

Representative Cameron Henry  
Chairman



Representative Franklin Foil  
Vice Chairman

# **FY17-18 Executive Budget Review DEPARTMENT OF CIVIL SERVICE**

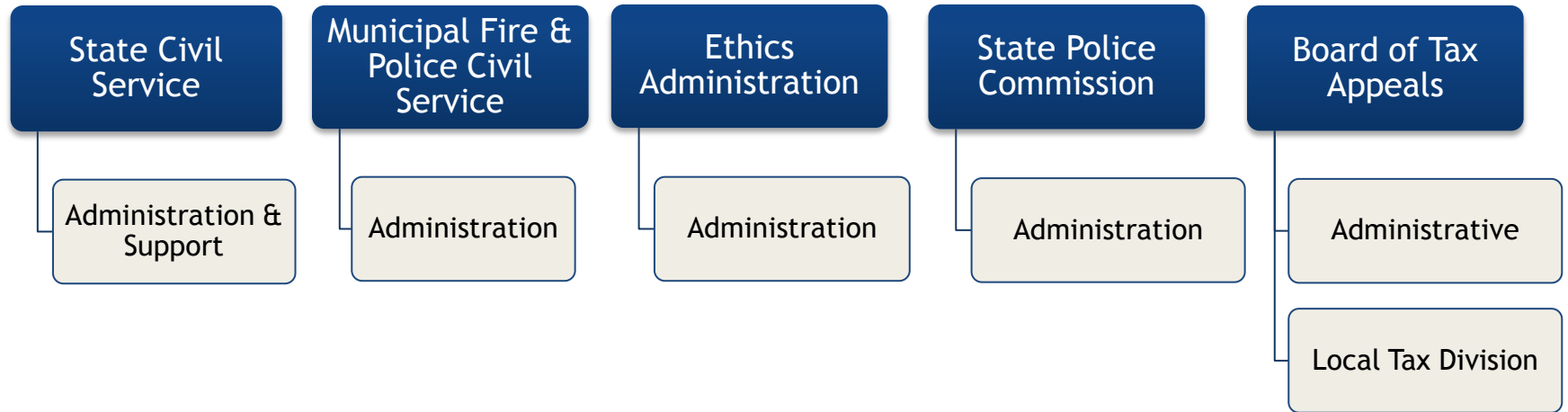
**House Committee on Appropriations**  
Prepared by the House Fiscal Division

March 29, 2017

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# DEPARTMENT ORGANIZATION



# DISCRETIONARY/NON-DISCRETIONARY FUNDING

**TOTAL BUDGET**  
**\$20.2 Million**

**\$11.5 Million IAT  
Double Count**

**\$8.7 Million  
Remaining**

Self Generated  
Revenue  
**\$1.2 Million**

Statutory  
Dedications  
**\$2.2 Million**

State General Fund  
**\$5.3 Million**

**Non Discretionary  
\$414,248**

Ethics Administration  
**\$296,853**  
(Rent, Retiree's Group Insurance)

Board of Tax Appeals  
**\$88,291**  
(Rent, Retiree's Group Insurance)

State Police Commission  
**\$29,104**  
(Retiree's Group Insurance, auditor fees)

**Discretionary  
\$4.9 Million**

Ethics Administration  
**\$3.9 Million**

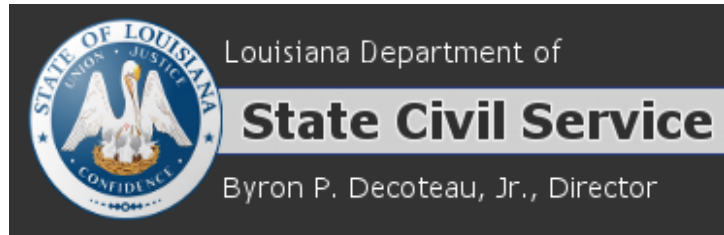
Board of Tax Appeals  
**\$506,254**

State Police Commission  
**\$487,775**

Source: Office of Planning and Budget

# STATE CIVIL SERVICE

## Agency Overview



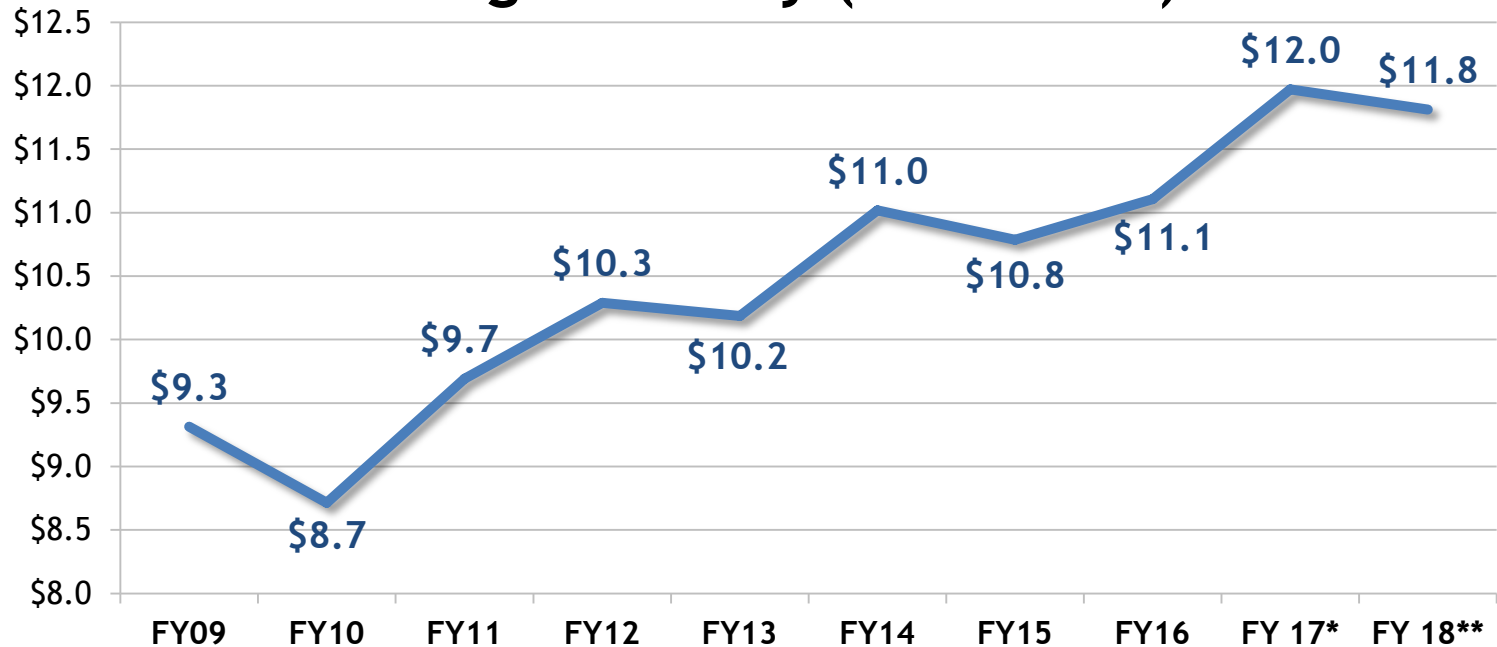
The mission of State Civil Service is to provide human resource services and programs that enable state government to attract, develop and retain a productive and diverse workforce that excels in delivering quality services to the citizens of Louisiana.

### Functions

- Appeals - provides a system for resolving appeals filed by classified employees concerning disciplinary actions, removals, rule violations, and discrimination claims.
- Training and Workforce 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

## Budget History (in Millions)



Source: Executive Budget Supporting Documents

\* Existing Operating Budget as of 12/1/16

\*\* Governor's Executive Budget Recommendation

# STATE CIVIL SERVICE

## Means of Finance Breakdown

Means of Financing	FY 15-16 Prior Year Actual Expenditures	FY 16-17 Existing Operating Budget 12/1/16	FY 17-18 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$10,414,678	\$11,203,837	\$11,043,300	(\$160,537)	(1.4%)
Fees and Self-Gen Rev.	\$691,796	\$766,249	\$769,000	\$2,751	0.4%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
<b>Total Means of Finance</b>	<b>\$11,106,474</b>	<b>\$11,970,086</b>	<b>\$11,812,300</b>	<b>(\$157,786)</b>	<b>(1.3%)</b>
State Effort	\$691,796	\$766,249	\$769,000	\$2,751	0.4%

**\$61,348**

### Interagency Transfers

Non-recurs funding for the election of one classified employee to the State Civil Service Commission.

**\$115,300**

### Interagency Transfers

Personnel Services base adjustment due to the hiring of new employees at a lower salary than budgeted.

### Major Sources of Revenue:

- Interagency Transfers come from other state agencies that are billed based on a per classified employee basis.
- Fees & Self-Generated Revenue comes from the quasi-state agencies that are billed on a per classified employee basis.

# STATE CIVIL SERVICE

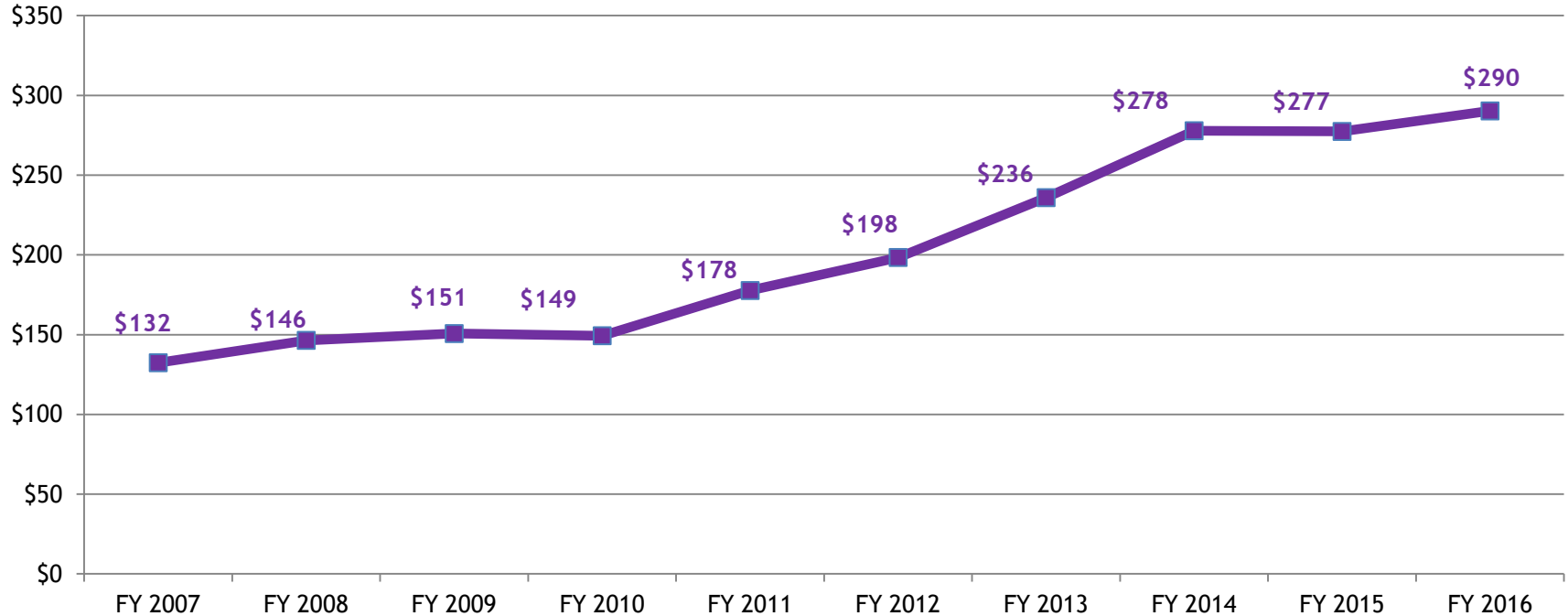
## Expenditure Breakdown

Expenditure	FY 15-16 Prior Year Actual Expenditures	FY 16-17 Existing Operating Budget 12/1/16	FY 17-18 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
Salaries	\$6,052,143	\$6,412,451	\$6,338,648	(\$73,803)	(1.2%)
Other Compensation	\$40,664	\$93,509	\$93,509	\$0	0.0%
Related Benefits	\$3,394,079	\$3,682,055	\$3,633,198	(\$48,857)	(1.3%)
Travel	\$33,454	\$40,737	\$40,737	\$0	0.0%
Operating Services	\$379,340	\$411,414	\$417,683	\$6,269	1.5%
Supplies	\$16,912	\$17,170	\$17,170	\$0	0.0%
Professional Services	\$4,980	\$95,264	\$30,000	(\$65,264)	(68.5%)
Other Charges	\$1,102,240	\$1,187,986	\$1,193,700	\$5,714	0.5%
Acq/Major Repairs	\$82,662	\$29,500	\$47,655	\$18,155	61.5%
<b>Total Expenditures</b>	<b>\$11,106,474</b>	<b>\$11,970,086</b>	<b>\$11,812,300</b>	<b>(\$157,786)</b>	<b>(1.3%)</b>
Authorized Positions	100	100	100	0	0.0%



# STATE CIVIL SERVICE

## Amount Budgeted Per Classified State Employee



Source: Executive Budget Supporting Documents

# STATE CIVIL SERVICE

## Personnel Information

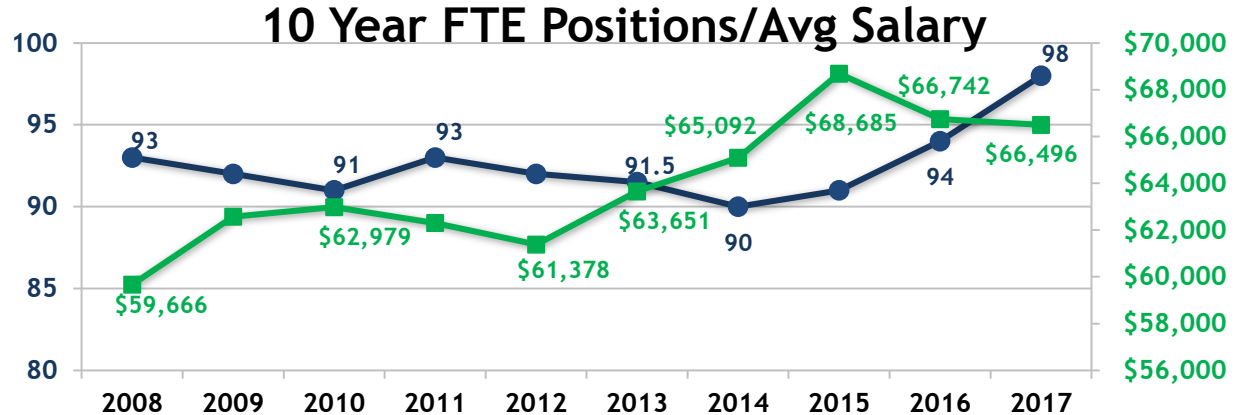
### Personnel/Budget Ratio

\$6.4 M Salaries and Other Comp.  
 + \$3.6 M Related Benefits  
 = \$10.0 M Total Personnel Services

**94.8% of budget expenditures**  
 (excluding Other Charges)

### Authorized Positions

- 100 (100 classified and 0 unclassified)
- State Civil Service had 1 vacancy as of 1/27/2017
- No Other Charges Positions



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

Source: FTE and Average Salary data provided by the Dept. of Civil Service

# MUNICIPAL FIRE & POLICE CIVIL SERVICE

## Agency Overview



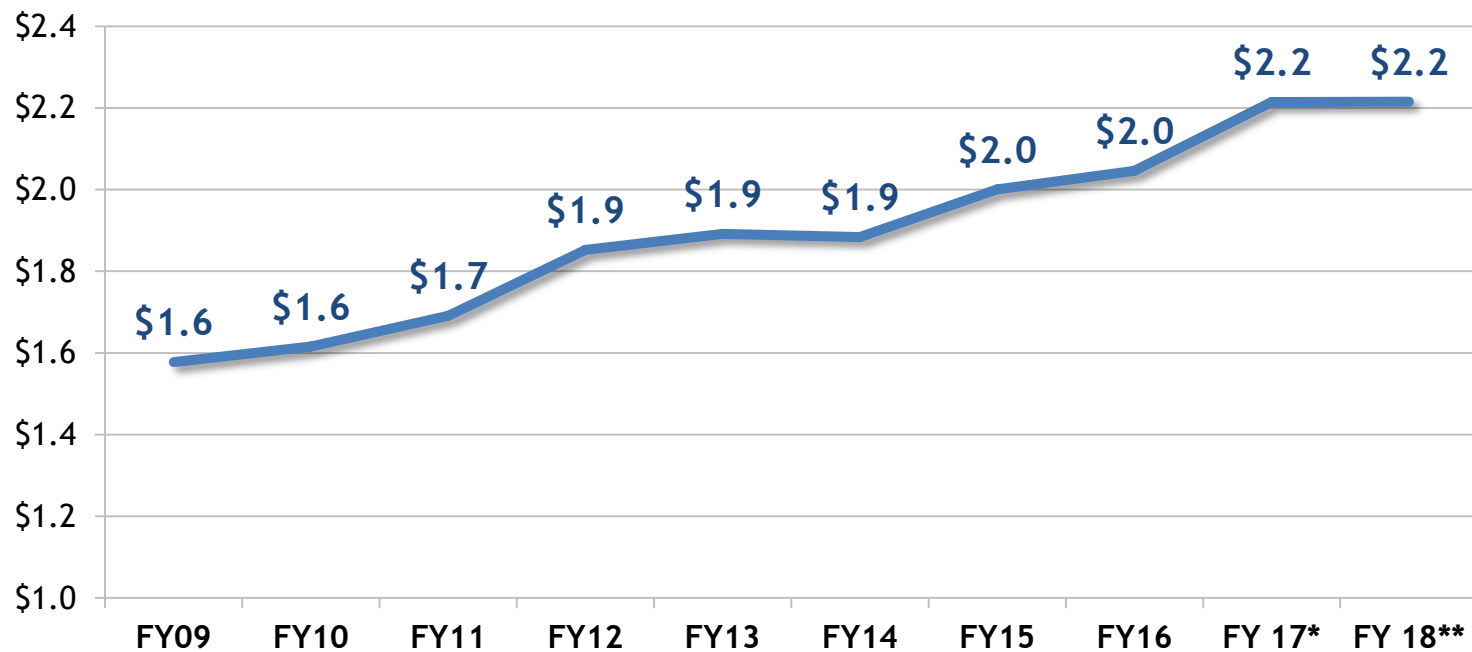
The mission of the Office of the State Examiner, Municipal Fire and Police Civil Service, is to administer an effective, cost-efficient civil service system based on merit, efficiency, fitness, and length of service, consistent with the law and professional standards, for fire fighters and police officers in all municipalities in the State having populations of not less than 7,000 nor more than 500,000 inhabitants to which the law applies, and in all parish fire departments and fire protection districts regardless of population, in order to provide a continuity in quality of law enforcement and fire protection for the citizens of the State in rural and urban areas.

### 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

## Budget History (in Millions)



Source: Executive Budget Supporting Documents

\* Existing Operating Budget as of 12/1/16

\*\* Governor's Executive Budget Recommendation

# MUNICIPAL FIRE & POLICE CIVIL SERVICE

## Means of Finance Breakdown

Means of Financing	FY 15-16 Prior Year Actual Expenditures	FY 16-17 Existing Operating Budget 12/1/16	FY 17-18 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees and Self-Gen Rev.	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$2,046,004	\$2,214,578	\$2,214,926	\$348	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
<b>Total Means of Finance</b>	<b>\$2,046,004</b>	<b>\$2,214,578</b>	<b>\$2,214,926</b>	<b>\$348</b>	<b>0.0%</b>
State Effort	\$2,046,004	\$2,214,578	\$2,214,926	\$348	0.0%

**\$77,490**

### Statutory Dedications

Personnel Services base adjustment - an employee retired and a new employee was hired at a lower salary.

**\$41,098**

### Statutory Dedications

Funding for essential software and to retain attorneys for representation in the agency's testing function and advisory roles.

## Major Sources of Revenue:

- Come from the Municipal Fire & Police Civil Service Operation Fund, and used solely for the Office of the State Examiner. Revenue comes from .025% of the gross direct insurance premiums received statewide, in the preceding year, less returned premiums, by insurers doing business in the state.

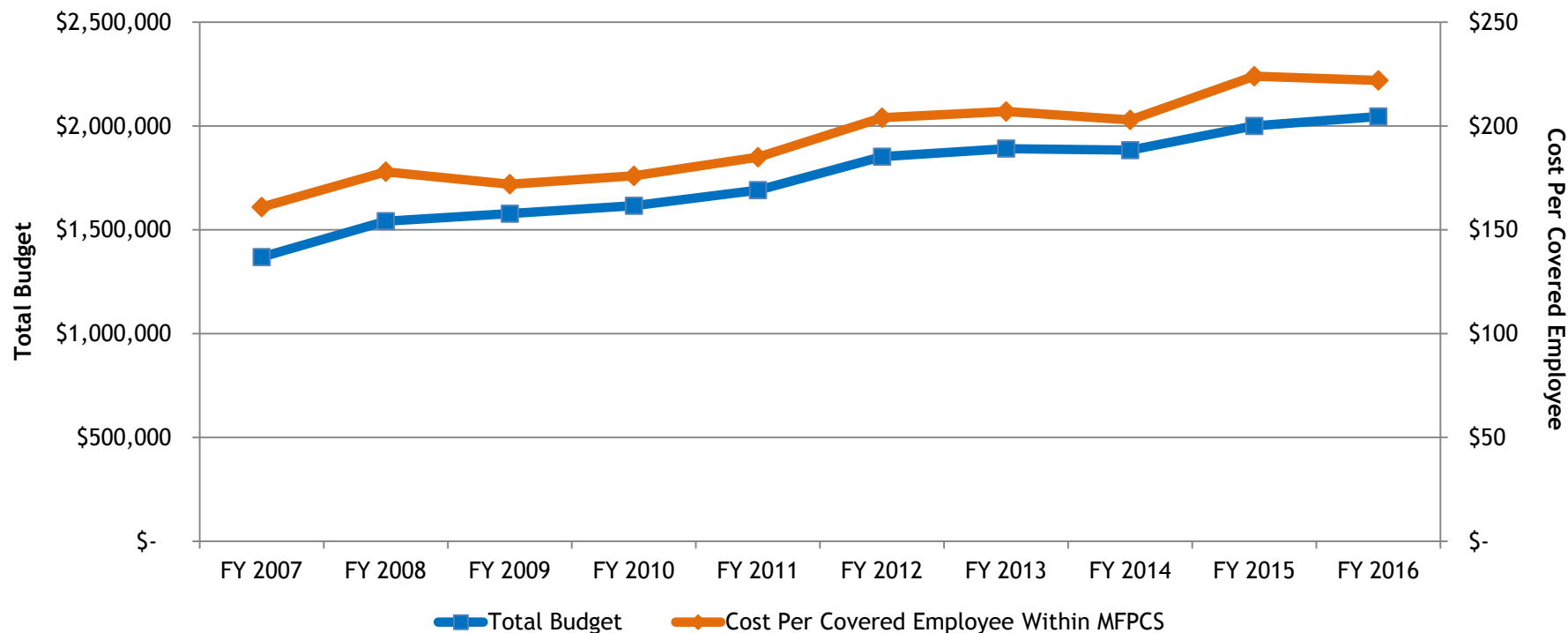
# MUNICIPAL FIRE & POLICE CIVIL SERVICE

## Expenditure Breakdown

Expenditure	FY 15-16 Prior Year Actual Expenditures	FY 16-17 Existing Operating Budget 12/1/16	FY 17-18 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
Salaries	\$1,180,692	\$1,218,333	\$1,172,339	(\$45,994)	(3.8%)
Other Compensation	\$0	\$0	\$0	\$0	0.0%
Related Benefits	\$652,420	\$688,803	\$657,307	(\$31,496)	(4.6%)
Travel	\$7,612	\$11,683	\$11,683	\$0	0.0%
Operating Services	\$141,952	\$195,412	\$212,260	\$16,848	8.6%
Supplies	\$14,901	\$18,284	\$22,534	\$4,250	23.2%
Professional Services	\$0	\$5,000	\$25,000	\$20,000	400.0%
Other Charges	\$47,585	\$47,013	\$42,222	(\$4,791)	(10.2%)
Acq/Major Repairs	\$842	\$30,050	\$71,581	\$41,531	138.2%
<b>Total Expenditures</b>	<b>\$2,046,004</b>	<b>\$2,214,578</b>	<b>\$2,214,926</b>	<b>\$348</b>	<b>0.0%</b>
Authorized Positions	19	19	19	0	0.0%

# MUNICIPAL FIRE & POLICE CIVIL SERVICE

## Cost Per Covered Employee Historical Trend



Source: Executive Budget Supporting Documents

# MUNICIPAL FIRE & POLICE CIVIL SERVICE

## Personnel/Budget Ratio

\$1.2 M	Salaries and Other Comp.
+ \$657,307	Related Benefits
= \$1.8 M	Total Personnel Services

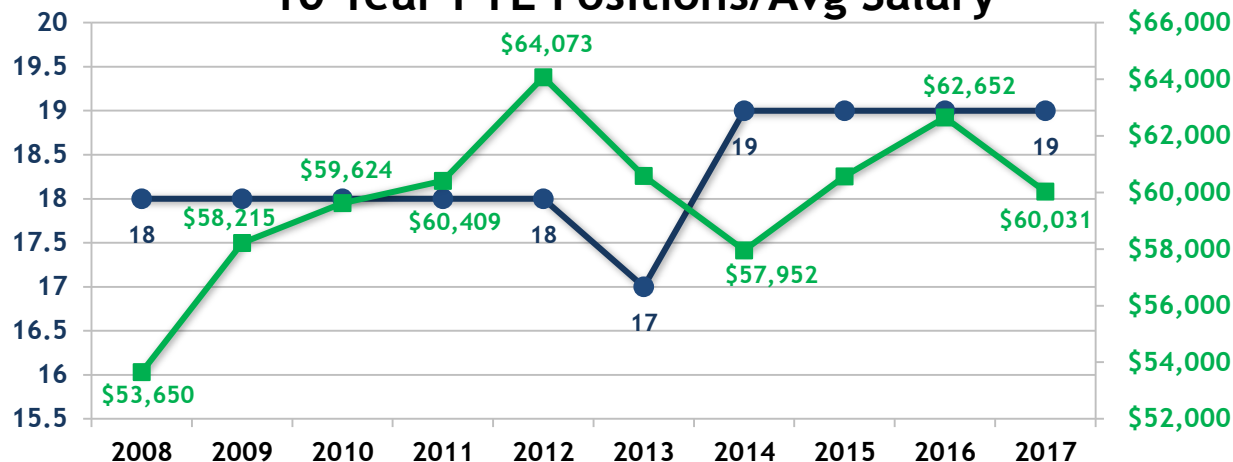
**84.2% of budget expenditures**  
(excluding Other Charges)

## Authorized Positions

- 19 (19 classified and 0 unclassified)
- Municipal Fire & Police Civil Service had no vacancies as of 1/27/2017
- No Other Charges Positions

## Personnel Information

### 10 Year FTE Positions/Avg Salary



Contact	Title	Phone Number
Robert Lawrence	State Examiner	225.925.4416
Jacqueline Cummings	Deputy State Examiner	225.925.7097

Source: FTE and Average Salary data provided by the Dept. of Civil Service



# ETHICS ADMINISTRATION

## Agency Overview

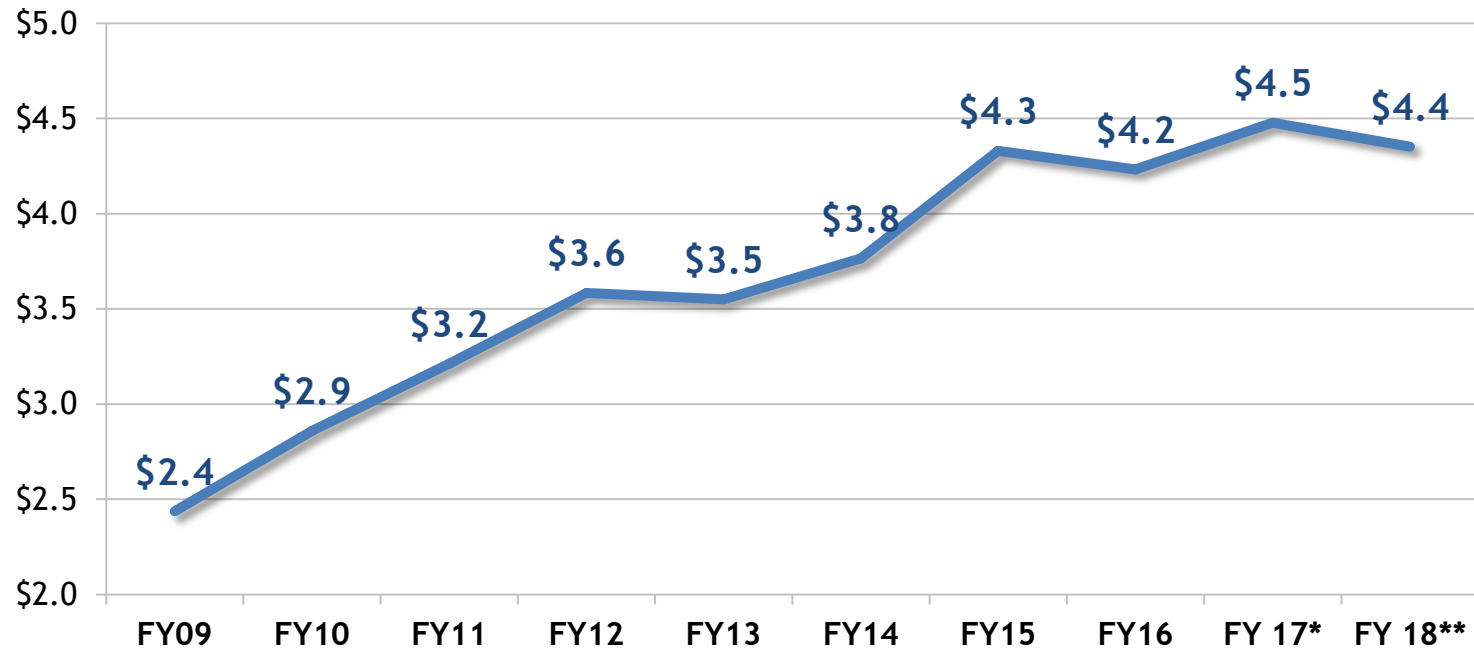
### Functions

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.

- Compliance - 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

## Budget History (in Millions)



Source: Executive Budget Supporting Documents

\* Existing Operating Budget as of 12/1/16

\*\* Governor's Executive Budget Recommendation

# ETHICS ADMINISTRATION

## Means of Finance Breakdown

Means of Financing	FY 15-16 Prior Year Actual Expenditures	FY 16-17 Existing Operating Budget 12/1/16	FY 17-18 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
State General Fund	\$4,061,314	\$4,301,572	\$4,176,048	(\$125,524)	(2.9%)
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees and Self-Gen Rev.	\$170,672	\$175,498	\$175,498	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
<b>Total Means of Finance</b>	<b>\$4,231,986</b>	<b>\$4,477,070</b>	<b>\$4,351,546</b>	<b>(\$125,524)</b>	<b>(2.8%)</b>
State Effort	\$4,231,986	\$4,477,070	\$4,351,546	(\$125,524)	(2.8%)

**\$85,225**

State General Fund  
Reduction of 1.98% to  
help balance the FY18  
budget.

**\$25,302**

State General Fund  
Non-recurs funding for  
the 2016 Council on  
Governmental Ethics  
Laws Conference.

### Major Sources of Revenue:

- Fees & Self-Generated Revenues come from filing fees for political action committees and lobbying registration fees.

# ETHICS ADMINISTRATION

## Means of Finance Breakdown - After Deficits

Means of Financing	FY 15-16 Prior Year Actual Expenditures	FY 16-17 Existing Operating Budget 3/1/17	FY 17-18 Executive Budget Recommendation	\$ Change from Existing 3/1/17	% Change from Existing 3/1/17
State General Fund	\$4,061,314	\$4,167,260	\$4,176,048	\$8,788	0.2%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees and Self-Gen Rev.	\$170,672	\$175,498	\$175,498	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
<b>Total Means of Finance</b>	<b>\$4,231,986</b>	<b>\$4,342,758</b>	<b>\$4,351,546</b>	<b>\$8,788</b>	<b>0.2%</b>
State Effort	\$4,231,986	\$4,342,758	\$4,351,546	\$8,788	0.2%

**1<sup>st</sup> Deficit Plan  
(\$134,312) SGF**  
Absorbed through  
the expenditure  
freeze by attrition.

**2<sup>nd</sup> Deficit Plan  
\$0**

These comparisons are to the Existing Operating Budget at March 1, 2017 which includes all adjustments since December 1, 2016 including the two mid-year deficit reductions.

# ETHICS ADMINISTRATION

## Expenditure Breakdown

Expenditure	FY 15-16 Prior Year Actual Expenditures	FY 16-17 Existing Operating Budget 12/1/16	FY 17-18 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
Salaries	\$2,080,856	\$2,256,501	\$2,147,472	(\$109,029)	(4.8%)
Other Compensation	\$45,777	\$50,288	\$50,288	\$0	0.0%
Related Benefits	\$1,036,162	\$1,141,000	\$1,125,813	(\$15,187)	(1.3%)
Travel	\$21,404	\$41,960	\$31,178	(\$10,782)	(25.7%)
Operating Services	\$164,644	\$182,241	\$183,996	\$1,755	1.0%
Supplies	\$16,746	\$22,786	\$19,286	(\$3,500)	(15.4%)
Professional Services	\$40,928	\$0	\$0	\$0	0.0%
Other Charges	\$811,558	\$767,348	\$793,513	\$26,165	3.4%
Acq/Major Repairs	\$13,911	\$14,946	\$0	(\$14,946)	(100.0%)
<b>Total Expenditures</b>	<b>\$4,231,986</b>	<b>\$4,477,070</b>	<b>\$4,351,546</b>	<b>(\$125,524)</b>	<b>(2.8%)</b>
Authorized Positions	40	40	40	0	0.0%

# ETHICS ADMINISTRATION

## Personnel/Budget Ratio

\$2.2M Salaries and Other Comp.  
 + \$1.1 M Related Benefits  
 = \$3.3 M Total Personnel Services

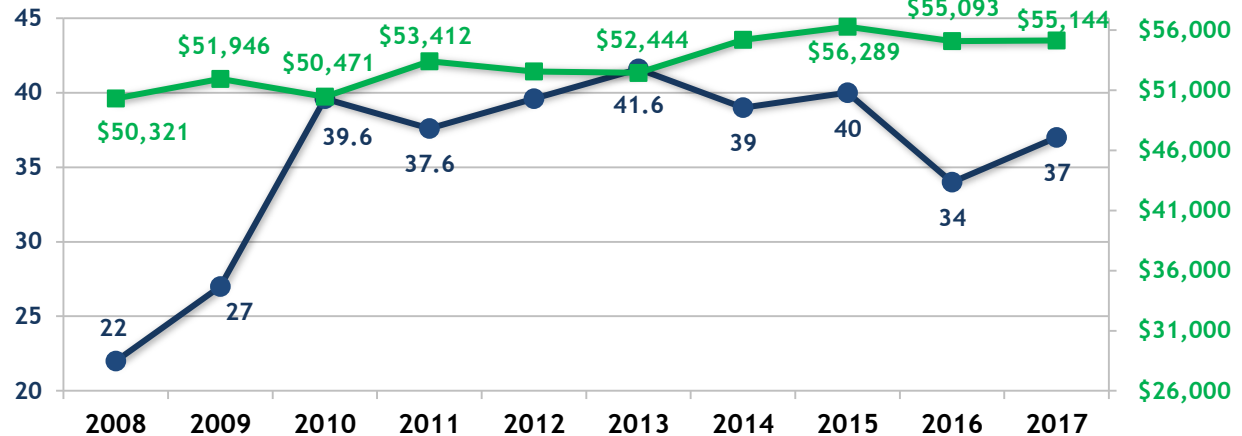
**93.4% of budget expenditures**  
 (excluding Other Charges)

## Authorized Positions

- 40 (40 classified and 0 unclassified)
- Ethics Administration had 3 vacancies as of 1/27/2017
- No Other Charges Positions

## Personnel Information

### 10 Year FTE Positions/Avg Salary



Contact	Title	Phone Number
Kathleen Allen	Ethics Administrator	225.219.5600
Kristy Gary	Deputy Ethics Administrator	225. 219.5600

Source: FTE and Average Salary data provided by the Dept. of Civil Service

# STATE POLICE COMMISSION

## Agency Overview



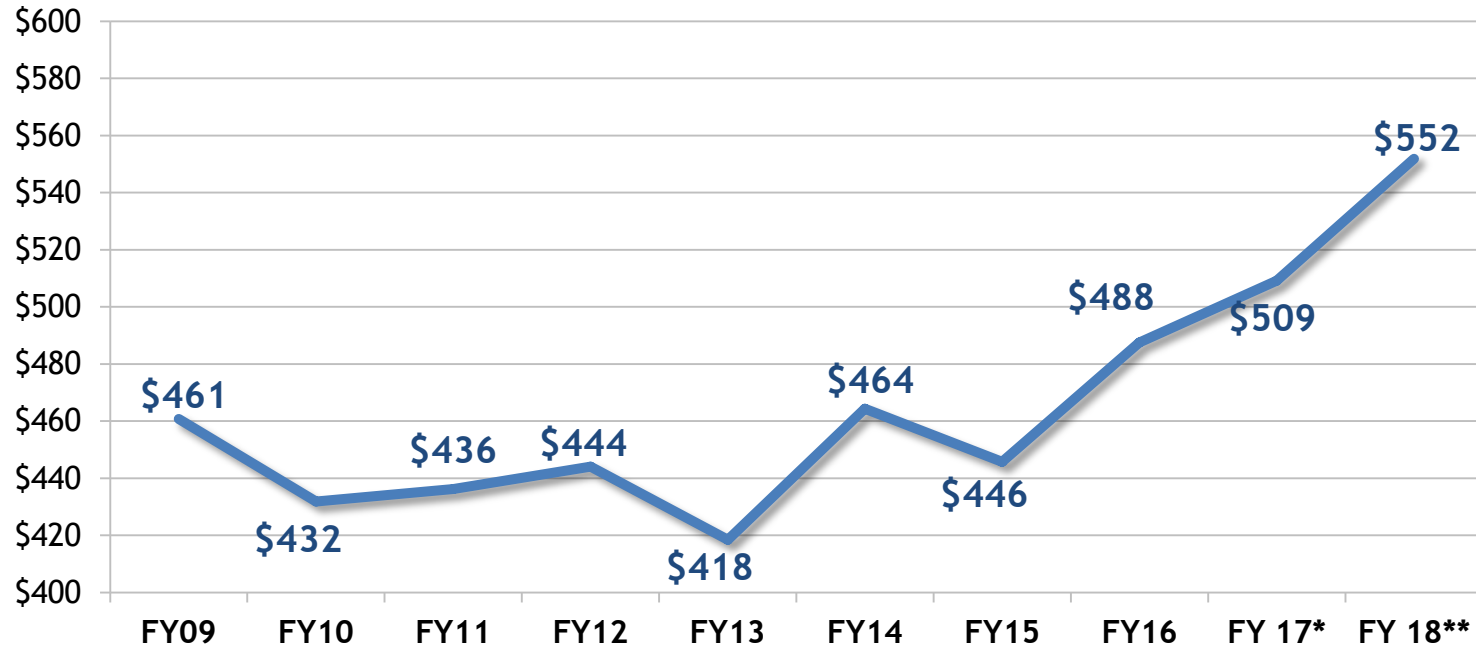
The mission of the State Police Commission is to provide a separate merit system for the commissioned officers of Louisiana State Police. In accomplishing this mission, the program administers entry-level law enforcement examinations and promotional examinations, processes personnel actions, issues certificates to those eligible, and schedules appeal hearings and pay hearings.

### Functions

- Hears classified commissioned officers' complaints stemming from disciplinary actions and provides decisions through committee hearings consistent with the basic requirements of a merit system, the State Police Service article, and State Police Commission rules.
- Promotes effective personnel management practices for the Office of State Police, checking and enforcing compliance with State Police, performs investigations, reviews contracts, 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

## Budget History (in Thousands)



Source: Executive Budget Supporting Documents

\* Existing Operating Budget as of 12/1/16

\*\* Governor's Executive Budget Recommendation



# STATE POLICE COMMISSION

## Means of Finance Breakdown

Means of Financing	FY 15-16 Prior Year Actual Expenditures	FY 16-17 Existing Operating Budget 12/1/16	FY 17-18 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
State General Fund	\$452,580	\$474,166	\$516,879	\$42,713	9.0%
Interagency Transfers	\$35,000	\$35,000	\$35,000	\$0	0.0%
Fees and Self-Gen Rev.	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
<b>Total Means of Finance</b>	<b>\$487,580</b>	<b>\$509,166</b>	<b>\$551,879</b>	<b>\$42,713</b>	<b>8.4%</b>
State Effort	\$452,580	\$474,166	\$516,879	\$42,713	9.0%

**\$30,211**

State General  
Fund

Personnel Services  
base adjustments to  
fully fund the annual  
salaries of the  
agency employees in  
FY 18.

**\$10,000**

State General  
Fund

Increased legal  
services for the  
commission due to  
an increase in the  
number of  
investigations into  
suspected violations.

### Major Sources of Revenue:

- Interagency Transfers come from State Police to pay for a contract to train cadets.

# STATE POLICE COMMISSION

## Means of Finance Breakdown - After Deficits

Means of Financing	FY 15-16 Prior Year Actual Expenditures	FY 16-17 Existing Operating Budget 3/1/17	FY 17-18 Executive Budget Recommendation	\$ Change from Existing 3/1/17	% Change from Existing 3/1/17
State General Fund	\$452,580	\$450,458	\$516,879	\$66,421	14.7%
Interagency Transfers	\$35,000	\$35,000	\$35,000	\$0	0.0%
Fees and Self-Gen Rev.	\$0	\$0	\$0	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
<b>Total Means of Finance</b>	<b>\$487,580</b>	<b>\$485,458</b>	<b>\$551,879</b>	<b>\$66,421</b>	<b>13.7%</b>
State Effort	\$452,580	\$450,458	\$516,879	\$66,421	14.7%

**1<sup>st</sup> Deficit Plan**  
**\$0**

**2<sup>nd</sup> Deficit Plan**  
**(\$23,708) SGF**  
Absorbed through  
freezing a legal  
contract for the  
remainder of the  
fiscal year.

These comparisons are to the Existing Operating Budget at March 1, 2017 which includes all adjustments since December 1, 2016 including the two mid-year deficit reductions.

# STATE POLICE COMMISSION

## Expenditure Breakdown

Expenditure	FY 15-16 Prior Year Actual Expenditures	FY 16-17 Existing Operating Budget 12/1/17	FY 17-18 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
Salaries	\$226,200	\$212,400	\$226,200	\$13,800	6.5%
Other Compensation	\$2,250	\$4,300	\$6,300	\$2,000	46.5%
Related Benefits	\$128,717	\$115,893	\$132,304	\$16,411	14.2%
Travel	\$6,167	\$9,000	\$9,000	\$0	0.0%
Operating Services	\$3,433	\$5,250	\$7,385	\$2,135	40.7%
Supplies	\$7,294	\$7,306	\$8,500	\$1,194	16.3%
Professional Services	\$108,131	\$143,050	\$144,402	\$1,352	0.9%
Other Charges	\$5,388	\$11,967	\$17,788	\$5,821	48.6%
Acq/Major Repairs	\$0	\$0	\$0	\$0	0.0%
<b>Total Expenditures</b>	<b>\$487,580</b>	<b>\$509,166</b>	<b>\$551,879</b>	<b>\$42,713</b>	<b>8.4%</b>
Authorized Positions	3	3	3	0	0.0%

# STATE POLICE COMMISSION

## Salaries \$13,800

- This increase fully funds State Police Commission's 3 positions for the full fiscal year.

## Other Compensation \$2,000

- This increase fully funds per diems for the members of the Commission in FY 18.

## Operating Services \$2,135

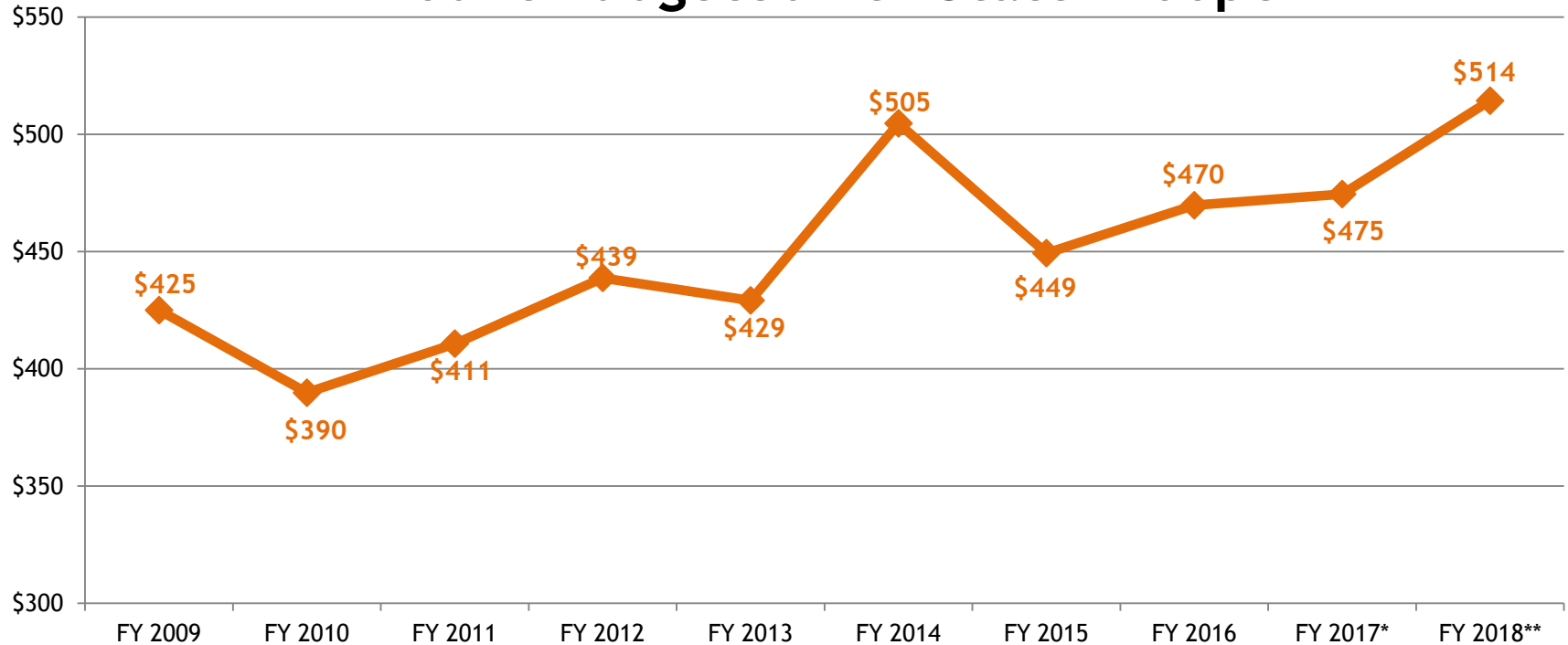
- This increase is due to printing services that are not funded in the current fiscal year.

## Other Charges \$5,821

- This increase is due to new costs being billed to the agency from the Office of State Procurement, increased Office of Risk Management fees, and increased Office of State Printing fees.

# STATE POLICE COMMISSION

## Amount Budgeted Per State Trooper



Source: Executive Budget Supporting Documents and Department of Public Safety Human Resources

# STATE POLICE COMMISSION

## Personnel/Budget Ratio

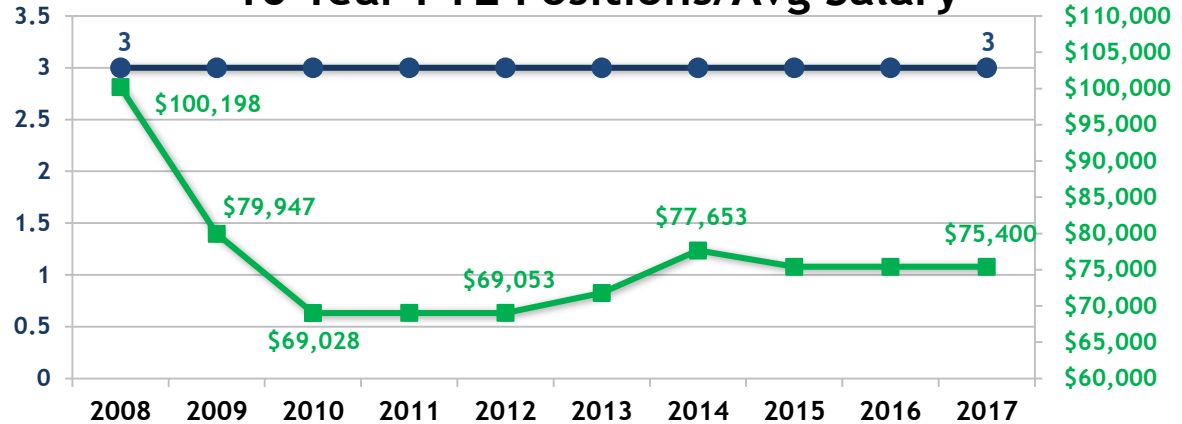
\$232,500 Salaries and Other Comp.  
 + \$132,304 Related Benefits  
 = \$364,804 Total Personnel Services

**68.3% of budget expenditures**  
 (excluding Other Charges)

## Authorized Positions

- 3 (0 classified and 3 unclassified)
- State Police Commission had 1 vacancy as of 1/27/2017
- No Other Charges Positions

## Personnel Information 10 Year FTE Positions/Avg Salary



Contact	Title	Phone Number
Thomas Doss	Chairman	318.245.9095
Monica Manzella	Vice-Chairman	504.905.3923
Jason Hannaman	Executive Director	225.925.7097

Source: FTE and Average Salary data provided by the Dept. of Civil Service

# BOARD OF TAX APPEALS

## Agency Overview



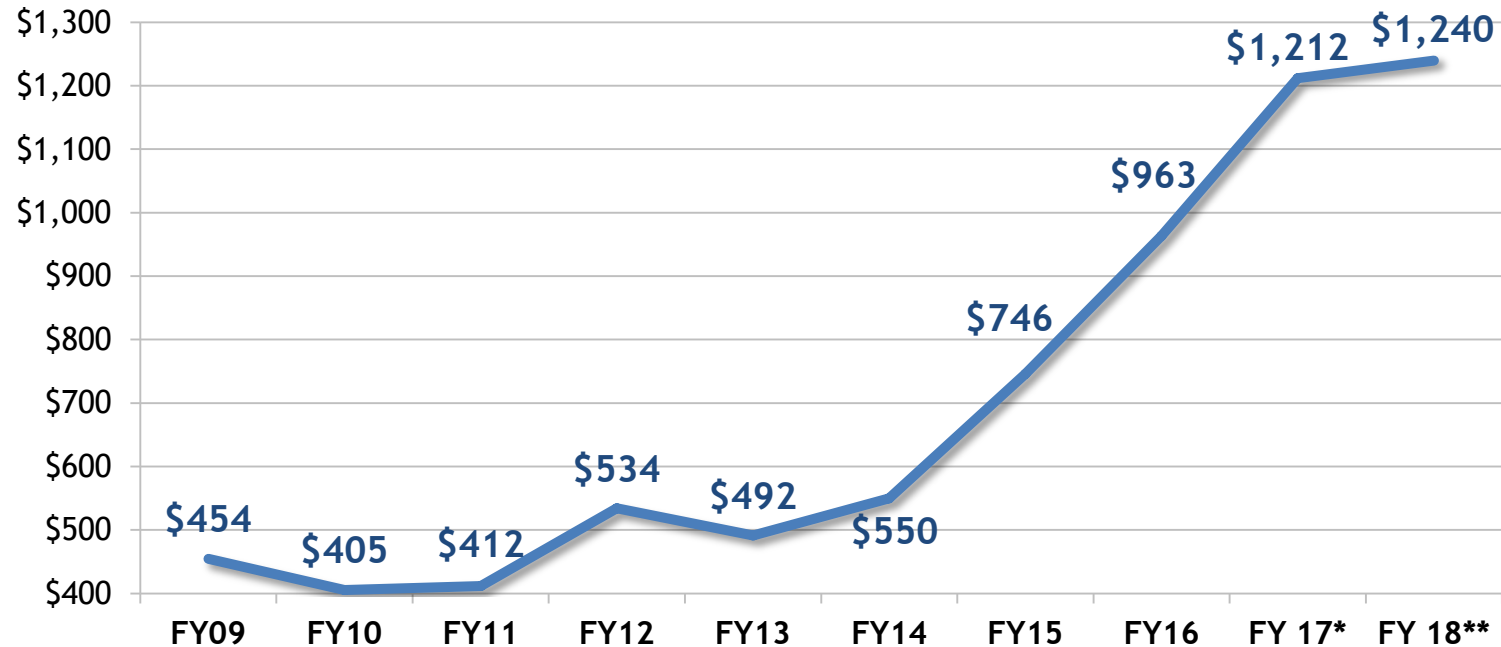
The mission of the Board of Tax Appeals is to resolve equitably, fairly, expeditiously, and independently any dispute between individuals, corporations, and other taxpayers and state agencies including the Department of Revenue, Wildlife and Fisheries, and Health and Hospitals, as mandated by statute.

### Functions

- The Board of Tax Appeals (BTA) is an independent quasi-judicial agency that has statutory authority to hear and resolve various state tax disputes (including individual and corporate income, corporate franchise, excise, severance, sales and use, withholding, motor vehicle, transportation, and hazardous waste) between individuals, corporations, other taxpayers, and state agencies, including the Department of Revenue, Department of Wildlife and Fisheries, and the Department of Health and Hospitals.
- 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

## Budget History (in Thousands)



Source: Executive Budget Supporting Documents

\*Existing Operating Budget as of 12/1/16  
\*\* Governor's Executive Budget Recommendation



# BOARD OF TAX APPEALS

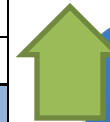
## Means of Finance Breakdown

Means of Financing	FY 15-16 Prior Year Actual Expenditures	FY 16-17 Existing Operating Budget 12/1/16	FY 17-18 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
State General Fund	\$525,788	\$578,916	\$594,545	\$15,629	2.7%
Interagency Transfers	\$316,340	\$400,476	\$419,454	\$18,978	4.7%
Fees and Self-Gen Rev .	\$120,906	\$232,298	\$225,786	(\$6,512)	(2.8%)
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
<b>Total Means of Finance</b>	<b>\$963,034</b>	<b>\$1,211,690</b>	<b>\$1,239,785</b>	<b>\$28,095</b>	<b>2.3%</b>
State Effort	\$646,694	\$811,214	\$820,331	\$9,117	1.1%



**\$26,451**

State General Fund  
Funding for additional  
temp staffing to aid with  
the increase in state  
appeals.



**\$26,451**

Interagency  
Transfers  
Funding for additional  
temp staffing to aid with  
the increase in state  
appeals.

### Major Sources of Revenue:

- Interagency Transfers come from the Department of Revenue.
- Fees & Self-Generated Revenues come from filing fees and from charges for copies of hearing transcripts.

# BOARD OF TAX APPEALS

## Means of Finance Breakdown - After Deficits

Means of Financing	FY 15-16 Prior Year Actual Expenditures	FY 16-17 Existing Operating Budget 3/1/17	FY 17-18 Executive Budget Recommendation	\$ Change from Existing 3/1/17	% Change from Existing 3/1/17
State General Fund	\$525,788	\$549,970	\$594,545	\$44,575	8.1%
Interagency Transfers	\$316,340	\$400,476	\$419,454	\$18,978	4.7%
Fees and Self-Gen Rev.	\$120,906	\$232,298	\$225,786	(\$6,512)	(2.8%)
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
<b>Total Means of Finance</b>	<b>\$963,034</b>	<b>\$1,182,744</b>	<b>\$1,239,785</b>	<b>\$57,041</b>	<b>4.8%</b>
State Effort	\$646,694	\$782,268	\$820,331	\$38,063	4.9%

**1<sup>st</sup> Deficit Plan**  
**\$0**

**2<sup>nd</sup> Deficit Plan**  
**(\$28,946) SGF**

The agency will absorb \$14,000 through the freeze of a legal contract. The remaining will primarily come through leaving job appointments vacant and anticipated furloughs for the last week of the fiscal year.

These comparisons are to the Existing Operating Budget at March 1, 2017 which includes all adjustments since December 1, 2016 including the two mid-year deficit reductions.

# BOARD OF TAX APPEALS

## Expenditure Breakdown

Expenditure	FY 15-16 Prior Year Actual Expenditures	FY 16-17 Existing Operating Budget 12/1/17	FY 17-18 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
Salaries	\$412,962	\$506,073	\$509,764	\$3,691	0.7%
Other Compensation	\$102,316	\$133,412	\$138,888	\$5,476	4.1%
Related Benefits	\$174,135	\$213,012	\$248,759	\$35,747	16.8%
Travel	\$30,448	\$40,729	\$40,729	\$0	0.0%
Operating Services	\$27,470	\$53,902	\$37,082	(\$16,820)	(31.2%)
Supplies	\$9,113	\$12,997	\$16,877	\$3,880	29.9%
Professional Services	\$54,000	\$85,000	\$85,000	\$0	0.0%
Other Charges	\$146,947	\$165,610	\$162,686	(\$2,924)	(1.8%)
Acq/Major Repairs	\$5,643	\$955	\$0	(\$955)	(100.0%)
<b>Total Expenditures</b>	<b>\$963,034</b>	<b>\$1,211,690</b>	<b>\$1,239,785</b>	<b>\$28,095</b>	<b>2.3%</b>
Authorized Positions	7	9	9	0	0.0%

# BOARD OF TAX APPEALS

## Personnel Information

### Personnel/Budget Ratio

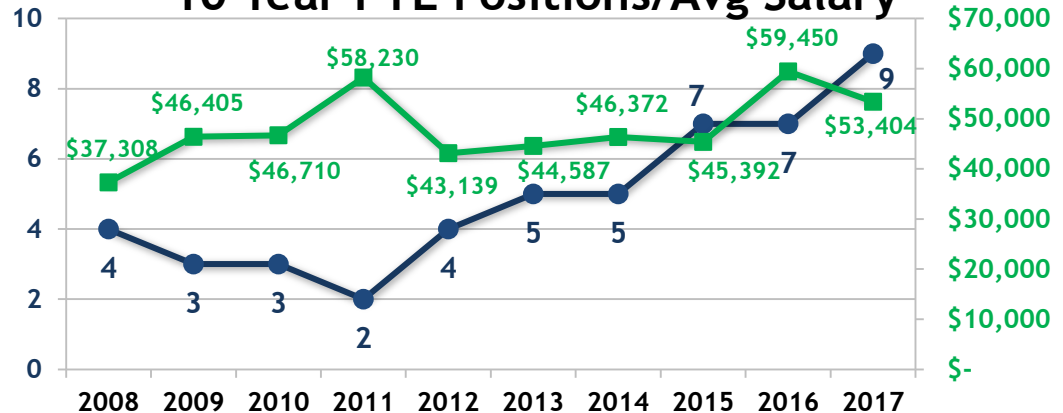
\$648,652	Salaries and Other Comp.
+ \$248,759	Related Benefits
= \$897,411	Total Personnel Services

**83.3% of budget expenditures**  
(excluding Other Charges)

### Authorized Positions

- 9 (8 classified and 1 unclassified)
- The Board of Tax Appeals had 0 vacancies as of 1/27/2017
- No Other Charges Positions

### 10 Year FTE Positions/Avg Salary



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

Source: FTE and Average Salary data provided by the Dept. of Civil Service