

Representative Cameron Henry
Chairman



Representative Franklin Foil
Vice Chairman

FY18-19 Executive Budget Review DEPARTMENT OF CIVIL SERVICE

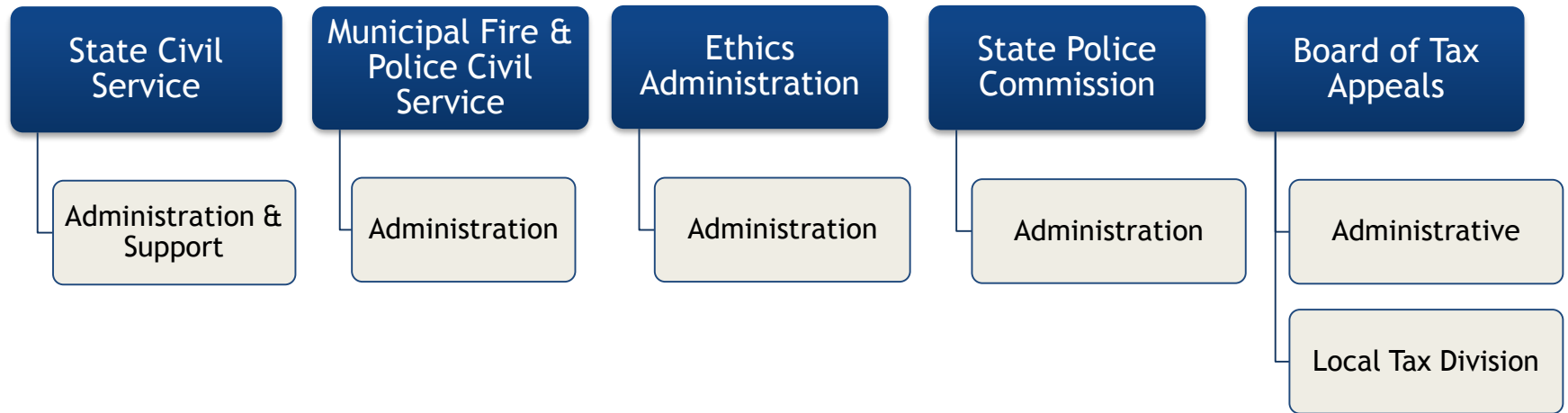
House Committee on Appropriations
by the House Fiscal Division

March 20, 2018

TABLE OF CONTENTS

Department Organization	3
Department Overview	4
State Civil Service	8
Municipal Fire & Police Civil Service	17
Ethics Administration	23
State Police Commission	28
Board of Tax Appeals	34

DEPARTMENT ORGANIZATION



DEPARTMENT FUNDING

Funding Overview

Means of Financing	FY 16-17 Prior Year Actual Expenditures	FY 17-18 Existing Operating Budget	FY 18-19 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
State General Fund	\$4,909,967	\$5,326,196	\$5,443,800	\$117,604	2.2%
Interagency Transfers	\$10,867,584	\$11,622,197	\$12,002,661	\$380,464	3.3%
Fees and Self-Gen Rev	\$1,105,690	\$1,232,825	\$1,341,590	\$108,765	8.8%
Statutory Dedications	\$2,035,763	\$2,233,801	\$2,334,588	\$100,787	4.5%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
Total Means of Finance	\$18,919,004	\$20,415,019	\$21,122,639	\$707,620	3.5%
State Effort	\$8,051,420	\$8,792,822	\$9,119,978	\$327,156	3.7%

Source: Executive Budget Supporting Documents

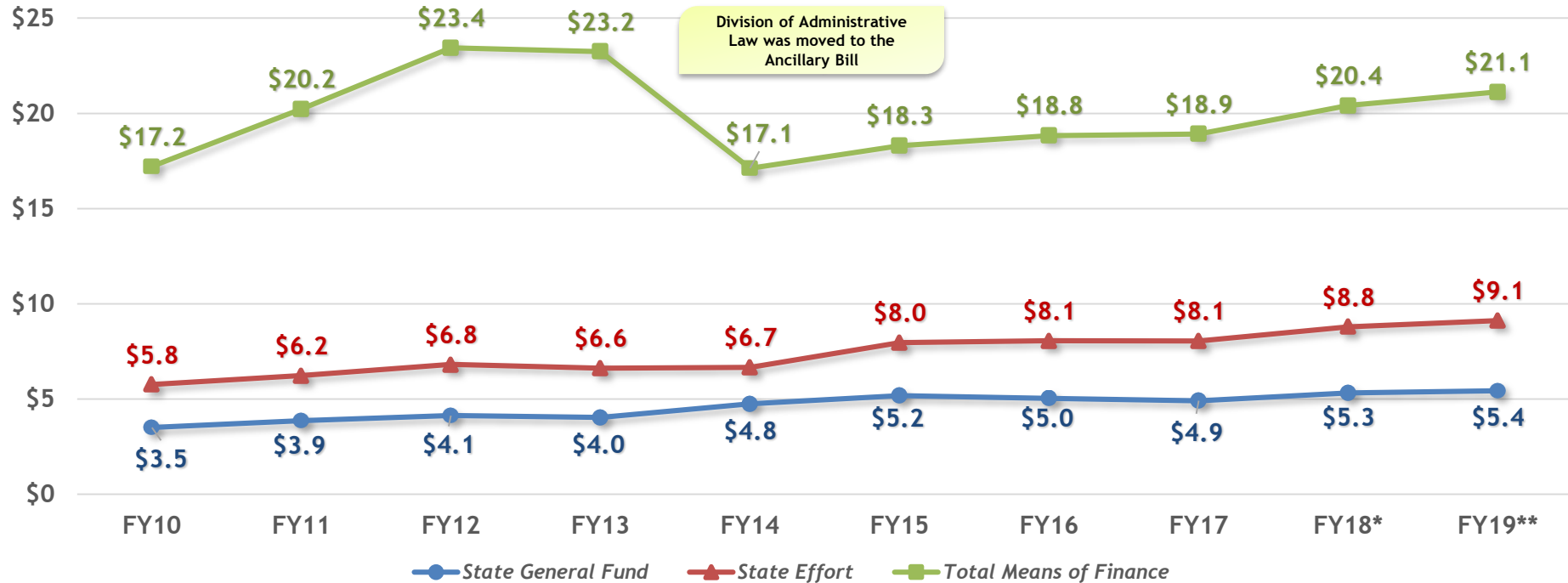
DEPARTMENT FUNDING

Total Budget Comparisons by Agency

Agency	FY 16-17 Prior Year Actual Expenditures	FY 17-18 Existing Operating Budget	FY 18-19 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
State Civil Service	\$11,217,121	\$11,944,687	\$12,304,648	\$359,961	3.0%
Municipal Fire & Police Civil Service	\$2,035,763	\$2,233,801	\$2,334,588	\$100,787	4.5%
Ethics Administration	\$4,105,985	\$4,380,953	\$4,444,839	\$63,886	1.5%
State Police Commission	\$464,510	\$554,800	\$564,852	\$10,052	1.8%
Board of Tax Appeals	\$1,095,625	\$1,300,778	\$1,473,712	\$172,934	13.3%
Department Total	\$18,919,004	\$20,415,019	\$21,122,639	\$707,620	3.5%

Source: Executive Budget Supporting Documents

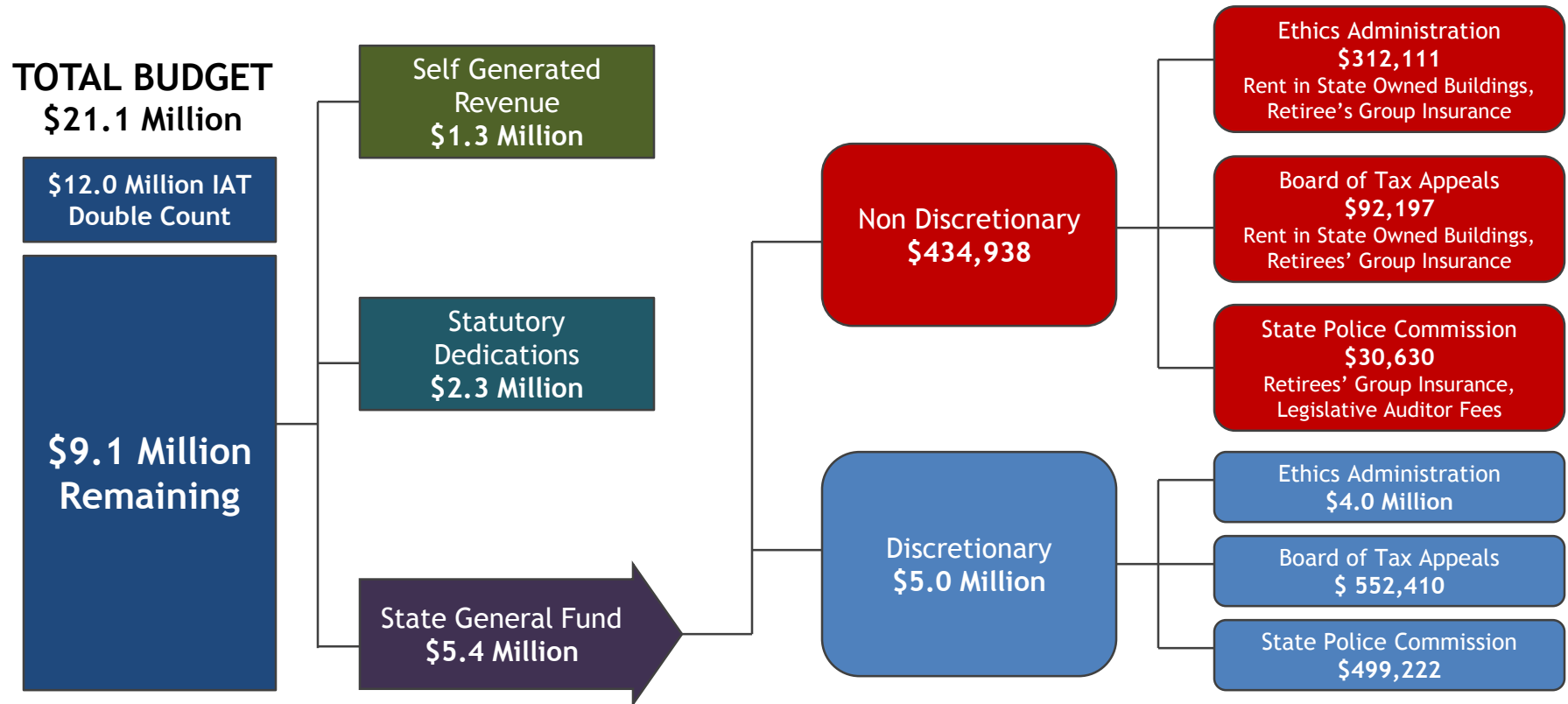
BUDGET HISTORY (IN MILLIONS)



Source: Executive Budget Supporting Documents

*Existing Operating Budget as of 12/1/17
 **Governor's Executive Budget Recommendation

DISCRETIONARY/NON-DISCRETIONARY FUNDING



Source: Office of Planning and Budget

STATE CIVIL SERVICE

Agency Overview



STATECIVILSERVICE

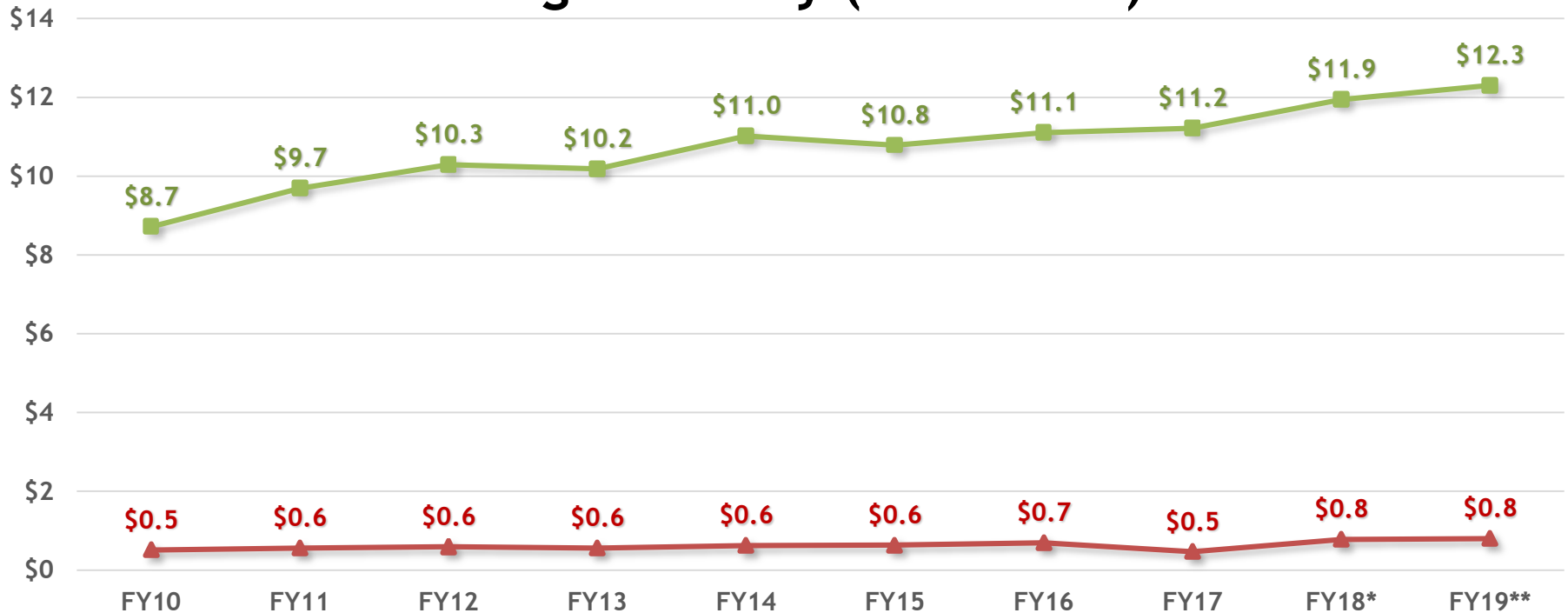
The mission of State Civil Service is to provide merit-based, innovative workforce solutions which enable state government to attract, develop and retain a productive, diverse and engaged workforce that excels in delivering quality services to the citizens of Louisiana.

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

Budget History (in Millions)



Source: Executive Budget Supporting Documents

—▲— State Effort —■— Total Means of Finance

*Existing Operating Budget as of 12/1/17

**Executive Budget Recommendation

STATE CIVIL SERVICE

Means of Financing	FY 16-17 Prior Year Actual Expenditures	FY 17-18 Existing Operating Budget	FY 18-19 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
State General Fund	\$0	\$0	\$0	\$0	0.0%
Interagency Transfers	\$10,451,116	\$11,167,743	\$11,506,885	\$339,142	3.0%
Fees and Self-Gen Rev	\$766,005	\$776,944	\$797,763	\$20,819	2.7%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
Total Means of Finance	\$11,217,121	\$11,944,687	\$12,304,648	\$359,961	3.0%



\$339,142 Interagency Transfers

Due to increase in billing rates for state agencies in FY 19.



\$20,819 Fees & Self-Gen Rev

Due to increase in billing rates for quasi state agencies (levee districts, boards and commissions, etc.) in FY 19.

Interagency Transfers

Funds come from other state agencies that are billed based on a per classified employee basis.

Self Generated Revenue

Funding comes from the quasi-state agencies that are billed on a per classified employee basis.

STATE CIVIL SERVICE

Expenditure	FY 16-17 Prior Year Actual Expenditures	FY 17-18 Existing Operating Budget	FY 18-19 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
Salaries	\$6,184,569	\$6,433,210	\$6,635,957	\$202,747	3.2%
Other Compensation	\$47,628	\$93,509	\$93,509	\$0	0.0%
Related Benefits	\$3,393,518	\$3,671,023	\$3,810,498	\$139,475	3.8%
Travel	\$29,538	\$40,737	\$40,737	\$0	0.0%
Operating Services	\$377,339	\$417,683	\$432,403	\$14,720	3.5%
Supplies	\$15,567	\$17,170	\$18,690	\$1,520	8.9%
Professional Services	\$9,163	\$30,000	\$30,000	\$0	0.0%
Other Charges	\$1,118,557	\$1,193,700	\$1,188,648	(\$5,052)	(0.4%)
Acq/Major Repairs	\$41,242	\$47,655	\$54,206	\$6,551	13.7%
Total Expenditures	\$11,217,121	\$11,944,687	\$12,304,648	\$359,961	3.0%
Authorized Positions	100	100	100	0	0.0%

\$342,222 Personnel Services

Net increase primarily due to the market rate based pay plan with associated Related Benefits increases.

\$14,720 Operating Services

Due to the purchase of a survey service to aid in setting competitive pay schedules with the private market and for offsite data backup storage.

\$5,052 Other Charges

Due to net decrease in billing to state agencies for services, including ORM and OTS.

\$6,551 Acq/Major Repairs

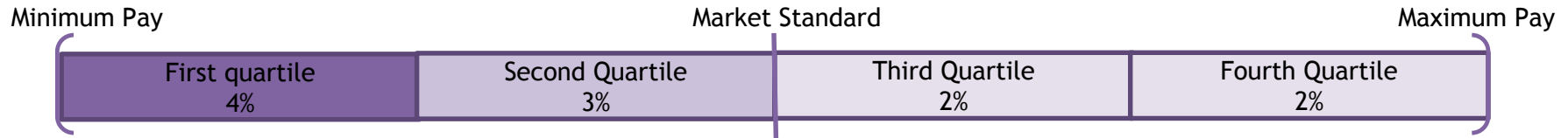
Due primarily to purchase a Managed File Transfer solution to increase security for the sensitive data sent by the agency to partners over the internet.

STATE CIVIL SERVICE

Implementation of the New Statewide Compensation Plan

The State Civil Service Commission approved a new compensation plan for classified state employees on June 7, 2017 and signed by the Governor on June 26, 2017. This plan is based on several factors:

- The realignment of pay scales to become more competitive with the relevant private sector market rates for positions.
- Annual market adjustments based on the following scale for qualifying* employees July 15th of each fiscal year.



- Lump sum payments of up to 3% of base salary with a maximum payment of \$2,500 for employees with an Exceptional performance rating, as determined by appointing authorities. These payments require a reward and recognition policy approved by the Civil Service Commission.

* Employees that do not receive an "Unsatisfactory" rating on their annual evaluation

STATE CIVIL SERVICE

Implementation of the New Statewide Compensation Plan

Fiscal Year 2018 Implementation Estimates	State General Fund	Total
2% General Increase to All Classified and Certain Unclassified Employees (Jan 1,2018)	\$8,901,043	\$21,192,960
Realignment of Pay Schedules (Jan 2,2018)	\$4,343,618	\$10,341,947
Total Estimated FY 18 Implementation Cost	\$13,244,661	\$31,534,907

Fiscal Year 2019 Pay Plan Increases	State General Fund	Total
Annualization of 2% General Increase from FY 18	\$9,020,001	\$20,933,057
Annualization of the Realignment of Pay Schedules	\$4,466,882	\$9,794,770
Market Rate Adjustments (July 15,2018)*	\$22,589,494	\$54,680,886
Rewards/Recognition for Performance in the form of a Lump Sum	Agency Discretion	Agency Discretion
Total Estimated FY 19 Increase	\$36,076,377	\$85,408,713
TOTAL ESTIMATED MARKET RATE COST	\$49,321,038	\$116,943,620

* A Civil Service Commission meeting will be held on July 11, 2018, in which an appointing authority may, for rational business reasons, request an exception to the Market Rate Increase Rule from the Commission

STATE CIVIL SERVICE

Performance Adjustments vs. Market Adjustments

The Market Adjustment system replaced its predecessor, performance based adjustments. The primary differences were:

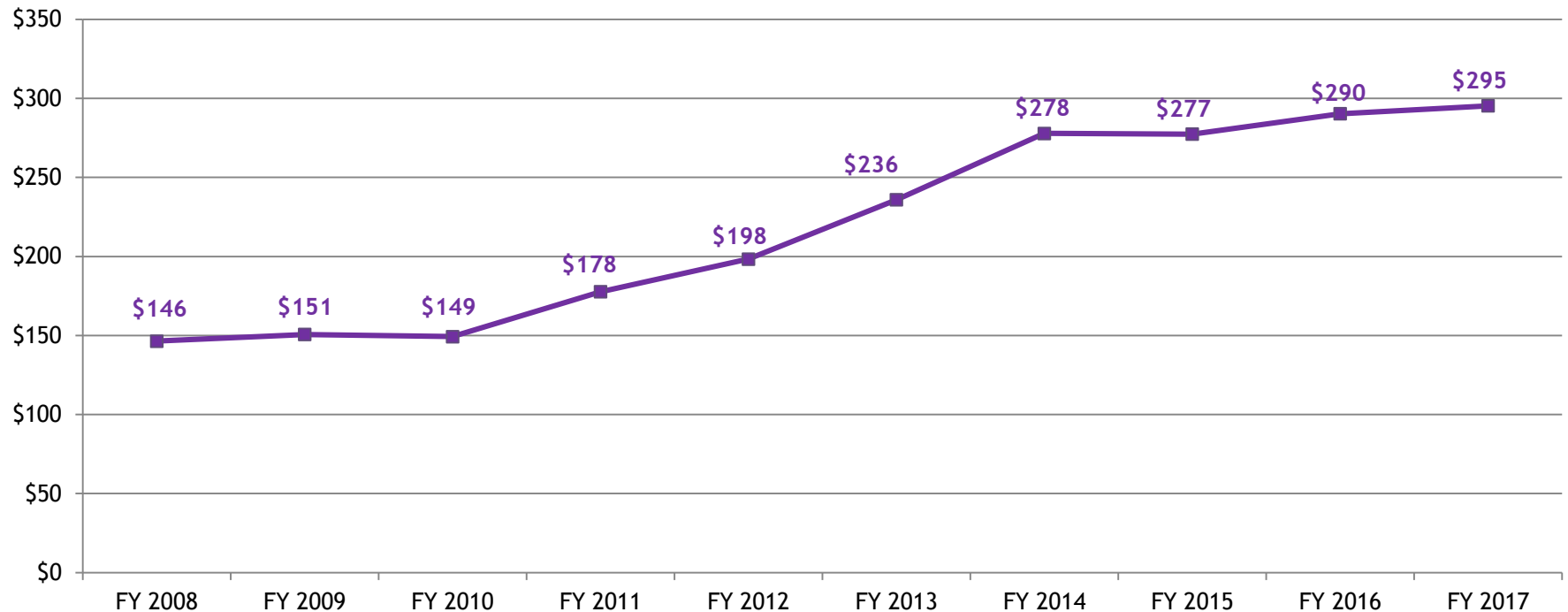
- The pay scales in the performance based system were not necessarily based on updated pay of related positions in the current market.
- Qualifying* employees would be eligible for a 4% increase, regardless of location in the pay scale up to the maximum pay amount.
- These performance adjustments would be paid out October 1st of each fiscal year, creating a larger annualization cost in the following fiscal year.

Fiscal Year 2019 Pay Plan Estimates	State General Fund	Total
Performance Adjustment Cost (October 1st) - Abolished	\$36,938,121	\$87,947,908
Market Rate Adjustments (July 15th)*	\$22,589,494	\$54,680,886
Difference in Estimated Plan Costs	\$14,348,627	\$33,267,022

* Employees that do not receive an "Unsatisfactory" rating on their annual evaluation

STATE CIVIL SERVICE

State Civil Service Budget Per Classified State Employee



Source: Executive Budget Supporting Documents

STATE CIVIL SERVICE

Personnel/Budget Ratio

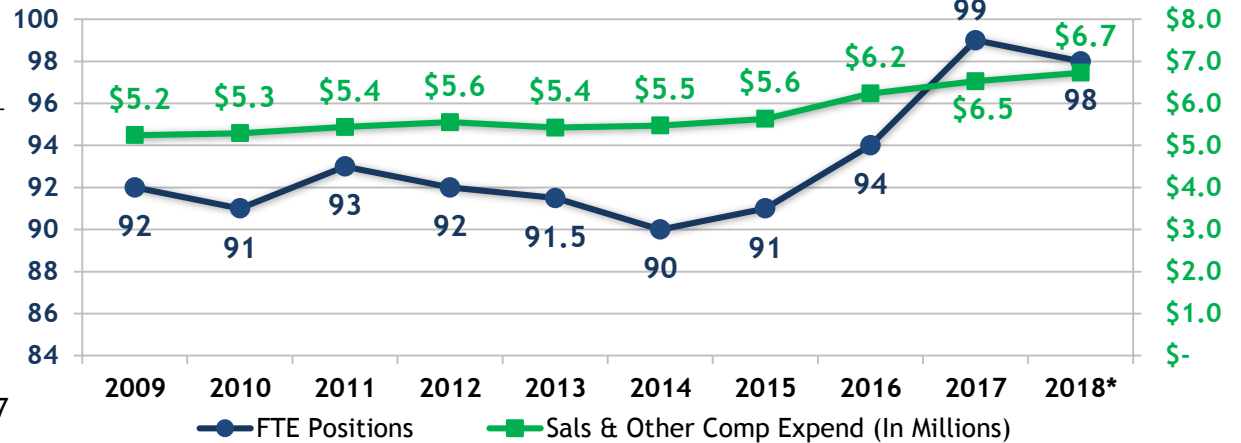
\$6.7 M	Salaries and Other Comp.
+ \$3.8 M	Related Benefits
= \$10.5 M	Total Personnel Services

94.8% of budget expenditures
(excluding Other Charges)

Authorized Positions

- 100 (100 classified and 0 unclassified)
- Civil Service had 2 vacancies as of 12/25/2017
- No Other Charges Positions

10 Year FTE Positions/Salaries Expended



*Existing Operating Budget as of 12/1/17

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: Data from the Dept. of Civil Service and the Executive Budget Supporting Documents

MUNICIPAL FIRE & POLICE CIVIL SERVICE

Agency Overview



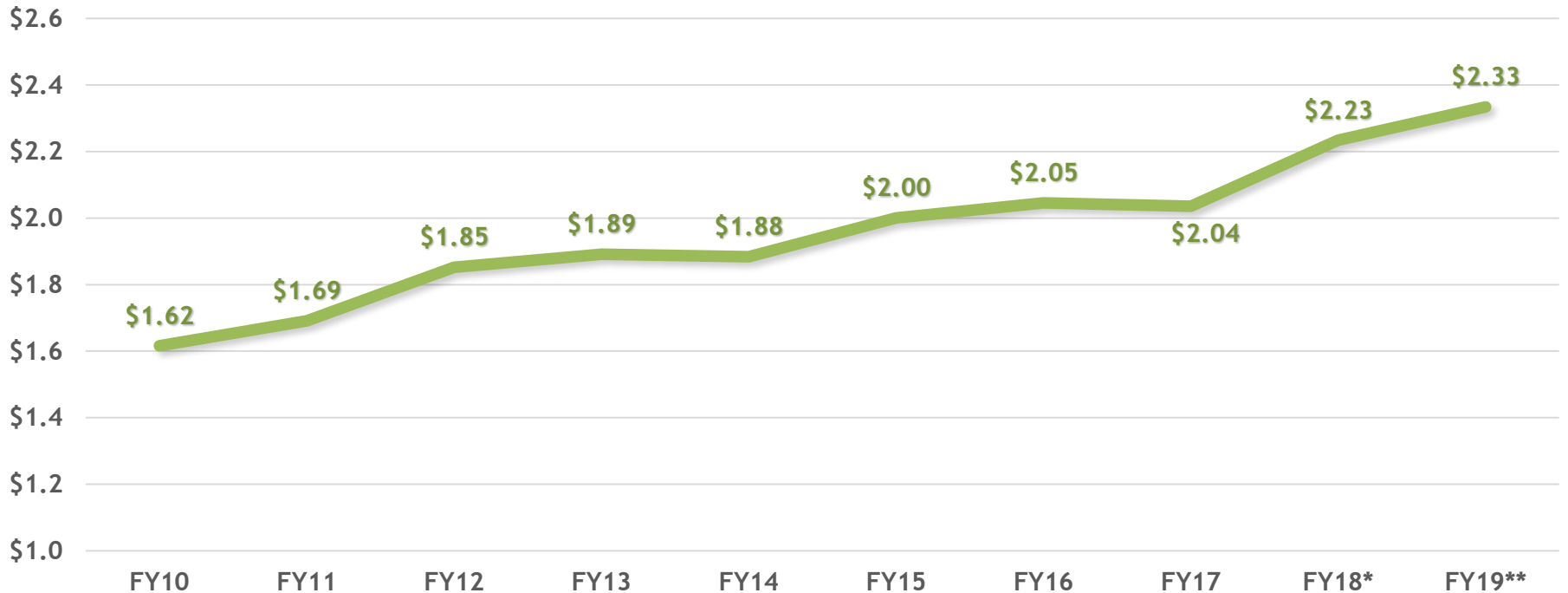
The mission of the Office of the State Examiner, Municipal Fire and Police Civil Service, is to administer an effective, cost-efficient civil service system based on merit, efficiency, fitness, and length of service, consistent with the law and professional standards, for fire fighters and police officers 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 12/1/17

**Executive Budget Recommendation

MUNICIPAL FIRE & POLICE CIVIL SERVICE

Means of Financing	FY 16-17 Prior Year Actual Expenditures	FY 17-18 Existing Operating Budget	FY 18-19 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	\$2,035,763	\$2,233,801	\$2,334,588	\$100,787	4.5%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
Total Means of Finance	\$2,035,763	\$2,233,801	\$2,334,588	\$100,787	4.5%



\$100,787 Statutory Dedications

Due to an upward trend in collections for the Municipal Fire & Police Civil Service Operation Fund, largely due to premium increases. This increase will only utilize increased collections and not dip into the fund's balance.

Major Source of Revenue

Comes from the Municipal Fire & Police Civil Service Operation Fund, and used solely for the Office of the State Examiner. Revenue comes 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.

MUNICIPAL FIRE & POLICE CIVIL SERVICE

Expenditure	FY 16-17 Prior Year Actual Expenditures	FY 17-18 Existing Operating Budget	FY 18-19 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
Salaries	\$1,158,482	\$1,185,821	\$1,230,690	\$44,869	3.8%
Other Compensation	\$0	\$0	\$0	\$0	0.0%
Related Benefits	\$616,426	\$662,700	\$704,717	\$42,017	6.3%
Travel	\$7,729	\$11,683	\$11,683	\$0	0.0%
Operating Services	\$157,785	\$212,260	\$220,083	\$7,823	3.7%
Supplies	\$11,991	\$22,534	\$22,534	\$0	0.0%
Professional Services	\$3,810	\$25,000	\$105,000	\$80,000	320.0%
Other Charges	\$47,069	\$42,222	\$38,381	(\$3,841)	(9.1%)
Acq/Major Repairs	\$32,471	\$71,581	\$1,500	(\$70,081)	(97.9%)
Total Expenditures	\$2,035,763	\$2,233,801	\$2,334,588	\$100,787	4.5%
Authorized Positions	19	19	19	0	0.0%



\$86,886 Personnel Services

Net increase primarily due to the implementation of the market rate based compensation plan with associated Related Benefits increases.



\$80,000 Professional Services

Due to the redesign of the agency's outdated website and online form submission.

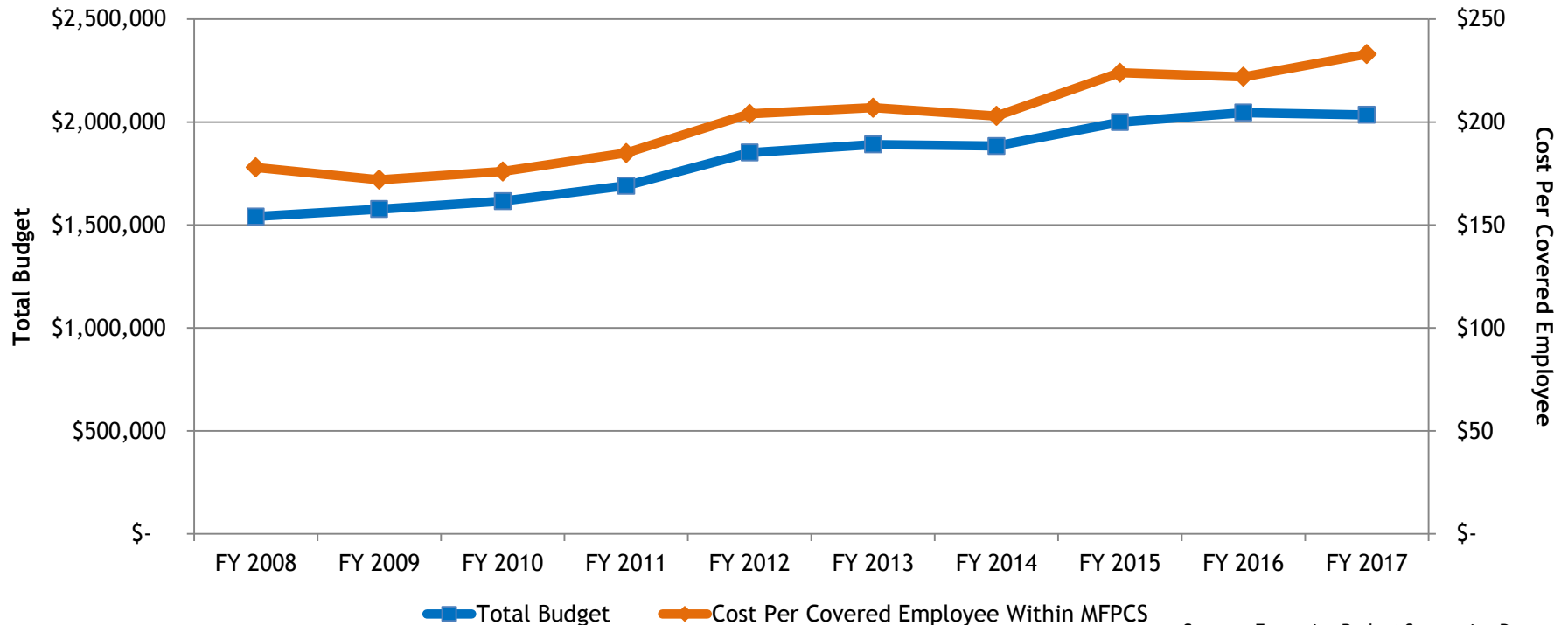


\$70,081 Acq/Major Repairs

Net reduction reducing the purchase of various hardware and software upgrades purchased in FY 18 and replaces funding for a new printer.

MUNICIPAL FIRE & POLICE CIVIL SERVICE

Cost Per Covered Employee Historical Trend



Source: Executive Budget Supporting Documents

MUNICIPAL FIRE & POLICE CIVIL SERVICE

Personnel/Budget Ratio

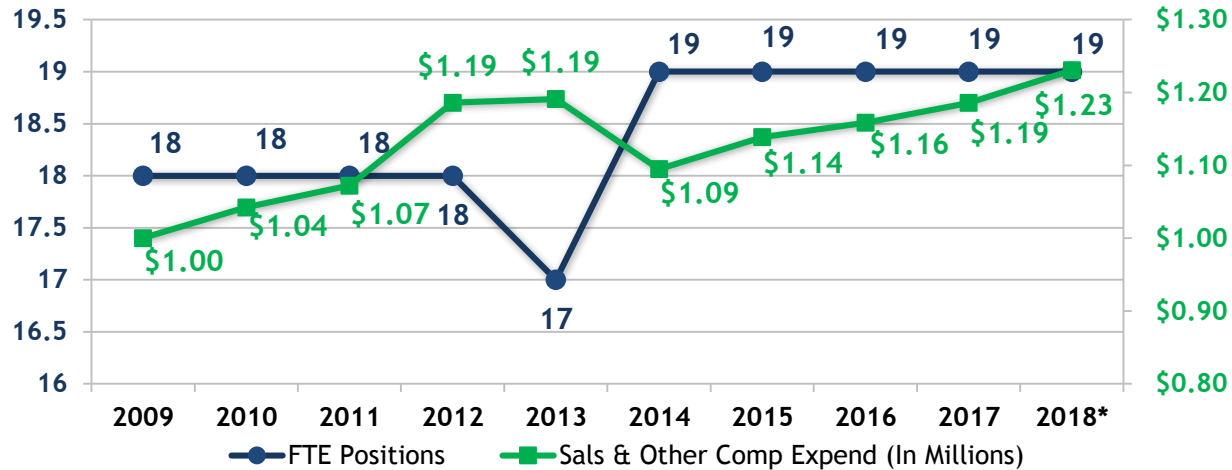
\$1.2 M	Salaries and Other Comp.
+ \$704,717	Related Benefits
<hr/>	
= \$1.9 M	Total Personnel Services

84.3% of budget expenditures
(excluding Other Charges)

Authorized Positions

- 19 (19 classified and 0 unclassified)
- MF&PCS had no vacancies as of 12/25/2017
- No Other Charges Positions

10 Year FTE Positions/Salaries Expended



*Existing Operating Budget as of 12/1/17

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

Source: Data from the Dept. of Civil Service and the Executive Budget Supporting Documents

ETHICS ADMINISTRATION

Agency Overview

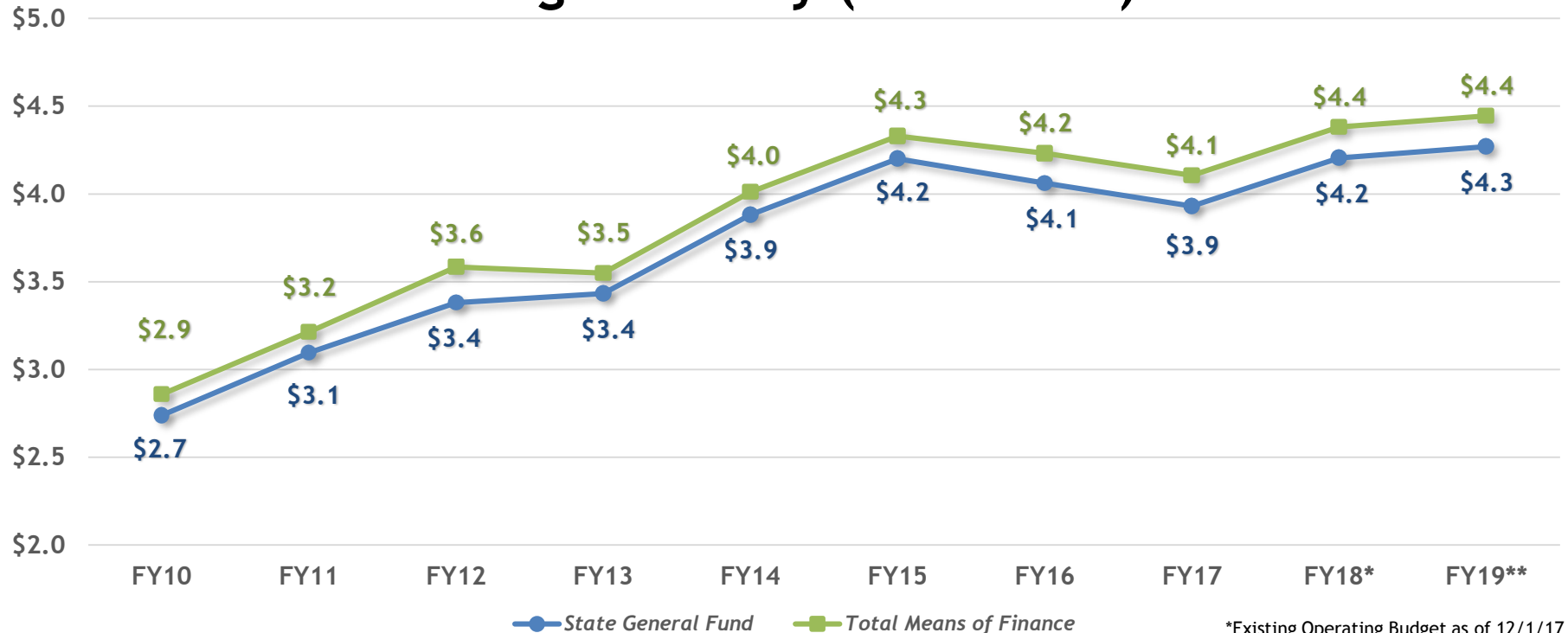
Functions

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 12/1/17

**Executive Budget Recommendation

ETHICS ADMINISTRATION

Means of Financing	FY 16-17 Prior Year Actual Expenditures	FY 17-18 Existing Operating Budget	FY 18-19 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
State General Fund	\$3,930,487	\$4,205,455	\$4,269,341	\$63,886	1.5%
Interagency Transfers	\$0	\$0	\$0	\$0	0.0%
Fees and Self-Gen Rev	\$175,498	\$175,498	\$175,498	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
Total Means of Finance	\$4,105,985	\$4,380,953	\$4,444,839	\$63,886	1.5%

Fees & Self-generated Revenue

- Funds from filing fees for political action committees, legislative lobbying registration fees, and for executive lobbying legislative fees.
- Funds collected for providing copies of reports, transcripts, etc.

ETHICS ADMINISTRATION

Expenditure	FY 16-17 Prior Year Actual Expenditures	FY 17-18 Existing Operating Budget	FY 18-19 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
Salaries	\$2,019,848	\$2,168,477	\$2,305,826	\$137,349	6.3%
Other Compensation	\$33,669	\$50,288	\$52,278	\$1,990	4.0%
Related Benefits	\$1,033,718	\$1,134,215	\$1,224,687	\$90,472	8.0%
Travel	\$33,321	\$31,178	\$31,178	\$0	0.0%
Operating Services	\$177,893	\$183,996	\$191,003	\$7,007	3.8%
Supplies	\$22,575	\$19,286	\$19,286	\$0	0.0%
Professional Services	\$0	\$0	\$0	\$0	0.0%
Other Charges	\$730,642	\$793,513	\$620,581	(\$172,932)	(21.8%)
Acq/Major Repairs	\$54,319	\$0	\$0	\$0	0.0%
Total Expenditures	\$4,105,985	\$4,380,953	\$4,444,839	\$63,886	1.5%
Authorized Positions	40	40	40	0	0.0%



\$137,349 Salaries

Due to the annualization of the FY18 implementation of the market based pay plan, as well as market adjustments in FY19.



\$90,472 Related Benefits

Due largely to a Related Benefits base adjustment, as well as an increase associated with the pay increased from the new market based pay plan.



\$172,932 Other Charges

Due largely to a reduction in Administrative Law Judge fees.

ETHICS ADMINISTRATION

Personnel/Budget Ratio

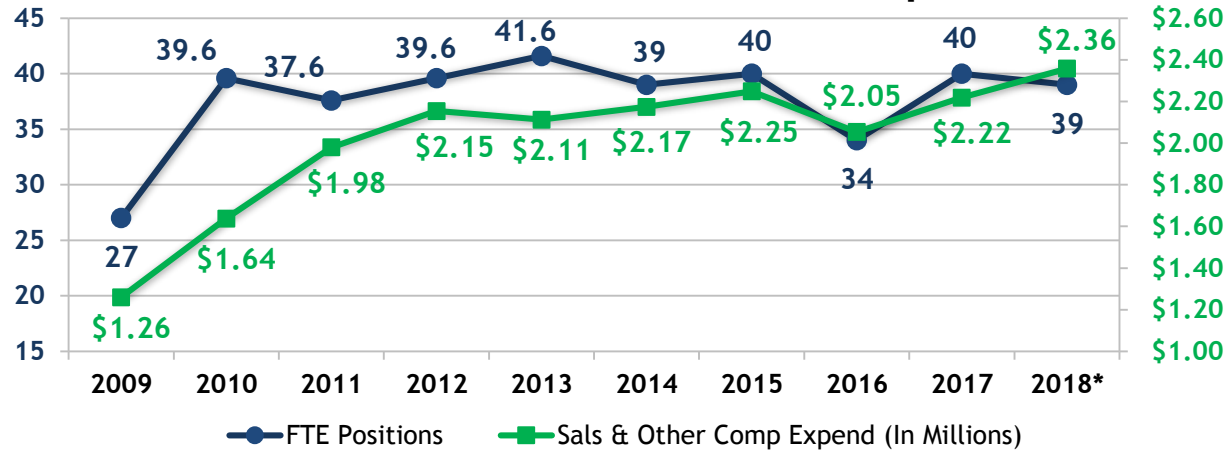
\$2.4 M	Salaries and Other Comp.
+ \$1.2 M	Related Benefits
<hr/>	
= \$3.6 M	Total Personnel Services

**93.7% of budget expenditures
(excluding Other Charges)**

Authorized Positions

- 40 (40 classified and 0 unclassified)
- Ethics had no vacancies as of 12/25/2017
- No Other Charges Positions

10 Year FTE Positions/Salaries Expended



*Existing Operating Budget as of 12/1/17

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

Source: Data from the Dept. of Civil Service and the Executive Budget Supporting Documents

STATE POLICE COMMISSION

Agency Overview



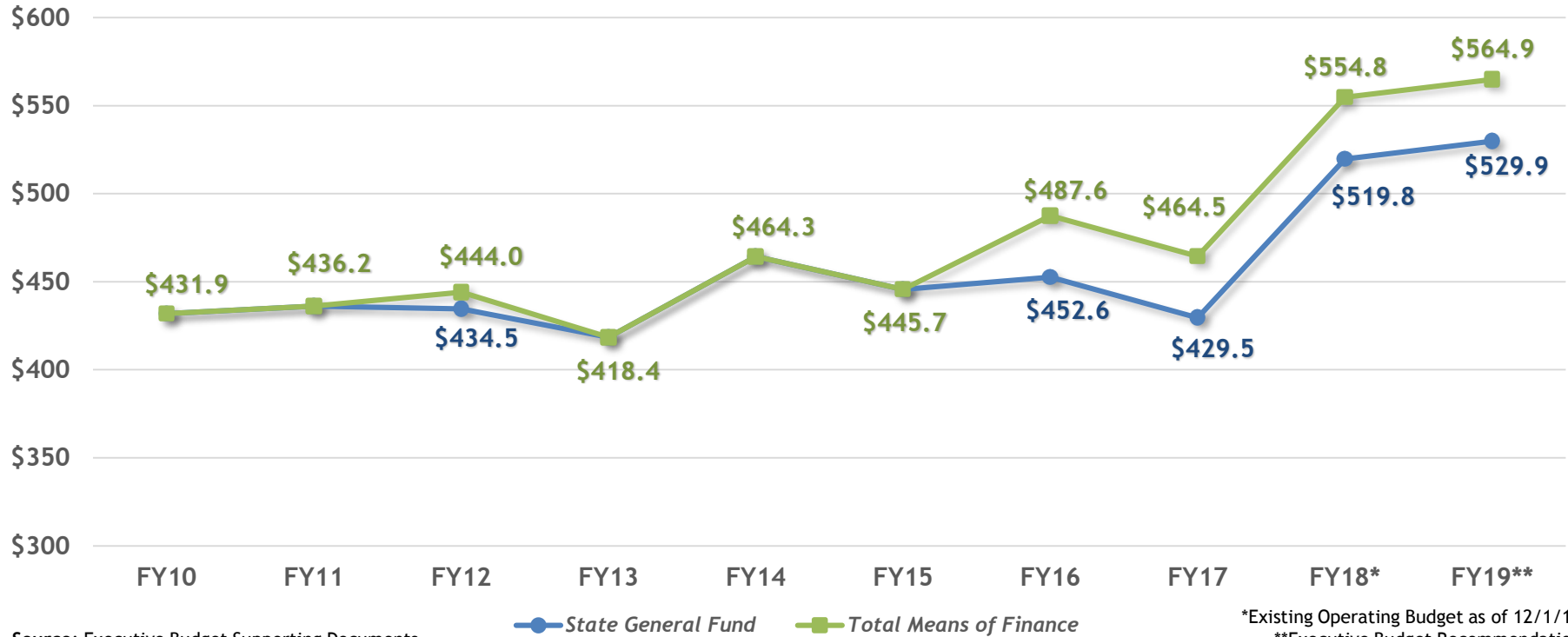
The mission of the State Police Commission is to provide a separate merit system for the commissioned officers of Louisiana State Police. In accomplishing this mission, the program administers entry-level law enforcement examinations and promotional examinations, processes personnel actions, issues certificates 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 12/1/17

**Executive Budget Recommendation

STATE POLICE COMMISSION

Means of Financing	FY 16-17 Prior Year Actual Expenditures	FY 17-18 Existing Operating Budget	FY 18-19 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
State General Fund	\$429,510	\$519,800	\$529,852	\$10,052	1.9%
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%
Total Means of Finance	\$464,510	\$554,800	\$564,852	\$10,052	1.8%

Interagency Transfers

Funds come from the Office of State Police to help fund a contract to train new cadets.

STATE POLICE COMMISSION

Expenditure	FY 16-17 Prior Year Actual Expenditures	FY 17-18 Existing Operating Budget	FY 18-19 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
Salaries	\$217,828	\$228,286	\$230,520	\$2,234	1.0%
Other Compensation	\$3,375	\$6,300	\$6,300	\$0	0.0%
Related Benefits	\$123,142	\$133,139	\$134,290	\$1,151	0.9%
Travel	\$6,334	\$9,000	\$9,000	\$0	0.0%
Operating Services	\$4,286	\$7,385	\$54,785	\$47,400	641.8%
Supplies	\$2,988	\$8,500	\$8,500	\$0	0.0%
Professional Services	\$96,226	\$144,402	\$94,050	(\$50,352)	(34.9%)
Other Charges	\$10,331	\$17,788	\$27,407	\$9,619	54.1%
Acq/Major Repairs	\$0	\$0	\$0	\$0	0.0%
Total Expenditures	\$464,510	\$554,800	\$564,852	\$10,052	1.8%
Authorized Positions	3	3	3	0	0.0%



\$47,400 Operating Services

Due primarily to costs associated with the agency relocation from the DPS complex to the Agriculture & Forestry building.



\$50,352 Professional Services

Due to the reduction of a legal services contract.

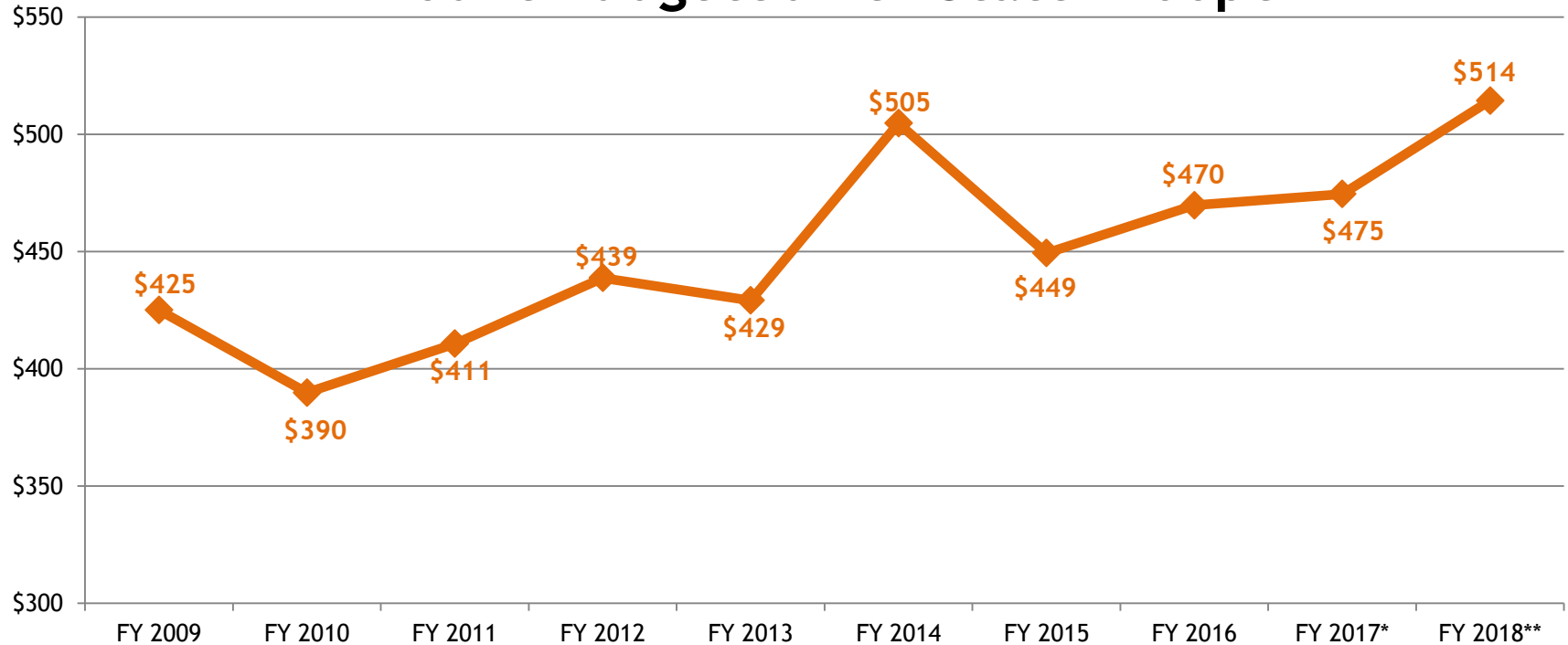


\$9,619 Other Charges

Due to net increase of billing from other agencies for standard services rendered.

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

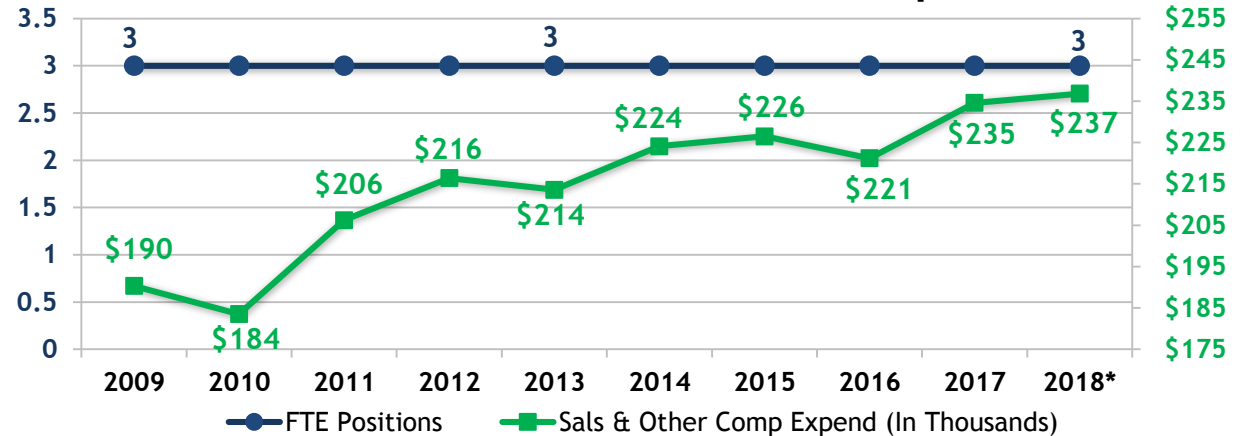
\$236,820	Salaries and Other Comp.
+ \$134,290	Related Benefits
= \$371,110	Total Personnel Services

69.1% of budget expenditures
(excluding Other Charges)

Authorized Positions

- 3 (0 classified and 3 unclassified)
- State Police Commission had 0 vacancies as of 12/25/2017
- No Other Charges Positions

10 Year FTE Positions/Salaries Expended



Contact	Title	Phone Number
Jason Hannaman	Executive Director	225.925.7097

Source: Data from the Dept. of Civil Service and the Executive Budget Supporting Documents

BOARD OF TAX APPEALS

Agency Overview



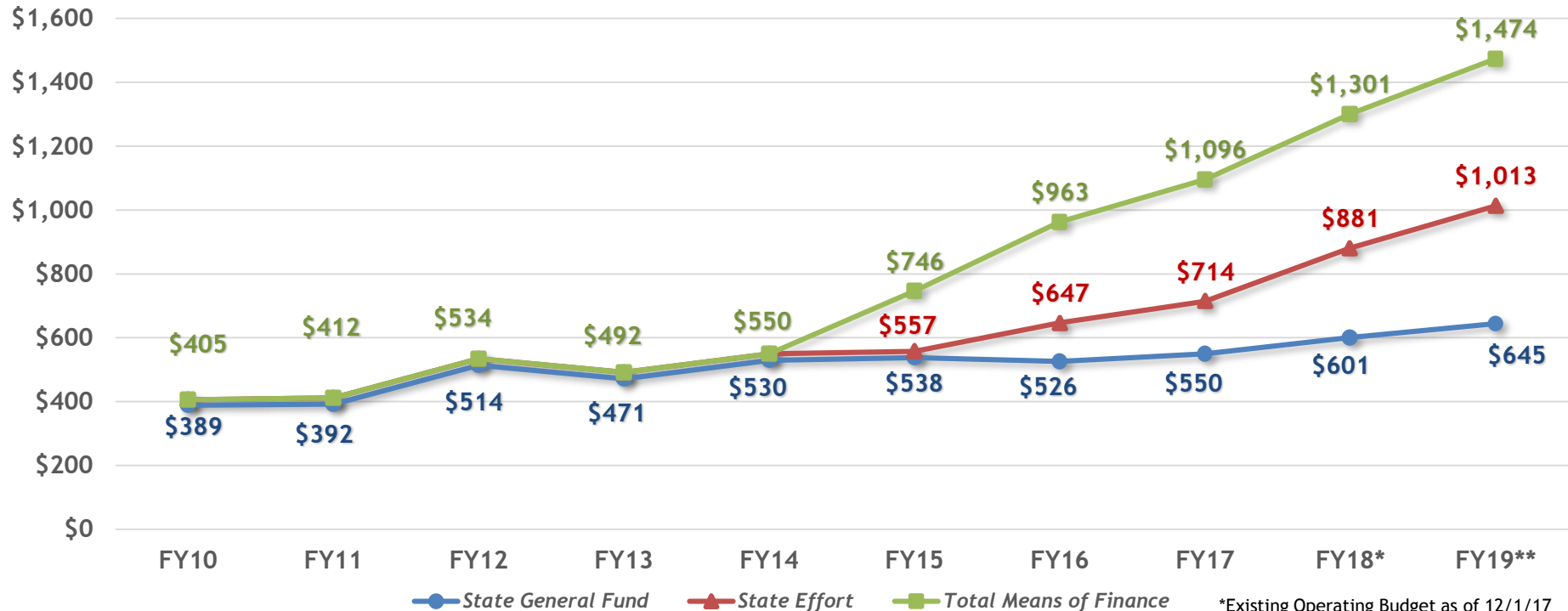
The mission of the Board of Tax Appeals is to resolve equitably, fairly, expeditiously, and independently any dispute between individuals, corporations, and other taxpayers and state agencies including the Department of Revenue, Wildlife and Fisheries, and Health and Hospitals, as mandated by statute.

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 12/1/17

**Executive Budget Recommendation

BOARD OF TAX APPEALS

Means of Financing	FY 16-17 Prior Year Actual Expenditures	FY 17-18 Existing Operating Budget	FY 18-19 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
State General Fund	\$549,970	\$600,941	\$644,607	\$43,666	7.3%
Interagency Transfers	\$381,468	\$419,454	\$460,776	\$41,322	9.9%
Fees and Self-Gen Rev	\$164,187	\$280,383	\$368,329	\$87,946	31.4%
Statutory Dedications	\$0	\$0	\$0	\$0	0.0%
Federal Funds	\$0	\$0	\$0	\$0	0.0%
Total Means of Finance	\$1,095,625	\$1,300,778	\$1,473,712	\$172,934	13.3%



\$41,322 Interagency Transfers

Due to an increase in the expected cost for filing fees the Department of Revenue would otherwise have to pay for disputes.



\$87,946 Fees & Self-Gen Rev

Due to an increase in tax appeals case volume. A portion of this increase will also utilize a portion of the agency's fund balance.

Interagency Transfers

Funds come from the Department of Revenue, and from a reduction in distributions of local use tax to parish collectors.

Self Generated Revenue

Funds come from filing fees, and from charges for copies of hearing transcripts.

BOARD OF TAX APPEALS

Expenditure	FY 16-17 Prior Year Actual Expenditures	FY 17-18 Existing Operating Budget	FY 18-19 Executive Budget Recommendation	\$ Change from Existing	% Change from Existing
Salaries	\$471,759	\$515,929	\$628,752	\$112,823	21.9%
Other Compensation	\$116,965	\$191,249	\$191,249	\$0	0.0%
Related Benefits	\$210,346	\$251,226	\$315,959	\$64,733	25.8%
Travel	\$33,134	\$40,729	\$40,729	\$0	0.0%
Operating Services	\$32,819	\$37,082	\$39,221	\$2,139	5.8%
Supplies	\$13,136	\$16,877	\$16,877	\$0	0.0%
Professional Services	\$54,000	\$85,000	\$75,000	(\$10,000)	(11.8%)
Other Charges	\$158,840	\$162,686	\$165,925	\$3,239	2.0%
Acq/Major Repairs	\$4,626	\$0	\$0	\$0	0.0%
Total Expenditures	\$1,095,625	\$1,300,778	\$1,473,712	\$172,934	13.3%
Authorized Positions	9	9	10	1	11.1%



\$112,823 Salaries

Fully funds current employees' salaries and market adjustments for FY 19, as well as additional funding for the new position.



\$64,733 Related Benefits

Fully funds current employees' associated related benefits costs, as well as additional funding for the new position.



\$10,000 Professional Services

Non-recurring funding for legal services previously for the Solar Class Action Lawsuit.

BOARD OF TAX APPEALS

Personnel/Budget Ratio

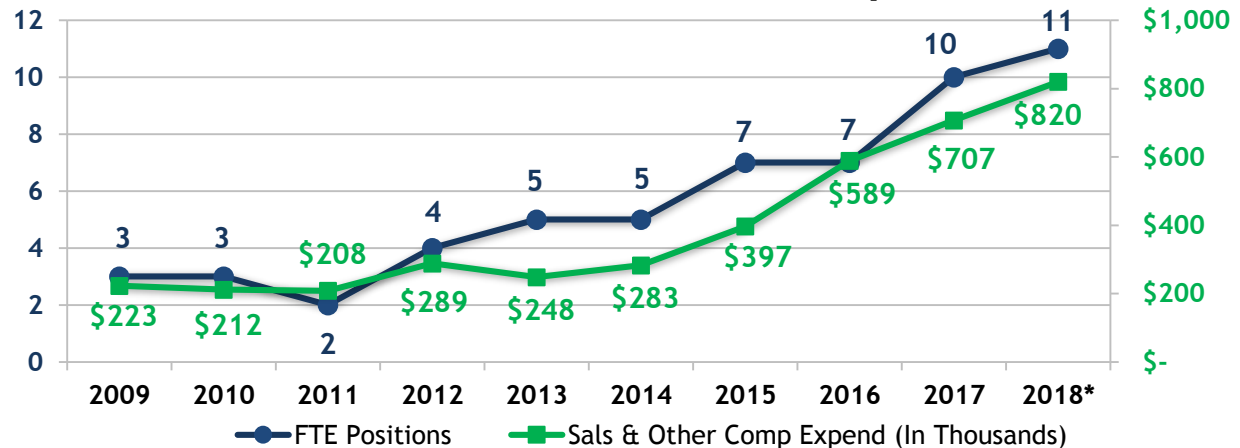
\$820,001	Salaries and Other Comp.
+ \$315,959	Related Benefits
<hr/>	
= \$ 1.1 M	Total Personnel Services

86.9% of budget expenditures
(excluding Other Charges)

Authorized Positions

- 10 (9 classified and 1 unclassified)
- Board of Tax Appeals had 1 vacancy as of 12/25/2017
- No Other Charges Positions

10 Year FTE Positions/Salaries Expended



*Existing Operating Budget as of 12/1/17

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

Source: Data from the Dept. of Civil Service and the Executive Budget Supporting Documents