



Louisiana Senate Finance Committee



FY25 Executive Budget

04C – Lieutenant Governor

March 2024

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



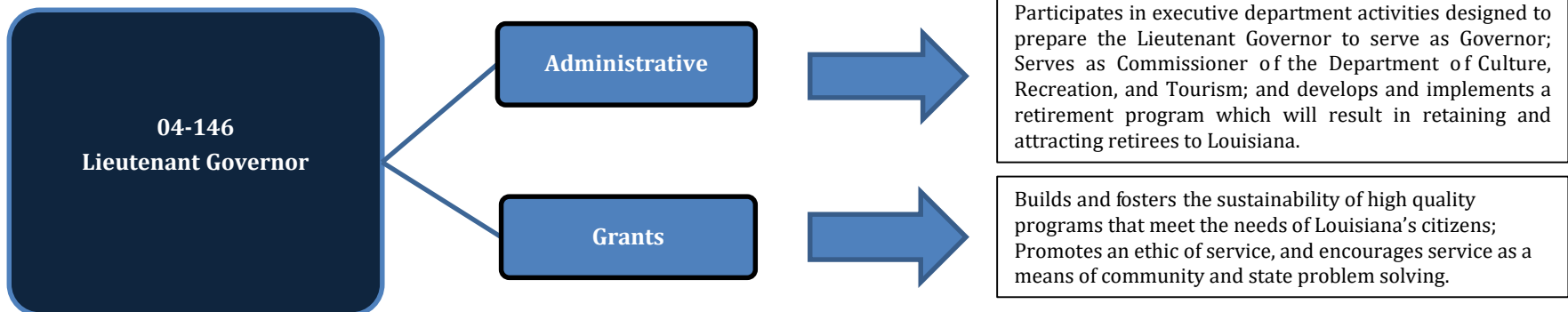
FY25 Executive Budget

Schedule 04C — Office of the Lieutenant Governor Agencies

Departmental mission — “The Office of the Lieutenant Governor serves all citizens through activities that prepare the Lieutenant Governor to serve as Governor in the event of a vacancy in the Office of the Governor or the inability of the Governor to act as such; focus and prioritize the efforts of the Department of Culture, Recreation and Tourism; promote and market Louisiana as a preferred choice for retirement to pre-retiring and retired individuals in an effort to retain and attract retirees while enhancing communities and improving the economic climate statewide through ENCORE Louisiana; and promote civic participation and community activism through programs funded and supported by the Volunteer Louisiana Commission.”



Lieutenant Governor
Billy Nungesser





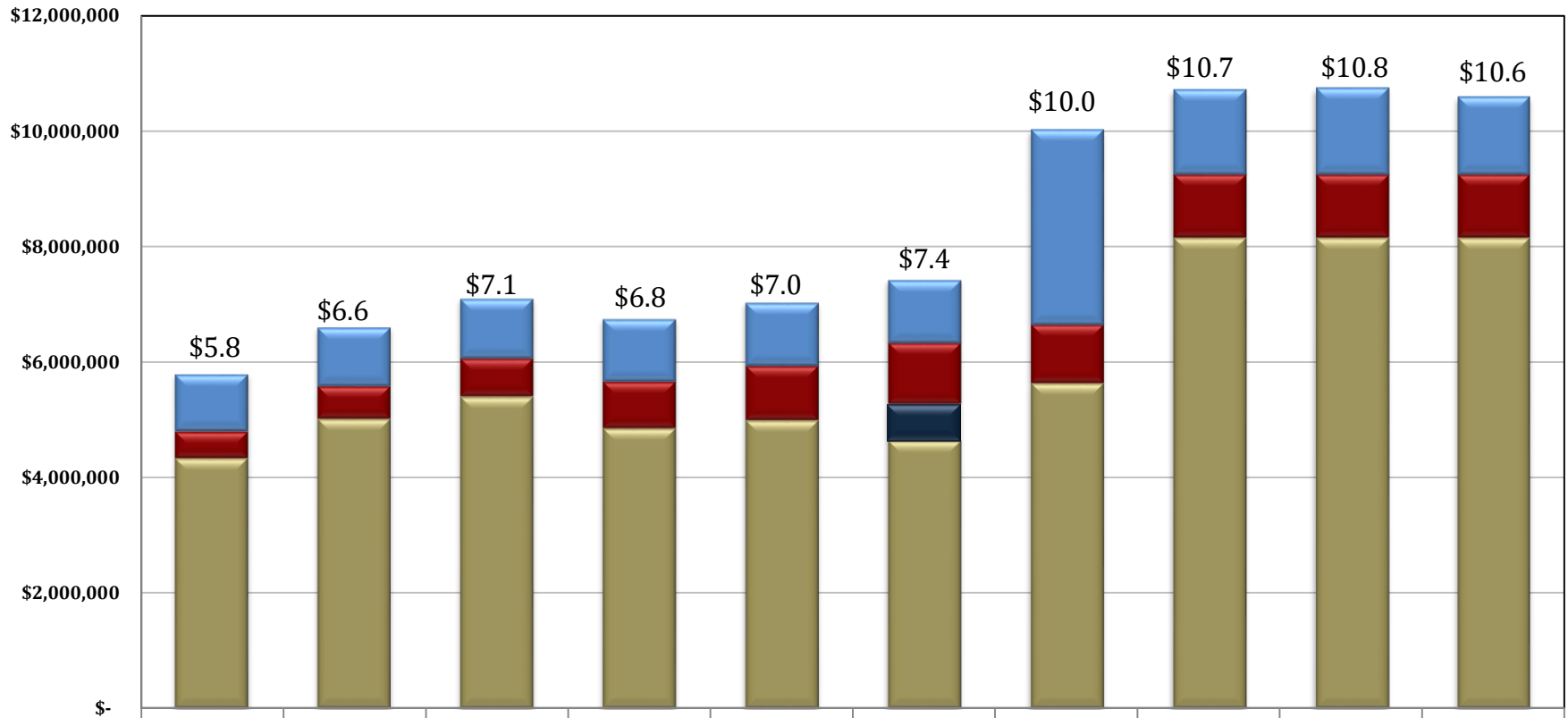
Lieutenant Governor

Changes in Funding since FY17

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

Change from FY17 to FY25 is +82.8%. (Actual To Recommended)

Change from FY17 to FY23 is +72.4%. (Actual To Actual)



	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Enacted	FY24 as of 12-1-23	FY25 Rec.
SGF	\$990,941	\$1,024,280	\$1,041,842	\$1,092,870	\$1,102,663	\$1,094,165	\$3,376,931	\$1,479,553	\$1,509,553	\$1,356,435
IAT	\$462,520	\$564,065	\$663,237	\$809,370	\$942,275	\$1,061,563	\$1,016,987	\$1,095,750	\$1,095,750	\$1,095,750
FSGR	\$-	\$-	\$87	\$-	\$-	\$-	\$-	\$-	\$-	\$-
STAT DED	\$-	\$-	\$-	\$-	\$-	\$630,000	\$-	\$-	\$-	\$-
FED	\$4,339,115	\$5,022,065	\$5,405,239	\$4,855,325	\$4,994,560	\$4,644,223	\$5,637,415	\$8,145,094	\$8,145,094	\$8,145,094



Significant Budget Adjustments Recommended for FY25

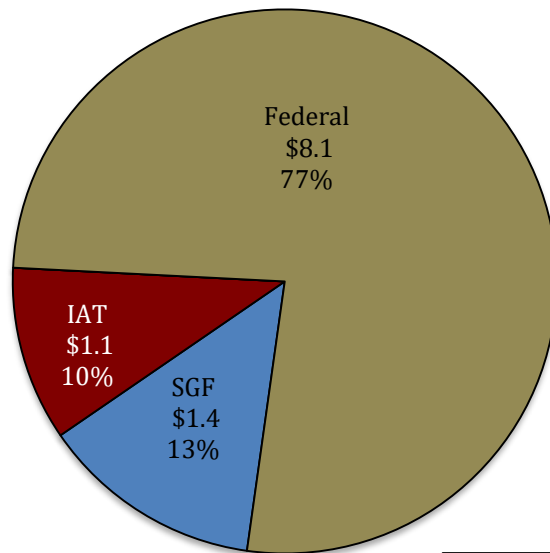
Statewide Adjustments to Lieutenant Governor's Budget

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$1,509,553	\$1,095,750	\$0	\$0	\$8,145,094	\$10,750,397	7	FY24 Existing Operating Budget as of 12-1-23
(\$294)	\$0	\$0	\$0	\$0	(\$294)	0	Capitol Park Security
(\$1,368)	\$0	\$0	\$0	\$0	(\$1,368)	0	Civil Service Fees
\$5,213	\$0	\$0	\$0	\$0	\$5,213	0	Group Insurance Rate Adjustment for Active Employees
\$1,844	\$0	\$0	\$0	\$0	\$1,844	0	Group Insurance Rate Adjustment for Retirees
\$1,754	\$0	\$0	\$0	\$0	\$1,754	0	Maintenance in State-owned Buildings
(\$30,000)	\$0	\$0	\$0	\$0	(\$30,000)	0	Non-recurring Carryforwards
(\$100,000)	\$0	\$0	\$0	\$0	(\$100,000)	0	Non-recurring Special Legislative Projects
\$275	\$0	\$0	\$0	\$0	\$275	0	Office of Technology Services (OTS)
\$51,832	\$0	\$0	\$0	\$0	\$51,832	0	Related Benefits Base Adjustment
(\$110,835)	\$0	\$0	\$0	\$0	(\$110,835)	0	Retirement Rate Adjustment
\$38,563	\$0	\$0	\$0	\$0	\$38,563	0	Risk Management
(\$10,166)	\$0	\$0	\$0	\$0	(\$10,166)	0	Salary Base Adjustment
\$64	\$0	\$0	\$0	\$0	\$64	0	UPS Fees
(\$153,118)	\$0	\$0	\$0	\$0	(\$153,118)	0	Total Statewide Adjustments
\$1,356,435	\$1,095,750	\$0	\$0	\$8,145,094	\$10,597,279	7	Total FY25 Recommended Budget
(\$153,118)	\$0	\$0	\$0	\$0	(\$153,118)	0	<i>Total Adjustments (Statewide and Agency-Specific)</i>



Lieutenant Governor FY25 Recommended Means of Finance

**FY25 Recommended
Total Means of Finance**
(In Millions)



Total \$10.6 m.

The FY25 Recommended Budget for the Lt. Governor's Office is a decrease of **(\$123,118)** under the FY24 Enacted Budget. This equates to a 1.14% decrease from FY24.

Non-SGF Sources of Funding:

Non-SGF sources of funding include **Interagency Transfers, Fees & Self-generated Revenues, Statutory Dedications, and Federal funds.**

Interagency Transfers are derived from the Department of Culture, Recreation, and Tourism, Office of Tourism for operating expenses.

Statutory Dedications are derived from the Litter Abatement and Education Account.

Fees and Self-generated Revenues include donations by various organizations.

Federal Funds are derived from the National and Community Service Act of 1990. These monies fund AmeriCorps and other volunteer initiatives.



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.



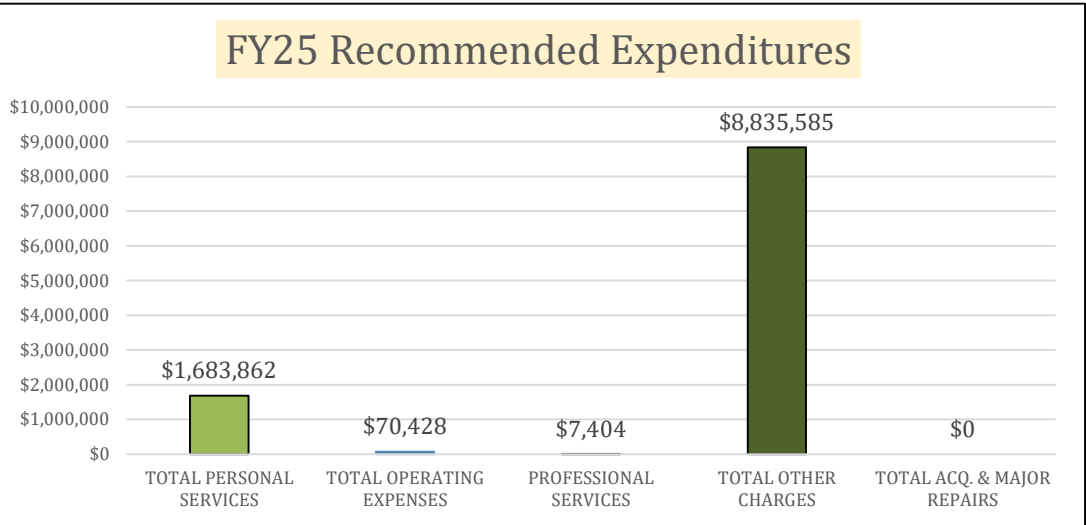
Lieutenant Governor

Categorical Expenditures at FY25 Recommended

The largest expenditure category in The Office of the Lieutenant Governor for FY25 Recommended is Total Other Charges at 83 percent of the budget.

Other Charges include Volunteer Louisiana Commission - Funding provided from the federal Corporation for National and Community Service, established under the National and Community Service Trust Act of 1993. The Volunteer Louisiana Commission receives a formula grant to administer the Americorps program.

Total Personal Services make up 16 percent of expenditures, followed by Total Operating Expenses at 0.7 percent.



Categorical Expenditures	FY23 Actual	FY24 Enacted	FY24 EOB as of 12/01/23	FY25 Recommended	Difference FY24 EOB vs. FY25 REC
Salaries	\$720,686	\$771,983	\$771,983	\$718,199	(\$53,784)
Other Compensation	\$357,506	\$338,501	\$338,501	\$338,501	\$0
Related Benefits	\$584,045	\$617,567	\$617,567	\$627,162	\$9,595
TOTAL PERSONAL SERVICES	\$1,662,238	\$1,728,051	\$1,728,051	\$1,683,862	(\$44,189)
Travel	\$68,760	\$30,793	\$30,793	\$30,793	\$0
Operating Services	\$31,797	\$18,580	\$21,937	\$21,937	\$0
Supplies	\$26,433	\$17,698	\$17,698	\$17,698	\$0
TOTAL OPERATING EXPENSES	\$126,989	\$67,071	\$70,428	\$70,428	\$0
PROFESSIONAL SERVICES	\$0	\$7,404	\$7,404	\$7,404	\$0
Other Charges	\$8,117,969	\$8,771,824	\$8,798,467	\$8,650,544	(\$147,923)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$124,137	\$146,047	\$146,047	\$185,041	\$38,994
TOTAL OTHER CHARGES	\$8,242,106	\$8,917,871	\$8,944,514	\$8,835,585	(\$108,929)
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$10,031,333	\$10,720,397	\$10,750,397	\$10,597,279	(\$153,118)



Lieutenant Governor

FY25 Recommended Categorical Expenditures

Interagency Transfers

\$1,079	Office of Uniform Payroll (UPS)
\$53,767	Office of Risk Management
\$10,741	Capitol Park Security
\$14,802	Department of Culture, Recreation and Tourism - Office of the Secretary (OMF) Administrative Costs
\$30,379	Division of Administration - Messenger service fees, telephone services, and printing services
\$67,714	Division of Administration - Maintenance of State- Owned Buildings
\$6,559	Office of Technology Services (OTS)

Professional Services

\$7,404 Contracts for legal services

Other Charges

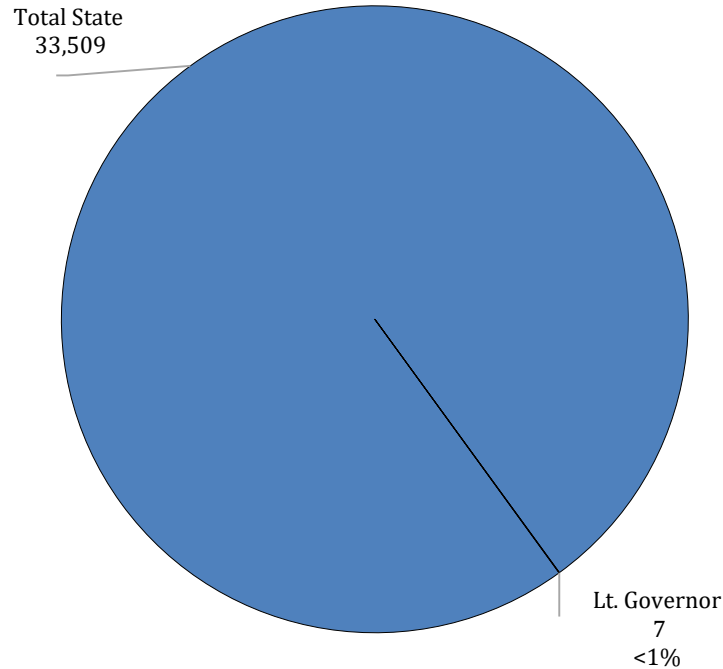
\$207,815	ENCORE program contract and supplies
\$8,442,729	Volunteer Louisiana Commission - Funding provided from the federal Corporation for National and Community Service, established under the National and Community Service Trust Act of 1993. The Volunteer Louisiana Commission receives a formula grant to administer the AmeriCorps program. This program engages Louisianans of all ages in addressing the most critical educational, public safety, human, and environmental needs of our communities.



Lieutenant Governor

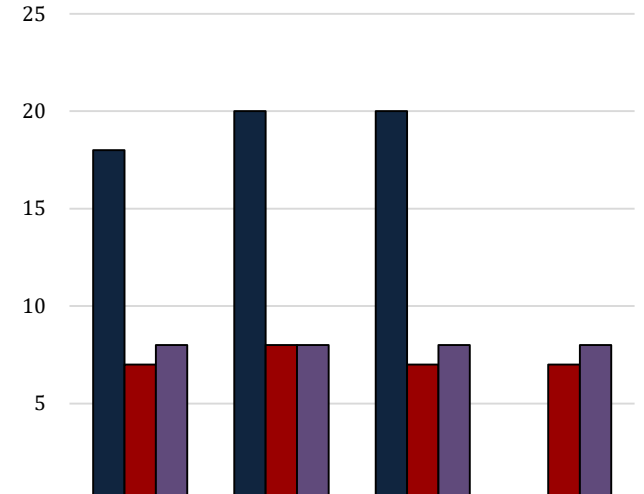
FTEs, Authorized T.O., and Other Charges Positions

FY25 Recommended Department Employees as a portion of FY25 Recommended Total State Employees



FY24 number of funded, but not filled,
positions as of January 2024 = 0

Number and Types of Positions



	2022	2023	2024	2025 REC
■ Total FTEs (1st July Report)	18	20	20	-
■ Authorized T.O. Positions	7	8	7	7
■ Other Charges Positions	8	8	8	8

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



Lieutenant Governor

Related Employment Information

Salaries and Related Benefits for the 7 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	\$679,016	\$720,686	\$771,983	\$718,199
Other Compensation	\$331,615	\$357,506	\$338,501	\$338,501
Related Benefits	\$567,515	\$584,045	\$617,567	\$627,162
Total Personal Services	\$1,578,145	\$1,662,238	\$1,728,051	\$1,683,862

Average T.O. Salary = \$81,069

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	\$677,162	
UAL payments	\$482,359	56%
Retiree Health Benefits	\$57,313	
Remaining Benefits*	\$327,796	
Means of Finance	General Fund = 39%	Other = 61%

Department Demographics	Total	%
Gender		
Female	13	62
Male	8	38
Race/Ethnicity		
White	15	71.4
Black	4	19.1
Other	0	0
Declined to State	2	9.5
Currently in DROP or Eligible to Retire	2	9.5

* 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
\$240,306

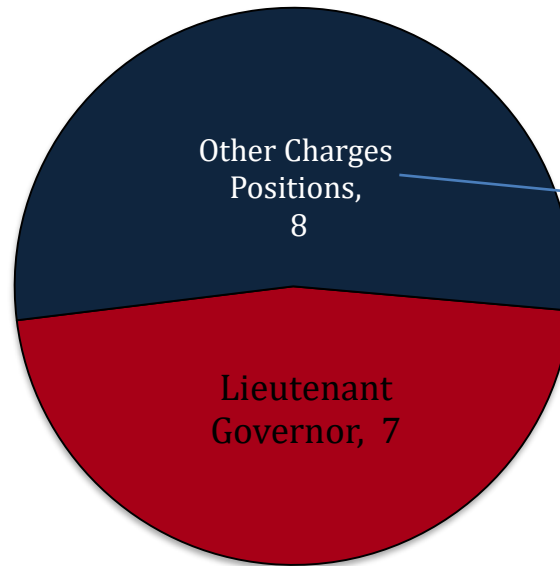


Lieutenant Governor

FY25 Recommended Total Authorized Positions by Agency

Total Positions = 15

The mission of the Administrative program is to participate in executive department activities designed to prepare the Lieutenant Governor to serve as Governor; to serve as Commissioner of the Department of Culture, Recreation, and Tourism; and to develop and implement a retirement program which will result in retaining and attracting retirees in Louisiana.



The mission of the Grants Program is to build and foster the sustainability of high quality programs that meet the needs of Louisiana's citizens, to promote an ethic of service and to encourage service as a means of community and state problem solving through the Volunteer Louisiana Commission.

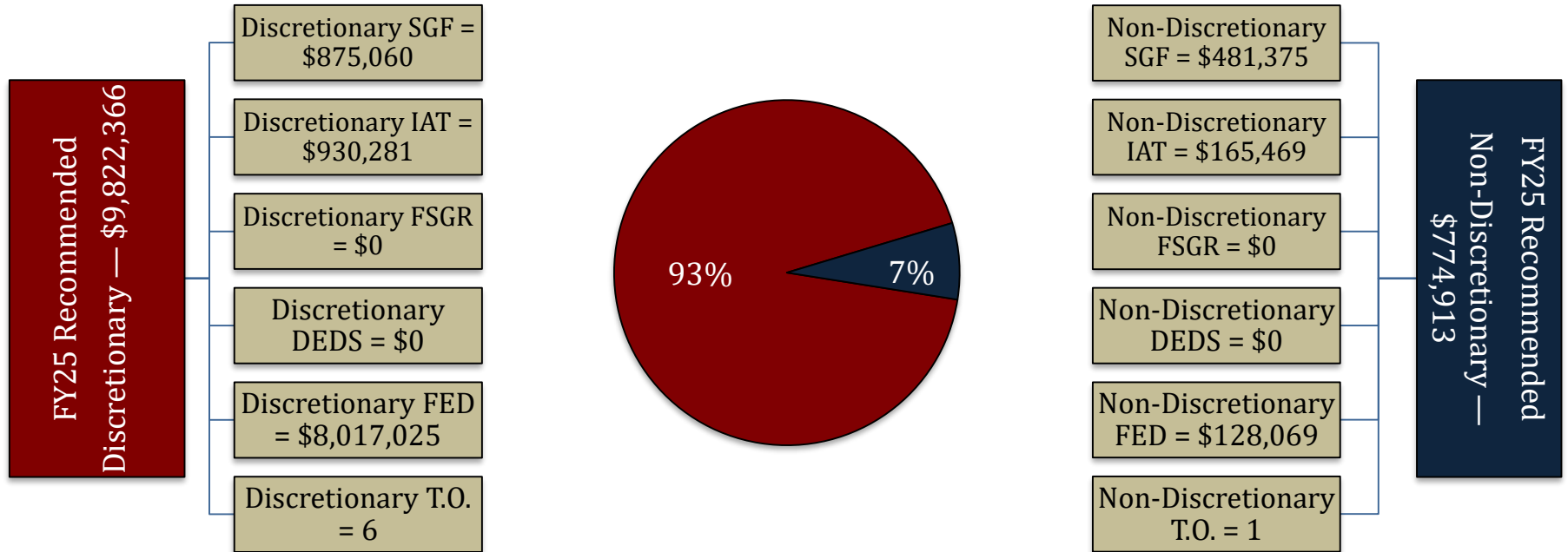
Lieutenant Governor	
Lieutenant Governor	7
Other Charges Positions	8

The 8 Other Charges positions are all in the Grants Program.



Lieutenant Governor

FY25 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Program		
Administrative	\$ 1,515,643	15%
Grants	\$ 8,306,723	85%
Total Discretionary	\$ 9,822,366	100%

Total Non-Discretionary Funding by Type		
Constitutional Requirements	\$ 649,886	84%
Unavoidable Obligations	\$ 125,027	16%
Total Non-Discretionary	\$ 774,913	100%

*Constitutional Requirements = State Retirement Systems UAL;
 Salary and Related Benefits of the Lt. Governor
 Unavoidable Obligations = Retirees Group Insurance;
 Legislative Auditor Fees; Maintenance of State-owned Buildings.*

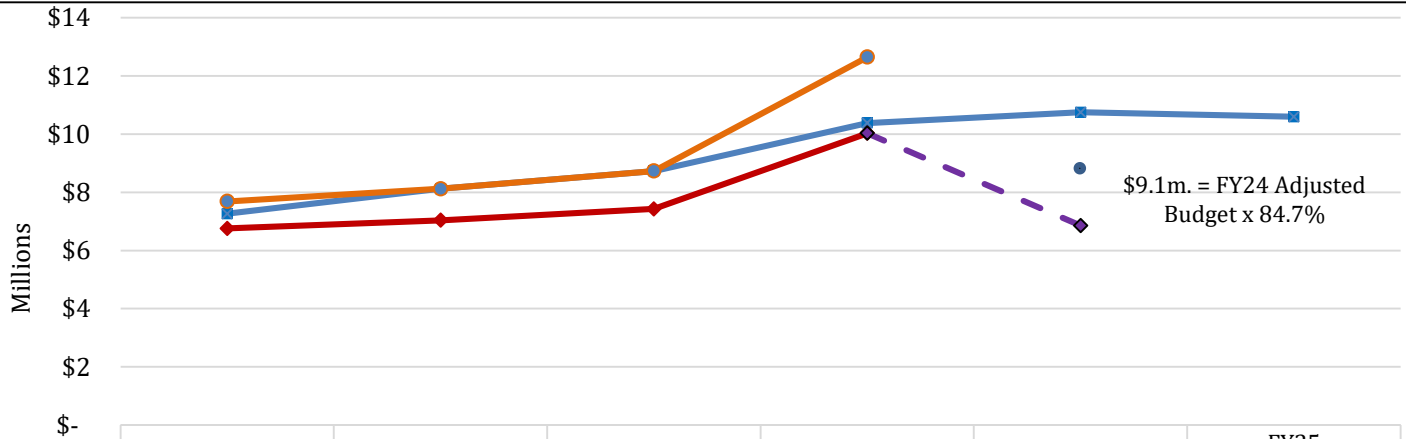


04-146 Lieutenant Governor Enacted & FYE Budget vs. Actual Expenditures FY20 to FY23

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:**
\$0

**FY24 General Fund
Reversions:**
\$0



	FY20	FY21	FY22	FY23	FY24 EOB	FY25 Recommended
Enacted Budget	\$7,263,328	\$8,120,958	\$8,732,460	\$10,385,226	\$10,750,397	\$10,597,279
FYE Budget	\$7,686,782	\$8,120,958	\$8,732,460	\$12,647,775		
Actual Expenditures	\$6,757,565	\$7,039,498	\$7,429,950	\$10,031,333		
FY23 Expenditure Trend				\$10,031,333	\$6,857,998	

Monthly Budget Activity

	FY24 Adjusted Budget	FY24 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-23	\$ 10,720,397	\$ 182,228	\$ 10,538,169	1.7%
Aug-23	\$ 10,750,397	\$ 593,813	\$ 10,156,584	5.5%
Sep-23	\$ 10,750,397	\$ 1,196,480	\$ 9,553,917	11.1%
Oct-23	\$ 10,750,397	\$ 1,479,715	\$ 9,270,682	13.8%
Nov-23	\$ 10,750,397	\$ 2,505,276	\$ 8,245,121	23.3%
Dec-23	\$ 10,750,397	\$ 3,283,032	\$ 7,467,365	30.5%
Jan-24	\$ 10,750,397	\$ 4,000,499	\$ 6,749,898	37.2%

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	\$ 10,750,397	\$ 4,571,999	\$ 6,178,398	42.5%
Mar-24	\$ 10,750,397	\$ 5,143,499	\$ 5,606,898	47.8%
Apr-24	\$ 10,750,397	\$ 5,714,999	\$ 5,035,398	53.2%
May-24	\$ 10,750,397	\$ 6,286,498	\$ 4,463,899	58.5%
Jun-24	\$ 10,750,397	\$ 6,857,998	\$ 3,892,399	63.8%

Historical Year End Average

84.7%