

Representative Jack McFarland
Chair



Representative Jerome Zeringue
Vice-Chair

Fiscal Year 2027 Executive Budget Review

DEPARTMENT OF CIVIL SERVICE

House Committee on Appropriations
House Fiscal Division

March 3, 2026

Budget Analyst: Paige Philyaw

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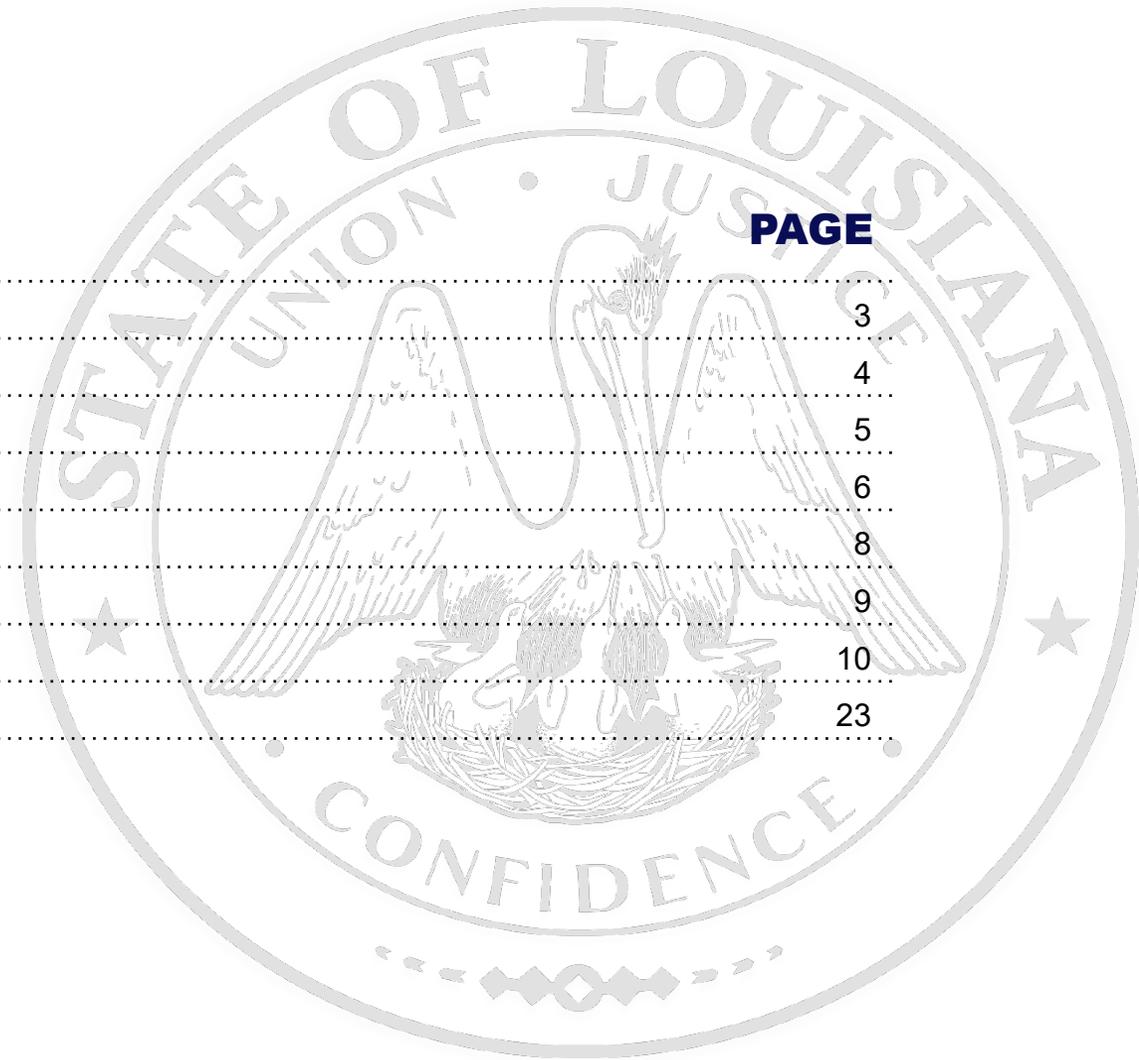
All data and figures were obtained from the governor's Fiscal Year 2026-2027 Executive Budget and Supporting Documents provided by the Office of Planning and Budget within the Division of Administration along with House Bill 1 of the 2026 Regular Session, unless otherwise noted.

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

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FY 27 BUDGET RECOMMENDATION

Total Funding = \$28,758,523

Means of Finance		
State General Fund	\$	6,178,824
Interagency Transfers		18,351,535
Fees & Self-generated		4,228,164
Statutory Dedications		0
Federal Funds		0
Total	\$	28,758,523



Program Funding & Authorized Positions			
		<i>Amount</i>	<i>Positions</i>
State Civil Service	\$	16,774,526	105
Municipal Fire & Police Civil Service		3,202,467	21
Ethics Administration		5,499,141	41
State Police Commission		910,181	4
Board of Tax Appeals		2,372,208	13
Total	\$	28,758,523	184



SOURCES OF FUNDING

State General Fund \$6.2 M	Interagency Transfers \$18.4 M	Self-generated Revenue \$4.2 M
<p>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</p>	<p>Funding is derived from the following transfers:</p> <ul style="list-style-type: none"> • \$15.7 M from all other agencies for Civil Service Fees that are billed on a per classified employee basis • \$2.3 M from the Department of Revenue from a reduction in distributions of local use tax to parish collectors • \$55,000 from the Department of Public Safety for testing services 	<p>Revenues derived from the following sources:</p> <ul style="list-style-type: none"> • \$3.2 M from the Municipal Fire and Police Civil Service Operating Dedicated Fund • \$1 M from filing fees, lobbying registration fees, and making copies of hearing transcripts

FUNDING COMPARISON

Means of Finance	FY 25 Actual Expenditures	FY 26 Existing Operating Budget 12/1/25	FY 27 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
SGF	\$ 6,172,843	\$ 5,925,607	\$ 6,178,824	\$ 253,217	4.3%	\$ 5,981	0.1%
IAT	15,168,346	17,011,074	18,351,535	1,340,461	7.9%	3,183,189	21.0%
FSGR	4,698,100	4,634,996	4,228,164	(406,832)	(8.8%)	(469,936)	(10.0%)
Stat Ded	0	0	0	0	0.0%	0	0.0%
Federal	0	0	0	0	0.0%	0	0.0%
Total	\$ 26,039,289	\$ 27,571,677	\$ 28,758,523	\$ 1,186,846	4.3%	\$ 2,719,234	10.4%

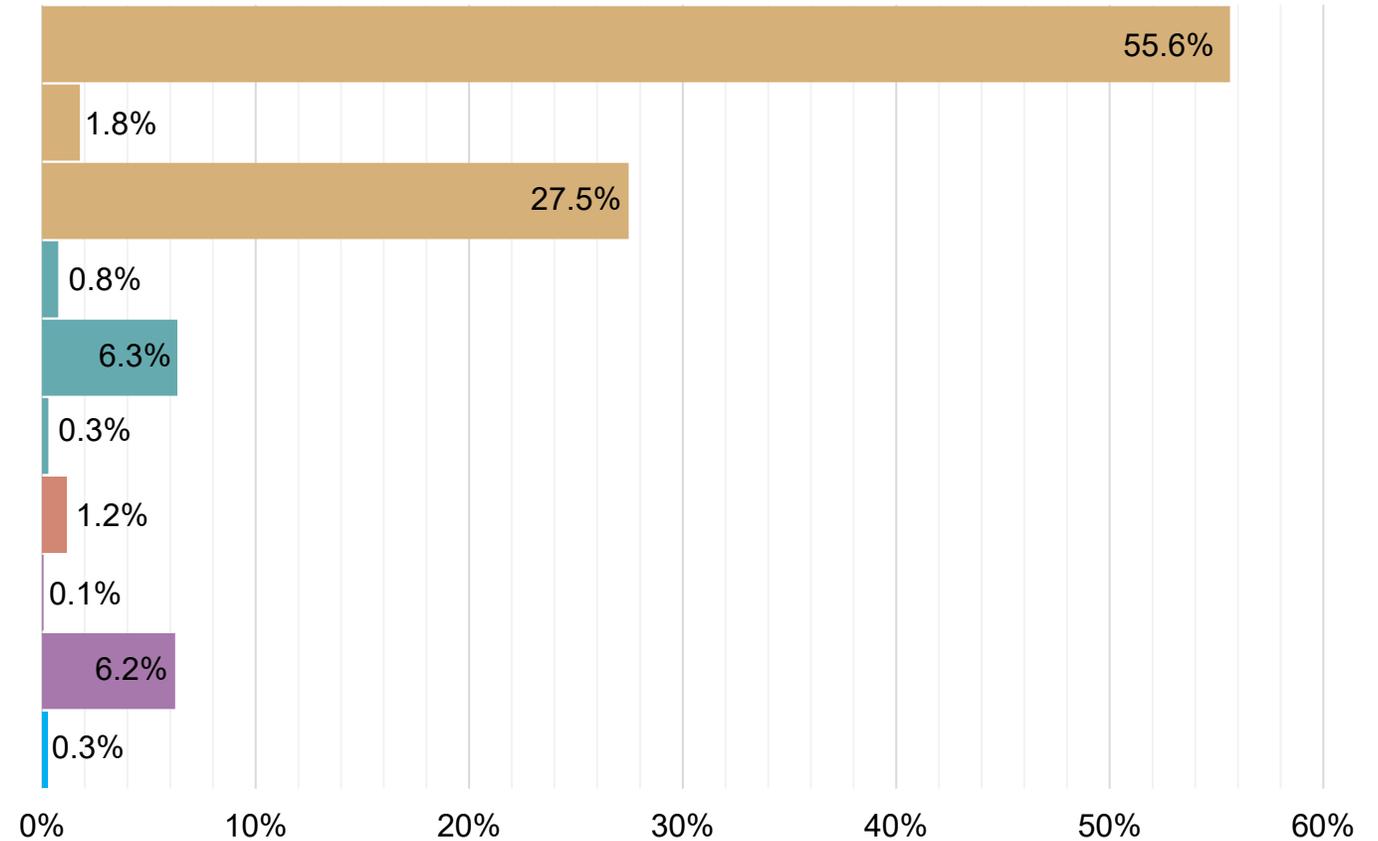
Significant funding changes compared to the FY 26 Existing Operating Budget

State General Fund	Interagency Transfers	Fees & Self-generated
<p>\$253,217 increase primarily due to:</p> <ul style="list-style-type: none"> \$241,255 increase for various statewide adjustments \$11,962 increase in the Ethics Administration for operating expenses 	<p>\$1.3 M increase due to:</p> <ul style="list-style-type: none"> \$1.3 M increase for various statewide adjustments \$24,531 increase in State Civil Service for operating expenses \$20,000 increase to the Board of Tax Appeals for operating expenses 	<p>(\$406,832) decrease due to:</p> <ul style="list-style-type: none"> (\$235,003) decrease for various statewide adjustments (\$173,400) decrease in Municipal Fire and Police Civil Service for one-time funding no longer needed in FY 27 \$812 increase out of the Municipal Fire and Police Civil Service Fund Account

FY 27 EXPENDITURE RECOMMENDATION

Total Budget = \$28,758,523

Expenditure Category		
Salaries	\$	15,998,284
Other Compensation		509,676
Related Benefits		7,901,098
Travel		217,821
Operating Services		1,820,596
Supplies		86,280
Professional Services		334,447
Other Charges		21,000
Interagency Transfers		1,792,176
Acquisitions/Repairs		77,145
Total	\$	28,758,523



OTHER CHARGES / INTERAGENCY TRANSFERS

Other Charges

Amount	Description
\$ 21,000	Maintenance of electronic filing system
\$ 21,000	Total Other Charges

Interagency Transfers

Amount	Description
\$ 691,570	Rent in State-owned buildings
490,135	Office of Technology Services (OTS)
159,268	Office of Risk Management (ORM)
147,676	Administrative Law Judges
65,438	Capitol Park Security Fees
62,076	Legislative Auditor Fees
51,366	Production Support Services (PSS)
48,504	Commodities and Services
31,613	Civil Service Fees
29,674	Capital Park Security Fees
14,580	Uniform Payroll System (UPS)
726	Office of State Procurement (OSP)
\$ 1,792,626	Total Interagency Transfers

EXPENDITURE COMPARISON

Expenditure Category	FY 25 Actual Expenditures	FY 26 Existing Operating Budget 12/1/25	FY 27 HB1 Budget	Change Existing Operating Budget to HB1		Change Actual Expenditures to HB1	
Salaries	\$ 13,780,137	\$ 14,752,222	\$ 15,998,284	\$ 1,246,062	8.4%	\$ 2,218,147	16.1%
Other Compensation	252,127	509,676	509,676	0	0.0%	257,549	102.2%
Related Benefits	7,195,686	7,575,929	7,901,098	325,169	4.3%	705,412	9.8%
Travel	131,345	217,821	217,821	0	0.0%	86,476	65.8%
Operating Services	1,458,281	1,734,473	1,820,596	86,123	5.0%	362,315	24.8%
Supplies	76,360	86,280	86,280	0	0.0%	9,920	13.0%
Professional Services	1,380,859	1,023,659	334,447	(689,212)	(67.3%)	(1,046,412)	(75.8%)
Other Charges	5,298	21,000	21,000	0	0.0%	15,702	296.4%
Interagency Transfers	1,687,147	1,648,017	1,792,176	144,159	8.7%	105,029	6.2%
Acquisitions/Repairs	72,048	2,600	77,145	74,545	2,867.1%	5,097	7.1%
Total	\$ 26,039,288	\$ 27,571,677	\$ 28,758,523	\$ 1,186,846	4.3%	\$ 2,719,235	10.4%

Significant expenditure changes compared to the FY 26 Existing Operating Budget

Personnel Services	Professional Services	Interagency Transfers
\$1.6 M increase primarily due to standard statewide adjustments to items such as salaries, attrition, and insurance rates	<p>(\$689,212) decrease due to items such as:</p> <ul style="list-style-type: none"> (\$515,812) to remove funding carried into FY 26 that is no longer needed in FY 27 (\$173,400) decrease to remove one-time funding for a new database 	\$144,159 increase due to standard statewide adjustments to fees for administrative law judges, capitol park security, and OTS

DEPARTMENT CONTACTS

Civil Service



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Police Civil Service



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Ethics Administration



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State Police Commission



Jason Hannaman

Executive Director

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Board of Tax Appeals



Francis J. Lobrano

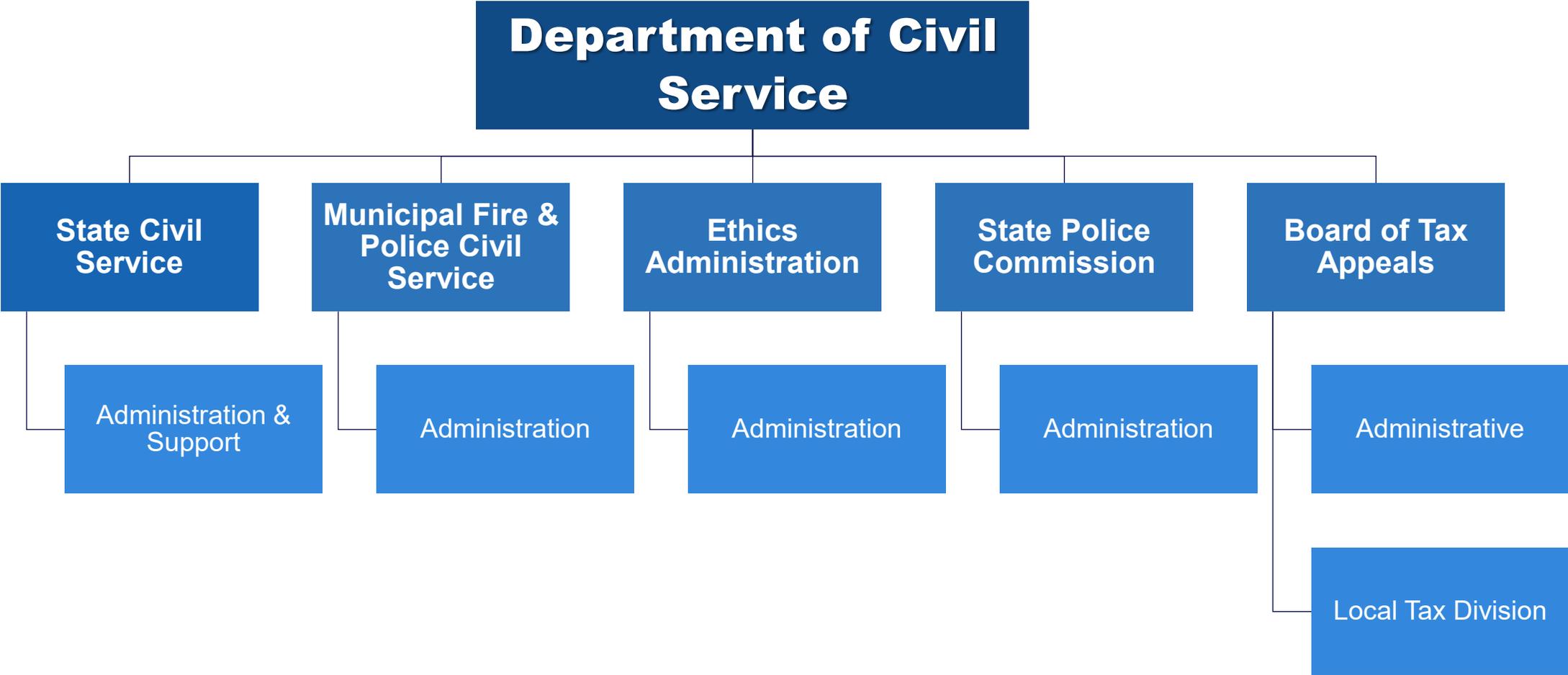
Chairman

Francis.Lobrano@la.gov

General Department Information



DEPARTMENT ORGANIZATION



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

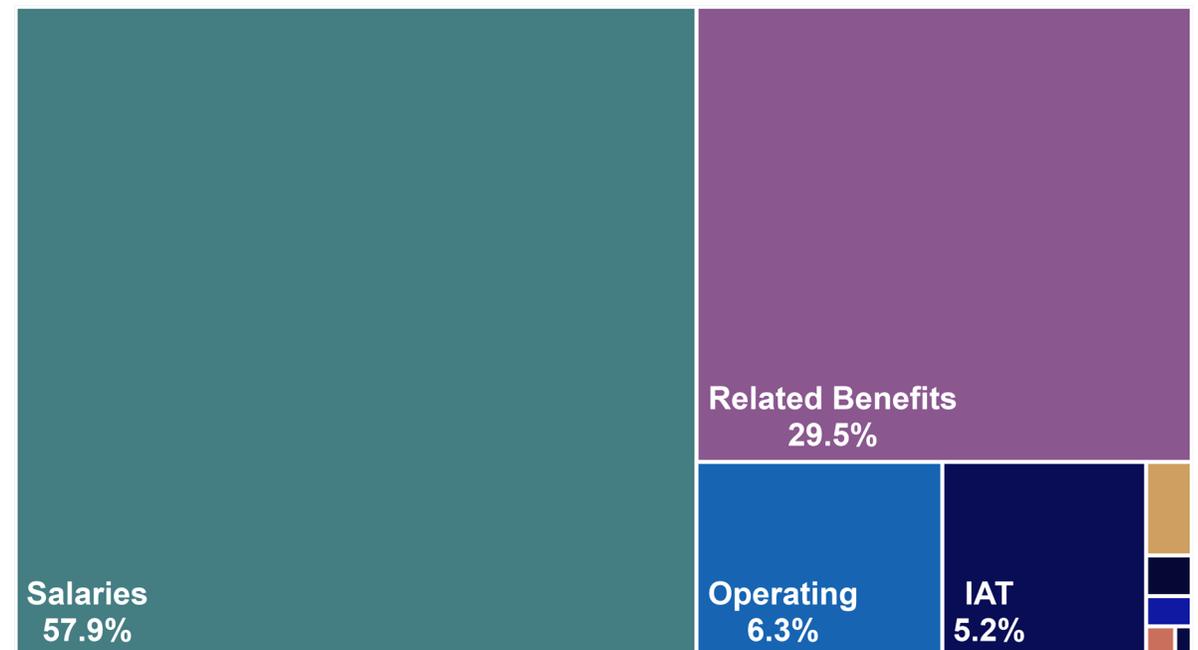
- Administration – Includes the executive staff, as well as fiscal, purchasing, human resources and legal functions for State Civil Services
- Appeals - Provides a system for resolving appeals filed by classified employees concerning disciplinary actions, removals, rule violations, and discrimination 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 27 Budget Recommendation

Means of Finance		
State General Fund	\$	0
Interagency Transfers		16,285,688
Fees & Self-generated		488,838
Statutory Dedications		0
Federal Funds		0
Total	\$	16,774,526

Expenditure Category		
Salaries	\$	9,709,684
Other Compensation		93,509
Related Benefits		4,943,784
Travel		40,737
Operating Services		1,053,002
Supplies		19,590
Professional Services		30,000
Other Charges		0
Interagency Transfers		873,075
Acquisitions/Major Repairs		11,145
Total	\$	16,774,526



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

FY 27 Budget Recommendation

Means of Finance		
State General Fund	\$	0
Interagency Transfers		0
Fees & Self-generated		3,202,467
Statutory Dedications		0
Federal Funds		0
Total	\$	3,202,467

Expenditure Category		
Salaries	\$	1,747,257
Other Compensation		0
Related Benefits		845,848
Travel		20,183
Operating Services		389,266
Supplies		22,534
Professional Services		20,000
Other Charges		0
Interagency Transfers		97,379
Acquisitions/Major Repairs		60,000
Total	\$	3,202,467



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 27 Budget Recommendation

Means of Finance		
State General Fund	\$	5,323,643
Interagency Transfers		0
Fees & Self-generated		175,498
Statutory Dedications		0
Federal Funds		0
Total	\$	5,499,141

Expenditure Category		
Salaries	\$	3,083,071
Other Compensation		68,214
Related Benefits		1,467,127
Travel		44,478
Operating Services		266,085
Supplies		16,779
Professional Services		0
Other Charges		21,000
Interagency Transfers		532,387
Acquisitions/Major Repairs		0
Total	\$	5,499,141



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

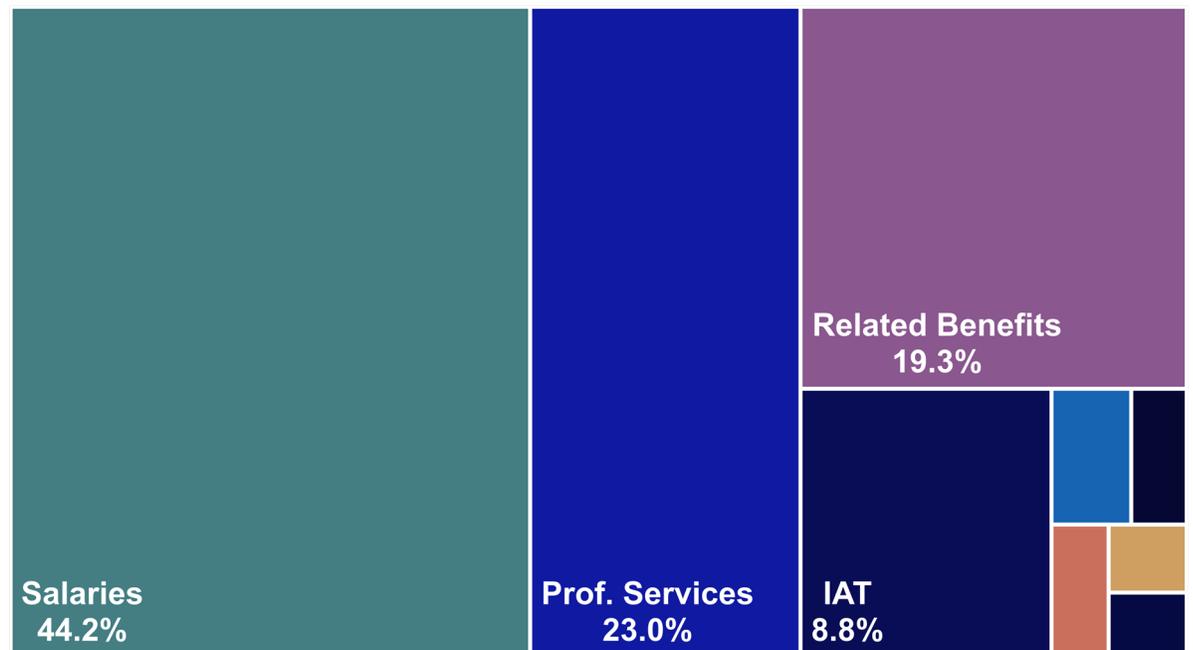
STATE POLICE COMMISSION

FY 27 Budget Recommendation

Means of Finance		
State General Fund	\$	855,181
Interagency Transfers		55,000
Fees & Self-generated		0
Statutory Dedications		0
Federal Funds		0
Total	\$	910,181



Expenditure Category		
Salaries	\$	401,973
Other Compensation		6,300
Related Benefits		175,463
Travel		9,000
Operating Services		12,900
Supplies		9,000
Professional Services		209,447
Other Charges		0
Interagency Transfers		80,098
Acquisitions/Major Repairs		6,000
Total	\$	910,181



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

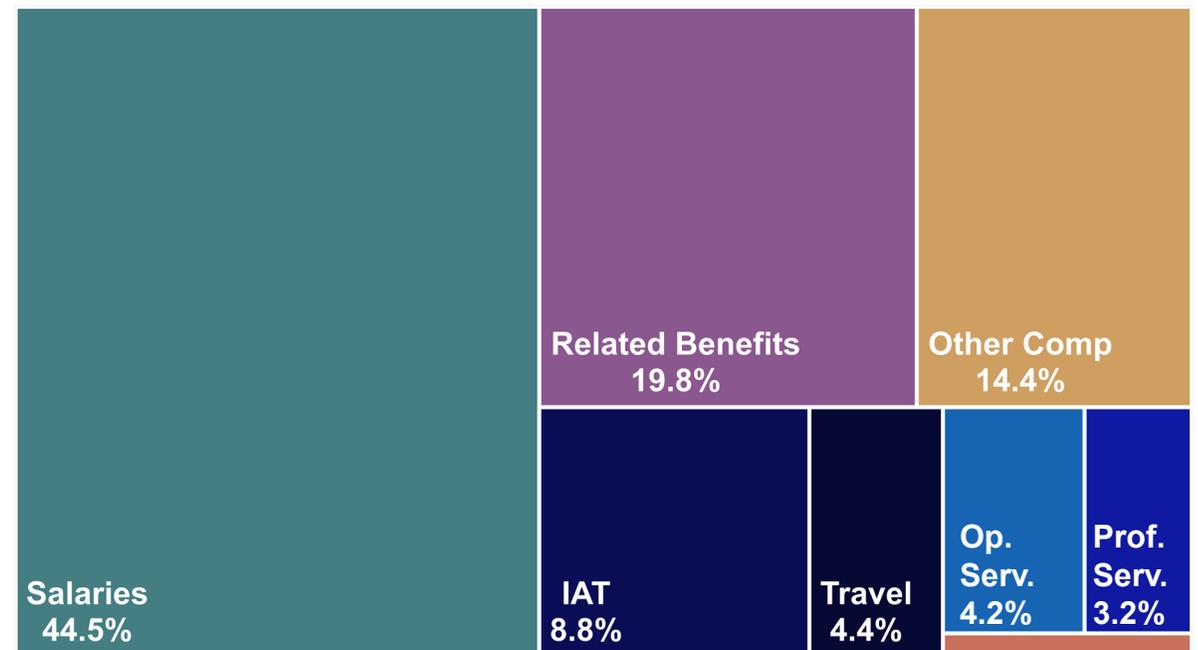
BOARD OF TAX APPEALS

FY 27 Budget Recommendation

Means of Finance		
State General Fund	\$	0
Interagency Transfers		2,010,847
Fees & Self-generated		361,361
Statutory Dedications		0
Federal Funds		0
Total	\$	2,372,208



Expenditure Category		
Salaries	\$	1,056,299
Other Compensation		341,653
Related Benefits		468,876
Travel		103,423
Operating Services		99,343
Supplies		18,377
Professional Services		75,000
Other Charges		0
Interagency Transfers		209,237
Acquisitions/Major Repairs		0
Total	\$	2,372,208

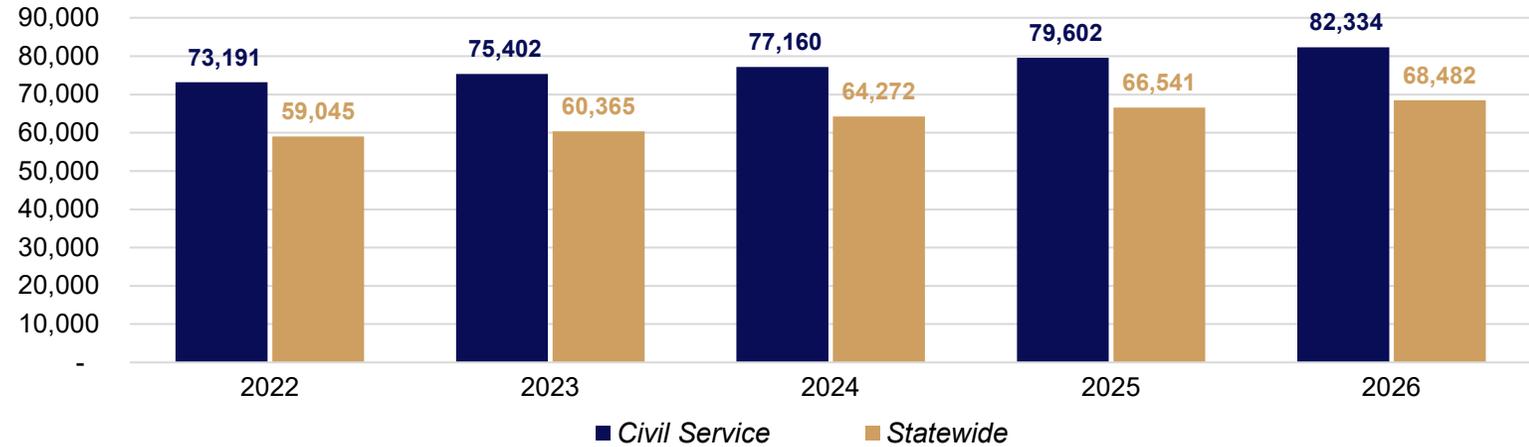


PERSONNEL INFORMATION

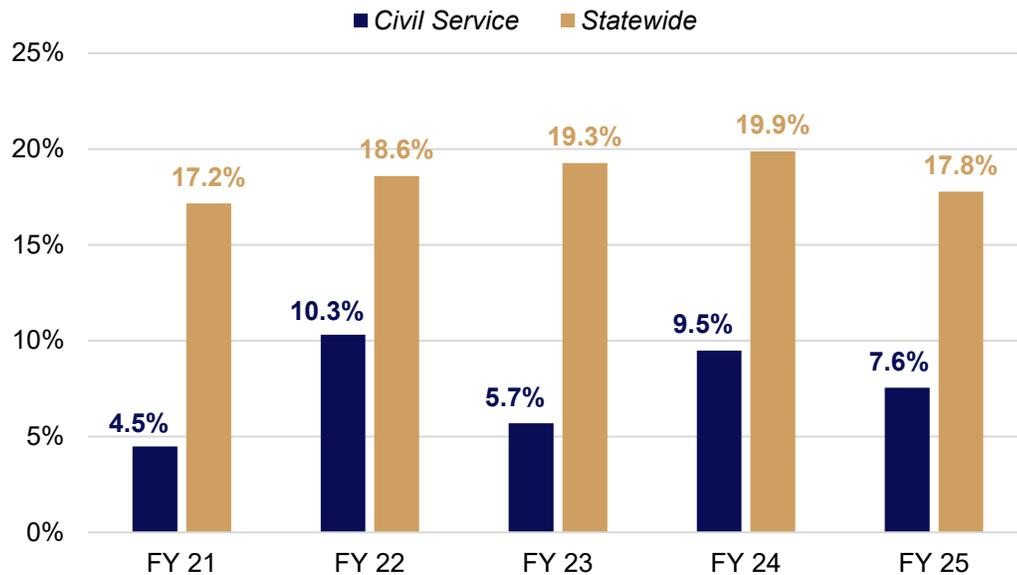
FY 2027 Recommended Positions

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 3, 2025)

Historical Average Salary



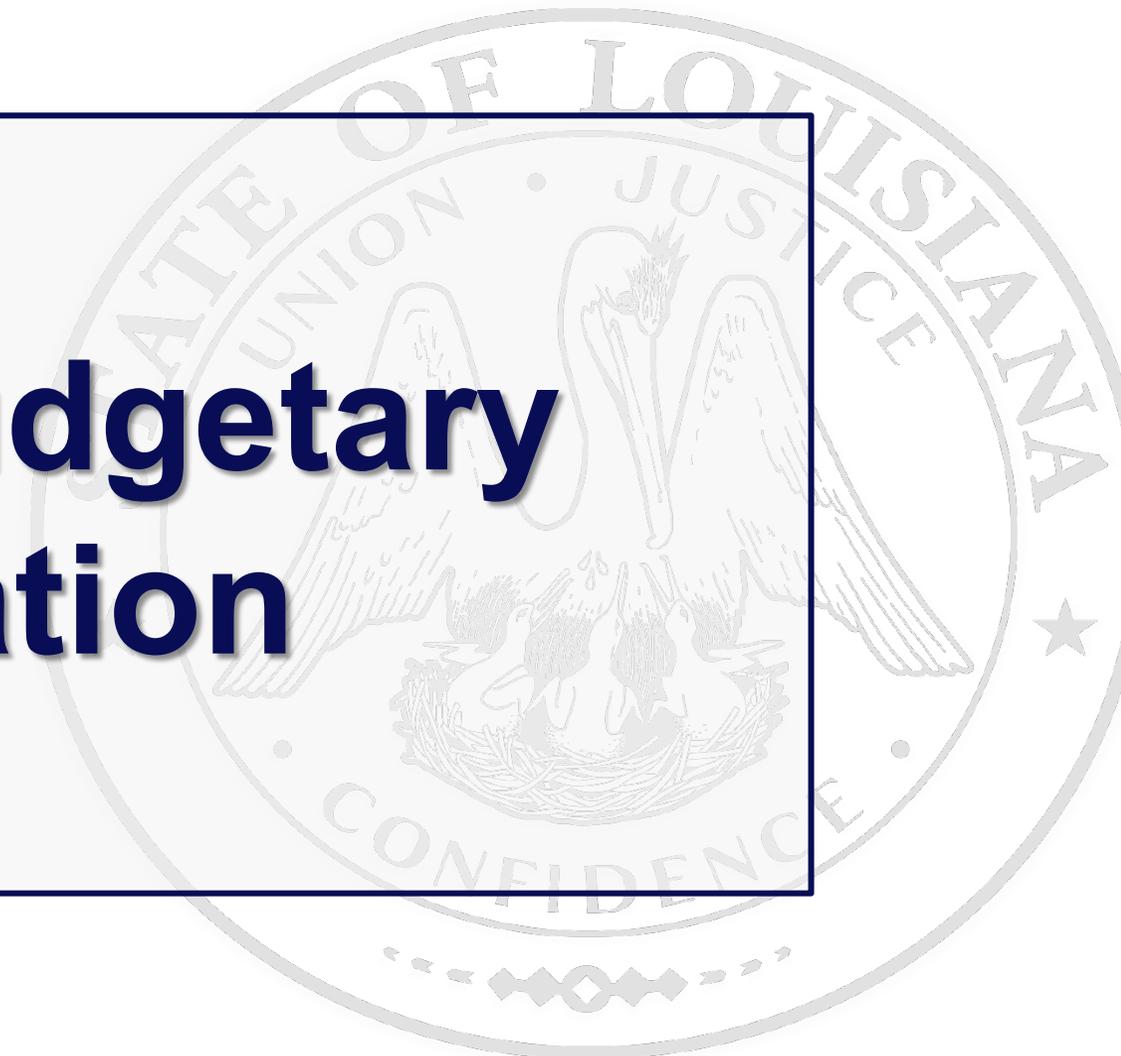
Turnover History



Top Positions Vacated FY 2025

Position	Number of Employees	Separations	Turnover Rate
Program Compliance Officer I	1	2	200.0%
Human Resources Consultant Specialist	28	2	7.1%
Human Resources Consultant A	8	2	25.0%
Administrative Coordinator IV	2	1	50.0%
Human Resources Consultant Supervisor	12	1	8.3%

Source: Department of Civil Service

The seal of the State of Louisiana is visible in the background, featuring a pelican feeding its young in a nest, surrounded by the text "STATE OF LOUISIANA" and "UNION • JUSTICE • CONFIDENCE".

General Budgetary Information

FY 26 EXISTING OPERATING BUDGET

The FY 2025-26 Existing Operating Budget (EOB) was frozen on December 1, 2025. This point-in-time reference is used in both the Executive Budget and the General Appropriations Bill.

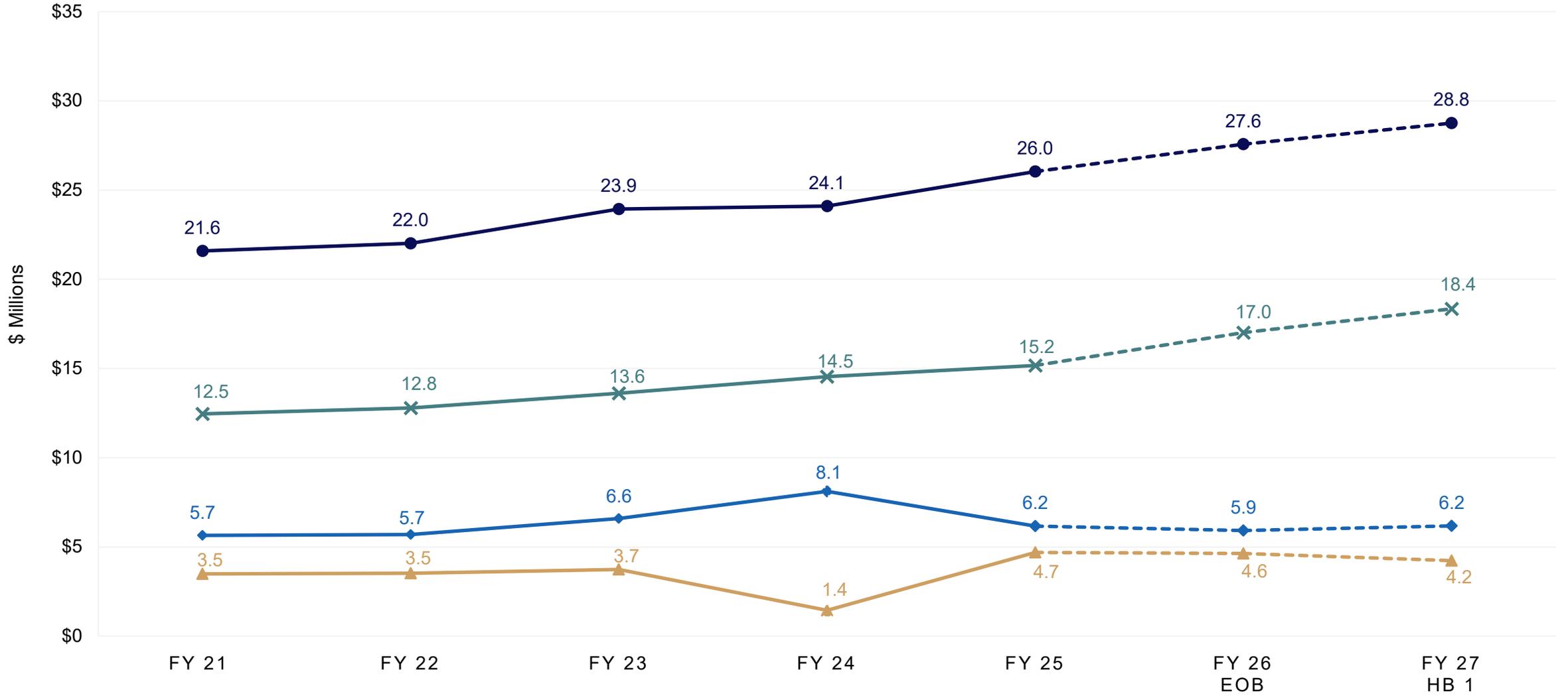
Means of Finance	Appropriation	Mid-Year Adjustments	Existing Operating Budget
General Fund	\$ 5,876,028	\$ 49,579	\$ 5,925,607
Interagency Transfers	17,011,074	0	17,011,074
Self-generated Revenue	4,168,763	466,233	4,634,996
Statutory Dedications	0	0	0
Federal	0	0	0
Total	\$ 27,055,865	\$ 515,812	\$ 27,571,677

<i>Mid-year Adjustments Summary</i>				
July	August	September	October	November
No change	\$515,812 Various mean of finance carried into FY 26 from the prior fiscal year for program expenses and contracts	No change	No change	No change

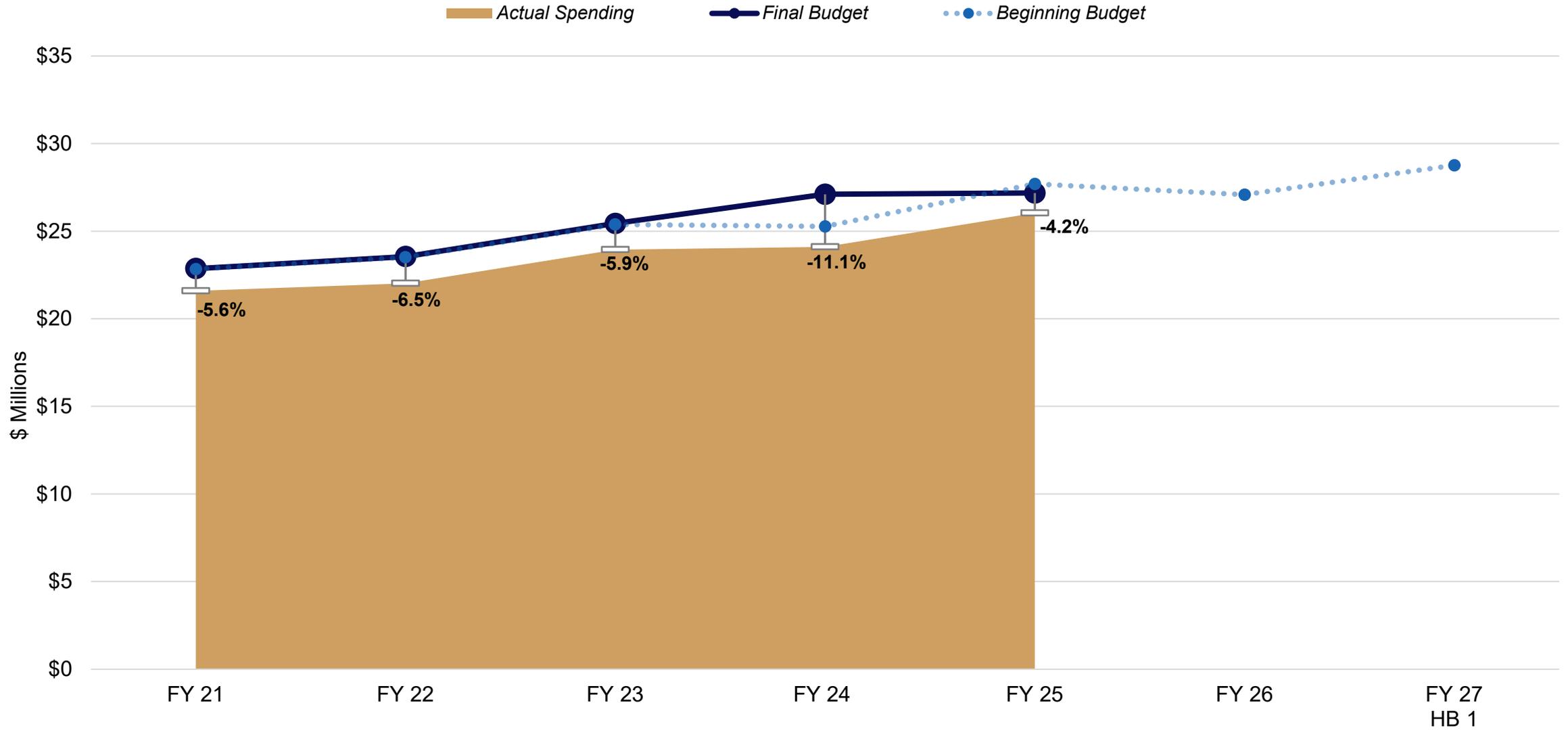
HISTORICAL SPENDING

Annual Average Spending Change from FY 21 to 25:

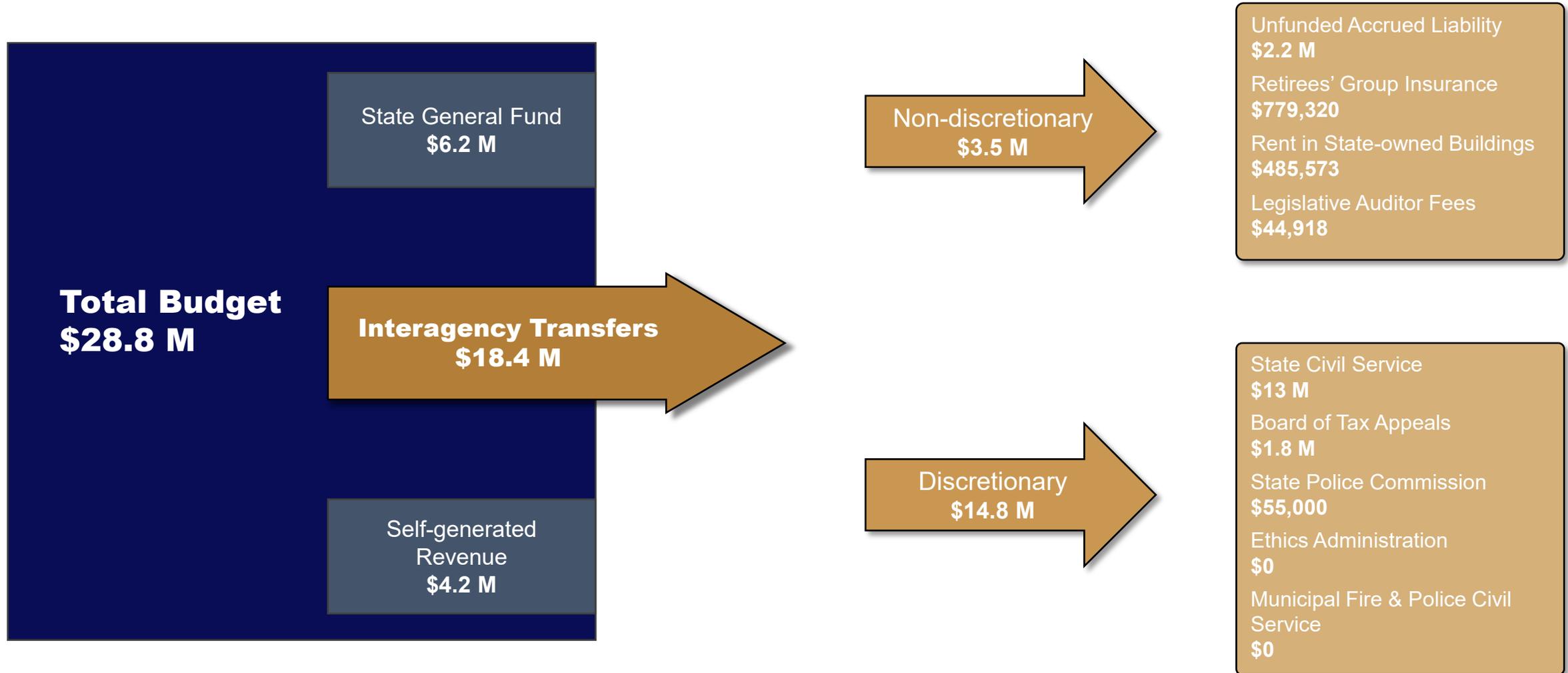
State General Fund	Interagency Transfers	Fees & Self-generated	Total Budget
2.2%	5.1%	7.7%	4.8%



HISTORICAL BUDGET



DISCRETIONARY EXPENSES



* Figures may not add precisely due to rounding *