

Department of Civil Service



STATECIVILSERVICE

Department Description

Department of Civil Service includes five (5) budget units: State Civil Service, Municipal Fire and Police Civil Service, Ethics Administration, State Police Commission, and Board of Tax Appeals.

Department Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$6,597,103	\$6,837,485	\$8,637,485	\$6,701,038	\$6,490,791	(\$2,146,694)
State General Fund by:						
Interagency Transfers	13,613,758	14,749,675	14,749,675	15,370,041	15,540,662	790,987
Fees & Self-generated	3,734,442	3,680,232	3,680,232	3,723,358	5,660,651	1,980,419
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$23,945,302	\$25,267,392	\$27,067,392	\$25,794,437	\$27,692,104	\$624,712
Expenditures and Request:						
State Civil Service	\$13,600,170	\$14,371,260	\$14,371,260	\$14,951,297	\$15,117,707	\$746,447
Municipal Fire and Police Civil Service	2,495,721	2,724,865	4,524,865	2,749,801	4,684,658	159,793
Ethics Administration	5,241,207	5,472,010	5,472,010	5,401,382	5,204,205	(267,805)
State Police Commission	828,208	829,403	829,403	874,043	869,753	40,350
Board of Tax Appeals	1,779,996	1,869,854	1,869,854	1,817,914	1,815,781	(54,073)
Total Expenditures	\$23,945,302	\$25,267,392	\$27,067,392	\$25,794,437	\$27,692,104	\$624,712



Department Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Authorized Positions						
Classified	164	164	164	164	167	3
Unclassified	14	14	14	15	15	1
Total Authorized Positions	178	178	178	179	182	4
Authorized Other Charges Positions	0	0	0	0	0	0



17-560-State Civil Service

Agency Description

Agency Mission

The mission of Louisiana 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.

Agency Goal(s)

- I. Executive- Direct the administration of the state's human resources management program as prescribed in the State Constitution and implemented by the rules and policies of the Civil Service Commission. Provide for the fiscal, purchasing, human resources, public information and legal functions for the State Civil Service agency.
- II. Appeals- Satisfy due process requirements for classified employees by providing a system that promptly resolves appeals regarding removal, discipline, rule violations, and discrimination.
- III. Management Information Services- Utilize technology to improve the productivity and effectiveness of State Civil Service, evaluate, analyze, and report statewide employment data to appropriate stakeholders, and provide mechanisms for state agencies to fulfill their legal responsibilities for reporting such data to State Civil Service. Additionally, to provide the mechanism for the maintenance and coordination of historical state employment records.
- IV. Talent Development - Provide targeted products and consulting services that enhance the skills of state employees and help state agencies solve workforce problems through the use of data-driven and research-based approaches. Administer the Comprehensive Public Training Program (CPTP), which helps state employees develop a variety of skills.
- V. Compliance & Audit - Monitor and evaluate the quality of the data used to report actions through an objective evaluation of the human resources practices used by state agencies to manage their classified workforce as well as to evaluate the overall compliance with Civil Service rules and policies.
- VI. Testing & Recruiting - Provide a process whereby applicants for classified positions are evaluated through a validated, objective, merit-based written examination and given scores that will assist state agencies in making effective hiring decisions.
- VII. PODS - Build solid and reliable relationships with state agency partners to proactively and strategically address workforce needs, challenges and opportunities within the state's classified human resources program, as well as to provide consultative services to employees and agencies regarding employment issues. As part of this goal, the PODS will perform the following: Administer the compensation system by developing and implementing compensation practices that can be adapted to meet agencies' unique needs within the limits of a uniform pay plan structure. Provide resources that enable state agencies to fill vacant positions with highly qualified applicants. Establish a uniform classification system that is able to accurately reflect job duties as the work performed by state government continuously evolves.

Agency Activities

The Civil Service system provides a human resource management program for all employees that includes open recruiting, appointments and promotions based on merit, a uniform pay system, a standard performance evaluation system, uniform leave benefits, flexible hours of work, ways to recognize excellence, and the opportunity to have disciplinary actions reviewed to assure that they have been taken for cause. The program also requires that all managers be trained in the meaning and application of those policies. Taken together, the rules and policies are designed to assure that employees are treated fairly and in a manner that is consistent with all relevant federal employment laws.



For additional information see: [Louisiana State Civil Service](#)

Agency Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	12,782,991	13,952,766	13,952,766	14,517,155	14,678,573	725,807
Fees & Self-generated	817,179	418,494	418,494	434,142	439,134	20,640
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$13,600,170	\$14,371,260	\$14,371,260	\$14,951,297	\$15,117,707	\$746,447
Expenditures and Request:						
Administrative	\$13,600,170	\$14,371,260	\$14,371,260	\$14,951,297	\$15,117,707	\$746,447
Total Expenditures	\$13,600,170	\$14,371,260	\$14,371,260	\$14,951,297	\$15,117,707	\$746,447
Authorized Positions						
Classified	103	103	103	103	105	2
Unclassified	0	0	0	0	0	0
Total Authorized Positions	103	103	103	103	105	2
Authorized Other Charges Positions	0	0	0	0	0	0



5601-Administrative

Program Authorization

The Administration & Support Program of the Louisiana State Civil Service exist under the authorization of Article X of the Constitution of the State of Louisiana.

Program Description

The mission of Louisiana 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.

The goals of the State Civil Service are as follows:

- Executive - Direct the administration of the state's Human Resources Management program as prescribed in the State Constitution and implemented by the rules and policies of the Civil Service Commission. Provide for the fiscal, purchasing, human resources, public information and legal functions for the State Civil Service agency.
- Appeals - Satisfy due process requirements for classified employees by providing a system that promptly resolves appeals regarding removal, discipline, rule violations, and discrimination.
- Management Information Services - Utilize technology to improve the productivity and effectiveness of State Civil Service, evaluate, analyze, and report statewide employment data to appropriate stakeholders, and provide mechanisms for state agencies to fulfill their legal responsibilities for reporting such data to State Civil Service. Additionally, to provide the mechanism for the maintenance and coordination of historical state employment records.
- Talent Development - Provide targeted products and consulting services that enhance the skills of state employees and help state agencies solve workforce problems through the use of data-driven and research based approaches. Administer the Comprehensive Public Training Program (CPTP), which helps state employees develop a variety of skills.
- Compliance & Audit - Monitor and evaluate the quality of the data used to report actions through an objective evaluation of the human resources practices used by state agencies to manage their classified workforce as well as to evaluate the overall compliance with Civil Service rules and policies.
- Testing & Recruiting - Provide a process whereby applicants for classified positions are evaluated through a validated, objective, merit-based written examination and given scores that will assist state agencies in making effective hiring decisions.
- PODS - Build solid and reliable relationships with state agency partners to proactively and strategically address workforce needs, challenges and opportunities within the state's classified human resources program, as well as to provide consultative services to employees and agencies regarding employment issues. As part of this goal, the PODS will perform the following:
 - Administer the compensation system by developing and implementing compensation practices that can be adapted to meet agencies' unique needs within the limits of a uniform pay plan structure.
 - Provide resources that enable state agencies to fill vacant positions with highly qualified applicants.
 - Establish a uniform classification system that is able to accurately reflect job duties as the work performed by state government continuously evolves.

The State Civil Service has one program: Administrative and Support Program.



Program Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	12,782,991	13,952,766	13,952,766	14,517,155	14,678,573	725,807
Fees & Self-generated	817,179	418,494	418,494	434,142	439,134	20,640
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$13,600,170	\$14,371,260	\$14,371,260	\$14,951,297	\$15,117,707	\$746,447
Expenditures and Request:						
Personnel Services	\$12,273,483	\$12,780,668	\$12,780,668	\$13,009,970	\$13,189,606	\$408,938
Operating Expenses	550,724	693,151	693,151	1,068,375	1,053,736	360,585
Professional Services	12,350	30,000	30,000	30,723	30,000	0
Other Charges	753,133	842,912	842,912	842,229	843,205	293
Acquisitions & Major Repairs	10,481	24,529	24,529	0	1,160	(23,369)
Total Expenditures & Request	\$13,600,170	\$14,371,260	\$14,371,260	\$14,951,297	\$15,117,707	\$746,447
Authorized Positions						
Classified	103	103	103	103	105	2
Unclassified	0	0	0	0	0	0
Total Authorized Positions	103	103	103	103	105	2
Authorized Other Charges Positions	0	0	0	0	0	0

Source of Funding

In accordance with R.S. 42:1383, this program is funded with Interagency Transfers from all state budget units with classified employees, and Fees and Self-generated Revenues from non-budgeted units with classified employees.

Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$0	\$14,371,260	103	Existing Operating Budget as of 12/01/2023
Statewide Adjustments			
\$0	(\$61,246)	0	Attrition Adjustment
\$0	(\$945)	0	Capitol Park Security
\$0	\$48,423	0	Civil Service Training Series
\$0	\$27,174	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$20,940	0	Group Insurance Rate Adjustment for Retirees
\$0	\$3,170	0	Legislative Auditor Fees
\$0	\$337,537	0	Market Rate Classified
\$0	(\$24,529)	0	Non-Recurring Acquisitions & Major Repairs
\$0	(\$6)	0	Office of State Procurement
\$0	(\$8,771)	0	Office of Technology Services (OTS)
\$0	\$126,588	0	Related Benefits Base Adjustment
\$0	\$1,036	0	Rent in State-Owned Buildings
\$0	(\$514,030)	0	Retirement Rate Adjustment
\$0	\$2,036	0	Risk Management
\$0	\$182,670	0	Salary Base Adjustment



Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$0	(\$443)	0	UPS Fees
\$0	\$139,604	0	Total Statewide

Non-Statewide Adjustments

\$0	\$3,240	0	Funding to increase bandwidth due to increased internet traffic on the Civil Service Website
\$0	\$12,754	0	Funding to lease an additional tape drive for data backups to more efficiently back up data.
\$0	\$345,765	0	Increased funding for NeoGov Subscription
\$0	\$245,084	2	Two (2) Human Resources Consultant Specialist Positions, one in the Applications and Data Management Division and one in the Compensation Division, to support the increased workload experienced by the agency over the past several years.
\$0	\$606,843	2	Total Non-Statewide
\$0	\$15,117,707	105	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2022-2023	Enacted FY 2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Fees & Self-Generated	\$817,179	\$418,494	\$418,494	\$434,142	\$439,134	\$20,640

Professional Services

Amount	Description
\$15,000	Professional Services - Other - Strategic planning, workforce development, analysis, and organizational development
\$15,000	Professional Services - Legal counsel for representation in litigations
\$30,000	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
Other Charges:	
This program does not have funding for Other Charges	
Interagency Transfers:	
\$5,286	Division of Administration - State Mail Operations
\$60,497	Office of Risk Management (ORM) Fees
\$41,463	Legislative Auditor Fees
\$424,995	Rent for Statewide Buildings
\$9,252	Uniform Payroll System (UPS) Fees
\$56,406	Capitol Park Security Fees
\$111,977	Telephone Services - Office of Technology Services
\$28,793	Transfers to other state agencies
\$103,648	Office of Technology Services (OTS)
\$888	Office of State Procurement
\$843,205	SUB-TOTAL INTERAGENCY TRANSFERS
\$843,205	TOTAL OTHER CHARGES



Acquisitions and Major Repairs

Amount	Description
	Acquisitions:
\$1,160	Associated acquisitions funding for two T.O. positions
\$1,160	TOTAL ACQUISITIONS
	Major Repairs:
	No major repairs
\$1,160	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Objective: 5601-01 Measures the progress toward achieving departmental and statewide goals.

Children's Budget Link n/a

HR Policies Beneficial to Women and Families Link The Civil Service System offers a human resources program that is compliant with state and federal laws and regulations.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) n/a

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] "Number of reportable repeat findings by the LLA"	0	0	0	0	0
[K] Percentage of departmental goals achieved	100	100	100	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023
"Number of classified state employees (FTE) as of June 30"	38,224	38,129	36,827	35,542.16	36,863.26
"Number of unclassified state employees (FTE) as of June 30"	25,238	24,329	24,697	23,919.78	24,353.38
"Overall turnover rate in the entire classified service"	33.78	31.04	34.26	18.42	18.69
Ratio of State Civil Service staff to classified employees (one employee per value)	381	401	372	376	386

Objective: 5601-02 To hear cases promptly by offering a hearing or otherwise disposing of 80% of cases within 90 days after the case was ready for a hearing.

Children's Budget Link n/a

HR Policies Beneficial to Women and Families Link The Civil Service System offers a human resources program that is compliant with state and federal laws and regulations.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) n/a

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] "Percentage of cases offered a hearing or disposed of within 90 days"	98.6	85	85	85	85



Objective: 5601-03 Decide cases promptly by rendering 80% of decisions within 60 days after the case was submitted for a decision.

Children's Budget Link n/a

HR Policies Beneficial to Women and Families Link The State Civil Service system offers a human resources program that is compliant with state and federal laws and regulations.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) n/a

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] "Percentage of decisions rendered within 60 days"	87	85	85	85	85

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023
Number of incoming appeals	118	125	95	67	86
Number of final dispositions	97	48	106	72	115
Cases pending as of June 30	84	72	46	55	38

Objective: 5601-04 To provide effective network and data security, managing data inclusive of all statewide human resources systems, and developing technical applications to allow for improved efficiency and accuracy in statewide reporting for the state agencies and the citizens of Louisiana.

Children's Budget Link n/a

HR Policies Beneficial to Women and Families Link The Civil Service System provides a human resources management program for all classified employees that includes the opportunity to have disciplinary actions reviewed to assure they have been taken for cause.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) n/a

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] "Percentage of data requests provided within prescribed timeframe"	100	100	100	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023
"Average turnaround time in days for data requests"	1	1	1	1	1
"Average response time in days for internal IT support requests"	0.22	0.04	0.2	0.02	0.02



Objective: 5601-05 State Civil Service continues to offer training opportunities to help classified state employees, especially agency supervisors and HR managers in developing the skills necessary to positively affect the productivity, efficiency, and morale of their workforce through proper employee management.

Children's Budget Link n/a

HR Policies Beneficial to Women and Families Link Training includes discussions of the proper use of leave, the Family Medical Leave Act, the Equal Pay Act of 1963, flexible work schedules and places, sexual harassment, workplace violence, Affirmative Action and workplace diversity.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) n/a

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] "Percentage of mandatory courses offered for supervisors twice a year"	100	100	100	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023
Number of mandatory courses offered at key locations throughout the State	121	65	179	207	129
Number of students in web-based courses	115,005	156,776	148,398	174,319	196,929
Number of agency specific deliverables developed	89	6	0	0	10
Number of students in Preventing Sexual Harassment web	42,732	55,934	51,699	58,009	53,896
Number of students in PSH for Supervisors web-based courses	Not Available	Not Available	20,666	12,482	10,616
Number of students instructed via classroom facilitation	4,249	2,956	2,236	3,186	2,957
Number of instructor led courses offered	226	203	185	266	197

Objective: 5601-06 Continuously provide mechanisms to evaluate overall agency compliance with Civil Service rules and policies.

Children's Budget Link n/a

HR Policies Beneficial to Women and Families Link The Civil Service System provides a human resources management program for all employees designed to assure that employees are treated fairly and in a manner that is consistent with all federal employment laws.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) n/a

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] "Percentage of SCS Compliance Audits Conducted"	100	100	100	100	100
[K] Percentage of monthly data quality reports conducted	100	0	0	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023
Number of SCS Compliance Audits conducted	100	26	46	48	51
Number of investigations conducted	12	32	22	13	18



Objective: 5601-07 Provide recruiting & workforce planning assistance to state agencies to help them maintain a stable and skilled workforce by utilizing the appropriate Civil Service rules and agency policies.

Children's Budget Link n/a

HR Policies Beneficial to Women and Families Link The civil service system provides a human resource management program for all employees designed to assure that employees are treated fairly and in a manner that is consistent with all relevant federal employment laws.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) n/a

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] Number of targeted recruiting events/activities attended and/or coordinated	49	25	25	25	25

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023
Number of tests administered	12,176	9,622	7,145	6,671	6,371

Objective: 5601-08 To assure that salaries are competitive, SCS annually reviews market pay levels in the relevant employment market which includes the private sector, comparable jobs in governmental entities and other public sector employees as available to make recommendations to the State Civil Service Commission and the Governor concerning the pay levels of the classified service.

Children's Budget Link n/a

HR Policies Beneficial to Women and Families Link The State Civil Service system provides a human resource management program for all employees that includes a uniform pay plan.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) n/a

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] "Percentage of annual reviews of market pay level completed"	100	100	100	100	100

Objective: 5601-09 Continuously implement and maintain appropriate measures to ensure compliance with the merit system principle of a uniform classification and pay plan.

Children's Budget Link n/a

HR Policies Beneficial to Women and Families Link The State Civil Service system provides a human resource management program for all employees that includes a uniform pay plan.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) n/a

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] "Percentage of classified position descriptions allocated within the prescribed turnaround timeframe"	100	90	90	90	90



Objective: 5601-10 Continually review all existing job titles, including job specifications and allocation criteria, to ensure that job concepts and pay levels accommodate classification needs in a rapidly changing work environment.

Children's Budget Link n/a

HR Policies Beneficial to Women and Families Link The State Civil Service system provides a human resource management program for all employees that includes a uniform pay plan.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) n/a

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] Percentage of classified job specifications reviewed annually	46.18	25	25	25	25

Objective: 5601-11 Routinely provide agency hiring managers with eligible lists of candidates meeting established minimum qualification requirements.

Children's Budget Link n/a

HR Policies Beneficial to Women and Families Link The State Civil Service system provides a human resource management program for all employees that includes open recruiting and appointments and promotions based on merit.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) n/a

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] Percentage of classified eligible lists returned to agencies within prescribed turnaround timeframe	98.44	90	90	90	90

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023
Number of applicants	508,422	520,677	338,556	262,795	291,735
Number of job postings	9,276	8,839	9,526	13,306	15,397
"Number of salary surveys completed or reviewed"	140	74	83	72	53

Objective: 5601-12 To provide leadership to HR professionals, agency managers and employees, using merit system principles.

Children's Budget Link n/a

HR Policies Beneficial to Women and Families Link State Civil Service provides consultation services to state agencies to ensure that HR personnel at each agency have adequate information and knowledge of SCS rules, as well as information on federal and state employment laws, in order to provide high levels of service to agency personnel and the citizens of Louisiana.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) n/a

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] "Number of Consultations with Agency leadership conducted annually"	20	20	20	20	20



17-561-Municipal Fire and Police Civil Service

Agency Description

Agency Mission

The mission of the Office of 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 fire fighters and police officers in covered municipalities, Parish Fire Departments, and Fire Protection Districts, 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.

Agency Goals

- I. To advance the public safety and welfare of the citizens of Louisiana by developing and administering tests of fitness, validated in accordance with professional standards for employee selection, in order to determine the eligibility of applicants for employment and promotion in positions of the fire and police services. (LSA-R.S. 33:2479(G)(3); R.S. 33:2539(3); R.S. 33:2492; and R.S. 33:2552)
- II. To advance public safety and welfare of the citizens of Louisiana by establishing and maintaining a Firefighter and Police Officer statewide eligibility list containing names of persons eligible for appointment to these classes by any municipality, parish, or fire protection district under the municipal fire and police civil service system. (LSA R.S. 33:2479(G)(3); R.S. 33:2491(1); R.S. 33:2494(A)(2); R.S. 33:2539 (3); R.S. 33:2492; and R.S. 33:2552)
- III. To advance the public safety and welfare of the citizens of Louisiana by providing operational guidance to fire and police civil service boards, governing and appointing authorities, department chiefs and other public officers, and the employees of the classified fire and police services regarding the legal requirements of the Municipal Fire and Police Civil Service System and the administration and management of personnel within the classified service. (LSA R.S. 33:2479(G)(1),(2),(4),(5),(6); R.S. 33:2539(1),(2),(4),(5),(6); R.S. 33:2483; and R.S. 33:2543)
- IV. For additional information see: [Office of State Examiner Fire & Police Civil Service](#)

Agency Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$1,800,000	\$0	\$0	(\$1,800,000)
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	2,495,721	2,724,865	2,724,865	2,749,801	4,684,658	1,959,793
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$2,495,721	\$2,724,865	\$4,524,865	\$2,749,801	\$4,684,658	\$159,793
Expenditures and Request:						
Administrative	\$2,495,721	\$2,724,865	\$4,524,865	\$2,749,801	\$4,684,658	\$159,793
Total Expenditures	\$2,495,721	\$2,724,865	\$4,524,865	\$2,749,801	\$4,684,658	\$159,793



Agency Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Authorized Positions						
Classified	20	20	20	20	21	1
Unclassified	0	0	0	0	0	0
Total Authorized Positions	20	20	20	20	21	1
Authorized Other Charges Positions	0	0	0	0	0	0



5611-Administrative

Program Authorization

The Office of State Examiner, Municipal Fire and Police Civil Service, Agency No. 17-561, is authorized by Article X, Sections 16-20 of the 1974 Constitution of the State of Louisiana, which continues in force and effect Article XIV, Section 15.1 of the Constitution of 1921, as LSA R.S. 33:2471 et seq. The agency is authorized also under R.S. 33:2531 et seq., the Municipal Fire and Police Civil Service for Small Municipal and for Parishes, and Fire Protection Districts, and R.S. 33:2591, the Fire and Police Civil Service Law for Municipalities between 250,000 and 500,000.

Program Description

The mission of the Office of 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 fire fighters and police officers in covered municipalities, Parish Fire Departments, and Fire Protection Districts, 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.

The goals of the Municipal Fire and Police Civil Service are:

- I. To advance the public safety and welfare of the citizens of Louisiana by developing and administering tests of fitness, validated in accordance with professional standards for employee selection, in order to determine the eligibility of applicants for employment and promotion in positions of the fire and police services. (LSA-R.S. 33:2479(G)(3); R.S. 33:2539(3); R.S. 33:2492; and R.S. 33:2552)
- II. To advance public safety and welfare of the citizens of Louisiana by establishing and maintaining a Firefighter and Police Officer statewide eligibility list containing names of persons eligible for appointment to these classes by any municipality, parish, or fire protection district under the municipal fire and police civil service system. (LSA R.S. 33:2479(G)(3); R.S. 33:2491(1); R.S. 33:2494(A)(2); R.S. 33:2539 (3); R.S. 33:2492; and R.S. 33:2552)
- III. To advance the public safety and welfare of the citizens of Louisiana by providing operational guidance to fire and police civil service boards, governing and appointing authorities, department chiefs and other public officers, and the employees of the classified fire and police services regarding the legal requirements of the Municipal Fire and Police Civil Service System and the administration and management of personnel within the classified service. (LSA R.S. 33:2479(G)(1),(2),(4),(5),(6); R.S. 33:2539(1),(2),(4),(5),(6); R.S. 33:2483; and R.S. 33:2543)

Program Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$1,800,000	\$0	\$0	(\$1,800,000)
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	2,495,721	2,724,865	2,724,865	2,749,801	4,684,658	1,959,793
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$2,495,721	\$2,724,865	\$4,524,865	\$2,749,801	\$4,684,658	\$159,793
Expenditures and Request:						
Personnel Services	\$2,260,041	\$2,337,937	\$2,337,937	\$2,329,459	\$2,465,316	\$127,379
Operating Expenses	176,019	278,976	278,976	285,699	281,171	2,195



Program Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Professional Services	0	20,000	1,820,000	20,482	1,820,000	0
Other Charges	59,224	87,952	87,952	74,161	76,003	(11,949)
Acquisitions & Major Repairs	438	0	0	40,000	42,168	0
Total Expenditures & Request	\$2,495,721	\$2,724,865	\$4,524,865	\$2,749,801	\$4,684,658	\$159,793

Authorized Positions

Classified	20	20	20	20	21	1
Unclassified	0	0	0	0	0	0
Total Authorized Positions	20	20	20	20	21	1
Authorized Other Charges Positions	0	0	0	0	0	0

Source of Funding

This program is funded with Fees and Self-generated Revenues as provided for under R.S. 22:1476(A)(2), entitled the Municipal Fire and Police Civil Service Operating Dedicated Fund Account which shall be used solely for the operations of the office of state examiner. Revenue is collected from two and one-half hundredths of one percent of the gross direct insurance premiums received in the state, in the preceding year, by insurers doing business in the state.

Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$1,800,000	\$4,524,865	20	Existing Operating Budget as of 12/01/2023
Statewide Adjustments			
\$0	\$40,000	0	Acquisitions & Major Repairs
\$0	\$145	0	Civil Service Fees
\$0	\$14,872	0	Civil Service Training Series
\$0	\$5,746	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$3,686	0	Group Insurance Rate Adjustment for Retirees
\$0	\$56,594	0	Market Rate Classified
(\$1,800,000)	(\$1,800,000)	0	Non-recurring Carryforwards
\$0	(\$14,013)	0	Office of Technology Services (OTS)
\$0	(\$2,207)	0	Related Benefits Base Adjustment
\$0	(\$90,868)	0	Retirement Rate Adjustment
\$0	\$225	0	Risk Management
\$0	\$3,699	0	Salary Base Adjustment
\$0	(\$3)	0	UPS Fees
(\$1,800,000)	(\$1,782,124)	0	Total Statewide
Non-Statewide Adjustments			
\$0	\$1,800,000	0	Funding for the implementation of a new database
\$0	\$141,917	1	One (1) Business Analytics Specialist position to support the installation, operation and training associated with the multiple electronic data systems used by the agency.
\$0	\$1,941,917	1	Total Non-Statewide
\$0	\$4,684,658	21	Total Recommended



Fees & Self-generated

Fund	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Municipal Fire and Police Civ Ser Oper	\$2,495,721	\$2,724,865	\$2,724,865	\$2,749,801	\$4,684,658	\$1,959,793

Professional Services

Amount	Description
\$5,000	Creation and validation of online tests
\$15,000	Legal service contract
\$1,800,000	Funding for implementation of a database system
\$1,820,000	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
	This program does not have any funding for Other Charges.
\$0	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$9,782	State Civil Service Fees
\$12,198	Office of Risk Management (ORM) Fees
\$16,869	Telephone Services - Office of Technology Services
\$35,744	Office of Technology Services (OTS)
\$1,410	Uniform Payroll System (UPS) Fees
\$76,003	SUB-TOTAL INTERAGENCY TRANSFERS
\$76,003	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
	Acquisitions:
\$40,000	Replacement of vehicle
\$2,168	Associated acquisitions funding for T.O. position
\$42,168	TOTAL ACQUISITIONS
	Major Repairs:
	No major repairs
\$42,168	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Objective: 5611-01 "To advance the public safety and welfare of the citizens of Louisiana by developing and administering tests of fitness, validated in accordance with professional standards for employee selection, in order to determine the eligibility of applicants for employment and promotion in positions of the fire and police services."

Children's Budget Link N/A

HR Policies Beneficial to Women and Families Link N/A

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) State Outcome Goals Link: PUBLIC SAFETY
The Office of State Examiner was established under the Municipal Fire and Police Civil Service Law, in part, to provide lists of qualified eligible candidates for appointment to position in the fire and police services. Qualified fire and police personnel insure a continuity of public safety protection across both rural and urban areas of the state. Carefully developed and administered employment tests have long been recognized by private and public organizations for their value in identifying applicants who possess the knowledge, skills, and abilities (KSAs) or



competencies necessary to perform well on the job, to be responsive to training, to contribute to the general welfare of the organization and its customers, and to commit to a long term employment relationship. Citizens of the state of Louisiana deserve to live and work in an environment where they are free from threats and hazards that imperil their lives and property, and should be assured of a standard of professionalism from public safety employees throughout the state. It is, therefore, necessary that government must attract and retain personnel who possess the qualities that assure public safety.

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] Average number of days from date of test to date scores are mailed.	4	7	7	7	7
[S] Percent of eligibility lists provided within 30 days from date of exam to date scores are mailed.	100	96	96	98	98
[S] Percent of tests administered within 90 days from receipt of board approved applicants to date of exam.	99	85	85	96	96
[K] Number of lists of exam results submitted within 30 days or less.	580	400	400	400	400
[K] Number of tests administered within 90 days of received board approved applicants.	586	250	250	350	350

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023
Number of exams requested.	642	575	358	239	562
Number of examinations administered.	585	499	584	528	591
"Number of new validation studies conducted for customized exams."	55	44	117	127	118
"Number of customized exams developed for administration."	229	215	224	233	299
Number of candidates tested.	4,722	3,685	5,050	3,016	2,903
"Total number of eligibility lists submitted for certification by civil service boards."	585	499	551	402	571
"Number of validation studies completed on current standard exams."	1	0	0	7	0

Objective: 5611-02 "To advance public safety and welfare of the citizens of Louisiana by establishing and maintaining a Firefighter and Police Officer statewide eligibility list containing names of persons eligible for appointment to these classes by any municipality, parish, or fire protection district under the municipal fire and police civil service system."

Children's Budget Link N/A

HR Policies Beneficial to Women and Families Link N/A

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) N/A

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] Number of regional examinations and special request examinations administered for entrance classes.	41	Not Applicable	Not Applicable	30	30

General Performance Indicators

Performance Indicator Name	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals
	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
Number of applicants applied for statewide exam.	Not Applicable	Not Applicable	Not Applicable	1,907	1,292
Number of candidates tested for statewide exam.	Not Applicable	Not Applicable	Not Applicable	760	413
Number of applicants applied for online entry level exam.	0	0	0	2,715	3,364
Number of candidates tested for online entry level exam.	0	0	0	1,263	1,653

Objective: 5611-03 To advance the public safety and welfare of the citizens of Louisiana by providing operational guidance to fire and police civil service boards, governing and appointing authorities, department chiefs and other public officers, and the employees of the classified fire and police services regarding the legal requirements of the Municipal Fire and Police Civil Service System and the administration and management of personnel within the classified service.

Children's Budget Link N/A

HR Policies Beneficial to Women and Families Link N/A

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) N/A

Performance Indicator Name	Actuals	Initially	Existing	Continuation	Executive
	FY 22-23	Appropriated	Standard	Budget	Budget
	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 24-25
[K] Average number of working days to respond to written requests for guidance.	1	3	3	1	1
[S] Number of potential jurisdictions to which the law applies and with whom contact has been initiated by the OSE.	8	5	5	3	3
[S] Number of lists of approved promotional candidates verified for compliance with civil service law.	312	200	200	200	200
[S] Number of revisions to classification plans recommended for adoption by civil service boards.	83	75	75	75	75
[S] Number of revisions to board rules recommended for adoption by civil service boards.	6	20	20	20	20
[S] "Percentage of survey respondents indicating satisfaction with website resources."	98	98	98	98	98
[S] "Number of lists of approved competitive candidates verified for compliance with civil service law."	242	150	150	150	150
[K] "Number of reviews to current and proposed classification descriptions."	545	150	150	150	150
[K] Number of reviews to current and proposed board rules.	13	30	30	30	30

General Performance Indicators

Performance Indicator Name	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals
	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
Number of jurisdictions in Municipal Fire and Police Civil Service System.	116	146	145	145	145
Number of covered employees in MFPCS System.	9,082	9,032	9,082	9,120	9,018
Cost per covered employee within MFPCS System.	\$239.03	\$238.07	\$254.05	\$259	\$280.94
Number of civil service minutes reviewed.	1,012	788	821	708	810
Number of individuals trained through seminars or individual orientations.	91	97	218	479	199
Number of visitors annually to agency website.	48,864	78,404	117,120	105,965	105,897
Per capita cost for providing qualified eligibles in jurisdictions covered by MFPCS System.	\$0.81	\$0.81	\$0.87	\$0.85	\$0.92
Number of advisory telephone calls.	939	6,958	7,008	8,083	9,826



General Performance Indicators

Performance Indicator Name	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals
	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
Number of letters written providing information/advice.	693	198	2,681	2,529	2,807
Number of jurisdictions added for which civil service boards have sworn in.	1	3	3	3	0
Number of personnel action forms received.	8,722	6,002	6,427	7,392	8,437
Number of resources distributed.	178	197	2,339	3,159	3,511
Number of personnel action forms (PAFs) reviewed for compliance with civil service law.	8,292	5,811	5,240	9,647	8,145
Number of PAFs returned to jurisdictions for correction because of errors in applications of civil service law	596	124	65	145	153

17-562-Ethics Administration

Agency Description

Agency Mission

The mission of the Ethics Administration Program 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.

Agency Goal(s)

I. To improve the level of education and awareness by public servants in order to ensure compliance with conflicts of interest standards, campaign finance disclosure requirements and lobbyist registration and disclosure requirements.
 II. To ensure that the administrative duties of the Louisiana Board of Ethics are carried out and reported to the public in a timely and efficient manner by the Ethics Administration Program in accomplishing its mission and vision as to increasing public confidence relative to the accountability of public servants, candidates, political committees and lobbyists.

Agency Activities

The Ethics Administration Program (EAP) has policies that address the following issues that are helpful and beneficial to women and families: overtime, family and medical leave, attendance and leave, and sexual harassment policy.

For additional information see: [Louisiana Ethics Administration Program](#)

Agency Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$5,066,091	\$5,296,512	\$5,296,512	\$5,224,339	\$5,028,707	(\$267,805)
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	175,116	175,498	175,498	177,043	175,498	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$5,241,207	\$5,472,010	\$5,472,010	\$5,401,382	\$5,204,205	(\$267,805)
Expenditures and Request:						
Administrative	\$5,241,207	\$5,472,010	\$5,472,010	\$5,401,382	\$5,204,205	(\$267,805)
Total Expenditures	\$5,241,207	\$5,472,010	\$5,472,010	\$5,401,382	\$5,204,205	(\$267,805)
Authorized Positions						
Classified	41	41	41	41	41	0
Unclassified	0	0	0	0	0	0
Total Authorized Positions	41	41	41	41	41	0
Authorized Other Charges	0	0	0	0	0	0
Positions						



5621-Administrative

Program Authorization

This program is authorized by the following legislation:

- R.S. 42:1101 et seq. (Code of Governmental Ethics); R.S. 18:1481 et seq. (Campaign Finance Disclosure Act); R.S. 24:50 et seq. (Legislative Lobbyist Registration and Disclosure Act) and R.S. 49:71 et seq. (Executive Branch Lobbyist Registration and Disclosure Act)

Program Description

The mission of the Administration Program 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.

The goals of the Administration Program are as follows:

- I. Improve the level of education and awareness by public servants in order to ensure compliance with conflicts of interest standards, campaign finance disclosure requirements, and lobbyist registration and disclosure requirements.
- II. Ensure that the administrative duties of the Louisiana Board of Ethics are carried out in a timely and efficient manner by the staff in order to increase public confidence relative to the accountability of public servants, candidates, political committees, and lobbyists.

The Administration Program includes the following activities:

- 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 laws.
- Compliance - Provides for the intake and review of reports filed pursuant to, and for investigations as to potential violations of, the Code of Governmental Ethics, Campaign Finance Disclosure Act, and the Lobbyist Disclosure Acts.
- Training - Through increased technology methods, provide education and awareness to persons 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.

Program Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$5,066,091	\$5,296,512	\$5,296,512	\$5,224,339	\$5,028,707	(\$267,805)
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	175,116	175,498	175,498	177,043	175,498	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$5,241,207	\$5,472,010	\$5,472,010	\$5,401,382	\$5,204,205	(\$267,805)
Expenditures and Request:						
Personnel Services	\$4,091,560	\$4,399,177	\$4,399,177	\$4,298,651	\$4,298,651	(\$100,526)



Program Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY 2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Operating Expenses	152,976	298,049	298,049	315,838	302,621	4,572
Professional Services	0	0	0	0	0	0
Other Charges	987,134	774,784	774,784	778,075	594,115	(180,669)
Acquisitions & Major Repairs	9,536	0	0	8,818	8,818	0
Total Expenditures & Request	\$5,241,207	\$5,472,010	\$5,472,010	\$5,401,382	\$5,204,205	(\$267,805)

Authorized Positions

Classified	41	41	41	41	41	0
Unclassified	0	0	0	0	0	0
Total Authorized Positions	41	41	41	41	41	0
Authorized Other Charges Positions	0	0	0	0	0	0

Source of Funding

This program is funded with State General Fund and Fees and Self-generated Revenues. The Fees and Self-generated Revenues are derived from filing fees for all political action committees authorized by R.S. 18:1491.1(E), legislative lobbying registration fees authorized by R.S. 24:53(I) and for executive lobbying registration fees authorized by R.S. 49:74(G). Funds are collected for providing copies of reports, transcripts, etc.

Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$5,296,512	\$5,472,010	41	Existing Operating Budget as of 12/01/2023

Statewide Adjustments

(\$182,794)	(\$182,794)	0	Administrative Law Judges
(\$2,065)	(\$2,065)	0	Capitol Park Security
(\$1,166)	(\$1,166)	0	Civil Service Fees
\$4,720	\$4,720	0	Civil Service Training Series
\$10,195	\$10,195	0	Group Insurance Rate Adjustment for Active Employees
\$2,803	\$2,803	0	Group Insurance Rate Adjustment for Retirees
\$114,218	\$114,218	0	Market Rate Classified
(\$1,716)	(\$1,716)	0	Office of Technology Services (OTS)
(\$50,055)	(\$50,055)	0	Related Benefits Base Adjustment
\$2,192	\$2,192	0	Rent in State-Owned Buildings
(\$174,565)	(\$174,565)	0	Retirement Rate Adjustment
\$3,858	\$3,858	0	Risk Management
(\$7,842)	(\$7,842)	0	Salary Base Adjustment
\$828	\$828	0	State Treasury Fees
\$194	\$194	0	UPS Fees
(\$281,195)	(\$281,195)	0	Total Statewide

Non-Statewide Adjustments

\$1,555	\$1,555	0	Increase for Westlaw Subscription
\$11,835	\$11,835	0	Replacement of IT equipment including laptops, printer, scanners and desk computers.
\$13,390	\$13,390	0	Total Non-Statewide
\$5,028,707	\$5,204,205	41	Total Recommended



Fees & Self-generated

Fund	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Fees & Self-Generated	\$175,116	\$175,498	\$175,498	\$177,043	\$175,498	\$0

Professional Services

Amount	Description
This program does not have any funding for Professional Services.	

Other Charges

Amount	Description
Other Charges:	
\$21,000	Maintenance of electronic filing system
\$21,000	SUB-TOTAL OTHER CHARGES
Interagency Transfers:	
\$2,820	Uniform Payroll System (UPS) Fees
\$17,501	Civil Service Fees
\$30,384	Division of Administration - State Printing
\$69,460	Office of Risk Management (ORM) Fees
\$18,818	Capital Park Security
\$139,232	Rent in State-Owned Buildings
\$30,765	Office of Technology Services (OTS)
\$65,489	Telephone Services - Office of Technology Services
\$197,818	Division of Administrative Law
\$828	State Treasury Fees
\$573,115	SUB-TOTAL INTERAGENCY TRANSFERS
\$594,115	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
Acquisitions:	
\$8,818	Replacement of IT equipment
\$8,818	TOTAL ACQUISITIONS
Major Repairs:	
No major repairs	
\$8,818	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Objective: 5621-01 By June 30, 2025, 65% of all reports and registrations are filed electronically.

Children's Budget Link N/A

HR Policies Beneficial to Women and Families Link N/A

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) N/A

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] Percentage of reports and registrations filed electronically	54.19	65	65	65	65



General Performance Indicators

Performance Indicator Name	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals
	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
Number of reports and registrations filed	42,027	44,418	43,212	37,959	43,436
Number of reports and registrations filed electronically	22,001	24,026	25,866	22,893	23,539
Number of reports and registrations filed in paper format	20,026	20,392	17,346	15,066	19,897

Objective: 5621-02 Reduce the delay between the assignment of an investigation and final staff approval of investigative report as a direct result of streamlining the investigation process, requiring conclusion of 75% of non-complex investigations within a period of no more than 120 days by June 30, 2028.

Children's Budget Link N/A

HR Policies Beneficial to Women and Families Link N/A

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) N/A

Performance Indicator Name	Actuals	Initially Appropriated	Existing Standard	Continuation Budget	Executive Budget
	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 24-25
[K] Number of non-complex investigations completed	183	350	350	350	350
[K] Number of non-complex investigations completed by deadline	109	175	175	175	175
[K] Percentage of non-complex investigation reports completed within deadline	59.56	50	50	50	50

General Performance Indicators

Performance Indicator Name	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals
	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
Number of matters referred to investigation	410	187	144	202	196

Objective: 5621-03 Annually increase the number of online presentations available and the number of governmental entities with Ethics Liaisons.

Children's Budget Link N/A

HR Policies Beneficial to Women and Families Link N/A

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) N/A

Performance Indicator Name	Actuals	Initially Appropriated	Existing Standard	Continuation Budget	Executive Budget
	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 24-25
[K] Percentage increase in governmental entities contacted with designated Ethics Liaisons	-4.08	10	10	10	10
[K] Percentage increase in number of online presentations	0	20	20	20	20



General Performance Indicators

Performance Indicator Name	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals
	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
Number of informational presentations	68	59	23	20	37
Number of persons receiving training	5,530	4,280	1,122	1,884	2,178
Number of Governmental Entities contacted	221	106	293	294	282
Number of Governmental Entities with designated Ethics Liaisons	202	65	224	281	195
Number of online presentations	5	5	6	6	6

17-563-State Police Commission

Agency Description

The mission of the State Police Commission is 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.

For additional information see: [Louisiana State Police Commission](#)

Agency Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$773,208	\$774,403	\$774,403	\$817,717	\$814,753	\$40,350
State General Fund by:						
Interagency Transfers	55,000	55,000	55,000	56,326	55,000	0
Fees & Self-generated	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	\$828,208	\$829,403	\$829,403	\$874,043	\$869,753	\$40,350
Expenditures and Request:						
Administration	\$828,208	\$829,403	\$829,403	\$874,043	\$869,753	\$40,350
Total Expenditures	\$828,208	\$829,403	\$829,403	\$874,043	\$869,753	\$40,350
Authorized Positions						
Classified	0	0	0	0	0	0
Unclassified	4	4	4	4	4	0
Total Authorized Positions	4	4	4	4	4	0
Authorized Other Charges Positions	0	0	0	0	0	0



5631-Administration

Program Description

Program Mission

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.

Program Goal(s)

- I. Appeals - ensure that the State Police Service Article, the State Police Commission rules, and the principles of a merit-based system are upheld in the disciplinary and appeals process for all members of the state police service.
- II. Personnel Management - promote effective personnel management practices within the Office of State Police by performing investigations, reviewing contracts, and issuing general circulars and transmittals pertaining to the application and administration of the State Police Service Article and State Police Commission Rules.
- III. Classification and Pay - maintain an equitable and uniform pay system for all state police service officers through creation and allocation of positions, routine review of the pay plan, and meeting with stakeholders to determine the changing organizational needs of the Office of State Police.
- IV. Examining - enable the Office of State Police to meet their unique staffing needs in a timely fashion by hiring and promoting the best qualified applicants through the administration of cadet and promotional exams.

Program Activities

- V. The Administration Program will hear cases promptly by scheduling a hearing or otherwise disposing of 75% of cases within 120 days when the case is ready for a hearing.
- VI. The Administration Program will decide cases promptly by rendering 75% of the decisions within 60 days after the case is submitted for decision.
- VII. The Administration Program will provide cadet eligibility information to the Office of State Police within ten business days of an exam.
- VIII. The Administration Program will provide Certificates of Eligibles of candidates for promotional opportunities within seven business days after a posting closes.

Program Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$773,208	\$774,403	\$774,403	\$817,717	\$814,753	\$40,350
State General Fund by:						
Interagency Transfers	55,000	55,000	55,000	56,326	55,000	0
Fees & Self-generated	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	\$828,208	\$829,403	\$829,403	\$874,043	\$869,753	\$40,350
Expenditures and Request:						
Personnel Services	\$531,410	\$558,982	\$558,982	\$570,569	\$570,569	\$11,587



Program Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Operating Expenses	23,937	28,900	28,900	29,597	28,900	0
Professional Services	192,070	149,075	149,075	192,718	189,125	40,050
Other Charges	80,791	92,446	92,446	81,159	81,159	(11,287)
Acquisitions & Major Repairs	0	0	0	0	0	0
Total Expenditures & Request	\$828,208	\$829,403	\$829,403	\$874,043	\$869,753	\$40,350

Authorized Positions

Classified	0	0	0	0	0	0
Unclassified	4	4	4	4	4	0
Total Authorized Positions	4	4	4	4	4	0
Authorized Other Charges Positions	0	0	0	0	0	0

Source of Funding

This program is funded with State General Fund (Direct) and Interagency Transfers from the Department of Public Safety.

Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$774,403	\$829,403	4	Existing Operating Budget as of 12/01/2023

Statewide Adjustments

\$27,220	\$27,220	0	Civil Service Training Series
\$1,050	\$1,050	0	Group Insurance Rate Adjustment for Active Employees
\$166	\$166	0	Group Insurance Rate Adjustment for Retirees
\$137	\$137	0	Legislative Auditor Fees
\$39	\$39	0	Office of Technology Services (OTS)
\$2,370	\$2,370	0	Related Benefits Base Adjustment
(\$24,078)	(\$24,078)	0	Retirement Rate Adjustment
(\$11,490)	(\$11,490)	0	Risk Management
\$4,859	\$4,859	0	Salary Base Adjustment
\$27	\$27	0	UPS Fees
\$300	\$300	0	Total Statewide

Non-Statewide Adjustments

\$40,050	\$40,050	0	Additional funding for a legal contract due to an increase in appeals.
\$40,050	\$40,050	0	Total Non-Statewide
\$814,753	\$869,753	4	Total Recommended

Professional Services

Amount	Description
\$100,125	Funding for legal representation as special counsel to conduct fair and impartial due process administrative hearings.
\$89,000	Testing development, proctoring, and scoring of promotional exams.
\$189,125	TOTAL PROFESSIONAL SERVICES



Other Charges

Amount	Description
	This program does not have funding for Other Charges.
	Interagency Transfers:
\$15,314	Office of Risk Management (ORM) Fees
\$3,000	Telephone and Data Service - Office of Technology Services
\$10,949	Commodity and Services
\$5,066	Office of Technology Services (OTS)
\$32,308	Rent to Office of Facilities Corporation
\$585	Uniform Payroll System (UPS) Fees
\$13,937	Legislative Auditor Fees
\$81,159	SUB-TOTAL INTERAGENCY TRANSFERS
\$81,159	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
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This program does not have funding for Acquisitions and Major Repairs.

Objective: 5631-01 Hear cases promptly by scheduling a hearing or otherwise disposing of 75% of cases within 120 days when the case is ready for hearing.

Children's Budget Link N/A

HR Policies Beneficial to Women and Families Link N/A

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) N/A

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] Percentage of cases offered a hearing of disposed of within 120 days	100	100	100	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023
Number of cases docketed	Not Applicable	Not Applicable	8	8	9
Number of cases withdrawn	Not Applicable	Not Applicable	0	1	2
Number of hearings conducted	Not Applicable	Not Applicable	2	2	1
Number of cases settled	Not Applicable	Not Applicable	0	0	1



Objective: 5631-02 Decide cases promptly by rendering 75% of the decisions within 60 days after the case is submitted for decision.

Children's Budget Link N/A

HR Policies Beneficial to Women and Families Link N/A

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) N/A

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] Percentage of decisions rendered within 60 days after the case is submitted for decision	100	100	100	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023
Average days to render a decision	Not Applicable	Not Applicable	0	60	60

Objective: 5631-03 Provide cadet eligibility information to the Office of State Police within ten business days of an exam.

Children's Budget Link N/A

HR Policies Beneficial to Women and Families Link N/A

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) N/A

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] Percentage of cadet eligibility information communicated to the Office of State Police within ten business days	100	100	100	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023
Number of cadet applications received	Not Applicable	Not Applicable	79	274	264
Number of applicants eligible to take the cadet exam	Not Applicable	Not Applicable	75	268	250
Number of individuals taking the monthly written exam	Not Applicable	Not Applicable	60	0	0
Number of individuals taking the electronic cadet entrance exam	Not Applicable	Not Applicable	60	186	177

Objective: 5631-04 Provide Certificates of Eligibles of candidates for promotional opportunities within seven business days after a posting closes.

Children's Budget Link N/A

HR Policies Beneficial to Women and Families Link N/A

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) N/A

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] Percentage of certificates of eligibles processed within seven business days after a posting closes	100	100	100	100	100



General Performance Indicators

Performance Indicator Name	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals
	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023
Total number of certificates issued	Not Applicable	Not Applicable	77	84	80
Number of promotional exam applications	Not Applicable	Not Applicable	0	555	422
Number of applicants eligible to take the promotional exam	Not Applicable	Not Applicable	0	552	411

17-565-Board of Tax Appeals

Agency Description

The Board of Tax Appeals (“Board”) is the constitutionally created trial court for tax disputes, an independent tribunal whose statutory mission is to resolve equitably, fairly, expeditiously and independently any state tax dispute between individual, corporate and other taxpayers and state agencies including the Louisiana Department of Revenue, the Louisiana Department of Wildlife and Fisheries, Louisiana Department of Insurance, Louisiana Office of Motor Vehicles, and the Louisiana Department of Health, as mandated by R.S. 47:1401 et. seq. and La. Const. art. V, Sec. 35.

The Board supports the State’s right to collect all taxes to which it is entitled, while at the same time protecting the taxpayers’ right to an inexpensive, convenient, prompt and fair judicial determination, consistent with the provisions of its statutory powers and authority.

As provided by R.S. 47:337.2(A)(1)(c), to provide, in addition to existing judicial remedies, for an impartial, economical, and expeditious forum where a taxpayer may choose to resolve disputes arising under sales and use taxes, occupational license taxes, and occupancy taxes imposed by local taxing authority before the Board of Tax Appeals, an independent tribunal constitutionally created as the trial court for tax disputes, and to provide a uniform remedy for taxpayers appealing assessments or denials or inaction on a refund claim, all for the purpose of promoting uniformity and consistency in the interpretation and application of law governing such taxes.

The goals of the Board of Tax Appeals are:

- I. To hear and resolve in a fair, impartial, prompt and economical manner:
 - a. all appeals filed by taxpayers from assessments imposed by the Louisiana Department of Revenue,
 - b. denials of refund claims by the Louisiana Department of Revenue, and
 - c. claims against the state for monies erroneously paid into the state treasury.
- II. To maintain the integrity and independence of the Board of Tax Appeals. Statutory authority for goals: LA R.S. 47:1401 et. seq. and La. Const. Art. 5, Sec. 35 The Board advances the state outcome goal of transparent, accountable and effective government. The Board of Tax Appeals has two programs: Administrative Program and Local Tax Division Program.

For additional information see: [LaBTA](#)

Agency Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$757,804	\$766,570	\$766,570	\$658,982	\$647,331	(\$119,239)
State General Fund by:						
Interagency Transfers	775,766	741,909	741,909	796,560	807,089	65,180
Fees & Self-generated	246,426	361,375	361,375	362,372	361,361	(14)
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$1,779,996	\$1,869,854	\$1,869,854	\$1,817,914	\$1,815,781	(\$54,073)
Expenditures and Request:						
Administrative	\$1,323,664	\$1,384,662	\$1,384,662	\$1,323,444	\$1,319,487	(\$65,175)
Local Tax Division	456,333	485,192	485,192	494,470	496,294	11,102
Total Expenditures	\$1,779,996	\$1,869,854	\$1,869,854	\$1,817,914	\$1,815,781	(\$54,073)



Agency Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Authorized Positions						
Classified	0	0	0	0	0	0
Unclassified	10	10	10	11	11	1
Total Authorized Positions	10	10	10	11	11	1
Authorized Other Charges Positions	0	0	0	0	0	0



5651-Administrative

Program Authorization

This program is authorized by the following legislation:

- R.S. 47:1401 et. seq.

Program Description

The Board of Tax Appeals (“Board”) is the constitutionally created trial court for tax disputes, an independent tribunal whose statutory mission is to resolve equitably, fairly, expeditiously and independently any state tax dispute between individual, corporate and other taxpayers and state agencies including the Louisiana Department of Revenue, the Louisiana Department of Wildlife and Fisheries, Louisiana Department of Insurance, Louisiana Office of Motor Vehicles, and the Louisiana Department of Health, as mandated by R.S. 47:1401 et. seq. and La. Const. art. V, Sec. 35.

The Board supports the State’s rights to collect all taxes to which it is entitled, while at the same time protecting the taxpayers’ rights to an inexpensive, convenient, prompt and fair judicial determination, consistent with the provisions of its statutory powers and authority.

The goals of the Administrative Program of the Board of Tax Appeals are:

- I. To hear and resolve in a fair, impartial, prompt and economical manner:
 - a. all appeals filed by taxpayers from assessments imposed by the Louisiana Department of Revenue,
 - b. denials of refund claims by the Louisiana Department of Revenue, and
 - c. claims against the state for monies erroneously paid into the state treasury.
- II. To maintain the integrity and independence of the Board of Tax Appeals.

Statutory authority for goals: LA R.S. 47:1401 et. seq.

The Board advances the state outcome goal of transparent, accountable and effective government.

The Board is constitutionally created trial court for tax disputes, an independent tribunal whose statutory activity is to resolve equitably, fairly, expeditiously and independently any state tax dispute between individuals, corporations and other taxpayers and state agencies including the Louisiana Department of Revenue, the Louisiana Department of Wildlife and Fisheries, Louisiana Department of Insurance, Louisiana Office of Motor Vehicles, and the Louisiana Department of Health, as mandated by R.S. 47:1401 et. seq. and La. Const. art. V, Sec. 35.

The Board is entirely independent from the Louisiana Department of Revenue or any other taxing authority. The three board members are appointed by the Governor and confirmed by the Senate.

Hearings are conducted regularly each month. The types of appeals before the Board range from very simple tax issues and small tax amounts (\$5,000,000). The Board’s staff helps taxpayers with information on the appeals procedure, processes appeals and 17-565 — Board of Tax Appeals 565_1000 — Administrative CSER - 50 Executive Budget Supporting Document [FY 2022-2023] 17A - Department of Civil Service pleadings, digitizes hard copies of cases, organizes the cases and performs other daily administrative duties of a state agency.

The Board has the authority to hear appeals from the imposition of the following types of taxes: individual income, corporate income, corporate franchise, excise, severance, sales and use, withholding, motor vehicle, transportation and communication, hazardous waste, inspection and supervision and inventory special fuels. If a taxpayer is aggrieved by an assessment made by the Secretary of the Louisiana Department of Revenue, the taxpayer may file a petition with the Board seeking relief. The case is assigned for hearing, at which time either party may introduce evidence. After hearing the case and considering the record, the law and the evidence, a judgment is rendered by the Board. If the judgment is not appealed by either party within 30 days, it becomes final.

The Board also approves or disapproves claims against the state. If the claim is approved by the Board of Tax Appeals, the legislature is authorized to appropriate funds to pay the claims.

In addition, the Board is authorized to review and approve or disapprove the following: offer of compromise, penalty waiver request, tax lien releases and redetermination of final assessments submitted to it by the Secretary of the Louisiana Department of Revenue. The Board also hears appeals from the Secretary's denial of claims or tax refunds or the refusal to act on claims or refunds.

The Board is authorized by the following statutes to hear the following items:

1. R.S. 47:114(F)(3). Approval of penalty waivers for failure to file annual or final returns of withholding taxes when the penalty exceeds \$25,000.
2. R.S. 47:295(C). Approval of penalty waivers for failure to pay income tax imposed on individuals when the penalty exceeds \$25,000.
3. R.S. 47:303(B)(5)(d). The taxpayer's appeal to the Secretary's refusal to issue certification of title or vehicle registration.
4. R.S. 47:303.1(G). The taxpayer's appeal to the Secretary's denial or revocation of a direct payment number registration.
5. R.S. 47:305.14(C). The taxpayer's appeal to the Secretary's denial of tax exempt status for nonprofit organizations.
6. R.S. 47:305.18(C). The taxpayer's appeal to the Secretary's denial of tax exempt status for fairs, festivals, etc.
7. R.S. 47:305.20(E). The taxpayer's appeal to the Secretary's denial of tax exempt status for commercial fisherman.
8. R.S. 47:205.53(B)(2). The taxpayer's appeal to the Secretary's denial of tax exempt status for sickle cell organizations.
9. R.S. 47:647(B). The taxpayer's appeal to the Secretary's refusal to issue tax credit on third party contracts.
10. R.S. 47:1431 through 47:1438. Issues regarding appeals for redetermination of assessment or for the determination of overpayments, or payment under protest petitions.
11. R.S. 47:1451. Approval of penalty waivers.
12. R.S. 47:1471. Issues regarding alcoholic beverages permits.
13. R.S. 47:1481 through 47:1486. Claims against the state.
14. R.S. 47:1520(B). Approval of penalty waivers for failure to comply with the electronic filing requirements.
15. R.S. 47:1561(3). Regards notice of final assessment advising appeal within specific time.
16. R.S. 47:1565(A), (B), (C), (2), (3). Regards procedures for appealing assessments.
17. R.S. 47:1566(C). Regards procedures to appeal jeopardy assessments.
18. R.S. 47:1567. Regards procedure to appeal assessments and claims in bankruptcy and receiverships. 1
9. R.S. 47:1576(A)(1)(a), (b), (2), (C)(E). Regards procedure to appeal remittance of tax under protest.
20. R.S. 47:1580(A)(3). Regards suspension of prescription.
21. R.S. 47:1621(F). Regards appeals for refunds of overpayments.
22. R.S. 47:1621.1(A). Regards application of overpayment as a credit.
23. R.S. 47:1625. Regards appeals from Secretary's disallowing of refund claims.
24. R.S. 47:1626. Regards Board's findings of overpayment upon appeal.
25. R.S. 47:1688. Regard suspension of gasoline dealers' permits.
26. R.S. 47:1689. Regards appeals on forfeiture of refunds.

27. R.S. 51:1310(C). Regards appeals of denials of refunds for international travelers.

28. R.S. 26:354(1). Regards Board's approvals of waiver of penalty for wholesale dealers of alcoholic beverages.

29. R.S. 26.492(A). Regards Board's approval of waiver of penalty for local gallonage tax on beverages of low alcoholic content.

Program Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$757,804	\$766,570	\$766,570	\$658,982	\$647,331	(\$119,239)
State General Fund by:						
Interagency Transfers	482,767	445,468	445,468	491,313	499,532	54,064
Fees & Self-generated	83,093	172,624	172,624	173,149	172,624	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$1,323,664	\$1,384,662	\$1,384,662	\$1,323,444	\$1,319,487	(\$65,175)
Expenditures and Request:						
Personnel Services	\$1,024,053	\$1,042,613	\$1,042,613	\$1,049,552	\$1,049,552	\$6,939
Operating Expenses	74,764	111,145	111,145	91,013	88,333	(22,812)
Professional Services	45,796	53,000	53,000	54,277	53,000	0
Other Charges	176,389	177,904	177,904	128,602	128,602	(49,302)
Acquisitions & Major Repairs	2,662	0	0	0	0	0
Total Expenditures & Request	\$1,323,664	\$1,384,662	\$1,384,662	\$1,323,444	\$1,319,487	(\$65,175)
Authorized Positions						
Classified	0	0	0	0	0	0
Unclassified	7	7	7	8	8	1
Total Authorized Positions	7	7	7	8	8	1
Authorized Other Charges Positions	0	0	0	0	0	0

Source of Funding

This program is funded with State General Fund (Direct), Interagency Transfers, and Fees and Self-generated Revenues. The Interagency Transfers are from the Department of Revenue. The Fees and Self-generated Revenues are derived from filing fees (\$250 per dispute, charged only on disputes over \$5,000) and from charges for copies of hearing transcripts.

Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$766,570	\$1,384,662	7	Existing Operating Budget as of 12/01/2023

Statewide Adjustments

(\$593)	(\$593)	0	Capitol Park Security
\$0	\$1,622	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$1,034	0	Group Insurance Rate Adjustment for Retirees
\$0	(\$25,000)	0	Non-recur Special Legislative Project
\$0	(\$738)	0	Office of Technology Services (OTS)
\$0	\$8,071	0	Related Benefits Base Adjustment
(\$9,565)	(\$47,825)	0	Rent in State-Owned Buildings



Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
(\$34,599)	(\$34,599)	0	Retirement Rate Adjustment
(\$127)	(\$127)	0	Risk Management
(\$35,538)	\$30,811	0	Salary Base Adjustment
(\$19)	(\$19)	0	UPS Fees
(\$80,441)	(\$67,363)	0	Total Statewide
Non-Statewide Adjustments			
\$0	\$0	1	Converts one (1) Job Appointment to an Unclassified T.O. position.
\$0	\$2,188	0	Increase funding for annual maintenance costs of case management system.
(\$38,798)	\$0	0	Means of financing substitution to utilize additional Interagency Transfers revenue that is expected to be collected in FY 2024- 2025.
(\$38,798)	\$2,188	1	Total Non-Statewide
\$647,331	\$1,319,487	8	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Fees & Self-Generated	\$83,093	\$172,624	\$172,624	\$173,149	\$172,624	\$0

Professional Services

Amount	Description
\$48,000	Legal Services - Legal research and counsel for the Board
\$5,000	Transcription services for the Board
\$53,000	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	This program does not have funding for Other Charges.
Interagency Transfers:	
\$76,140	Rent in State-Owned Buildings
\$8,372	Capital Park Security
\$843	Uniform Payroll System (UPS) Fees
\$10,890	Postage
\$5,983	Office of Risk Management (ORM) Fees
\$12,767	Telephone and Data Service - Office of Technology Services
\$13,607	Office of Technology Services (OTS)
\$128,602	SUB-TOTAL INTERAGENCY TRANSFERS
\$128,602	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
	This program does not have funding for Acquisitions and Major Repairs.



Objective: 5651-01 Process cases and conduct hearings as requested by parties.

Children's Budget Link N/A

HR Policies Beneficial to Women and Families Link N/A

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) N/A

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] Percent of judgments signed 60 days from hearing	95.1	70	70	70	70
[K] Percentage of taxpayer cases processed within 30 days of receipt	88.3	90	90	90	90

Objective: 5651-02 Computerize all docketed cases by scanning files and entering all data in the docketing system, so all case information is in digital form and readily available.

Children's Budget Link N/A

HR Policies Beneficial to Women and Families Link N/A

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) N/A

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[S] Percentage of open cases up-to-date with scanning and entering data in docketing system	100	70	70	70	70
[S] Percentage of closed cases completely scanned and data entered in docketing system	97.72	15	15	15	15

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023
Number of cases filed and docketed	997	832	1,510	864	758
Number of Collection Division cases filed, docketed and resolved without a hearing	333	213	410	148	368
Number of claims appealed to appellate court	1	4	7	3	8
Number of waivers, compromises, and lien releases filed	13	0	0	17	55



5652-Local Tax Division

Program Authorization

This program is authorized by the following legislation:

- R.S. 36:53(J) and R.S. 36:801(A)

Program Description

The mission of the Local Tax Division of the Board of Tax Appeals is:

As provided by R.S. 47:337.2(A)(1)(c), to provide, in addition to existing judicial remedies, for an impartial, economical, and expeditious forum where a taxpayer may choose to resolve disputes arising under sales and use taxes, occupational license taxes, and occupancy taxes imposed by local taxing authority before the Board of Tax Appeals, an independent tribunal constitutionally created as the trial court for tax disputes, and to provide a uniform remedy for taxpayers appealing assessments or denials or inaction on a refund claim, all for the purpose of promoting uniformity and consistency in the interpretation and application of law governing such taxes.

The goals of the Local Tax Division of the Board of Tax Appeals are:

- I. To hear and resolve in a fair, impartial, prompt and economical manner:
 - a. all appeals filed by taxpayers from assessments imposed by the local taxing authorities,
 - b. denials of refund claims by the local taxing authorities.

II. To maintain the integrity and independence of the Local Tax Division of the Board of Tax Appeals.

Statutory authority for goals: LA R.S. 47:1401 et. seq. The Program Activity is: As provided by R.S. 47:337.2(A)(1)(c), to provide, in addition to existing judicial remedies, for an impartial, economical, and expeditious forum where a taxpayer may choose to resolve disputes arising under sales and use taxes imposed by a local taxing authority before the Board of Tax Appeals, an independent tribunal constitutionally created as the trial court for tax disputes, and to provide a uniform remedy for taxpayers appealing assessments or denials or inaction on a refund claim, all for the purpose of promoting uniformity and consistency in the interpretation and application of law governing such taxes.

Program Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	292,999	296,441	296,441	305,247	307,557	11,116
Fees & Self-generated	163,333	188,751	188,751	189,223	188,737	(14)
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$456,333	\$485,192	\$485,192	\$494,470	\$496,294	\$11,102
Expenditures and Request:						
Personnel Services	\$354,584	\$367,488	\$367,488	\$380,082	\$380,082	\$12,594
Operating Expenses	60,916	57,567	57,567	59,198	57,810	243
Professional Services	9,460	22,000	22,000	22,531	22,000	0
Other Charges	30,350	38,137	38,137	32,659	36,402	(1,735)
Acquisitions & Major Repairs	1,023	0	0	0	0	0
Total Expenditures & Request	\$456,333	\$485,192	\$485,192	\$494,470	\$496,294	\$11,102



Program Budget Summary

	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Authorized Positions						
Classified	0	0	0	0	0	0
Unclassified	3	3	3	3	3	0
Total Authorized Positions	3	3	3	3	3	0
Authorized Other Charges Positions	0	0	0	0	0	0

Source of Funding

This program is funded with Interagency Transfers and Fees and Self-generated revenues. The Interagency Transfers are from the Department of Revenue from a reduction in distributions of local use tax to parish collectors. The Fees and Self-generated Revenues are from local cases filed with the board pursuant to the Uniform Local Sales Tax Code.

Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$0	\$485,192	3	Existing Operating Budget as of 12/01/2023
Statewide Adjustments			
\$0	(\$66)	0	Capitol Park Security
\$0	\$549	0	Group Insurance Rate Adjustment for Active Employees
\$0	(\$82)	0	Office of Technology Services (OTS)
\$0	\$2,636	0	Related Benefits Base Adjustment
\$0	(\$5,314)	0	Rent in State-Owned Buildings
\$0	(\$14)	0	Risk Management
\$0	\$9,409	0	Salary Base Adjustment
\$0	(\$2)	0	UPS Fees
\$0	\$7,116	0	Total Statewide
Non-Statewide Adjustments			
\$0	\$243	0	Increase funding for annual maintenance costs of case management system.
\$0	\$3,743	0	Increase funding for projected postage expenditures.
\$0	\$3,986	0	Total Non-Statewide
\$0	\$496,294	3	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2022-2023	Enacted FY2023-2024	Existing Operating Budget (EOB) as of 12/01/23	Continuation FY 2024-2025	Recommended FY 2024-2025	Total Recommended Over/(Under) EOB
Fees & Self-Generated	\$163,333	\$188,751	\$188,751	\$189,223	\$188,737	(\$14)

Professional Services

Amount	Description
\$17,000	Legal Services - Legal research and counsel for the Board
\$5,000	Transcription services for the Local Tax Division
\$22,000	TOTAL PROFESSIONAL SERVICES



Other Charges

Amount	Description
	This program does not have funding for Other Charges.
	Interagency Transfers:
\$19,719	Rent in State-Owned Buildings
\$930	Capital Park Security
\$1,264	Office of Risk Management (ORM) Fees
\$11,490	Postage
\$1,286	Telephone and Data Service - Office of Technology Services
\$1,620	Office of Technology Services (OTS)
\$93	Uniform Payroll System (UPS) Fees
\$36,402	SUB-TOTAL INTERAGENCY TRANSFERS

Acquisitions and Major Repairs

Amount	Description
	This program does not have funding for Acquisitions and Major Repairs.

Objective: 5652-01 Issue docket numbers, issue service and conduct hearings on petitions filed in Local Tax Division in an efficient manner.

Children's Budget Link N/A

HR Policies Beneficial to Women and Families Link N/A

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) N/A

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[K] Percentage of taxpayer cases processed within 15 days of receipt	100	90	90	90	90
[K] Percentage of judgments signed within 60 days of hearing	38.9	75	75	75	75

Objective: 5652-02 Scan all cases and enter data in docketing system for cases filed in the Local Tax Division, so all case information is digitized and readily available.

Children's Budget Link N/A

HR Policies Beneficial to Women and Families Link N/A

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) N/A

Performance Indicator Name	Actuals FY 22-23	Initially Appropriated FY 23-24	Existing Standard FY 23-24	Continuation Budget FY 24-25	Executive Budget FY 24-25
[S] Percent of open cases scanned and data entered in docketing system	100	95	95	95	95
[S] Percent of closed cases scanned and data entered in docketing system	100	90	90	90	90

