



# Louisiana Senate Finance Committee



**FY27 Executive Budget**

**17 – Department of Civil Service**

February 2026

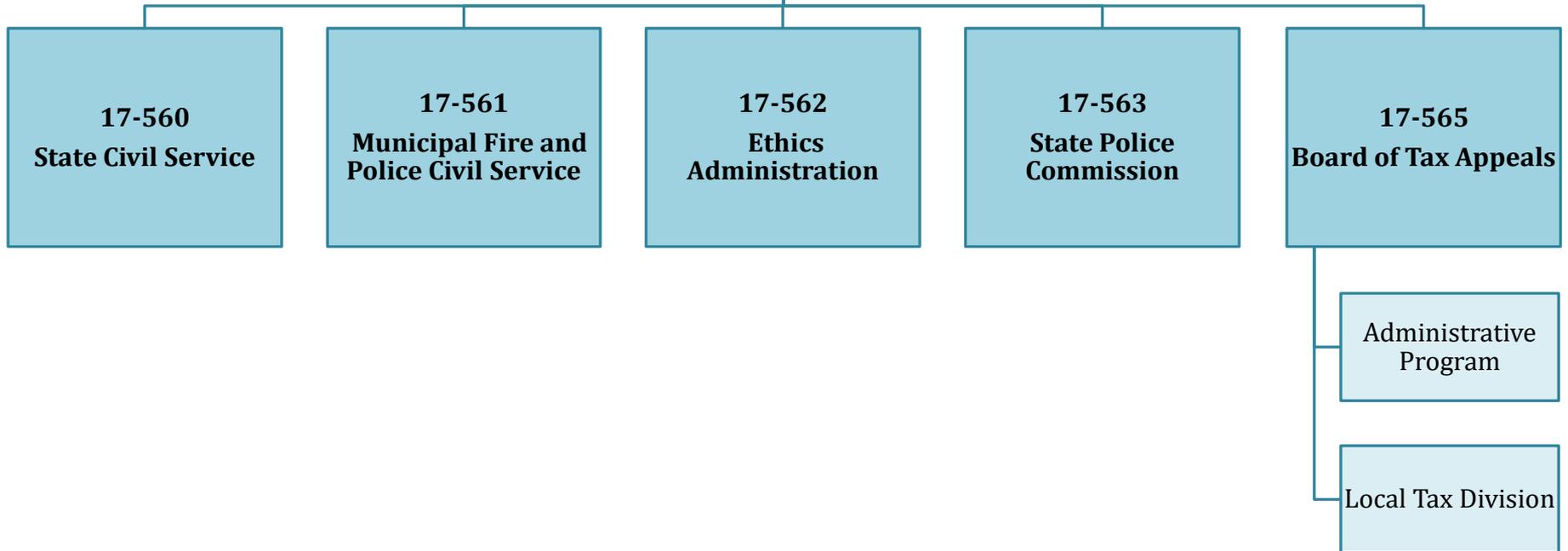
*Senator Cameron Henry, President  
Senator Glen Womack, Chairman*



# Department of Civil Service

## Department Structure

### Schedule 17 - Department of Civil Service



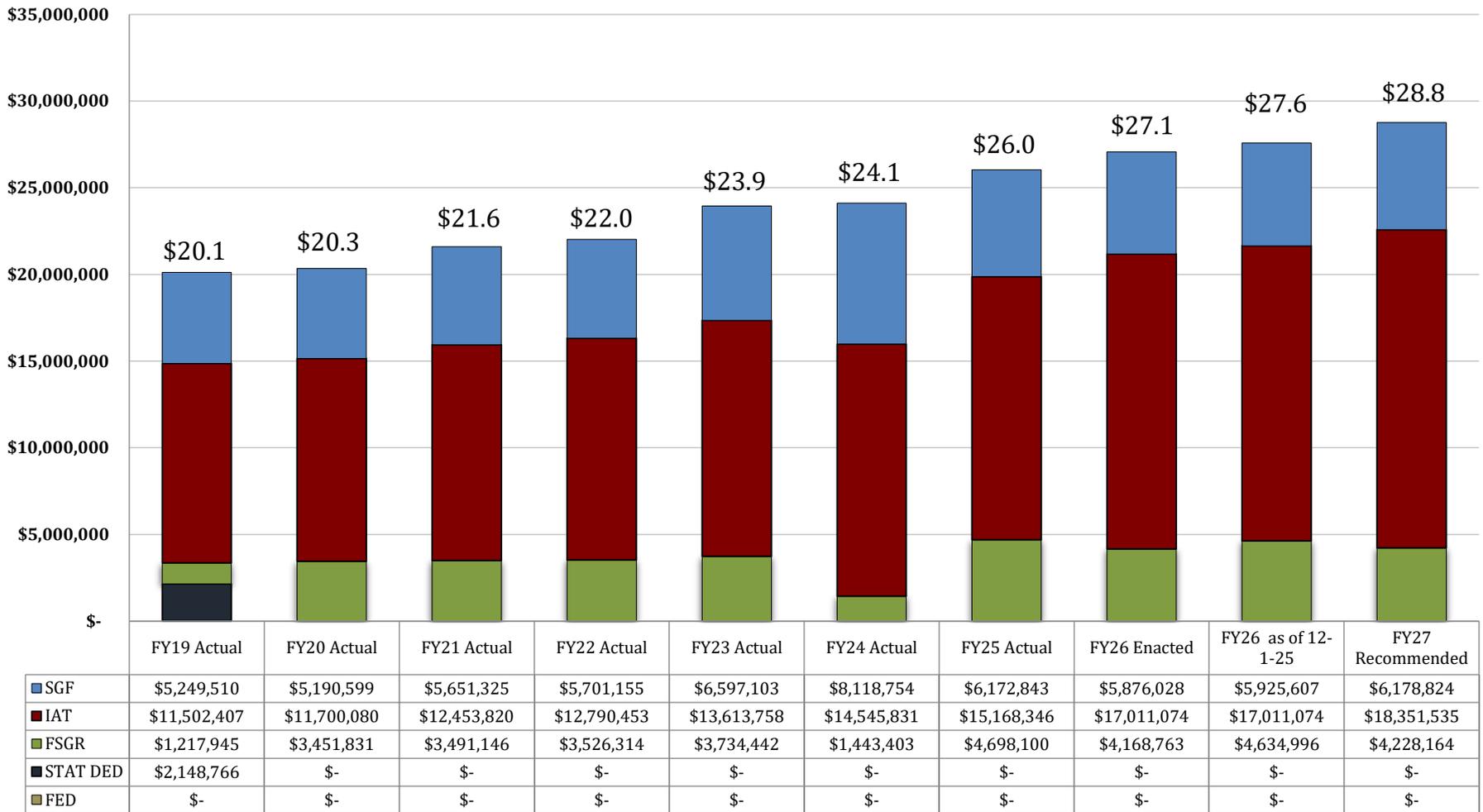


# Department of Civil Service

## Changes in Funding since FY19

Change from FY19 to FY27 is 42.9%.  
*(Actual to Recommended)*  
 Change from FY19 to FY25 is 19.8%.  
*(Actual to Actual)*

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





# Department of Civil Service

## Budget Adjustments Recommended for FY27

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustments
<b>\$5,925,607</b>	<b>\$17,011,074</b>	<b>\$4,634,996</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,571,677</b>	<b>184</b>	<b>FY26 Existing Operating Budget as of 12-1-25</b>
\$34,059	\$10,811	\$60,334	\$0	\$0	\$105,204	0	Acquisitions & Major Repairs
\$45,319	\$0	\$0	\$0	\$0	\$45,319	0	Administrative Law Judges
\$0	(\$67,600)	(\$2,091)	\$0	\$0	(\$69,691)	0	Attrition Adjustment
\$142	\$9,059	\$217	\$0	\$0	\$9,418	0	Capitol Park Security
\$121	\$0	\$1,272	\$0	\$0	\$1,393	0	Civil Service Fees
\$4,920	\$28,415	\$8,970	\$0	\$0	\$42,305	0	Civil Service Training Series
\$19,750	\$52,794	\$12,323	\$0	\$0	\$84,867	0	Group Insurance Rate Adjustment for Active Employees
\$4,025	\$37,110	\$5,322	\$0	\$0	\$46,457	0	Group Insurance Rate Adjustment for Retirees
\$128	\$681	\$21	\$0	\$0	\$830	0	Legislative Auditor Fees
\$126,016	\$373,010	\$74,005	\$0	\$0	\$573,031	0	Market Rate Classified
\$16,148	\$0	\$0	\$0	\$0	\$16,148	0	Market Rate Unclassified
\$0	(\$2,522)	(\$78)	\$0	\$0	(\$2,600)	0	Non-Recurring Acquisitions & Major Repairs
(\$49,579)	\$0	(\$466,233)	\$0	\$0	(\$515,812)	0	Non-recurring Carryforwards
\$0	\$62	\$2	\$0	\$0	\$64	0	Office of State Procurement
(\$2,127)	\$21,260	\$11,708	\$0	\$0	\$30,841	0	Office of Technology Services (OTS)
\$54,672	\$244,471	(\$12,325)	\$0	\$0	\$286,818	0	Related Benefits Base Adjustment
\$6,913	\$25,879	\$804	\$0	\$0	\$33,596	0	Rent in State-Owned Buildings
(\$49,032)	(\$150,695)	(\$25,960)	\$0	\$0	(\$225,687)	0	Retirement Rate Adjustment
\$1,301	\$17,622	\$2,793	\$0	\$0	\$21,716	0	Risk Management
\$28,238	\$694,911	\$93,834	\$0	\$0	\$816,983	0	Salary Base Adjustment
\$241	\$662	\$79	\$0	\$0	\$982	0	UPS Fees
<b>\$241,255</b>	<b>\$1,295,930</b>	<b>(\$235,003)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,302,182</b>	<b>0</b>	<b>Total Statewide Adjustments</b>
\$11,962	\$44,531	\$1,571	\$0	\$0	\$58,064	0	Total Other Adjustments
\$0	\$0	(\$173,400)	\$0	\$0	(\$173,400)	0	Total Non-Recurring Other Adjustments
<b>\$6,178,824</b>	<b>\$18,351,535</b>	<b>\$4,228,164</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,758,523</b>	<b>184</b>	<b>Total FY27 Recommended Budget</b>
\$253,217	\$1,340,461	(\$406,832)	\$0	\$0	\$1,186,846	0	Total Adjustments (Statewide and Agency-Specific)



# Department of Civil Service

## Budget Adjustments Recommended for FY27

### Non-Recurring Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	(\$173,400)	\$0	\$0	(\$173,400)	0	Non-recurs Fees and Self-generated Revenues out of the Municipal Fire and Police Civil Service Operating Fund Account for the transition to a new database.
<b>\$0</b>	<b>\$0</b>	<b>(\$173,400)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$173,400)</b>	<b>0</b>	<b>Total Non-Recurring Other Adjustments</b>

### Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$812	\$0	\$0	\$812	0	Increases Fees and Self-generated Revenues out of the Municipal Fire and Police Operating Dedicated Fund Account for increased subscription costs.
\$0	\$24,531	\$759	\$0	\$0	\$25,290	0	Increases funding for subscriptions and licenses.
\$11,962	\$0	\$0	\$0	\$0	\$11,962	0	Increases funding for subscriptions, licenses, and software maintenance contracts.
\$0	\$20,000	\$0	\$0	\$0	\$20,000	0	Increases funding for the agency's case management and E-filing system.
<b>\$11,962</b>	<b>\$44,531</b>	<b>\$1,571</b>	<b>\$0</b>	<b>\$0</b>	<b>\$58,064</b>	<b>0</b>	<b>Total Other Adjustments</b>



# 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.



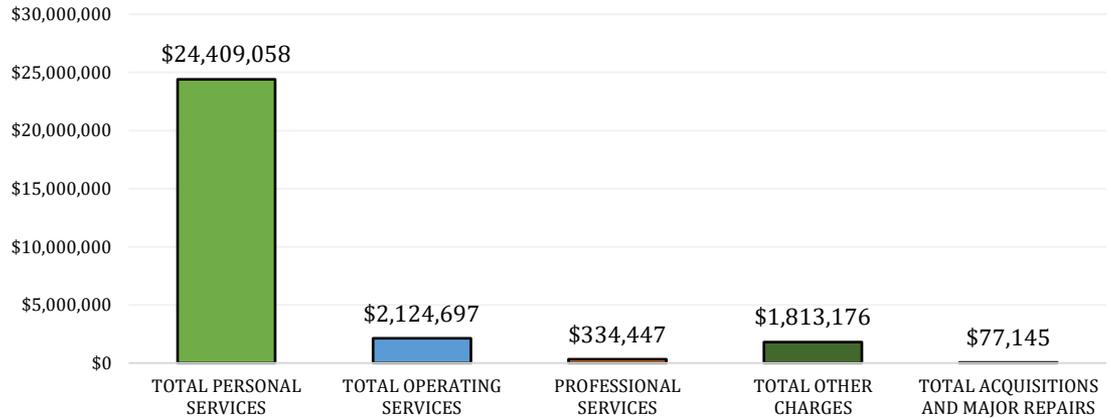
# Department of Civil Service

## Categorical Expenditures at FY27 Recommended

The largest expenditure category in the Department of Civil Service is Personal Services, which comprises 85 percent of the agency's budget. Within this category, Salaries make up 66 percent of expenditures, while Related Benefits contributes 32 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.

### FY27 Recommended Expenditures



Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 Recommended
Salaries	\$13,780,137	\$14,752,222	\$14,752,222	\$15,998,284	\$1,246,062
Other Compensation	\$252,127	\$509,676	\$509,676	\$509,676	\$0
Related Benefits	\$7,195,686	\$7,575,929	\$7,575,929	\$7,901,098	\$325,169
<b>TOTAL PERSONAL SERVICES</b>	<b>\$21,227,950</b>	<b>\$22,837,827</b>	<b>\$22,837,827</b>	<b>\$24,409,058</b>	<b>\$1,571,231</b>
Travel	\$131,345	\$217,821	\$217,821	\$217,821	\$0
Operating Services	\$1,458,281	\$1,712,673	\$1,734,473	\$1,820,596	\$86,123
Supplies	\$76,360	\$86,280	\$86,280	\$86,280	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,665,987</b>	<b>\$2,016,774</b>	<b>\$2,038,574</b>	<b>\$2,124,697</b>	<b>\$86,123</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$1,380,859</b>	<b>\$507,847</b>	<b>\$1,023,659</b>	<b>\$334,447</b>	<b>(\$689,212)</b>
Other Charges	\$5,298	\$21,000	\$21,000	\$21,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$1,687,147	\$1,669,817	\$1,648,017	\$1,792,176	\$144,159
<b>TOTAL OTHER CHARGES</b>	<b>\$1,692,445</b>	<b>\$1,690,817</b>	<b>\$1,669,017</b>	<b>\$1,813,176</b>	<b>\$144,159</b>
Acquisitions	\$72,048	\$2,600	\$2,600	\$77,145	\$74,545
Major Repairs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$72,048</b>	<b>\$2,600</b>	<b>\$2,600</b>	<b>\$77,145</b>	<b>\$74,545</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,039,289</b>	<b>\$27,055,865</b>	<b>\$27,571,677</b>	<b>\$28,758,523</b>	<b>\$1,186,846</b>



# Department of Civil Service

## Categorical Expenditures at FY27 Recommended

### Professional Services

Amount	Description
\$115,500	State Police Commission - 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.
\$48,000	Bd of Tax Appeals - legal research and counsel for the Board
\$19,500	Bd of Tax Appeals - legal research and counsel for the Board
\$15,000	State Civil Service - strategic planning, workforce development, analysis, and organizational development
\$15,000	State Civil Service - legal counsel for representation in litigation
\$15,000	State Examiner - Legal services contract
\$5,000	State Examiner - database system
\$5,000	Bd of Tax Appeals - transcription services
\$2,500	Bd of Tax Appeals - transcription services
<b>\$334,447</b>	<b>Total Professional Services</b>

### Acquisitions & Major Repairs

Amount	Description
\$45,000	State Examiner - One replacement vehicle
\$15,000	State Examiner - Replacement scanner and scanner reader software
\$11,145	State Civil Service - Five replacement laptops
\$6,000	State Police Commission - three replacement laptops and docking stations, and one replacement desktop computer
<b>\$77,145</b>	<b>Total Acquisitions &amp; Major Repairs</b>

### Interagency Transfers Expenses

Amount	Description
\$691,570	Rent in State-owned buildings
\$271,132	Office of Technology Services (OTS) Fees
\$219,003	OTS - telephone and data services
\$159,268	Office of Risk Management (ORM) Premiums
\$147,676	Administrative Law Judges
\$95,112	Capital Park Security Fees
\$62,076	Legislative Auditor Fees
\$51,366	OTS - mail and printing
\$48,054	Miscellaneous commodities and services
\$31,613	Civil Service Fees
\$14,580	Uniform Payroll System (UPS) Fees
\$726	Office of State Procurement (OSP) Fees
<b>\$1,792,176</b>	<b>Total IAT Expense</b>

### Other Charges

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

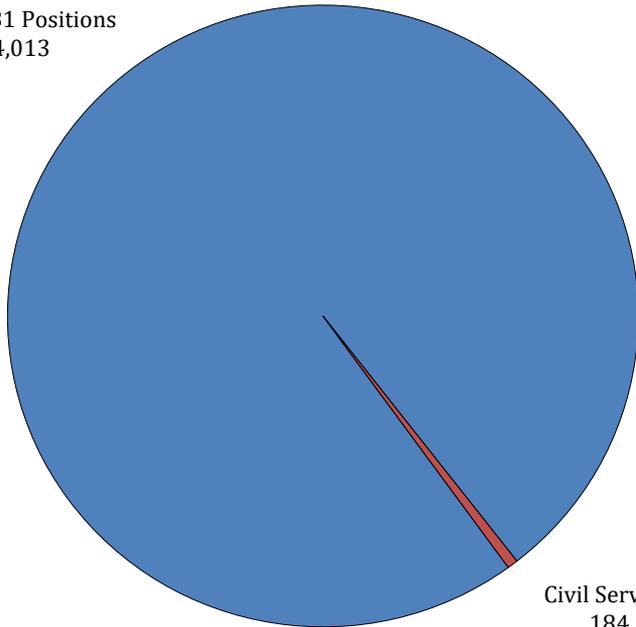


# Department of Civil Service

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

**FY27 Recommended Department Positions  
as a portion of  
FY27 Recommended HB1 Authorized Positions**

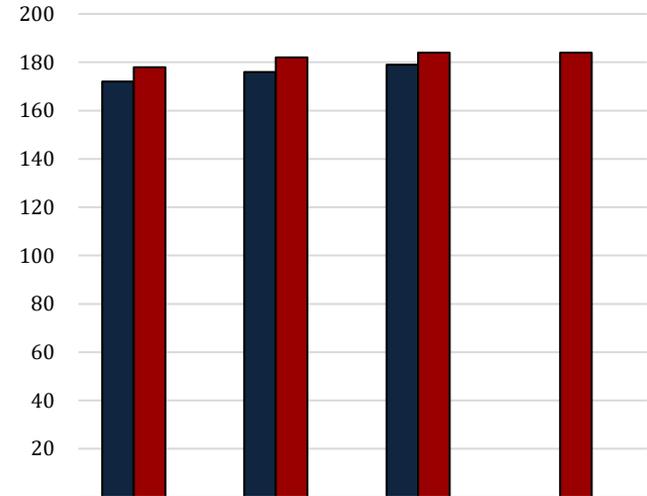
Total HB1 Positions  
34,013



Civil Service  
184  
1%

FY26 number of funded, but not filled,  
positions as of January 5, 2026 = 5

**Number  
and  
Types  
of  
Positions**



■ Total FTEs (1st July Report)

■ Authorized T.O. Positions

■ 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

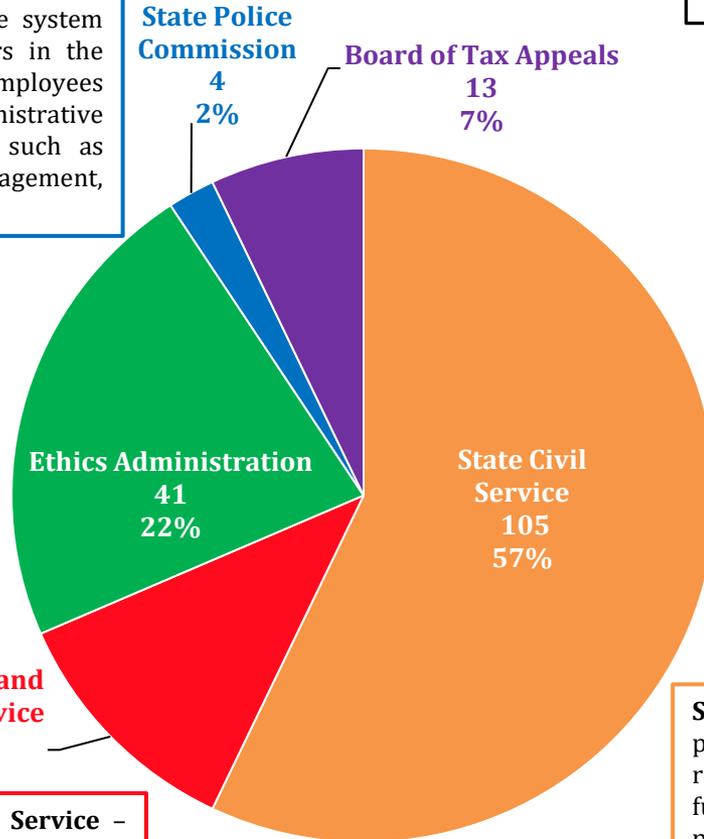
## FY27 Recommended Total Authorized Positions by Agency

**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.



**FY27 Total Department Positions = 184**

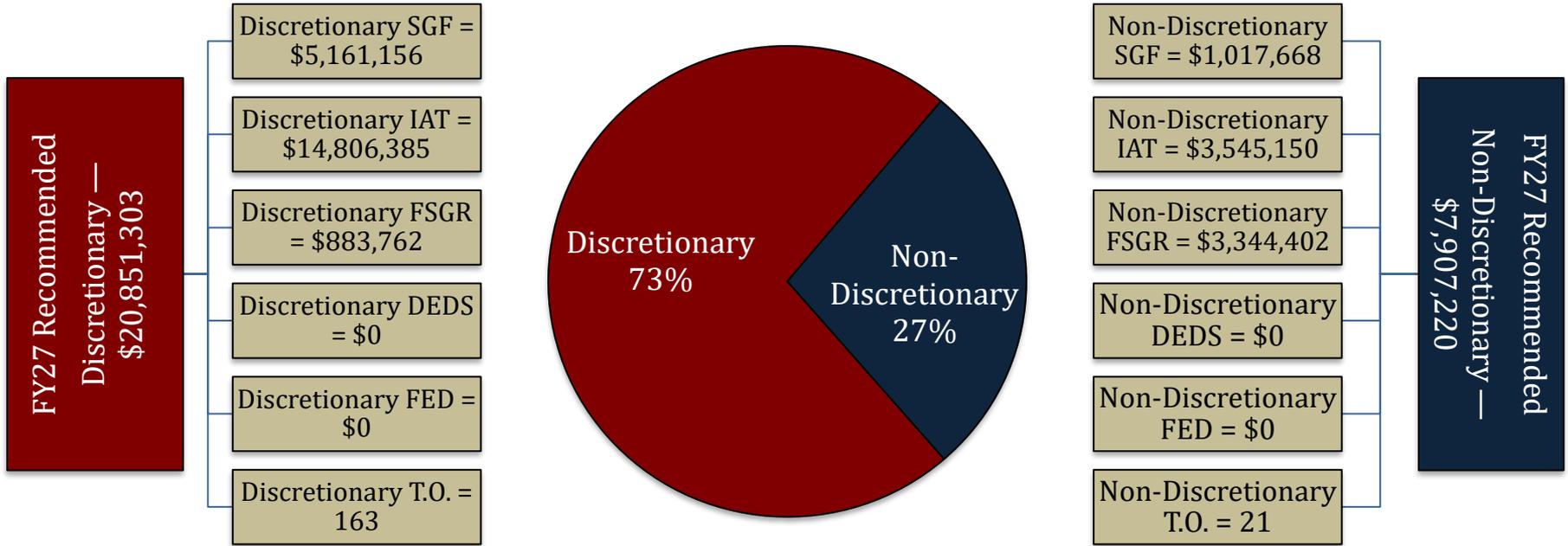
**Board of Tax Appeals** – Positions in the *Administrative Program* provide an appeals process to resolve disputes between taxpayers and the Department of Revenue. The positions also review and make recommendations on tax refund claims, claims against the state, industrial tax exemptions, and business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

## FY27 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Civil Service	\$ 13,371,654	64%
Municipal Fire & Police Civil Service	\$ -	0%
Ethics Administration	\$ 4,581,655	22%
State Police Commission	\$ 796,645	4%
Board of Tax Appeals	\$ 2,101,349	10%
<b>Total Discretionary</b>	<b>\$ 20,851,303</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Retierment Systems' Unfunded Accrued Liability (UAL)	\$ 3,456,957	44%
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	\$ 2,753,325	35%
Retirees' Group Insurance	\$ 975,600	12%
Rent in State-owned Buildings	\$ 659,262	8%
Legislative Auditor Fees	\$ 62,076	1%
<b>Total Non-Discretionary</b>	<b>\$ 7,907,220</b>	<b>100%</b>



# 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			FY26		FY27
	FY23 Actual	FY24 Actual	FY25 Actual	Enacted	EOB (as of 12/1/25)	Recommended Budget
State General Fund (Direct)	\$0	\$1,799,999	\$0	\$0	\$0	\$0
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Fees and Self-generated Revenues	\$2,495,721	\$763,342	\$3,813,940	\$3,182,234	\$3,638,128	\$3,202,467
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$2,495,721</b>	<b>\$2,563,341</b>	<b>\$3,813,940</b>	<b>\$3,182,234</b>	<b>\$3,638,128</b>	<b>\$3,202,467</b>
<b>Authorized Positions</b>	<b>20</b>	<b>20</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>



# 17-561 Municipal Fire and Police Civil Service FY27 Recommended Budget

**Total FY27 Recommended Budget = \$3,202,467 and 21 positions**

## FY27 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.

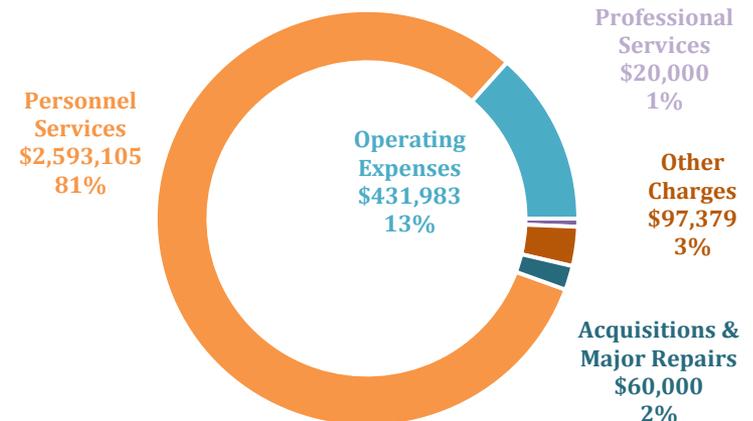
## FY27 Recommended Budget Adjustments

Statewide Standard Adjustments total **(\$263,073)**.

The agency saw a **(\$173,400)** reduction of one-time funding used for the initial development of a new personnel action database.

The agency also received a \$812 increase associated with higher subscription costs.

## FY27 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

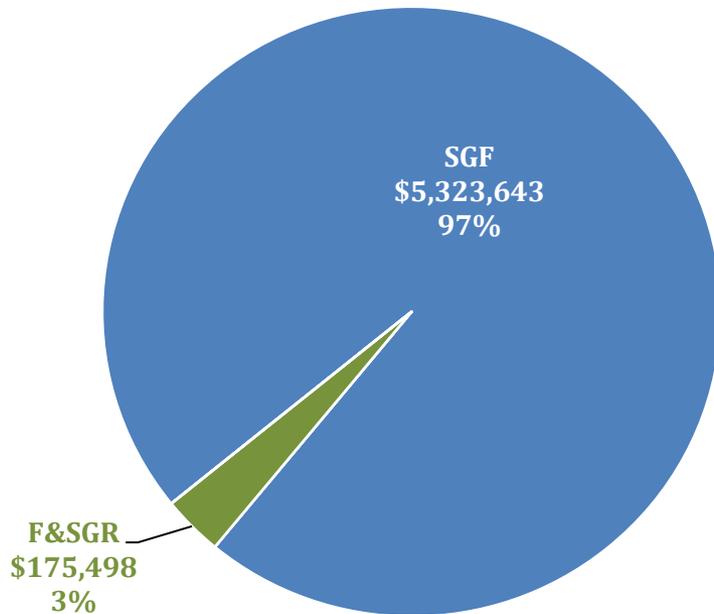
Means of Finance	Actual Expenditures			FY26		FY27 Recommended Budget
	FY23 Actual	FY24 Actual	FY25 Actual	Enacted	EOB (as of 12/1/25)	
State General Fund (Direct)	\$5,066,091	\$4,742,852	\$4,741,029	\$5,024,533	\$5,074,112	\$5,323,643
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Fees and Self-generated Revenues	\$175,116	\$167,536	\$159,037	\$175,498	\$185,837	\$175,498
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$5,241,207</b>	<b>\$4,910,388</b>	<b>\$4,900,066</b>	<b>\$5,200,031</b>	<b>\$5,259,949</b>	<b>\$5,499,141</b>
<b>Authorized Positions</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>41</b>



# 17-562 Ethics Administration FY27 Recommended Budget

**Total FY27 Recommended Budget = \$5,499,141 and 41 positions**

## FY27 Recommended Means of Financing



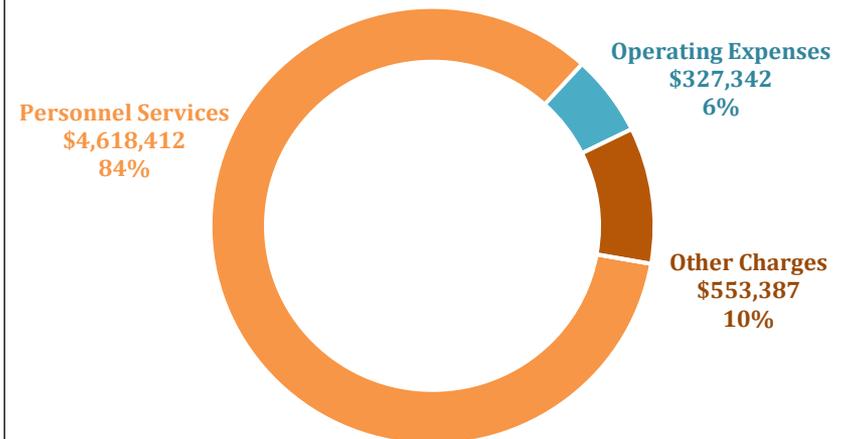
**Fees and Self-generated Revenues** are filing fees for all political action committees, legislative and executive branch lobbying fees and copy fees for reports, transcripts, etc.

## FY27 Recommended Budget Adjustments

Statewide Standard Adjustments total \$227,230.

The agency also received a \$11,962 increase to account for increases in subscriptions, licenses, and software maintenance contracts.

## FY27 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

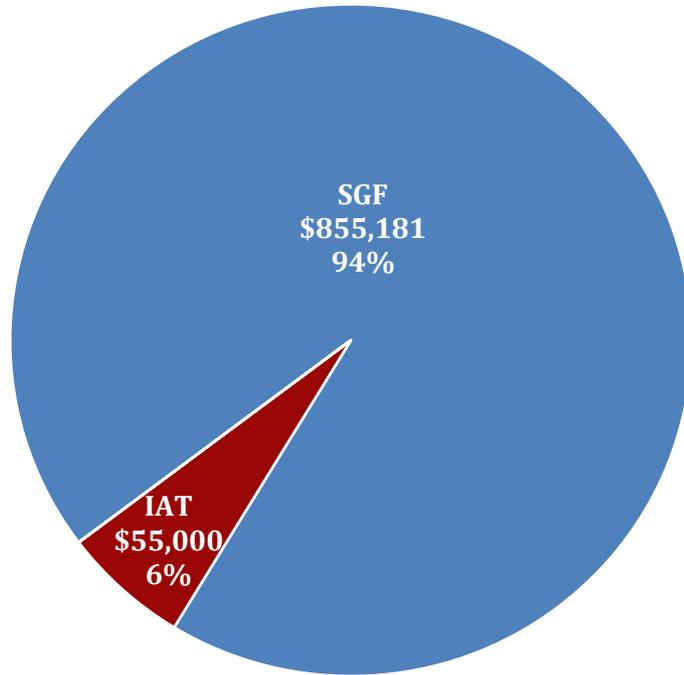
Means of Finance	Actual Expenditures			FY26		FY27
	FY23 Actual	FY24 Actual	FY25 Actual	Enacted	EOB <i>(as of 12/1/25)</i>	Recommended Budget
State General Fund (Direct)	\$773,208	\$809,333	\$784,482	\$851,495	\$851,495	\$855,181
Interagency Transfers	\$55,000	\$42,000	\$55,000	\$55,000	\$55,000	\$55,000
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
<b>Total</b>	<b>\$828,208</b>	<b>\$851,333</b>	<b>\$839,482</b>	<b>\$906,495</b>	<b>\$906,495</b>	<b>\$910,181</b>
<b>Authorized Positions</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>



# 17-563 State Police Commission FY27 Recommended Budget

**Total FY27 Recommended Budget = \$910,181 and 4 positions**

## FY27 Recommended Means of Financing



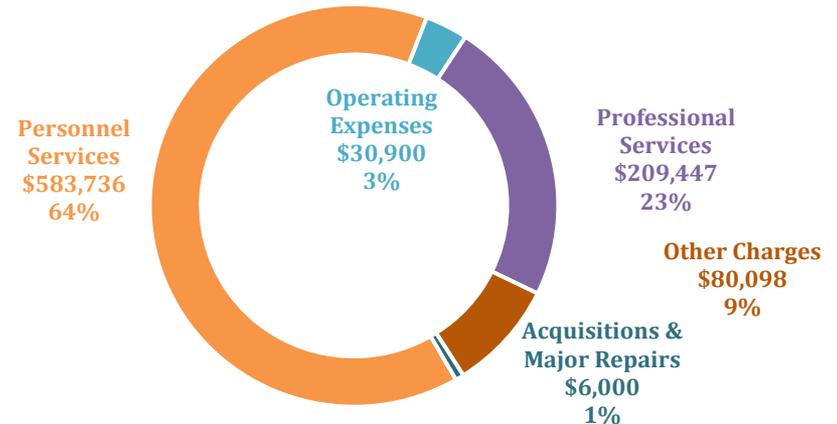
**Interagency Transfers** include funding from the Department of Public Safety.

## FY27 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.

## FY27 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

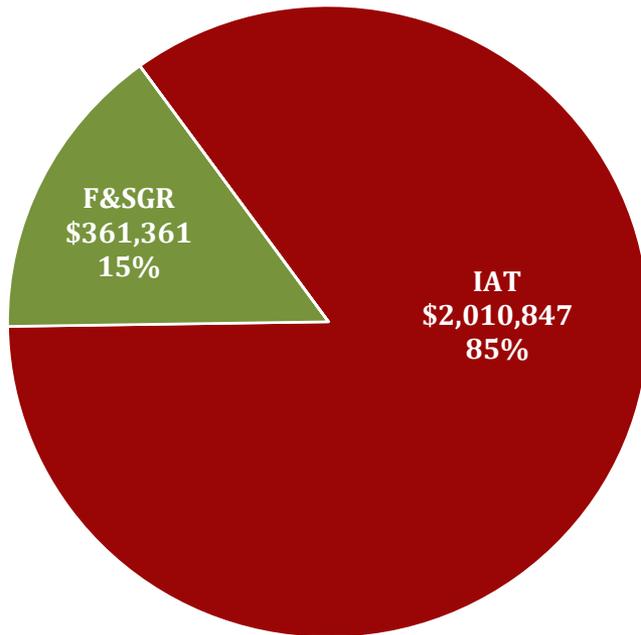
Means of Finance/ Programmatic Expenditures	Actual Expenditures			FY26		FY27 Recommended Budget
	FY23 Actual	FY24 Actual	FY25 Actual	Enacted	EOB (as of 12/1/25)	
State General Fund (Direct)	\$757,804	\$766,570	\$647,331	\$0	\$0	\$0
Interagency Transfers	\$775,766	\$829,342	\$807,089	\$1,936,859	\$1,936,859	\$2,010,847
Fees and Self-generated Revenues	\$246,426	\$139,555	\$301,684	\$361,361	\$361,361	\$361,361
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Means of Finance</b>	<b>\$1,779,996</b>	<b>\$1,735,467</b>	<b>\$1,756,104</b>	<b>\$2,298,220</b>	<b>\$2,298,220</b>	<b>\$2,372,208</b>
Administrative Program	\$1,323,664	\$1,300,917	\$1,266,003	\$1,767,002	\$1,767,002	\$1,847,856
Local Tax Division	\$456,333	\$434,549	\$490,102	\$531,218	\$531,218	\$524,352
<b>Total Expenditures</b>	<b>\$1,779,996</b>	<b>\$1,735,467</b>	<b>\$1,756,104</b>	<b>\$2,298,220</b>	<b>\$2,298,220</b>	<b>\$2,372,208</b>
<b>Authorized Positions</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>13</b>	<b>13</b>	<b>13</b>



# 17-565 Board of Tax Appeals FY27 Recommended Budget

**Total FY27 Recommended Budget = \$2,372,208 and 13 positions**

## FY27 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.

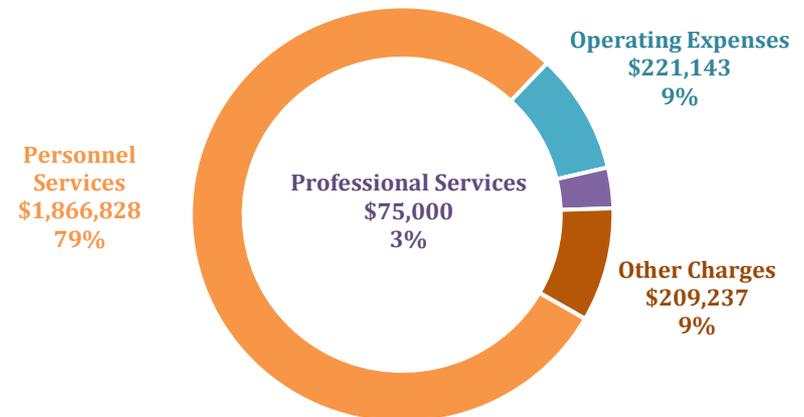
**Fees and Self-generated Revenues** are fees associated with local cases filed with the board pursuant to the Uniform Local Sales Tax Code.

## FY27 Recommended Budget Adjustments

Statewide Standard Adjustments total \$53,988.

The agency received a \$20,000 increase of funding from the La. Department of Revenue to aid in funding the agency's case management and E-filing system.

## FY27 Recommended Expenditures by Major Expenditure Categories





# 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

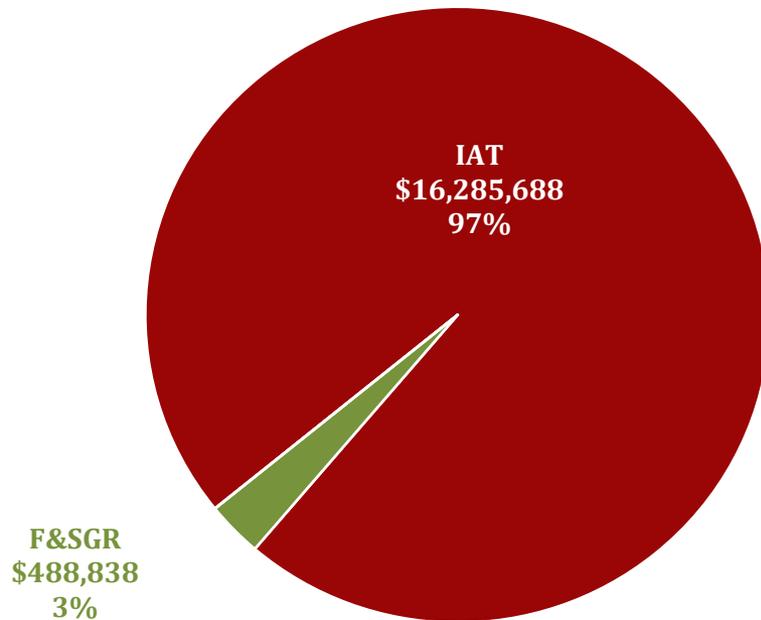
Means of Finance	Actual Expenditures			FY26		FY27 Recommended Budget
	FY23	FY24	FY25	Enacted	EOB <i>(as of 12/1/25)</i>	
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$12,782,991	\$13,674,489	\$14,306,257	\$15,019,215	\$15,019,215	\$16,285,688
Fees and Self-generated Revenues	\$817,179	\$372,971	\$423,439	\$449,670	\$449,670	\$488,838
Statutory Dedications	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$13,600,170</b>	<b>\$14,047,460</b>	<b>\$14,729,696</b>	<b>\$15,468,885</b>	<b>\$15,468,885</b>	<b>\$16,774,526</b>
<b>Authorized Positions</b>	<b>103</b>		<b>103</b>	<b>105</b>	<b>105</b>	<b>105</b>



# 17-560 State Civil Service FY27 Recommended Budget

**Total FY27 Recommended Budget = \$16,774,526 105 positions**

## FY27 Recommended Means of Financing



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

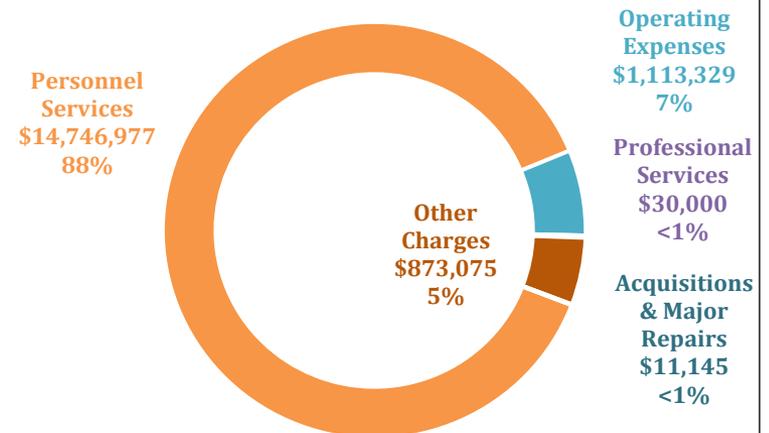
**Fees and Self-generated Revenues** are from non-budgeted units with classified employees.

## FY27 Recommended Adjustments

Statewide standard adjustments total a \$1,280,351 increase, primarily driven by a \$1,182,713 increase to align payrolls to projected FY 2027 levels.

The agency also received a \$25,290 increase to account for increases in subscriptions and license costs.

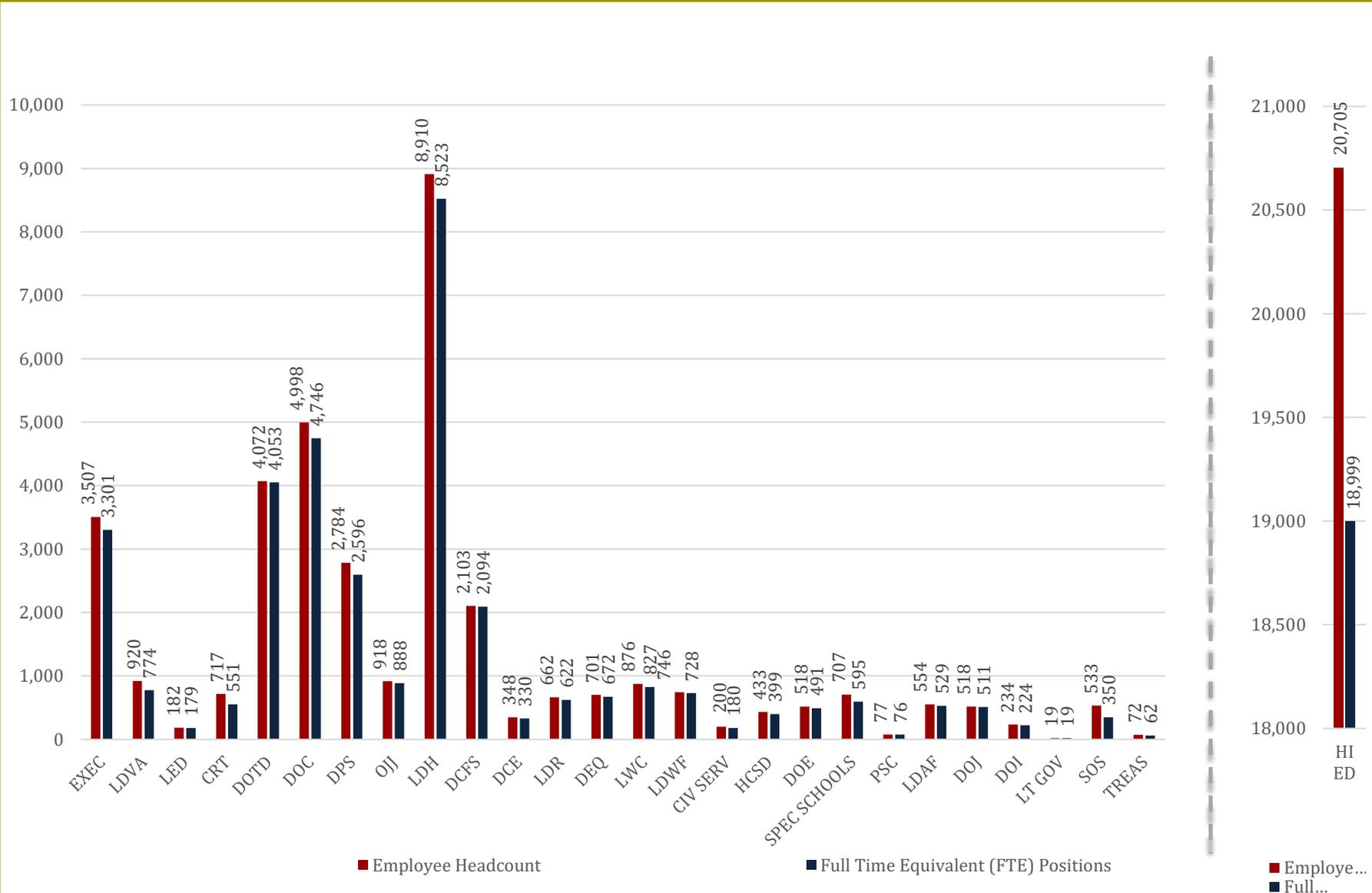
## FY27 Recommended Expenditures by Major Expenditure Categories





# 17-560 State Civil Service

## Statewide Position Analysis – Headcount vs. FTE Positions

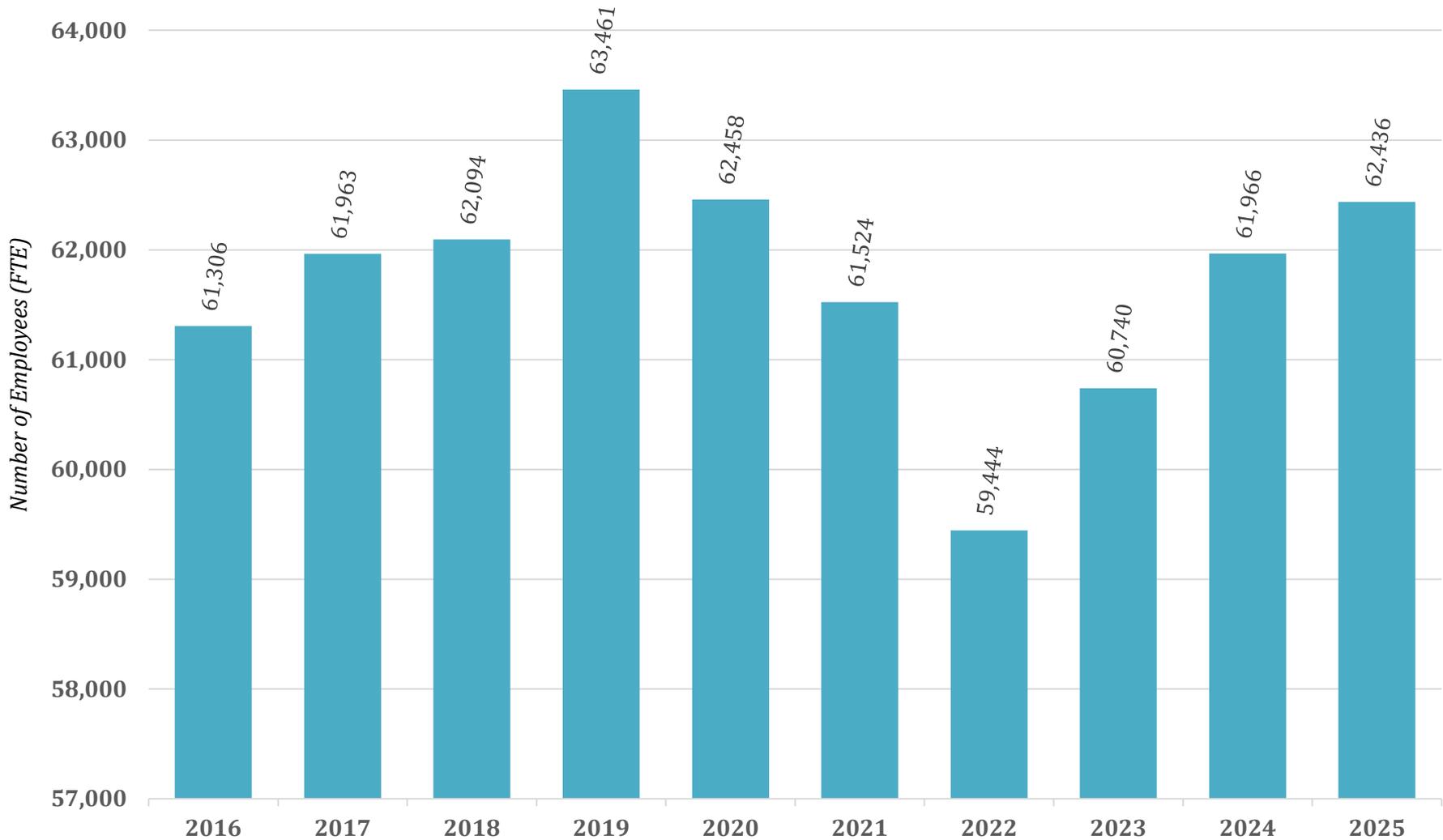


Source: January 9, 2026 State Civil Service Report on State Employment – OPB Extract Report



# 17-560 State Civil Service

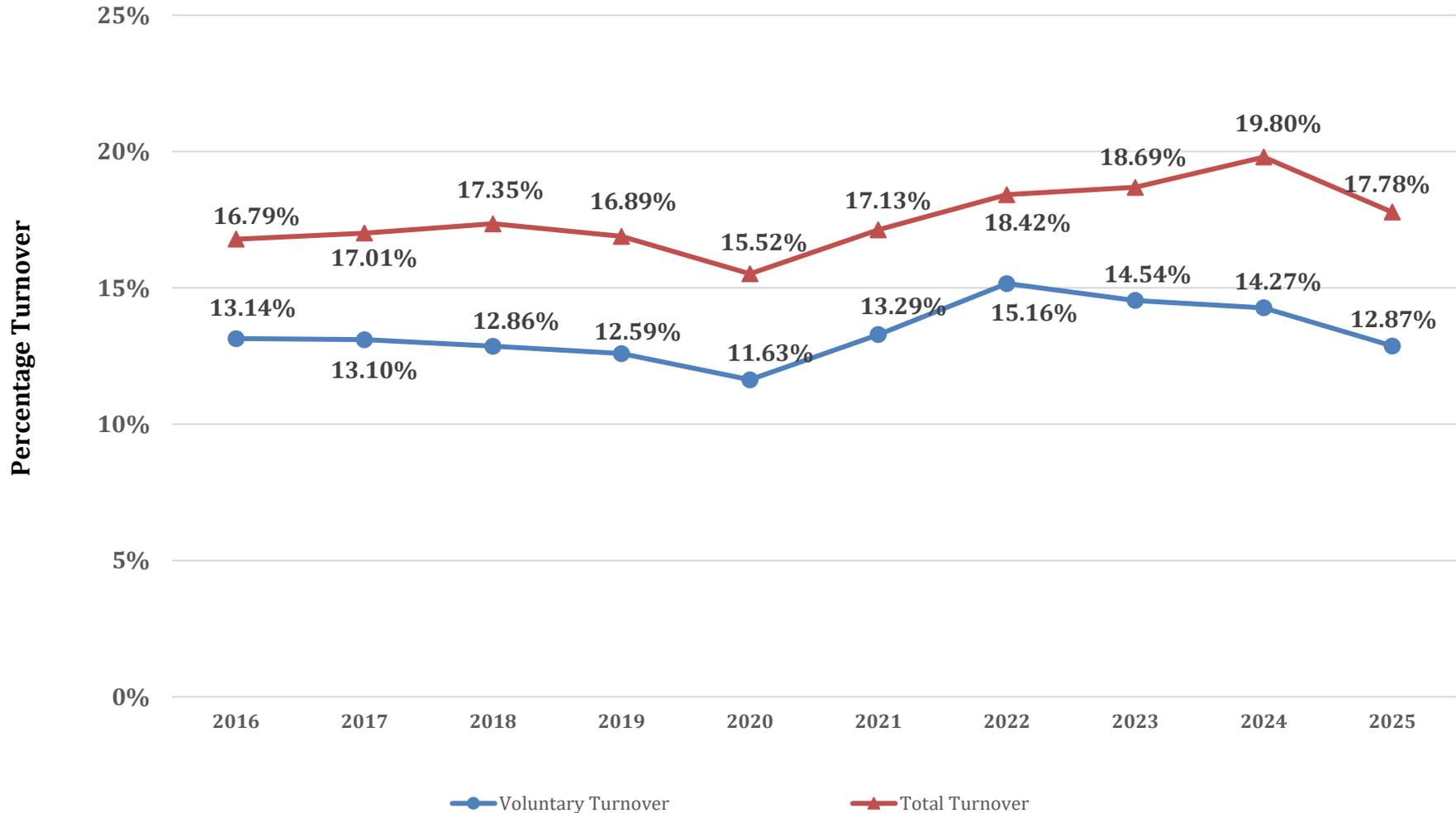
## Total Classified & Unclassified State Employees By Year (FTE)



Source: State Civil Service Annual Report



# 17-560 State Civil Service Historical Turnover for Classified Employees



Source: State Civil Service Annual Report on Turnover

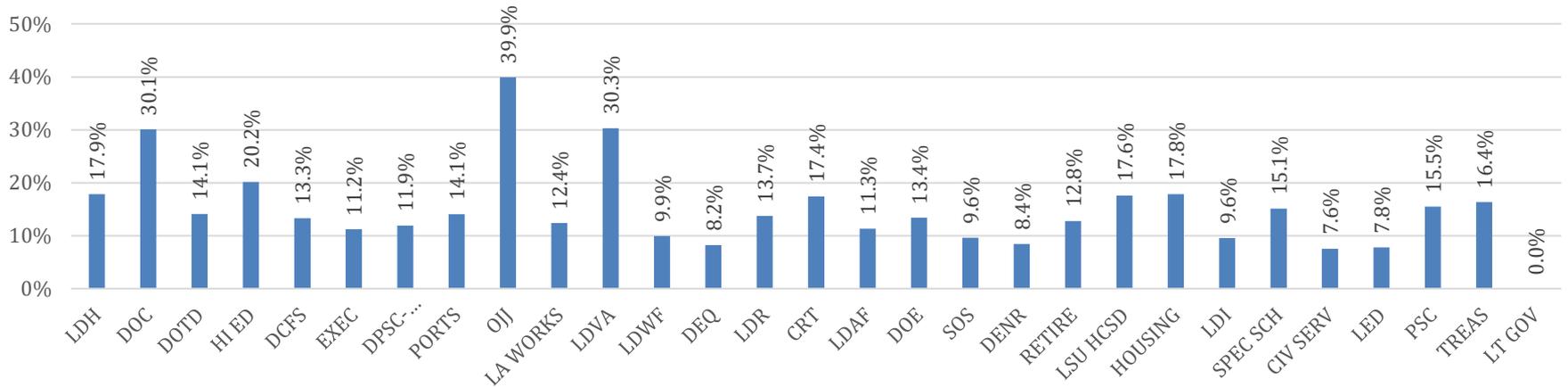


# 17-560 State Civil Service

## 2025 Turnover by Major Agency (Classified Employees)

Source: State Civil Service Annual Report on Turnover

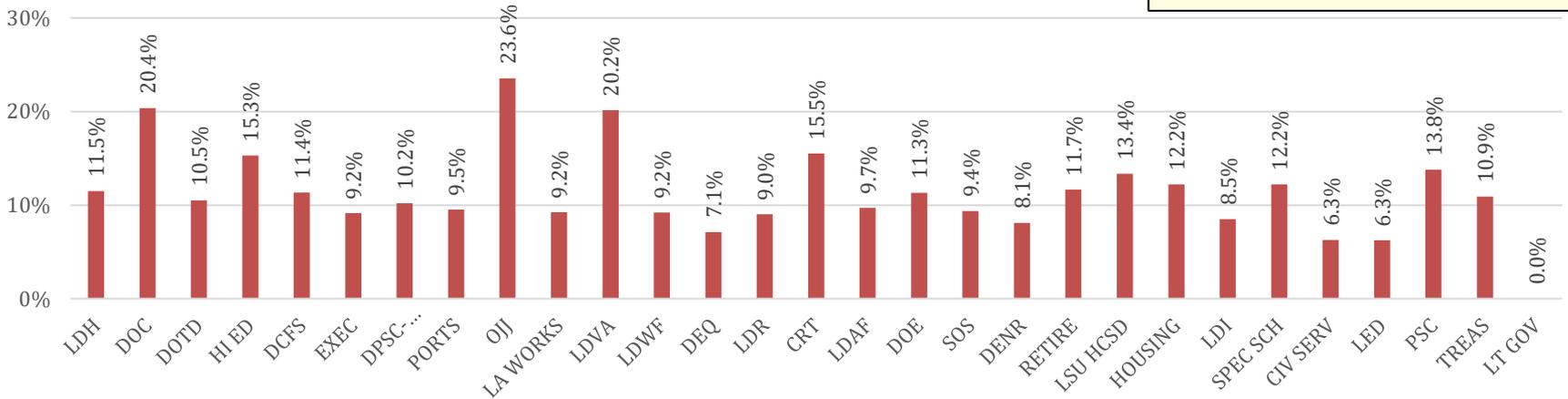
### Total Turnover



**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

## 2025 Job Titles with Highest Turnover Rates

### Total Turnover

Job Title	Pay Scale	Turnover %
CORRECTIONS CADET	PS-105	164.38%
RESIDENTIAL SERVICES SPECIALIST 1	SS-403	119.11%
CORRECTIONS SERGEANT	PS-106	86.56%
CUSTODIAN 1	WS-202	84.21%
ENGINEERING TECHNICIAN 1	TS-302	70.97%
LABORATORY TECHNICAL ASSISTANT 1	MS-504	69.09%
NURSING ASSISTANT 2	MS-506	49.48%
JUVENILE JUSTICE SPECIALIST 3	PS-108	49.43%
MOTOR VEHICLE COMPLIANCE ANALYST 1	AS-608	48.84%
MEDICAID ANALYST 1	SS-410	43.24%
MOBILE EQUIPMENT OPERATOR 1	WS-209	41.29%
SOCIAL SERVICES ANALYST 1	SS-410	41.18%
CHILD WELFARE SPECIALIST 1	SS-412	40.00%
PSYCHIATRIC AIDE 2	SS-404	39.45%
FOOD SERVICE SPECIALIST 3	WS-205	35.38%
RESIDENTIAL SERVICES SPECIALIST 2	SS-404	32.84%
CUSTODIAN 2	WS-203	29.86%
CHILD WELFARE SPECIALIST 2	SS-414	27.08%
SOCIAL SERVICES ANALYST 2	SS-411	26.71%
POLICE OFFICER 2	PS-109	25.71%
CORRECTIONS SERGEANT--MASTER	PS-108	25.47%
ADMINISTRATIVE COORDINATOR 2	AS-607	23.53%
CARPENTER MASTER	WS-213	22.64%
MAINTENANCE REPAIRER 1	WS-210	22.22%
ENGINEERING TECHNICIAN 2	TS-304	21.43%
ACCOUNTANT 1	AS-614	20.34%
ACCOUNTING SPECIALIST 2	AS-610	20.00%
IT STATEWIDE SYSTEMS TECHNICIAN 3	TS-313	20.00%
POLICE OFFICER 3	PS-110	19.53%
HORTICULTURAL ATTENDANT	WS-209	18.75%

### Voluntary Turnover

Job Title	Pay Scale	Turnover %
CORRECTIONS CADET	PS-105	91.78%
CUSTODIAN 1	WS-202	55.26%
CORRECTIONS SERGEANT	PS-106	52.17%
RESIDENTIAL SERVICES SPECIALIST 1	SS-403	43.50%
ENGINEERING TECHNICIAN 1	TS-302	40.32%
MEDICAID ANALYST 1	SS-410	36.49%
MOTOR VEHICLE COMPLIANCE ANALYST 1	AS-608	34.88%
SOCIAL SERVICES ANALYST 1	SS-410	33.16%
NURSING ASSISTANT 2	MS-506	32.29%
LABORATORY TECHNICAL ASSISTANT 1	MS-504	30.91%
CHILD WELFARE SPECIALIST 1	SS-412	28.00%
JUVENILE JUSTICE SPECIALIST 3	PS-108	26.70%
FOOD SERVICE SPECIALIST 3	WS-205	24.62%
SOCIAL SERVICES ANALYST 2	SS-411	22.60%
RESIDENTIAL SERVICES SPECIALIST 2	SS-404	22.39%
CUSTODIAN 2	WS-203	21.59%
PSYCHIATRIC AIDE 2	SS-404	21.10%
CHILD WELFARE SPECIALIST 2	SS-414	20.83%
POLICE OFFICER 2	PS-109	20.71%
IT STATEWIDE SYSTEMS TECHNICIAN 3	TS-313	20.00%
CORRECTIONS SERGEANT--MASTER	PS-108	19.41%
CARPENTER MASTER	WS-213	18.87%
ACCOUNTING SPECIALIST 2	AS-610	18.18%
POLICE OFFICER 3	PS-110	17.97%
MOBILE EQUIPMENT OPERATOR 1	WS-209	17.80%
ADMINISTRATIVE COORDINATOR 2	AS-607	17.65%
ENGINEERING TECHNICIAN 2	TS-304	15.48%
HORTICULTURAL ATTENDANT	WS-209	12.50%
MAINTENANCE REPAIRER 1	WS-210	12.22%
ACCOUNTANT 1	AS-614	8.47%



# 17-560 State Civil Service

## Historical Percentage of Separations Due to Retirement (Classified Employees)



Note: (Classified employees only) – 9.73% of state employees are eligible to retire.  
13.96% of state employees are eligible to retire within 5 years. 20.08% of employees  
have more than 20 years of service.

Source: State Civil Service Annual Report on Turnover