

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 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$8,118,754	\$6,490,791	\$6,490,791	\$5,984,040	\$5,902,469	(\$588,322)
State General Fund by:						
Interagency Transfers	14,545,831	15,540,662	15,540,662	16,721,237	17,011,074	1,470,412
Fees & Self-generated	1,443,403	5,660,651	5,660,651	4,213,031	4,168,763	(1,491,888)
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$24,107,988	\$27,692,104	\$27,692,104	\$26,918,308	\$27,082,306	(\$609,798)
Expenditures and Request:						
State Civil Service	\$14,047,460	\$15,117,707	\$15,117,707	\$15,626,459	\$15,468,885	\$351,178
Municipal Fire and Police Civil Service	2,563,341	4,684,658	4,684,658	3,219,505	3,182,234	(1,502,424)
Ethics Administration	4,910,388	5,204,205	5,204,205	5,332,939	5,226,472	22,267
State Police Commission	851,333	869,753	869,753	882,825	906,495	36,742
Board of Tax Appeals	1,735,467	1,815,781	1,815,781	1,856,580	2,298,220	482,439
Total Expenditures	\$24,107,988	\$27,692,104	\$27,692,104	\$26,918,308	\$27,082,306	(\$609,798)
Authorized Positions						
Classified	164	167	167	167	167	0
Unclassified	14	15	15	15	17	2
Total Authorized Positions	178	182	182	182	184	2
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 and 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. Operations:
 - o Compensation - Establish and maintain a uniform classification system that accurately reflects jobs duties of classified employees as the work performed by state government continuously evolves while additionally administering the compensation system through developing and implementing compensation practices that can be adapted to meet agencies' unique needs within the limits of a uniform pay plan structure.
 - o The Talent Acquisition and Workforce Development- provide processes and policies that enable state agency managers to fill vacant positions with highly qualified applicants through a modern and efficient statewide hiring framework process and in accordance with legal and professional standards.
 - o HR Program Support - provide effective and efficient consultation to state agency partners regarding Civil Service Rules, state and federal laws, and human resources policies and procedures while strategically addressing workforce needs, challenges and opportunities within the state's classified human resources program. 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 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	13,674,489	14,678,573	14,678,573	15,172,062	15,019,215	340,642
Fees & Self-generated	372,971	439,134	439,134	454,397	449,670	10,536
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$14,047,460	\$15,117,707	\$15,117,707	\$15,626,459	\$15,468,885	\$351,178
Expenditures and Request:						
Administrative	\$14,047,460	\$15,117,707	\$15,117,707	\$15,626,459	\$15,468,885	\$351,178
Total Expenditures	\$14,047,460	\$15,117,707	\$15,117,707	\$15,626,459	\$15,468,885	\$351,178
Authorized Positions						
Classified	103	105	105	105	105	0
Unclassified	0	0	0	0	0	0
Total Authorized Positions	103	105	105	105	105	0
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

Program Mission:

To provide state agencies with an effective human resources system that ensures quality service and accountability to the public interest by maintaining a balance between discretion and control, making that balance flexible enough to match the rapidly changing environment in which government operates, and to maintain the official personnel records of the state. Additionally, to promote effective human resource management throughout state government by developing, implementing, and evaluating systems for job evaluation, pay, employment, promotion and personnel management and by administering these systems through rules, policies and practices that encourage wise utilization of the state's financial and human resources.

Program Goals:

Provide effective Human Resources (HR) leadership driven by policies that effect transparent and accountable HR practices; resulting in employers having the key tools and skills needed to ensure that employees are empowered and equipped to accomplish the organization's desired outcomes and goals, as achieved through individual Section/Activity goals. [Louisiana Constitution, Article X Section 6]

Program Activities:

- The Executive Activity manages the Louisiana merit system through the State Civil Service Commission and also provides the operational functions that include the Accounting, Budgeting, Human Resources, Performance Planning, Procurement, Mail and Property Control for the Department of State Civil Service and the Civil Service Commission. Some of these operational functions are provided to the Division of Administrative Law, Ethics Administration and Municipal Fire and Police.
- The Appeals Activity provides referees and administrative support staff to hear and decide employee appeals filed under Article X, Part I of the Louisiana Constitution.
- The Management Information System Activity provides the technology necessary for managing information on the state's workforce as required by the Article X of the Louisiana Constitution and Louisiana Revised Statutes.
- The Learning, Performance, & Culture Activity provides 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.
- The Compliance & Audit Activity monitors and evaluates 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.
- The Testing & Recruiting Activity provides 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.

OPERATIONS

- The Compensation Division establishes and maintains a uniform classification system that accurately reflects jobs duties of classified employees as the work performed by state government continuously evolves while additionally administering the compensation system through developing and implementing compensation practices that can be adapted to meet agencies' unique needs within the limits of a uniform pay plan structure.
- The Talent Acquisition and Workforce Development Division provides processes and policies that enable state agency managers to fill vacant positions with highly qualified applicants through a modern and efficient statewide hiring framework process and in accordance with legal and professional standards.
- The HR Program Support Division provides effective and efficient consultation to state agency partners regarding Civil Service Rules, state and federal laws, and human resources policies and procedures while strategically addressing workforce needs, challenges and opportunities within the state's classified human resources programs.

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

Program Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	13,674,489	14,678,573	14,678,573	15,172,062	15,019,215	340,642
Fees & Self-generated	372,971	439,134	439,134	454,397	449,670	10,536
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$14,047,460	\$15,117,707	\$15,117,707	\$15,626,459	\$15,468,885	\$351,178
Expenditures and Request:						
Personnel Services	\$12,608,310	\$13,189,606	\$13,189,606	\$13,663,181	\$13,534,970	\$345,364
Operating Expenses	639,536	1,053,736	1,053,736	1,088,790	1,066,239	12,503
Professional Services	0	30,000	30,000	30,642	30,000	0
Other Charges	768,139	843,205	843,205	841,246	835,076	(8,129)
Acquisitions & Major Repairs	31,475	1,160	1,160	2,600	2,600	1,440
Total Expenditures & Request	\$14,047,460	\$15,117,707	\$15,117,707	\$15,626,459	\$15,468,885	\$351,178
Authorized Positions						
Classified	103	105	105	105	105	0
Unclassified	0	0	0	0	0	0
Total Authorized Positions	103	105	105	105	105	0
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	\$15,117,707	105	Existing Operating Budget as of 12/01/2024
Statewide Adjustments			
\$0	\$9,387	0	Acquisitions & Major Repairs
\$0	(\$128,211)	0	Attrition Adjustment
\$0	\$1,783	0	Capitol Park Security
\$0	\$42,152	0	Civil Service Training Series
\$0	\$35,827	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$27,302	0	Group Insurance Rate Adjustment for Retirees
\$0	\$4,142	0	Legislative Auditor Fees
\$0	\$339,157	0	Market Rate Classified
\$0	(\$1,160)	0	Non-Recurring Acquisitions & Major Repairs
\$0	(\$226)	0	Office of State Procurement
\$0	(\$6,170)	0	Office of Technology Services (OTS)
\$0	\$106,733	0	Related Benefits Base Adjustment
\$0	(\$3,750)	0	Rent in State-Owned Buildings
\$0	(\$130,377)	0	Retirement Rate Adjustment
\$0	(\$2,830)	0	Risk Management
\$0	\$52,781	0	Salary Base Adjustment
\$0	(\$1,078)	0	UPS Fees
\$0	\$345,462	0	Total Statewide
Non-Statewide Adjustments			
\$0	\$5,716	0	Increase in rent for the Training and Recruiting Center located in the Louisiana Agriculture building.
\$0	\$5,716	0	Total Non-Statewide
\$0	\$15,468,885	105	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Fees & Self-generated Revenues	\$372,971	\$439,134	\$439,134	\$454,397	\$449,670	\$10,536

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:	
\$5,363	Production Support Services (PSS): mail and printing
\$118,893	Office of Telecommunications Management- telephone and data services
\$58,189	Capitol Park Security Fees
\$45,605	Legislative Auditor Fees
\$57,667	Office of Risk Management (ORM) Fees
\$662	Office of State Procurement (OSP) Fees



Other Charges

Amount	Description
\$97,478	Office of Technology Services (OTS) Fees
\$421,245	Rent in State-owned buildings
\$8,174	Uniform Payroll System (UPS) Fees
\$21,800	Transfers to other state agencies
\$835,076	SUB-TOTAL INTERAGENCY TRANSFERS
\$835,076	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
	Acquisitions:
\$2,600	Replacement equipment
\$2,600	TOTAL ACQUISITIONS
	Major Repairs:
	No major repairs
\$2,600	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 N/A

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

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[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 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Number of classified state employees (FTE) as of June 30	38,129	36,827	71,084.32	36,863.26	37,123.13
Number of unclassified state employees (FTE) as of June 30	24,329	24,697	47,839.56	24,353.38	24,842.46
Overall turnover rate in the entire classified service	62.08	68.52	18.42	18.69	19.8
Ratio of State Civil Service staff to classified employees (one employee per value)	401	744	376	386	386.93



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 N/A

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

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Percentage of cases offered a hearing or disposed of within 90 days	100	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 N/A

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

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Percentage of decisions rendered within 60 days	87.5	85	85	85	85

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Number of incoming appeals	125	95	67	86	63
Number of final dispositions	48	106	72	115	73
Cases pending as of June 30	72	46	55	38	28

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 N/A

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

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Percentage of data requests provided within prescribed timeframe	100	100	100	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Average turnaround time in days for data requests	1	1	1	1	1
Average response time in days for internal IT support requests	0.08	0.39	0.04	0.02	0.01



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 N/A

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

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[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 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Number of mandatory courses offered at key locations throughout the State	65	179	207	129	223
Number of students in web-based courses	156,776	148,398	174,319	196,929	168,795
Number of agency specific deliverables developed	6	0	0	0	10
Number of students in Preventing Sexual Harassment web	55,934	51,699	58,009	53,896	41,910
Number of students in PSH for Supervisors web-based courses	Not Available	Not Available	12,482	10,616	9,640
Number of students instructed via classroom facilitation	2,956	2,236	3,186	2,957	4,260
Number of instructor led courses offered	203	185	266	197	301

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 N/A

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

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Percentage of SCS Compliance Audits Conducted	100	100	100	100	100
[K] Percentage of monthly data quality reports conducted	100	100	100	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Number of SCS Compliance Audits conducted	26	46	48	51	46
Number of investigations conducted	32	22	13	18	6



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 N/A

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

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Number of targeted recruiting events/activities attended and/or coordinated	52	25	25	25	25

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Number of tests administered	9,622	7,145	6,671	6,371	3,180

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 N/A

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

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[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 N/A

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

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[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 N/A

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

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Percentage of classified job specifications reviewed annually	56.04	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 N/A

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

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Percentage of classified eligible lists returned to agencies within prescribed turnaround timeframe	99.42	90	90	90	90

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Number of applicants	520,677	338,556	525,590	291,735	347,800
Number of job postings	8,839	9,526	26,612	15,397	13,843
Number of salary surveys completed or reviewed	74	83	144	53	58

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 N/A

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

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[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 Fire-fighter 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](#)

Statement of Agency Strategy for Development of Human Resource Policies that are Helpful and Beneficial to Women and Families:

The Office of State Examiner, Municipal Fire and Police has adopted a policy which addresses responsible leave management. This special policy encourages responsible usage, a condition which we hope will improve the efficiency of service to those served by this office. The policy is intended to encourage advance leave planning, so that we may more efficiently meet work demands while also allowing employees to have needed time away from the office. The agency is sensitive to the needs and concerns associated with family care situations. The Office of State Examiner has also adopted a Family and Medical Leave policy which provides for leave of absence in accordance with the provisions of the Family and Medical Leave Act of 1993.

Agency Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$1,799,999	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0



Agency Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Fees & Self-generated	763,342	4,684,658	4,684,658	3,219,505	3,182,234	(1,502,424)
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$2,563,341	\$4,684,658	\$4,684,658	\$3,219,505	\$3,182,234	(\$1,502,424)
Expenditures and Request:						
Administrative	\$2,563,341	\$4,684,658	\$4,684,658	\$3,219,505	\$3,182,234	(\$1,502,424)
Total Expenditures	\$2,563,341	\$4,684,658	\$4,684,658	\$3,219,505	\$3,182,234	(\$1,502,424)
Authorized Positions						
Classified	20	21	21	21	21	0
Unclassified	0	0	0	0	0	0
Total Authorized Positions	20	21	21	21	21	0
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 Fire-fighter 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 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$1,799,999	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	763,342	4,684,658	4,684,658	3,219,505	3,182,234	(1,502,424)
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$2,563,341	\$4,684,658	\$4,684,658	\$3,219,505	\$3,182,234	(\$1,502,424)
Expenditures and Request:						
Personnel Services	\$2,182,603	\$2,465,316	\$2,465,316	\$2,475,386	\$2,475,386	\$10,070
Operating Expenses	183,986	281,171	431,171	440,398	431,171	0



Program Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Professional Services	74,999	1,820,000	1,670,000	229,138	193,400	(1,476,600)
Other Charges	82,257	76,003	76,003	74,583	82,277	6,274
Acquisitions & Major Repairs	39,495	42,168	42,168	0	0	(42,168)
Total Expenditures & Request	\$2,563,341	\$4,684,658	\$4,684,658	\$3,219,505	\$3,182,234	(\$1,502,424)

Authorized Positions

Classified	20	21	21	21	21	0
Unclassified	0	0	0	0	0	0
Total Authorized Positions	20	21	21	21	21	0
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
\$0	\$4,684,658	21	Existing Operating Budget as of 12/01/2024

Statewide Adjustments

\$0	\$137	0	Civil Service Fees
\$0	\$13,461	0	Civil Service Training Series
\$0	\$7,486	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$3,274	0	Group Insurance Rate Adjustment for Retirees
\$0	\$52,480	0	Market Rate Classified
\$0	(\$42,168)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$7,557	0	Office of Technology Services (OTS)
\$0	(\$21,303)	0	Related Benefits Base Adjustment
\$0	(\$25,022)	0	Retirement Rate Adjustment
\$0	(\$1,253)	0	Risk Management
\$0	(\$20,306)	0	Salary Base Adjustment
\$0	(\$167)	0	UPS Fees
\$0	(\$25,824)	0	Total Statewide

Non-Statewide Adjustments

\$0	(\$1,476,600)	0	Reduces one-time funding for the development of a new database.
\$0	(\$1,476,600)	0	Total Non-Statewide
\$0	\$3,182,234	21	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Municipal Fire and Police Civ Ser Oper Dedicated Fund Acct	\$763,342	\$4,684,658	\$4,684,658	\$3,219,505	\$3,182,234	(\$1,502,424)



Professional Services

Amount	Description
\$178,400	Funding for data base system
\$15,000	Legal service contract
\$193,400	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:
\$9,919	Civil Service Fees
\$10,945	Office of Risk Management (ORM) Fees
\$16,869	Office of Telecommunications Management- telephone and data services
\$43,301	Office of Technology Services (OTS) Fees
\$1,243	Uniform Payroll System (UPS) Fees
\$82,277	SUB-TOTAL INTERAGENCY TRANSFERS
\$82,277	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
	This program does not have funding for 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 Not Applicable

HR Policies Beneficial to Women and Families Link The Office of State Examiner has adopted a policy which addresses responsible leave management and unplanned absences. This special policy encourages responsible usage, a condition which we hope will improve the efficiency of service to those served by this office. The policy is intended to encourage advance leave planning, so that we may more efficiently meet work demands while also allowing employees to have needed time away from the office. The Office of State Examiner is sensitive to the needs and concerns associated with family care situations, and for this reason unforeseen family care issues (that is, absences which could not have been reasonably anticipated) which require employees to be absent from work have been excluded as unplanned absence. Such family care issues include doctor's appointments for, or a sudden illness of a child or other family member for whom the employee is responsible. The Office of State Examiner has also adopted a Family and Medical Leave policy which provides for leave of absence in accordance with the provisions of the Family and Medical Leave Act of 1993.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) 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 positions 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 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Average number of days from date of test to date scores are mailed.	7	7	7	7	7
[S] Percent of eligibility lists provided within 30 days from date of exam to date scores are mailed.	100	98	98	98	98
[S] Percent of tests administered within 90 days from receipt of board approved applicants to date of exam.	100	96	96	96	96
[K] Number of lists of exam results submitted within 30 days or less.	490	400	400	400	400
[K] Number of tests administered within 90 days of received board approved applicants.	493	350	350	350	350

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Number of exams requested.	575	358	239	562	697
Number of examinations administered.	499	584	528	591	493
Number of new validation studies conducted for customized exams.	44	117	127	118	99
Number of customized exams developed for administration.	215	224	233	299	247
Number of candidates tested.	3,685	5,050	3,016	2,903	2,619
Total number of eligibility lists submitted for certification by civil service boards.	499	551	402	571	490
Number of validation studies completed on current standard exams.	0	0	7	0	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 Not Applicable

HR Policies Beneficial to Women and Families Link Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) Not Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Number of regional examinations and special request examinations administered for entrance classes.	46	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 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Number of applicants applied for statewide exam.	Not Applicable	Not Applicable	1,907	1,292	1,515
Number of candidates tested for statewide exam.	Not Applicable	3,854	760	413	524
Number of applicants applied for online entry level exam.	Not Applicable	Not Applicable	16,290	3,364	3,833
Number of candidates tested for online entry level exam.	0	0	1,263	1,653	1,700

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 23-24	Appropriated	Standard	Budget	Budget
	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
[K] Average number of working days to respond to written requests for guidance.	1	1	1	1	1
[S] Number of potential jurisdictions to which the law applies and with whom contact has been initiated by the OSE.	6	3	3	3	3
[S] Number of lists of approved promotional candidates verified for compliance with civil service law.	359	200	200	200	200
[S] Number of revisions to classification plans recommended for adoption by civil service boards.	28	75	75	75	75
[S] Number of revisions to board rules recommended for adoption by civil service boards.	90	20	20	20	20
[S] Percentage of survey respondents indicating satisfaction with website resources.	99.5	98	98	98	98
[S] Number of lists of approved competitive candidates verified for compliance with civil service law.	221	150	150	150	150
[K] Number of reviews to current and proposed classification descriptions.	505	150	150	150	150
[K] Number of reviews to current and proposed board rules.	220	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 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Number of jurisdictions in Municipal Fire and Police Civil Service System.	146	145	145	145	145
Number of covered employees in MFPCS System.	9,032	9,082	9,120	9,018	9,182
Cost per covered employee within MFPCS System.	238.07	254.05	\$259	280.94	271.55
Number of civil service minutes reviewed.	788	821	708	810	855
Number of individuals trained through seminars or individual orientations.	97	218	479	199	339
Number of visitors annually to agency website.	78,404	117,120	105,965	105,897	110,085
Per capita cost for providing qualified eligibles in jurisdictions covered by MFPCS System.	0.81	0.87	0.85	0.92	0.89
Number of advisory telephone calls.	6,958	7,008	8,083	9,826	8,145



General Performance Indicators

Performance Indicator Name	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals
	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Number of letters written providing information/advice.	198	2,681	2,529	2,807	674
Number of jurisdictions added for which civil service boards have sworn in.	3	3	3	0	2
Number of personnel action forms received.	6,002	6,427	7,392	8,437	8,421
Number of resources distributed.	197	2,339	3,159	3,511	2,361
Number of personnel action forms (PAFs) reviewed for compliance with civil service law.	5,811	5,240	9,647	8,145	9,200
Number of PAFs returned to jurisdictions for correction because of errors in applications of civil service law	124	65	145	153	259



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 Goals

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.

Statement of Agency Strategies for Development of Human Resource Policies that are Helpful and Beneficial to Women and Families:

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 2023-2024	Enacted FY 2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$4,742,852	\$5,028,707	\$5,028,707	\$5,156,069	\$5,050,974	\$22,267
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	167,536	175,498	175,498	176,870	175,498	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$4,910,388	\$5,204,205	\$5,204,205	\$5,332,939	\$5,226,472	\$22,267
Expenditures and Request:						
Administrative	\$4,910,388	\$5,204,205	\$5,204,205	\$5,332,939	\$5,226,472	\$22,267
Total Expenditures	\$4,910,388	\$5,204,205	\$5,204,205	\$5,332,939	\$5,226,472	\$22,267
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

5621-Administrative

Program Authorization

The Ethics Administration Program (EAP) provides staff support to the Board of Ethics. LSA-R.S. 42:1101, et seq., establishes the Code of Governmental Ethics and creates the Board of Ethics. LSA-R.S. 18:1481, et seq., establishes the Campaign Finance Disclosure Act and designates the Board of Ethics to administer the provisions thereof. LSA-R.S. 24:50, et seq. establishes the Legislative Lobbyist Registration and Disclosure Act and provides for the enforcement thereof by the Board of Ethics. LSA-R.S. 49:71, et seq., establishes the Executive Branch Lobbyist Registration and Disclosure Act and provides for the enforcement thereof by the Board of Ethics. LSA-R.S. 33:9661, et seq. establishes the Local Lobbyist Registration and Disclosure Act and provides for enforcement thereof by the Louisiana Board of Ethics.

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**-The Ethics Administration Program 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. The Board of Ethics renders advisory opinions and conducts investigations with respect to the aforementioned laws. The Board makes available for viewing, via its website, disclosure reports filed. Furthermore, the Board of Ethics provides training and education opportunities regarding the laws under its jurisdiction. The Administrative Support Activity provides support services for the Louisiana Board of Ethics, as well for the staff to perform the core functions of the Board.
- **Compliance:** R.S. 42:1141, et seq., provides for the procedure whereby the Board can refer a matter to investigation. Complaints as to potential violations of the Code of Governmental Ethics, Campaign Finance Disclosure Act, and the Lobbyist Disclosure Acts are received and considered by the Board of Ethics at its scheduled monthly meetings. If the Board decides to explore the allegations in the complaint, they refer the matter to investigation and the staff of the Ethics Administration Program conducts the confidential investigation. Furthermore, numerous disclosure reports are filed with the Board of Ethics, including, but not limited to, campaign finance disclosure reports by candidates, political committees, and other persons participating in elections; political committee registrations, lobbyist registrations and expenditure reports; and personal financial disclosure reports by elected officials, certain state employees and certain members of board and commissions. If a candidate, lobbyist, or person required to file a report does not timely file a report or does not file a report, late fees and penalties are imposed. If the reports are not filed, an order is issued. If the late fees are not paid and the delays for appeals and waivers have expired, the final orders are transferred to the Attorney General's Office for collection.



- **Training:** During the 2007 legislative session and thereafter, provisions were enacted to require all public servants and lobbyists to receive mandatory annual training on the provisions of the Ethics Code. Furthermore, training is required of elected officials on the campaign finance laws and of lobbyists on the lobbying and conflicts of interest laws. Additionally, there is a requirement that agency heads and political subdivisions designate a person to serve as a liaison between the Ethics Administration Program and their agency. Not only does the law require the Ethics Administration Program to provide opportunities to receive such training, but to also track individuals' compliance with the law.

Program Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$4,742,852	\$5,028,707	\$5,028,707	\$5,156,069	\$5,050,974	\$22,267
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	167,536	175,498	175,498	176,870	175,498	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$4,910,388	\$5,204,205	\$5,204,205	\$5,332,939	\$5,226,472	\$22,267
Expenditures and Request:						
Personnel Services	\$3,987,086	\$4,298,651	\$4,298,651	\$4,441,459	\$4,441,459	\$142,808
Operating Expenses	162,075	302,621	302,621	309,864	295,222	(7,399)
Professional Services	0	0	0	0	0	0
Other Charges	753,076	594,115	594,115	581,616	489,791	(104,324)
Acquisitions & Major Repairs	8,150	8,818	8,818	0	0	(8,818)
Total Expenditures & Request	\$4,910,388	\$5,204,205	\$5,204,205	\$5,332,939	\$5,226,472	\$22,267
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
\$5,028,707	\$5,204,205	41	Existing Operating Budget as of 12/01/2024
Statewide Adjustments			
\$7,901	\$7,901	0	Acquisitions & Major Repairs
(\$95,461)	(\$95,461)	0	Administrative Law Judges
(\$565)	(\$565)	0	Capitol Park Security
\$2,800	\$2,800	0	Civil Service Fees
\$14,287	\$14,287	0	Civil Service Training Series



Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$11,975	\$11,975	0	Group Insurance Rate Adjustment for Active Employees
\$2,906	\$2,906	0	Group Insurance Rate Adjustment for Retirees
\$122,918	\$122,918	0	Market Rate Classified
(\$8,818)	(\$8,818)	0	Non-Recurring Acquisitions & Major Repairs
\$836	\$836	0	Office of Technology Services (OTS)
(\$8,672)	(\$8,672)	0	Related Benefits Base Adjustment
(\$1,043)	(\$1,043)	0	Rent in State-Owned Buildings
(\$43,937)	(\$43,937)	0	Retirement Rate Adjustment
(\$9,975)	(\$9,975)	0	Risk Management
\$27,395	\$27,395	0	Salary Base Adjustment
(\$828)	(\$828)	0	State Treasury Fees
(\$88)	(\$88)	0	UPS Fees
\$21,631	\$21,631	0	Total Statewide
Non-Statewide Adjustments			
\$25,636	\$25,636	0	Provides per-diem and travel funding for four (4) additional board members that will be added to the Board of Ethics January 1, 2025, per Act 591 of the 2024 Regular Legislative Session. This will bring the total number of board members to 15.
(\$25,000)	(\$25,000)	0	Reduces operating expenditures identified through review of expenditures, savings and efficiencies.
\$636	\$636	0	Total Non-Statewide
\$5,050,974	\$5,226,472	41	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Fees & Self-generated Revenues	\$167,536	\$175,498	\$175,498	\$176,870	\$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:	
\$30,384	Production Support Services (PSS): mail and printing
\$65,489	Office of Telecommunications Management- telephone and data services
\$102,357	Administrative Law Judges
\$18,253	Capital Park Security Fees
\$20,301	Civil Service Fees
\$59,485	Office of Risk Management (ORM) Premiums
\$31,601	Office of Technology Services (OTS) Fees
\$138,189	Rent in State-Owned Buildings
\$2,732	Uniform Payroll System (UPS) Fees
\$468,791	SUB-TOTAL INTERAGENCY TRANSFERS
\$489,791	TOTAL OTHER CHARGES



Acquisitions and Major Repairs

Amount	Description
This program does not have funding for 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 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Percentage of reports and registrations filed electronically	56.46	65	65	65	65

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Number of reports and registrations filed	44,418	43,212	37,959	43,436	48,595
Number of reports and registrations filed electronically	24,026	25,866	22,893	23,539	27,439
Number of reports and registrations filed in paper format	20,392	17,346	15,066	19,897	21,156

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 FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Number of non-complex investigations completed	196	350	350	350	350
[K] Number of non-complex investigations completed by deadline	71	175	175	175	175
[K] Percentage of non-complex investigation reports completed within deadline	36.22	50	50	50	50

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Number of matters referred to investigation	187	144	202	196	256



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 FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Percentage increase in governmental entities contacted with designated Ethics Liaisons	6.67	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 FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Number of informational presentations	59	23	20	37	24
Number of persons receiving training	4,280	1,122	1,884	2,178	2,322
Number of Governmental Entities contacted	106	293	294	282	208
Number of Governmental Entities with designated Ethics Liaisons	65	224	281	195	208
Number of online presentations	5	6	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.

Agency Goals

- 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

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

Agency Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$809,333	\$814,753	\$814,753	\$826,648	\$851,495	\$36,742
State General Fund by:						
Interagency Transfers	42,000	55,000	55,000	56,177	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	\$851,333	\$869,753	\$869,753	\$882,825	\$906,495	\$36,742
Expenditures and Request:						
Administration	\$851,333	\$869,753	\$869,753	\$882,825	\$906,495	\$36,742
Total Expenditures	\$851,333	\$869,753	\$869,753	\$882,825	\$906,495	\$36,742
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 Authorization

Louisiana Constitution Article 10 Section 43

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

- a. 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.
- b. The Administration Program will decide cases promptly by rendering 75% of the decisions within 60 days after the case is submitted for decision.
- c. The Administration Program will provide cadet eligibility information to the Office of State Police within ten business days of an exam.
- d. 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 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$809,333	\$814,753	\$814,753	\$826,648	\$851,495	\$36,742
State General Fund by:						
Interagency Transfers	42,000	55,000	55,000	56,177	55,000	0
Fees & Self-generated	0	0	0	0	0	0
Statutory Dedications	0	0	0	0	0	0



Program Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$851,333	\$869,753	\$869,753	\$882,825	\$906,495	\$36,742

Expenditures and Request:

Personnel Services	\$562,394	\$570,569	\$570,569	\$574,492	\$574,492	\$3,923
Operating Expenses	25,163	28,900	28,900	29,519	30,900	2,000
Professional Services	184,075	189,125	187,035	206,412	209,447	22,412
Other Charges	79,701	81,159	83,249	72,402	91,656	8,407
Acquisitions & Major Repairs	0	0	0	0	0	0
Total Expenditures & Request	\$851,333	\$869,753	\$869,753	\$882,825	\$906,495	\$36,742

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
\$814,753	\$869,753	4	Existing Operating Budget as of 12/01/2024
Statewide Adjustments			
\$1,303	\$1,303	0	Group Insurance Rate Adjustment for Active Employees
\$194	\$194	0	Group Insurance Rate Adjustment for Retirees
\$1,704	\$1,704	0	Legislative Auditor Fees
\$19,231	\$19,231	0	Market Rate Unclassified
\$19,254	\$19,254	0	Office of Technology Services (OTS)
(\$5,778)	(\$5,778)	0	Related Benefits Base Adjustment
(\$6,008)	(\$6,008)	0	Retirement Rate Adjustment
(\$12,541)	(\$12,541)	0	Risk Management
(\$5,019)	(\$5,019)	0	Salary Base Adjustment
(\$10)	(\$10)	0	UPS Fees
\$12,330	\$12,330	0	Total Statewide
Non-Statewide Adjustments			
\$24,412	\$24,412	0	Increase to fund operational costs including supplies and contractual expenses for legal fees due to an increase in hourly rates for attorneys and for an online application system.
\$24,412	\$24,412	0	Total Non-Statewide
\$851,495	\$906,495	4	Total Recommended

Professional Services

Amount	Description
\$115,500	Funding for legal representation as special counsel to conduct fair and impartial due process administrative hearings.
\$93,947	Funding for contracts for cadet application system and testing services for Louisiana State Police cadet and promotional exams.
\$209,447	TOTAL PROFESSIONAL SERVICES



Other Charges

Amount	Description
	This program does not have funding for Other Charges.
	Interagency Transfers:
\$3,000	Office of Telecommunications Management- telephone and data services
\$32,308	Rent to Office of Facilities Corporation
\$13,039	Commodities and Services
\$15,641	Legislative Auditor Fees
\$2,773	Office of Risk Management (ORM) Premiums
\$24,320	Office of Technology Services (OTS) Fees
\$575	Uniform Payroll System (UPS) Fees
\$91,656	SUB-TOTAL INTERAGENCY TRANSFERS

Acquisitions and Major Repairs

Amount	Description
	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 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Percentage of cases offered a hearing or disposed of within 120 days	100	100	100	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Number of cases docketed	Not Applicable	Not Applicable	8	9	0
Number of cases withdrawn	Not Applicable	Not Applicable	0	2	0
Number of hearings conducted	Not Applicable	Not Applicable	2	1	1
Number of cases settled	Not Applicable	Not Applicable	0	0	7

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 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[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	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals
	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
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	Initially Appropriated	Existing Standard	Continuation Budget	Executive Budget
	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
[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	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals	Prior Year Actuals
	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Number of cadet applications received	Not Applicable	Not Applicable	274	264	420
Number of applicants eligible to take the cadet exam	Not Applicable	Not Applicable	268	250	409
Number of individuals taking the monthly written exam	Not Applicable	Not Applicable	0	0	0
Number of individuals taking the electronic cadet entrance exam	Not Applicable	Not Applicable	186	177	289

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	Initially Appropriated	Existing Standard	Continuation Budget	Executive Budget
	FY 23-24	FY 24-25	FY 24-25	FY 25-26	FY 25-26
[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 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Total number of certificates issued	Not Applicable	Not Applicable	84	80	87
Number of promotional exam applications	Not Applicable	Not Applicable	0	422	664
Number of applicants eligible to take the promotional exam	Not Applicable	Not Applicable	0	411	655



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 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$766,570	\$647,331	\$647,331	\$1,323	\$0	(\$647,331)
State General Fund by:						
Interagency Transfers	829,342	807,089	807,089	1,492,998	1,936,859	1,129,770
Fees & Self-generated	139,555	361,361	361,361	362,259	361,361	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$1,735,467	\$1,815,781	\$1,815,781	\$1,856,580	\$2,298,220	\$482,439
Expenditures and Request:						
Administrative	\$1,300,917	\$1,319,487	\$1,319,487	\$1,356,490	\$1,767,002	\$447,515
Local Tax Division	434,549	496,294	496,294	500,090	531,218	34,924
Total Expenditures	\$1,735,467	\$1,815,781	\$1,815,781	\$1,856,580	\$2,298,220	\$482,439



Agency Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Authorized Positions						
Classified	0	0	0	0	0	0
Unclassified	10	11	11	11	13	2
Total Authorized Positions	10	11	11	11	13	2
Authorized Other Charges Positions	0	0	0	0	0	0



5651-Administrative

Program Authorization

The Board of Tax Appeals is authorized by R.S. 47:1401 et. seq., effective 1942, and La. Const. art. V, Sec. 35

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 (less than \$100) to very complex tax issue amounts of greater than \$5,000,000. The Board's staff helps taxpayers with information on the appeals procedure, processes appeals and 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 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$766,570	\$647,331	\$647,331	\$1,323	\$0	(\$647,331)
State General Fund by:						
Interagency Transfers	532,901	499,532	499,532	1,182,077	1,594,378	1,094,846
Fees & Self-generated	1,446	172,624	172,624	173,090	172,624	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$1,300,917	\$1,319,487	\$1,319,487	\$1,356,490	\$1,767,002	\$447,515
Expenditures and Request:						
Personnel Services	\$1,029,121	\$1,049,552	\$1,049,552	\$1,084,746	\$1,447,754	\$398,202
Operating Expenses	94,739	88,333	88,333	90,223	113,333	25,000
Professional Services	3,750	53,000	53,000	54,134	53,000	0
Other Charges	173,308	128,602	128,602	127,387	152,915	24,313
Acquisitions & Major Repairs	0	0	0	0	0	0
Total Expenditures & Request	\$1,300,917	\$1,319,487	\$1,319,487	\$1,356,490	\$1,767,002	\$447,515
Authorized Positions						
Classified	0	0	0	0	0	0
Unclassified	7	8	8	8	10	2
Total Authorized Positions	7	8	8	8	10	2
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. 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
\$647,331	\$1,319,487	8	Existing Operating Budget as of 12/01/2024

Statewide Adjustments

\$0	\$200	0	Capitol Park Security
\$0	\$2,221	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$1,205	0	Group Insurance Rate Adjustment for Retirees
\$0	\$25,528	0	Office of Technology Services (OTS)
\$0	\$15,160	0	Related Benefits Base Adjustment
\$0	(\$851)	0	Rent in State-Owned Buildings
\$0	(\$8,746)	0	Retirement Rate Adjustment
\$0	(\$508)	0	Risk Management
\$0	\$25,354	0	Salary Base Adjustment



Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$0	(\$56)	0	UPS Fees
\$0	\$59,507	0	Total Statewide
Non-Statewide Adjustments			
(\$647,331)	\$0	0	Means of finance substitution in the Administrative program increases State General Fund (Direct) and decreases Interagency Transfers from the Department of Revenue.
\$0	\$388,008	2	Provides two (2) authorized T.O. in the Administrative program, including a Law Clerk position and a Special Project Officer, and additional funding for Ad Hoc judges to add additional hearing dates due to anticipated increase in volume and complexity of cases resulting from recently implemented tax reform legislation.
(\$647,331)	\$388,008	2	Total Non-Statewide
\$0	\$1,767,002	10	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Fees & Self-generated Revenues	\$1,446	\$172,624	\$172,624	\$173,090	\$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:
\$17,829	Commodities and services
\$7,938	Production Support Services (PSS): mail and printing
\$13,276	Office of Telecommunications Management- telephone and data services
\$8,327	Capital Park Security Fees
\$59,609	Rent in State-Owned Buildings
\$787	Uniform Payroll System (UPS) Fees
\$6,014	Office of Risk Management (ORM) Premiums
\$39,135	Office of Technology Services (OTS) Fees
\$152,915	SUB-TOTAL INTERAGENCY TRANSFERS
\$152,915	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 Not Applicable

HR Policies Beneficial to Women and Families Link Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) Not Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Percent of judgments signed 60 days from hearing	88.3	70	70	90	90
[K] Percentage of taxpayer cases processed within 30 days of receipt	95.1	90	90	70	70

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 Not Applicable

HR Policies Beneficial to Women and Families Link Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) Not Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[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 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Number of cases filed and docketed	1,031	1,510	864	758	618
Number of Collection Division cases filed, docketed and resolved without a hearing	213	410	148	368	273
Number of claims appealed to appellate court	4	7	3	8	0
Number of waivers, compromises, and lien releases filed	24	0	0	55	26



5652-Local Tax Division

Program Authorization

The Local Tax Division of the Board of Tax Appeals is authorized by R.S. 36:53(J) and R.S. 36:801.1(A), effective July 1, 201

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: As provided by R.S. 47:337.2(A)(1)(c), The Local Tax Division's mission is 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 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	296,441	307,557	307,557	310,921	342,481	34,924
Fees & Self-generated	138,108	188,737	188,737	189,169	188,737	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$434,549	\$496,294	\$496,294	\$500,090	\$531,218	\$34,924
Expenditures and Request:						
Personnel Services	\$357,365	\$380,082	\$380,082	\$382,306	\$382,306	\$2,224
Operating Expenses	40,918	57,810	57,810	59,047	87,810	30,000
Professional Services	6,625	22,000	22,000	22,471	22,000	0
Other Charges	29,642	36,402	36,402	36,266	39,102	2,700



Program Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Acquisitions & Major Repairs	0	0	0	0	0	0
Total Expenditures & Request	\$434,549	\$496,294	\$496,294	\$500,090	\$531,218	\$34,924

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	\$496,294	3	Existing Operating Budget as of 12/01/2024

Statewide Adjustments

\$0	\$22	0	Capitol Park Security
\$0	\$681	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$2,836	0	Office of Technology Services (OTS)
\$0	(\$1,309)	0	Related Benefits Base Adjustment
\$0	(\$95)	0	Rent in State-Owned Buildings
\$0	(\$1,176)	0	Retirement Rate Adjustment
\$0	(\$57)	0	Risk Management
\$0	\$4,028	0	Salary Base Adjustment
\$0	(\$6)	0	UPS Fees
\$0	\$4,924	0	Total Statewide

Non-Statewide Adjustments

\$0	\$30,000	0	Increases travel funds in the Local Tax Division program for Ad-Hoc judges due to anticipated increase in volume and complexity of cases resulting from recently implemented tax reform legislation.
\$0	\$30,000	0	Total Non-Statewide
\$0	\$531,218	3	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Fees & Self-generated Revenues	\$138,108	\$188,737	\$188,737	\$189,169	\$188,737	\$0

Professional Services

Amount	Description
\$19,500	Legal Services - Legal research and counsel for the Board
\$2,500	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:
\$17,186	Commodities and services
\$7,681	Production Support Services (PSS): mail and printing
\$1,476	Office of Telecommunications Management- telephone and data services
\$6,623	Rent in State-Owned Buildings
\$925	Capital Park Security Fees
\$668	Office of Risk Management (ORM) Premiums
\$4,456	Office of Technology Services (OTS) Fees
\$87	Uniform Payroll System (UPS) Fees
\$39,102	SUB-TOTAL INTERAGENCY TRANSFERS
\$39,102	TOTAL OTHER CHARGES

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 Not Applicable

HR Policies Beneficial to Women and Families Link Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) Not Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[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 Not Applicable

HR Policies Beneficial to Women and Families Link Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other) Not Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[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

