

Representative Jack McFarland
Chairman



Representative Jason Hughes
Vice Chairman

Fiscal Year 2025 Executive Budget Review

DEPARTMENT OF CIVIL SERVICE

House Committee on Appropriations
House Fiscal Division

March 5, 2024

Budget Analyst: Julie Magee

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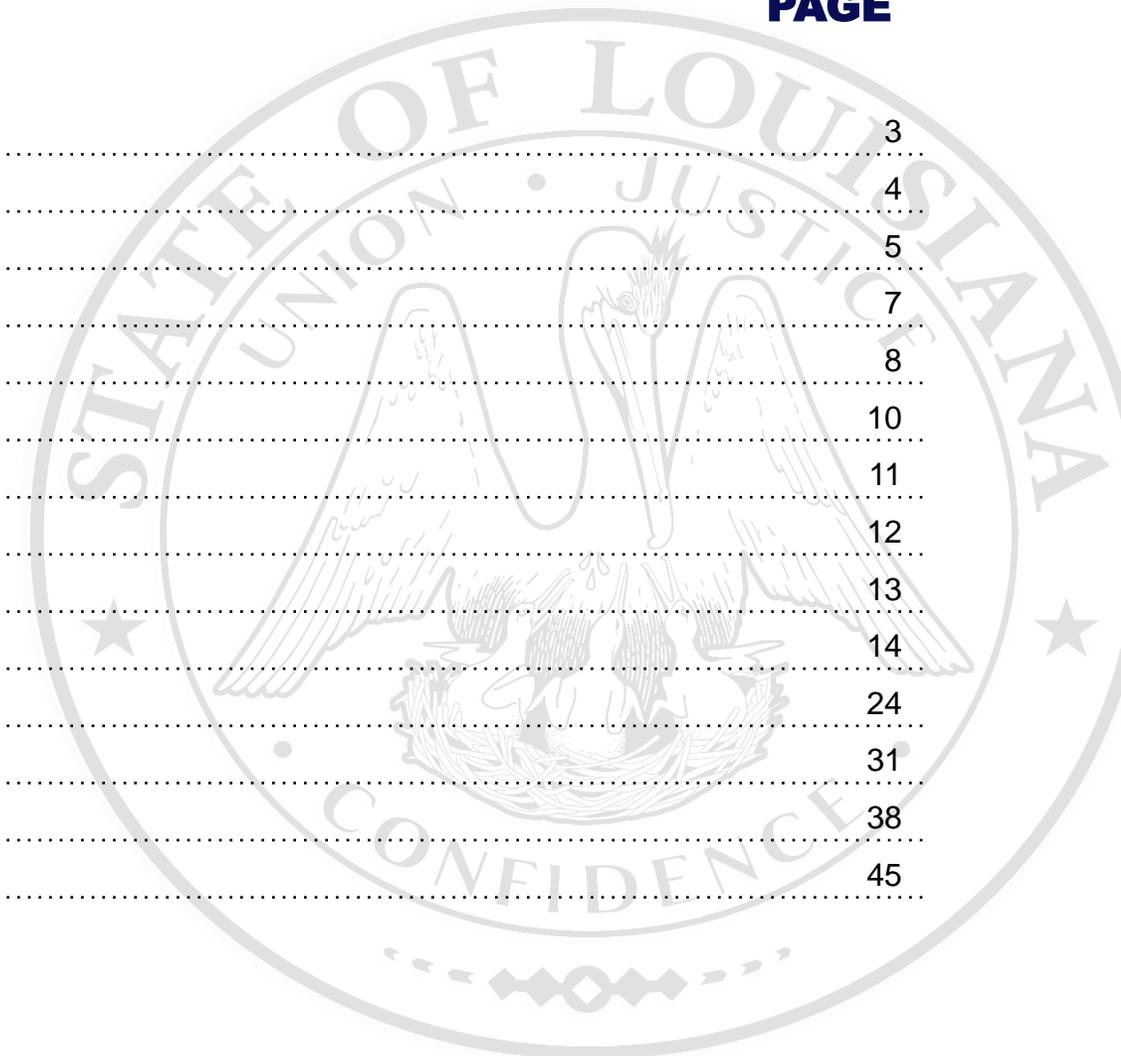
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house.louisiana.gov/housefiscal/

All data and figures were obtained from the governor's Fiscal Year 2024-2025 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 2024 Regular Session, unless otherwise noted.

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

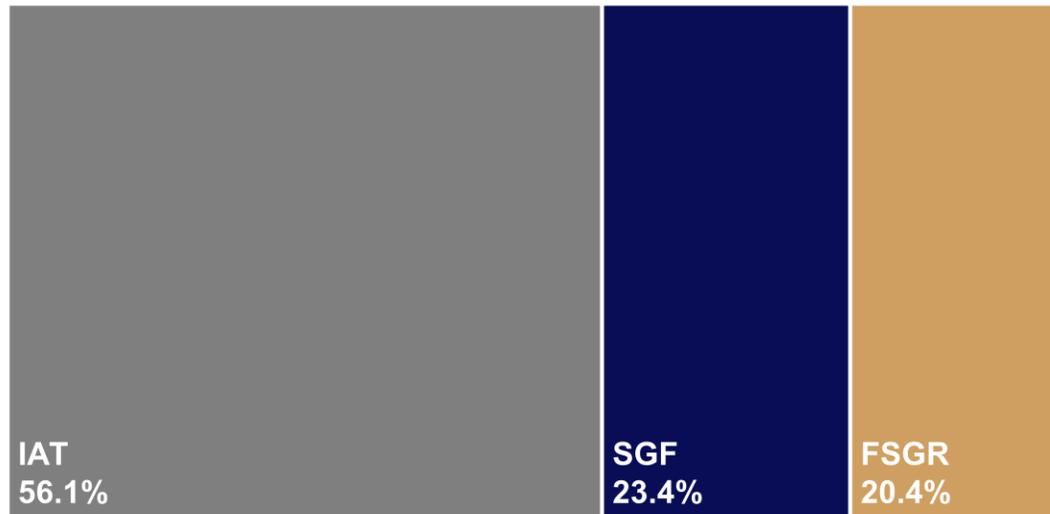
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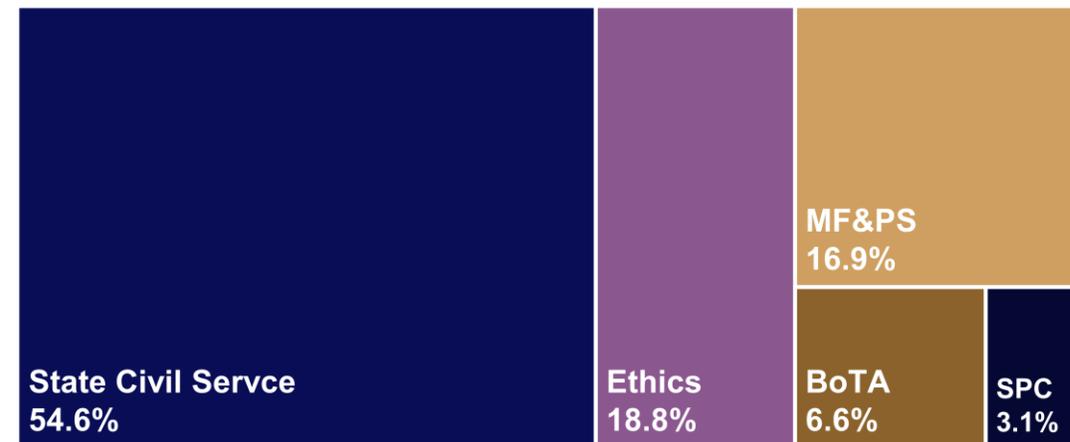
FY 25 BUDGET RECOMMENDATION

Total Funding = \$27,692,104

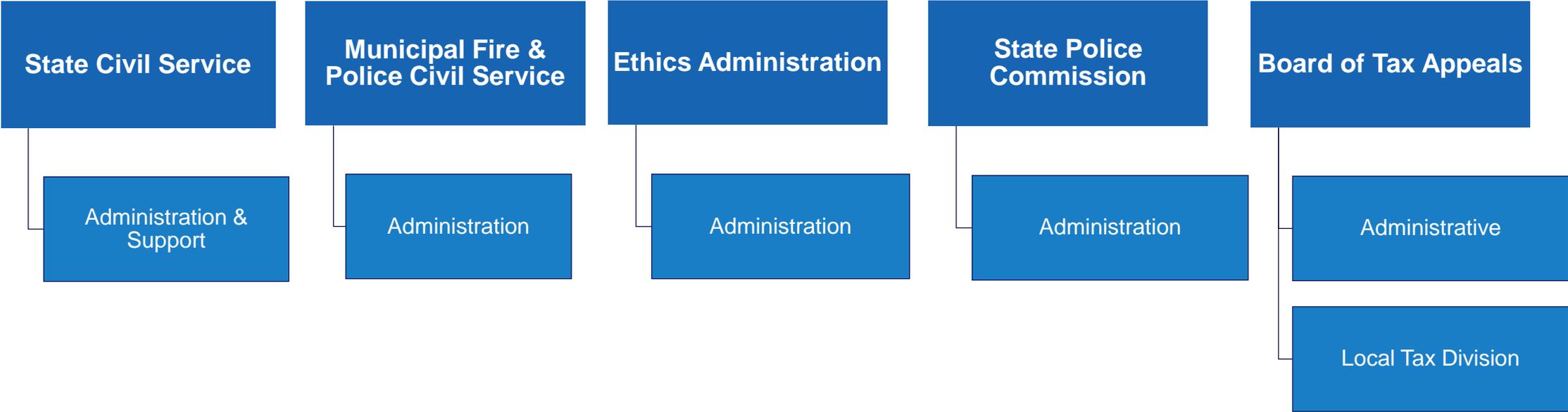
Means of Finance		
State General Fund	\$	6,490,791
Interagency Transfers		15,540,662
Fees & Self-generated		5,660,651
Statutory Dedications		0
Federal Funds		0
Total	\$	27,692,104



Program Funding & Authorized Positions			
		<i>Amount</i>	<i>Positions</i>
State Civil Service	\$	15,117,707	105
Munic Fire & Police Civil Serv	\$	4,684,658	21
Ethics Administration		5,204,205	41
State Police Commissions		869,753	4
Board of Tax Appeals (BoTA)		1,815,781	11
Total	\$	27,692,104	182



DEPARTMENT ORGANIZATION

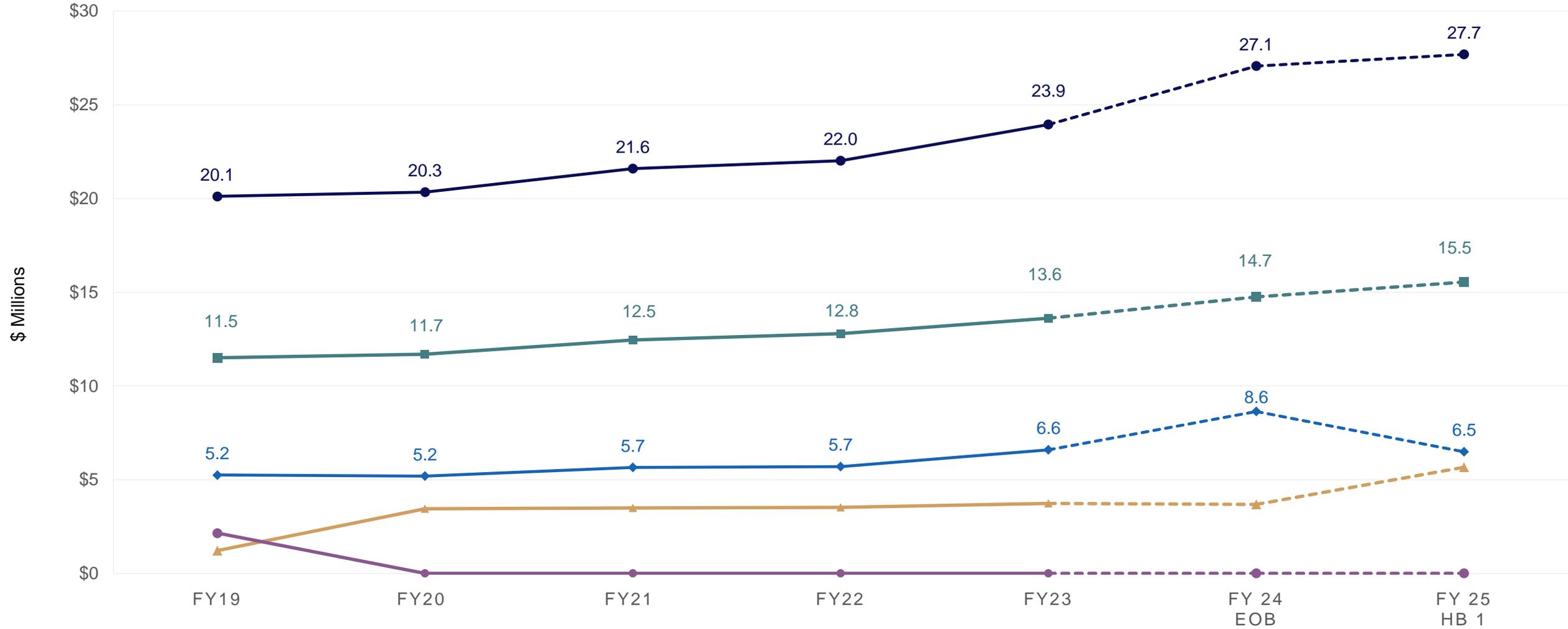


HISTORICAL SPENDING

◆ State General Fund
■ Interagency Transfers
▲ Fees & Self-generated
● Statutory Dedications
● Total Budget

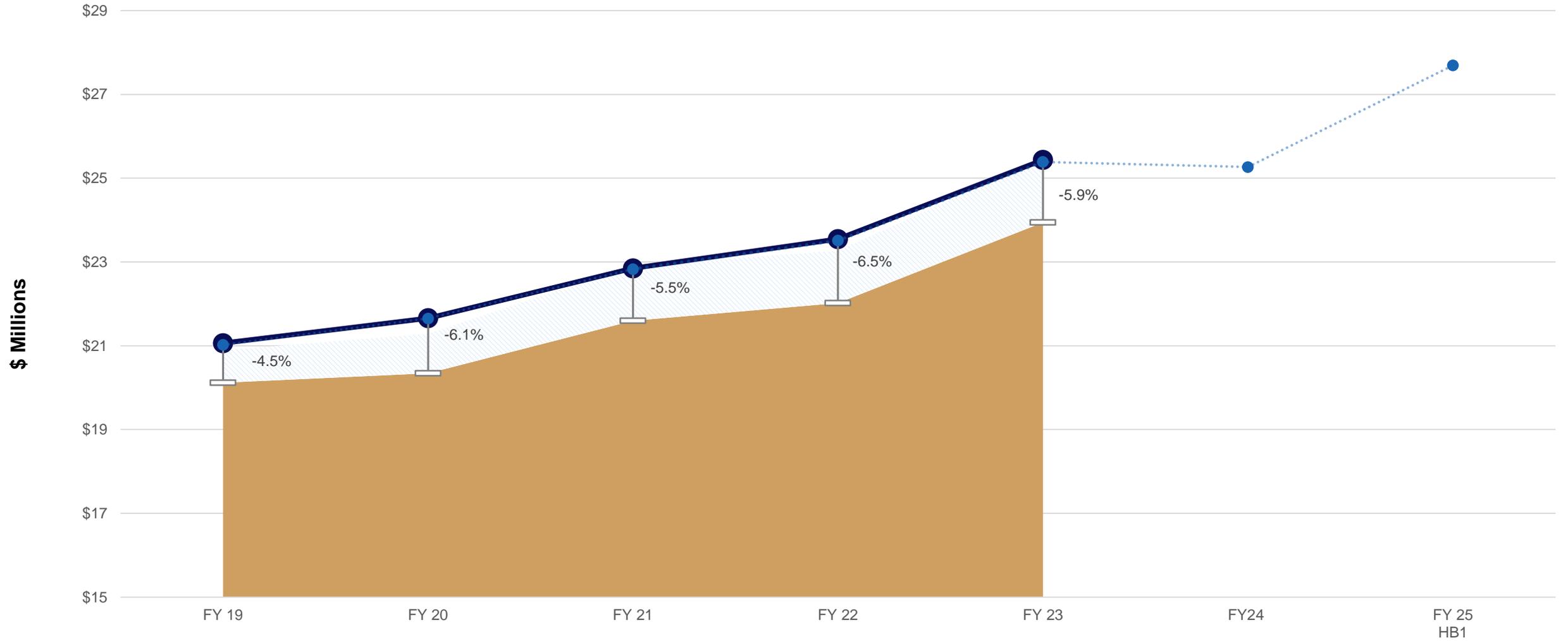
Annual Average Spending Change from FY 19 to 23:

5.9%	4.3%	32.3%	(100%)	4.4%
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HISTORICAL BUDGET

Actual Spending Final Budget Beginning Budget



PRIOR YEAR ACTUALS FY 23

Were projected revenues collected?

	Final Budget <i>(w/o FY23 carryfwd)</i>	Revenue Collections	Difference
SGF	\$ 6,123,578	\$ 5,823,895	\$ (299,683)
IAT	14,170,708	13,600,722	(569,986)
FSGR	4,297,940	4,031,386	(266,554)
SD	-	-	-
FED	-	-	-
Total	\$ 24,592,226	\$ 23,456,003	\$ (1,136,223)

Were collected revenues spent?

	Revenue Collections	Expenditures	Difference
SGF	\$ 5,823,895	\$ 5,823,895	\$ 0
IAT	13,600,722	13,558,757	(41,965)
FSGR	4,031,386	3,734,442	(296,944)
SD	-	-	-
FED	-	-	-
Total	\$ 23,456,003	\$ 23,117,094	\$ (338,909)

The department collected \$1.1 M less than the FY 23 budget. The excess budget authority over collections was in interagency transfers, state general fund and fees and self generated revenues. State Civil Service collected \$700,717 less from state agencies than their budgeted amount. The state general fund, primarily driven by Ethics Administration spent \$299,683 less than their budgeted amount, which reverted at year's end into FY 24 surplus total.

The department collected \$338,909 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.

FUNDING COMPARISON

Means of Finance	FY 23 Actual Expenditures	FY 24 Existing Operating Budget 12/1/23	FY 25 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 6,597,103	\$ 8,637,485	\$ 6,490,791	\$ (2,146,694)	(24.9%)	\$ (106,312)	(1.6%)
IAT	13,613,758	14,749,675	15,540,662	790,987	5.4%	1,926,904	14.2%
FSGR	3,734,442	3,680,232	5,660,651	1,980,419	53.8%	1,926,209	51.6%
Stat Ded	0	0	0	0	0.0%	0	0.0%
Federal	0	0	0	0	0.0%	0	0.0%
Total	\$ 23,945,303	\$ 27,067,392	\$ 27,692,104	\$ 624,712	2.3%	\$ 3,746,801	15.6%

Significant funding changes compared to the FY 24 Existing Operating Budget

State General Fund	Interagency Transfers	Fees & Self-generated
<p>(\$2.1 M) net decrease primarily due to:</p> <ul style="list-style-type: none"> \$114,218 employee pay raises (\$182,794) payment to the Administrative Law Judges (\$233,242) retirement rate adjustment (\$1.8 M) replace SGF with FSGR for a new database within the Municipal Fire and Police agency 	<p>\$790,987 increase due to:</p> <ul style="list-style-type: none"> \$335,392 increase for the NeoGov subscription. NeoGove is used for applicant tracking and recruiting for the most difficult vacancies. \$237,732 two Human Resource Consultant Specialist positions. One in Applications and Data Management Division and one in Compensation Division. 	<p>\$2 M net increase primarily due to:</p> <ul style="list-style-type: none"> \$1.8 M provides for new database for the Office of State Examiner/Municipal Fire and Police. The information is currently reported on paper and entered into a spreadsheet.

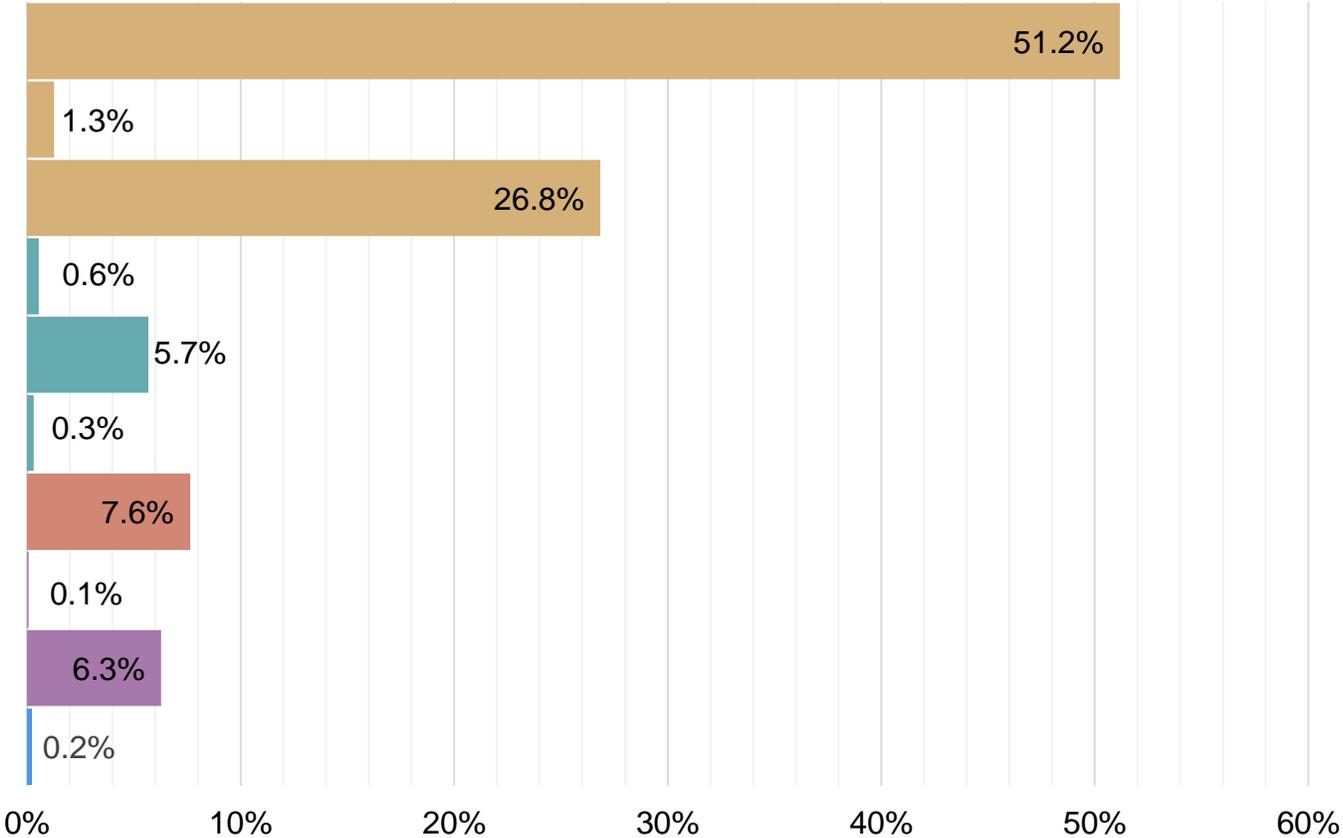
FUNDING COMPARISON

Program	FY23 Actual Expenditures	FY24 Existing Operating Budget 12/1/23	FY25 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
State Civil Service	\$ 13,600,170	\$ 14,371,260	\$ 15,117,707	\$ 746,447	5.2%	\$1,517,537	11.2%
Municipal Fire & Police Civil Service	\$ 2,495,721	\$ 4,524,865	\$ 4,684,658	\$ 159,793	3.5%	\$2,188,937	87.7%
Ethics Admin	\$ 5,241,207	\$ 5,472,010	\$ 5,204,205	\$ (267,805)	(4.9%)	\$ (37,002)	(0.7%)
State Police Commission	828,208	829,403	869,753	\$ 40,350	4.9%	\$ 41,545	5.0%
Board of Tax Appeals	1,779,996	1,869,854	1,815,781	\$ (54,073)	(2.9%)	\$ 35,785	2.0%
Total	\$ 23,945,302	\$ 27,067,392	\$ 27,692,104	\$ 624,712	2.3%	\$3,746,802	15.6%
Positions	180	180	184	4	2.2%	4	2.2%

EXPENDITURE RECOMMENDATION FY 25

Total Budget = \$27,692,104

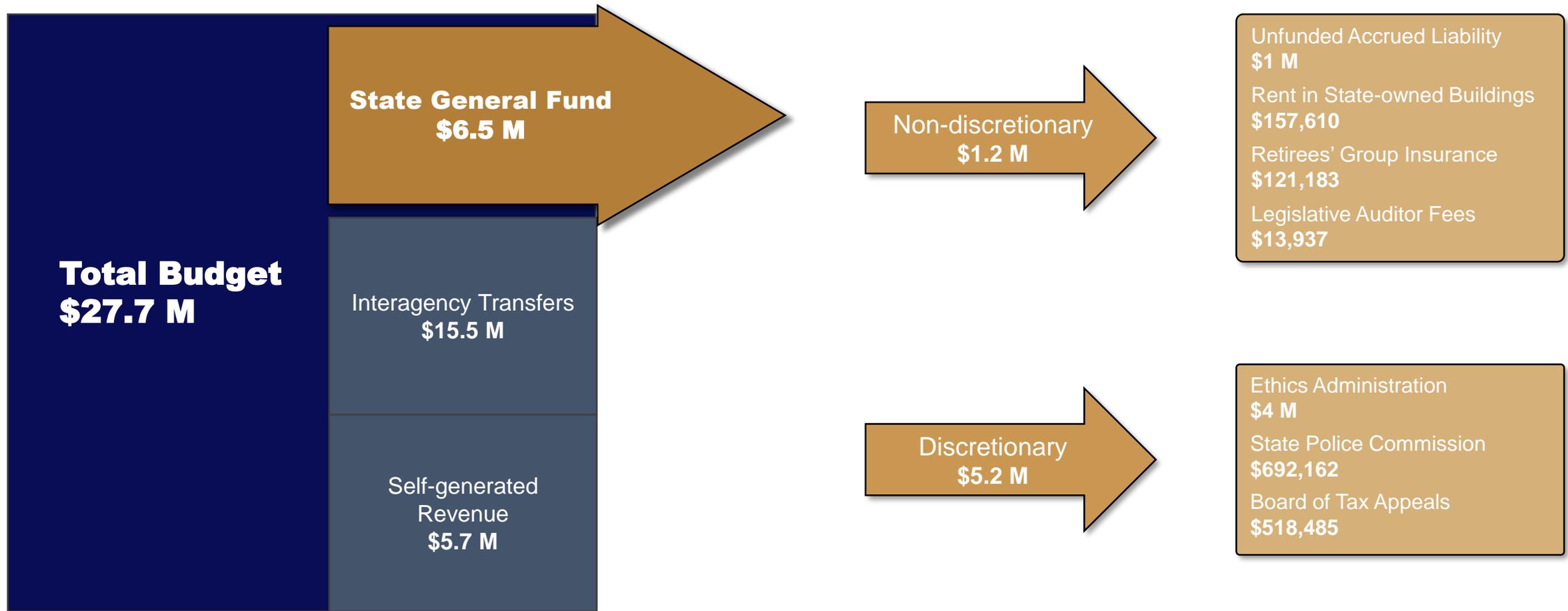
Expenditure Category		
Salaries	\$	14,170,438
Other Compensation		349,740
Related Benefits		7,433,598
Travel		153,121
Operating Services		1,572,170
Supplies		87,280
Professional Services		2,114,125
Other Charges		21,000
Interagency Transfers		1,738,486
Acquisitions/Repairs		52,146
Total	\$	27,692,104



EXPENDITURE COMPARISON

Expenditure Category	FY 23 Actual Expenditures	FY 24 Existing Operating Budget 12/1/23	FY 25 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Salaries	\$ 12,921,082	\$ 13,267,815	\$ 14,170,438	\$ 902,623	6.8%	\$ 1,249,356	9.7%
Other Compensation	288,255	394,404	349,740	(44,664)	(11.3%)	61,485	21.3%
Related Benefits	7,325,794	7,824,646	7,433,598	(391,048)	(5.0%)	107,804	1.5%
Travel	118,792	153,121	153,121	0	0.0%	34,329	28.9%
Operating Services	851,699	1,227,987	1,572,170	344,183	28.0%	720,471	84.6%
Supplies	68,845	86,680	87,280	600	0.7%	18,435	26.8%
Professional Services	259,676	2,074,075	2,114,125	40,050	1.9%	1,854,449	714.1%
Other Charges	3,939	21,000	21,000	0	0.0%	17,061	433.1%
Interagency Transfers	2,083,081	1,993,135	1,738,486	(254,649)	(12.8%)	(344,595)	(16.5%)
Acquisitions/Repairs	24,139	24,529	52,146	27,617	112.6%	28,007	116.0%
Total	\$ 23,945,302	\$ 27,067,392	\$ 27,692,104	\$ 624,712	2.3%	\$ 3,746,802	15.6%

DISCRETIONARY EXPENSES FY 25



Figures may not add precisely due to rounding

EXISTING OPERATING BUDGET FY 24

The FY 2023-24 Existing Operating Budget (EOB) was frozen on December 1, 2023. 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	\$ 6,837,485	\$ 1,800,000	\$ 8,637,485
Interagency Transfers	14,749,675	0	14,749,675
Self-generated Revenue	3,680,232	0	3,680,232
Statutory Dedications	0	0	0
Federal	0	0	0
Total	\$ 25,267,392	\$ 1,800,000	\$ 27,067,392

<i>Mid-year Adjustments Summary</i>				
July	August	September	October	November
No change	\$1.8 M FY 23 Supplemental Appropriation for technology upgrades within the Municipal Fire and Police Services that were carried forward into FY 24.	No change	No change	No change

State Civil Service

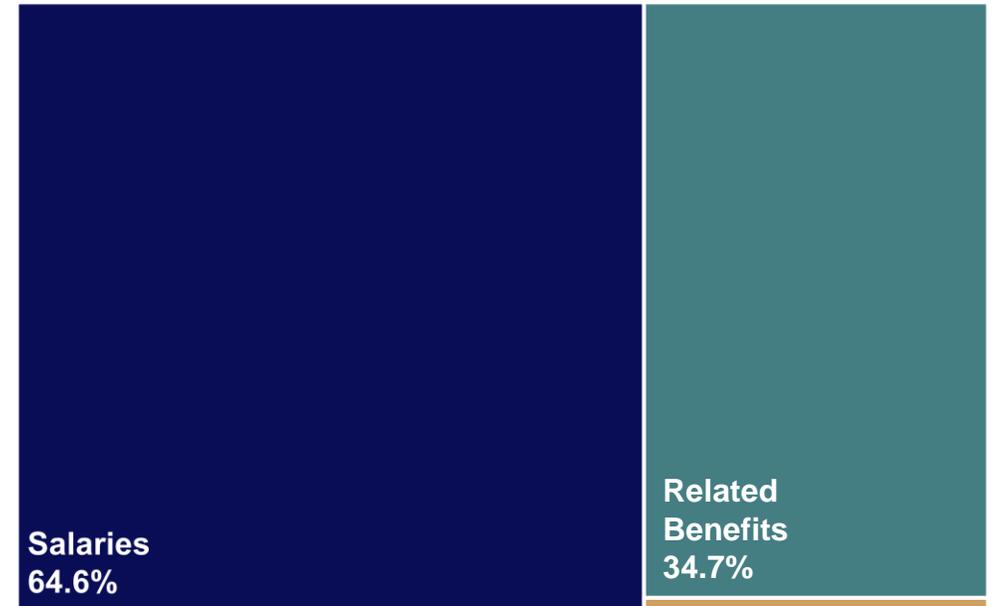


STATE CIVIL SERVICE

Funding Recommendation FY 25

Means of Finance		
State General Fund	\$	0
Interagency Transfers		14,678,573
Fees & Self-generated		439,134
Statutory Dedications		0
Federal Funds		0
Total	\$	15,117,707

Expenditure Category		
Salaries	\$	8,515,787
Other Compensation		93,509
Related Benefits		4,580,310
Travel		40,737
Operating Services		993,409
Supplies		19,590
Professional Services		30,000
Other Charges		0
Interagency Transfers		843,205
Acquisitions/Repairs		1,160
Total	\$	15,117,707



STATE CIVIL SERVICE

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.



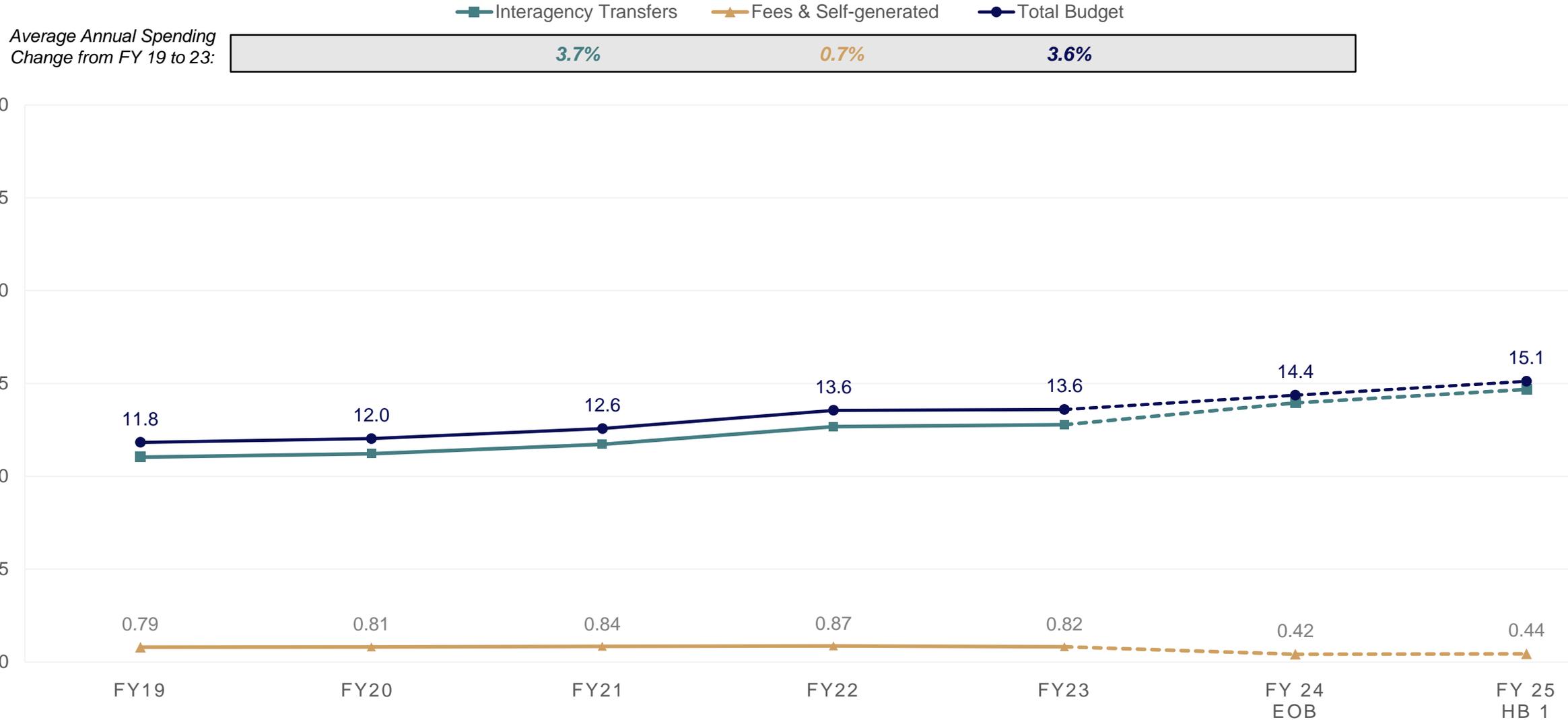
STATECIVILSERVICE

Divisions within the State Civil Services

- Administration – Includes the executive staff, as well as fiscal, purchasing, human resources and legal functions for State Civil Services
- Appeals - Provides a system for resolving appeals filed by classified employees concerning disciplinary actions, removals, rule violations, and discrimination claims.
- Applications and Data Management – Provides the collection, analysis and reporting of data in regards to the state's workforce and storage of the departments records and reports.
- Compliance and Audit – Provides and objective evaluation of the human resource practices used by state agencies to manage the classified work force.
- Learning, Performance and Culture – Provides instructional design of web-based and instructor-led training. Implementation of the statewide electronic performance management system.
- Compensation - Establishes the compensation system agencies use to classify and pay its employees
- HR Program Support – Provides guidance and resources to state employees, supervisors/managers, human resource professionals.
- Talent Acquisition/Workforce Development – Provides guidance to state agencies related to posting, branding, talent assessments and efficient use of the current applicant tracking system.
- Paper Agency Operations –Serves as a centralized area for all paper agency matters.

STATE CIVIL SERVICE

Historical Spending



STATE CIVIL SERVICE

Funding Comparison

Means of Finance	FY 23 Actual Expenditures	FY 24 Existing Operating Budget 12/1/23	FY 25 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 0	\$ 0	\$ 0	\$ 0	0.0%	\$ 0	0.0%
IAT	12,782,991	13,952,766	14,678,573	725,807	5.2%	1,895,582	14.8%
FSGR	817,179	418,494	439,134	20,640	4.9%	(378,045)	(46.3%)
Stat Ded	0	0	0	0	0.0%	0	0.0%
Federal	0	0	0	0	0.0%	0	0.0%
Total	\$ 13,600,170	\$ 14,371,260	\$ 15,117,707	\$ 746,447	5.2%	\$ 1,517,537	11.2%

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 24 Existing Operating Budget

Interagency Transfers	Fees & Self-generated
\$725,807 increase is primarily due to the following: <ul style="list-style-type: none"> • \$335,392 increase in the NeoGov contract • \$237,732 increase for two Human Resource Consultant Positions 	\$20,640 increase is largely due to the following: <ul style="list-style-type: none"> • \$10,373 increase in the NeoGov contract • \$7,352 increase for two Human Resource Consultant Positions

STATE CIVIL SERVICE

Expenditure Comparison

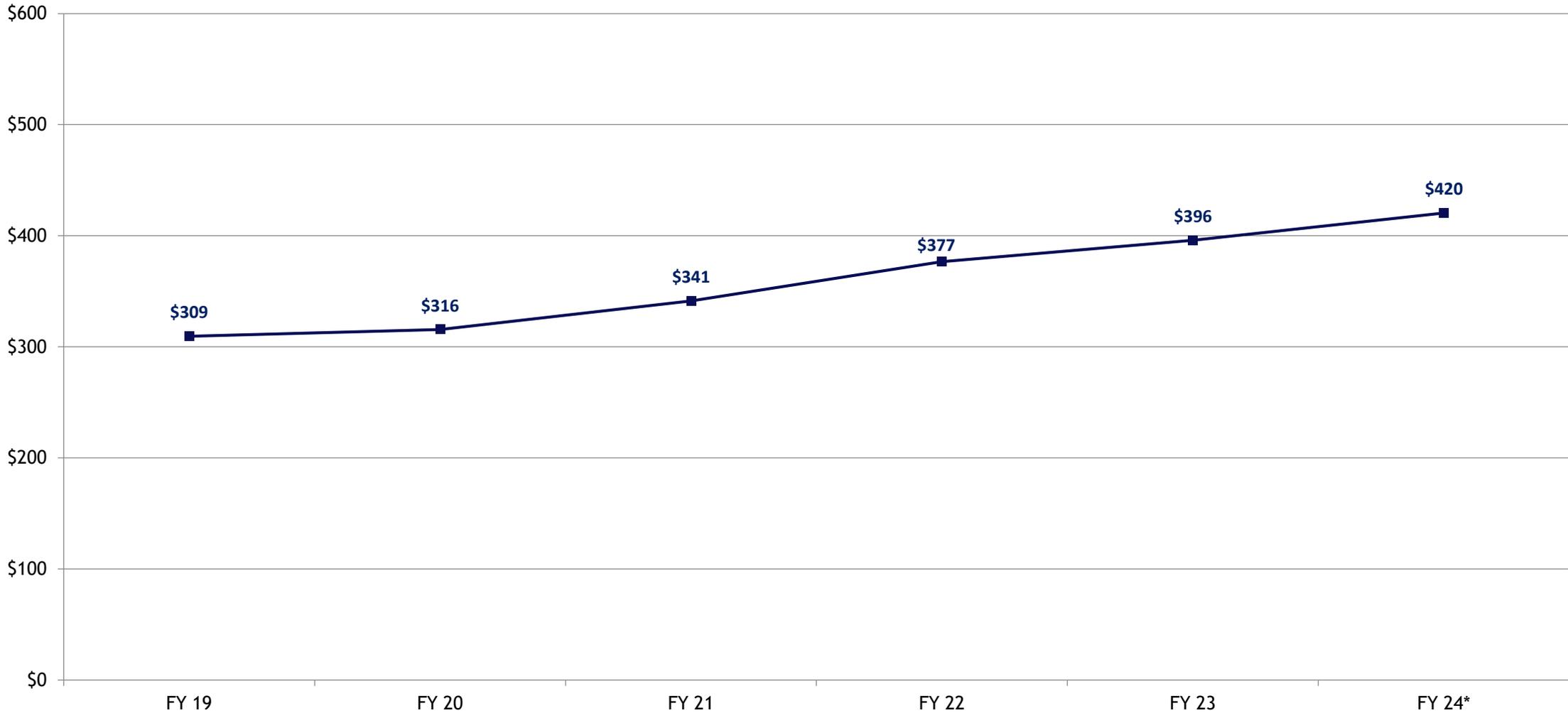
Expenditure Category	FY 23 Actual Expenditures	FY 24 Existing Operating Budget 12/1/23	FY 25 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personnel Services	\$ 12,273,483	\$ 12,780,668	\$ 13,189,606	\$ 408,938	3.2%	\$ 916,123	7.5%
Operating Expenses	550,724	693,151	1,053,736	360,585	52.0%	503,012	91.3%
Pofessional Services	12,350	30,000	30,000	0	0.0%	17,650	142.9%
Other Charges	753,133	842,912	843,205	293	0.0%	90,072	12.0%
Acquisitions/Repairs	10,481	24,529	1,160	(23,369)	(95.3%)	(9,321)	(88.9%)
Total	\$ 13,600,171	\$ 14,371,260	\$ 15,117,707	\$ 746,447	5.2%	\$ 1,517,536	11.2%

Significant funding changes compared to the FY 24 Existing Operating Budget

Personnel Services	Other Charges
<p>\$408,938 net increase due to:</p> <ul style="list-style-type: none"> \$520,207 employee pay raises \$245,084 two Human Resource Consultant Specialist \$126,588 increase in related benefits (\$514,030) decrease in retirement rate 	<p>\$360,585 net increase is primarily due to an increase in the NeoGov Subscription (HR Software & Management Solution).</p>

STATE CIVIL SERVICE

Spending Per Classified FTE State Employee



Average Annual Growth
2.38%

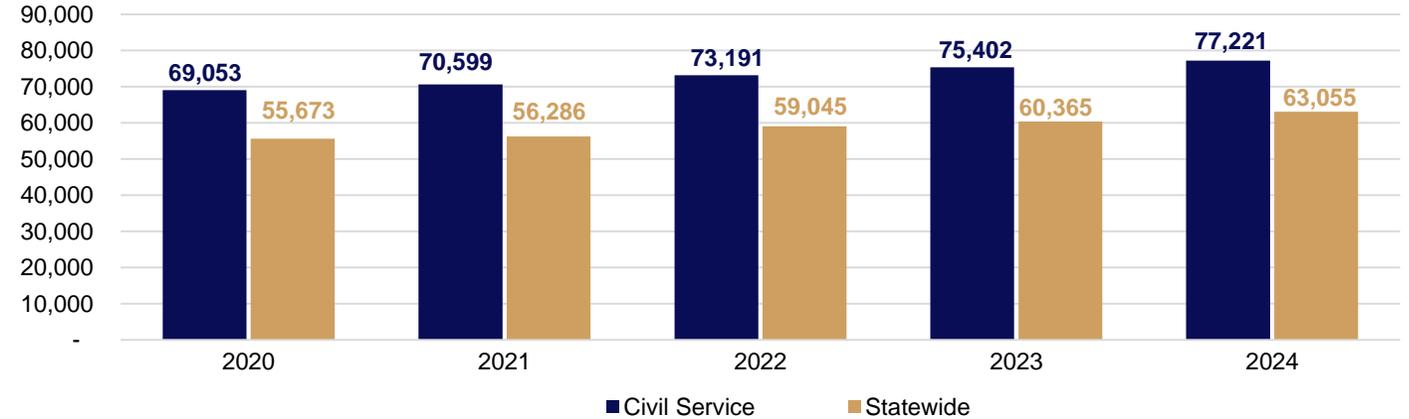
STATE CIVIL SERVICE

Personnel Information

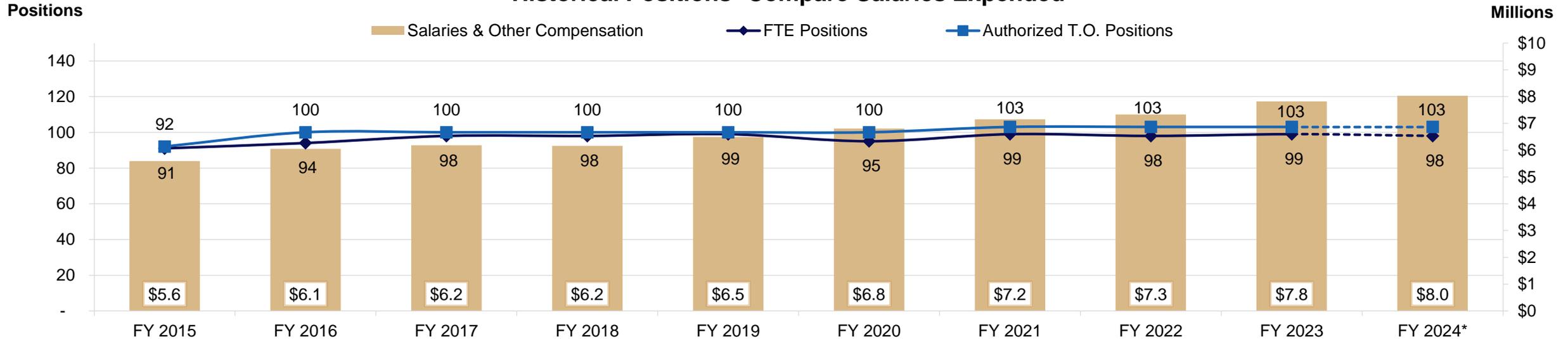
FY 2025 Recommended Positions

105	Total Authorized T.O. Positions (105 Classified, 0 Unclassified)
0	Authorized Other Charges Positions
0	Non-T.O. FTE Positions
2	Vacant Positions (January 29, 2024)

Historical Average Salary



Historical Positions¹ Compare Salaries Expended



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

* Existing Operating Budget on 12/1/23

STATE CIVIL SERVICE

- Policy became effective January 1, 2024.
- Policy only applies to classified employees.
- The fiscal impact of the new policy is minimal. It is assumed that all state employees are paid their full and entitled salary on an annual bases.
- However, there are a few exceptions:
 - Absence of Savings – the cost for the State where an employee utilized paid parental leave would have been in an unpaid status.
 - Retention of Liability – the State will retain a liability where an employee would have used accrued annual and/or sick leave, but now will keep that leave “on the books” and instead utilize paid parental leave.



PARENTAL LEAVE State of Louisiana

WHAT IS PARENTAL LEAVE?

Parental leave provides the employee time to bond with a child following the birth of a child or placement of a child under the age of 18 with the employee for adoption or foster care. Parental leave also allows adoptive and foster parents to attend post-placement court proceedings and mandatory meetings related to the placement.

WHO IS ELIGIBLE?

Legal parents, adoptive parents, and foster parents who: 1. have an active and on-going role in parenting the child; 2. are in a leave-earning position on the date of the qualifying event; and 3. have worked for the state for 12 months and at least 1250 hours in the 12 months immediately preceding the date parental leave begins.



HOW LONG IS IT?

A full-time eligible employee may be granted up to six weeks (240 hours) of parental leave during the twelve-week (84 day) period following a qualifying event. The number of hours an eligible part-time employee may be granted will vary depending on their work schedule.

IS IT PAID?

The employee is entitled to compensation at the rate of 100% of their base pay while on parental leave.



STATE CIVIL SERVICE

Department Contacts



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Director

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The seal of the State of Louisiana is visible in the background, featuring an eagle with wings spread, perched on a globe, with the text "STATE OF LOUISIANA" and "CONFIDENCE" around it.

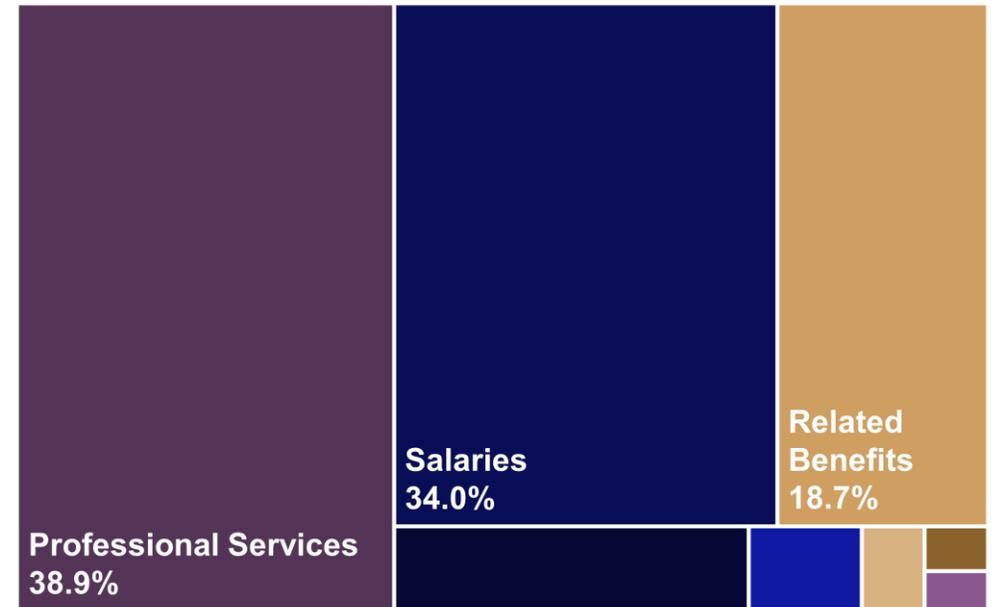
Municipal Fire & Police Civil Service

MUNICIPAL FIRE & POLICE CIVIL SERVICE

Funding Recommendation FY 25

Means of Finance		
State General Fund	\$	0
Interagency Transfers		0
Fees & Self-generated		4,684,658
Statutory Dedications		0
Federal Funds		0
Total	\$	4,684,658

Expenditure Category		
Salaries	\$	1,591,041
Other Compensation		0
Related Benefits		874,275
Travel		20,183
Operating Services		238,454
Supplies		22,534
Professional Services		1,820,000
Other Charges		0
Interagency Transfers		76,003
Acquisitions/Repairs		42,168
Total	\$	4,684,658



MUNICIPAL FIRE & POLICE CIVIL SERVICE

The mission of the Office of the State Examiner, Municipal Fire and Police Civil Service, is to provide support and guidance to local jurisdictions who 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 firefighters and police officers in the State, 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.

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



OFFICE *of*
STATE EXAMINER
FIRE & POLICE CIVIL SERVICE

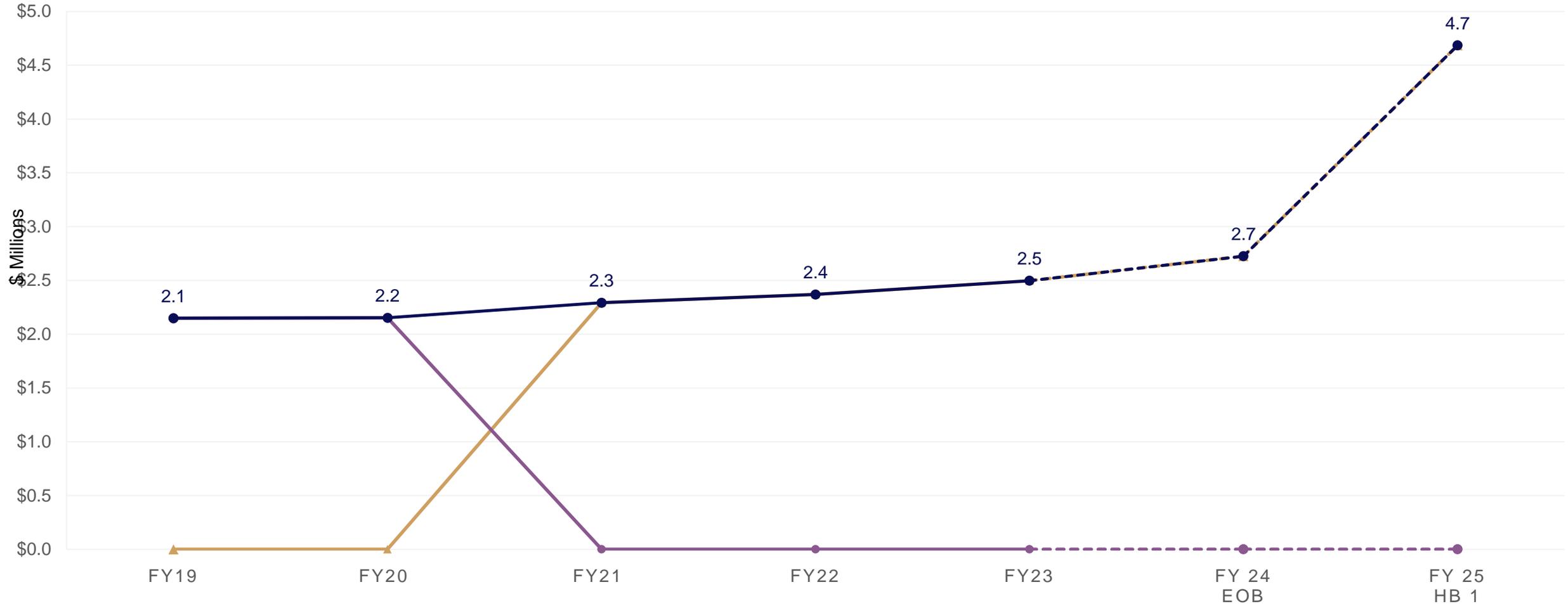
MUNICIPAL FIRE & POLICE CIVIL SERVICE

Historical Spending

▲ Fees & Self-generated
 ● Statutory Dedications
 ● Total Budget

Annual Average Spending
Change from FY 19 to 23:

3.8%



MUNICIPAL FIRE & POLICE CIVIL SERVICE

Funding Comparison

Means of Finance	FY 23 Actual Expenditures	FY 24 Existing Operating Budget 12/1/23	FY 25 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 0	\$ 1,800,000	\$ 0	\$ (1,800,000)	(100.0%)	\$ 0	0.0%
IAT	0	0	0	0	0.0%	0	0.0%
FSGR	2,495,721	2,724,865	4,684,658	1,959,793	71.9%	2,188,937	87.7%
Stat Ded	0	0	0	0	0.0%	0	0.0%
Federal	0	0	0	0	0.0%	0	0.0%
Total	\$ 2,495,721	\$ 4,524,865	\$ 4,684,658	\$ 159,793	3.5%	\$ 2,188,937	87.7%

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 24 Existing Operating Budget

SGF & Fees and Self Generated Revenues

\$1.8 M MOF to replace state general funds with fees and self generated revenues to implement a new data base.

MUNICIPAL FIRE & POLICE CIVIL SERVICE

Expenditure Comparison

Expenditure Category	FY 23 Actual Expenditures	FY 24 Existing Operating Budget 12/1/23	FY 25 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personal Services	\$ 2,260,041	\$ 2,337,937	\$ 2,465,316	\$ 127,379	5.4%	\$ 205,275	9.1%
Operating Expenses	176,019	278,976	281,171	2,195	0.8%	105,152	59.7%
Pofessional Services	0	1,820,000	1,820,000	0	0.0%	1,820,000	0.0%
Other Charges	59,224	87,952	76,003	(11,949)	(13.6%)	16,779	28.3%
Acquisitions/Repairs	438	0	42,168	42,168	0.0%	41,730	9,527.4%
Total	\$ 2,495,722	\$ 4,524,865	\$ 4,684,658	\$ 159,793	3.5%	\$ 2,188,936	87.7%

Significant funding changes compared to the FY 24 Existing Operating Budget

Personnel Services	Acquisitions/Repairs
<p>\$127,379 net increase due to:</p> <ul style="list-style-type: none"> \$141,917 for one Business Analytic Specialist to support data systems \$60,293 increase for employee pay raises (\$90,000) decrease for the retirement rate adjustment 	<p>\$42,168 for a replacement vehicle.</p>

MUNICIPAL FIRE & POLICE CIVIL SERVICE

Personnel Information

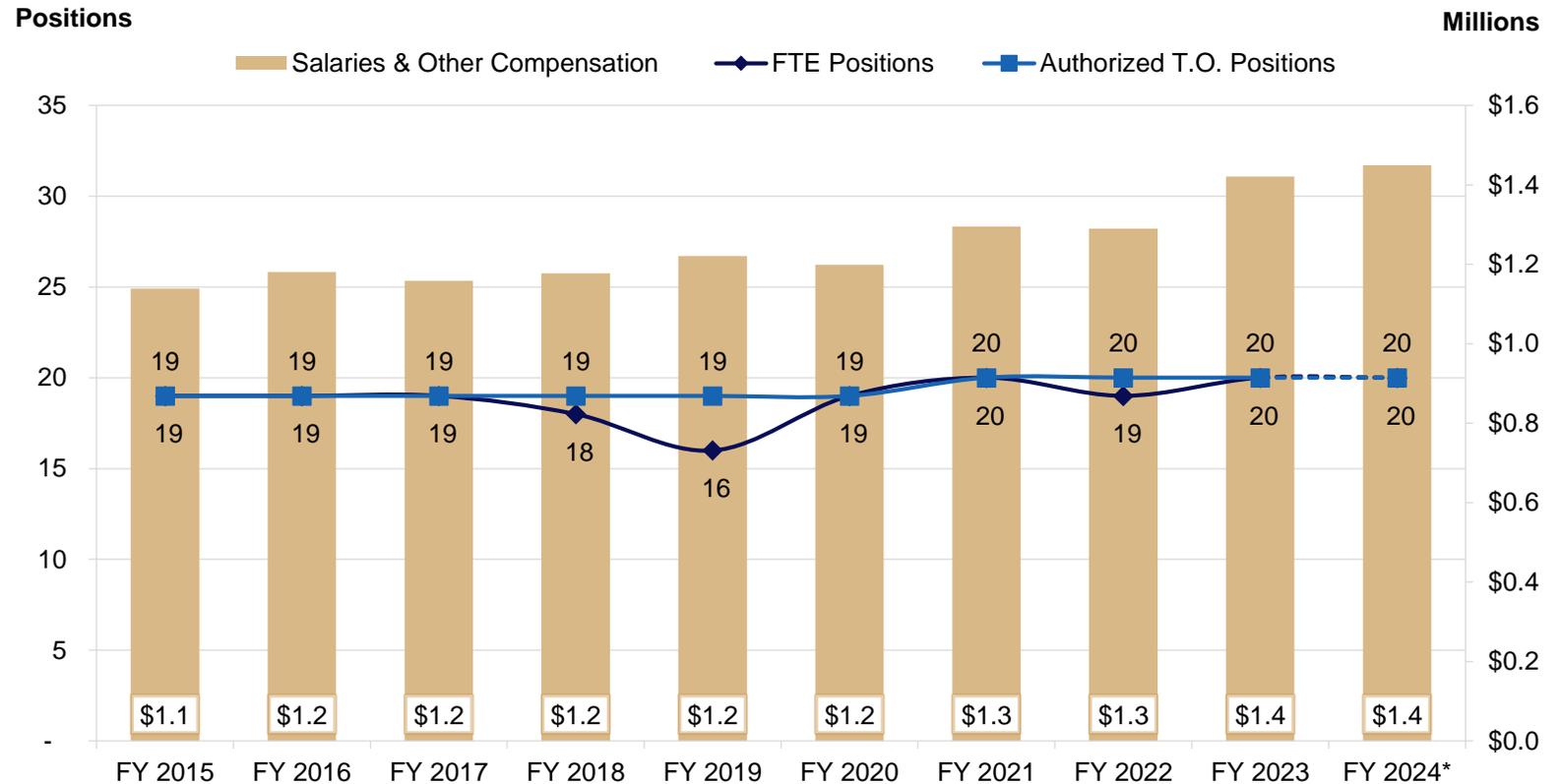
FY 2025 Recommended Positions

21	Total Authorized T.O. Positions (21 Classified, 0 Unclassified)
0	Authorized Other Charges Positions
0	Non-T.O. FTE Positions
0	Vacant Positions (January 29, 2024)

Department Contacts

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

Historical Positions¹ Compare Salaries Expended



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

* Existing Operating Budget on 12/1/23

Ethics Administration



ETHICS ADMINISTRATION

Funding Recommendation FY 25

Means of Finance		
State General Fund	\$	5,028,707
Interagency Transfers		0
Fees & Self-generated		175,498
Statutory Dedications		0
Federal Funds		0
Total	\$	5,204,205

Expenditure Category		
Salaries	\$	2,835,939
Other Compensation		52,278
Related Benefits		1,410,434
Travel		34,778
Operating Services		248,064
Supplies		19,779
Professional Services		0
Other Charges		21,000
Interagency Transfers		573,115
Acquisitions/Repairs		8,818
Total	\$	5,204,205



ETHICS ADMINISTRATION



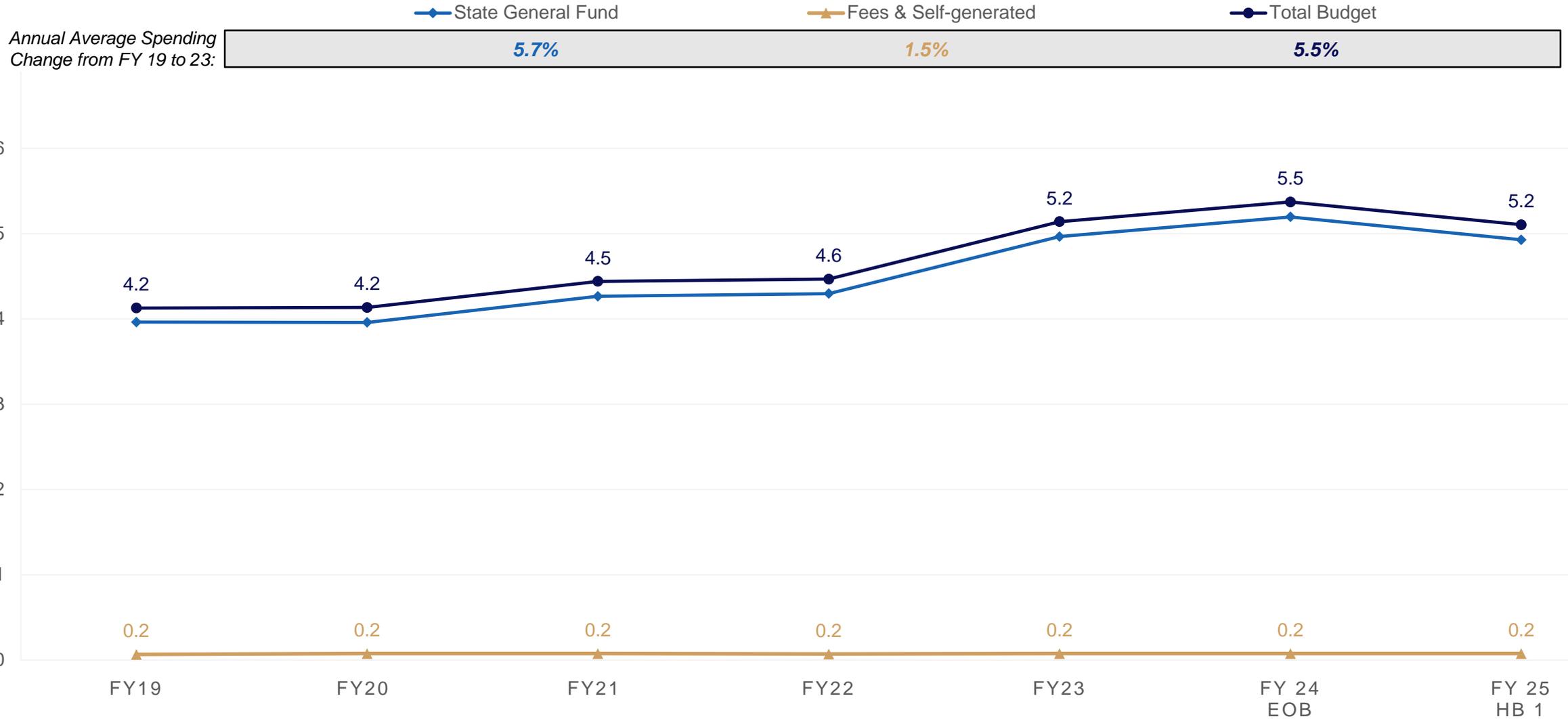
The mission of Ethics Administration is to administer and enforce Louisiana's conflicts of interest legislation, campaign finance registration and reporting requirements and lobbyist registration and disclosure laws to achieve compliance by governmental officials, public employees, candidates, and lobbyists 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

ETHICS ADMINISTRATION

Historical Spending



ETHICS ADMINISTRATION

Funding Comparison

Means of Finance	FY 23 Actual Expenditures	FY 24 Existing Operating Budget 12/1/23	FY 25 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 5,066,091	\$ 5,296,512	\$ 5,028,707	\$ (267,805)	(5.1%)	\$ (37,384)	(0.7%)
IAT	0	0	0	0	0.0%	0	0.0%
FSGR	175,116	175,498	175,498	0	0.0%	382	0.2%
Stat Ded	0	0	0	0	0.0%	0	0.0%
Federal	0	0	0	0	0.0%	0	0.0%
Total	\$ 5,241,207	\$ 5,472,010	\$ 5,204,205	\$ (267,805)	(4.9%)	\$ (37,002)	(0.7%)

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 24 Existing Operating Budget

State General Fund

(\$267,805) net decrease due to standard statewide adjustments with the largest decrease of (\$174,565) due to the retirement rate adjustment.

ETHICS ADMINISTRATION

Expenditure Comparison

Expenditure Category	FY 23 Actual Expenditures	FY 24 Existing Operating Budget 12/1/23	FY 25 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personal Services	\$ 4,091,560	\$ 4,399,177	\$ 4,298,651	\$ (100,526)	(2.3%)	\$ 207,091	5.1%
Operating Expenses	152,976	298,049	302,621	4,572	1.5%	149,645	97.8%
Pofessional Services	0	0	0	0	0.0%	0	0.0%
Other Charges	987,134	774,784	594,115	(180,669)	(23.3%)	(393,019)	(39.8%)
Acquisitions/Repairs	9,536	0	8,818	8,818	0.0%	(718)	(7.5%)
Total	\$ 5,241,206	\$ 5,472,010	\$ 5,204,205	\$ (267,805)	(4.9%)	\$ (37,001)	(0.7%)

Significant funding changes compared to the FY 24 Existing Operating Budget

Personnel Services	Other Charges
<p>(\$100,526) net decrease due to:</p> <ul style="list-style-type: none"> • (\$174,565) decrease for the retirement rate adjustment • (\$50,055) decrease for related benefits • \$114,218 increase for employee pay raises 	<p>(\$180,669) net decrease primarily caused by a decrease in payments to administrative law judges based on the prior year billings</p>

ETHICS ADMINISTRATION

Personnel Information

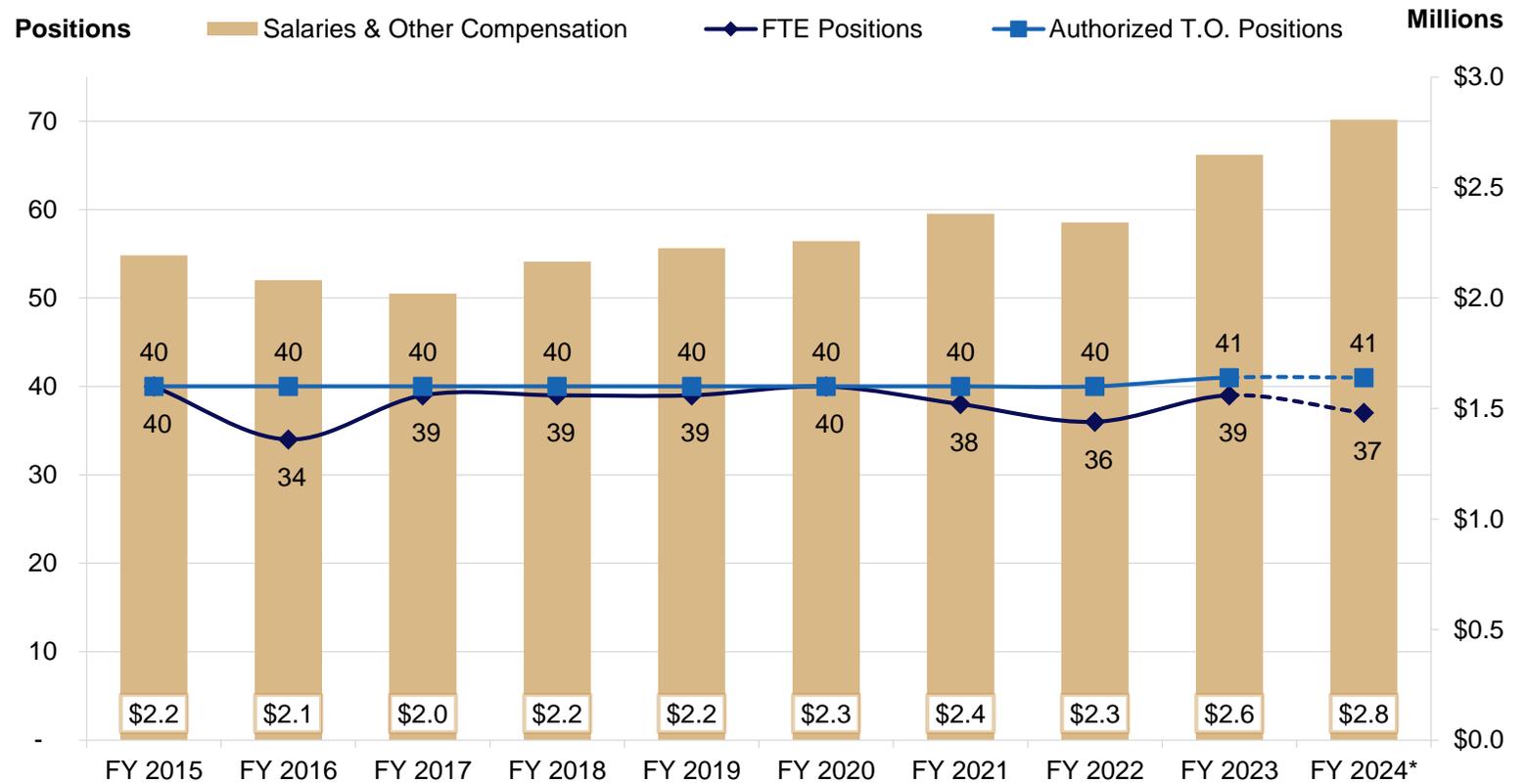
FY 2025 Recommended Positions

41	Total Authorized T.O. Positions (41 Classified, 0 Unclassified)
0	Authorized Other Charges Positions
0	Non-T.O. FTE Positions
3	Vacant Positions (January 29, 2024)

Department Contacts

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

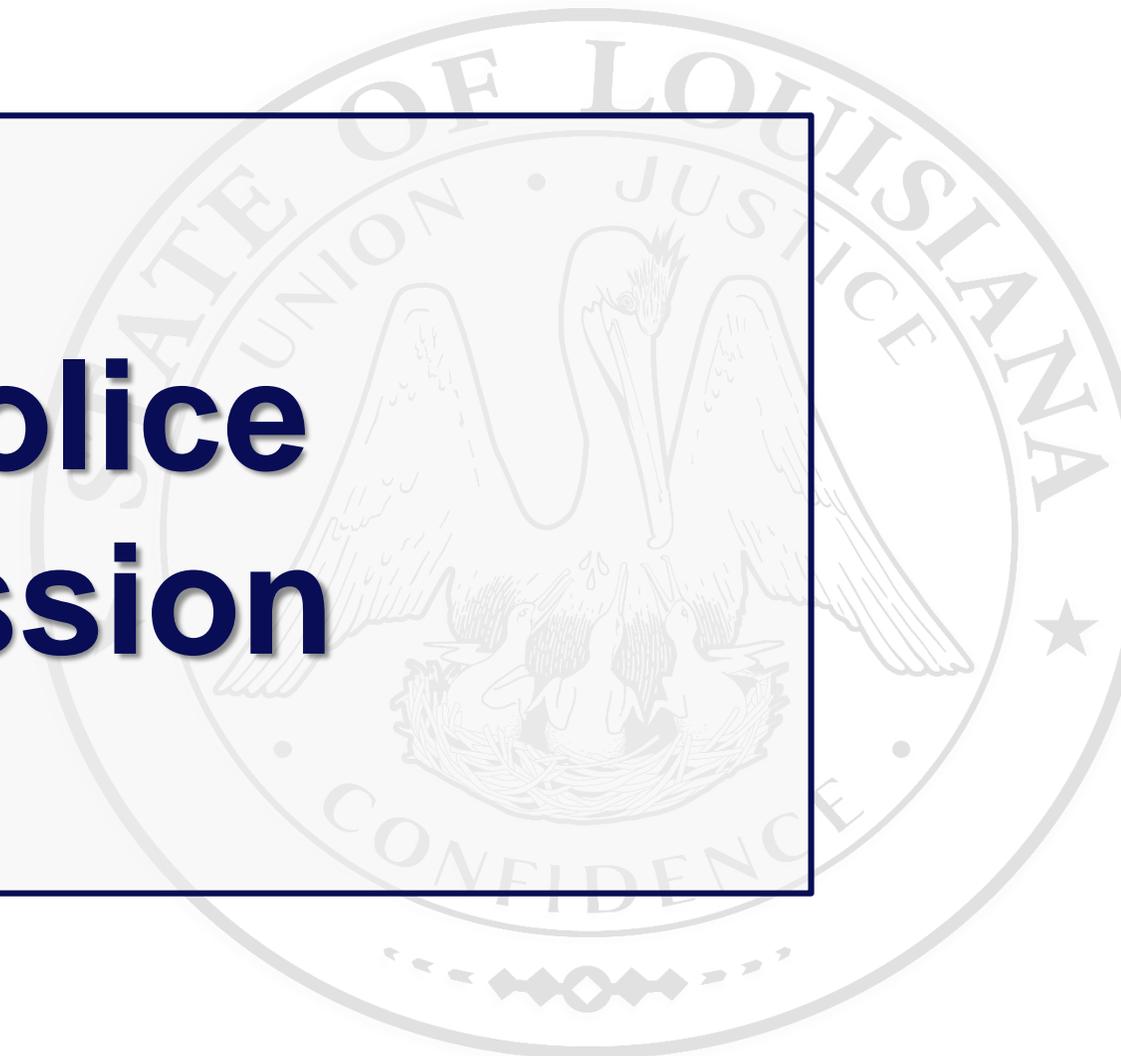
Historical Positions¹ Compare Salaries Expended



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

* Existing Operating Budget on 12/1/23

State Police Commission



STATE POLICE COMMISSION

Funding Recommendation FY 25

Means of Finance		
State General Fund	\$	814,753
Interagency Transfers		55,000
Fees & Self-generated		0
Statutory Dedications		0
Federal Funds		0
Total	\$	869,753

Expenditure Category		
Salaries	\$	382,851
Other Compensation		6,300
Related Benefits		181,418
Travel		9,000
Operating Services		12,900
Supplies		7,000
Professional Services		189,125
Other Charges		0
Interagency Transfers		81,159
Acquisitions/Repairs		0
Total	\$	869,753



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.

Functions

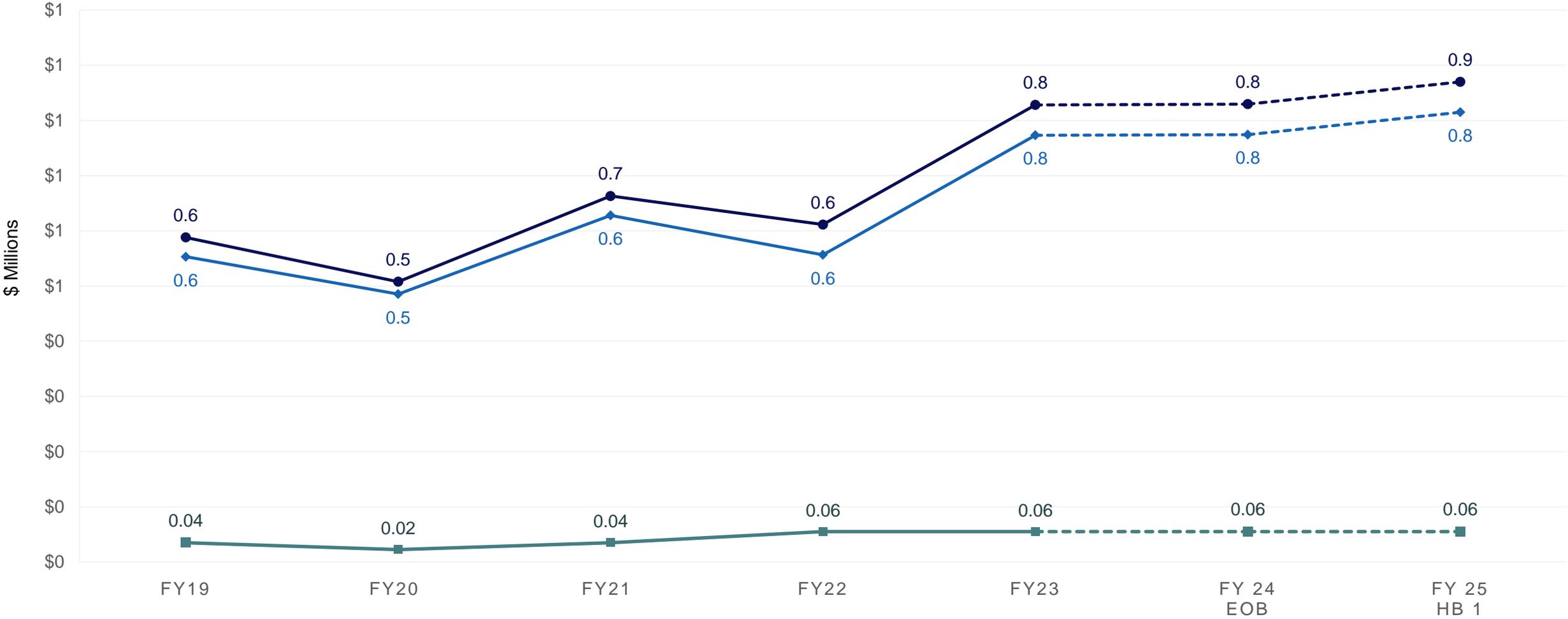
- Hears appeals from troopers concerning disciplinary actions, removals, rule violations, and discrimination claims
- Provides decisions through hearings consistent with the principles of a merit-based system, the State Police Service article, and State Police Commission rules
- Promotes effective personnel 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

STATE POLICE COMMISSION

Historical Spending

Annual Average Spending Change from FY 19 to 23:

State General Fund	Interagency Transfers	Total Budget
10.6%	12.0%	0.3%



STATE POLICE COMMISSION

Funding Comparison

Means of Finance	FY 23 Actual Expenditures		FY 24 Existing Operating Budget 12/1/23		FY 25 HB1 Budget		Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1			
SGF	\$	773,208	\$	774,403	\$	814,753	\$	40,350	5.2%	\$	41,545	5.4%
IAT		55,000		55,000		55,000		0	0.0%		0	0.0%
FSGR		0		0		0		0	0.0%		0	0.0%
Stat Ded		0		0		0		0	0.0%		0	0.0%
Federal		0		0		0		0	0.0%		0	0.0%
Total	\$	828,208	\$	829,403	\$	869,753	\$	40,350	4.9%	\$	41,545	5.0%

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 24 Existing Operating Budget

State General Fund

\$40,350 primarily due to an increase in funding needed for a legal contract due to an increase in appeals.

STATE POLICE COMMISSION

Expenditure Comparison

Expenditure Category	FY 23 Actual Expenditures	FY 24 Existing Operating Budget 12/1/23	FY 25 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personal Services	\$ 531,410	\$ 558,982	\$ 570,569	\$ 11,587	2.1%	\$ 39,159	7.4%
Operating Expenses	23,937	28,900	28,900	0	0.0%	4,963	20.7%
Pofessional Services	192,070	149,075	189,125	40,050	26.9%	(2,945)	(1.5%)
Other Charges	80,791	92,446	81,159	(11,287)	(12.2%)	368	0.5%
Acquisitions/Repairs	0	0	0	0	0.0%	0	0.0%
Total	\$ 828,208	\$ 829,403	\$ 869,753	\$ 40,350	4.9%	\$ 41,545	5.0%

Significant funding changes compared to the FY 24 Existing Operating Budget

Salaries	Personnel Services	Other Charges
<p>\$11,587 net increase due to:</p> <ul style="list-style-type: none"> \$27,220 increase in Civil Service Training fees \$7,229 employee pay raises and increase in benefits \$1,216 increase in group insurance rates (\$24,078) decrease due to the retirement rate adjustment 	<p>\$40,050 increase in a legal contract due to an increase in appeals.</p>	<p>(\$11,287) net decrease primarily due to a decrease in risk management fees.</p>

STATE POLICE COMMISSION

Personnel Information

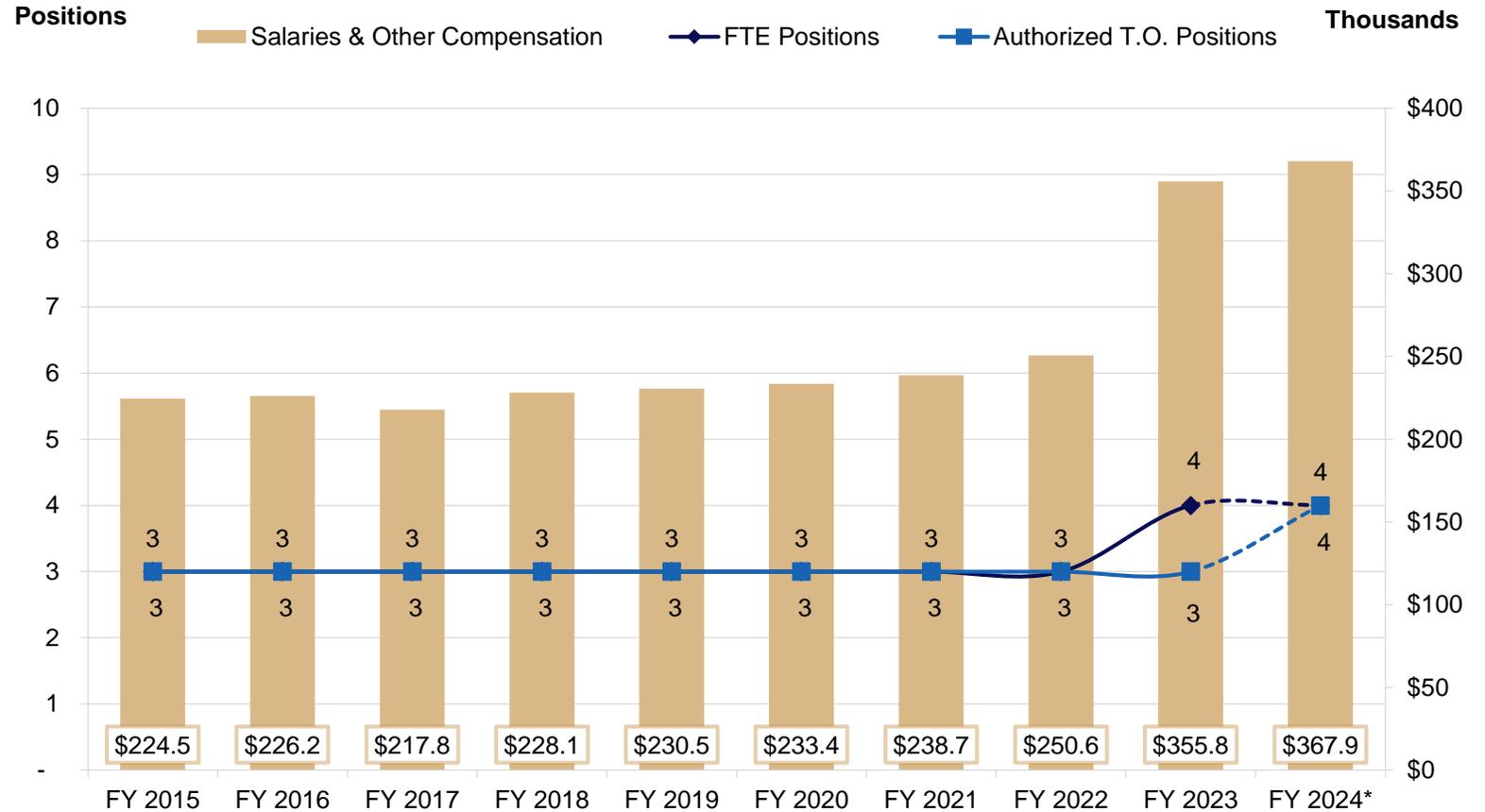
FY 2025 Recommended Positions

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 29, 2024)

Department Contacts

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

Historical Positions¹ Compare Salaries Expended



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

* Existing Operating Budget on 12/1/23

Board of Tax Appeals

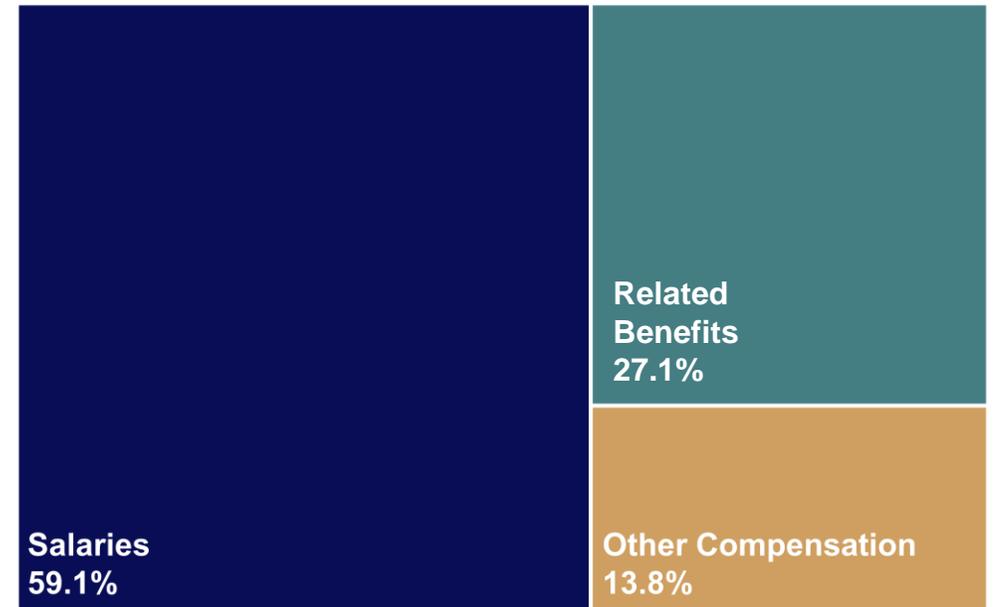
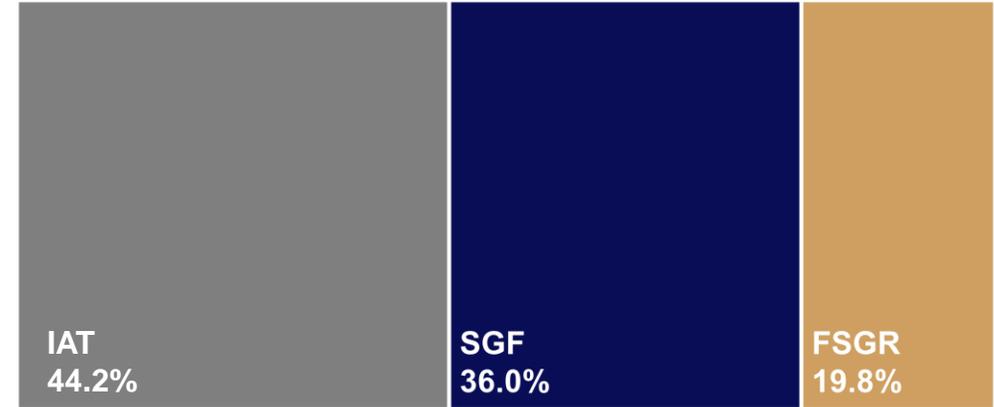


BOARD OF TAX APPEALS

Funding Recommendation FY 25

Means of Finance		
State General Fund	\$	657,331
Interagency Transfers		807,089
Fees & Self-generated		361,361
Statutory Dedications		0
Federal Funds		0
Total	\$	1,825,781

Expenditure Category		
Salaries	\$	844,820
Other Compensation		197,653
Related Benefits		387,161
Travel		48,423
Operating Services		79,343
Supplies		18,377
Professional Services		75,000
Other Charges		0
Interagency Transfers		165,004
Acquisitions/Repairs		0
Total	\$	1,815,781



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 Department of Health, as mandated by statute.

Administration

- 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

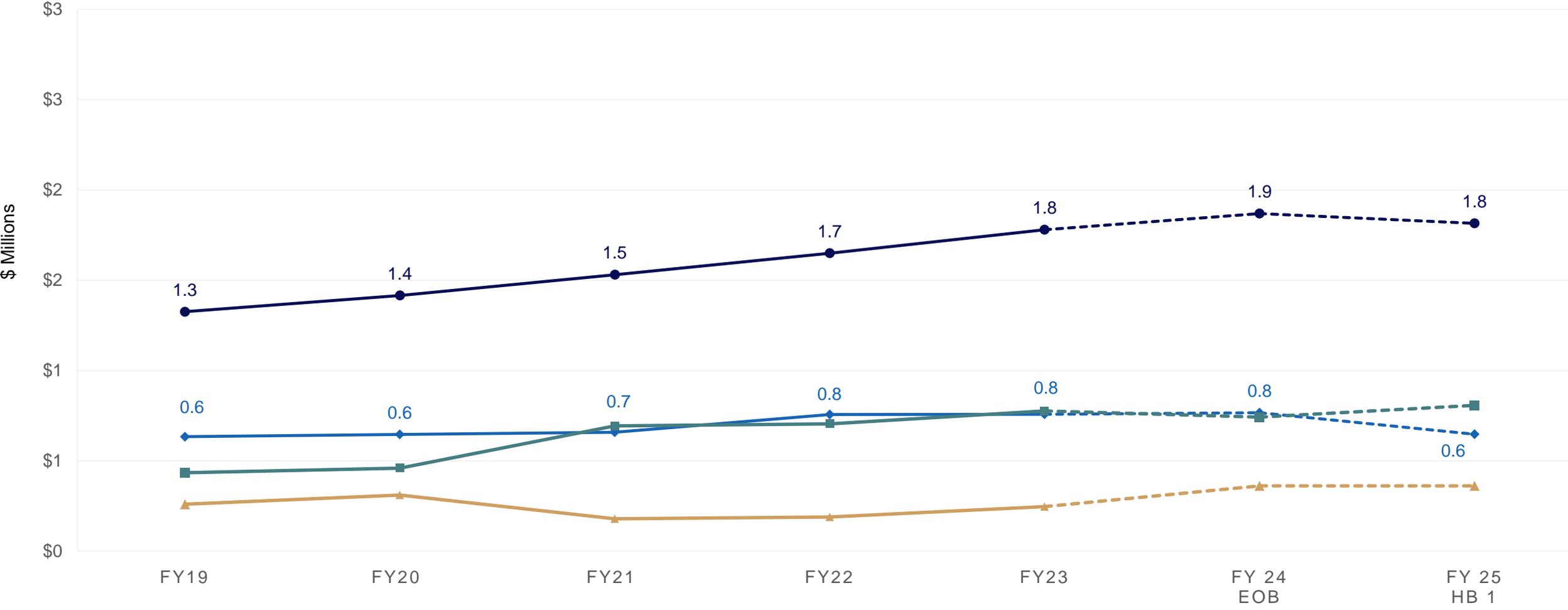
- Hears and resolves all appeals filed by taxpayers from assessments imposed by the local taxing authorities
- Hears and resolves all denials of refund claims by the local taxing authorities

BOARD OF TAX APPEALS

Historical Spending

Annual Average Spending
Change from FY 19 to 23:

State General Fund	Interagency Transfers	Fees & Self-generated	Total Budget
4.6%	15.7%	1.2%	7.6%



BOARD OF TAX APPEALS

Funding Comparison

Means of Finance	FY 23 Actual Expenditures	FY 24 Existing Operating Budget 12/1/23	FY 25 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 757,804	\$ 766,570	\$ 647,331	\$ (119,239)	(15.6%)	\$ (110,473)	(14.6%)
IAT	775,766	741,909	807,089	65,180	8.8%	31,323	4.0%
FSGR	246,426	361,375	361,361	(14)	(0.0%)	114,935	46.6%
Stat Ded	0	0	0	0	0.0%	0	0.0%
Federal	0	0	0	0	0.0%	0	0.0%
Total	\$ 1,779,996	\$ 1,869,854	\$ 1,815,781	\$ (54,073)	(2.9%)	\$ 35,785	2.0%

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 23 Existing Operating Budget

State General Fund	Interagency Transfers
(\$119,239) net decrease due to : <ul style="list-style-type: none"> • (\$38,798) replacement of SGF to utilize IAT revenue that is projected • (\$34,599) retirement rate adjustment • (\$9,565) rent of state owned buildings 	\$65,180 net increase due to: <ul style="list-style-type: none"> • \$38,798 replacement of SGF to utilize additional IAT revenue that is expected • \$75,758 employee pay raises • (\$25,000) funding for office relocation of the Gaming Control Board no longer needed in FY25

BOARD OF TAX APPEALS

Expenditure Comparison

Expenditure Category	FY 23 Actual Expenditures	FY 24 Existing Operating Budget 12/1/23	FY 25 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Personel Services	\$ 1,378,636	\$ 1,410,101	\$ 1,429,634	\$ 19,533	1.4%	\$ 50,998	3.7%
Operating Expenses	135,681	168,712	146,143	(22,569)	(13.4%)	10,462	7.7%
Pofessional Services	55,256	75,000	75,000	0	0.0%	19,744	35.7%
Other Charges	206,739	216,041	165,004	(51,037)	(23.6%)	(41,735)	(20.2%)
Acquisitions/Repairs	3,685	0	0	0	0.0%	(3,685)	(100.0%)
Total	\$ 1,779,997	\$ 1,869,854	\$ 1,815,781	\$ (54,073)	(2.9%)	\$ 35,784	2.0%

Significant funding changes compared to the FY 24 Existing Operating Budget

Personnel Services	Operating Services	Other Charges
<p>\$19,533 net increase due to:</p> <ul style="list-style-type: none"> \$50,927 employee pay raises and related benefits (\$34,599) retirement rate adjustment 	<p>(\$22,569) net decrease due to:</p> <ul style="list-style-type: none"> \$3,743 increase in postage \$2,188 increase for annual maintenance cost of case management system (\$25,000) one time funding that is no longer needed in FY 25 for office relocation of the gaming control board 	<p>(\$51,037) net decrease due to:</p> <ul style="list-style-type: none"> (\$53,139) rent in state owned buildings

BOARD OF TAX APPEALS

Personnel Information

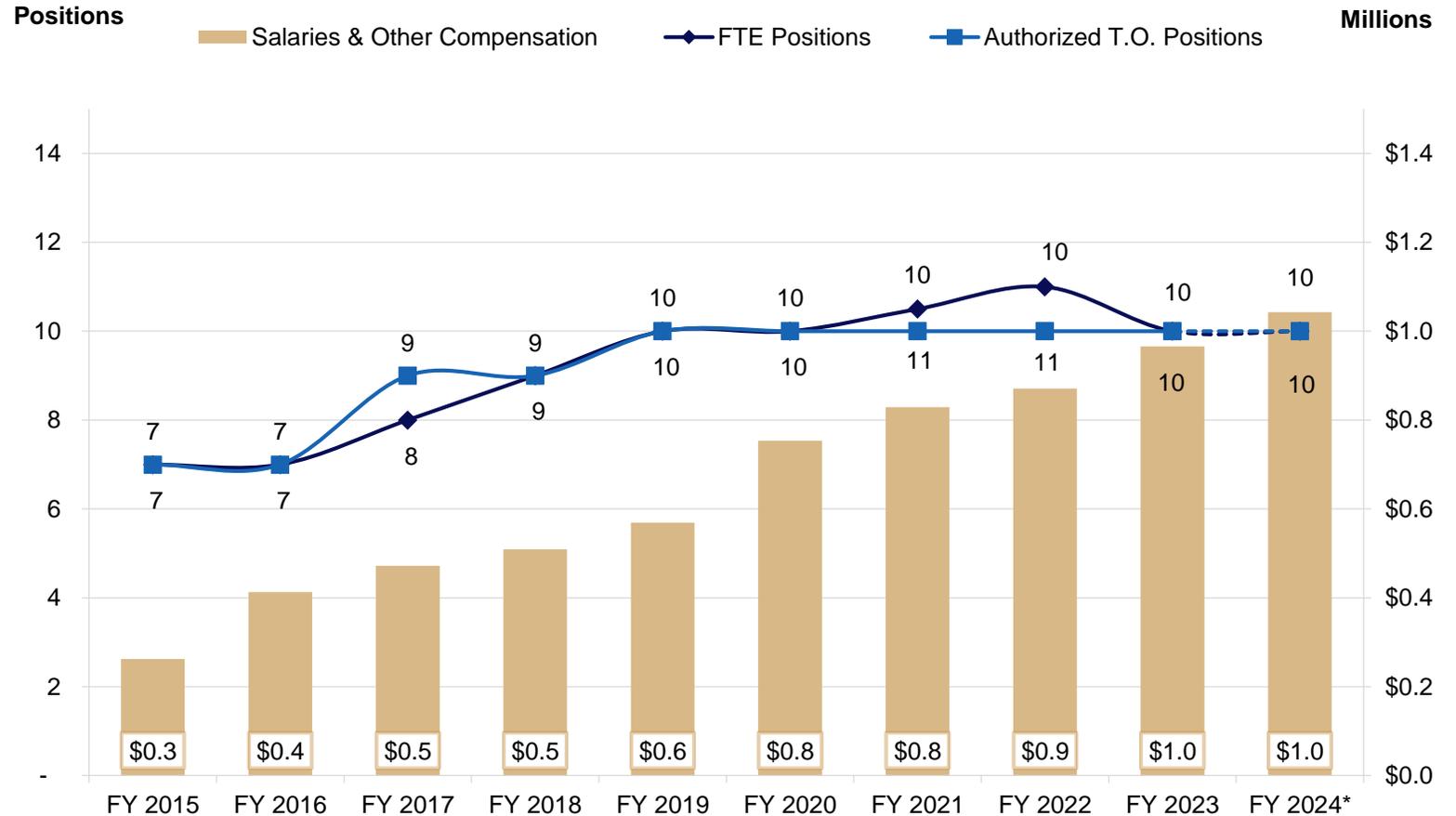
FY 2025 Recommended Positions

11	Total Authorized T.O. Positions
0	Authorized Other Charges Positions
0	Non-T.O. FTE Positions
0	Vacant Positions (<i>January 29, 2024</i>)

Department Contacts

Name	Phone
Francis J. "Jay" Lobrano, Chairman	(225) 219-3415
Cade Cole, Vice-chair	(337) 802-4539

Historical Positions¹ Compare Salaries Expended



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

* Existing Operating Budget on 12/1/23