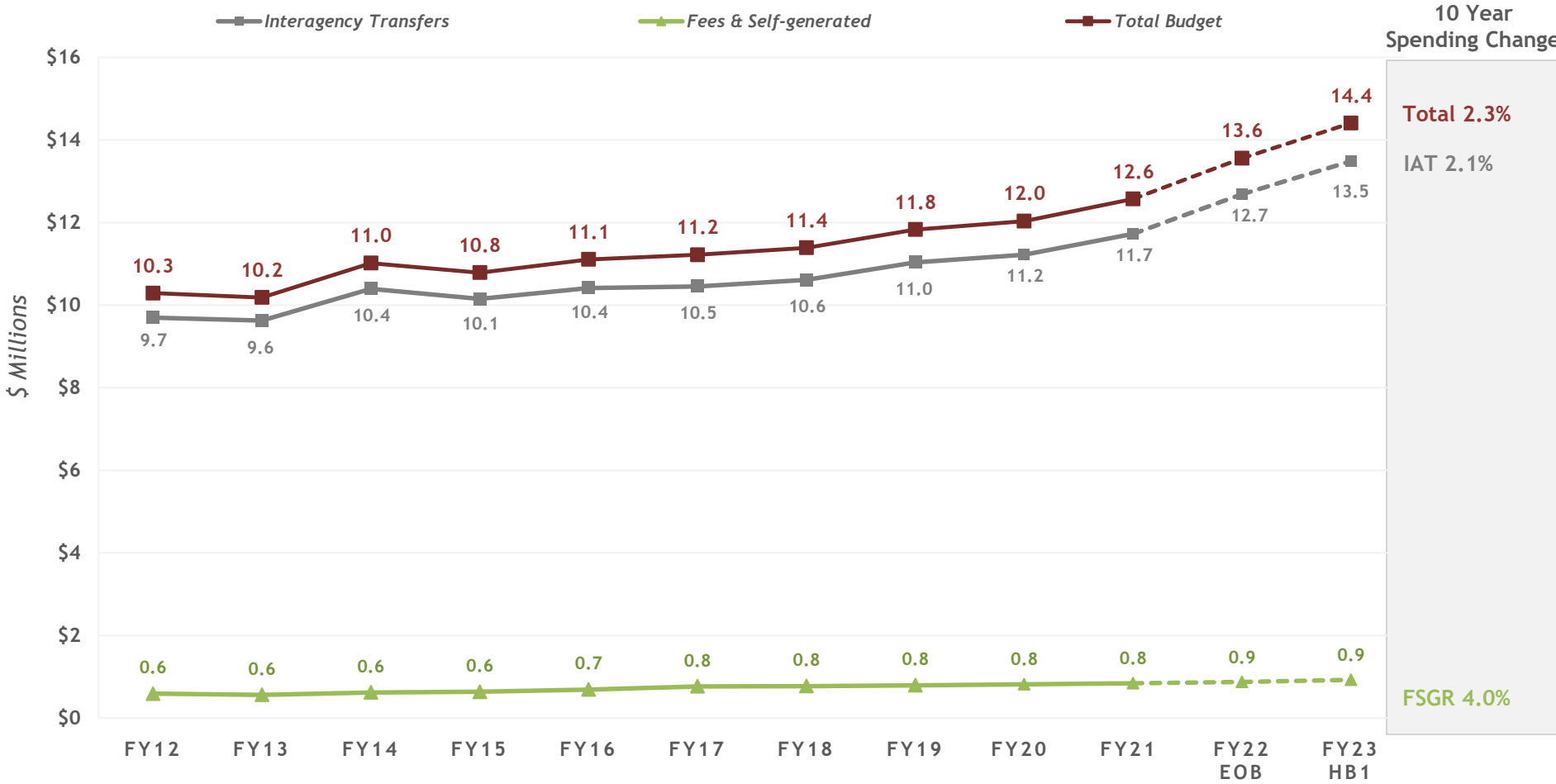


Expenditure Category		
Salaries	\$	8,029,453
Other Compensation		93,509
Related Benefits		4,820,110
Travel		40,737
Operating Services		567,458
Supplies		18,990
Professional Services		30,000
Other Charges		0
Interagency Transfers		807,544
Acquisitions/Repairs		0
Total	\$	14,407,801



STATE CIVIL SERVICE

Historical Spending



STATE CIVIL SERVICE

Funding Comparison

Means of Finance	FY21 Actual Expenditures	FY22 Existing Operating Budget 12/1/21	FY23 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 0	\$ 0	\$ 0	\$ 0	0.0%	\$ 0	0.0%
IAT	11,724,973	12,682,569	13,483,708	801,139	6.3%	1,758,735	15.0%
FSGR	843,752	872,957	924,093	51,136	5.9%	80,341	9.5%
Stat Ded	0	0	0	0	0.0%	0	0.0%
Federal	0	0	0	0	0.0%	0	0.0%
Total	\$ 12,568,725	\$ 13,555,526	\$ 14,407,801	\$ 852,275	6.3%	\$ 1,839,076	14.6%

Major Sources of Funding:

- Interagency transfers come from fees collected from all state agencies that are billed on a per classified employee basis
- Fees & self-generated revenues come from fees collected from the quasi-state agencies that are billed on a per classified employee basis

Significant funding changes compared to the FY 22 Existing Operating Budget

Interagency Transfers

\$801,139 increase due a projected increase in billing collections from state agencies in FY 23

Fees & Self-generated

\$51,136 increase due a projected increase in billing collections from quasi-state agencies in FY 23

STATE CIVIL SERVICE

Expenditure Comparison

Expenditure Category	FY21 Actual Expenditures	FY22 Existing Operating Budget 12/1/21	FY23 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personnel Services	\$ 11,297,106	\$ 12,124,237	\$ 12,943,072	\$ 818,835	6.8%	\$ 1,645,966	14.6%
Operating Expenses	420,817	604,185	627,185	23,000	3.8%	206,368	49.0%
Professional Services	4,975	30,000	30,000	0	0.0%	25,025	503.0%
Other Charges	782,460	797,104	807,544	10,440	1.3%	25,084	3.2%
Acquisitions/Repairs	63,367	0	0	0	0.0%	(63,367)	(100.0%)
Total	\$ 12,568,725	\$ 13,555,526	\$ 14,407,801	\$ 852,275	6.3%	\$ 1,839,076	14.6%

Significant Expenditure changes compared to the FY 22 Existing Operating Budget

Personnel Services

\$818,835 increase primarily driven by the following amounts:

- \$421,412 for costs associated with a 27th payroll
- \$305,369 for employee annual pay increases
- \$81,287 in associated related benefits rate increases

Operating Expenses

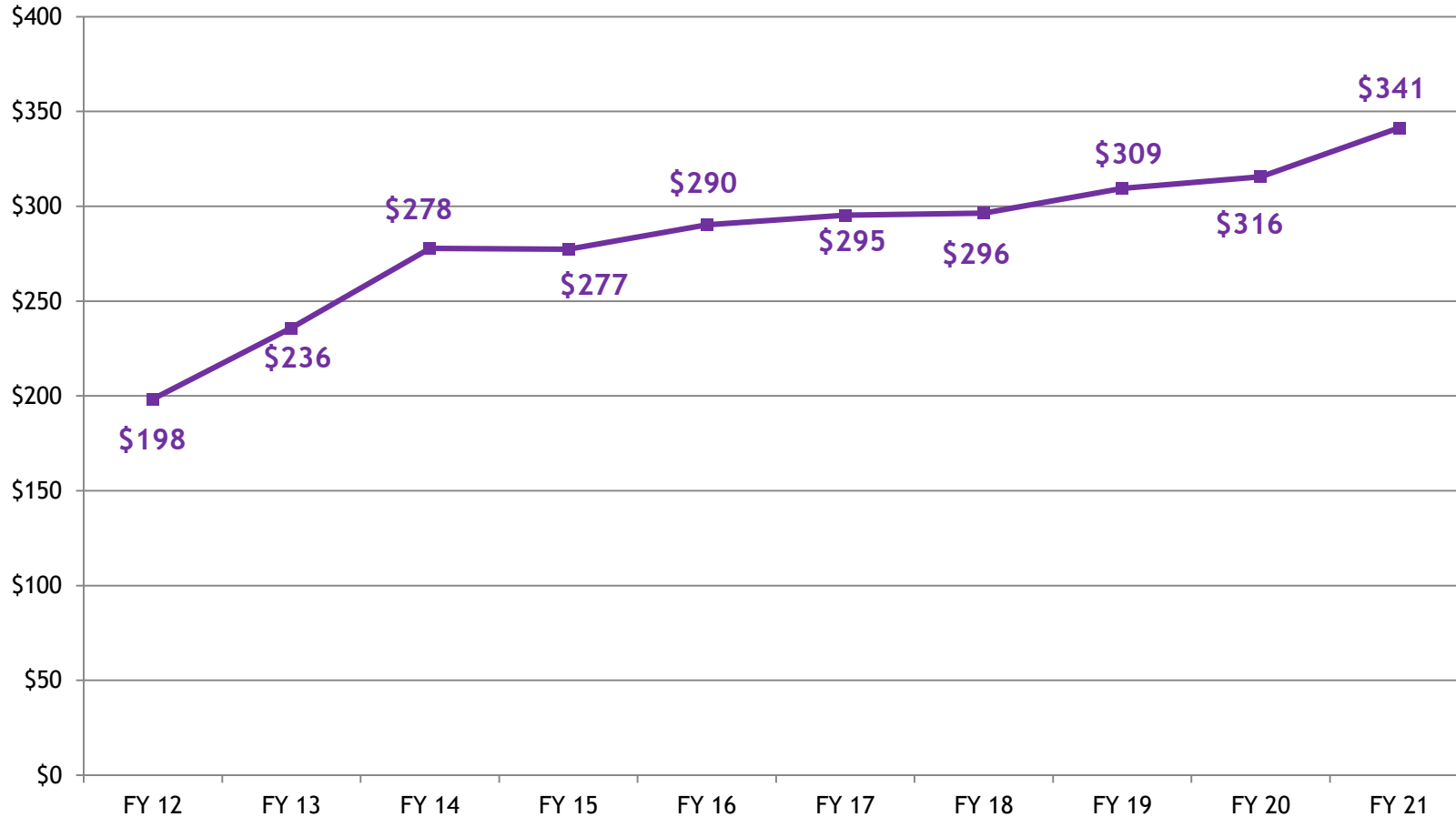
\$23,000 increase in maintenance costs for the NeoGov applicant tracking system

Other Charges

\$10,440 net increase in statewide billing expenses, primarily driven by an increase in rent costs and risk management premiums

STATE CIVIL SERVICE

Spending Per Classified FTE State Employee



Average
Annual
Growth
2.25%

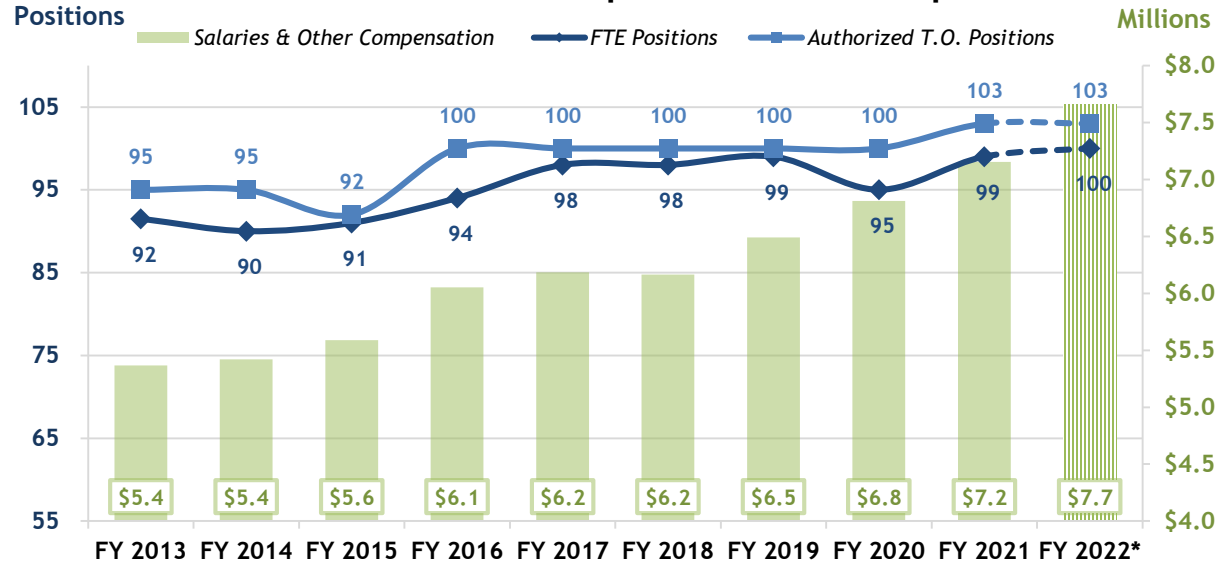
STATE CIVIL SERVICE

Personnel Information

FY 2023 Recommended Positions

103	Total Authorized T.O. Positions (103 Classified, 0 Unclassified)
0	Authorized Other Charges Positions
0	Non-T.O. FTE Positions
2	Vacant Positions (January 3, 2022)

Historical Positions¹ Compare to Salaries Expended



¹ FTE Source: Dept. of Civil Service Weekly Report on State Employment

Department Contacts

Name	Phone
Byron Decoteau, Director	(225) 342-8272
Christopher Deer, Deputy Director	(225) 342-8272
Brandon Scivicque, Deputy Undersecretary	(225) 342-0339

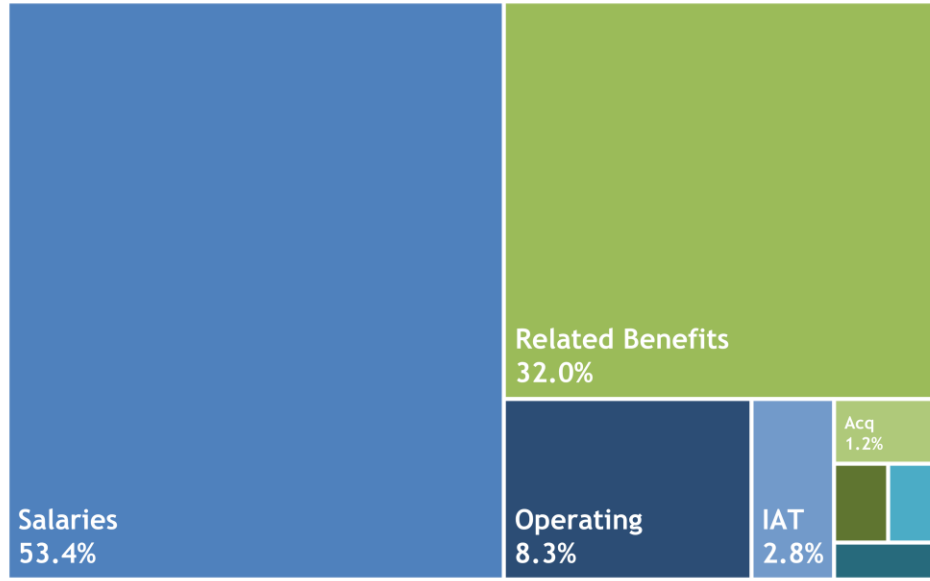
MUNICIPAL FIRE & POLICE CIVIL SERVICE

Funding Recommendation FY 23

Means of Finance		
State General Fund	\$	0
Interagency Transfers		0
Fees & Self-generated		2,836,827
Statutory Dedications		0
Federal Funds		0
Total	\$	2,836,827

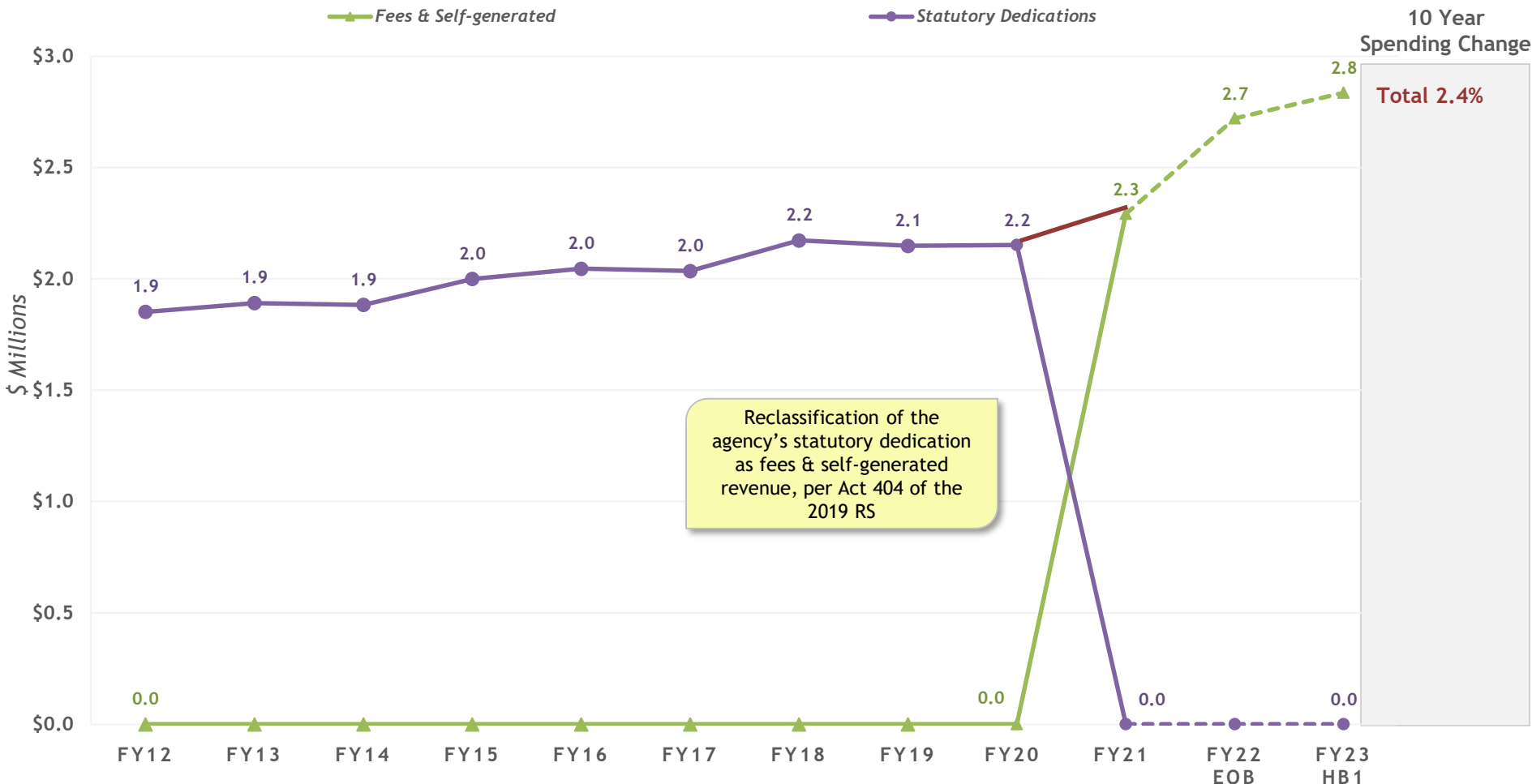


Expenditure Category		
Salaries	\$	1,515,905
Other Compensation		0
Related Benefits		908,161
Travel		20,183
Operating Services		236,259
Supplies		22,534
Professional Services		20,000
Other Charges		0
Interagency Transfers		78,785
Acquisitions/Repairs		35,000
Total	\$	2,836,827



MUNICIPAL FIRE & POLICE CIVIL SERVICE

Historical Spending



MUNICIPAL FIRE & POLICE CIVIL SERVICE

Funding Comparison

Means of Finance	FY21 Actual Expenditures	FY22 Existing Operating Budget 12/1/21	FY23 HB1 Budget	Change Existing Operating Budget to HB1		Change 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	2,292,684	2,720,892	2,836,827	115,935	4.3%	544,143	23.7%
Stat Ded	0	0	0	0	0.0%	0	0.0%
Federal	0	0	0	0	0.0%	0	0.0%
Total	\$ 2,292,684	\$ 2,720,892	\$ 2,836,827	\$ 115,935	4.3%	\$ 544,143	23.7%

Major Sources of Funding:

Municipal Fire & Police Civil Service's fees & self-generated revenues come from 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.

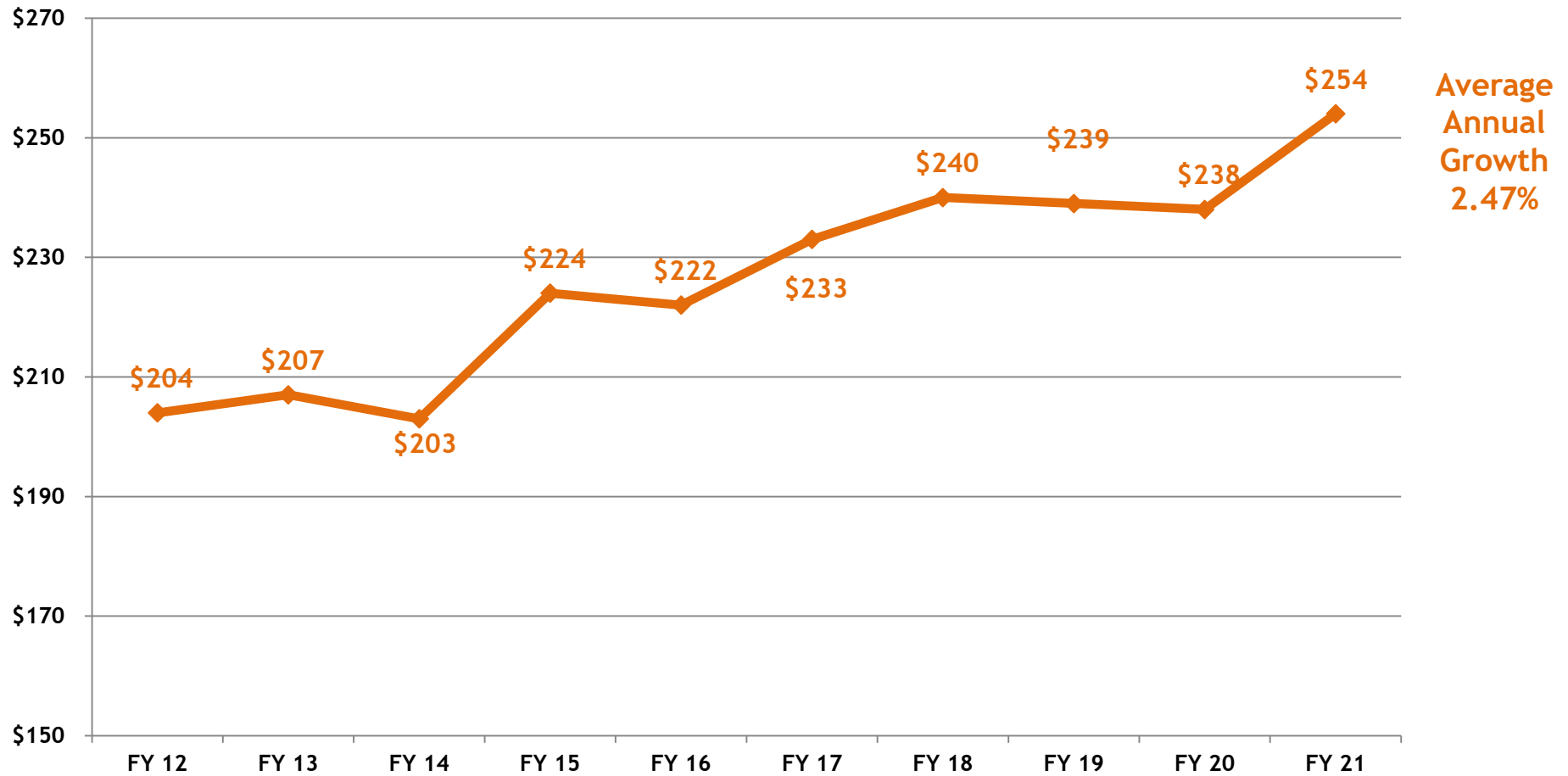
Significant funding changes compared to the FY 22 Existing Operating Budget

Fees & Self-generated

\$115,935 increase in projected insurance premium collections

MUNICIPAL FIRE & POLICE CIVIL SERVICE

Spending Per Covered Employee



MUNICIPAL FIRE & POLICE CIVIL SERVICE

Expenditure Comparison

Expenditure Category	FY21 Actual Expenditures	FY22 Existing Operating Budget 12/1/21	FY23 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personnel Services	\$ 2,048,727	\$ 2,297,304	\$ 2,424,066	\$ 126,762	5.5%	\$ 375,339	18.3%
Operating Expenses	168,264	266,016	278,976	12,960	4.9%	110,712	65.8%
Professional Services	0	30,000	20,000	(10,000)	(33.3%)	20,000	0.0%
Other Charges	74,039	127,572	78,785	(48,787)	(38.2%)	4,746	6.4%
Acquisitions/Repairs	1,654	0	35,000	35,000	0.0%	33,346	2,016.1%
Total	\$ 2,292,684	\$ 2,720,892	\$ 2,836,827	\$ 115,935	4.3%	\$ 544,143	23.7%

Significant Expenditure changes compared to the FY 22 Existing Operating Budget

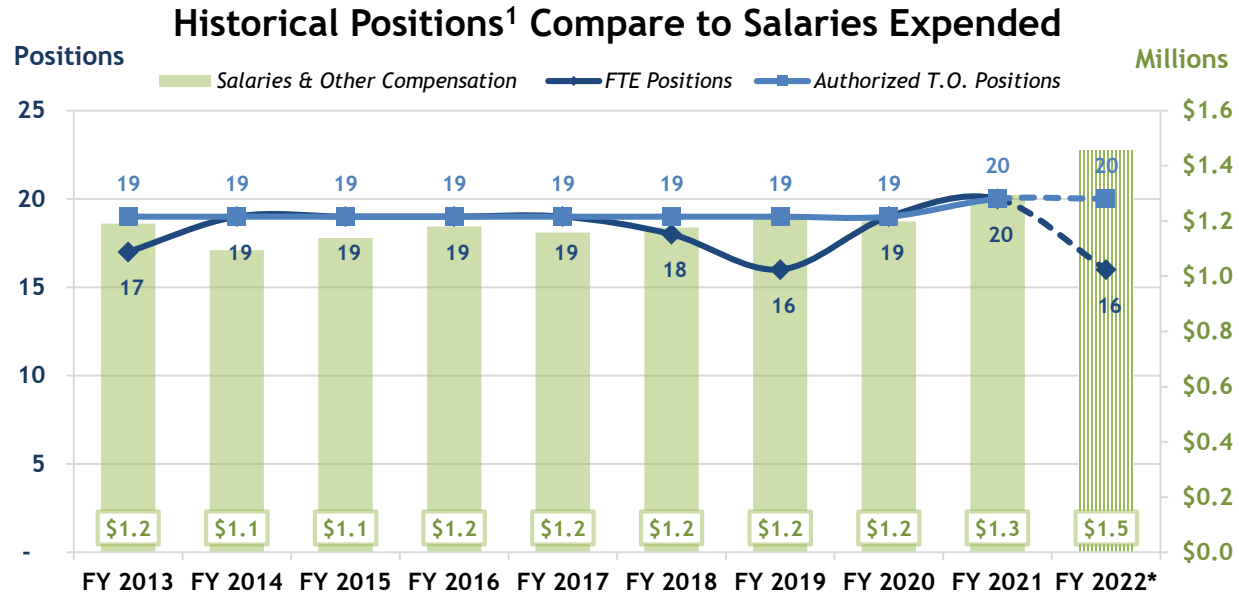
Personnel Services	Operating Expenses	Professional Services	Other Charges	Acquisitions/Repairs
<p>\$126,762 increase primarily driven by the following amounts:</p> <ul style="list-style-type: none"> \$79,700 for costs associated with a 27th payroll \$54,765 for employee annual pay increases 	<p>\$12,960 increase for software to allow the agency to send and receive questionnaires electronically with municipalities</p>	<p>(\$10,000) decrease associated with testing contracts that are no longer needed in FY 23</p>	<p>(\$48,787) net decrease largely driven by costs to develop, score, and validate tests of \$56,000 no longer needed in FY 23. This is offset by increases in payments to statewide agencies for services rendered.</p>	<p>\$35,000 increase to replace a high mileage vehicle</p>

MUNICIPAL FIRE & POLICE CIVIL SERVICE

Personnel Information

FY 2023 Recommended Positions

20	Total Authorized T.O. Positions (20 Classified, 0 Unclassified)
0	Authorized Other Charges Positions
0	Non-T.O. FTE Positions
3	Vacant Positions (January 3, 2022)



¹ FTE Source: Dept. of Civil Service Weekly Report on State Employment

Department Contacts

Name	Phone
Adrienne Bordelon, State Examiner	(225) 925-4416

ETHICS ADMINISTRATION

Funding Recommendation FY 23

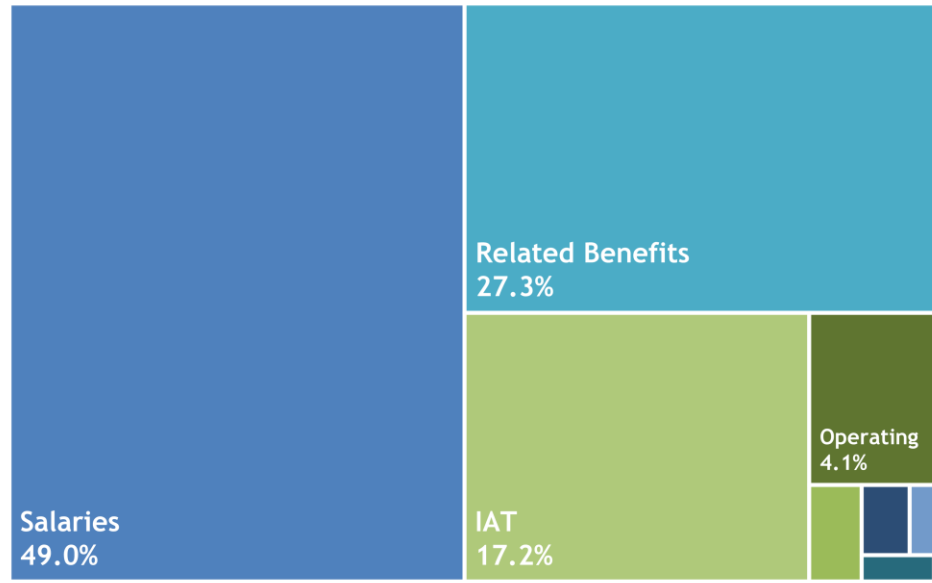
Means of Finance

State General Fund	\$	5,362,177
Interagency Transfers		0
Fees & Self-generated		181,681
Statutory Dedications		0
Federal Funds		0
Total	\$	5,543,858



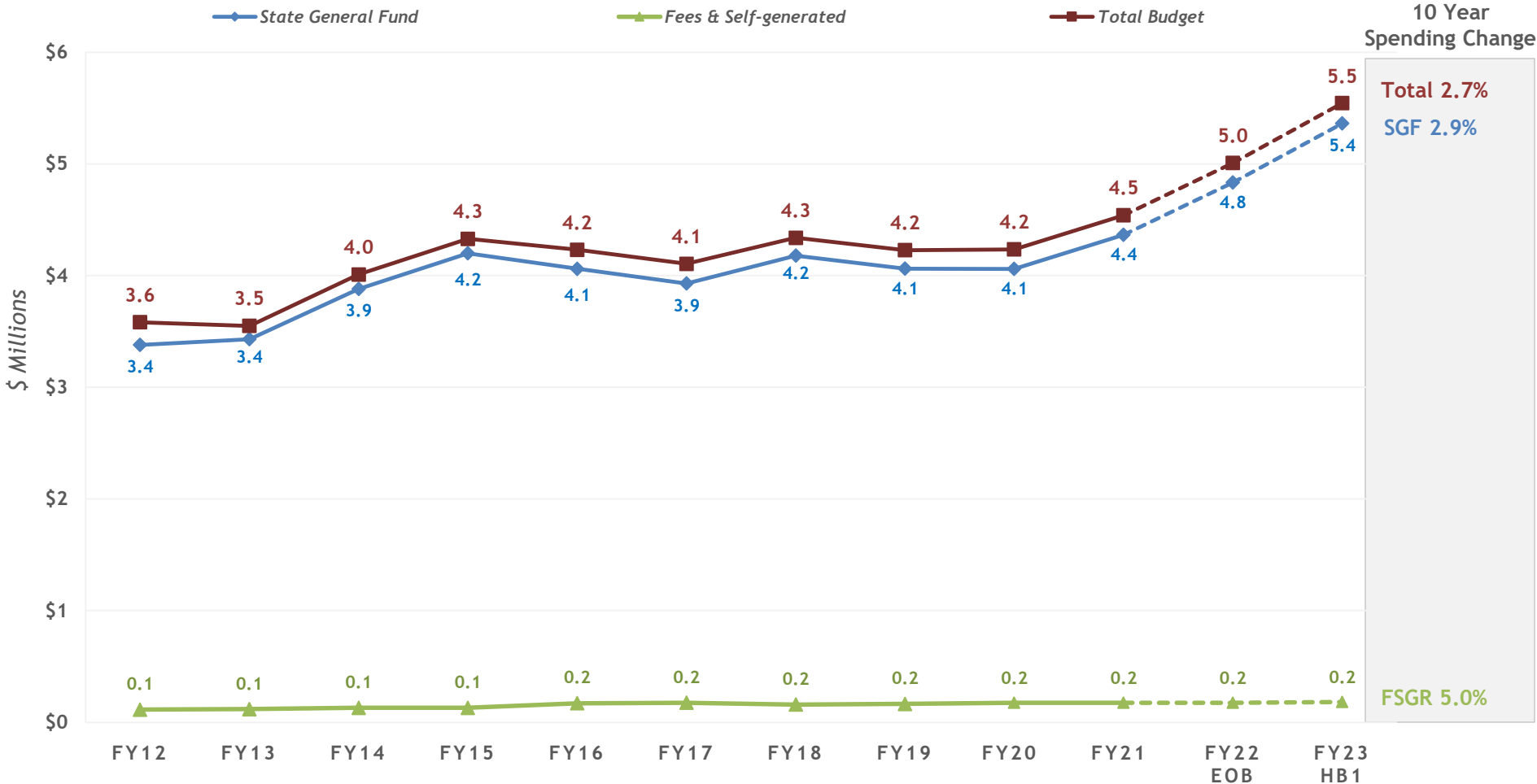
Expenditure Category

Salaries	\$	2,715,063
Other Compensation		52,278
Related Benefits		1,513,898
Travel		34,778
Operating Services		229,851
Supplies		19,779
Professional Services		0
Other Charges		21,000
Interagency Transfers		955,950
Acquisitions/Repairs		1,261
Total	\$	5,543,858



ETHICS ADMINISTRATION

Historical Spending



ETHICS ADMINISTRATION

Funding Comparison

Means of Finance	FY21 Actual Expenditures	FY22 Existing Operating Budget 12/1/21	FY23 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 4,365,257	\$ 4,833,816	\$ 5,362,177	\$ 528,361	10.9%	\$ 996,920	22.8%
IAT	0	0	0	0	0.0%	0	0.0%
FSGR	175,498	175,498	181,681	6,183	3.5%	6,183	3.5%
Stat Ded	0	0	0	0	0.0%	0	0.0%
Federal	0	0	0	0	0.0%	0	0.0%
Total	\$ 4,540,755	\$ 5,009,314	\$ 5,543,858	\$ 534,544	10.7%	\$ 1,003,103	22.1%

Major Sources of Funding:

Ethics Administration's fees & self-generated revenues come from filing fees for political action committees, legislative lobbying registration fees, executive lobbying legislative fees, and charges for copies of reports, transcripts, etc.

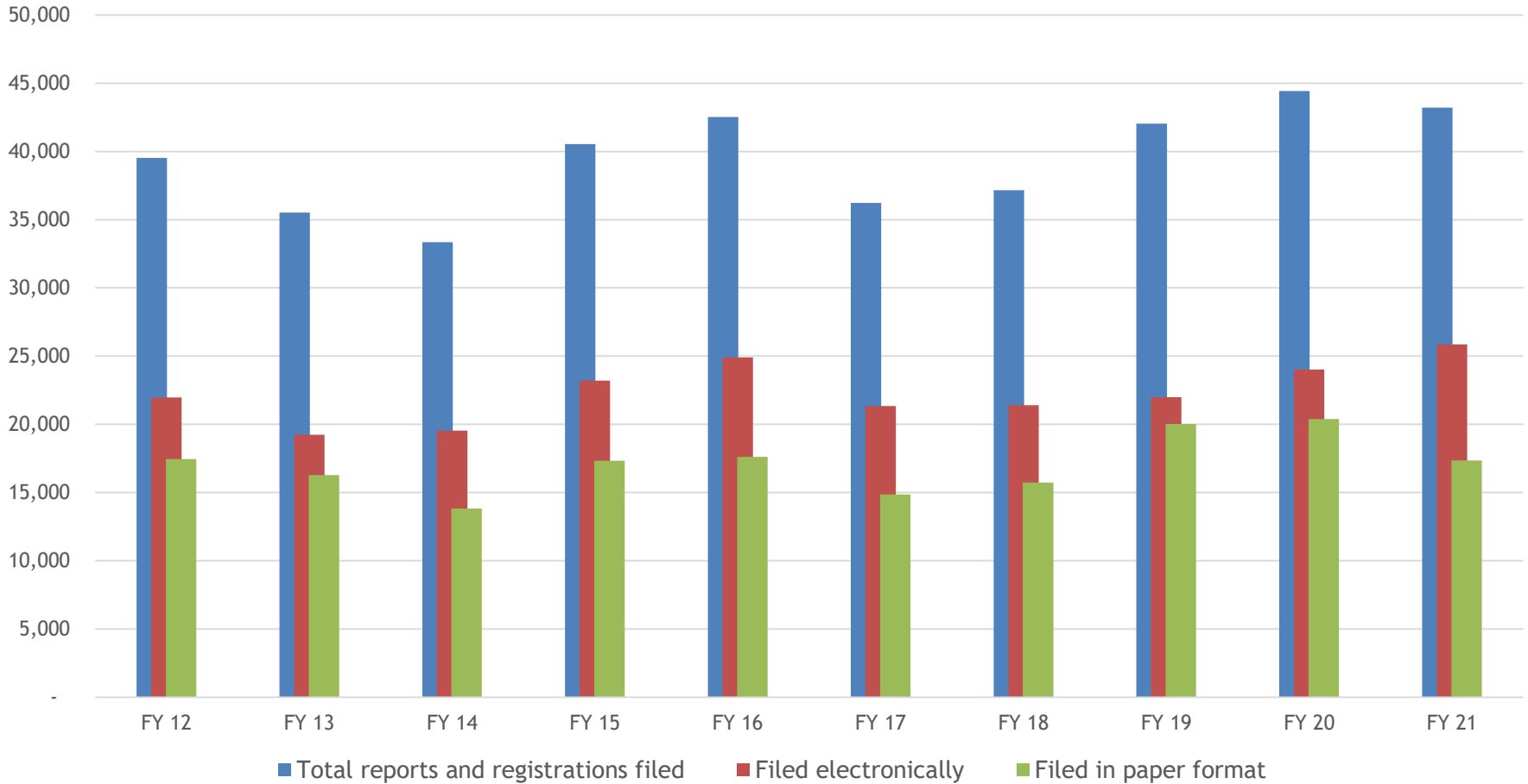
Significant funding changes compared to the FY 22 Existing Operating Budget

Fees & Self-generated

\$6,183 increase in projected lobbyist registration fees collected in FY 23

ETHICS ADMINISTRATION

Reports Filed Historically



ETHICS ADMINISTRATION

Expenditure Comparison

Expenditure Category	FY21 Actual Expenditures	FY22 Existing Operating Budget 12/1/21	FY23 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personnel Services	\$ 3,684,532	\$ 3,918,397	\$ 4,281,239	\$ 362,842	9.3%	\$ 596,707	16.2%
Operating Expenses	196,264	283,915	284,408	493	0.2%	88,144	44.9%
Professional Services	0	0	0	0	0.0%	0	0.0%
Other Charges	654,337	807,002	976,950	169,948	21.1%	322,613	49.3%
Acquisitions/Repairs	5,622	0	1,261	1,261	0.0%	(4,361)	(77.6%)
Total	\$ 4,540,755	\$ 5,009,314	\$ 5,543,858	\$ 534,544	10.7%	\$ 1,003,103	22.1%

Significant Expenditure changes compared to the FY 22 Existing Operating Budget

Personnel Services

- \$362,842 increase driven by:
- \$139,870 for costs associated with a 27th payroll
 - \$105,698 for employee annual pay increases
 - \$87,827 to fund an additional position to help process late fees

Operating Expenses

\$493 increase to purchase supplies for the additional position

Other Charges

\$169,948 net increase, primarily driven by a \$156,383 increase in payments to administrative law judges

Acquisitions/Repairs

\$1,261 increase to purchase office furniture and major supplies for the additional position

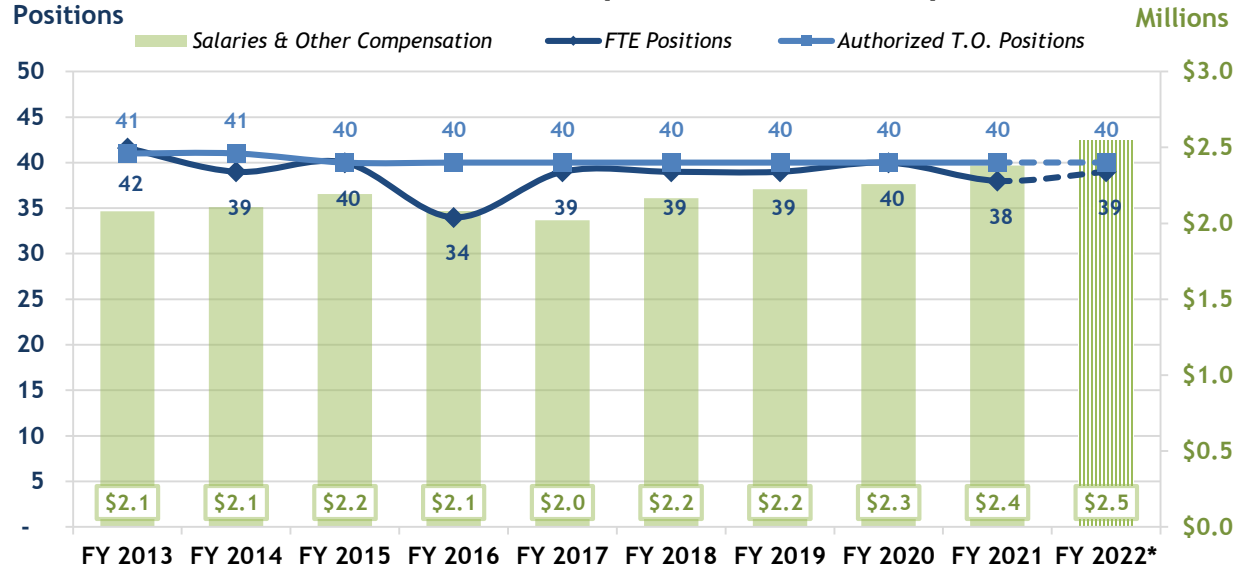
ETHICS ADMINISTRATION

Personnel Information

FY 2023 Recommended Positions

41	Total Authorized T.O. Positions (41 Classified, 0 Unclassified)
0	Authorized Other Charges Positions
2	Non-T.O. FTE Positions
5	Vacant Positions (January 3, 2022)

Historical Positions¹ Compare to Salaries Expended



¹ FTE Source: Dept. of Civil Service Weekly Report on State Employment

Department Contacts

Name	Phone
Kathleen Allen, Ethics Administrator	(225) 219-5600
Kristy Gary, Deputy Ethics Administrator	(225) 219-5600

STATE POLICE COMMISSION

Funding Recommendation FY 23

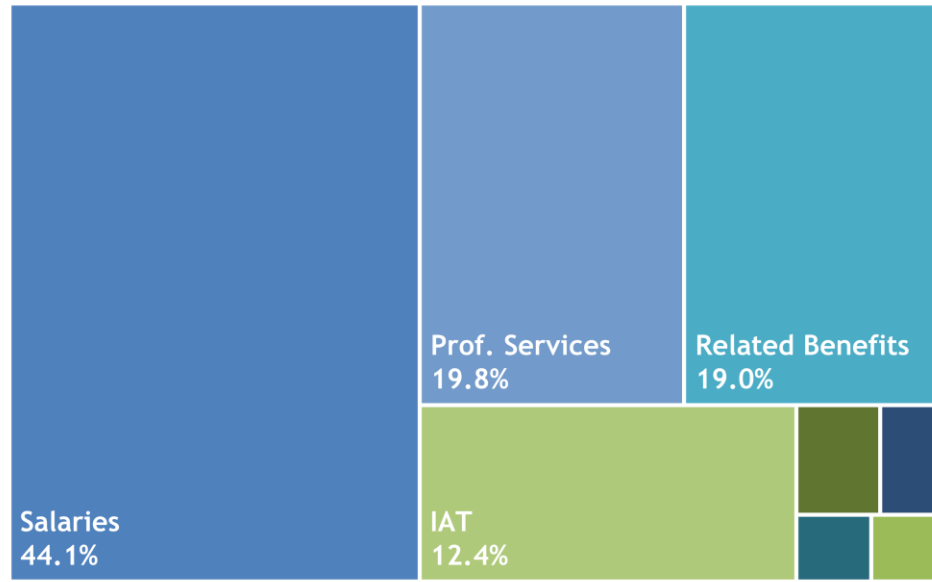
Means of Finance

State General Fund	\$	698,387
Interagency Transfers		55,000
Fees & Self-generated		0
Statutory Dedications		0
Federal Funds		0
Total	\$	753,387



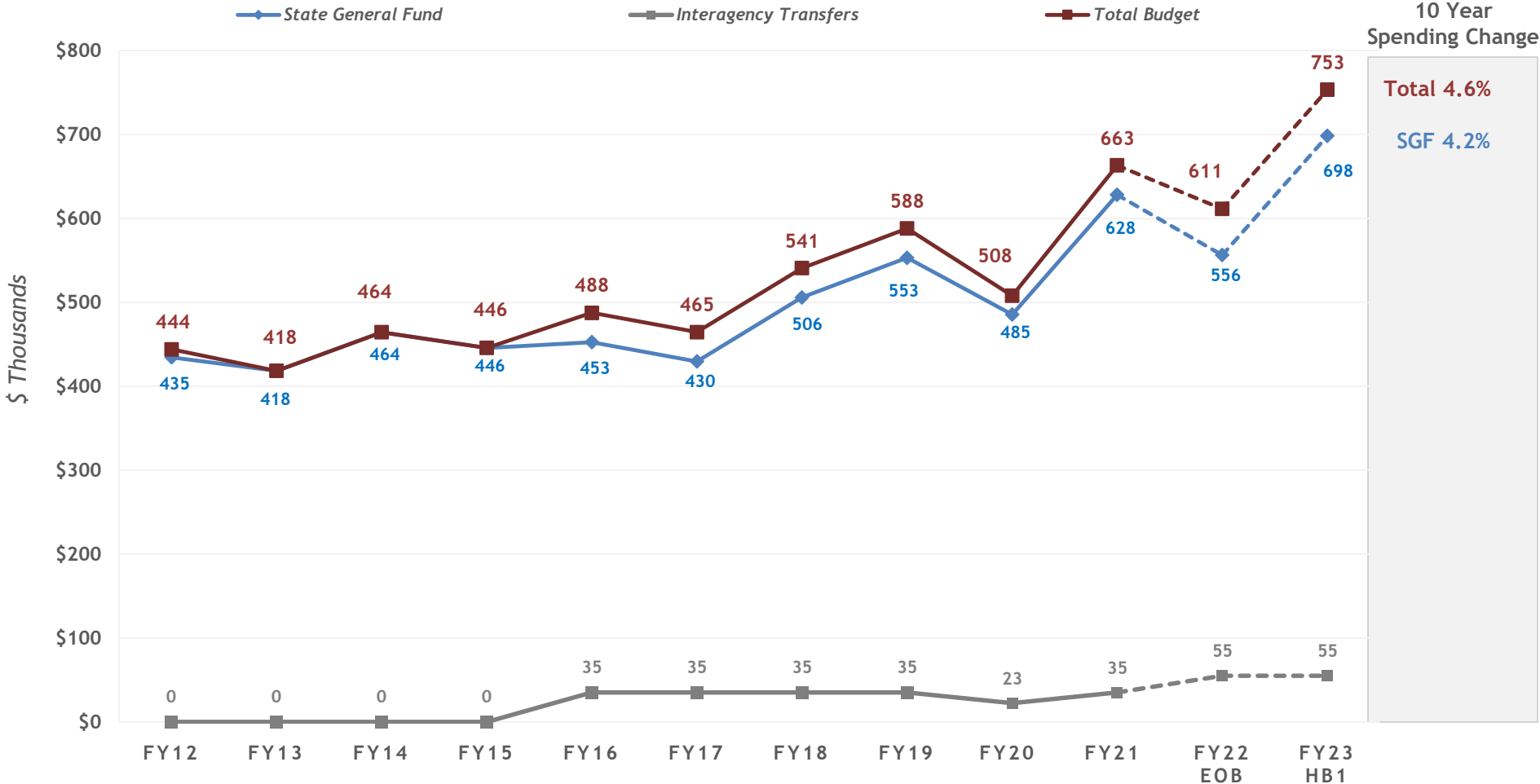
Expenditure Category

Salaries	\$	332,618
Other Compensation		6,300
Related Benefits		143,334
Travel		9,000
Operating Services		12,900
Supplies		7,000
Professional Services		149,075
Other Charges		0
Interagency Transfers		93,160
Acquisitions/Repairs		0
Total	\$	753,387



STATE POLICE COMMISSION

Historical Spending



STATE POLICE COMMISSION

Funding Comparison

Means of Finance	FY21 Actual Expenditures	FY22		FY23		Change		Change	
		Existing Operating Budget 12/1/21	Existing Operating Budget 12/1/21	HB1 Budget	HB1 Budget	Existing Operating Budget to HB1	Existing Operating Budget to HB1	Actual Expenditures to HB1	Actual Expenditures to HB1
SGF	\$ 628,005	\$ 556,357	\$ 556,357	\$ 698,387	\$ 142,030	25.5%	\$ 70,382	11.2%	
IAT	35,000	55,000	55,000	55,000	0	0.0%	20,000	57.1%	
FSGR	0	0	0	0	0	0.0%	0	0.0%	
Stat Ded	0	0	0	0	0	0.0%	0	0.0%	
Federal	0	0	0	0	0	0.0%	0	0.0%	
Total	\$ 663,005	\$ 611,357	\$ 611,357	\$ 753,387	\$ 142,030	23.2%	\$ 90,382	13.6%	

Major Sources of Funding:

State Police Commission's interagency transfers come from the Office of State Police to help fund a contract for developing and administering cadet entrance exams and classified promotional exams.

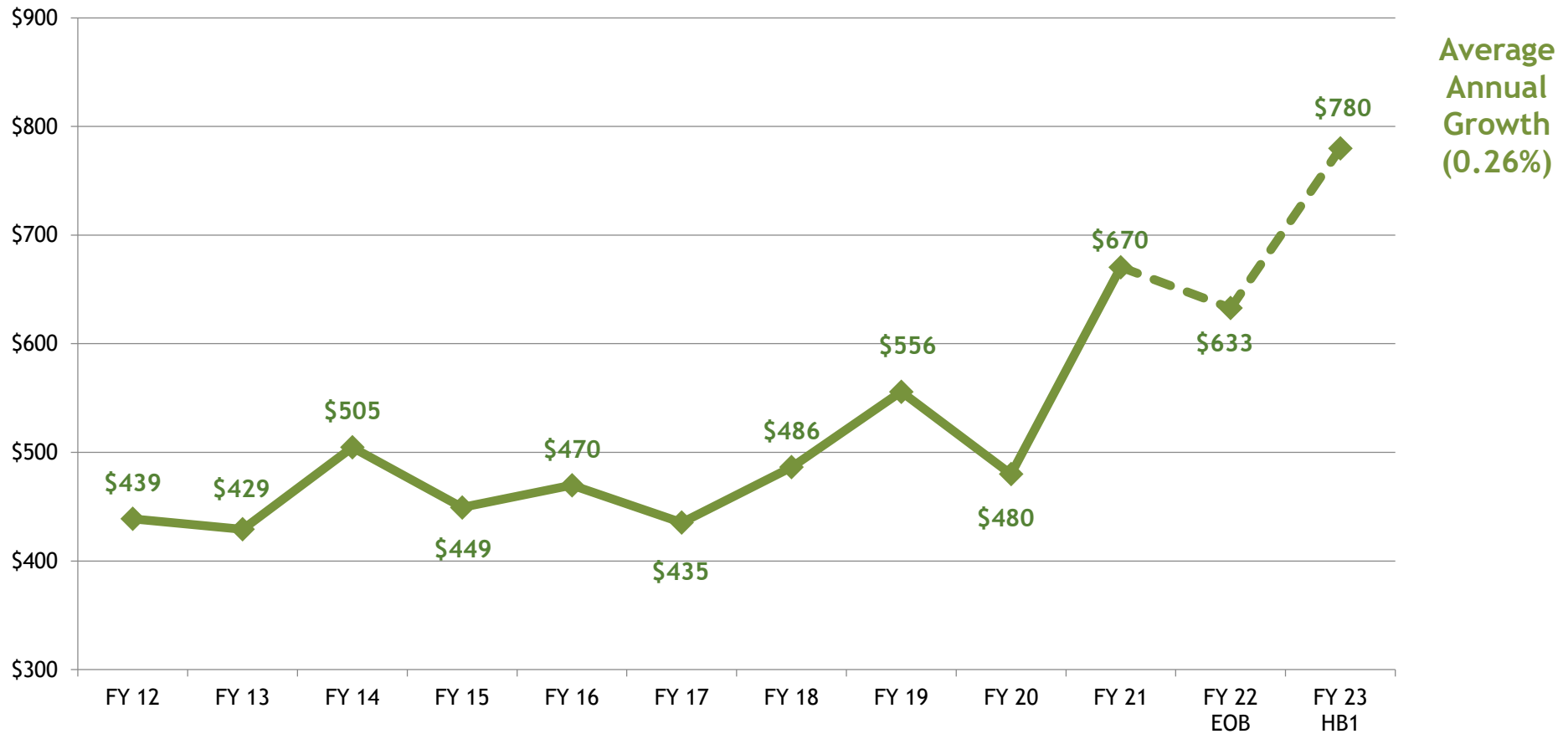
Significant funding changes compared to the FY 22 Existing Operating Budget

State General Fund

\$142,030 increase due to an increase in expenditure needs

STATE POLICE COMMISSION

Agency Cost Per State Trooper



STATE POLICE COMMISSION

Expenditure Comparison

Expenditure Category	FY21 Actual Expenditures	FY22 Existing Operating Budget 12/1/21	FY23 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personnel Services	\$ 330,028	\$ 352,602	\$ 482,252	\$ 129,650	36.8%	\$ 152,224	46.1%
Operating Expenses	21,065	28,900	28,900	0	0.0%	7,835	37.2%
Professional Services	158,865	149,075	149,075	0	0.0%	(9,790)	(6.2%)
Other Charges	153,047	80,780	93,160	12,380	15.3%	(59,887)	(39.1%)
Acquisitions/Repairs	0	0	0	0	0.0%	0	0.0%
Total	\$ 663,005	\$ 611,357	\$ 753,387	\$ 142,030	23.2%	\$ 90,382	13.6%

Significant Expenditure changes compared to the FY 22 Existing Operating Budget

Personnel Services

\$129,650 increase primarily driven by:

- \$107,238 for an additional specialist position to help address increased workload
- \$13,545 for costs associated with a 27th payroll

Other Charges

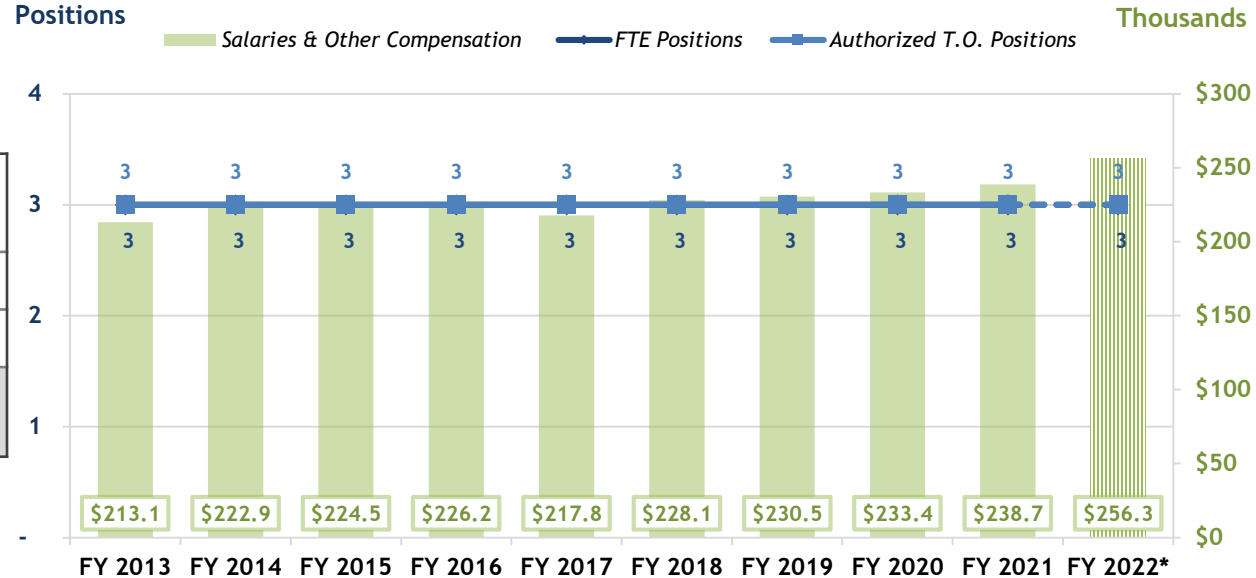
\$12,380 net increase primarily driven by:

- \$8,045 increase in rent costs for additional office space
- \$5,500 in one-time funding for remodel construction for the additional office space

STATE POLICE COMMISSION

Personnel Information

Historical Positions¹ Compare to Salaries Expended



FY 2023 Recommended Positions

4	Total Authorized T.O. Positions (0 Classified, 4 Unclassified)
0	Authorized Other Charges Positions
0	Non-T.O. FTE Positions
0	Vacant Positions (January 3, 2022)

¹ FTE Source: Dept. of Civil Service Weekly Report on State Employment

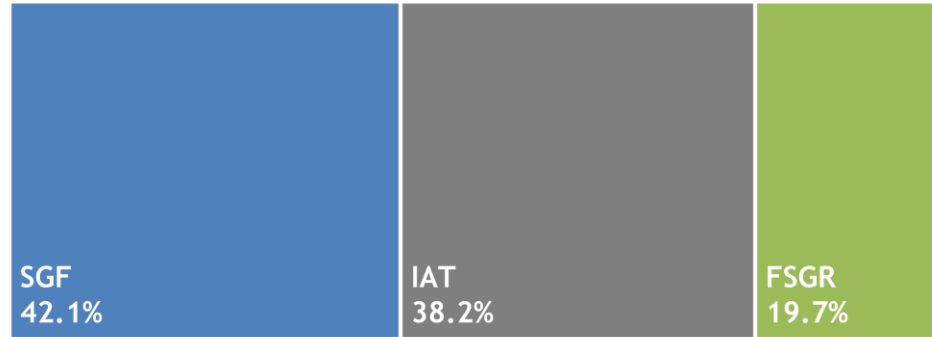
Department Contacts

Name	Phone
Jason Hannaman, Executive Director	(225) 925-7057
Eulis Simien, Jr., Chairman	(225) 925-7057

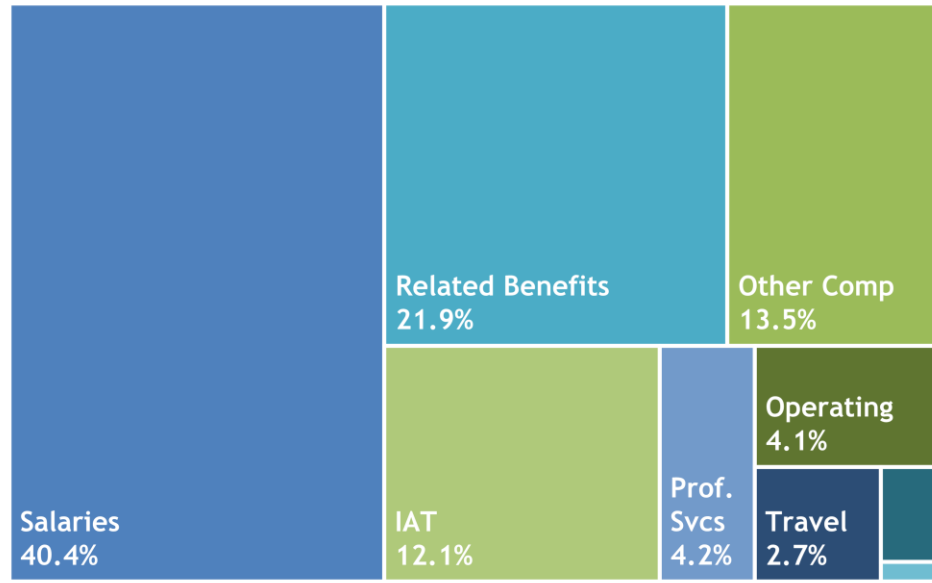
BOARD OF TAX APPEALS

Funding Recommendation FY 23

Means of Finance		
State General Fund	\$	757,804
Interagency Transfers		687,000
Fees & Self-generated		355,339
Statutory Dedications		0
Federal Funds		0
Total	\$	1,800,143

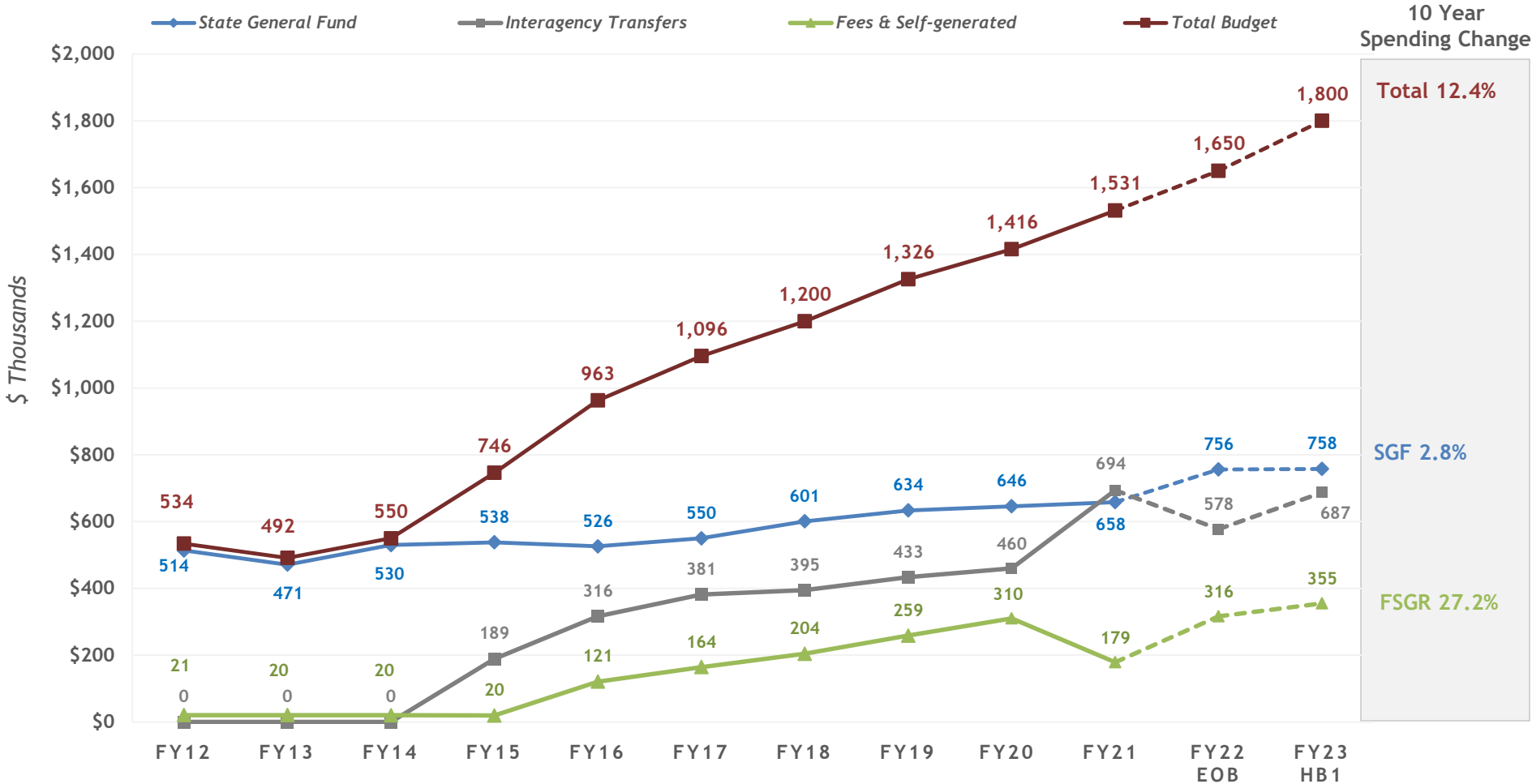


Expenditure Category		
Salaries	\$	726,374
Other Compensation		242,317
Related Benefits		393,594
Travel		48,423
Operating Services		74,597
Supplies		18,377
Professional Services		75,000
Other Charges		0
Interagency Transfers		217,621
Acquisitions/Repairs		3,840
Total	\$	1,800,143



BOARD OF TAX APPEALS

Historical Spending



BOARD OF TAX APPEALS

Funding Comparison

Means of Finance	FY21 Actual Expenditures	FY22		FY23		Change		Change	
		Existing Operating Budget 12/1/21	Existing Operating Budget 12/1/21	HB1 Budget	Existing Operating Budget to HB1	Existing Operating Budget to HB1	Actual Expenditures to HB1	Actual Expenditures to HB1	
SGF	\$ 658,063	\$ 756,401	\$ 757,804	\$ 1,403	0.2%	\$ 99,741	15.2%		
IAT	693,847	577,756	687,000	109,244	18.9%	(6,847)	(1.0%)		
FSGR	179,212	316,179	355,339	39,160	12.4%	176,127	98.3%		
Stat Ded	0	0	0	0	0.0%	0	0.0%		
Federal	0	0	0	0	0.0%	0	0.0%		
Total	\$ 1,531,122	\$ 1,650,336	\$ 1,800,143	\$ 149,807	9.1%	\$ 269,021	17.6%		

Major Sources of Funding:

- Interagency transfers come from the Louisiana Department of Revenue
- Fees & self-generated revenues come from filing fees and charges for copies of hearing transcripts

Significant funding changes compared to the FY 22 Existing Operating Budget

Interagency Transfers

\$109,244 in increased contributions from the Louisiana Department of Revenue to help finance the agency

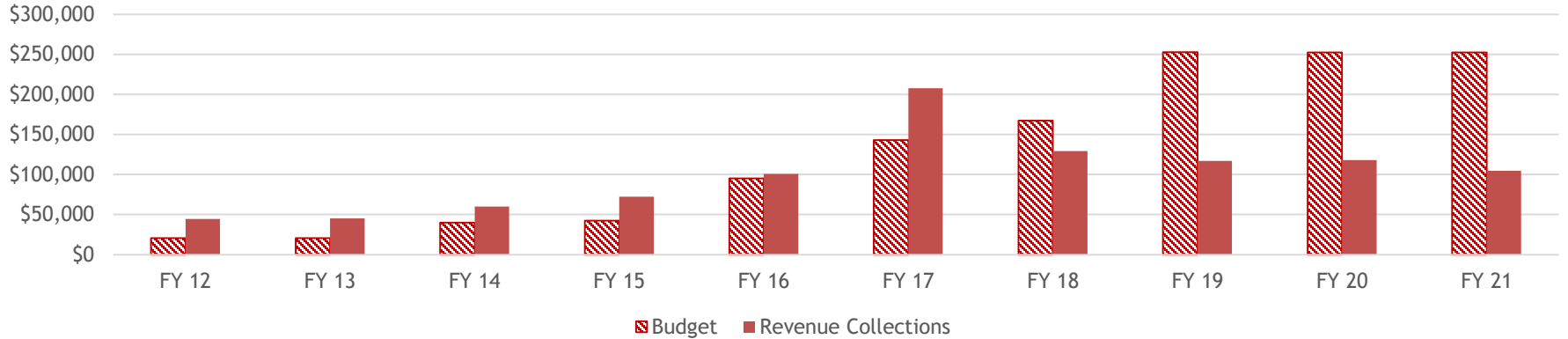
Fees & Self-generated

\$39,160 net increase is driven by additional filing fees collected in the Local Tax Division

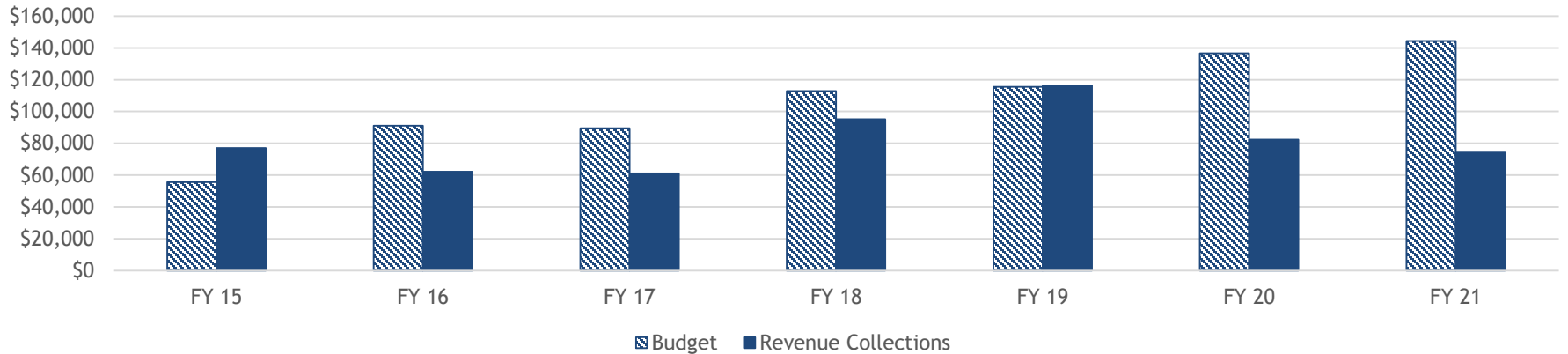
BOARD OF TAX APPEALS

Historical Revenue Collections

State Tax Division



Local Tax Division



BOARD OF TAX APPEALS

Expenditure Comparison

Expenditure Category	FY21	FY22	FY23	Change		Change	
	Actual Expenditures	Existing Operating Budget 12/1/21	HB1 Budget	Existing Operating Budget to HB1		Actual Expenditures to HB1	
Personnel Services	\$ 1,189,605	\$ 1,259,749	\$ 1,362,285	\$ 102,536	8.1%	\$ 172,680	14.5%
Operating Expenses	94,076	113,771	141,397	27,626	24.3%	47,321	50.3%
Professional Services	55,333	75,000	75,000	0	0.0%	19,667	35.5%
Other Charges	190,038	201,816	217,621	15,805	7.8%	27,583	14.5%
Acquisitions/Repairs	2,070	0	3,840	3,840	100.0%	1,770	85.5%
Total	\$ 1,531,122	\$ 1,650,336	\$ 1,800,143	\$ 149,807	9.1%	\$ 269,021	17.6%

Significant Expenditure changes compared to the FY 22 Existing Operating Budget

Personnel Services

\$102,536 net increase driven by:

- \$42,758 increase to realign salaries to projected FY 23 levels
- \$37,287 for costs associated with a 27th payroll
- \$14,554 increase to pay for additional meeting days for board members

Operating Expenses

\$27,626 increase driven by:

- \$23,626 increase for the maintenance fee of the board's case management system
- \$2,500 for additional travel costs for board members
- \$1,500 for additional supplies for board members

Other Charges

\$15,805 increase primarily driven by the cost associated with increased office space in FY 23

Acquisitions/Repairs

\$3,840 to purchase computer equipment to address the needs of the increased workload associated with Act 343 of the 2021 RS

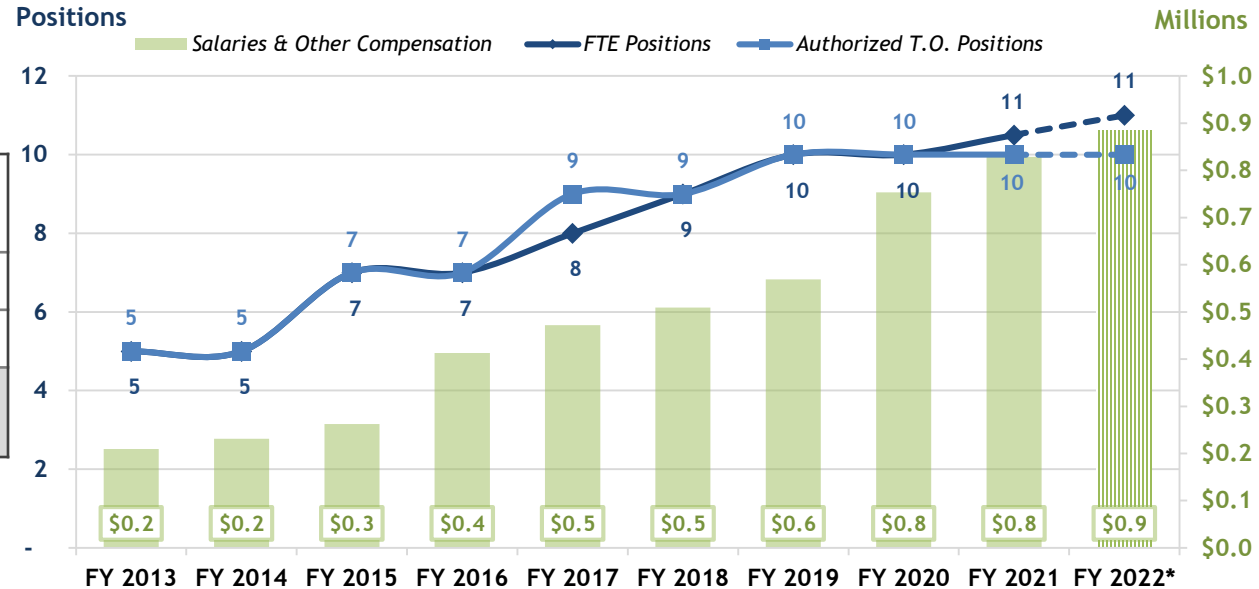
BOARD OF TAX APPEALS

Personnel Information

FY 2023 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 (January 3, 2022)

Historical Positions¹ Compare to Salaries Expended



¹ FTE Source: Dept. of Civil Service Weekly Report on State Employment

Department Contacts

Name	Phone
Judge Tony Graphia, Chairman	(225) 219-3415
Cade Cole, Vice-chair	(337) 802-4539

State Civil Service



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.

Administration & Support

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 Resources 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

DEPARTMENT OVERVIEW

Municipal Fire & Police Civil Service



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

Administration

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

DEPARTMENT OVERVIEW

Ethics Administration



LOUISIANA ETHICS ADMINISTRATION PROGRAM

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.

Administration

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

DEPARTMENT OVERVIEW

State Police Commission



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.

Administration

Functions

- Hears appeals from troopers concerning disciplinary actions, removals, rule violations, and discrimination claims
- 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.
- 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
- Tests and certifies applicants for employment by the Office of State Police

DEPARTMENT OVERVIEW

Board of Tax Appeals



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 (LDR), Wildlife and Fisheries, and Health and Hospitals, as mandated by statute.

Administrative

- Hears and resolves all appeals filed by taxpayers from assessments imposed by LDR
- Hears and resolves denials of refund claims by LDR
- Hears and resolves claims against the state for money erroneously paid into the state treasury

Local Tax Division

- Hears and resolves all appeals filed by taxpayers from assessments imposed by the local taxing authorities
- Hears and resolves all denials of refund claims by the local taxing authorities