



Louisiana Senate Finance Committee



FY27 Executive Budget

04C – Lieutenant Governor

February 2026

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



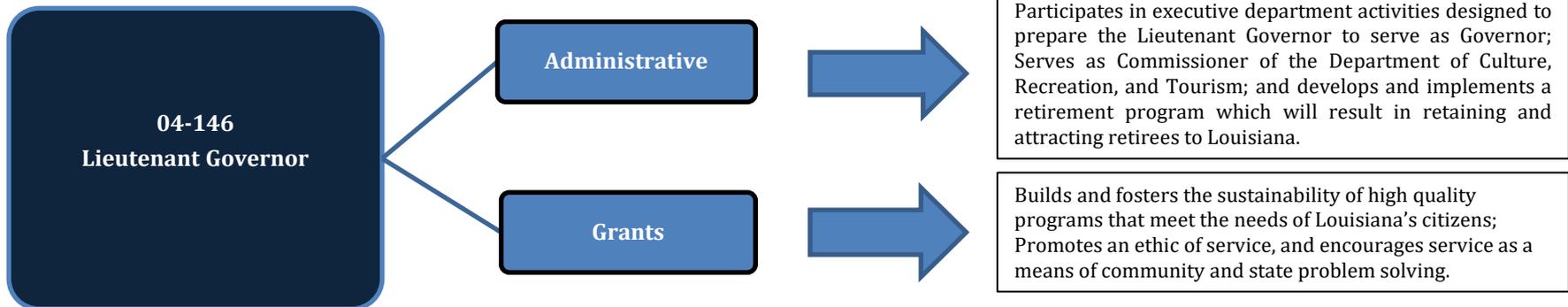
FY27 Executive Budget

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**



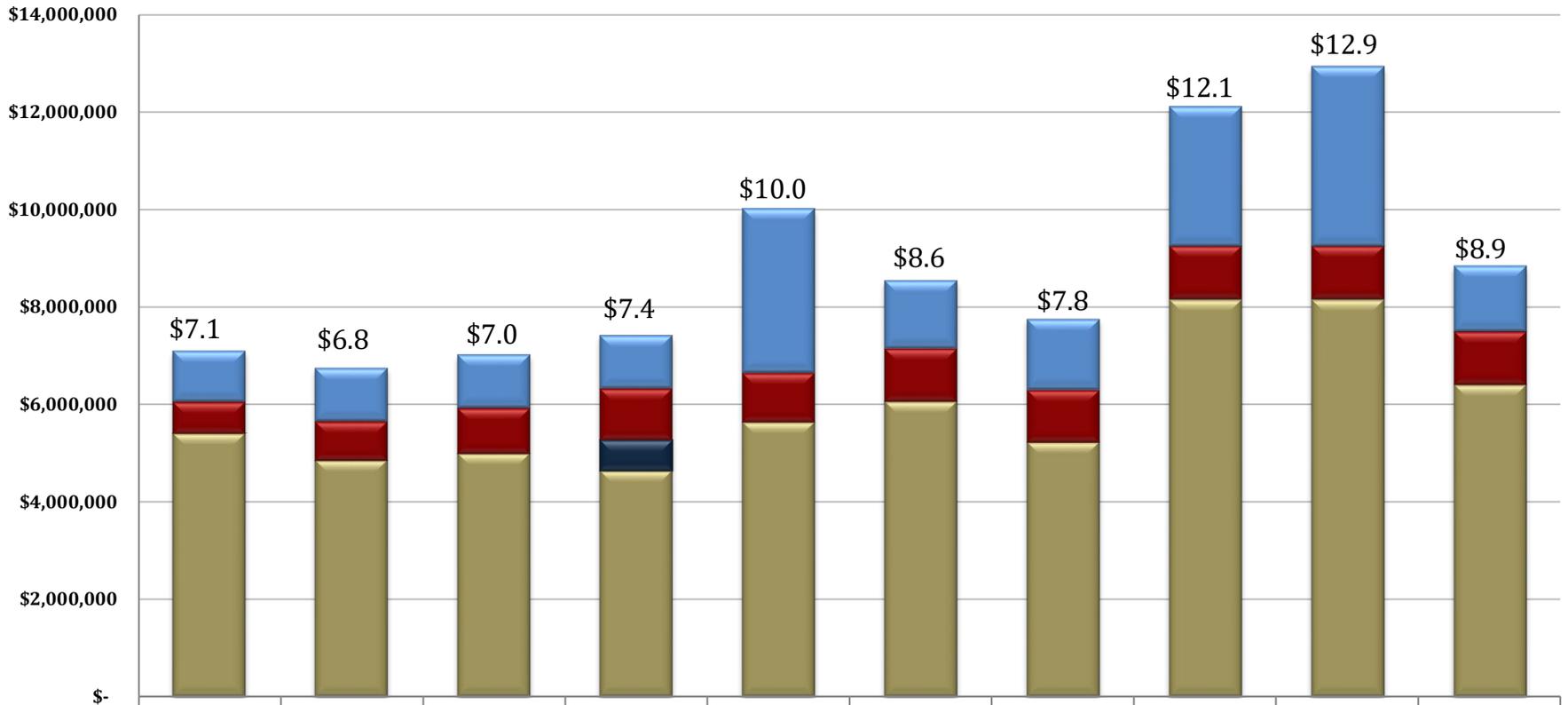


Lieutenant Governor Changes in Funding since FY19

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

Change from FY19 to FY27 is +25.4%. (Actual To Recommended)

Change from FY19 to FY25 is +9.9%. (Actual To Actual)



	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Enacted	FY26 as of 12-1-25	FY27 Rec.
■ SGF	\$1,041,842	\$1,092,870	\$1,102,663	\$1,094,165	\$3,376,931	\$1,398,203	\$1,452,302	\$2,875,022	\$3,696,182	\$1,355,616
■ IAT	\$663,237	\$809,370	\$942,275	\$1,061,563	\$1,016,987	\$1,095,209	\$1,083,447	\$1,095,750	\$1,095,750	\$1,095,750
■ FSGR	\$87	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
■ STAT DED	\$-	\$-	\$-	\$630,000	\$-	\$-	\$-	\$-	\$-	\$-
■ FED	\$5,405,239	\$4,855,325	\$4,994,560	\$4,644,223	\$5,637,415	\$6,061,182	\$5,226,867	\$8,145,094	\$8,145,094	\$6,402,365



Significant Budget Adjustments Recommended for FY27

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
\$3,696,182	\$1,095,750	\$0	\$0	\$8,145,094	\$12,937,026	7	FY26 Existing Operating Budget as of 12-1-25
\$2,020	\$0	\$0	\$0	\$0	\$2,020	0	Capitol Park Security
\$7,514	\$0	\$0	\$0	\$0	\$7,514	0	Group Insurance Rate Adjustment for Active Employees
\$3,151	\$0	\$0	\$0	\$0	\$3,151	0	Group Insurance Rate Adjustment for Retirees
\$2,900	\$0	\$0	\$0	\$0	\$2,900	0	Maintenance in State-owned Buildings
(\$821,160)	\$0	\$0	\$0	\$0	(\$821,160)	0	Non-recurring Carryforwards
\$11,471	\$0	\$0	\$0	\$0	\$11,471	0	Office of Technology Services (OTS)
(\$44,491)	\$0	\$0	\$0	\$0	(\$44,491)	0	Related Benefits Base Adjustment
(\$24,992)	\$0	\$0	\$0	\$0	(\$24,992)	0	Retirement Rate Adjustment
\$10,538	\$0	\$0	\$0	\$0	\$10,538	0	Risk Management
\$12,589	\$0	\$0	\$0	\$0	\$12,589	0	Salary Base Adjustment
(\$106)	\$0	\$0	\$0	\$0	(\$106)	0	UPS Fees
(\$840,566)	\$0	\$0	\$0	\$0	(\$840,566)	0	Total Statewide Adjustments
(\$1,500,000)	\$0	\$0	\$0	\$0	(\$1,500,000)	0	Total Non-Recurring Other Adjustments
\$0	\$0	\$0	\$0	(\$1,742,729)	(\$1,742,729)	0	Total Other Adjustments
\$1,355,616	\$1,095,750	\$0	\$0	\$6,402,365	\$8,853,731	7	Total FY27 Recommended Budget
(\$2,340,566)	\$0	\$0	\$0	(\$1,742,729)	(\$4,083,295)	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
(\$1,500,000)	\$0	\$0	\$0	\$0	(\$1,500,000)	0	Non-recurrs funds from the Administrative Program which includes \$800,000 for the Historic New Orleans Collection, \$200,000 for the Political Hall of Fame and \$500,000 for a State Parks project.
(\$1,500,000)	\$0	\$0	\$0	\$0	(\$1,500,000)	0	Total Non-Recurring Other Adjustments

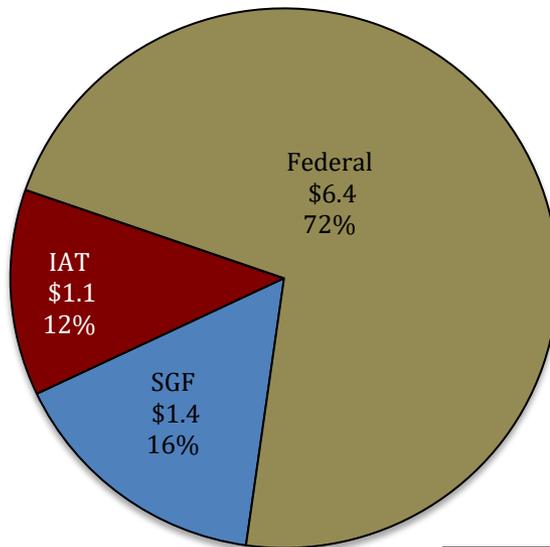
Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$0	\$0	(\$1,742,729)	(\$1,742,729)	0	Reduces funds to reflect actual amount of grants received.
\$0	\$0	\$0	\$0	(\$1,742,729)	(\$1,742,729)	0	Total Other Adjustments



Lieutenant Governor FY27 Recommended Means of Finance

**FY27 Recommended
Total Means of Finance
(In Millions)**



Total \$8.9 m.

Non-SGF Sources of Funding:

Non-SGF sources of funding include **Interagency Transfers** and **Federal funds**.

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

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

The FY27 Recommended Budget for the Lt. Governor's Office is a decrease of **(\$4,083,295)** under the FY26 Existing Operating Budget. This equates to a 31.6% decrease from FY26.



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.

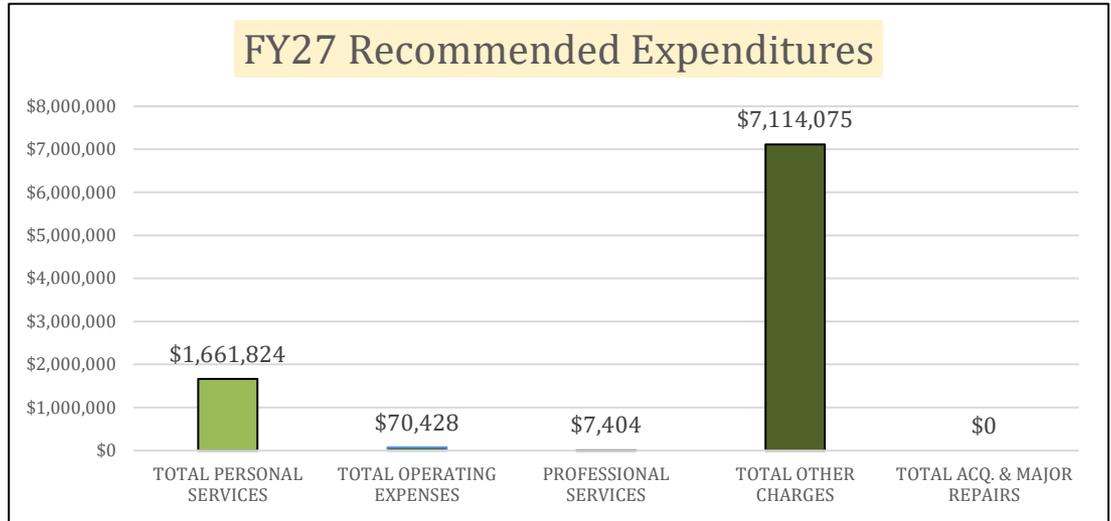


Lieutenant Governor Categorical Expenditures at FY27 Recommended

The largest expenditure category in The Office of the Lieutenant Governor for FY27 Recommended is Total Other Charges at 80 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 18.8 percent of expenditures.



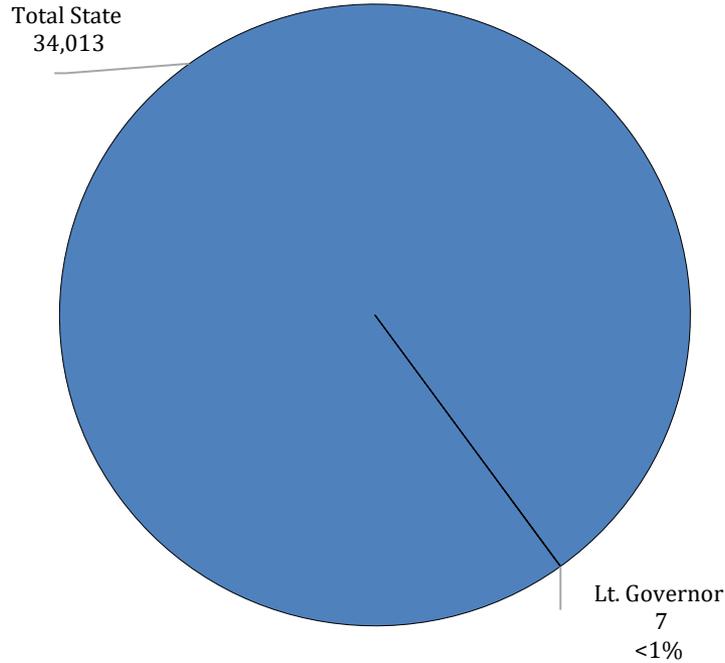
Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 REC
Salaries	\$733,344	\$762,436	\$762,436	\$775,025	\$12,589
Other Compensation	\$369,456	\$338,501	\$338,501	\$338,501	\$0
Related Benefits	\$552,504	\$601,237	\$601,237	\$548,298	(\$52,939)
TOTAL PERSONAL SERVICES	\$1,655,305	\$1,702,174	\$1,702,174	\$1,661,824	(\$40,350)
Travel	\$42,759	\$30,793	\$30,793	\$30,793	\$0
Operating Services	\$24,226	\$21,937	\$21,937	\$21,937	\$0
Supplies	\$14,374	\$17,698	\$17,698	\$17,698	\$0
TOTAL OPERATING EXPENSES	\$81,360	\$70,428	\$70,428	\$70,428	\$0
PROFESSIONAL SERVICES	\$0	\$7,404	\$7,404	\$7,404	\$0
Other Charges	\$5,874,875	\$10,150,544	\$10,971,704	\$6,901,936	(\$4,069,768)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$151,077	\$185,316	\$185,316	\$212,139	\$26,823
TOTAL OTHER CHARGES	\$6,025,952	\$10,335,860	\$11,157,020	\$7,114,075	(\$4,042,945)
Acquisitions	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$7,762,616	\$12,115,866	\$12,937,026	\$8,853,731	(\$4,083,295)



Lieutenant Governor

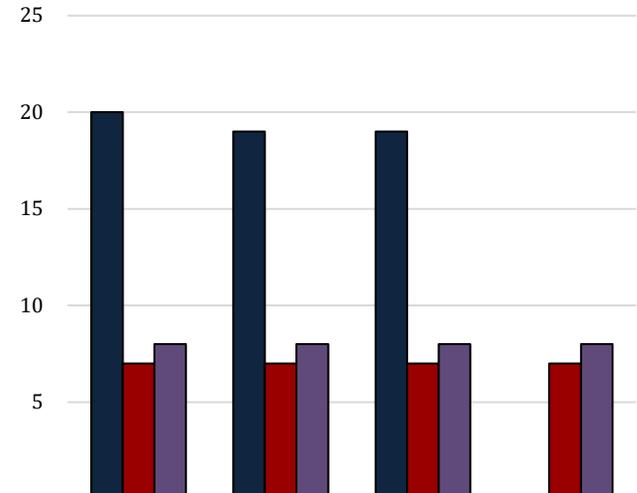
FTEs, Authorized T.O., and Other Charges Positions

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



FY26 number of funded, but not filled, positions as of January 2026 = 1

Number and Types of Positions



	2024	2025	2026	2027 Rec.
Total FTEs (1st July Report)	20	19	19	-
Authorized T.O. Positions	7	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	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$716,253	\$733,344	\$762,436	\$775,025
Other Compensation	\$429,187	\$369,456	\$338,501	\$338,501
Related Benefits	\$665,840	\$552,504	\$601,237	\$548,298
Total Personal Services	\$1,811,279	\$1,655,305	\$1,702,174	\$1,661,824

Average T.O. Salary = \$90,218

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	\$548,298	
UAL payments	\$380,162	50%
Retiree Health Benefits	\$66,171	
Remaining Benefits*	\$309,130	
Means of Finance	General Fund = 41%	Other = 59%

Department Demographics	Total	%
Gender		
Female	14	74
Male	5	26
Race/Ethnicity		
White	14	74
Black	3	16
Other	1	5
Declined to State	1	5
Currently in DROP or Eligible to Retire	2	11

* 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
\$207,165

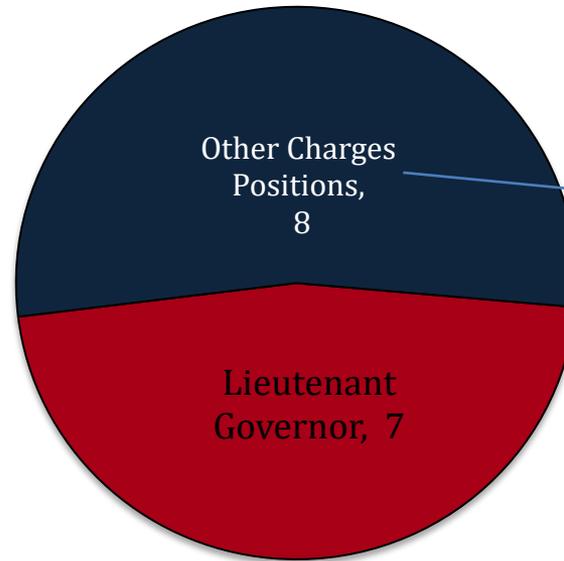


Lieutenant Governor

FY27 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).

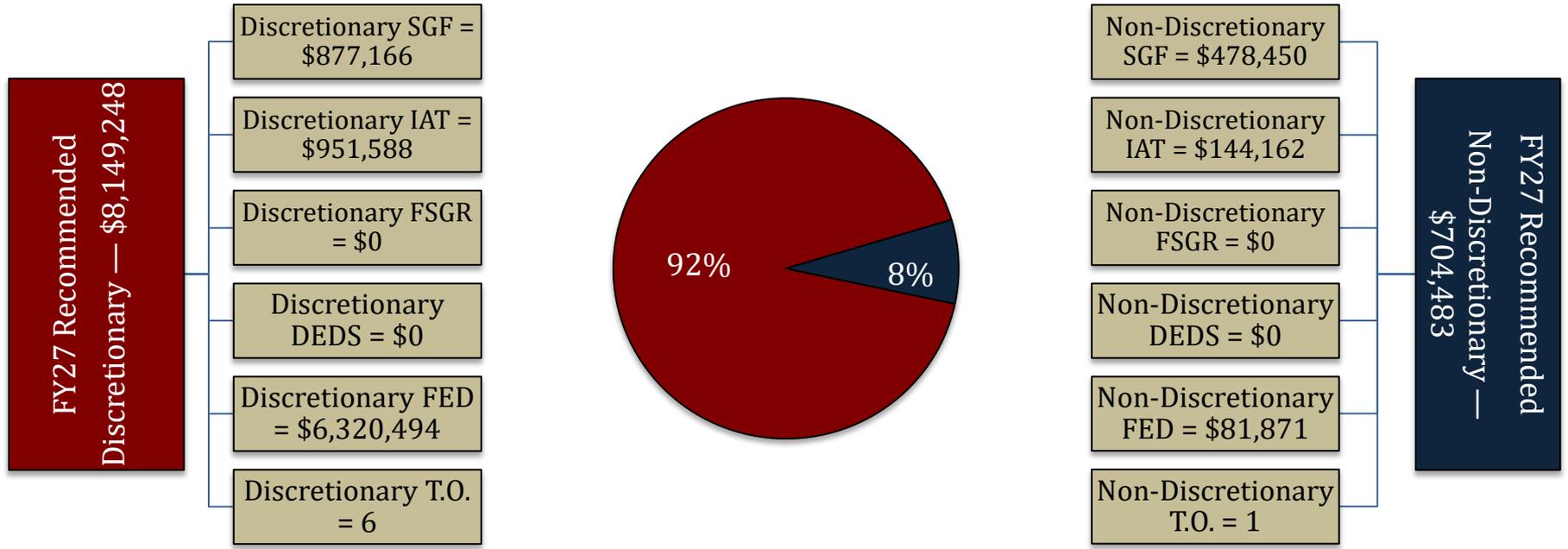
Lieutenant Governor	
Lieutenant Governor	7
Other Charges Positions	8

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



Lieutenant Governor

FY27 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Program		
Administrative	\$ 1,577,209	19%
Grants	\$ 6,572,039	81%
Total Discretionary	\$ 8,149,248	100%

Total Non-Discretionary Funding by Type		
Constitutional Requirements	\$ 562,225	80%
Unavoidable Obligations	\$ 142,258	20%
Total Non-Discretionary	\$ 704,483	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.