

Louisiana Senate Finance Committee



FY27 Executive Budget

01 – Executive Department Overview

February 2026

Senator Cameron Henry, President
Senator Glen Womack, Chairman





FY27 Executive Budget

Schedule 01 — Executive Department Agencies

Executive Department

Management and
Regulatory Agencies
Supporting the
Executive Branch of
State Government

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Executive Department Agency Descriptions

- The Executive Department consists of fourteen (14) 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">• Provides general administrative and support services required by the governor.• The Executive Office has one program, the Administrative Program.• Under the Administrative Program are several activities, including:<ul style="list-style-type: none">• The Louisiana Commission on Human Rights,• The Governor's Office of Disability Affairs,• Coastal Activities, and• The Governor's Office of Community Programs.	<ul style="list-style-type: none">• Provides assistance to Native Americans in Louisiana in education, self-determination, quality of life, and mutual understanding between the state and tribes.• Through the Administrative Program, the Office of Indian Affairs provides awards to Native American students from Louisiana tribes to attend a college or higher education institution of their choice.	<ul style="list-style-type: none">• 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.• The agency has one program, the Administrative Program, and maintains a toll-free hotline and website for reporting anonymous complaints.	<ul style="list-style-type: none">• Provides legal counsel and representation for persons with behavioral health issues and for children in abuse and neglect proceedings.• 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.	<ul style="list-style-type: none">• 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.• 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.



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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 CDBG program 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 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.

Coastal Protection & 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.

Military Affairs

- This is the agency that contains the budget and programs for the Louisiana National Guard and the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP).
- 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.
- GOHSEP staffs and operates the Louisiana Emergency Operations Center, and 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.



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Executive Department Agency Descriptions

Office of the State Public Defender

- Created by Act 528 of the 2024 Regular Session 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. The State Public Defender helps secure adequate counsel for those who cannot afford an attorney.
- The State Public Defender 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 & 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 grants, 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 administers 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.



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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.

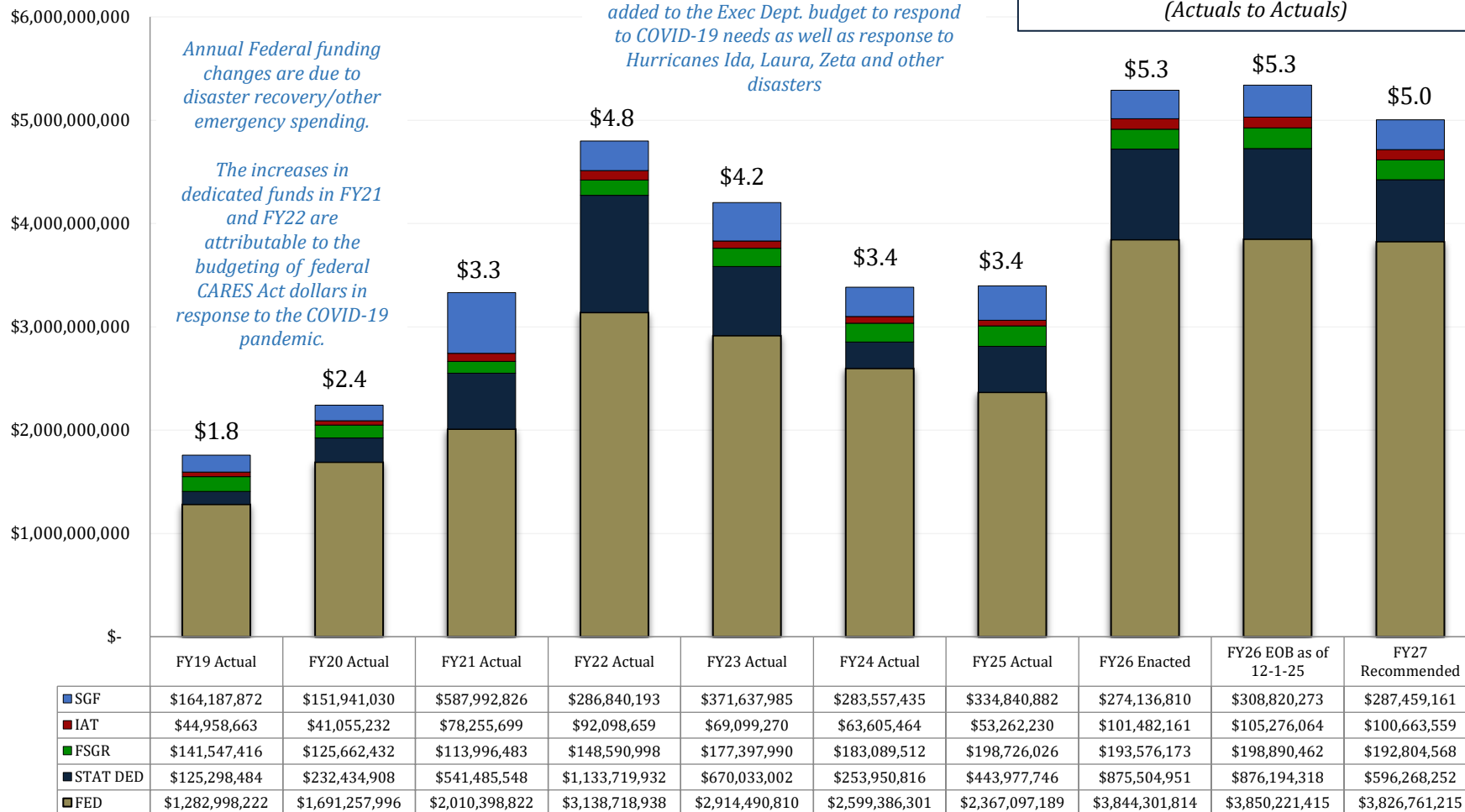
Office of Financial Institutions

- 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 FY19

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



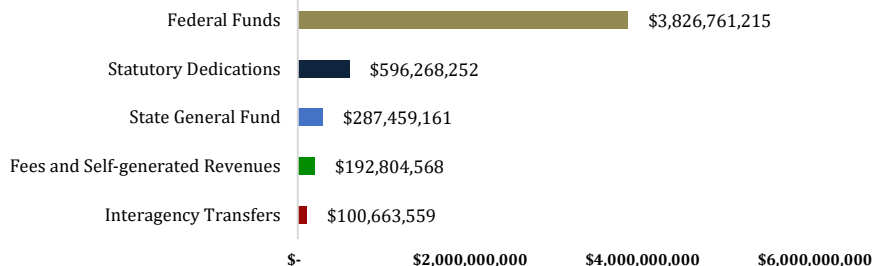


Executive Department FY25, FY26, and FY27 Comparison

Total Budget — All Means of Finance

Total Funding	FY25 Actual	FY26 Enacted	FY26 EOB as of 12-1-25	FY27 Recommended	Difference FY27 Recommended vs. FY26 EOB
Executive Office	\$ 19,339,813	\$ 23,680,939	\$ 23,880,939	\$ 25,217,636	\$1,336,697
Indian Affairs	\$ 16,000	\$ 18,000	\$ 18,000	\$ 18,000	\$0
Inspector General	\$ 2,234,028	\$ 2,382,138	\$ 2,382,138	\$ 5,505,535	\$3,123,397
Mental Health Advocacy Service	\$ 6,365,509	\$ 7,117,474	\$ 7,117,474	\$ 8,593,519	\$1,476,045
La. Tax Commission	\$ 5,186,894	\$ 5,506,650	\$ 5,506,650	\$ 5,573,483	\$66,833
Div. of Administration	\$ 1,179,817,889	\$ 1,596,988,168	\$ 1,606,997,969	\$ 1,585,491,677	(\$21,506,292)
CPRA	\$ 74,100,306	\$ 215,620,195	\$ 216,954,650	\$ 147,280,659	(\$69,673,991)
GOHSEP	\$ 1,611,487,728	\$ 2,957,639,437	\$ 2,977,419,452	\$ -	(\$2,977,419,452)
Military Affairs	\$ 132,411,717	\$ 127,362,063	\$ 142,681,305	\$ 2,876,457,347	\$2,733,776,042
State Public Defender	\$ 48,089,807	\$ 52,970,595	\$ 54,035,709	\$ 48,955,601	(\$5,080,108)
LSED	\$ 172,764,181	\$ 126,358,035	\$ 126,358,035	\$ 128,642,565	\$2,284,530
LCLE	\$ 49,337,116	\$ 65,093,248	\$ 66,416,001	\$ 65,366,400	(\$1,049,601)
Elderly Affairs	\$ 65,440,467	\$ 73,343,249	\$ 74,667,995	\$ 72,710,298	(\$1,957,697)
State Racing Comm.	\$ 18,142,732	\$ 19,398,895	\$ 19,438,205	\$ 18,239,408	(\$1,198,797)
Financial Institutions	\$ 13,189,884	\$ 15,522,823	\$ 15,528,010	\$ 15,904,627	\$376,617
TOTAL	\$ 3,397,924,071	\$ 5,289,001,909	\$ 5,339,402,532	\$ 5,003,956,755	(\$335,445,777)
Total Authorized Positions	2,226	2,246	2,246	2,223	(23)

FY27 Recommended



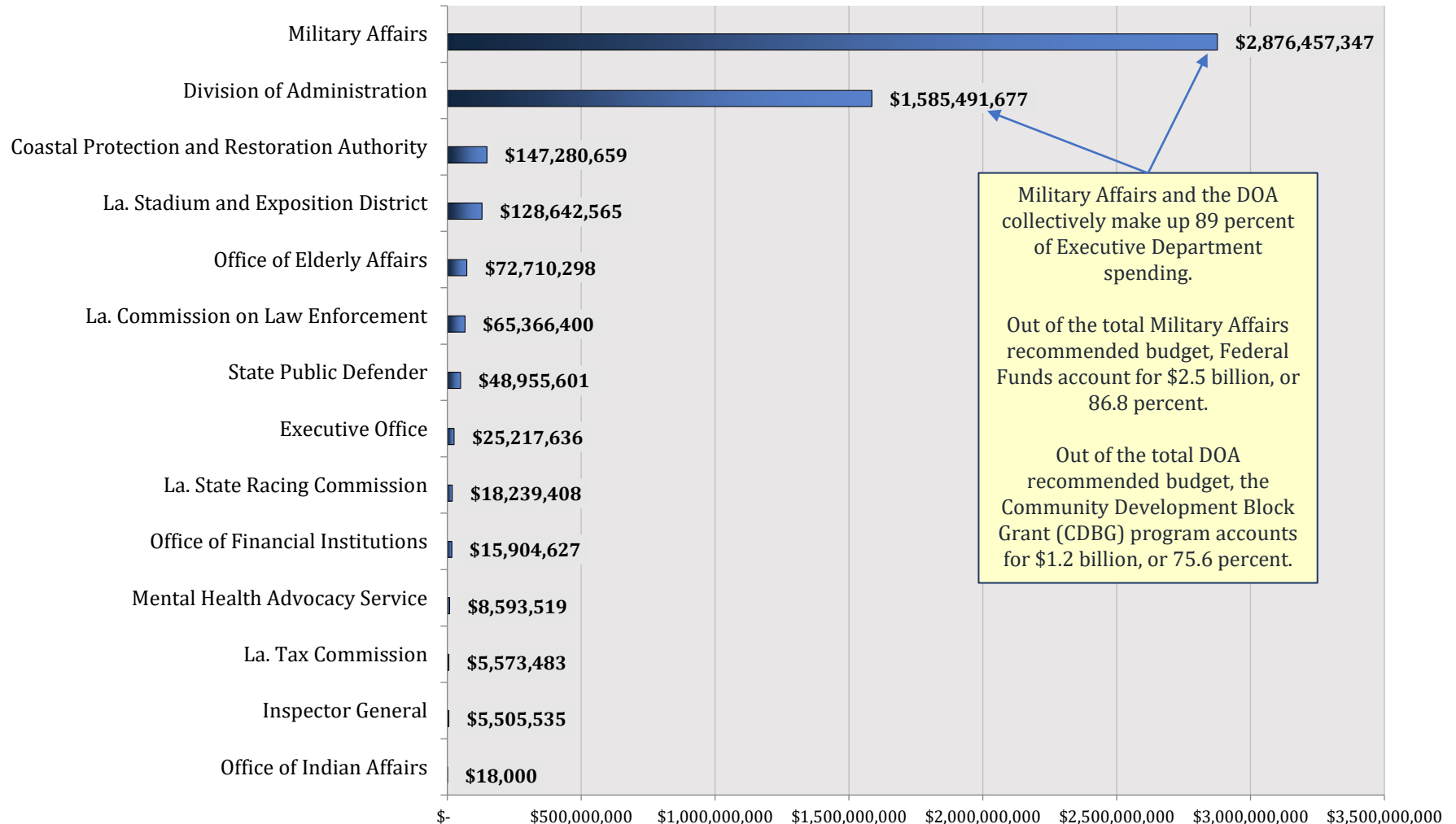
The largest revenue source for the Executive Department comes from Federal Funds.

*In the FY27 Executive Budget, GOHSEP's budget is consolidated into Military Affairs.



Executive Department

FY27 Total Executive Budget Comparison by Agency





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.



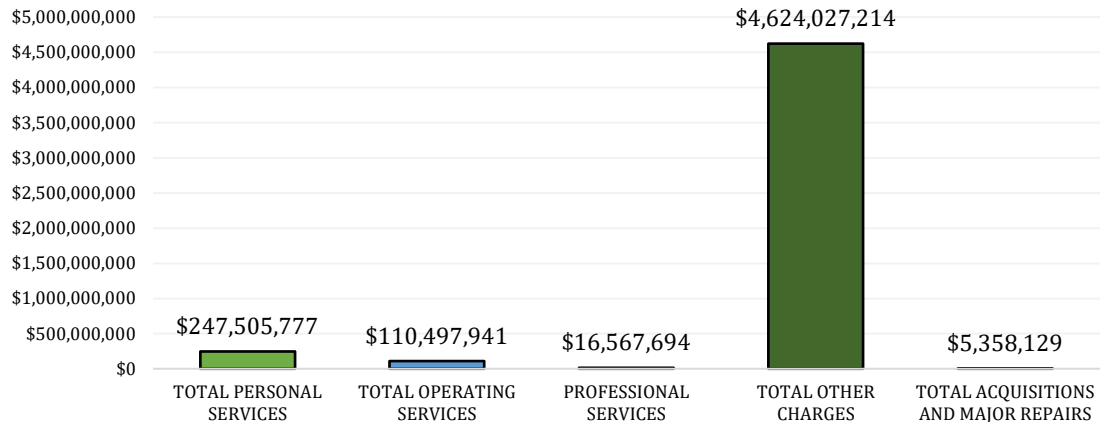
Executive Department Categorical Expenditures at FY27 Recommended

For FY27 Recommended, the largest Expenditure Category is Total Other Charges, which makes up 92.4 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.

FY27 Recommended Expenditures



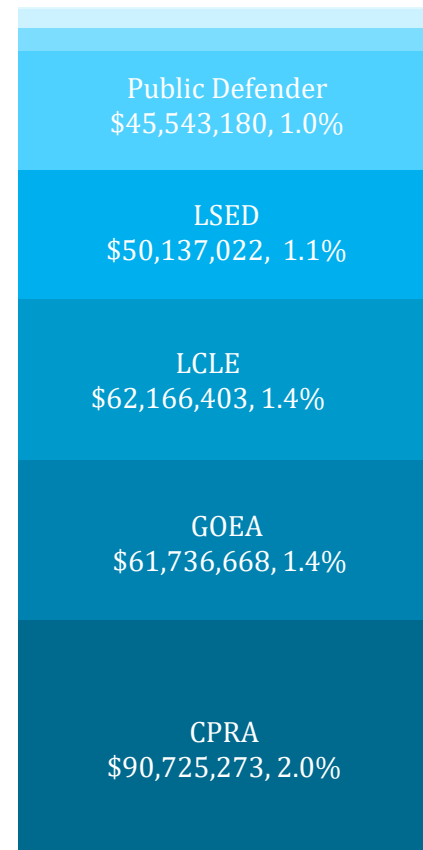
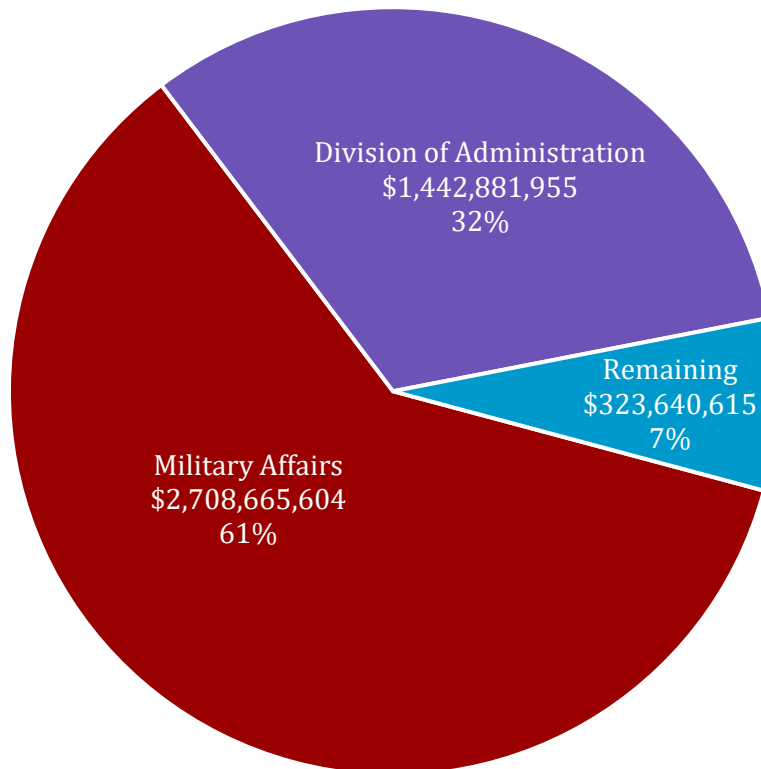
Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 REC
Salaries	\$136,543,873	\$155,939,246	\$155,182,557	\$165,414,446	\$10,231,889
Other Compensation	\$4,110,758	\$5,016,698	\$5,550,320	\$5,550,320	\$0
Related Benefits	\$66,050,301	\$74,863,278	\$74,948,845	\$76,541,011	\$1,592,166
TOTAL PERSONAL SERVICES	\$206,704,933	\$235,819,222	\$235,681,722	\$247,505,777	\$11,824,055
Travel	\$2,437,887	\$2,664,984	\$2,488,254	\$2,459,835	(\$28,419)
Operating Services	\$106,587,906	\$90,758,937	\$94,070,662	\$92,981,613	(\$1,089,049)
Supplies	\$10,091,018	\$16,531,433	\$15,261,355	\$15,056,493	(\$204,862)
TOTAL OPERATING EXPENSES	\$119,116,811	\$109,955,354	\$111,820,271	\$110,497,941	(\$1,322,330)
PROFESSIONAL SERVICES	\$5,774,480	\$11,776,639	\$13,960,985	\$16,567,694	\$2,606,709
Other Charges	\$2,900,102,416	\$4,766,038,343	\$4,790,734,565	\$4,475,188,174	(\$315,546,391)
Debt Service	\$29,135,783	\$29,995,726	\$29,995,726	\$30,581,869	\$586,143
Interagency Transfers	\$127,233,559	\$127,547,696	\$143,900,452	\$118,257,171	(\$25,643,281)
TOTAL OTHER CHARGES	\$3,056,471,758	\$4,923,581,765	\$4,964,630,743	\$4,624,027,214	(\$340,603,529)
Acquisitions	\$5,829,292	\$2,040,149	\$5,598,694	\$4,001,430	(\$1,597,264)
Major Repairs	\$4,026,798	\$5,828,780	\$7,710,117	\$1,356,699	(\$6,353,418)
TOTAL ACQ. & MAJOR REPAIRS	\$9,856,090	\$7,868,929	\$13,308,811	\$5,358,129	(\$7,950,682)
TOTAL EXPENDITURES	\$3,397,924,072	\$5,289,001,909	\$5,339,402,532	\$5,003,956,755	(\$335,445,777)



Executive Department

Other Charges Category By Agency

FY 27 Total Other Charges = \$4,475,188,174



OIG
\$3,866, <0.1%

Indian Affairs
\$18,000, <0.1%

Tax Commission
\$50,000, <0.1%

MHAS
\$213,000, <0.1%

Exec Office
\$7,579,461, 0.2%

LSRC
\$8,897,540, 0.3%



Executive Department

Related Employment Information

Salaries and Related Benefits for the 2,223 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	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$124,620,612	\$136,543,873	\$155,939,246	\$165,414,446
Other Compensation	\$3,616,463	\$4,110,758	\$5,016,698	\$5,550,320
Related Benefits	\$67,454,954	\$66,050,301	\$74,863,278	\$76,541,011
Total Personal Services	\$195,692,029	\$206,704,932	\$235,819,222	\$247,505,777

Average T.O. Salary = Agency specific

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

2.

Related Benefits FY27 Recommended	Total Funding	%
Total Related Benefits	\$76,541,011	
UAL payments	\$40,854,484	53%
Retiree Health Benefits	\$7,719,669	
Remaining Benefits*	\$27,966,858	
Means of Finance	General Fund = 43%	Other = 57%

* 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
\$2,290,811

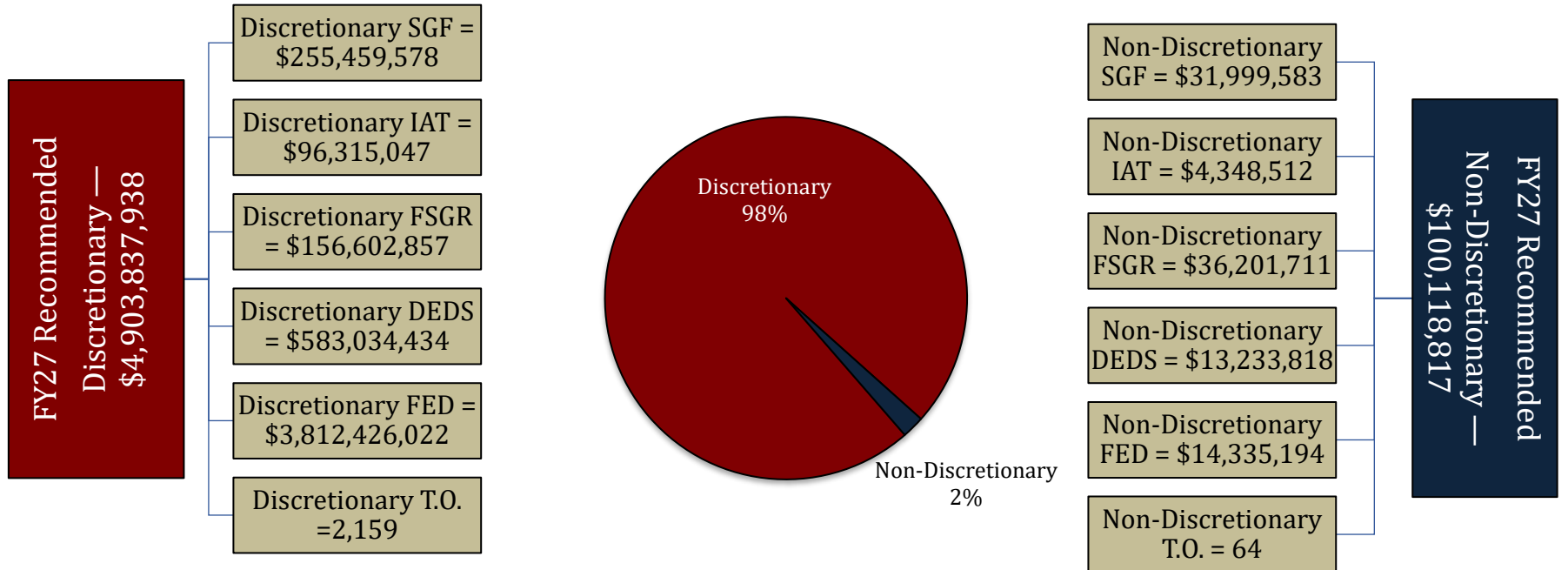
Department Demographics	Total	%
Gender		
Female		
Male		
Race/Ethnicity		
White		
Black		
Asian		
Indian		
Hawaiian/Pacific		
Declined to State		
Currently in DROP or Eligible to Retire		

Agency Specific



Executive Department

FY27 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
Executive Office	\$22,987,131	0.47%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$4,994,198	0.10%
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,607,810	0.09%
Division of Administration	\$1,566,774,963	31.95%
Coastal Protection and Restoration Authority	\$142,810,046	2.91%
Department of Military Affairs	\$2,858,097,876	58.28%
Office of the State Public Defender	\$48,570,384	0.99%
Louisiana Stadium and Exposition District	\$98,646,839	2.01%
Louisiana Commission on Law Enforcement	\$55,195,206	1.13%
Governor's Office of Elderly Affairs	\$70,806,595	1.44%
Louisiana State Racing Commission	\$17,277,796	0.35%
Office of Financial Institutions	\$13,069,094	0.27%
Total Discretionary	\$4,903,837,938	100.00%

Total Non-Discretionary Funding by Type		
Required by the Constitution	\$ 41,034,988	41%
Needed to Pay Debt Service	\$ 32,773,624	33%
Needed for Unavoidable Obligations	\$ 9,954,566	10%
Needed for Statutory Obligations	\$ 7,578,004	8%
Due to Court Order	\$ 8,777,636	9%
Total Non-Discretionary	\$ 100,118,817	100%