

# Louisiana Senate Finance Committee



## FY25 Executive Budget

### 01 – Executive Department Overview

March 2024

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





# FY25 Executive Budget

## Schedule 01 — Executive Department Agencies

### Executive Department

Management and  
Regulatory Agencies  
Supporting the  
Executive Branch of  
State Government

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# FY25 Executive Budget

## Executive Department Agency Descriptions

- The Executive Department consists of fifteen (15) state agencies that serve to manage, regulate, or implement various functions and programs of the Executive Branch of government.
- A brief description of each agency is provided below and on the following pages.

Executive Office	Office of Indian Affairs	State Inspector General	Mental Health Advocacy Service	Louisiana Tax Commission
<ul style="list-style-type: none"><li>• Provides general administrative and support services required by the governor.</li><li>• The Executive Office has one program, the Administrative Program.</li><li>• Under the Administrative Program are several activities, including:<ul style="list-style-type: none"><li>• The Louisiana Commission on Human Rights,</li><li>• The Governor's Office of Disability Affairs,</li><li>• Coastal Activities, and</li><li>• The Governor's Office of Community Programs.</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Provides assistance to Native Americans in Louisiana in education, self-determination, quality of life, and mutual understanding between the state and tribes.</li><li>• Through the Administrative Program, the Office of Indian Affairs acts as a pass-through agent in distributing funding to various local government entities in Avoyelles Parish from the Tunica-Biloxi Casino to be used for infrastructure per R.S. 33:3005.</li></ul>	<ul style="list-style-type: none"><li>• Serves as a statutorily empowered law enforcement agency that investigates instances of fraud, abuse, waste, and corruption in Executive Branch agencies, as well as contractors, grantees, and other recipients of public funding, as provided by law.</li><li>• The agency has one program, the Administrative Program, and maintains a toll-free hotline and website for reporting anonymous complaints.</li></ul>	<ul style="list-style-type: none"><li>• Provides legal counsel and representation for persons with behavioral health issues and for children in abuse and neglect proceedings.</li><li>• The agency is authorized under statute (R.S. 28:64) and under Children's Code Articles 1405 and 1405.1. The agency has its headquarters in Baton Rouge and seven field offices around the state.</li></ul>	<ul style="list-style-type: none"><li>• Administers and enforces Louisiana laws relating to property taxation and formulates and adopts rules and guidelines to ensure fair and uniform tax assessments across the state.</li><li>• The agency has one program, the Property Taxation Regulatory/Oversight Program, which conducts three activities – Administrative, Banks, Insurance Assessments, and Public Hearings; Public Service and Audit; and Appraisal.</li></ul>



# FY25 Executive Budget

## Executive Department Agency Descriptions

### Division of Administration

- Serves as the umbrella management agency of the Executive Branch. The agency is headed by the commissioner of administration and has three programs – Executive Administration; Community Development Block Grant (CDBG); and Auxiliary Account.
- The Executive Administration Program provides centralized administrative and support services to state agencies through executive policies and legislative mandates. The program performs three main activities – Financial Services; Property Control; and Internal Controls.
- The Community Development Block Grant seeks to provide safe, livable communities and economic opportunities in the state in accordance with federal guidelines and local priorities and to develop and implement effective recovery programs for those individuals, businesses, and local governments impacted by disaster situations. The program includes two activities – Community Development and Disaster Recovery.
- The Auxiliary Account provides services to other agencies and programs through Interagency Transfers charged for its services and through Self-generated Revenues derived from charging other entities for services provided. The Auxiliary Account has eight (8) activities – Disaster CDBG Economic Development Revolving Loan Fund; State Register; Louisiana Equipment Acquisitions Fund (LEAF); Cash Management Improvement Act (CMIA); Travel Management; State Buildings Major Repairs; Construction Litigation; and State Uniform Payroll Auxiliary.

### Coastal Protection and Restoration Authority (CPRA)

- The single state entity established to set priorities for development and implementation of comprehensive coastal protection for Louisiana.
- CPRA develops the state's Coastal Master Plan, which integrates coastal restoration and hurricane protection efforts into a single guiding document that is updated annually as projects progress and priorities are re-assessed.
- The agency has one program, Implementation, which carries out the projects outlined in the Master Plan and Annual Plans.
- The Executive Budget contains the operating funding for the agency; project construction and maintenance expenses are contained in the Capital Outlay Act.

### Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP)

- Established as the lead agency for protection of communities, citizens, property, and assets in the event of an emergency or disaster.
- GOHSEP staffs and operates the Louisiana Emergency Operations Center (SEOC), which is a command and control center designed to serve as state central operations during an emergency response event.
- The agency also receives and distributes a number of grants (such as federal grants like Public Assistance and Hazard Mitigation), provides technical assistance to other governmental agencies, and offers training to first responders.
- GOHSEP also partners with the Statewide Interoperability Executive Committee (SIEC) to govern the Louisiana Wireless Information Network (LWIN), the state's communications system for first responders.
- The LWIN system is maintained and operated by State Police.





# FY25 Executive Budget

## Executive Department Agency Descriptions

### Military Affairs

- This is the agency that contains the budget and programs for the Louisiana National Guard.
- The agency is charged with preservation and protection of life and property, maintaining peace and public order, providing public safety during times of disaster or emergency as directed by the governor, and serving as military personnel for the country as directed by the president.
- Military Affairs has three programs — the Military Affairs Program, the Education Program, and the Auxiliary Account.

### La. Public Defender Board

- Created by the Louisiana Public Defender Act of 2007 to provide “a uniform system for securing and compensating qualified counsel for indigents.”
- The Louisiana and United States Constitutions provide the guarantee for those charged with a crime to have access to counsel of their own choosing, or appointed by the court system if the accused is indigent. LPDB helps secure adequate counsel for those who cannot afford an attorney.
- LPDB administers the Public Defender Fund, which provides support to district public defender offices, and contracts with 501(c)3 non profits for appellate representation, capital representation, post-conviction representation, and representation for claims of innocence by convicted persons serving life sentences in the state, among other services.

### La. Stadium and Exposition District (LSED)

- Provides for the operation of the Mercedes-Benz Superdome and Smoothie King Center through self-generated operating revenues, collection of the 4% hotel/motel tax in Jefferson and Orleans Parishes, and an additional 1% hotel occupancy tax from Orleans Parish (New Orleans Sports Franchise Fund).
- The Mercedes-Benz Superdome and the Smoothie King Center are managed by ASM Global, a firm that specializes in public facilities. ASM Global is responsible for operation and maintenance of the facilities, capital improvements, negotiation of contracts, concessions and catering, management of sub-contractors, financial administration, and human resources and event personnel.
- The LSED has one program, Administrative.

### La. Commission on Law Enforcement (LCLE)

- Seeks to improve Louisiana’s criminal justice system through the administration of federal and state grant programs, training and education for law enforcement personnel, policy research, assisting crime victims, and promoting the use of advanced technology to aid the criminal justice process.
- LCLE has two programs — Federal and State. The Federal Program helps administer Federal Discretionary Program Funds, such as Byrne Grants, Crime Victim Assistance Grants, the Juvenile Accountability Block Grant, the Juvenile Justice and Delinquency Prevention Grant, the Violence Against Women Grant, and the Sexual Assault Services Grant.
- The State Program performs several statutory responsibilities, such as the Human Trafficking and Sexual Assault training program, the Truancy Assessment Service Centers (TASC) program, and the Innocence Compensation Fund program. The State Program also operates a statewide automated victims notification service for monitoring of incarcerated adults and administers the Crime Victims Reparations Program for monetary compensation to victims of crime.



# FY25 Executive Budget

## Executive Department Agency Descriptions

### Office of Elderly Affairs

- Seeks to address the needs of the state's elderly population by providing advocacy, services, and public policy. Elderly Affairs has four programs – Administrative Program; Title III, Title V, Title VII, and NSIP Program; Parish Councils on Aging Program; and Senior Centers Program.
- The Administrative Program provides management and training to staff and to service providers, advocates for the elderly, and investigates reports of abuse, neglect, or exploitation against the elderly.
- The Title III, Title V, Title VII, and NSIP Program seeks to increase the number of elderly who receive services (Title III); serve the low-income elderly 55 and older by providing part-time employment and labor market assistance (Title V); assist residents of Long Term Care facilities with advocacy and ombudsman services (Title VII); and provide nutritional services and commodities assistance (NSIP).
- The Parish Councils on Aging Program provides support services to the elderly residents within each council's jurisdiction. The Councils on Aging operate under state laws and policies and procedures of the Office of Elderly Affairs and distribute funding allocated by the legislature to supplement programs and services.
- The Senior Centers Program provides facilities where the elderly can receive services and participate in activities with each other and their own community.

### La. State Racing Commission

- Provides supervision, regulation, and enforcement of laws concerning horse racing and all types of pari-mutuel wagering; collects and records all taxes due to the state; and performs administrative and regulatory requirements including payment of expenses, decision making, and creating regulations with mandatory compliance.
- The State Racing Commission also administers the LSRC Horse Racing Program to provide management and regulatory control concerning horse racing, including payment of breeder awards, veterinary services, and supervision of video poker pass-through purse funds.

### Office of Financial Institutions

- Provides licensing and supervision to entities in the financial services industry.
- This oversight includes depository institutions, such as banks, trust companies, and credit unions, and non-depository institutions, such as licensed lenders, consumer loan brokers, pawn shops, residential mortgage lenders, etc.
- OFI also has regulation over securities offerings, such as agents, broker dealers, and investment advisors.



# Executive Department Changes in Funding since FY17

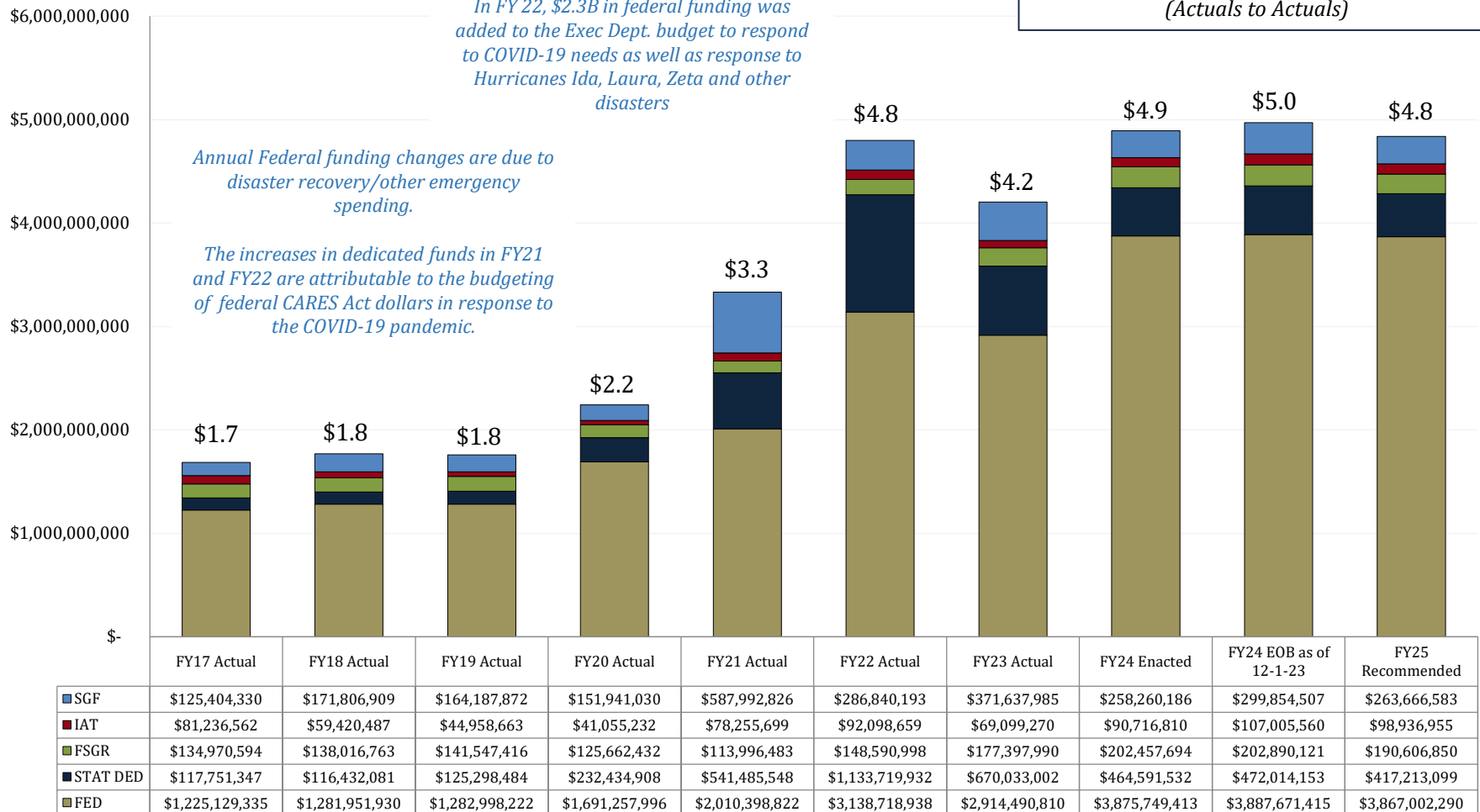
## Total Budget by Fiscal Year and Means of Finance (in \$ billions)

*In FY 22, \$2.3B in federal funding was added to the Exec Dept. budget to respond to COVID-19 needs as well as response to Hurricanes Ida, Laura, Zeta and other disasters*

*Annual Federal funding changes are due to disaster recovery/other emergency spending.*

*The increases in dedicated funds in FY21 and FY22 are attributable to the budgeting of federal CARES Act dollars in response to the COVID-19 pandemic.*

Change from FY17 to FY25 is 187%.  
(Actuals to Recommended)  
Change from FY17 to FY23 is 149%.  
(Actuals to Actuals)





# Executive Department Statewide Adjustments for FY25 Recommended

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$299,854,507	\$107,005,560	\$202,890,121	\$472,014,153	\$3,887,671,415	\$4,969,435,756	2,181	FY24 Existing Operating Budget as of 12-1-23
\$2,392,370	\$119,209	\$909,203	\$501,150	\$3,783,330	\$7,705,262	0	Acquisitions & Major Repairs
\$0	\$0	\$0	(\$3,375)	\$0	(\$3,375)	0	Administrative Law Judges
(\$569,467)	(\$172,926)	(\$617,837)	(\$487,553)	(\$622,422)	(\$2,470,205)	0	Attrition Adjustment
(\$19,543)	\$0	\$0	(\$278)	\$0	(\$19,821)	0	Capitol Park Security
\$5,669	\$0	\$0	\$0	\$0	\$5,669	0	Capitol Police
\$10,846	\$0	(\$2,444)	(\$6,399)	\$0	\$2,003	0	Civil Service Fees
\$54,952	\$29,167	\$58,432	\$52,990	\$15,431	\$210,972	0	Civil Service Training Series
\$0	\$0	\$0	\$0	\$0	\$0	0	CPTP Fees
\$228,642	\$31,436	\$48,785	\$60,429	\$152,070	\$521,362	0	Group Insurance Rate Adjustment for Active Employees
\$195,785	\$237	\$38,243	\$10,095	\$17,296	\$261,656	0	Group Insurance Rate Adjustment for Retirees
\$358,700	\$0	\$417	\$5,422	\$0	\$364,539	0	Legislative Auditor Fees
\$18,114	\$0	\$0	\$0	\$0	\$18,114	0	Maintenance in State-Owned Buildings
\$934,975	\$339,847	\$526,918	\$519,186	\$78,854	\$2,399,780	0	Market Rate Classified
\$975,094	\$20,833	\$51,369	\$0	\$1,881,697	\$2,928,993	0	Market Rate Unclassified
(\$2,048,957)	\$0	(\$884,000)	(\$689,731)	(\$5,971,726)	(\$9,594,414)	0	Non-Recurring Acquisitions & Major Repairs
(\$41,594,321)	(\$2,690,928)	(\$432,427)	(\$2,422,621)	(\$11,884,179)	(\$59,024,476)	0	Non-recurring Carryforwards
(\$10,550,000)	\$0	\$0	\$0	\$0	(\$10,550,000)	0	Non-recur Special Legislative Project
(\$95,409)	\$0	(\$305)	(\$8,289)	\$33,685	(\$70,318)	0	Office of State Procurement
\$7,546,373	\$0	(\$288,715)	(\$83,033)	(\$1,422,729)	\$5,751,896	0	Office of Technology Services (OTS)
\$103,361	\$491,471	\$530,721	\$246,314	\$510,621	\$1,882,488	0	Related Benefits Base Adjustment
(\$16,926)	\$0	\$2,636	\$138	\$0	(\$14,152)	0	Rent in State-Owned Buildings
(\$3,122,478)	(\$1,071,061)	(\$1,346,748)	(\$1,223,213)	(\$2,855,438)	(\$9,618,938)	0	Retirement Rate Adjustment
\$1,715,145	\$0	\$1,794,874	\$20,431	(\$95,518)	\$3,434,932	0	Risk Management
\$2,045,524	\$814,309	\$1,164,865	\$237,702	(\$86,453)	\$4,175,947	0	Salary Base Adjustment
(\$1,306)	\$0	\$0	\$0	\$0	(\$1,306)	0	State Treasury Fees
\$4,525	\$0	\$108	(\$549)	(\$5,111)	(\$1,027)	0	UPS Fees
(\$41,428,332)	(\$2,088,406)	\$1,554,095	(\$3,271,184)	(\$16,470,592)	(\$61,704,419)	0	Total Statewide Adjustments
(\$100,000)	(\$12,185,877)	(\$28,650,736)	(\$20,382,700)	(\$13,151,925)	(\$74,471,238)	0	Total Non-Recurring Other Adjustments
\$5,340,408	\$6,205,678	\$14,813,370	(\$31,147,170)	\$8,953,392	\$4,165,678	25	Total Other Adjustments
\$0	\$0	\$0	\$0	\$0	\$0	0	Total New and Expanded
\$0	\$0	\$0	\$0	\$0	\$0	0	Total Means of Finance Substitutions
\$0	\$0	\$0	\$0	\$0	\$0	0	Total Workload Adjustments
\$263,666,583	\$98,936,955	\$190,606,850	\$417,213,099	\$3,867,002,290	\$4,837,425,777	2,206	Total FY25 Recommended Budget
(\$36,187,924)	(\$8,068,605)	(\$12,283,271)	(\$54,801,054)	(\$20,669,125)	(\$132,009,979)	25	Total Adjustments (Statewide and Agency-Specific)

Non-statewide, agency-specific adjustments will be discussed during the presentations on each agency.





# Executive Department

## FY25 Recommended Means of Finance by Agency

### Comparison to FY24 Enacted

This chart shows a comparison of how the budget was enacted for the current fiscal year versus the governor's recommendation for the upcoming fiscal year.

#### 01 — Executive Department

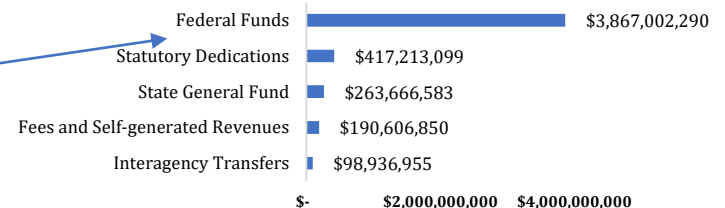
##### FY25 Recommended Means of Financing by Agency

Total MOF by Agency	SGF	IAT	FSGR	Stat Deds	Federal	Total	FY24 Enacted Total	Difference FY24 Enacted to FY25 Recommended
Executive Office	\$13,482,865	\$3,820,203	\$1,696,727	\$150,000	\$3,699,392	\$22,849,187	\$21,386,861	\$1,462,326
Indian Affairs	\$0	\$0	\$18,000	\$0	\$0	\$18,000	\$18,000	\$0
State Inspector General	\$2,350,809	\$0	\$0	\$0	\$16,330	\$2,367,139	\$2,314,043	\$53,096
Mental Health Advocacy Service	\$5,903,984	\$672,055	\$0	\$0	\$0	\$6,576,039	\$6,631,261	(\$55,222)
Louisiana Tax Commission	\$2,058,414	\$0	\$3,387,438	\$0	\$0	\$5,445,852	\$5,317,616	\$128,236
Division of Administration	\$74,605,233	\$72,281,855	\$51,056,446	\$96,630,000	\$705,508,361	\$1,000,081,895	\$1,093,159,472	(\$93,077,577)
Coastal Protection and Restoration Authority	\$0	\$12,784,400	\$0	\$130,846,126	\$59,067,678	\$202,698,204	\$177,352,148	\$25,346,056
GOHSEP	\$73,170,620	\$578,135	\$1,265,396	\$101,500,000	\$2,955,952,328	\$3,132,466,479	\$3,132,866,422	(\$399,943)
Department of Military Affairs	\$50,425,117	\$3,704,932	\$6,009,065	\$50,000	\$66,841,712	\$127,030,826	\$132,271,829	(\$5,241,003)
Louisiana Public Defender Board	\$0	\$824,999	\$0	\$47,184,543	\$75,823	\$48,085,365	\$51,463,845	(\$3,378,480)
Louisiana Stadium and Exposition District	\$0	\$0	\$103,365,026	\$19,899,331	\$0	\$123,264,357	\$108,303,658	\$14,960,699
Louisiana Commission on Law Enforcement	\$3,726,237	\$4,270,376	\$363,863	\$8,889,543	\$40,747,913	\$57,997,932	\$56,947,283	\$1,050,649
Office of Elderly Affairs	\$37,943,304	\$0	\$12,500	\$0	\$35,092,753	\$73,048,557	\$69,527,364	\$3,521,193
Louisiana State Racing Commission	\$0	\$0	\$7,383,310	\$12,063,556	\$0	\$19,446,866	\$18,223,945	\$1,222,921
Office of Financial Institutions	\$0	\$0	\$16,049,079	\$0	\$0	\$16,049,079	\$15,991,888	\$57,191
<b>TOTALS</b>	<b>\$263,666,583</b>	<b>\$98,936,955</b>	<b>\$190,606,850</b>	<b>\$417,213,099</b>	<b>\$3,867,002,290</b>	<b>\$4,837,425,777</b>	<b>\$4,891,775,635</b>	<b>(\$54,349,858)</b>
<b>FY24 Enacted Total</b>	<b>\$258,260,186</b>	<b>\$90,716,810</b>	<b>\$202,457,694</b>	<b>\$464,591,532</b>	<b>\$3,875,749,413</b>	<b>\$4,891,775,635</b>		
<i>Difference FY24 Enacted to FY25 Recommended</i>	<i>\$5,406,397</i>	<i>\$8,220,145</i>	<i>(\$11,850,844)</i>	<i>(\$47,378,433)</i>	<i>(\$8,747,123)</i>	<i>(\$54,349,858)</i>		

The revenue sources with the largest changes are Statutory Dedications (-\$47.4 m.) and Fees and Self-generated Revenues (-\$11.9 m.) .

The largest revenue source for the Executive Department comes from Federal Funds.

#### FY25 RECOMMENDED





# Executive Department Dedicated Funds

DEDICATED FUND	FY23 ACTUAL	FY24 ENACTED	FY24 EOB as of 12-1-23	FY25 RECOMMENDED	Difference FY24 EOB to FY25 REC
Louisiana Water Sector Fund	\$4,731,125	\$150,000,000	\$150,000,000	\$100,000,000	(\$50,000,000)
GUMBO Fund	\$0	\$90,000,000	\$90,000,000	\$90,000,000	\$0
Coastal Protection and Restoration Fund	\$35,710,732	\$78,776,354	\$78,796,187	\$88,542,159	\$9,745,972
Louisiana Public Defender Fund	\$45,979,237	\$47,262,791	\$47,568,704	\$47,134,543	(\$434,161)
Natural Resource Restoration Trust Fund	\$15,691,531	\$35,725,213	\$35,725,213	\$42,303,967	\$6,578,754
New Orleans Sports Franchise Fund	\$11,026,031	\$11,700,000	\$11,700,000	\$11,700,000	\$0
Pari-mutuel Live Racing Facility Gaming Fund	\$6,140,165	\$6,147,614	\$6,147,614	\$6,172,752	\$25,138
Sports Facility Assistance Fund	\$5,150,430	\$6,150,000	\$6,150,000	\$6,150,000	\$0
Crime Victims Reparations Fund	\$3,216,087	\$5,697,932	\$5,697,932	\$5,605,788	(\$92,144)
Engineering Fees Subfund of Water Sector Fund	\$239,839	\$5,000,000	\$5,000,000	\$5,000,000	\$0
Video Draw Poker Device Purse Supplement Fund	\$4,090,804	\$4,090,804	\$4,090,804	\$4,090,804	\$0
New Orleans Sports Franchise Assistance Fund	\$2,049,395	\$2,049,331	\$2,049,331	\$2,049,331	\$0
Tobacco Tax Health Care Fund	\$1,821,757	\$1,831,493	\$1,831,493	\$1,803,755	(\$27,738)
Sports Wagering Purse Supplement Fund	\$0	\$1,800,000	\$1,800,000	\$1,800,000	\$0
Political Subdivision Federal Grant Asst Fund	\$1,500,000	\$0	\$0	\$1,500,000	\$1,500,000
Innocence Compensation Fund	\$1,120,000	\$1,480,000	\$1,480,000	\$1,480,000	\$0
State Emergency Response Fund	\$11,560,172	\$1,100,000	\$1,100,000	\$1,100,000	\$0
Disability-Focused Disaster Preparedness Fund	\$0	\$500,000	\$500,000	\$500,000	\$0
Disability Affairs Trust Fund	\$118,864	\$150,000	\$150,000	\$150,000	\$0
DNA Testing Post-Conviction Relief Fund	\$4,725	\$50,000	\$50,000	\$50,000	\$0
Camp Minden Fire Protection Fund	\$0	\$50,000	\$50,000	\$50,000	\$0
Energy Performance Contract Fund	\$0	\$30,000	\$30,000	\$30,000	\$0
Louisiana Rescue Plan Fund	\$500,750,000	\$0	\$750,000	\$0	(\$750,000)
Blue Tarp Fund	\$1,500,000	\$0	\$0	\$0	\$0
FY22-23 Louisiana Tourism Revival Fund	\$15,000,000	\$15,000,000	\$15,000,000	\$0	(\$15,000,000)
Emergency Communication Inoperability Fund	\$2,632,109	\$0	\$1,346,875	\$0	(\$1,346,875)
<b>TOTALS</b>	<b>\$670,033,002</b>	<b>\$464,591,532</b>	<b>\$467,014,153</b>	<b>\$417,213,099</b>	<b>(\$49,801,054)</b>

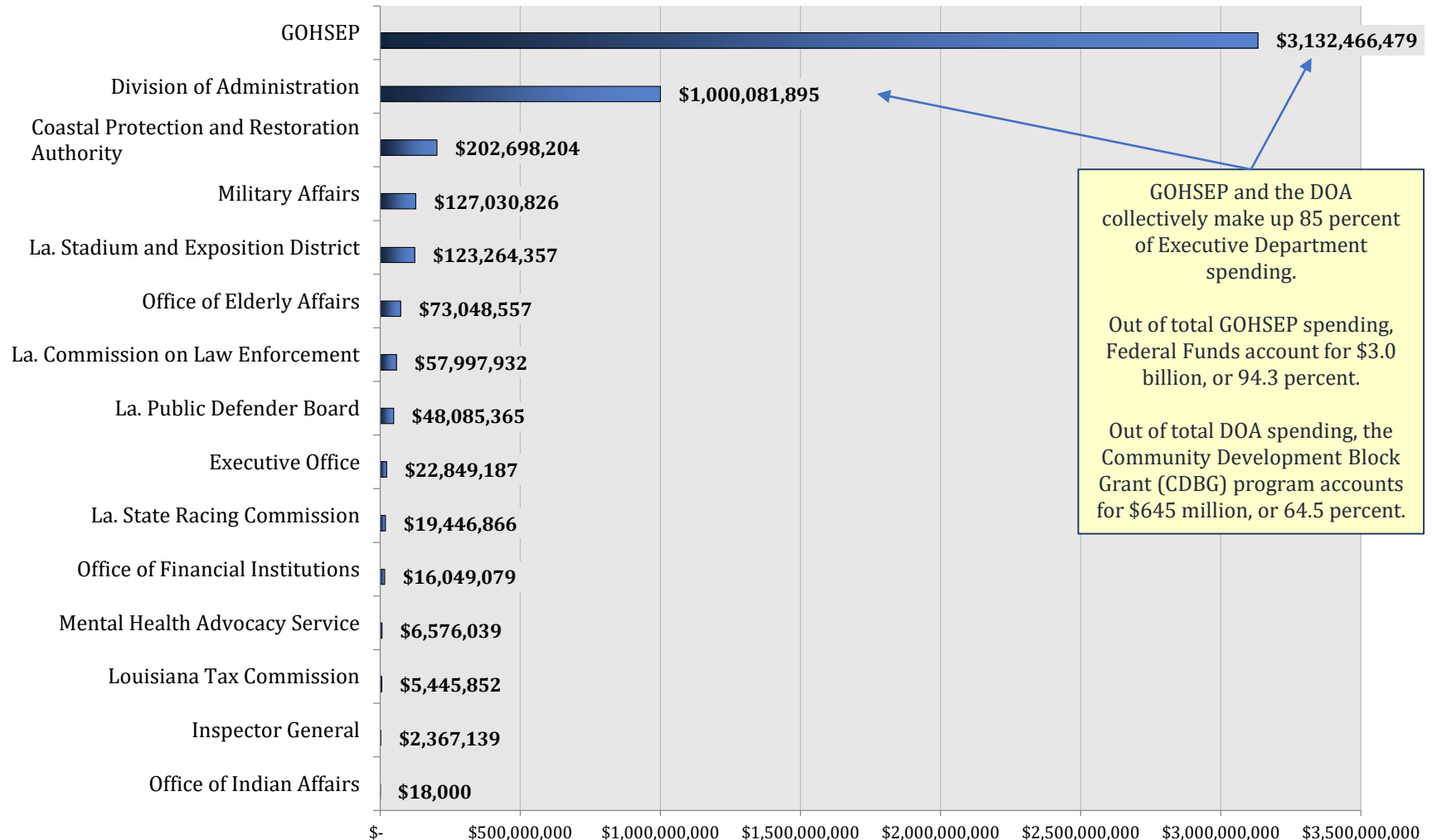
FSGR DEDICATED ACCOUNT	FY23 ACTUAL	FY24 ENACTED	FY24 EOB as of 12-1-22	FY25 RECOMMENDED	Difference FY24 EOB to FY25 REC
Tax Commission Expense Fund	\$2,916,901	\$3,348,704	\$3,366,822	\$3,387,438	\$20,616
Children's Trust Fund	\$1,523,729	\$1,579,743	\$1,579,743	\$1,576,727	(\$3,016)
Drug Abuse Education and Treatment Fund	\$274,904	\$371,273	\$371,273	\$363,863	(\$7,410)
La. Stadium & Expo. District License	\$0	\$600,000	\$600,000	\$600,000	\$0
<b>TOTALS</b>	<b>\$4,715,535</b>	<b>\$5,899,720</b>	<b>\$5,917,838</b>	<b>\$5,928,028</b>	<b>\$10,190</b>

Funds highlighted in yellow denote dedicated funds sourced with at least a portion of funds that would have otherwise been State General Fund.



# Executive Department

## FY25 Total Executive Budget Comparison by Agency





# Executive Department FY23, FY24, and FY25 Comparison

## Total Budget — All Means of Finance

Total Funding	FY23 Actual	FY24 Enacted	FY24 EOB as of 12-1-23	FY25 Recommended	Difference FY25 Recommended vs. FY24 EOB
Executive Office	\$ 19,565,855	\$ 21,386,861	\$ 21,442,664	\$ 22,849,187	\$1,406,523
Indian Affairs	\$ 15,000	\$ 18,000	\$ 18,000	\$ 18,000	\$0
Inspector General	\$ 2,330,613	\$ 2,314,043	\$ 2,395,589	\$ 2,367,139	(\$28,450)
Mental Health Advocacy Service	\$ 5,349,597	\$ 6,631,261	\$ 6,631,261	\$ 6,576,039	(\$55,222)
La. Tax Commission	\$ 5,074,865	\$ 5,317,616	\$ 5,335,734	\$ 5,445,852	\$110,118
Div. of Administration	\$ 508,850,736	\$ 1,093,159,472	\$ 1,108,624,704	\$ 1,000,081,895	(\$108,542,809)
CPRA	\$ 80,811,146	\$ 177,352,148	\$ 181,716,065	\$ 202,698,204	\$20,982,139
GOHSEP	\$ 3,134,209,074	\$ 3,132,866,422	\$ 3,156,910,467	\$ 3,132,466,479	(\$24,443,988)
Military Affairs	\$ 117,454,265	\$ 132,271,829	\$ 153,879,677	\$ 127,030,826	(\$26,848,851)
Public Defender Bd.	\$ 50,153,419	\$ 51,463,845	\$ 51,819,526	\$ 48,085,365	(\$3,734,161)
LSED	\$ 134,039,807	\$ 108,303,658	\$ 108,303,658	\$ 123,264,357	\$14,960,699
LCLE	\$ 52,944,380	\$ 56,947,283	\$ 65,582,283	\$ 57,997,932	(\$7,584,351)
Elderly Affairs	\$ 65,661,697	\$ 69,527,364	\$ 72,560,295	\$ 73,048,557	\$488,262
State Racing Comm.	\$ 14,198,343	\$ 18,223,945	\$ 18,223,945	\$ 19,446,866	\$1,222,921
Financial Institutions	\$ 12,000,258	\$ 15,991,888	\$ 15,991,888	\$ 16,049,079	\$57,191
<b>TOTAL</b>	<b>\$ 4,202,659,056</b>	<b>\$ 4,891,775,635</b>	<b>\$ 4,969,435,756</b>	<b>\$ 4,837,425,777</b>	<b>(\$132,009,979)</b>
Total Authorized FTEs	2,434	2,449	2,449	2,474	25

This chart shows total budget by agency over four distinct time periods, from FY23 Actuals to the FY25 Recommended Budget.



# 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.





# Executive Department

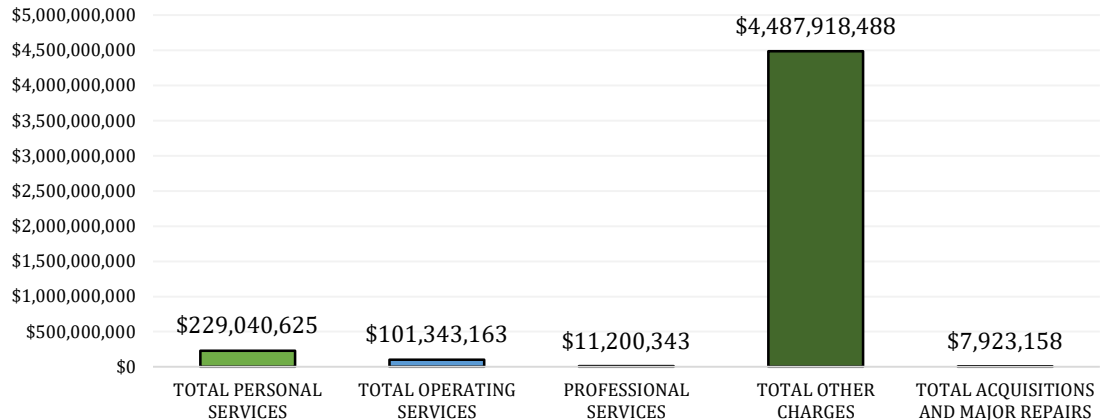
## Categorical Expenditures at FY25 Recommended

For FY25 Recommended, the largest Expenditure Category is Other Charges, which makes up 89 percent of Total Expenditures.

The Other Charges category is so large compared to other categories because disaster recovery and other emergency expenditures are paid through GOHSEP and the DOA. Coastal funding and other pass-through monies for grants, awards, and local aid are also considered Other Charges.

Personal Services contributes roughly 5 percent.

### FY25 Recommended Expenditures



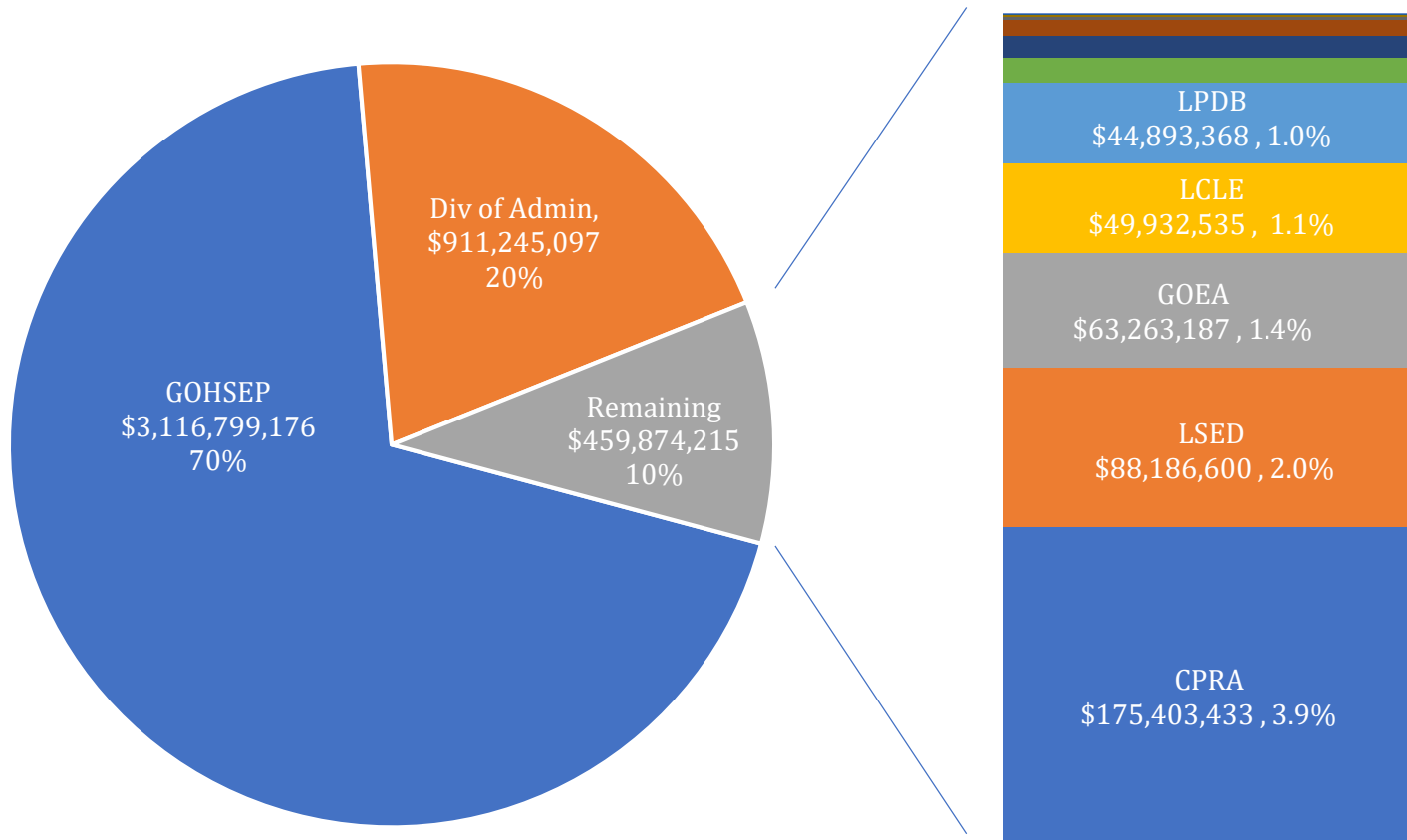
Categorical Expenditures	FY23 Actual	FY24 Enacted	FY24 EOB as of 12/01/23	FY25 Recommended	Difference FY24 EOB vs. FY25 REC
Salaries	\$120,800,719	\$139,885,013	\$140,989,747	\$149,235,821	\$8,246,074
Other Compensation	\$3,594,216	\$5,115,595	\$5,115,595	\$5,115,595	\$0
Related Benefits	\$64,875,991	\$78,555,206	\$79,149,239	\$74,689,209	(\$4,460,030)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$189,270,926</b>	<b>\$223,555,814</b>	<b>\$225,254,581</b>	<b>\$229,040,625</b>	<b>\$3,786,044</b>
Travel	\$1,921,742	\$2,697,826	\$2,647,188	\$2,704,750	\$57,562
Operating Services	\$88,486,811	\$78,233,463	\$81,028,077	\$82,980,253	\$1,952,176
Supplies	\$10,555,082	\$15,775,547	\$16,385,010	\$15,658,160	(\$726,850)
<b>TOTAL OPERATING EXPENSES</b>	<b>\$100,963,635</b>	<b>\$96,706,836</b>	<b>\$100,060,275</b>	<b>\$101,343,163</b>	<b>\$1,282,888</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$5,941,942</b>	<b>\$10,843,348</b>	<b>\$12,334,555</b>	<b>\$11,200,343</b>	<b>(\$1,134,212)</b>
Other Charges	\$3,741,583,861	\$4,378,952,234	\$4,431,592,426	\$4,304,922,593	(\$126,669,833)
Debt Service	\$37,093,214	\$28,663,369	\$27,693,789	\$29,940,964	\$2,247,175
Interagency Transfers	\$117,981,630	\$143,470,100	\$151,681,651	\$153,054,931	\$1,373,280
<b>TOTAL OTHER CHARGES</b>	<b>\$3,896,658,705</b>	<b>\$4,551,085,703</b>	<b>\$4,610,967,866</b>	<b>\$4,487,918,488</b>	<b>(\$123,049,378)</b>
Acquisitions	\$4,989,698	\$6,125,934	\$13,085,888	\$4,956,158	(\$8,129,730)
Major Repairs	\$4,834,149	\$3,458,000	\$7,732,591	\$2,967,000	(\$4,765,591)
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$9,823,847</b>	<b>\$9,583,934</b>	<b>\$20,818,479</b>	<b>\$7,923,158</b>	<b>(\$12,895,321)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,202,659,056</b>	<b>\$4,891,775,635</b>	<b>\$4,969,435,756</b>	<b>\$4,837,425,777</b>	<b>(\$132,009,979)</b>



# Executive Department

## Other Charges Category By Agency

FY 25 Total Other Charges = \$4,487,918,488



Indian Affairs  
\$18,000, <0.1%

OIG  
\$272,795, <0.1%

Tax Commission  
\$664,644, <0.1%

MHAS  
\$1,048,226, <0.1%

OFI  
\$1,526,796, <0.1%

Exec Office  
\$9,232,838, 0.2%

Racing Commission  
\$12,115,314, 0.3%

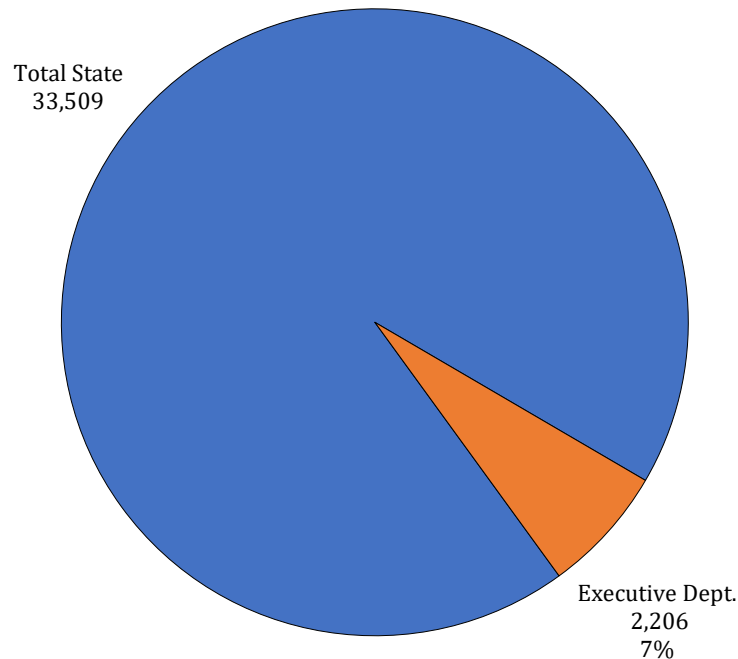
Military Affairs  
\$13,316,479, 0.3%



# Executive Department

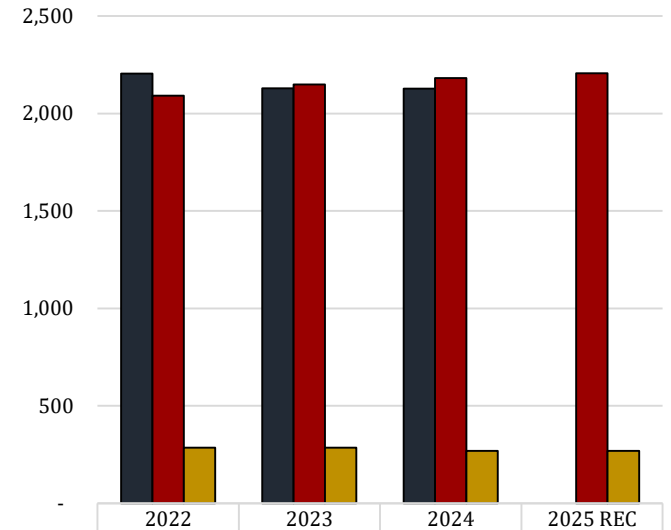
## FTEs, Authorized T.O., and Other Charges Positions

**FY25 Department Employees  
as a portion of  
FY25 HB 1 Authorized Positions**



FY24 number of funded, but not filled,  
positions as of January 29<sup>th</sup> = 309

**Number  
and  
Types  
of  
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



# Executive Department

## Related Employment Information

Salaries and Related Benefits for the 2,206 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	2022 Actual	2023 Actual	2024 Enacted	2025 Recommended
Salaries	\$112,962,684	\$120,800,719	\$139,885,013	\$149,235,821
Other Compensation	\$3,803,594	\$3,594,216	\$5,115,595	\$5,115,595
Related Benefits	\$60,111,353	\$64,875,991	\$78,555,206	\$74,689,209
<b>Total Personal Services</b>	<b>\$176,877,631</b>	<b>\$189,270,926</b>	<b>\$223,555,814</b>	<b>\$229,040,625</b>

Average T.O. Salary = Agency specific

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

2.

Related Benefits FY25 Recommended	Total Funding	%
Total Related Benefits	\$74,689,209	
UAL payments	\$43,941,832	59%
Retiree Health Benefits	\$7,975,964	
Remaining Benefits*	\$22,771,413	
Means of Finance	General Fund = 40%	Other = 60%

\* 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  
\$8,153,433

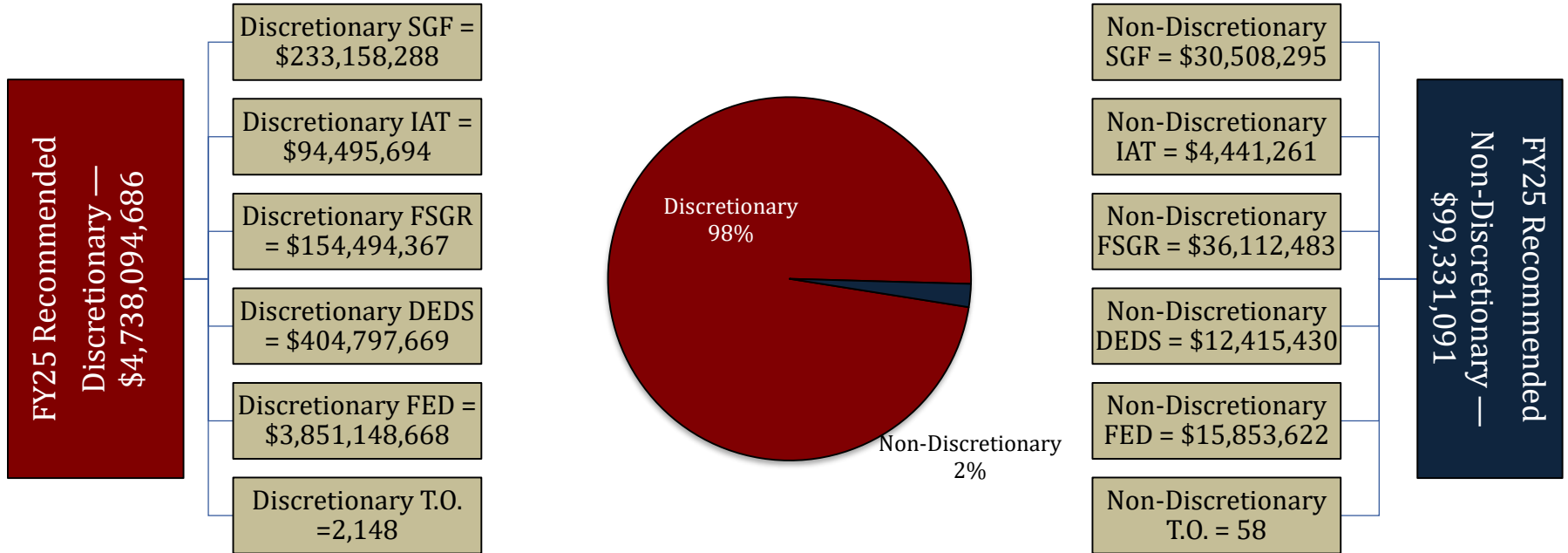
Department Demographics	Total	%
Gender		
Female		
Male		
Race/Ethnicity		
White		
Black		
Asian		
Indian		
Hawaiian/Pacific		
Declined to State		
Currently in DROP or Eligible to Retire		

Agency Specific



# Executive Department

## FY25 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Executive Office	\$20,602,942	0.43%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$1,866,453	0.04%
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,322,351	0.09%
Division of Administration	\$980,820,356	20.70%
Coastal Protection and Restoration Authority	\$197,569,088	4.17%
GOHSEP	\$3,126,385,146	65.98%
Department of Military Affairs	\$113,454,239	2.39%
Louisiana Public Defender Board	\$47,628,367	1.01%
Louisiana Stadium and Exposition District	\$94,128,573	1.99%
Louisiana Commission on Law Enforcement	\$49,391,407	1.04%
Governor's Office of Elderly Affairs	\$70,783,478	1.49%
Louisiana State Racing Commission	\$18,351,879	0.39%
Office of Financial Institutions	\$12,790,407	0.27%
<b>Total Discretionary</b>	<b>\$4,738,094,686</b>	<b>100.00%</b>

Total Non-Discretionary Funding by Type		
Required by the Constitution	\$ 44,125,847	44%
Due to Court Order	\$ 6,766,078	7%
Needed to Pay Debt Service	\$ 32,332,645	33%
Needed for Statutory Obligations	\$ 5,920,100	6%
Needed for Unavoidable Obligations	\$ 10,186,421	10%
<b>Total Non-Discretionary</b>	<b>\$ 99,331,091</b>	<b>100%</b>





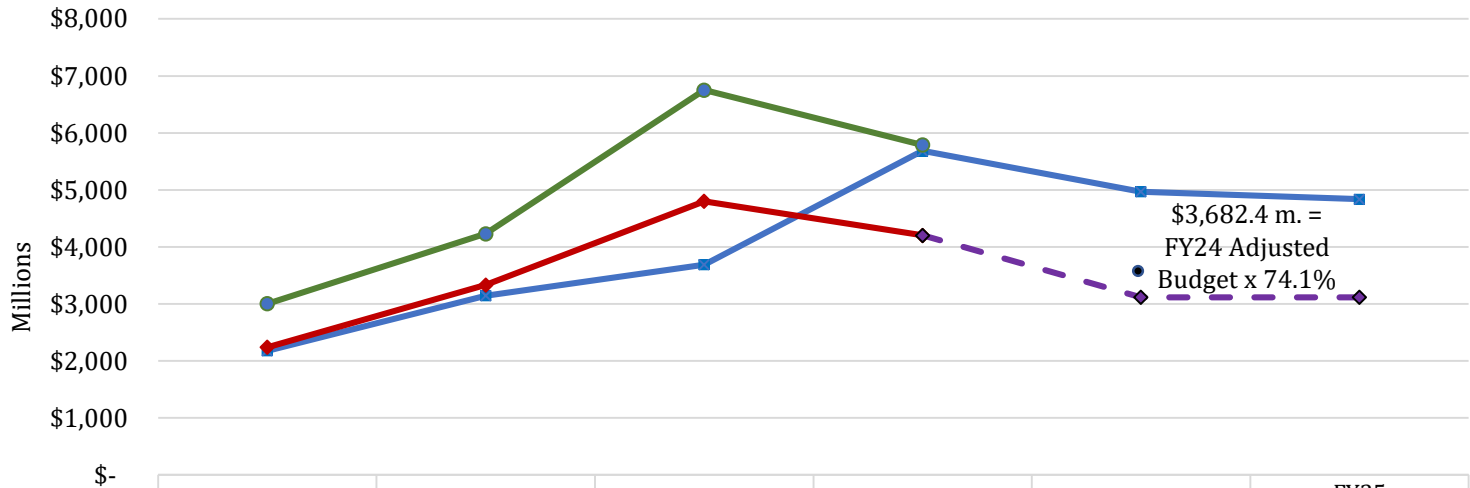
# Executive Department

## Enacted & FYE Budget vs. Actual Expenditures FY20 to FY23

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY24, it is as of January.

**FY24 Known Supplemental Needs:**  
\$3,000,000

**FY23 General Fund Reversions:**  
\$2,174,552



	FY20	FY21	FY22	FY23	FY24 EOB	FY25 Recommended
Enacted Budget	\$2,179,242,924	\$3,143,541,597	\$3,688,258,712	\$5,685,806,186	\$4,969,435,756	\$4,837,425,777
FYE Budget	\$3,003,890,989	\$4,231,081,703	\$6,752,919,712	\$5,788,874,914		
Actual Expenditures	\$2,242,351,598	\$3,332,129,378	\$4,799,968,721	\$4,202,659,056		
FY24 Expenditure Trend				\$4,202,659,056	\$3,116,441,034	\$3,116,441,034

### Monthly Budget Activity

	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 4,891,775,635	\$ 141,399,368	\$ 4,750,376,267	2.9%
Aug-23	\$ 4,955,613,058	\$ 446,317,428	\$ 4,509,295,630	9.0%
Sep-23	\$ 4,959,965,002	\$ 803,853,166	\$ 4,156,111,836	16.2%
Oct-23	\$ 4,962,997,933	\$ 1,095,778,397	\$ 3,867,219,536	22.1%
Nov-23	\$ 4,969,435,756	\$ 1,367,410,934	\$ 3,602,024,822	27.5%
Dec-23	\$ 4,969,435,756	\$ 1,591,231,247	\$ 3,378,204,509	32.0%
Jan-24	\$ 4,969,435,756	\$ 1,817,923,936	\$ 3,151,511,820	36.6%

### Monthly Budget Activity

	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-24	\$ 4,969,435,756	\$ 2,077,627,356	\$ 2,891,808,400	41.8%
Mar-24	\$ 4,969,435,756	\$ 2,337,330,775	\$ 2,632,104,981	47.0%
Apr-24	\$ 4,969,435,756	\$ 2,597,034,195	\$ 2,372,401,561	52.3%
May-24	\$ 4,969,435,756	\$ 2,856,737,614	\$ 2,112,698,142	57.5%
Jun-24	\$ 4,969,435,756	\$ 3,116,441,034	\$ 1,852,994,722	62.7%

Historical Year End Average

74.1%