

Department of Civil Service



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 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$5,701,155	\$6,862,368	\$6,862,368	\$6,845,094	\$6,837,485	(\$24,883)
State General Fund by:						
Interagency Transfers	12,790,453	14,225,708	14,225,708	14,792,042	14,724,675	498,967
Fees & Self-generated	3,526,314	4,297,940	4,297,940	3,693,297	3,680,232	(617,708)
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$22,017,922	\$25,386,016	\$25,386,016	\$25,330,433	\$25,242,392	(\$143,624)
Expenditures and Request:						
State Civil Service	\$12,866,937	\$14,407,801	\$14,407,801	\$14,438,391	\$14,371,260	(\$36,541)
Municipal Fire and Police Civil Service	2,369,178	2,836,827	2,836,827	2,731,950	2,724,865	(111,962)
Ethics Administration	4,567,890	5,543,858	5,543,858	5,476,758	5,472,010	(71,848)
State Police Commission	602,322	797,387	797,387	833,622	829,403	32,016
Board of Tax Appeals	1,611,595	1,800,143	1,800,143	1,849,712	1,844,854	44,711
Total Expenditures	\$22,017,922	\$25,386,016	\$25,386,016	\$25,330,433	\$25,242,392	(\$143,624)



Department Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Authorized Positions						
Classified	163	164	164	164	164	0
Unclassified	13	14	14	14	14	0
Total Authorized Positions	176	178	178	178	178	0
Authorized Other Charges Positions	0	0	0	0	0	0



17-560-State Civil Service

Agency Description

Agency Mission

The mission of Louisiana State Civil Service is to provide merit-based, innovative workforce solutions which enable state government to attract, develop, and retain a productive, diverse and engaged workforce that excels in delivering quality services to the citizens of Louisiana.

Agency Goal(s)

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

Agency Activities

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

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

Agency Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	12,033,537	13,483,708	13,483,708	14,016,432	13,952,766	469,058
Fees & Self-generated	833,400	924,093	924,093	421,959	418,494	(505,599)
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$12,866,937	\$14,407,801	\$14,407,801	\$14,438,391	\$14,371,260	(\$36,541)
Expenditures and Request:						
Administrative	\$12,866,937	\$14,407,801	\$14,407,801	\$14,438,391	\$14,371,260	(\$36,541)
Total Expenditures	\$12,866,937	\$14,407,801	\$14,407,801	\$14,438,391	\$14,371,260	(\$36,541)
Authorized Positions						
Classified	103	103	103	103	103	0
Unclassified	0	0	0	0	0	0
Total Authorized Positions	103	103	103	103	103	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

The mission of Louisiana State Civil Service is to provide merit-based, innovative workforce solutions which enable state government to attract, develop, and retain a productive, diverse, and engaged workforce that excels in delivering quality services to the citizens of Louisiana.

The goals of the State Civil Service are as follows:

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

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

Program Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	12,033,537	13,483,708	13,483,708	14,016,432	13,952,766	469,058
Fees & Self-generated	833,400	924,093	924,093	421,959	418,494	(505,599)
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$12,866,937	\$14,407,801	\$14,407,801	\$14,438,391	\$14,371,260	(\$36,541)
Expenditures and Request:						
Personnel Services	\$11,601,458	\$12,943,072	\$12,943,072	\$12,840,690	\$12,780,668	(\$162,404)
Operating Expenses	523,838	627,185	627,185	699,549	693,151	65,966
Professional Services	5,775	30,000	30,000	30,711	30,000	0
Other Charges	725,996	807,544	807,544	842,912	842,912	35,368
Acquisitions & Major Repairs	9,870	0	0	24,529	24,529	0
Total Expenditures & Request	\$12,866,937	\$14,407,801	\$14,407,801	\$14,438,391	\$14,371,260	(\$36,541)
Authorized Positions						
Classified	103	103	103	103	103	0
Unclassified	0	0	0	0	0	0
Total Authorized Positions	103	103	103	103	103	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 Revenue from non-budgeted units with classified employees.

Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$0	\$14,407,801	103	Existing Operating Budget as of 12/01/2022
Statewide Adjustments			
\$0	\$24,529	0	Acquisitions & Major Repairs
\$0	(\$60,022)	0	Attrition Adjustment
\$0	\$4,229	0	Capitol Park Security
\$0	\$18,772	0	Civil Service Pay Scale Adjustment
\$0	\$37,305	0	Civil Service Training Series
\$0	\$24,166	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$18,890	0	Group Insurance Rate Adjustment for Retirees
\$0	\$3,450	0	Legislative Auditor Fees
\$0	\$360,231	0	Market Rate Classified
\$0	(\$421,412)	0	Non-recurring 27th Pay Period
\$0	(\$1,078)	0	Office of State Procurement
\$0	\$4,855	0	Office of Technology Services (OTS)
\$0	(\$159,657)	0	Related Benefits Base Adjustment
\$0	\$19,744	0	Rent in State-Owned Buildings
\$0	\$63,310	0	Retirement Rate Adjustment
\$0	\$3,109	0	Risk Management



Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$0	(\$43,987)	0	Salary Base Adjustment
\$0	\$1,059	0	UPS Fees
\$0	(\$102,507)	0	Total Statewide

Non-Statewide Adjustments

\$0	\$7,464	0	Funding for an additional storage area network (SAN) to provide the agency with adequate data backup structure. The current SAN is over 10 years old and is inadequate for the agency's data needs.
\$0	\$8,466	0	Funding for two (2) additional licenses for the AS400 system, which is the agency's primary operation software. These additional licenses will provide a license for each developer and increase the functionality and productivity of staff in their daily operations.
\$0	\$17,510	0	Funding to purchase additional maintenance plans for existing critical hardware equipment and systems.
\$0	\$32,526	0	Increase in the annual contract for NeoGov Insight Enterprise, an applicant tracking system for all of the agency's recruiting efforts for the state.
\$0	\$0	0	Means of finance substitution to realign the base budget to more accurately reflect how revenue is collected from consumer agencies.
\$0	\$65,966	0	Total Non-Statewide
\$0	\$14,371,260	103	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2021-2022	Enacted FY 2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Fees & Self-Generated	\$833,400	\$924,093	\$924,093	\$421,959	\$418,494	(\$505,599)

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:	
\$5,300	Division of Administration - State Mail Operations
\$58,461	Office of Risk Management (ORM) Fees
\$38,293	Legislative Auditor Fees
\$423,959	Rent for Statewide Buildings
\$9,695	Uniform Payroll System (UPS) Fees
\$57,351	Capitol Park Security Fees
\$118,893	Telephone Services - Office of Technology Services
\$17,647	Transfers to other state agencies
\$112,419	Office of Technology Services (OTS)
\$894	Office of State Procurement
\$842,912	SUB-TOTAL INTERAGENCY TRANSFERS

Acquisitions and Major Repairs

Amount	Description
\$24,529	Replacement IT equipment
\$24,529	TOTAL ACQUISITIONS AND MAJOR REPAIRS

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

Children's Budget Link: Human Resource Policies Beneficial to Women and Families Link: The civil service system offers a human resources program that is compliant with state and federal laws and regulations.

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

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

Explanatory Note: This objective provides a tool to allow us to measure our progress in meeting our agency goals on an annual basis.

Performance Indicator Name	Actuals FY 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Number of reportable repeat findings by the LLA	0	0	0	0	0
[K] Percentage of departmental goals achieved	92.3	100	100	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2017-2018	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022
Number of classified state employees (FTE) as of June 30	38,142	38,224	38,129	36,827	35,542
Number of unclassified state employees (FTE) as of June 30	23,952	25,238	24,329	24,697	23,920
Overall turnover rate in the entire classified service	17.35	16.89	15.52	17.13	18.42
Ratio of State Civil Service staff to classified employees (one employee per value)	389	381	401	371.9	376

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: Human Resource Policies Beneficial to Women and Families Link: The civil service system offers a human resources program that is compliant with state and federal laws and regulations.

Human Resource Policies Beneficial to Women and Families Link: N/A

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

Explanatory Note: Explanatory Note: The goal of this performance indicator is impacted by SCS's ability to schedule hearing dates that all participants can attend.

Performance Indicator Name	Actuals FY 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Percentage of cases offered a hearing or disposed of within 90 days	95.5	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: Human Resource Policies Beneficial to Women and Families Link: The State Civil Service system offers a human resources program that is compliant with state and federal laws and regulations.

Human Resource 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 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Percentage of decisions rendered within 60 days	85.2	85	85	85	85

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2017-2018	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022
Number of incoming appeals	113	118	125	95	67
Number of final dispositions	143	97	48	106	72
Cases pending as of June 30	66	84	72	46	55

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: Human Resource Policies Beneficial to Women and Families Link: The civil service system provides a human resource management program for all classified employees that includes the opportunity to have disciplinary actions reviewed to assure that they have been taken for cause.

Human Resource Policies Beneficial to Women and Families Link: N/A

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

Explanatory Note: Explanatory Note: We 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 state agencies and the citizens of Louisiana.

Performance Indicator Name	Actuals FY 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Percentage of data requests provided within prescribed timeframe	100	100	100	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2017-2018	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022
Average turnaround time in days for data requests	1	1	1	1	1
Average response time in days for internal IT support requests	0.3	0.22	0.04	0.2	0.02

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

Children's Budget Link: Human Resource Policies Beneficial to Women and Families Link: Training includes discussions of the proper use of leave, the Family Medical Leave Act, the Equal Pay Act of 1963, flexible work schedules and places, sexual harassment, workplace violence, Affirmative Action and workforce diversity.

Human Resource Policies Beneficial to Women and Families Link: N/A

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

Explanatory Note: Explanatory Note: The key locations for training classes are Baton Rouge, Shreveport/Bossier, Alexandria/Pineville, Monroe and New Orleans. State Civil Service continues to offer training opportunities to help 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.

Performance Indicator Name	Actuals FY 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[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 2017-2018	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022
Number of mandatory courses offered at key locations throughout the State	146	121	65	179	207
Number of students in web-based courses	112,711	115,005	156,776	148,398	174,319
Number of agency specific deliverables developed	120	89	6	0	5
Number of students in Preventing Sexual Harassment web	45,261	42,732	55,934	51,699	58,009
Number of students in PSH for Supervisors web-based courses	Not Available	Not Available	12,719	10,333	12,482
Number of students instructed via classroom facilitation	5,415	4,249	2,956	2,236	3,186
Number of instructor led courses offered	304	226	203	185	266

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

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

Human Resource Policies Beneficial to Women and Families Link: N/A

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

Explanatory Note: Explanatory Note: Continuously provide mechanisms to evaluate agency compliance with merit system principles and Civil Service Rules and to evaluate the effectiveness of Human Resource management programs.

Performance Indicator Name	Actuals FY 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Percentage of SCS Compliance Audits Conducted	100	100	100	100	100



General Performance Indicators

Performance Indicator Name	Prior Year Actuals				
	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
Number of SCS Compliance Audits conducted	99	100	26	46	48
Number of investigations conducted	7	12	32	22	13

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

Human Resource Policies Beneficial to Women and Families Link: N/A

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

Explanatory Note: Explanatory Note: Continuously provide mechanisms to evaluate agency compliance with merit system principles and Civil Service Rules and to evaluate the effectiveness of Human Resource management programs.

Performance Indicator Name	Actuals	Initially Appropriated	Existing Standard	Continuation Budget	Executive Budget
	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
[K] Number of targeted recruiting events/activities attended and/or coordinated	18	25	25	25	25

General Performance Indicators

Performance Indicator Name	Prior Year Actuals				
	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
Number of tests administered	12,436	12,176	9,622	7,145	6,671

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

Human Resource Policies Beneficial to Women and Families Link: N/A

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

Explanatory Note: Explanatory Note: In order to provide a pay structure that is 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 employers as available to make recommendations to the State Civil Service Commission and the Governor concerning the pay levels of the classified service. Analysis of these pay resources provides SCS with data needed to determine if any changes are needed to the classified pay structure.

Performance Indicator Name	Actuals	Initially Appropriated	Existing Standard	Continuation Budget	Executive Budget
	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
[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: Human Resource Policies Beneficial to Women and Families Link: The State Civil Service system provides a human resource management program for all employees that includes a uniform pay plan.

Human Resource 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 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[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: Human Resource Policies Beneficial to Women and Families Link: The State Civil Service system provides a human resource management program for all employees that includes a uniform pay plan.

Human Resource 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 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Percentage of classified job specifications reviewed annually	54.69	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: Human Resource Policies Beneficial to Women and Families Link: The State Civil Service system provides a human resource management program for all employees that includes open recruiting and appointments and promotions based on merit.

Human Resource 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 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Percentage of classified eligible lists returned to agencies within prescribed turnaround timeframe	99.56	90	90	90	90

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2017-2018	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022
Number of applicants	450,609	508,422	520,677	338,556	262,795
Number of job postings	9,240	9,276	8,839	9,526	1,3306
Number of salary surveys completed or reviewed	69	140	74	83	72



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

Children’s Budget Link: Human Resource Policies Beneficial to Women and Families Link: The State Civil Service system provides a human resource management program for all employees that includes open recruiting and appointments and promotions based on merit.

Human Resource 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 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Number of Consultations with Agency leadership conducted annually	20	20	20	20	20



17-561-Municipal Fire and Police Civil Service

Agency Description

Agency Mission

The mission of the Office of State Examiner, Municipal Fire and Police Civil Service, is to provide support and guidance to local jurisdictions who administer an effective, cost-efficient civil service system based on merit, efficiency, fitness, and length of service, consistent with the law and professional standards, for fire fighters and police officers in covered municipalities, Parish Fire Departments, and Fire Protection Districts, in order to provide a continuity in quality of law enforcement and fire protection for the citizens of the State in rural and urban areas.

Agency Goals

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

Agency Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	2,369,178	2,836,827	2,836,827	2,731,950	2,724,865	(111,962)
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$2,369,178	\$2,836,827	\$2,836,827	\$2,731,950	\$2,724,865	(\$111,962)
Expenditures and Request:						
Administrative	\$2,369,178	\$2,836,827	\$2,836,827	\$2,731,950	\$2,724,865	(\$111,962)
Total Expenditures	\$2,369,178	\$2,836,827	\$2,836,827	\$2,731,950	\$2,724,865	(\$111,962)



Agency Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Authorized Positions						
Classified	20	20	20	20	20	0
Unclassified	0	0	0	0	0	0
Total Authorized Positions	20	20	20	20	20	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 Firefighter and Police Officer statewide eligibility list containing names of persons eligible for appointment to these classes by any municipality, parish, or fire protection district under the municipal fire and police civil service system. (LSA R.S. 33:2479(G)(3); R.S. 33:2491(1); R.S. 33:2494(A)(2); R.S. 33:2539 (3); R.S. 33:2492; and R.S. 33:2552)
- III. To advance the public safety and welfare of the citizens of Louisiana by providing operational guidance to fire and police civil service boards, governing and appointing authorities, department chiefs and other public officers, and the employees of the classified fire and police services regarding the legal requirements of the Municipal Fire and Police Civil Service System and the administration and management of personnel within the classified service. (LSA R.S. 33:2479(G)(1),(2),(4),(5),(6); R.S. 33:2539(1),(2),(4),(5),(6); R.S. 33:2483; and R.S. 33:2543)

Program Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	2,369,178	2,836,827	2,836,827	2,731,950	2,724,865	(111,962)
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$2,369,178	\$2,836,827	\$2,836,827	\$2,731,950	\$2,724,865	(\$111,962)
Expenditures and Request:						
Personnel Services	\$2,051,096	\$2,424,066	\$2,424,066	\$2,337,937	\$2,337,937	(\$86,129)
Operating Expenses	203,204	278,976	278,976	285,587	278,976	0



Program Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Professional Services	10,000	20,000	20,000	20,474	20,000	0
Other Charges	73,889	78,785	78,785	87,952	87,952	9,167
Acquisitions & Major Repairs	30,989	35,000	35,000	0	0	(35,000)
Total Expenditures & Request	\$2,369,178	\$2,836,827	\$2,836,827	\$2,731,950	\$2,724,865	(\$111,962)

Authorized Positions

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

Source of Funding

This program is funded with Fees and Self-generated Revenue 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	\$2,836,827	20	Existing Operating Budget as of 12/01/2022
Statewide Adjustments			
\$0	\$9,564	0	Acquisitions & Major Repairs
\$0	\$947	0	Civil Service Fees
\$0	\$9,624	0	Civil Service Pay Scale Adjustment
\$0	\$10,103	0	Civil Service Training Series
\$0	\$4,969	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$2,841	0	Group Insurance Rate Adjustment for Retirees
\$0	\$61,537	0	Market Rate Classified
\$0	(\$79,700)	0	Non-recurring 27th Pay Period
\$0	(\$35,000)	0	Non-Recurring Acquisitions & Major Repairs
\$0	(\$706)	0	Office of State Procurement
\$0	(\$185)	0	Office of Technology Services (OTS)
\$0	(\$40,598)	0	Related Benefits Base Adjustment
\$0	\$12,428	0	Retirement Rate Adjustment
\$0	(\$287)	0	Risk Management
\$0	(\$67,333)	0	Salary Base Adjustment
\$0	(\$166)	0	UPS Fees
\$0	(\$111,962)	0	Total Statewide
\$0	\$0	0	Total Non-Statewide
\$0	\$2,724,865	20	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Municipal Fire and Police Civ Ser Oper	\$2,369,178	\$2,836,827	\$2,836,827	\$2,731,950	\$2,724,865	(\$111,962)



Professional Services

Amount	Description
\$5,000	Creation and validation of online tests
\$15,000	Legal service contract
\$20,000	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
	This program does not have any funding for Other Charges.
\$0	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$9,637	State Civil Service Fees
\$11,973	Office of Risk Management (ORM) Fees
\$15,172	Telephone Services - Office of Technology Services
\$49,757	Office of Technology Services (OTS)
\$1,413	Uniform Payroll System (UPS) Fees
\$87,952	SUB-TOTAL INTERAGENCY TRANSFERS
\$87,952	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

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

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

Explanatory Note: This Activity Objective encompasses the following strategic objective set forth in the FY 23/24 - 27/28 Five Year Strategic Plan: Objective 1.1: By June 30, 2028, efficiently and cost-effectively respond to the needs of administrators, classified employees, and the 3.8 million Louisiana residents protected by the Municipal Fire and Police Civil Service (MFPCS) System by providing validated selection tests and lists of qualified eligibles for hire and promotion.

Performance Indicator Name	Actuals FY 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Average number of days from date of test to date scores are mailed.	5	10	10	7	7
[S] Percent of eligibility lists provided within 30 day target period from date of exam to date lists of exam results are mailed.	100	96	96	96	96
[S] Percent of tests administered within 90 day target period from receipt of board approved applications to date of exam.	77	85	85	85	85
[K] Number of lists of exam results submitted within 30 days or less.	481	400	400	400	400
[K] Number of tests administered within 90 days of received board approved applicants.	485	250	250	250	250



General Performance Indicators

Performance Indicator Name	Prior Year Actuals				
	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
Number of exams requested.	634	642	575	358	239
Number of examinations administered.	543	585	499	584	528
Number of new validation studies conducted for customized exams.	49	55	44	117	127
Number of customized exams developed for administration.	248	229	215	224	233
Number of candidates tested.	5,148	4,722	3,685	5,050	3,016
Total number of eligibility lists submitted for certification by civil service boards.	543	585	499	551	402
Number of validation studies completed on current standard exams.	0	1	0	0	7

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

Human Resource Policies Beneficial to Women and Families Link: N/A

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

Explanatory Note: Explanatory Note: This Activity Objective encompasses the following strategic objective set forth in the FY 23/24 - 27/28 Five Year Strategic Plan: Objective II.1: By June 30, 2028, efficiently and cost-effectively respond to the needs of administrators and applicants by providing Firefighter and Police Officer entry level eligibility lists.

Performance Indicator Name	Actuals	Initially Appropriated	Existing Standard	Continuation Budget	Executive Budget
	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
[K] Number of regional examinations and special request examinations administered for entrance classes.	45	Not Applicable	Not Applicable	30	30

General Performance Indicators

Performance Indicator Name	Prior Year Actuals				
	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
Number of applicants applied for statewide exam.	Not Applicable	Not Applicable	Not Applicable	3,808	1,907
Number of candidates tested for statewide exam.	Not Applicable	Not Applicable	Not Applicable	1,927	760

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: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

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

Explanatory Note: This Activity Objective encompasses the following strategic objective set forth in the FY 23/24 - 27/28 Five Year Strategic Plan: Objective III.1: By June 30, 2028, efficiently and cost-effectively respond to the needs of administrators, classified employees, and the 3.8 million Louisiana residents protected by the MFPCS System by providing assistance and resources in the efficient operation of the MFPCS system and to ensure it operates in accordance with the law.

Performance Indicator Name	Actuals FY 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Average number of working days to respond to written requests for guidance.	1	3	3	3	3
[S] Number of potential jurisdictions to which the law applies and with whom contact has been initiated by the OSE.	4	5	5	5	5
[S] Number of lists of approved promotional candidates verified for compliance with civil service law.	295	200	200	200	200
[S] Number of revisions to classification plans submitted for adoption by civil service boards.	49	75	75	75	75
[S] Number of revisions to board rules submitted for adoption by civil service boards.	4	20	20	20	20
[S] Percentage of survey respondents indicating satisfaction with website resources.	98	98	98	98	98
[S] Number of lists of approved competitive candidates verified for compliance with civil service law.	225	150	150	150	150
[S] Number of reviews to current and proposed classification descriptions.	349	150	150	150	150
[K] Number of reviews to current and proposed board rules.	7	30	30	30	30

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2017-2018	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022
Number of jurisdictions in Municipal Fire and Police Civil Service System.	144	116	146	145	145
Number of covered employees in MFPCS System.	9,140	9,082	9,032	9,082	9,120
Cost per covered employee within MFPCS System.	\$239.97	\$239.03	\$238.07	\$254.05	\$259
Number of civil service minutes reviewed.	1,011	1,012	788	821	708
Number of individuals trained through seminars or individual orientations.	449	91	97	218	479
Number of visitors annually to agency website.	23,409	48,864	78,404	117,120	105,965
Per capita cost for providing qualified eligibles in jurisdictions covered by MFPCS System.	\$0.36	\$0.81	\$0.81	\$0.87	\$0.85
Number of advisory telephone calls.	7,067	939	6,958	7,008	8,083
Number of letters written providing information/advice.	696	693	198	2,681	2,529
Number of jurisdictions added for which civil service boards have sworn in.	2	1	3	3	3

General Performance Indicators

Performance Indicator Name	Prior Year Actuals				
	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
Number of personnel action forms received.	8,927	8,722	6,002	6,427	7,392
Number of resources distributed.	626	178	197	2,339	3,159
Number of personnel action forms (PAFs) reviewed for compliance with civil service law.	5,349	8,292	5,811	5,240	9,647
Number of PAFs returned to jurisdictions for correction because of errors in applications of civil service law	748	596	124	65	145

17-562-Ethics Administration

Agency Description

Agency Mission

The mission of the Ethics Administration Program is to provide staff support for the Louisiana Board of Ethics, which administers and enforces Louisiana’s conflicts of interest legislation, campaign finance disclosure requirements and lobbyist registration and disclosure laws to achieve compliance by governmental officials, public employees, candidates, and lobbyists and to provide public access to disclosed information.

Agency Goal(s)

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

Agency Activities

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

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

Agency Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$4,397,433	\$5,362,177	\$5,362,177	\$5,299,740	\$5,296,512	(\$65,665)
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	170,457	181,681	181,681	177,018	175,498	(6,183)
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$4,567,890	\$5,543,858	\$5,543,858	\$5,476,758	\$5,472,010	(\$71,848)
Expenditures and Request:						
Administrative	\$4,567,890	\$5,543,858	\$5,543,858	\$5,476,758	\$5,472,010	(\$71,848)
Total Expenditures	\$4,567,890	\$5,543,858	\$5,543,858	\$5,476,758	\$5,472,010	(\$71,848)
Authorized Positions						
Classified	40	41	41	41	41	0
Unclassified	0	0	0	0	0	0
Total Authorized Positions	40	41	41	41	41	0
Authorized Other Charges	0	0	0	0	0	0
Positions						



5621-Administrative

Program Authorization

This program is authorized by the following legislation:

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

Program Description

The mission of the Administration Program is to provide staff support for the Louisiana Board of Ethics, which administers and enforces Louisiana's conflicts of interest legislation, campaign finance disclosure requirements and lobbyist registration and disclosure laws, to achieve compliance by governmental officials, public employees, candidates, and lobbyists and to provide public access to disclosed information.

The goals of the Administration Program are as follows:

- 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.
- Ensure that the administrative duties of the Louisiana Board of Ethics are carried out in a timely and efficient manner by the staff in order to increase public confidence relative to the accountability of public servants, candidates, political committees, and lobbyists.

The Administration Program includes the following activities:

- Administrative Support - Provides staff support for the Louisiana Board of Ethics, which administers and enforces Louisiana's conflicts of interest legislation, campaign finance disclosure requirements and lobbyist registration and disclosure laws.
- Compliance - Provides for the intake and review of reports filed pursuant to, and for investigations as to potential violations of, the Code of Governmental Ethics, Campaign Finance Disclosure Act, and the Lobbyist Disclosure Acts.
- Training - Through increased technology methods, provide education and awareness to persons subject to the laws administered by the Board, as well as to the general public as to the conflicts of interest, campaign finance and lobbying laws.

Program Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$4,397,433	\$5,362,177	\$5,362,177	\$5,299,740	\$5,296,512	(\$65,665)
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	170,457	181,681	181,681	177,018	175,498	(6,183)
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$4,567,890	\$5,543,858	\$5,543,858	\$5,476,758	\$5,472,010	(\$71,848)
Expenditures and Request:						
Personnel Services	\$3,623,093	\$4,281,239	\$4,281,239	\$4,399,177	\$4,399,177	\$117,938



Program Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Operating Expenses	178,137	284,408	284,408	299,200	298,049	13,641
Professional Services	0	0	0	0	0	0
Other Charges	762,444	976,950	976,950	774,784	774,784	(202,166)
Acquisitions & Major Repairs	4,217	1,261	1,261	3,597	0	(1,261)
Total Expenditures & Request	\$4,567,890	\$5,543,858	\$5,543,858	\$5,476,758	\$5,472,010	(\$71,848)

Authorized Positions

Classified	40	41	41	41	41	0
Unclassified	0	0	0	0	0	0
Total Authorized Positions	40	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 Revenue. The Fees and Self-generated Revenue 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
\$5,362,177	\$5,543,858	41	Existing Operating Budget as of 12/01/2022

Statewide Adjustments

\$2,133	\$2,133	0	Acquisitions & Major Repairs
(\$204,231)	(\$204,231)	0	Administrative Law Judges
\$687	\$687	0	Capitol Park Security
\$1,328	\$1,328	0	Civil Service Fees
\$1,358	\$1,358	0	Civil Service Pay Scale Adjustment
\$33,254	\$33,254	0	Civil Service Training Series
\$9,554	\$9,554	0	Group Insurance Rate Adjustment for Active Employees
\$2,603	\$2,603	0	Group Insurance Rate Adjustment for Retirees
\$124,235	\$124,235	0	Market Rate Classified
(\$133,687)	(\$139,870)	0	Non-recurring 27th Pay Period
(\$1,261)	(\$1,261)	0	Non-Recurring Acquisitions & Major Repairs
(\$719)	(\$719)	0	Office of State Procurement
(\$1,016)	(\$1,016)	0	Office of Technology Services (OTS)
\$35,532	\$35,532	0	Related Benefits Base Adjustment
\$1,523	\$1,523	0	Rent in State-Owned Buildings
\$23,539	\$23,539	0	Retirement Rate Adjustment
\$96	\$96	0	Risk Management
\$27,733	\$27,733	0	Salary Base Adjustment
\$166	\$166	0	UPS Fees
(\$77,173)	(\$83,356)	0	Total Statewide

Non-Statewide Adjustments

\$5,919	\$5,919	0	Increase in operating expenses for subscriptions and software used for daily operations of the agency.
\$5,589	\$5,589	0	New software subscriptions for Grammarly and a cloud-based text messaging system.
\$11,508	\$11,508	0	Total Non-Statewide
\$5,296,512	\$5,472,010	41	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Fees & Self-Generated	\$170,457	\$181,681	\$181,681	\$177,018	\$175,498	(\$6,183)

Professional Services

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

Other Charges

Amount	Description
Other Charges:	
\$21,000	Maintenance of electronic filing system
\$21,000	SUB-TOTAL OTHER CHARGES
Interagency Transfers:	
\$2,626	Uniform Payroll System (UPS) Fees
\$18,667	Civil Service Fees
\$30,384	Division of Administration - State Printing
\$65,602	Office of Risk Management (ORM) Fees
\$20,883	Capital Park Security
\$137,040	Rent in State-Owned Buildings
\$32,481	Office of Technology Services (OTS)
\$65,489	Telephone Services - Office of Technology Services
\$380,612	Division of Administrative Law
\$753,784	SUB-TOTAL INTERAGENCY TRANSFERS
\$774,784	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: Not Applicable

Human Resource 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 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Percentage of reports and registrations filed electronically	60	65	65	65	65



General Performance Indicators

Performance Indicator Name	Prior Year Actuals				
	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
Number of reports and registrations filed	37,213	42,027	44,418	43,212	37,959
Number of reports and registrations filed electronically	21,414	22,001	24,026	25,866	22,893
Number of reports and registrations filed in paper format	15,743	20,026	20,392	17,346	15,066

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: Not Applicable

Human Resource 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	Initially Appropriated	Existing Standard	Continuation Budget	Executive Budget
	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
[K] Number of non-complex investigations completed	115	350	350	350	350
[K] Number of non-complex investigations completed by deadline	77	175	175	175	175
[K] Percentage of non-complex investigation reports completed within deadline	67	50	50	50	50

General Performance Indicators

Performance Indicator Name	Prior Year Actuals				
	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
Number of matters referred to investigation	345	410	187	144	202

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

Children's Budget Link: Not Applicable

Human Resource 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	Initially Appropriated	Existing Standard	Continuation Budget	Executive Budget
	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24
[K] Percentage increase in governmental entities contacted with designated Ethics Liaisons	0	10	10	10	10
[K] Percentage increase in number of online presentations	20	20	20	20	20



General Performance Indicators

Performance Indicator Name	Prior Year Actuals				
	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
Number of informational presentations	94	68	59	23	20
Number of persons receiving training	6,387	5,530	4,280	1,122	1,884
Number of Governmental Entities contacted	186	221	106	293	294
Number of Governmental Entities with designated Ethics Liaisons	317	202	65	224	281
Number of online presentations	4	5	5	6	6

17-563-State Police Commission

Agency Description

The mission of the State Police Commission is to provide an independent, merit-based, system to empower the State of Louisiana to recruit, develop, and retain a state police force with the highest level of professionalism and proactive engagement in providing service to and protection of Louisiana's citizens and visitors.

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

Agency Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$547,322	\$742,387	\$742,387	\$777,318	\$774,403	\$32,016
State General Fund by:						
Interagency Transfers	55,000	55,000	55,000	56,304	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	\$602,322	\$797,387	\$797,387	\$833,622	\$829,403	\$32,016
Expenditures and Request:						
Administration	\$602,322	\$797,387	\$797,387	\$833,622	\$829,403	\$32,016
Total Expenditures	\$602,322	\$797,387	\$797,387	\$833,622	\$829,403	\$32,016
Authorized Positions						
Classified	0	0	0	0	0	0
Unclassified	3	4	4	4	4	0
Total Authorized Positions	3	4	4	4	4	0
Authorized Other Charges Positions	0	0	0	0	0	0

5631-Administration

Program Description

Program Mission

To provide an independent, merit-based, system to empower the State of Louisiana to recruit, develop, and retain a state police force with the highest level of professionalism and proactive engagement in providing service to and protection of Louisiana's citizens and visitors.

Program Goal(s)

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

Program Activities

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

Program Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$547,322	\$742,387	\$742,387	\$777,318	\$774,403	\$32,016
State General Fund by:						
Interagency Transfers	55,000	55,000	55,000	56,304	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	\$602,322	\$797,387	\$797,387	\$833,622	\$829,403	\$32,016
Expenditures and Request:						
Personnel Services	\$346,655	\$526,252	\$526,252	\$558,982	\$558,982	\$32,730



Program Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Operating Expenses	23,315	28,900	28,900	29,585	28,900	0
Professional Services	157,075	149,075	149,075	152,609	149,075	0
Other Charges	75,277	93,160	93,160	92,446	92,446	(714)
Acquisitions & Major Repairs	0	0	0	0	0	0
Total Expenditures & Request	\$602,322	\$797,387	\$797,387	\$833,622	\$829,403	\$32,016

Authorized Positions

Classified	0	0	0	0	0	0
Unclassified	3	4	4	4	4	0
Total Authorized Positions	3	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
\$742,387	\$797,387	4	Existing Operating Budget as of 12/01/2022

Statewide Adjustments

\$922	\$922	0	Group Insurance Rate Adjustment for Active Employees
\$134	\$134	0	Group Insurance Rate Adjustment for Retirees
\$1,417	\$1,417	0	Legislative Auditor Fees
\$11,638	\$11,638	0	Market Rate Unclassified
(\$12,673)	(\$12,673)	0	Non-recurring 27th Pay Period
(\$503)	(\$503)	0	Office of State Procurement
(\$3,074)	(\$3,074)	0	Office of Technology Services (OTS)
\$26,280	\$26,280	0	Related Benefits Base Adjustment
\$3,151	\$3,151	0	Retirement Rate Adjustment
\$1,428	\$1,428	0	Risk Management
\$3,278	\$3,278	0	Salary Base Adjustment
\$18	\$18	0	UPS Fees
\$32,016	\$32,016	0	Total Statewide
\$0	\$0	0	Total Non-Statewide
\$774,403	\$829,403	4	Total Recommended

Professional Services

Amount	Description
\$65,075	Funding for legal representation as special counsel to conduct fair and impartial due process administrative hearings.
\$84,000	Testing development, proctoring, and scoring of promotional exams.
\$149,075	TOTAL PROFESSIONAL SERVICES



Other Charges

Amount	Description
	This program does not have funding for Other Charges.
	Interagency Transfers:
\$25,376	Office of Risk Management (ORM) Fees
\$2,000	Telephone and Data Service - Office of Technology Services
\$8,710	Commodity and Services
\$5,027	Office of Technology Services (OTS)
\$36,975	Rent to Office of Facilities Corporation
\$558	Uniform Payroll System (UPS) Fees
\$13,800	Legislative Auditor Fees
\$92,446	SUB-TOTAL INTERAGENCY TRANSFERS
\$92,446	TOTAL OTHER CHARGES

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: Not Applicable

Human Resource 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 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Percentage of cases offered a hearing of disposed of within 120 days	100	100	100	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2017-2018	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022
Number of cases docketed	Not Applicable	Not Applicable	4	8	8
Number of cases withdrawn	Not Applicable	Not Applicable	0	2	1
Number of hearings conducted	Not Applicable	Not Applicable	1	2	2
Number of cases settled	Not Applicable	Not Applicable	1	0	1

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

Children's Budget Link: Not Applicable

Human Resource 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 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Percentage of decisions rendered within 60 days after the case is submitted for decision	100	100	100	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2017-2018	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022
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: Not Applicable

Human Resource 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 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Percentage of cadet eligibility information communicated to the Office of State Police within ten business days	100	100	100	100	100

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2017-2018	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022
Number of cadet applications received	Not Applicable	Not Applicable	447	79	274
Number of applicants eligible to take the cadet exam	Not Applicable	Not Applicable	346	75	268
Number of individuals taking the monthly written exam	Not Applicable	Not Applicable	132	60	0
Number of individuals taking the electronic cadet entrance exam	Not Applicable	Not Applicable	199	60	186

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

Children's Budget Link: Not Applicable

Human Resource 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 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[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				
	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022
Total number of certificates issued	Not Applicable	Not Applicable	59	77	84
Number of promotional exam applications	Not Applicable	Not Applicable	0	234	555
Number of applicants eligible to take the promotional exam	Not Applicable	Not Applicable	0	234	552

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 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$756,400	\$757,804	\$757,804	\$768,036	\$766,570	\$8,766
State General Fund by:						
Interagency Transfers	701,916	687,000	687,000	719,306	716,909	29,909
Fees & Self-generated	153,279	355,339	355,339	362,370	361,375	6,036
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$1,611,595	\$1,800,143	\$1,800,143	\$1,849,712	\$1,844,854	\$44,711
Expenditures and Request:						
Administrative	\$1,256,686	\$1,324,428	\$1,324,428	\$1,362,911	\$1,359,662	\$35,234
Local Tax Division	354,909	475,715	475,715	486,801	485,192	9,477
Total Expenditures	\$1,611,595	\$1,800,143	\$1,800,143	\$1,849,712	\$1,844,854	\$44,711



Agency Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Authorized Positions						
Classified	0	0	0	0	0	0
Unclassified	10	10	10	10	10	0
Total Authorized Positions	10	10	10	10	10	0
Authorized Other Charges Positions	0	0	0	0	0	0



5651-Administrative

Program Authorization

This program is authorized by the following legislation:

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

Program Description

The Board of Tax Appeals 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 (<\$100) to very complex tax issue amounts (>\$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 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$756,400	\$757,804	\$757,804	\$768,036	\$766,570	\$8,766
State General Fund by:						
Interagency Transfers	457,234	394,000	394,000	421,734	420,468	26,468
Fees & Self-generated	43,052	172,624	172,624	173,141	172,624	0
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$1,256,686	\$1,324,428	\$1,324,428	\$1,362,911	\$1,359,662	\$35,234
Expenditures and Request:						
Personnel Services	\$955,070	\$1,006,141	\$1,006,141	\$1,042,613	\$1,042,613	\$36,472
Operating Expenses	81,725	84,061	84,061	88,138	86,145	2,084
Professional Services	46,610	53,000	53,000	54,256	53,000	0
Other Charges	170,136	181,226	181,226	177,904	177,904	(3,322)
Acquisitions & Major Repairs	3,145	0	0	0	0	0
Total Expenditures & Request	\$1,256,686	\$1,324,428	\$1,324,428	\$1,362,911	\$1,359,662	\$35,234
Authorized Positions						
Classified	0	0	0	0	0	0
Unclassified	7	7	7	7	7	0
Total Authorized Positions	7	7	7	7	7	0
Authorized Other Charges Positions	0	0	0	0	0	0

Source of Funding

This program is funded with State General Fund (Direct), Interagency Transfers, and Fees and Self-generated Revenue. The Interagency Transfers are from the Department of Revenue. The Fees and Self-generated Revenue 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
\$757,804	\$1,324,428	7	Existing Operating Budget as of 12/01/2022

Statewide Adjustments

\$0	\$1,425	0	Capitol Park Security
\$1,642	\$1,642	0	Group Insurance Rate Adjustment for Active Employees
\$909	\$909	0	Group Insurance Rate Adjustment for Retirees
\$0	(\$25,496)	0	Non-recurring 27th Pay Period
(\$2,438)	(\$7,122)	0	Office of Technology Services (OTS)
\$1,958	\$11,958	0	Related Benefits Base Adjustment
\$2,345	\$2,345	0	Rent in State-Owned Buildings
\$457	\$3,504	0	Retirement Rate Adjustment
(\$62)	(\$62)	0	Risk Management



Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$3,955	\$43,955	0	Salary Base Adjustment
\$0	\$92	0	UPS Fees
\$8,766	\$33,150	0	Total Statewide

Non-Statewide Adjustments

\$0	\$2,084	0	Increases funding for annual maintenance fee of the case management system through Tyler Technologies.
\$0	\$2,084	0	Total Non-Statewide
\$766,570	\$1,359,662	7	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Fees & Self-Generated	\$43,052	\$172,624	\$172,624	\$173,141	\$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:
\$123,965	Rent in State-Owned Buildings
\$8,965	Capital Park Security
\$862	Uniform Payroll System (UPS) Fees
\$12,651	Postage
\$6,110	Office of Risk Management (ORM) Fees
\$11,006	Telephone and Data Service - Office of Technology Services
\$14,345	Office of Technology Services (OTS)
\$177,904	SUB-TOTAL INTERAGENCY TRANSFERS
\$177,904	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

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

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

Explanatory Note: The essential product of the Board is conducting fair and impartial due process hearings, an activity not easily quantified or qualified. One can count the number of petitions filed, hearings conducted, decisions rendered, and recommendations reviewed, but impartiality and constitutional due process are not measurable. The number and type of cases the Board is likely to receive as a result of new taxpayers, new tax laws and new regulations is not determined in advance and will fluctuate greatly. The Board hears not only appeals from taxpayers aggrieved by assessments, denials of refunds by the Louisiana Department of Revenue (LDR) and claims against the state, but also responds to requests and recommendations made by LDR. The Board does not generate its own input and cannot control the number and types of cases it receives. LDR makes a determination as to whether it will sue a taxpayer in district court or impose an assessment, which can be appealed to the Board. Upon receiving a notice of assessment from LDR, a taxpayer decides whether to pay the amount owed, appeal to the Board or go to district court. Thus, the taxpayer determines how many petitions are filed with the Board. The Board processes 100% of these cases. The Board cannot control the number of assessments or denials of refunds issued by LDR, or the number of taxpayers who choose to contest the decisions of LDR by appealing to the Board. After a petition is filed with the Board, the taxpayer may withdraw the petition or settle the matter with LDR. In addition, the number of attorneys in the Legal Division at LDR has an effect on the number of cases the Board will hear. When LDR has fewer attorneys, the number of cases it is able to try before the Board is reduced. Conversely, an increase in the number of attorneys at LDR allows the Board to hear many more cases. The Board hears all cases when all the parties are ready to try the case.

Performance Indicator Name	Actuals FY 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Percent of judgments signed 60 days from hearing	96.47	70	70	70	70
[K] Percentage of taxpayer cases processed within 30 days of receipt	95.37	90	90	90	90

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

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

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

Explanatory Note: This objective is directly dependent on legislative funding to achieve 100% of cases being scanned and entered into the docketing system. To provide reliable and accurate information to the public, state employees and for performance data in an accessible and cost-effective manner, cases are digitized and entered into the docketing system. The digitized information is backed up daily, which will prevent the loss of data in a disaster.

Performance Indicator Name	Actuals FY 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[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	98.74	15	15	15	15

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2017-2018	Prior Year Actuals FY 2018-2019	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022
Number of cases filed and docketed	312	997	832	1,510	864
Number of Collection Division cases filed, docketed and resolved without a hearing	313	333	213	410	148
Number of claims appealed to appellate court	2	1	4	7	3
Number of waivers, compromises, and lien releases filed	2	13	0	636	17



5652-Local Tax Division

Program Authorization

This program is authorized by the following legislation:

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

Program Description

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

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

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

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

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

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

Program Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	244,682	293,000	293,000	297,572	296,441	3,441
Fees & Self-generated	110,227	182,715	182,715	189,229	188,751	6,036
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	\$354,909	\$475,715	\$475,715	\$486,801	\$485,192	\$9,477

Expenditures and Request:

Personnel Services	\$291,619	\$356,144	\$356,144	\$367,488	\$367,488	\$11,344
Operating Expenses	21,811	57,336	57,336	58,925	57,567	231
Professional Services	9,174	22,000	22,000	22,522	22,000	0
Other Charges	25,954	36,395	36,395	37,866	38,137	1,742
Acquisitions & Major Repairs	6,351	3,840	3,840	0	0	(3,840)
Total Expenditures & Request	\$354,909	\$475,715	\$475,715	\$486,801	\$485,192	\$9,477



Program Budget Summary

	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Authorized Positions						
Classified	0	0	0	0	0	0
Unclassified	3	3	3	3	3	0
Total Authorized Positions	3	3	3	3	3	0
Authorized Other Charges Positions	0	0	0	0	0	0

Source of Funding

This program is funded with Interagency Transfers and Fees and Self-generated revenues. The Interagency Transfers are from the Department of Revenue from a reduction in distributions of local use tax to parish collectors. The Fees and Self-generated Revenue 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	\$475,715	3	Existing Operating Budget as of 12/01/2022
Statewide Adjustments			
\$0	\$158	0	Capitol Park Security
\$0	\$482	0	Group Insurance Rate Adjustment for Active Employees
\$0	(\$11,791)	0	Non-recurring 27th Pay Period
\$0	(\$3,840)	0	Non-Recurring Acquisitions & Major Repairs
\$0	(\$239)	0	Office of Technology Services (OTS)
\$0	\$5,485	0	Related Benefits Base Adjustment
\$0	\$261	0	Rent in State-Owned Buildings
\$0	\$658	0	Retirement Rate Adjustment
\$0	\$592	0	Risk Management
\$0	\$16,510	0	Salary Base Adjustment
\$0	\$10	0	UPS Fees
\$0	\$8,286	0	Total Statewide
Non-Statewide Adjustments			
\$0	\$960	0	Funding for la eased desktop, monitor and laptop.
\$0	\$231	0	Increases funding for annual maintenance fee of the case management system through Tyler Technologies.
\$0	\$1,191	0	Total Non-Statewide
\$0	\$485,192	3	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2021-2022	Enacted FY2022-2023	Existing Operating Budget (EOB) as of 12/01/22	Continuation FY 2023-2024	Recommended FY 2023-2024	Total Recommended Over/(Under) EOB
Fees & Self-Generated	\$110,227	\$182,715	\$182,715	\$189,229	\$188,751	\$6,036



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:
\$25,033	Rent in State-Owned Buildings
\$996	Capital Park Security
\$1,278	Office of Risk Management (ORM) Fees
\$6,155	Postage
\$2,878	Telephone and Data Service - Office of Technology Services
\$1,702	Office of Technology Services (OTS)
\$95	Uniform Payroll System (UPS) Fees
\$38,137	SUB-TOTAL INTERAGENCY TRANSFERS

Acquisitions and Major Repairs

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

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

Children's Budget Link: N/A

Human Resource Policies Beneficial to Women and Families Link: N/A

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

Explanatory Note: Per ACT 640, the Board of Tax Appeals authority has been expanded to disputes between taxpayers and the local taxing authority. This is a separate program from the Administrative Program which hears state tax disputes between individuals, corporations, and other taxpayers and state agencies. The Local Tax Division has the same goals and objectives as the Administrative Program but at a local tax level.

Performance Indicator Name	Actuals FY 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[K] Percentage of taxpayer cases processed within 15 days of receipt	81.02	90	90	90	90
[K] Percentage of judgments signed within 60 days of hearing	9.52	75	75	75	75

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

Children's Budget Link: N/A

Human Resource 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 21-22	Initially Appropriated FY 22-23	Existing Standard FY 22-23	Continuation Budget FY 23-24	Executive Budget FY 23-24
[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



