

TRENDS IN STAFFING, ANNUAL RATES OF PAY,
AND PERSONNEL EXPENDITURES
IN EXECUTIVE BRANCH AGENCIES

FISCAL YEARS 2013 THROUGH 2020



PERFORMANCE AUDIT SERVICES
ISSUED JANUARY 13, 2021

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

January 13, 2021

The Honorable Patrick Page Cortez,
President of the Senate
The Honorable Clay Schexnayder,
Speaker of the House of Representatives

Dear Senator Cortez and Representative Schexnayder:

This report provides the results of our evaluation of staffing, annual rates of pay, and personnel expenditures in the state's executive branch agencies.

Overall, we found the number of state employees decreased between fiscal years 2013 and 2020, but annual rates of pay and expenditures for overtime, retirement and benefits, and professional services increased.

Specifically, the number of state employees dropped from 37,665 in fiscal year 2013 to 36,241 in fiscal year 2020. Voluntary resignations and retirements accounted for the majority of the decrease, at 48.6% and 16.0%, respectively.

In addition, we found annual rates of pay increased from \$1.7 billion in fiscal year 2013 to \$1.8 billion in fiscal year 2020. The increase was primarily due to implementation of the State Civil Service Commission's compensation redesign plan in fiscal year 2017, which allowed for market salary adjustments for eligible classified employees. Median rates of pay increased by 15.6%, from \$35,838 in fiscal year 2013 to \$41,445 in fiscal year 2020.

Other personnel expenditures such as overtime, retirement and benefits, and payments for professional services also increased from fiscal years 2013 through 2020. Overtime increased by 59.3% (\$41.4 million), retirement and benefit expenditures increased by 30.1% (\$249.8 million), and professional services expenditures increased by 38.8% (\$133.8 million). Officials attributed the increase in overtime costs to emergency response operations and staffing requirements for such agencies as the Louisiana Department of Health and the Louisiana Department of Transportation and Development.

The report contains our findings, conclusions, and recommendations. I hope this report will benefit you in your legislative decision-making process.

The Honorable Patrick Page Cortez,
President of the Senate
The Honorable Clay Schexnayder,
Speaker of the House of Representatives
January 13, 2021
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We would like to express our appreciation to the Department of State Civil Service and other executive branch agencies for their assistance during this audit.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive, flowing style.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP/ch

STAFFING 2021

Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



Staffing, Annual Rates of Pay, and Personnel Expenditures in Executive Branch Agencies Fiscal Years 2013 through 2020

January 2021

Audit Control # 40190031

Introduction

We evaluated staffing, annual rates of pay, and personnel expenditures in executive branch agencies from fiscal years 2013 through 2020. We conducted this audit to update information presented in our February 2013 report¹ and to provide information on trends in state government. This report includes information on the number of classified and unclassified employees, reasons for employee separation from state government, trends in annual pay rates, types of pay actions, and personnel-related expenditures, such as overtime pay, retirement and other benefits,² and professional services.

The Louisiana Constitution³ gives the Department of State Civil Service (DSCS) the authority to establish and administer a uniform pay plan which regulates the compensation of all classified state employees. DSCS establishes annual rates of pay (i.e., base salaries) based on six pay grids⁴ that contain jobs with similar occupation characteristics.⁵ To ensure that employee compensation is appropriate and competitive, DSCS conducts annual rates of pay studies and compares data on classified job titles to salaries in other states and to private industry, and makes recommendations to the State Civil Service Commission⁶ on proposed changes to pay ranges. State agencies also use various pay actions, such as market adjustments, promotions, and rewards and recognition pay to increase an employee's annual rate of pay. DSCS conducts audits of these pay actions to ensure agencies are using them in accordance with civil service rules. Compensation for unclassified employees is determined by the employing agency, not by DSCS.

We used financial and human resources payroll data on executive branch agencies from the state's LaGov Enterprise Resource Plan (ERP) system. All information presented in the report is based on the data agency personnel entered into these systems. We consulted with

¹ [https://www.la.gov/PublicReports.nsf/F01CF252A606FEB086257B1F00599B1C/\\$FILE/00030182.pdf](https://www.la.gov/PublicReports.nsf/F01CF252A606FEB086257B1F00599B1C/$FILE/00030182.pdf)

However, the trends in this report cannot be compared to the 2013 report because data on DOTD was not included the 2013 report because it was not using LaGov.

² These include the state's share of post-retirement benefits, the state's contribution for employee group insurance, as well as other benefit related expenditures, such as FICA taxes, Medicare taxes, and unemployment benefits.

³ Article X, Section 10(A)(a)

⁴ These include Administrative, Medical, Protective Services, Scientific and Technical, Social Services, and Technician and Other Trades.

⁵ This excludes State Troopers, whose pay is set through the State Police Commission and not DSCS.

⁶ The State Civil Service Commission is a seven member commission, appointed by the governor that is empowered to represent the public interest in the improvement of personnel administration in the departments whose personnel practices are governed by Civil Service Rules.

DSCS on our methodology to ensure our analyses were valid and reasonable, and also contacted agencies related to specific findings for additional information. For consistency with the methodology used in our prior report, we did not include in our analyses agencies that do not use LaGov, including employees and student workers in higher education, most elected officials, and most employees of boards and commissions.⁷ See Appendix A for our detailed scope and methodology.

Our analyses contain information regarding both **Authorized Employees (T.O.)** and **non-authorized (non-T.O.) employees**; therefore, the number of total employees evaluated may exceed the authorized T.O. for the agencies reviewed.

T.O. employees are employees whose positions are approved by the legislature in an appropriation bill as part of an agency's table of organization. **Non-T.O. employees** are not required to be authorized by the legislature and are not included in the executive budget. Non-T.O. employees include wage employees and certain employees funded by federal grants or other temporary funding sources.

The objective of this audit was:

To evaluate staffing, annual rates of pay, and personnel expenditures in executive branch state agencies from fiscal years 2013 through 2020.

Our results are summarized on the next page and discussed in detail throughout the remainder of the report. Appendix A contains our scope and methodology, Appendix B contains a list of executive branch agencies, Appendix C contains the number of employees by headcount for each executive branch agency, Appendix D contains median rates of pay by agency, Appendix E contains definitions of pay action groups, and Appendix F contains expenditures for each executive agency by expenditure category.

⁷ Our previous report also excluded the Department of Transportation and Development which, at the time, did not use LaGov.

Objective: To evaluate staffing, annual rates of pay, and personnel expenditures in executive branch state agencies from fiscal years 2013 through 2020.

Overall, we found that while the number of state employees has decreased, annual rates of pay have increased, as well as expenditures for overtime, retirement and other benefits, and professional services. Specifically, we found the following:

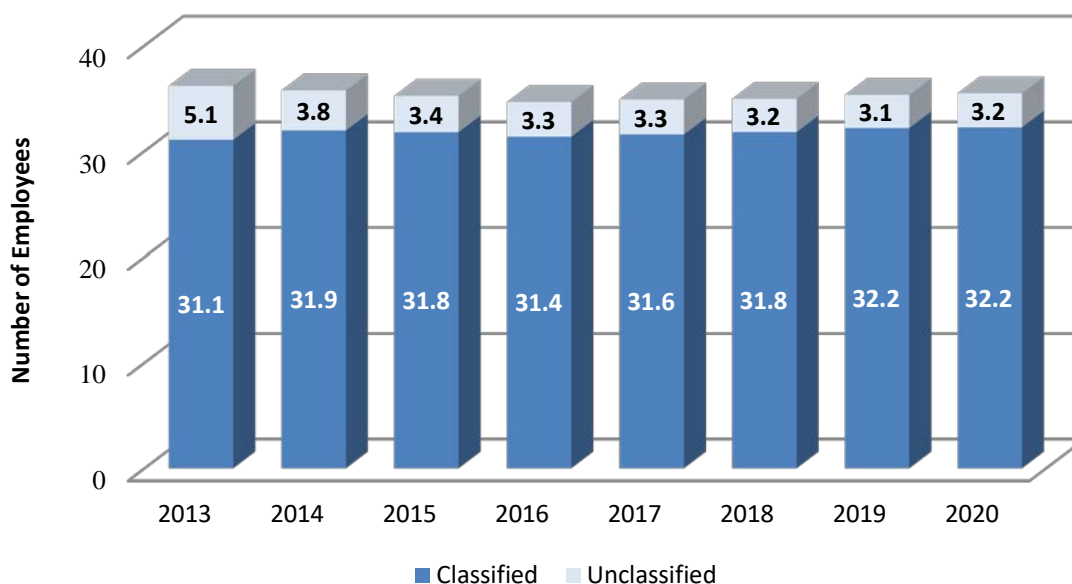
- **The number of state employees in executive branch agencies decreased by 3.8%, from 37,665 in fiscal year 2013 to 36,241 in fiscal year 2020. The most common reasons for these decreases were voluntary resignation (48.6%) and retirement (16.0%).** Although the number of employees has decreased, supervisor to staff ratios have remained consistent from fiscal years 2013 through 2020, with a ratio of 1 supervisor to 4.45 staff in fiscal year 2013 to a ratio of 1 to 4.12 in fiscal year 2020.
- **Annual rates of pay increased by 5.1%, from \$1.7 billion in fiscal year 2013 to \$1.8 billion in fiscal year 2020. These increases were primarily due to implementation of the State Civil Service Commission’s compensation redesign plan in fiscal year 2017, which allowed market salary adjustments for eligible classified employees. Median rates of pay increased by 15.6%, from \$35,838 in fiscal year 2013 to \$41,445 in fiscal year 2020.** Market adjustments accounted for 91,592 (42.6%) of the 215,176 total pay actions during this time frame.
- **Other personnel expenditures such as overtime, retirement and other benefits and payments for professional services have also increased from fiscal years 2013 through 2020.** Overtime increased by 59.3% (\$41.4 million), retirement and benefit expenditures increased by 30.1% (\$249.8 million), and professional services expenditures increased by 38.8% (\$133.8 million). Agencies attributed overtime payments to emergency response operations, such as response to the 2016 flood, and to maintain staffing requirements in agencies such as the Louisiana Department of Health (LDH) and the Department of Transportation and Development (DOTD).

This information is discussed in more detail in the sections below.

The number of state employees in executive branch agencies decreased by 3.8%, from 37,665 in fiscal year 2013 to 36,241 in fiscal year 2020. The most common reasons for these decreases were voluntary resignation (48.7%) and retirement (15.8%).

The overall number of state employees decreased from 37,665 employees in fiscal year 2013 to 36,241 in fiscal year 2020. This employee count includes full-time and part-time employees, as well as employees in both T.O and Non-T.O. positions. Most state employees are classified and subject to Civil Service rules. The number of classified employees in state government has increased by 3.8%, from 31,062 in fiscal year 2013 to 32,244 in fiscal year 2020, while the number of unclassified employees has decreased by 36.8%, from 5,103 in fiscal year 2013 to 3,224 in fiscal year 2020. Exhibit 1 shows the number of state employees between fiscal years 2013 and 2020.

**Exhibit 1
Number of Employees by Type and Year, in Thousands
Fiscal Years 2013 through 2020**



Note: Numbers do not add to total number of employees, as 6,646 (2.3%) of employees between fiscal years 2013 and 2020 were classified as “Other/Non-State” or “Educators” within scope agencies.

Source: Prepared by legislative auditor’s staff using LaGov ZP39 reports.

Some agencies had more significant changes in the number of employees than others. Exhibit 2 shows the total number of employees and the percentage change for each agency from fiscal years 2013 through fiscal year 2020. The number of employees by agency and by program is summarized in Appendix C.

Exhibit 2 Total Number and Percentage Change of Employees, by Agency Fiscal Years 2013 through 2020			
Agency	Employees FY 13	Employees FY 20	% Change
Executive Department	2,948	3,349	13.6%
Louisiana Department of Health	7,184	7,853	9.3%
Department of Environmental Quality	664	719	8.3%
Department of Revenue	691	723	4.6%
Secretary of State	744	766	3.0%
Department of Justice	509	524	2.9%
Department of State Civil Service	252	257	2.0%
Department of Corrections	4,913	4,887	-0.5%
Department of Public Safety	2,697	2,670	-1.0%
Department of Veteran's Affairs	862	838	-2.8%
Department of Agriculture and Forestry	722	701	-2.9%
Department of Children and Family Services	3,813	3,664	-3.9%
Department of Transportation and Development	4,379	4,161	-5.0%
Department of Economic Development	117	107	-8.5%
Wildlife and Fisheries	849	764	-10.0%
Department of Treasury	77	67	-13.0%
Department of Insurance	254	221	-13.0%
Office of Juvenile Justice	942	804	-14.6%
Public Service Commission	95	80	-15.8%
Louisiana Workforce Commission	1,162	878	-24.4%
Culture, Recreation, and Tourism	911	667	-26.8%
Department of Natural Resources	401	290	-27.7%
Lieutenant Governor	31	16	-48.4%
Department of Education	2,448	1,235	-49.6%
Source: Prepared by legislative auditor's staff using data contained in LaGov ZP39 reports.			

As shown in the exhibit, some agencies had more significant changes in the number of employees than others. These agencies and the reasons for these changes are summarized below.

- Executive Department** – The Executive Department had a 13.6% increase in staff, from 2,948 in fiscal year 2013 to 3,349 in fiscal year 2020, due to the consolidation of information technology services in the Office of Technology Services (OTS). In addition, the Executive Department experienced an increase in staff for the Office of Elderly Affairs, which increased from 28 employees in fiscal year 2013 to 62 in fiscal year 2020, following the move of the adult protective services function to the Executive Department from LDH in July 2017.
- Department of Education (DOE)** – The number of employees in DOE decreased by 49.6%, from 2,448 in fiscal year 2013 to 1,235 employees in fiscal year 2020. According to DOE, the decrease was due to the department's closure of multiple

schools in the New Orleans Recovery School District during fiscal years 2013 and 2014.

- **Department of Natural Resources (DNR)** – The number of employees in DNR decreased by 27.7% from 401 in fiscal year 2013 to 290 in fiscal year 2020 due to legislative reorganizations and the reduction in T.O. positions. For example, DNR lost 34 positions related to the creation of OTS within DOA. In addition, DNR experienced reductions in approved T.O. positions in its Office of the Secretary, Office of Coastal Management, and Office of Mineral Resources.
- **Culture Recreation, & Tourism (CRT)** – CRT had a 26.8% decrease in employees between fiscal years 2013 and 2020. According to CRT, the office had a total reduction of 69 T.O. during that time frame. In addition, CRT typically hires about 200 seasonal employees between May and September of each year, but did not hire these positions in fiscal year 2020 as a result of the COVID-19 pandemic.
- **Lieutenant Governor’s Office** – Although the office appeared to have had a significant drop in staff from fiscal year 2013 to fiscal year 2020, the fiscal year 2013 numbers for the Lieutenant Governor’s office include temporary positions that were created for its Grants program. These positions were eliminated in subsequent fiscal years.

From fiscal years 2013 through 2020, agencies had a total of 63,065 separation actions. State employees in executive branch agencies left employment for a variety of reasons. The most common separation action was resignation (48.7%), followed by retirement (15.8%), termination of temporary appointment (13.9%), and non-disciplinary actions (13.3%).⁸ Exhibit 3 shows the number separations by reason for fiscal years 2013 through 2020.

Exhibit 3 - Statewide Separation Actions - Fiscal Years 2013 through 2020										
Action Reason	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Total	%
Resignation	4,221	3,707	3,600	3,926	3,948	3,937	3,752	3,612	30,703	48.7%
Retirement	2,001	1,305	1,269	1,151	1,071	1,078	1,063	997	9,935	15.8%
Termination of Temporary Appointment	1,603	1,151	1,014	1,030	1,016	1,141	898	931	8,784	13.9%
Non-Disciplinary	820	858	887	973	1,100	1,322	1,248	1,168	8,376	13.3%
Layoff	1,871	1,036	240	58	9	31	27	2	3,274	5.2%
Disciplinary	205	202	183	178	132	169	249	160	1,478	2.3%
Death	60	65	63	64	71	65	58	69	515	0.8%
Total	10,781	8,324	7,256	7,380	7,347	7,743	7,295	6,939	63,065	100.0%
Source: Prepared by legislative auditor’s staff using LaGov ZP14 personnel action reports.										

⁸ Non-disciplinary removals include separations that result from an inability to perform job duties which may be related to illness, loss of license or other required certification, or when there is cause for dismissal but the cause is not the employee’s fault.

Layoffs in state agencies decreased by 99.9% (1,869), from 1,871 in fiscal year 2013 to 2 in fiscal year 2020. In our February 2013 report, the state was experiencing significant layoffs due to budget reductions, privatization, and changes to service delivery models. Specifically we found that layoffs had increased by 138%, from 223 in fiscal year 2005 to 531 in fiscal year 2012. Since that time, layoffs have decreased by 99.9%. DOE had the largest number of layoffs, with 541 layoffs in fiscal year 2013 and 922 in fiscal year 2014 because of the closure of schools and subsequent layoffs of staff in the Recovery School District. LDH also had a significant number of layoffs in fiscal year 2013, with 722 layoffs in the Office of Citizens with Developmental Disabilities and 291 in the Office of Behavioral Health due to the closure of one state mental hospital and privatization of two developmental centers.⁹

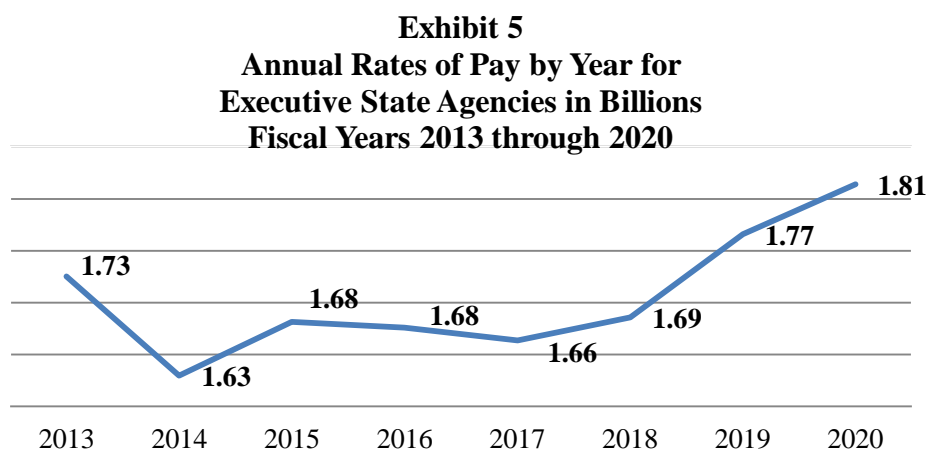
Although the number of employees has decreased, supervisor to staff ratios have remained consistent from fiscal years 2013 through 2020, with a ratio of 1 to 4.45 in fiscal year 2013 to a ratio of 1 to 4.12 in fiscal year 2020. In our February 2013 report, we evaluated the impact of reductions in staff on supervisor to staff ratios. Staff reductions can impact the state's administrative structure by eliminating too many supervisory positions or too many direct service delivery staff. During fiscal year 2009, the state's supervisor to staff ratio was 1 to 4.24, and it remained at a consistent level of 1 to 4.05 during fiscal year 2011. Our current analysis found that the supervisor to staff ratio has not changed significantly since 2009, with a ratio of 1 to 4.45 in fiscal year 2013 to 1 to 4.12 during fiscal year 2020, as shown in Exhibit 4.

Exhibit 4			
Comparison of Statewide Supervisor to Staff Ratio			
Fiscal Years 2013 and 2020			
Date	Number of Supervisors	Number of Staff	Ratio
June 30, 2013	6,768	30,139	1 to 4.45
June 30, 2020	6,957	28,635	1 to 4.12
Source: Prepared by legislative auditor's staff using LaGov ZP117 planning and performance review reports.			

⁹ In fiscal year 2013, Southeast Hospital closed, and Northlake Supports and Services Center and Northwest Supports and Services Centers were privatized.

Annual rates of pay increased by 5.1%, from \$1.7 billion in fiscal year 2013 to \$1.8 billion in fiscal year 2020. These increases were primarily due to implementation of the State Civil Service Commission’s compensation redesign plan in fiscal year 2017, which allowed market salary adjustments for eligible classified employees. Median rates of pay increased by 15.6% from \$35,838 in fiscal year 2013 to \$41,445 in fiscal year 2020.

Although the number of state employees decreased between fiscal years 2013 and 2020, annual rates of pay increased by \$88.3 million (5.1%), from \$1.7 billion to \$1.8 billion as shown in Exhibit 5.



Source: Prepared by legislative auditor’s staff using LaGov ZF65 payroll expenditure reports.

Although state agencies were allowed to give their employees merit increases during fiscal years 2013 through 2016, some agencies stated that they withheld these increases to avoid layoffs. As a result, according to DSCS, less than 10% of state employees received merit increases in fiscal year 2013, less than 50% received a merit increase in fiscal year 2014, approximately 75% of state employees received merit increases in fiscal year 2015, and less than 25% of state employees received merit increases in fiscal year 2016.

Pay actions due to a compensation redesign plan largely accounted for the increases in the annual rate of pay after fiscal year 2017. In November 2014, DSCS began discussions with an outside consultant determine what other states had done to address salary (rates of pay) structures that lagged the market, increases in turnover, and morale concerns. In November 2015, a study group¹⁰ was created to review the state’s classified pay schedules, compensation methods allowed by Civil Service Rules, and the practices related to performance adjustments. The study group recommended reducing or redesigning classifications, realigning pay structures with the

¹⁰ The study group included representatives from DSCS, the State Civil Service Commission, the Division of Administration, the Louisiana Workforce Commission, the Governor’s Office, and the Legislature.

market, considering a pay mechanism that would bring greater alignment between employee performance and pay, and reevaluating discretionary pay mechanisms.

In fiscal year 2017, the authority to grant performance adjustments to classified employees was suspended as a result of significant budget cuts. Later that year, the State Civil Service Commission proposed a compensation redesign plan which incorporated the recommendations of the 2015 study group. This recommendation, approved by the Commission and the Governor, was the first revision to the pay schedule since 2007. This plan eliminated performance adjustments, typically provided as “merit increases,” effective in fiscal year 2018, and introduced a 2% base pay increase for all classified employees effective January 1, 2018. In addition, employees below the new minimums were granted a one-time adjustment, effective January 2, 2018, that brought them up to the new minimum salary. Effective July 15, 2018, and annually thereafter, classified employees receive “market adjustments,”¹¹ and the amount of the market adjustment is based on where the employee’s base pay falls within his pay range.¹²

Exhibit 6 provides a summary of the individual and statewide pay actions that were associated with an increase in annual rates of pay from fiscal years 2013 through 2020 for both classified and unclassified employees in executive branch agencies.¹³ As the exhibit shows, market adjustments accounted for a significant percentage of employee pay increases. The greatest number of these general increases occurred during fiscal years 2018 through 2020 resulting from the adjustments to base pay made through the compensation redesign plan. In addition, the highest number (3,755) of changes to pay grade, scale, and structure occurred during fiscal year 2018 which reflects the January 2, 2018, adjustments given to employees whose salaries fell below the new minimums. Appendix E provides a summary of pay action descriptions.

¹¹ Employees must not have received an overall performance evaluation of “Needs Improvement/Unsuccessful” on their last official performance evaluation. WAE (When Actually Employed) employees are also not eligible for these increases.

¹² Amounts are tiered at 4%, 3%, or 2% and depend on within which quartile an employee’s salary falls.

¹³ Quantifying the amount attributed to each action cannot be done with accuracy, as one employee may have multiple pay actions within a single year.

Exhibit 6
Pay Actions Affecting Annual Rates of Pay in Executive State Agencies
Fiscal Years 2013 through 2020

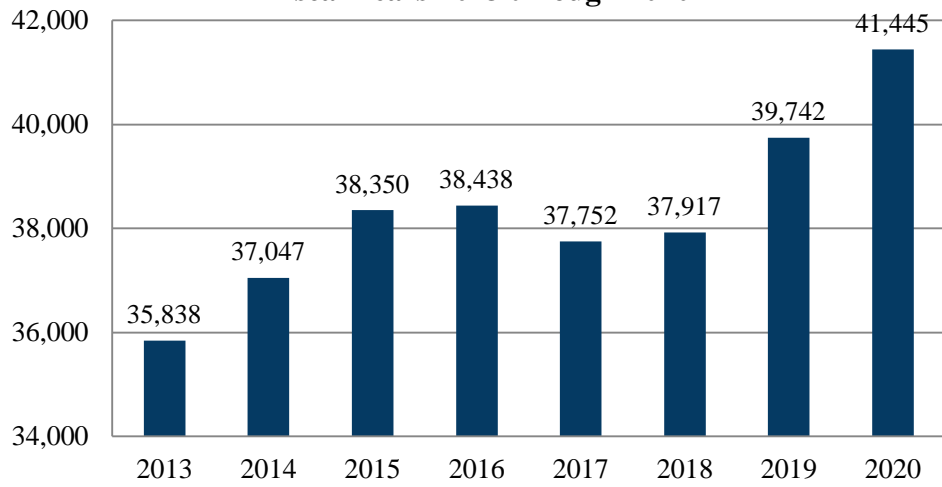
Pay Action	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Grand Total	% of Total
Market Adjustments	1	2	0	0	0	23,452	23,194	44,943	91,592	42.6%
Performance Adjustments	832	18,296	24,257	6,485	0	102	474	393	50,839	23.6%
Unclassified - Pay Changes	1,045	2,598	2,792	1,005	743	3,463	2,097	4,385	18,128	8.4%
Reallocations	1,044	1,481	1,806	1,578	1,590	1,650	1,943	2,849	13,941	6.5%
New Hires	764	788	727	880	1,549	2,198	3,055	1,742	11,703	5.4%
Promotions	846	1,151	1,076	866	1,015	1,300	1,020	1,363	8,637	4.0%
Changes to Pay Grade, Scale and Structure	1	6	956	991	18	3,755	201	8	5,936	2.8%
Other Pay Adjustments (e.g., attainment of advanced degree, individual pay adjustments)	172	608	891	603	494	647	849	842	5,106	2.4%
Special Detail to Another Position or Assignment	450	612	584	532	455	564	532	700	4,429	2.1%
Longevity Pay for State Police	0	0	0	0	0	805	763	1,089	2,657	1.2%
Extra Qualifications	118	233	238	164	244	307	330	562	2,196	1.0%
#N/A	12	1	1	0	0	0	0	1	15	0.0%
Grand Total	5,285	25,776	33,328	13,104	6,108	38,243	34,458	58,877	215,179	100.0%

*Performance adjustments noted in fiscal year 2018 are payments made to classified employees for previously withheld performance adjustments during layoff avoidance plans implemented by their agency. Those for fiscal years 2019 and 2020 are for State Troopers who are not subject to Civil Service Pay Rules.

Source: Prepared by legislative audit staff using data contained in LaGov ZP52 reports.

Median rates of pay increased by \$5,606 (15.6%), from \$35,838 in fiscal year 2013 to \$41,445 in fiscal year 2020. The greatest increase occurred between fiscal years 2018 and 2019, when the median rate of pay increased by \$1,825 (4.8%). Exhibit 7 summarizes the median rates of pay for all executive branch agencies by year, and Exhibit 8 summarizes the overall median rates of pay by agency between fiscal years 2013 and 2020.

Exhibit 7
Statewide Median Rates of Pay
Fiscal Years 2013 through 2020



Source: Prepared by legislative auditor’s staff using data contained in LaGov ZF65payroll expenditure reports.

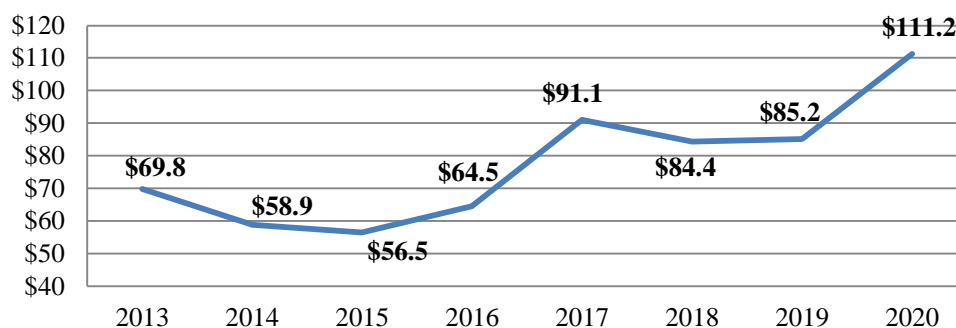
Exhibit 8 Median Rate of Pay by Agency Between Fiscal Year 2013 to 2020	
Agency	Median Rate of Pay
Department of Economic Development	\$60,853
Department of Natural Resources	\$52,726
Lieutenant Governor	\$52,309
Department of Environmental Quality	\$51,533
Department of State Civil Service	\$49,829
Department of Insurance	\$48,716
Department of Public Safety	\$48,439
Wildlife and Fisheries	\$48,139
Department of Justice	\$47,786
Department of Treasury	\$45,529
Executive Department	\$44,658
Public Service Commission	\$42,732
Department of Agriculture and Forestry	\$40,866
Department of Revenue	\$40,859
Department of Transportation and Development	\$39,051
Department of Education	\$38,954
Department of Children and Family Services	\$37,542
Louisiana Workforce Commission	\$37,309
Louisiana Department of Health	\$35,162
Department of Corrections	\$34,433
Office of Juvenile Justice	\$34,026
Secretary of State	\$33,654
Culture, Recreation, and Tourism	\$21,965
Department of Veteran's Affairs	\$18,989
Source: Prepared by legislative auditor's staff using data contained in LaGov ZF65 payroll expenditure reports.	

Median rates of pay also differed by 4.3% between classified and unclassified employees. Specifically, the median rate of pay of classified employees in fiscal year 2020 was \$41,229, while the median rate of pay of unclassified employees was \$43,096 that same year. However, unclassified salaries are not set by DSCS and therefore are not subject to state civil service rules.

Other personnel expenditures, such as overtime, retirement and other benefits, and payments for professional services have also increased from fiscal years 2013 through 2020. Overtime increased by 59.3% (\$41.4 million), retirement and benefit expenditures increased by 30.1% (\$249.8 million), and professional services expenditures increased by 38.8% (\$133.8 million).

Overtime increased by 59.3%, from \$69.8 million in fiscal year 2013 to \$111.2 million in fiscal year 2020, which agencies attributed to emergency response operations and maintenance of staffing requirements. State overtime is defined as work performed by an employee at the direction of the appointing authority or his designee that is in excess of the employee's regularly scheduled workday, in excess of the employee's regularly scheduled work period, on a holiday, or during official closures.¹⁴ Overtime compensation may be granted in the form of cash payment or compensatory leave earned.¹⁵ We reviewed overtime payments made to employees between fiscal years 2013 and 2020 and found that state employees were paid \$621.5 million in overtime payments. Exhibit 9 summarizes the total amount of overtime paid from fiscal years 2013 through 2020, and Exhibit 10 shows the top five agencies with overtime pay from fiscal years 2013 through 2020.

Exhibit 9
Overtime in State Agencies by Year in Millions
Fiscal Years 2013 through 2020



Source: Prepared by legislative auditor's staff using data contained in LaGov ZF65 payroll expenditure reports.

¹⁴ Civil Service Chapter 21, section 21.7

¹⁵ The dollar amounts reported are overtime amounts paid directly to the employee through cash payment.

Exhibit 10
Top Five Agencies with Overtime by Agency
Fiscal Years 2013 through 2020

Agency	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Department of Public Safety	\$14,343,406	\$14,989,850	\$18,300,385	\$20,416,675	\$24,805,616	\$18,829,404	\$18,318,537	\$21,817,972
Louisiana Department of Health	\$15,719,313	\$12,230,134	\$11,120,413	\$10,386,408	\$19,891,399	\$20,159,856	\$21,675,189	\$29,059,526
Department of Corrections	\$8,251,167	\$6,265,999	\$6,850,377	\$8,728,737	\$17,420,244	\$21,706,066	\$23,538,177	\$25,424,906
Department of Transportation and Development	\$11,587,868	\$11,415,018	\$9,423,350	\$9,188,254	\$10,492,110	\$10,409,998	\$8,901,279	\$9,101,282
Department of Children and Family Services	\$8,064,755	\$1,058,644	\$958,123	\$3,417,174	\$4,946,285	\$1,536,250	\$888,906	\$8,529,140

Source: Prepared by legislative auditor's staff using data contained in LaGov ZF65 payroll expenditure reports.

The amount of overtime paid by department varies significantly. Some agencies, such as the Department of Public Safety (DPS), the Department of Transportation and Development (DOTD), and the Department of Children and Family Services (DCFS) experienced increases in overtime related to emergency situations such as the 2016 flood, Hurricane Isaac in fiscal year 2013, and other disasters. For example,

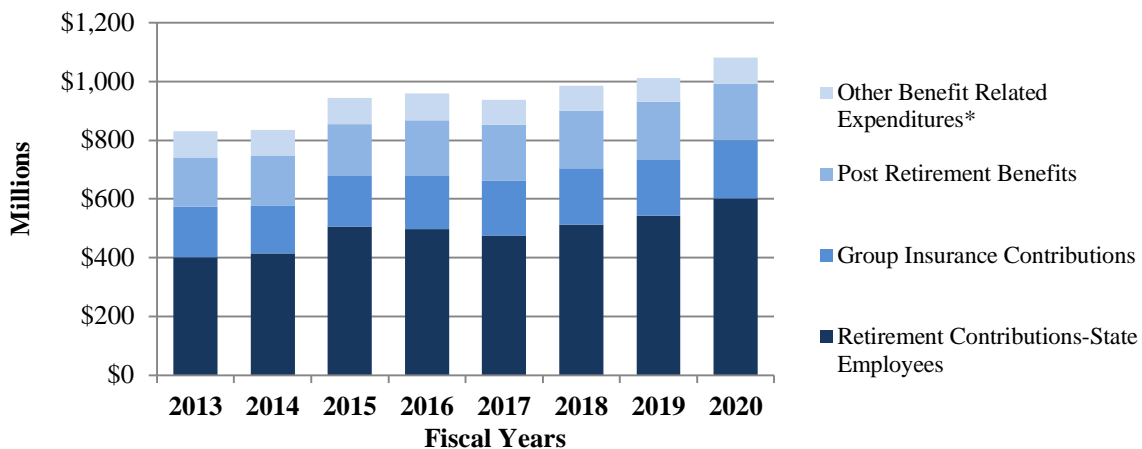
- DCFS employees accrue overtime as a result of the Department's emergency support function responsibilities, which include managing shelters across the state and issuing Disaster Supplemental Nutrition Assistance Program (DSNAP) benefits.
- DOTD's base budget includes \$9.5 million in overtime every year to address common reasons for overtime such as emergency/disaster situations, construction inspections where contractors perform night/weekend work, or staffing ferries and toll operations due to staff shortages and absences.
- DPS also assists during disaster situations, while also providing staffing to special responses to emergency events such as mass protests, details such as escorts of oversized loads, investigations and increased enforcement actions, and protection during special events, such as Mardi Gras.

Staffing requirements and closure of public facilities also contributed to overtime in state agencies. Both LDH and DOC indicated that the difficulty in recruiting staff to fill vacant positions is a significant contributing factor in overtime expenditures. According to LDH, agency overtime in the Office of Behavioral Health and the Office for Citizens with Developmental Disabilities is due primarily to the difficulty in recruiting staff to fill vacant positions at the LDH-operated facilities. Additionally the acuity level of people served at LDH

facilities continues to increase resulting in a large number of patients requiring one-on-one supervision around the clock, thus overtime was used to accomplish the staffing needed. DOC reported that the greatest contributing factor to overtime expenditures is the amount of vacant positions in its security ranks. The majority of these vacancies are in mandatory posts that are required to be staffed, usually on a 24/7 basis. To ensure that the facilities are properly staffed, these vacancies are covered by other employees who have already worked full shifts, resulting in overtime.

Retirement and other benefit¹⁶ expenditures for employees in executive state agencies increased by \$249.8 million (30.1%) from \$831.1 million during fiscal year 2013 to \$1.1 billion during fiscal year 2020. The greatest increase came from the state’s portion of retirement contributions, which increased by \$202.0 million (50.4%) from fiscal year 2013 to fiscal year 2020, in part because of the increase in the number of retirees and the average benefit resulting from the higher average salary (rate of pay) history of the recent retirees.¹⁷ Post-retirement benefits increased by \$22.4 million (13.3%), and group insurance contributions paid by the state increased by \$25.6 million (14.9%) during that same time period. Both are a result of premium rate increases due to multiple factors, including enrollment counts, utilization of benefits, and medical/prescription drug inflation. According to OGB, rate increases would be higher without cost savings initiatives enacted between fiscal years 2013 through 2018, including outsourcing the OGB self-administered PPO plan and increases to out-of-pocket costs for certain health plans. Exhibit 11 summarizes the overall increase in retirement and other benefit expenditures from fiscal years 2013 through 2020.

**Exhibit 11
Retirement and Benefit Expenditures by Category
Fiscal Years 2013 through 2020**



*These include FICA tax, Medicare tax, unemployment benefits, and fringe benefits, such as personal usage of state vehicles.

Source: Prepared by legislative auditor’s staff using Business Objects cross-year expenditure reports.

¹⁶ Other benefits include the state’s share of post-retirement benefits, the state’s contribution for employee group insurance, as well as other benefit related expenditures, such as FICA taxes, Medicare taxes, and unemployment benefits.

¹⁷ Per LASERS Fiscal Year 2020 annual report, the average monthly benefit for all retirees in fiscal year 2013 was \$1,844 and the average monthly benefit for all retirees in fiscal year 2020 was \$2,163.

Expenditures for professional services increased \$133.9 million (38.8%), from \$345 million in fiscal year 2013 to \$478.9 million in fiscal year 2020. Professional services are specialized or highly technical fields, such as accounting, legal services, and information technology consulting. While these expenditures generally fluctuated for most agencies from year-to-year, the professional services expenditures for the Executive Department consistently increased throughout the scope of the audit. Professional services expenditures within the Executive Department increased by \$134.3 million (467.1%) from \$29 million in fiscal year 2013 to \$163.1 million in fiscal year 2020. According to the Office of Technology Services (OTS) within the Executive Department, OTS had three large IT contracts for projects that included support for Medicaid Eligibility and Enrollment, services for DCFS' SNAP and TANF programs, and the Enterprise Architecture project. OTS also had expenditures to implement LaGov for state agencies and for the delivery of testing platforms, such as the LEAP test.

In contrast, there were some agencies that drastically reduced their professional services expenditures. For example, the Louisiana Department of Revenue (LDR) decreased professional services expenditures by \$2 million, a decrease of 78.4%. According to LDR, this decrease was primarily the result of budget cuts imposed by the agency, but also resulted from the consolidation of technology contracts being processed by OTS. The Louisiana Workforce Commission decreased their professional services expenditures by \$3.8 million (59.8%). This was a result of completion of an automation initiative and staff augmentation expenses and other services being provided through OTS. In addition, the Department of Public Safety decreased professional services by \$4.9 million (57.6%) primarily as a result of moving a software maintenance contract¹⁸ to OTS. DPS now pays the cost of this contract through payments to OTS. Exhibit 12 summarizes the professional services expenditures by agency for fiscal years 2013 and 2020.

¹⁸ The contract provides software maintenance support for the Louisiana Wireless Information Network (LWIN) which is the state's communication network utilized by first responders.

Exhibit 12				
Professional Services Expenditures by Agency				
Fiscal Years 2013 and 2020				
Agency	FY 2013	FY 2020	Difference	% Change
Executive Department	\$28,760,538	\$163,107,339	\$134,346,801	467.1%
Louisiana Department of Health	\$148,216,395	\$183,653,841	\$35,437,446	23.9%
Culture, Recreation, and Tourism	\$6,420,001	\$9,056,453	\$2,636,452	41.1%
Department of Transportation and Development	\$20,713,357	\$21,756,831	\$1,043,475	5.0%
Department of Veteran's Affairs	\$2,830,496	\$3,303,410	\$472,914	16.7%
Department of Environmental Quality	\$3,039,249	\$3,224,461	\$185,211	6.1%
Department of Agriculture and Forestry	\$179,965	\$284,651	\$104,686	58.2%
Department of State Civil Service	\$161,037	\$208,285	\$47,247	29.3%
Office of Juvenile Justice	\$148,923	\$176,250	\$27,327	18.3%
Lieutenant Governor	\$1,896	\$0	-\$1,896	-100.0%
Public Service Commission	\$2,414	\$0	-\$2,414	-100.0%
Department of Natural Resources	\$228,454	\$185,775	-\$42,679	-18.7%
Department of Treasury	\$301,022	\$194,787	-\$106,236	-35.3%
Department of Insurance	\$2,825,760	\$2,509,373	-\$316,387	-11.2%
Department of Children and Family Services	\$8,695,289	\$8,267,796	-\$427,493	-4.9%
Wildlife and Fisheries	\$3,962,546	\$2,159,619	-\$1,802,928	-45.5%
Department of Revenue	\$2,557,513	\$551,575	-\$2,005,938	-78.4%
Department of Economic Development	\$6,168,191	\$3,276,230	-\$2,891,961	-46.9%
Department of Corrections	\$8,509,705	\$5,310,248	-\$3,199,457	-37.6%
Louisiana Workforce Commission	\$6,363,461	\$2,558,700	-\$3,804,762	-59.8%
Department of Justice	\$10,217,379	\$6,303,843	-\$3,913,536	-38.3%
Department of Public Safety	\$8,461,399	\$3,585,511	-\$4,875,888	-57.6%
Department of Education	\$76,271,260	\$59,257,657	-\$17,013,603	-22.3%
Grand Total	\$345,036,251	\$478,932,633	\$133,896,383	38.8%
Note: Columns do not sum to total due to rounding.				
Source: Prepared by legislative audit staff using data contained in Business Objects cross-year expenditure reports.				

APPENDIX A: SCOPE & METHODOLOGY

This report provides the results of our review of staffing and annual rates of pay, and personnel expenditures in executive branch state agencies. We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. This audit covered fiscal years 2013 through 2020. Our audit objective was:

Objective: To evaluate staffing, annual rates of pay, and personnel expenditures in executive branch state agencies from fiscal years 2013 through 2020.

This audit was not conducted in accordance with generally accepted *Government Auditing Standards* issued by the Comptroller General of the United States; however, we used those standards as a guide and believe the evidence obtained provides a reasonable basis for our findings and conclusions. To answer our objective, we performed the following audit steps:

- Reviewed prior LLA audit work for prior results and to develop methodologies for our analyses.
- Consulted with DSCS staff to confirm methodology and related findings.
- Contacted relevant agency staff to gather explanations for trends and findings noted.
- Exported Business Objects reports for analysis in ACL and Excel. The reports used included the following:
 - **Headcount Analysis:** We used ZP39 reports to obtain headcounts by state agency. These reports provide an agency snapshot as of a specific date.
 - **Annual Rates of Pay and Overtime Amounts:** ZF65 payroll expenditure reports were used for analyses on annual rates of pay and overtime amounts. Each record in the ZF65 represents an individual payment transaction made to a valid state personnel ID number within the posting dates for the executive branch. We excluded any payments made to employees under non-annual rate of pay codes, non-LaGov agencies such as Higher Education, as well as payments coded to students and board members. We used the employee's Personnel ID Number (a unique number that follows individuals throughout their career in state government regardless of re-hires, transfers, or promotions) to determine the amount paid to each employee coded as an annual rate of pay or overtime, as well as the median rate of pay paid and total annual rate of pay amount at each agency in each fiscal year.

- **Changes in Base Pay:** We used ZP52 reports, as these files contain actions that could affect employee pay. Employees may have multiple records in this data set, depending on the number of pay actions that occurred within the fiscal year. For example, an employee may have been transferred, promoted, and received a merit increase all in one year. We worked with State Civil Service staff to confirm classifications used to ensure accuracy. We then matched the ZP52 records using the Personnel ID numbers from the ZF65 records with an increase in actual dollars expended from the previous fiscal year.
- **Separations:** ZP14 personnel action reports were used to identify all personnel actions that resulted in a separation with a break in service. While this data set was intended to represent the number of individuals, individuals may be represented more than once in this data set if they separated from one state agency and were hired and released from another later in the time period analyzed.
- **Supervisor to Staff Ratio:** ZP117 evaluation reports were analyzed to identify the number of supervisors to staff. We did this by identifying the number of evaluated personnel numbers and the number of evaluator IDs by agency.
- **Expenditure Analysis:** Agency expenditure reports were pulled and summarized by object code and object category by year and agency. Because each agency's business purpose is unique, there may be inconsistencies in how agencies use these codes.
- For the purposes of comparison with the prior report, we limited our scope to exclude personnel areas such as Higher Education, Boards, and other non-Executive branch state entities. Using wage types and general ledger codes related to annual rate of pay, we excluded payments made to employees under non-annual rate of pay codes, non-LaGov agencies (such as Higher Education), as well as payments coded to students and board members.

Data Limitations. LaGov data is entered by various agency personnel, and while DSCS reviews components of the data that relate to compliance with civil service rules on classified employees, no one agency is responsible for ensuring that all LaGov data entered by agencies, including data on unclassified employees, is accurate. Therefore, there is no assurance that the data is accurate and consistent. Throughout our analysis, we noted several instances of agencies using codes inconsistently.

APPENDIX B: LIST OF EXECUTIVE BRANCH ENTITIES

The following is a list of executive branch agencies and associated entities with available data in LaGov for fiscal years 2013 through 2020 included in the report analyses. Entities with asterisk were moved under a different agency within the scope of the audit.

1. Executive Department – The following Offices are included in the Executive Department:

a. Governor’s Office

- i. Executive Office
- ii. Office of Indian Affairs
- iii. Office of the State Inspector General
- iv. Mental Health Advocacy Service
- v. Louisiana Tax Commission
- vi. Office of Coastal Protection and Restoration
- vii. Office of Homeland Security and Emergency Preparedness
- viii. Department of Military Affairs
- ix. Louisiana Public Defender Board
- x. Office of Elderly Affairs
- xi. State Racing Commission
- xii. Commission on Law Enforcement
- xiii. Office of Financial Institutions
- xiv. Board of Tax Appeals*

b. Division of Administration

- i. Administrative Services
- ii. Office of Group Benefits
- iii. Office of Risk Management
- iv. Louisiana Property Assistance
- v. Federal Property Assistance
- vi. Office of Telecommunication Management
- vii. Office of Technology Services
- viii. Office of State Procurement
- ix. Office of State Human Capital Management
- x. Office of Air Craft Services

2. Department of State Civil Service (DSCS)

- a. Department of State Civil
- b. Municipal Fire and Police Services
- c. Division of Administrative Law
- d. Ethics Administration
- e. State Police Commission
- f. Board of Tax Appeals*

3. Department of Culture, Recreation and Tourism (CRT)

- a. Office of Cultural Development

- b. Office of State Museum
- c. Office of the Secretary
- d. Office of the State Library
- e. Office of Tourism
- f. Office of State Parks
- 4. Department of Agriculture & Forestry (DAF)**
 - a. Agriculture & Forestry Pass Thru Funds
 - b. Agriculture & Forestry
- 5. Department of Children and Family Services (DCFS)**
 - a. Office for Child/Family Services
- 6. Department of Corrections (DOC)**
 - a. Administration
 - b. Adult Probation and Parole
 - c. Allen Correctional Center
 - d. David Wade Correctional Center
 - e. Dixon Correctional Institute
 - f. Elayn Hunt Correctional Center
 - g. Louisiana Correctional Institute for Women
 - h. Louisiana State Penitentiary
 - i. Prison Enterprises
 - j. Rayburn Correctional Center
 - k. Raymond Laborde Correctional Center
- 7. Department of Economic Development (DED)**
 - a. Office Of Business Development
 - b. Office of the Secretary
- 8. Department of Environmental Quality (DEQ)**
 - a. Department of Environmental Quality
 - b. Environmental Compliance
 - c. Environmental Services
 - d. Office of Management & Finance
 - e. Office of the Secretary
- 9. Department of Natural Resources (DNR)**
 - a. Office of Coastal Management
 - b. Office of Mineral Resources
 - c. Office of Conservation
 - d. Office of the Secretary
- 10. Department of Education (DOE)**
 - a. State Activities
 - b. Recovery School District
 - c. Special School Districts
 - d. Board of Elementary & Secondary Education
 - e. JDL Louisiana School for Math, Science, & the Arts
 - f. Louisiana Educational TV Authority
 - g. Louisiana Special Education Center
 - h. New Orleans Center for the Creative Arts
 - i. Schools for Deaf & Visually Impaired

- j. Thrive Academy
- 11. Department of Public Safety (DPS)**
 - a. Donald Thibodaux Training Academy
 - b. Louisiana Gaming Control Board
 - c. Louisiana Highway Safety Commission
 - d. Liquefied Petroleum Gas Commission
 - e. Office of State Fire Marshal
 - f. Office of Legal Affairs
 - g. Office of Management and Finance
 - h. Office of Motor Vehicles
 - i. Office of State Police
- 12. Department of Insurance (DOI)**
 - a. Commissioner of Insurance
- 13. Louisiana Department of Health (LDH)**
 - a. Metropolitan Human Services District
 - b. Acadiana Area Human Services District
 - c. Office of Aging and Adult Services
 - d. Capital Area Human Services District
 - e. Central Louisiana Human Services District
 - f. Developmental Disabilities Center
 - g. Florida Parishes Human Services Authority
 - h. Imperial Calcasieu Human Services Authority
 - i. Jefferson Parish Human Services Authority
 - j. Louisiana Emergency Response Network
 - k. Medical Vendor Administration
 - l. NE Delta Human Services Authority
 - m. NW Louisiana Human Services District
 - n. Office for Citizens with Developmental Disabilities
 - o. Office of Behavioral Health
 - p. Office of Public Health
 - q. Office of Secretary
 - r. South Central Louisiana Human Services Authority
- 14. Department of Justice (DOJ)**
 - a. Office of the Attorney General
- 15. Louisiana Department of Revenue (LDR)**
 - a. Office of Revenue
- 16. Secretary of State (SOS)**
 - a. Secretary of State
- 17. Department of Veterans Affairs (DVA)**
 - a. Department of Veterans Affairs
 - b. Louisiana Veterans Home
 - c. NE Louisiana Veterans Home
 - d. NW Louisiana Veterans Home
 - e. SE Louisiana Veterans Home
 - f. SW Louisiana Veterans Home
- 18. Lieutenant Governor (OLG)**

- a. Lieutenant Governor
- 19. Department of Treasury (DOT)**
 - a. State Treasurer
- 20. Department of Transportation & Development (DOTD)**
 - a. Administration
 - b. Engineering & Operations
- 21. Louisiana Workforce Commission (LWC)**
 - a. Workforce Support/Training
- 22. Office of Juvenile Justice**
 - a. Office of Juvenile Justice
- 23. Public Service Commission (PSC)**
 - a. Public Service Commission
- 24. Department of Wildlife & Fisheries (DWF)**
 - a. Office of Management & Finance
 - b. Office of Secretary
 - c. Office of Wildlife
 - d. Office of Fisheries

*Moved under Department of State Civil Service in fiscal year 2014, where it remained until Act 278 of the 2020 Regular Session established the Board of Tax Appeals as an independent agency.

APPENDIX C: NUMBER OF EMPLOYEES BY HEADCOUNT, BY AGENCY - FISCAL YEARS 2013 THROUGH 2020

Agency	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Grand Total
Culture, Recreation, and Tourism	911	916	697	710	748	697	769	667	6115
Office of Cultural Development	32	34	35	32	32	32	34	36	267
Office of State Museum	86	93	86	86	82	72	92	73	670
Office of State Parks	551	551	335	372	413	388	420	345	3375
Office of the Secretary	44	45	46	43	42	44	48	47	359
Office of the State Library	49	50	42	43	42	42	43	44	355
Office of Tourism	149	143	153	134	137	119	132	122	1089
Department of Agriculture and Forestry	722	681	636	656	681	691	691	701	5459
Agriculture & Forestry	722	681	636	656	681	691	586	596	5249
Agriculture & Forestry Pass Thru Funds	0	0	0	0	0	0	105	105	210
Department of Children and Family Services	3813	3714	3544	3387	3569	3567	3603	3664	28861
Office for Children and Family Services	3813	3714	3544	3387	3569	3567	3603	3664	28861
Department of Corrections	4913	4922	4925	4852	4836	4925	4957	4887	39217
Administration	194	196	225	225	252	257	278	288	1915
Adult Probation and Parole	785	780	776	770	779	802	817	821	6330
Allen Correctional Center	0	0	0	0	0	156	157	163	476
David Wade Correction Center	348	339	338	342	325	335	319	336	2682

Agency	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Grand Total
Dixon Correctional Institute	483	483	498	486	486	501	496	472	3905
Elayn Hunt Correctional Center	622	632	616	578	568	552	538	538	4644
Louisiana Correctional Institute for Women	272	281	269	278	292	292	282	272	2238
Louisiana State Penitentiary	1480	1489	1487	1472	1438	1338	1356	1299	11359
Prison Enterprises	72	72	70	71	66	65	63	62	541
Rayburn Correctional Center	317	316	301	301	291	291	300	299	2416
Raymond Laborde Correctional Center	340	334	345	329	339	336	351	337	2711
Department of Economic Development	117	112	103	102	106	110	103	107	860
Office Of Business Development	80	79	72	72	70	76	69	72	590
Office of the Secretary	37	33	31	30	36	34	34	35	270
Department of Education	2448	1509	1366	1360	1418	1404	1371	1235	12111
Board of Elementary & Secondary Education	11	12	12	11	12	11	11	11	91
JDL Louisiana School for Math Science & Arts	97	109	98	88	99	104	104	108	807
Louisiana Educational TV Authority	73	70	66	60	57	56	57	57	496
Louisiana Special Education Center	200	206	204	195	203	218	200	0	1426
New Orleans Center for Creative Arts	88	94	94	96	97	98	96	97	760
Recovery School District	1128	242	87	87	86	50	12	11	1703
Schools for Deaf & Visually Impaired	286	277	273	274	269	279	269	263	2190
Special School Districts	128	114	106	87	81	72	76	80	744

Agency	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Grand Total
State Activities	437	385	426	462	497	481	512	519	3719
Thrive Academy	0	0	0	0	17	35	34	89	175
Department of Environmental Quality	664	667	667	660	682	700	706	719	5465
Department of Environmental Quality				660	682	700	706	719	3467
Environmental Compliance	350	349	350	0	0	0	0	0	1049
Environmental Services	172	170	176	0	0	0	0	0	518
Office of Management & Finance	54	60	54	0	0	0	0	0	168
Office of the Secretary	88	88	87	0	0	0	0	0	263
Department of Insurance	254	248	231	222	221	221	224	221	1842
Commissioner of Insurance	254	248	231	222	221	221	224	221	1842
Department of Justice	509	504	510	494	510	520	511	524	4082
Office of the Attorney General	509	504	510	494	510	520	511	524	4082
Department of Natural Resources	401	340	306	296	286	285	286	290	2490
Office of Coastal Management	46	45	45	41	40	41	41	41	340
Office of Mineral Resources	61	61	57	54	48	47	52	51	431
Office of Conservation	162	160	159	159	159	162	161	164	1286
Office of the Secretary	132	74	45	42	39	35	32	34	433
Department of Public Safety	2697	2533	2564	2589	2616	2687	2618	2670	20974
Donald Thibodaux Training Academy	39	0	0	0	0	0	0	0	39
Liquefied Petroleum Gas Commission	11	14	13	13	12	11	12	11	97

Agency	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Grand Total
Louisiana Gaming Control Board	3	3	3	3	3	3	3	2	23
Louisiana Highway Safety Commission	12	10	12	10	13	13	14	15	99
Office of Legal Affairs	10	0	0	0	0	0	0	0	10
Office of Management and Finance	202	122	102	91	110	108	114	114	963
Office of Motor Vehicles	551	520	535	529	512	516	516	536	4215
Office of State Fire Marshal	168	159	166	167	167	164	164	171	1326
Office of State Police	1701	1705	1733	1776	1799	1872	1795	1821	14202
Department of Revenue	691	746	727	714	708	724	725	723	5758
Office of Revenue	691	746	727	714	708	724	725	723	5758
Department of State Civil Service	252	260	261	258	262	268	254	257	2072
Board of Tax Appeals	0	5	7	7	8	11	11	11	60
Division of Administrative Law	52	54	54	54	52	53	50	56	425
Ethics Administration	42	40	40	35	39	39	39	41	315
Municipal Fire Police	17	19	19	19	19	18	16	19	146
State Civil Service	138	139	138	140	141	144	135	127	1102
State Police Commission	3	3	3	3	3	3	3	3	24
Department of Transportation and Development	4379	4252	4210	4245	4257	4188	4192	4161	33884
Administration	263	218	192	196	220	222	210	213	1734
Engineering & Operations	4116	4034	4018	4049	4037	3966	3982	3948	32150
Department of Treasury	77	81	72	73	71	65	64	67	570

Agency	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Grand Total
State Treasurer	77	81	72	73	71	65	64	67	570
Department of Veterans Affairs	862	875	839	867	887	823	831	838	6822
Department of Veterans Affairs	91	96	96	105	108	107	110	136	849
Louisiana Veterans Home	159	165	151	159	166	132	129	124	1185
Northeast Louisiana Veterans Home	162	164	155	154	152	152	147	131	1217
Northwest Louisiana Veterans Home	149	153	147	156	152	145	150	148	1200
Southeast Louisiana Veterans Home	148	145	139	139	144	132	137	140	1124
Southwest Louisiana Veterans Home	153	152	151	154	165	155	158	159	1247
Executive Department	2948	3348	3618	3475	3230	3280	3316	3349	26564
Administrative Services	35	18	0	0	0	0	0	0	53
Board of Tax Appeals	5	0	0	0	0	0	0	0	5
Coastal Protection & Restoration Authority	154	184	181	181	192	183	190	190	1455
Department of Military Affairs	799	779	796	766	767	795	834	837	6373
Division of Administration	830	593	491	468	492	502	510	521	4407
Executive Office	97	104	90	92	88	97	93	95	756
Federal Property Assistance	7	8	9	9	6	7	5	6	57
Home Security & Emergency Preparedness	351	337	338	315	291	273	246	234	2385

Agency	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Grand Total
Louisiana Commission of Law Enforcement and Administration CJ	46	45	42	37	39	35	44	42	330
Louisiana Property Assistance Agency	47	45	43	39	42	34	36	39	325
Louisiana Public Defender Board	18	15	18	16	17	16	15	15	130
Louisiana State Racing Commission	99	100	100	97	97	95	94	95	777
Louisiana Tax Commission	36	36	39	38	39	37	33	34	292
Mental Health Advocacy Service	39	39	37	39	41	45	44	46	330
Office of Aircraft Services	4	4	4	4	4	6	6	6	38
Office of Elderly Affairs	26	22	23	23	61	62	64	62	343
Office of Financial Institutions	110	96	98	97	99	96	96	93	785
Office of Group Benefits	80	72	41	37	37	37	44	46	394
Office of Inspector General	17	17	14	13	12	14	14	13	114
Office of Risk Management	81	69	54	65	60	64	54	61	508
Office of State Human Capital Management	0	0	321	304	0	0	0	0	625
Office of State Procurement	0	0	68	76	81	89	91	89	494
Office of Technology Services	0	701	811	759	765	793	803	825	5457
Office of Telecommunication Management	67	64	0	0	0	0	0	0	131
Lieutenant Governor	31	12	12	11	16	17	19	16	134

Agency	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Grand Total
Lieutenant Governor	31	12	12	11	16	17	19	16	134
Louisiana Department of Health	7184	7231	7106	6952	7151	7178	7378	7853	58033
Acadiana Area Human Services District	109	115	116	116	113	109	111	115	904
Aging and Adult Services	397	394	409	379	371	381	404	409	3144
Capital Area Human Services District	213	216	212	212	208	214	224	279	1778
Central Louisiana Human Services District	81	84	83	83	79	83	82	91	666
Developmental Disabilities Council	8	8	6	8	8	7	9	7	61
Florida Parishes Human Services Authority	170	168	161	140	160	162	175	188	1324
Imperial Calcasieu Human Services Authority	99	86	76	76	76	76	82	90	661
Jefferson Parish Human Services Authority	166	168	164	157	152	154	157	155	1273
Louisiana Emergency Response Network	7	7	7	7	7	7	7	8	57
Medical Vendor Administration	879	932	944	959	929	890	851	883	7267
Metropolitan Human Services District	139	131	0	0	0	0	0	0	270
Northeast Delta Human Services Authority	107	107	96	86	93	90	99	108	786
Northwest Louisiana Human Services District	113	109	101	97	85	86	89	96	776

Agency	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Grand Total
Office for Citizens with Developmental Disabilities	1241	1303	1298	1322	1392	1489	1479	1677	11201
Office of Behavioral Health	1408	1424	1500	1577	1676	1590	1723	1730	12628
Office of Public Health	1400	1371	1392	1232	1246	1258	1300	1403	10602
Office of Secretary	478	466	396	363	413	433	439	464	3452
South Central Louisiana Human Services Authority	169	142	145	138	143	149	147	150	1183
Louisiana Workforce Commission	1162	1058	1028	949	887	904	905	878	7771
Workforce Support/Training	1162	1058	1028	949	887	904	905	878	7771
Office of Juvenile Justice	942	879	835	818	808	797	868	804	6751
Office of Juvenile Justice	942	879	835	818	808	797	868	804	6751
Public Service Commission	95	88	91	85	84	81	82	80	686
Public Service Commission	95	88	91	85	84	81	82	80	686
Secretary of State	744	736	711	751	736	719	727	766	5890
Secretary of State	744	736	711	751	736	719	727	766	5890
Wildlife and Fisheries	849	862	857	821	849	805	802	764	6609
Office of Fisheries	310	303	279	244	243	241	238	226	2084
Office of Management & Finance	32	39	41	41	49	42	42	40	326
Office of Secretary	230	233	245	252	275	261	262	264	2022
Office of Wildlife	277	287	292	284	282	261	260	234	2177
Grand Total	37665	36574	35916	35347	35619	35656	36002	36241	289020
Source: Prepared by legislative audit staff using ZP39 business objects reports.									

APPENDIX D: MEDIAN RATES OF PAY BY AGENCY FISCAL YEARS 2013 THROUGH 2020

Agency	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Culture, Recreation, and Tourism	\$18,637	\$19,078	\$22,598	\$25,126	\$24,616	\$21,809	\$20,803	\$24,410
Department of Agriculture and Forestry	\$35,621	\$39,401	\$41,546	\$44,224	\$43,680	\$42,442	\$43,400	\$45,314
Department of Children and Family Services	\$37,149	\$36,817	\$37,043	\$36,661	\$35,776	\$37,005	\$37,688	\$39,397
Department of Corrections	\$32,875	\$33,385	\$34,409	\$33,488	\$31,619	\$31,909	\$34,998	\$36,249
Department of Economic Development	\$55,320	\$61,231	\$64,602	\$64,990	\$61,356	\$64,113	\$61,964	\$68,558
Department of Education	\$34,131	\$37,259	\$39,694	\$39,291	\$41,250	\$40,685	\$41,530	\$45,632
Department of Environmental Quality	\$48,610	\$49,397	\$50,652	\$51,600	\$51,407	\$52,147	\$54,811	\$56,179
Department of Insurance	\$43,803	\$46,123	\$49,964	\$49,615	\$52,291	\$52,073	\$52,137	\$54,237
Department of Justice	\$44,350	\$46,177	\$47,770	\$46,509	\$47,479	\$48,514	\$50,493	\$55,002
Department of Natural Resources	\$50,232	\$46,430	\$54,429	\$52,208	\$55,012	\$53,492	\$54,739	\$54,954
Department of Public Safety	\$43,264	\$43,987	\$48,154	\$50,116	\$50,877	\$51,013	\$51,871	\$52,705
Department of Revenue	\$36,483	\$32,701	\$42,162	\$42,869	\$42,058	\$42,306	\$43,709	\$44,437
Department of State Civil Service	\$47,631	\$48,015	\$49,811	\$48,755	\$50,055	\$50,727	\$51,844	\$52,939
Department of Transportation and Development	\$36,151	\$36,736	\$37,820	\$38,400	\$39,270	\$39,293	\$40,648	\$46,293
Department of Treasury	\$46,904	\$40,604	\$39,160	\$46,228	\$45,880	\$51,746	\$44,843	\$47,228
Department of Veteran's Affairs	\$18,470	\$18,640	\$19,012	\$18,195	\$18,623	\$19,642	\$17,731	\$21,820
Executive Department	\$38,760	\$44,046	\$45,728	\$46,072	\$45,320	\$46,228	\$47,036	\$48,792
Lieutenant Governor	\$80,000	\$62,691	\$66,345	\$39,400	\$35,496	\$39,722	\$43,017	\$57,727
Louisiana Department of Health	\$32,422	\$35,605	\$36,610	\$34,869	\$34,114	\$33,883	\$36,915	\$37,459
Louisiana Workforce Commission	\$34,549	\$34,331	\$37,442	\$37,357	\$37,066	\$37,946	\$39,721	\$39,901
Office of Juvenile Justice	\$34,898	\$35,166	\$37,017	\$34,445	\$32,766	\$30,825	\$29,506	\$29,799

Agency	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Public Service Commission	\$41,049	\$42,026	\$43,318	\$43,666	\$39,046	\$39,989	\$42,110	\$46,343
Secretary of State	\$31,667	\$33,564	\$32,999	\$33,750	\$34,434	\$36,645	\$36,260	\$30,719
Wildlife and Fisheries	\$43,534	\$43,859	\$44,774	\$48,085	\$50,626	\$52,229	\$54,384	\$55,534
Source: Prepared by legislative audit staff using ZF65 payroll expenditure reports.								

APPENDIX E: LLA PAY ACTION GROUPS DEFINED

LLA Pay Reason Groups	Pay Reason Descriptions	LLA Pay Reason Group Definitions
Changes to Pay Grade, Scale and Structure	Pay Grad Assign Up 1	Group of changes applied when a job is assigned from one pay grade to another or when exceptions are made to pay minimums in a pay scale. This group also includes adjustments to pay scales for job series and pay structures for occupation groups. These adjustments only result in increases to annual rate of pay when an employee's pay falls below the new minimum.
	Pay Grad Assign Up 2	
	Pay Grade Assign Dn	
	Pay Grd Assign Up 3>	
	PayGrade AssignUp St. Trooper	
	Struct Adj Sp Implem	
	Structure Adjustment	
Details	Detail Btwn Pay Sched	This group consists of changes to pay including the initiation and termination of special detail assignments. These actions may temporarily increase an individual's annual rate of pay.
	Detail End	
	Detail Lateral	
	Detail No Pay Reduct	
	Detail St Trooper	
	Detail Up 1 Pay Lev1	
	Detail Up 2 Pay Lev1	
	Detail Up 3+ Pay Lev1	
	ZDontEnd Detail Pay	
Extra Qualifications	XtraQuals/CredentAdj	Extra qualifications include pay changes for new hires and existing employees with qualifications above/beyond the minimum qualifications for the position. These actions result in an increase to annual rate of pay.
	XtraQuals/Credential	

LLA Pay Reason Groups	Pay Reason Descriptions	LLA Pay Reason Group Definitions
Market Adjustments	General Increase	Market adjustments increases include actions that are applied across the board to all classified state employees, such as the Compensation Redesign plan and new federal minimum wage requirements.
	Market Adjustment	
Hirings	DoNotUse Job > 6 months	This group consists of pay changes that result from hiring employees, including special entrance pay rates, guidelines for employees re-entering classified service, minimum pay rates for hires, etc.
	DoNotUse RestrApptPayAboveMin	
	Fed Req Min Rt/Prevailing Wage	
	Hire from DPRL/Other rate	
	Hire from DPRL/RC rate	
	Hire from DPRL/Same rate	
	Hire Sal Rate State Trooper	
	JobtoProb-SameRate	
	Minimum Hire Rate	
	Prob in Lieu of Promo Pay	
	Reemploy Elig Rate	
	Relocation in LO/Other rate	
	SER	
	SER Adjustment	
ZDontClassReentryw/obreak		
Longevity Pay for State Police	Longevity Pay - St Police	Longevity pay to State Police is a 3% annual increase based on years in the state police service and correlates with a movement up one level on the state police service pay grid.

LLA Pay Reason Groups	Pay Reason Descriptions	LLA Pay Reason Group Definitions
<p>Performance Adjustments</p>	Do Not Use-Merit Increase	<p>Descriptions involving pay changes from the implementation and repealing of merit increases/performance adjustments. These actions result in an increase in annual rate of pay.</p>
	Do Not Use-Merit N Elig Date	
	PerfAdj - LO Avoid	
	ZDontPerf Adj	
<p>Other Pay Adjustments</p>	Appeal /Suit	<p>This group includes optional changes to pay instituted at the discretion of the appointing authority to provide for the retention of services, compensation for additional duties, or recruitment into positions of need. This group also includes actions for job corrections, changes in work hours, and other pay reason descriptions not easily classified into another group. These actions may or may not result in an increase in pay.</p>
	Attainment of Advanced Degree	
	Chg Hrs (FT to PT)	
	Chg Hrs (PT to FT)	
	Chg in Degree	
	Chg in Hours	
	Conversion Adjustment	
	Corrective Pay	
	End Reduc Pay	
	End TIDA Pay	
	Incentive Award	
	Individual Pay Adj	
	Job Correction-No Sal Adj	
	Job Correction-Sal Adj	
	LegislativePayChange	
	LOA End	
	Opt Pay-Additional Duties	
	Opt Pay-Compression	
Opt Pay-Diff Recruit		
Opt Pay-Retention		

LLA Pay Reason Groups	Pay Reason Descriptions	LLA Pay Reason Group Definitions
	Red in Pay Discip WAEPayAboveMin ZDont BasePayAdjHireAtMin ZDontOther Non-Base Pay ZDontPay Adj \$20 to Max ZDontPerf Adj on Detail	
Promotions	DoNotUse Promotion Promo Following Detail Promo St. Trooper Job PromoBetwnPaySched PromoEligProspec3Yr Promotion Up 1 Lev1 Promotion Up 2 Lev1 Promotion Up 3+ Lev1 ZDontTransf&PromUp3+Lev1	This group combines promotion pay reason descriptions via transfer, special work detail, and other pay rate changes upon promotion, These actions result in an increase in annual rate of pay.
Reallocations	Reall Up St Police Trooper Reallocation Down Reallocation Lateral Reallocation Up 1 Reallocation Up 2 Reallocation Up 3 >	Pay reason descriptions if the job allocated is in a higher, lower, or identical maximum or pay grade in the same schedule. These actions may or may not result in an increase in annual rate of pay.

LLA Pay Reason Groups	Pay Reason Descriptions	LLA Pay Reason Group Definitions
<p>Unclassified - Pay Changes</p>	UNCL - Pos Change Only	<p>This is a group of actions that agencies use for pay adjustments to unclassified personnel. While other actions listed above may apply, this classification should be used for unclassified personnel. These actions may or may not result in an increase in annual rate of pay.</p>
	UNCL - StudentApptPayAboveMin	
	UNCL Addtnl Pay Auth	
	UNCL Contract/New Yr	
	UNCL InitialContrAmt	
	UNCL Pay Change	
	UNCL Per Diem	
	UNCL Performance Adjustment	
	UNCL Reduc in Pay Unclass	
	UNCL Regular Pay Adjustmt	
	UNCL Salary Adjustment	
	UNCL Temp Sal Chng	

APPENDIX F: EXPENDITURES BY PERSONNEL AREA, EXPENDITURE CATEGORY AND YEAR - FISCAL YEARS 2013 THROUGH 2020

Personnel Area	Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Culture, Recreation, and Tourism									
Office of Cultural Development	Professional Services	\$219	\$3,993	\$3,077	\$28	\$0	\$19	\$1,086	\$0
	Related Benefits	\$634,746	\$671,473	\$823,088	\$831,985	\$774,032	\$825,546	\$967,389	\$1,075,613
Office of State Museum	Professional Services	\$10,344	\$6,445	\$3,098	\$315	\$1,599	\$3,424	\$10,549	\$9,067
	Related Benefits	\$1,254,004	\$1,384,064	\$1,581,908	\$1,500,879	\$1,521,244	\$1,347,065	\$1,465,792	\$1,676,183
Office of State Parks	Professional Services	\$125,269	\$95,533	\$93,694	\$58,987	\$51,046	\$28,628	\$94,589	\$60,287
	Related Benefits	\$5,585,568	\$6,116,900	\$6,903,087	\$6,221,378	\$6,024,567	\$6,096,141	\$6,162,682	\$6,885,648
Office of the Secretary	Professional Services	\$1,038	\$20,716	\$360	\$40,396	\$32,045	\$26,883	\$59,982	\$11,619
	Related Benefits	\$1,089,770	\$1,198,949	\$1,429,710	\$1,426,075	\$1,338,291	\$1,388,756	\$1,507,976	\$1,608,007
Office of the State Library	Professional Services	\$904	\$175	\$0	\$5,926	\$0	\$2,112	\$3,045	\$609
	Related Benefits	\$1,268,751	\$1,304,225	\$1,452,866	\$1,406,657	\$1,407,965	\$1,393,202	\$1,429,245	\$1,581,306
Office of Tourism	Professional Services	\$6,282,228	\$7,388,259	\$7,377,179	\$9,666,033	\$6,983,898	\$8,541,079	\$8,917,602	\$8,974,871
	Related Benefits	\$1,137,259	\$1,174,879	\$1,329,900	\$1,390,916	\$1,298,490	\$1,385,571	\$1,407,763	\$1,624,407
Department of Agriculture and Forestry									
Agriculture & Forestry	Professional Services	\$179,965	\$97,309	\$38,648	\$42,929	\$178,106	\$347,892	\$215,355	\$284,651
	Related Benefits	\$15,558,433	\$15,978,012	\$17,710,473	\$18,943,466	\$18,607,559	\$19,918,330	\$19,812,450	\$20,679,479
Agriculture & Forestry Pass Thru Funds	Related Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4
Department of Children and Family Services									
Office for Children and Family Services	Professional Services	\$8,695,289	\$8,438,462	\$8,014,375	\$8,350,689	\$8,909,263	\$8,501,972	\$7,994,302	\$8,267,796
	Related Benefits	\$87,113,328	\$88,397,411	\$96,997,726	\$96,806,001	\$94,978,570	\$101,022,924	\$103,198,944	\$108,521,406
Department of Corrections									
Administration	Professional Services	\$1,761,200	\$1,814,567	\$1,599,232	\$1,621,531	\$1,506,402	\$992,410	\$1,395,753	\$871,078
	Related Benefits	\$19,286,045	\$20,555,334	\$22,459,279	\$24,724,286	\$25,493,718	\$27,502,451	\$28,553,644	\$29,746,992
Adult Probation and Parole	Professional Services	\$888,028	\$943,810	\$890,498	\$826,091	\$937,586	\$1,048,791	\$607,191	\$1,070,518
	Related Benefits	\$14,707,751	\$15,530,425	\$18,300,697	\$17,003,037	\$17,060,700	\$18,509,207	\$19,737,130	\$21,726,041

Personnel Area	Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Allen Correctional Center	Professional Services	\$0	\$0	\$0	\$0	\$0	\$6,148	\$275,000	\$231,935
	Related Benefits	\$0	\$0	\$0	\$0	\$0	\$1,953,537	\$2,852,817	\$3,204,626
CP Phelps Correctional Center	Professional Services	\$45,486	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Related Benefits	\$1,554,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0
David Wade Correctional Center	Professional Services	\$187,008	\$162,921	\$193,358	\$230,501	\$269,090	\$368,238	\$342,943	\$198,046
	Related Benefits	\$5,858,248	\$6,208,305	\$6,985,493	\$6,598,606	\$6,523,111	\$6,580,784	\$6,936,586	\$7,588,227
Dixon Correctional Institute	Professional Services	\$2,647,204	\$2,867,947	\$2,919,494	\$3,428,037	\$2,918,699	\$2,950,768	\$2,612,488	\$1,995,582
	Related Benefits	\$8,407,735	\$9,120,648	\$10,633,846	\$9,993,443	\$9,935,384	\$10,592,185	\$11,238,207	\$12,023,867
Elayn Hunt Correctional Center	Professional Services	\$348,679	\$340,553	\$366,013	\$455,520	\$306,312	\$248,746	\$295,107	\$144,535
	Related Benefits	\$10,921,028	\$11,401,095	\$13,152,006	\$12,270,298	\$11,870,736	\$12,289,307	\$12,502,914	\$13,197,698
Louisiana Correctional Institute for Women	Professional Services	\$244,504	\$225,124	\$243,837	\$330,578	\$301,195	\$303,795	\$110,512	\$93,536
	Related Benefits	\$4,686,859	\$4,982,274	\$5,708,457	\$5,548,185	\$5,564,631	\$6,131,524	\$6,561,536	\$6,504,018
Louisiana State Penitentiary	Professional Services	\$2,121,999	\$2,380,625	\$2,135,448	\$2,586,024	\$3,374,209	\$2,861,478	\$3,243,245	\$312,803
	Related Benefits	\$25,402,459	\$27,011,490	\$31,821,888	\$29,783,681	\$28,885,865	\$28,540,651	\$29,659,913	\$31,733,287
Prison Enterprises	Related Benefits	\$1,496,801	\$1,562,359	\$1,731,721	\$1,682,352	\$1,582,372	\$1,683,572	\$1,674,928	\$1,810,188
Rayburn Correctional Center	Professional Services	\$74,056	\$72,210	\$57,381	\$77,836	\$97,532	\$79,570	\$85,470	\$78,261
	Related Benefits	\$5,271,410	\$5,643,488	\$6,474,489	\$5,992,883	\$5,852,118	\$6,058,346	\$6,468,677	\$7,217,118
Raymond Laborde Correctional Center	Professional Services	\$191,541	\$187,141	\$155,364	\$196,565	\$299,449	\$271,171	\$385,565	\$313,955
	Related Benefits	\$6,050,603	\$6,407,542	\$7,355,412	\$6,914,884	\$6,734,881	\$7,033,452	\$7,500,536	\$8,385,311
Department of Economic Development									
Office of Business Development	Professional Services	\$5,575,310	\$5,860,888	\$4,938,940	\$5,164,879	\$5,997,532	\$5,646,789	\$4,206,989	\$2,709,710
	Related Benefits	\$2,117,041	\$2,175,016	\$2,513,615	\$2,518,562	\$2,375,914	\$2,590,877	\$2,575,050	\$2,715,900
Office of the Secretary	Professional Services	\$592,881	\$474,863	\$476,872	\$488,163	\$612,675	\$637,877	\$574,793	\$566,520
	Related Benefits	\$1,356,693	\$1,454,963	\$1,602,636	\$1,332,047	\$1,440,372	\$1,665,162	\$1,562,973	\$1,678,750
Department of Education									
State Activities	Professional Services	\$36,551,482	\$35,899,959	\$35,180,680	\$39,689,332	\$31,684,470	\$35,682,680	\$41,773,591	\$45,731,379
	Related Benefits	\$12,970,184	\$11,946,335	\$12,110,807	\$13,482,122	\$14,020,987	\$15,111,193	\$15,068,652	\$15,989,649
Recovery School District	Professional Services	\$39,158,790	\$32,900,901	\$56,922,651	\$37,645,864	\$21,701,445	\$16,350,249	\$11,460,199	\$12,518,148
	Related Benefits	\$16,407,631	\$10,329,183	\$3,256,673	\$2,495,049	\$2,684,677	\$2,565,130	\$1,012,573	\$688,062
Special School Districts	Professional Services	\$132,514	\$131,387	\$86,635	\$77,537	\$123,510	\$471,968	\$547,414	\$374,453
	Related Benefits	\$3,959,086	\$4,070,713	\$3,808,223	\$3,590,608	\$3,260,242	\$3,231,308	\$3,178,574	\$3,297,785
Board of Elementary & Secondary Education	Professional Services	\$0	\$69,404	\$0	\$0	\$0	\$0	\$0	\$49,000
	Related Benefits	\$362,754	\$404,825	\$414,088	\$423,200	\$399,327	\$420,184	\$414,972	\$416,893

Personnel Area	Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
JDL Louisiana School for Math Science & Arts	Professional Services	\$17,874	\$28,159	\$28,650	\$39,095	\$28,734	\$27,403	\$29,060	\$29,090
	Related Benefits	\$1,643,891	\$1,854,317	\$2,048,966	\$2,084,432	\$2,044,015	\$2,172,246	\$2,164,227	\$2,252,237
Louisiana Educational TV Authority	Professional Services	\$25,073	\$23,077	\$18,640	\$18,965	\$33,936	\$19,105	\$24,635	\$20,380
	Related Benefits	\$1,946,830	\$1,889,482	\$2,127,104	\$2,068,412	\$1,965,941	\$1,969,181	\$1,985,265	\$2,177,197
Louisiana Special Education Center	Professional Services	\$225,466	\$218,975	\$252,933	\$285,906	\$322,798	\$306,604	\$222,129	\$102,220
	Related Benefits	\$2,964,184	\$3,088,110	\$3,739,583	\$3,794,042	\$3,731,808	\$4,004,900	\$4,167,012	\$2,423,215
New Orleans Center for the Creative Arts	Professional Services	\$12,806	\$44,061	\$59,585	\$87,669	\$113,142	\$155,858	\$70,744	\$102,876
	Related Benefits	\$1,195,832	\$1,390,852	\$1,612,266	\$1,620,454	\$1,669,588	\$1,763,801	\$1,791,206	\$1,821,181
Schools for Deaf & Visually Impaired	Professional Services	\$147,255	\$115,381	\$143,307	\$138,535	\$204,183	\$203,920	\$249,622	\$173,395
	Related Benefits	\$6,411,265	\$6,172,581	\$6,617,277	\$6,698,523	\$6,652,891	\$6,608,652	\$6,819,766	\$6,890,165
Thrive Academy	Professional Services	\$0	\$0	\$0	\$0	\$0	\$144,363	\$127,606	\$156,715
	Related Benefits	\$0	\$0	\$0	\$0	\$0	\$555,326	\$812,533	\$881,263
Department of Environmental Quality									
Department of Environmental Quality	Professional Services	\$0	\$0	\$0	\$0	\$2,807,036	\$3,009,927	\$3,099,246	\$3,224,461
	Related Benefits	\$0	\$0	\$0	\$0	\$20,515,169	\$21,998,635	\$23,168,761	\$24,853,318
Environmental Compliance	Professional Services	\$1,721,142	\$1,721,219	\$1,786,254	\$1,624,520	\$0	\$0	\$0	\$0
	Related Benefits	\$7,244,720	\$7,670,211	\$8,874,864	\$9,165,954	\$0	\$0	\$0	\$0
Environmental Services	Professional Services	\$150,100	\$24,058	\$19,876	\$0	\$0	\$0	\$0	\$0
	Related Benefits	\$3,714,458	\$3,960,363	\$4,732,154	\$4,734,610	\$0	\$0	\$0	\$0
Office of Management & Finance	Professional Services	\$1,164,604	\$1,176,934	\$1,248,921	\$1,223,648	\$0	\$0	\$0	\$0
	Related Benefits	\$4,772,042	\$3,747,832	\$4,006,846	\$4,212,824	\$0	\$0	\$0	\$0
Office of the Secretary	Professional Services	\$3,403	\$8,273	\$8,739	\$6,902	\$0	\$0	\$0	\$0
	Related Benefits	\$2,246,203	\$2,178,135	\$2,457,424	\$2,461,600	\$0	\$0	\$0	\$0
Department of Insurance									
Commissioner of Insurance	Professional Services	\$2,825,760	\$2,778,152	\$3,197,266	\$2,112,899	\$3,003,121	\$2,995,947	\$2,704,003	\$2,509,373
	Related Benefits	\$6,315,190	\$6,790,779	\$7,754,260	\$7,553,748	\$7,496,284	\$7,816,078	\$7,829,481	\$8,314,507
Department of Justice									
Office of the Attorney General	Professional Services	\$10,217,379	\$8,046,069	\$9,531,437	\$5,040,437	\$2,390,476	\$2,951,164	\$3,568,384	\$6,303,843
	Related Benefits	\$10,345,259	\$11,002,110	\$13,152,009	\$13,298,628	\$13,762,528	\$14,930,964	\$15,364,163	\$17,336,939
Department of Natural Resources									
Office of Coastal Management	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$50,999	\$0
	Related Benefits	\$1,272,353	\$1,249,941	\$1,532,924	\$1,499,396	\$1,457,101	\$1,491,901	\$1,548,058	\$1,682,877

Personnel Area	Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Office of Mineral Resources	Professional Services	\$71,678	\$112,229	\$111,096	\$57,862	\$45,673	\$16,046	\$119,021	\$88,688
	Related Benefits	\$1,938,560	\$1,967,871	\$2,163,131	\$2,258,474	\$2,040,384	\$2,060,196	\$2,113,767	\$2,313,524
Office of Conservation	Professional Services	\$127,082	\$25,780	\$59	\$26,594	\$8,416	\$62,275	\$68,176	\$73,905
	Related Benefits	\$4,106,525	\$4,207,314	\$4,810,541	\$5,027,639	\$5,090,667	\$5,404,064	\$5,432,191	\$6,059,138
Office of the Secretary	Professional Services	\$29,694	\$43,247	\$54,287	\$23,028	\$46,160	\$52,291	\$21,130	\$23,181
	Related Benefits	\$2,238,540	\$3,240,605	\$2,465,004	\$1,857,205	\$1,747,201	\$2,090,168	\$1,845,596	\$1,870,896
Department of Public Safety									
Donald Thibodaux Training Academy	Professional Services	\$24,640	\$45,501	\$0	\$0	\$0	\$0	\$0	\$0
	Related Benefits	\$445,985	\$470,508	\$0	\$0	\$0	\$0	\$0	\$0
Louisiana Gaming Control Board	Professional Services	\$58,069	\$51,903	\$47,199	\$61,991	\$42,326	\$40,606	\$45,147	\$37,250
	Related Benefits	\$90,535	\$98,822	\$131,612	\$127,285	\$124,982	\$131,166	\$134,130	\$140,185
Louisiana Highway Safety Commission	Professional Services	\$2,895,294	\$3,849,828	\$4,663,206	\$3,502,209	\$2,328,494	\$2,728,163	\$3,511,920	\$3,078,055
	Related Benefits	\$257,166	\$272,434	\$311,380	\$313,551	\$383,013	\$453,690	\$446,758	\$551,067
Liquefied Petroleum Gas Commission	Related Benefits	\$240,458	\$274,362	\$329,650	\$289,429	\$313,299	\$348,488	\$320,595	\$360,193
Office of State Fire Marshal	Professional Services	\$45,188	\$132,587	\$126,525	\$4,181	\$4,992	\$7,219	\$6,479	\$7,219
	Related Benefits	\$3,811,040	\$3,930,208	\$4,405,503	\$4,699,970	\$4,700,295	\$5,231,237	\$4,749,745	\$5,726,987
Office of Legal Affairs	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Related Benefits	\$325,353	\$373,613	\$0	\$0	\$0	\$0	\$0	\$0
Office of Management and Finance	Professional Services	\$199,858	\$99,661	\$86,410	\$58,387	\$122,429	\$117,775	\$77,992	\$25,585
	Related Benefits	\$5,182,687	\$4,759,952	\$3,986,803	\$3,565,413	\$3,764,327	\$3,995,231	\$4,067,631	\$4,593,207
Office of Motor Vehicles	Professional Services	\$1,278,374	\$1,304,839	\$49,071	\$41,294	\$121,793	\$140,210	\$4,378	\$114,563
	Related Benefits	\$11,217,991	\$11,428,170	\$12,264,082	\$12,575,848	\$12,783,637	\$13,461,840	\$13,505,708	\$14,516,534
Office of State Police	Professional Services	\$3,959,978	\$3,856,482	\$435,485	\$755,300	\$545,475	\$412,972	\$206,662	\$322,838
	Related Benefits	\$68,586,905	\$68,804,691	\$81,055,385	\$81,863,263	\$79,845,813	\$78,551,203	\$75,315,045	\$83,284,084
Department of Revenue									
Office of Revenue	Professional Services	\$2,557,513	\$9,465,665	\$13,195,506	\$5,193,270	\$827,878	\$492,534	\$422,753	\$551,575
	Related Benefits	\$18,531,291	\$18,780,028	\$23,003,326	\$23,083,310	\$21,844,757	\$22,879,462	\$22,907,198	\$24,695,731
Department of State Civil Service									
Board of Tax Appeals	Professional Services	\$0	\$0	\$54,000	\$54,000	\$54,000	\$54,000	\$68,519	\$60,429
	Related Benefits	\$0	\$0	\$143,806	\$174,135	\$210,347	\$242,827	\$290,587	\$336,689
Division of Administrative Law	Professional Services	\$18,240	\$21,250	\$8,420	\$0	\$10,000	\$18,800	\$54,852	\$44,293
	Related Benefits	\$1,521,135	\$1,579,249	\$1,862,246	\$1,872,540	\$1,802,644	\$1,971,096	\$1,972,193	\$2,265,957
Ethics	Professional Services	\$14,183	\$15,381	\$8,870	\$40,928	\$0	\$0	\$0	\$0

Personnel Area	Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Administration	Related Benefits	\$802,399	\$842,254	\$1,042,168	\$1,036,162	\$1,033,718	\$1,162,379	\$1,163,705	\$1,243,598
Municipal Fire Police	Professional Services	\$0	\$13,143	\$0	\$0	\$3,810	\$0	\$24,483	\$6,238
	Related Benefits	\$493,788	\$521,122	\$624,444	\$652,420	\$616,427	\$678,810	\$669,463	\$709,849
State Civil Service	Professional Services	\$46,177	\$37,000	\$53,613	\$4,980	\$9,163	\$0	\$3,245	\$9,750
	Related Benefits	\$2,504,294	\$2,722,389	\$3,117,599	\$3,394,079	\$3,393,518	\$3,592,066	\$3,698,796	\$4,007,221
State Police Commission	Professional Services	\$82,438	\$107,113	\$70,623	\$108,131	\$96,226	\$105,075	\$145,325	\$87,575
	Related Benefits	\$98,168	\$109,907	\$123,115	\$128,714	\$123,142	\$139,518	\$139,225	\$104,799
Department of Transportation and Development									
Administration	Professional Services	\$2,307,582	\$4,620,224	\$3,197,387	\$2,355,677	\$2,146,003	\$2,147,154	\$1,764,387	\$2,253,848
	Related Benefits	\$6,957,410	\$6,849,093	\$8,774,965	\$6,274,942	\$7,065,511	\$7,533,665	\$7,707,691	\$8,107,670
Engineering & Operations	Professional Services	\$18,405,774	\$23,887,890	\$27,863,196	\$27,601,824	\$26,663,798	\$25,430,257	\$22,642,426	\$19,502,984
	Related Benefits	\$98,238,777	\$102,087,766	\$112,635,881	\$120,300,587	\$119,974,193	\$125,876,691	\$128,645,280	\$134,069,517
Department of Treasury									
State Treasurer	Professional Services	\$301,022	\$436,642	\$217,480	\$182,160	\$173,333	\$160,684	\$180,452	\$194,787
	Related Benefits	\$1,561,903	\$1,632,358	\$1,920,194	\$1,909,295	\$1,904,617	\$2,049,114	\$2,115,711	\$2,174,847
Department of Veteran's Affairs									
Department of Veterans Affairs	Professional Services	\$48,766	\$14,000	\$25,468	\$141,821	\$20,913	\$557,625	\$460,649	\$82,716
	Related Benefits	\$1,732,659	\$1,769,071	\$2,042,900	\$2,034,274	\$2,081,927	\$2,280,761	\$2,397,501	\$2,626,354
Louisiana Veterans Home	Professional Services	\$506,820	\$413,727	\$408,288	\$491,974	\$454,793	\$490,499	\$566,995	\$599,757
	Related Benefits	\$1,973,415	\$2,143,567	\$2,461,119	\$2,522,795	\$2,461,503	\$2,412,798	\$2,296,255	\$2,566,228
NE Louisiana Veterans Home	Professional Services	\$563,557	\$393,619	\$402,448	\$359,981	\$349,243	\$402,429	\$474,832	\$486,668
	Related Benefits	\$1,760,797	\$1,999,689	\$2,385,061	\$2,484,773	\$2,456,136	\$2,551,342	\$2,448,406	\$2,593,259
NW Louisiana Veterans Home	Professional Services	\$618,244	\$595,532	\$622,922	\$745,242	\$826,788	\$925,520	\$891,392	\$826,635
	Related Benefits	\$1,661,295	\$1,781,408	\$2,128,005	\$2,132,754	\$2,034,528	\$2,175,152	\$2,274,370	\$2,487,454
SE Louisiana Veterans Home	Professional Services	\$612,123	\$660,197	\$643,144	\$626,642	\$648,185	\$625,236	\$697,869	\$733,253
	Related Benefits	\$1,713,714	\$1,887,029	\$2,067,236	\$2,024,468	\$2,000,507	\$2,142,360	\$2,182,196	\$2,469,912
SW Louisiana Veterans Home	Professional Services	\$480,986	\$444,852	\$484,644	\$508,469	\$568,526	\$514,937	\$592,558	\$574,380
	Related Benefits	\$1,748,299	\$1,908,839	\$2,159,074	\$2,169,427	\$2,255,028	\$2,384,670	\$2,465,246	\$2,773,665
Executive Department									
Administrative Services	Related Benefits	\$746,730	\$592,858	\$544,753	\$0	\$0	\$0	\$0	\$0
Board of Tax Appeals	Professional Services	\$36,000	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0
	Related Benefits	\$108,286	\$118,820	\$0	\$0	\$0	\$0	\$0	\$0
Coastal Protection & Restoration Authority	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Related Benefits	\$4,205,915	\$4,507,540	\$5,519,944	\$5,675,899	\$5,839,889	\$6,178,952	\$6,387,440	\$7,050,896

Personnel Area	Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Department of Military Affairs	Professional Services	\$1,558,997	\$1,811,889	\$1,864,325	\$1,680,515	\$2,200,981	\$2,389,507	\$2,544,782	\$2,894,401
	Related Benefits	\$9,355,757	\$9,814,260	\$11,586,057	\$12,024,984	\$11,836,474	\$12,500,337	\$13,742,019	\$15,520,134
Division of Administration	Professional Services	\$7,642,041	\$13,567,926	\$4,311,477	\$2,086,507	\$569,000	\$311,111	\$166,017	\$222,848
	Related Benefits	\$19,348,696	\$25,726,003	\$19,525,976	\$16,883,531	\$16,550,264	\$17,351,690	\$18,201,393	\$18,463,759
Executive Office	Professional Services	\$323,488	\$325,801	\$591,495	\$740,940	\$280,200	\$305,691	\$641,628	\$311,669
	Related Benefits	\$1,888,187	\$2,141,877	\$2,325,586	\$2,212,263	\$2,284,750	\$2,383,675	\$2,495,249	\$2,646,851
Federal Property Assistance	Related Benefits	\$196,989	\$227,923	\$265,168	\$256,415	\$253,008	\$205,433	\$211,759	\$223,347
Home Security & Emergency Preparedness	Professional Services	\$2,253,459	\$673	\$0	\$0	\$0	\$0	\$0	\$0
	Related Benefits	\$1,413,593	\$1,347,527	\$1,596,168	\$1,558,974	\$1,448,915	\$1,652,200	\$1,718,798	\$1,827,775
Louisiana Commission for Law Enforcement Administration for Criminal Justice	Professional Services	\$903,132	\$787,710	\$772,609	\$779,719	\$629,704	\$353,297	\$849,193	\$1,828,835
	Related Benefits	\$1,116,824	\$1,193,291	\$1,259,464	\$1,263,739	\$1,223,874	\$1,296,152	\$1,374,004	\$1,527,262
Louisiana Property Assistance Agency	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Related Benefits	\$673,079	\$649,006	\$731,522	\$753,338	\$726,973	\$748,921	\$782,922	\$881,155
Louisiana Public Defender Board	Professional Services	\$272,985	\$245,627	\$283,132	\$214,521	\$312,470	\$291,230	\$309,700	\$264,315
	Related Benefits	\$440,972	\$446,482	\$590,605	\$606,606	\$606,429	\$590,311	\$589,174	\$595,580
Louisiana State Racing Commission	Professional Services	\$18,709	\$29,445	\$14,226	\$12,137	\$19,644	\$22,227	\$20,733	\$23,187
	Related Benefits	\$948,821	\$1,020,486	\$1,142,894	\$1,138,659	\$1,112,013	\$1,212,126	\$1,209,140	\$1,258,628
Louisiana Tax Commission	Professional Services	\$224,989	\$242,438	\$220,900	\$226,550	\$293,271	\$303,900	\$245,656	\$235,903
	Related Benefits	\$912,000	\$974,473	\$1,184,042	\$1,208,499	\$1,168,754	\$1,254,755	\$1,321,347	\$1,342,947
Mental Health Advocacy Services	Professional Services	\$17,706	\$6,811	\$7,439	\$6,532	\$6,596	\$4,468	\$2,432	\$375
	Related Benefits	\$692,354	\$759,733	\$866,455	\$878,466	\$891,683	\$1,022,033	\$1,187,925	\$1,298,648
Office of Telecommunications Management	Professional Services	\$0	\$0	\$6,813	\$0	\$0	\$0	\$0	\$0
	Related Benefits	\$1,913,118	\$1,797,725	\$2,099,782	\$0	\$0	\$0	\$0	\$0
Office of Aircraft Services	Related Benefits	\$76,309	\$83,392	\$106,439	\$110,470	\$97,315	\$72,935	\$84,717	\$98,609
Office of Elderly Affairs	Professional Services	\$0	\$0	\$0	\$0	\$0	\$861	\$912	\$2,240
	Related Benefits	\$774,320	\$741,186	\$747,938	\$771,008	\$731,608	\$1,663,854	\$1,724,861	\$1,897,018
Office of Financial Institutions	Professional Services	\$36,805	\$454,889	\$66,826	\$0	\$4,918	\$22,367	\$32,909	\$33,187
	Related Benefits	\$3,027,679	\$3,073,756	\$3,408,824	\$3,394,642	\$3,251,202	\$3,427,523	\$3,414,729	\$3,597,240

Personnel Area	Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Office of Group Benefits	Professional Services	\$3,080,944	\$1,676,692	\$1,545,800	\$973,687	\$895,793	\$616,000	\$832,703	\$804,694
	Related Benefits	\$5,602,947	\$3,046,542	\$2,789,567	\$2,763,670	\$2,569,267	\$2,584,799	\$2,568,354	\$2,597,501
Office of Inspector General	Professional Services	\$150	\$0	\$8,546	\$3,949	\$0	\$0	\$77	\$0
	Related Benefits	\$391,552	\$433,712	\$484,271	\$463,803	\$432,269	\$479,529	\$523,425	\$567,239
Office of Risk Management	Professional Services	\$12,391,132	\$13,550,999	\$12,786,648	\$14,443,431	\$14,020,247	\$14,436,960	\$14,681,054	\$14,825,526
	Related Benefits	\$1,899,777	\$1,354,577	\$1,456,085	\$1,504,104	\$1,509,910	\$1,646,443	\$1,683,226	\$1,845,067
Office of State Human Capital Management	Professional Services	\$0	\$0	\$0	-\$7,360	\$0	\$0	\$0	\$0
	Related Benefits	\$0	\$0	\$0	\$8,145,853	\$565,630	\$0	\$0	\$0
Office of State Procurement	Professional Services	\$0	\$0	\$0	\$0	\$0	\$45,142	\$0	\$0
	Related Benefits	\$0	\$0	\$0	\$2,217,439	\$2,135,225	\$2,505,230	\$2,723,121	\$2,986,964
Office of Technology Services	Professional Services	\$0	\$0	\$34,213,903	\$67,607,574	\$70,625,411	\$85,790,615	\$117,457,007	\$141,660,160
	Related Benefits	\$0	\$0	\$20,680,479	\$24,916,430	\$23,006,339	\$25,213,592	\$27,066,554	\$29,710,346
Lieutenant Governor									
Lieutenant Governor	Professional Services	\$1,896	\$3,500	\$0	\$11,819	\$3,568	\$0	\$0	\$0
	Related Benefits	\$256,248	\$272,758	\$300,965	\$304,850	\$322,885	\$379,488	\$410,392	\$517,426
Louisiana Department of Health									
Acadiana Area Human Services District	Professional Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Related Benefits	\$0	-\$1,758	\$32	\$0	\$0	\$0	\$0	\$0
Aging and Adult Services	Professional Services	\$235,736	\$197,792	\$184,548	\$164,456	\$161,577	\$202,797	\$394,724	\$514,641
	Related Benefits	\$8,728,778	\$8,782,836	\$9,948,202	\$10,073,232	\$9,839,573	\$10,229,494	\$11,115,330	\$12,619,959
Capital Area Human Services District	Professional Services	\$285,013	\$40,427	\$41,303	\$39,360	\$36,874	\$38,001	\$0	\$0
	Related Benefits	\$0	\$163	-\$163	\$0	\$0	\$0	\$0	\$0
Central Louisiana Human Services District	Related Benefits	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0
Developmental Disabilities Council	Related Benefits	\$155,362	\$180,521	\$206,964	\$228,402	\$222,927	\$253,054	\$247,360	\$264,891
Florida Parishes Human Services Authority	Professional Services	\$232,732	\$263,931	\$199,359	\$127,652	\$0	\$0	\$0	\$0
	Related Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Personnel Area	Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Imperial Calcasieu Human Services Authority	Related Benefits	\$0	\$114	\$7,503	\$424	\$0	\$0	\$0	\$0
Jefferson Parish Human Services Authority	Related Benefits	\$304	\$0	\$212	\$0	\$0	\$0	\$0	\$0
Metropolitan Human Services District	Related Benefits	\$0	\$0	-\$788	\$0	\$0	\$0	\$0	\$0
LA Emergency Response Network	Professional Services	\$1,183,959	\$356,530	\$392,188	\$374,758	\$244,999	\$324,658	\$329,660	\$305,124
	Related Benefits	\$215,676	\$229,798	\$271,316	\$277,046	\$273,775	\$293,262	\$300,041	\$347,739
Medical Vendor Administration	Professional Services	\$117,635,025	\$88,646,948	\$100,816,740	\$84,379,115	\$98,571,249	\$106,095,166	\$113,019,680	\$132,350,639
	Related Benefits	\$20,721,178	\$21,667,313	\$25,357,334	\$26,387,840	\$25,906,707	\$26,385,221	\$26,824,629	\$29,103,066
Northeast Delta Human Services Authority	Related Benefits	\$0	\$226	\$0	\$0	\$1,204	\$0	\$0	\$33
Northwest Louisiana Human Services District	Related Benefits	\$0	-\$155	-\$1,547	\$0	\$0	\$0	\$0	\$3
Office for Citizens with Developmental Disabilities	Professional Services	\$5,492,636	\$5,004,117	\$4,532,879	\$4,766,217	\$4,851,653	\$4,699,348	\$4,911,315	\$3,369,646
	Related Benefits	\$33,402,886	\$31,077,730	\$34,175,841	\$34,756,947	\$34,005,235	\$36,639,899	\$38,496,966	\$40,392,067
Office of Behavioral Health	Professional Services	\$8,659,065	\$7,254,516	\$5,582,996	\$5,695,188	\$6,257,283	\$6,461,790	\$7,039,740	\$7,935,110
	Related Benefits	\$44,270,089	\$36,898,302	\$40,968,904	\$41,632,802	\$40,115,076	\$42,572,888	\$45,555,913	\$49,634,684
Office of Public Health	Professional Services	\$11,061,399	\$10,737,148	\$11,441,826	\$23,593,369	\$26,738,077	\$31,853,338	\$35,469,625	\$38,412,297
	Related Benefits	\$31,413,968	\$31,869,997	\$36,547,784	\$38,077,733	\$37,004,299	\$39,537,562	\$41,415,965	\$45,167,975
Office of Secretary	Professional Services	\$3,430,831	\$3,740,216	\$3,993,244	\$3,336,933	\$3,120,051	\$1,117,936	\$477,972	\$766,384
	Related Benefits	\$12,906,095	\$14,031,622	\$15,198,263	\$13,916,148	\$13,997,269	\$14,818,424	\$15,715,392	\$17,174,694
South Central LA Human Services Authority	Professional Services	\$0	\$0	\$300	\$0	\$0	\$0	\$0	\$0
	Related Benefits	\$340	-\$340	\$1,623	\$0	\$0	\$0	\$0	\$0
Louisiana Workforce Commission									
Workforce Support/Training	Professional Services	\$6,363,461	\$3,698,948	\$4,112,737	\$5,131,884	\$2,803,258	\$2,585,513	\$1,825,269	\$2,558,700
	Related Benefits	\$26,296,789	\$26,224,517	\$28,524,030	\$28,497,902	\$27,357,496	\$27,202,784	\$28,375,939	\$29,678,624

Personnel Area	Expenditure Category	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Office of Juvenile Justice									
Office of Juvenile Justice	Professional Services	\$148,923	\$178,276	\$195,861	\$143,238	\$136,223	\$138,009	\$186,393	\$176,250
	Related Benefits	\$20,815,952	\$17,858,437	\$21,619,919	\$19,292,617	\$19,467,251	\$20,855,643	\$21,918,499	\$23,210,433
Public Service Commission									
Public Service Commission	Professional Services	\$2,414	\$282	\$1,837	-\$790	\$0	\$0	\$0	\$0
	Related Benefits	\$2,213,733	\$2,221,803	\$2,503,970	\$2,452,071	\$2,352,386	\$2,499,164	\$2,502,785	\$2,608,024
Secretary of State									
Secretary of State	Related Benefits	\$7,096,490	\$7,582,809	\$8,715,544	\$9,060,135	\$9,111,296	\$9,426,532	\$9,651,233	\$10,441,077
Wildlife and Fisheries									
Office of Fisheries	Professional Services	\$2,235,227	\$2,908,582	\$403,316	\$604,565	\$521,753	\$165,119	\$716,355	\$1,428,920
	Related Benefits	\$6,887,267	\$7,344,466	\$8,338,888	\$8,313,891	\$7,506,231	\$7,972,539	\$8,073,957	\$8,392,090
Office of Management & Finance	Professional Services	\$410,492	\$165,917	\$131,117	\$63,689	\$9,227	\$201	\$354	\$389
	Related Benefits	\$1,770,639	\$1,070,155	\$1,371,430	\$1,498,705	\$1,665,743	\$1,740,002	\$1,674,926	\$1,747,228
Office of Secretary	Professional Services	\$129,315	\$103,104	\$25,859	\$15,895	\$10,179	\$11,637	\$1,025	\$11,696
	Related Benefits	\$7,826,436	\$8,154,729	\$9,387,787	\$10,455,738	\$11,102,082	\$11,899,585	\$11,923,320	\$12,365,886
Office of Wildlife	Professional Services	\$1,187,512	\$1,302,334	\$1,013,018	\$1,056,899	\$493,843	\$589,089	\$580,111	\$718,614
	Related Benefits	\$6,145,633	\$6,651,222	\$7,741,109	\$8,012,655	\$7,738,466	\$8,287,119	\$8,299,949	\$8,512,525
Source: Prepared by legislative audit staff using information contained in cross year expenditure reports.									