

**Representative Jack McFarland**  
Chairman



**Representative Jason Hughes**  
Vice Chairman

# **Fiscal Year 2026 Executive Budget Review**

## **DEPARTMENT OF CIVIL SERVICE**

**House Committee on Appropriations**  
House Fiscal Division

April 1, 2025

**Budget Analyst: Paige Philyaw**

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

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All data and figures were obtained from the governor's Fiscal Year 2025-2026 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 2025 Regular Session, unless otherwise noted.

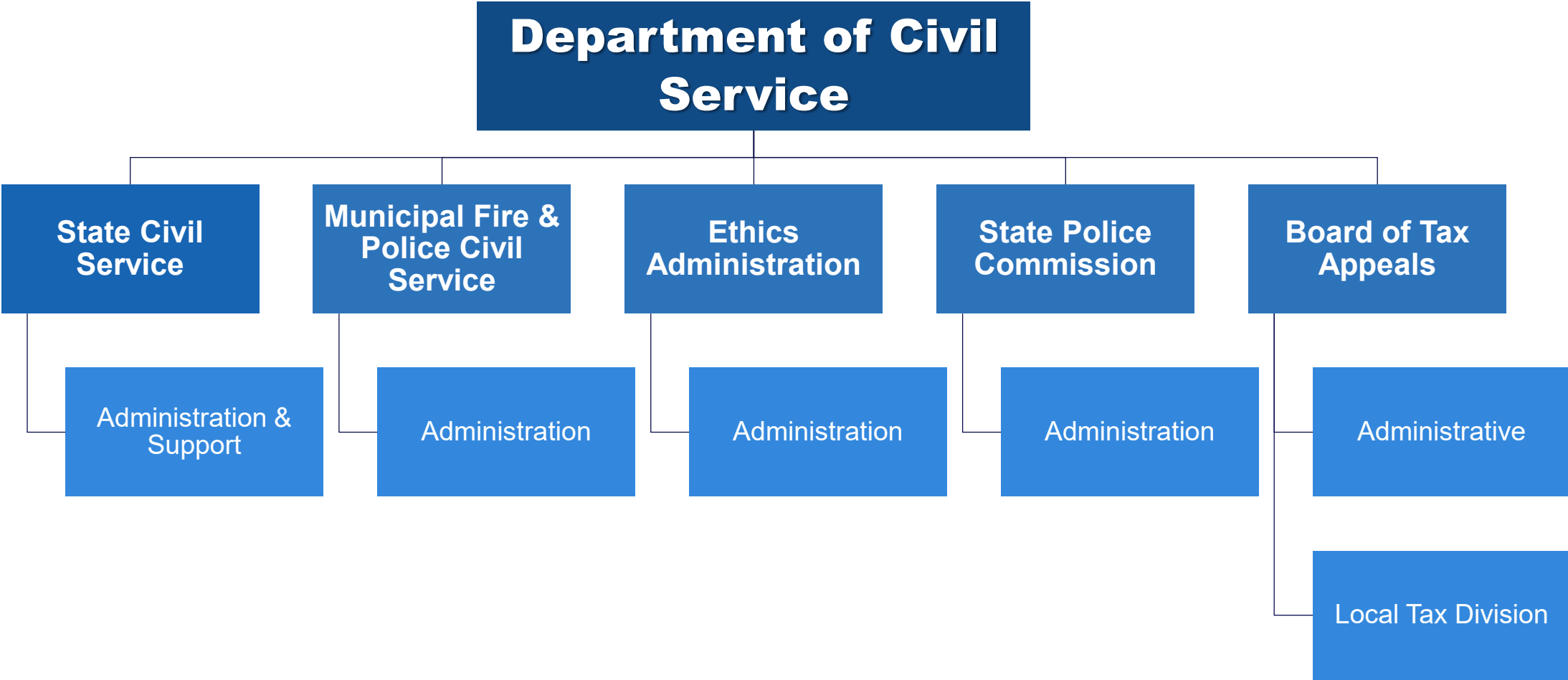
<https://www.doa.la.gov/doa/opb/budget-documents/>

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# DEPARTMENT ORGANIZATION

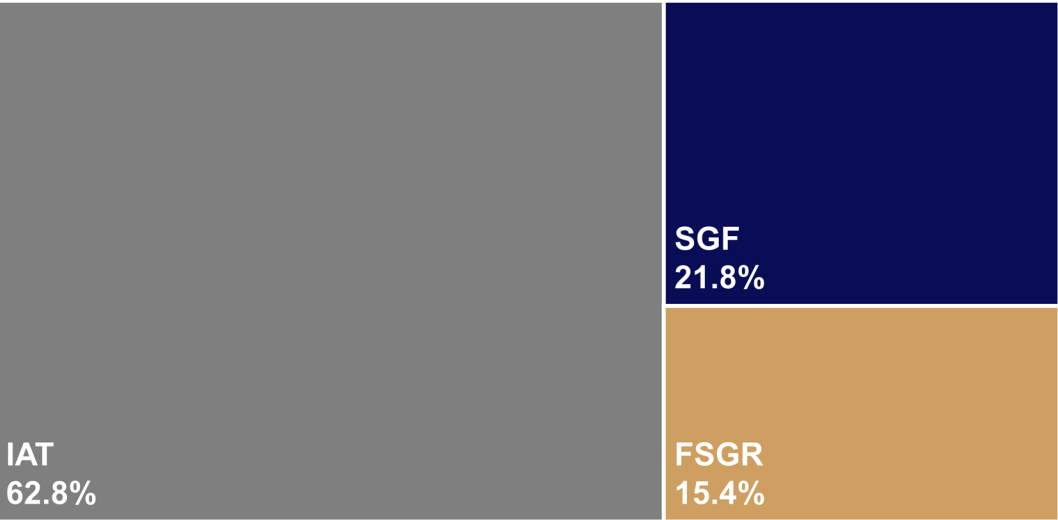


Further detail on department programs, functions, and services are under the General Department Information section.

# FY 26 BUDGET RECOMMENDATION

Total Funding = \$27,082,306

Means of Finance		
State General Fund	\$	5,902,469
Interagency Transfers		17,011,074
Fees & Self-generated		4,168,763
Statutory Dedications		0
Federal Funds		0
Total	\$	27,082,306



Program Funding & Authorized Positions			
		Amount	Positions
State Civil Service	\$	15,468,885	105
Municipal Fire & Police Civil Service		3,182,234	21
Ethics Administration		5,226,472	41
State Police Commission		906,495	4
Board of Tax Appeals		2,298,220	13
Total	\$	27,082,306	184



# HISTORICAL SPENDING

Annual Average Spending  
Change from FY 20 to 24:

11.8%

5.6%

(19.6%)

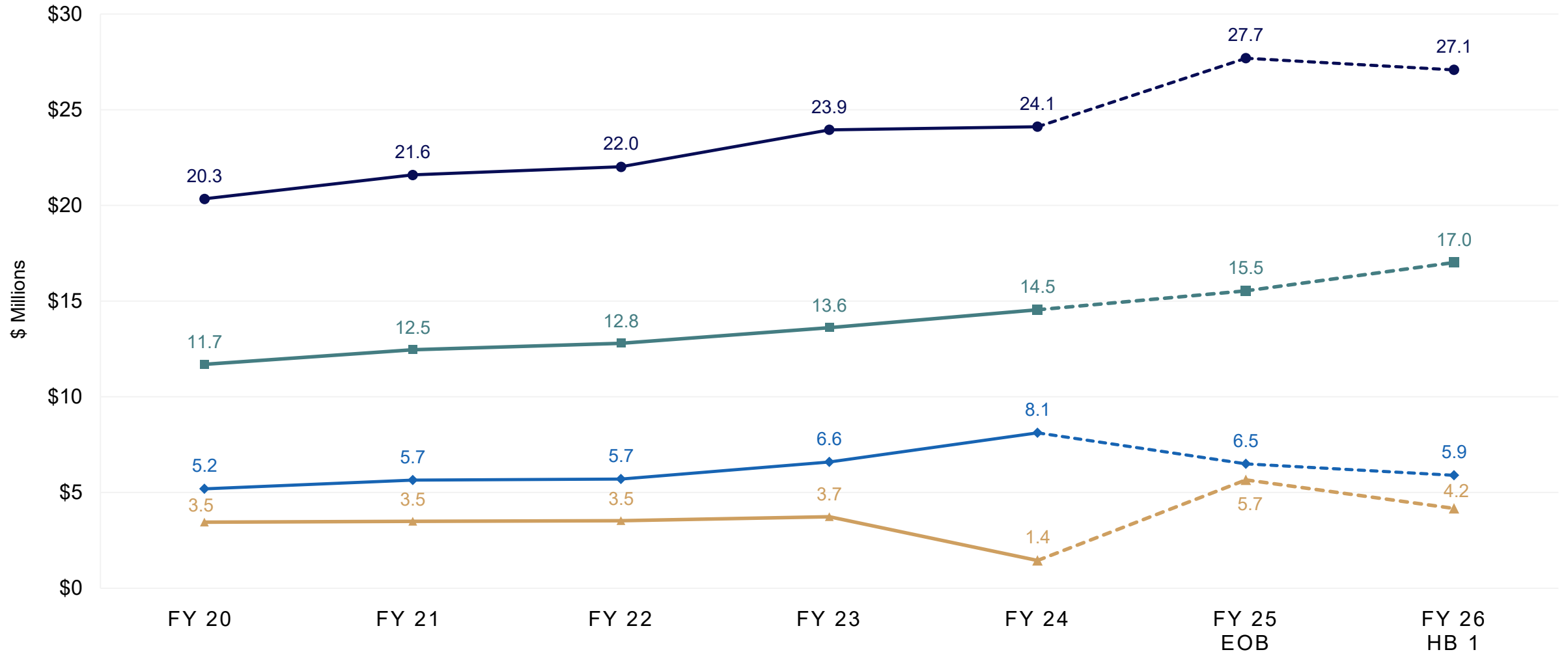
4.3%

State General Fund

Interagency Transfers

Fees & Self-generated

Total Budget



# SOURCES OF FUNDING

State General Fund  \$5.9 M	Interagency Transfers  \$17 M	Self-generated Revenue  \$4.2 M
The chief operating fund of the State recognized by the Revenue Estimating Conference from various taxes, licenses, fees, and other revenue sources except for those identified as other means of financing	Funding is derived from the following transfers: <ul style="list-style-type: none"><li>• \$15 M from all other agencies for Civil Service Fees that are billed on a per classified employee basis</li><li>• \$1.9 M from the Department of Revenue from a reduction in distributions of local use tax to parish collectors</li><li>• \$55,000 from the Department of Public Safety for testing services</li></ul>	Revenues derived from the following sources: <ul style="list-style-type: none"><li>• \$3.2 M from the Municipal Fire and Police Civil Service Operating Dedicated Fund</li><li>• \$986,529 from filing fees, lobbying registration fees, and making copies of hearing transcript</li></ul>

# FUNDING COMPARISON

Means of Finance	FY 24 Actual Expenditures	FY 25 Existing Operating Budget 12/1/24	FY 26 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 8,118,754	\$ 6,490,791	\$ 5,902,469	\$ (588,322)	(9.1%)	\$ (2,216,285)	(27.3%)
IAT	14,545,831	15,540,662	17,011,074	1,470,412	9.5%	2,465,243	16.9%
FSGR	1,443,403	5,660,651	4,168,763	(1,491,888)	(26.4%)	2,725,360	188.8%
Stat Ded	0	0	0	0	0.0%	0	0.0%
Federal	0	0	0	0	0.0%	0	0.0%
Total	\$ 24,107,988	\$ 27,692,104	\$ 27,082,306	\$ (609,798)	(2.2%)	\$ 2,974,318	12.3%

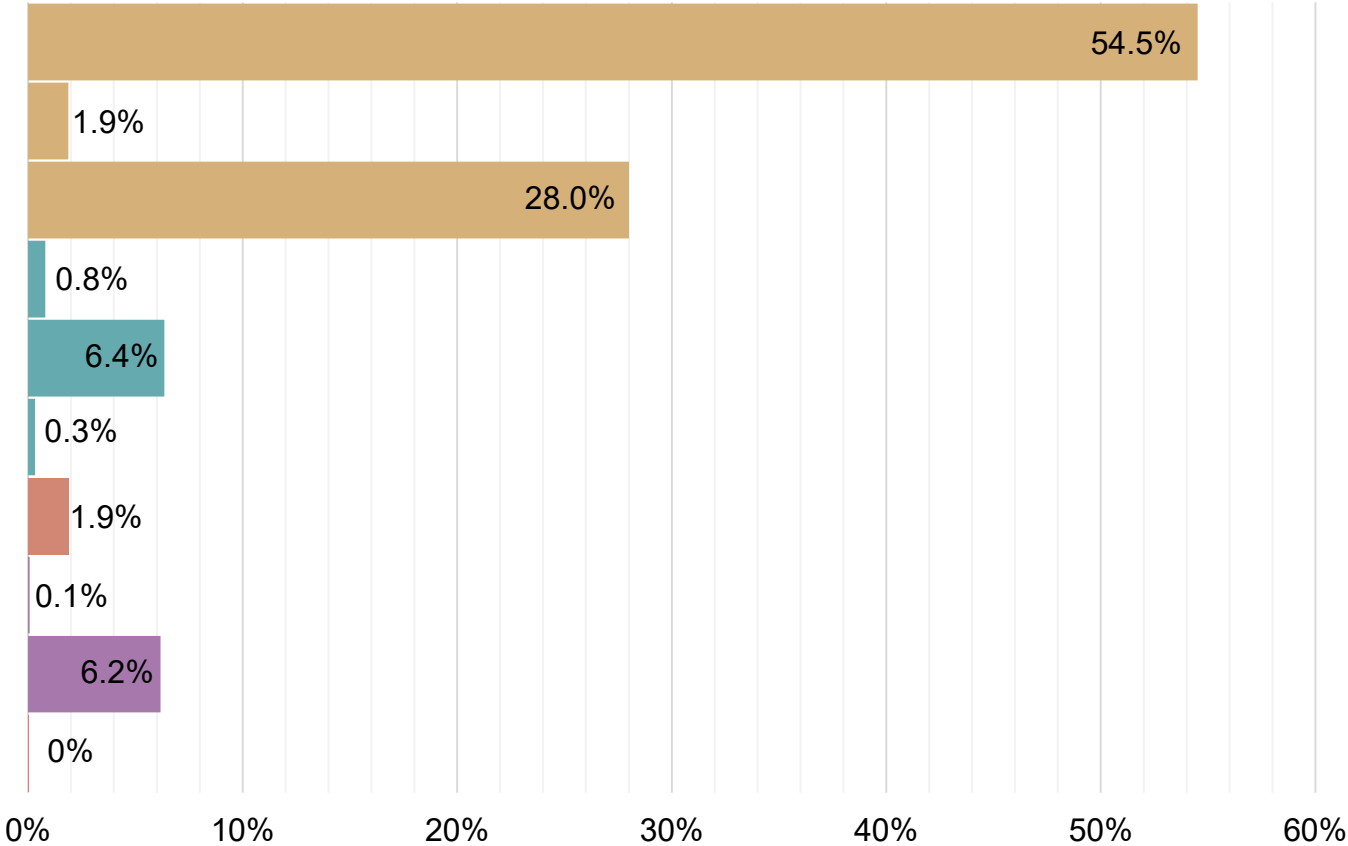
## Significant funding changes compared to the FY 25 Existing Operating Budget

State General Fund	Interagency Transfers	Fees & Self-generated
<p>(\$588,322) net decrease primarily due to:</p> <ul style="list-style-type: none"> <li>• (\$647,331) decrease in the Board of Tax Appeals for a means of finance substitution</li> <li>• \$42,779 increase for various statewide adjustments</li> <li>• \$25,636 increase in the Ethics Administration for operating expenses</li> <li>• \$24,412 increase in the State Police Commission for contractual expenses</li> </ul>	<p>\$1.5 M increase due to:</p> <ul style="list-style-type: none"> <li>• \$647,331 increase in the Board of Tax Appeals for a means of finance substitution</li> <li>• \$399,528 increase for various statewide adjustments</li> <li>• \$388,008 increase to the Board of Tax Appeals due to increase in workload</li> </ul>	<p>(\$1.5 M) decrease due to:</p> <ul style="list-style-type: none"> <li>• (\$1.4 M) decrease in Municipal Fire and Police Civil Service for one-time funding not needed in FY 26</li> <li>• (\$15,459) decrease for various statewide adjustments</li> </ul>

# FY 26 EXPENDITURE RECOMMENDATION

**Total Budget = \$27,082,306**

Expenditure Category		
Salaries	\$	14,763,346
Other Compensation		509,676
Related Benefits		7,583,345
Travel		217,821
Operating Services		1,720,574
Supplies		86,280
Professional Services		507,847
Other Charges		21,000
Interagency Transfers		1,669,817
Acquisitions/Repairs		2,600
Total	\$	27,082,306





# EXPENDITURE COMPARISON

Expenditure Category	FY 24 Actual Expenditures	FY 25 Existing Operating Budget 12/1/24	FY 26 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Salaries	\$ 12,980,103	\$ 14,170,438	\$ 14,763,346	\$ 592,908	4.2%	\$ 1,783,243	13.7%
Other Compensation	268,361	349,740	509,676	159,936	45.7%	241,315	89.9%
Related Benefits	7,478,415	7,433,598	7,583,345	149,747	2.0%	104,930	1.4%
Travel	127,583	153,121	217,821	64,700	42.3%	90,238	70.7%
Operating Services	951,792	1,722,170	1,720,574	(1,596)	(0.1%)	768,782	80.8%
Supplies	67,042	87,280	86,280	(1,000)	(1.1%)	19,238	28.7%
Professional Services	269,449	1,962,035	507,847	(1,454,188)	(74.1%)	238,398	88.5%
Other Charges	3,799	21,000	21,000	0	0.0%	17,201	452.8%
Interagency Transfers	1,882,324	1,740,576	1,669,817	(70,759)	(4.1%)	(212,507)	(11.3%)
Acquisitions/Repairs	79,120	52,146	2,600	(49,546)	(95.0%)	(76,520)	(96.7%)
Total	\$ 24,107,988	\$ 27,692,104	\$ 27,082,306	\$ (609,798)	(2.2%)	\$ 2,974,318	12.3%

## Significant expenditure changes compared to the FY 25 Existing Operating Budget

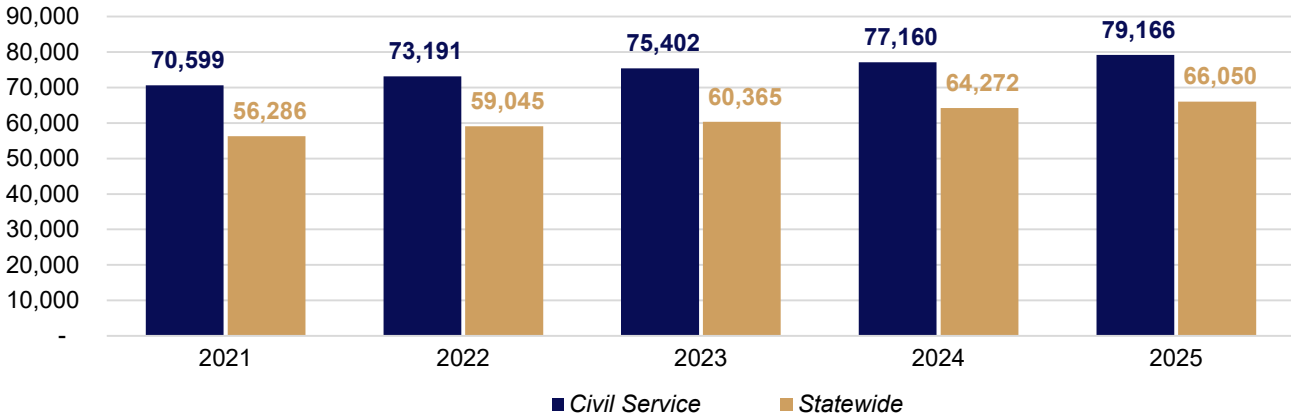
Personnel Services	Professional Services
<p>\$902,591 increase due to items such as:</p> <ul style="list-style-type: none"> <li>\$523,647 increase for standard statewide adjustments such as salaries, attrition, and insurance rates</li> <li>\$363,008 increase for two (2) new TO positions to help with anticipated caseload increase from the tax reform legislation</li> <li>\$15,936 increase for additional per diems for four (4) additional board members for the Board of Ethics</li> </ul>	<p>(\$1.5 M) decrease due to the removal of one-time funding no longer needed in FY 26 for the development of a new database</p>

# PERSONNEL INFORMATION

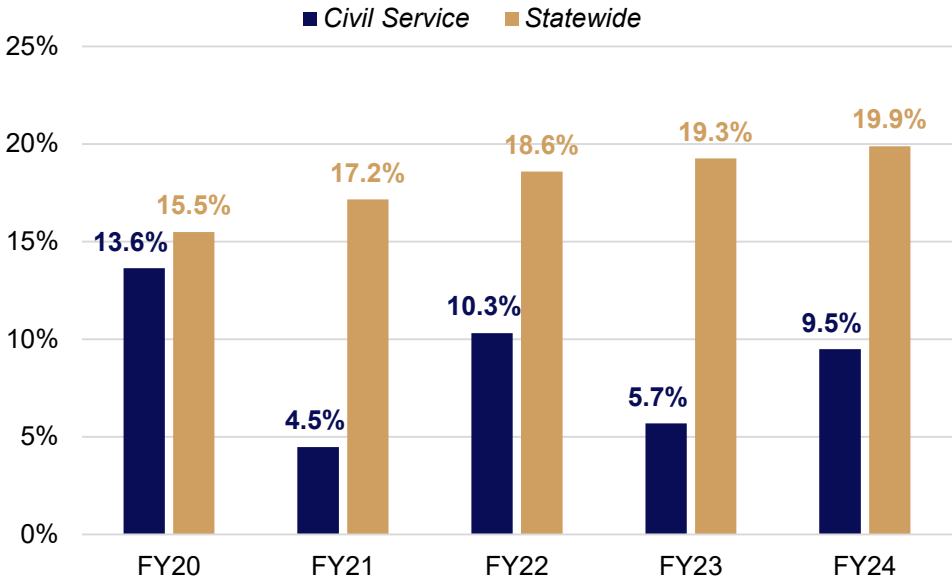
## FY 2026 Recommended Positions

184	Total Authorized T.O. Positions (167 Classified, 17 Unclassified)
0	Authorized Other Charges Positions
2	Non-T.O. FTE Positions
5	Vacant Positions (December 30, 2024)

## Historical Average Salary



## Turnover History



## Top Positions Vacated FY 2024

Position	Number of Employees	Separations	Turnover Rate
Human Resources Consultant Specialist	28	3	10.7%
Paralegal I	1	2	200%
Human Resources Consultant B	6	2	33.3%
Administrative Program Specialist A	1	2	200%
Attorney III	1	2	200%

Source: Department of Civil Service

# DEPARTMENT CONTACTS

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Civil Service

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**Byron Decoteau**

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Municipal Fire &  
Police Civil Service

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**Adrienne Bordelon**

*State Examiner*

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Ethics Administration

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**David Bordelon**

*Ethics Administrator*

David.Bordelon@la.gov

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State Police Commission

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**Jason Hannaman**

*Executive Director*

Jason.Hannaman@la.gov

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Board of Tax Appeals

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**Francis J. Lobrano**

*Chairman*

Francis.Lobrano@la.gov

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# **General Department Information**



# 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

## FY 26 Budget Recommendation

Means of Finance		
State General Fund	\$	0
Interagency Transfers		15,019,215
Fees & Self-generated		449,670
Statutory Dedications		0
Federal Funds		0
Total		\$ 15,468,885

Expenditure Category		
Salaries	\$	8,765,495
Other Compensation		93,509
Related Benefits		4,675,966
Travel		40,737
Operating Services		1,005,912
Supplies		19,590
Professional Services		30,000
Other Charges		0
Interagency Transfers		835,076
Acquisitions/Major Repairs		2,600
Total		\$ 15,468,885



# 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



# MUNICIPAL FIRE & POLICE CIVIL SERVICE

## FY 26 Budget Recommendation

Means of Finance		
State General Fund	\$	0
Interagency Transfers		0
Fees & Self-generated		3,182,234
Statutory Dedications		0
Federal Funds		0
<b>Total</b>	<b>\$</b>	<b>3,182,234</b>

Expenditure Category		
Salaries	\$	1,619,723
Other Compensation		0
Related Benefits		855,663
Travel		20,183
Operating Services		388,454
Supplies		22,534
Professional Services		193,400
Other Charges		0
Interagency Transfers		82,277
Acquisitions/Major Repairs		0
<b>Total</b>	<b>\$</b>	<b>3,182,234</b>





# 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

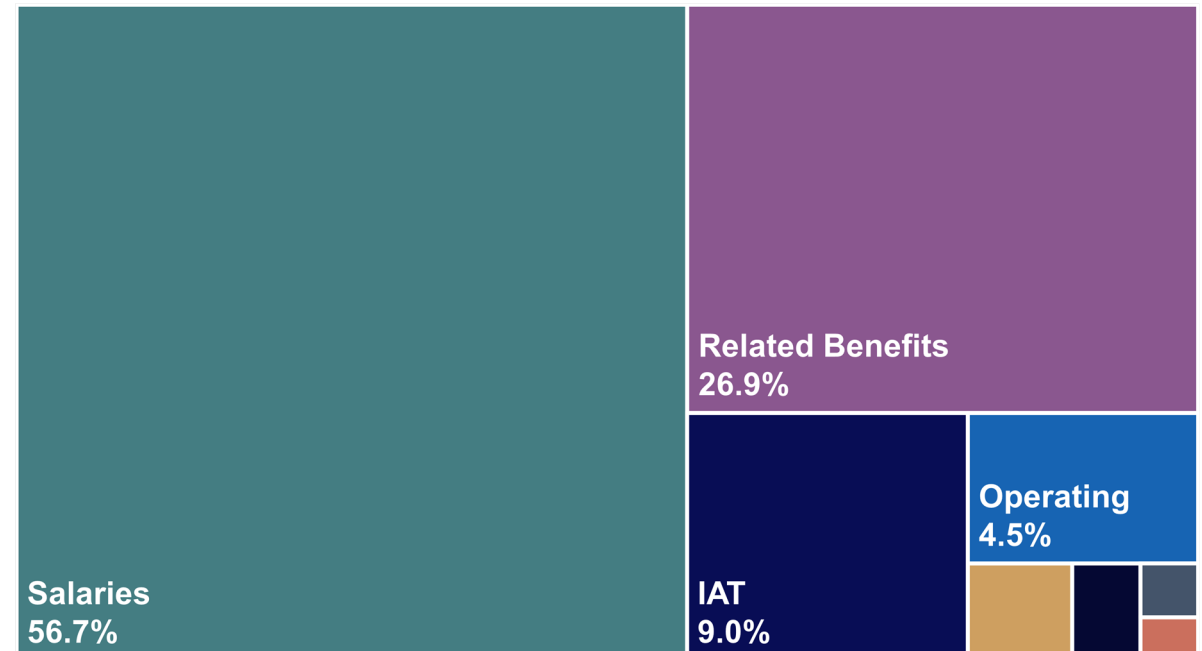
## FY 26 Budget Recommendation

### Means of Finance

State General Fund	\$	5,050,974
Interagency Transfers		0
Fees & Self-generated		175,498
Statutory Dedications		0
Federal Funds		0
<b>Total</b>	<b>\$</b>	<b>5,226,472</b>

### Expenditure Category

Salaries	\$	2,965,982
Other Compensation		68,214
Related Benefits		1,407,263
Travel		44,478
Operating Services		233,965
Supplies		16,779
Professional Services		0
Other Charges		21,000
Interagency Transfers		468,791
Acquisitions/Major Repairs		0
<b>Total</b>	<b>\$</b>	<b>5,226,472</b>



# 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

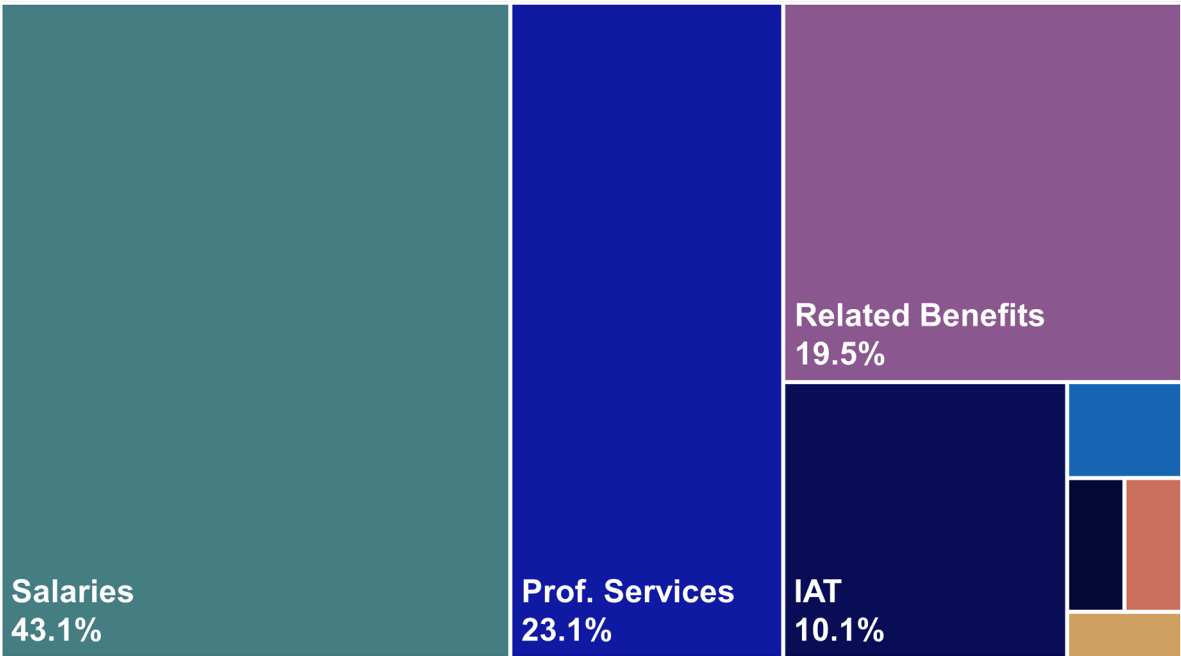
- Hears appeals from troopers concerning disciplinary actions, removals, rule violations, and discrimination claims
- Provides decisions through hearings consistent with the principles of a merit-based system, the State Police Service article, and State Police Commission rules
- Promotes effective personnel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

## FY 26 Budget Recommendation

Means of Finance		
State General Fund	\$	851,495
Interagency Transfers		55,000
Fees & Self-generated		0
Statutory Dedications		0
Federal Funds		0
Total	\$	906,495

Expenditure Category		
Salaries	\$	391,056
Other Compensation		6,300
Related Benefits		177,136
Travel		9,000
Operating Services		12,900
Supplies		9,000
Professional Services		209,447
Other Charges		0
Interagency Transfers		91,656
Acquisitions/Major Repairs		0
Total	\$	906,495



# 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

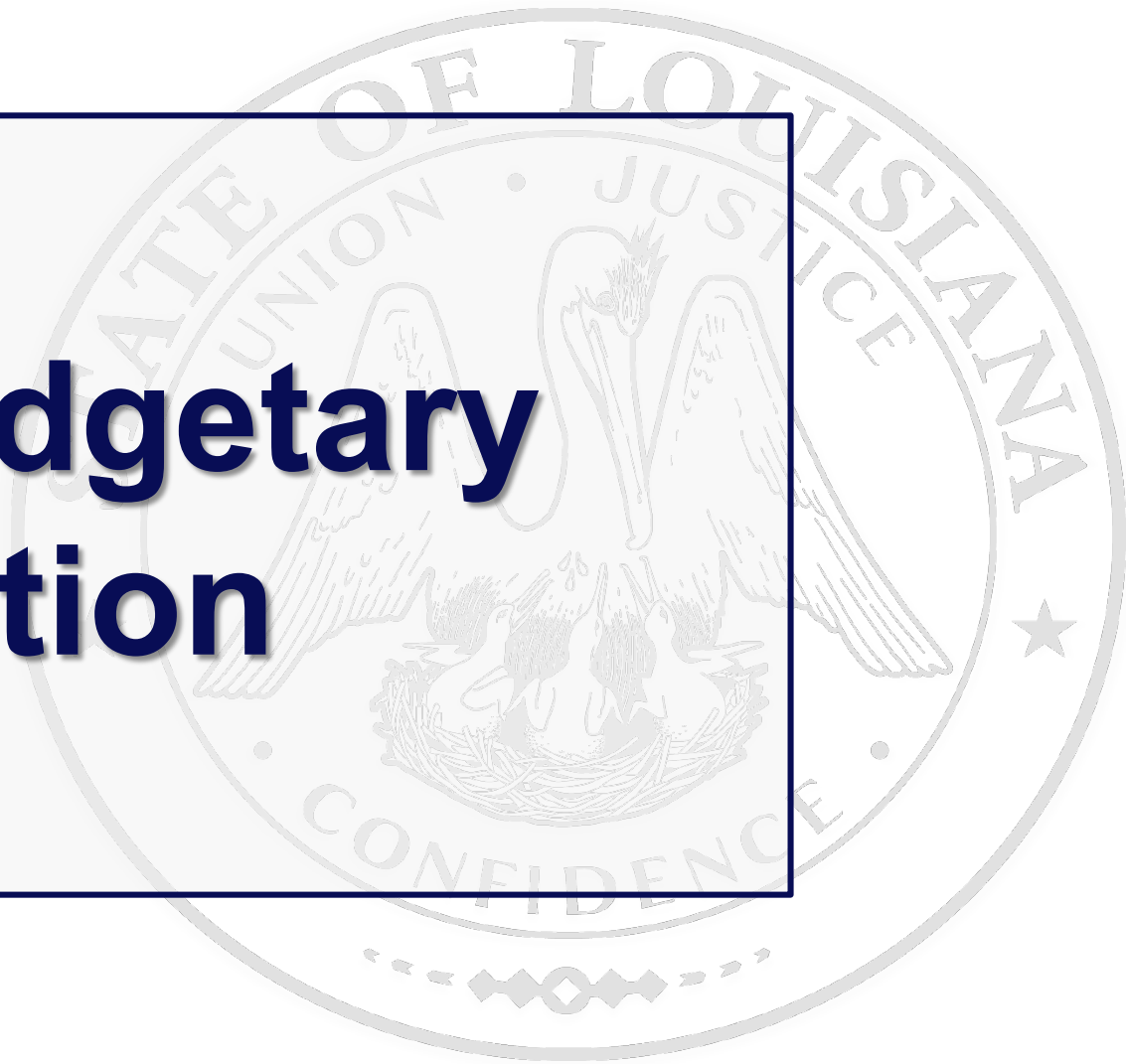
## FY 26 Budget Recommendation

Means of Finance		
State General Fund	\$	0
Interagency Transfers		1,936,859
Fees & Self-generated		361,361
Statutory Dedications		0
Federal Funds		0
Total		\$ 2,298,220

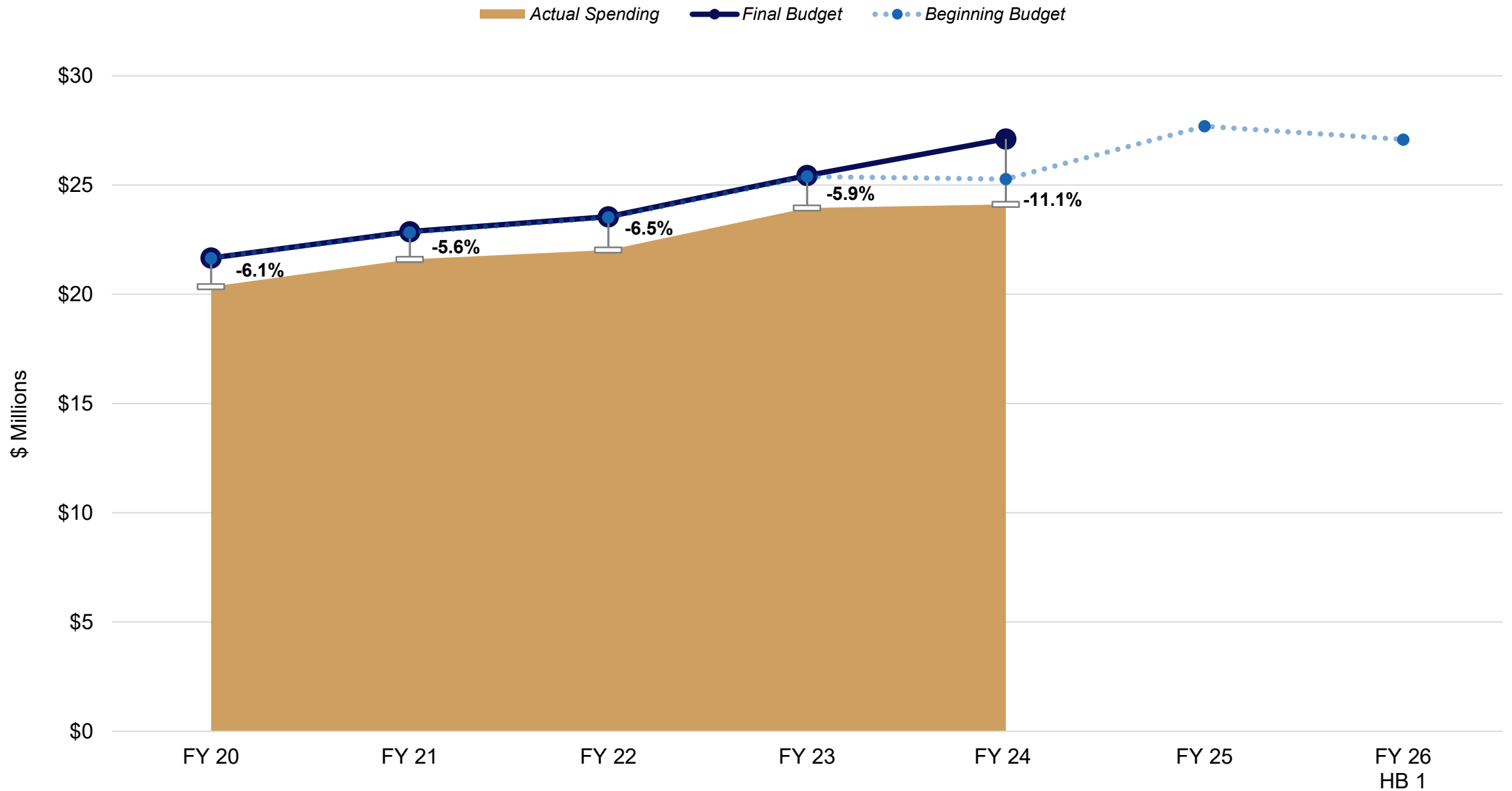
Expenditure Category		
Salaries	\$	1,021,090
Other Compensation		341,653
Related Benefits		467,317
Travel		103,423
Operating Services		79,343
Supplies		18,377
Professional Services		75,000
Other Charges		0
Interagency Transfers		192,017
Acquisitions/Major Repairs		0
Total		\$ 2,298,220



# **General Budgetary Information**



# HISTORICAL BUDGET





# FY 25 EXISTING OPERATING BUDGET

The FY 2024-25 Existing Operating Budget (EOB) was frozen on December 1, 2024. 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	\$ 6,490,791		\$ 6,490,791
Interagency Transfers	15,540,662		15,540,662
Self-generated Revenue	5,660,651		5,660,651
Statutory Dedications	0		0
Federal	0		0
<b>Total</b>	<b>\$ 27,692,104</b>	<b>\$ 0</b>	<b>\$ 27,692,104</b>

Mid-year Adjustments Summary				
July	August	September	October	November
No change	No change	No change	No change	No change

# OTHER CHARGES / INTERAGENCY TRANSFERS

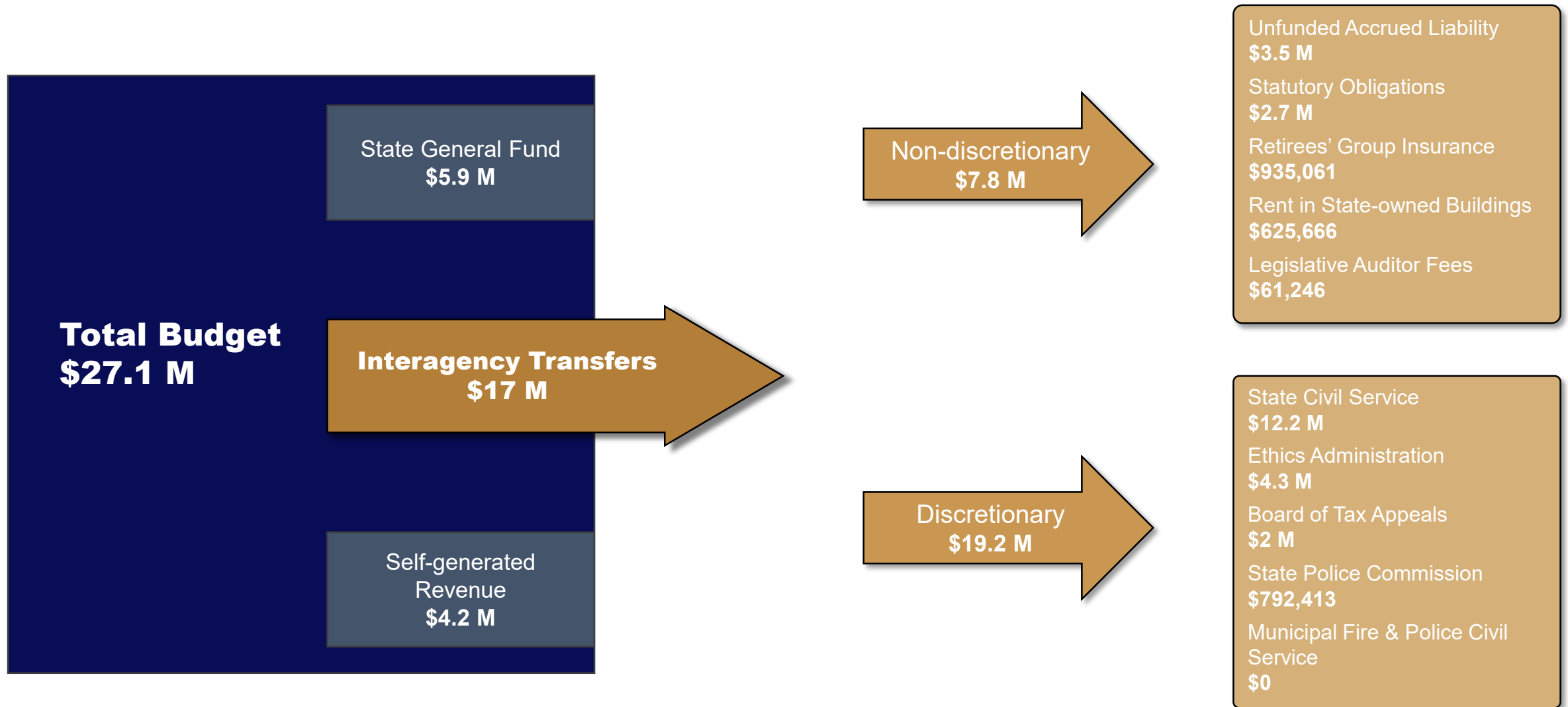
## Other Charges

Amount	Description
\$ 21,000	Maintenance of electronic filing system
<b>\$ 21,000</b>	<b>Total Other Charges</b>

## Interagency Transfers

Amount	Description
\$ 625,666	Rent in State-owned buildings
459,294	Office of Technology Services (OTS)
137,552	Office of Risk Management (ORM)
102,357	Administrative Law Judges
61,246	Legislative Auditor Fees
58,189	Capitol Park Security Fees
51,366	Production Support Services (PSS)
48,054	Commodities and Services
32,308	Rent to Office of Facilities Corporation
30,220	Civil Service Fees
27,505	Capital Park Security Fees
21,800	Transfers to other state agencies
13,598	Uniform Payroll System (UPS)
662	Office of State Procurement (OSP)
<b>\$ 1,669,817</b>	<b>Total Interagency Transfers</b>

# DISCRETIONARY EXPENSES



\* Figures may not add precisely due to rounding \*