



# Louisiana Senate Finance Committee



**FY26 Executive Budget**

**04C – Lieutenant Governor**

March 2025

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



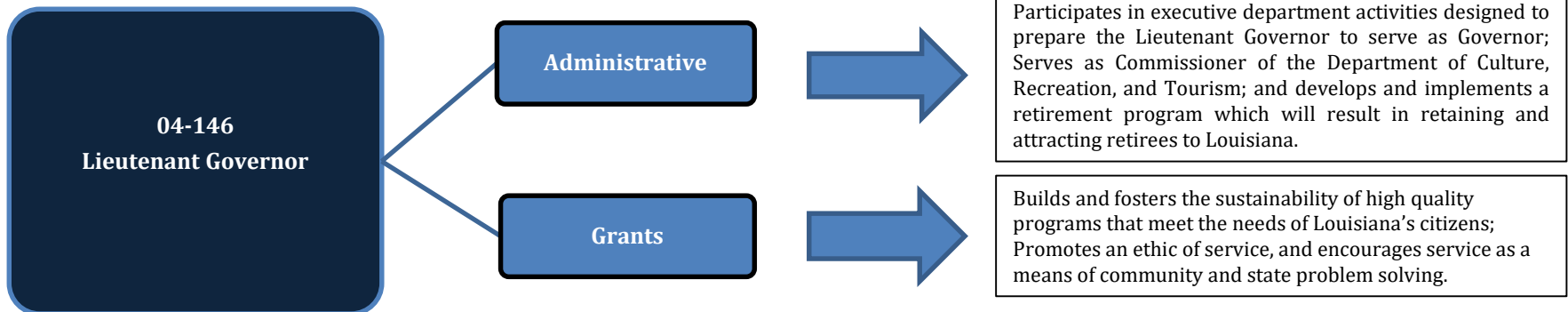
# FY26 Executive Budget

## 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**





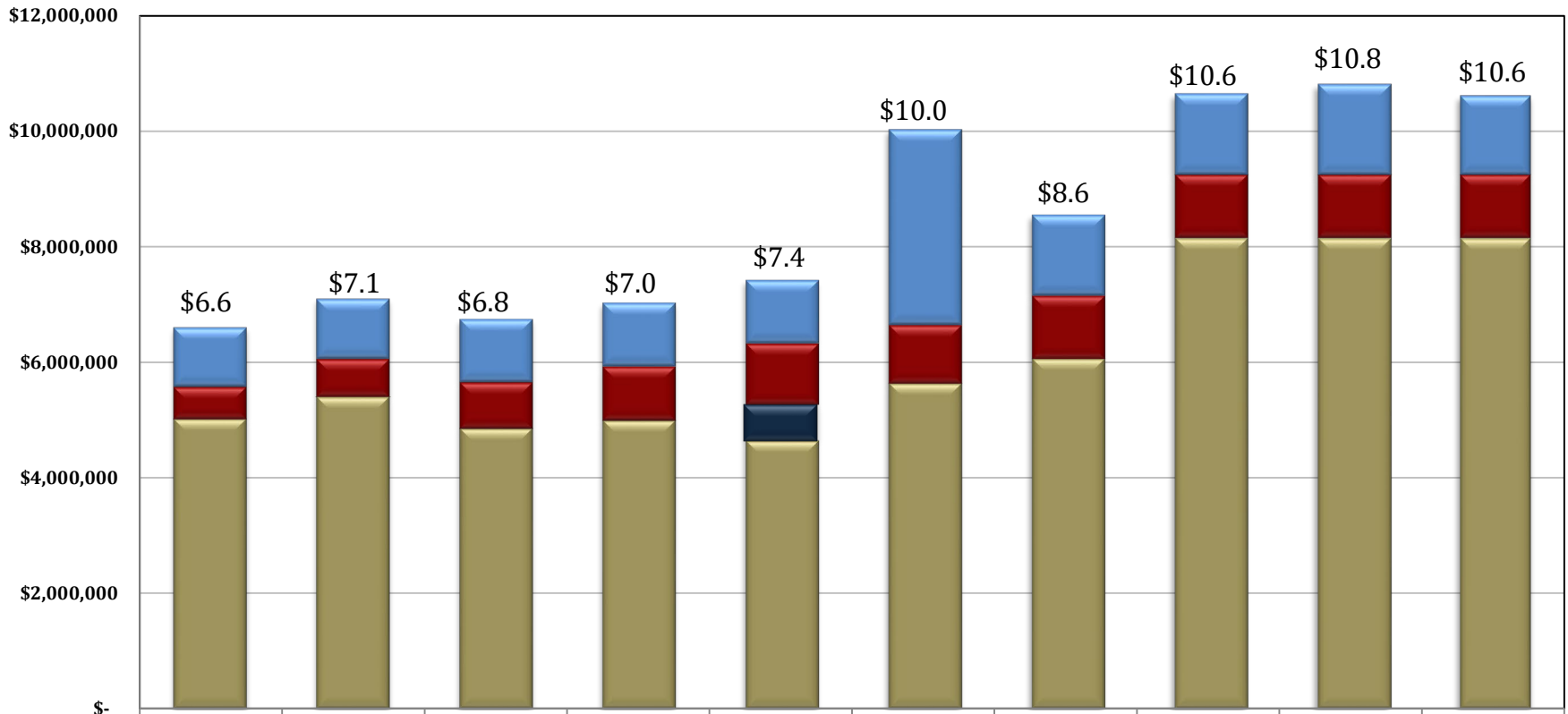
# Lieutenant Governor

## Changes in Funding since FY18

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

Change from FY18 to FY26 is +60.6%. (Actual To Recommended)

Change from FY18 to FY24 is +30.3%. (Actual To Actual)



	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Enacted	FY25 as of 12-1-24	FY26 Rec.
■ SGF	\$1,024,280	\$1,041,842	\$1,092,870	\$1,102,663	\$1,094,165	\$3,376,931	\$1,398,203	\$1,406,435	\$1,573,465	\$1,375,022
■ IAT	\$564,065	\$663,237	\$809,370	\$942,275	\$1,061,563	\$1,016,987	\$1,095,209	\$1,095,750	\$1,095,750	\$1,095,750
■ FSGR	\$-	\$87	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
■ STAT DED	\$-	\$-	\$-	\$-	\$630,000	\$-	\$-	\$-	\$-	\$-
■ FED	\$5,022,065	\$5,405,239	\$4,855,325	\$4,994,560	\$4,644,223	\$5,637,415	\$6,061,182	\$8,145,094	\$8,145,094	\$8,145,094



# Significant Budget Adjustments Recommended for FY26

## 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
\$1,573,465	\$1,095,750	\$0	\$0	\$8,145,094	\$10,814,309	7	<b>FY25 Existing Operating Budget as of 12-1-24</b>
\$3,960	\$0	\$0	\$0	\$0	\$3,960	0	Group Insurance Rate Adjustment for Active Employees
\$2,154	\$0	\$0	\$0	\$0	\$2,154	0	Group Insurance Rate Adjustment for Retirees
\$5,473	\$0	\$0	\$0	\$0	\$5,473	0	Maintenance in State-owned Buildings
(\$167,030)	\$0	\$0	\$0	\$0	(\$167,030)	0	Non-recurring Carryforwards
\$696	\$0	\$0	\$0	\$0	\$696	0	Office of Technology Services (OTS)
(\$21,679)	\$0	\$0	\$0	\$0	(\$21,679)	0	Related Benefits Base Adjustment
(\$10,360)	\$0	\$0	\$0	\$0	(\$10,360)	0	Retirement Rate Adjustment
(\$6,261)	\$0	\$0	\$0	\$0	(\$6,261)	0	Risk Management
\$44,237	\$0	\$0	\$0	\$0	\$44,237	0	Salary Base Adjustment
\$367	\$0	\$0	\$0	\$0	\$367	0	UPS Fees
(\$148,443)	\$0	\$0	\$0	\$0	(\$148,443)	0	<b>Total Statewide Adjustments</b>
(\$50,000)	\$0	\$0	\$0	\$0	(\$50,000)	0	Total Non-Recurring Other Adjustments
\$1,375,022	\$1,095,750	\$0	\$0	\$8,145,094	\$10,615,866	7	<b>Total FY26 Recommended Budget</b>
(\$198,443)	\$0	\$0	\$0	\$0	(\$198,443)	0	Total Adjustments (Statewide and Agency-Specific)

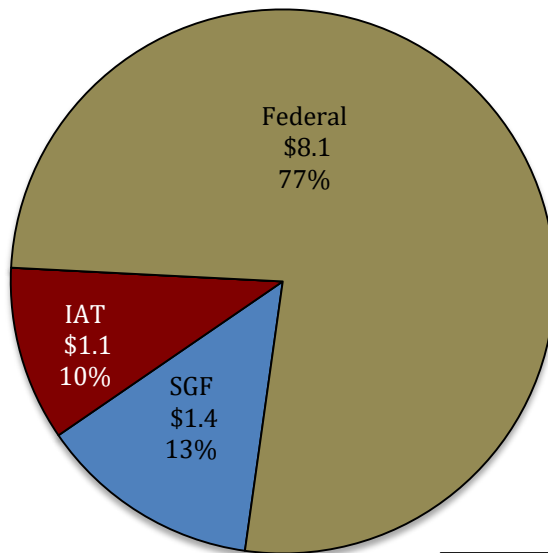
### Non-Recurring Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
(\$50,000)	\$0	\$0	\$0	\$0	(\$50,000)	0	Non-recurs one time funding to the Administrative Program for the Music Commission.
(\$50,000)	\$0	\$0	\$0	\$0	(\$50,000)	0	Total Non-Recurring Other Adjustments



# Lieutenant Governor FY26 Recommended Means of Finance

## FY26 Recommended Total Means of Finance (In Millions)



Total \$10.6 m.

The FY26 Recommended Budget for the Lt. Governor's Office is a decrease of **(\$198,443)** under the FY25 Existing Operating Budget. This equates to a 1.84% decrease from FY25.

## 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.

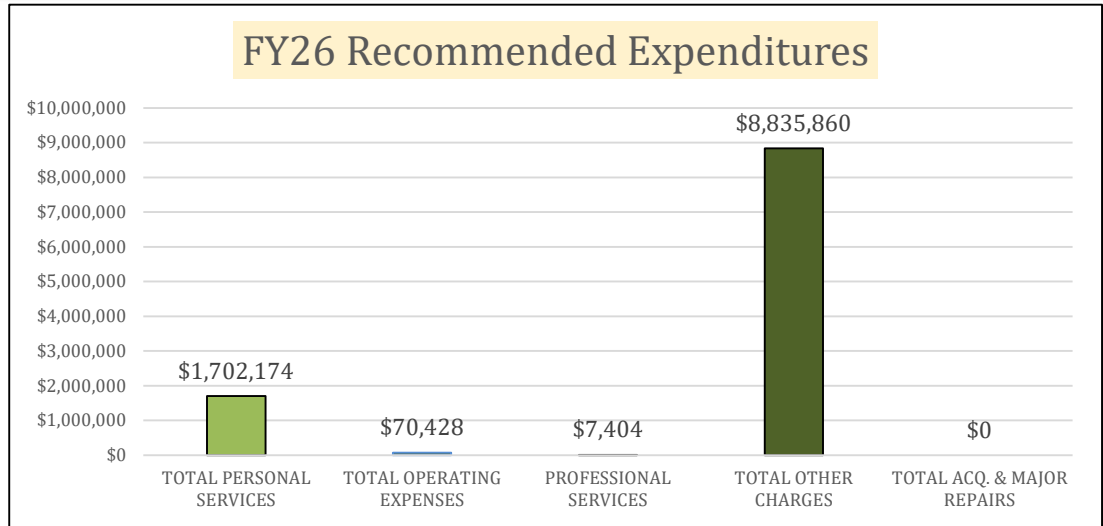


# Lieutenant Governor Categorical Expenditures at FY26 Recommended

The largest expenditure category in The Office of the Lieutenant Governor for FY26 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.



Categorical Expenditures	FY24 Actual	FY25 Enacted	FY25 EOB as of 12/01/24	FY26 Recommended	Difference FY25 EOB vs. FY26 REC
Salaries	\$716,253	\$718,199	\$718,199	\$762,436	\$44,237
Other Compensation	\$429,187	\$338,501	\$338,501	\$338,501	\$0
Related Benefits	\$665,840	\$627,162	\$627,162	\$601,237	(\$25,925)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,811,279</b>	<b>\$1,683,862</b>	<b>\$1,683,862</b>	<b>\$1,702,174</b>	<b>\$18,312</b>
Travel	\$23,672	\$30,793	\$30,793	\$30,793	\$0
Operating Services	\$40,374	\$21,937	\$21,937	\$21,937	\$0
Supplies	\$17,258	\$17,698	\$17,698	\$17,698	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$81,304</b>	<b>\$70,428</b>	<b>\$70,428</b>	<b>\$70,428</b>	<b>\$0</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$0</b>	<b>\$7,404</b>	<b>\$7,404</b>	<b>\$7,404</b>	<b>\$0</b>
Other Charges	\$6,545,394	\$8,700,544	\$8,867,574	\$8,650,544	(\$217,030)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$116,618	\$185,041	\$185,041	\$185,316	\$275
<b>TOTAL OTHER CHARGES</b>	<b>\$6,662,012</b>	<b>\$8,885,585</b>	<b>\$9,052,615</b>	<b>\$8,835,860</b>	<b>(\$216,755)</b>
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$8,554,595</b>	<b>\$10,647,279</b>	<b>\$10,814,309</b>	<b>\$10,615,866</b>	<b>(\$198,443)</b>



# Lieutenant Governor

## FY26 Recommended Categorical Expenditures

### Interagency Transfers

\$1,079	Uniform Payroll (UPS) Fees
\$47,506	Office of Risk Management (ORM) Premiums
\$11,108	Capitol Park Security Fees
\$14,802	Department of Culture, Recreation and Tourism - Office of the Secretary (OMF) Administrative Costs
\$30,379	Messenger service fees, telephone services, and printing services
\$73,187	Maintenance of State-owned Buildings
\$7,255	Office of Technology Services (OTS) Fees

### Professional Services

\$7,404	Contracts for legal services
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### 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.



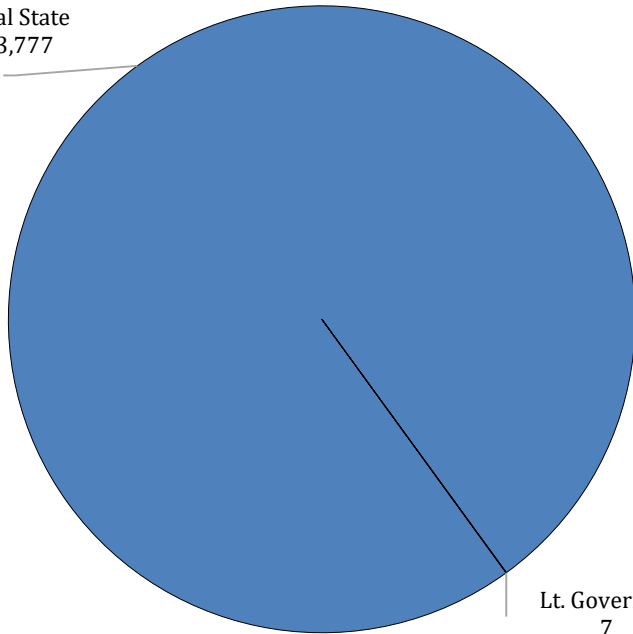


# Lieutenant Governor

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

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

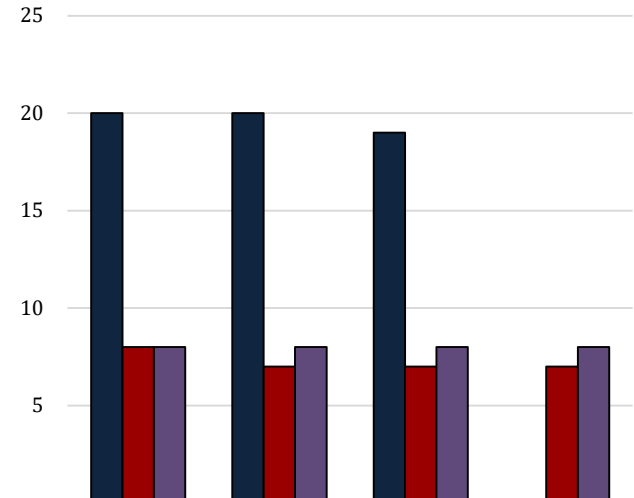
Total State  
33,777



Lt. Governor  
7  
<1%

FY25 number of funded, but not filled,  
positions as of January 2025 = 1

### Number and Types of Positions



	2023	2024	2025	2026 Rec.
■ Total FTEs (1st July Report)	20	20	19	-
■ Authorized T.O. Positions	8	7	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	2023 Actual	2024 Actual	2025 Enacted	2026 Recommended
Salaries	\$720,686	\$716,253	\$718,199	\$762,436
Other Compensation	\$357,506	\$429,187	\$338,501	\$338,501
Related Benefits	\$584,045	\$665,840	\$627,162	\$601,237
<b>Total Personal Services</b>	<b>\$1,662,238</b>	<b>\$1,811,279</b>	<b>\$1,683,862</b>	<b>\$1,702,174</b>

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

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	\$601,237	
UAL payments	\$469,839	52%
Retiree Health Benefits	\$57,313	
Remaining Benefits*	\$372,873	
Means of Finance	General Fund = 39%	Other = 61%

Department Demographics	Total	%
<b>Gender</b>		
Female	13	72
Male	5	28
<b>Race/Ethnicity</b>		
White	13	72
Black	3	17
Other	0	0
Declined to State	2	11
<b>Currently in DROP or Eligible to Retire</b>	<b>2</b>	<b>11</b>

\* 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  
\$297,060

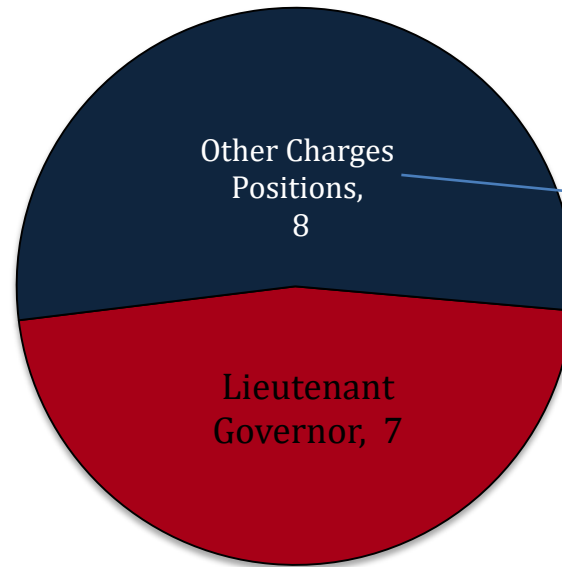


# Lieutenant Governor

## FY26 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 (Volunteer Louisiana) is to strengthen Louisiana communities through disaster resilience, volunteerism, and national service (AmeriCorps).*

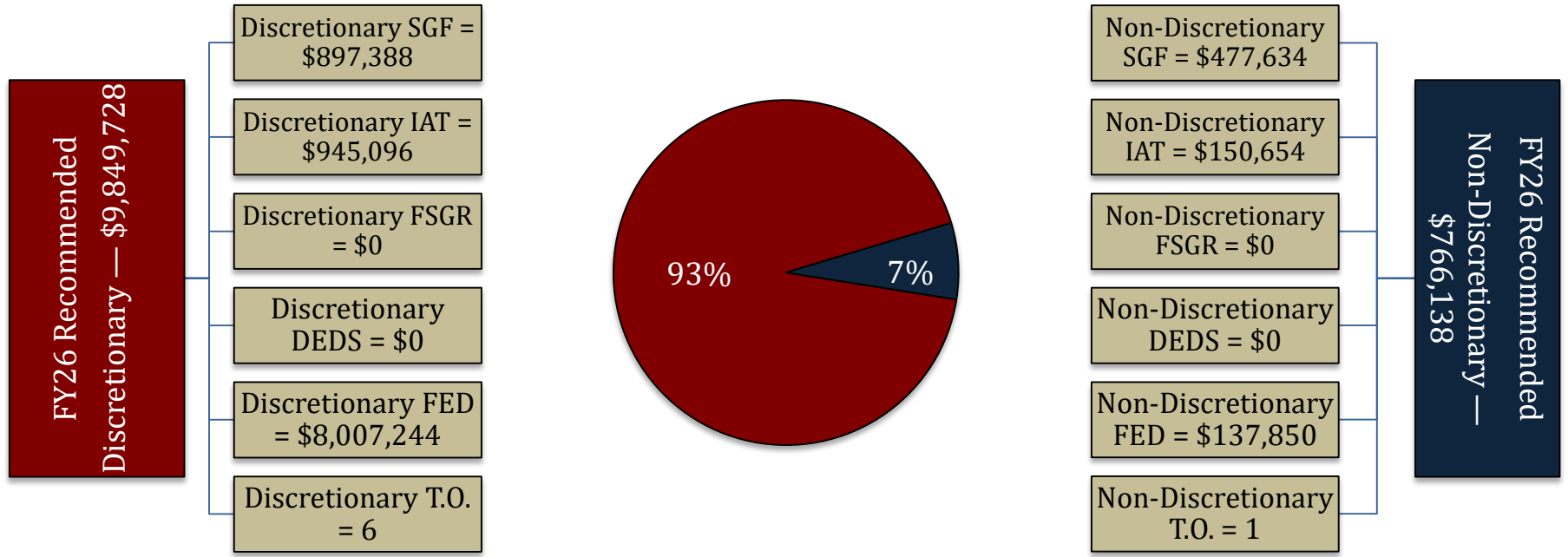
Lieutenant Governor	
Lieutenant Governor	7
Other Charges Positions	8

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



# Lieutenant Governor

## FY26 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Program		
Administrative	\$ 1,578,876	16%
Grants	\$ 8,270,852	84%
<b>Total Discretionary</b>	<b>\$ 9,849,728</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Constitutional Requirements	\$ 637,366	83%
Unavoidable Obligations	\$ 128,772	17%
<b>Total Non-Discretionary</b>	<b>\$ 766,138</b>	<b>100%</b>

*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.*

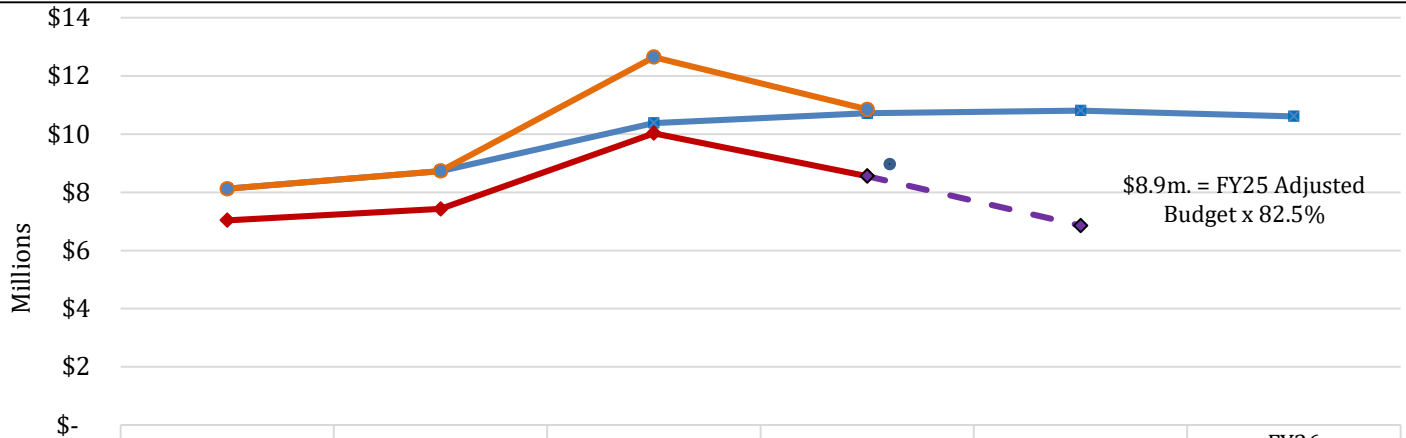


# 04-146 Lieutenant Governor Enacted & FYE Budget vs. Actual Expenditures FY21 to FY24

**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:**  
\$44,320



	FY21	FY22	FY23	FY24	FY25 EOB	FY26 Recommended
Enacted Budget	\$8,120,958	\$8,732,460	\$10,385,226	\$10,720,397	\$10,814,309	\$10,615,866
FYE Budget	\$8,120,958	\$8,732,460	\$12,647,775	\$10,850,397		
Actual Expenditures	\$7,039,498	\$7,429,950	\$10,031,333	\$8,554,595		
FY24 Expenditure Trend				\$8,554,595	\$6,857,998	

### Monthly Budget Activity

	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-24	\$ 10,814,309	\$ 182,285	\$ 10,632,024	1.7%
Aug-24	\$ 10,981,339	\$ 599,454	\$ 10,381,885	5.5%
Sep-24	\$ 10,981,339	\$ 1,203,892	\$ 9,777,447	11.0%
Oct-24	\$ 10,981,339	\$ 1,990,031	\$ 8,991,308	18.1%
Nov-24	\$ 10,981,339	\$ 2,543,478	\$ 8,437,861	23.2%
Dec-24	\$ 10,981,339	\$ 3,529,080	\$ 7,452,259	32.1%
Jan-25	\$ 10,981,339	\$ 3,876,961	\$ 7,104,378	35.3%

### 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	\$ 10,981,339	\$ 4,571,999	\$ 6,409,340	41.6%
Mar-25	\$ 10,981,339	\$ 5,143,499	\$ 5,837,840	46.8%
Apr-25	\$ 10,981,339	\$ 5,714,999	\$ 5,266,340	52.0%
May-25	\$ 10,981,339	\$ 6,286,498	\$ 4,694,841	57.2%
Jun-25	\$ 10,981,339	\$ 6,857,998	\$ 4,123,341	62.5%

Historical Year End Average

82.5%