

Louisiana Senate Finance Committee



FY26 Executive Budget

17 – Department of Civil Service

March 2025

*Senator Cameron Henry, President
Senator Glen Womack, Chairman*

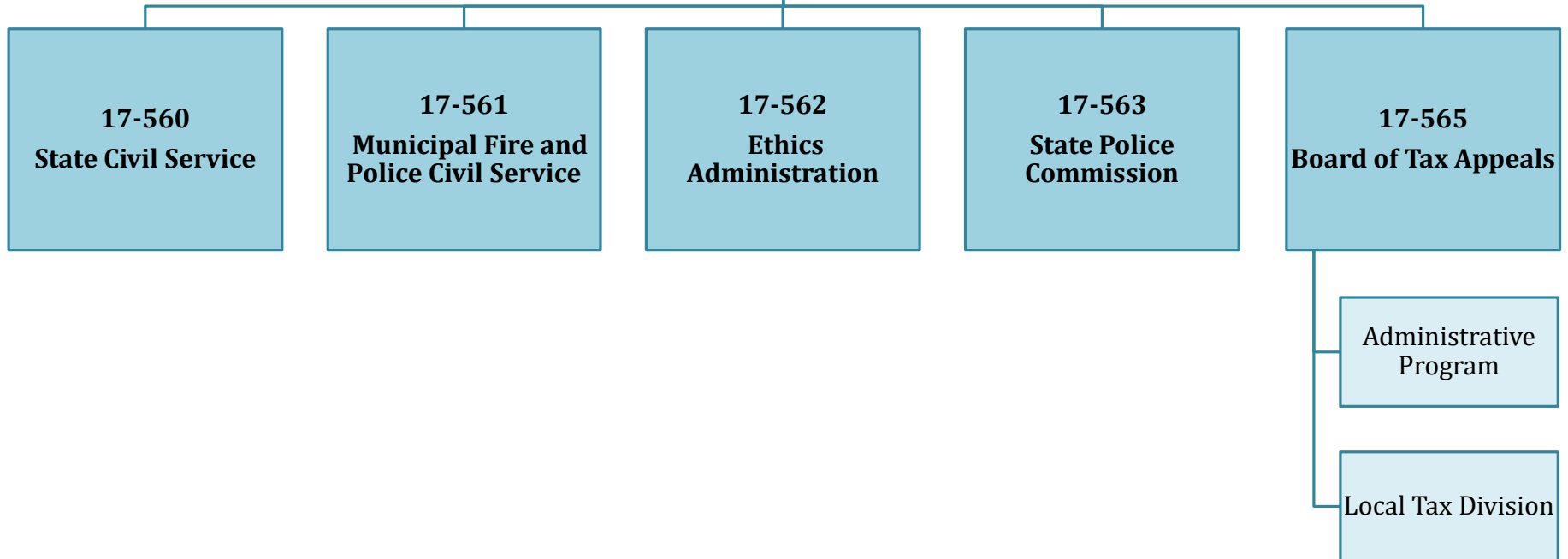




Department of Civil Service

Department Structure

Schedule 17 - Department of Civil Service



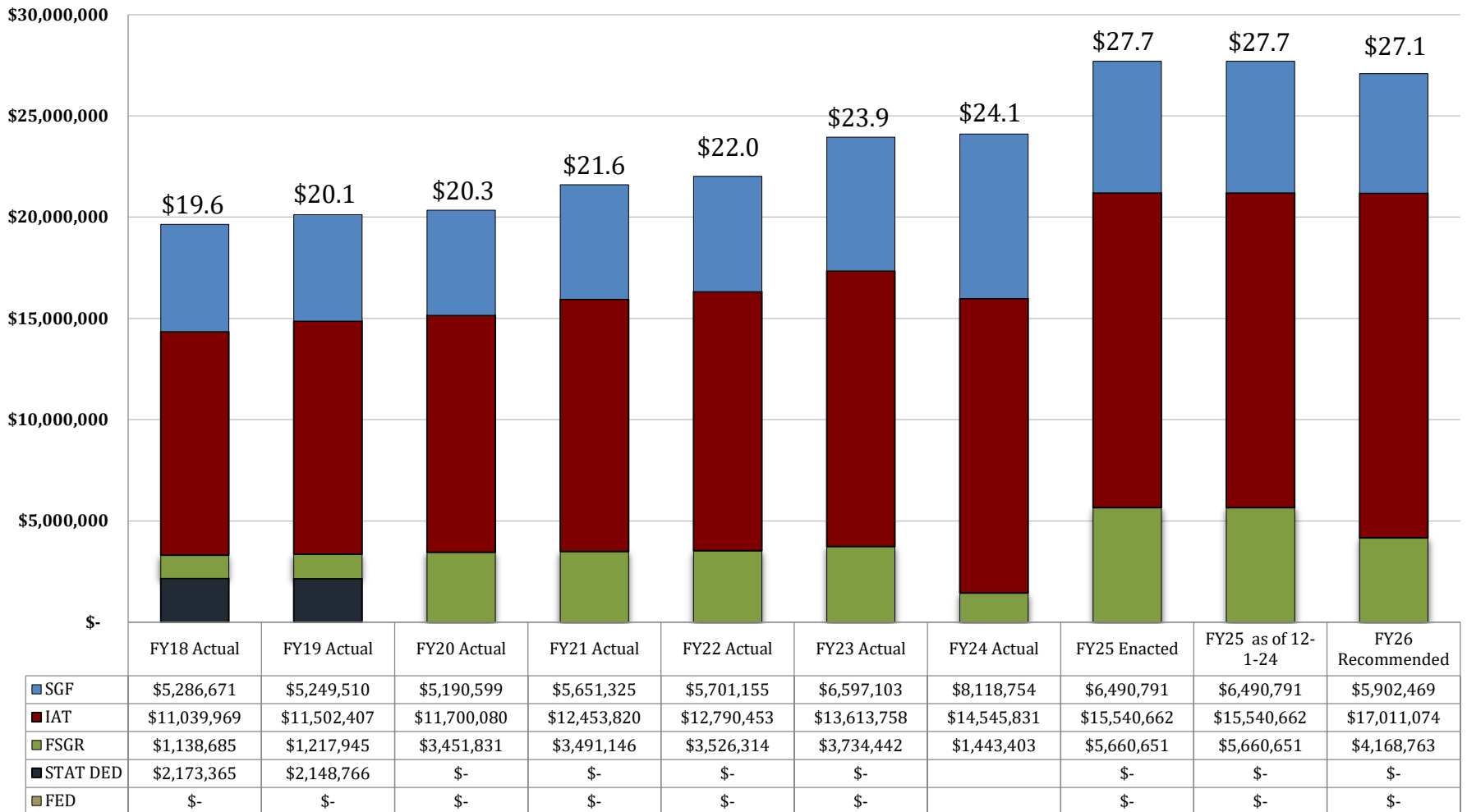


Department of Civil Service

Changes in Funding since FY18

Total Budget by Fiscal Year and Means of Finance
(in \$ millions)

Change from FY18 to FY26 is 37.9%.
(Actual to Recommended)
Change from FY18 to FY24 is 22.8%.
(Actual to Actual)





Department of Civil Service

Budget Adjustments Recommended for FY26

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustments
\$6,490,791	\$15,540,662	\$5,660,651	\$0	\$0	\$27,692,104	182	FY25 Existing Operating Budget as of 12-1-24
\$7,901	\$9,105	\$282	\$0	\$0	\$17,288	0	Acquisitions & Major Repairs
(\$95,461)	\$0	\$0	\$0	\$0	(\$95,461)	0	Administrative Law Judges
\$0	(\$124,365)	(\$3,846)	\$0	\$0	(\$128,211)	0	Attrition Adjustment
(\$565)	\$1,952	\$53	\$0	\$0	\$1,440	0	Capitol Park Security
\$2,800	\$0	\$137	\$0	\$0	\$2,937	0	Civil Service Fees
\$14,287	\$40,888	\$14,725	\$0	\$0	\$69,900	0	Civil Service Training Series
\$13,278	\$37,654	\$8,561	\$0	\$0	\$59,493	0	Group Insurance Rate Adjustment for Active Employees
\$3,100	\$27,688	\$4,093	\$0	\$0	\$34,881	0	Group Insurance Rate Adjustment for Retirees
\$1,704	\$4,018	\$124	\$0	\$0	\$5,846	0	Legislative Auditor Fees
\$122,918	\$328,982	\$62,655	\$0	\$0	\$514,555	0	Market Rate Classified
\$19,231	\$0	\$0	\$0	\$0	\$19,231	0	Market Rate Unclassified
(\$8,818)	(\$1,126)	(\$42,202)	\$0	\$0	(\$52,146)	0	Non-Recurring Acquisitions & Major Repairs
\$0	(\$219)	(\$7)	\$0	\$0	(\$226)	0	Office of State Procurement
\$20,090	\$22,379	\$7,372	\$0	\$0	\$49,841	0	Office of Technology Services (OTS)
(\$14,450)	\$117,382	(\$18,101)	\$0	\$0	\$84,831	0	Related Benefits Base Adjustment
(\$1,043)	(\$4,584)	(\$112)	\$0	\$0	(\$5,739)	0	Rent in State-Owned Buildings
(\$49,945)	(\$136,388)	(\$28,933)	\$0	\$0	(\$215,266)	0	Retirement Rate Adjustment
(\$22,516)	(\$3,310)	(\$1,338)	\$0	\$0	(\$27,164)	0	Risk Management
\$22,376	\$80,580	(\$18,723)	\$0	\$0	\$84,233	0	Salary Base Adjustment
(\$828)	\$0	\$0	\$0	\$0	(\$828)	0	State Treasury Fees
(\$98)	(\$1,108)	(\$199)	\$0	\$0	(\$1,405)	0	UPS Fees
\$33,961	\$399,528	(\$15,459)	\$0	\$0	\$418,030	0	Total Statewide Adjustments
\$25,048	\$35,545	(\$1,476,429)	\$0	\$0	(\$1,415,836)	0	Total Other Adjustments
(\$647,331)	\$647,331	\$0	\$0	\$0	\$0	0	Total Means of Finance Substitution
\$0	\$388,008	\$0	\$0	\$0	\$388,008	2	Total Workload Adjustments
\$5,902,469	\$17,011,074	\$4,168,763	\$0	\$0	\$27,082,306	184	Total FY26 Recommended Budget
(\$588,322)	\$1,470,412	(\$1,491,888)	\$0	\$0	(\$609,798)	2	Total Adjustments (Statewide and Agency-Specific)



Department of Civil Service

Budget Adjustments Recommended for FY26

Means of Finance Substitutions

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
(\$647,331)	\$647,331	\$0	\$0	\$0	\$0	0	Means of financing substitution to utilize additional Interagency Transfers from the Louisiana Department of Revenue that is expected to be collected in the Board of Tax Appeals in FY 2025-2026.
(\$647,331)	\$647,331	\$0	\$0	\$0	\$0	0	Total Non-Recurring Other Adjustments

Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$5,545	\$171	\$0	\$0	\$5,716	0	Increase in rent for the Training and Recruiting Center located in the La. Agriculture building.
\$0	\$30,000	\$0	\$0	\$0	\$30,000	0	Increases travel funds in the Local Tax Division program for Ad-Hoc judges due to anticipated increase in volume and complexity of cases resulting from recently implemented tax reform legislation.
\$24,412	\$0	\$0	\$0	\$0	\$24,412	0	Increase to fund operational costs including supplies and contractual expenses for legal fees due to an increase in hourly rates for attorneys and for an online application system.
\$25,636	\$0	\$0	\$0	\$0	\$25,636	0	Provides per-diem and travel funding for four (4) additional board members that will be added to the Board of Ethics January 1, 2025, per Act 591 of the 2024 Regular Legislative Session. This will bring the total number of board members to 15.
\$0	\$0	(\$1,476,600)	\$0	\$0	(\$1,476,600)	0	Reduces one-time funding for the development of a new database.
(\$25,000)	\$0	\$0	\$0	\$0	(\$25,000)	0	Reduces operating expenditures identified through review of expenditures, savings and efficiencies.
\$25,048	\$35,545	(\$1,476,429)	\$0	\$0	(\$1,415,836)	0	Total Other Adjustments

Workload Adjustments

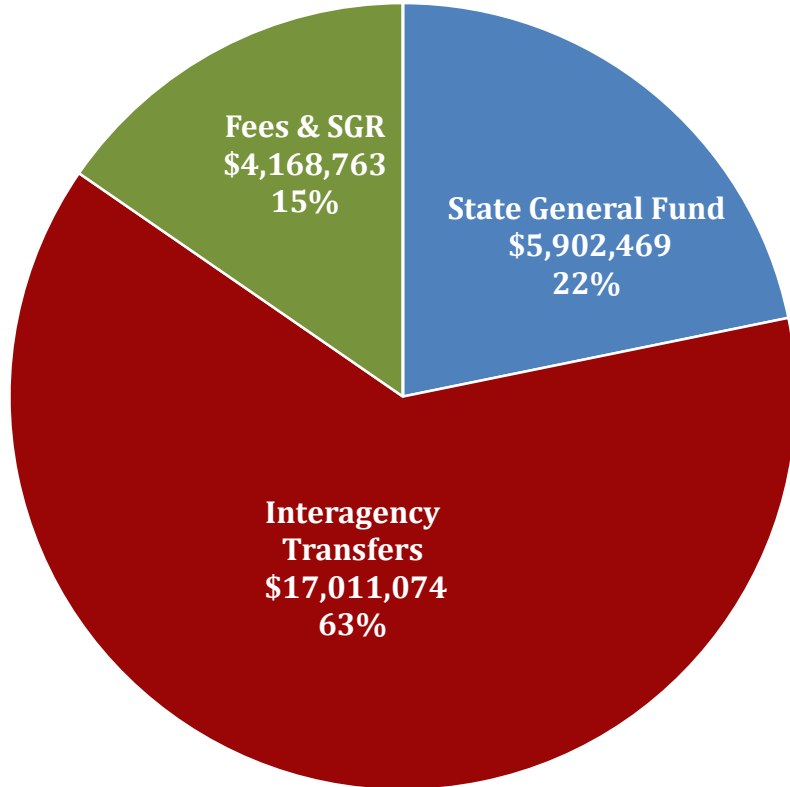
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$388,008	\$0	\$0	\$0	\$388,008	2	Providestwo additional positionsBoard of Tax Appeals - a Law Clerk position and a Special Project Officer - and additional funding for Ad Hoc judges to add additional hearing dates due to anticipated increase in volume and complexity of cases resulting from recently implemented tax reform legislation.
\$0	\$388,008	\$0	\$0	\$0	\$388,008	2	Total Non-Recurring Other Adjustments



Department of Civil Service

FY26 Recommended Means of Finance

FY26 Recommended Means of Finance



Total = \$27,082,306

State General Fund (Direct): \$5,902,469

General State Revenues

Interagency Transfers: \$17,011,074

- Payments from agencies with classified employees to State Civil Service
- Payments from the Department of Public Safety to the State Police Commission
- Payments from the Department of Revenue to the Board of Tax Appeals based on a reduction in distributions of local use tax to parish collectors

Fees and Self-generated Revenues: \$4,168,763

- Payments to State Civil Service from non-budgeted units with classified employees
- Payments to the Municipal Fire and Police Civil Service of 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
- Payments to the Ethics Administration from filing fees for all political action committees authorized by R.S. 18:1505; legislative lobbying registration fees authorized by R.S. 24:53I; and for executive lobbying registration fees authorized by R.S. 49:74G.
- Payments to the Board of Tax Appeals from filing fees (\$250 per dispute, charged only on disputes over \$5,000) and from local cases filed with the board pursuant to the Uniform Local Sales Tax Code
- Payments for providing copies of reports, transcripts, and other documents



Categorical Expenditures

Examples of Categories

Departments expend funding in the five major categories listed below.

Personal Services

- Salaries – Regular, overtime, and termination pay for Classified and Unclassified personnel.
- Other Compensation – Wages, student labor, compensation for board members and/or board of trustees, evening instruction, university instructors, etc.
- Related Benefits – Retirement contributions, post-retirement contributions/benefits, FICA tax, Medicare tax, group insurance contributions, compensated absences, other related benefits, taxable fringe benefits, etc.

Total Operating Expenses

- Travel – In-state and Out-of-state, including meal reimbursement.
- Operating Services – Advertising, printing, insurance, maintenance, rentals, data processing, internet costs, dues and subscriptions, mail delivery, telephones, data lines, vehicle tracking and telematics, utilities, depreciation, amortization, banking services, credit card fees, etc.
- Supplies – office supplies and equipment, computers, clothing and uniforms, medical, pharmaceutical, food, automotive, repair and maintenance, software, etc.

Professional Services – Accounting, auditing, management consulting, engineering, architectural, legal, medical and dental, veterinary, information technology, etc.

Total Other Charges

- Other Charges – Aid to school boards, local government, etc.; public assistance; miscellaneous charges; judgments, fines, and penalties; interest on judgments; punitive/compensatory damages; OC personal services, operating expenses, professional services; contract attorney expenses; recoupments; furlough; contractual services; interest expense; claim payments; commercial group insurance; reinsurance; loans issued; disbursements; etc.
- Debt Service – Principal, interest, related charges, reserve requirement, amortization, and bond premiums.
- Interagency Transfer Line-Item Expenditure – Any expenses paid for with Interagency Transfers – from commodities and services to equipment.

Acquisitions and Major Repairs

- Acquisitions – Land; buildings; automobiles; aircraft; accessories; equipment; software; hardware; farm and heavy equipment; boats; capital outlay expenditures; construction; etc.
- Major Repairs – Land improvement; buildings; automotive; grounds; boats; aircraft; movable equipment; farm equipment; medical; office; library; education; recreation; communication; other equipment; pollution remediation; etc.

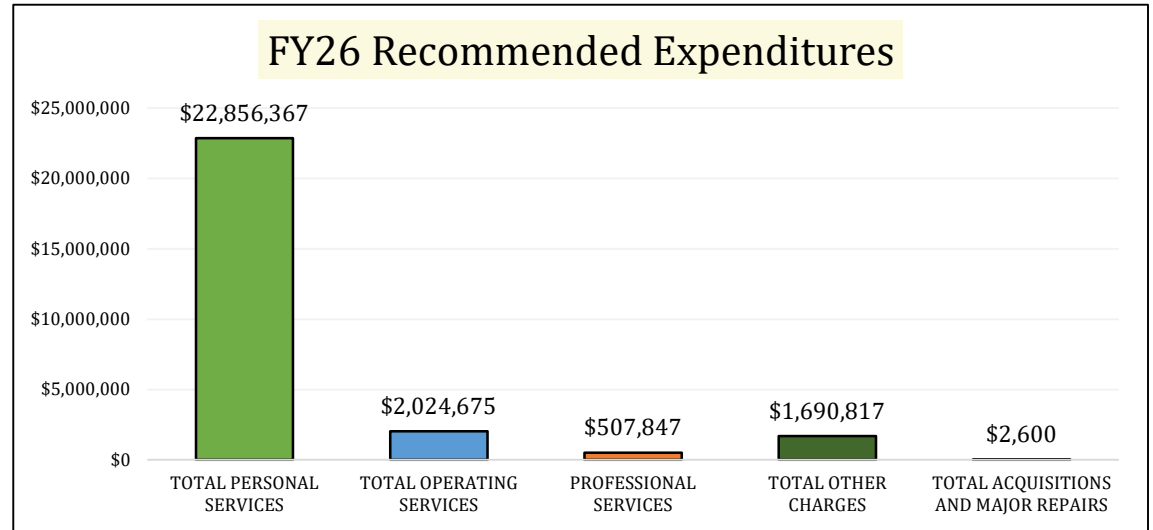


Department of Civil Service

Categorical Expenditures at FY26 Recommended

The largest expenditure category in the Department of Civil Service is Personal Services, which comprises 84 percent of the agency's budget. Within this category, Salaries make up 65 percent of expenditures, while Related Benefits contributes 33 percent.

Total Operating Services make up the second largest portion of the agency's budget at 7 percent. This category includes utilities for offices, supplies, grounds maintenance costs, and field travel costs for the agencies.



Categorical Expenditures	FY24 Actual	FY25 Enacted	FY25 EOB as of 12/01/24	FY26 Recommended	Difference FY25 EOB vs. FY26 Recommended
Salaries	\$12,980,103	\$14,170,438	\$14,170,438	\$14,763,346	\$592,908
Other Compensation	\$268,361	\$349,740	\$349,740	\$509,676	\$159,936
Related Benefits	\$7,478,415	\$7,433,598	\$7,433,598	\$7,583,345	\$149,747
TOTAL PERSONAL SERVICES	\$20,726,878	\$21,953,776	\$21,953,776	\$22,856,367	\$902,591
Travel	\$127,583	\$153,121	\$153,121	\$217,821	\$64,700
Operating Services	\$951,792	\$1,572,170	\$1,722,170	\$1,720,574	(\$1,596)
Supplies	\$67,042	\$87,280	\$87,280	\$86,280	(\$1,000)
TOTAL OPERATING EXPENSES	\$1,146,417	\$1,812,571	\$1,962,571	\$2,024,675	\$62,104
PROFESSIONAL SERVICES	\$269,449	\$2,114,125	\$1,962,035	\$507,847	(\$1,454,188)
Other Charges	\$3,799	\$21,000	\$21,000	\$21,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$1,882,324	\$1,738,486	\$1,740,576	\$1,669,817	(\$70,759)
TOTAL OTHER CHARGES	\$1,886,123	\$1,759,486	\$1,761,576	\$1,690,817	(\$70,759)
Acquisitions	\$79,120	\$52,146	\$52,146	\$2,600	(\$49,546)
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$79,120	\$52,146	\$52,146	\$2,600	(\$49,546)
TOTAL EXPENDITURES	\$24,107,988	\$27,692,104	\$27,692,104	\$27,082,306	(\$609,798)



Department of Civil Service

Categorical Expenditures at FY26 Recommended

Professional Services

Amount	Description
\$178,400	MF&PCS - Funding for database system
\$115,500	Ethics - Funding for legal representation as special counsel to conduct fair and impartial due process administrative hearings.
\$93,947	State Police Commission - Funding for contracts for cadet application system and testing services for Louisiana State Police cadet and promotional exams.
\$67,500	Tax Appeals - Legal Services - Legal research and counsel for the Board
\$15,000	MF&PCS - Legal service contract
\$15,000	State Civil Service - Professional Services - Legal counsel for representation in litigations
\$15,000	State Civil Service - Professional Services - Other - Strategic planning, workforce development, analysis, and organizational development
\$5,000	Tax Appeals - Transcription services for the Board
\$2,500	Tax Appeals - Transcription services for the Local Tax Division
\$507,847	Total Professional Services

Other Charges

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

Acquisitions & Major Repairs

Amount	Description
\$2,600	State Civil Service - Replacement projectors for the Learning Performance and Culture section.
\$2,600	Total Acquisitions & Major Repairs

Interagency Transfers Expenses

Amount	Description
\$625,666	Rent in State-owned buildings
\$240,291	Office of Technology Services (OTS) Fees
\$219,003	Office of Telecommunications Management-telephone and data services
\$137,552	Office of Risk Management (ORM) Premiums
\$102,357	Administrative Law Judges
\$85,694	Capitol Park Security Fees
\$61,246	Legislative Auditor Fees
\$51,366	Production Support Services (PSS): mail and printing
\$48,054	Commodities and Services
\$32,308	Rent to Office of Facilities Corporation
\$30,220	Civil Service Fees
\$21,800	Transfers to other state agencies
\$13,598	Uniform Payroll System (UPS) Fees
\$662	Office of State Procurement (OSP) Fees
\$1,669,817	Total IAT Expense

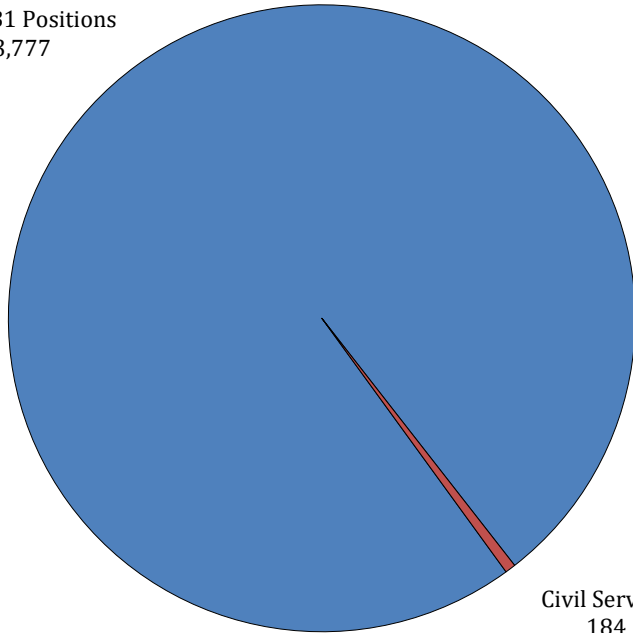


Department of Civil Service

FTEs, Authorized T.O., and Other Charges Positions

FY26 Recommended Department Positions as a portion of FY26 Recommended HB1 Authorized Positions

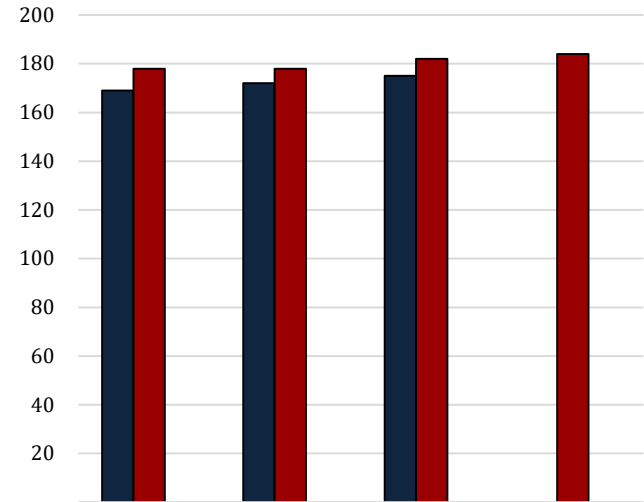
Total HB1 Positions
33,777



Civil Service
184
1%

FY25 number of funded, but not filled,
positions as of December 30, 2024 = 5

Number and Types of Positions



■ Total FTEs (1st July Report)
■ Authorized T.O. Positions
■ Other Charges Positions

	2023	2024	2025	2026 Rec.
Total FTEs (1st July Report)	169	172	175	
Authorized T.O. Positions	178	178	182	184
Other Charges Positions	-	-	-	-

The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

Authorized Positions are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies included in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

Other Charges positions are authorized under R.S. 39:2(5)(b):

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



Department of Civil Service Related Employment Information

Salaries and Related Benefits for the 184 Authorized Positions are listed below in Chart 1.
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2023 Actual	2024 Actual	2025 Enacted	2026 Recommended
Salaries	\$12,921,082	\$12,980,103	\$14,170,438	\$14,763,346
Other Compensation	\$288,255	\$268,361	\$349,740	\$509,676
Related Benefits	\$7,325,794	\$7,478,415	\$7,433,598	\$7,583,345
Total Personal Services	\$20,535,131	\$20,726,878	\$21,953,776	\$22,856,367

Average T.O. Salary = \$78,208

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY26 Recommended	Total Funding	%
Total Related Benefits	\$7,583,345	
UAL payments	\$3,517,002	46%
Retiree Health Benefits	\$935,051	
Remaining Benefits*	\$3,131,292	
Means of Finance	General Fund = 24%	Other = 76%

Department Demographics	Total	%
Gender		
Female	131	74
Male	46	26
Race		
White	110	62
Black	65	37
Asian	1	1
Indian	1	1
Hawaiian/Pacific	0	0
Declined to State	0	0
Currently in DROP or Eligible to Retire	14	8

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits
\$0



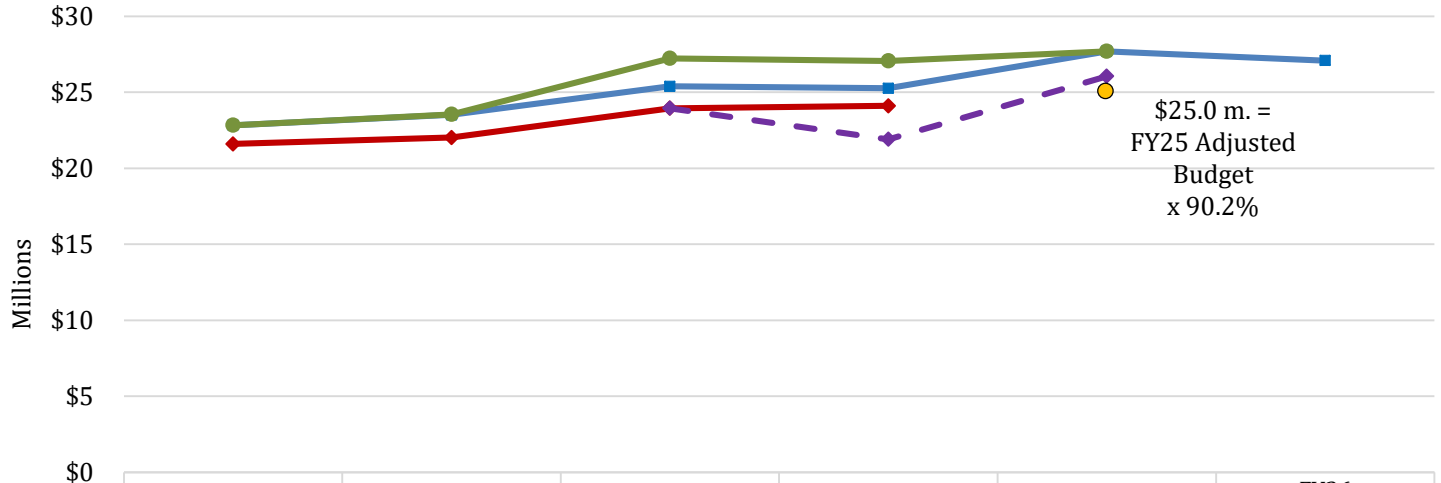
Department of Civil Service

Enacted & FYE Budget vs. Actual Expenditures FY21 to FY24

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY25, it is as of January.

FY25 Known Supplemental Needs: \$0

FY24 General Fund Reversions: \$629,657



	FY21	FY22	FY23	FY24	FY25 EOB	FY26 Recommended
Enacted Budget	\$22,830,094	\$23,511,425	\$25,386,016	\$25,267,392	\$27,692,104	\$27,082,306
FYE Budget	\$22,830,094	\$23,547,425	\$27,237,613	\$27,067,392	\$27,692,104	
Actual Expenditures	\$21,596,291	\$22,017,922	\$23,945,302	\$24,107,988		
FY25 Expenditure Trend			\$23,945,302	\$21,903,370	\$26,051,968	

Monthly Budget Activity

	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-24	\$ 25,267,392	\$ 2,344,625	\$ 22,922,767	9.3%
Aug-24	\$ 27,067,392	\$ 4,369,705	\$ 22,697,688	16.1%
Sep-24	\$ 27,067,392	\$ 6,774,665	\$ 20,292,727	25.0%
Oct-24	\$ 27,067,392	\$ 9,548,532	\$ 17,518,860	35.3%
Nov-24	\$ 27,067,392	\$ 11,364,092	\$ 15,703,300	42.0%
Dec-24	\$ 27,067,392	\$ 13,243,144	\$ 13,824,248	48.9%
Jan-25	\$ 27,067,392	\$ 15,196,981	\$ 11,870,411	56.1%

Monthly Budget Activity

	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-25	\$ 27,067,392	\$ 17,367,979	\$ 9,699,413	64.2%
Mar-25	\$ 27,067,392	\$ 19,538,976	\$ 7,528,416	72.2%
Apr-25	\$ 27,067,392	\$ 21,709,973	\$ 5,357,419	80.2%
May-25	\$ 27,067,392	\$ 23,880,971	\$ 3,186,421	88.2%
Jun-25	\$ 27,067,392	\$ 26,051,968	\$ 1,015,424	96.2%
<i>Historical Year End Average</i>				90.2%



Department of Civil Service

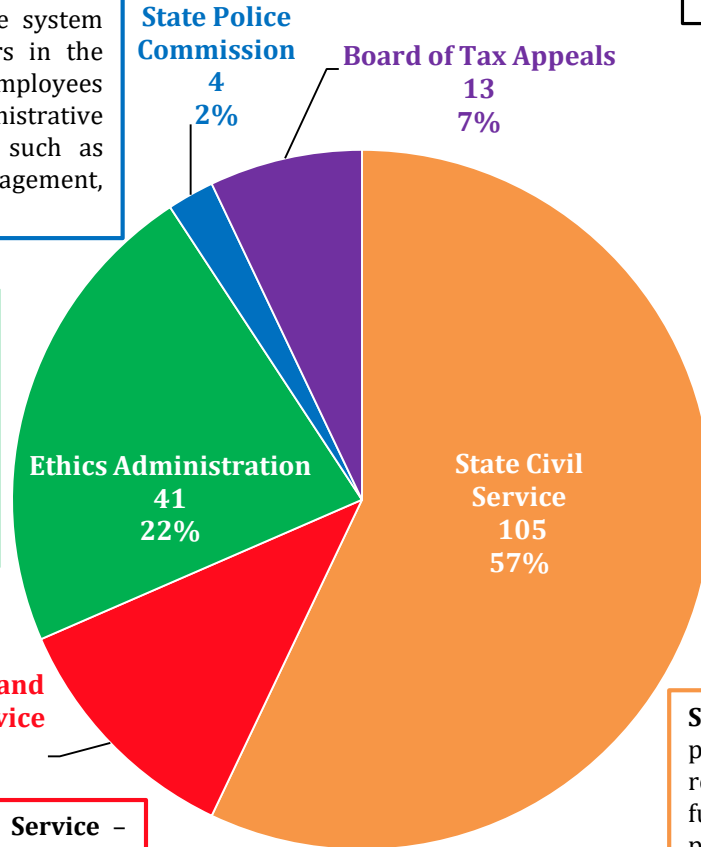
FY26 Recommended Total Authorized Positions by Agency

State Police Commission – The Commission maintains an independent civil service system for all regularly commissioned officers in the Louisiana State Police service. Employees promulgate rules and exercises administrative and regulatory authority over areas such as examining, appeals, personnel management, classification, and pay.

Ethics Administration – Positions in this agency provide staff support for the Louisiana Board of Ethics which administers and enforces the state’s conflicts of interest statutes, campaign finance disclosure requirements, and lobbyist registration and disclosure laws.

Municipal Fire and Police Civil Service
21
12%

Municipal Fire and Police Civil Service – Positions in this agency administer a merit-based system of civil service for firefighters and police officers in all municipalities in the state having populations between 7,000 and 250,000 inhabitants and firefighters in all parish fire departments and fire protection districts regardless of population.



FY26 Total Department Positions = 184

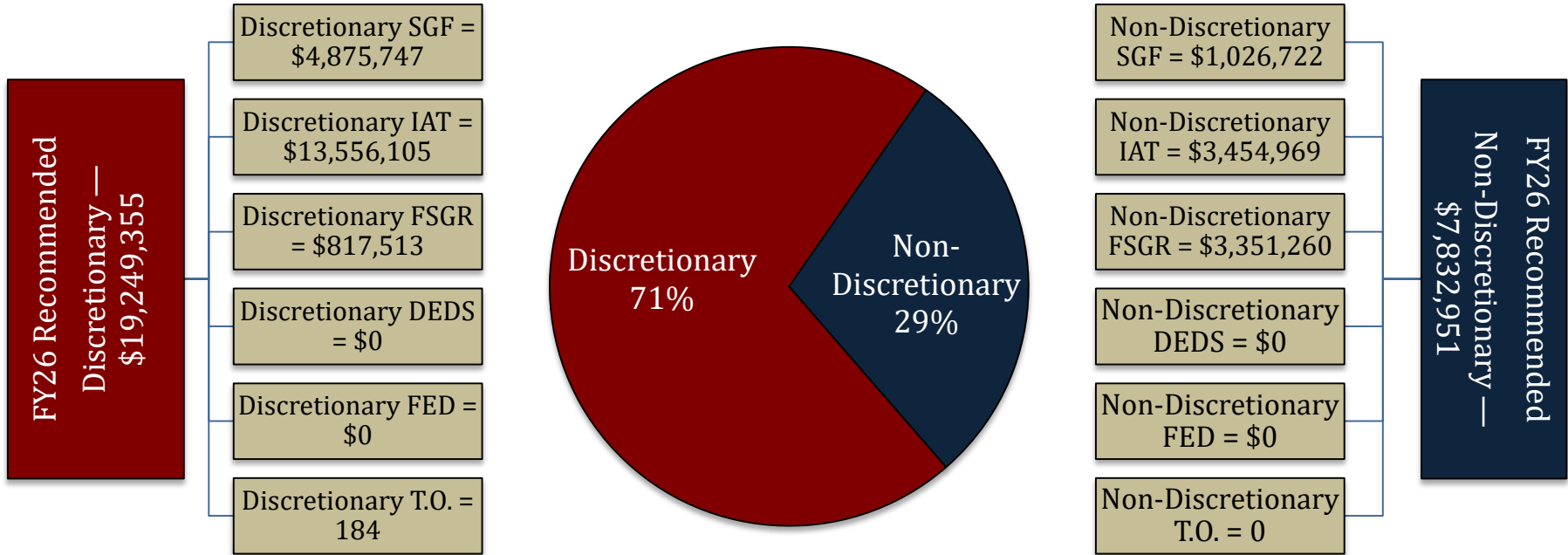
Board of Tax Appeals – Positions in the *Administrative Program* provide an appeals process to resolve disputes between taxpayers and the Department of Revenue. The positions also review and make recommendations on tax refund claims, claims against the state, industrial tax exemptions, and business tax credits. Positions in the *Local Tax Division* provide an appeals process to resolve disputes between taxpayers and local taxing authorities. These positions also review and make recommendations on tax refund claims against local tax authorities.

State Civil Service – Positions in State Civil Service provide administrative support and human resource management functions. Administrative functions include legal support, accounting, purchasing, and property control. These positions also hear civil service employee appeals and maintain the official personnel and position records of the state. Human resource management functions include development, implementation, and evaluation of systems for job performance, pay, employment, promotion and personnel management. These positions also establish rules, policies, and practices.



Department of Civil Service

FY26 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Civil Service	\$ 12,182,862	63%
Municipal Fire & Police Civil Service	\$ -	0%
Ethics Administration	\$ 4,299,565	22%
State Police Commission	\$ 792,413	4%
Board of Tax Appeals	\$ 1,974,515	10%
Total Discretionary	\$ 19,249,355	100%

Total Non-Discretionary Funding by Type		
Retierment Systems' Unfunded Accrued Liability (UAL)	\$ 3,517,002	45%
R.S. 22:1476: Monies in the fund shall be used solely to support the operations of the office of state examiner, Municipal Fire & Police Civil Service	\$ 2,693,986	34%
Retirees' Group Insurance	\$ 935,051	12%
Rent in State-owned Buildings	\$ 625,666	8%
Legislative Auditor Fees	\$ 61,246	1%
Total Non-Discretionary	\$ 7,832,951	100%



17-560 State Civil Service



STATECIVILSERVICE

State Civil Service (SCS) is the central human resources agency for the state. As such, SCS is responsible for developing, implementing, and evaluating systems for job evaluation, pay, employment, promotion and personnel management, and administering these systems through rules, policies and practices that encourage wise utilization of the state's financial and human resources.

SCS also maintains the official personnel records of the state.

Finally, SCS operates the state's Comprehensive Public Training Program, which offers a variety of classes to upgrade professional, technical, and managerial skills of state employees.

Five-year Budget History

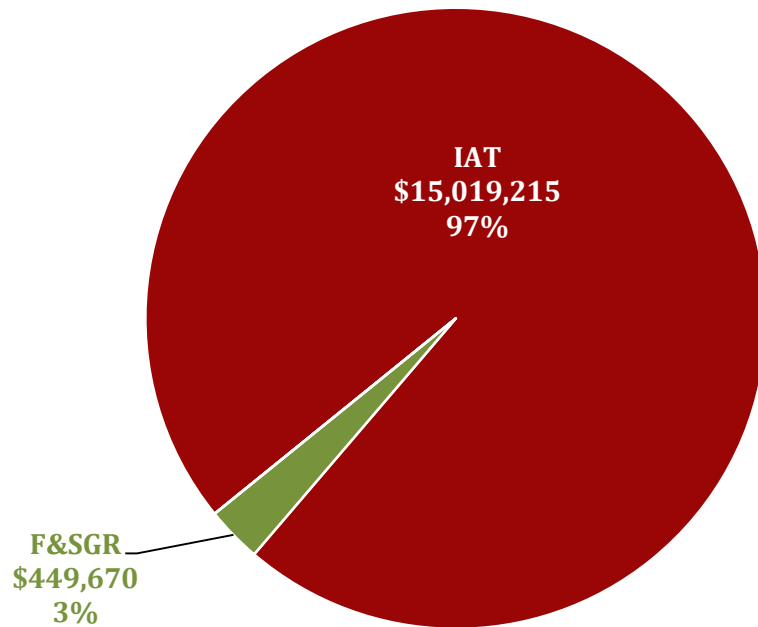
Means of Finance	Actual Expenditures			FY25		FY26
	FY22	FY23	FY24	Enacted	EOB <i>(as of 12/1/24)</i>	Recommended Budget
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$12,033,537	\$12,782,991	\$13,674,489	\$14,678,573	\$14,678,573	\$15,019,215
Fees and Self-generated Revenues	\$833,400	\$817,179	\$372,971	\$439,134	\$439,134	\$449,670
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$12,866,937	\$13,600,170	\$14,047,460	\$15,117,707	\$15,117,707	\$15,468,885
Authorized Positions	103	103	103	105	105	105



17-560 State Civil Service FY26 Recommended Budget

Total FY26 Recommended Budget = \$15,468,885 105 positions

FY26 Recommended Means of Financing



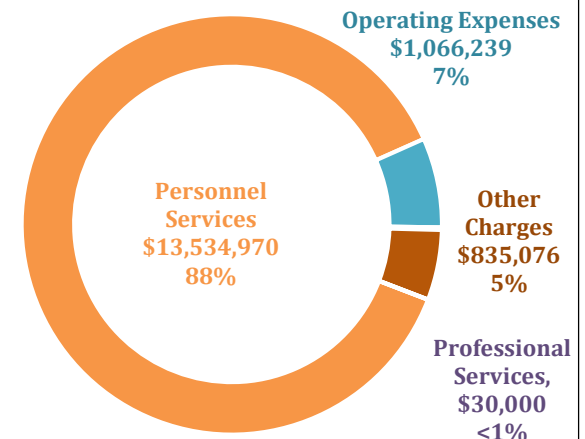
Interagency Transfers includes transfers from the state budget units with classified employees to fund the agency's operations.

Fees and Self-generated Revenues are from non-budgeted units with classified employees.

FY26 Recommended Adjustments

- \$345,462 increase in standard statewide adjustments, primarily driven by:
 - \$339,157 in market rate adjustments
 - \$31,303 increase to align base salaries and related benefits to needed levels
- \$5,716 increase in rent for the Training & Recruiting center in the LDAF building

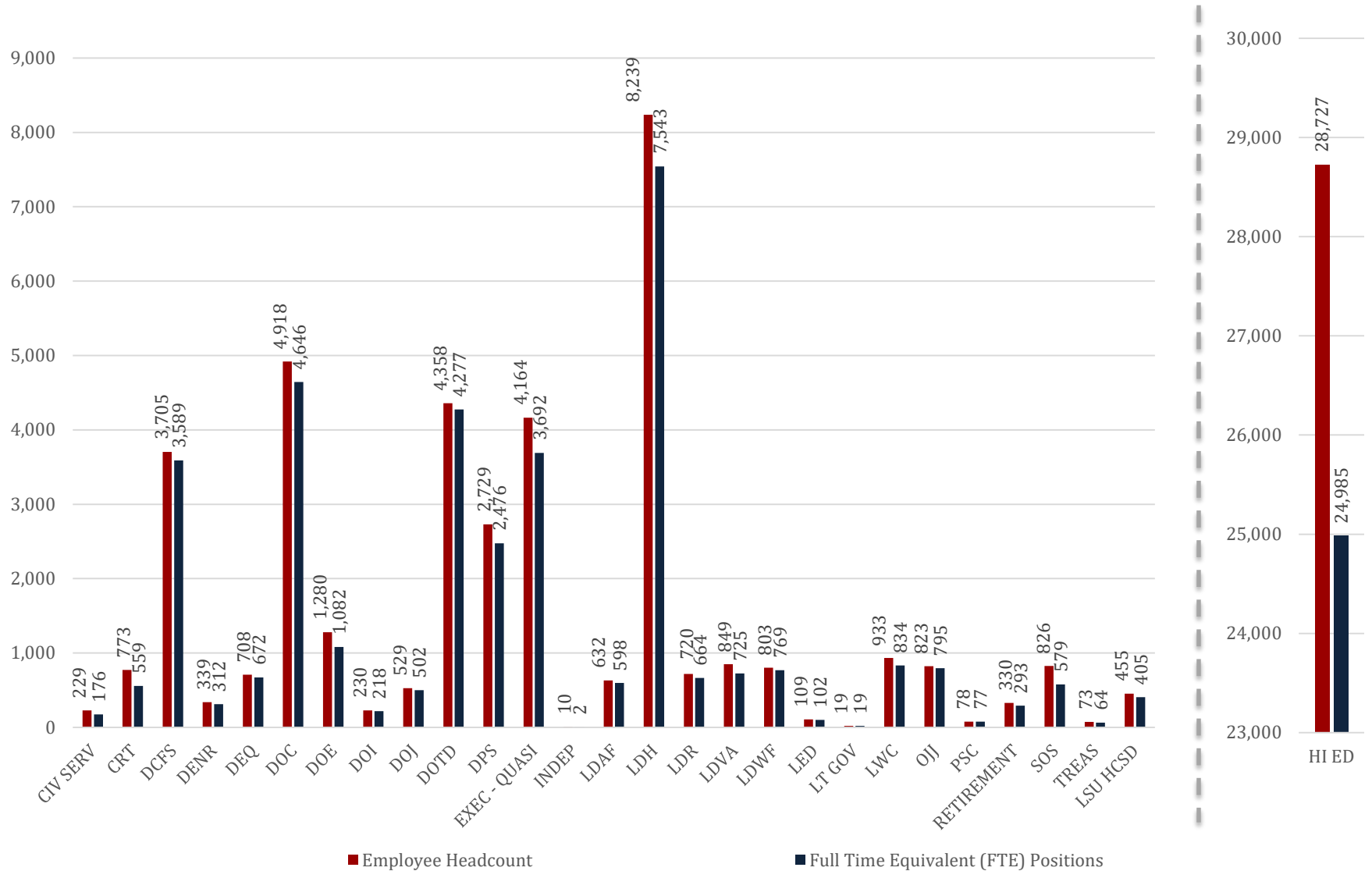
FY26 Recommended Expenditures by Major Expenditure Categories





17-560 State Civil Service

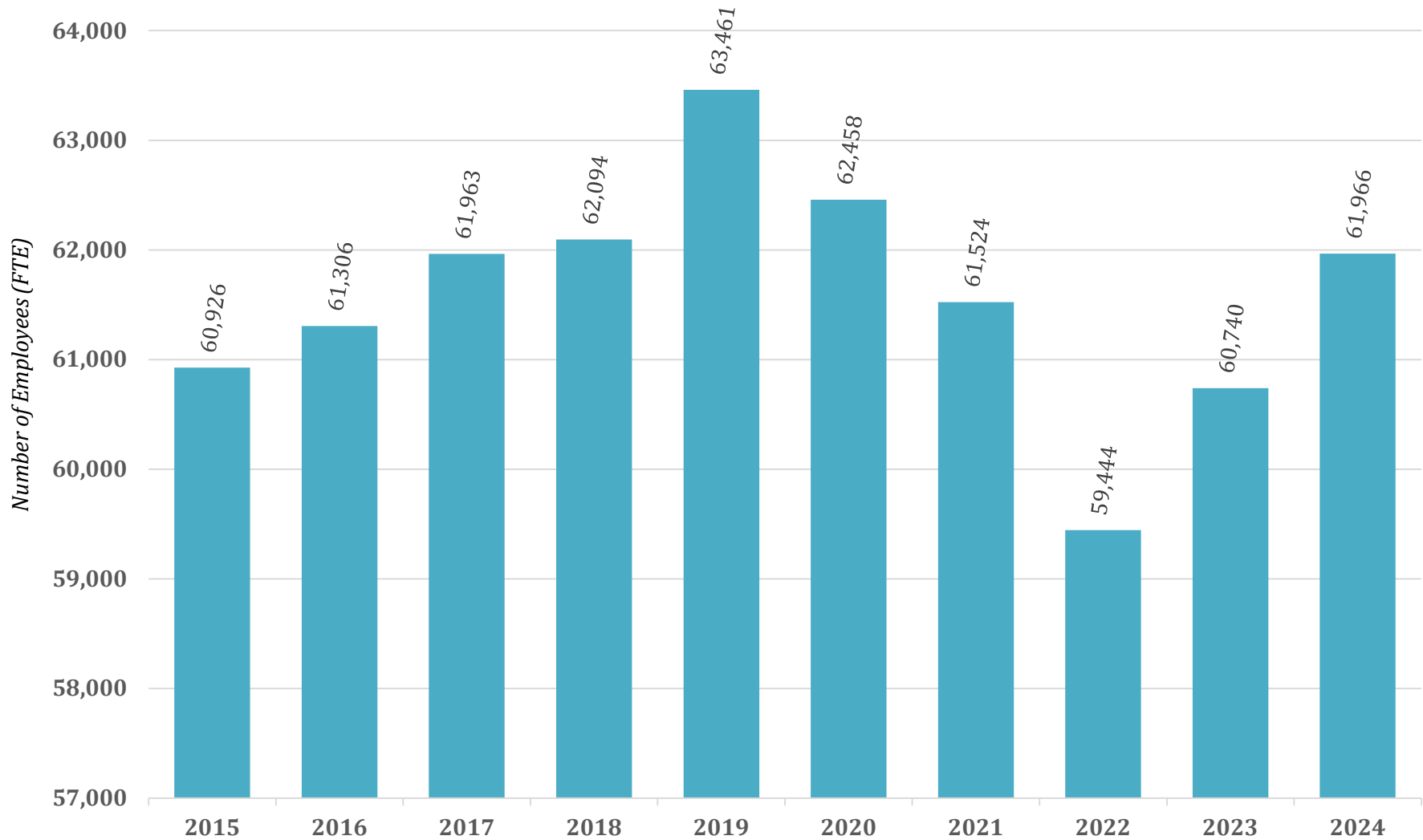
Statewide Position Analysis – Headcount vs. FTE Positions





17-560 State Civil Service

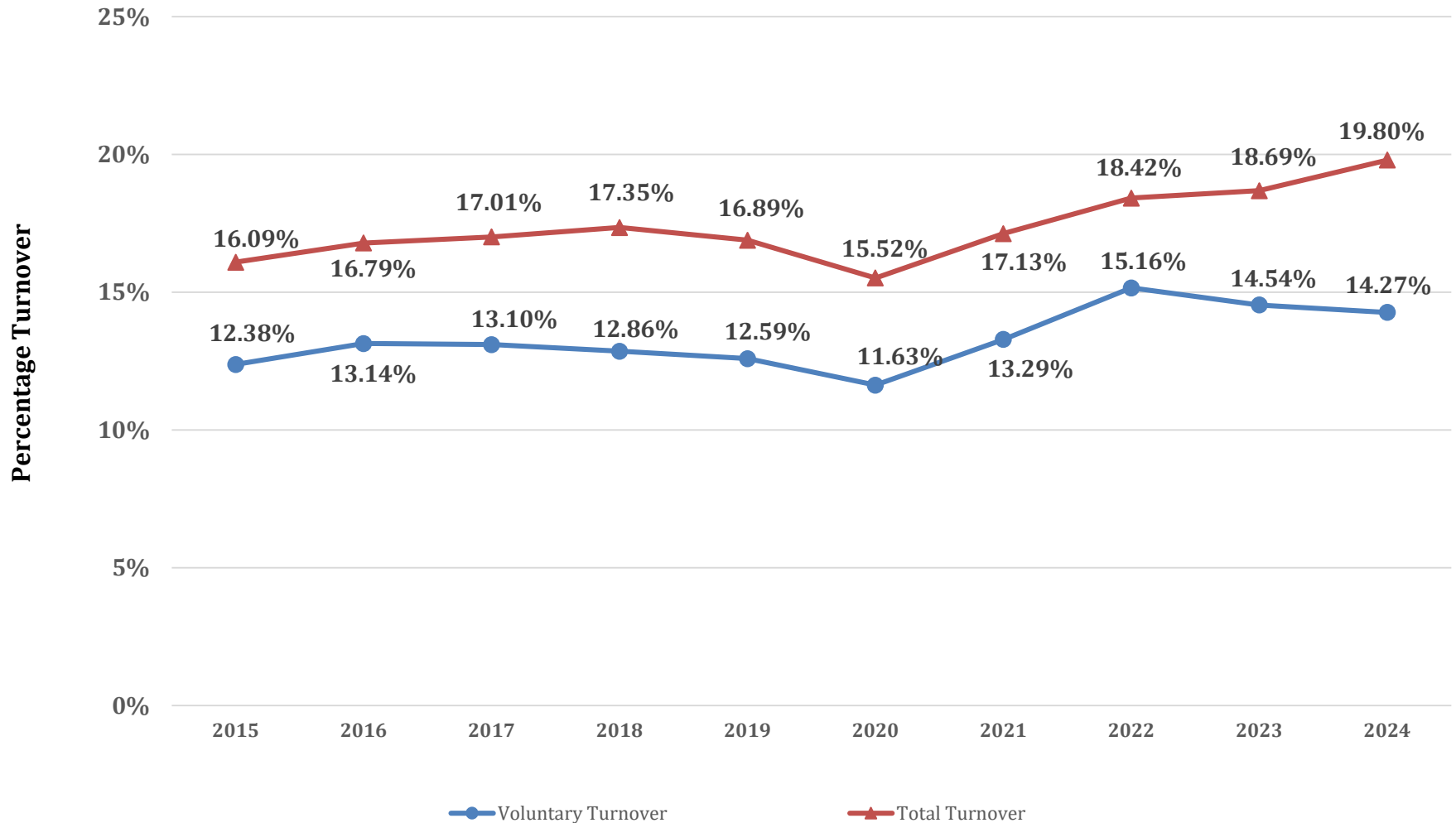
Total Classified & Unclassified State Employees By Year (FTE)



Source: State Civil Service Annual Report



17-560 State Civil Service Historical Turnover for Classified Employees



Source: State Civil Service Annual Report on Turnover

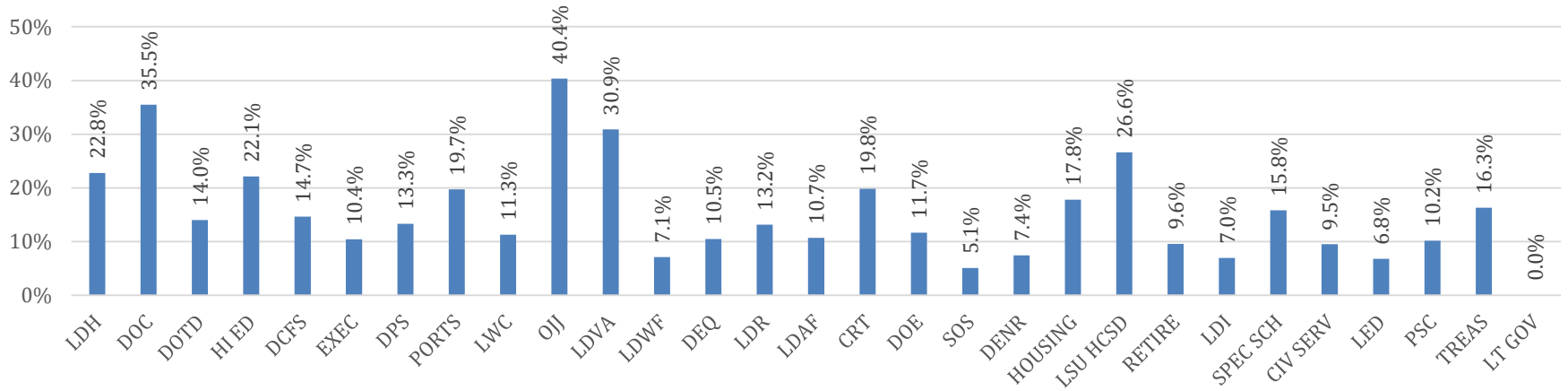


17-560 State Civil Service

2024 Turnover by Major Agency (Classified Employees)

Source: State Civil Service Annual Report on Turnover

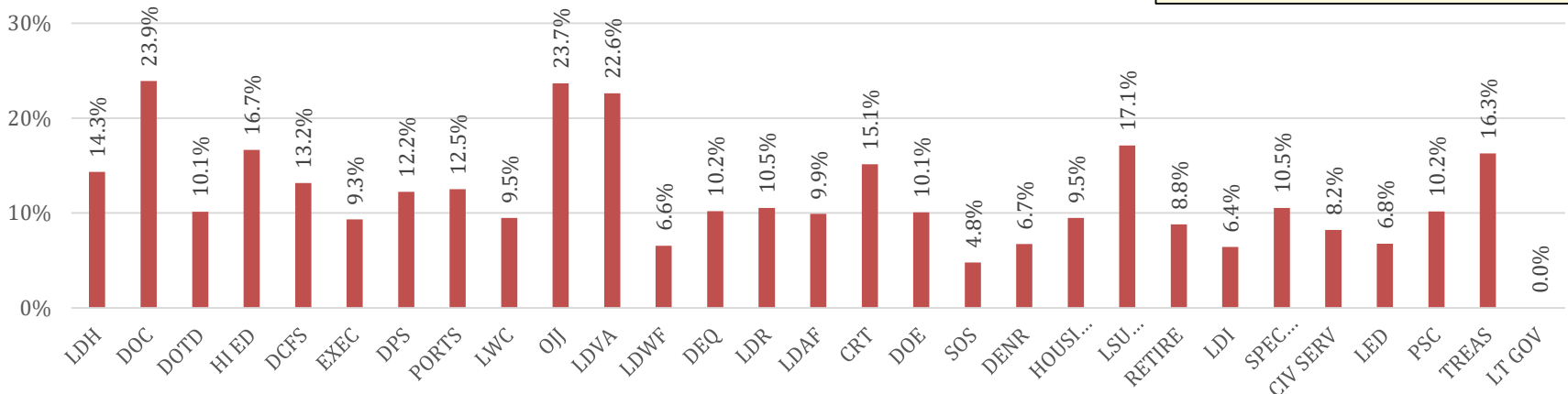
Total Turnover



Voluntary turnover is defined as all separations from state civil service due to resignation, retirement or death.

Voluntary Turnover

Total turnover is defined as voluntary turnover plus separations through dismissal, layoff, separation during probationary period, or non-disciplinary removal.





17-560 State Civil Service

2024 Job Titles with Highest Turnover Rates

Total Turnover

Job Title	Pay Scale	Turnover %
CORRECTIONS CADET	PS-105	203.66%
RESIDENTIAL SERVICES SPECIALIST 1	SS-403	134.15%
CORRECTIONS SERGEANT	PS-106	111.55%
CORRECTIONS GUARD TRAINEE - THERAPEUTIC	PS-105	107.69%
CUSTODIAN 1	WS-202	81.54%
LABORATORY TECHNICAL ASSISTANT 1	MS-504	68.25%
POLICE OFFICER 1	PS-108	66.00%
JUVENILE JUSTICE SPECIALIST 3	PS-108	57.96%
MEDICAID ANALYST 1	SS-410	56.90%
CHILD WELFARE SPECIALIST 1	SS-412	52.04%
RESIDENTIAL SERVICES SPECIALIST 2	SS-404	48.97%
SOCIAL SERVICES ANALYST 1	SS-410	47.56%
NURSING ASSISTANT 2	MS-505	46.47%
MOBILE EQUIPMENT OPERATOR 1	WS-209	42.12%
ENGINEERING TECHNICIAN 1	TS-302	41.25%
FOOD SERVICE SPECIALIST 3	WS-205	39.06%
PSYCHIATRIC AIDE 2	SS-404	39.05%
CUSTODIAN 2	WS-203	34.08%
GUARD	PS-104	32.88%
POLICE OFFICER 2	PS-109	30.77%
CORRECTIONS SERGEANT--MASTER	PS-108	28.80%
ACCOUNTING SPECIALIST 2	AS-610	28.57%
SOCIAL SERVICE COUNSELOR 3	SS-413	27.59%
CHILD WELFARE SPECIALIST 2	SS-414	27.27%
HORTICULTURAL ATTENDANT	WS-209	26.67%
REGISTERED NURSE SUPERVISOR A	MS-519	25.75%
PROBATION AND PAROLE OFFICER 1—ADULT	PS-109	25.00%
CORRECTIONS GUARD--THERAPEUTIC	PS-106	24.80%
MAINTENANCE REPAIRER 1	WS-210	24.24%
RESIDENTIAL SERVICES SPECIALIST 5	SS-409	22.67%

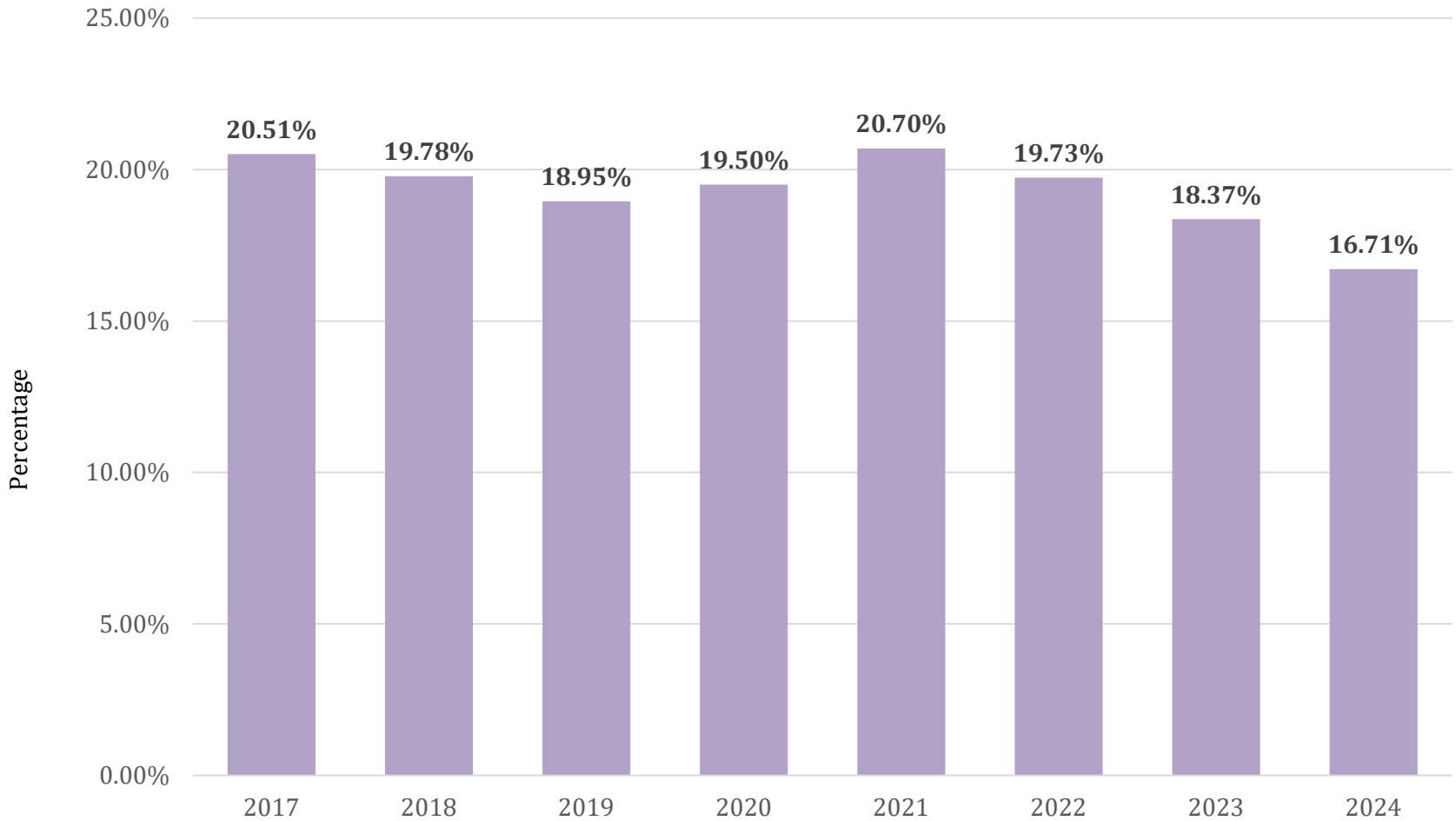
Voluntary Turnover

Job Title	Pay Scale	Turnover %
CORRECTIONS CADET	PS-105	108.42%
CORRECTIONS SERGEANT	PS-106	64.94%
RESIDENTIAL SERVICES SPECIALIST 1	SS-403	58.45%
CHILD WELFARE SPECIALIST 1	SS-412	48.98%
POLICE OFFICER 1	PS-108	46.00%
CUSTODIAN 1	WS-202	45.64%
LABORATORY TECHNICAL ASSISTANT 1	MS-504	44.44%
SOCIAL SERVICES ANALYST 1	SS-410	39.63%
MEDICAID ANALYST 1	SS-410	34.48%
NURSING ASSISTANT 2	MS-505	34.12%
RESIDENTIAL SERVICES SPECIALIST 2	SS-404	32.15%
JUVENILE JUSTICE SPECIALIST 3	PS-108	31.21%
CORRECTIONS GUARD TRAINEE - THERAPEUTIC	PS-105	28.85%
ENGINEERING TECHNICIAN 1	TS-302	28.75%
CUSTODIAN 2	WS-203	24.47%
SOCIAL SERVICE COUNSELOR 3	SS-413	24.14%
CORRECTIONS SERGEANT--MASTER	PS-108	23.66%
GUARD	PS-104	23.29%
CHILD WELFARE SPECIALIST 2	SS-414	21.59%
REGISTERED NURSE SUPERVISOR A	MS-519	20.96%
POLICE OFFICER 2	PS-109	20.77%
RESIDENTIAL SERVICES SPECIALIST 5	SS-409	18.67%
HORTICULTURAL ATTENDANT	WS-209	18.33%
MOBILE EQUIPMENT OPERATOR 1	WS-209	17.66%
FOOD SERVICE SPECIALIST 3	WS-205	17.19%
PSYCHIATRIC AIDE 2	SS-404	16.19%
ACCOUNTING SPECIALIST 2	AS-610	16.07%
MAINTENANCE REPAIRER 1	WS-210	14.14%
PROBATION AND PAROLE OFFICER 1—ADULT	PS-109	13.33%
CORRECTIONS GUARD--THERAPEUTIC	PS-106	10.40%



17-560 State Civil Service

Historical Percentage of Separations Due to Retirement (Classified Employees)



Note: (Classified employees only) – 9.72% of state employees are eligible to retire.
14.14% of state employees are eligible to retire within 5 years. 20.58% of employees
have more than 20 years of service.

Source: State Civil Service Annual Report on Turnover



17-561 Municipal Fire and Police Civil Service



Municipal Fire and Police Civil Service administers a merit-based system of civil service for *police officers* and *firefighters* in municipalities having populations between 7,000 and 250,000 inhabitants and for *firefighters* in all parish fire departments and fire protection districts.

Five-year Budget History

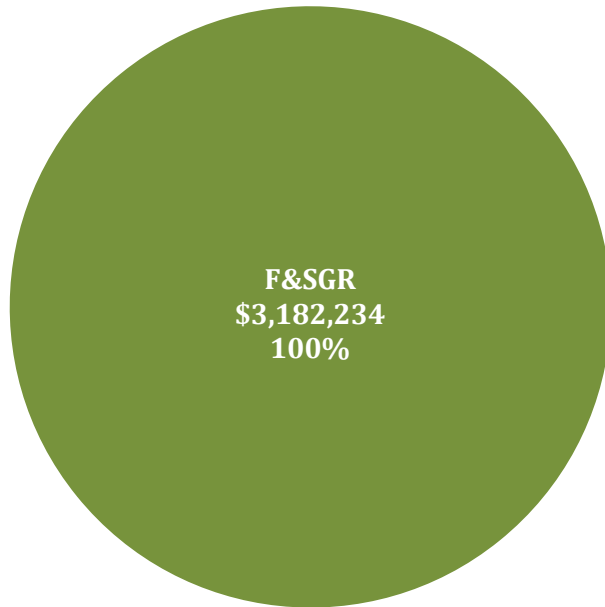
Means of Finance	Actual Expenditures			FY25		FY26 Recommended Budget
	FY22 Actual	FY23 Actual	FY24 Actual	Enacted	EOB (as of 12/1/24)	
State General Fund (Direct)	\$0	\$0	\$1,799,999	\$0	\$0	\$0
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Fees and Self-generated Revenues	\$2,369,178	\$2,495,721	\$763,342	\$4,684,658	\$4,684,658	\$3,182,234
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,369,178	\$2,495,721	\$2,563,341	\$4,684,658	\$4,684,658	\$3,182,234
Authorized Positions	20	20	20	21	21	21



17-561 Municipal Fire and Police Civil Service FY26 Recommended Budget

Total FY26 Recommended Budget = \$3,182,234 and 21 positions

FY26 Recommended Means of Financing

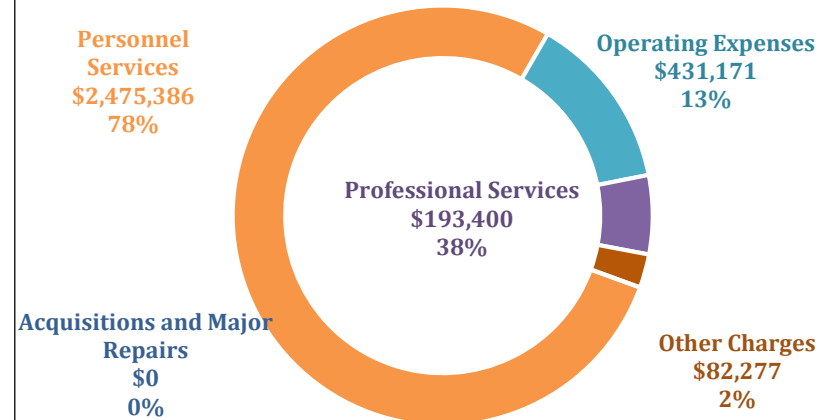


Fees and Self-generated Revenues are 0.025% of gross insurance premiums sold in the state, in the preceding year, by insurers doing business in the state.

FY26 Recommended Budget Adjustments

- Statewide Standard Adjustments total **(-\$25,824)**.
- **(-\$1,476,600)** reduction of one-time funding used for the initial development of a new personnel action database. \$178,400 remains in the agency's base for maintenance and operations costs.

FY26 Recommended Expenditures by Major Expenditure Categories





17-562 Ethics Administration



LOUISIANA ETHICS ADMINISTRATION PROGRAM

The *Louisiana Ethics Administration Program* provides staff support for the Louisiana Board of Ethics, which administers and enforces the state's conflicts of interest statutes, campaign finance disclosure requirements, and lobbyist registration and disclosure laws.

The Ethics Administration also provides public access to information required to be disclosed to the Board.

Five-year Budget History

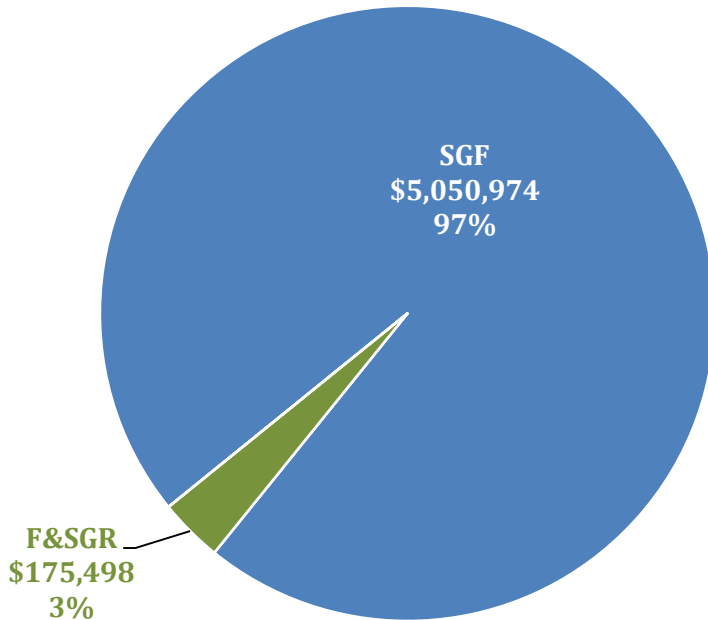
Means of Finance	Actual Expenditures			FY25		FY26 Recommended Budget
	FY22 Actual	FY23 Actual	FY24 Actual	Enacted	EOB (as of 12/1/24)	
State General Fund (Direct)	\$4,397,433	\$5,066,091	\$4,742,852	\$5,028,707	\$5,028,707	\$5,050,974
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Fees and Self-generated Revenues	\$170,457	\$175,116	\$167,536	\$175,498	\$175,498	\$175,498
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$4,567,890	\$5,241,207	\$4,910,388	\$5,204,205	\$5,204,205	\$5,226,472
Authorized Positions	40	41	41	41	41	41



17-562 Ethics Administration FY26 Recommended Budget

Total FY26 Recommended Budget = \$5,226,472 and 41 positions

FY26 Recommended Means of Financing



Fees and Self-generated Revenues are filing fees for all political action committees, legislative and executive branch lobbying fees and copy fees for reports, transcripts, etc.

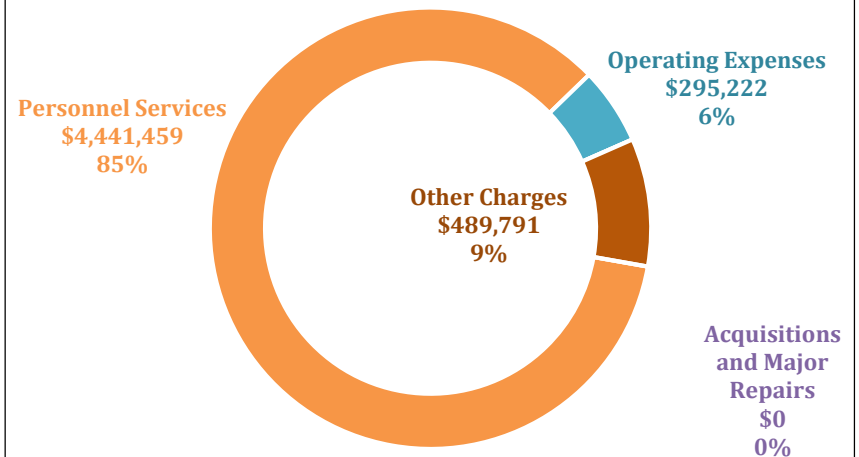
FY26 Recommended Budget Adjustments

Statewide Standard Adjustments total \$21,631.

The agency received a \$25,636 increase for per diem and travel for its additional four new board members per Act 591 of the 2024 Regular Session.

The agency also realized **(-\$25,000)** in efficiencies through the executive order JML 24-11.

FY26 Recommended Expenditures by Major Expenditure Categories





17-563 State Police Commission



The *State Police Commission* (SPC) is a constitutionally-created entity that provides a separate merit system for the commissioned officers of the Louisiana State Police.

SPC staff administers entry-level law enforcement exams and promotional exams, processes personnel actions, issues certificates of eligibility, and schedules appeal hearings and pay hearings.

Five-year Budget History

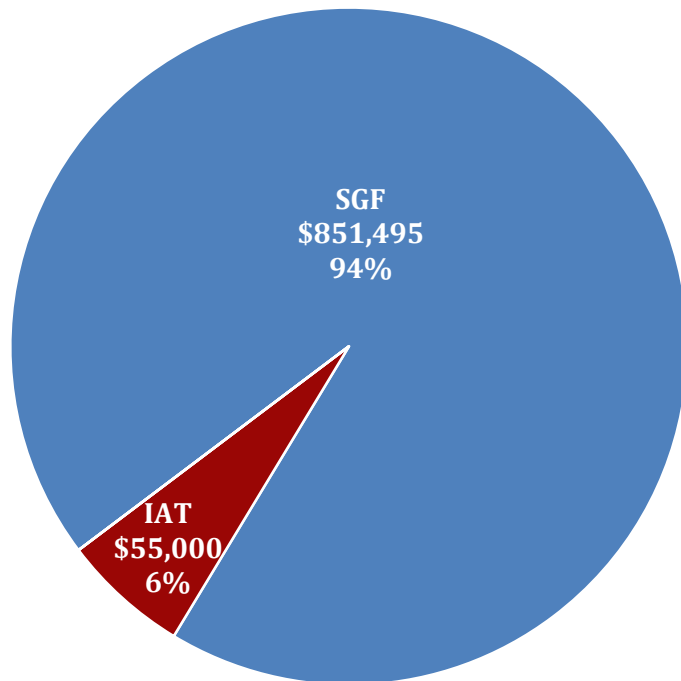
Means of Finance	Actual Expenditures			FY25		FY26 Recommended Budget
	FY22 Actual	FY23 Actual	FY24 Actual	Enacted	EOB <i>(as of 12/1/24)</i>	
State General Fund (Direct)	\$547,322	\$773,208	\$809,333	\$814,753	\$814,753	\$851,495
Interagency Transfers	\$55,000	\$55,000	\$42,000	\$55,000	\$55,000	\$55,000
Fees and Self-generated Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$602,322	\$828,208	\$851,333	\$869,753	\$869,753	\$906,495
Authorized Positions	3	4	4	4	4	4



17-563 State Police Commission FY26 Recommended Budget

Total FY26 Recommended Budget = \$906,495 and 4 positions

FY26 Recommended Means of Financing



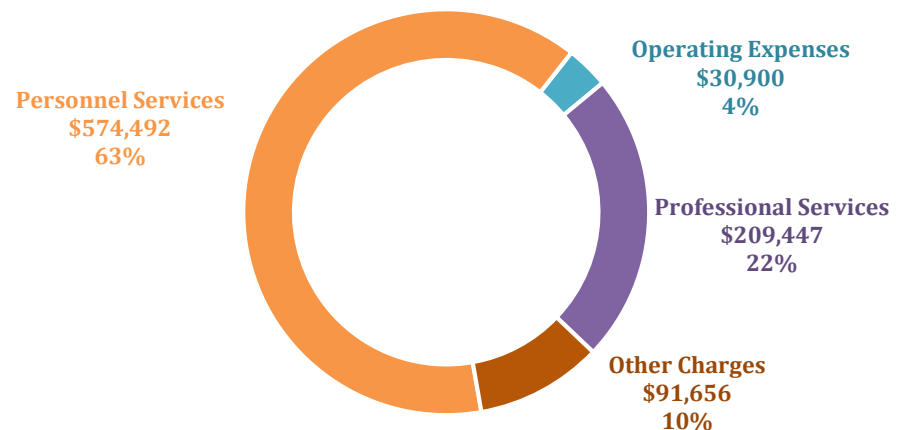
Interagency Transfers include funding from the Department of Public Safety.

FY26 Recommended Budget Adjustments

Statewide Standard Adjustments total \$12,330.

The State Police Commission also received an additional \$24,412 for contractual expenses for legal fees due to an increase in hourly rates for attorneys and for an online application system.

FY26 Recommended Expenditures by Major Expenditure Categories





17-565 Board of Tax Appeals



The *Louisiana Board of Tax Appeals* is an independent quasi-judicial entity that contains three attorney members that are tax law experts appointed by the governor and confirmed by the Senate.

The *Administrative Program* provides an appeals board to resolve disputes between taxpayers and the Department of Revenue. It also reviews and makes recommendations on tax refund claims, claims against the state, industrial tax exemptions, and business tax credits.

The *Local Tax Division* Program provides an appeals board to resolve disputes between taxpayers and local taxing authorities. It also reviews and makes recommendations on tax refund claims against local tax authorities.

Five-year Budget History

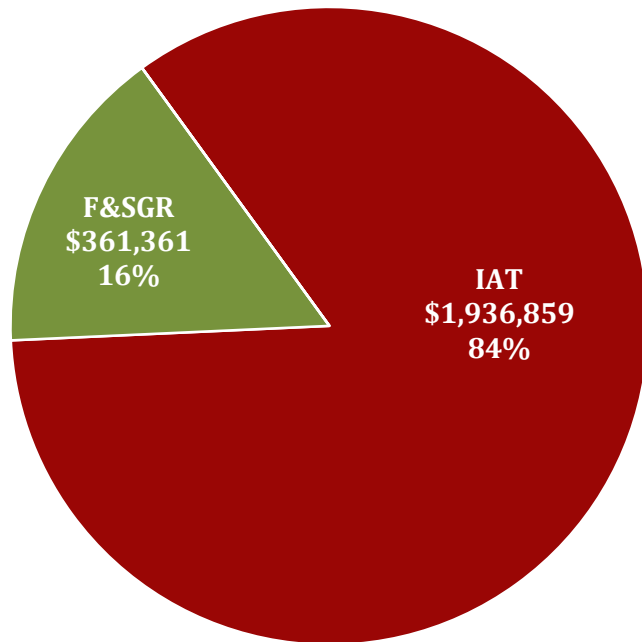
Means of Finance/ Programmatic Expenditures	Actual Expenditures			FY25		FY26 Recommended Budget
	FY22 Actual	FY23 Actual	FY24 Actual	Enacted	EOB (as of 12/1/24)	
State General Fund (Direct)	\$756,400	\$757,804	\$766,570	\$647,331	\$647,331	\$0
Interagency Transfers	\$701,916	\$775,766	\$829,342	\$807,089	\$807,089	\$1,936,859
Fees and Self-generated Revenues	\$153,279	\$246,426	\$139,555	\$361,361	\$361,361	\$361,361
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Total Means of Finance	\$1,611,595	\$1,779,996	\$1,735,467	\$1,815,781	\$1,815,781	\$2,298,220
Administrative Program	\$1,256,686	\$1,323,664	\$1,300,917	\$1,319,487	\$1,319,487	\$1,767,002
Local Tax Division	\$354,909	\$456,333	\$434,549	\$496,294	\$496,294	\$531,218
Total Expenditures	\$1,611,595	\$1,779,996	\$1,735,467	\$1,815,781	\$1,815,781	\$2,298,220
Authorized Positions	10	10	10	11	11	13



17-565 Board of Tax Appeals FY26 Recommended Budget

Total FY26 Recommended Budget = \$2,298,220 and 13 positions

FY26 Recommended Means of Financing



Interagency Transfers are payments from the Department of Revenue based on a reduction in distributions of local use tax to parish collectors.

Fees and Self-generated Revenues are fees associated with local cases filed with the board pursuant to the Uniform Local Sales Tax Code.

FY26 Recommended Budget Adjustments

- Statewide Standard Adjustments total \$64,431.
- Replacement of \$647,331 State General Fund with interagency transfers to account for anticipated increased IAT collections in Fiscal Year 2026.
- Increase of two (2) authorized positions and additional funding for ad hoc judges to add additional hearing dates and expand capacity due to anticipated increase in workload resulting from recently implemented tax reform legislation.

FY26 Recommended Expenditures by Major Expenditure Categories

