

**LOUISIANA LEGISLATIVE
FISCAL OFFICE**

FISCAL HIGHLIGHTS

FISCAL YEAR 2025-2026

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Alan M. Boxberger,
Legislative Fiscal Officer



Submitted to:
The Honorable J. Cameron Henry, Jr.,
President of the Senate
The Honorable Phillip R. DeVillier,
Speaker of the House of Representatives
and **Honorable Members of the Louisiana Legislature**

OCTOBER 2025

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To: The Honorable J. Cameron Henry, Jr., President of the Senate
The Honorable Phillip R. DeVillier, Speaker of the House
The Honorable Members of the Louisiana Legislature

From: The Legislative Fiscal Office
Alan M. Boxberger, Legislative Fiscal Officer *AAB*

Date: October 22, 2025

Subject: Fiscal Highlights FY 2025-2026

The Legislative Fiscal Office is pleased to present our annual publication entitled "Fiscal Highlights." This document is a summary of fiscal actions taken during the 2025 Regular Legislative Session as well as a compilation of certain historical fiscal data. Fiscal Highlights provides a high level overview of the FY 26 budget in addition to more detailed explanations of department budgets and issues.

For your convenience an electronic version of this document can be found on our website at <http://lfo.louisiana.gov/publications>.

We hope you find this information useful for your needs. Please contact us at (225) 342-7233 should you have any questions or need additional information.

OVERVIEW OF THE LEGISLATIVE FISCAL OFFICE

The Legislative Fiscal Office is an independent agency created by statute (Act 169, 1973 RS) to provide factual and unbiased information to both the House of Representatives and the Senate.

The Legislative Fiscal Office duties and functions include, but are not limited to the following:

Fiscal Information - To provide assistance to individual legislators, committees of the legislature, and the entire legislature. Legislators' individual requests are considered confidential and will remain confidential unless otherwise authorized by the requesting legislator.

Budget Analysis - To analyze budgets prepared by the executive branch and make presentations and recommendations to the Joint Legislative Committee on the Budget, other committees, and the legislature.

Revenue and Expenditure Forecasting - To make continuous short and long range projections on revenues and expenditures..

Committee Support - To review and evaluate requests/amendments for appropriations during legislative sessions and make presentations to legislative committees and the legislature. To answer fiscal information requests of committees and individual legislators.

Fiscal Notes - To evaluate legislation for fiscal effect and provide fiscal notes detailing the effect on revenue and expenditures of such proposed legislation.

BA-7s - To review, on a monthly basis, requests for budget adjustments from state agencies and make recommendations to the Joint Legislative Committee on the Budget as to the merits of such requests.

Interim Emergency Board - To evaluate requests submitted to the Interim Emergency Board and to make recommendations of approval or disapproval to the legislature.

Fiscal & Economic Impact Statements - To review, on a monthly basis, rules and regulations as submitted by the executive branch and to inform the legislature, the relevant committees, and the public as to the fiscal and economic impact of such proposed rules and regulations.

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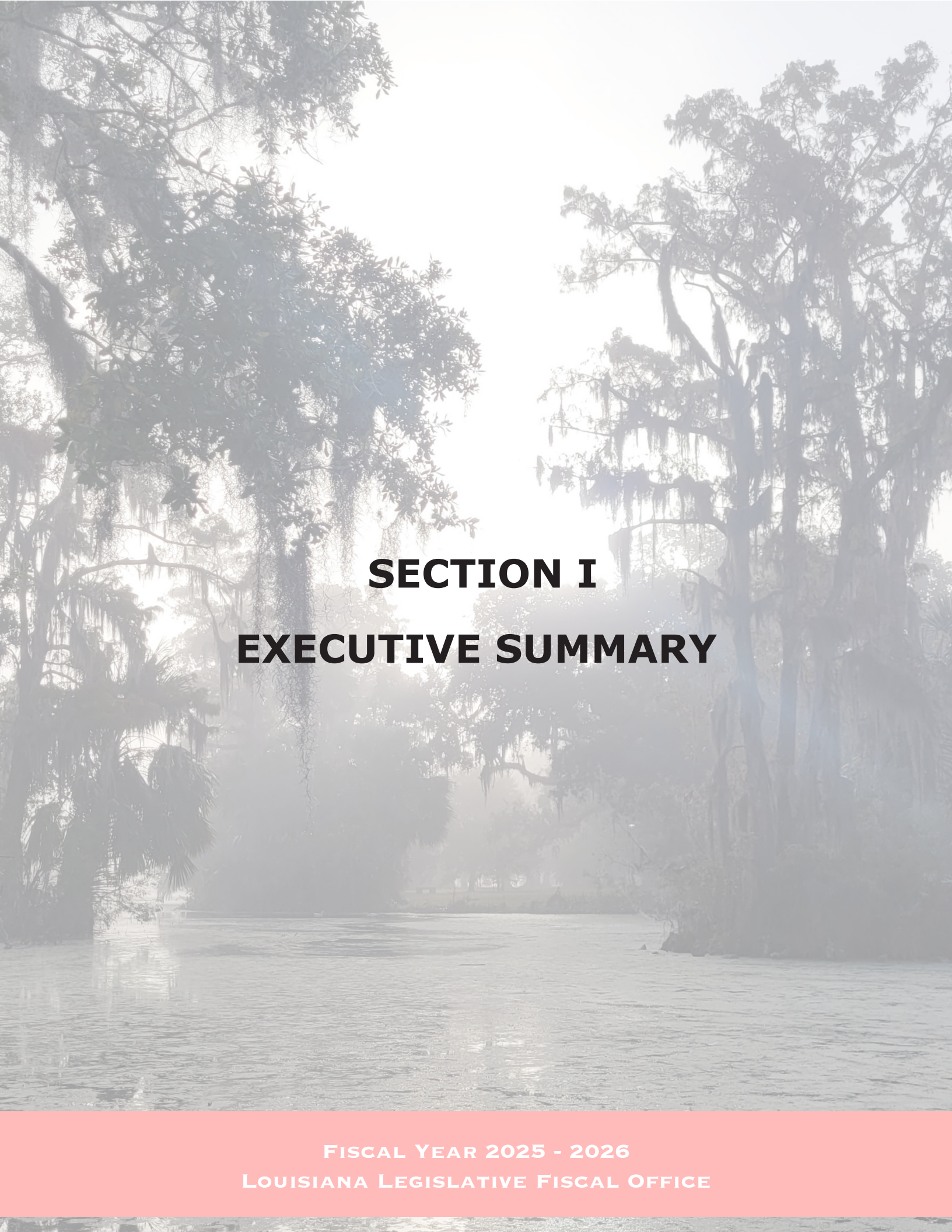
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The background of the page is a grayscale photograph of a swampy landscape. Large, gnarled trees with thick trunks and dense foliage line the banks of a body of water. Long, thin strands of Spanish moss hang from the branches of the trees, creating a dense, ethereal atmosphere. The water in the foreground is calm, reflecting the light and the surrounding vegetation. The overall tone is quiet and somewhat somber, typical of a swamp environment.

SECTION I

EXECUTIVE SUMMARY

FISCAL YEAR 2025 - 2026
LOUISIANA LEGISLATIVE FISCAL OFFICE

EXECUTIVE SUMMARY

FY 26 REVENUE

Louisiana's revenue outlook for FY 26 reflects both stronger near-term collections and substantial structural changes to the state's tax system enacted in the 2024 3rd ES.

On 12/19/24, the Revenue Estimating Conference (REC) recognized the FY 24 surplus, updated the FY 25 forecast, incorporated actions of the 2024 RS and 2024 3rd ES, and adopted the initial FY 26 revenue forecast for budgeting purposes. The FY 24 surplus totaled \$595.1 M. In accordance with constitutional requirements, \$148.8 M was deposited into the Budget Stabilization Fund (BSF) and an equal amount applied to the retirement system's Unfunded Accrued Liability (UAL). The remaining \$297.5 M became available for one-time uses authorized in La Const. Art. VII § 10, such as debt payments, capital projects, additional BSF deposits, or UAL payments.

At the December 2024 meeting, SGF Direct revenue was forecast at \$12.1 B for FY 25 and \$12.15 B for FY 26, an upward revision of \$29.4 M for FY 25 and \$447.1 M for FY 26 compared to the prior adopted revenue forecast

When the conference reconsidered the adopted forecast on 5/21/25, projected FY 25 SGF Direct revenue increased by an additional \$129.8 M. Upward adjustments were driven by higher anticipated corporate income tax (\$256.5 M), personal income tax (\$174.1 M), and SGF Interest Earnings (\$180 M). These gains were partially offset by downward revisions in Severance (-\$170.5 M), Video Draw Poker (-\$37 M), and Premium Tax – Other (-\$23.3 M). Because much of the growth occurred in corporate income and franchise tax, a large portion of the gross revenue increase (\$230.3 M) was dedicated, leading to a smaller increase in projected SGF Direct.

Forecasts remain subject to significant uncertainty, largely due significant changes made to Louisiana's tax structure during the 2024 3rd ES. Although the 5/21/25 forecast update added \$129.8 M to the FY 25 SGF Direct forecast, collections were still projected to decline by \$403.5 M compared to actual FY 24 SGF Direct deposits.

Significant legislation enacted during the 2024 3rd ES sought to reduce and flatten individual and corporate income tax rates, eliminate the corporate franchise tax, and increase the general sales tax rate in addition to expanding the base of taxable items. The most significant changes adopted during the 2024 3rd ES include (these summaries are not comprehensive of all changes adopted in each area):

- Act 11 – Individual Income Tax
 - Established a flat 3% tax rate, replacing graduated tax rates and brackets of 1.85%, 3.5%, and 4.25%.
 - Increased the standard deduction to \$12,500 (single/married filing separately) and \$25,000 (married filing jointly, head of household, or qualifying spouse).
 - Doubled the retirement income exemption for individuals age 65+ from \$6,000 to \$12,000.
 - Indexed the standard deduction and exemptions to the Consumer Price Index (CPI-U) to adjust for future inflation.
 - Effective 1/01/25.

- Acts 5 and 6 – Corporate Income and Franchise Tax
 - Established a flat 5.5% tax rate, replacing graduated tax rates and brackets of 3.5%, 5.5%, and 7.5%.
 - Provided for a \$20,000 corporate standard deduction.
 - Reduced, limited or repealed certain tax credits, exemptions, and incentives:
 - Modified inventory tax credits for C Corporations and adjusted carryforwards.
 - Reduced the annual caps on the Motion Picture Tax Credit from \$150 M to \$125 M for issuance, and from \$180 M to \$125M for claims.
 - Lowered the Historic Structure Rehabilitation Credit cap from \$125 M to \$85 M.
 - Limited the Research & Development Tax Credit to \$12 M annually.
 - Modified expiration dates of some incentive programs (e.g., Louisiana Work Opportunity Tax Credit, Louisiana Quality Jobs Program, Angel Investor Credit Program, etc.).
 - Repealed the provision treating movable property within a Foreign Trade Zone as located outside of Louisiana for purposes of apportionment calculations.
 - Effective 1/01/25
 - Repealed the corporate franchise tax.
 - Effective 1/01/26.
- Acts 10 and 11 – General Sales Tax
 - Expanded the sales tax base to include the taxation of certain digital products.
 - Provided that telecommunication services (intra and interstate) are subject to the total state sales tax rate and dedicated collections to the Local Revenue Fund.
 - Established a state sales tax rate of 5% through January 1, 2030, upon which time the state sales tax rate shall adjust to 4.75%.
 - Established a maximum use tax of \$90 under certain conditions when a new resident registers a motor vehicle previously registered in another state.
 - Reduced the monthly amount of vendor’s compensation from \$1,500 to \$750.
- Act 13 – Motor Vehicle Sales Tax
 - Revised the dedication of motor vehicles sales tax collections in FY 26 and FY 27, providing that \$40 M will be deposited into the Megaprojects Leverage Fund for the I-10 Calcasieu River Bridge and I-10 Improvements Accounts, while the remainder will be deposited into the State General Fund. Beginning in FY 28, deposits of 60% of motor vehicle sales tax collections will revert to the Construction Subfund of the Transportation Trust Fund and the Megaprojects Leverage Fund.

As a result of these policy changes and updated base revenue forecasts, the REC projected SGF Direct collections of \$12.4 B in FY 27, declining slightly to \$12.27 B in FY 28, before resuming gradual growth in the out-years.

Legislative actions in the 25 RS included a significant appropriation of \$1.2 B out of the Revenue Stabilization Trust Fund. This withdrawal is anticipated to materially reduce potential SGF interest earnings by lowering principal available for investment. Such foregone earnings would otherwise be categorized as SGF revenue.

FY 26 impacts of Regular Session legislative instruments on state revenues are reflected in the Session Actions section beginning on page 29.

BUDGET OVERVIEW

Across all acts containing appropriations and non-appropriated requirements, the FY 26 overall state budget contains a total of \$53.5 B including all means of finance, an overall 6.2% net increase of \$3.1 B compared to the FY 25 Existing Operating Budget (EOB) as of 12/01/24. Means of Financing increases include \$50.7 M IAT (2.1%) \$72.5 M SGR (1.2%), \$1.7 B Statutory Dedications (22.1%), and \$1.6 B Federal (7.2%), which are partially offset by a decrease of \$280.8 M SGF (-2.3%).

Table 1: Enacted Budget (Statewide - Appropriations)

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$12,494,095,454	\$12,213,280,392	(\$280,815,062)	(2.3%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$2,401,357,441	\$2,452,034,802	\$50,677,361	2.1%
Fees and Self-generated Revenue	\$5,821,098,088	\$5,893,571,302	\$72,473,214	1.2%
Statutory Dedications	\$7,561,426,840	\$9,231,188,929	\$1,669,762,089	22.1%
FEDERAL FUNDS	\$22,130,926,437	\$23,720,062,796	\$1,589,136,359	7.2%
TOTAL MEANS OF FINANCING	\$50,408,904,260	\$53,510,138,221	\$3,101,233,961	6.2%

Significant changes in State General Fund (SGF) appropriations include decreases due to the non-recurring of \$424.9 M in FY 24 carry forward funding, \$44.6 M due to the elimination of the Student Scholarships for Educational Excellence Program (SSEEP), and \$25.5 M from the Traffic Enforcement Program due to retirement savings realized from a \$148.8 M payment made using FY 24 SGF surplus funds toward the Louisiana State Police Retirement System (LSPRS) UAL balance. Total decreases are partially offset by increases of \$43.5 M in LDOE to fund scholarships in the LA GATOR program, \$32.1 M for the rebasing of nursing home rates and hospice room and board rates, \$22.3 M to increase reimbursement rates to physicians to 85% of Medicare rates, \$18.7 M to align the budget with projected election expenses, primarily related to the new Closed Party Primary System, and \$12.7 M for Operating Expenses related to the reopening of the Jetson Center for Youth. Means of Financing substitutions include \$33.6 M to replace statutory dedications for LDWF to fund normal operating expenditures due to the depletion of the Conservation Fund, and \$50.8 M to replace SGR within State Police due to the projected decrease of debt collections within the Office of Motor Vehicles.

Significant changes in Statutory Dedications include increases of \$483 M out of the Revenue Stabilization Fund, \$495.2 M (\$411 M out of the Hospital Stabilization Fund and \$84.2 M out of the Louisiana Medical Assistance Trust Fund) for the Managed Care Organization (MCO) Program for physical, specialized behavioral health and non-emergency medical transportation services, \$247.3 M out of various funds for capital outlay projects authorized in Act 2 of the 2025 RS, \$314.5 M out of the Water Sector Fund for Water Sector Phase 1 projects, \$65 M (\$60 M out of the Phase II Subfund of the Water Sector Fund and \$5 M out of the Emergency Subfund of the Water Sector Fund) for the execution of the Water Sector Program Phase 2, and \$42.8 M to create the Local Revenue Fund, which receives proceeds from the additional 5% state tax on telecommunication services used to offset local costs of exempting the ad valorem inventory tax.

The increase in Federal expenditures is primarily attributable to a \$1.8 B increase for the Managed Care Organization (MCO) Program for physical health, specialized behavioral health, and non-emergency medical transportation services.

See the Departmental Summaries Section for more detailed information on the individual enhancements and reductions to state agencies.

Table 2 below depicts the FY 26 SGF status as of initial appropriation compared to the FY 25 status at the end of the fiscal year.

Table 2: State General Fund Status

SGF REVENUE SOURCES	FY 2024-25	FY 2025-26
FY 24 Surplus (Non-recurring)	\$595,087,982	-
FY 24 Revenue Carried Forward into FY 25	\$426,327,167	-
SGF Revenue Direct (REC 5 / 21 / 25)	\$12,239,100,000	\$12,290,300,000
TOTAL SGF REVENUE AVAILABLE	\$13,260,515,149	\$12,290,300,000
SGF APPROPRIATIONS & REQUIRED USES	FY 2024-25	FY 2025-26
Non-Appropriated Requirements:		
General Obligation Debt Service	\$448,607,434	\$449,573,001
Interim Emergency Board	\$0	\$1,322,862
Revenue Sharing	\$90,000,000	\$90,000,000
Total Non-Appropriated Requirements	\$538,607,434	\$540,895,863
Appropriations:		
Carryforward BA-7	\$426,327,167	-
General Appropriations	\$11,244,558,534	\$11,390,014,685
Ancillary Appropriations	\$0	\$0
Judicial Appropriations	\$187,315,555	\$187,855,555
Legislative Appropriations	\$93,021,312	\$94,514,289
Capital Outlay Appropriations	\$293,436,149	\$0
Total Appropriations	\$12,244,658,717	\$11,672,384,529
Supplemental Appropriations:		
HB 460 of 2025 RS	\$243,808,213	-
Total Supplemental Appropriations	\$243,808,213	-
Fund Transfers:		
Act 723 of 2024 RS	\$12,125,000	-
HB 461 of 2025 RS	\$187,276,508	\$1,530,000
Total Fund Transfers	\$199,401,508	\$1,530,000
Other Funding Requirements:		
Local Revenue Fund (Act 384 of the 2025 RS)		\$42,800,000
Tourism Promotion District (Act 384 of the 2025 RS)		\$32,600,000
Total Other Funding Requirements		\$75,400,000
TOTAL APPROPRIATIONS & USES	\$13,226,475,872	\$12,290,210,392
DIFFERENCE REVENUE & UTILIZATION	\$34,039,277	\$89,608

Note: Appropriations and uses include amounts across enacted legislation. FY 25 remaining amount of \$34 M contains the combined available FY 25 excess, \$33.1 M, and the FY 24 surplus of \$938,369. FY 26 has an unallocated amount of \$89,608 that remains available for appropriation by the legislature prior to 6/30/26.



SECTION II

BUDGET COMPARISONS

FISCAL YEAR 2025 - 2026
LOUISIANA LEGISLATIVE FISCAL OFFICE

Table 3: Total Means of Finance by Department

Department	Actual FY 24	Budgeted FY 25 (1)	Appropriated FY 26 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$3,383,589,528	\$5,242,102,630	\$5,289,001,909	\$46,899,279	0.9%
Veterans Affairs (a)	\$85,991,573	\$96,189,309	\$101,923,070	\$5,733,761	6.0%
State (a)	\$106,252,711	\$117,311,217	\$133,970,118	\$16,658,901	14.2%
Justice	\$72,707,173	\$113,135,348	\$112,955,621	(\$179,727)	(0.2%)
Lieutenant Governor (a)	\$8,554,595	\$11,514,309	\$12,115,866	\$601,557	5.2%
Treasury	\$12,345,472	\$14,100,954	\$14,228,176	\$127,222	0.9%
Public Service Commission	\$9,006,803	\$10,473,235	\$10,952,836	\$479,601	4.6%
Agriculture & Forestry (a)	\$95,705,586	\$128,405,402	\$87,727,706	(\$40,677,696)	(31.7%)
Insurance (a)	\$58,346,221	\$62,195,889	\$67,049,124	\$4,853,235	7.8%
Economic Development (a)	\$55,557,753	\$121,122,828	\$69,610,305	(\$51,512,523)	(42.5%)
Culture, Recreation & Tourism (a)	\$121,207,167	\$145,098,047	\$125,144,313	(\$19,953,734)	(13.8%)
Transportation & Development (a)	\$754,622,542	\$951,916,241	\$803,864,016	(\$148,052,225)	(15.6%)
DPSC Corrections Services (a)	\$745,770,525	\$842,924,994	\$766,527,784	(\$76,397,210)	(9.1%)
DPSC Public Safety Services (a)	\$520,942,536	\$697,048,752	\$622,708,761	(\$74,339,991)	(10.7%)
DPSC Youth Services	\$174,466,918	\$199,825,242	\$198,652,859	(\$1,172,383)	(0.6%)
Health (a)	\$19,761,884,703	\$20,731,117,352	\$23,010,991,272	\$2,279,873,920	11.0%
Children & Family Services	\$901,182,235	\$1,048,060,807	\$1,015,993,139	(\$32,067,668)	(3.1%)
Energy & Natural Resources (a)	\$93,283,224	\$238,286,648	\$213,230,587	(\$25,056,061)	(10.5%)
Revenue (a)	\$110,423,050	\$123,902,581	\$134,757,684	\$10,855,103	8.8%
Environmental Quality (a)	\$131,148,247	\$164,713,104	\$153,318,364	(\$11,394,740)	(6.9%)
Workforce Commission	\$266,669,833	\$307,833,382	\$318,841,427	\$11,008,045	3.6%
Wildlife & Fisheries (a)	\$167,853,006	\$296,118,211	\$209,650,416	(\$86,467,795)	(29.2%)
Civil Service	\$24,107,988	\$27,692,104	\$27,055,865	(\$636,239)	(2.3%)
Retirement Systems (a)	\$34,621,288	\$148,787,184	\$0	(\$148,787,184)	(100.0%)
Higher Education	\$3,308,468,400	\$3,463,793,297	\$3,477,029,252	\$13,235,955	0.4%
Special Schools & Comm. (a)	\$102,523,791	\$114,840,102	\$104,481,463	(\$10,358,639)	(9.0%)
Education (a)	\$7,506,485,940	\$7,393,219,207	\$6,514,394,831	(\$878,824,376)	(11.9%)
LSU Health Care Services Division	\$70,799,094	\$72,506,884	\$73,586,436	\$1,079,552	1.5%
Other Requirements (a)	\$1,024,377,590	\$2,160,384,138	\$2,367,813,057	\$207,428,919	9.6%
General Appropriation Bill	\$39,708,895,491	\$45,044,619,398	\$46,037,576,257	\$992,956,859	2.2%
Ancillary	\$2,961,099,440	\$3,230,696,281	\$3,236,733,169	\$6,036,888	0.2%
Judiciary	\$198,866,392	\$208,551,329	\$215,091,329	\$6,540,000	3.1%
Legislature	\$127,719,586	\$134,590,793	\$129,299,664	(\$5,291,129)	(3.9%)
Capital Outlay Cash (a)	\$3,477,058,603	\$3,654,101,153	\$3,298,931,939	(\$355,169,214)	(9.7%)
Other Appropriation Bills	\$6,764,744,021	\$7,227,939,556	\$6,880,056,101	(\$347,883,455)	(4.8%)
Non-Appropriated Requirements (a)	\$589,631,919	\$637,035,945	\$592,505,863	(\$44,530,082)	(7.0%)
Total State Budget:	\$47,063,271,431	\$52,909,594,899	\$53,510,138,221	\$600,543,322	1.1%

(1) Budgeted as of June 30, 2025 including supplemental appropriations.

(2) Appropriated in Acts 1, 2, 280, 365, 390, 460, 461, and 459 of the 2025 Regular Session. Does not include carry-forward BA-7s.

(3) Calculation based on change from Budgeted FY 25 to Appropriated FY 26.

(a) See End Notes on the pages 15-17.

Endnotes

(Table 3)

Veterans Affairs: The total means of finance increased by \$5.7 M, or 6 %, primarily due to a net increase of \$8 M Federal for statewide personal cost adjustments. This increase is partially offset by a decrease of \$1.4 M Federal for non-recurring Acquisitions and Major Repairs.

Secretary of State: The total means of finance increased by \$16.7 M, or 14.2%, primarily due to an increase of \$17.2 M SGF to prepare for the new closed-party primary system, in accordance with Act 1 of the 2024 1st ES and Act 640 of the 2024 RS. See “ISSUE: Party Primary System: Act 1 of the 2024 1st ES; Act 640 of the 2024 RS” on page 51 for more details.

Lieutenant Governor: The total means of finance increased by \$601,557 or 5.2%. This is primarily due to a \$1.5 M SGF appropriation to provide maintenance for the New Orleans Collection Museum and State Parks across the state, and for new exhibits at the Political Hall of Fame. This increase is partially offset by the non-recurring of \$700,000 for the America 250 Commission for planning the celebration of the Semi-Quincentennial Anniversary of the United States of America.

Agriculture & Forestry: The total means of finance decreased by \$40.7 M or 31.7%. This is primarily due to a decrease of \$30 M (\$14.8 M SGF, \$566 SGR, \$5.5 M Statutory Dedications and \$9.7 M Federal) for various statewide adjustments, including a decrease of \$24.5 M in non-recurring carryforwards, an increase of \$1.2 M for statewide Personal Services, an increase of \$237,037 for other statewide services, and a net decrease of \$7 M for Acquisitions and Major Repairs. Additionally, of \$4.5 M IAT from GOHSEP, originally provided in response to the August 2023 heat-related emergencies, was non-recurred. These funds are used to reimburse State Compact Resources, The United States Forest Service, and other Federal partners for their assistance to Louisiana. Act 461 of the 2025 RS appropriated an additional \$6.5 M in supplemental funds for rice marketing.

Insurance: The total means of finance increased by \$4.9 M, or 7.8%. This is primarily due to an increase of \$4.8 M in SGR, including \$1 M for an actuarial analysis of auto premium and workers’ compensation rates, \$1 M for the Insurance Fraud Investigation Account to match anticipated collections, and \$1.5 M for various Professional Services contracts. Additional SGR appropriations include \$426,328 for the increased costs in cell and internet services, printing services, and for general office supplies, \$190,750 for regulatory and conference travel, and \$658,355 in other statewide adjustments. Act 461 of the 2025 RS (Supplemental Bill) reduced \$10 M in appropriated funding from the LA Fortify Homes Program Fund from FY 25 to be utilized in the FY 26 Budget.

Economic Development: The total means of finance decreased by \$51.5 M, or 42.5%. This is primarily due to a \$75.3 M (\$19.6 M SGF, \$2.7 M SGR, \$1.6 M Statutory Dedications, and \$51.4 M Federal) decrease due to non-recurring budget expenditures, including carryforwards and \$32.9 M Federal associated with the second tranche of the State Small Business Credit Initiative (SSBCI) Federal Program. The reduction is offset by an overall increase of \$23.3 M (\$13.2 M SGF, \$3.8 M SGR, \$5 M Statutory Dedications, and \$1.3 M Federal) for twelve (12) new T.O. positions in support of the FastStart program, eight (8) new T.O. positions in support of operations for various departments across the agency, four (4) new T.O. positions and associated funding geared towards marketing efforts in industry targets, four (4) new T.O. positions and associated funding for regional support of an innovation ecosystem, three (3) new T.O. positions for I.T. functions and associated funding for equipment and systems enhancements, one (1) new T.O. position and associated funding for a “Certified Sites” portal, additional funding in support of the eight (8) Regional Economic Development Organizations (REDOs), funding for marketing initiatives, funding for additional Louisiana Entertainment Development project awards, and funding for various small business programs and initiatives in FY 26.

Culture, Recreation & Tourism: The total means of finance decreased by \$20 M, or 13.8%. This is primarily due to a decrease of \$16.9 M (\$9 M SGF, \$226,782 IAT, \$7.5 M SGR, \$15,733 Statutory Dedications, and \$27,768 Federal) for various statewide adjustments, including a decrease of \$9.9 M in non-recurring carryforwards, an increase of \$1.1 M for statewide Personal Services, an increase of \$413,280 for other statewide services, and a net decrease of \$8.5 M for Acquisitions and Major Repairs.

Transportation & Development: The total means of finance decreased by \$148.1 M, or 15.6%. This is primarily due to a reduction of \$71.8 M in non-recurring prior year carryforwards, a net decrease of \$67.6 M in Acquisitions and Major Repairs, and a net decrease of \$22.4 M provided for local asphalt and road work projects. This decrease is partially offset by a net increase of \$11.1 M provided to highway district offices for maintenance and repairs throughout the state.

Correction Services: The total means of finance decreased by \$76.4 M, or 9.1%. This is primarily due to a decrease of \$50.7 M SGF in supplemental appropriations in Act 461 of the 2025 RS (salaries, Professional Services, other compensation, related benefits, Supplies, and interagency transfers) for FY 25 and a decrease of \$16 M SGF in statewide adjustments (non-recurring carryforwards).

Public Safety Services: The total means of finance decreased by \$74.3 M, or 10.7%. This is primarily due to a reduction of \$41.5 M in statewide adjustments (non-recurring prior year carryforwards), a reduction of \$25.5 M SGF related to savings realized from a \$148.8 M payment made from FY 24 SGF surplus funds toward the Louisiana State Police Retirement System (LSPRS) UAL balance, and a non-recurring supplemental appropriation of \$7.5 M Statutory Dedications out of the State Emergency Response Fund for emergency response to the 1/01/25 New Orleans terrorist attack and enhanced emergency response preparedness for Mardi Gras, and Superbowl LIX.

Health: The total means of finance increased by \$2.3 B, or 11%. SGF increased by \$315.1 M (11%), primarily due to MOF adjustments that replaced non-recurring revenues with SGF, as well as various programmatic and rate increases. Total Medicaid payments increased by \$2.4 B, largely driven by higher than projected managed care payments, including hospital and physician-directed payments, and physician reimbursement rates increased to 85% of Medicare. Although Medicaid experienced significant growth, the total increase across the Health budget is \$2.3 B, reflecting offsetting reductions in some agencies, such as the Office of Public Health (OPH), as well as increases in others, such as the Office of Behavioral Health (OBH). The reduction to the OPH budget is mainly due to non-recurring \$150 M in excess federal budget authority from OPH tied to the Epidemiology Laboratory and Capacity (ELC) CARES COVID-19 grant. The increase to the OBH budget is the result of transferring \$31.7 M SGF from Medicaid to OBH for three (3) 60-bed contracted facilities and increasing \$17 M SGF for OBH to comply with the Cooper/Jackson settlement agreement.

Energy & Natural Resources: The total means of finance decreased by \$25.1 M, or 10.5%. This includes a decreases of \$15 M Federal due to delays in receiving federal awards, \$8 M SGF due to the delay in the upgrade of the Strategic Online Natural Resources Information System (SONRIS), DENR's public data system, and \$1.1 M SGF as a result of an agreement between DENR and the Louisiana Legislative Auditor (LLA), finalized on 10/22/24, to enhance federal compliance monitoring and grant management under the Infrastructure Investment and Jobs Act and the Inflation Reduction Act.

Revenue: The total means of finance increased by \$10.9 M or 8.8%. This is primarily due to a \$9.8 M SGR increase from various statewide adjustments, including an increase of \$11.8 M for the Office of Technology Services (OTS), a decrease of \$4.2 M for non-recurring carryforwards, and a net increase of \$1.8 M in statewide Personal Services. In addition, an increase of \$1.1 M SGR provides funding to the Board of Tax Appeals in accordance with established IAT agreements.

Environmental Quality: The total means of finance decreased by \$11.4 M, or 6.9%. This is primarily due to a net decrease of \$5.7 M (\$1.4 M SGF, \$3 M SGR, \$447,618 Statutory Dedications, and \$637,564 Federal) from various statewide adjustments, including a \$7.6 M for non-recurring carryforwards, an increase of \$3.9 M for statewide Personal Services, a decrease of \$1 M for other statewide services, and a net decrease of \$999,200 for Acquisitions and Major Repairs. An additional decrease of \$3.3 M SGR is related to the cessation of Volkswagen settlement contracts. Finally, \$3.1 M IAT related to the contract for the Louisiana Watershed Initiative through the Office of Community Development was non-recurred.

Wildlife & Fisheries: The total means of finance decreased by \$86.5 M, or 29.2%. This is primarily due to a decrease of \$60.8 M (\$1.4 M SGF, \$1.9 M IAT \$407,514 SGR, \$15 M Statutory Dedications, and \$42.1 M Federal) for various statewide adjustments, including a decrease of \$57.5 M in non-recurring carryforwards, an increase of \$3 M for statewide Personal Services, and a net decrease of \$6.3 M for Acquisitions and Major Repairs. Additionally, \$28.9 M Federal was non-recurred for completed projects from the National Oceanic and Atmospheric Administration (NOAA) Flood Disaster Grant.

Retirement Systems: The total means of finance decreased by \$148.8 M, or 100%, due to a non-recurring supplemental appropriation of \$148.8 M SGF to LSPRS, \$7,594 Statutory Dedications out of the Unfunded Accrued Liability Fund to LASERS, and \$7,594 Statutory Dedications out of the Unfunded Accrued Liability Fund to TRSL. These appropriations were used to reduce the systems' unfunded accrued liability (UAL).

Special Schools & Commissions: The total means of finance decreased by \$10.4 M, or 9%. This is primarily due to reductions in the Special School District (\$3.9 M SGF and \$900,000 IAT) as a result of the elimination of 19 authorized T.O. positions. Additionally, the Louisiana Educational Television Authority decreased by \$4.9 M SGF for non-recurring Acquisitions and Major Repairs and funding carried forward from FY 24.

Education: The total means of finance decreased by \$878.8 M, or 11.9%. This is primarily due to the decrease of \$880 M Federal to State Activities and Subgrantee Assistance consisting of federal assistance associated with the COVID-19 pandemic.

Other Requirements: The total means of finance increased by \$207.4 M, or 9.6%. This change is primarily attributed to a net increase of \$438 M Statutory Dedications transferred out of the Revenue Stabilization Trust Fund into eight other statutorily dedicated funds (see page 177 for more detail on these transfers). This increase is offset by a reduction of \$264.3 M in non-recurring prior year carryforwards.

Capital Outlay Cash Portion: The total Means of Financing decreased by \$355.2 M (\$298.4 M SGF, \$287.8 M Federal, and \$126.6 M SGR). These decreases are partially offset by increases of \$247.3 M Statutory Dedications and \$110.4 M IAT.

Non-Appropriated Requirements: The total means of finance decreased by \$44.5 M, or 7%, primarily due to decreases out of the General Severance Tax Fund (\$31.5 M), the Timber Severance Tax Fund (\$8.6 M), and the Parish Road Royalty Fund (\$6.6 M) based on the most recent REC forecast.

Table 4: Total State Effort by Department

Department	Actual FY 24	Budgeted FY 25 (1)	Appropriated FY 26 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$720,597,763	\$1,267,769,544	\$1,343,217,934	\$75,448,390	6.0%
Veterans Affairs	\$26,636,959	\$32,044,760	\$32,110,380	\$65,620	0.2%
State	\$106,098,330	\$116,008,628	\$132,655,029	\$16,646,401	14.3%
Justice	\$43,520,631	\$78,974,305	\$77,556,736	(\$1,417,569)	(1.8%)
Lieutenant Governor	\$1,398,203	\$2,273,465	\$2,875,022	\$601,557	26.5%
Treasury	\$9,942,037	\$12,139,646	\$12,507,518	\$367,872	3.0%
Public Service Commission	\$9,006,803	\$10,473,235	\$10,952,836	\$479,601	4.6%
Agriculture & Forestry	\$71,873,409	\$100,022,391	\$74,200,192	(\$25,822,199)	(25.8%)
Insurance	\$57,468,640	\$61,000,218	\$66,249,124	\$5,248,906	8.6%
Economic Development	\$44,201,045	\$67,671,513	\$66,460,305	(\$1,211,208)	(1.8%)
Culture, Recreation & Tourism	\$107,392,780	\$124,542,850	\$105,522,575	(\$19,020,275)	(15.3%)
Transportation & Development	\$670,011,066	\$874,073,427	\$728,795,202	(\$145,278,225)	(16.6%)
DPSC Corrections Services	\$727,353,252	\$821,912,219	\$745,319,809	(\$76,592,410)	(9.3%)
DPSC Public Safety Services	\$472,533,402	\$614,791,655	\$538,018,963	(\$76,772,692)	(12.5%)
DPSC Youth Services	\$160,565,705	\$178,988,825	\$178,626,442	(\$362,383)	(0.2%)
Health	\$4,840,943,760	\$5,112,694,465	\$5,820,027,481	\$707,333,016	13.8%
Children & Family Services	\$298,508,990	\$340,359,692	\$334,778,708	(\$5,580,984)	(1.6%)
Energy & Natural Resources	\$57,679,876	\$99,383,747	\$90,281,583	(\$9,102,164)	(9.2%)
Revenue	\$109,929,166	\$123,387,581	\$134,242,684	\$10,855,103	8.8%
Environmental Quality	\$108,700,692	\$140,545,289	\$132,727,239	(\$7,818,050)	(5.6%)
Workforce Commission	\$101,565,983	\$137,805,052	\$137,589,533	(\$215,519)	(0.2%)
Wildlife & Fisheries	\$107,547,672	\$147,932,343	\$137,639,483	(\$10,292,860)	(7.0%)
Civil Service	\$9,562,157	\$12,151,442	\$10,044,791	(\$2,106,651)	(17.3%)
Retirement Systems	\$34,621,288	\$148,787,184	\$0	(\$148,787,184)	(100.0%)
Higher Education	\$3,244,040,607	\$3,374,448,723	\$3,397,646,612	\$23,197,889	0.7%
Special Schools & Comm.	\$82,151,927	\$93,798,436	\$86,160,371	(\$7,638,065)	(8.1%)
Education	\$4,548,914,596	\$4,609,455,765	\$4,636,968,579	\$27,512,814	0.6%
LSU Health Care Services Division	\$51,208,064	\$55,154,833	\$51,137,858	(\$4,016,975)	(7.3%)
Other Requirements	\$957,961,669	\$2,069,135,834	\$2,294,879,268	\$225,743,434	10.9%
General Appropriation Bill	\$17,781,936,472	\$20,827,727,067	\$21,379,192,257	\$551,465,190	2.6%
Ancillary	\$1,960,822,228	\$2,174,313,672	\$2,237,986,212	\$63,672,540	2.9%
Judiciary	\$189,473,542	\$199,158,479	\$205,698,479	\$6,540,000	3.3%
Legislature	\$127,719,586	\$134,590,793	\$129,299,664	(\$5,291,129)	(3.9%)
Capital Outlay Cash	\$3,123,783,372	\$2,971,130,499	\$2,793,358,148	(\$177,772,351)	(6.0%)
Other Appropriation Bills	\$5,401,798,728	\$5,479,193,443	\$5,366,342,503	(\$112,850,940)	(2.1%)
Non-Appropriated Requirements	\$589,631,919	\$637,035,945	\$592,505,863	(\$44,530,082)	(7.0%)
Total State Budget:	\$23,773,367,119	\$26,943,956,455	\$27,338,040,623	\$394,084,168	1.4%

(1) Budgeted as of June 30, 2025 including supplemental appropriations.

(2) Appropriated in Acts 1, 2, 280, 365, 390, 460, 461, and 459 of the 2025 Regular Session. Does not include carry-forward BA-7s.

(3) Calculation based on change from Budgeted FY 25 to Appropriated FY 26.

Table 5: State General Fund by Department

Department	Actual FY 24	Budgeted FY 25 (1)	Appropriated FY 26 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$283,557,435	\$377,817,246	\$274,136,810	(\$103,680,436)	(27.4%)
Veterans Affairs	\$12,439,131	\$16,865,961	\$16,868,424	\$2,463	0.0%
State	\$72,759,152	\$75,082,234	\$95,450,467	\$20,368,233	27.1%
Justice	\$18,417,092	\$21,342,949	\$22,904,730	\$1,561,781	7.3%
Lieutenant Governor	\$1,398,203	\$2,273,465	\$2,875,022	\$601,557	26.5%
Treasury	\$0	\$205,260	\$205,260	\$0	0.0%
Public Service Commission	\$0	\$0	\$0	\$0	-
Agriculture & Forestry	\$29,951,345	\$47,536,778	\$26,403,408	(\$21,133,370)	(44.5%)
Insurance	\$0	\$0	\$180,000	\$180,000	-
Economic Development	\$36,766,941	\$55,270,883	\$49,386,053	(\$5,884,830)	(10.6%)
Culture, Recreation & Tourism	\$47,890,967	\$56,841,340	\$48,777,800	(\$8,063,540)	(14.2%)
Transportation & Development	\$36,573,157	\$95,870,597	\$11,673,808	(\$84,196,789)	(87.8%)
DPSC Corrections Services	\$693,177,542	\$779,272,285	\$702,541,008	(\$76,731,277)	(9.8%)
DPSC Public Safety Services	\$62,668,108	\$217,668,582	\$110,076,847	(\$107,591,735)	(49.4%)
DPSC Youth Services	\$160,470,971	\$178,064,316	\$176,701,933	(\$1,362,383)	(0.8%)
Health	\$2,579,432,836	\$2,860,102,858	\$3,175,179,516	\$315,076,658	11.0%
Children & Family Services	\$288,499,277	\$322,000,407	\$317,419,423	(\$4,580,984)	(1.4%)
Energy & Natural Resources	\$16,990,877	\$30,106,411	\$18,158,394	(\$11,948,017)	(39.7%)
Revenue	\$0	\$0	\$0	\$0	-
Environmental Quality	\$15,229,685	\$15,482,342	\$13,838,127	(\$1,644,215)	(10.6%)
Workforce Commission	\$14,810,048	\$22,921,508	\$20,310,048	(\$2,611,460)	(11.4%)
Wildlife & Fisheries	\$8,716,442	\$16,571,590	\$39,831,521	\$23,259,931	140.4%
Civil Service	\$8,118,754	\$6,490,791	\$5,876,028	(\$614,763)	(9.5%)
Retirement Systems	\$32,543,744	\$148,771,996	\$0	(\$148,771,996)	(100.0%)
Higher Education	\$1,399,055,764	\$1,336,765,263	\$1,321,862,126	(\$14,903,137)	(1.1%)
Special Schools & Comm.	\$59,857,532	\$68,290,789	\$59,387,127	(\$8,903,662)	(13.0%)
Education	\$4,184,842,771	\$4,209,764,286	\$4,249,069,589	\$39,305,303	0.9%
LSU Health Care Services Division	\$25,829,112	\$25,004,833	\$25,066,857	\$62,024	0.2%
Other Requirements	\$689,609,237	\$923,293,944	\$605,834,359	(\$317,459,585)	(34.4%)
General Appropriation Bill	\$10,779,606,124	\$11,909,678,914	\$11,390,014,685	(\$519,664,229)	(4.4%)
Ancillary	\$10,500,000	\$0	\$0	\$0	-
Judiciary	\$178,883,689	\$187,315,555	\$187,855,555	\$540,000	0.3%
Legislature	\$87,461,566	\$93,036,312	\$94,514,289	\$1,477,977	1.6%
Capital Outlay Cash	\$387,819,150	\$298,436,149	\$0	(\$298,436,149)	(100.0%)
Other Appropriation Bills	\$664,664,405	\$578,788,016	\$282,369,844	(\$296,418,172)	(51.2%)
Non-Appropriated Requirements	\$525,849,187	\$538,607,434	\$540,895,863	\$2,288,429	0.4%
Total State Budget:	\$11,970,119,716	\$13,027,074,364	\$12,213,280,392	(\$813,793,972)	(6.2%)

(1) Budgeted as of June 30, 2025 including supplemental appropriations.

(2) Appropriated in Acts 1, 2, 280, 365, 390, 460, 461, and 459 of the 2025 Regular Session. Does not include carry-forward BA-7s.

(3) Calculation based on change from Budgeted FY 25 to Appropriated FY 26.

Table 6: Interagency Transfers by Department

Department	Actual FY 24	Budgeted FY 25 (1)	Appropriated FY 26 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$63,605,465	\$108,944,705	\$101,482,161	(\$7,462,544)	(6.8%)
Veterans Affairs	\$2,413,623	\$2,479,430	\$2,513,238	\$33,808	1.4%
State	\$154,381	\$845,100	\$857,600	\$12,500	1.5%
Justice	\$21,881,322	\$24,808,905	\$25,989,244	\$1,180,339	4.8%
Lieutenant Governor	\$1,095,209	\$1,095,750	\$1,095,750	\$0	0.0%
Treasury	\$2,403,435	\$1,961,308	\$1,720,658	(\$240,650)	(12.3%)
Public Service Commission	\$0	\$0	\$0	\$0	-
Agriculture & Forestry	\$13,904,563	\$5,842,447	\$539,035	(\$5,303,412)	(90.8%)
Insurance	\$0	\$0	\$0	\$0	-
Economic Development	\$108,540	\$506,619	\$175,000	(\$331,619)	(65.5%)
Culture, Recreation & Tourism	\$6,069,904	\$6,923,106	\$6,719,967	(\$203,139)	(2.9%)
Transportation & Development	\$56,570,533	\$47,580,651	\$44,580,651	(\$3,000,000)	(6.3%)
DPSC Corrections Services	\$13,861,913	\$16,400,129	\$16,595,329	\$195,200	1.2%
DPSC Public Safety Services	\$26,220,726	\$39,587,385	\$40,292,293	\$704,908	1.8%
DPSC Youth Services	\$13,147,967	\$19,944,621	\$19,134,621	(\$810,000)	(4.1%)
Health	\$575,694,269	\$776,257,945	\$746,615,011	(\$29,642,934)	(3.8%)
Children & Family Services	\$20,549,495	\$24,914,914	\$16,550,584	(\$8,364,330)	(33.6%)
Energy & Natural Resources	\$4,480,794	\$8,632,737	\$7,247,855	(\$1,384,882)	(16.0%)
Revenue	\$493,883	\$515,000	\$515,000	\$0	0.0%
Environmental Quality	\$3,748,562	\$3,239,295	\$165,169	(\$3,074,126)	(94.9%)
Workforce Commission	\$3,821,892	\$2,600,000	\$1,700,000	(\$900,000)	(34.6%)
Wildlife & Fisheries	\$8,787,571	\$26,468,039	\$21,325,933	(\$5,142,106)	(19.4%)
Civil Service	\$14,545,831	\$15,540,662	\$17,011,074	\$1,470,412	9.5%
Retirement Systems	\$0	\$0	\$0	\$0	-
Higher Education	\$37,299,955	\$28,439,941	\$27,478,007	(\$961,934)	(3.4%)
Special Schools & Comm.	\$20,371,864	\$21,041,666	\$18,321,092	(\$2,720,574)	(12.9%)
Education	\$66,949,037	\$61,368,991	\$35,036,483	(\$26,332,508)	(42.9%)
LSU Health Care Services Division	\$17,160,848	\$11,929,261	\$17,005,954	\$5,076,693	42.6%
Other Requirements	\$47,577,924	\$63,902,097	\$52,649,119	(\$11,252,978)	(17.6%)
General Appropriation Bill	\$1,042,919,507	\$1,321,770,704	\$1,223,316,828	(\$98,453,876)	(7.4%)
Ancillary	\$999,966,052	\$1,055,213,609	\$997,577,957	(\$57,635,652)	(5.5%)
Judiciary	\$9,392,850	\$9,392,850	\$9,392,850	\$0	0.0%
Legislature	\$0	\$0	\$0	\$0	-
Capital Outlay Cash	\$188,460,400	\$111,335,115	\$221,747,167	\$110,412,052	99.2%
Other Appropriation Bills	\$1,197,819,302	\$1,175,941,574	\$1,228,717,974	\$52,776,400	4.5%
Non-Appropriated Requirements	\$0	\$0	\$0	\$0	-
Total State Budget:	\$2,240,738,810	\$2,497,712,278	\$2,452,034,802	(\$45,677,476)	(1.8%)

(1) Budgeted as of June 30, 2025 including supplemental appropriations.

(2) Appropriated in Acts 1, 2, 280, 365, 390, 460, 461, and 459 of the 2025 Regular Session. Does not include carry-forward BA-7s.

(3) Calculation based on change from Budgeted FY 25 to Appropriated FY 26.

Table 7: Self-Generated Revenue by Department

Department	Actual FY 24	Budgeted FY 25 (1)	Appropriated FY 26 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$183,089,512	\$203,114,770	\$193,576,173	(\$9,538,597)	(4.7%)
Veterans Affairs	\$14,095,641	\$14,963,271	\$15,026,428	\$63,157	0.4%
State	\$33,282,937	\$37,532,306	\$37,091,484	(\$440,822)	(1.2%)
Justice	\$9,054,279	\$16,199,751	\$15,806,306	(\$393,445)	(2.4%)
Lieutenant Governor	\$0	\$0	\$0	\$0	-
Treasury	\$9,497,615	\$11,047,931	\$11,415,803	\$367,872	3.3%
Public Service Commission	\$9,006,803	\$10,473,235	\$10,952,836	\$479,601	4.6%
Agriculture & Forestry	\$6,848,956	\$8,253,309	\$8,252,743	(\$566)	(0.0%)
Insurance	\$35,461,012	\$36,291,054	\$41,069,124	\$4,778,070	13.2%
Economic Development	\$3,785,679	\$8,191,385	\$10,074,252	\$1,882,867	23.0%
Culture, Recreation & Tourism	\$55,914,538	\$66,776,659	\$55,840,957	(\$10,935,702)	(16.4%)
Transportation & Development	\$21,631,815	\$40,024,841	\$29,919,875	(\$10,104,966)	(25.2%)
DPSC Corrections Services	\$33,215,709	\$41,679,934	\$38,818,801	(\$2,861,133)	(6.9%)
DPSC Public Safety Services	\$285,589,546	\$257,915,243	\$270,897,993	\$12,982,750	5.0%
DPSC Youth Services	\$94,734	\$924,509	\$1,924,509	\$1,000,000	108.2%
Health	\$675,020,406	\$719,477,259	\$777,003,564	\$57,526,305	8.0%
Children & Family Services	\$9,285,419	\$16,634,991	\$16,634,991	\$0	0.0%
Energy & Natural Resources	\$15,276,814	\$21,538,537	\$20,462,314	(\$1,076,223)	(5.0%)
Revenue	\$109,371,252	\$122,829,667	\$133,684,770	\$10,855,103	8.8%
Environmental Quality	\$83,573,068	\$113,981,858	\$108,015,641	(\$5,966,217)	(5.2%)
Workforce Commission	\$10,000	\$72,219	\$72,219	\$0	0.0%
Wildlife & Fisheries	\$6,362,282	\$10,400,636	\$9,808,472	(\$592,164)	(5.7%)
Civil Service	\$1,443,403	\$5,660,651	\$4,168,763	(\$1,491,888)	(26.4%)
Retirement Systems	\$0	\$0	\$0	\$0	-
Higher Education	\$1,606,262,188	\$1,780,472,247	\$1,837,179,448	\$56,707,201	3.2%
Special Schools & Comm.	\$2,574,001	\$3,912,805	\$3,402,805	(\$510,000)	(13.0%)
Education	\$20,986,668	\$19,875,656	\$19,815,446	(\$60,210)	(0.3%)
LSU Health Care Services Division	\$25,378,952	\$30,150,000	\$26,071,001	(\$4,078,999)	(13.5%)
Other Requirements	\$8,545,959	\$14,799,957	\$14,800,199	\$242	0.0%
General Appropriation Bill	\$3,264,659,188	\$3,613,194,681	\$3,711,786,917	\$98,592,236	2.7%
Ancillary	\$1,882,849,542	\$1,989,175,316	\$2,043,929,010	\$54,753,694	2.8%
Judiciary	\$0	\$0	\$0	\$0	-
Legislature	\$24,258,020	\$25,479,481	\$24,785,375	(\$694,106)	(2.7%)
Capital Outlay Cash	\$193,100,000	\$239,680,000	\$113,070,000	(\$126,610,000)	(52.8%)
Other Appropriation Bills	\$2,100,207,562	\$2,254,334,797	\$2,181,784,385	(\$72,550,412)	(3.2%)
Non-Appropriated Requirements	\$0	\$0	\$0	\$0	-
Total State Budget:	\$5,364,866,751	\$5,867,529,478	\$5,893,571,302	\$26,041,824	0.4%

(1) Budgeted as of June 30, 2025 including supplemental appropriations.

(2) Appropriated in Acts 1, 2, 280, 365, 390, 460, 461, and 459 of the 2025 Regular Session. Does not include carry-forward BA-7s.

(3) Calculation based on change from Budgeted FY 25 to Appropriated FY 26.

Table 8: Statutory Dedications by Department

Department	Actual FY 24	Budgeted FY 25 (1)	Appropriated FY 26 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$253,950,816	\$686,837,528	\$875,504,951	\$188,667,423	27.5%
Veterans Affairs	\$102,187	\$215,528	\$215,528	\$0	0.0%
State	\$56,241	\$3,394,088	\$113,078	(\$3,281,010)	(96.7%)
Justice	\$16,049,260	\$41,431,605	\$38,845,700	(\$2,585,905)	(6.2%)
Lieutenant Governor	\$0	\$0	\$0	\$0	-
Treasury	\$444,422	\$886,455	\$886,455	\$0	0.0%
Public Service Commission	\$0	\$0	\$0	\$0	-
Agriculture & Forestry	\$35,073,108	\$44,232,304	\$39,544,041	(\$4,688,263)	(10.6%)
Insurance	\$22,007,628	\$24,709,164	\$25,000,000	\$290,836	1.2%
Economic Development	\$3,648,425	\$4,209,245	\$7,000,000	\$2,790,755	66.3%
Culture, Recreation & Tourism	\$3,587,275	\$924,851	\$903,818	(\$21,033)	(2.3%)
Transportation & Development	\$611,806,094	\$738,177,989	\$687,201,519	(\$50,976,470)	(6.9%)
DPSC Corrections Services	\$960,000	\$960,000	\$3,960,000	\$3,000,000	312.5%
DPSC Public Safety Services	\$124,275,748	\$139,207,830	\$157,044,123	\$17,836,293	12.8%
DPSC Youth Services	\$0	\$0	\$0	\$0	-
Health	\$1,586,490,518	\$1,533,114,348	\$1,867,844,401	\$334,730,053	21.8%
Children & Family Services	\$724,294	\$1,724,294	\$724,294	(\$1,000,000)	(58.0%)
Energy & Natural Resources	\$25,412,186	\$47,738,799	\$51,660,875	\$3,922,076	8.2%
Revenue	\$557,914	\$557,914	\$557,914	\$0	0.0%
Environmental Quality	\$9,897,939	\$11,081,089	\$10,873,471	(\$207,618)	(1.9%)
Workforce Commission	\$86,745,935	\$114,811,325	\$117,207,266	\$2,395,941	2.1%
Wildlife & Fisheries	\$92,468,947	\$120,960,117	\$87,999,490	(\$32,960,627)	(27.2%)
Civil Service	\$0	\$0	\$0	\$0	-
Retirement Systems	\$2,077,544	\$15,188	\$0	(\$15,188)	(100.0%)
Higher Education	\$238,722,656	\$257,211,213	\$238,605,038	(\$18,606,175)	(7.2%)
Special Schools & Comm.	\$19,720,394	\$21,594,842	\$23,370,439	\$1,775,597	8.2%
Education	\$343,085,157	\$379,815,823	\$368,083,544	(\$11,732,279)	(3.1%)
LSU Health Care Services Division	\$0	\$0	\$0	\$0	-
Other Requirements	\$259,806,473	\$1,131,041,933	\$1,674,244,710	\$543,202,777	48.0%
General Appropriation Bill	\$3,737,671,160	\$5,304,853,472	\$6,277,390,655	\$972,537,183	18.3%
Ancillary	\$67,472,686	\$185,138,356	\$194,057,202	\$8,918,846	4.8%
Judiciary	\$10,589,853	\$11,842,924	\$17,842,924	\$6,000,000	50.7%
Legislature	\$16,000,000	\$16,075,000	\$10,000,000	(\$6,075,000)	(37.8%)
Capital Outlay Cash	\$2,542,864,222	\$2,433,014,350	\$2,680,288,148	\$247,273,798	10.2%
Other Appropriation Bills	\$2,636,926,761	\$2,646,070,630	\$2,902,188,274	\$256,117,644	9.7%
Non-Appropriated Requirements	\$63,782,732	\$98,428,511	\$51,610,000	(\$46,818,511)	(47.6%)
Total State Budget:	\$6,438,380,653	\$8,049,352,613	\$9,231,188,929	\$1,181,836,316	14.7%

(1) Budgeted as of June 30, 2025 including supplemental appropriations.

(2) Appropriated in Acts 1, 2, 280, 365, 390, 460, 461, and 459 of the 2025 Regular Session. Does not include carry-forward BA-7s.

(3) Calculation based on change from Budgeted FY 25 to Appropriated FY 26.

Table 9: Federal by Department

Department	Actual FY 24	Budgeted FY 25 (1)	Appropriated FY 26 (2)	Dollar Change (3)	Percent Change (3)
Executive	\$2,599,386,301	\$3,865,388,381	\$3,844,301,814	(\$21,086,567)	(0.5%)
Veterans Affairs	\$56,940,990	\$61,665,119	\$67,299,452	\$5,634,333	9.1%
State	\$0	\$457,489	\$457,489	\$0	0.0%
Justice	\$7,305,220	\$9,352,138	\$9,409,641	\$57,503	0.6%
Lieutenant Governor	\$6,061,182	\$8,145,094	\$8,145,094	\$0	0.0%
Treasury	\$0	\$0	\$0	\$0	-
Public Service Commission	\$0	\$0	\$0	\$0	-
Agriculture & Forestry	\$9,927,614	\$22,540,564	\$12,988,479	(\$9,552,085)	(42.4%)
Insurance	\$877,581	\$1,195,671	\$800,000	(\$395,671)	(33.1%)
Economic Development	\$11,248,168	\$52,944,696	\$2,975,000	(\$49,969,696)	(94.4%)
Culture, Recreation & Tourism	\$7,744,483	\$13,632,091	\$12,901,771	(\$730,320)	(5.4%)
Transportation & Development	\$28,040,944	\$30,262,163	\$30,488,163	\$226,000	0.7%
DPSC Corrections Services	\$4,555,360	\$4,612,646	\$4,612,646	\$0	0.0%
DPSC Public Safety Services	\$22,188,407	\$42,669,712	\$44,397,505	\$1,727,793	4.0%
DPSC Youth Services	\$753,245	\$891,796	\$891,796	\$0	0.0%
Health	\$14,345,246,673	\$14,842,164,942	\$16,444,348,780	\$1,602,183,838	10.8%
Children & Family Services	\$582,123,751	\$682,786,201	\$664,663,847	(\$18,122,354)	(2.7%)
Energy & Natural Resources	\$31,122,554	\$130,270,164	\$115,701,149	(\$14,569,015)	(11.2%)
Revenue	\$0	\$0	\$0	\$0	-
Environmental Quality	\$18,698,993	\$20,928,520	\$20,425,956	(\$502,564)	(2.4%)
Workforce Commission	\$161,281,958	\$167,428,330	\$179,551,894	\$12,123,564	7.2%
Wildlife & Fisheries	\$51,517,763	\$121,717,829	\$50,685,000	(\$71,032,829)	(58.4%)
Civil Service	\$0	\$0	\$0	\$0	-
Retirement Systems	\$0	\$0	\$0	\$0	-
Higher Education	\$27,127,838	\$60,904,633	\$51,904,633	(\$9,000,000)	(14.8%)
Special Schools & Comm.	\$0	\$0	\$0	\$0	-
Education	\$2,890,622,308	\$2,722,394,451	\$1,842,389,769	(\$880,004,682)	(32.3%)
LSU Health Care Services Division	\$2,430,182	\$5,422,790	\$5,442,624	\$19,834	0.4%
Other Requirements	\$18,837,997	\$27,346,207	\$20,284,670	(\$7,061,537)	(25.8%)
General Appropriation Bill	\$20,884,039,512	\$22,895,121,627	\$23,435,067,172	\$539,945,545	2.4%
Ancillary	\$311,159	\$1,169,000	\$1,169,000	\$0	0.0%
Judiciary	\$0	\$0	\$0	\$0	-
Legislature	\$0	\$0	\$0	\$0	-
Capital Outlay Cash	\$164,814,831	\$571,635,539	\$283,826,624	(\$287,808,915)	(50.3%)
Other Appropriation Bills	\$165,125,990	\$572,804,539	\$284,995,624	(\$287,808,915)	(50.2%)
Non-Appropriated Requirements	\$0	\$0	\$0	\$0	-
Total State Budget:	\$21,049,165,502	\$23,467,926,166	\$23,720,062,796	\$252,136,630	1.1%

(1) Budgeted as of June 30, 2025 including supplemental appropriations.

(2) Appropriated in Acts 1, 2, 280, 365, 390, 460, 461, and 459 of the 2025 Regular Session. Does not include carry-forward BA-7s.

(3) Calculation based on change from Budgeted FY 25 to Appropriated FY 26.

Table 10: Number of Positions by Department
(Exclusive of Other Charges Positions)

DEPARTMENT	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	Actual FY 24	Budgeted FY 25	Appropriate d FY 26	Change FY 25 to FY 26
Executive	1,880	1,923	1,972	2,052	2,052	2,092	2,104	2,148	2,181	2,225	2,246	21
Veterans Affairs	838	840	842	843	843	842	842	847	850	851	851	0
State	313	313	314	311	311	313	322	350	364	365	367	2
Justice	479	489	483	482	482	507	508	512	512	534	539	5
Lt. Governor	7	7	7	7	7	7	8	7	7	7	7	0
Treasury	54	54	54	54	54	61	62	62	64	74	74	0
Public Service Commission	97	99	99	97	97	97	95	95	95	95	95	0
Agriculture & Forestry	553	563	563	566	566	587	587	590	590	590	588	(2)
Insurance	225	225	222	222	222	222	222	222	222	230	232	2
Economic Development	110	113	113	113	113	113	113	113	113	116	113	97
Culture, Rec., & Tourism	616	616	581	572	572	564	565	582	588	594	591	(3)
Transp. & Development	4,194	4,253	4,258	4,258	4,258	4,260	4,260	4,287	4,319	4,319	4,319	0
Corrections Services	4,684	4,723	4,748	4,899	4,899	4,899	4,785	4,890	4,890	4,890	4,890	0
Public Safety Services	2,414	2,514	2,572	2,583	2,583	2,628	2,630	2,684	2,686	2,717	2,715	(2)
Youth Services	996	1,001	944	944	944	939	934	907	907	977	1,070	93
Health	5,502	5,732	5,794	6,061	6,061	6,458	6,459	6,457	6,456	6,476	6,458	(18)
Children & Family Services	3,409	3,447	3,445	3,506	3,506	3,561	3,634	3,664	3,737	3,760	3,753	(7)
Natural Resources	324	331	321	308	308	311	311	321	329	361	373	12
Revenue	700	713	712	712	712	720	720	727	724	724	723	(1)
Environmental Quality	677	684	698	702	702	710	707	707	711	712	712	0
LA Workforce Commission	917	929	925	921	921	910	910	878	873	873	868	(5)
Wildlife & Fisheries	773	779	779	782	782	783	776	782	783	786	786	0
Civil Service	169	171	171	172	172	176	176	178	178	182	184	2
Retirement Systems (a)	308	327	299	308	319	319	319	321	323	331	349	18
Higher Education (b) (d)	28,439	28,401	30,056	28,439	28,439	29,295	29,795	27,817	28,299	28,702	28,584	(118)
Special Schools & Comm.	724	746	767	769	769	653	651	656	654	659	647	(12)
Dept. of Education	481	489	446	445	445	483	483	487	495	503	511	8
Health Care Srvc Division	331	0	0	0	0	0	0	0	0	0	0	0
Approp. Bill Total (c)	60,214	60,482	62,185	61,128	61,139	62,510	62,978	61,291	61,950	62,653	62,745	92
Ancillary Bill (e)	1,506	1,154	1,156	1,188	1,188	1,189	1,189	1,204	1,210	1,216	1,225	9
Total with Ancillary	61,720	61,636	63,341	62,316	62,327	63,699	64,167	62,495	63,160	63,869	63,970	101

(a) Funding for Retirement Systems operating budgets are no longer appropriated. Figures reflect positions budgeted as reported by the systems.
(b) Because Higher Education positions were moved off budget in 2016, the numbers provided are from the Civil Service Weekly Report on State Employment for the first reported period in each FY.
(c) FY 16 included the creation of a new ancillary state agency, Office of State Human Capital Management, to centralize HR functions within one agency; however, this was decentralized in FY 17.
(d) Decline in Higher Education positions from FY 22 to FY 23 is primarily the result of LSU A&M reclassifying Graduate Assistants as "student employees" starting in FY 23.

Table 11: Capital Outlay Appropriation¹ (Act 2 of the 2025 RS)

Means of Finance Category	Appropriated Less Vetoed Items
Cash Section	
State General Fund (Direct)	\$0
State General Fund (Non-recurring) ²	\$293,436,149
State General Fund (Reappropriated) ²	\$44,795,464
Interagency Transfers	\$221,747,167
Self-Generated Revenues	\$113,070,000
Reappropriated Interest Earnings ²	\$5,000,000
Statutory Dedications	
Capital Outlay Savings Fund	\$61,674,000
Coastal Protection & Restoration Fund	\$230,078,626
College and University Deferred Maintenance and Capital Improvement Fund	\$25,000,000
Criminal Justice and First Responder Fund	\$11,580,000
Higher Education Campus Revitalization Fund	\$900,000
Louisiana Economic Development Initiatives Fund	\$32,600,000
Louisiana Transportation Infrastructure Fund	\$632,000,000
Louisiana Wildlife and Fisheries Conservation Fund	\$200,000
Natural Resources Restoration Trust Fund	\$218,000,000
State Hwy Improvement Fund	\$36,000,000
Transportation Trust Fund - Regular	\$100,855,522
Transportation Trust Fund - Federal	\$1,325,000,000
Transportation Trust Fund - Construction Subfund	\$6,400,000
Total Statutory Dedications	\$2,680,288,148
Federal Funds	\$283,826,624
Revenue Bonds	\$114,500,000
TOTAL CASH SECTION	\$3,756,663,552
General Obligation (GO) Bond Section	
Priority 1	\$1,813,655,602
Priority 2	\$131,981,310
Priority 3	\$0
Priority 4	\$0
Priority 5	\$6,845,286,930
TOTAL GENERAL OBLIGATION BONDS	\$8,790,923,842
Bonds NRP/RBP	\$20,370,538
Act 2 of 2025 RS	\$12,567,957,932
Notes:	
1. Capital Outlay Appropriations are net of items vetoed by the Governor.	
2. Appropriations from non-recurring SGF and reappropriated balances are not reflected in means of finance tables or appropriation tables for FY 26 throughout this document.	

Table 12: Capital Outlay Bill Three Year Comparison

	FY 24	FY 25	FY 26	FY 25 to 26
Cash Section				
State General Fund (Direct)	\$166,819,000	\$0	\$0	\$0
State General Fund (Non-recurring) ¹	\$471,028,885	\$202,584,000	\$293,436,149	\$90,852,149
State General Fund (Reappropriated) ¹	\$1,039,496	\$17,671,925	\$44,795,464	\$27,123,539
Interagency Transfer	\$188,460,400	\$111,335,115	\$221,747,167	\$110,412,052
Self-Generated Revenues	\$188,100,000	\$234,680,000	\$113,070,000	(\$121,610,000)
Statutory Dedication	\$2,542,864,222	\$2,433,014,350	\$2,680,288,148	\$247,273,798
Federal	\$164,814,831	\$571,635,539	\$283,826,624	(\$287,808,915)
Reappropriated Interest Earnings ¹	\$900,000	\$5,000,000	\$5,000,000	\$0
Revenue Bonds	\$205,000,000	\$0	\$114,500,000	\$114,500,000
TOTAL CASH SECTION	\$3,929,026,834	\$3,575,920,929	\$3,756,663,552	\$180,742,623

General Obligation (GO) Bond Section				
Priority 1	\$1,734,570,408	\$1,770,220,985	\$1,813,655,602	\$43,434,617
Priority 2	\$101,741,000	\$0	\$131,981,310	\$131,981,310
Priority 3	\$0	\$0	\$0	\$0
Priority 4	\$0	\$0	\$0	\$0
Priority 5	\$5,874,657,597	\$6,281,311,772	\$6,845,286,930	\$563,975,158
TOTAL GO BOND SECTION	\$7,710,969,005	\$8,051,532,757	\$8,790,923,842	\$739,391,085

NRP/RBP²	\$2,800,463	\$12,957,432	\$20,370,538	\$7,413,106
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Total Capital Outlay Bill Less Vetoes	\$11,642,796,302	\$11,640,411,118	\$12,567,957,932	\$927,546,814
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Notes:

The Capital Outlay Appropriations for each year above are net of items vetoed by the Governor.

1. Appropriation from non-recurring SGF and reappropriated balances are not reflected in means of finance tables or appropriation tables for FYs 24, 25, or 26 throughout this document.

2. NRP (Not Requiring a Priority) is the allocation of previously sold bonds.

2. RBP (Reimbursement Bond Proceeds) is the appropriation of funding made available from prepayments of reimbursement bond contracts

Table 13: Capital Outlay Appropriation by Parish (Act 2 of the 2025 RS)

Parish	CASH PORTION*		GO BONDS **				Bonds (NRP/RBP)	Total Projects
	Cash Portion	Revenue Bonds	Priority 1	Priority 2	Priority 5	Total G.O. Bonds		
Acadia	\$13,750,000	\$0	\$9,295,631	\$0	\$73,453,000	\$82,748,631	\$0	\$96,498,631
Allen	\$0	\$0	\$19,050	\$0	\$4,600,000	\$4,619,050	\$0	\$4,619,050
Ascension	\$57,415,000	\$0	\$21,610,729	\$120,000	\$261,100,250	\$282,830,979	\$0	\$340,245,979
Assumption	\$800,000	\$0	\$2,173,500	\$0	\$22,050,000	\$24,223,500	\$0	\$25,023,500
Avoyelles	\$500,000	\$0	\$1,221,397	\$0	\$600,000	\$1,821,397	\$0	\$2,321,397
Beauregard	\$1,085,000	\$0	\$3,195,340	\$1,000,000	\$15,635,000	\$19,830,340	\$143,250	\$21,058,590
Bienville	\$1,300,000	\$0	\$0	\$0	\$7,450,000	\$7,450,000	\$0	\$8,750,000
Bossier	\$4,680,000	\$0	\$72,230,389	\$2,000,000	\$128,720,000	\$202,950,389	\$0	\$207,630,389
Caddo	\$23,319,935	\$0	\$33,039,956	\$3,500,000	\$209,094,000	\$245,633,956	\$0	\$268,953,891
Calcasieu	\$8,172,000	\$10,000,000	\$128,705,786	\$1,500,000	\$166,713,137	\$296,918,923	\$0	\$315,090,923
Caldwell	\$2,000,000	\$0	\$9,486,073	\$2,500,000	\$36,491,000	\$48,477,073	\$0	\$50,477,073
Cameron	\$2,200,000	\$0	\$4,124,382	\$0	\$10,900,000	\$15,024,382	\$0	\$17,224,382
Catahoula	\$0	\$0	\$800,000	\$0	\$1,850,000	\$2,650,000	\$0	\$2,650,000
Claiborne	\$0	\$0	\$855,000	\$0	\$1,396,404	\$2,251,404	\$0	\$2,251,404
Concordia	\$9,200,000	\$0	\$13,383,287	\$1,500,000	\$31,900,000	\$46,783,287	\$0	\$55,983,287
DeSoto	\$0	\$0	\$150,000	\$0	\$36,350,000	\$36,500,000	\$0	\$36,500,000
East Baton Rouge	\$69,190,582	\$0	\$341,669,895	\$5,000,000	\$777,257,379	\$1,123,927,274	\$0	\$1,193,117,856
East Carroll	\$600,000	\$0	\$100,000	\$2,200,000	\$3,300,000	\$5,600,000	\$0	\$6,200,000
East Feliciana	\$1,314,400	\$0	\$1,962,014	\$0	\$16,470,200	\$18,432,214	\$0	\$19,746,614
Evangeline	\$2,720,000	\$0	\$991,349	\$0	\$6,185,000	\$7,176,349	\$0	\$9,896,349
Franklin	\$600,000	\$0	\$6,594,777	\$4,676,560	\$8,711,560	\$19,982,897	\$0	\$20,582,897
Grant	\$200,000	\$0	\$759,942	\$0	\$1,815,000	\$2,574,942	\$0	\$2,774,942
Iberia	\$5,840,000	\$0	\$63,722,969	\$3,000,000	\$145,107,000	\$211,829,969	\$0	\$217,669,969
Iberville	\$859,000	\$0	\$17,208,426	\$0	\$17,666,000	\$34,874,426	\$0	\$35,733,426
Jackson	\$0	\$0	\$1,988,149	\$0	\$0	\$1,988,149	\$0	\$1,988,149
Jefferson	\$21,187,808	\$104,500,000	\$89,179,130	\$4,499,750	\$249,791,080	\$343,469,960	\$0	\$469,157,768
Jefferson Davis	\$800,000	\$0	\$3,000,000	\$0	\$16,970,000	\$19,970,000	\$0	\$20,770,000
Lafayette	\$39,085,000	\$0	\$106,640,070	\$8,700,000	\$685,128,088	\$800,468,158	\$0	\$839,553,158
Lafourche	\$21,217,000	\$0	\$75,319,106	\$15,250,000	\$200,205,000	\$290,774,106	\$0	\$311,991,106
LaSalle	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lincoln	\$1,097,973	\$0	\$41,178,663	\$1,000,000	\$54,743,200	\$96,921,863	\$0	\$98,019,836
Livingston	\$2,500,000	\$0	\$8,500,994	\$7,000,000	\$116,980,000	\$132,480,994	\$0	\$134,980,994
Madison	\$0	\$0	\$62,125	\$0	\$0	\$62,125	\$0	\$62,125
Morehouse	\$676,000	\$0	\$283,722	\$0	\$0	\$283,722	\$0	\$959,722
Multi-parish	\$31,085,000	\$0	\$154,236,376	\$9,000,000	\$639,190,000	\$802,426,376	\$0	\$833,511,376
Natchitoches	\$1,088,000	\$0	\$18,395,014	\$0	\$15,125,000	\$33,520,014	\$0	\$34,608,014
Orleans	\$60,015,191	\$0	\$81,978,054	\$13,350,000	\$392,014,150	\$487,342,204	\$17,098,923	\$564,456,318
Ouachita	\$14,855,000	\$0	\$44,362,558	\$0	\$71,763,121	\$116,125,679	\$0	\$130,980,679
Plaquemines	\$2,000,000	\$0	\$197,000	\$500,000	\$16,500,000	\$17,197,000	\$0	\$19,197,000
Pointe Coupee	\$500,000	\$0	\$16,687,848	\$0	\$13,850,000	\$30,537,848	\$0	\$31,037,848
Rapides	\$13,466,395	\$0	\$27,265,686	\$600,000	\$156,420,000	\$184,285,686	\$0	\$197,752,081
Red River	\$4,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$4,200,000
Richland	\$1,838,053	\$0	\$1,279,823	\$0	\$18,079,000	\$19,358,823	\$0	\$21,196,876
Sabine	\$0	\$0	\$2,271,823	\$0	\$1,700,000	\$3,971,823	\$0	\$3,971,823
St. Bernard	\$600,000	\$0	\$4,947,500	\$6,460,000	\$199,800,000	\$211,207,500	\$0	\$211,807,500
St. Charles	\$3,986,000	\$0	\$1,046,272	\$3,300,000	\$42,147,500	\$46,493,772	\$0	\$50,479,772
St. Helena	\$200,000	\$0	\$6,995,062	\$0	\$2,000,000	\$8,995,062	\$0	\$9,195,062
St. James	\$650,000	\$0	\$8,647,800	\$0	\$94,820,000	\$103,467,800	\$0	\$104,117,800
St. John the Baptist	\$482,000	\$0	\$15,912,405	\$1,425,000	\$30,605,000	\$47,942,405	\$0	\$48,424,405
St. Landry	\$5,305,000	\$0	\$13,097,145	\$190,000	\$38,830,000	\$52,117,145	\$0	\$57,422,145
St. Martin	\$4,363,436	\$0	\$6,169,637	\$2,670,000	\$35,240,000	\$44,079,637	\$0	\$48,443,073
St. Mary	\$11,200,000	\$0	\$4,935,401	\$0	\$67,660,000	\$72,595,401	\$0	\$83,795,401
St. Tammany	\$8,667,000	\$0	\$16,385,072	\$3,700,000	\$379,905,544	\$399,990,616	\$0	\$408,657,616
Statewide	\$3,165,318,223	\$0	\$165,269,318	\$20,000,000	\$833,545,000	\$1,018,814,318	\$3,128,365	\$4,187,260,906
Tangipahoa	\$1,759,556	\$0	\$52,050,926	\$0	\$87,340,000	\$139,390,926	\$0	\$141,150,482
Tensas	\$1,200,000	\$0	\$444,800	\$0	\$18,060,000	\$18,504,800	\$0	\$19,704,800
Terrebonne	\$4,010,000	\$0	\$59,878,786	\$2,780,000	\$189,039,817	\$251,698,603	\$0	\$255,708,603
Union	\$2,000,000	\$0	\$600,000	\$0	\$21,085,000	\$21,685,000	\$0	\$23,685,000
Vermilion	\$4,625,000	\$0	\$14,737,357	\$200,000	\$46,700,000	\$61,637,357	\$0	\$66,262,357
Vernon	\$500,000	\$0	\$3,980,625	\$2,500,000	\$12,070,000	\$18,550,625	\$0	\$19,050,625
Washington	\$1,900,000	\$0	\$9,716,333	\$0	\$30,305,000	\$40,021,333	\$0	\$41,921,333
Webster	\$0	\$0	\$2,863,441	\$0	\$11,700,000	\$14,563,441	\$0	\$14,563,441
West Baton Rouge	\$300,000	\$0	\$80,000	\$760,000	\$12,960,500	\$13,800,500	\$0	\$14,100,500
West Carroll	\$540,000	\$0	\$6,425,322	\$0	\$17,500,000	\$23,925,322	\$0	\$24,465,322
West Feliciana	\$3,200,000	\$0	\$12,862,857	\$1,100,000	\$40,100,000	\$54,062,857	\$0	\$57,262,857
Winn	\$0	\$0	\$483,510	\$0	\$600,000	\$1,083,510	\$0	\$1,083,510
TOTAL	\$3,642,163,552	\$114,500,000	\$1,813,655,602	\$131,981,310	\$6,845,286,930	\$8,790,923,842	\$20,370,538	\$12,567,957,932

* Act 2 of the 2025 RS provided for one-time surplus funding in the amount of \$295,426,149 SGF, and is included in the \$3,642,163,552 total Cash Portion.

** Due to no allocation of funding in Act 2, the table excludes Priority 3 and Priority 4 in the GO Bond.

SECTION III
2025 LEGISLATIVE SESSION
FISCAL ACTIONS

FISCAL YEAR 2025 - 2026
LOUISIANA LEGISLATIVE FISCAL OFFICE

Table 14: Actions Affecting Major State Tax, License, and Fee Estimates and Estimates of Net Available State General Fund Revenue

		FY26	FY27	FY28	FY29	FY30
TOTAL TAXES, LICENSES, AND FEES IMPACT		-\$61,682,226	-\$63,292,643	-\$58,906,274	-\$74,496,883	-\$72,486,568
TOTAL STATE GENERAL FUND STATUTORY DEDICATION IMPACT		\$34,911,107	\$42,318,690	\$41,868,259	\$41,877,650	\$41,887,965
TOTAL STATE GENERAL FUND DIRECT IMPACT		-\$96,593,333	-\$105,611,333	-\$100,774,533	-\$116,374,533	-\$114,374,533

		FY26	FY27	FY28	FY29	FY30
TAXES, LICENSES, AND FEES						
CORPORATE INCOME AND FRANCHISE TAX						
HB 567	Act 382	Bacala	Provides with respect to various credits, deductions, exclusions, and exemptions associated with corporate income tax. The impacts will result in a decrease in statutory deduction revenue from the Revenue Stabilization Fund.	SEE NOTE	-\$2,400,000	-\$2,400,000
SB 233	Act 454	Edmonds	Expands upon the tax credit for certain eligible business child care expenses. The impacts are split 40/60 between a SGF revenue and statutory deduction revenue loss from the Revenue Stabilization Fund, based on previous tax credits claimed.	\$0	-\$415,000	-\$1,000,000
SB 65	Act 412	Foil	Provides for the treatment of certain pass through entities under the inventory tax credit.	\$0	INCREASE	INCREASE
TOTAL CORPORATE INCOME AND FRANCHISE TAX				\$0	-\$2,815,000	-\$3,400,000
PERSONAL INCOME TAX						
SB 28	Act 404	Talbot	Establishes an income tax credit for taxpayers who pay to have a fortified roof installed on their property.	DECREASE	DECREASE	DECREASE
SB 52	Act 32	McMath	Establishes an individual income tax exemption for grants from the Louisiana Fortify Homes Program.	-\$828,000	DECREASE	DECREASE
SB 123	Act 423	Jackson-Andrews	Establishes an income tax credit for donations to certain public schools.	\$0	-\$1,000,000	\$0
HB 184	Act 251	Owen, Charles	Establishes an individual income tax deduction for certain amounts a taxpayer receives through hardship distributions from retirement accounts.	\$0	DECREASE	DECREASE
HB 211	Act 160	Landry, Mandie	Expands upon the qualifying transactions for the Firearm Safety Device Income Tax Credit.	DECREASE	DECREASE	\$0
SB 118	Act 110	Foil	Establishes a state income tax deduction equal to ABLE account deposits to an account owner on behalf of any designated beneficiary.	\$0	DECREASE	DECREASE
HB 533	Act 376	Carver	Establishes the Work-Based Learning Tax Credit for employment of apprentices, interns, and youth workers. The impacts are split 80/20 between a SGF revenue and statutory deduction revenue loss from the Revenue Stabilization Fund, based on previous tax credits claimed.	\$0	-\$600,000	-\$1,136,500
HB 665	Act 515	Willard	Expands upon and extends applications for the Angel Investor Tax Credit until 6/30/26.	-\$1,000,000	\$1,000,000	\$0
HB 145	Act 473	Wilder	Doubles the size of the construction code retrofitting deduction and expands the qualifying home improvements eligible for the deduction.	\$0	DECREASE	DECREASE
TOTAL PERSONAL INCOME TAX				-\$1,828,000	-\$600,000	-\$2,136,500
						-\$1,136,500

2025 Regular Session
Actions Affecting Major State Tax, License, and Fee Estimates
and Estimates of Net Available State General Fund Revenue

		FY26	FY27	FY28	FY29	FY30
GENERAL SALES TAX						
HB 520	Act 506	Illg	Establishes a state and local sales & use tax exemption for the sale or purchase of certain antique motor vehicles including both pickup trucks and trucks with a gross weight in excess of 6,000 pounds, and motorcycles, which are 35 years old or older.	DECREASE	DECREASE	DECREASE
HB 578	Act 384	Emerson	Retroactively adjusts the dedication to the Tourism Promotion District to match the 0.03% levy in place prior to Act 11 of the 2024 3rd ES. Retroactively adjusts various legal citations to align with LDR interpretations of intent when Act 11 was enacted by reinstating certain state and local exemptions that were repealed in Act 11. Retroactively makes certain local exemptions mandatory that were optional prior to their repeal in Act 11. Reinstates certain state and local exemptions to pre-Act 11 status. Creates the Local Revenue Fund. Provides for certain new exemptions. Lowers the base sales threshold for the BioDistrict tax increment financing (TIF) District from \$11.7M to \$1.3M.	-\$83,460,000	-\$77,160,000	-\$72,060,000
HB 313	Act 494	Lyons	Provides for a state and local sales and use tax exemption for all taxable purchases made by the Louisiana Alliance of Children's Advocacy Centers (LACAC) and other nonprofit entities operating as child advocacy centers, as provided for in Children's Code Article 521.	-\$275,000	-\$275,000	-\$275,000
TOTAL GENERAL SALES TAX				-\$83,735,000	-\$77,435,000	-\$72,335,000
PREMIUM TAX, GENERAL (EXCISE TAX)						
SB 186	Act 441	Reese	Provides an additional \$82.5 M of transferable/saleable premium tax credit (55% of \$150 M of capital allowed into the program). The capital/credit allocation will be made on 8/01/25, allocating \$150 M of capital and generating total tax credit of \$82.5 M. Associated tax credits can be claimed over four years, beginning in the fourth year after the capital allocation. First credit claims are available in FY 29 and last through FY 32.	\$0	\$0	-\$22,500,000
TOTAL PREMIUM TAX, GENERAL				\$0	-\$22,500,000	-\$22,500,000

2025 Regular Session
Actions Affecting Major State Tax, License, and Fee Estimates
and Estimates of Net Available State General Fund Revenue

					FY26	FY27	FY28	FY29	FY30
					PREMIUM TAX, LDH (EXCISE TAX)				
SB 130	Act 427	Cloud	Requires the Louisiana Department of Health (LDH) to implement enhanced Medicaid eligibility verification measures. These changes are anticipated to reduce Medicaid enrollment and expenditures, resulting in decreased revenue to the Medical Assistance Trust Fund from the 5.5% premium tax on Healthy LA plan expenditures.	DECREASE	\$171,440	\$348,023	\$355,892	\$365,283	DECREASE
SB 96	Act 417	McMath	Provides that LDH shall reimburse Medicaid providers for mental health partial hospitalization program services at a licensed freestanding inpatient psychiatric hospital. The providers shall be reimbursed at 100% of Medicare rates. Subject to the appropriation or use of existing budget authority.	DECREASE	\$171,440	\$348,023	\$355,892	\$365,283	DECREASE
SB 70	Act 322	Myers	Reduces the eligibility threshold for remote patient monitoring services from two qualifying criteria to one and adds new eligible populations, including pregnant or postpartum women and infants discharged from neonatal intensive care. Any additional managed care payments will increase revenue to the Medical Assistance Trust Fund through the 5.5% premium tax.	INCREASE					INCREASE
HCR 2	ENROLLED	McFarland	Provides for annual approval of the hospital stabilization formula and establishes the FY 26 assessment using a tiered methodology by hospital type. Revenues from the assessment, deposited into the Medical Assistance Trust Fund, will support a directed payment arrangement upon CMS approval. If not approved, LDH may submit a new arrangement with JLCB approval.	INCREASE		\$0	\$0	\$0	\$0
HB 658	Act 293	Turner	Establishes the Medicaid Trust Fund for Addiction Recovery Fund and authorizes LDR to assess fees on addiction recovery providers, provided the fees are eligible for federal match, and requires fee collection to follow the standard rulemaking process.	INCREASE					INCREASE
HB 467	Act 367	Hilferty	Requires health insurance plans, including Medicaid, to cover amino acid-based elemental formulas for children age two or younger when medically necessary and prescribed by a board-certified allergist or gastroenterologist. This will result in an increase in Medicaid Assistance Trust Fund (MATF) revenues within the LDH Medicaid program as a result of premium tax collections of 5.5% of Healthy LA Managed Care expenditures.	INCREASE					INCREASE
TOTAL PREMIUM TAX, LDH					\$171,440	\$348,023	\$355,892	\$365,283	\$375,598

2025 Regular Session
Actions Affecting Major State Tax, License, and Fee Estimates
and Estimates of Net Available State General Fund Revenue

SEVERANCE TAX									
HB 495	Act 284	Geymann	Limits the severance tax exemption for gas produced from horizontally drilled wells	\$2,100,000	\$6,300,000	\$8,000,000	\$8,600,000	\$8,600,000	\$8,600,000
HB 600	Act 295	Geymann	Reduces the rate of severance tax on oil produced from newly completed wells and provides relative to special rates on oil produced from certain limited-production wells	-\$1,900,000	-\$4,600,000	-\$6,800,000	-\$9,200,000	-\$9,200,000	-\$10,600,000
TOTAL SEVERANCE TAX				\$200,000	\$1,700,000	\$1,200,000	-\$600,000	-\$2,000,000	
TOBACCO TAX									
HB 325	Act 266	Bryant	Taxes "premium" cigars invoiced by the manufacturer at more than \$120 per thousand at 50 cents per cigar instead of 20% of manufacturer's invoice from 1/01/26 through 12/31/27 at which time the tax rate will revert back to 20% of manufacturer's invoice price.	-\$5,000,000	-\$10,000,000	-\$5,000,000	\$0	\$0	\$0
TOTAL TOBACCO TAX				-\$5,000,000	-\$10,000,000	-\$5,000,000	\$0	\$0	
Gaming									
HB 639	Act 298	Riser	Increases the online sports wagering tax rate from 15% to 32.5% of net proceeds. Dedicates 25% of the revenue from the mobile sports gaming tax to the Supporting Programs, Opportunities, Resources, and Teams (SPORT) Fund (created in the Act). An additional 3% is dedicated to the Louisiana Postsecondary Inclusive Education Fund for disabled students.	\$28,509,334	\$28,509,334	\$28,509,334	\$28,509,334	\$28,509,334	\$28,509,334
HB 540	Act 378	Fontenot	Increases the number of video draw poker devices permitted from three to four at establishments licensed to sell alcohol for on-premise consumption and at hotel or motel lounges, from 12 to 13 for the overall hotel or motel, and from 50 to 60 at qualified truck stop facilities. Provides relative to franchise fee rates and appropriation for revenue generated by video draw poker devices.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
HB 547	Act 291	Boyer	Authorizes fixed-odds wagering on live or simulcast horse races and dedicates 5% of net gaming proceeds from such wagers to the Fixed Odds Horse Wagering Purse Supplement Fund. Allocates fund proceeds as follows: 55% to Thoroughbred racing purses, 24% to Quarter Horse racing purses, 14% to the Thoroughbred Breeders' Association, and 7% to the Quarter Horse Breeders Association for breeder awards.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
TOTAL GAMING TAX				\$28,509,334	\$28,509,334	\$28,509,334	\$28,509,334	\$28,509,334	\$28,509,334
TOTAL TAXES, LICENSES AND FEES				-\$61,682,226	-\$63,292,643	-\$58,906,274	-\$74,496,883	-\$72,486,568	

2025 Regular Session
Actions Affecting Major State Tax, License, and Fee Estimates
and Estimates of Net Available State General Fund Revenue

STATE GENERAL FUND STATUTORY DEDICATIONS											
SB 65	Act 412	Foil	Provides for the treatment of certain pass through entities under the inventory tax credit.	\$0	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
HB 639	Act 298	Riser	Increases the online sports wagering tax rate from 15% to 32.5% of net proceeds. Dedicates 25% of the revenue from the mobile sports gaming tax to the Supporting Programs, Opportunities, Resources, and Teams (SPORT) Fund (created in the Act),and an additional 3% is dedicated to the Louisiana Postsecondary Inclusive Education Fund for disabled students.	\$34,739,667	\$34,739,667	\$34,739,667	\$34,739,667	\$34,739,667	\$34,739,667	\$34,739,667	\$34,739,667
HB 533	Act 376	Carver	Establishes the Work-Based Learning Tax Credit for employment of apprentices, interns, and youth workers. The impacts are split 80/20 between a SGF revenue and statutory dedication revenue loss from the Revenue Stabilization Fund, based on previous tax credits claimed.	\$0	-\$120,000	-\$227,300	-\$227,300	-\$227,300	-\$227,300	-\$227,300	-\$227,300
HB 540	Act 378	Fontenot	Increases the number of video draw poker devices permitted from three to four at establishments licensed to sell alcohol for on-premise consumption and at hotel or motel lounges, from 12 to 13 for the overall hotel or motel, and from 50 to 60 at qualified truck stop facilities. Provides relative to franchise fee rates and appropriation for revenue generated by video draw poker devices.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
SB 130	Act 427	Cloud	Requires LDH to implement enhanced Medicaid eligibility verification measures. These changes are anticipated to reduce Medicaid enrollment and expenditures, resulting in decreased revenue to the Medical Assistance Trust Fund from the 5.5% premium tax on Healthy LA plan expenditures.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
SB 96	Act 417	McMath	Provides that LDH shall reimburse Medicaid providers for mental health partial hospitalization program services at a licensed freestanding inpatient psychiatric hospital. The providers shall be reimbursed at 100% of Medicare rates. Subject to the appropriation or use of existing budget authority.	\$171,440	\$348,023	\$355,892	\$365,283	\$375,598			
SB 70	Act 322	Myers	Reduces the eligibility threshold for remote patient monitoring services from two qualifying criteria to one and adds new eligible populations, including pregnant or postpartum women and infants discharged from neonatal intensive care. Any additional managed care payments will increase revenue to the Medical Assistance Trust Fund through the 5.5% premium tax.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
HB 547	Act 291	Boyer	Authorizes fixed-odds wagering on live or simulcast horse races and dedicates 5% of net gaming proceeds from such wagers to the Fixed Odds Horse Wagering Purse Supplement Fund. Allocates fund proceeds as follows: 55% to Thoroughbred racing purses, 24% to Quarter Horse racing purses, 14% to the Thoroughbred Breeders Association, and 7% to the Quarter Horse Breeders Association for breeder awards.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
HB 520	Act 506	Ililig	Establishes a sales & use tax exemption for the sale or purchase of certain antique motor vehicles including both pickup trucks and trucks with a gross weight in excess of 6,000 pounds, and motorcycles, which are 35 years old or older.	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE

2025 Regular Session
Actions Affecting Major State Tax, License, and Fee Estimates
and Estimates of Net Available State General Fund Revenue

			FY26	FY27	FY28	FY29	FY30
HB 467	Act 367	Hilferty	Requires health insurance plans, including Medicaid, to cover amino acid-based elemental formulas for children age two or younger when medically necessary and prescribed by a board-certified allergist or gastroenterologist. This will result in an increase in Medical Assistance Trust Fund (MATF) revenues within the LDH Medicaid program as a result of premium tax collections of 5.5% of Healthy LA Managed Care expenditures.	INCREASE	INCREASE	INCREASE	INCREASE
SB 233	Act 454	Edmonds	Expands upon the tax credit for certain eligible business child care expenses. The impacts are split 40/60 between a SGF revenue and statutory dedication revenue loss from the Revenue Stabilization Fund, based on previous tax credits claimed.	\$0	-\$249,000	-\$600,000	-\$600,000
HB 329	Act 79	Hebert	Provides for the disposition of proceeds from certain taxes and fees collected by the Department of Insurance. Dedicates portions to the Louisiana Fortify Homes Program.	\$0	\$10,000,000	\$10,000,000	\$10,000,000
HB 567	Act 382	Bacala	Provides with respect to various credits, deductions, exclusions, and exemptions associated with corporate income tax. The impacts will result in a decrease in statutory dedication revenue from the Revenue Stabilization Fund.	SEE NOTE	-\$2,400,000	-\$2,400,000	-\$2,400,000
HB658	Act 293	Turner	Establishes the Medicaid Trust Fund for Addiction Recovery Fund and authorizes LDR to assess fees on addiction recovery providers, provided the fees are eligible for federal match, and requires fee collection to follow the standard rulemaking process.	INCREASE	INCREASE	INCREASE	INCREASE
HCR 2	ENROLLED	McFarland	Provides for annual approval of the hospital stabilization formula and establishes the FY 26 assessment using a tiered methodology by hospital type. Revenues from the assessment, deposited into the Medical Assistance Trust Fund, will support a directed payment arrangement upon CMS approval. If not approved, LDH may submit a new arrangement with JLCB approval.	INCREASE	\$0	\$0	\$0
TOTAL SGF Statutory Dedications			\$34,911,107	\$42,318,690	\$41,868,259	\$41,877,650	\$41,887,965
SGF Direct Impact			-\$96,593,333	-\$105,611,333	-\$100,774,533	-\$116,374,533	-\$114,374,533

2025 Regular Session
Actions Affecting Major State Tax, License, and Fee Estimates
and Estimates of Net Available State General Fund Revenue

Other Statutory Dedications							FY26	FY27	FY28	FY29	FY30
HB 264	Act 474	Echols	Prohibits a Pharmacy Benefit Manager (PBM) from conducting or participating in spread pricing and patient steering in Louisiana, as well as using effective rate pricing for a local pharmacy, and establishes the Pharmacy Benefit Manager Enforcement Fund.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
HB 403	Act 194	Turner	Provides for the imposition of fines for driving offenses and deposits the increased revenue into the Louisiana Emergency Response Network (LERN).	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
HB 648	Act 213	Beaullieu	Increases candidate qualifying fees and dedicates the monies to the Campaign Sign Recycling Fund.	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE
HB 652	Act 300	Kerner	Provides relative to seafood safety and testing by the Department of Agriculture and Forestry (LDAF).	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
HB 301	Act 216	Domangue	Provides relative to the removal and salvage of abandoned vessels in waterways. As additional vessels are salvaged and resold, additional titles and registrations are anticipated to increase revenues into the Conservation Fund.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
SB 24	Act 401	McMath	Provides for the dedication of revenue and use of monies in the Medical Assistance Program Fraud Detection Fund	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
SB 71	Act 413	Foil	Provides relative to the administration of the Louisiana Charter School Start-Up and Expansion Loan Fund and uses of the fund.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
HB 163	Act 226	Dickerson	Renames the Exploited Childrens Special Fund to the Survivor Special Fund, expands the list of qualifying offenses, places the fund under the administration of the Governor's Office of Human Trafficking Prevention, and provides for its distribution and allowable uses	\$1,058,000	\$1,058,000	\$1,058,000	\$1,058,000	\$1,058,000	\$1,058,000	\$1,058,000	\$1,058,000
HB 170	Act 66	Cox	Removes the Class "D" chauffeur's license requirement for taxi cab drivers. Clarifies that taxi cab drivers only need to comply with the requirements for a Class "E" driver's license.	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE	DECREASE
HB 676	Act 216	Domangue	Provides for Department of Wildlife and Fisheries (LDWF) law enforcement agents to tag vessels with notices, allows third parties to recover these vessels, and provides notices to registrants that they will be held responsible for any abandoned vessels. An increase in the number of vessels titled or registered is anticipated to result in additional revenue to the Conservation Fund from salvage titles and subsequent sales.	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE
SB 69	Act 321	Myers	Adds honorably discharged veterans to the retired military category of combination licenses that can be purchased for \$20. Clarifies that donations received by LDWF for the benefit of disabled veterans can be used to purchase their license or a commemorative durable hard card containing license information.	-\$1,302,912	-\$1,302,912	-\$1,302,912	-\$1,302,912	-\$1,302,912	-\$1,302,912	-\$1,302,912	-\$1,302,912

2025 Regular Session
Actions Affecting Major State Tax, License, and Fee Estimates
and Estimates of Net Available State General Fund Revenue

CONSTITUTIONAL AMENDMENTS							
HB 473	Act 222	Emerson	Retains TOPS MSA payment and splits investment earnings of the Millennium Trust equally between the TOPS Fund and Health Excellence Fund after applying an inflationary factor. Proposed amendment liquidates the Education Excellence Fund, Louisiana Education Quality Trust Fund (Permanent Fund), and the Louisiana Quality Education Support Fund (Support Fund) sending the balance to Teachers Retirement System of Louisiana to apply to its oldest amortized unfunded accrued liability (UAL) base. Requires local public school systems to provide a teacher pay raise with savings realized from payment of those retirement system liabilities at a rate of \$2,250 for certificated personnel and at least \$1,225 for noncertificated personnel, as provided by law.	-\$68,000,000	-\$68,000,000	-\$68,000,000	-\$68,000,000
HB 579	Act 385	Emerson	Statutory companion to Act 222. Dedicates \$11 M SGF annually into the Early Childhood Education Stability Fund and increases SGF by approximately \$2 M by redirecting 8g offshore mineral revenue to SGF. Contingent upon voter approval of Act 222.	SEE NOTE	SEE NOTE	SEE NOTE	SEE NOTE

Mandatory Expenditures of Forecast Increase

Existing Law	NOW Fund	12% up to \$50M	\$50,000,000
Existing Law	COW Fund	12% up to \$50M	\$50,000,000
TOTAL (Max)			\$100,000,000

% of Surplus Dedicated

Rainy Day Fund	25
UAL current law	25
TOTAL Current Law	50

EXECUTIVE ORDER 24-11: SAVINGS AND EFFICIENCIES

Executive Order 24-11 required all state agencies to review their budgets throughout FY 25 to identify any potential savings that can be implemented in FY 26, in anticipation of a decline in state revenues. More specifically, agencies were asked to evaluate contracts, determine where funded vacancies can be eliminated, look for alternatives to large acquisition requests, review all programs not statutorily required to determine if they can be eliminated, reduced, or phased out, identify areas of duplication, evaluate discretionary SGF spending that can be reduced, and identify any other efficiencies that can be implemented to save SGF. The executive budget recommendation included reductions across various state agencies as a result of this action. Table 15 below provides a summary of total savings identified through this process.

Table 15: Executive Order 24-11 Savings

Agency Name	SGF	IAT	SGR	Statutory Dedications	Federal	Total	T.O.
Executive - Division of Administration	(\$2,277,345)	(\$62,323)	(\$22,704)	\$0	(\$8,031)	(\$2,370,403)	(2)
Executive - Louisiana State Racing Commission	\$0	\$0	\$0	(\$25,308)	\$0	(\$25,308)	0
DOTD - Engineering and Operations	\$0	(\$3,000,000)	\$0	\$0	\$0	(\$3,000,000)	0
LDH - Medical Vendor Administration	(\$4,890,235)	\$0	\$0	\$0	(\$6,452,814)	(\$11,343,049)	0
LDH - Office of Aging and Adult Services	(\$8,199,166)	\$8,199,166	\$0	\$0	\$0	\$0	0
LDH - Office of Public Health	(\$207,500)	\$0	\$0	\$0	\$207,500	\$0	0
LDH - Office of Behavioral Health	(\$2,607,418)	\$0	\$0	\$0	\$0	(\$2,607,418)	0
LDH - Office of Citizens with Developmental Disabilities	(\$4,217,331)	\$4,217,331	\$0	\$0	\$0	\$0	0
LDH - Office of Citizens with Developmental Disabilities	(\$375,629)	\$0	\$0	\$0	\$0	(\$375,629)	0
DCFS - Office of Children and Family Services	(\$2,031,165)	\$0	\$0	\$0	(\$2,384,063)	(\$4,415,228)	0
DCFS - Office of Children and Family Services	(\$26,250)	\$0	\$0	\$0	\$0	(\$26,250)	0
DENR - Office of the Secretary	(\$1,100,000)	\$0	\$0	\$0	\$0	(\$1,100,000)	0
DENR - Office of the Secretary	(\$600,000)	\$0	\$0	\$0	\$0	(\$600,000)	0
Ethics Administration	(\$25,000)	\$0	\$0	\$0	\$0	(\$25,000)	0
Board of Regents	(\$525,000)	\$0	\$0	\$0	\$0	(\$525,000)	0
LDOE - State Activities	(\$500,000)	\$0	\$0	\$0	\$0	(\$500,000)	0
LDOE - Subgrantee Assistance	(\$300,000)	\$0	\$0	\$0	\$0	(\$300,000)	0
Local Housing of State Adult Offenders	(\$1,800,000)	\$0	\$0	\$0	\$0	(\$1,800,000)	0
Total	(\$29,682,039)	\$9,354,174	(\$22,704)	(\$25,308)	(\$8,637,408)	(\$29,013,285)	(2)

ACT 1 OF THE 2025 RS: AUTHORIZED SGF REDUCTIONS

The Preamble of Act 1 of the 2025 RS authorizes and directs the Commissioner of Administration to implement reductions to State General Fund (Direct) appropriations by \$101,258,777. Specifically, Section 19 requires a \$10,000,000 reduction in funding for Personal Services. Section 20 requires a \$91,258,777 reduction in funding for acquisitions, excluding those in Schedule 8 financed through the Installment Purchasing Market and the Louisiana Equipment Acquisition Fund. Table 16 below provides reductions made by the commissioner based on the preamble, by department.

Table 16: Preamble SGF Reductions by Department

Department	Personal Services (Section 19)	Acquisitions (Section 20)	Total
Executive	(\$836,410)	(\$3,483,790)	(\$4,320,200)
Veterans Affairs	(\$29,058)	(\$209,815)	(\$238,873)
State	(\$7,876)	(\$1,464,000)	(\$1,471,876)
Justice	(\$23,049)	-	(\$23,049)
Lieutenant Governor	-	-	-
Treasury	-	-	-
Public Service Commission	-	-	-
Agriculture & Forestry	(\$58,239)	(\$9,090,750)	(\$9,148,989)
Insurance	-	-	-
Economic Development	(\$77,302)	-	(\$77,302)
Culture, Recreation & Tourism	(\$137,080)	(\$10,554,420)	(\$10,691,500)
Transportation & Development	-	(\$43,774,750)	(\$43,774,750)
DPSC Corrections Services	(\$2,887,035)	(\$8,243,177)	(\$11,130,212)
DPSC Public Safety Services	(\$575,972)	(\$3,616,699)	(\$4,192,671)
DPSC Youth Services	(\$523,897)	(\$193,200)	(\$717,097)
Health	(\$1,058,779)	(\$901,866)	(\$1,960,645)
Children & Family Services	(\$532,874)	(\$1,120,200)	(\$1,653,074)
Energy & Natural Resources	(\$31,723)	-	(\$31,723)
Revenue	-	-	-
Environmental Quality	(\$15,821)	-	(\$15,821)
Workforce Commission	-	-	-
Wildlife & Fisheries	(\$270,149)	-	(\$270,149)
Civil Service	(\$18,540)	(\$7,901)	(\$26,441)
Retirement Systems	-	-	-
Higher Education	(\$2,495,164)	-	(\$2,495,164)
Special Schools & Comm.	(\$312,533)	(\$8,598,209)	(\$8,910,742)
Education	(\$104,705)	-	(\$104,705)
LSU Health Care Services Division	(\$3,794)	-	(\$3,794)
Other Requirements	-	-	-
Total:	(\$10,000,000)	(\$91,258,777)	(\$101,258,777)

A misty swamp scene with large trees and hanging moss over water.

SECTION IV

DEPARTMENTAL SUMMARIES

FISCAL YEAR 2025 - 2026
LOUISIANA LEGISLATIVE FISCAL OFFICE

01 - Executive Department

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$341,735,936	\$274,136,810	(\$67,599,126)	(19.8%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$104,282,268	\$101,482,161	(\$2,800,107)	(2.7%)
Fees and Self-generated Revenue	\$203,107,570	\$193,576,173	(\$9,531,397)	(4.7%)
Statutory Dedications	\$423,824,032	\$875,504,951	\$451,680,919	106.6%
FEDERAL FUNDS	\$3,402,828,943	\$3,844,301,814	\$441,472,871	13.0%
TOTAL MEANS OF FINANCING	\$4,475,778,749	\$5,289,001,909	\$813,223,160	18.2%
T.O. POSITIONS	2,217	2,246	29	1.3%

01-100 Executive Office

- Decreases \$146,326 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$1.5 M IAT from DCFS to support the Governor's Office of Human Trafficking Prevention. Funding was used to provide services for juvenile victims of sex trafficking in accordance with Act 662 of the 2022 RS. The Governor's Office of Human Trafficking offered care coordination services through contracts with local Child Advocacy Centers (CACs) throughout the state. DCFS will assume these responsibilities moving forward.
- Increases \$1.2 M SGF for the operations of the Louisiana Alliance for Children's Advocacy Centers.

01-101 Office of Indian Affairs

- No significant adjustments.

01-102 Inspector General

- Decreases \$15,039 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.

01-103 Mental Health Advocacy Services

- Decreases \$26,198 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.

01-106 Louisiana Tax Commission

- No significant adjustments.

01-107 Division of Administration (DOA)

- Decreases \$293,473 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases \$462.6 M Federal to annualize funding from the Department of Housing and Urban Development (HUD) for the Restore LA Homeowner Assistance Program. The state was awarded three allocations of federal funds totaling \$3.2 B from HUD, with a budget period from September 2022 through September 2029. There is no state match requirement.

The Restore LA Homeowner Assistance Program is a comprehensive disaster recovery initiative that provides grant funding to homeowners affected by the 2020-2021 disasters (Hurricanes Laura, Delta, and Ida, and the May 2021 Severe Storms). The program prioritizes helping low-to-moderate income residents and other vulnerable populations, offering various forms of assistance, including home repairs, reconstruction, manufactured housing unit replacement, reimbursement for completed repairs, voluntary buyouts, flood insurance assistance, and interim housing assistance.

- Increases \$80 M Statutory Dedications (\$75 M out of the Phase II Subfund of the Water Sector Fund \$5 M out of the Emergency Subfund of the Water Sector Fund) for the Water Sector Program. Act 497 of the 2024 RS established Phase II to provide grant funds for repairs, improvements, and consolidation of community water and sewer systems, and repairs and improvements necessitated by stormwater as approved by the Water Sector Commission and JLCB.

- Decreases \$41 M (\$1.7 M SGF, \$10.1 M SGR, and \$29.7 M Federal, partially offset by an increase of \$556,598 IAT) for various statewide adjustments, including a decrease of \$41.3 M in non-recurring carryforwards, an increase of \$1.2 M for statewide Personal Services, a decrease of \$552,224 for other statewide services, and a net decrease of \$19,250 for Acquisitions and Major Repairs.
- Increases \$27 M Statutory Dedications out of the Criminal Justice Priority Fund for approved projects. Act 587 of the 2024 RS created the Criminal Justice Priority Fund, a funding source established to address criminal justice funding priorities. The money deposited into the Criminal Justice Priority Fund will provide grant funding to the Office of Juvenile Justice, nonstate entities, parish sheriffs, and the Department of Public Safety & Corrections for various construction, site maintenance, and refurbishment projects, as well as funding for the Integrated Criminal Justice Information System Policy Board for the statewide integration of data and information necessarily generated by and shared across law enforcement, court systems, and statewide databases. At the 3/20/25 meeting of the JLCB, the Criminal Justice Priority Funding Commission recommended six grants out of the fund for a total of \$99.9 M. This \$27 M represents the portion of the funding available in FY 26 that the Division of Administration will administer.
- Increases \$13.2 M Federal for the Office of Community Development to administer IJA funds. These funds will be used to address per- and polyfluoroalkyl substances and emerging contaminant issues to ensure safe, adequate water in Louisiana communities. The projects involve research and testing, planning and design to combat contaminants, restructuring water systems, outreach and education, and workforce training to support public water systems.
- Increases \$10 M Statutory Dedications out of the Modernization and Security Fund for equipment for the Office of Technology Services.
- Increases \$4.2 M IAT from Capital Outlay and eight (8) authorized T.O. positions for the administration of the Capital Outlay Act by the Office of Facility Planning and Control (FP&C). Over the past several years, the size of the capital outlay budget has increased significantly, and FP&C is responsible for managing and administering the majority of the budget. FP&C can utilize up to 6% of each line item included in the Capital Outlay Act to administer the projects.

The eight (8) additional positions are comprised of seven (7) FPC Project Managers (Salary—\$98,197 and Related Benefits—\$48,090) and one (1) State Fiscal Analyst 3 (Salary—\$74,235 and Related Benefits—\$39,778). In addition to the positions, this funding will be used to contract staffing services to assist with project management, pay for additional lease costs in the Lafayette office, and acquire e-builder and Microsoft project software for project management.

- Decreases \$2.5 M Statutory Dedications out of the Engineering Fee Subfund within the Water Sector Fund to align budget authority with the projected fund balance.
- Increases \$915,000 SGF and six (6) authorized T.O. positions for the creation of the Office of Louisiana Highway Construction. Act 389 of the 2025 RS creates the Office of Louisiana Highway Construction within the Division of Administration and provides that the office shall be responsible for any nonfederal aid highway that is part of the state highway system.
- Increases \$750,000 SGF for public-private contract protocol initiatives, pursuant to Act 436 of the 2025 RS. Act 436 requires the Division of Administration and the Department of Transportation and Development to develop and maintain software for utilization by local governmental entities and contractors that receive state funding.
- Increases \$1.5 M SGF and ten (10) authorized T.O. positions to promote efficiencies and effective operations throughout the state.
- Increases \$218,780 Statutory Dedications out of the Louisiana Charter School Start-Up and Expansion Loan Fund. Act 413 of the 2025 RS renames the fund from the Louisiana Charter School Start-Up Loan Fund to the Louisiana Charter School Start-Up and Expansion Loan Fund, expands the allowable uses of the fund to include existing charter school operations and facilities, and moves administrative authority from BESE to DOA. The DOA, with consultation from BESE, is directed to set the conditions of loans issued from the fund including the term, repayment schedule, and the interest rate charged.

- Decreases \$2.4 M (\$2.3 M SGF, \$62,323 IAT, \$22,704 SGR, and \$8,031 Federal) pursuant to JML 24-11. DOA identified the following savings and efficiencies throughout the agency:
 - Elimination of the website providing information on available IJA funding (\$1.5 M)
 - Reduction in various overhead costs throughout the agency, including but not limited to association membership costs, travel, and personnel costs that can be absorbed by federal funding (\$577,866)
 - Reduction of one (1) vacant T.O. position within OSRAP, one (1) T.O. position within the Office of State Buildings, and elimination of one (1) student worker position within the Office of Community Development – Local Government Assistance (\$216,537)
 - Reduction of Building Automation Services contract for Baton Rouge Chiller Annual PM Portion Removal (\$63,000)
 - Outsourcing Office of State Uniform Payroll and Office of State Reporting and Accounting Policy (OSRAP) check printing to Production Support Services (\$13,000)
- Increases \$591,574 IAT from GOHSEP, one (1) authorized T.O. position, and three (3) non-T.O. FTE positions to support the administration of the Water Sector Phase II Program. Act 497 of the 2024 RS established Phase II to provide grant funds for repairs, improvements, and consolidation of community water and sewer systems, and repairs and improvements necessitated by stormwater. These positions will review applications, provide ratings and recommendations, track projects, process purchase orders, and process payment requests. The breakdown of expenditures is as follows:

Salaries	\$208,437
Other Compensation	\$ 38,693
Related Benefits	<u>\$ 78,047</u>
Personal Services Sub-Total	\$325,177
Operating Services	\$ 1,500
Supplies	\$ 900
Travel	\$ 1,500
IAT – OTS	\$ 26,135
Other Charges	<u>\$236,362</u>
TOTAL	\$591,574
T.O.	1
Non-T.O. FTE	3

- Increases \$290,594 IAT from GOHSEP and DENR and three (3) authorized T.O. positions in the Office of Finance and Support Services (OFSS) to provide administrative support for the Water Sector Phase 2 Program and the Louisiana Hubs for Energy Operations Program. The agency reports that two accountant positions are needed due to the increased workload in financial and support services resulting from these programs. Additionally, a business analytics specialist is required for policy development, data analysis, and generating reports for the client agencies. OFSS indicates that, at this time, most of the work will be related to DENR activities, with the breakdown of IAT being approximately 67% from DENR and 33% from the Water Sector/GOHSEP. Funding for the positions is as follows:

Position Title	Salary	Related Benefits	Total
Accountant 3	\$60,591	\$21,379	\$81,970
Accountant 4	\$69,368	\$24,424	\$93,792
Business Analytics Specialist	\$84,989	\$29,843	<u>\$114,832</u>
Total			\$290,594

- Transfers three (3) authorized T.O. positions from the Office of State Lands to the Department of Energy and Natural Resources (DENR) due to the reorganization of DENR pursuant to JML 24-13. Funding for these positions will be transferred from DOA to DENR by IAT. The total compensation for the positions is \$292,053, which is comprised of \$185,302 for salaries and \$106,751 for related benefits.

01 – 107 DIVISION OF ADMINISTRATION

ISSUE: CRIMINAL JUSTICE PRIORITY FUND

Act 587 of the 2024 RS created the Criminal Justice Priority Fund, to address criminal justice funding priorities. The money deposited into the Criminal Justice Priority Fund provides grant funding to the Office of Juvenile Justice, nonstate entities, parish sheriffs, and the Department of Public Safety & Corrections for various construction, site maintenance, and refurbishment projects, as well as funding for the Integrated Criminal Justice Information System Policy Board for the statewide integration of data and information necessarily generated by and shared across law enforcement, court systems, and statewide databases.

Applications for funding within the Criminal Justice Priority Fund were reviewed by the Criminal Justice Priority Funding Commission, and recommendations for funding were made to the Joint Legislative Committee on the Budget. The Division of Administration began accepting applications for funding on 9/01/24 and submitted ratings of proposed projects and recommendations for funding for the projects to the commission. The Joint Legislative Committee on the Budget approved \$99.9 M SGF funding for six separate projects at its 3/20/25 meeting. Table 17 below lists the approved projects with the associated funding amounts.

Table 17: JLCB Approved Criminal Justice Priority Fund Projects

Project Name	Recommendation of Grant Award Funding
Jetson Center for Youth	\$16,000,000
Central Louisiana Juvenile Detention Center	\$37,978,880
River Parishes Juvenile Detention Center	\$36,615,100
Concordia Parish Sheriff's Office	\$3,000,000
Tangipahoa Parish Jail Work Release Dormitory Construction and Infrastructure Upgrades	\$1,312,700
Integrated Criminal Justice Information Systems Policy Board	\$5,000,000
Total	\$99,906,680

Note: Act 723 of the 2024 Regular Session created the Criminal Justice and First Responder Fund, a special fund established in the state treasury for specific criminal justice funding priorities. Act 723 directs the treasurer to transfer the first \$100 million of money deposited into the Criminal Justice and First Responder Fund into the Criminal Justice Priority Fund.

01-109 Coastal Protection and Restoration Authority

- Increases \$10 M Statutory Dedications out of the Louisiana Transportation Infrastructure Fund to the Implementation Program for the Bayou Lafourche Fresh Water District for channel maintenance of the Bayou Lafourche Fresh Water District Pump Station Project, as a result of Act 365 of the 2025 R.S.
- Net increases \$3.2 M (decreases \$2.7 M IAT, net increases \$5.7 M Statutory Dedications, and increases \$149,635 Federal) to align the FY 26 budget with projected expenditures associated with projects contained in the Louisiana Comprehensive Master Plan for a Sustainable Coast. CPRA projects are budgeted for operations, maintenance, and monitoring (OM&M) in the operations budget. Funding needs can vary from year to year depending on the maintenance events planned and revenue sources tied to a specific project. CPRA bases funding of the project according to an implementation schedule, which then generates the information for the Annual Plan and ensuing budget. The following adjustments align CPRA's budget with its FY 26 Annual Plan:

\$6,933,615	Dedications - Coastal Protection & Restoration Fund
\$ 149,635	Federal Funds
(\$1,227,738)	Dedications - Natural Resource Restoration Trust Fund
(\$2,669,430)	IAT primarily from GOHSEP/FEMA
\$3,186,082	Total

- Non-recurs \$384,180 Statutory Dedications out of the Coastal Protection and Restoration Fund for IT acquisitions to replace and upgrade computer equipment and software. A portion of this adjustment was routine replacement of aging IT equipment, and a portion was for new purchases primarily associated with the implementation of an Electronic Data Management System.

01-111 Governor's Office of Homeland Security & Emergency Preparedness (GOHSEP)

- Decreases \$36,731 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases \$314.5 M Statutory Dedications out of the Water Sector Fund to provide grant funds for repairs, improvements, and consolidation of community water and sewer systems, and repairs and improvements necessitated by storm water, as approved by the Water Sector Commission and the Joint Legislative Committee on the Budget.
- Decreases \$37.2 M (\$39.3 M SGF, partially offset by an increase of \$38,430 SGR and \$2,021,043 Federal) for various statewide adjustments, including a decrease of \$42 M in non-recurring carryforwards, an increase of \$4.2 M for statewide Personal Services, and an increase of \$607,957 for other statewide services.
- Non-recurs \$4.3 M SGF for Acquisitions and Major Repairs for the Louisiana Wireless Information Network (LWIN) system.
- Non-recurs \$3.6 M Statutory Dedications out of the Higher Education Campus Revitalization Fund for the implementation of new technology at Louisiana Tech University. GOHSEP entered into an IAT agreement with Louisiana Tech on 7/01/24. The agency transferred funding for software and hardware maintenance, upgrades, and personnel expenses associated with the university's cyber infrastructure and data.
- Increases \$3.5 M Statutory Dedications out of the Modernization and Security Fund for LWIN tower feasibility studies.
- Increases \$2.5 M SGF for the Louisiana Center for Safe Schools (LCSS) for Year 2 of the outreach collaboration and communication software. LCSS provides training and technical assistance to schools on school safety issues such as emergency operations planning, emergency drills, behavioral threat assessment, facility security, information technology, digital privacy, vulnerability assessments, and hazard mitigation.
- Increases \$1.9 M SGF for Acquisitions and Major Repairs for the Louisiana Wireless Information Network (LWIN) system, including:

\$1,000,000	200 portable radios to replace old models for the Louisiana State Police (LSP)
\$ 462,000	Tactical communication trailer
\$ 180,000	100kw generator on wheels
\$ 118,000	Six LWIN tower UPS/DC power inverter replacements for LSP
\$ 51,000	Repair DC power plants used for ethernet backup during utility issues for LSP
\$ 45,000	LWIN system analyzer for LSP
\$1,856,000	Total

- Transfers (1) one authorized T.O. position from the Louisiana State Police (LSP) to GOHSEP for the School Safety Initiative. There are no increased costs to GOHSEP associated with this transfer, as the agency currently funds the position through an Interagency Transfer Agreement with LSP.

The Behavioral & Mental Health Specialist position will work with GOHSEP's LCSS to develop a curriculum and train school security assessment teams. The total compensation for this position is \$114,268, which consists of a salary of \$76,835 and \$37,433 allocated for related benefits.

01-112 Department of Military Affairs

- Decreases \$310,866 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$28.6 M (\$22.3 M SGF, \$1.5 M IAT, \$735,797 SGR, and \$4.1 M Federal) for various statewide adjustments, including a decrease of \$28.8 M in non-recurring carryforwards, an increase of \$2.7 M for statewide Personal Services, a net decrease of \$1.5 M in major acquisitions and repairs, and a decrease of \$658,238 for other statewide services.

- Non-recurs \$3.8 M IAT from GOHSEP for response and recovery efforts resulting from Hurricane Francine. These funds were used to pay Soldier's and Airmen's State Active Duty (STAD) pay and allowances, overtime costs for state employees, operating costs, travel, catered meals, rental equipment, supplies, usage costs for military equipment, and aviation costs.
- Decreases \$59,517 (\$14,879 SGF and \$44,638 Federal) and one (1) authorized T.O. position. This position, an Administrative Technician 3, was a part of the Job Challenge Program, which was originally funded through the Jobs Corps. In 2023, the program transitioned to the National Guard Bureau Youth Program, which required a 25% state match. The position has been vacant since 10/26/23. The Department of Military Affairs does not have sufficient funding to fill the state match requirement for this position.

01-116 Office of the State Public Defender

- Increases \$4.2 M Statutory Dedications out of the Overcollections Fund for contract costs associated with post-conviction relief as a result of Act 393 of the 2025 RS, which provides funding for manpower requirements needed in response to time limitations and adjustments imposed on shell petitions and evidentiary hearings for post-conviction relief matters.

Mwalimu Center for Justice	\$3,795,105
Expert Witness Fund	\$ 365,000
Total SGF Increase (FY 26)	\$4,160,105

- Decreases \$782,313 (\$750,000 SGF and \$32,313 Statutory Dedications) for various statewide adjustments, including a decrease of \$757,438 in non-recurring carryforwards, a decrease of \$24,827 in statewide Personal Services, a decrease of \$6,648 in other statewide services, and an increase of \$6,600 in Acquisitions and Major Repairs.
- Increases \$750,000 IAT transferred from DCFS. The source of the IAT is Federal Title IV-E funding to reimburse costs associated with providing representation for parents in all stages of foster care legal proceedings. This will bring the total funding for FY 26 received from DCFS for Title IV-E to \$1.5 M. The prior contract ended on 6/30/25, and the agency has entered into a new three-year agreement with DCFS effective 7/01/25.

01-124 Louisiana Stadium and Exposition District

- Increases \$3.1 M SGR resulting from projected increases in collections from hotel occupancy taxes in Orleans and Jefferson parishes and facility revenues at the Caesar's Superdome, Smoothie King Arena, and Champion's Square from event rentals, concessions, merchandise, and parking. Funding is used to pay for debt service obligations, administrative costs, and facility operations.
- Increases \$1.1 M Statutory Dedications out of the New Orleans Sports Franchise Assistance Fund to align budget authority with expected revenues. Monies in the fund are appropriated to the owner of the facility, course, stadium, or arena at which nonresident professional athletes and professional sports franchises earned income in Louisiana.

01-129 Louisiana Commission on Law Enforcement

- Decreases \$7,777 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases \$5 M Statutory Dedications out of the Criminal Justice Priority Fund for the Integrated Criminal Justice Information System, associated with the approval by the Joint Legislative Committee on the Budget at their 3/20/25 meeting. This approval was based on a recommendation from the Criminal Justice Priority Funding Commission.
- Decreases \$2.3 M (\$2.2 M SGF, \$10,373 IAT, and \$78,465 Federal) for various statewide adjustments, including a decrease of \$2.5 M in non-recurring carryforwards, an increase of \$13,199 for statewide Personal Services, an increase of \$178,690 for other statewide services, and a decrease of \$50,000 in non-recurring Acquisitions and Major Repairs.

01-133 Elderly Affairs

- Non-recurs \$2.59 M Federal due to the expiration of grants from the American Rescue Plan Act (ARPA). These funds, administered by the U.S. Department of Health and Human Services, supported programs such as the Ombudsman Program, Aging & Disability Resource Centers, Elderly Protective Services, and Public Health. The decrease reflects the expiration of temporary federal funding allocated to expand services during the COVID-19 pandemic, returning these programs to pre-COVID service levels.

The \$2.59 M reduction includes:

\$138,196	ARP Ombudsman Program (Title VII), allocated to Caddo Parish and advocacy training.
\$115,789	Aging and Disability Resource Center / No Wrong Door System Public Health, Workforce, allocated to Capital Area Agency on Aging and Cenla Area Agency on Aging.
\$1.34 M	Expanding the Public Health Workforce within the Aging Network, distributed across 34 Area Agencies on Aging.
\$1.00 M	ARP Adult Protective Services (Title XX, Section SSA), administered at the state level for temporary staffing.
\$2.59 M	Total

These funds were not used for direct services such as home-delivered meals, caregiver support, or preventive health. Instead, these funds primarily expanded workforce capacity and administrative support.

- Increases \$1 M SGF to the Parish Councils on Aging Program for equal distribution to parish councils across the state. This funding supplements existing state and federal resources used to support core aging services such as congregate meals, home-delivered meals, transportation, caregiver support, and case management. The allocation provides all councils with additional resources to address local needs and maintain service delivery for older adults throughout Louisiana.
- Increases \$412,000 SGF to the Parish Councils on Aging Program to establish the Dementia Care Specialist (DCS) Program. This appropriation represents half of the \$824,000 needed to launch the Program statewide. In addition to this adjustment, Act 461 of the 2025 RS appropriated \$412,000 in supplemental funding for FY 25, which was carried forward in August. The combination fully funds the Program in FY 26. Funds will be distributed through grants to each Aging and Disability Resource Center (ADRC). The Governor's Office of Elderly Affairs (GOEA) will oversee program implementation, grant administration, data collection, and training. Modeled on the nationally recognized Wisconsin DCS framework, the program will include performance measures such as individuals served, assessments conducted, caregiver consultations, and training sessions delivered.

The appropriation supports nine new job appointment positions statewide: eight DCS positions (one per ADRC) and one program manager housed at GOEA. Each DCS position is estimated at \$90,000 (salary and related benefits), totaling \$720,000. The program manager position is estimated at \$104,000 (salary and related benefits). These staff will deliver cognitive assessments, care planning, caregiver education, outreach, and referrals to community-based services. The program aims to improve quality of life for individuals with dementia and their caregivers, reduce reliance on institutional care, and mitigate long-term Medicaid expenditures.

01 – 133 OFFICE OF ELDERLY AFFAIRS

ISSUE: PARISH COUNCILS ON AGING & SENIOR CITIZENS CENTERS

In FY 26, the Governor's Office of Elderly Affairs (GOEA) is appropriated a total of \$8 M SGF to support the Parish Councils on Aging (PCOAs) throughout Louisiana, an increase of \$1 M from FY 25. The statutory formula in R.S. 46:1606, which establishes a minimum statewide appropriation of \$6.9 M, remains unchanged. Accordingly, the \$1 M increase represents a supplement to the existing appropriation rather than a revision to the statutory formula.

Act 348 of the 2025 RS increased the per capita funding rate from \$2.50 to \$4.00 per resident aged 60 years or older and raised the minimum parish allocation from \$100,000 to \$150,000. The measure also increases the statewide minimum appropriation from \$6.9 M to \$10.4 M. However, these changes become effective only upon specific appropriation by the legislature. As Act 1 of the 2025 RS funded GOEA at \$6.9 M, the new formula is not reflected in current-year appropriations. Table 18 represents the total funding for each PCOA for FY 26 under present appropriations.

In addition to funding the PCOAs, GOEA is appropriated \$9.3 M SGF in FY 26 to support senior citizens centers (SCCs) throughout Louisiana, reflecting a \$300,000 change from FY 25. Table 18 provides the total appropriation for each parish.

Note: GOEA's program for Parish Councils on Aging acts as a pass-through for local PCOAs to receive funds appropriated by the legislature. All appropriated funds are passed through to local PCOAs except for \$29,990, which is used to fund an annual training hosted by GOEA for Parish Councils on Aging in accordance with R.S. 46:1606(D)(2).

Table 18: Parish Councils on Aging and Senior Citizens Centers Funding

Parish Council on Aging	SGF	SCC Funds	Total	Parish Council on Aging	SGF	SCC Funds	Total
Acadia Council on Aging	\$115,625	\$117,561	\$233,186	Natchitoches Council on Aging	\$115,625	\$93,363	\$208,988
Allen Council on Aging	\$115,625	\$71,346	\$186,971	New Orleans Council on Aging*	\$237,830	\$1,227,156	\$1,464,986
Ascension Council on Aging	\$115,625	\$153,785	\$269,410	Ouachita Council on Aging	\$115,625	\$285,828	\$401,453
Assumption Council on Aging	\$115,625	\$73,982	\$189,607	Plaquemines Council on Aging	\$115,625	\$67,969	\$183,594
Avoyelles Council on Aging	\$115,625	\$93,215	\$208,840	Pointe Coupee Council on Aging	\$115,625	\$78,463	\$194,088
Beauregard Council on Aging	\$115,625	\$86,658	\$202,283	Rapides Council on Aging	\$115,625	\$0	\$115,625
Bienville Council on Aging	\$115,625	\$64,472	\$180,097	Rapides Senior Citizens Center	\$0	\$194,844	\$194,844
Bossier Council on Aging	\$115,625	\$177,339	\$292,964	Red River Council on Aging	\$115,625	\$60,913	\$176,538
Caddo Council on Aging	\$160,578	\$346,626	\$507,204	Richland Voluntary Council on Aging	\$115,625	\$69,393	\$185,018
Calcasieu Council on Aging	\$131,543	\$262,959	\$394,502	Sabine Council on Aging	\$115,625	\$79,369	\$194,994
Caldwell Council on Aging	\$115,625	\$60,913	\$176,538	St. Bernard Council on Aging	\$115,625	\$87,585	\$203,210
Cameron Council on Aging	\$115,625	\$60,913	\$176,538	St. Charles Council on Aging	\$115,625	\$98,970	\$214,595
Catahoula Council on Aging	\$115,625	\$60,789	\$176,414	St. Helena Council on Aging	\$115,625	\$60,913	\$176,538
Claiborne Council on Aging	\$115,625	\$67,533	\$183,158	St. James Area Agency on Aging	\$115,625	\$72,796	\$188,421
Concordia Council on Aging	\$115,625	\$70,201	\$185,826	St. John Council on Aging	\$121,818	\$92,739	\$214,557
DeSoto Council on Aging	\$115,625	\$100,884	\$216,509	St. Landry Council on Aging	\$115,625	\$144,378	\$260,003
East Baton Rouge Council on Aging	\$250,870	\$561,424	\$812,294	St. Martin Council on Aging	\$115,625	\$105,865	\$221,490
East Carroll Council on Aging	\$115,625	\$60,913	\$176,538	St. Mary Council on Aging	\$115,625	\$107,481	\$223,106
East Feliciana Council on Aging	\$115,625	\$70,543	\$186,168	St. Tammany Council on Aging	\$202,515	\$367,206	\$569,721
Evangeline Council on Aging	\$115,625	\$82,568	\$198,193	Tangipahoa Voluntary Council on Aging	\$115,625	\$190,102	\$305,727
Franklin Council on Aging	\$115,625	\$70,594	\$186,219	Tensas Council on Aging	\$115,625	\$60,913	\$176,538
Grant Council on Aging	\$115,625	\$73,988	\$189,613	Terrebonne Council on Aging	\$115,625	\$166,880	\$282,505
Iberia Council on Aging	\$115,625	\$124,663	\$240,288	Union Council on Aging	\$115,625	\$77,307	\$192,932
Iberville Council on Aging	\$115,625	\$82,793	\$198,418	Vermilion Council on Aging	\$115,625	\$113,998	\$229,623
Jackson Council on Aging	\$115,625	\$67,968	\$183,593	Vernon Council on Aging	\$115,625	\$87,818	\$203,443
Jefferson Council on Aging	\$285,953	\$810,976	\$1,096,929	Washington Council on Aging	\$115,625	\$105,218	\$220,843
Jefferson Davis Council on Aging	\$115,625	\$83,063	\$198,688	Webster Council on Aging	\$115,625	\$97,439	\$213,064
Lafayette Council on Aging	\$136,100	\$284,938	\$421,038	West Baton Rouge Council on Aging	\$115,625	\$72,682	\$188,307
Lafourche Council on Aging	\$115,625	\$156,564	\$272,189	West Carroll Council on Aging	\$115,625	\$60,102	\$175,727
LaSalle Council on Aging	\$115,625	\$63,750	\$179,375	West Feliciana Council on Aging	\$115,625	\$61,358	\$176,983
Lincoln Council on Aging	\$115,625	\$89,211	\$204,836	Winn Parish Council on Aging	\$115,625	\$67,093	\$182,718
Livingston Council on Aging	\$115,625	\$184,631	\$300,256	FY 26 Total Funding**	\$8,002,208	\$9,333,258	\$17,335,465
Madison Voluntary Council on Aging	\$115,625	\$60,913	\$176,538	FY 25 Total Funding**	\$6,927,647	\$9,033,258	\$15,960,905
Morehouse Council on Aging	\$115,625	\$78,473	\$194,098	Difference	\$1,074,561	\$300,000	\$1,374,560

*The New Orleans PCOA allocation includes a \$25,000 line-item appropriation for the operating expenses of the St. Mary Parish Council on Aging

**Total at appropriation, less \$29,990 in statutorily required training expenses for Parish Councils on Aging.

Note: Total funding and the sum of each council's allocation may differ due to rounding.

01-254 LA State Racing Commission

- No significant adjustments.

01-255 Office of Financial Institutions (OFI)

- No significant adjustments.

03 - Department of Veterans Affairs

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$16,865,961	\$16,868,424	\$2,463	0.0%
STATE GENERAL FUND BY:				
Interagency Transfer	\$2,479,430	\$2,513,238	\$33,808	1.4%
Fees and Self-generated Revenue	\$14,963,271	\$15,026,428	\$63,157	0.4%
Statutory Dedications	\$215,528	\$215,528	\$0	0.0%
FEDERAL FUNDS	\$59,302,436	\$67,299,452	\$7,997,016	13.5%
TOTAL MEANS OF FINANCING	\$93,826,626	\$101,923,070	\$8,096,444	8.6%
T.O. POSITIONS	851	851	0	0.0%

03-130 Department of Veterans Affairs

- Increases \$596,298 (\$289,774 SGF, \$20,101 SGR, and \$286,423 Federal) for various statewide adjustments, including a decrease of \$59,140 in non-recurring carryforwards, an increase of \$157,675 for statewide Personal Services, an increase of \$301,421 for other statewide services, and an increase of \$196,342 for Acquisitions and Major Repairs.

03-131 LA War Veterans Home

- Decreases \$29,058 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases \$703,499 (\$200,680 SGR and \$826,106 Federal, partially offset by a decrease of \$323,287 SGF) for various statewide adjustments, including a decrease of \$294,229 in non-recurring carryforwards, an increase of \$589,739 for statewide Personal Services, an increase of \$86,508 for other statewide services, and a net increase of \$321,481 for Acquisitions and Major Repairs.

03-132 Northeast LA War Veterans Home

- Increases \$2.2 M Federal for various statewide adjustments, including an increase of \$1.8 M for statewide Personal Services, an increase of \$279,493 for other statewide services, and a net increase of \$57,305 for Acquisitions and Major Repairs.

03-134 Southwest LA War Veterans Home

- Increases \$1.3 M (\$1.5 M Federal, partially offset by a decrease of \$167,707 SGF) for various statewide adjustments, including a decrease of \$167,707 in non-recurring carryforwards, an increase of \$1,367,078 for statewide Personal Services, an increase of \$101,630 for other statewide services, and an increase of \$40,000 for Acquisitions and Major Repairs.

03-135 Northwest LA War Veterans Home

- Increases \$941,685 (\$157,290 SGF and \$784,395 Federal) for various statewide adjustments, including an increase of \$1,034,808 for statewide Personal Services, an increase of \$169,135 for other statewide services, and a decrease of \$262,258 for Acquisitions and Major Repairs.

03-136 Southeast LA War Veterans Home

- Increases \$2.5 M Federal for various statewide adjustments, including an increase of \$1.9 M for statewide Personal Services, an increase of \$28,530 for other statewide services, and an increase of \$518,194 for Acquisitions and Major Repairs.

04A - Department of State

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$75,082,234	\$95,450,467	\$20,368,233	27.1%
STATE GENERAL FUND BY:				
Interagency Transfer	\$845,100	\$857,600	\$12,500	1.5%
Fees and Self-generated Revenue	\$37,532,306	\$37,091,484	(\$440,822)	(1.2%)
Statutory Dedications	\$113,078	\$113,078	\$0	0.0%
FEDERAL FUNDS	\$0	\$457,489	\$457,489	-
TOTAL MEANS OF FINANCING	\$113,572,718	\$133,970,118	\$20,397,400	18.0%
T.O. POSITIONS	365	367	2	0.5%

04A-139 Secretary of State

- Increases \$12.8 M SGF to purchase electronic poll books for all parish precincts statewide. Under the current voting system, the department is unable to deliver supplemental lists to precincts in a timely manner due to the limited time frame between the deadline for absentee-by-mail ballot submissions and election day. Additionally, according to Act 1 of the 2024 1st ES and Act 640 of the 2024 RS, the department needs a system that allows unaffiliated voters to select a party. Electronic poll books will facilitate the timely submission of supplemental lists and create an auditable record for unaffiliated voters. The department intends to acquire 8,000 electronic poll book devices, which will come with stands, protective cases, printers, and software, at an estimated cost of \$1,595 each.
- Increases \$3.5 M SGF for voter education outreach related to the new closed-party primary system. The outreach encompasses mailers, TV and radio advertisements, and social media efforts. This will allow the department to inform voters about the new system, including which positions will be part of the new closed-party primary and which will remain in the current jungle primary.
- Increases \$2.8 M SGF for mail notifications to registered voters about changes to the congressional districts. The notification card, printing, and postage cost is estimated to be \$0.93. The cards will be mailed to 3,000,678 registered voters.
- Increases \$1.5 M SGF for projected election expenses, including ballot printing, in the Elections Program. In FY 26, there will be an Open Primary/Orleans Municipal Parochial Primary (10/11/25), an Open General/Orleans Municipal Parochial General (12/15/25), a Party Primary/Municipal Primary (4/18/26), and a 2nd Party Primary/Municipal General (5/30/26). The increase is primarily due to the new closed-party primary system pursuant to Act 1 of the 2024 1st ES and Act 640 of the 2024 RS.

Projected Election Expenses

FY 26 \$22,380,000

FY 25 \$20,895,320

\$ 1,484,680

- Increases \$1.5 M SGF to the Administrative Program for litigation and legal fees. This increase will primarily be used for legal fees related to redistricting.
- Increases \$811,909 SGF to provide for the state's portion (50%) of the Registrar of Voters (ROV) salary base and market rate adjustments (\$70,786), step increases (\$268,641), related benefits adjustment (\$468,609), and Certified Elections Registration Administrator (CERA) certifications (\$3,873). LA R.S. 18:59 requires the Secretary of State to pay 50% of salaries for classified employees in ROV offices.
- Increases \$619,424 SGF for No Party Mailers. The department will send letters to all voters not affiliated with a party, informing them to select which primary they would like to vote for in the closed-party primary. There are 666,047 registered no-party voters. The cost of printing and postage is \$0.93 per voter.

- Increases \$457,489 Federal to develop a more secure and efficient ballot delivery portal for military and overseas voters. The funding source is the Electronic Absentee System for Elections (EASE) grant from the U.S. Department of Defense as part of the Federal Voting Assistance Program (FVAP). The FVAP ensures that service members, their eligible family members, and overseas citizens have the tools and resources to vote successfully from anywhere in the world.

Currently, service members and overseas citizens can request ballots online, but they can only be delivered and returned via email or physical mail. This grant will allow the department to establish a secure web portal for delivering and receiving ballots. The grant term is five years, effective 7/15/24 through 7/14/29. The total grant funding is \$2,287,444 (\$457,489 annually); no state match is required.

- Increases \$300,000 SGF for training related to the new closed-party primary. This training will be provided to the Parish Boards of Election Supervisors, Clerks of Court and staff, Registrars of Voters and staff, election employees, and Commissioners.
- Increases \$124,098 SGR and one (1) authorized T.O. position in the Information Technology Support Services section. The Business Technology Specialist will enable the Department of State to effectively manage the increasing number of application changes, including modifications that require testing by both departmental staff and contracted developers. The total compensation for this position is \$124,098, which consists of a salary of \$80,153 and \$43,945 allocated for related benefits.
- Increases \$117,081 SGF and one (1) authorized T.O. position, a Director, at the Louisiana State Exhibit Museum (LSEM). When the Old Governor's Mansion was transferred to the Department of State, the Administrator position meant for the LSEM was transferred to the Old Governor's Mansion. This new position will allow both museums to have a dedicated administrator. The compensation for this position is \$117,081, comprised of \$75,000 for salary and \$42,081 for related benefits.

04A-139 SECRETARY OF STATE

ISSUE: STATEWIDE VOTING SYSTEM; ACT 480 OF 2021; VOTING SYSTEM COMMISSION AND VOTING SYSTEM PROPOSAL EVALUATION COMMITTEE

In previous fiscal years, the Secretary of State (SOS) endeavored to replace the outdated voting system equipment over a five-year period with two separate Requests for Proposal (RFPs). Both RFPs sought to replace approximately 10,000 early and Election Day voting machines but were withdrawn from the state's procurement/bid process before a final contract was awarded. Before the issuance of a third RFP, Act 480 of the 2021 RS enacted a new process for the procurement of a new voting system.

The new process includes legislative oversight and public input through the newly created Voting System Commission as well as technical analysis and transparency from the newly created Voting System Proposal Evaluation Committee. On 6/29/22, the Commission made the following recommendations to the SOS for the voting system to include:

- Hand marked ballots or ballots marked with ballot marking devices
- Preprinted ballots or print-on-demand ballots
- Scanning devices to count votes instead of hand counting

The SOS is now responsible for translating these recommendations into an RFP or an invitation to negotiate (ITN), pursuant to Act 208 of the 2025 RS. Once the RFP or ITN is issued, any proposals submitted will be independently reviewed by the Voting System Proposal Evaluation Committee.

The ultimate cost of the new election system is unknown at the time of this publication. Any costs will depend on what recommendations the SOS follows and what security features are included in the system. Costs for the new system will be covered by monies deposited into the Voting Technology Fund and the Help LA Vote Fund.

The traditional source of funding for the Voting Technology Fund is from producing and selling maps of precincts and election jurisdictions and fees collected for the private use of voting machines or voting technology. In addition to the traditional sources, the legislature has deposited excess SGF into the fund over the past few years, as illustrated in Table 19 below. For FY 26, the legislature transferred \$10 M out of the Revenue Stabilization Fund to be deposited into the Voting Technology Fund. Funds from the Voting Technology Fund will be used to purchase the new voting system and act as state match as required by the Help America Vote Act of 2002 (HAVA).

Table 19: Excess SGF Deposited into the Voting Technology Fund

Fiscal Year	Beginning Balance	SGF Transfers (1)	Revenue (2)	Interest	Transfers Out (3)	Ending Balance
2021	\$8,345,626	\$5,000,000	\$3,500	\$2,003	(\$6,897,630)	\$6,453,499
2022	\$6,453,499	-	\$9,300	\$5,737	-	\$6,468,536
2023	\$6,468,536	\$30,000,000	\$900	\$24,746	-	\$36,494,182
2024	\$36,494,182	\$10,000,000	-	\$83,674	-	\$46,577,856
2025	\$46,577,856	-	-	\$886,168	-	\$47,464,024
2026	\$47,464,024	\$10,000,000	-	-	-	\$57,464,024

(1) SGF Transfers per Act 114 of the 2021 RS, Act 199 of the 2022 RS, Act 410 of the 2023 RS, Act 723 of the 2024 RS, and Act 460 of the 2025 RS.

(2) Revenue from producing and selling maps of precincts and election jurisdictions and fees collected for the private use of voting machines or voting technology.

(3) Election costs in FY 21 increased significantly due to the COVID-19 pandemic. The SOS utilized the Voting Technology Fund and SGR to fund the elections in FY 21 without a supplemental appropriation of SGF.

Through HAVA, the state receives federal funds to improve the administration of federal elections, including enhancing election technology and making election security improvements. The state is required to provide state funds as a match for the HAVA federal grant funds. All HAVA funds received by the state are deposited into the statutorily dedicated Help Louisiana Vote Fund, Election Administration Account, which was created by Act 142 of the 2003 RS. As of 8/27/25, the Help LA Vote Fund had a balance of \$16.4 M and the Voting Technology Fund had a balance of \$57.5 M. There are no funds appropriated to the department in FY 26 to purchase new voting machines. The SOS will be required to present a contract to JLCB for approval before any funds will be appropriated.

The SOS has indicated the two funds will likely not cover the cost of a new voting system and the department will require additional state funding. The department is in the process of preparing a new RFP or ITN to purchase a new voting machine system. The department did not provide a timeline for when the RFP or ITN will be published or when the new voting machines will be purchased.

ISSUE: PARTY PRIMARY SYSTEM; ACT 1 OF THE 2024 1ST ES; ACT 640 OF THE 2024 RS

Act 1 of the 2024 1st ES eliminated open primaries and created closed-party member-only primary elections for the U.S. Congress, the Louisiana Board of Elementary and Secondary Election, the Louisiana Public Service Commission, and the Louisiana Supreme Court starting in 2026. Under the current system, candidates participate in nonpartisan primaries where any registered voter, regardless of party affiliation, may cast a ballot for any candidate.

If one candidate receives more than 50% of the vote, then that candidate is declared the winner and no general election is held for that position. If no candidate receives more than 50% of the vote, then the top two finishers, regardless of party, advance to the general election. Under the new law, Republicans and Democrats will run in partisan primaries where members of each party can decide which candidate moves on to the general election. Voters not affiliated with any party can choose which primary to participate in. Candidates not affiliated with either party can participate in the general election by qualifying through a nominating petition. Act 640 of the 2024 RS restructured the election schedule to include party primary elections, including adjusting the qualifying period, prohibited election dates, and reporting dates.

The costs of elections, due to the inclusion of the party primary, will significantly increase starting in FY 26. Both spring elections in 2026 and 2027, which were previously scheduled as local only options, are being converted to statewide elections for the first- and second-party primary. In 2028, there is an existing statewide election in the spring, but the municipal general election will be converted to a statewide election. The projected increase in costs is presented in Table 20.

Table 20: Change in Projected Election Costs (FY 26 - FY 28)

	FY 26	FY 27	FY 28
Projected Expenses as of January 2024	\$14,874,000	\$19,821,880	\$23,133,686
Projected Expenses as of August 2025	\$22,380,000	\$26,133,000	\$26,161,000
Difference	\$7,506,000	\$6,311,120	\$3,027,314

In addition to the increased cost of holding a statewide election, the FY 26 enacted budget includes \$17.2 M SGF for indirect election costs, including:

- \$12.8 M to purchase electronic poll books for all parish precincts statewide.
- \$3.5 M for voter education outreach related to the new closed-party primary system.
- \$619,424 for No Party Mailers.
- \$300,000 for training of elections officials.

04B - Department of Justice

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$21,342,949	\$22,904,730	\$1,561,781	7.3%
STATE GENERAL FUND BY:				
Interagency Transfer	\$24,808,905	\$25,989,244	\$1,180,339	4.8%
Fees and Self-generated Revenue	\$16,199,751	\$15,806,306	(\$393,445)	(2.4%)
Statutory Dedications	\$41,431,605	\$38,845,700	(\$2,585,905)	(6.2%)
FEDERAL FUNDS	\$9,352,138	\$9,409,641	\$57,503	0.6%
TOTAL MEANS OF FINANCING	\$113,135,348	\$112,955,621	(\$179,727)	(0.2%)
T.O. POSITIONS	534	539	5	0.9%

04B-141 Attorney General

- Decreases \$23,049 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Non-recurs \$3 M Statutory Dedications out of the Criminal Justice and First Responder Fund for one-time expenses related to the Project NOLA. After this adjustment, there is \$7 M appropriated out of the fund for one-time expenses for the Project NOLA in FY 26.
- Increases \$1.8 M (\$98,572 SGR, \$295,719 Federal, and \$1.4 M Statutory Dedications out of the Medical Assistance Programs Fraud Detection Fund) and three (3) T.O. positions (two attorneys and one paralegal) for the Louisiana Medicaid Fraud Control Unit (LMFCU), which investigates, prosecutes, and seeks civil remedies against individuals and entities that defraud the Medicaid Program. The \$394,291 combined SGF and Federal provide for Personal Services and associated operating costs.

	FY 26 Recommended	SGR	Federal
Salaries	\$230,000	\$57,500	\$172,500
Related Benefits	<u>\$107,246</u>	<u>\$26,811</u>	<u>\$ 80,435</u>
Total Personal Services	\$337,246	\$84,311	\$252,935
Travel	\$ 4,500	\$ 1,125	\$ 3,375
Supplies	\$ 3,000	\$ 750	\$ 2,250
Operating	\$ 30,000	\$ 7,500	\$ 22,500
Acquisitions	<u>\$ 19,545</u>	<u>\$ 4,886</u>	<u>\$ 14,659</u>
Subtotal	\$394,291	\$98,572	\$295,719

The adjustment of \$1.4 M to the Statutory Medical Assistance Program Fraud Detection Fund restores state match funding. The agency reports new grant funding becoming available on 10/01/25. The grant, estimated to be \$4.2 M, requires a 25% state match. Existing budget authority is already available for the Federal portion. The \$1.4 M Statutory Dedications out of the Medical Assistance Programs Fraud Detection Fund is comprised of \$400,000 in Operating Expenses (increased printing, postage, software maintenance, and rental of office space), and \$1 M in Other Charges (court costs, court fees, transcripts, and expenses related to Medicaid fraud investigations and enforcement).

	FY 26 Recommended
Operating Expenses	\$ 400,000
Other Charges	<u>\$1,000,000</u>
Subtotal	\$1,400,000
Salaries and Associated Benefits	<u>\$ 394,291</u>
Total	\$1,794,291

- Increases \$299,178 Statutory Dedications out of the Department of Justice Occupational Licensing Review Program Fund and two (2) T.O. positions to meet the needs of the Occupational Licensing Review program, which provides active state supervision for occupational rulemaking and disciplinary actions of occupational licensing boards to ensure boards and board members avoid liability under federal antitrust laws. The source of funds for the Department of Justice Occupational Licensing Review Program Fund are monies received by the Attorney General from participating licensing boards as compensation for the regulatory review activities. The total budget for the fund for FY 26 is \$532,593.

Number	Job Title	Total Salaries	Total Benefits
2	Assistant Attorney General	\$180,000	\$81,148
	Salaries	\$180,000	
	Related Benefits	<u>\$ 81,148</u>	
	Total Personal Services	\$261,148	
	Travel	\$ 3,000	
	Supplies	\$ 2,000	
	Operating Services	\$ 20,000	
	Acquisitions	<u>\$ 13,030</u>	
	Total	\$299,178	

04B – 141 OFFICE OF THE ATTORNEY GENERAL

ISSUE: PROJECT NOLA – A PARTNERSHIP BETWEEN THE LOUISIANA DEPARTMENT OF JUSTICE AND THE ORLEANS DISTRICT ATTORNEY

The Louisiana Department of Justice (Attorney General) and the Orleans Parish District Attorney (DA) have entered into a collaborative effort, entitled Project NOLA, to address the issue of case backlog in Orleans Parish. Through Project NOLA, the Attorney General is now involved in New Orleans criminal investigations and assists with prosecuting more criminal cases in New Orleans brought by Louisiana State Police and other state investigating agencies operating within Troop NOLA. Troop NOLA is a standalone troop formed to address crime in the City of New Orleans, and criminal suspects arrested by state troopers within Troop NOLA are subject to prosecution by attorneys operating within Project NOLA.

The FY 25 budget included a \$3.9 M SGF appropriation for 22 new T.O. positions for Project NOLA. This included funding for two (2) directors, 10 prosecutors, eight (8) investigators, and two (2) administrative staff. To date, all T.O. positions have been filled. The FY 25 budget included \$10 M Statutory Dedications out of the Criminal Justice and First Responder Fund for one-time expenses. The FY 26 enacted budget decreases \$3 M Statutory Dedications out of the Criminal Justice and First Responder Fund. The Attorney General retains \$7 M out of the fund in FY 26 for one-time expenses. The Attorney General indicates that through Project NOLA, the Orleans Parish DA will be able to reduce its case backlog with assistance from the Louisiana Department of Justice.

The Louisiana Department of Justice is working under a Cooperative Endeavor Agreement (CEA) executed with the Orleans Parish DA by removing certain cases from the purview of the DA. Under the CEA, the Orleans Parish DA informs the Attorney General of any criminal matters that stem from an investigation or arrests made by or with the assistance of the Louisiana State Police. The Orleans Parish DA also informs the Attorney General of any criminal matters involving law enforcement officer-involved discharge of a firearm, law enforcement officer-involved fatalities, or any law enforcement officer-involved use of force incidents. By removing these specific cases from the caseload for the DA, the Louisiana Department of Justice presumes this will allow the Orleans Parish DA to better address its backlog of cases.

There is no defined end date within the CEA, but there is a stipulation that the Attorney General will continue to prosecute ongoing cases that begin while under the agreement until the cases are resolved, even if the CEA has expired. Since its inception, Project NOLA has processed 846 cases (690 which are open and 156 which are closed) derived from arrests made by Troop NOLA officers.

04C - Office of Lieutenant Governor

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$1,573,465	\$2,875,022	\$1,301,557	82.7%
STATE GENERAL FUND BY:				
Interagency Transfer	\$1,095,750	\$1,095,750	\$0	0.0%
Fees and Self-generated Revenue	\$0	\$0	\$0	0.0%
Statutory Dedications	\$0	\$0	\$0	0.0%
FEDERAL FUNDS	\$8,145,094	\$8,145,094	\$0	0.0%
TOTAL MEANS OF FINANCING	\$10,814,309	\$12,115,866	\$1,301,557	12.0%
T.O. POSITIONS	7	7	0	0.0%

04C-146 Lieutenant Governor

- Increases \$1.5 M SGF to maintain or provide maintenance for the New Orleans Collection Museum and State Parks across the state, and for new exhibits at the Political Hall of Fame. These funds will be allocated as follows:
 - \$ 800,000 - Historic New Orleans Collection Museum
 - \$ 500,000 - State Parks
 - \$ 200,000 - Political Hall of Fame
 - \$1,500,000 – **Total**
- Decreases \$148,443 SGF for various statewide adjustments, including a decrease of \$167,030 in non-recurring carryforwards, an increase of \$18,312 for statewide Personal Services, and an increase of \$275 for other statewide services.

04D - Department of Treasury

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$205,260	\$205,260	\$0	0.0%
STATE GENERAL FUND BY:				
Interagency Transfer	\$1,961,308	\$1,720,658	(\$240,650)	(12.3%)
Fees and Self-generated Revenue	\$11,047,931	\$11,415,803	\$367,872	3.3%
Statutory Dedications	\$886,455	\$886,455	\$0	0.0%
FEDERAL FUNDS	\$0	\$0	\$0	0.0%
TOTAL MEANS OF FINANCING	\$14,100,954	\$14,228,176	\$127,222	0.9%
T.O. POSITIONS	74	74	0	0.0%

04D-147 Office of the State Treasurer

- Increases \$127,222 (\$362,872 SGR, partially offset by a decrease of \$240,650 IAT) for various statewide adjustments, including a decrease of \$242,856 in non-recurring carryforwards, an increase of \$358,821 for statewide Personal Services, and an increase of \$11,257 for other statewide services.

04E - Public Service Commission

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$0	\$0	\$0	0.0%
STATE GENERAL FUND BY:				
Interagency Transfer	\$0	\$0	\$0	0.0%
Fees and Self-generated Revenue	\$10,473,235	\$10,952,836	\$479,601	4.6%
Statutory Dedications	\$0	\$0	\$0	0.0%
FEDERAL FUNDS	\$0	\$0	\$0	0.0%
TOTAL MEANS OF FINANCING	\$10,473,235	\$10,952,836	\$479,601	4.6%
T.O. POSITIONS	95	95	0	0.0%

04E-158 Public Service Commission

- No significant adjustments.

04F - Department of Agriculture and Forestry

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$41,036,778	\$26,403,408	(\$14,633,370)	(35.7%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$5,837,147	\$539,035	(\$5,298,112)	(90.8%)
Fees and Self-generated Revenue	\$8,253,309	\$8,252,743	(\$566)	(0.0%)
Statutory Dedications	\$44,232,304	\$39,544,041	(\$4,688,263)	(10.6%)
FEDERAL FUNDS	\$22,126,709	\$12,988,479	(\$9,138,230)	(41.3%)
TOTAL MEANS OF FINANCING	\$121,486,247	\$87,727,706	(\$33,758,541)	(27.8%)
T.O. POSITIONS	590	588	(2)	(0.3%)

04F-160 Department of Agriculture & Forestry

- Decreases \$58,239 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$30 M (\$14.8 M SGF, \$566 SGR, \$5.5 M Statutory Dedications and \$9.7 M Federal) for various statewide adjustments, including a decrease of \$24.5 M in non-recurring carryforwards, a net decrease of \$7 M for Acquisitions and Major Repairs, an increase of \$1.2 M for statewide Personal Services, and an increase of \$237,037 for other statewide services.
- Non-recurs \$4.5 MIAT from GOHSEP provided in response to the August 2023 heat-related emergencies. These funds were used to reimburse State Compact Resources, The United States Forest Service, and other federal partners for their assistance to Louisiana. All of these funds were spent in FY 25 and are not needed in FY 26.
- Non-recurs \$782,184 IAT from GOHSEP provided as a result of Hurricane Francine in FY 25. The original source of funding was FEMA. These funds provided emergency fuel for first responder personnel, affected hospitals, and nursing homes.
- Increases \$413,855 Federal from four existing grants from the USDA and Natural Resources Conservation Service that were recently renewed, and one additional grant that was awarded in September of 2024. These grants consist of the Farm Bill, Feral Swine, the Program Support Specialist Assistance, Louisiana Resource Unit (LARU) Soil Conservation, and the Watershed Technician Assistance. The grant period for these grants is 9/30/24 through 9/29/29. These grant funds will be used to provide software, additional travel to workshops, fuel for more site visits, supplies, rent, vehicle reimbursement, and administrative costs.

Grant Name	Amount	Grant Award Period
Feral Swine	\$121,412	9/30/24 - 9/29/29
Farm Bill	\$ 90,675	9/30/24 - 9/29/29
Program Specialist Assistance	\$134,994	9/30/24 - 9/29/29
LARU Soil Conservation	\$ 82,480	9/30/24 - 9/29/29
Watershed Technician Assistance	\$ 51,794	9/30/24 - 9/29/29
Repurposed Existing Federal Authority	(\$ 67,500)	
Total	\$413,855	

- Increases \$400,000 Statutory Dedications out of the Petroleum Products Fund due to an increase in REC projections. These funds will be utilized in the Office of Management and Finance (\$100,000) for operating services and Supplies, and in the Office of Agro-Consumer Services (\$300,000) for other compensation, related benefits, travel, supplies, and acquisitions. The total FY 26 appropriation out of the Petroleum Products Fund is \$4.8 M with this adjustment.

Office of Management and Finance

Operating Services	\$ 75,000
Supplies	<u>\$ 25,000</u>
Total:	\$100,000

Office of Agro-Consumer Services

Other Compensation	\$ 96,000
Related Benefits	\$ 64,000
Travel	\$ 20,000
Supplies	\$ 60,000
Acquisitions	<u>\$ 60,000</u>
Total:	\$300,000

- Decreases \$378,320 Statutory Dedications out of the Pesticide Fund and four (4) authorized T.O. positions due to positions being vacant since FY 23. The positions eliminated are two (2) Administrative Coordinator 3 positions, an Administrative Assistant 3, and a Director position, along with the funding associated with those positions. See the table below for more details regarding these positions:

Position Title	Vacant Since	Salaries	Related Benefits	Total
Administrative Coordinator 3	7/31/23	\$38,168	\$26,566	\$ 64,734
Administrative Coordinator 3	1/28/23	\$38,168	\$26,566	\$ 64,734
Administrative Assistant 3	6/24/23	\$38,168	\$26,566	\$ 64,734
Director	1/04/23	\$126,863	\$57,255	<u>\$184,118</u>
Total				\$378,320

- Increases \$240,608 Statutory Dedications out of the Imported Seafood Safety Fund and one (1) authorized T.O. position, an Agricultural Lab Scientist 3 position. Act 300 of the 2025 RS transfers the Imported Seafood Safety Program from CRT to LDAF. This position has a salary of \$70,013 and related benefits of \$40,595, totaling \$110,608 in compensation. The Agricultural Lab Scientist will conduct tests primarily on imported seafood. The remaining \$130,000 will be used to purchase imported seafood tests. These tests cost \$250, and 20 tests will be conducted biweekly ($20 \times 26 \times \$250 = \$130,000$).
- Converts one (1) temporary job appointment to a T.O. position in the Agro-Consumer Program. This position will assist the Agricultural Commodities Commission in executing inspections. There is no change in compensation.

04G - Department of Insurance

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Recommended	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$0	\$180,000	\$180,000	-
STATE GENERAL FUND BY:				
Interagency Transfer	\$0	\$0	\$0	0.0%
Fees and Self-generated Revenue	\$36,071,043	\$41,069,124	\$4,998,081	13.9%
Statutory Dedications	\$34,709,164	\$25,000,000	(\$9,709,164)	(28.0%)
FEDERAL FUNDS	\$1,195,671	\$800,000	(\$395,671)	(33.1%)
TOTAL MEANS OF FINANCING	\$71,975,878	\$67,049,124	(\$4,926,754)	(6.8%)
T.O. POSITIONS	230	232	2	0.9%

04G-165 Commissioner of Insurance

- Non-recurs \$9.7 M Statutory Dedications out of the Louisiana Fortify Homes Program Fund for the Louisiana Fortify Homes Program. The executive budget recommended a decrease of \$19.7 M in Statutory Dedications from the fund based on its projected available balance. However, the legislature, via Act 365 of the 2025 RS, directed the treasurer to deposit \$15 M SGR from the Louisiana Department of Insurance (LDI) into the Fund. Act 1 of the 2025 RS subsequently increased the appropriation out of the fund to the Louisiana Fortify Homes Program by \$10 M. The total FY 26 appropriation out of the fund to the program is \$25 M. The anticipated unappropriated balance of the fund is \$11.8 M.

\$34,709,164 FY 25 EOB

(\$ 9,709,164) Non-recurred

\$25,000,000 FY 26 Enacted Budget

- Increases \$1 M SGR for a contractor of the Office of Property & Casualty to conduct an actuarial analysis of auto premium rates to determine forces contributing to increasing auto rates in Louisiana and identify efficient actions to mitigate them.
- Increases \$1 M SGR out of the Insurance Fraud Investigation Fund Account to match anticipated collections in FY 26. Act 340 of the 2024 RS authorized the fraud unit of the Department of Insurance to increase the previously set allocation of 10% of the total collections generated through the assessment to an amount higher than currently projected.

Fraud Investigation Fund Summary Recap

\$2,842,750 FY 26 Fraud Assessment Projected Collections

\$1,828,197 FY 25 EOB

\$1,014,553 Total Increase

- Increases \$400,000 SGR to amend an existing contract in the Office of Health, Life, and Annuity to perform actuarial analysis required under Act 714 of the 2024 RS and create a new Essential Health Benefit (EHB) benchmark as required by the Affordable Care Act (ACA). Under the ACA, states have flexibility in selecting the 'essential' healthcare services that marketplace insurance plans must cover.
- Increases \$395,000 SGR for contractors of the Office of Financial Solvency:

\$150,000 Assist with review and performance analysis to meet examination deadlines

\$175,000 Perform Managing General Agent and reinsurance exams as directed by the Commissioner

\$ 50,000 Perform Life and Long-term Care actuarial reviews

\$ 20,000 Conduct examination and analysis training for newer analysts/examiners

\$395,000

- Decreases \$395,671 Federal to reduce the State Health Insurance Assistance Program (SHIP) to the base grant award. The Department of Insurance's SHIP Division entered a new five-year grant cycle beginning on 4/01/24 through 3/31/29 and does not have a balance to appropriate over the base grant award amount in FY 26.

Summary / Recap

\$1,195,671 Total FY 25 EOB

\$ 795,609 Total FY 26 Recommended

(\$ 395,671)

- Increases \$350,000 SGR for contractor(s) of the Office of Consumer Services Market Conduct Division to conduct multiple market conduct examinations running simultaneously.
- Increases \$345,328 SGR for increased budget authority in the Operating Services Category. The request will cover increased costs for cell and internet services, annual dues for memberships to organizations, maintenance of applications, and software licenses.

FY 26 Operating Services Adjustment

\$ 9,128 Utility-Internet Provider Costs

\$ 1,200 Services-Dues-Other

\$127,500 Maintenance-Software Maintenance

\$ 22,500 Maintenance-Data Processing Equipment

\$185,000 Rent-Data Processing-Licensing Software

\$345,328

- Increases \$200,000 SGR for contractor(s) within the Office of Management and Finance IT Division to develop and implement artificial intelligence/machine learning initiatives to improve regulatory efficiency.
- Increases \$190,750 SGR for department-wide travel for multiple offices within LDI. The travel is both regulatory and educational in nature, and includes comprehensive professional development programs, conference travel, and regulatory travel for financial and market conduct examinations of insurers beyond what is currently being performed.

FY 26 Travel Adjustment

\$ 8,750 In-State Travel-Conference and Convention

\$ 65,000 In-State Travel-Field

\$ 97,000 Out-of-State Travel-Conference and Convention

\$ 8,000 Out-of-State Travel-Field

\$ 12,000 Out-of-State Travel-IT Travel/Training

\$190,750

- Increases \$150,000 SGR for contracts with the Office of Public Affairs within LDI to create a strategy for boosting engagement on digital media, augmenting communication efforts to effectively communicate high priority initiatives to the public, and media buying contracts for advertising public facing programs.

Professional Services – Other

\$ 42,000 Boosting engagement on digital media

\$ 48,000 Augmenting communication efforts

\$ 60,000 Media buying contracts

\$150,000

- Increases \$180,000 SGF in the Administrative/Fiscal Program for defrayal costs associated with the coverage of perinatal behavioral health treatment for policies issued by qualified health plans through the health insurance exchange, as a result of Act 410 of the 2025 RS.

- Increases \$107,702 SGR and one (1) T.O. position in the Market Compliance Program. The Market Conduct Division in the Office of Consumer Services projects the need for an Insurance Specialist 4 position to serve as a lead worker over market conduct examinations that will be conducted during the year. This position will serve as a lead worker addressing the increased workload associated with numerous examinations running simultaneously.

Insurance Specialist 4

\$ 69,368 Salaries-Classified-Regular

\$ 24,098 Retirement-State Employee

\$ 1,006 Medicare Tax

\$ 13,230 Group Insurance

\$107,702

- Increases \$66,000 SGR for inflationary costs to general office supplies, replacement toner cartridges for printers, and promotional items for LDI outreach within the Office of Management and Finance.

Supplies Adjustment

\$25,000 Inflationary increase for general office supplies

\$21,000 Inflationary costs for replacement toner cartridges

\$20,000 Promotional items

\$66,000

- Increases \$65,508 SGR and one (1) T.O. position in the Administrative/Fiscal Program. The Fiscal Division of the Office of Management and Finance anticipates the need for an Accounting Technician to handle an increasing volume of payments for the Louisiana Fortify Homes Program. The granting process has been streamlined, speeding up the application process, which has resulted in an increased volume of grant invoices to be processed for payment.

Accounting Technician

\$38,386 Salaries-Classified-Regular

\$13,335 Retirement-State Employee

\$ 557 Medicare Tax

\$13,230 Group Insurance

\$65,508

- Increases \$39,885 SGR in the Market Compliance Program for Civil Service approved pay increases as a result of a National Association of Insurance Commissioners (NAIC) accreditation audit. Four (4) Compliance Examiner 1 positions will receive this increase. This adjustment includes \$29,286 for salaries and \$10,599 for related benefits.

04G-165 COMMISSIONER OF INSURANCE

ISSUE: INSURE LOUISIANA INCENTIVE PROGRAM

Background: The Insure LA Incentive Program was re-created by Act 754 of the 2022 RS. In FY 23, the program was funded with \$45 M from FY 23 SGF excess that was transferred into the Insure LA Incentive Fund in accordance with Act 1 of the 2023 1st ES. During the 2023 RS, Act 410 transferred \$7.5 M SGF from the FY 23 excess and \$2.5 M SGR into the Insure LA Incentive Fund. The SGR originates from various fees and licenses imposed on insurance companies and agents by LDI.

Incentive Awards – First Invitation Round: The purpose of the Insure LA Incentive Program was to award matching capital fund grants ranging from \$2 M to \$10 M to qualified property insurance companies. The first application round for the incentive grants closed on 3/10/23 and eight insurance companies were awarded incentive funding of \$41.85 M as detailed below in Table 21.

Table 21: Insure LA Incentive Fund – Incentive Awards Grants

Name of Company	Total Awarded	Total Requested	1st Round		2nd Round	
			Amount Awarded	Amount Requested	Amount Awarded	Amount Requested
Allied Trust Insurance Company	\$6,925,000	\$6,925,000	\$6,500,000	\$6,500,000	\$425,000	\$425,000
Applied Underwriters	\$0	\$10,000,000	\$0	\$10,000,000	N/A	N/A
Cajun Underwriters Reciprocal Exchange	\$4,750,000	\$8,750,000	\$3,000,000	\$5,000,000	\$1,750,000	\$3,750,000
Constitution Insurance Company ¹	\$4,500,000	\$10,000,000	\$4,500,000	\$10,000,000	N/A	N/A
Elevate Reciprocal Exchange	\$5,750,000	\$9,250,000	\$3,750,000	\$5,000,000	\$2,000,000	\$4,250,000
Gulf States Insurance Company	\$3,600,000	\$3,600,000	\$3,600,000	\$3,600,000	N/A	N/A
Lilypad Insurance Company	\$2,000,000	\$6,000,000	N/A	N/A	\$2,000,000	\$6,000,000
SafePoint Insurance Company	\$10,000,000	\$11,500,000	\$8,500,000	\$10,000,000	\$1,500,000	\$1,500,000
SafePort Insurance Company	\$6,000,000	\$6,000,000	\$2,000,000	\$2,000,000	\$4,000,000	\$4,000,000
SureChoice Underwriters Reciprocal Exchange	\$10,000,000	\$10,000,000	\$10,000,000	\$10,000,000	N/A	N/A
TOTAL	\$53,525,000	\$82,025,000	\$41,850,000	\$62,100,000	\$11,675,000	\$19,925,000

* N/A indicates that the insured company did not request funding.

1 Although awarded an incentive grant, Constitution Insurance Company has not received any incentive award payments.

FY 24 Fund Balance: After the first round of incentive awards, the Insure LA Incentive Fund had a \$3.15 M fund balance remaining. Act 410 transferred \$7.5 M SGF into the fund for FY 23 and \$2.5 M SGR into the fund for FY 24. At the beginning of FY 24, the balance of the Insure LA Incentive Fund was \$13.15 M (\$10.65 M SGF and \$2.5 M SGR).

Incentive Awards – Second Invitation Round: The department requested and was granted approval from the JLCB on 8/11/23 to utilize the \$13.15 M remaining balance in the Insure LA Incentive Fund to issue additional Incentive Program grants through a second invitation round. On 9/01/23, the department announced it opened a second round of applications for the Insure LA Incentive Program. Six companies, including a new company, were awarded incentive funding of \$11.7 M.

FY 25 Fund Balance: At the beginning of FY 25, the fund balance of the Insure LA Incentive Fund was \$1.48 M. The fund balance increased to \$5.98 M with the return of \$4.5 M of incentive funding from an award to Constitution Insurance Company during the first invitation round.

FY 26 Fund Balance: At the beginning of FY 26, the fund balance of the Insure LA Incentive Fund was \$5.98 M (excluding investment income). This amount remains available for future award rounds if authorized by the legislature.

Table 22: Insure LA Incentive Program – Incentive Fund Balance

	FUND BALANCE
FY 23 (Act 1 of 2023 1st ES)	\$45 M
First Round of Incentive Awards	<u>(\$41.85 M)</u>
Remaining Balance	\$3.15 M
FY 23 (Act 410 of 2023 RS)	\$7.5 M
FY 24 (Act 410 of 2023 RS)	<u>\$2.5 M</u>
Available Fund Balance FY 24	\$13.15 M
FY 24 Approved BA-7	\$13.15 M
Second Round of Incentive Awards	<u>(\$11.67 M)</u>
Fund Balance	\$1.48 M
Unexpended Grant Award ¹	<u>\$4.5 M</u>
Available Fund Balance FY 25	\$5.98 M
Available Fund Balance FY 26	\$5.98 M

Note: Balance excludes interest earnings credited to the fund in FY 24 and FY 25.

¹ Unexpended funds from the incentive award granted to Constitution Insurance Company.

ISSUE: LA FORTIFY HOMES PROGRAM

The LA Fortify Homes Program (LFHP) was created by Act 554 of the 2022 RS with an effective start date of 1/01/23 and a sunset date of 6/30/25. The goal of the program is to increase the number of “FORTIFIED Roof™” designations from the Insurance Institute for Business and Home Safety (IBHS) throughout the state. Through the LFHP, the department makes financial grants to retrofit roofs of insurable properties so that losses due to hurricanes, tornados, or other catastrophic windstorm events are mitigated.

Fortify Homes Program Fund Balance and Expenditures: In August 2023, the JLCB appropriated \$30 M in Statutory Dedications out of the LA Fortify Homes Program Fund to award financial grants of up to \$10,000 to homeowners through the LFHP. The original source of the funding is \$20 M SGF from the FY 23 SGF Excess and \$10 M SGR, both transferred into the LA Fortify Homes Program Fund in accordance with Act 410 of the 2023 RS. The SGR is from various fees and licenses imposed on insurance companies and agents by LDI. In FY 24, total LFHP expenditures were \$10.3 M, leaving a fund balance of \$19.7 M. Act 723 of the 2024 RS transferred an additional \$15 M SGR to the fund creating an available fund balance of \$34.7 M (\$19.7 M + \$15 M). In FY 24, the LFHP awarded grants to 1,430 homeowners, of which 1,426 homeowners completed the process and were issued payment. The average financial grant was \$9,869.

In FY 25, \$20 M was initially appropriated out of the fund through Act 4 of the 2024 RS. The remaining available balance was \$14.7 M (\$34.7 M Balance - \$20 M Appropriation = \$14.7 M). The department requested and was granted approval from the JLCB on 10/25/24 to utilize the \$14.7 M remaining balance in the Fund for LFHP expenditures. Total FY 25 LFHP expenditures were \$23.2 M leaving a fund balance of \$11.5 M (excluding investment income). The LFHP awarded grants to 2,337 homeowners who completed the process and were issued payment. The average financial grant was \$9,939.

Fortify Home Program Fund - FY 26 Budget: For FY 26, the department was appropriated \$25 M SGR to the program through Act 1 of the 2025 RS. The available fund balance at the end of FY 25 was \$11.5 M. Act 365 of the 2025 RS transferred an additional \$15 M SGR to the fund and Acts 501 and 79 of the 2025 RS create a dedicated funding source for LFHP, with an estimated deposit of \$10.3 M in FY 26, bringing the total FY 26 available balance to \$36.8 M. After accounting for the \$25 M appropriation, the estimated unappropriated fund balance is \$11.8 M. Also, since the LFHP was made a permanent program by Act 8 of the 2024 RS, LDI was appropriated four (4) positions that are dedicated full-time to the administration of the program. The positions provide managerial oversight and process grant applications for the program (\$448,744). LDI also received \$120,000 in Professional Services for program compliance. See Table 23 for Fortify Home Fund balance information and Table 24 for LFHP Program Budget information.

Table 23: Fortify Home Fund Balance

	FUND BALANCE
FY 24 SGF Transfer (Act 410 of the 2023 RS)	\$30 M
FY 24 Expenditures	<u>(\$10.3 M)</u>
Remaining Fund Balance	\$19.7 M
FY 25 SGR Transfer (Act 723 of the 2024 RS)	<u>\$15 M</u>
Available Fund Balance FY 25	\$34.7 M
FY 25 Appropriated (Act 4 of the 2024 RS)	\$20 M
FY 25 BA-7	\$14.7 M
FY 25 Expenditures	<u>(\$23.2 M)</u>
Available Fund Balance FY 26	\$11.5 M
Remaining Fund Balance	\$11.5 M
FY 26 Projected Revenue Collections (Acts 501 and 79 of the 2025)	\$10.3 M
FY 26 SGR Transfer (Act 365 of the 2025 RS)	\$15 M
FY 26 Appropriated (Act 1 of the 2025 RS)	<u>(\$25 M)</u>
Projected Unappropriated Fund Balance FY 26	\$11.8 M
Note: Balance excludes interest earnings credited to the fund.	

Table 24: FY 26 LA Fortify Home Program (LFHP) Budget

EXPENDITURES	AMOUNT
Personal Services	\$448,744
Professional Services	<u>\$120,000</u>
FEES & SELF GENERATED - OPERATING EXPENDITURES	\$568,744
Homeowner Grants (up to \$10,000)	<u>\$25,000,000</u>
I14-STATUTORY DEDICATED - GRANTS	<u>\$25,000,000</u>
TOTAL	\$25,568,744

Dedicated Funding Source for the LFHP in FY 26: Act 501 of the 2025 RS increased SGR revenues collected associated with certain fees paid to the LDI. In addition, Act 79 of the 2025 RS allocated increased fees from Act 501 (FY 26 - \$5.3 M and FY 27-30 - \$19.2 M) to the LA Fortify Homes Program Fund, plus an additional \$5 M of tax on surplus lines and unauthorized insurance and \$5 M from the Fire Casualty and Miscellaneous premium tax collections to provide a permanent revenue source of approximately \$29 M. See the following page for additional information on increased fees.

Premium Tax Dedications:

\$5 M Surplus Lines Tax

\$5 M Fire Casualty, and Miscellaneous Tax

\$10 M Total Premium Taxes

SGR Fee Dedications (Full Year):

\$ 1.4 M Annual Financial Regulation Fee

\$16.7 M Producer License Fee

\$ 1.1 M Claims Adjuster License Fee

\$19.2 M Total SGR fee dedications

LFHP Application Process and 1st thru 4th Grant Rounds: On 9/13/23, LDI opened the website portal for homeowners to register and create a login profile. The department opened the website portal for the first round of LFHP grant applications on 10/02/23. Only electronic applications through the website portal were accepted. LDI accepted applications in batches of 300 on a first-come first-serve basis.

To qualify for the program, homes were required to be primary residences with a homestead exemption on the property and have an active residential insurance policy with wind coverage and flood insurance policy if required. New construction homes, condominiums, and mobile homes do not qualify for the program. There was no income limit for the program.

Before becoming eligible for the LFHP, homes were required to be in good repair as determined by a FORTIFIED™ Evaluator. Homeowners were responsible for paying the evaluation fee, typically between \$500 - \$750. In addition, homeowners had to pay all the permits required by local ordinances. All roofing work had to be completed by a FORTIFIED™ Contractor. The grant award was distributed directly to contractors once an IBHS fortified certificate was issued for the home. Grant funding was only for construction costs. Any costs above the grant award were the responsibility of the homeowners.

Lottery Registration and 5th Grant Round – Coastal Zone Focus: The LFHP 5th grant round opened at 8 a.m. on 9/18/24, and closed at 5 p.m. on 9/20/24. While four previous grant rounds operated on a first-come first-served basis, registration for this last round, as well as subsequent future rounds, was conducted using a lottery system. Homeowners must have registered online using the website portal to participate in the lottery.

The Coastal Zone, includes all or part of the following parishes: Ascension, Assumption, Calcasieu, Cameron, Iberia, Jefferson, Lafourche, Livingston, Orleans, Plaquemines, St. Bernard, St. Charles, St. James, St. John the Baptist, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne and Vermilion.

Once the lottery period closed on 9/20/24, the LFHP randomly selected 600 homeowners from the pool of eligible registrants, and an additional 400 homeowners were randomly selected and placed on a waitlist. Homeowners who were selected received email notifications. The 400 LFHP registrants who were placed on the waitlist after registering for the fifth round of grants were moved to active participant status and were eligible to apply for a grant. LFHP staff sent emails to all 400 waitlisted participants on 10/16/24, notifying them that they were selected to participate and were required to apply by midnight on 10/30/24.

The LFHP program expanded grant funding for the 5th grant round to an additional 1,500 registrants who originally registered for a grant in September. LFHP staff sent emails to all 1,500 registrants on 12/12/24, notifying them that they were selected to participate and were required to apply by midnight on 12/26/24. Over 11,700 homeowners signed up for the 5th Grant Round Lottery with a total of 1,157 grants awarded.

6th Grant Round – Coastal Zone Focus: The LFHP 6th grant round opened at 8 a.m. on 2/12/25, and closed at 5 p.m. on 2/16/25. LFHP randomly selected 1,000 participants to participate. This round was limited to residents of Louisiana’s Coastal Zone and Lake Charles, Sulphur, and Westlake. Of the 1,000 participants selected, a total of 816 grants were awarded.

7th Grant Round – Coastal Zone Focus: The LFHP 7th grant round opened at 8 a.m. on 9/02/25 and closed at 5 p.m. on 9/12/25. There are 500 grants available in this round, which is limited to residents of Louisiana’s Coastal Zone and of Lake Charles, Sulphur, and Westlake. Homeowners who registered during the September 2024 or February 2025 LFHP lotteries were automatically registered for this new round. Homeowners who registered for a grant prior to September 2024 were required to register again to participate. As of 9/16/25, 18,728 homeowners signed up for the 7th grant round lottery with 95 grants awarded, leaving 405 remaining grants to be awarded through the lottery. See Table 25.

Table 25: LA Fortify Homes Program (LFHP) - Awards by Grant Rounds

ROUND	DATE(S)	GRANTS AWARDED	AMOUNT
1	10/02/2023	308	\$3,073,129
2	10/16/23	457	\$4,544,804
3	11/06/2023	495	\$4,932,253
4	11/27/23	484	\$4,813,311
	9/18/24 - 9/20/24		
5	10/16/24 - 10/30/24	1,157	\$11,479,955
	12/12/24 - 12/26/24		
6	2/12/25	816	\$8,090,256
7	9/02/2025	95	\$943,515
TOTAL		3,812	\$37,877,222
FY 24 (Rounds 1 thru 4)		1,744	\$17,363,496
FY 25 (Rounds 5 thru 6)		1,973	\$19,570,211
FY 26 (Round 7)		95	\$943,515

Total Grants Awarded: Over 3,700 grants have been issued since the Fortify Homes Program launched in 2023, and the number of homes FORTIFIED without a grant has grown from under 1,000 to over 5,500.

05 - Department of Economic Development

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$55,270,883	\$49,386,053	(\$5,884,830)	(10.6%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$231,619	\$175,000	(\$56,619)	(24.4%)
Fees and Self-generated Revenue	\$8,824,780	\$10,074,252	\$1,249,472	14.2%
Statutory Dedications	\$3,575,850	\$7,000,000	\$3,424,150	95.8%
FEDERAL FUNDS	\$52,944,696	\$2,975,000	(\$49,969,696)	(94.4%)
TOTAL MEANS OF FINANCING	\$120,847,828	\$69,610,305	(\$51,237,523)	(42.4%)
T.O. POSITIONS	113	213	100	88.5%

05-250 Office of Economic Development

- Decreases \$77,093 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$40.8 M (\$19.6 M SGF, \$2.7 M SGR, and \$18.5 M Federal) to non-recur FY 25 carryforwards.
- Non-recurs \$32.9 M Federal in the Business Incentives Program from the second tranche of funding received from the U.S. Department of the Treasury for the State Small Business Credit Initiative (SSBCI) Program. Through the SSBCI, a total of \$113 M has been allocated to the state in support of small businesses that are unable to access the capital needed to expand and create jobs. The first tranche of \$32 M was appropriated across FY 23 and FY 24. The second tranche of \$32.9 M was appropriated in FY 25. The third and final tranche of funding is anticipated in FY 27.
- Increases \$1.8 M SGF to the Office of Economic Development Program to support regional economic development activities statewide to be distributed equally among the eight regional economic development organizations (REDOs) recognized by LED. Total FY 26 funding for the REDOs to \$3.76 M for FY 26.
- Increases \$5 M Statutory Dedications out of the Marketing Fund to the Economic Development Program for marketing initiatives associated with an Opportunity Louisiana marketing campaign, as a result of Act 365 of the 2025 RS which transfers \$5 M from the Louisiana Economic Development Initiatives Fund into the Marketing Fund. The original source of these monies is the Revenue Stabilization Trust Fund. This total FY 26 appropriation out of the Marketing Fund is \$7 M with this adjustment.
- Non-recurs \$1.6 M Statutory Dedications out of the Small Business Innovation Retention Fund for financial assistance to qualifying Louisiana businesses that have received Small Business Innovation Research (SBIR) or Small Business Technology Transfer (STTR) federal grants. All of the Small Business Innovation Retention Fund has been encumbered to 24 recipients. This fund does not have a recurring source of revenue and will be exhausted at the end of FY 25. The source of these funds was ARPA. Act 723 of the 2024 RS transferred \$500,000 in ARPA funds from the Small Business Recruitment Fund into the Small Business Innovation Retention Fund due to a lack of applicants for the Recruitment Fund. All ARPA funds must be fully spent by 12/31/26.
- Increases \$1.5 M SGR for direct investment and program grants, as well as administrative expenses, under the State Small Business Credit Initiative (SSBCI) umbrella. Act 590 of the 2024 RS authorized the creation of a new separate portfolio by the State Treasurer's Office for the investment of funds received by the department from any federal agency. LED retains all investment income, less investment expenditures, for associated program funding. These funds will be used for contractual services, innovation marketing support to promote and raise awareness of the program, and a direct equity investment program. These returns may also be used to seed initial funding of programs and services, where ordinarily LED would otherwise seek funding from SGF.

- Increases \$4 M SGF and four (4) unclassified T.O. positions for marketing in key industries (according to the strategic plan) and a focus on targeted lead generation opportunities for foreign direct investment (FDI). The four positions are Directors of Business Development, each with salaries of \$100,000 and \$50,000 in related benefits. Travel is anticipated to cost \$150,000. A marketing budget of \$3 M is expected to allow for top-tier customer engagement, global marketing, and brand awareness.

Top-tier customer engagement consists of site selection consultants and a focus on company experience including building relationships to build a long-standing rapport, wrap-around marketing/communication support for projects, a full social media plan focused on business development, and developing an active engagement strategy for Louisiana's local communities. Global marketing and brand awareness are anticipated to include targeted FDI markets with representation, programming, and awareness, annual trips to key Asian markets such as Japan, South Korea, and Taiwan, as well as foreign marketing campaigns consisting of ad buys and marketing spend to generate leads and opportunities. A breakdown of expected costs is provided below.

Salaries	\$ 400,000
Related Benefits	\$ <u>200,000</u>
Personal Services Sub-Total	\$ 600,000
Operating Services - Travel	\$ 150,000
Professional Services - Foreign Reps	\$ 250,000
Other Charges - Marketing	\$ <u>3,000,000</u>
Total	\$ 4,000,000
T.O.	4

- Increases \$2.6 M SGF and eight (8) authorized T.O. positions to support additional operations across various areas of Louisiana Economic Development (LED) including Legal Services, Economic Competitiveness, FastStart, Executive, Fiscal, Purchasing, Human Resources, and Innovation (a new vertical of LED), as well as funding of \$1.59 M for IT equipment, subscriptions, and systems' enhancements to FastLane and Salesforce. The five (5) classified and three (3) unclassified positions are each expected to have an average salary of \$80,000 and related benefits of \$40,000. Travel is expected to cost \$40,000. A breakdown of the expenditure budget is provided below.

Salaries	\$ 640,000
Related Benefits	\$ <u>320,000</u>
Personal Services Sub-Total	\$ 960,000
Operating Services - Travel	\$ 40,000
Operating Services - Subscriptions	\$ 86,576
Professional Services - FastLane	\$ 350,000
Other Charges - Salesforce	\$ 750,000
Acquisitions - IT Equipment	\$ <u>400,000</u>
Total	\$ 2,586,576
T.O.	8

- Increases \$2.3 M SGR out of the Louisiana Entertainment Development Dedicated Fund Account to grant additional project awards in FY 26. This brings the total appropriation from the Louisiana Entertainment Development Dedicated Fund Account to \$5 M in FY 26. The source of this SGR is application fees and transfer fees associated with the Motion Picture Tax Credit.

Each year, LED appropriates \$2.7 M from the Entertainment Fund for new projects. Most contracts are multi-year. This enhancement will allow LED to fulfill prior year commitments for workforce training educational programs throughout the state. Education partners and associated awards solely for the entertainment industry for FY 26 are listed below.

Academy of Interactive Entertainment	\$ 250,000
Acadiana Center for the Arts, Inc	\$ 250,000
Baton Rouge Community College (BRCC)	\$ 250,000
Board of Supervisors of LSU A&M	\$ 250,000
University of Louisiana at Monroe	\$ 250,000
Loyola University	\$ 219,027
Film Prize Foundation, Inc.	\$ 200,000
University of LA at Lafayette	\$ 184,000
The Cool Cooperative Inc.	\$ 158,000
New Orleans Video Access Center	\$ 144,058
Louisiana State University A&M	\$ 62,613
Pending Awards	<u>\$ 82,302</u>
Total	\$ 2,300,000

- Increases \$2 M SGF and one (1) unclassified T.O. position, a Director of Strategic Investments, in the Administration Program for development, marketing, and management of an enhanced, dedicated “Certified Sites” portal for potential businesses on the Louisiana Economic Development (LED) website. While the existing Entergy-managed site for certified sites is usable, LED reports that it does not compete with the most dynamic, compelling, and user-friendly websites across the country. The new website could enhance marketing by embedding additional state programs and incentives within the landing pages of the certified sites. Upgrades to the website may help users visualize the types of uses a site is best suited for by integrating visual graphics into the interface. See the table below for a detailed expenditures budget.

Salary	\$ 140,000
Related Benefits	<u>\$ 70,000</u>
Personal Services Sub-Total	\$ 210,000
Operating Services - Travel	\$ 40,000
Professional Services - Website Development	\$ 1,500,000
Other Charges - Marketing	<u>\$ 250,000</u>
Total	\$ 2,000,000
T.O.	1

- Increases \$113,424 SGF and three (3) classified T.O. positions for information technology functions and services in Louisiana Economic Development (LED). The three (3) authorized positions are Special Project Officers with a salary of \$100,000 and related benefits of \$50,000 each. Act 590 of the 2024 RS exempts the department from the oversight and procurement authority of the Office of Technology Services (OTS). LED realigned \$336,576 from OTS to Personal Services, \$310,000 to Professional Services, and \$71,722 remained in IAT to OTS for support of the LAGOV system. This enhancement of \$113,424 is necessary to fully fund the \$450,000 required for the Salaries and Related benefits of the three (3) Special Project Officers.

- Increases \$1.5 M SGF and 80 unclassified T.O. positions for the FastStart program, which delivers comprehensive workforce training services to businesses looking to relocate and/or expand with turnkey employee training and delivery solutions. LED historically contracted with the Louisiana Community and Technical Colleges System (LCTCS) to administer the program, but will begin providing these services in-house. Of the positions provided, 68 positions are associated with the transfer of functions from LCTCS and 12 positions are newly created to support an increase in product offerings, workforce training services, and project commitments to the program. The average salaries for each of the newly created 12 positions are \$76,667 and related benefits of \$38,333. Travel is expected to cost \$120,000.

Salaries	\$ 920,000
Related Benefits	\$ <u>460,000</u>
Personal Services Sub-Total	\$ 1,380,000
Operating Services - Travel	\$ <u>120,000</u>
Total	\$ 1,500,000
T.O.	80

Note: The \$1.5 M enhancement is anticipated to cover the 12 newly created positions and their travel. LED will realign \$7.8 M in their existing budget authority in contracts with the other 68 positions at LCTCS from Other Charges to Salaries and Related Benefits when the T.O.s are housed at LED.

- Increases \$1 M SGF and four (4) unclassified T.O. positions for the formation of a pilot program designed to provide regional support for an innovation ecosystem. These support programs and services are designed to develop and cultivate the entrepreneurial, creators, and idea makers ecosystem in four (4) regions of the state (New Orleans, Lafayette, Baton Rouge, and Ruston). Expected support in each region would be a staffer to support the production and execution of innovation events, in addition to marketing. Each unclassified position (title to be determined) has a salary of \$108,322 and \$54,168 in related benefits. A breakdown of anticipated costs for the innovation ecosystem pilot is provided below.

Salaries	\$ 433,328
Related Benefits	\$ <u>216,672</u>
Personal Services Sub-Total	\$ 650,000
Operating Services - Travel	\$ 100,000
Professional Services - Consultants	\$ <u>250,000</u>
Total	\$ 1,000,000
T.O.	4

- Increases \$900,000 Federal that represents half of the first tranche of funding received from the U.S. Department of Treasury for the State Small Business Credit Initiative (SSBCI) Technical Assistance Small Business Opportunity Program (SBOP). Total federal award funding is \$5.4 M, and will be disbursed to the state in three tranches of \$1.8 M. This program is expected to last 3-4 years, and the second tranche is dependent upon spending 80% of the first tranche. The \$900,000 is an estimate of what is anticipated to be spent in FY 26, approximately 50% of the first tranche. Most of these funds will be contracted with regional economic development and other organizations to provide technical assistance such as legal, accounting, or financial advisory services to eligible very small businesses (VSBs) that are applying for, preparing to apply for, or have previously applied for a SSBCI capital program or other federal small business programs.

Note: An In-House BA-7 completed by LED in February 2025 provides for these three (3) T.O. positions in FY 25. This enhancement annualizes those positions in FY 26. However, the \$113,424 SGF increase was not included in the BA-7 and serves as a new enhancement.

- Merges two agencies, the Office of the Secretary (05-251) and the Office of Business Development (05-252), including associated funding and positions into the Office of Economic Development (05-250). No change in overall funding or positions is associated with the consolidation of the two budget units.

06 - Department of Culture, Recreation and Tourism

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$56,266,340	\$48,777,800	(\$7,488,540)	(13.3%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$6,923,106	\$6,719,967	(\$203,139)	(2.9%)
Fees and Self-generated Revenue	\$61,626,659	\$55,840,957	(\$5,785,702)	(9.4%)
Statutory Dedications	\$919,551	\$903,818	(\$15,733)	(1.7%)
FEDERAL FUNDS	\$13,632,091	\$12,901,771	(\$730,320)	(5.4%)
TOTAL MEANS OF FINANCING	\$139,367,747	\$125,144,313	(\$14,223,434)	(10.2%)
T.O. POSITIONS	594	591	(3)	(0.5%)

06-261 Office of Secretary

- Decreases \$15,817 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$7.8 M (\$7.8 M SGF, \$173,798 IAT, \$15,733 Statutory Dedications, partially offset by an increase of \$239,779 Federal) for various statewide adjustments, including a decrease of \$8.2 M in non-recurring carryforwards, an increase of \$255,512 for statewide Personal Services, and an increase of \$117,783 for other statewide services.

06-262 Office of Library

- No significant adjustments.

06-263 Office of Museums

- Decreases \$35,383 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Non-recurs \$1.4 M SGF to the Museums Program for the Political Hall of Fame in Winnfield (Winn Parish) for construction costs (\$1.2 M) and operating costs (\$200,000). In FY 25, the two buildings located at the Political Hall of Fame Museum were transferred to the state from the Louisiana Political Museum and Hall of Fame Foundation and the Friends of the Louisiana Political Museum and Hall of Fame Foundation. Once the transfer was completed, CRT transferred \$1.2 M SGF to the Office of Facility Planning & Control (FP&C) for the construction of new restrooms, façade improvements, exhibit upgrades, landscaping, and the connection of the two buildings. The department estimates construction will begin in 2026. The remaining \$200,000 was used by the Louisiana Political Museum and Hall of Fame Foundation for operating expenses, which included administering, operating, maintaining, and preserving the Hall.

06-264 Office of State Parks

- Decreases \$85,880 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$7.9 M (\$414,080 SGF, \$7 M SGR, and \$446,335 Federal) for various statewide adjustments, including a net decrease of \$8.2 M for Acquisitions and Major Repairs, an increase of \$249,802 for other statewide services, and an increase of \$44,783 for statewide Personal Services.
- Non-recurs \$600,000 SGF to the Parks and Recreation Program to perform repairs and maintenance from a backlog of projects on facilities throughout the parks system.
- Non-recurs \$100,000 SGF for the Parks and Recreation Program to construct bike trails in the Bogue Chitto State Park completed in May 2025. After this adjustment, the department will have a remaining \$400,000 in FY 26 to expand the bike trails.
- Means of Financing substitution exchanging \$2.9 M SGR out of the LA State Parks Improvement and Repair Dedicated Fund Account with an equal amount of SGF based on the latest REC forecast projections. These funds are generated by State Parks and State Historical Sites statewide and are dedicated for the purpose of financing improvements and repairs to those facilities and sites.

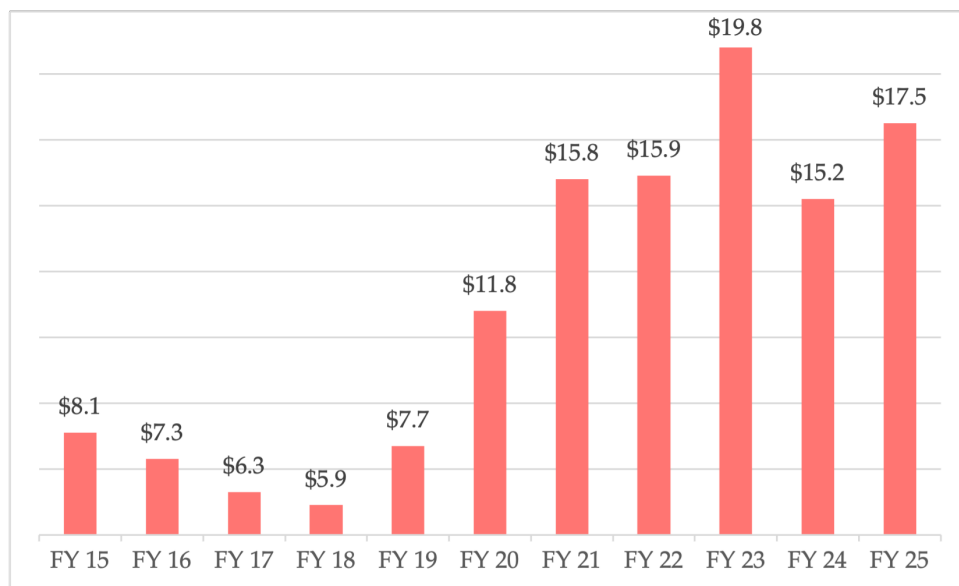
ISSUE: STATE PARKS - REPAIR AND MAINTENANCE FUNDING

The Louisiana State Parks Improvement and Repair Dedicated Fund Account (Repair Fund) was originally established through Act 729 of 1989 in RS 56:1703, whereby SGR generated by State Parks and State Historic Sites statewide were statutorily dedicated for the sole purpose of financing improvements and repairs to those facilities and sites. Prior to FY 10, these funds were not included in the operating budget of the Office of State Parks (OSP) for general operational expenses. Instead, the Repair Fund was used for general repairs, maintenance needs, and capital outlay projects for the State Parks system.

Starting with the FY 10 budget, the Repair Fund monies have been diverted for operational expenses, supplanting SGF lost through budget cuts. OSP continues to request a means of finance swap each year to replace operational Repair Fund dollars with SGF to allow funds generated by the parks system to be used in accordance with the original intent of the legislation, for improvements and repairs to park facilities and grounds. For FY 25, Act 723 of the 2024 RS appropriated \$7 M SGF to the fund, and Act 4 of the 2024 RS directed this funding be utilized for strategic acquisitions and major repair projects at state parks and historic sites across the state.

In FY 26, REC projected a revenue decrease for the fund; this was overcome through a MOF swap replacing \$2.9 M SGR out of the LA State Parks Improvement and Repair Fund with \$2.9 M SGF. Additionally, the Repair Fund was appropriated \$13.5 M. The combined \$16.4 M will be used for operations, not improvements or repairs. Figure 1 depicts the operational usage of the funding over the last 10 years.

Figure 1: Historical Operating Budget Usage of the Louisiana State Parks Improvement and Repair Fund (\$ in millions)



Initially, the department was awarded \$10.4 M SGF in Acquisitions and Major Repairs, an increase of \$2.2 M over the FY 25 budget of \$8.2 M (1.2 M SGF and \$7 M SGR). Section 20 of the Preamble of Act 1 of the 2025 RS removed \$10.5 M in Acquisitions and Major Repairs. See ISSUE: Act 1 of the 2025 RS: Authorized SGF Reductions on page 38 for more details on the reduction.

Deferred Maintenance & Repair Needs: The entire State Parks system encompasses almost 43,000 acres statewide and consists of substantial infrastructure that must be maintained. The system includes 211 cabins, 26 group camps and lodges, 1,748 campsites, 54 rental pavilions, and other facilities totaling 1.2 million square feet, as well as 110 miles of park-maintained roads. After years of diminished funds available for deferred maintenance, the aging system requires substantial maintenance and repairs.

Priority rankings have been developed and continually re-evaluated for roofs, utilities (plumbing, water lines, sewer systems and lift stations, electrical panels, and fire alarm systems), mechanical (air conditioning and heating systems), and other projects such as roadways and walkways. The most recent review of park facilities was completed in August 2025. Based on this review, CRT provided that the cumulative maintenance backlog totals 310 projects, estimated at a total of \$37.1 M statewide. Table 26 reports the total need for funding by site including miscellaneous statewide needs found throughout the system.

Table 26: FY 26 State Parks Deferred Maintenance & Repair

State Parks	No. of Projects	Total Projected Costs
Bayou Segnette State Park	12	\$2,920,000
Black Bear Golf Club	2	\$40,000
Bogue Chitto State Park	10	\$340,000
Chemin-A-Haut State Park	16	\$1,645,000
Chicot State Park	12	\$5,320,000
Cypremort Point State Park	2	\$250,000
Fairview-Riverside State Park	7	\$1,589,000
Fontainebleau State Park	13	\$1,840,100
Grand Isle State Park	10	\$827,200
Jimmie Davis State Park	10	\$1,390,000
Lake Bistineau State Park	8	\$1,545,000
Lake Bruin State Park	7	\$625,500
Lake Claiborne State Park	8	\$1,446,000
Lake D'Arbonne State Park	8	\$1,310,000
Lake Fausse Pointe State Park	13	\$1,299,500
North Toledo Bend State Park	9	\$1,492,200
Palmetto Island State Park	15	\$1,432,500
Poverty Point Reservoir State Park	12	\$1,850,000
Sam Houston Jones State Park	10	\$1,125,000
South Toledo Bend State Park	8	\$1,605,000
St. Bernard State Park	10	\$1,215,000
Tickfaw State Park	8	\$443,000
Total State Parks	210	\$31,550,000
Historic Sites	No. of Projects	Total Projected Costs
Audubon State Historic Site	15	\$702,000
Centenary State Historic Site	5	\$245,000
Fort Jessup State Historic Site	3	\$150,000
Fort Randolph & Buhlow State Historic Site	5	\$242,500
Fort St. Jean Baptiste State Historic Site	6	\$235,000
Longfellow-Evangeline State Historic Site	7	\$680,000
Los Adaes State Historic Site	2	\$30,000
Mansfield State Historic Site	13	\$497,000
Port Hudson State Historic Site	20	\$1,580,000
Poverty Point World Heritage Site	10	\$750,000
Rebel State Historic Site	8	\$143,000
Rosedown Plantation State Historic Site	6	\$345,000
Total Historic Sites	100	\$5,599,500
Grand Total	310	\$37,149,500

06-265 Office of Cultural Development

- Decreases \$536,177 (\$350,619 SGF, \$29,341 IAT, and \$156,217 Federal) for various statewide adjustments, including a decrease of \$638,308 in non-recurring carryforwards, an increase of \$152,439 for statewide Personal Services, a net decrease of \$52,000 for Acquisitions and Major Repairs, and an increase of \$45,586 for other statewide services.
- Increases \$450,000 SGF for the Department of Culture, Recreation, and Tourism for the Louisiana Main Street Program. This program utilizes allocations to develop and implement Main Street layouts in 36 communities around the state. This program offers assistance with organization, economic planning, design, place-making, and community branding.

06-267 Office of Tourism

- Increases \$4.7 M SGR for marketing and promotional efforts for the “Year of the Outdoor” Campaign, which highlights Louisiana State Parks and the state’s wildlife and fisheries recreational potential. These funds will be used to promote the Year of the Outdoor Campaign through advertising production, media buys, and event sponsorships throughout FY 26.
- Decreases \$728,949 (\$125,000 SGF, \$576,181 SGR, and \$27,768 Federal) for various statewide adjustments, including a decrease of \$767,782 in non-recurring carryforwards, an increase of \$153,007 for statewide Personal Services, a net decrease of \$52,000 for Acquisitions and Major Repairs, and a decrease of \$6,461 for other statewide services.

06 – 267 OFFICE OF TOURISM

ISSUE: LOUISIANA TOURISM PROMOTION DISTRICT FUNDING

Act 1038 of the 1990 RS created the Louisiana Tourism Promotion District (LTPD) as a special statewide taxing district and political subdivision of the state, which is allocated three percent of the one percent sales tax authorized by R.S. 47:331 for the purpose of enhancing out-of-state advertising and promoting tourism in Louisiana. Historically, this levy has generated approximately \$23 to \$32 M in revenue for the Office of Tourism annually.

Act 11 of the 2024 3rd ES reduced the allocation to the LTPD from .03% to three percent of the R.S. 47:331 one percent sales tax to be allocated to tourism. As a result, the REC projected collections of only \$2.7 M for the LTPD at its 5/21/25 meeting. Act 384 of the 2025 RS reverted this change to .03% which is anticipated to bring collections back to the historic average. The legislature has set aside \$32.6 M SGF to transfer to the LTPD fund once REC meets and recognizes a new balance.

Recent years have seen the funding allocated throughout the Department of Culture, Recreation and Tourism used to support the operating costs of other agencies within the department. In FY 26, 18% of the appropriation from the LTPD levy was transferred to other CRT agencies and the Office of the Lt. Governor. This percentage is 2% lower than FY 25, despite a \$4.7 M increase in the total amount appropriated. A five-year window of collections and allocations from FY 22 through the current FY 26 appropriation is reported on the following page in Table 27.

Table 27: Louisiana Tourism Promotion District Funding Historical Activity

	FY 22	FY 23	FY 24	FY 25	FY 26 ²
Total Revenue Collections¹	\$28,203,065	\$29,180,045	\$31,990,621	\$32,303,347	N/A
Total Appropriated from LTPD Fund	\$26,314,759	\$27,189,063	\$31,107,134	\$33,727,639	\$38,498,570
Amount appropriated to Office of Tourism Programs:					
Administration Program	\$2,216,744	\$2,041,022	\$2,055,223	\$2,072,110	\$2,161,499
Marketing Program	\$20,434,464	\$21,192,878	\$24,695,006	\$27,663,374	\$32,436,982
Welcome Center Program	\$3,663,551	\$3,955,163	\$4,356,905	\$3,992,155	\$3,944,728
Interagency Transfers from Marketing Program to other CRT Agencies:					
Office of Lt. Governor	\$1,095,750	\$1,095,750	\$1,095,750	\$1,095,750	\$1,095,750
Office of the Secretary	\$1,406,079	\$1,406,079	\$1,406,079	\$1,406,079	\$1,406,079
Office of State Library	\$821,436	\$821,436	\$821,436	\$821,436	\$821,436
Office of State Museum	\$1,440,474	\$1,440,474	\$1,440,474	\$1,440,474	\$1,440,474
Office of State Parks	\$0	\$0	\$106,152	\$0	\$0
Office of Cultural Development	\$2,066,196	\$2,066,196	\$2,091,591	\$2,149,094	\$2,149,094
Total Interagency Support	\$6,829,935	\$6,829,935	\$6,961,482	\$6,912,833	\$6,912,833
% of IAT Support to Appropriation	26%	25%	22%	20%	18%

¹ LA Department of Revenue Tax Collection Annual Reports and Monthly Net Collections and Distributions Reports

² Anticipated revenue for FY 26 is approximately \$35.3 M. The FY 26 appropriated amount includes a portion of the unobligated cash balance of the fund, which was approximately \$9.1 M at the beginning of FY 26.

07 - Department of Transportation and Development

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$88,294,597	\$11,673,808	(\$76,620,789)	(86.8%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$47,580,651	\$44,580,651	(\$3,000,000)	(6.3%)
Fees and Self-generated Revenue	\$40,024,841	\$29,919,875	(\$10,104,966)	(25.2%)
Statutory Dedications	\$738,177,989	\$687,201,519	(\$50,976,470)	(6.9%)
FEDERAL FUNDS	\$30,262,163	\$30,488,163	\$226,000	0.7%
TOTAL MEANS OF FINANCING	\$944,340,241	\$803,864,016	(\$140,476,225)	(14.9%)
T.O. POSITIONS	4,319	4,319	0	0.0%

07-273 Administration

- Increases \$5.4 M Statutory Dedications for various statewide adjustments, including an increase of \$6 M for other statewide services, a decrease of \$475,536 in non-recurring carryforwards, a decrease of \$78,166 for statewide Personal Services, and a net decrease of \$25,000 for Acquisitions and Major Repairs.

07-276 Engineering and Operations

- Decreases \$136.7 M (\$56.5 M SGF, \$10.1 M SGR, and \$70.2 M Statutory Dedications) for various statewide adjustments, including a decrease of \$71.8 M in non-recurring carryforwards, a net decrease of \$68.8 M for Acquisitions and Major Repairs, an increase of \$2.2 M for statewide Personal Services, and a decrease of \$1.7 M for other statewide services.
- Increases \$63 M Statutory Dedications out of the Louisiana Transportation Infrastructure Fund (LTIF) for DOTD to allocate additional dollars to the nine highway district offices for additional roadway repairs and maintenance. The department will allocate funds equally among the districts.
- Non-recurs \$51.9 M (\$21.9 M SGF and \$30 M Statutory Dedications out of the Transportation Trust Fund-Regular) for DOTD to allocate additional dollars to the nine highway district offices for additional roadway repairs and maintenance. The department split the allocations equally between each district.
- Non-recurs \$24 M Statutory Dedications out of the LTIF for various road projects, as follows:

\$15,000,000 - One-time funding for state highway districts
 \$ 7,350,000 - One-time expenses for the Bridge Maintenance Unit
 \$ 840,000 - Asphalt overlay and related work in Iberia and St. Martin parishes
 \$ 500,000 - Emergency dredging at Abbeville Harbor and Terminal District
 \$ 300,000 - Non-federal assistance for roads in Vermilion Parish
 \$23,990,000 – Total

- Increases \$4 M Statutory Dedications out of the LTIF for additional mowing and litter pickup along state roads.
- Decreases \$3 M IAT from the Office of Community Development for the Watershed Initiative. DOTD receives funding to develop and implement a statewide watershed-based floodplain management program. The department anticipates needing fewer professional service contracts in FY 26. The \$3 M reduction aligns the Professional Services operating budget for the Watershed Initiative with the anticipated expenditures. The budget for FY 26 is approximately \$30.1 M.
- Increases \$2.1 M SGF for various rail and road projects, as follows:

\$1,000,000 Rut busting, asphalt repairs, and drainage in Allen, Avoyelles, and Evangeline Parishes
 \$ 503,808 Operating Expenses for the Gulf Coast Passenger Train between New Orleans and Mobile, AL
 \$ 460,000 Asphalt overlay and related work in St. Mary Parish
 \$ 110,000 Asphalt overlay in Iberia Parish
\$2,073,808 Total

07 – 276 ENGINEERING AND OPERATIONS

ISSUE: PRIMARY FUNDING SOURCES

State Gas Tax (Transportation Trust Fund – Regular: revenues projected at \$486 M for FY 26): The 16-cent per gallon state gasoline and special fuels tax (TTF – Regular) is a flat, non-indexed tax established in 1984 (when the rate was increased from \$0.08). The state gas tax has a current day purchasing power of approximately \$0.05, diminished over time through inflationary devaluation. Beginning in 1992, gas tax revenues grew approximately 2.5% annually, but the rate has slowed significantly over the past 15 years. Construction and operating cost inflation substantially exceed the growth rate of the gas tax.

In 1984, the average gasoline price per gallon was \$0.94 and individuals paid approximately 17% per gallon for road infrastructure with the 16-cent state gas tax. The average price per gallon for regular gasoline in Louisiana, as of 9/10/25, was \$3.26. Due to the tax being flat and not indexed to inflation, the current tax equates to approximately 4.9% per gallon for road infrastructure, which is a decrease from the estimated 5.3% per gallon reported in FY 25. If the gas tax was indexed to the Consumer Price Index at inception of its current \$0.16 level in 1984, the tax would equal approximately \$0.50 today.

Federal Highway Trust Fund (Federal Gas Tax: revenues projected at \$1,506 M for FY 26): The federal Highway Trust Fund (HTF) is funded with an 18.4-cent per gallon federal gasoline tax and 24.4-cent per gallon federal diesel tax. HTF funds are deposited into a dedication at the Treasury, commonly referred to in Louisiana as the TTF-Federal. Like the state gas tax, it has lost ground to inflation since its last increase in 1993. Of the total funds collected at the federal level, each state is guaranteed an apportionment equal to at least 95% of the amount its residents pay into the highway account. The amounts distributed to the states are by formula with some states receiving a higher percentage and others less. The states have near complete control over the use of these funds, within the limits of federal planning, eligibility, and oversight rules. Money is not provided up front. A state is reimbursed after work is started, costs are incurred, and the state submits a voucher to the Federal Highway Administration (FHWA). The highway program focuses on highway construction and planning and does not support operations or routine maintenance. The federal share of project costs is 80% for non-interstate system projects and 90% for interstate system projects.

ISSUE: TRANSPORTATION INFRASTRUCTURE MODEL FOR ECONOMIC DEVELOPMENT (TIMED)

Motor Fuels – TIMED Program (revenues projected at \$121.5 M for FY 26): The TIMED Program was established by Act 16 of the 1989 1st ES and designated 16 specific road/bridge projects to be funded. The original plan called for a dedicated funding stream in the form of a 4-cent per gallon gas tax on top of the existing 16-cent per gallon state gas tax, providing for a pay-as-you-go construction program. By utilizing a pay-as-you-go-program, the projected completion date for the program was 2031. In 2002, the DOTD set out to accelerate the program by bonding the remainder of the program in an effort to complete construction of all projects by FY 13. Due to rising construction costs and inaccurate cost estimates at the outset of the program, the program only had sufficient funding to complete 14 of the original 16 road and bridge projects. All 14 of the funded projects are now complete.

The total projected TIMED Program costs are \$5.24 B (including the incomplete LA 3241 and Florida Avenue Bridge projects) while total revenues for the program are estimated at \$4 B by the pay-off date of the debt in FY 45. DOTD integrated the remaining two constitutionally required road/bridge projects into the normal Highway Priority Program, breaking them into multiple phases.

TIMED Funding Shortfall: Since FY 09, the 4-cent per gallon TIMED gas tax collections have been insufficient to cover the debt service payments for the TIMED Program. Based on the 5/21/25 REC, DOTD estimates \$21.4 M of the 16-cent per gallon state gas tax revenues will be needed to pay TIMED Program debt service payments in FY 26, the 16th consecutive year in which the state gas tax will be used to make the TIMED debt service schedule whole. The portion of the 16-cent gas tax necessary in future years to fund TIMED debt service payments will continue escalating. Based upon estimates by DOTD, the department will use approximately 2.3 cents of the 16-cent per gallon state gas tax at its peak usage in FY 43, which equates to \$69.1 M, or approximately 14.2% of the REC's current 16-cent gallon tax estimate for FY 26 of \$486 M. Table 28 reports the amount of the 16-cent tax use for TIMED debt service payments as well as actual dollar expenditures from the 16-cent tax (reported as actual expenditures for FYs 09 through 24 and estimates for FYs 25 and 26).

Table 28: TTF – Regular Used for Timed Debt Service

FY	Cent Equivalent Portion of 16-cents Used	Total TTF-Regular Used/Needed
09	0.1 cent	\$4,112,956
10	1.0 cent	\$28,352,363
11	1.2 cents	\$36,828,326
12	1.5 cents	\$43,053,649
13*	0.3 cent	\$8,281,962
14	1.0 cent	\$28,033,896
15	0.3 cent	\$8,659,538
16	0.6 cent	\$17,459,808
17	0.5 cent	\$16,259,239
18	0.6 cent	\$17,912,653
19	0.6 cent	\$18,984,586
20	1.1 cents	\$31,660,751
21	0.6 cent	\$17,608,445
22	0.6 cent	\$17,792,795
23	0.4 cent	\$16,791,060
24	0.6 cent	\$15,174,142
25	0.6 cent	\$16,699,391
26	0.7 cent	\$21,381,282

*Note: The debt service schedule was revised after debt service refunding in 2013 for part of the first and second lien debt; for the variable rate debt, actual debt service paid (7/01/13 – 1/01/14) reflected debt service only. Debt service payments beginning in 2014 were based upon an all-inclusive cost (debt service and swaps). The continuing use of TTF – Regular funds to pay TIMED debt service impacts DOTD's ability to match federal transportation funds (generally required at 10%-20%) in the capital outlay budget and results in decreased funds available for the department's operating budget to monitor, plan, design and maintain the state's transportation infrastructure inventory.

08A - DPS&C - Corrections Services

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$728,530,289	\$702,541,008	(\$25,989,281)	(3.6%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$16,400,129	\$16,595,329	\$195,200	1.2%
Fees and Self-generated Revenue	\$40,300,462	\$38,818,801	(\$1,481,661)	(3.7%)
Statutory Dedications	\$960,000	\$3,960,000	\$3,000,000	312.5%
FEDERAL FUNDS	\$4,612,646	\$4,612,646	\$0	0.0%
TOTAL MEANS OF FINANCING	\$790,803,526	\$766,527,784	(\$24,275,742)	(3.1%)
T.O. POSITIONS	4,890	4,890	0	0.0%

08A-Department-wide

- Means of Financing substitution exchanging \$3.9 M SGR with an equal amount of SGF for undercollections due to updated Federal Communication Commission (FCC) rules on offender phone calls. New rules adopted by the FCC prevents Corrections Services from collecting phone commissions for offender calls. The recommended amount for projected undercollections is based on the amount budgeted in FY 25 for telephone commissions received from offender phone calls.

08A-400 Corrections – Administration

- Increases \$5.3 M SGF for various statewide adjustments, including an increase of \$8.9 M in statewide Personal Services and \$2.6 M increase in other statewide services, while being partially offset by a decrease of \$2.1 M in non-recurring Acquisitions and Major Repairs and \$4.1 M in non-recurring carryforwards.
- Increases \$3 M Statutory Dedications out of the Criminal Justice and First Responder Fund for the LeoTech Verus - Software as a Service (SaaS). LeoTech Verus - SaaS will be used to transcribe inmate phone calls.
- Increases \$2.9 M IAT to receive funding from DEQ for replacement buses for several correctional facilities. The funding source is the Volkswagen Mitigation Trust Fund.

Correctional Facility	No. Vehicles Needed	Cost
Allen	1	\$ 168,491
B.B. Rayburn	2	\$ 289,662
Raymond Laborde	2	\$ 305,688
Dixon	3	\$ 458,533
Elayn Hunt	3	\$ 435,500
Louisiana State Penitentiary	2	\$ 305,689
Prison Enterprises	1	\$ 162,000
Additional Requested	<u>5</u>	<u>\$ 769,637</u>
Total	19	\$2,895,200

- Decreases \$2.7 M IAT in Adult Services due to no longer receiving Hepatitis C medical grant funding from LDH. Hepatitis C medical grant funding has been used to eradicate the Hepatitis C virus. The agreement began 1/02/20 and ended 12/31/24.

08A-402 Louisiana State Penitentiary

- Decreases \$1.1 M SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$88,126 (\$118,652 SGF, partially offset by an an increase of \$30,526 SGR) for various statewide adjustments, including an increase of \$7.1 M in statewide Personal Services, a decrease of \$67,538 in other statewide services, a net decrease of \$2.6 M in Acquisitions and Major Repairs, and a decrease of \$4.5 M in non-recurring carryforwards.

08A-405 Raymond Laborde Correctional Center

- Decreases \$74,092 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases \$438,358 (\$441,584 SGF, partially offset by a decrease of \$3,226 SGR) for various statewide adjustments, including an increase of \$1.6 M in statewide Personal Services, an increase of \$469,234 in other statewide services, a net decrease of \$800,014 in Acquisitions and Major Repairs, and a decrease of \$670,704 in non-recurring carryforwards

08A-406 Louisiana Correctional Institute for Women

- Decreases \$187,431 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$1.4 M (\$1.4 M SGF and \$271 SGR) for various statewide adjustments, including an increase of \$2 M in statewide Personal Services, an increase of \$84,395 in other statewide services, a net decrease of \$3.2 M in Acquisitions and Major Repairs, and a decrease of \$281,386 in non-recurring carryforwards.
- Increases \$1.8 M SGF for an increase in the daily rate by \$10, which pays for food, clothing, bedding, and hygiene products for 500 inmates transferring from local housing to the Louisiana Correctional institute for Women.

FY 26 LCIW Additional Supplies Need

Additional Inmates Added	500
Days in Year	365
Inmate Cost Per Day	x \$ 10
Amounted Needed for Additional Supplies	\$1,825,000

08A-407 Winn Correctional Center

- Decreases \$81,368 SGF for statewide adjustments, primarily a decrease of \$81,368 in other statewide services.

08A-408 Allen Correctional Institute

- Decreases \$529,598 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases \$31,093 (\$7,977 SGF and \$23,116 SGR) for various statewide adjustments, including an increase of \$1.4 M in statewide Personal Services, an increase of \$212,034 in other statewide services, a net decrease of \$1.6 M in Acquisitions and Major Repairs, and a decrease of \$47,650 in non-recurring carryforwards.

08A-409 Dixon Correctional Institute

- Decreases \$54,207 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$3.8 M (\$3.8 M SGF and \$4,992 SGR) for various statewide adjustments, including an increase of \$2.1 M in statewide Personal Services, an increase of \$374,793 in other statewide services, a net decrease of \$2.9 M in Acquisitions and Major Repairs, and a decrease of \$3.4 M in non-recurring carryforwards.

08A-413 Elayn Hunt Correctional Center

- Decreases \$689,653 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$18.6 M (\$18.6 M SGF and \$14,199 SGR) for various statewide adjustments, including a net decrease of \$22.9 M in Acquisitions and Major Repairs, a decrease of \$4.3 M for statewide Personal Services, an increase of \$97,108 in other statewide services, and a decrease of \$85,070 in non-recurring carryforwards.

08A-414 David Wade Correctional Center

- Decreases \$214,595 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$389,694 (\$381,772 SGF and \$7,922 SGR) for various statewide adjustments, including an increase of \$1.8 M in statewide Personal Services, an increase of \$204,708 in other statewide services, a net decrease of \$565,233 in Acquisitions and Major Repairs, and a decrease of \$1.8 M in non-recurring carryforwards.

08A-415 Adult Probation & Parole

- Decreases \$49,071 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases \$1.7 M (\$460,098 SGF, offset by an increase of \$2.2 M SGR) for various statewide adjustments, including an increase of \$2.7 M in statewide Personal Services, an increase of \$435,931 in other statewide services, a net decrease of \$1.3 M in Acquisitions and Major Repairs, and a decrease of \$70,102 in non-recurring carryforwards.
- Increases \$6 M SGF to provide funding for an increase in the Special Entrance Rate for Probation and Parole employees.

08A-416 "Sixty" Rayburn Correctional Center

- Decreases \$29,320 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$16.5 M SGF (\$16.5 M SGF and \$20,076 SGR) for various statewide adjustments, including an increase of \$1.9 M in statewide Personal Services, a decrease of \$338,054 in other statewide services, a net decrease of \$16.9 M in Acquisitions and Major Repairs, and a decrease of \$1.1 M in non-recurring carryforwards.

08B - DPS&C - Public Safety

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$102,686,432	\$110,076,847	\$7,390,415	7.2%
STATE GENERAL FUND BY:				
Interagency Transfer	\$39,587,385	\$40,292,293	\$704,908	1.8%
Fees and Self-generated Revenue	\$325,226,223	\$270,897,993	(\$54,328,230)	(16.7%)
Statutory Dedications	\$129,075,923	\$157,044,123	\$27,968,200	21.7%
FEDERAL FUNDS	\$39,510,903	\$44,397,505	\$4,886,602	12.4%
TOTAL MEANS OF FINANCING	\$636,086,866	\$622,708,761	(\$13,378,105)	(2.1%)
T.O. POSITIONS	2,717	2,715	(2)	(0.1%)

08B-418 Office of Management and Finance

- No significant adjustments.

08B-419 Office of State Police (OSP)

- Decreases \$25.5 M SGF from the Traffic Enforcement Program due to retirement savings realized from a \$148.8 M payment made using FY 24 SGF surplus funds toward the Louisiana State Police Retirement System (LSPRS) UAL balance.
- Increases \$3.8 M Statutory Dedications out of the Criminal Justice and First Responder Fund, including \$1.8 M to the Traffic Enforcement Program to fund the recapture of fugitive offenders, and \$2 M to the Operational Support Program to fund the Acadiana and North Louisiana Criminalistics Laboratories (\$1 M each), as a result of Act 365 of the 2025 RS.
- Increases \$1.5 M SGF for upgrades to the Automated Fingerprint Identification System (AFIS), a statewide system, which is integrated with a mugshot and computerized criminal history (CCH) information. Currently, the AFIS consists of over 100 LiveScan booking facilities and several Full-Function remote sites. The AFIS system uses digital imaging to store, analyze, and compare fingerprints and was most recently updated in FY 15. The funding will be used to upgrade hardware, software, and the cloud storage capabilities of the system. Total funding for FY 26 will be \$2.7 M.

\$304,033	Hardware Annual Financing
\$2,402,226	Software and Cloud Storage Upgrades
(\$1,225,374)	Current Maintenance Contract Amount
\$1,480,885	Total

- Decreases \$359,466 Statutory Dedications out of the Tobacco Tax Health Care Fund based on the most recent Revenue Estimating Conference (REC) forecast.
- Increases \$150,000 SGF for eight (8) Louisiana State Police Air Support Unit (LSP-ASU) pilots to attend mandatory training. The training consists of an initial two week course followed by recurring annual courses, which are estimated to be four to five days in length. The training will ensure the pilots are adequately educated on the Pilatus PC-12 single-engine turboprop plane purchased in FY 25.
- Means of Financing substitution exchanging \$524,618 Statutory Dedications out of the Riverboat Gaming Enforcement Fund with an equal amount of SGF to fund State Trooper Personal Services costs.

- Means of Financing substitution exchanging \$50.8 M SGR with an equal amount of SGF in accordance with the most recent forecast adopted by the REC on 12/19/2024. Act 629 of the 2024 RS authorized the Office of Motor Vehicles (OMV) to recall and reduce the balance of final delinquent debt associated with reinstatement fees for insurance cancellations referred to the Office of Debt Recovery (ODR) to the original amount owed by the debtor. The portion of SGR from reinstatement fees used to fund trooper salaries is being replaced with SGF.

\$30.8 M FY 26 Estimated Collections

\$81.6 M Less: FY 25 EOB

(\$50.8) M Decrease in SGR

\$50.8 M Increase in SGF

\$ 0.0 M Net Change

- Means of Financing substitution exchanging \$3.7 M SGR out of the Concealed Handgun Permit Dedicated Fund Account with an equal amount of SGF in accordance with Act 1 of the 2024 2nd ES, which removed the requirement to obtain a permit to lawfully carry a concealed weapon.

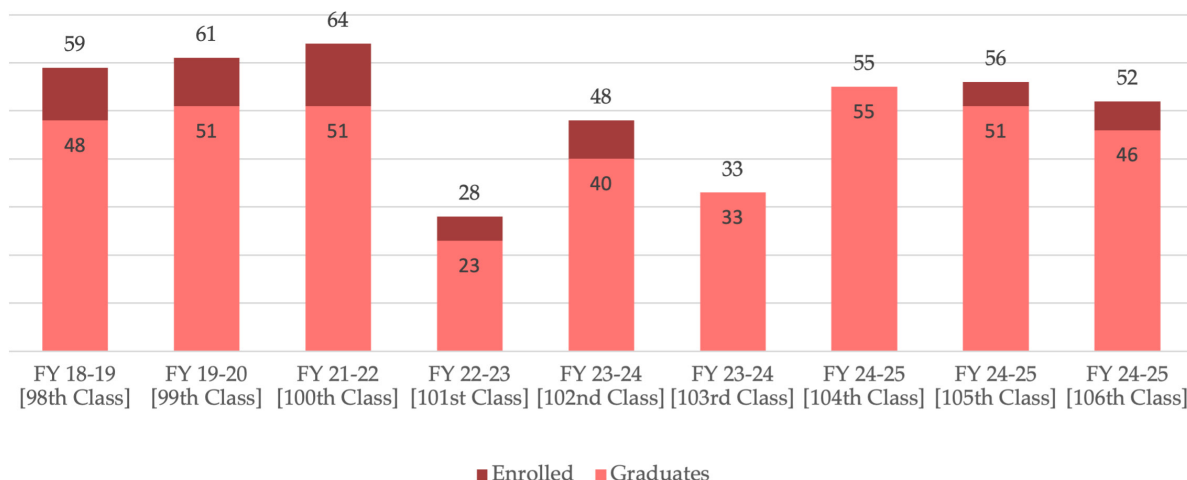
08B – 419 OFFICE OF STATE POLICE

ISSUE: STATE POLICE TRAINING ACADEMY, CADET CLASSES

In FY 26, the Office of State Police will conduct two cadet training academies – Classes 107 and 108. In prior fiscal years, insufficient funding prevented the agency from holding additional cadet classes and filling state trooper positions lost through attrition. As a result, the number of state troopers available to provide law enforcement on state highways declined (see Figure 3 on page 86). In previous fiscal years, cadet academies were funded with Statutory Dedications and SGR. However, in FY 24, LSP received a \$6.3 M SGF appropriation, followed by \$3.9 M in FY 25 to fund training academies. LSP reports it will require two cadet training academies every year along with direct SGF funding to increase trooper patrol strength in the coming fiscal years to at least FY 19 levels.

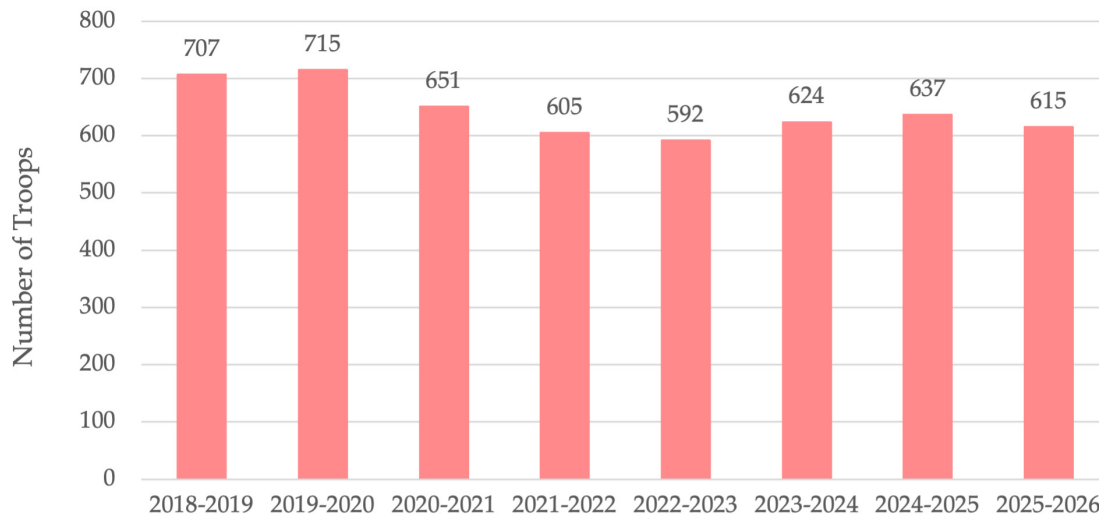
Approximately 80% (\$6.4 M) of the total cost of conducting a 24-week training academy is attributed to cadet salaries and related benefits. Each cadet will earn \$56,000 annualized. Upon completing the Field Training Officer (FTO) program, their annual salary will increase to \$59,410. After one year of service, cadets will receive a 3% pay increase, bringing their annual salary to \$61,192.

Figure 2: Historical Cadet Class Enrollment and Graduation



The first cadet class of FY 25, the 105th Cadet Class, began on 10/20/24 with 56 cadets and graduated 51 cadets on 1/24/25. Class 105 (Troop NOLA) was an accelerated program specifically for POST-certified applicants. The most recent cadet class, the 106th, began on 12/15/24 and graduated 46 cadets on 5/30/25. The current Cadet Class 107 commenced on 6/22/25 with 51 cadets that are scheduled to graduate in December 2025. The application deadline for Cadet Class 108 was 8/18/25 and the class is scheduled to begin on 1/04/26.

Figure 3: Trooper Patrol Strength



08B-420 Office of Motor Vehicles (OMV)

- Increases \$24.1 M Statutory Dedications out of the Modernization and Security Fund to the Licensing Program to fund IT modernization projects for OMV databases and systems. Act 365 of the 2025 RS transferred \$67.2 M out of the Revenue Stabilization Fund into the Modernization and Security Fund, which was divided across multiple budget units for various IT projects.
- Increases \$5.4 M Federal to increase awareness of human trafficking and promote the National Human Trafficking Hotline on billboards and at gas pumps with TV commercials in New Orleans/Northshore, Baton Rouge, Shreveport, Lafayette, and Lake Charles. The funding source is the Commercial Driver's License Program Implementation (CDLPI) grant from the U.S. Department of Transportation, Federal Motor Carrier Safety Administration (FMCSA). OMV will execute a media strategy plan with paid media placement and campaign management utilizing awareness-centric tactics and educational and actionable tactics to reach drivers to ensure they are informed of the signs and types of human trafficking and resources to report suspicions of trafficking.
- Increases \$2.8 M SGR to the Licensing Program for salary increases aimed at addressing recruitment and retention challenges. The funding supports special entrance rates and premium pay for staff assigned to locations that serve high volumes of customers and experience longer wait times.
- Increases \$130,000 SGR for expenditures associated with the relocation of the Harvey OMV office to Gretna. OMV reports that a majority of funding will provide for an increase in lease expenditures. The remaining funds will provide for an upgrade to furniture and equipment for the use of both employees and customers.

\$ 1,853 Office Chairs (17 @ \$109)
 \$ 3,120 Testing Chairs (48 @ \$65)
 \$ 4,794 Testing Desks (17 @ \$282)
 \$ 24,004 Computers (17 @ \$1,412)
 \$ 96,229 Annual Rent Increase at New Gretna Office
\$130,000 Total

- Non-recurs \$100,000 SGF in one-time funding to the Licensing Program within OMV to provide organ donor awareness for the Legacy Donor Foundation.

08B-422 Office of State Fire Marshal (OSFM)

- Increases \$1 M Statutory Dedications out of the Louisiana Fire Marshal Fund to the Fire Prevention Program to fund the purchase of equipment for Urban Search and Rescue (USAR) teams, including dry suits, portable radio equipment, portable housing units, chain saws, and generators.
- Transfers one (1) authorized T.O. position from OSFM to OTS. There is no change in cost associated with this transfer, OTS currently funds the position through an interagency transfer agreement with OSFM. The IT Tech Support Analyst 3 position will be responsible for performing OTS-related duties in support of OSFM, including technical support for computer systems, software, and network infrastructure.

08B-423 LA Gaming Control Board

- No significant adjustments.

08B-424 Liquefied Petroleum Gas Commission

- No significant adjustments.

08B-425 LA Highway Safety Commission

- No significant adjustments.

08C - DPS&C - Youth Services

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$156,582,609	\$176,701,933	\$20,119,324	12.9%
STATE GENERAL FUND BY:				
Interagency Transfer	\$19,944,621	\$19,134,621	(\$810,000)	(4.1%)
Fees and Self-generated Revenue	\$924,509	\$1,924,509	\$1,000,000	108.2%
Statutory Dedications	\$0	\$0	\$0	0.0%
FEDERAL FUNDS	\$891,796	\$891,796	\$0	0.0%
TOTAL MEANS OF FINANCING	\$178,343,535	\$198,652,859	\$20,309,324	11.4%
T.O. POSITIONS	977	1,070	93	9.5%

08C-403 Juvenile Justice

- Decreases \$523,897 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases \$12.7 M SGF and 77 T.O. positions to fund 44 beds (34 diagnostic and 10 transitional) and a medical contract for Jetson Center for Youth. The total operating cost for the Jetson Center for Youth (JCY) is \$15.4 M and 108 positions. The \$2.8 M differential between the total operating cost for JCY (\$15.4 M) and the amount recommended (\$12.7 M) is the cost of existing T.O. to be used for JCY staffing (31). The T.O. positions and related expenses included within the \$12.7 M increase are as follows:

Personal Services	
Salaries	\$6,136,318
Other Compensation	\$ 62,000
Related Benefits	<u>\$2,709,627</u>
<i>Subtotal Personal Services</i>	\$8,907,945
Operating Services	
Travel	\$ 5,131
Operating Services	\$ 143,287
Supplies	<u>\$ 283,443</u>
<i>Subtotal Operating Services</i>	\$ 431,861
Professional Services	\$ 32,935
Other Charges	\$ 2,864,398
Acquisitions and Major Repairs	<u>\$ 450,000</u>
Total Expenditures	\$12,687,139

- Increases \$4.1 M SGF for overtime for unclassified positions at OJJ.

Overtime		
FY 26 Recommended	\$14.3 M	Classified and Unclassified
FY 25 EOB	<u>\$10.2 M</u>	Classified Only
	\$ 4.1 M	Overtime Adjustment

- Increases \$2.4 M SGF for costs and contract services at the Swanson Center for Youth (SCY) facilities in Columbia and Monroe. OJJ will enter into a new 3-year contract in FY 25 following a solicitation for an RFP, which will include adding 24-hour nursing staff coverage at the SCY-Columbia campus. Additionally, the youth population at the SCY-Monroe facility is expected to increase from 72 to 188. With the addition of 24-hour nursing staff coverage at the Columbia facility and the increasing population at the Monroe facility, the cost of contracted medical services is expected to increase in FY 26 and beyond. OJJ entered into an emergency contract for FY 25, with an estimated cost of \$13.4 M. This adjustment annualizes the FY 25 increase, plus an additional 10% for FY 26, as follows:

Historical Contract Costs	
FY 25 EOB	\$13.4 M
FY 24 Actual	(\$12.3 M)
	\$ 1.1 M
FY 26 Increase	\$1.1 M + (\$13.4 M * 10% Increase)
	\$1.1 M FY 25 Increase
	<u>\$1.3 M</u> Anticipated FY 26 Increase
	\$2.4 M FY 26 Adjustment

- Decreases \$2.3 M SGF for various statewide adjustments, including a \$5.7 M decrease in non-recurring carryforwards, a \$1.9 M increase in statewide Personal Services, a \$1.9 increase in other statewide services, and a \$440,500 decrease in Acquisitions and Major Repairs.
- Increases \$1.5 M SGF for non-secure contract service providers due to increases in per diem rates.
- Increases \$1.2 M (\$168,650 SGF and \$1 M SGR) and 16 authorized T.O. positions and operating services (rental expenses for a monitoring device) for enhanced probation supervision in New Orleans through the Juvenile Electronic Monitoring Program, which is intended to protect the public by providing safe and effective individualized services to youth to ensure they become productive, law-abiding citizens. The associated funding will be used for Personal Services, specifically 16 T.O. positions, as follows:

Salaries and Benefits	\$1,166,825
Operating Services	\$ <u>1,825</u>
Total	\$1,168,650

Position	Salary	Related Benefits	Total*
PPO Supervisor (4)	\$59,904	\$28,834	\$ 354,951
PPO 2 – Juvenile (12)	\$44,242	\$23,415	<u>\$ 811,874</u>
			\$1,166,825

*Totals do not compute due to rounding.

- Increases \$1 M SGF for intensive training at the Swanson Center for Youth, specifically the Juvenile Justice Personnel and Systems Improvement Project. The Juvenile Justice Personnel and Systems Improvement Project is a program intended to support agency efforts for continuous personnel and systems improvement, with the goal to strengthen operations and provide better services to facility staff professionals and the youth in their care. The project began 6/01/25 and ends 7/30/26.

Project Team Number	Position	Daily Compensation	Days	Months	Total
2	Co-Project Lead	\$750	16	12	\$288,000
2	Embedded Consultant	\$750	16	12	\$288,000
1	Project Advisor	\$750	2	2	\$ 18,000
1	Trainer	\$750	36		<u>\$ 27,000</u>
Total Project Team					\$ 621,000

Travel	Cost	Trips	Nights/Days Per Year	Total
Airfare	\$650	80		\$ 52,000
Lodging (Per Night)	\$200		610	\$ 122,000
Per Diem (Per Day)	\$ 68		610	\$ 41,480
Ground Transportation (Per Day)	\$ 75		610	\$ 45,750
Other Travel Costs (Per Day)	\$ 10		610	<u>\$ 6,100</u>
Total Travel				\$ 267,330
Sub-Total (Project Team and Total)				\$ 888,330
Administrative Fee (15%)				<u>\$ 133,250</u>
Project Total				\$1,021,580

08C – 403 OFFICE OF JUVENILE JUSTICE

ISSUE: JETSON CENTER FOR YOUTH – TENTATIVE PLANS TO REOPEN YOUTH DETENTION FACILITY TO ASSIST WITH MANAGEMENT OF JUVENILE OFFENDERS

The Department of Public Safety & Corrections – Youth Services (Office of Juvenile Justice) is responsible for providing secure and non-secure care and placement for the youth population within juvenile detention. At the end of 2024, approximately 325 youth adjudicated delinquent were placed within secure care with the Office of Juvenile Justice.

The number of juveniles currently in the state's secure care custody is 19% higher than 2022 and 2023, and 10% higher than 2024. To address the rising number of juveniles detained within secure care facilities, at the request of the governor, the reopening of the Jetson Center for Youth was approved. The Jetson Center for Youth is a juvenile detention facility that has been closed since 2014.

The reopening of the Jetson Center for Youth is expected to occur by February 2026, with no specific date having been finalized. The FY 26 budget increases funding by \$12.7 M SGF and 77 T.O. positions for 44 beds (34 diagnostic and 10 transition) and a medical contract for the youth to be housed at the facility. This funding is for operating costs of utilizing the existing facility only. The amount estimated to operate the facility to serve 44 juveniles is \$15.4 M, with the \$2.7 M cost differential (\$15.4 M - \$12.7 M) representing the cost of 31 current OJJ T.O. positions that will be used in staffing.

The agency expects that it will be housing 36 juveniles once the facility reopens. Once the Department of Public Safety & Corrections vacates the facility by December 2025, the Office of Juvenile Justice will begin construction on security improvements. OJJ projects that it will need 90 days to complete construction on security improvements. Staff has not yet been hired, as the agency is attempting to fill positions in accordance with the timeline for occupancy.

Act 5 of the 2024 RS (Capital Outlay Bill), the legislature appropriated \$19.5 M from the Criminal Justice and First Responder Fund for the repair and replacement of equipment at the existing Jetson facility, along with planning and construction for a new Jetson facility. OJJ will utilize approximately \$2 M out of the fund for improvements to the existing facility, including additional fencing, security camera upgrades, and some minor building remodeling for a few buildings.

The use of the existing Jetson facility will be temporary until a new 72-bed facility is constructed, the cost of which is estimated to be \$68 M. The Office of Juvenile Justice indicates that plans to construct a new 72-bed facility are in the final design phase, but that any projections on operating costs for a facility are unknown. The construction of the new facility is partially funded with Capital Outlay (the remaining \$17.5 M from Act 5 of the 2024 RS) and \$16 M from the Criminal Justice Priority Fund (Act 587 of the 2024 RS), which was approved at the 3/30/25, meeting of the Joint Legislative Committee on the Budget. Because the construction of the new Jetson facility will span multiple fiscal years, OJJ will seek additional funding in future fiscal years for any remaining costs related to the construction of the Jetson facility.

ISSUE: YOUTH SERVICES – BUDGET, POSITIONS, AND JUVENILE OFFENDER CAPACITY

Table 29: Youth Services – Budget, Positions, and Juvenile Offender Capacity

Entity Name	FY 26 Budget	Authorized Positions ¹	Juvenile Offender Capacity
Administration	\$17,213,489	53	-
North Region	\$47,042,780	416	
Swanson Center for Youth at Columbia			144
Swanson Center for Youth - Monroe			48
Central/Southwest Region	\$27,244,926	233	
Acadiana Center for Youth			72
Acadiana - St. Martin ²			24
Southeast Region	\$34,765,616	281	
Bridge City Center for Youth			36
Jetson Center for Youth			44
Contract Services³	\$46,183,939	0	-
Auxillary	\$235,682	0	-
Total	\$172,686,432	983	368

1. Authorized positions include T.O. positions (977) and Other Charges positions (6).
2. Acadiana – St. Martin is a satellite facility/extension of Acadiana Center for Youth.
3. The Contract Services Program includes Residential and Non-Residential Services with Contracted Community Providers across all three regions.

09 - Department of Health

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$3,160,270,413	\$3,175,179,516	\$14,909,103	0.5%
STATE GENERAL FUND BY:				
Interagency Transfer	\$707,760,463	\$746,615,011	\$38,854,548	5.5%
Fees and Self-generated Revenue	\$643,717,660	\$777,003,564	\$133,285,904	20.7%
Statutory Dedications	\$1,328,499,758	\$1,867,844,401	\$539,344,643	40.6%
FEDERAL FUNDS	\$14,056,764,727	\$16,444,348,780	\$2,387,584,053	17.0%
TOTAL MEANS OF FINANCING	\$19,897,013,021	\$23,010,991,272	\$3,113,978,251	15.7%
T.O. POSITIONS	6,476	6,458	(18)	(0.3%)

09-300 Jefferson Parish Human Services Authority (JPHSA)

- Decreases \$2.3 M IAT from the Department of Health, Office of Behavioral Health (OBH) to JPHSA due to the end of funding for the Early Childhood Supports and Services (ECSS) Program. JPHSA contracted with The Administrators of the Tulane Educational Fund (a non-profit organization) to conduct the ECSS Program from 7/01/24 to 6/30/25. The original source of funding is the Louisiana Rescue Plan Fund (Act 167 of the 2022 RS).

JPHSA operated as a pass-through entity for this funding until OBH could finalize its request for proposal (RFP) and choose a statewide management agency to perform these services. OBH finalized an RFP for a statewide management entity and awarded Magellan Health Inc. in November 2024 to manage these contracts. Magellan took over these responsibilities on 7/01/25.

ECSS provides consultation to pediatric primary care providers to promote mental health in children from birth to five years of age. The program hired a consultation team including child psychologists and clinical social workers with expertise in childhood and infant mental health available upon request to support medical providers to enhance prevention and early identification of children and families needing additional mental health services and community resources. The consultation team also provided infant and early childhood training to medical providers.

09-301 Florida Parishes Human Services Authority (FPHSA)

- No significant adjustments.

09-302 Capital Area Human Services District (CAHSD)

- Decreases \$1 M Federal from the Maternal, Infant, and Early Childhood Home Visiting (MIECHV) Program - Nurse-Family Partnership (NFP) from the U.S. Department of Health and Human Services as pass-through funding from LDH, Office of Public Health to CAHSD due to the conclusion of the NFP Program on 6/30/25.

The NFP provides nurse home visits for families at risk for low birth weight, poor health maintenance, child abuse, or neglect in the seven (7) parishes that comprise the CAHSD - Ascension, East Baton Rouge, East Feliciana, Iberville, Pointe Coupee, West Baton Rouge, and West Feliciana. The NFP has been operational within Region 2 prior to the creation of CAHSD in 1997. CAHSD is eliminating this program due to circumstances, including but not limited to, staffing shortages, low referrals, and inability to keep active participants engaged for the anticipated life of the program before and after the spread of COVID-19. The agency also reports the NFP Program has failed to meet its performance measures for several consecutive years.

09-303 Developmental Disabilities Council

- Decreases \$250,000 SGF for the Families Helping Families (FHF) initiative in FY 26. Total remaining funding in FY 26 is \$250,000. These funds support information and referral assistance, disability-related training, advocacy services, peer-to-peer support, and expanded outreach, particularly in rural areas.

09-304 Metropolitan Human Services District (MHSD)

- No significant adjustments.

09 – 305 Medical Vendor Administration (MVA)

- Decreases \$26,884 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases \$12.4 M Federal to receive federal match for positions that perform Medicaid related work at the Office of Aging and Adult Services and the Office for Citizens with Developmental Disabilities.
- Pursuant to Executive Order JML 24-11, reduces \$11.3 M (\$4.9 M SGF and \$6.5 M Federal) based on savings and efficiencies identified throughout the agency, such as Operating Services expenses, the elimination of contract services in Professional Services and Other Charges, and Interagency Transfers expenses that are no longer required.
- Increases \$5 M Statutory Dedications out of the Modernization and Security Fund for an information technology platform to modernize Medicaid operations and eligibility determinations, as a result of Act 365 of the 2025 RS.
- Increases \$2.8 M Federal to provide for a new contract to establish and maintain a statewide crisis hub to support the Louisiana Crisis Response System and to remain in compliance with the Department of Justice/ Louisiana Department of Health Serious Mental Illness settlement agreement in the Office of Behavioral Health. The crisis hub will offer a 24/7 toll-free hotline, staffed by licensed mental health professionals, to connect eligible individuals in a behavioral health crisis to community services. Individuals receive the care needed to address crises through triage, referral, and dispatch of available and appropriate services.
- Increases \$1.5 M Federal to receive a new grant from the Centers for Medicare and Medicaid Services (CMS) for the Transforming Maternal Health Model, which is designed to focus on improving maternal health care for individuals enrolled in Medicaid and Louisiana Children’s Health Insurance Program (LaCHIP).

09 – 306 Medical Vendor Payments (MVP)

- Increases \$2.9 B (\$29 M IAT, \$437.9 M Statutory Dedications, \$122.4 M SGR, \$2.3 B Federal; partially offset by reductions of \$21.4 M SGF) in additional funding payments for the Managed Care Organization (MCO) Program. The funding reflects 12 months of capitated per member per month payments to the MCOs and includes the following: (1) utilization/trend adjustment, (2) enrollment/kick payment changes, (3) pharmacy rebates, and (4) premium tax changes.

FY 26 MCO adjustments

\$ 645,680,758 Increase in total funding for MCOs (utilization, trend, pharmacy)
\$1,558,216,931 Increase in funding related to Hospital Directed Payments
\$ 663,003,241 Increase in funding for Physician Directed Payments
\$2,866,900,930 FY 26 MCO payment increase

Notes:

- a. The FY 26 Medicaid budget includes an additional \$1.6 B in Hospital Directed payments to certain hospital providers. FY 25 funding under this program totals approximately \$2.6 B. The increase in payments increases total Hospital Directed Payment funding to approximately \$4.2 B. Additional state matching revenues include additional premium tax revenues and hospital tax revenues that will have to be generated through the hospital tax resolution that requires annual legislative approval.
- b. The FY 26 Medicaid budget includes an additional \$663 M in Physician Directed payments, increasing from approximately \$652 M in FY 25 to approximately \$1.3 B in FY 26.
- c. Managed Care Incentive Payments (MCIP) to MCOs increased in FY 26. However, these are not included in the above MCO adjustment. See MCIP enhancement.
- d. The FY 26 Medicaid budget includes an adjustment for physician base rate increases for certain billing codes to 85% of Medicare reimbursement for such codes. The base rate increase funding is not reflected in the overall adjustment above, but a portion of this funding will flow through managed care and is included in the capitated payments.

- Increases \$258.4 M (\$22.3 M SGF, \$35.6 M Statutory Dedications, and \$200.5 M Federal) physician reimbursement rates to 85% of Medicare rates in FY 26. The source of Statutory Dedication funding is revenue anticipated from the Hospital Stabilization Fund (\$28,465,789), and premium tax revenue anticipated to be deposited into the Louisiana Medical Assistance Trust Fund (\$7,106,000). The source of Federal funding is Title 19 federal matching funds.

\$ 22,309,811	SGF
\$ 28,465,789	Statutory Dedications from the Hospital Stabilization Fund - matching funds that will be generated through an annual hospital tax resolution
\$ 7,106,000	Statutory Dedications from the Louisiana Medical Assistance Trust Fund from six months of MCO premium tax revenue anticipated to be generated on additional MCO payments to physicians
<u>\$200,518,400</u>	Federal Title 19 match
\$258,400,000	Total FY 26 funding to increase rates on certain physician codes to 85% of Medicare

Note: Information provided by LDH indicates intent to increase the rates on certain physician billing codes to 100% of Medicare reimbursement for such codes in FY 27.

Note: A portion of these payments are anticipated to be paid through fee-for-service claims (\$31.5M), and the balance paid through managed care (\$226.9 M). See allocation below:

Physician Base Rate adjustment for FY 26 allocation
\$ 31,500,000 – Fee for Service – Physician Services
\$127,064,000 MCO Regular
<u>\$ 99,836,000</u> MCO Expansion
\$258,400,000

- Decreases \$163.4 M (\$26.3 M SGF and \$137.1 M Federal) in the Payments to Private Providers Program, leaving \$2.5 B SGF and \$14.1 B Federal Title 19 funding appropriated for FY 26. This reduction has been applied to the MCO line of the Medicaid budget. LDH will closely monitor enrollment and overall expenditures to make adjustments to remain within the parameters of the FY 26 budget.
- Increases \$110.9 M Federal Funds for nursing home and hospice as a result of a case-mix transition and increased bed days. LDH indicates that sufficient state match is available, but additional Federal authority is required for this adjustment.
- Increases \$30.7 M Federal for the augmentation of specialized behavioral health services reimbursement rates for the treatment of substance use disorders. LDH indicates that sufficient state match is available, but additional federal authority is required for this adjustment.
- Increases \$105.4 M (\$32.1 M SGF, \$1.7 M Statutory Dedications, and \$71.5 M Federal) for the rebasing of nursing home rates (\$98.8 M), and hospice room and board rates (\$6,580,266) for recipients who are in nursing homes. The source of Statutory Dedications funding is revenue from the Medicaid Trust Fund for the Elderly (MTFE). The source of Federal funding is Title 19 federal financial participation. The increase is based on the following:

Nursing Homes:

\$1,390,389,242	FY 26 Projected Nursing Home payments
<u>\$1,291,595,226</u>	FY 25 EOB Nursing Home payments
\$ 98,794,016	Adjustment for Nursing Homes

Hospice (Long-term care):

\$92,608,152	FY 26 Projected Expenditures
<u>\$86,027,886</u>	FY 25 EOB
\$ 6,580,266	Adjustment for Hospice

- Increases \$50.9 M (\$16.3 M SGF and \$34.5 M Federal) for federally mandated rate changes to Medicare Part A and Part B premiums and for the anticipated increase in the number of “dual eligible” low-income seniors and disabled individuals who qualify for both Medicare and Medicaid. The source of Federal funds is Title 19 federal financial participation.

FY 26 Medicare Part A

Months	Enrollees	Premium	Retro Disenrollment Adjustments	Cost
July 2025	11,853	\$510	-\$148,023	\$ 5,897,160
August 2025	11,883	\$510	-\$148,023	\$ 5,912,273
September 2025	11,913	\$510	-\$148,023	\$ 5,927,423
October 2025.	11,942	\$510	-\$148,023	\$ 5,942,612
November 2025	11,972	\$510	-\$148,023	\$ 5,957,838
December 2025	12,002	\$510	-\$148,023	\$ 5,973,103
January 2025.	12,032	\$530	-\$148,023	\$ 6,229,050
February 2025	12,062	\$530	-\$148,023	\$ 6,244,993
March 2026	12,092	\$530	-\$148,023	\$ 6,260,975
April 2026	12,123	\$530	-\$148,023	\$ 6,276,998
May 2026	12,153	\$530	-\$148,023	\$ 6,293,060
June 2026	12,183	\$530	-\$148,023	<u>\$ 6,309,163</u>
FY 26 Total Projected Cost for Part A Premiums				\$73,224,649
FY 25 Budget				<u>\$69,499,079</u>
Adjustment needed for FY 26				\$ 3,725,570

FY 26 Medicare Part B

Months	Enrollee	Premium	Retro Enrollment Adjustments	Cost
July 2025	240,712	\$185	-\$1,339,051	\$ 43,192,646
August 2025	241,314	\$185	-\$1,339,051	\$ 43,303,975
September 2025	241,917	\$185	-\$1,339,051	\$ 43,415,583
October 2025	242,522	\$185	-\$1,339,051	\$ 43,527,469
November 2025	243,128	\$185	-\$1,339,051	\$ 43,639,635
December 2025	243,736	\$187	-\$1,339,051	\$ 43,752,082
January 2026	244,345	\$187	-\$1,339,051	\$ 44,329,066
February 2026	244,956	\$187	-\$1,339,051	\$ 44,443,236
March 2026	245,568	\$187	-\$1,339,051	\$ 44,557,692
April 2026	246,182	\$187	-\$1,339,051	\$ 44,672,434
May 2026	246,798	\$187	-\$1,339,051	\$ 44,787,462
June 2026	247,415	\$187	-\$1,339,051	<u>\$ 44,902,779</u>
FY 25 Total Projected Cost for Part B Premiums				\$528,524,058
FY 25 Budget				<u>\$481,359,717</u>
Adjustment needed for FY 26				\$ 47,164,341

Summary

ADJUSTMENT ABOVE EOB

SGF	\$16,340,750	32.11%
FED	<u>\$34,549,161</u>	67.89%
	\$50,889,911	

- Increases \$52.8 M (\$8.3 M SGR, \$45.3 M Federal; partially offset by a reduction of \$856,959 IAT) in the Managed Care Incentive Payment (MCIP) Program. LDH makes payments to Managed Care Organizations (MCOs) to reach various agreed upon administrative and health-related targets. Funding is capped at 5% over total managed care premiums (total capitated payments) paid to the MCOs. The source of SGR is revenue transferred from public entities. The source of Federal funds is Title 19 federal financial participation.

Managed Care Incentive Payments:

\$637,479,156 FY 25 EOB

\$690,303,469 FY 26 Recommended MCIP Payments

\$ 52,824,313 Adjustment

- Increases \$29.3 M for Community Choices Waiver slots: \$20.3 M (\$6.5 M Statutory Dedications and \$13.8 M Federal) to annualize 750 Community Choices Waiver slots phased-in during FY 25, and \$9 M (\$2.9 M Statutory Dedications and \$6.1 M Federal) for the phase-in of an additional 750 Community Choices Waiver slots in FY 26. Statutory Dedications are revenues from the Community Options Waiver Fund. The source of Federal funds is Title 19 Federal financial participation.
- Increases \$17.6 M SGF for Medicare Prescription Drug Program (Medicare Part D) premium payments, also known as clawback payments. There is no federal match associated with Medicare Part D. Louisiana Medicaid pays mandatory premium payments to CMS monthly to cover the state's share of the cost to participate in Medicare Part D for dual eligibles. These individuals receive their drug benefits from Medicare. The adjustment is based on the projected number of enrollees over the course of FY 26.
- Increases \$12.5 M (\$373,569 Statutory Dedications out of the Louisiana Medical Assistance Trust Fund, \$12.3 M Federal; partially offset by a reduction of \$125,957 SGF) for the managed care Dental Benefit Program for dental services. It reflects 12 months of capitated per member per month (PMPM) payments and includes the following: (1) utilization/trend adjustment; (2) enrollment changes; and (3) premium tax changes. The source of Federal funding is Title 19 federal financial participation.
- Increases \$9.3 M (\$3 M SGF and \$6.3 M Federal) for a special needs pediatric dental program.
- Increases \$8.3 M (\$784,741 SGF, \$229,578 Statutory Dedications out of the Medical Assistance Trust Fund, and \$7.3 M Federal) for services under an application to the Centers for Medicare and Medicaid Services (CMS) for a Section 1115 demonstration waiver to improve transitional care for Medicaid eligible individuals who are incarcerated and to provide certain covered services during the 90-day pre-release period. The source of federal funding is Title 19 federal financial participation. The source of dedicated revenue is premium tax revenues from the Medical Assistance Trust Fund.

LDH will partner with the Department of Public Safety and Corrections, which includes a partnership with all state prisons and up to 13 parish jails. The waiver authorizes specific Medicaid covered services during the 90-day pre-release period, including the following:

- Case Management
- Medication-assisted treatment (MAT) and counseling for substance abuse disorders
- 30-day supply of prescription medications upon release
- Mental health evaluation and counseling
- Peer support services
- Laboratory services
- Durable Medical Equipment

Delivery model: Pre-release services may be delivered by both correctional facilities and community-based providers that are enrolled in Louisiana Medicaid.

Cost: Funding assumes partial implementation with a phase-in of participating correctional facilities over the course of the year. The actual cost for FY 26 will depend on the date of approval from CMS and facility participation. Annualized cost for this program is projected to be \$14.8 M and assumes 5,501 eligible recipients at an average cost of \$3,296 per individual in a state prison and \$2,302 per individual in parish jails.

- Increases \$7.4 M (\$2.4 M Statutory Dedications out of the Disability Services Fund and \$5 M Federal) for the implementation of professional consulting nursing services under the home and community-based services waiver programs for the developmentally disabled, subject to CMS approval. This will add a procedure code/modifier for professional consultation to be performed by a registered nurse (RN) with an annual cap of \$750 per person.
- Increases \$6 M (\$1.9 M SGF and \$4.1 M Federal) to equalize the Medicaid Durable Medical Equipment (DME) reimbursement rates for orthotic and prosthetic devices and services to the Medicare rates.
- Increases \$2.4 M (\$774,835 SGF and \$1.6 M Federal) for the addition of 15 new Rural Health Clinics (RHC) in FY 26, the annualization of 17 RHCs added in FY 25, and the federally mandated annual Medicare Economic Index (MEI) adjustment to RHC rates. The source of Federal funds is Title 19 federal financial participation. Projected expenditures are based on the following assumptions and calculations:

Projected RHC Base Expenditures

FY 25	\$8,077,591
MEI Percentage	<u>4.60%</u>
RHC MEI adjustment	\$371,569
Projected RHC Expenditures (FY 26)	\$8,449,160
 FY 25 EOB	 <u>\$6,036,096</u>
Need for FY 26	\$2,413,064

SGF	\$774,835	32.11%
Federal	\$1,638,229	67.89%

- Increases \$2 M (\$643,400 SGF and \$1.4 M Federal) for Uncompensated Care Cost (UCC) payments to inpatient psychiatric hospitals with an academic training mission.
- Increases \$1.8 M (\$576,299 SGF and \$1.2 M Federal) in Public Providers and UCC programs due to the change in Title 19 payments to public providers and UCC projected for various agencies.
- Increases \$1.7 M (\$545,693 SGF and \$1.2 M Federal) for rural hospital inpatient per diem rates per Act 327 of the 2007 RS, which requires rural hospital inpatient rates to be inflated biannually in a non-rebase year. The inpatient rates were rebased in FY 25, and the next rebase year is FY 27. The source of federal funds is Title 19 federal financial participation. The increase is based on the following calculation reflected below.

Rural Hospital Inpatient Rates Inflationary Adjustment - Inpatient per diem fee for service					
	Average of			Less	(Rounded)
	Last 2 Rebases	x FY 24 paid days	Annual Amount	60-day Lag	FY 26 Impact
Acute	\$257	7,500	\$1,929,675	(\$317,206)	\$1,612,468
Psych Unit	\$122	850	<u>\$ 104,091</u>	<u>(\$ 17,110)</u>	<u>\$ 86,980</u>
Total			\$2,033,766	(\$334,318)	\$1,699,448

SGF	\$ 545,693	32.11%
Federal	<u>\$1,153,755</u>	67.89%
	\$1,699,448	

- Increases \$436,253 (\$128,084 SGF, \$11,997 Statutory Dedications, and \$296,172 Federal) for targeted case management services for children under age 21 during the 30 days prior to release and at least 30 days following release from any correctional institution. Statutory Dedications are revenues from the Louisiana Medical Assistance Trust Fund. The source of Federal funds is Title 19 federal financial participation.

- Increases \$1.2 M (\$396,976 SGF and \$839,324 Federal) for the cost of 77 individuals enrolled in the Program of All-Inclusive Care for the Elderly (PACE) Program during FY 25 and new enrollment of 20 individuals during FY 26. The source of Federal funds is Title 19 federal financial participation.

\$ 741,780 FY 26 Annualized cost of 77 individuals enrolled in PACE in FY 25

\$ 494,520 FY 26 cost of 20 individuals enrolled in PACE beginning 7/01/25 (11-month phase-in)

\$1,236,300

FY 26 Appropriation

SGF \$ 396,976 32.11%

FED \$ 839,324 67.89%

\$1,236,300

- Means of Financing substitution exchanging \$39.2 M SGF for an equal amount of Statutory Dedications out of the Louisiana Medical Assistance Trust Fund based on the most recent Revenue Estimating Conference (REC) forecast.
- Means of Financing substitution exchanging \$6.4 M SGF for a like amount of Statutory Dedications out of the Health Excellence Fund based on the most recent Revenue Estimating Conference (REC) forecast.
- Means of Financing substitution exchanging \$3.5 M SGF with an equal amount of IAT (\$128,184), SGR (\$889,539), and Federal (\$2.5 M) due to a Federal Medical Assistance Percentage (FMAP) rate change.

For Title 19, the FY 25 blended rate is 67.96% and the FY 26 blended rate is 67.89%.

For UCC, the FY 25 FMAP rate is 68.06% and the FY 26 rate is 67.83%.

For LaCHIP, the FY 25 blended rate is 77.57% and the FY 26 blended rate is 77.52%.

09 – 306 MEDICAL VENDOR PAYMENTS

Funding for Medicaid increased by approximately \$3.27 B (18.8%) for FY 26, from the EOB of \$17.37 B as of 12/01/24 to a total appropriation of \$20.65 B. The net increase in funding is largely the result of an increase in funding of \$2.27 B in the Managed Care Program. The Medicaid budget also includes other significant funding increases associated with provider rate increases, programmatic funding increases, and annualizations of prior year funding initiatives. See the means of finance comparison for 09-306 Medical Vendor Payments in Table 30.

Table 30: Medical Vendor Payments Significant Adjustments

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$2,512,520,489	\$2,452,374,099	(\$60,146,390)	(2.4%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$166,436,529	\$194,842,709	\$28,406,180	17.1%
Fees and Self-generated Revenue	\$554,334,489	\$686,126,414	\$131,791,925	23.8%
Statutory Dedications	\$1,273,135,770	\$1,805,292,712	\$532,156,942	41.8%
FEDERAL FUNDS	\$12,871,874,017	\$15,508,563,105	\$2,636,689,088	20.5%
TOTAL MEANS OF FINANCING	\$17,378,301,294	\$20,647,199,039	\$3,268,897,745	18.8%
T.O. POSITIONS	0	0	0	-

The FY 26 budget provides significant adjustments associated with provider rates, utilization adjustments, annualizations of prior year funding, and expansion of services/programs. Significant adjustments are reflected below:

- Increases \$2.87 B in payments to MCO Program.
- Increases \$258.4 M for physician base rate increase to 85% of Medicare rates.
- Increases \$110.9 M for nursing home and hospice as a result of a case-mix transition and increased bed days.
- Increases \$105.4 M for nursing home rate re-base and hospice room/board rates.
- Increases \$17.6 M in “clawback” payments for Part D Medicare drug coverage.
- Increases \$50.9 M in payments for Medicare Part A and Part B premiums.
- Increases \$52.8 M in payments for the Managed Care Incentive Payment Program.
- Increases \$30.7 M for the augmentation of specialized behavioral health services reimbursement rates for the treatment of substance abuse disorders.
- Increases \$20.3 M to annualize cost of 750 Community Choice Waiver (CCW) slots phased in during FY 25.
- Increases \$12.5 M for the dental managed care program (capitated payment increase).
- Increases \$9.3 M for a special needs pediatric dental program.
- Increases \$9 M for the phase-in of an additional 750 CCW slots in FY 26.
- Increases \$8.3 M for a demonstration waiver for incarcerated Medicaid eligibles.
- Increases \$7.4 M for the implementation of professional consulting nursing services under the Home and Community Based Services (HCBS) waiver programs for the developmentally disabled, subject to the Centers for Medicare and Medicaid Services (CMS) approval.
- Increases \$6 M to equalize the Medicaid Durable Medical Equipment (DME) reimbursement rates for orthotic and prosthetic devices and services to the Medicare rates.
- Increases \$2.6 M for payments to Rural Health Clinics and Federally Qualified Health Centers (FQHC).
- Increases \$1.8 M for projected Title 19 payments to public providers and Uncompensated Care Costs (UCC) for various agencies.
- Increases \$1.7 M for inflationary base rate increase to rural hospitals.
- Increases \$1.2 M for the annualization of 77 individuals enrolled in the Program of All-inclusive Care for the Elderly (PACE) Program in FY 25 and the enrollment of an additional 20 individuals in FY 26.
- Decreases \$163.4 M Federal in the Payments to Private Providers Program. This reduction has been applied to the MCO line of the Medicaid budget. LDH will closely monitor enrollment and overall expenditures to make adjustments to remain within the parameters of the FY 26 budget.

ISSUE: MEDICAID OUTLOOK

Federal Medical Assistance Percentage (FMAP)

For FY 26, the federal government’s financial participation (share) on the majority of state Medicaid spending (FMAP) decreased slightly from FY 25. A blended rate is utilized in Medicaid for the state fiscal year. For FY 26, the blended utilization rate is approximately 67.89% (32.11% state match), which represents a slight decrease from 67.96% (32.04% state match) utilized for FY 25.

Hospital Directed Payments

The FY 26 Medicaid budget includes both hospital tax revenues and expenditure authority associated with hospital directed payments. Approximately \$648.2 M in hospital tax revenues is built in the Medicaid budget, and will be utilized to partially fund hospital directed payments. The FY 26 budget increases hospital tax revenue by \$333.7 M for FY 26, up from \$314.5 M in FY 25. Information provided by LDH indicates the additional revenue will be utilized for an increase in hospital directed payments (\$297.9 M), and \$28.5 M is allocated for base rate adjustments for physicians and \$7.3 M for Rural Look-A-Likes in the budget.

Tax revenues are approved annually by the legislature through a hospital tax resolution measure (HCR 2 of the 2025 RS). These revenues reflect a portion of revenues utilized by LDH as a state match source to draw federal financial participation for directed payments. In addition, annual program spending is required to be approved by CMS annually. The FY 26 Medicaid budget assumes approximately \$4.2 B in budget authority for hospital directed payments.

09-307 Office of the Secretary

- Decreases \$123,051 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases \$1.7 M SGF for a pharmacogenetic pilot program with Blue Genes Lab, LLC that contains an adverse drug reaction platform via an integrated Application Programming Interface (API), including a retrospective study to identify cost savings within the Medicaid program.
- Increases \$571,988 SGF for three (3) Medical Certification Specialist positions and one (1) Medical Certification Manager position in the Health Standards Services (HSS) Division. HSS is responsible for enforcing statewide licensing standards for behavioral health providers. These additional positions support HSS to schedule and conduct regular surveys, ensure licensing standards are met, and promote the health, safety, and welfare of clients who receive services in these facilities.
- Increases \$500,000 SGF for a school-based tele-health pilot project in conjunction with Hazel Health in St. Tammany Parish.
- Decreases \$111,216 Statutory Dedications out of the Health Care Employment Reinvestment Opportunity (H.E.R.O.) Fund leaving \$14,904,814 appropriated for FY 26. The department may utilize monies in the fund for grant proposals that support efforts with training and education programs and institutions, for the purpose of increasing educational opportunities and training of Louisiana residents who are seeking enrollment or are currently enrolled in healthcare training or education programs in Louisiana.
- Decreases \$75,000 Statutory Dedications out of the Medical Assistance Program Fraud Detection Fund based on historical expenditures, leaving \$100,000 appropriated for FY 26.

09-309 South Central LA Human Services Authority (SCLHSA)

- Increases \$500,000 Federal from a federal grant - Terrebonne Assisted Outpatient Treatment Program - awarded by the U.S. Department of Health and Human Services (DHHS), Substance Abuse and Mental Health Services Administration (SAMHSA) to SCLHSA on 9/27/25. This is a five-year federal grant award totaling \$1.8 M for SCLHSA. The grant period is from 9/30/24 through 9/29/28. There is no state match requirement with the grant award. \$500,000 represents anticipated FY 26 expenditures.

The purpose of the grant is to implement an Assisted Outpatient Treatment (AOT) Program in Terrebonne Parish in collaboration with the parish's judicial system. AOT is a court-ordered treatment program that authorizes the judicial system to commit eligible individuals with severe psychiatric disorders to mental health intervention. The program treats involuntary patients who demonstrate a history of noncompliance with treatment and may be at risk for self-harm.

In FY 26, the agency will fund three (3) job appointments and contractual services for other services throughout the five state fiscal years of the grant. The job appointments include a Project Director, Case Manager, and Project Evaluator and will not provide any direct service or treatment to the AOT participant. SCLHSA will contract with the Start Corporation to provide a specific treatment service called Assertive Community Treatment (ACT). The agency seeks to provide additional funds to their current contracted attorney, Falgoust Firm LLC, to represent AOT participants in court proceedings as each participant selected for treatment is required to file a petition with the civil court.

Terrebonne Assisted Outpatient Treatment Program

Personal Services (Job Appointments):

Project Director (1 FTE)	\$143,440
Case Manager (1 FTE).	\$ 80,176
Project Evaluator (.5 FTE)	\$ 69,316

Travel:

Training Registration	\$ 1,000
Lodging, Airfare, Meals, Taxi	\$ 5,840
Stakeholder Meetings	\$ 3,216

Operating Services:

Email accounts	\$ 180
Phone and internet services	\$ 1,890
Computer software license	\$ 900

Supplies:

Office	\$ 2,520
Brochures	\$ 2,057

Contractual Services:

Contract - Start Corp.	\$ 70,685
Contract - Falgoust Law Firm, LLC	\$ 57,200

Miscellaneous:

Administration Fees	<u>\$ 61,580</u>
Total	\$500,000

09-310 Northeast Delta Human Services Authority (NDHSA)

- Decreases \$23,288 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.

- Increases \$1.5 M (\$1.2 M SGF and \$306,600 SGR) for the Reaching Independence through Support and Education (RISE) inpatient facility to provide residential substance use treatment services for up to 60 individuals, including 15 pregnant women with addictive disorders and up to 45 of their dependent children in Northeast Louisiana. The Office of Facility Planning and Control is organizing the building's remodeling bid process and has advertised the bid. The date of opening bid documents was 4/03/25.

The original source of funding for the \$306,600 SGR came from eight (8) Medicaid payments for women receiving addictive disorder services at \$105 per day for 365 days per year.

Expenditures	Cost
Gas	\$ 5,616
Water	\$ 3,000
Background checks	\$ 3,852
Janitorial services	\$ 25,000
Electrical services	\$ 29,616
Equipment rental	\$ 6,000
24-hour onsite security	\$ 144,000
Window / door alarm services	\$ 1,175
Pest control	\$ 1,200
Resident Supplies	\$ 48,000
Meals	\$ 481,581
Administrative and operational Supplies	\$ 79,000
Psychiatric Aide 1-3 (9)	\$ 394,200
Administrative Coordinator 4	\$ 49,954
Registered Nurse 3	\$ 89,020
Inpatient Facility Manger	\$ 108,301
On-call pay RN	\$ 13,140
Total Cost	\$1,482,656*

*Totals do not compute due to rounding.

09-320 Office of Aging and Adult Services (OAAS)

- Increases \$3 M IAT from Office of Community Development (OCD) for the Permanent Supportive Housing (PSH) initiative. This one-time increase in IAT authority allows the OAAS to receive reimbursement for housing support services provided to disabled individuals at risk of institutionalization or homelessness.

This funding is part of a \$10.9 M award from OCD for disaster recovery efforts related to Hurricanes Laura, Delta, Ida, and Zeta and must be expended by 6/30/26, per the Cooperative Endeavor Agreement. The funds will support housing stabilization services for eligible applicants in disaster-impacted areas.

The program was previously funded through Community Development Block Grant (CDBG) funds for over 11 years before ending in FY 22. While the structure of services remains unchanged, funding is now focused on disaster-affected regions. All of this funding is allocated to housing support services and client assistance, with no portion designated for administrative costs.

- Increases \$1.3 M IAT from the Office of Behavioral Health to Villa Feliciana Medical Complex (VFMC) to support the expansion of sick bay services for Eastern Louisiana Mental Health System (ELMHS) patients. This funding provides for staffing increases to bring sick bay bed capacity to 24 beds, which aligns with average daily usage in FY 25.

ELMHS serves patients who are incompetent to stand trial and require psychiatric treatment. However, when these patients develop physical health conditions requiring medical recovery, they are transferred to VFMC's sick bay unit before returning to ELMHS for continued mental health treatment. As the number of sick ELMHS patients requiring medical stabilization has increased, additional funding is needed to support expanded capacity at VFMC. This \$1.3 M IAT increase covers staffing and operational costs required for an additional seven (7) sick bay beds:

\$ 843,130 Salaries
\$ 453,995 Related Benefits
\$1,297,125 Total

This funding ensures VFMC can meet the growing demand for medical recovery services, allowing ELMHS patients to receive appropriate care before returning to psychiatric treatment.

- Increases \$868,048 (\$434,024 SGF and \$434,024 IAT from MVA) for five (5) authorized T.O. positions to support waiver participants through monitoring of Support Coordination Agencies (SCAs).

This adjustment includes one (1) Medical Certification Manager for Region 3 (Thibodaux). Additionally, it provides funding for three (3) Medical Certification Specialist positions assigned to Region 2 (Baton Rouge), Region 4 (Lafayette), and Region 7 (Shreveport). The fifth position will serve as SCA trainer, covering Regions 6 (Alexandria), 7 (Shreveport), and 8 (Monroe). This increase includes:

\$551,766 Salaries
\$306,282 Related Benefits
\$ 5,000 Travel
\$ 5,000 Operating Services
\$868,048 Total

These positions address increased workload in HCBS Waiver Programs, driven by a 27% rise in waiver service requests statewide, particularly in hurricane-impacted Regions 2, 4, and 9. The additional staff will enhance Medicaid eligibility verification, monitor waiver participant health and safety, and strengthen risk-based quality assurance processes to address findings from the LA Legislative Auditor (LLA).

This request is aligned with the implementation of the 2024 CMS Access Rule, which introduces additional compliance requirements starting in 2026. OAAS seeks to ensure participants can live independently while maintaining quality standards across HCBS waiver services.

- Increases \$367,017 SGF to expand psychiatric services at VFMC in response to a growing number of residents with behavioral and psychological diagnoses. VFMC serves as a nursing home of last resort for individuals with complex medical and mental health needs that cannot be addressed in other facilities. This funding will support an increase in Professional Services contracts, allowing for an additional 20 hours per week of psychiatric support. The contracted psychiatrist will be compensated at a rate of \$317 per hour, plus a 10% administrative fee, with travel expenses reimbursed in accordance with Policy and Procedure Memorandum (PPM) 49 guidelines.

The additional psychiatric support is intended to address resident-on-resident conflicts that have arisen due to the changing needs of VFMC's population. Discussions with LDH have emphasized the need for psychiatric services as a preventative measure to manage behavioral issues, reduce conflicts, and improve overall care.

- Decreases \$296,686 SGF as a result of the reduction of two (2) vacant T.O. positions. This adjustment includes a decrease of \$189,300 in salaries and \$107,386 in related benefits but is not tied to specific position eliminations. Positions that have remained vacant for over a year are typically considered for elimination during the budget process.
- Increases \$199,380 (\$145,321 SGF and \$54,059 IAT from MVA) to add three (3) Adult Protection Specialist positions for the existing Community Investigations Team within Adult Protective Services (APS). These positions will be located in Region 1 (New Orleans), Region 2 (Baton Rouge/State Office), and Region 9 (Abita Springs), strengthening the state's capacity to investigate allegations of abuse against vulnerable adults in the community. This funding supports salaries and related benefits for 10 months to allow time for recruitment, hiring, and onboarding. Medicaid matching funds cover approximately 26% of total costs through IAT from MVA.

The need for additional positions is driven by a 10% increase in reports requiring investigation since the end of the COVID-19 Public Health Emergency (PHE), a trend expected to continue into FY 26. The request also includes funding for a full-time Intake Specialist in Region 2 (Baton Rouge), replacing a limited-hour WAE position to manage the anticipated increase in online reports and ensuring timely case processing.

Additionally, OAAS reassigned Community Investigation staff to Facility Investigations in FY 24 to address new responsibilities at Pinecrest Supports and Services Center (PSSC) and Central Louisiana Supports and Services Center (CLSSC). As a result, additional positions are required to ensure continued investigative coverage in high-demand areas, including Livingston, Hammond, and New Orleans. The expansion of APS services aligns with the department's commitment to protecting vulnerable adults and ensuring timely investigations across the state.

- Increases two (2) authorized T.O. positions as a result of converting temporary Medical Certification Specialist positions. These positions were set to expire in FY 26; however, due to the continued need for these positions, they will be transitioned to permanent status.

This conversion does not require additional funding, as the positions are already supported within the agency's existing base budget. The funding previously allocated for these positions under Other Compensation will be reclassified under Salaries, reflecting their new permanent status. The conversion ensures continuity of services without increasing total expenditures or an additional appropriation.

- Means of Financing substitution exchanging \$2.1 M IAT from MVA with an equal amount of SGF for operating services at VFMC. This adjustment ensures stable funding for operations, as the VFMC authorized budget requires Medicaid reimbursement for 157 residents per day, but this threshold has not been met due to the presence of non-payers and residents in pending Medicaid status.

To fully cover operational costs, VFMC actually needs 163 Medicaid-funded residents per day to compensate for:

- 6 current non-Medicaid-eligible residents, for whom VFMC does not receive funding.
- 8-10 residents in pending Medicaid status at any given time, meaning their care is temporarily unfunded while Medicaid applications are processed.

Census levels have fluctuated, averaging:

- 146 residents in FY 22
- 144 residents in FY 23
- 146 residents in FY 24

As the census fluctuates, stable funding remains necessary to ensure continued operations and uninterrupted care for all residents. This adjustment ensures adequate funding for the facility's food service contracts, including meals, dietary supplements, and emergency nutritional needs, medication support and medical supplies, and general operating expenses to sustain uninterrupted care.

Despite fluctuating census levels, VFMC's fixed costs remain constant to maintain adequate staffing, food services, and medical care. This adjustment reflects a broader budget alignment within the OAAS to ensure appropriate funding sources for Medicaid and non-Medicaid residents.

- Means of Financing substitution exchanging \$8.2 M SGF with an equal amount of IAT from MVA for positions that receive a 50% Medicaid match, pursuant to Executive Order JML 24-11. This adjustment reallocates funding for positions performing Medicaid-related work, allowing the agency to leverage Federal matching funds, thereby reducing its reliance on SGF dollars. The substitution does not change the number of positions funded but optimizes available federal resources in accordance with the agency's efficiency review.

09 – 320 OFFICE OF AGING AND ADULT SERVICES

ISSUE: COMMUNITY-BASED WAIVERS AND OTHER COMMUNITY SERVICES

The **Community Choices Waiver** allows for services to be provided in a home or community-based setting for a qualifying person who would otherwise require care in a nursing facility. These services include support coordination, nursing and skilled therapy assessments and services, in-home monitoring systems, home modifications and assistive technologies, personal care, home-delivered meals, and care giver respite. Funding and participation information for this waiver is provided below:

<i>FY 26 Funded Slots:</i>	8,053
<i>FY 25 Funded Slots:</i>	7,303
<i>Slots Filled as of 6/30/25:</i>	6,596
<i>Slots Funded but not Filled:</i>	707
<i>Registry and/or Waiting List: *</i>	10,927/6,020
<i>Average Cost/Capped Cost:</i>	\$38,959/\$65,448
<i>FY 25 Expenditures:</i>	\$236,747,122
<i>FY 25 Budget:</i>	\$225,483,230
<i>FY 26 Budget:</i>	\$267,305,984
<i>Population Served: Ages 21+, Medicaid eligibility, and meet nursing facility level of care criteria</i>	

Notable changes: An additional 750 Community Choices Waiver slots have been allocated for SFY26.

The **Adult Day Health Care (ADHC) Waiver** provides certain services for five or more hours per day in a licensed and Medicaid enrolled ADHC facility. Services offered include assistance with activities of daily living, health and nutrition counseling, social services, and exercise programs. Funding and participation information for this waiver is provided below:

<i>FY 26 Funded Slots:</i>	555
<i>FY 25 Funded Slots:</i>	555
<i>Slots Filled as of 6/30/25:</i>	291
<i>Slots Funded but not Filled:</i>	264
<i>Registry and/or Waiting List: *</i>	1,094
<i>Average Cost:</i>	\$19,197
<i>FY 25 Expenditures:</i>	\$5,732,221
<i>FY 25 Budget:</i>	\$8,474,497
<i>FY 26 Budget:</i>	\$8,474,497
<i>Population Served: Ages 22+, Medicaid eligibility, and meet nursing facility level of care criteria</i>	

Notable changes: ADHC enrollment is decreasing.

The **Long-Term Personal Care Services (LT-PCS) Program**** provides help with activities of daily living for people who qualify for assistance under the program guidelines, including in-home services provided by personal care workers. Care provided includes help with bathing, toileting, and grooming activities; eating and food preparation; performance of incidental household chores; assistance getting to medical appointments; and grocery shopping. Funding and participation information for this program is provided below:

<i>Participants as of 6/30/25:</i>	10,598
<i>Average Cost/Capped Cost:</i>	\$22,689/\$30,922
<i>FY 25 Expenditures:</i>	\$197,244,763
<i>FY 25 Budget:</i>	\$191,104,885
<i>FY 26 Budget:</i>	\$198,104,885

Population Served: Ages 21+ who receive Medicaid benefits, meet nursing facility level of care and imminent risk criteria of nursing home admission

Notable Changes: LT-PCS enrollment is increasing. Expenditures grew by 3.2% between FY 24 and FY 25.

The **Program for All-inclusive Care for the Elderly (PACE)** coordinates and provides all needed preventive, primary, acute and long-term care services so that older people can continue living in the community. The emphasis is on enabling senior citizens to remain in their communities while enhancing their quality of life. Funding and participation information for this program is provided below:

<i>FY 26 Funded Capacity:</i>	820
<i>FY 25 Funded Capacity: ***</i>	820
<i>Capacity Filled as of 6/30/25:</i>	502
<i>Capacity Funded but not Filled:</i>	318
<i>Average Cost/Capped Cost:</i>	\$45,167/\$84,550
<i>FY 25 Expenditures:</i>	\$21,797,862
<i>FY 25 Budget:</i>	\$20,635,868
<i>FY 26 Budget:</i>	\$24,872,168

Population Served: Ages 55+, live in PACE provider service area, nursing facility level of care, and meet Medicaid financial eligibility

Notable changes: PACE enrollment is increasing, primarily due to the opening of Trinity PACE in Alexandria.

The **State Personal Assistance Services (SPAS) Program**** provides personal assistance services to people with significant disabilities to assist them with activities of daily living. Funding and participation information for this program is provided below:

<i>Participants as of 6/30/25:</i>	40
<i>Registry and/or Waiting List: *</i>	94
<i>Average Cost:</i>	\$21,782
<i>FY 25 Expenditures:</i>	\$1,070,661
<i>FY 25 Budget:</i>	\$1,073,410
<i>FY 24 Budget:</i>	\$1,073,410

Population Served: Ages 18+, has a significant disability, capable of hiring, firing, and supervising the persons who provide personal assistance services

Notable changes: No notable changes

The **Louisiana Traumatic Brain & Spinal Cord Injury (TB/SCI) Trust Fund Program**** provides services in a flexible, individualized manner to Louisiana citizens with traumatic brain or spinal cord injuries. The program enables individuals to return to a reasonable level of functioning and independent living in their communities. Services are provided on a first-come, first-served basis. Expenditures shall not exceed \$15,000 for any 12-month period or \$50,000 in total lifetime expenditures per individual. Funding and participation information for this program is provided below:

Participants as of 6/30/25: 573
 Registry and/or Waiting List: * 253
 Average Cost/Capped Cost: \$4,580/\$50,000 over lifetime
 FY 25 Expenditures: \$1,820,042
 FY 25 Budget: \$2,114,868
 FY 24 Budget: \$2,114,868
 Population Served: An individual must meet the definition of traumatic brain or spinal cord injury.

Notable changes: TBI/SCI added 39 participants who were previously on the waitlist. Client service expenditures increased by 70% in May and June, primarily due to the addition of 39 new participants.

*Registry and /or Waiting List as of 6/30/25

**Programs without designated slots; the reported data represents the number of participants.

***Includes capacity for 200 participants at an additional PACE center serving Rapides and Avoyelles parishes that opened in the fourth quarter of FY 24. This center began enrolling participants in June 2024.

09-324 Louisiana Emergency Response Network (LERN) Board

- No significant adjustments.

09-325 Acadiana Area Human Services District (AAHSD)

- Decreases \$33,864 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.

09-326 Office of Public Health (OPH)

- Decreases \$9,731 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$41 M Federal associated with the termination of a Centers for Disease Control and Prevention (CDC) Epidemiology Laboratory and Capacity (ELC) grant, which ended in March 2024.
- Increases \$8 M SGF for the Phenomune Pilot taste testing initiative. This pilot program is intended to support innovative public health strategies focused on advancing diagnostic and epidemiological tools related to phenomic screening and early detection technologies
- Increases \$3.6 M (\$1 M SGF, \$690,405 SGR, and \$1.9 M Federal) for OTS charges. This adjustment accounts for statewide IT service costs billed to OPH. This increase includes \$1.3 M in new adjustments related to direct billing for Microsoft Exchange and Teams services, SAN/NAS storage, and product management. Additionally, \$2.3 M is attributed to direct billing for contracts covering maintenance and operations, desktop and laptop rentals, other equipment rentals, network access, device support, cloud services, email, and storage. These costs reflect statewide IT service agreements and operational trends, ensuring continued access to essential technology infrastructure required for OPH functions.

- Increases \$782,242 SGF and four (4) T.O. positions to support compliance with the Environmental Protection Agency's (EPA) revised Lead and Copper Rule (LCRR). The LCRR mandates expanded water quality testing requirements, including increased tap sampling and lead testing in schools and childcare facilities. These revisions are aimed at reducing lead exposure in drinking water systems, particularly in vulnerable populations. The OPH laboratory must process a significantly higher volume of water samples annually to meet these updated federal compliance standards.

The funding allocation is as follows:

Amount	Category	Description
\$342,242	Personal Services	Provides for salaries and related benefits for four (4) new T.O. positions: One (1) Public Health Laboratory Scientist 3 responsible for overseeing compliance with LCRR sampling and testing protocols. Three (3) Public Health Laboratory Technicians responsible for processing, analyzing, and reporting water sample results to regulatory agencies and water system operators.
\$385,000	Supplies	Covers the purchase of sampling kits, chemical reagents, analytical standards, consumable Supplies, turbidity meters, and other necessary materials to accommodate the increased testing volume.
\$ 55,000	Operating Services	Supports equipment installation and training, maintenance of lab instruments, and compliance with hazardous material handling and disposal requirements.

The EPA's revised LCRR requires:

- Improved tap sampling protocols to ensure accurate lead level detection, including first-liter and fifth-liter sampling at sites with lead service lines.
- Expanded lead sampling in schools and childcare facilities, requiring ongoing water testing and public reporting of results.

This funding is a recurring need to sustain the required testing capacity and ensure Louisiana's compliance with federal regulations. The requested resources will allow the OPH laboratory to manage the increased workload, maintain public health protections, and support statewide water systems in meeting EPA standards.

- Non-recurs \$500,000 SGF for the Well-Ahead Tobacco Prevention and Control Program to remove one-time funding appropriated in FY 25 for tobacco cessation and prevention initiatives. The decrease may impact the Louisiana Tobacco Quitline services, which provides free cessation support for adult and youth residents. Additionally, the elimination of the Youth Risk Behavioral System could reduce access to youth tobacco use prevalence data, which is used by various stakeholders to monitor, evaluate, and enhance public health programs affecting 600,543 students in Louisiana public schools.
- Non-recurs \$500,000 Federal carry-forward funding for the Families Helping Families (FHF) initiative. This initiative provides a range of services, including information and referral assistance, training on disability-related topics, advocacy support, and peer-to-peer assistance. The \$500,000 in funding was evenly distributed among the nine FHF Centers, with each center receiving approximately \$55,556. These funds enabled the centers to expand outreach efforts, particularly in rural areas, and sustain operational costs. The services supported by this funding included, but were not limited to, enhanced community engagement, increased access to critical resources, and improved support for individuals with disabilities and their families.

- Increases \$100,000 SGF to fully fund the lease costs for the Bureau of Community Preparedness (BCP) warehouse. The warehouse serves as a critical hub for emergency response efforts and the resupply of essential resources for field operations across regional areas. The increase is not due to an increase in the lease amount but rather to annualize the existing lease amount, as only a partial amount of \$228,000 SGF was allocated in FY 25. The total lease cost is \$328,000, and no federal funding sources are available to support the current warehouse lease.

This funding is necessary for the full lease term and any future extensions. This amount covers the annual lease cost with utilities included in the lease agreement. No additional expenses, such as maintenance or operational costs, are included in this request.

- Increases five (5) authorized T.O. positions as a result of converting existing job appointments to permanent T.O. positions. These positions include two (2) Program Monitors, two (2) Registered Nurse (RN) Program Coordinators, and an Administrative Coordinator, all of which are set to expire in FY 26.

These positions will be funded within the existing budget by shifting expenditures from Other Compensation to Salaries, ensuring continued operations without additional funding. This conversion aligns with Civil Service guidelines, making these roles permanent to provide long-term stability.

The affected positions support statewide public health initiatives, including infectious disease epidemiology, immunization coordination, and administrative oversight. The RN Program Coordinators specifically work within the Infectious Disease Epidemiology Section (IDEP) to reduce the spread of infectious diseases across Louisiana. Their responsibilities include coordinating outbreak response, managing infection control efforts, and supporting antimicrobial resistance prevention programs in healthcare settings. The Program Monitors oversee immunization efforts and compliance with state and federal vaccination programs, while the Administrative Coordinator provides operational and policy support for public health initiatives.

The breakdown of total compensation (salaries and related benefits) by position is as follows:

- \$ 84,970 Program Monitor – LDH
- \$108,347 Program Monitor – LDH
- \$118,217 Registered Nurse Program Coordinator
- \$123,233 Registered Nurse Program Coordinator
- \$ 41,688 Administrative Coordinator

- Means of Financing substitution exchanging \$2 M IAT from DCFS with an equal amount of SGF to sustain the Nurse-Family Partnership (NFP) program. This funding shift is necessary due to a reduction in DCFS funding for FY 26, specifically affecting federal Temporary Assistance for Needy Families (TANF) allocations that previously supported NFP services. As a result, this MOF substitution ensures the continuation of services without reliance on TANF funds.

The SGF allocation will support Maternal, Infant, and Early Childhood Home Visiting (MIECHV) programs, which include the NFP. These programs provide critical home visitation services for at-risk mothers and young children, improving birth outcomes, early childhood development, and family well-being.

- Means of Financing substitution exchanging \$207,500 SGF with an equal amount of Federal from various federal grants, pursuant to Executive Order JML 24-11. This adjustment shifts funding from SGF to available federal grant sources, aligning expenditures with federal funding opportunities while reducing reliance on state dollars. The federal grants used for this substitution are recurring and include:
 - \$165,000 Preventive Health Block Grant
 - \$ 22,500 Childhood Lead Prevention & Surveillance Grant
 - \$ 20,000 APPLE TREE Program Grant – Environmental Epidemiology
 - \$207,500 Total

This funding substitution will not impact the programs or services previously supported by SGF, and the Federal funds will be allocated in the same manner as before.

09-327 Office of the Surgeon General

- Decreases \$26,884 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.

09-330 Office of Behavioral Health (OBH)

- Decreases \$310,788 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$25 M Federal associated with the expiration of Federal COVID-19 grant funding.
- Increases \$17.7 M SGF at Eastern Louisiana Mental Health System (ELMHS) to annualize costs associated with providing three 60-bed facilities added in FY 25. In addition to the \$17.7 M increase, there is \$31.7 M being transferred from Medical Vendor Payments, and \$7.3 M in ELMHS' existing budget for a total of \$56.7 M to support three 60-bed 648B facilities in order to remain compliant with the Cooper Jackson Settlement Agreement.

\$17,706,865 Annualization of FY 25 Budget

\$31,656,450 Transfer from MVP

\$ 7,315,535 ELMHS/OBH EOB

\$56,678,850 Total FY 26 Recommended

- Increases \$15.3 M SGF to the Hospital Based Treatment Program for a 648B facility in Baton Rouge.
- Increase \$5 M SGF for the jail-based competency restoration program at the Jefferson Parish Correctional Center.
- Decreases \$4.1 M (\$2 M SGF and \$2.1 M IAT) for the reduction of forty-one (41) T.O. positions vacant for more than 12 months.
- Decreases \$2.6 M SGF by implementing a 28% reduction in contract nursing services at ELMHS pursuant to Executive Order JML 24-11.
- Decreases \$1.6 M Statutory Dedications out of the Facility Support Fund Number 2 based on the latest REC forecast.
- Decreases \$1.3 M SGF to the Louisiana Education and Addiction Network (LEAN) to non-recur a line-item appropriation from Act 4 of the 2024 RS. LEAN is a non-profit support system focused on providing care and assistance to youth throughout Louisiana.
- Increases \$1.3 M SGF to support the use of VFMC for ELMHS sick bay patients. The FY 26 IAT Agreement between ELMHS and VFMC is based on a Medicaid reimbursement rate of \$494.33 per day for up to 24 beds. ELMHS has funding for the equivalent of 17 VFMC beds in its base, requiring funding for an additional seven beds.

\$3,060,694 FY 25 EOB

\$4,330,331 FY 26 Projected (\$494.33 daily rate X 24 beds X 365 days)

\$1,269,637 FY 26 Adjustment

- Increases \$1.3 M Statutory Dedications out of the Compulsive and Problem Gaming Fund to the Behavioral Health Administration and Community Oversight Program for compulsive and problem gaming information and referral services.
- Increases \$1 M SGF for the Louisiana Bridge Program, which connects individuals with substance use disorder treatment through partnerships with hospital emergency departments (EDs). The program employs substance abuse navigators in the hospitals, provides take-home naloxone in EDs, and increases access to buprenorphine.
- Increases \$700,244 Statutory Dedications out of the Compulsive and Problem Gaming Fund based on the latest REC forecast.
- Increases \$496,934 SGF for the Harmony Center and Grace Outreach Center supervised community group home contracts. The annual 3% and 4% contract increases, respectively, cover inflationary costs of utilities, food, salaries, and related benefits. Harmony provides 24/7 Forensic Supervised Transitional Residential Aftercare (FSTRA) services with 140 beds and community step-down services with 20 beds in the Baton Rouge area for a total of 160 residents. Grace Outreach provides FSTRA services in the New Orleans area to 60 residents.
- Increases \$210,000 Statutory Dedications out of the Behavioral Health and Wellness Fund to the Behavioral Health Administration and Community Oversight Program for support services for individuals with compulsive and problem gaming addictions.

- Increases \$190,000 Statutory Dedications out of the Behavioral Health and Wellness Fund based on the latest REC forecast.
- Decreases \$179,752 Statutory Dedications out of the Tobacco Tax Health Care Fund based on the latest REC forecast.
- Means of Financing substitution exchanging \$3 M IAT from DCFS TANF funds with an equal amount of SGF to provide for the Pregnant and Parenting Women Program, which is a residential substance use treatment program for pregnant and parenting women with substance use disorders.

09-340 Office of Citizens with Developmental Disabilities (OCDD)

- Decreases \$29,286 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases funding \$3 M (\$1.8 M SGF and \$1.2 M Statutory Dedications out of the Disability Services Fund) to support EarlySteps services and claims payments. EarlySteps provides family support coordination, occupational and physical therapy, and diagnostic and evaluation services for children ages birth to three with developmental delays. This adjustment reflects a utilization increase and includes provider rate adjustments initially appropriated in FY 23.
 - Utilization of EarlySteps services grew by 12.1% in FY 23 and 13.8% in FY 24, requiring an adjustment to ensure service continuity in FY 26.
 - No utilization adjustment was made in FY 25, as a smaller increase was absorbed internally.
 - This adjustment reallocates resources across expenditure categories to 92% SGF, 3% SGR, and 5% Statutory Dedications.

The \$3 M will be used solely for claims payment expenses, with no administrative or other related costs. Funds are passed directly to EarlySteps providers ensuring service availability and compliance with IDEA Part C early intervention guidelines under the U.S. Department of Education.

- Increases \$2.3 M IAT from MVA to utilize ARPA funding for HCBS activities. This funding supports initiatives designed to enhance services for individuals with intellectual and developmental disabilities, including:
 - \$1,206,158 Specialized Treatment and Recovery Team (START) Model Assessments
 - \$ 943,842 Infrastructure Standup for the Technology First Initiative
 - \$ 150,000 Training for Community Practitioners
 - \$2,300,000 Total

This adjustment provides spending authority for ARPA funds allocated to HCBS activities, ensuring continued investment in crisis intervention, assistive technology infrastructure, and workforce development. No state matching contributions or maintenance of effort commitments are required for this funding.

- Increases \$1 M IAT to CLSSC to cover Personal Services costs in FY 26. The funding supports salaries, premium pay, overtime, and employer-paid benefits for approximately 150 employees across direct care, support, and administrative roles. The increase is transferred from the Medicaid program.
 - An estimated \$650,000 supports premium pay and overtime for 123 direct care staff, including Residential Services Specialists and nursing personnel. These employees provide 24/7 care for high-acuity residents requiring intensive supervision and support.
 - \$50,000 supports dietary and housekeeping personnel, including compensation for a Food Service Specialist who prepares medically specialized meals and limited overtime for environmental support staff.
 - \$317,107 supports administrative personnel, including police officers, HR, IT, and procurement staff. This includes funding for eight (8) police officer positions (three (3) authorized T.O., four (4) Job Appointments, and one (1) WAE) that replace contracted security services and now provide continuous on-site coverage; and two (2) HR support positions (one (1) Job Appointment and one (1) WAE) created to address onboarding and turnover needs.

- Decreases \$583,703 (\$163,437 SGF, \$137,334 SGR, and \$282,932 Federal) in Personal Services due to the elimination of four (4) long-term vacant positions within OPH. These positions included a Physician Supervisor in the Tuberculosis Control program, a Registered Nurse 3 in the Nurse Family Partnership program, a Program Manager 1-B in the Family Health program, and a Registered Nurse 4 in the Nurse Family Partnership Region Offices. Each position had been vacant for more than one year, and the reductions were implemented as part of the statewide personnel reductions.
- Decreases \$375,629 SGF pursuant to Executive Order JML 24-11, eliminating contracts for Professional Services and Other Charges that are set to end in FY 25.

This reduction includes:

- \$314,016 from the elimination of ten Community Outreach Specialist contracts, which provided outreach services to families.
- \$61,613 from the elimination of a contract with the Arc of Louisiana, which provided training on advocacy, peer monitoring, and support services for individuals with intellectual and developmental disabilities (I/DD).

The impacted contracts include:

(\$ 27,300) Families Helping Families (FHF) of Acadiana (Region 4)
 (\$ 27,300) FHF of Greater Baton Rouge (Region 2)
 (\$ 28,938) FHF (Region 7)
 (\$ 27,300) Bayou Land FHF (Region 3)
 (\$ 27,300) FHF of Southeast Louisiana (Regions 1 & 10)
 (\$ 90,702) Southeastern Louisiana Area Health Education Center (AHEC) (Region 9)
 (\$ 28,938) FHF @ the Crossroads (Region 6)
 (\$ 28,938) FHF @ the Crossroads (Region 8)
 (\$ 27,300) FHF Southwest Louisiana (Region 5)
 (\$ ~~61,613~~) Arc of Louisiana (advocacy, peer monitoring, and support services)
 (\$375,629) Total

This reduction does not impact the maintenance of effort requirements for EarlySteps, and no new contracts will be required to replace these services, reflecting a permanent elimination of expenditures and services.

- Converts three (3) existing job appointments to permanent T.O. positions with no funding impact. These positions are currently funded within existing resources and are set to expire in FY 26.

The positions are as follows:

Program Manager - Children's Choice Waiver (expires 01/23/2026)

Program Monitor (Money Follows the Person Transition Coordinator) - Money Follows the Person (expires 9/30/2025)

Program Monitor (Money Follows the Person Transition Coordinator) - Money Follows the Person (expires 1/09/2026)

The Program Manager position is currently funded 100% from SGF and is enacted in FY 26 at 50% SGF and 50% IAT- Medicaid administrative match funds. The two Program Monitor positions, which serve as Money Follows the Person Transition Coordinators, are funded through 100% IAT from the federal Money Follows the Person Demonstration Grant.

This conversion ensures consistency in program operations and regulatory compliance for critical waiver programs. The Program Manager oversees the Children's Choice Waiver, which serves 3,046 children, ensuring proper implementation, monitoring, and regulatory oversight. The two Money Follows the Person Transition Coordinators support individuals with developmental disabilities transitioning from institutional care to community-based settings. Converting these roles to permanent T.O. positions ensures continuity of services and reduces operational disruptions caused by turnover in temporary positions.

- Means of Financing substitution exchanging \$4.2 M SGF with an equal amount of IAT from MVA for 34 positions that receive a 50% Medicaid match. This adjustment, made pursuant to Executive Order JML 24-11, aligns funding sources with Medicaid-reimbursable expenses without affecting total staffing levels.

\$2,956,294 Salaries (covering 34 positions across administrative and program management roles)

\$1,261,037 Related Benefits (employer retirement contributions, health insurance, and Medicare taxes)

\$4,217,331 Total

The affected positions include Program Managers, Registered Nurse Program Coordinators, Medical Certification Managers, Community Service Professionals, and Administrative Support Staff across multiple divisions. These employees perform essential Medicaid-related functions, making them eligible for 50% Federal reimbursement through Medicaid matching funds.

This substitution ensures cost efficiency by leveraging Medicaid matching funds, reducing reliance on SGF while maintaining essential services.

09 – 340 OFFICE OF CITIZENS WITH DEVELOPMENTAL DISABILITIES

ISSUE: INTELLECTUAL/DEVELOPMENTAL DISABILITIES (I/DD) WAIVERS

In FY 19, the Office of Citizens with Developmental Disabilities (OCDD) transitioned from offering waiver services on a first-come, first-serve basis to offering waiver services based on the urgency of an individual's need for support services. This was accomplished in two parts. First, individuals that were on an existing Request for Services Registry (RFSR) to receive waiver services were screened to assess their needs and the urgency of those needs. Second, after CMA Waiver Amendments were approved in January 2018, OCDD combined its existing individual waiver RFSRs into a single registry for all I/DD waivers, including the New Opportunities Waiver (NOW), Residential Options Waiver (ROW), Children's Choice Waiver, and Support Services Waiver.

Screening for Urgency of Need (SUN) - OCDD screens applicants for I/DD waivers to assess the urgency of their need for support services. Urgency is determined based on several factors, such as the complexity of the individual's disability and the status of the individual's caregiver. Each case is assigned an initial Screening for Urgency of Need (SUN) score ranging from a tiered need of 0-4, where 4 is most urgent. A description of the tiers is as follows:

4 – Emergent

- Supports will be needed in the next 90 days

3 – Urgent

- Supports will be needed in the next 3-12 months
- SUN score is reevaluated every year

2 – Critical

- Supports will be needed in the next 1-2 years
- SUN score is reevaluated every 2 years

1 – Planning

- Supports will be needed in the next 3-5 years
- SUN score is reevaluated every 3 years

0 – Currently no unmet needs

- SUN score is reevaluated every 5 years

Single Request for Services Registry (RFSR) - After being assigned a SUN score, cases are placed on a single RFSR and prioritized based on their SUN score. OCCD began offering waivers based on urgency of needs beginning in February 2018. Everyone with an immediate need for support services, meaning a SUN score of 3 or 4, has been offered an I/DD waiver. Presently, the registry only contains cases in which the SUN score has not yet been identified or cases with a SUN score of 2, 1, or 0, which means that the individual has no need for support services in the next 12 months.

Cases on the registry are periodically reevaluated to determine a change in the urgency of the individual's need for support services. If the urgency of need is reevaluated to have a score of 3 or 4, then waiver services will be offered contingent on the availability of funding. Also, as new cases are added to registry, a SUN score is determined and waiver services will be offered to those with a score of 3 or 4, contingent on the availability of funding. The maximum expended on waiver services cannot exceed the funding available.

Registry as of 6/30/25	13,841
FY 25 Average Cost per Slot	\$49,327
FY 25 I/DD Waiver Slots Filled at of 6/30/25	14,887
FY 25 Expenditures	\$691,721,740
FY 26 Budget	\$706,115,921

For informational purposes, the number of recipients and average cost by waiver for FY 25 is provided below.

	Total Recipients*	Average Cost
NOW	6,960	\$77,537
Children's Choice	3,140	\$13,939
Supports Waiver	2,620	\$ 8,159
ROW	<u>2,167</u>	\$52,464
Total Recipients	14,887	

*Total recipients may be more than total slots because a slot can be filled by more than one recipient during the year.

Note: The most significant change from FY 24 to FY 25 is a modest increase in the average annual cost per recipient, rising from \$48,718 in FY 24 to \$49,327 in FY 25, while overall enrollment and registry numbers remained stable.

09-350 Office of Women's Health and Community Health (OWHCH)

- Decreases \$14,314 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases \$253,408 IAT from MVA due to a federal grant - Transforming Maternal Health (TMaH) Model - awarded by DHHS, CMS to OWHCH on 12/19/24. The grant period is from 1/01/25 through 12/31/34. There is no state match requirement with the grant award.

The purpose of this grant to focus on improving maternal health care for enrollees in Medicaid and LaCHIP. The model will support participating state Medicaid agencies to address gaps in maternal health care through activities like supporting access to midwives and doulas, coordinating with hospitals and health systems toward achieving high-quality maternity care, and developing unique birth plans that address the physical health, mental health, and social needs experienced during pregnancy. The goal of the model is to reduce disparities in access and treatment.

In FY 26, OWHCH will fund two (2) job appointments including a Program Manager 1A and Program Monitor. The Program Manager 1A will facilitate activities such as assisting the project director in the overall management of the TMaH grant, maintaining project work plans and performance metrics, overseeing budget management, and ensuring milestones and objectives are met. The Program Monitor will oversee the implementation of grant activities to ensure alignment with project goals and compliance requirements, assist in preparing financial and programmatic reports, provide technical assistance to project partners and team members, and maintain documentation for audit and compliance purposes.

Transforming Maternal Health (TMaH) Model

Expenditures	Salaries	Related Benefits	Total
Job Appointments (Titles):			
Project Manager 1A	\$86,259	\$43,130	\$129,389
Program Monitor	\$75,346	\$37,673	\$113,019
Travel			\$ 3,600
Operating Services			\$ 4,480
Supplies			<u>\$ 2,920</u>
Total			\$253,408

09-375 Imperial Calcasieu Human Services Authority (ICHSA)

- Decreases \$92,871 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.

09-376 Central Louisiana Human Services District (CLHSD)

- Decreases \$23,288 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.

09-377 Northwest Louisiana Human Services District (NWLHSD)

- Decreases \$41,339 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.

10 - Department of Children and Family Services

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$321,009,873	\$317,419,423	(\$3,590,450)	(1.1%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$16,502,907	\$16,550,584	\$47,677	0.3%
Fees and Self-generated Revenue	\$16,634,991	\$16,634,991	\$0	0.0%
Statutory Dedications	\$1,724,294	\$724,294	(\$1,000,000)	(58.0%)
FEDERAL FUNDS	\$602,513,161	\$664,663,847	\$62,150,686	10.3%
TOTAL MEANS OF FINANCING	\$958,385,226	\$1,015,993,139	\$57,607,913	6.0%
T.O. POSITIONS	3,760	3,753	(7)	(0.2%)

10-360 Office of Children and Family Services

- Decreases \$532,874 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases \$80 M (\$2.5 M SGF and \$77.5 M Federal) in the Division of Family Support to annualize the USDA-funded LA Summer Electronic Benefit (EBT) Program, also known as SUN Bucks. The program started on 6/19/24 to provide families with \$120 payments for each eligible school-aged child (5-18 years old) to buy groceries while schools are on summer break. Recipients may use SUN Bucks benefits to purchase Supplemental Nutrition Assistance Program (SNAP) eligible food items at stores that accept EBT cards. SUN Bucks must be used within 122 days of the issuance date, or the benefits will expire and cannot be added back to the card. On 4/23/25, DCFS completed a BA-7 request to begin the disbursement of \$80 M in benefits to approximately 660,000 children on 5/13/25. On 5/15/25, the department opened applications for students who attend Community Eligible Provision (CEP) schools and those who were not automatically enrolled in SUN Bucks during the first phase to receive benefits until the final date of benefit disbursement.

On 6/02/25, DCFS disbursed approximately \$68.5 M to the 570,000 recipients eligible for SNAP benefits, Medicaid, Family Independence Temporary Assistance Program (FITAP), Kinship Care Subsidy Program (KCSP), and the National School Lunch Program or School Breakfast Program (NSLP/SBP). DCFS disbursed another \$2.3 M to 19,000 recipients eligible for previously listed benefit programs on in the following months. The department reports that the remaining \$9.2 M will not be distributed and will be returned to the Food and Nutrition Services – USDA program, as there has been a decrease in the number of certified recipients. The department reports that the reason for this decrease is that Medicaid made changes to its eligibility requirements, so the department did not have as many Medicaid children automatically certified.

- Decreases \$38.4 M (\$19.2 M SGF and \$19.2 M Federal) for OTS from multiple contracts as the department no longer needs services including technical assistance for the Louisiana Integrated Technology for Eligibility (LITE) system with Deloitte, document imaging with Conduent, Lean/Agile processes for Louisiana Government (LaGov) and Electronic Personnel Approval Request (ePar) systems with Agilify, LLC., staff augmentation with Ernest and Young, and electronic filing services for court documents with GreenCourt. The original source of funding for these costs is allocated to federal grants including the Temporary Assistance for Needy Families (TANF), Child Support Enforcement (CSE), Child Support Enforcement, Employment & Training Program (CSE E&T), Supplemental Nutrition Assistance Program (SNAP), and Supplemental Nutrition Assistance Program Employment & Training Program (SNAP E&T) through its approved Public Assistance Cost Allocation Plan.

Contractors	Expenditures
Deloitte	\$21,879,295
Conduent	\$ 3,951,757
Agilify, LLC.	\$ 2,025,120
EY	\$ 749,000
OTS	\$ 9,806,017
Total	\$38,411,189

- Increases \$8.6 M (\$5.9 M SGF and \$2.7 M Federal) in the Division of Child Welfare to provide overtime funding for frontline Child Welfare workers due to staffing shortages, increasing caseloads, and high turnover. The department will disburse overtime compensation to 949 eligible employees at an hourly rate of time and one half of each employee's hourly rate. DCFS staff are limited to ten (10) hours per pay period, but Child Welfare leadership is allowed to approve additional hours. Other factors include paid overtime for emergency response activities and required payments of time for nonexempt employees who have reached the compensatory leave balance cap of 360 hours. The original sources of funding are Title IV-B, Title IV-E, and SSBG.
- Increases \$5 M SGF to the Division of Child Welfare to fund a total of fifty-three (53) front-line job appointments, including forty-four (44) Child Welfare Specialists 1, nine (9) Child Welfare Supervisors, and equipment and Supplies (\$1,600 per position), to investigate allegations of child abuse and neglect, conduct regular home visits to assess safety and risk factors, and serve 24-hour on-call duty to respond to child abuse and neglect reports.

Positions	No.	Salaries	Benefits	Equipment	Total
Child Welfare Specialist 1	44	\$53,518	\$34,306	\$1,600	\$3,934,656
Child Welfare Supervisor	9	\$75,055	\$42,113	\$1,600	<u>\$1,069,209</u>
Total	53				\$5,003,865

- Decreases \$4.4 M (\$2 M SGF and \$2.4 M Federal) from the Division of Management and Finance due to expiring contracts with Agilify, LLC., LSU Externships, LSU Board of Supervisors, Elizabeth Reveal, Deloitte, and Ulliance. The department also reduced cellular devices, SIM cards, mobile wireless hotspots, and converted to a new wireless service carrier. The original source of funding for federal funds are TANF, Disability Determinations (DDS), Child Support Enforcement (CSE), SNAP, SSBG, and Title IV-E.

Contractors	Expenditures
Agilify, LLC	(\$ 165,000)
LSU Externships	(\$ 137,540)
LSU Board	(\$ 249,106)
Elizabeth Reveal	(\$ 25,000)
Deloitte	(\$2,792,020)
Ulliance	(\$ 47,887)
Cellular devices	(\$ 341,011)
Wireless carrier	<u>(\$ 657,664)</u>
Total	(\$4,415,228)

- Decreases \$1 M Statutory Dedications out of the Continuum of Care Fund. R.S. 39:100.181 establishes the Continuum of Care Fund and provided for deposits and uses by the department to fund continuum of care initiatives, which is a system that coordinates housing and services for people experiencing homelessness. The state treasurer was directed to transfer any unexpended and unencumbered monies in the fund on 12/01/24 to the Louisiana Rescue Plan Fund.

DCFS will submit board payments of \$570 per child (239 IV-E eligible and non-IV-E eligible) for additional caregivers in FY 26. The original source of funding is Title IV-E. The department reports additional funding is needed for the maintenance of effort to support the federal draw of IV-E funds.

	Number of Caregivers	Months	Board Payment*	Total
IV-E Eligible	239	12	\$570	\$1,636,269
Non IV-E Eligible	294	12	\$570	<u>\$2,012,871</u>
Total				\$3,649,140

*Totals do not compute due to rounding

- Increases \$2.9 M SGF for the Division of Child Welfare to provide coverage for the Child Protection Services (CPS)/Child Protective Investigations (CPI) program to replace TANF SGF reduced from CPS.

On 10/02/23, the U.S. Administration of Children and Families (ACF) proposed a federal rule (2023-21169) that would prevent CPI from being funded by TANF because CPI's responsibilities include learning whether a child has been harmed or at risk of being harmed and removing them from the home, rather than providing assistance so that children can remain in their own home or the homes of relatives. On 1/14/25, the proposed rule was rescinded by the Biden administration. However, the department reports it has elected to no longer use TANF funds for this program.

- Increases \$2.7 M (\$2.2 M SGF and \$488,951 Federal) to the Division of Child Welfare for lease increases for nineteen (19) non-state owned Child Welfare office locations statewide in New Orleans, Clinton, Baton Rouge, Bogalusa, Covington, LaPlace, New Iberia, Ville Platte, Abbeville, Oberlin, DeRidder, Lake Charles, Leesville, Marksfield, Jonesville, Vidalia, Minden, Winnsboro, and Bastrop. The original sources of funding are Title IV-B, Title IV-E, and SSBG.

Leases for Child Welfare Offices

Total Budget

FY 25 EOB	\$5,247,814
FY 26 Recommended	<u>\$7,959,228</u>
Adjustment	\$2,711,414

- Decreases \$2.3 M SGF from the Division of Family Support provided for the Louisiana Pregnancy and Baby Care Initiative (PBCI) as a result of the agency utilizing TANF funds for this initiative. The PBCI acts as a statewide social service program to enhance and increase resources that promote childbirth instead of abortion for women facing unplanned pregnancies and to offer services, including pregnancy support, parenting help, and adoption assistance. DCFS was required to replace the Alternatives to Abortion Program with the PBCI according to Act 329 of 2024 RS.

Act 4 of the 2024 RS appropriated \$4 M SGF for the program. FY 25 contracts are allocated at \$1.2 M SGF, which can be funded with the current FY 26 budget of \$1.7 M SGF. An RFP is in process to select a vendor to administer the PPCI. If the awarded RFP is more than \$1.7 M, DCFS will request a means of finance substitution to use TANF funds to provide coverage.

FY 25 EOB	\$4,000,000
FY 26 Recommended	<u>\$1,740,000</u>
Adjustment	(\$2,260,000)

- Increases \$685,378 (\$376,958 SGF and \$308,420 Federal) to the Division of Management and Finance to fund temporary leased spaces while the Senator Chris Ullo Building is undergoing remediation. The original source of federal funds are Title IV-B, Title IV-E, and SSBG.

The Office of State Buildings (OSB) reports the department is collaborating with Trapolin Peer to design the remediated Chris Ullo Building. OSB has completed tenant interviews, and the office is moving into the programming phase to assess the building's problems and needs. OSB reports a contractor has not been chosen yet and anticipates the completion date will be in 3 to 5 years.

DCFS reports the Chris Ullo Building located at 2150 Westbank Expressway, Harvey, LA had a rental rate of \$11.69 per square foot for 58,652 square feet, or \$685,378 annually (\$57,114.87 per month) prior to remediation.

- Decreases \$546,098 (\$254,593 SGF and \$291,505 Federal) associated with reducing seven (7) authorized T.O. positions from Management and Finance (1), Child Welfare (1), and Family Support (5) due to positions being vacant for more than twelve (12) months as reported by the Office of Planning and Budget. The original sources of funding are TANF, SNAP, Title IV-D, Title IV-E, DDS, SSBG, and CSE.

Position	Salaries and Related Benefits
Management and Finance	
Auditor 3	\$ 94,472
Child Welfare	
Admin Coordinator 4	\$ 59,517
Family Support	
Admin Coordinator 3	\$ 51,981
Program Specialist Soc Sv	\$ 83,482
Fraud Investigator 1	\$ 78,014
Economic Stability Supervisor	\$ 89,316
Economic Stability Supervisor	<u>\$ 89,316</u>
Total	\$546,098

- Increases \$300,841 (\$96,089 SGF and \$204,752 Federal) to the Division of Child Welfare to provide monthly maintenance board payments of \$455.82 to eligible adopted children based on the Foster Connections Law that went into effect 7/01/24. The original source of funding is Title IV-E with a FMAP rate of 67.67%.

DCFS reports the department conducted an average of 628 adoptions annually over the last three years. Of those 628 adopted children, the department predicts 573 children (91%) will be eligible for Title IV-E and 55 children (9%) will be ineligible for Title IV-E. This expenditure is a Title IV-E requirement and is restricted to maintenance payments to families who have adopted children from foster care. The department reports the amount will depend on the number of children adopted within the year and there is no way to predict the exact costs; however, DCFS has averaged 628 adoptions annually for the last three years and predicts the change in law will make nearly all children eligible for a subsidy. As long as the family complies with the agreement and the child remains in the home, families of adopted children receive this subsidy until the child turns 18, and in some cases, 21.

The U.S. Administration for Children and Families issued an informational memorandum referencing the requirements of the Fostering Connections to Success and Increasing Adoptions Act of 2008 on 5/28/24. This memorandum reminds states that for all adoption subsidy agreements entered into, on, or after 7/01/24, eligibility for title IV-E adoption assistance must be determined using the applicable children eligibility criteria and not the age of a child. This law removed eligibility for IV-E adoption assistance from the ACF requirements and phased in the applicable children eligibility criteria. The phase-in period ended on 6/30/24.

Monthly Board Rate	Months	Number of	Total Board Rate
		Non-IV-E Children	
\$455.82	12	55	\$300,841

- Increases \$7 M SGF to the Division of Family Support for the Louisiana Coalition Against Domestic Violence (LCADV), Inc. for domestic violence shelters statewide. The LCADV is the federally designated statewide coalition for shelters, non-residential programs, and individuals working to end domestic violence in the state. The coalition provides training and technical assistance to local programs, promotes awareness of domestic violence against women and children through public education and task groups, and advocates for funding and the administration of funding.

- Increase \$193,220 (\$1.6 M Federal offset by a decrease of \$1.4 M SGF) to annualize the cost of operating forty (40) therapeutic foster care (TFC) beds and 14 short-term residential (STR) beds. The original source of funding is Title IV-E. In FY 25, DCFS's existing operating budget is \$5 M SGF to provide coverage for the TFC and STR beds and required an additional \$193,220 to support the remaining expenses.

TFC and STR Beds Budget FY 26

	No. of Beds	Rates	Days	Total
TFC	18	\$180.70	365	\$1,187,199
TFC*	22	\$180.70	365	\$1,451,021
STR	6	\$500.00	365	\$1,095,000
STR*	8	\$500.00	365	<u>\$1,460,000</u>
Total				\$5,193,220

*Beds are not eligible for Title IV-E federal funding.

- Increases \$3.6 M (\$2.5 M SGF and \$1.1 M Federal) in the Division of Child Welfare for an increase in relative and fictive kin caregivers of children in foster care and eligible to receive monthly board payments of \$570 per child. DCFS adopted LAC 67:V, Subpart 8, Chapter 73, Child Placing Agencies, Section 7316 to allow the department to claim federal reimbursement for an eligible child who is placed in a relative or kinship licensed or approved foster family home as the department no longer requires child placing agencies such as relative or kinship family homes to follow certain residential licensing standards relating to income verification, criminal background checks, health statements, training and transportation, pursuant to 88 FR 66700.

10 – 360 OFFICE OF CHILDREN AND FAMILY SERVICES

ISSUE: SUMMER ELECTRONIC BENEFIT TRANSFER (EBT) PROGRAM – SUN BUCKS

The Louisiana Summer Electronic Benefit (EBT) Program, also known as SUN Bucks, is a USDA-funded program established to provide a one-time payment of \$120 to each school-aged (5 to 18 years old) child belonging to low-income families for the purpose of purchasing groceries during the summer months when children are not receiving school lunches.

Recipients may use SUN Bucks benefits to purchase Supplemental Nutrition Assistance Program (SNAP) eligible food items at stores that accept EBT cards. SUN Bucks must be used within 122 days of the issuance date, or the benefits will expire and cannot be added back to the card.

DCFS annualized \$80 M (\$2.5 M SGF and \$77.5 M Federal) in the Division of Family Support in FY 26. The program started on 6/19/24 and provided families with \$120 payments for each eligible school-aged child (5-18 years old) to buy groceries while schools are on summer break, ultimately issuing benefits to 668,942 children. Recipients may use SUN Bucks benefits to purchase Supplemental Nutrition Assistance Program (SNAP) eligible food items at stores that accept EBT cards.

On 4/23/25, DCFS completed a BA-7 request to begin the disbursement of \$80 M in benefits to approximately 660,000 children on 5/13/25. On 5/15/25, the department opened applications for students who attend Community Eligible Provision (CEP) schools and those who were not automatically enrolled in SUN Bucks during the first phase to receive benefits until the final date of benefit disbursement.

On 6/02/25, the department disbursed approximately \$68.5 M to the 570,000 recipients eligible for SNAP benefits, Medicaid, Family Independence Temporary Assistance Program (FITAP), Kinship Care Subsidy Program (KCSP), and the National School Lunch Program or School Breakfast Program (NSLP/SBP).

DCFS disbursed another \$2.3 M to 19,000 recipients, totaling \$70.8 M spent for approximately \$590,000 recipients, who were eligible for previously listed benefit programs in the following months.

The department reports that the remaining \$9.2 M will not be distributed and will be returned to the Food and Nutrition Services – USDA program, as there has been a decrease in the number of certified recipients. The department reports that the reason for this decrease is that Medicaid made changes to its eligibility requirements, so the department did not have as many Medicaid children automatically certified.

	No. of Children	Total Benefit Amount
FY 25	668,942	\$80,273,596
FY 26	590,201	\$70,824,140

ISSUE: DCFS REORGANIZATION & TRANSFER OF ECONOMIC STABILITY

DCFS Reorganization

Act 477 of the 2025 RS reorganized DCFS from one to four offices – (1) Office of the Secretary, (2) Office of Management and Finance, (3) Office of Child Welfare, and (4) Office of Child Support, and removed the Division of Family Support from the department.

Transfer of Economic Stability

Act 478 of the 2025 RS transferred certain programs that provide public assistance from DCFS’s Division of Family Support to LWC and LDH. The following programs are being transferred: (1) SNAP, which provides nutrition assistance through Electronic Benefits (EBT), including Sun Bucks/Summer EBT, disaster SNAP (DSNAP) benefits, Fraud Detection Fund, and SNAP Workforce Training and Education Program (SNAP E&T); (2) TANF that provides cash assistance including the TANF block grant, Family Independence Temporary Assistance Program (FITAP), and Strategies to Empower People (STEP) Program; (3) DDS; (4) Child Support Enforcement Employment and Training Program (CSE E&T); and (5) the Fraud Detection Fund. This transfer is effective for all programs on 10/01/25, with the exception of the transfer of TANF, which occurs on 10/01/27.

The transfer of economic stability programs will begin with all employment and training programs under DCFS being administered by LWC/LA Works. The Office of Technology Services (OTS) reports that DCFS and LWC/LA Works will work together and continue to utilize current IT systems - Helping Individuals Reach Employment (HiRE) in LWC/LA Works, LA Integrated Technology for Eligibility (LITE), SNAP Works, and CSE Works in DCFS. See below for transfer effective dates and the department in which the programs will be transferred to:

Timeline of Act 478	Transfer To	Effective Date/Fiscal Year
Transfers of Economic Stability		
Phase 1: Workforce Development Programs (SNAP, CSE, & STEP)	LWC	10/01/2025 (FY 26)
Phase 2: SNAP	LDH	10/01/2025 (FY 26)
Phase 3: DDS	LDH	10/01/2025 (FY 26)
Phase 4: TANF	LWC	10/01/2027 (FY 28)
Transfer Fraud Detection Fund	LDH	10/01/2025 (FY 26)

Potential Efficiencies from Transfers

The purpose of the transfer of the public assistance and workforce development programs is to implement a “One Door” business model by removing multiple agencies a client would have to access for services from each program, collectively referred to as Economic Stability – SNAP, TANF, DDS, SNAP E&T, CSE E&T, and STEP.

Beginning in FY 18, DCFS started a collaboration with LDH and OTS to replace and modernize legacy IT systems, referred to as the Integrated Eligibility (IE)/Transformation project. These systems were used to administer the economic stability programs. The goal of the project was to integrate the eligibility of SNAP and TANF with Medicaid. As a result, DCFS currently has an integrated eligibility system called the Louisiana Integrated Technology for Eligibility (LITE) system.

With the transfer of SNAP and DDS to LDH, the department will continue the integration of the SNAP, DDS, and Medicaid IT eligibility and enrollment systems under the “One Door” business model, which may result in indeterminable, but significant, efficiencies as a result of economies of scale, reducing duplication of function, and IT integration that are created through the transfer.

Indirect Impact on DCFS Expenditures

Since DCFS operates under a Public Assistance Cost Allocation Plan (PACAP), the department’s divisions of Child Welfare and Management and Finance allocate Personal Services and operating costs across all funding sources, including federal SNAP and TANF. Once SNAP and TANF are transferred, DCFS reports needing an additional \$12.2 M in SGF to cover the loss of Federal expenditure reimbursement. To mitigate this loss of funding, Act 478 requires LWC/LA Works to maintain an adequate level of federal TANF funding in DCFS’s Division of Child Welfare through an interagency agreement.

ISSUE: TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)

Act 1 of the 2025 RS contains total TANF funding of \$163.4 M. While total TANF funding remains level compared to the prior fiscal year, the FY 26 budget reflects significant reallocations among programmatic line items. TANF, which is 100% federally funded, is allocated between three areas: Core Welfare, Child Welfare, and TANF Initiatives. Significant adjustments reflected in Table 31 on page 123 include, but are not limited to: \$20 M transferred to STAR Academy, \$6 M transferred to Program Administration, \$17.3 M transferred from Child Protection Investigation/ Family Services, \$8.4 M transferred from LA 4, \$3 M transferred from Substance Abuse, \$2 M transferred from Nurse Family Partnership, and \$1.5 M transferred from Jobs for America’s Graduates (JAG).

STAR (Success Through Attendance Readiness) Academy is an education innovation company that hires teachers, facilitators, and administrators to provide a core curriculum using project-based learning, positive classroom culture, social-emotional learning, and safe spaces for students, meant to promote academic recovery, social-emotional learning, and workforce readiness.

Table 31: Temporary Assistance for Needy Families (TANF) Budget

	FY 25	FY 26	Difference
CORE WELFARE			
FITAP / KCSP ¹	\$35,211,574	\$35,211,574	\$0
Strategies to Empower People (STEP)	\$16,338,909	\$16,338,909	\$0
Call Center/Document Imaging	\$2,378,510	\$2,619,302	\$240,792
Administration	\$11,888,508	\$18,000,000	\$6,111,492
Pandemic Emergency Assistance Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
SUBTOTAL	\$65,817,501	\$72,169,785	\$6,352,284
CHILD WELFARE			
Child Protection Investigation/Family Services (CPI/FS)	\$27,327,911	\$9,996,418	(\$17,331,493)
Emergency Assistance	\$9,011,589	\$7,811,590	(\$1,199,999)
Kinship Navigator	\$3,445,000	\$3,000,000	(\$445,000)
My Community Cares (MCC)	\$750,000	\$750,000	\$0
SUBTOTAL	\$40,534,500	\$21,558,008	(\$18,976,492)
TANF INITIATIVES			
Community Supervisor (OJJ)	\$810,000	\$0	(\$810,000)
LA 4	\$20,010,040	\$11,625,040	(\$8,385,000)
Court Appointed Special Advocate (CASA)	\$3,992,850	\$3,992,850	\$0
Substance Abuse	\$3,679,932	\$679,932	(\$3,000,000)
Nurse Family Partnership	\$2,877,075	\$877,075	(\$2,000,000)
Jobs for America's Graduates (JAG)	\$3,200,000	\$1,700,000	(\$1,500,000)
Drug Courts	\$5,000,000	\$5,000,000	\$0
Homeless	\$1,759,268	\$1,350,000	(\$409,268)
Family Violence	\$3,750,100	\$5,140,100	\$1,390,000
Fatherhood	\$1,200,000	\$735,000	(\$465,000)
Pregnancy and Baby Care (Alternatives to Abortion)	\$2,260,000	\$2,260,000	\$0
Individual Development Account	\$600,000	\$0	(\$600,000)
Micro-Enterprise	\$400,000	\$0	(\$400,000)
Star Academy	\$0	\$20,000,000	\$20,000,000
SUBTOTAL	\$49,539,265	\$53,359,997	\$3,820,732
SUMMARY			
Core Welfare	\$65,817,501	\$72,169,785	\$6,352,284
Child Welfare	\$40,534,500	\$21,558,008	(\$18,976,492)
Child Welfare SSBG ² Transfer (10%)	\$7,539,611	\$16,343,087	\$8,803,476
TANF Initiatives	\$49,539,265	\$53,359,997	\$3,820,732
TOTAL	\$163,430,877	\$163,430,877	\$0

1. Family Independence Temporary Assistance Program/Kinship Care Subsidy Program

2. Social Services Block Grant Program

ISSUE: DCFS POSITION HISTORY

Table 32: DCFS Position History

FY	Authorized TO	# change from prior year	% change from prior year	Vacancies	% Vacant TO	Explanation of Changes
2016	3,409	(131)	-3.70%	183	5.37%	3 positions reduced/128 positions transferred to other state departments
2017	3,447	38	1.11%	254	7.37%	38 positions transferred from other state departments
2018	3,445	(2)	-0.06%	219	6.36%	2 positions transferred to other state departments
2019	3,506	61	1.77%	251	7.16%	Personnel Increase
2020	3,491	(15)	-0.43%	220	6.30%	Personnel Reduction
2021	3,561	70	2.01%	241	6.77%	Personnel Increase
2022	3,634	73	2.05%	391	10.76%	Personnel Increase
2023	3,664	30	0.83%	460	12.55%	Personnel Increase
2024	3,737	73	1.99%	319	8.54%	73 job appointments converted to TO
2025	3,760	23	0.62%	326	8.67%	Personnel Increase
2026	3,753	(7)	-0.19%	311	8.29%	Personnel Reduction
Cumulative Change since 2016		213				

11 - Department of Energy & Natural Resources

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$37,056,411	\$18,158,394	(\$18,898,017)	(51.0%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$8,632,737	\$7,247,855	(\$1,384,882)	(16.0%)
Fees and Self-generated Revenue	\$21,538,537	\$20,462,314	(\$1,076,223)	(5.0%)
Statutory Dedications	\$47,738,799	\$51,660,875	\$3,922,076	8.2%
FEDERAL FUNDS	\$130,270,164	\$115,701,149	(\$14,569,015)	(11.2%)
TOTAL MEANS OF FINANCING	\$245,236,648	\$213,230,587	(\$32,006,061)	(13.1%)
T.O. POSITIONS	361	373	12	3.3%

11-431 Office of Secretary

- Decreases \$31,723 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$9.3 M (\$9.2 M SGF and \$1.1 M SGR, partially offset by an increase of \$323,065 IAT, \$517,622 Statutory Dedications, and \$150,403 Federal) for various statewide adjustments, including a decrease of \$11.7 M in non-recurring carryforwards, an increase of \$1.7 M for statewide Personal Services, an increase of \$467,174 for other statewide services, and a net increase of \$256,206 for Acquisitions and Major Repairs.
- Decreases \$15 M Federal due to delays in receiving federal awards. This adjustment provides a temporary reduction in budget authority in FY 26 to better align with updated timelines for the following programs and projects: the Home Efficiency Rebate Program, the Home Electrification and Appliance Rebate Program, Solar for All, and the Louisiana Hub for Energy Resilience Operations Project.
- Decreases \$8 M SGF due to the delay in the upgrade of the SONRIS system. SONRIS (Strategic Online Natural Resources Information System) is DENR's public data system used to access well, permit, and environmental compliance information.
- Increases \$2.5 M Statutory Dedications out of the Modernization and Security Fund for the Strategic Online Natural Resources Information System (SONRIS) information technology modernization project as a result of Act 365 of the 2025 RS.
- Decreases \$2 M IAT from the Office of Conservation to the Office of the Secretary for administrative support. As a result of the consolidation of the Office of Conservation in to the Office of the Secretary, administrative functions will be supported within the Office of the Secretary's existing budget authority and staff.
- Decreases \$1.1 M SGF as a result of an agreement between DENR and the Louisiana Legislative Auditor (LLA), finalized on 10/22/24, to enhance federal compliance monitoring and grant management under the Infrastructure Investment and Jobs Act and the Inflation Reduction Act. Under this agreement, LLA will perform agreed-upon procedures to ensure grant expenditures comply with federal and state requirements, replacing the need for private consultants. The engagement began on 11/01/24, and is scheduled to run through 9/30/28, with annual reports issued to DENR. The estimated cost of services over the contract period is \$437,500, with potential adjustments based on workload and assistance provided by DENR staff.
- Decreases \$600,000 SGF in the Carbon Sequestration Program and replaces it with Statutory Dedications out of the Carbon Dioxide Geologic Storage Trust Fund, which has increased collection of fees on storage facilities and operators of carbon capture and storage. The carbon sequestration program initially required SGF support until DENR obtained primary enforcement authority (primacy) from the U.S. EPA, which was awarded in May 2024. In FY 24, DENR was appropriated \$2.5 M from the fund in anticipation of primacy. By FY 25, the program began collecting permit fees, and the recommended appropriation out of the fund for FY 26 is \$2.8 M.

- Increases \$685,632 Statutory Dedications out of the Mineral and Energy Operation Fund for five (5) authorized T.O. positions for the Louisiana Natural Resources Trust Authority (NRTA), created by Act 727 of the 2024 R.S.

Title	Salaries	Related Benefits	Total
Executive Director	\$129,501	\$ 61,805	\$191,306
Statewide Program Manager	\$ 97,302	\$ 50,152	\$147,454
Attorney 4	\$ 90,938	\$ 47,849	\$138,787
Public Information Director 1	\$ 74,225	\$ 41,800	\$116,025
Admin Program Specialist B	<u>\$ 56,628</u>	<u>\$ 35,432</u>	<u>\$ 92,060</u>
Total	\$448,594	\$237,038	\$685,632

- Increases \$218,822 Statutory Dedications out of the Mineral and Energy Operation Fund for two (2) authorized T.O. positions. The two positions will be accountants responsible for the handling of grant applications, contract management, federal reporting requirements and basic accounting practices for the department.

Title	Salaries	Related Benefits	Total
Accountant 1/2/3/4	\$ 69,368	\$40,043	\$109,411
Accountant 1/2/3/4	<u>\$ 69,368</u>	<u>\$40,043</u>	<u>\$109,411</u>
Total	\$138,736	\$80,086	\$218,822

- Transfers three (3) authorized T.O. positions from the Office of State Lands to the Department of Energy and Natural Resources (DENR) due to the reorganization of DENR pursuant to JML 24-13. Funding for these positions will be transferred from DOA to DENR by IAT. The total compensation for the positions is \$292,053, which is comprised of \$185,302 for salaries and \$106,751 for related benefits.
- Merges the Office of Conservation (11-432) including associated funding and positions into the Office of the Secretary (11-431).

11 – 431 OFFICE OF THE SECRETARY

ISSUE: OILFIELD SITE RESTORATION

The Oilfield Site Restoration (OSR) Program was created in 1993 to address the problem of orphaned well sites across the state. This program receives its funding from fees on oil and gas production in Louisiana, which vary based on the price per barrel. Funds collected are dedicated to the Oilfield Site Restoration Fund. The department collects approximately \$11.5 M per year in fees for the Oilfield Site Restoration Plan. As of 8/26/25, the Department of Energy and Natural Resources (DENR) SONRIS Data Portal shows that Louisiana has 5,882 orphaned wells, an increase of approximately 20% (1,006 wells) since 2/27/25. Over the last five years, a total of 1,377 wells have been plugged, 485 of which were funded by the Oilfield Site Restoration (OSR) Fund. To date, in calendar year 2025, an additional 16 wells have been plugged, including seven funded by the OSR Fund.

The cost of plugging a well varies significantly based on location, as wells on land, primarily found in the northern part of the state, are generally much less expensive to plug than those on water bottoms in the south. This cost discrepancy makes it difficult to establish an average plugging cost and leads to fluctuations in the number of orphaned wells addressed, depending on location, available funding, and official grant guidance. As a result, northern parishes tend to plug more wells, with the majority located in Caddo, Union, and Claiborne parishes.

Table 33: Oilfield Site Plugging by Fund Type

Calendar Year	State Funds (OSR)	IIJA Federal Funding	LORA	Other	Total
2020	145			3	148
2021	110			8	118
2022	144		57	26	227
2023	25	665	55	14	759
2024	54	2		53	109
2025*	7	1	4	4	16
Total	485	668	116	108	1377

*YTD

Table 33 above lists the number of inactive oilfield sites plugged by fund type, including state funds, Federal funds from IIJA, and off-budget funds from the Louisiana Oilfield Restoration Association (LORA), federal agencies (which may include the Environmental Protection Agency, or U.S. Coast Guard), a prior operator of the well, or other third parties.

Note: LORA, a nonprofit organization, partnered with DENR to assist with the plugging and restoration of orphaned well sites by collecting mandatory fees from well operators in exchange for paying to plug abandoned orphaned wells. DENR ended its relationship with LORA in May 2025.

FEDERAL FUNDS

In recent years, the federal government has increased funding for orphaned well remediation through the Infrastructure Investment and Jobs Act (IIJA), which allocated \$4.7 B to the U.S. Department of the Interior (DOI) for state well site restoration programs. Louisiana is expected to receive approximately \$175 M over several years. DENR has been awarded four federally funded orphan well grants under the IIJA. The first two grants included the Initial Grant (\$25 M) and the U.S. Fish and Wildlife Service grant (\$12.7 M) in 2022. To implement these funds, DENR designed, bid, and awarded two contracts, with work beginning in January 2023. The Initial Grant required all work to be completed within a year, leading to an accelerated effort to plug abandoned wells by September 2023. In total, 665 additional wells were plugged statewide in 2023.

In June 2024, DENR received the first round of Formula Grant funding (\$25 M) and extended one of the initial contracts to begin work under this funding. However, new DOI requirements, including an Endangered Species Review and a State Historical Preservation Act Review, initially delayed approval to begin plugging. As a result, only two wells were reported plugged under IIJA funding in 2024 and one well in 2025. These initial delays also postponed the release of \$35 M in Phase II Formula Grant funding that was originally expected earlier in the year, with DENR now anticipating receipt of the funds by December 2025. The additional funding, along with revised DOI guidance in mid-2025 removing certain review requirements, is expected to allow DENR to accelerate plugging activity under the Formula Grant during in FY 26. Additionally, DENR received \$23.3 M in Matching Grant funding from DOI in October 2025 to further assist plugging efforts.

Note: While no date is currently set, in future years DENR is expecting to receive an additional \$7 M from Phase II of the Matching Grant, and \$28.7 M from Phase III of the Formula Grant.

ISSUE: FEDERAL ENERGY GRANTS

In FY 26, DENR expects to receive four federal grants that were originally anticipated in FY 24 but were delayed due to administrative and processing delays at the U.S. Department of Energy (DOE). These delays led to excess federal budget authority in prior years when the grants were not received as expected. Partial funding for these grants began in FY 25, with the remaining spending authority now reflected in the FY 26 budget. These grants include: Solar for All (\$156 M over six FYs), Home Efficiency Rebates (HER) (\$106 M over five FYs), Home Electrification and Appliance Rebates (HEAR) (\$105 M over five FYs), and the HUB for Energy Resilience Operations (HERO) (\$249.3 M over eight FYs). The goal of each of these grants is to support DENR's mission to promote environmental sustainability and resilience across the state. Each grant is structured to address specific needs and includes detailed guidance for implementation.

Table 34 provides a list of existing grants awarded since FY 23, as well as new, anticipated grants for FY 26 and forward.

Table 34: Energy and Natural Resources – Federal Energy Grants (in millions)

GRANT	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	Total
Hubs for Energy Resilient Operations (HERO)*	-	-	\$27.0	\$33.1	\$29.3	\$35.9	\$35.6	\$45.6	\$32.2	\$10.6	\$249.3
Home Efficiency Rebates (HER) Program	-	-	\$10.0	\$10.0	\$49.0	\$18.5	\$18.5	-	-	-	\$106.0
Home Electrification & Appliance Rebate (HEAR) Program	-	-	\$10.0	\$10.0	\$48.0	\$18.5	\$18.5	-	-	-	\$105.0
Solar for All	-	-	\$25.1	\$25.1	\$50.4	\$19.0	\$19.0	\$17.4	-	-	\$156.0
State Energy Program IIIA Formula	\$2.8	\$2.8	\$2.4	\$1.5	\$1.0	-	-	-	-	-	\$10.5
Grid Resilience Formula Grant**	-	\$8.0	\$8.0	\$8.0	\$8.0	\$8.0	-	-	-	-	\$40.0
Energy Efficiency & Conservation Block Grant	-	\$0.8	\$0.8	\$0.2	\$0.2	\$0.2	-	-	-	-	\$2.2
Energy Efficiency Revolving Loan Fund	-	-	\$2.7	\$2.7	\$2.2	\$1.4	\$1.0	-	-	-	\$10.0
Training for Residential Energy Contractors***	-	-	-	\$1.2	\$1.2	\$1.2	-	-	-	-	\$3.6
LA HEAT - Energy Auditors Training Grant***	-	-	-	\$0.7	\$0.7	\$0.7	-	-	-	-	\$2.0
TOTAL FOR FEDERAL APPROPRIATION	\$2.8	\$11.6	\$86.0	\$90.6	\$188.1	\$101.5	\$92.6	\$63.0	\$32.2	\$10.6	\$684.6

Source: Department of Energy and Natural Resources

*\$4 M SGF was appropriated in FY 26 as part of the match for HERO. Future match needs will vary over the 8-year life of the grant at an estimated total of \$22 M.

**Grid Resiliency Grants require a 15% match of \$1.2 M SGF annually for a total of \$6 M over the 5-year period

***Conditional award; final confirmation pending.

ISSUE: DEPARTMENTAL REORGANIZATION

Effective 10/01/25, the Department of Energy and Natural Resources (DENR) will be renamed the Department of Conservation and Energy (DCE) pursuant to Act 458 of the 2025 RS. As part of this reorganization, the former Office of Conservation will no longer exist as a separate office, with its functions consolidated into the Office of the Secretary. DCE will operate under a new structure that includes the Office of Permitting and Compliance, Office of Enforcement, Office of State Resources, Office of Energy, Office of Administration, and the Office of the Secretary.

Additionally, the Capital Area Groundwater Conservation District (CAGCD) will be transferred into DCE. All District revenues, primarily pumpage fees assessed on groundwater users, will be deposited into the Mineral and Energy Operation (ME&O) Fund for groundwater regulation and oversight. Statutory Dedications from the ME&O Fund are increased by \$3 M to provide for the district's operations. This funding was not included in the FY 26 Enacted Budget (Act 1 of the 2025 RS) but was subsequently approved by the JLCB on 9/18/25. This includes funding for five (5) T.O. positions and two (2) WAE positions, lease and operating expenses, professional and technical service contracts, and interagency transfers.

12 - Department of Revenue

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$0	\$0	\$0	0.0%
STATE GENERAL FUND BY:				
Interagency Transfer	\$515,000	\$515,000	\$0	0.0%
Fees and Self-generated Revenue	\$122,829,667	\$133,684,770	\$10,855,103	8.8%
Statutory Dedications	\$557,914	\$557,914	\$0	0.0%
FEDERAL FUNDS	\$0	\$0	\$0	0.0%
TOTAL MEANS OF FINANCING	\$123,902,581	\$134,757,684	\$10,855,103	8.8%
T.O. POSITIONS	724	723	(1)	(0.1%)

12-440 Office of Revenue

- Increases \$9.8 M SGR for various statewide adjustments, including an increase of \$11.8 M for the Office of Technology Services (OTS), a decrease of \$4.2 M for non-recurring carryforwards, and a net increase of \$1.8 M in statewide Personal Services.
- Increases \$1.1 M SGR provided to the Board of Tax Appeals (BTA) for their Administrative and Local Programs in accordance with established IAT agreements with the Department of Revenue (LDR). BTA anticipates additional hearing dates and an increase in volume and complexity of cases resulting from recently implemented tax reform. The source of these funds in LDR is the 1% of SGR retained from collections of certain taxes. This IAT agreement brings BTA's appropriated SGF to zero.
- Decreases \$94,080 SGR and one (1) T.O. position in the Tax Collection Program within the Office of Revenue. A Paralegal 2 position was removed due to its vacancy lasting over 12 months. The position was created on 6/24/22 and was never filled.

ISSUE: AGENCY FUNDING SOURCES

Act 348 of the 2020 RS amended R.S. 47:1608 regarding the treatment of taxes, penalties, and fees by LDR. The act swapped a portion of the Tax Collection budget funding from certain fees and penalties for up to one percent of income and sales tax collections. Beginning in FY 23, LDR was authorized to retain from collections an amount equal to one percent of individual income tax, state sales tax, and corporate income and franchise tax collected by the state after some statutory dedications. In turn, collections of certain penalties, primarily those related to income and sales tax collections, were deposited into the SGF. For budget purposes, both revenue sources, retained fees or one percent of certain collections, are classified collectively as self-generated revenue (SGR) in the LDR budget. In years past, LDR was authorized to retain excess SGR in a given year. Language in Act 447 of the 2023 RS and Act 4 the 2024 RS authorized a limit of \$50 M to be carried into the next fiscal year within the Tax Collection Program. Similar language was not included in Act 1 of the 2025 RS, and LDR, in turn, reverted additional monies to the SGF.

Table 35 on the following page outlines inflows and outflows of SGR funds within the Tax Collection Program at LDR during FYs 23 - 25, and estimates for FY 26.

Table 35: Tax Collection Program (SGR)

	FY 23	FY 24	FY 25	FY 26*
Beginning Balance	67,722,606	50,934,672	54,099,952	14,820,687
Cash	65,000,000	50,000,000	50,000,000	6,183,668
BA-7 Carryforward	2,722,606	934,672	4,099,952	8,637,019
Current Year Collections	162,210,343	170,051,053	158,004,169	148,573,507
1% of All Sales, Income, Franchise Tax	116,619,555	116,847,925	118,545,662	109,115,000
SGR Fees and Penalties Retained	45,490,788	53,103,128	39,358,507	39,358,507
LA Entertainment Development Fund Accou	100,000	100,000	100,000	100,000
Total Revenue Collected	\$229,932,949	\$220,985,725	\$212,104,121	\$163,394,194
Actual Expenditures/FY 26 Appropriation	(104,072,628)	(100,438,847)	(97,283,434)	(130,253,678)
Surplus/(Deficit)	125,860,321	120,546,878	114,820,687	33,140,516
Surplus Reverted to SGF	(74,925,649)	(66,446,926)	(100,000,000)	-
Ending Balance	\$50,934,672	\$54,099,952	\$14,820,687	33,140,516
Cash	50,000,000	50,000,000	6,183,668	
BA-7 Carryforward to Next FY	934,672	4,099,952	8,637,019	

*Collections and expenditures are estimated based on the FY 26 appropriation.

As shown in the table above, the Tax Collection Program's collections in FY 23, FY 24, and FY 25 far exceeded its expenditures. Instead of retaining the entirety of the surplus revenue, LDR's retention was limited to \$50 M per language stated in Act 447 of the 2023 RS and Act 4 of the 2024 RS. After actual expenditures, any surplus above \$50 M was mandated to revert to the state general fund.

The \$50 M retention language was not present in Act 1 of the 2025 RS, and LDR increased its reversion to the general fund to \$100 M in FY 25. By the authority granted under R.S. 47:1608(B), the agency kept \$6.1 M in cash at the end of FY 25, rather than the \$50 M retained in previous years. The table above calculates funds available at the end of FY 26 if the May 2025 REC forecast materializes, the fee revenue remains flat, and LDR spending is equal to its initial FY 26 appropriation. With these assumptions, it appears that approximately \$33.1 M will be available at the end of the year. By comparison, the surplus was \$125.9 M in FY 23, \$120.5 M in FY 24, and \$114.8 M in FY 25.

It is worth noting that the amount of SGR the Tax Collection Program collects through the 1% mechanism each fiscal year is susceptible to economic downturns, similar to other agencies funded with SGF. Should the tide turn on tax collections, whether in response to economic conditions or policy adjustments, LDR could require additional revenue to maintain collection services. As the collector of roughly $\frac{3}{4}$ of state tax revenue, funding of the Tax Collection Program is of unique importance to the state.

13 - Department of Environmental Quality

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$15,482,342	\$13,838,127	(\$1,644,215)	(10.6%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$3,239,295	\$165,169	(\$3,074,126)	(94.9%)
Fees and Self-generated Revenue	\$113,981,858	\$108,015,641	(\$5,966,217)	(5.2%)
Statutory Dedications	\$11,321,089	\$10,873,471	(\$447,618)	(4.0%)
FEDERAL FUNDS	\$20,928,520	\$20,425,956	(\$502,564)	(2.4%)
TOTAL MEANS OF FINANCING	\$164,953,104	\$153,318,364	(\$11,634,740)	(7.1%)
T.O. POSITIONS	712	712	0	0.0%

13-856 Environmental Quality

- Decreases \$15,821 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$5.7 M (\$1.4 M SGF, \$3 M SGR, \$447,618 Statutory Dedications and \$637,564 Federal) for various statewide adjustments, including a decrease of \$7.6 M in non-recurring carryforwards, an increase of \$3.9 M for statewide Personal Services, a decrease of \$1 M for other statewide services, and a net decrease of \$999,200 for Acquisitions and Major Repairs.
- Decreases \$3.3 M SGR out of the Environmental Trust Dedicated Fund Account from the Volkswagen Clean Air Act Civil Settlement, as all awards were expended in FY 25. The state received \$19.8 M in settlement funds. The funds were used throughout the state to reduce Nitrogen Oxide (NOx) emissions. These funds specifically were used to purchase vehicles (trucks, school buses, freight switchers, ferries, and ocean-going vessels) that produce lower emissions within state, local, and non-governmental entities.
- Decreases \$3 M IAT and increases \$114,106 SGR associated with the Louisiana Watershed Initiative. The Louisiana Watershed Initiative is a coordinated, interagency effort with the Office of Community Development focused on reducing flood risk and increasing resilience throughout Louisiana. The IAT funding associated with the initiative is set to non-recur in FY 26.
- Increases \$1.3 M SGR out of the Waste Tire Management Dedicated Fund Account for cleaning up abandoned tires. The funds are collected from monthly late fees from waste tire generators that fail to submit fees and/or reports on time. The secretary designates a use for all collected fees, often to assist municipalities in combating waste tire problems and for special waste tire projects throughout the state. Department regulations allow up to 10% to be used for the cleanup of unauthorized waste tire piles and waste tire materials.. In FY 24, \$13,317,210 was collected and in FY 25, \$12,516,731 was collected.
- Increases \$440,000 (\$305,000 SGR and \$135,000 Federal) to renew the air quality labs and laboratory analysis contracts. The vendors indicate air analysis is expected to increase by 40% and lab testing is expected to increase by 15% due to inflation. In FY 25, the budget for lab testing and air analysis was \$1,615,871. With this adjustment, the FY 26 budget totals \$2,055,871.

14 - Louisiana Workforce Commission

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$15,560,048	\$20,310,048	\$4,750,000	30.5%
STATE GENERAL FUND BY:				
Interagency Transfer	\$3,200,000	\$1,700,000	(\$1,500,000)	(46.9%)
Fees and Self-generated Revenue	\$72,219	\$72,219	\$0	0.0%
Statutory Dedications	\$114,811,325	\$117,207,266	\$2,395,941	2.1%
FEDERAL FUNDS	\$167,428,330	\$179,551,894	\$12,123,564	7.2%
TOTAL MEANS OF FINANCING	\$301,071,922	\$318,841,427	\$17,769,505	5.9%
T.O. POSITIONS	873	868	(5)	(0.6%)

14-474 Workforce Support and Training

- Increases \$18.8 M (\$4 M SGF and \$14.8 M Federal) in the Office of Workforce Development for Louisiana Rehabilitation Services (LRS) to meet the state match required for the federal allocation from the Rehabilitation Services Administration within the U.S. Department of Education. The program requires a 21.3% state match with \$64.3 M awarded in the 2024 Federal Fiscal Year. The additional match is expected to generate approximately \$14.8 M Federal, allowing LRS to expand access to vocational rehabilitation, training, and employment support for individuals with disabilities.
- Non-recurs \$750,000 SGF for one-time funding for marketing education services provided by the Marketing Education Retail Alliance, Inc. (\$675,563) and the Council for Economic Education (\$74,437). LWC entered into CEAs with these organizations to sustain programmatic funding in FY 25. In the past, the Department of Economic Development (LED) provided the same amount of funding to these organizations through the Marketing Fund. Under Act 590 of the 2024 RS, LED uses these funds on a new performance-based regional/ local economic development marketing initiative, which began in FY 25.
- Increases \$55,752 Federal to provide for a temporary lease space while the Chris Ullo Building undergoes remediation. The space being leased by this agency totals 3,297 square feet at a cost of \$32.40 per square foot for a three year term.
- Decreases \$391,627 (\$318,921 Federal and \$72,706 Statutory Dedications out of the Workers' Compensation Second Injury Fund) and five (5) T.O. positions. All positions were vacant for a period exceeding one year.

Second Injury Board: (Statutory Dedications)

Position	Salary	Related Benefits
Admin Coordinator 4	\$ 43,706	\$ 29,000

Office of Workforce Development (OWD): (Federal)

Position	Salary	Related Benefits
Management Analyst 1	\$ 49,452	\$ 29,671
Admin Coordinator 2	\$ 33,332	\$ 19,999
Workforce Development Specialist 4	\$ 64,844	\$ 38,258
Rehab Program Specialist	\$ 52,125	\$ 31,240
Total	\$243,459	\$148,168

- Means of Financing substitution exchanging \$2 M Statutory Dedications out of the Penalty and Interest Account with an equal amount Federal for the Workforce Support and Training Program. The Penalty and Interest Account, which has a balance of approximately \$5 M not currently appropriated, will be used in lieu of Federal.

- Means of Financing substitution exchanging \$1.5 M IAT from DCFS with an equal amount of SGF to align the budget for the Jobs for America's Graduates (JAG) Program due to the reduction of TANF funding. JAG is a state-based, national non-profit organization that helps high school students who have experienced challenging or traumatic life experiences build resiliency, develop in-demand employability skills, and access post-secondary education and career advancement opportunities. The program serves approximately 11,000 students across the state with total funding of \$10 M in FY 26.

16 - Department of Wildlife and Fisheries

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$10,136,928	\$39,831,521	\$29,694,593	292.9%
STATE GENERAL FUND BY:				
Interagency Transfer	\$25,720,722	\$21,325,933	(\$4,394,789)	(17.1%)
Fees and Self-generated Revenue	\$10,275,636	\$9,808,472	(\$467,164)	(4.5%)
Statutory Dedications	\$125,914,273	\$87,999,490	(\$37,914,783)	(30.1%)
FEDERAL FUNDS	\$121,717,829	\$50,685,000	\$50,685,000	41.6%
TOTAL MEANS OF FINANCING	\$293,765,388	\$209,650,416	(\$84,114,972)	(28.6%)
T.O. POSITIONS	786	786	0	0.0%

16-511 Management & Finance

- Increases \$9.6 M Statutory Dedications out of the Modernization and Security Fund for IT modernization projects as a result of Act 365 of the 2025 RS.
- Decreases \$7.7 M (\$332,276 SGF and \$7.4 M Statutory Dedications) for various statewide adjustments, including a decrease of \$8 M in non-recurring carryforwards, an increase of \$255,268 for statewide Personal Services, an increase of \$66,103 for other statewide services, and a net decrease of \$51,575 for Acquisitions and Major Repairs.
- Means of Financing substitution exchanging \$7.1 M Statutory Dedications out of the Conservation Fund with an equal amount of SGF for ongoing OTS projects. These projects include a Civil Fine System, Commercial License Application Modernization, Data Management System, Line of Service and Software Engineering Migration, Motorboat Registration Application Modernization, Oyster Lease Management System, and the Customer Record Database. SGF is required due to the fund balance of the Conservation Fund diminishing in recent years.

16-512 Office of Secretary

- Decreases \$270,133 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$697,414 (\$1 M SGF and \$322,200 Federal, partially offset by an increase of \$644,935 Statutory Dedications) for various statewide adjustments, including a decrease of \$797,581 in non-recurring carryforwards, an increase of \$644,909 for other statewide services, a decrease of \$193,428 for statewide Personal Services, and a net decrease of \$81,165 for Acquisitions and Major Repairs.
- Increases \$516,847 Statutory Dedications out of the Conservation Fund to address rising fuel costs and to purchase body armor. Specifically, \$464,542 is to cover the rise in fuel cost, and \$52,305 is to purchase 57 body armor vests, as they have expired and need to be replaced.
- Means of Financing substitution exchanging \$26.5 M Statutory Dedications out of the Conservation Fund with an equal amount of SGF for Personal Services and operations. Due to the limited availability of funds in the Conservation Fund, SGF is provided to fund salaries and related benefits for the Enforcement Program.

16-513 Office of Wildlife

- Decreases \$11.1 M (\$1 M SGF, \$69,034 IAT \$245,534 SGR, \$3.9 M Statutory Dedications, and \$5.8 M Federal) for various statewide adjustments, including a net decrease of \$6.1 M for Acquisitions and Major Repairs, a decrease of \$5.5 M in non-recurring carryforwards, an increase of \$1.2 M for statewide Personal Services, and a decrease of \$784,770 for other statewide services.

- Decreases \$1.5 M SGF within the Office of Wildlife for legal services rendered in FY 25 regarding the degradation of coastal properties. This funding was used for outside counsel (Law Offices of Tony Clayton) to represent the department in cases *LDWF vs Tennessee Gas Pipeline* and *LDWF vs BP Oil Pipeline Co.* LDWF was in litigation with these companies over the loss of land through erosion caused by the failure to maintain pipeline canals and/or through the widening of pipeline canals on the Pointe-Aux-Chenes and Elmer's Island Wildlife Management Area. These legal services will not be needed in FY 26.
- Non-recurs \$625,448 Statutory Dedications out of the Conservation Fund to align the Supplies budget with prior year actuals, bringing the FY 26 Supplies budget to \$2,704,859.
- Increases \$500,000 Statutory Dedications out of the White Lake Property Fund to operate and maintain the White Lake Conservation Area. These funds will be used to conduct major repairs to the Units 1-5 Levee System. The department has entered a CEA with Ducks Unlimited to repair the Units 1-5 Levee System, with an expected completion date of October 2025.

16-514 Office of Fisheries

- Decreases \$41.5 M (\$1.9 M IAT, \$161,980 SGR, \$3.6 M Statutory Dedications and \$35.9 M Federal) for various statewide adjustments, including a decrease of \$43.2 M in non-recurring carryforwards, an increase of \$1.7 M for statewide Personal Services, a net decrease of \$112,303 for Acquisitions and Major Repairs, and an increase of \$105,671 for other statewide services.
- Non-recurs \$28.9 M Federal due to completion of the National Oceanic and Atmospheric Administration (NOAA) Flood Disaster Grant in FY 25. NOAA funds were granted as part of the 2019 Flood Disaster Spending Plan. These funds are specifically aimed at creating marshland, restoring habitats, reinforcing shorelines, and restoring the effects of oil spills. These funds were expended in FY 25 and will not be needed in FY 26.
- Non-recurs \$2.2 M IAT related to the University of Louisiana Lafayette sub-contract for the Leveraging Opportunities and Strategic Partnerships to Advance Tolerant Oysters for Restoration (LO-SPAT). This project aimed to research and develop a genetic line of low-salinity-tolerant oysters that could withstand longer periods of low-salinity exposure during warmer conditions, benefiting both the oyster resource and the oyster industry.
- Increases \$500,000 Statutory Dedications out of the Oyster Resource Management Fund to further conduct oyster lease evaluation and reporting. The Office of Fisheries was tasked in FY 23 with establishing cultivation and production requirements for oyster leases. The department will contract with private entities to research best practices for evaluating oyster leases and reporting. It is anticipated that these efforts will continue in future years.
- Non-recurs \$500,000 Statutory Dedications out of the Artificial Reef Development Fund to the Fisheries Program for artificial reef construction. LDWF entered into a CEA with the Coastal Conservation Association to construct inshore artificial reefs that will support the fishery habitat and contribute to the overall ecosystem's productivity. These funds were expended in FY 25 and will not be needed in FY 26.
- Increases \$400,641 Statutory Dedications out of the Charter Boat Fishing Fund to ensure the Charter Boat Fishing Association receives the statutorily mandated 10% fishing guide license revenue. The funds deposited into the Charter Boat Fishing Fund are generated from a \$7.50 fee per resident and nonresident 3-day charter fishing license, along with a \$500 fee per nonresident charter fishing guide license. These revenues are to be used by the association to promote the industry and to protect the fishery.
- Means of Financing substitution exchanging \$100,000 SGR with an equal amount of Statutory Dedications out of the Conservation Fund due to under-collections from the National Fish and Wildlife Foundation Award.

16 – WILDLIFE AND FISHERIES

ISSUE: CONSERVATION FUND REVENUE SHORTFALL

The Conservation Fund, a constitutional statutory dedication, is made up of a variety of revenue sources, including: fees, licenses, and permits from hunting, fishing, and other activities; oil royalties from the use of state-owned lands; mineral revenues and leases; and penalties and fines. These funds are appropriated for the conservation, protection, preservation, promotion, management, and replenishment of natural resources and wildlife; related research and education; or the operation and administration of the Louisiana Department of Wildlife and Fisheries (LDWF). Within the Conservation Fund, there are various sub-funds created for a specific source of revenue that can only be spent on certain activities related to that source.

Since FY 17, the Conservation Fund has faced a revenue shortfall due to declining oil and gas revenues. Over the last 10 years, the Conservation Fund has experienced a decrease in revenues of 77.7% royalties on land and 51.8% of overall revenue, while increasing expenditures by 8% over that time. Additionally, according to the U.S. Bureau of Labor Statistics, inflation increased 32% over that period. Prior to the shortfall, the department had accrued a significant cash balance in the fund. LDWF relied on these accumulated monies from the Conservation Fund to make up for the revenue shortfall. Over the last five years, the department's revenue has averaged \$53.9 M and is anticipated to be \$43.1 M in FY 26.

Over that same period, the department's expenditures out of the Conservation Fund have averaged \$81 M. In FY 26, the department anticipates expenditure needs to be consistent with prior years. The department budgeted \$51.2 M out of the Conservation Fund, with the remaining expenditures to be covered with SGF.

In FY 25, the revenue shortfall exceeded the remaining balance left in the Conservation Fund. Due to the balance being expended in FY 25, the department will need approximately \$33.6 M SGF to continue normal operations. In FY 25, LDWF received \$16.6 M in SGF, of which \$9.6 M was for IT modernization projects, and \$6.4 M was an MOF swap executed in the Supplemental Appropriation Bill (Act 461). To mitigate the revenue shortfall in FY 26, the department will receive \$40.1 M SGF, an increase of 241.5%, which includes a \$33.6 M Means of Financing substitution, exchanging Statutory Dedications out of the Conservation Fund with an equal amount of SGF.

To mitigate the shortfall, Act 356 of the 2021 RS increased and restructured recreational, commercial, and motorboat licensing fees. The three-year average of fees collected increased by \$4.8 M, significantly lower than the initial projected three-year average of approximately \$17 M. The changes in fees had an impact on market behavior, leading to a decrease in the number of permits purchased each year. As a result, the anticipated additional revenue did not meet the initial expectations.

In addition to the fee restructuring, several other attempts have been made by the department to increase revenue deposited into the Conservation Fund:

- LDWF leased state lands for carbon sequestration projects, bringing in \$4.3 M annually. Once carbon injections begin in FY 28, revenue generated is anticipated to increase to \$9.1 M annually for the department.
- Act 356 of the 2021 RS caps the Lifetime License Endowment Fund at \$20 M and the Aquatic Plant Control Fund at \$5 M. Any amount over \$20 M and \$5 M, respectively, will go into the Conservation Fund. The transfer for FY 24 was approximately \$9.7 M, but the amount will likely decrease annually in the out years based on department projections.

- Act 241 of the 2021 RS reclassified violations of licensing by removing criminal penalties and allowing civil suits for the recovery of fines through adjudicatory hearings. This has led to an increase in civil penalty revenue within the Conservation Fund. The three-year average collection of civil penalties before enactment (FY 19 through FY 21) was approximately \$366,844. Since enactment (FY 23 through FY 25), the three-year average collection has increased to approximately \$1,271,983, an estimated increase of \$905,139.
- LDWF hired a consultant to review existing leases and activity in the Haynesville Shale area with the intent to increase royalty revenues.

In addition to increasing revenues, several other attempts have been made by the department to decrease expenditures out of the Conservation Fund:

- Utilizing grant funding to cover overtime instead of K-time, which comes out of the Conservation Fund.
- Using free lease values on Wildlife Management Areas (WMA) as a match on federal grants instead of monies out of the Conservation Fund.
- Working with Non-Governmental Organizations (NGO) on joint projects where the NGO provides the required grant match.
- Utilizing federal grants to cover administrative costs.

17 - Department of Civil Service

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$6,490,791	\$5,876,028	(\$614,763)	(9.5%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$15,540,662	\$17,011,074	\$1,470,412	9.5%
Fees and Self-generated Revenue	\$5,660,651	\$4,168,763	(\$1,491,888)	(26.4%)
Statutory Dedications	\$0	\$0	\$0	0.0%
FEDERAL FUNDS	\$0	\$0	\$0	0.0%
TOTAL MEANS OF FINANCING	\$27,692,104	\$27,055,865	(\$636,239)	(2.3%)
T.O. POSITIONS	182	184	2	1.1%

17-560 State Civil Service

- No significant adjustments.

17-561 Municipal Fire and Police Civil Service

- Non-recurs \$1.5 M SGR associated with a Professional Services contract for the purchase of a new personnel action database system to create, modify, approve, reject, and store personnel actions of employee records and work history for the entire Municipal Fire & Police Civil Service system. Initially, \$1.8 M was appropriated for the project, with \$1.5 M allocated as a one-time expense. The remaining funding is allocated as follows: \$170,000 for one year of support for the new system, with plans to non-recur this funding in FY 27 and \$150,000 for annual software licensing costs.

17-562 Ethics Administration

- No significant adjustments.

17-563 State Police Commission

- No significant adjustments.

17-565 Board of Tax Appeals

- Increases \$388,008 IAT from LDR for compensation for judges and two (2) authorized T.O. positions in the Administrative Program, one (1) Law Clerk and one (1) Special Projects Officer. The Board of Tax Appeals anticipates additional hearing dates and an increase in volume and complexity of cases resulting from recently implemented tax reform. For compensation (\$144,000) and travel (\$24,000) of board members and ad hoc judges each month due to an anticipated increase in case load associated with tax reform legislation. The Law Clerk has a salary of \$80,000, with \$43,268 of related benefits. The Special Projects Officer has a salary of \$60,000, with related benefits of \$35,740.
- Means of Financing substitution exchanging \$647,331 SGF with an equal amount of IAT from LDR. The source of these funds in LDR is the 1% of SGR retained from collections of certain taxes. This brings the agency's appropriated SGF (direct) to zero.

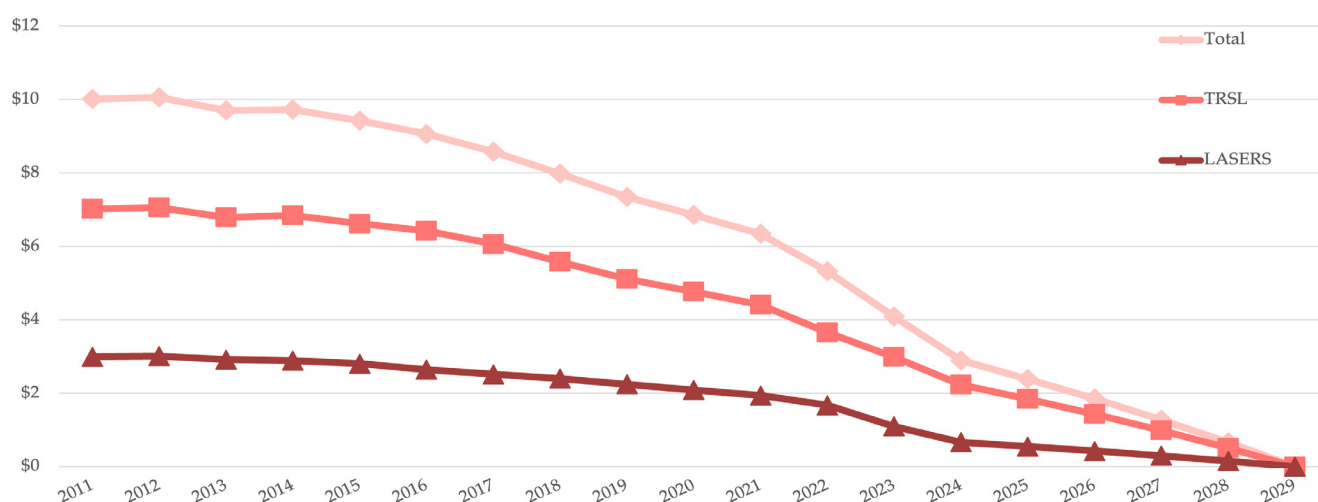
18 - Retirement Systems

ISSUE: INITIAL UNFUNDED ACCRUED LIABILITY (IUAL) UPDATE

Unfunded accrued liability (UAL) is the total amount by which the retirement systems' pension liabilities exceed its pension assets and resulted from initially granting retirement benefits that were not fully funded to state retirees. The state retirement systems' UAL can be divided into two (2) parts: initial UAL (IUAL) and new UAL. The IUAL was accrued from the inception of the retirement systems through 6/30/88. New UAL was accrued after 6/30/88. This update focuses on the status of the IUAL.

In 1987, a constitutional amendment was passed that required the state retirement systems be funded on an actuarially sound basis, which means contributions to each retirement plan must be sufficient to pay the actuarial cost of the plan, and that the IUAL be paid off by 2029. In order to meet the constitutional mandate, the legislature established a 40-year amortization schedule beginning 7/1/88. Since then, the IUAL for the Louisiana State Police Retirement System (LSPRS) and the Louisiana School Employees' Retirement System (LSERS) has been paid off. However, as of 6/30/24, Louisiana State Employees' Retirement System (LASERS) and Teacher's Retirement System of Louisiana (TRSL) had a remaining IUAL balance of \$663 M and \$2.23 B respectively, which is a combined total of \$2.9 B.

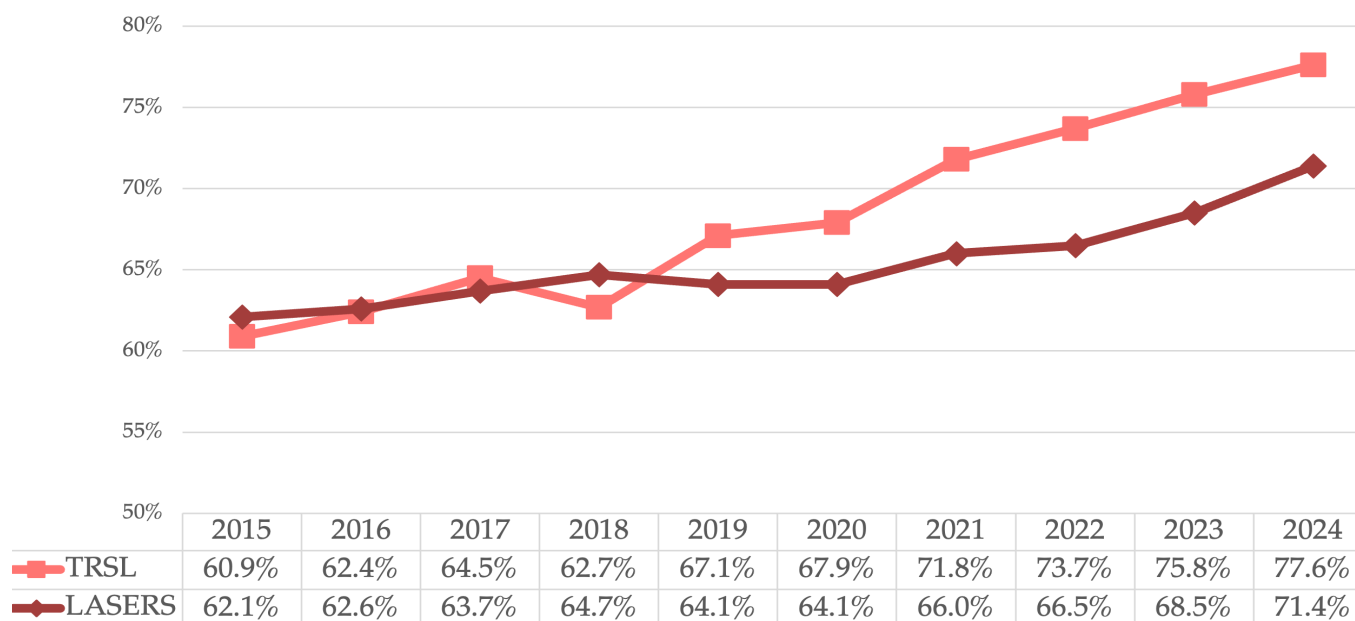
Figure 4: IUAL Balance (in billions) Based on Most Recent Amortization Schedule (Effective through 6/30/24)



Note: In FY 10, due to Act 497 of 2009, the IUAL amortization schedule was consolidated with several previous Change in Liability amortization schedules, which had negative balances resulting from actuarial and investment experience gains. This consolidated schedule is referred to as the Original Amortization Base (OAB).

Based on the most recent amortization schedule, which was effective through 6/30/24, the IUAL balance will be paid off in 2029 as shown in Figure 4 above. It is important to note that Act 95 of the 2016 RS requires that the OAB is re-amortized every five years, or if the retirement system attains at least 80% funding of its pension liabilities that OAB is re-amortized each year, with level payments through 2029. The current funded ratio for LASERS is 71.4% and TRSL is 77.6% (See Figure 5 on page 140). Because of these provisions, the OAB amortization schedule may be subject to adjustments each year in the immediate future. The estimated annual IUAL payments (principal & interest) from 2023 through 2028 is \$685.7 M.

**Figure 5: Historical Funded Ratio
(LASERS and TRSL)**



**According to a report published by The Pew Charitable Trusts, the average funded ratio for state retirement systems was 74% in 2022.*

Additionally, the state has the option to make payments that exceed the scheduled payment amount. If the state makes additional payments directly to the OAB, it will result in interest savings to the state in an amount approximately equal to the discount rate for that year. For example, in FY 24, the projected discount rate was 7.25%. Therefore, for every \$1 M payment above the scheduled amount in FY 24, the state achieved approximately \$725,000 in interest savings. However, it should be noted that making additional payments directly to the OAB provides no immediate reduction to the employers' contribution rate. Employers will only see the benefit of a reduced contribution rate once the OAB schedule is re-amortized based on the provisions of Act 95 of 2016.

For informational purposes, total UAL for each state retirement system is provided below. Total UAL is the sum of IUAL, which was accrued through 6/30/88, and new UAL, which was accrued after 6/30/88.

Table 36: Total UAL by System (in billions)

SYSTEM	FY 20	FY 21	FY 22	FY 23	FY 24
TRSL	\$10.37	\$9.32	\$9.09	\$7.97	\$8.07
LASERS	\$7.07	\$6.87	\$6.97	\$6.68	\$6.11
LSERS	\$0.69	\$0.66	\$0.69	\$0.63	\$0.56
LSPRS	\$0.32	\$0.30	\$0.30	\$0.34	\$0.35
TOTAL	\$18.45	\$17.15	\$17.05	\$15.62	\$15.09

Note: The FY 25 actuarial valuation reports of the state retirement systems are anticipated to be available in October. These reports will include the 2024 UAL balances and funded ratios.

19A - Higher Education

Means of Finance	FY 24 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$1,317,419,835	\$1,321,862,126	\$4,442,291	0.3%
STATE GENERAL FUND BY:				
Interagency Transfer	\$28,024,005	\$27,478,007	(\$545,998)	(1.9%)
Fees and Self-generated Revenue	\$1,760,312,204	\$1,837,179,448	\$76,867,244	4.4%
Statutory Dedications	\$242,238,117	\$238,605,038	(\$3,633,079)	(1.5%)
FEDERAL FUNDS	\$60,904,633	\$51,904,633	(\$9,000,000)	(14.8%)
TOTAL MEANS OF FINANCING	\$3,408,898,794	\$3,477,029,252	\$68,130,458	2.0%
T.O. POSITIONS	0	0	0	-

19A – 600 Louisiana State University (LSU) System

- Increases \$52.9 M SGR due to institutions enrollment changes, fee adjustments, and revenue increases associated with the Differential Tuition model under Act 790 of the 2024 RS. (LSU-BR \$44.4 M, HSC-S \$1.3 M, and HSC-NO \$7.1 M)
- Non-recurs \$20.8 M SGF from appropriations made in FY 25 outside the funding formula. Amounts removed by campus are as follows:

Campus	Amount	Purpose
HSC-NO	(\$4,000,000)	Equipment
HSC-S	(\$4,000,000)	Operating Expenses at the Center for Medical Education
Ag Center	(\$4,000,000)	Equipment for research stations
PBRC	(\$1,500,000)	Operating Expenses
Board	(\$6,000,000)	Graduate assistantships distributed across system institutions
Board	(\$1,291,499)	Supplementary mandated costs distributed across institutions

- Increases \$9 M Statutory Dedications out of the Higher Education Campus Revitalization Fund to the LSU Board of Supervisors for LSU - A&M College for Graduate Assistantships.
- Increases \$2.5 M SGF for the LSU Health Sciences Center - Shreveport for research activities at the St. Vincent campus.
- Increases \$2.5 M SGF for the LSU Agricultural Center for support and extension related programs.
- Increases \$2 M Statutory Dedications out of the Criminal Justice and First Responder Fund to the LSU Board of Supervisors for LSU-S campus safety and security improvements.
- Increases \$1.5 M SGF for the LSU Health Sciences Center - Shreveport (HSC-S).
- Increases \$1.5 M SGF for the LSU Health Sciences Center - New Orleans (HSC-NO).
- Increases \$3.5 M SGF LSU A&M College to purchase Copper Crowne, a horse training facility in Opelousas.
- Increases \$1 M SGF for Pennington Biomedical Research Center (PBRC) to offset Federal funding reductions.
- Increases \$1 M Federal to the LSU Board of Supervisors for LSU - Agricultural Center for operations.
- Increases \$900,000 SGF for LSU - A&M College for the LSU System Health Affairs for the purpose of supporting the development of strategic initiatives that strengthen Louisiana's health workforce and academic pipeline.

19A – 615 Southern University (SU) System

- Non-recurs \$10.2 M SGF from appropriations made in FY 25 outside the funding formula. Amounts removed by campus are as follows:

Campus	Amount	Purpose
Ag Center	(\$4,000,000)	Operating Expenses
Law Center	(\$3,000,000)	Operational expenditures
Board	(\$3,000,000)	Additional system funding distributed across institutions
Board	(\$ 223,141)	Supplementary mandated costs distributed across institutions

- Decreases \$10 M Federal one-time funding for the Southern University Agricultural Research and Extension Center.

- Decreases \$6.7 M Statutory Dedications out of the Higher Education Campus Revitalization Fund for Southern University A&M College (\$3.7 M) and Southern University – New Orleans (\$3 M) for one-time repairs and acquisitions.
- Decreases \$3.5 M SGR due to institutions enrollment changes, fee adjustments, and revenue increases associated with the Differential Tuition model under Act 790 of the 2024 RS. (SUNO (\$7.1 M), Law Center (\$2.8 M), and SUBR \$1.0 M).
- Increases \$ M SGF for the Southern University Board of Supervisors for the Southern University - New Orleans for operations.
- Increases \$2.5 M SGF for the Southern University Agricultural Research and Extension Center for operations.
- Increases \$2.5 M SGF for the Southern University Board of Supervisors for the Southern University - Law Center for operations.
- Increases \$2 M SGF for the Southern University Board of Supervisors for the Southern University - New Orleans for weekend and evening college.
- Non-recurs \$1 M Statutory Dedications out of the Criminal Justice and First Responder Fund for Southern University A&M College for one-time purchases related to crime prevention initiatives.

19A – 620 University of Louisiana (UL) System

- Increases \$21.5 M SGR due to institutions enrollment changes, fee adjustments, and revenue increases associated with the Differential Tuition model under Act 790 of the 2024 RS. (UNO (\$7.2 M), Grambling \$1.1 M, McNeese \$5 M, Southeastern \$8.6 M, and UL-Lafayette \$14 M)
- Non-recurs \$8.0 M SGF from appropriations made in FY 25 outside the funding formula. Amounts removed by campus are as follows:

Campus	Amount	Purpose
Nicholls	(\$6,000,000)	Accreditation and Operating Expenses
Board	(\$1,225,000)	Additional system funding
Board	(\$ 552,261)	Supplementary mandated costs distributed across system
McNeese	(\$ 250,000)	Operating Expenses
Southeastern	(\$ 20,000)	Additional scholarships

- Increases \$15.5 M (\$13.5 M SGF and \$2 M Statutory Dedications out of the Higher Education Campus Revitalization Fund) to the University of New Orleans for the payment of debt.
- Increases \$4.5 M SGF for the University of Louisiana - Monroe for operations.
- Decreases \$4 M Statutory Dedications out of the Louisiana Rescue Plan Fund for the University of Louisiana - Monroe School of Pharmacy.
- Decreases \$4 M Statutory Dedications out of the Louisiana Rescue Plan Fund for the University of Louisiana System Board of Supervisors to be distributed to system campuses.
- Increases \$1.95 M SGF for the University of New Orleans for youth recreation related to community partnerships.
- Increases \$3 M Statutory Dedications out of the Higher Education Campus Revitalization Fund to the University of Louisiana Board of Supervisors for University of New Orleans for deferred maintenance.
- Increases \$2 M SGF for the Northwestern State University for military and first responder support.
- Increases \$1.5 M SGF for the Grambling State University for operations.
- Increases \$1.3 M Statutory Dedications out of the Higher Education Campus Revitalization Fund to the University of Louisiana Board of Supervisors for Southeastern Louisiana University for infrastructure and security.
- Increases \$600,000 SGF for the Nicholls State University for Marine Academy Operating Expenses.
- Increases \$500,000 SGF for the University of Louisiana - Lafayette for operations.

19A – 649 Louisiana Community and Technical College (LCTC) System

- Increases \$6 M SGR due to institutions enrollment changes, fee adjustments, and revenue increases associated with the Differential Tuition model under Act 790 of the 2024 RS. (BRCC \$3 M, Nunez \$0.3 M, SOWELA \$0.5 M, CLTCC \$0.2 M, and unallocated \$2 M)

- Non-recurs \$319,146 SGF from appropriations made in FY 25 outside the funding formula. Amounts removed by campus are as follows:

Campus	Amount
LCTCS Board of Supervisors	(\$21,839)
Delgado Community College	(\$46,483)
Nunez Community College	(\$16,424)
Bossier Parish Community College	(\$37,663)
South Louisiana Community College	(\$35,961)
River Parishes Community College	(\$ 5,723)
Louisiana Delta Community College	(\$21,295)
Northwest Louisiana Technical Community College	(\$ 5,316)
SOWELA Technical Community College	(\$67,140)
L.E. Fletcher Technical Community College	(\$20,286)
Northshore Technical Community College	(\$22,465)
Central Louisiana Technical Community College	(\$18,551)

19A – 671 Board of Regents

- Decreases \$14.7 M (\$4.4 M SGF and \$10.3 M Statutory Dedications out of the TOPS Fund). This adjustment aligns TOPS Scholarship funding with actual projected needs. The program is fully funded in FY 26 at \$282.4 M.
- Increases \$3.4 M SGF for TOPS as a result of the passage of Act 347 of the 2025 RS. The act is expected to increase expenditures at the Board of Regents by \$3,379,202 in FY 26, annualized in future fiscal years for additional TOPS awards (\$2,975,780) and medical/dental school awards (\$328,610), one-time expenses associated with programming changes for computer systems (\$71,500) and administrative costs (\$3,312).
- Increases \$2.3 M SGF for the National Guard Patriot Scholarship Program. In FY 26, the program's total funding is \$6 M, which includes a \$2.3 M increase to accommodate 550 additional students. The Louisiana National Guard Patriot Scholarship program provides financial assistance to eligible National Guard members attending Louisiana's public postsecondary institutions. The program covers mandatory fees for members who are in good standing, eligible for the National Guard tuition waiver, and enrolled in at least one credit hour. Award amounts are determined by each institution based on their mandatory fees, which range from approximately \$500 to \$2,500 per student depending on the school.
- Increases \$1.3 M Statutory Dedications out of the Health Care Employment Reinvestment Opportunity (H.E.R.O.) Fund for the fulfillment of contractual obligations to address healthcare workforce shortages. These contracts support various healthcare education initiatives including nursing program completion, LPN-to-RN pathways, psychiatric mental health nurse practitioner certification, and specialized medical assistant training.
- Decreases \$1 M Statutory Dedications out of the LA Postsecondary Inclusive Education Fund to the Board of Regents Program for the Postsecondary Inclusive Education Advisory Council for the intellectual and developmental disability inclusive program. The LA Postsecondary Inclusive Education Fund awards funding to public postsecondary institutions through a competitive application process. Applications are reviewed and approved by the Postsecondary Inclusive Education Advisory Council. The funds must be used to provide pathways to degrees, certificates, and apprenticeship programs that enhance independent living and employment opportunities for students with intellectual disabilities. In FY 25, this program was appropriated \$1 M, all of which is being non-recurred in FY 26.
- Means of Financing substitution exchanging \$4.2 M SGF with an equal amount of Statutory Dedications out of the TOPS Fund based on the most recent REC forecast.

FY 26 Higher Education Funding Overview

Higher Education funding for FY 26 totals \$3.5 B, an increase of \$68.1 M, or 2.0%, compared to the FY 25 EOB. This total consists of funding for all postsecondary education institutions, whether funded by the outcomes-based funding formula or by direct funding, along with the Office of Student Financial Assistance (LOSFA), which administers state financial aid programs including the Taylor Opportunity Program for Students (TOPS), GO Grants, and the M.J. Foster Promise Program.

Formula and Non-Formula Institutions:

Excluding the Office of Student Financial Assistance appropriation of \$399.4 M, which primarily consists of scholarship and aid funding, FY 26 funding for formula and non-formula institutions totals \$3.1 B (\$1.1 B SGF, \$27 M IAT, \$1.8 B SGR, \$107.9 M Statutory Dedications, and \$43 M Federal), a total increase of \$79.9 M, or 2.6%, from the FY 25 EOB.

For FY 26, SGF support to institutions increased by \$9.8 M, or 0.9%, compared to the FY 25 EOB, primarily due to the following net adjustments:

- \$40.5 M decrease from non-recurring expenses in the FY 25 budget.
- \$3.4 M decrease from the net change in costs for statewide services across systems.
- \$2.9 M decrease for Taylor Opportunity Program for Students (TOPS) awards to align with projected need
- \$50.1 M increase for direct (non-formula) funding to institutions appropriated via line-item additions. System totals include the following:
 - \$14.9 M to the LSU System
 - \$10.5 M to the SU System
 - \$24.6 M to the UL System
 - \$0 to the LCTC System

Outcomes-Based Funding Formula:

Act 462 of the 2014 RS required the Board of Regents to develop an outcomes-based funding formula to allocate SGF appropriations to Higher Education institutions. For FY 26, the formula remained unchanged from the FY 25 formula and is based on the following factors: the base (pro-rata) funding share (50%); the cost share (20%); and the outcomes share (30%). The base calculation provides safeguards to prevent sudden, dramatic changes in the funding level of any postsecondary institution as required by Act 462. The cost calculation is based on weighted factors including Southern Regional Education Board (SREB) peer group salary data, course offerings, enrollment of Pell Grant students, research, degree level, space utilization, and support services. The outcomes metrics are based on completer degree levels, transfers, completers in high demand fields (4 & 5-star jobs), time-to-award, and completion of students receiving Pell grants.

Table 37 on the following page reflects the SGF adjustments to the FY 25 base budget and the final FY 26 appropriation of SGF across all higher education institutions.

Table 37: FY 26 SGF Adjustments by Category

Institution	FY 25 12/1/24 EOB	Non-recurr. Expenses	Statewide Services Standard Adjustment	Statewide Services Line Item Appropriation	Scholarships & Miscellaneous Adjustments	Direct Line Item Appropriations	Board Adjustments	FY 26 Appropriation
Board of Regents	28,356,568	(98,705)	(224,851)	1,772,165	2,942,660	(525,000)	(1,791,039)	\$30,431,798
LUMCON	7,705,478	(15,248)	(701,822)	0	(565,526)	0	24,062	\$6,446,944
LOSFA	264,719,296	0	(23,695)	0	(5,326,885)	0	(7,683)	\$259,361,033
Board of Regents Total	300,781,342	(113,953)	(950,368)	1,772,165	(2,949,751)	(525,000)	(1,774,660)	\$296,239,775
Baton Rouge CC	18,922,535	0	(85,387)	0	0	0	(222,992)	\$18,614,156
Bossier Parish CC	16,472,895	(37,663)	(97,061)	0	0	0	15,269	\$16,353,440
Central LA Technical CC	5,992,740	(18,551)	(30,786)	0	0	0	(43,017)	\$5,900,386
Delgado CC	33,477,288	(46,483)	(171,099)	0	0	0	(466,977)	\$32,792,729
L.E. Fletcher Technical CC	5,616,536	(20,286)	(29,125)	0	0	0	15,001	\$5,582,126
LCTCS Board	4,404,590	(21,839)	(23,101)	0	0	0	67,840	\$4,427,490
Adult Basic Education	2,870,000	0	0	0	0	0	0	\$2,870,000
Workforce Training	0	0	0	0	0	0	0	\$0
LCTCS Online	1,245,091	0	(6,463)	0	0	0	0	\$1,238,628
LA Delta CC	10,762,135	(21,295)	(55,238)	0	0	0	(98,808)	\$10,586,794
Northwest LA Tech. CC	5,449,845	(5,316)	(28,615)	0	0	0	(74,375)	\$5,341,539
Northshore Technical CC	9,740,115	(22,465)	(50,034)	0	0	0	(78,096)	\$9,589,520
Nunez CC	5,486,522	(16,424)	(27,874)	0	0	0	42,933	\$5,485,157
River Parishes CC	6,563,286	(5,723)	(33,651)	0	0	0	(74,384)	\$6,449,528
South LA CC	17,128,693	(35,961)	(88,366)	0	0	0	(68,153)	\$16,936,213
SOWELA Technical CC	11,159,341	(67,140)	(59,030)	0	0	0	280,542	\$11,313,713
LCTCS System Total	155,291,612	(319,146)	(785,830)	0	0	0	(705,217)	\$153,481,419
LSU Agricultural Center	93,575,377	(4,641,905)	(163,639)	0	0	4,850,000	2,924,638	\$96,544,471
LSU - Baton Rouge	148,897,628	(5,581,574)	(115,255)	0	0	2,500,000	24,420	\$145,725,219
LSU - Alexandria	7,891,902	(35,644)	0	0	0	0	94,226	\$7,950,484
LSU - Eunice	7,077,720	(1,019,740)	0	0	0	1,000,000	249,069	\$7,307,049
LSU - Shreveport	13,166,197	(216,041)	(6,550)	0	0	0	(69,496)	\$12,874,110
LSU HSC - New Orleans	98,769,617	(4,429,827)	(190,762)	0	0	1,500,000	461,478	\$96,110,506
LSU HSC - Shreveport	87,965,077	(4,278,224)	(252,800)	0	0	4,013,600	1,660,793	\$89,108,446
Pennington Biomedical	35,494,923	(1,588,544)	(9,801)	0	0	1,000,000	280,998	\$35,177,576
LSU System Total	492,838,441	(21,791,499)	(738,807)	0	0	14,863,600	5,626,126	\$490,797,861
SU Board	4,163,212	(125,000)	0	0	0	0	27,168	\$4,065,380
SU - Baton Rouge	28,649,563	(1,472,898)	(52,673)	0	0	0	(1,393,291)	\$25,730,701
SU - New Orleans	8,170,946	(350,665)	(15,232)	0	0	5,000,000	(188,067)	\$12,616,982
SU - Shreveport	6,993,605	(354,793)	(21,109)	0	0	500,000	(69,978)	\$7,047,725
SU Law Center	8,762,093	(3,676,235)	(3,058)	0	0	2,500,000	(109,975)	\$7,472,825
SU Agricultural Center	11,733,056	(4,243,550)	(6,572)	0	0	2,500,000	7,472	\$9,990,406
SU System Total	68,472,475	(10,223,141)	(98,644)	0	0	10,500,000	(1,726,671)	\$66,924,019
UL Board	2,554,046	(1,227,353)	(4,375)	0	0	0	19,947	\$1,342,265
Grambling	17,712,867	(38,127)	(47,110)	0	0	1,500,000	(1,302,021)	\$17,825,609
LA Tech	35,901,290	(64,417)	(109,963)	0	0	0	(498,575)	\$35,228,335
McNeese	19,980,131	(286,958)	(55,080)	0	0	150,000	1,084,865	\$20,872,958
Nicholls	25,863,996	(6,049,142)	(55,788)	0	0	600,000	83,111	\$20,442,177
Northwestern	27,273,823	(37,021)	(68,459)	0	0	2,000,000	364,103	\$29,532,446
Southeastern	36,102,421	(103,661)	(120,044)	0	0	0	(221,189)	\$35,657,527
UL Lafayette	75,337,160	(117,641)	(196,343)	0	0	500,000	5,217	\$75,528,393
UL Monroe	32,419,829	(56,451)	(83,974)	0	0	4,500,000	(43,187)	\$36,736,217
UNO	26,890,402	(66,490)	(72,178)	0	0	15,413,240	(911,849)	\$41,253,125
UL System Total	300,035,965	(8,047,261)	(813,314)	0	0	24,663,240	(1,419,578)	\$314,419,052
Higher Ed Total	1,317,419,835	(40,495,000)	(3,386,963)	1,772,165	(2,949,751)	49,501,840	0	\$1,321,862,126
Higher Ed (w/o LOSFA)	1,052,700,539	(40,495,000)	(3,363,268)	1,772,165	2,377,134	49,501,840	7,683	\$1,062,501,093

SGR increased by \$76.9 M, or 4.4%, as a result of net changes in enrollment projections across the four systems: \$53.8 M increase at the LSU System, \$3.5 M decrease at the SU System, \$21.5 M decrease at the UL System, and \$5.9 M decrease at the LCTC System. Statutory Dedications decreased \$3.6 M from net changes including a decrease of \$6.2 M out of the TOPS Fund, a decrease of \$8.2 M out of the Louisiana Rescue Plan Fund, and an increase of \$10.5 M out of the Higher Education Campus Revitalization Fund. Federal Funds decreased by \$9 M predominantly from a \$10 M decrease at the Southern University Agricultural Center for matching grants.

ISSUE: TOPS – TAYLOR OPPORTUNITY PROGRAM FOR STUDENTS

The FY 26 budget fully funds the Taylor Opportunity Program for Students (TOPS) at \$285.7 M. This reflects a decrease of \$5.2 M compared FY 25. The participation rates and associated funding required to fully fund TOPS have fluctuated in recent years due to a number of factors being monitored by the Louisiana Office of Student Financial Assistance (LOSFA), including shifts in demographics and student behaviors such as:

- The number of outgoing TOPS students who have exhausted their scholarship resources has been greater than the incoming cohort of new TOPS students. This dynamic manifested beginning in the 2020-21 academic year and persisted over the last four years. Projections show the ratio balancing again in the 2024-25 year.
- Payments for Opportunity, Performance, and Honors (OPH) recipients make up the vast majority of TOPS costs at nearly 98% of the total. Isolating analysis specifically at this population based on data as of 8/21/24 shows the following trends:
 - 3.1% average annual decrease in high school graduates eligible for TOPS OPH over the last five years from 2018-19 to 2022-23; however, some optimism is evident with the number of eligible students in 2022-23 at 17,728, an increase of 475 over the 2021-22 amount of 17,253.
 - 1.5% decline in acceptance rates of TOPS OPH eligible students from the 2021-22 rate of 82.4% to the 2022-23 rate of 80.8%. This continues the trend of slight declines in the acceptance rates, which on average have annually dropped by slightly less than 1% over the last five years.

Table 38 below shows the historical changes in the number of awards to recipients by award level: Opportunity, Performance, Honors, and TOPS Tech. Overall, the number of TOPS awards has dropped by 6,940 over the 5-year span at an average rate of 3.1% annually with the largest declines coming from the Performance and Honors levels with an average annual decline of 4.5% and 6.6% respectively. Meanwhile, TOPS Tech has realized a five-year average annual growth of 6.8%

Table 38: TOPS Trends – Number of Awards by Level

	FY 21	FY 22	FY 23	FY 24	FY 25	5-Year Change	5-Year % Change	Annual Avg. Change
Tech	2,691	2,658	2,508	2,513	3,364	673	25.0%	6.8%
Opportunity	23,898	22,357	21,459	21,994	22,522	(1,376)	(5.8%)	(1.4%)
Performance	15,834	15,912	14,300	13,112	13,079	(2,755)	(17.4%)	(4.5%)
Honors	14,325	14,177	12,511	11,227	10,843	(3,482)	(24.3%)	(6.6%)
Total	56,748	55,104	50,778	48,846	49,808	(6,940)	(12.2%)	(3.1%)

Note: Figures above reflect duplicative student count as students may attend multiple institutions within a year.

Source: LA Office of Student Financial Assistance, TOPS Payment Summary as of 9/18/25.

Correspondingly, with declining participation the amount paid has also diminished. Table 39 shifts the view to amount paid annually by award level. The high mark of \$320.6 M during FY 21 has now declined to a low of \$280.6 M in FY 25 with all award levels showing a dip across the five-year window except TOPS Tech which has realized an annual average growth of 5.3%.

Table 39: TOPS Trends – Amount Paid by Level

	FY 21	FY 22	FY 23	FY 24	FY 25	5-Year Change	5-Year % Change	Annual Avg. Change
Tech	\$6.7	\$6.6	\$6.2	\$6.2	\$8.0	\$1.3	18.8%	5.3%
Opportunity	\$123.4	\$113.7	\$111.1	\$116.1	\$119.3	(\$4.1)	(3.3%)	(0.7%)
Performance	\$93.6	\$93.9	\$85.3	\$79.4	\$79.0	(\$14.6)	(15.6%)	(4.1%)
Honors	\$96.9	\$95.5	\$84.8	\$76.5	\$74.2	(\$22.7)	(23.4%)	(6.4%)
Total	\$320.6	\$309.7	\$287.4	\$278.3	\$280.6	(\$40.0)	(\$0.1)	(3.2%)

Source: LA Office of Student Financial Assistance, TOPS Payment Summary as of 9/18/25.

Finally, Table 40 provides the FY 25 TOPS statistics for each public institution along with the overall amounts for private and proprietary institutions.

Table 40: TOPS Awards by Institution

	# of Awards	% of Awards Statewide	Amount per Award	Total Amount of Awards	% of Total Amount of Awards Statewide
LSU - Alexandria	770	1.5%	\$4,373	\$3,367,541	1.2%
LSU - Baton Rouge	13,983	28.1%	\$7,476	\$104,542,222	37.3%
LSU - Eunice	615	1.2%	\$2,248	\$1,382,241	0.5%
LSU - Shreveport	589	1.2%	\$5,267	\$3,102,170	1.1%
LSU HSC - New Orleans	327	0.7%	\$5,379	\$1,759,082	0.6%
LSU HSC - Shreveport	37	0.1%	\$5,975	\$221,057	0.1%
LSU System Total	16,321	32.8%	\$7,008	\$114,374,313	40.8%
SU - Baton Rouge	660	1.3%	\$4,874	\$3,216,688	1.1%
SU - New Orleans	34	0.1%	\$2,384	\$81,063	0.0%
SU - Shreveport	62	0.1%	\$1,703	\$105,584	0.0%
SU System Total	756	1.5%	\$4,502	\$3,403,334	1.2%
Grambling	181	0.4%	\$4,934	\$892,987	0.3%
LA Tech	4,993	10.0%	\$5,609	\$28,005,980	10.0%
McNeese	1,845	3.7%	\$4,960	\$9,150,997	3.3%
Nicholls	2,154	4.3%	\$4,856	\$10,459,675	3.7%
Northwestern	1,689	3.4%	\$5,045	\$8,520,669	3.0%
Southeastern	4,170	8.4%	\$5,477	\$22,839,100	8.1%
UL Lafayette	6,155	12.4%	\$5,319	\$32,735,960	11.7%
UL Monroe	2,106	4.2%	\$5,819	\$12,254,451	4.4%
UNO	1,222	2.5%	\$5,852	\$7,151,165	2.5%
UL System Total	24,515	49.2%	\$5,385	\$132,010,984	47.1%
Bossier Parish CC	512	1.0%	\$2,701	\$1,383,068	0.5%
Baton Rouge CC	753	1.5%	\$2,458	\$1,850,888	0.7%
Central LA Technical CC	160	0.3%	\$2,400	\$383,976	0.1%
Delgado CC	545	1.1%	\$2,494	\$1,359,334	0.5%
Nunez CC	127	0.3%	\$2,748	\$349,044	0.1%
L. E. Fletcher Technical CC	291	0.6%	\$2,737	\$796,585	0.3%
LA Delta CC	293	0.6%	\$2,620	\$767,543	0.3%
Northwest LA Technical College	127	0.3%	\$2,241	\$284,619	0.1%
Northshore Technical CC	284	0.6%	\$2,523	\$716,460	0.3%
River Parishes CC	248	0.5%	\$2,749	\$681,677	0.2%
South LA CC	631	1.3%	\$2,448	\$1,544,691	0.6%
SOWELA Technical CC	657	1.3%	\$2,585	\$1,698,655	0.6%
LCTCS Total	4,628	9.3%	\$2,553	\$11,816,538	4.2%
Private Schools	3,100	6.2%	\$5,789	\$17,946,792	6.4%
Out of State	1	0.0%	\$6,518	\$6,518	0.0%
Proprietary Schools	487	1.0%	\$1,982	\$965,096	0.3%
Statewide Total	49,808	100.0%	\$5,632	\$280,523,576	100.0%
Note: Figures reflect the duplicative student count, as students may attend multiple institutions within a year.					
Source: LA Office of Student Financial Assistance, <i>TOPS Payment Summary</i> 9/16/25.					

ISSUE: M.J. FOSTER PROMISE PROGRAM

The FY 26 budget appropriates \$10.5 M Statutory Dedications out of the M.J. Foster Promise Program Fund for the Foster Promise Program. Of this amount, \$525,000 (5%) is allocated for the administration of the program by LOSFA. Monies in the M.J. Foster Promise Program Fund have always originated from SGF transfers appropriated in Schedule 20 - Other Requirements.

Legislation passed in the 2023 RS altered and expanded the scope of the M.J. Foster Promise Program. At its outset, the program was funded with separate allocations of award dollars: \$500,000 for proprietary institutions and \$10 M for public institutions. Act 101 of the 2023 RS changed the existing funding pool by merging the allocations for public and proprietary institutions into one. The 2024 RS also saw the passage of Act 102 and Act 633, which continue to adjust the parameters surrounding the program. Act 663 changes the age requirement for an award from 21 years of age to 17. This change is phased-in over the course of four years beginning with age 20 in 2024-25, 19 in 2025-26, 18 in 2026-27, and 17 in 2027-28. Act 102 expands the limitation on state appropriations for the program to an amount not to exceed \$40 M, up from the prior cap of \$10.5 M. This expansion will potentially alleviate issues with students unable to receive an award should the amount needed exceed \$10.5 M. However this will still be dependent on an increase in the appropriation by the legislature.

Table 41 provides an overview of program activity in FY 25, as of July 2025.

Table 41: M.J. Foster Promise Program Awards

	Amount Paid	% of Amount Paid	No. Payment Requests*	% of Requests
Public Institutions	\$8,686,566	50.1%	4,173	66.5%
Proprietary Institutions	\$8,651,248	49.9%	2,106	33.5%
Total	\$17,337,815		6,279	

* Unduplicated requests

Source: LA Office of Student Financial Assistance, MJ Foster Promise Report 7/30/25

Note: The FY 25 total award amount included a \$7.5 M appropriation approved by JLCB on 1/16/25.

ISSUE: GO GRANTS

The FY 26 budget appropriates consistent funding for GO Grants at \$70.5 M SGF, unchanged from the FY 25 appropriation. GO Grants provide need-based aid to support non-traditional and low-to-moderate income students. GO Grants are available at both two and four-year institutions and can be used at both public and private colleges and universities in the state. Under program rules, each institution sets its own award range, from a minimum of \$300 to a maximum of \$3,000 per student.

In academic year 2023-24, the program served 35,879 unique students statewide. To be eligible, an undergraduate student must receive a federal Pell Grant and have a remaining need after deducting their expected family contribution and any other aid. Table 42 below shows the changes in GO Grant appropriations, number of students awarded, and the average award over the last five years accompanied by Table 43 on page 149, which depicts the FY 25 number of awards and dollar amount of the awards by institution.

Table 42: GO Grant Award Trends

	Actual Awards					Appropriated
	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26 ¹
Total Amount of Awards (in millions)	\$29,308,108	\$40,381,365	\$55,352,582	\$70,433,497	\$70,446,278	\$70,480,716
Number of Awards ²	24,631	29,852	33,486	38,246	36,101	N/A
Average Award Amount	\$1,190	\$1,353	\$1,653	\$1,842	\$1,951	N/A

Notes: 1) FY 26 GO Grants amount of \$70.5 M has been allocated to the institutions, however, the number of awards and average award amounts will depend on the institution's final distribution. 2) Number of awards reflects the nonduplicative student count.
Source: LA Office of Student Financial Assistance, GO Grant Payment Summary 9/18/25

Table 43: FY 25 GO Grant Awards by Institution

	# of Awards	% of Awards Statewide	Average Amount per Award	Total Amount of Awards	% of Total Amount of Awards Statewide
LSU - Alexandria	391	1.1%	\$1,935	\$756,750	1.1%
LSU - Baton Rouge	4,183	11.6%	\$1,740	\$7,277,593	10.3%
LSU - Eunice	431	1.2%	\$1,519	\$654,845	0.9%
LSU - Shreveport	921	2.6%	\$2,277	\$2,097,216	3.0%
LSU HSC - New Orleans	7	0.0%	\$857	\$6,000	0.0%
LSU HSC - Shreveport	223	0.6%	\$2,245	\$500,583	0.7%
LSU System Total	6,156	17.1%	\$1,834	\$11,292,987	16.0%
SU - Baton Rouge	1,313	3.6%	\$2,450	\$3,217,248	4.6%
SU - New Orleans	268	0.7%	\$2,465	\$660,500	0.9%
SU - Shreveport	276	0.8%	\$2,014	\$555,868	0.8%
SU System Total	1,857	5.1%	\$2,388	\$4,433,616	6.3%
Grambling	1,251	3.5%	\$1,909	\$2,388,122	3.4%
LA Tech	1,608	4.5%	\$1,961	\$3,152,808	4.5%
McNeese	1,833	5.1%	\$2,375	\$4,353,403	6.2%
Nicholls	1,622	4.5%	\$1,741	\$2,823,253	4.0%
Northwestern	2,633	7.3%	\$1,729	\$4,553,281	6.5%
Southeastern	3,920	10.9%	\$1,917	\$7,513,656	10.7%
UL Lafayette	2,784	7.7%	\$2,238	\$6,231,177	8.8%
UL Monroe	1,679	4.7%	\$2,331	\$3,914,126	5.6%
UNO	1,327	3.7%	\$2,237	\$2,969,083	4.2%
UL System Total	18,657	51.7%	\$2,031	\$37,898,910	53.8%
Bossier Parish CC	857	2.4%	\$946	\$810,383	1.2%
Baton Rouge CC	600	1.7%	\$1,362	\$816,913	1.2%
Central LA Technical CC	71	0.2%	\$1,711	\$121,500	0.2%
Delgado CC	3,094	8.6%	\$2,092	\$6,473,374	9.2%
Nunez CC	147	0.4%	\$1,112	\$163,500	0.2%
L. E. Fletcher Technical CC	240	0.7%	\$740	\$177,615	0.3%
LA Delta CC	337	0.9%	\$2,026	\$682,929	1.0%
Northwest LA Technical College	370	1.0%	\$576	\$213,292	0.3%
Northshore Technical CC	119	0.3%	\$1,178	\$140,191	0.2%
River Parishes CC	56	0.2%	\$1,821	\$102,000	0.1%
South LA CC	923	2.6%	\$1,253	\$1,156,490	1.6%
SOWELA Technical CC	347	1.0%	\$1,792	\$621,666	0.9%
LCTCS Total	7,161	19.8%	\$1,603	\$11,479,853	16.3%
Private Schools Total	2,270	6.3%	\$2,353	\$5,340,912	7.6%
Statewide Total	36,101	100.0%	\$1,951	\$70,446,278	100.0%

Note: Figures reflect the duplicative student count, as students may attend multiple institutions within a year.
Source: LA Office of Student Financial Assistance, Go Grant Payment Summary 9/18/25

ISSUE: ENROLLMENT TRENDS

In FY 24, actual collections from tuition and fees comprised \$1.4 B of the operating funds across public institutions. These revenues vary from institution to institution but are universally dependent on trends in enrollment. For informational purposes, Table 44 on page 150 provides a look at the historical Fall enrollment over the last five years at Louisiana public institutions of higher education. Overall, enrollment in Fall 2025 increased by 3.5% compared to 2024 leading to a five year high of 225,127 students. Over the five-year timeframe, the overall increase is 1.3%. Despite the positive overall increase, many campuses have seen negative average annual growth over the same window, also depicted in the table.

Table 44: Higher Education Enrollment by Institution

	Fall 2017	Fall 2018	Fall 2021	Fall 2022	Fall 2023	Fall 2024	Fall 2025	# Change 24 to 25	% Change 24 to 25	Annual Avg. Change
Baton Rouge CC	7,940	8,296	7,376	7,494	9,284	10,859	11,182	323	3.0%	6.9%
Bossier Parish CC	6,734	6,596	5,973	5,727	6,311	5,654	5,561	(93)	(1.6%)	(3.1%)
Central LA Technical CC	2,469	2,674	2,098	2,085	1,223	1,194	1,332	138	11.6%	(10.9%)
Delgado CC	14,240	14,258	13,034	12,139	12,377	12,130	12,712	582	4.8%	(2.1%)
L. E. Fletcher Technical CC	2,225	2,161	2,105	1,763	2,050	2,428	2,663	235	9.7%	5.1%
LA Delta CC	3,676	3,815	3,874	3,956	4,109	3,775	3,463	(312)	(8.3%)	(1.8%)
Northshore Technical CC	5,005	4,737	3,552	4,612	5,074	5,716	5,975	259	4.5%	6.4%
Northwest LA Technical College	1,137	1,030	935	957	970	1,044	1,065	21	2.0%	0.8%
Nunez CC	2,599	2,371	2,132	2,086	2,365	2,950	2,814	(136)	(4.6%)	4.3%
River Parishes CC	2,342	3,470	2,756	2,401	2,338	2,406	2,597	191	7.9%	(5.0%)
South LA CC	6,534	6,282	5,855	5,995	5,677	5,888	6,194	306	5.2%	(0.2%)
Sowela Technical CC	3,347	3,459	2,914	3,068	3,267	3,316	3,446	130	3.9%	0.3%
LCTCS System Total	58,248	59,149	52,604	52,283	55,045	57,360	59,004	1,644	2.9%	0.1%
LSU - Alexandria	3,392	3,129	3,585	3,696	4,221	5,217	6,941	1,724	33.0%	17.7%
LSU - Baton Rouge	31,446	31,543	35,453	37,129	38,731	42,031	43,441	1,410	3.4%	6.7%
LSU - Eunice	3,067	3,240	3,153	3,064	3,088	3,687	3,672	(15)	(0.4%)	2.9%
LSU - Shreveport	5,996	7,036	9,955	8,881	8,721	9,736	10,851	1,115	11.5%	10.4%
LSU HSC - New Orleans	2,777	2,808	2,829	2,835	2,740	2,685	2,750	65	2.4%	(0.4%)
LSU HSC - Shreveport	899	890	982	1,020	1,016	1,045	1,103	58	5.6%	4.4%
LSU System Total	47,577	48,646	55,957	56,625	58,517	64,401	68,758	4,357	6.8%	7.3%
SU - Baton Rouge*	6,459	6,693	6,917	8,317	8,226	8,249	8,279	30	0.4%	4.6%
SU - New Orleans	2,545	2,355	2,264	2,106	1,950	2,059	2,468	409	19.9%	1.4%
SU - Shreveport	3,013	2,651	2,457	2,745	3,154	3,156	2,951	(205)	(6.5%)	2.6%
SU Law Center*	577	624	831	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SU System Total	12,594	12,323	12,469	13,168	13,330	13,464	13,698	234	1.7%	2.2%
Grambling	5,208	5,227	5,495	5,291	5,098	5,125	5,147	22	0.4%	(0.3%)
LA Tech	12,839	12,321	11,088	11,042	10,933	11,555	12,061	506	4.4%	(0.3%)
McNeese	7,643	7,647	7,281	6,451	6,252	6,078	6,252	174	2.9%	(3.8%)
Nicholls	6,398	6,527	6,859	6,285	5,918	6,258	6,104	(154)	(2.5%)	(1.2%)
Northwestern	10,761	11,056	11,539	10,950	9,505	8,902	8,612	(290)	(3.3%)	(4.7%)
Southeastern	14,321	14,335	14,514	13,497	13,504	13,904	14,453	549	3.9%	0.2%
UL Lafayette	17,511	17,288	16,642	16,406	15,423	15,478	15,773	295	1.9%	(1.8%)
UL Monroe	9,324	9,061	9,132	8,726	8,437	8,478	8,764	286	3.4%	(0.6%)
UNO	7,976	8,167	8,397	7,964	7,167	6,615	6,501	(114)	(1.7%)	(4.4%)
UL System Total	91,981	91,629	90,947	86,612	82,237	82,393	83,667	1,274	1.5%	(1.8%)
Statewide Total	210,400	211,747	211,977	208,688	209,129	217,618	225,127	7,509	3.5%	1.3%

* Southern Law Center enrollment reported with SU - Baton Rouge beginning in Fall 2021.

The residency of students enrolled can also have a significant impact on tuition and fee revenue generation. Enrollment of in-state Louisiana residents has fluctuated on average 0.5% annually with more pronounced changes during the dips in the pandemic years; however, enrollment of non-resident students, both out-of-state and international, has seen steady increases. Non-resident (out-of-state and international combined) student enrollment makes up 18.8% of total enrollment in 2023 compared to 13.7% in 2019. The annual non-resident fee varies by institution and can range from \$9,000 to \$11,000 at four-year institutions and \$4,000 to \$10,000 at two-year institutions. This trend is not unique to Louisiana. *Stateline* reported in February 2024 that public research universities in 47 states saw an increase in the percentage of out-of-state student enrollment from 2002 to 2022. Table 45 shows the statewide changes in Fall enrollment by student residency over the last five years.

Table 45: Higher Education Enrollment by Residency

<i>Based on Fall Semester/Quarter Student Headcount</i>							
Residency	2021	2022	2023	2024	2025	# Change 24 to 25	% Change 24 to 25
Louisiana	179,394	175,276	174,489	178,802	182,773	3,971	2.2%
Out of State	27,113	27,957	28,829	32,738	35,286	2,548	7.8%
International	5,470	5,494	5,811	6,078	7,068	990	16.3%
Statewide Total	211,977	208,727	209,129	217,618	225,127	7,509	3.5%
						5-yr Change	
Residency Ratio							
Percent La Resident	84.6%	84.0%	83.4%	82.2%	81.2%	-3.4%	
Percent Non-resident	15.4%	16.0%	16.6%	17.8%	18.8%	3.4%	

Source: Board of Regents - Statewide Student Profile System (SSPS)

**Table 46: Higher Education SGF Funding by Board and Institution
(FY 25 EOB Compared to FY 26 Appropriated)**

	FY 25 EOB 12/1/24	FY 26 Appropriated	\$ Difference FY 25 to FY 26	% Difference FY 25 to FY 26
Board of Regents	\$28,356,568	\$30,431,798	\$2,075,230	7.3%
LUMCON	\$7,705,478	\$6,446,944	(\$1,258,534)	(16.3%)
LOSFA	\$264,719,296	\$259,361,033	(\$5,358,263)	(2.0%)
Board of Regents Total	\$300,781,342	\$296,239,775	(\$4,541,567)	(1.5%)
Baton Rouge CC	\$18,922,535	\$18,614,156	(\$308,379)	(1.6%)
Bossier Parish CC	\$16,472,895	\$16,353,440	(\$119,455)	(0.7%)
Central LA Technical CC	\$5,992,740	\$5,900,386	(\$92,354)	(1.5%)
Delgado CC	\$33,477,288	\$32,792,729	(\$684,559)	(2.0%)
L.E. Fletcher Technical CC	\$5,616,536	\$5,582,126	(\$34,410)	(0.6%)
LCTCS Board	\$4,404,590	\$4,427,490	\$22,900	0.5%
Adult Basic Education	\$2,870,000	\$2,870,000	\$0	0.0%
Workforce Training	\$0	\$0	\$0	0.0%
LCTCS Online	\$1,245,091	\$1,238,628	(\$6,463)	(0.5%)
LA Delta CC	\$10,762,135	\$10,586,794	(\$175,341)	(1.6%)
Northwest LA Tech. CC	\$5,449,845	\$5,341,539	(\$108,306)	(2.0%)
Northshore Technical CC	\$9,740,115	\$9,589,520	(\$150,595)	(1.5%)
Nunez CC	\$5,486,522	\$5,485,157	(\$1,365)	(0.0%)
River Parishes CC	\$6,563,286	\$6,449,528	(\$113,758)	(1.7%)
South LA CC	\$17,128,693	\$16,936,213	(\$192,480)	(1.1%)
SOWELA Technical CC	\$11,159,341	\$11,313,713	\$154,372	1.4%
LCTCS System Total	\$155,291,612	\$153,481,419	(\$1,810,193)	(1.2%)
LSU Agricultural Center	\$93,575,377	\$91,294,253	(\$2,281,124)	(2.4%)
LSU - Baton Rouge	\$148,897,628	\$150,975,437	\$2,077,809	1.4%
LSU - Alexandria	\$7,891,902	\$7,950,484	\$58,582	0.7%
LSU - Eunice	\$7,077,720	\$7,307,049	\$229,329	3.2%
LSU - Shreveport	\$13,166,197	\$12,874,110	(\$292,087)	(2.2%)
LSU HSC - New Orleans	\$98,769,617	\$96,110,506	(\$2,659,111)	(2.7%)
LSU HSC - Shreveport	\$87,965,077	\$89,108,446	\$1,143,369	1.3%
Pennington Biomedical	\$35,494,923	\$35,177,576	(\$317,347)	(0.9%)
LSU System Total	\$492,838,441	\$490,797,861	(\$2,040,580)	(0.4%)
SU Board	\$4,163,212	\$4,065,380	(\$97,832)	(2.3%)
SU - Baton Rouge	\$28,649,563	\$25,730,701	(\$2,918,862)	(10.2%)
SU - New Orleans	\$8,170,946	\$12,616,982	\$4,446,036	54.4%
SU - Shreveport	\$6,993,605	\$7,047,725	\$54,120	0.8%
SU Law Center	\$8,762,093	\$7,472,825	(\$1,289,268)	(14.7%)
SU Agricultural Center	\$11,733,056	\$9,990,406	(\$1,742,650)	(14.9%)
SU System Total	\$68,472,475	\$66,924,019	(\$1,548,456)	(2.3%)
UL Board	\$2,554,046	\$1,342,265	(\$1,211,781)	(47.4%)
Grambling	\$17,712,867	\$17,825,609	\$112,742	0.6%
LA Tech	\$35,901,290	\$35,228,335	(\$672,955)	(1.9%)
McNeese	\$19,980,131	\$20,872,958	\$892,827	4.5%
Nicholls	\$25,863,996	\$20,442,177	(\$5,421,819)	(21.0%)
Northwestern	\$27,273,823	\$29,532,446	\$2,258,623	8.3%
Southeastern	\$36,102,421	\$35,657,527	(\$444,894)	(1.2%)
UL Lafayette	\$75,337,160	\$75,528,393	\$191,233	0.3%
UL Monroe	\$32,419,829	\$36,736,217	\$4,316,388	13.3%
UNO	\$26,890,402	\$41,253,125	\$14,362,723	53.4%
UL System Total	\$300,035,965	\$314,419,052	\$14,383,087	4.8%
Higher Ed Total	\$1,317,419,835	\$1,321,862,126	\$4,442,291	0.3%
Higher Ed (w/o LOSFA)	\$1,052,700,539	\$1,062,501,093	\$9,800,554	0.9%

**Table 47: Higher Education Total Funding by Board and Institution
(FY 25 EOB Compared to FY 26 Appropriated)**

	FY 25 EOB 12/1/24	FY 26 Appropriated	\$ Difference FY 25 to FY 26	% Difference FY 25 to FY 26
Board of Regents	\$91,167,546	\$92,224,705	\$1,057,159	1.2%
LUMCON	\$27,577,666	\$26,319,826	(\$1,257,840)	(4.6%)
LOSFA	\$411,147,771	\$399,425,558	(\$11,722,213)	(2.9%)
Board of Regents Total	\$529,892,983	\$517,970,089	(\$11,922,894)	(2.3%)
Baton Rouge CC	\$43,146,809	\$46,351,817	\$3,205,008	7.4%
Bossier Parish CC	\$35,862,141	\$35,750,877	(\$111,264)	(0.3%)
Central LA Technical CC	\$10,024,465	\$10,135,821	\$111,356	1.1%
Delgado CC	\$82,045,505	\$84,405,537	\$2,360,032	2.9%
L.E. Fletcher TCC	\$13,763,406	\$14,252,080	\$488,674	3.6%
LCTCS Board	\$4,404,590	\$4,427,490	\$22,900	0.5%
Adult Basic Education	\$2,870,000	\$2,870,000	\$0	0.0%
Workforce Training	\$10,000,000	\$10,000,000	\$0	0.0%
LCTCS Online	\$1,245,091	\$1,238,628	(\$6,463)	(0.5%)
LA Delta CC	\$22,852,676	\$22,684,554	(\$168,122)	(0.7%)
Northwest LA Tech. CC	\$9,211,337	\$9,106,940	(\$104,397)	(1.1%)
Northshore Technical CC	\$19,747,467	\$19,600,890	(\$146,577)	(0.7%)
Nunez CC	\$11,828,272	\$12,079,527	\$251,255	2.1%
River Parishes CC	\$16,392,174	\$16,282,739	(\$109,435)	(0.7%)
South LA CC	\$34,602,841	\$34,423,746	(\$179,095)	(0.5%)
SOWELA Technical CC	\$23,140,064	\$23,735,195	\$595,131	2.6%
LCTCS System Total	\$341,136,838	\$347,345,841	\$6,209,003	1.8%
LSU Agricultural Center	\$116,961,480	\$115,552,642	(\$1,408,838)	(1.2%)
LSU - Baton Rouge	\$748,806,006	\$809,053,370	\$60,247,364	8.0%
LSU - Alexandria	\$44,036,608	\$44,099,990	\$63,382	0.1%
LSU - Eunice	\$17,947,805	\$18,181,602	\$233,797	1.3%
LSU - Shreveport	\$69,771,805	\$71,491,015	\$1,719,210	2.5%
LSU HSC - New Orleans	\$170,670,955	\$170,685,729	\$14,774	0.0%
LSU HSC - Shreveport	\$120,009,440	\$122,130,157	\$2,120,717	1.8%
Pennington Biomedical	\$36,431,638	\$36,115,976	(\$315,662)	(0.9%)
LSU System Total	\$1,324,635,737	\$1,387,310,481	\$62,674,744	4.7%
SU Board	\$4,163,212	\$4,065,380	(\$97,832)	(2.3%)
SU - Baton Rouge	\$112,177,486	\$105,598,367	(\$6,579,119)	(5.9%)
SU - New Orleans	\$25,319,674	\$25,070,681	(\$248,993)	(1.0%)
SU - Shreveport	\$16,661,271	\$16,518,787	(\$142,484)	(0.9%)
SU Law Center	\$29,376,011	\$25,252,828	(\$4,123,183)	(14.0%)
SU Agricultural Center	\$27,191,077	\$15,449,422	(\$11,741,655)	(43.2%)
SU System Total	\$214,888,731	\$191,955,465	(\$22,933,266)	(10.7%)
UL Board	\$5,976,546	\$4,764,765	(\$1,211,781)	(20.3%)
Grambling	\$55,693,314	\$56,418,832	\$725,518	1.3%
LA Tech	\$141,669,335	\$140,531,727	(\$1,137,608)	(0.8%)
McNeese	\$73,286,354	\$78,418,575	\$5,132,221	7.0%
Nicholls	\$72,514,558	\$66,612,754	(\$5,901,804)	(8.1%)
Northwestern	\$89,663,107	\$91,445,079	\$1,781,972	2.0%
Southeastern	\$135,476,272	\$144,380,405	\$8,904,133	6.6%
UL Lafayette	\$215,540,232	\$229,279,126	\$13,738,894	6.4%
UL Monroe	\$106,472,506	\$106,822,625	\$350,119	0.3%
UNO	\$102,052,281	\$113,773,488	\$11,721,207	11.5%
UL System Total	\$998,344,505	\$1,032,447,376	\$34,102,871	3.4%
Higher Ed Total	\$3,408,898,794	\$3,477,029,252	\$68,130,458	2.0%

19B - Special Schools and Commissions

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$66,588,179	\$59,387,127	(\$7,201,052)	(10.8%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$19,610,913	\$18,321,092	(\$1,289,821)	(6.6%)
Fees and Self-generated Revenue	\$3,912,805	\$3,402,805	(\$510,000)	(13.0%)
Statutory Dedications	\$22,582,611	\$23,370,439	\$787,828	3.5%
FEDERAL FUNDS	\$0	\$0	\$0	0.0%
TOTAL MEANS OF FINANCING	\$112,694,508	\$104,481,463	(\$8,213,045)	(7.3%)
T.O. POSITIONS	659	647	(12)	(1.8%)

19B-656 Special School District (SSD)

- Decreases \$210,191 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$3.1 M (\$2.2 M SGF and \$889,899 IAT) for various statewide adjustments, including a decrease of \$1.5 M in non-recurring carryforwards, a net increase of \$980,929 for statewide Personal Services, a net decrease of \$27,001 for other statewide services, and a decrease of \$2.6 M for Acquisitions and Major Repairs.
- Decreases \$1.5 M SGF and 19 authorized T.O. positions. These positions were selected for the following reasons: (1) they have been vacant for 12 months or longer; (2) they were consolidated and shifted to a different T.O. position; or (3) they were designated for termination by the SSD. As provided by the SSD, the positions designated for termination were selected due to a decline in the student population. The SSD additionally reported ongoing difficulty in recruiting qualified staff at the current salary rates. This has led to many needed positions remaining vacant for a significant time period. The agency is in the process of revising internal policies to align with current Civil Service rules in order to adjust these salaries to attract a more qualified applicant pool.

19B-657 Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts

- Decreases \$13,654 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases \$128,610 SGF for annual operational costs, including food services and utilities. The current contract for food services provides for an annual increase equal to the consumer price index resulting in an additional cost of \$17,273 for the 2024-25 academic school year. The remaining \$111,337 is for the increased costs of gas and electric utility services.
- Increases \$110,964 SGF for employee compensation for duties beyond the job descriptions of certain faculty and staff positions. Prior to this appropriation, funding for adjunct instruction and compensation provided for work performed beyond the scope of an employee's job description was budgeted at \$89,000. Annual costs were more than \$200,000 for the past several years. LSMSA reports that it attempted to identify areas of its budget where efficiencies could result in lower spending to free funds for this purpose, but increased costs in Supplies, Operating Expenses, and Professional Services over multiple years have eliminated the school's ability to identify such funds.

19B-658 Thrive Academy

- Decreases \$26,469 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.

- Converts five (5) non-T.O. FTE positions to five (5) authorized T.O. positions and shifts expenditures from Other Charges to Salaries with no net funding change, as follows:

Position	Salary	Other Charges	Net
Procurement Specialist	\$ 44,000	(\$ 44,000)	\$0
Administrative Assistant	\$ 44,000	(\$ 44,000)	\$0
Evening Dean of Students	\$ 47,000	(\$ 47,000)	\$0
Residential Life Overnight Administrator	\$ 47,100	(\$ 47,100)	\$0
Residential Life Staff Trainer	<u>\$ 50,000</u>	<u>(\$ 50,000)</u>	<u>\$0</u>
Total	\$232,100	(\$232,100)	\$0

- Increases \$117,496 SGF for annual rent for academic and residential buildings on the Thrive Academy campus due to stipulations in the leasing agreements providing a 5% annual increase each January of the contract term expiring in FY 26. Costs in FY 26 are anticipated to total \$2.5 M (\$1.1 M residential and \$1.4 M academic).
- Increases \$108,459 SGF for a month-long summer school program. This program aids in prevention of possible academic regression. Funding will be used to provide stipends to teachers, athletic coaches, residential mentors, and administrators. It additionally provides for food and other supplies. Thrive has been able to provide some of these services previously, but due to inflationary pressures, the agency no longer has the capacity to fund them. This is a new appropriation of SGF to fund the entire cost of the program, as follows:

Stipends	\$ 61,404
Transportation	\$ 30,000
Benefits	\$ 9,555
Food Services	\$ 6,200
Supplies/Other	<u>\$ 1,300</u>
Total	\$108,459

19B-659 Ecole Pointe-au-Chien

- Decreases \$23,956 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$525,000 SGR in order to align the agency's budget with anticipated receipts. The source of funds is the École Pointe-au-Chien (EPC) Foundation, which provides support for the school's growth and operations. The total SGR budget in FY 26 is \$175,000. The EPC Foundation funds originated as a one-time \$2 M SGF appropriation by the legislature in FY 23 and were provided to support the school prior to its creation as a state agency. The decrease aligns the SGR budget to reflect the remaining foundation fund balance of \$175,000.
- Increases \$294,755 SGF and three (3) authorized T.O. positions to expand Ecole Pointe-au-Chien's mission, and add a third-grade classroom, beginning in the 2025-26 academic year. This increase includes funding for salaries and classroom supplies, including technology needs such as smart boards, ipads, computers, and printers needed for student and teacher use, as follows:

Salaries (3 T.O at \$54,000 each)	\$162,000
Related Benefits (30%)	<u>\$ 48,600</u>
Subtotal	\$210,600
Supplies	<u>\$ 84,155</u>
Total	\$294,755

19B-662 Louisiana Educational Television Authority

- Decreases \$31,181 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Decreases \$4.1 M SGF for various statewide adjustments, including a decrease of \$926,080 in non-recurring carryforwards, an increase of \$282,491 for statewide Personal Services, a decrease of \$55,988 for other statewide services, and a decrease of \$3.4 M for Acquisitions and Major Repairs,

- Non-recurs \$250,000 SGF to the Broadcasting Program for Tele-Louisiane French programming on LPB. Tele-Louisiane, an NGO, previously secured appropriations independently from LETA. However, Act 705 of the 2024 RS requires LETA to request funding for French programming through the annual budget process. LETA reports a request was made but it was not included in the FY 26 budget.
- Non-recurs \$250,000 SGF to the Broadcasting Program for Operating Expenses. This one-time funding was used to purchase new, current-generation cameras to capture high quality video footage for local and national productions.
- Non-recurs \$100,000 SGF for Operating Expenses for PBS television stations independent of LETA. These stations are WLAE and WYES, both located in the New Orleans market.
- Decreases \$99,045 SGF and one (1) authorized T.O. position, an Engineer Section Manager. This position has been vacant, due to retirement, for over 12 months. The employee who last filled this position was responsible for video editing and specialized in an outdated software. LETA has migrated to newer software and the remaining editing staff is able to manage the agency's existing workload.

19B-666 Louisiana Board of Elementary and Secondary Education

- Decreases \$7,082 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Increases \$1 M Statutory Dedications out of the Louisiana Quality Education Support Fund based on the most recent REC forecast. This funding will be used for programs approved by BESE with the intent of improving education outcomes in the state. Dedications out of the fund in FY 26 total \$21.5 M.
- Decreases \$218,780 Statutory Dedications out of the Louisiana Charter School Start-Up Loan Fund as a result of Act 413 of the 2025 RS which renames the fund to the Louisiana Charter School Start-Up and Expansion Loan Fund and moves administrative authority from BESE to the Division of Administration.

19B-673 New Orleans Center for Creative Arts (NOCCA)

- No significant adjustments.

19D - Department of Education

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$4,229,304,761	\$4,249,069,589	\$19,764,828	0.5%
STATE GENERAL FUND BY:				
Interagency Transfer	\$61,368,991	\$35,036,483	(\$26,332,508)	(42.9%)
Fees and Self-generated Revenue	\$19,875,656	\$19,815,446	(\$60,210)	(0.3%)
Statutory Dedications	\$387,101,963	\$368,083,544	(\$19,018,419)	(4.9%)
FEDERAL FUNDS	\$2,722,394,451	\$1,842,389,769	(\$880,004,682)	(32.3%)
TOTAL MEANS OF FINANCING	\$7,420,045,822	\$6,514,394,831	(\$905,650,991)	(12.2%)
T.O. POSITIONS	503	511	8	1.6%

19D – 678 State Activities

- Decreases \$104,715 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Non-recurs \$50.5 M Federal from ARPA, which provided U.S. Department of Education, Elementary and Secondary School Emergency Relief (ESSER III) funds. This eliminates all of the agency's remaining ESSER-related Federal budget authority. ARP Act funds expired on 9/30/24.
- Decreases \$2.1 M IAT from LDOE Subgrantee Assistance to align agency funding with expected revenue collections. Revenues include Louisiana Quality Education Support Fund 8(g) funds and payments from various federal and state programs within LDOE. The dollars provide for administrative support services, including information technology, human resources, finance, legal services, internal auditing services, and Minimum Foundation Program charter school administrative costs. The total IAT budget for the agency in FY 26 is \$12.7 M. This funding is expected to fully cover the cost to provide the aforementioned services.
- Increases \$1.1 M SGF for administrative costs of the LA GATOR Program. This adjustment is due to the transfer of \$1.1 M SGF non-recurred in Subgrantee Assistance due to the termination of the Student Scholarships for Educational Excellence Program (SSEEP). Administrative costs include those for development and maintenance of the program platform as well as per account for licensing fees, vendor fees, and transaction fees.

Note: Administrative funding in FY 26, including \$1.6 M originally appropriated as a one-time allocation in FY 25 and annualized in FY 26, totals \$2.7 M.

- Increases \$877,792 SGF and eight (8) authorized T.O. positions as a result of Act 409 of the 2025 RS, which requires all nonpublic pre-kindergarten programs apply for licensure as early learning centers by 1/01/26.

The department reports the need for six (6) Licensing Specialists I/II to conduct inspections and monitor an additional 254 nonpublic programs; one (1) Licensing Supervisor to train specialists, review inspection reports for accuracy, and conduct onsite quality monitoring; and one (1) Licensing Consultant to review initial, renewal, and changing licensing applications and to conduct consultations regarding compliance with Louisiana Early Learning Center Licensing Regulations. The estimated number of employees is based on a caseload of approximately 50 sites per Licensing Specialist, five (5) Licensing Specialists per Licensing Supervisor, and 250 sites per Licensing Consultant. The department reports that an additional Licensing Specialist is required to accommodate the distance between early learning sites as the geographic spread requires additional staff members.

Licensing Specialists I/II (6)	\$533,292
Licensing Supervisor (1)	\$108,878
Licensing Consultant (1)	\$108,878
Operating Expenses	<u>\$126,744</u>
Total	\$877,792

- Non-recurs \$630,000 SGF for a CEA with Imagine Learning/Robotify for a pilot program that created a framework for online computer science instruction for students in grades three through eight. The program was funded by the legislature in FY 23 and FY 24 as a special legislative project. LDOE reports continuation of the program is contingent on future appropriations.
- Non-recurs \$573,988 Statutory Dedications out of the Reading Enrichment and Academic Deliverables Fund. Act 365 of the 2025 RS appropriated \$1 M to the R.E.A.D. Program in FY 26, a decrease from the \$1.6 M appropriated in FY 25.
- Decreases \$500,000 SGF for the free school breakfast and lunch program in response to Executive Order Number 24-11, which directed agencies to identify savings that can be implemented in FY 26. Act 305 of the 2023 RS provides that certain students shall be provided free school breakfast and lunch. Based on analysis of annual utilization data, the agency has determined that a savings can be realized in this program. The total FY 26 recommended appropriation for the program is \$359,454. This decrease reflects actual utilization during the 2022-2023 school year and is not expected to limit student participation in the program.

19D – 681 Subgrantee Assistance

- Non-recurs \$831 M Federal received from the American Rescue Plan (ARP) Act of 2021, which provided U.S. Department of Education, Elementary and Secondary School Emergency Relief (ESSER III) funds. This eliminates all of the agency’s remaining ESSER-related Federal budget authority. ARP Act funds expired on 9/30/24.
- Non-recurs \$44.6 M SGF due to the elimination of the Student Scholarships for Education Excellence Program (SSEEP), a scholarship program in Louisiana that helped low-income students attend private schools. Act 1 of the 2024 RS terminates SSEEP effective at the end of the 2024-25 school year. In the 2024-2025 academic year, an estimated 6,100 students are participating in SSEEP. SSEEP students will receive priority placement in the new LA GATOR program.
- Increases \$43.5 M SGF for LA GATOR Scholarship awards. This increase is due to a transfer of \$43.5 M in funding from the existing SSEEP program to the LA GATOR program. The students participating in SSEEP in the 2024-25 school year will receive priority for participation in the LA GATOR program in the 2025-26 school year. Approximately 6,100 students are participating in SSEEP in 2024-25. The transferred funding will cover the award costs to the former SSEEP students at the same rate of tuition and fees received in 2024-25, as directed by Act 1 of the 2024 RS. The average tuition for current SSEEP students is \$7,127.
- Decreases \$1.7 M Statutory Dedications out of the Early Childhood Education (ECE) Fund, which provides a 1:1 match for Early Childhood Community Networks. The total FY 26 dedication out of the ECE Fund is \$29.8 M, which is equivalent to the amount of local funding expected to be available for Early Childhood Community Networks.

FY 26 Enacted	\$29,766,741
FY 25 EOB	<u>\$31,450,711</u>
Adjustment	(\$ 1,683,970)

- Non-recurs \$1 M Statutory Dedications from the Athletic Trainer Development Fund for the Athletic Trainer Professional Development Program. The Program, created by Act 495 of the 2022 RS, directs LDOE to administer a loan repayment program for athletic trainers working in rural areas. The program provides up to \$6,000 per year of service if an applicant obtained their degree from a school or program in Louisiana, or up to \$4,000 per year of service if the individual obtained their degree from a school or program outside of Louisiana.

The current balance of the Athletic Trainer Development Fund is \$1.4 M. The FY 26 budget includes \$400,000 in appropriations to the Athletic Trainer Professional Development Program in FY 26.

- Non-recurs \$470,000 Statutory Dedications out of the Jump Start Your Heart Fund for the Jump Start Your Heart Program. The program, created by Act 234 of the 2023 RS, requires each postsecondary education institution, and each elementary, middle, and high school to have an automated external defibrillator (AED) on its premises in an easily accessible location.

- Decreases \$300,000 SGF for the Professional Improvement Program (PIP) in response to Executive Order Number 24-11, which directed agencies to identify savings that can be implemented in FY 26. PIP provides salary increments to approved educators in the public school system. Based on historical utilization data the agency has determined that savings can be realized in this program.
- Increases \$200,000 SGF for city, parish, and other local public schools for the purchase of instructional materials, both textbook and digital; Future Farmers of America (FFA) training materials; and Supplies, including consumable shop supplies, equipment, and parts for students enrolled in a vocational agriculture, agribusiness, or agriscience course. Total funding for this purpose in FY 26 is \$850,000.

FY 26 Enacted	\$850,000
FY 25 EOB	<u>\$650,000</u>
Adjustment	\$200,000

- Means of Financing substitution exchanging \$8.4 M IAT from DCFS with an equal amount of SGF for the Cecil J. Picard LA 4 Early Childhood Program. The LA 4 program provides full day Pre-K programming in public schools to four-year-olds from disadvantaged families. This substitution is needed due to an \$8.4 M decrease from the FY 25 EOB (\$19.8 M) in Temporary Assistance for Needy Families (TANF) funds DCFS will provide to LDOE for the program in FY 26. Total FY 26 recommended funding for the LA 4 Early Childhood Program remains the same as the FY 25 EOB at \$95.5 M.

19D – 681 SUBGRANTEE ASSISTANCE

ISSUE: LOUISIANA GIVING ALL TRUE OPPORTUNITY TO RISE (LA GATOR) SCHOLARSHIP PROGRAM

Act 1 of the 2024 RS created the Louisiana Giving All True Opportunity to Rise (LA GATOR) Scholarship Program, a universal education scholarship account (ESA) program for students in grades K-12. The act additionally called for the termination of the existing “voucher” program, the Student Scholarships for Educational Excellence Program (SSEEP), effective 6/30/25, and provided for the transition of SSEEP participants to the LA GATOR program. Act 4 of the 2024 RS initiated the program with a \$1.8 M appropriation in FY 25 to support program development. Annual continuance of the LA GATOR program is contingent on additional appropriations being made in future fiscal years by the legislature in order to fund annual account deposits as well as cover the costs of program administration.

Act 1 of the 2025 RS appropriated a total of \$46.2 M for the program in FY 26, with \$2.7 M obligated for administrative costs inclusive of development and maintenance of the program platform as well as for per account vendor, licensing, and transaction fees. The remaining \$43.5 M is dedicated to the funding of scholarship accounts for LA GATOR participants.

LDOE began accepting applications for participation in the program for the 2025-26 school year on 3/01/25. At the close of the application period on 4/15/25, LDOE reported nearly 35,000 eligible applications were received, with 5,200 of those applicants identified as existing SSEEP participants and 3,000 identified as students with disabilities. The average LA GATOR award is estimated to be \$ 7,125. The funding appropriated in Act 1 is expected to allow for an estimated total of 6,100 participants in the program during the 2025-26 school year.

As required in Act 1 of the 2024 RS, the Board of Elementary and Secondary Education (BESE) promulgated rules governing the LA GATOR Program in the December 2024 edition of the *Louisiana Register*. As shown in Table 48 below the rules provide for account deposits as follows: (1) students with disabilities will receive an award up to \$15,253, as calculated according to a tiered methodology, which will be established by LDOE; (2) students without disabilities whose families report a total income that

does not exceed 250% of the federal poverty guidelines will receive an award equal to \$7,626; and (3) all other students will receive an award equal to \$5,243. These awards are based on a percentage of the 2024-2025 average MFP state and local per pupil funding amount. Should the MFP average increase in subsequent years, the award amounts will also be adjusted. The rules also provide for a rolling phase-in of applicants based on student characteristics. Phase 1, which is currently active, prioritizes students who participated in SSEEP, students entering kindergarten, students enrolled in a public school the prior year, and those from families with incomes at or below 250% of the federal poverty level. Phase 2 will expand eligibility to families with incomes up to 450% of the federal poverty level. Phase 3 will make the program available to all Louisiana students. Note: This phase-in is not structured as a set timeline and instead the program utilizes rolling enrollment where applicants in the latter phases will be eligible once applicants qualifying in earlier phases are either enrolled in the program or opt not to participate

Table 48: LA GATOR Award Amounts

Student Type	Scholarship Amount
Former SSEEP Participants	equal to SSEEP award (average is \$7,127)
Students with Disabilities	up to \$15,253
Students with a Family Income Below 250% of Federal Poverty Guidelines	equal to \$7,626
All Other Students	equal to \$5,243
<i>Average Award for Non-SSEEP Students</i>	<i>estimated at \$9,374</i>

Regardless of the timeline, once Phase 3 is implemented, it is expected enrollment will continue to be limited. First and foremost, funding of ESAs is dependent on the amount appropriated by the legislature each year. Effectively, this means once Phase 3 begins and all students are universally eligible to apply, actual student participation in the program will continue to be determined by the amount of funding available to the department for deposit into accounts, not the number of applications received. Participation by students not currently enrolled in a nonpublic school will also be limited by capacity. Any student seeking to enroll in a nonpublic school will be required to apply and meet the admission requirements set by that school. As a result, students who apply for LA GATOR and receive an account deposit but are not accepted into a nonpublic school may opt to return to the public school system. Any funds awarded to these students will revert back to the program and be available for allocation to other qualifying students. Based on the limited capacity of nonpublic schools, it is expected that, once universal eligibility is enacted, and assuming funding is available, an increase in participation by existing nonpublic students is likely to occur. An estimate of the actual number of students this may affect is indeterminable.

While participation will remain limited by the amount appropriated each year, **once a nonpublic student opts to apply for the LA GATOR program and receives an account deposit, they will represent an entirely new education cost to the state as these students are not currently included in the MFP formula calculation and do not receive state funding.** Students currently enrolled in public schools who enroll in LA GATOR will result in an indeterminable offset in expenditures, depending on ESA account deposit amounts, as they are removed from the MFP formula. The termination of SSEEP may also offset expenditures, though any impact will not be fully realized until future fiscal years. This is due to the provision in Act 1 that a student who continues enrollment at the same school once they transition from SSEEP to LA GATOR is eligible to be funded the same amount of their original SSEEP scholarship until that student leaves that school. For example, a student who enters kindergarten in the 2024-25 school year and is enrolled in SSEEP may not leave a school offering kindergarten through twelfth grade until they graduate high school in the 2037-38 school year.

NOTE: Funds reclaimed through student attrition from the MFP will be delayed until updated student counts are provided each year, and may change depending on the flow of students that is likely to occur between the LA GATOR program and the public school system.

ISSUE: EARLY CHILDHOOD CARE AND EDUCATION

The Child Care Assistance Program (CCAP) helps low-income families pay for child care while working or attending school or training. The program is funded through the federal Child Care and Development Fund (CCDF) authorized by the Child Care Development Block Grant (CCDBG) Act. Monthly payments are based on the number of hours the parents work or attend school or training, the amount charged by the child care provider, family size, and household income. Parents can select any Type III child care center, school-based before and after school program, military child care center, registered Family Child Day Care Home, or In-Home provider active in the CCAP provider directory. While CCAP helps provide child care for children aged birth through 12, almost 75% of those served are ages birth to four years old.

FY 26 funding for CCAP is set at the same levels as FY 25 and totals \$190.6 M, comprised of \$112 M Federal through the CCDF and \$78.6 M SGF.

LDOE serves as the Lead Agency for the federal CCDF grant and BESE sets program policies and provisions. In 2022, BESE approved a number of changes to CCAP regulations, which significantly impacted program costs:

- **Expanded Eligibility:** In February 2022, the household eligibility income limit based on the State Median Income (SMI) increased from 65% to 85% of the SMI, increasing the number of eligible applicants.
- **Waitlist:** In October 2022, LDE established a waitlist, implementing a process for eligible families who applied on or after October 1 to access funding as soon as it becomes available. There is currently no limit on the number of families that can be added to the waitlist.
- **Family Child Care Providers:** In October 2022, BESE promulgated a rule (LAC 28:CLXI.1903) revising its CCAP policy to allow home-based family child care providers to participate in its unified quality rating system. Providers who opt into this system will be subject to educational and professional development standards like Type III providers and will be eligible for School Readiness Tax Credits.

The Early Childhood Education (ECE) Fund was created by Act 353 of the 2017 RS to receive state funding for allocation to local entities that will expand the number of slots in Type III early learning centers eligible for the CCAP.

Administered by BESE, awards are predicated upon local entities providing matching funds from non-state and non-federal sources. The ECE Fund is funded through multiple sources:

- R.S. 27:270 – Gaming proceeds from Harrah’s New Orleans in excess of \$65 M, up to \$3.6 M
- R.S. 27:316 – Fantasy sports tax revenues
- R.S. 27:625 – 25% of sports wagering tax revenues, up to \$20 M
- R.S. 47:463.213 – Half of the proceeds from the \$25 annual fee for “New Orleans Pelicans” license plates
- R.S. 47:1696 – Consumable hemp 3% excise tax revenues

The FY 26 budget includes an increase of \$991,479 out of the ECE Fund over the \$31.5 M appropriated in FY 25. The total \$32.4 M dedication out of the fund will be used to make one-to-one matching funds awards to Early Childhood Community Networks for projects to expand the number of early childhood care and education quality slots. As of 10/13/25, the ECE Fund has a balance of \$38.7 M.

19D – 682 Recovery School District

- Decreases \$12.2 M IAT to align budget authority with expected expenditures. This funding was originally appropriated for operation of the Linwood Public Charter School, located in Shreveport. As of 7/01/25, the school is no longer under the administration of the RSD and instead is operated by Third Future Schools, an independent charter organization. As a result Linwood Public Charter School is funded directly from the MFP, rather than through the RSD.
- Non-recurs \$3.6 M IAT from Subgrantee Assistance for federal grant funding received from the American Rescue Plan (ARP) Act of 2021, which provided U.S. Department of Education, Elementary and Secondary School Emergency Relief (ESSER III) funds. ESSER funding expired on 9/30/24.

19D – 695 Minimum Foundation Program

- Increases \$199.4 M (\$174.1 M SGF and \$25.3 M Statutory Dedications out of the Overcollections Fund) for one-time \$2,000 stipends for certificated employees and \$1,000 stipends for non-certificated employees. LDOE reports approximately 61,551 certificated FTE and 39,226 non-certificated FTE employees were eligible for the FY 25 stipend, and the amount appropriated in FY 26 assumes similar employee counts. The stipend is to be distributed to each school district no later than 12/15/25. This allocation is outside of the 2025-26 MFP funding formula. Act 365 of the 2025 RS (Funds Bill) authorizes the state treasurer to transfer \$25.3 M SGF to the Overcollections Fund for this purpose.
- Decreases \$11.1 M SGF based on an estimated reduction in FY 26 student counts by 6,000 students.
- Means of Financing substitution exchanging \$10.4 M Statutory Dedications (\$5.2 M from the Support Education in Louisiana First (SELF) Fund and \$5.2 M from the Lottery Proceeds Fund) with an equal amount of SGF based on the most recent REC forecast. The total FY 26 allocation of the SELF Fund is \$106.6 M and the total allocation from the Lottery Proceeds Fund is \$185.8 M.

19D – 695 MINIMUM FOUNDATION PROGRAM

ISSUE: MINIMUM FOUNDATION PROGRAM (MFP)

The Minimum Foundation Program (MFP) provides block grants for 646,725 students attending 69 city and parish school districts, charter schools, and other public schools, representing the primary source of state funding for K-12 education. Act 1 of the 2025 RS funds the MFP with a total of \$4.2 B (\$3.9 B SGF, \$107 M SELF Fund, \$186 M Lottery Proceeds Fund, and \$25 M Overcollections Fund).

On 3/15/25, BESE submitted a FY 26 MFP formula, which included funding for accelerated tutoring (\$30 M), a differentiated compensation program (\$17.5 M), and an apprenticeship program (\$2 M). The proposal also included \$369,000 in funding for the inclusion of Ecole Pointe-au Chien in the MFP formula. The legislature did not approve this new formula; therefore, the FY 26 MFP budget is based on the most recently approved formula (HCR 23 of the 2022 RS) as required in LA Constitutional Article 8, Section 13(B) which states, “Whenever the legislature fails to approve the formula most recently adopted by the board, or its successor, the last formula adopted by the board, or its successor, and approved by the legislature shall be used for the determination of the cost of the minimum foundation program and for the allocation of funds appropriated.”

Though a new MFP formula was not approved by the legislature, additional SGF was appropriated to the MFP to provide one-time funding for several purposes recommended by BESE in its MFP proposal:

- \$30 M was appropriated to provide accelerated tutoring services, as outlined in Act 771 of the 2024 RS
- \$17.5 M was appropriated to provide for a differentiated compensation program
- \$2 M was appropriated for an apprenticeship program

Additionally, the legislature appropriated \$199.4 M (\$174.1 M SGF and \$25.3 M Statutory Dedications from the Overcollections Fund) to provide a one-time pay stipend to be distributed in the same manner and to the same employees as the stipend provided in FY 25. All of these are one-time, outside the formula expenditures.

LEVEL 1: Uses the February 1 student count to determine the cost of education services. Maintains the weights for Career and Technical Education units (6%), Special Education/ Other Exceptionalities (150%) and Special Education/ Gifted and Talented (60%), Low Income and English Learner (22%), and Economy of Scale (0%-20%). Maintains the base cost per pupil of \$4,015. Maintains a state and local allocation ratio of 65% to 35%. The August 2025 student count is 640,787. The total weighted membership count is 933,983.

LEVEL 2: Maintains the provisions of incentives for local effort. The total MFP educational costs are shared between the state and the city or parish school systems. The ability of school systems to support the cost of education in their communities is measured by the potential to raise local revenue measured in Level 1 by 1) local property tax revenue contribution, 2) local sales tax revenue contribution, and 3) other local revenue contribution. Level 2 provides incentives for city and parish school systems that contribute a greater proportion of local revenues towards the cost of education in their communities by increasing local property and sales tax revenues as measured by 1) total sales taxes, 2) total property taxes, 3) state and federal revenue in lieu of taxes, and 4) 50% earnings on property revenue.

LEVEL 3: Continues the pay raises for certificated and support personnel initiated in 2001-2002, 2006-2007 through 2008-2009, and a \$100 per pupil funding amount for increasing mandated costs of health insurance, retirement and fuel, as well as historical allocations based on the hold harmless provision.

LEVEL 4: Supplementary Allocations.

1. Career Development Allocation (\$22.8 M) to support the development of technical courses required for statewide credentials in city and parish school systems and other public schools in the amount of 6% of the base per pupil cost for each qualifying student course enrollment; a minimum amount of \$25,000 will be provided for each city and parish school system and a minimum of \$10,000 will be provided for other public schools with students enrolled in grades 9 through 12.
2. High-Cost Services Allocation (\$12 M) to provide additional funds to public school systems and schools which substantiate that the prior year's cost of services for students with disabilities exceeds three times the state average total expenditure per pupil amount; allocation amounts will be limited by the amount budgeted for this initiative and are to be distributed equitably to school systems and other public schools proportional to the total of qualifying applications submitted.
3. Supplemental Course Allocation (\$21.4 M) to provide for the cost of secondary course choices specifically approved by BESE. For each school system and other public schools funded through the formula, the proposed allocation shall equal \$70 for each student enrolled in grades 7-12 as of February 1. Provides for the redistribution of uncommitted funds as of a date set by LDE.
4. Foreign Language Associate Program Salary and Stipends Allocation (\$5.6 M) continues the supplemental allocation at \$21,000 per teacher, the first-year installation stipend of \$6,000, and the second-year and third-year retention stipend of \$4,000. The cap of 300 teachers is retained.
5. Mentor Teacher Stipend Allocation provides a \$2,000 stipend to each certificated mentor teacher or teacher serving as the assigned mentor of record responsible for supporting undergraduate and post baccalaureate resident teachers (\$1.9 M).
6. Certificated and Non-Certificated Pay Raises continues the 2019-2020 staff pay raises (\$98.7 M) and the 2021-2022 staff pay raises (\$75.6 M). Includes an additional pay raise of \$1,500 for certificated staff and \$750 for non-certificated staff (\$148 M).

ALLOCATIONS FOR OTHER PUBLIC SCHOOLS: Continues funding methodology for the LSU, Southern University, and University of Louisiana at Lafayette Lab Schools, Type 2 Charter Schools, Office of Juvenile Justice Schools, the Recovery School District, NOCCA, LSMSA, and Thrive Academy. Because Act 468 of the 2021 RS provides that the SSD must receive funding through the MFP formula, the most recently adopted formula (FY 23) provided for funding of the Special School District under the same methodology used for the other special schools (\$2.8 M).

70% EXPENDITURE REQUIREMENT: Continues language that city, parish, local public school systems or other public schools ensure that 70% of the general fund expenditures are in the areas of instruction and school administration.

19E - LSU Health Care Services Division

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$25,004,833	\$25,066,857	\$62,024	0.2%
STATE GENERAL FUND BY:				
Interagency Transfer	\$18,603,701	\$17,005,954	(\$1,597,747)	(8.6%)
Fees and Self-generated Revenue	\$23,575,560	\$26,071,001	\$2,495,441	10.6%
Statutory Dedications	\$0	\$0	\$0	0.0%
FEDERAL FUNDS	\$5,322,790	\$5,442,624	\$119,834	2.3%
TOTAL MEANS OF FINANCING	\$72,506,884	\$73,586,436	\$1,079,552	1.5%
T.O. POSITIONS	0	0	0	0.0%

19E-610 LSU Health Services Division

- Decreases \$3,794 SGF in Personal Services costs in accordance with Preamble Section 19 in Act 1 of the 2025 RS.
- Means of Financing substitution exchanging \$2 M IAT with an equal amount of SGR to align budget authority with projected FY 26 collections. The reduction in IAT funding reflects decreased uncompensated care payments from the Louisiana Department of Health due to declining charity care patient volume at Lallie Kemp Regional Medical Center. The corresponding increase in SGR is supported by patient collections at the facility.

20 - Other Requirements

Means of Finance	FY 25 Existing Operating Budget (12/01/24)	FY 26 Appropriated	Dollar Change	Percent Change
STATE GENERAL FUND (DIRECT)	\$781,087,554	\$605,834,359	(\$175,253,195)	(22.4%)
STATE GENERAL FUND BY:				
Interagency Transfer	\$61,929,692	\$52,649,119	(\$9,280,573)	(15.0%)
Fees and Self-generated Revenue	\$14,799,957	\$14,800,199	\$242	0.0%
Statutory Dedications	\$1,116,391,077	\$1,674,244,710	\$557,853,633	50.0%
FEDERAL FUNDS	\$25,072,007	\$20,284,670	(\$4,787,337)	(19.1%)
TOTAL MEANS OF FINANCING	\$1,999,280,287	\$2,367,813,057	\$368,532,770	18.4%
T.O. POSITIONS	0	0	0	0.0%

20-451 Local Housing of State Adult Offenders

- Increases \$17.4 M SGF to the Local Housing of State Adult Offenders Program for a three dollar increase in the per diem rate. The old per diem rate was \$26.39 and will be increased to \$29.39. There are 15,810 inmates currently housed in parish jails and other local facilities.

20-452 Local Housing of State Juvenile Offenders

- Increases \$2.3 M SGF for contract service providers to address labor shortages and to comply with staff-to-youth ratio requirements. In FY 25, \$2.3 M was provided out of the OJJ (08C-403) budget for expenses due to a shortage within the Local Housing of State Juvenile Offenders budget unit.
- Increases \$1.7 M SGF for a contract in FY 26 with the Florida Parishes Juvenile Justice District to address the lack of capacity in secure care facilities. OJJ entered into a contract with the Florida Parishes Juvenile Justice District in January 2025 to provide 12 secure beds for juveniles within the care of OJJ. The contract ends in December 2025.
- Increases \$1.3 M SGF for increased per diem rates for local detention centers.

20-901 State Sales Tax Dedications

- Increases \$4.2 M Statutory Dedications out of various hotel/motel sales tax dedication funds due to increases in the latest Revenue Estimating Conference (REC) on May 21, 2025, and use of existing unappropriated fund balances. These funds are derived from state sales tax on hotel/motel rentals generated within the geographic region to which they are dedicated.

\$ 2,400,000 - Lafayette Parish Visitor Enterprise Fund

\$ 1,009,500 - Shreveport Riverfront and Convention Center and Independence Stadium Fund

\$ 775,000 - St. Mary Parish Visitor Enterprise Fund

\$ 4,184,500 - Total

- Increases \$1.4 M Statutory Dedications out of the New Orleans Metropolitan Convention and Visitors Bureau Fund based on the latest Revenue Estimating Conference (REC) forecast on 5/21/25. This increase brings the total FY 26 enacted appropriation out of the fund to \$12.6 M.
- Non-recurs \$1.1 M Statutory Dedications that were line-item appropriations from the following statutorily dedicated funds:

\$ 790,000 - Shreveport Riverfront and Convention Center and Independence Stadium Fund

\$ 300,000 - St. Mary Parish Visitor Enterprise Fund

\$ 1,090,000 - Total

- Increases \$313,643 Statutory Dedications out of the Sabine Parish Tourism Improvement Fund for marketing efforts in Sabine Parish. This amount reflects a one-time expenditure of a prior year's unexpended balance. Along with another adjustment of \$64,978, this brings the total FY 26 enacted appropriation out of the fund to \$550,824.
- Increases \$300,000 Statutory Dedications out of St. Martin Parish Enterprise Fund based on the latest Revenue Estimating Conference (REC) forecast on 5/21/25. This brings the total FY 26 enacted appropriation out of the fund to \$472,179.
- Increases \$277,992 Statutory Dedications out of Tangipahoa Tourist Commission Fund based on the latest Revenue Estimating Conference (REC) forecast on 5/21/25. This brings the total FY 26 enacted appropriation out of the fund to \$800,000.
- Increases \$138,998 Statutory Dedications out of the Ouachita Parish Visitor Enterprise Fund based on the latest Revenue Estimating Conference (REC) forecast on 5/21/25. This increase brings the total FY 26 enacted appropriation out of the fund to \$1.9 M.

20-903 Parish Transportation

- No significant adjustments.

20-905 Interim Emergency Board (IEB)

- No significant adjustments.

20-906 District Attorneys and Assistant District Attorneys

- No significant adjustments.

20-923 Corrections Debt Service

- No significant adjustments.

20-924 Video Draw Poker – Local Gov't Aid

- Increases \$166,660 Statutory Dedications out of the Video Draw Poker Device Fund based on the most recent Revenue Estimating Conference (REC) forecast. Funds are distributed to provide district attorneys and assistant district attorneys for increased compensation and then to governing authorities of municipalities and parishes in which video draw poker devices are operated. The increase brings the FY 26 enacted appropriation out of the fund to \$53.7 M.

20-925 Unclaimed Property Leverage Fund – Debt Service

- No significant adjustments.

20-926 Sports Wagering Local Allocation Fund

- Increases \$2 M Statutory Dedications out of the Sports Wagering Local Allocation Fund based on the most recent REC forecast. Funds are distributed to the governing authority of each parish that voted to allow sports wagering in proportion to the taxable conduct in each parish. The increase brings the FY 26 enacted appropriation out of the fund to \$7 M.

\$5,000,000 FY 25 EOB
~~\$2,000,000~~ Plus Adjustment
 \$7,000,000 FY 26 Enacted

20-927 Local Revenue Fund

- Increases \$42.8 M Statutory Dedications out of the Local Revenue Fund as a result of Act 384 of the 2025 RS. The Local Revenue Fund (20-927) is a new budget unit within Other Requirements, which receives proceeds from the additional 5% state tax on telecommunication services. The fund is to be used to offset local costs of exempting the ad valorem inventory tax.

20-930 Higher Education Debt Service & Maintenance

- No significant adjustments.

20-931 LED Debt Service & State Commitments

- Increases \$65.7 M Statutory Dedications out of the Rapid Response Fund as a result of Act 365 of the 2025 RS, which deposits monies into the fund. This enhancement is a portion of the acquisition cost of land (an amount up to \$100 M) in the RiverPlex MegaPark for a 32-year project commitment with Hyundai Steel Company for a \$5.8 B steel mill in Ascension Parish. The state-of-the art electric arc furnace steel mill is expected to produce 2.7 million metric tons of steel annually with 70% lower emissions than traditional blast furnaces. This total FY 26 appropriation out of the fund is \$126.2 M with this adjustment.
- Increase of \$22.3 M (net of \$10.7 M SGF decrease offset by an increase of \$33 M Statutory Dedications - \$12.2 M out of the Louisiana Economic Development Fund, \$1.1 M out of the Louisiana Mega-Project Fund, and \$19.7 M out of the Rapid Response Fund) for required project commitments.

New Commitments \$33.6 M

\$ 250,000	Agile Cod Storage
\$ 1,000,000	Air Products Blue Energy, LLC
\$ 325,000	Baton Rouge Health District
\$ 2,000,000	Capchem Technologies
\$ 1,000,000	Clean Hydrogen Works
\$ 2,000,000	Element 25
\$ 6,750,000	Future Use of Energy in Louisiana
\$ 250,000	Global Seamless Tubes & Pipes
\$ 500,000	IBM - Wilbur Marvin Foundation
\$ 260,000	IBM - Monroe
\$ 1,000,000	LA Tech Research Institute
\$ 250,000	L4T Louisiana, LLC
\$ 1,500,000	Mexichem Flour
\$ 250,000	Mid South Extrusion
\$ 250,000	Multipack Services
\$ 1,250,000	Southland Coatings, LLC
\$ 2,000,000	St. Charles Clean Fuels
\$ 12,807,026	Unannounced Projects
\$ 33,642,026	Total

Note: Net existing commitments decreased by \$11.3 M. This budget adjustment increase of \$22.3 M is the result of \$33.6 M in new project commitments, less the \$ 11.3 M decrease in existing commitments.

- Non-recurs \$17 M Statutory Dedications out of the Major Events Incentive Fund. Responsibility for the administration of the Major Events Incentive Program was transferred from CRT to LED in accordance with Act 518 of the 2024 RS. The program provides grant funding to a specific list of qualified major events laid out in R.S. 51:1260.

- Increases \$16.4 M Statutory Dedications out of the Major Events Incentive Fund as a result of Act 365 of the 2025 RS, which transferred additional monies into the fund. The money in the fund shall be allocated for each event in an amount up to:

\$ 7,000,000 - LIV Golf Tournament in Orleans Parish
 \$ 3,500,000 - US Bowling Congress Tournament in East Baton Rouge Parish
 \$ 1,500,000 - UFC Event in Orleans Parish
 \$ 1,200,000 - Essence Festival in Orleans Parish
 \$ 750,000 - SEC Gymnastics Championship in Orleans Parish
 \$ 750,000 - US Gymnastics Championship in Orleans Parish
 \$ 500,000 - Barksdale Defenders of Liberty Air Show in Caddo and Bossier Parish
 \$ 500,000 - Sugar Bowl in Orleans Parish
 \$ 400,000 - New Orleans Bowl in Orleans Parish
 \$ 100,000 - Powerboat P1 Racing Event in Orleans Parish
 \$ 100,000 - State Fair of Louisiana in Caddo Parish
 \$ 100,000 - Music Event in Caddo Parish
\$ 16,400,000 - Total

- Non-recurs \$10 M Statutory Dedications out of the Louisiana Economic Development Fund for the Economic Development Awards Program (EDAP). The purpose of EDAP is to assist in the funding of projects for which financial assistance is requested to promote economic development in the state and provide an incentive to influence a company's decision to locate, relocate, maintain, rebuild, and/or expand business operations in Louisiana or increase its capital investment in the state.
- Non-recurs \$5 M Statutory Dedications out of the Louisiana Economic Development Fund for economic development initiatives related to Super Bowl LIX that took place in New Orleans on 2/09/25. Increases \$4.3 M SGF for a long-term project commitment (totaling approximately \$75.1 M over 16 years) with Radiance Technologies for a microchip facility located in Lincoln Parish. Radiance Technologies will develop and operate a microchip manufacturing facility, in addition to a microchip research and development facility, in Ruston. The funding will also be used as part of an effort to train a workforce for the manufacturing, research, and development of microchips in collaboration with Louisiana Tech, Grambling University, and Bossier Parish Community College, as well as the Tunica-Biloxi Tribe. Governor Landry announced the project at the opening of the 2025 RS. LED anticipates that the project will create 300 new jobs in the state and support on-shoring of secure chip manufacturing. Radiance Technologies supports the U.S. military in intelligence analysis, cyberspace, directed energy, and hypersonics.
- Increases \$3 M SGF for the maintenance and operational costs of the Clarke M. Williams Innovation Campus consisting of approximately 66 acres in Ouachita Parish. This project commitment is the first of three \$3 M reimbursements (\$9 M total over three years) to the University of Louisiana Monroe Facilities, Inc. (ULMFCI) for the operational and maintenance costs associated with the facility. The facility was donated by Lumen Technologies to the University of Louisiana Monroe. ULMFCI will develop a marketing strategy to place a tenant in the property while maintaining and managing the property. In the event the property is sold by ULMFCI, LED will recover the payments made.
- Means of Financing substitution exchanging \$21.5 M Statutory Dedications out of the LA Mega Project Development Fund with an equal amount of Statutory Dedications out of the Rapid Response Fund as a result of Act 365 of the 2025 RS, which transfers a corresponding amount of monies between the funds.

- Means of Financing substitution exchanging \$9.4 M SGF with an equal amount of Statutory Dedications out of the Louisiana Economic Development Initiatives Fund as a result of Act 365 of the 2025 RS. The Louisiana Economic Development Initiatives Fund is a new fund created by the act with no source of recurring revenue. Monies must be transferred or appropriated by the legislature into the fund, unless grants, donations, gifts, or other monies are available for deposit into the fund. Act 1 of the 2025 RS directed the treasury to appropriate \$272.7 M from the Revenue Stabilization Trust Fund into the Louisiana Economic Development Initiatives Fund.

The Fund has mandatory distributions of approximately \$230.7 M into other funds for use by Louisiana Economic Development, including the Site Investment and Infrastructure Improvement Fund (\$150 M), Rapid Response Fund (\$65.7 M), Marketing Fund (\$5 M), and Major Events Incentive Fund (\$10 M). The remaining monies in the fund are available solely for use for training, marketing initiatives, commitments made by LED, and various capital initiatives that will have a positive impact on the state.

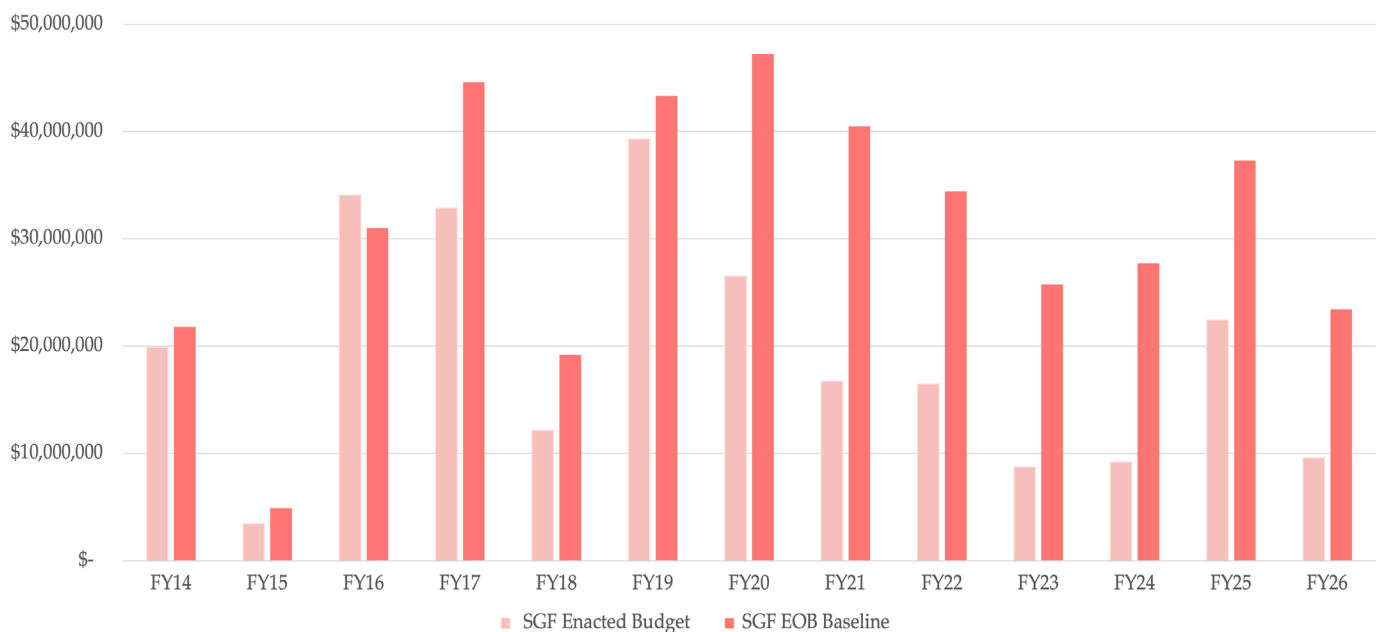
20 – 931 LED DEBT SERVICE / STATE COMMITMENTS

ISSUE: SGF CARRYFORWARDS

Within Schedule 20-931, LED Debt Service and State Commitments, a significant amount of SGF continues to be carried forward each year. LED is one of the few agencies with contractual commitments that appear to allow the agency to retain its unspent SGF appropriation in a recurring manner across fiscal years. Carrying these obligations forward year after year using statutory dedications that may only be used for these commitments makes the practice a suitable means to manage the budget. Using this practice with SGF appears to set aside a significant amount of all-purpose funding.

Figure 6 isolates the analysis to the SGF included in Schedule 20-931 and to the SGF allowing for a useful illustration of current budgetary practices.

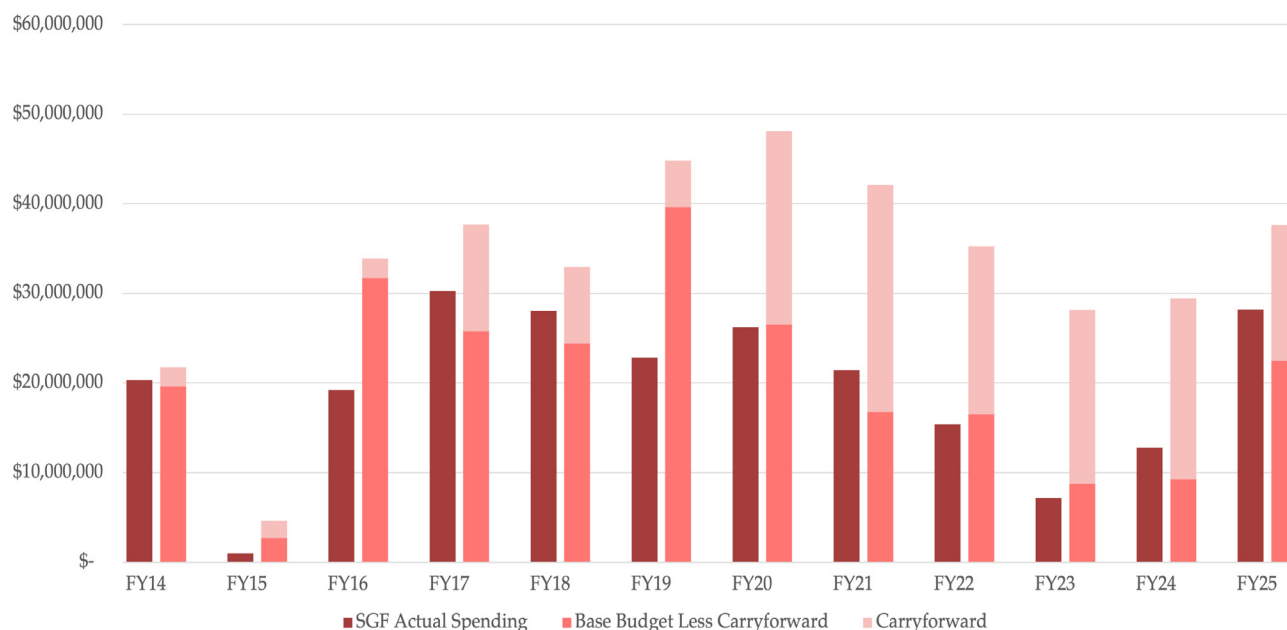
Figure 6: SGF in Enacted Budget vs. EOB Baseline



As noted in Figure 6, in recent years the EOB is significantly larger than the enacted budget, implying that a budget adjustment has increased the annual appropriation. In most instances, that adjustment was a carryforward of prior year bona fide obligations.

When comparing actual expenditures to LED’s total appropriation in Figure 7 below, a significant amount of SGF budget authority has remained unspent.

Figure 7: SGF in Actual Spending vs. Total Appropriation

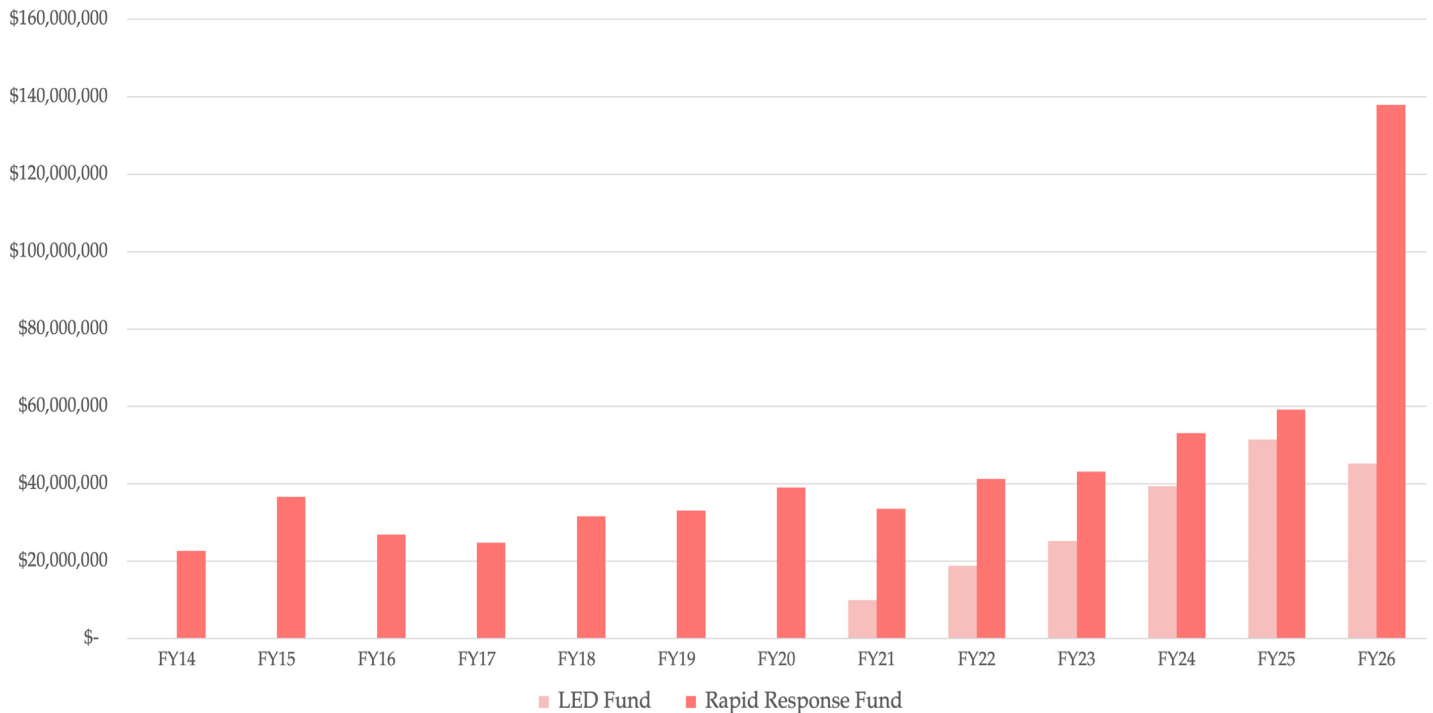


For simplification purposes, the 20-931 SGF budget is broken into a base budget less carryforwards and a carryforward portion in Figure 7. In several fiscal years LED did not spend the base budget less carryforwards of their appropriation, while at the same time carried forward a significant amount of SGF. From FY 20 to FY 24, the carryforward appropriation approximately doubled the amount of SGF in the schedule. In fact, the carryforward appropriation has surpassed the amount of actual spending in several fiscal years. Actual SGF spending in FY 25 increased relative to previous years.

Currently, there is no debt service included in 20-931. The commitments included in this schedule are primarily for multi-year contractual agreements that include certain benchmarks as negotiated by LED with individual projects. The timeline of those benchmarks is unique to the project and usually obligates the state to pay for a project in exchange for an identified economic activity, whether capital investment, job creation or retention, or some other performance-based indicator. Historically, LED has rolled forward most outstanding contractual obligations depending on timelines, projected delays in reaching benchmarks, or documentation submission to earn the incentive. LED has indicated that, if a project fails to materialize or meet benchmarks, it may be replaced by LED with another project during the fiscal year. This allows LED to retain the appropriation across fiscal years, subject to JLCB’s approval of the carryforward BA-7.

For informational purposes, the beginning balances of the LED Fund and the Rapid Response Fund are included in Figure 8 on page 172. These are the two funds, along with SGF, that are appropriated in this schedule. It is not clear why SGF is utilized for carryforwards instead of statutory dedications that are limited to these uses.

Figure 8: FY Beginning Fund Balances*



*The LED Fund was only appropriated in 20-931 in FY 21 and beyond. The \$137.9 M FY 26 beginning fund balance of the Rapid Response Fund includes a one-time \$65.7 M transfer from the Louisiana Economic Development Initiatives Fund per Act 365 of the 2025 RS. Without this transfer, the fund balance would be approximately \$72.2 M. The original source of this transfer of funds is the Revenue Stabilization Fund.

20-932 2% Fire Insurance Fund

- Increases \$5 M Statutory Dedication out of the Two Percent Fire Insurance Fund based on the most recent Revenue Estimating Conference (REC) forecast. A 2% fee is assessed on fire insurance premiums of foreign and alien insurers and remitted to parish governing authorities based on a population formula to aid in fire protection. The increase brings the FY 26 enacted appropriation out of the fund to \$31.8 M.

\$26,781,343	FY 25 Budget
\$ 4,972,107	Plus Adjustment
\$31,753,450	FY 26 Budget

20-933 Governor’s Conferences and Interstate Compacts

- No significant adjustments.

20-939 Prepaid Wireless Tele 911 Services

- No significant adjustments.

20-940 Emergency Medical Services - Parishes & Municipalities

- No significant adjustments.

20-941 Ag Pass-Through

- Increases \$3 M SGF for the Louisiana Food Policy Action Council that seeks to expand access to fresh and locally grown food. Specifically, \$2.6 M of these funds will be used to improve farm infrastructure to increase production on local farms, \$200,000 will support schools to purchase fresh foods, \$200,000 will be used to drive community participation in the local food economy, and the remaining \$30,000 will be used to perform a public report on the impact of Farmers First on agriculture in Louisiana. Farmers First is an advocacy campaign to protect Louisiana’s vegetable farmers amid federal cuts.

- Non-recurs \$612,633 IAT from DEQ for the Lake St. Joseph nutrient reduction through the Bipartisan Infrastructure Law Gulf Hypoxia Program Grant. These funds expired on 9/30/25. This program aimed to implement agricultural best practices in North Louisiana (Tensas Parish) to reduce agriculture-induced nutrient loading into watersheds.
- Increases \$500,000 Statutory Dedications out of the Louisiana Equine Promotion and Research Fund to provide funding to the LA Equine Promotion and Research Board, which supports the growth and development of the equine industry in the state. This board aims to accomplish this by enhancing research, education, promotion, facilities, tourism, events, and equine-related activities throughout the state. In the first tranche of funding in FY 25, the Board identified 17 grant recipients and has made recommendations to the Commissioner of Agriculture and Forestry about the distribution of these awards. In FY 26, the process will be repeated, and new applicants will be awarded grants.

20-945 State Aid to Local Government Entities

- Non-recurs \$188.7 M (\$176.9 M SGF and \$11.8 M Statutory Dedications) in prior year carryforwards.
- Increases \$19.8 M SGF for the following projects:

\$10,000,000	Northwest Louisiana Economic Partnership for redevelopment of the Libby Glass Site
\$ 2,125,000	LA Cancer Research Center
\$ 1,500,000	Louisiana Endowment for the Humanities
\$ 1,250,000	French Quarter Management District
\$ 1,000,000	Star Academy
\$ 750,000	19th Judicial District Court for expenses
\$ 500,000	Louisiana Alliance of Boys and Girls Clubs
\$ 500,000	Big Brothers Big Sisters of Acadiana, Inc.
\$ 300,000	USS Kidd
\$ 250,000	Mary Bird Perkins Cancer Center
\$ 250,000	Teach for America
\$ 250,000	Louisiana Leadership Institute
\$ 225,000	Westwego Police Department for police equipment
\$ 200,000	Baton Rouge for the Juvenile Detention Center for mechanical and site improvements
\$ 100,000	Concordia Parish Police Jury for sewer repairs
\$ 100,000	LaSalle Parish Police Jury
\$ 100,000	Bridge House/Grace House
\$ 50,000	Algiers Economic Development Foundation for operations
\$ 50,000	Concordia Parish Sheriff's Office for expenses
\$ 50,000	Madison Parish Sheriff's Office for expenses
\$ 50,000	Morehouse Parish Sheriff's Office for expenses
\$ 50,000	Ouachita Parish Sheriff's Office for expenses
\$ 50,000	Richland Parish Sheriff's Office for expenses
\$ 50,000	Tensas Parish Sheriff's Office for expenses
\$ 50,000	East Carroll Parish Sheriff's Office for expenses
\$19,800,000	Total

- Non-recurs \$16.5 M SGF for the following projects:

\$ 2,500,000	Feeding Louisiana
\$ 1,500,000	Carencro Sewer Plant
\$ 1,250,000	French Quarter Management District
\$ 1,000,000	City of Plaquemine for depot renovations and repairs and acquisitions
\$ 1,000,000	Louisiana Firefighters Foundation
\$ 1,000,000	St. Landry Parish Government for land acquisitions and cleanup
\$ 850,000	City of Baton Rouge
\$ 500,000	Sugar Bowl
\$ 500,000	CityYear Baton Rouge
\$ 500,000	Family Justice Center of Central Louisiana
\$ 500,000	CareSouth Clinic of Lotus Village
\$ 350,000	JRF Outreach
\$ 300,000	Terrebonne Churches United Food Bank
\$ 300,000	West Feliciana Parish School System for storm damage
\$ 250,000	Delta Agriculture Research and Sustainability District
\$ 250,000	Gretna Heritage Festival
\$ 250,000	Capitol City Family Health Center, Incorporated
\$ 225,000	Louisiana Technology Park
\$ 200,000	Keep Slidell Beautiful
\$ 175,000	Restore Peace Louisiana
\$ 150,000	New Orleans RTA for Coast Guard re-certification of the Chalmette Ferry
\$ 150,000	Olde Towne Slidell
\$ 100,000	Louisiana Center Against Poverty
\$ 100,000	St. Tammany Parish Government for the renovation of Camp Salmen Historic Lodge
\$ 100,000	City of New Orleans for the Department of Parks & Parkways for Coliseum Square Park
\$ 100,000	White Castle Police Department
\$ 100,000	Louisiana Breast and Cervical Health Program
\$ 75,000	City of Port Allen for Historic Preservation Renovation for Stone Square Lodge #8
<u>\$ 70,000</u>	St. John the Baptist Parish School Board for the Salute First Mentoring Program
\$14,345,000	Total Statewide Project
<u>\$ 2,125,000</u>	Excess Budget Authority
\$16,470,000	Total

- Non-recurs \$7.6 M Statutory Dedications out of the Criminal Justice and First Responder Fund for local training and safety equipment:

\$ 2,450,000	Jefferson Parish Sheriff's Office for crime lab and detective bureau improvements
\$ 1,000,000	Bossier Parish Sheriff's Office for the acquisition of crime lab equipment and furnishings
\$ 600,000	Northeast Bossier Fire District 5 for the purchase of a new fire pumper
\$ 400,000	Sabine Parish Sheriff's Office for a Computer Animated Dispatch system and software
\$ 337,070	Jefferson Parish Sheriff's Office for a SWAT Equipment Utility Vehicle
\$ 265,000	Ninth Judicial District Court for a juvenile justice data management system
\$ 250,000	Plaquemines Parish Sheriff's Office for crime prevention
\$ 250,000	St. Tammany Parish Sheriff's Office for crime prevention
\$ 225,000	Bienville Parish Sheriff's Office to purchase an armored Bearcat vehicle
\$ 220,000	East Baton Rouge Parish Department of Juvenile Services
\$ 205,000	St. Helena Parish Sheriff's Office for vehicles, improvements, and equipment
\$ 200,000	Northeast Bossier Fire District 5 for a training tower
\$ 150,000	Springfield Police Department for improvements and equipment
\$ 150,000	Central Police Department for improvements and equipment
\$ 110,000	St. Martin Parish Sheriff's Office for crime prevention cameras and infrastructure
\$ 100,000	Ponchatoula Police Department for equipment
\$ 100,000	White Castle Police Department for the purchase of one police vehicle
\$ 100,000	Gretna Police Department for police equipment
\$ 100,000	Plaquemines Parish Sheriff's Office for police equipment
\$ 100,000	Terrebonne Parish Fire Protection District 4A
\$ 100,000	Terrebonne Parish Fire Protection District 7
\$ 100,000	Terrebonne Parish Fire Protection District 8
\$ 75,000	Town of Albany for the police department
\$ 50,000	Hammond Police Department for equipment
\$ 7,637,070	Total

- Increases \$2.6 M Statutory Dedications out of the Criminal Justice and First Responders Fund for the following projects:

\$1,184,820	East Feliciana Parish Sheriff's Office
\$1,088,444	Caddo Parish Sheriff's Office
\$ 200,000	Jeanerette City Marshal
\$ 100,000	Patterson Police Department
\$2,573,264	Total

- Decreases \$2.3 M Statutory Dedications out of various funds, indicated below, to align appropriations with the most recent Revenue Estimating Conference (REC) forecast.

\$ 15,000	Bossier Parish Truancy Program Fund
(\$ 10,000)	Gentilly Development District Fund
(\$ 32,000)	St. Landry Parish Excellence Fund
(\$ 65,000)	Beautification and Improvement of the New Orleans City Park
(\$ 80,000)	Greater New Orleans Sports Foundation Fund
(\$ 89,000)	Algiers Economic Development Foundation Fund
(\$ 517,312)	Tobacco Tax Health Care Fund
(\$ 580,932)	Calcasieu Parish Fund
<u>(\$ 988,000)</u>	<u>Regional Maintenance and Improvement Fund</u>
(\$2,347,244)	Total

- Increases \$2.2 M Statutory Dedications out of the Modernization and Security Fund for the following projects:

\$1,208,006	Caddo Parish Sheriff's Office for the Caddo Correctional Center Work Release Building
<u>\$1,000,000</u>	Lafourche Parish District Attorney's Office for partnership with Nicholls State University
\$2,208,006	Total

- Non-recurs \$650,000 Statutory Dedications out of the Louisiana Transportation Infrastructure Fund for repairs to local highways and bridges:

\$ 500,000	City of Bossier for LA Highway 3 repairs
<u>\$ 150,000</u>	Union Parish Police Jury for Linville Fire Tower Bridge road repairs
\$ 650,000	Total

20-950 Judgements

- No significant adjustments.

20-966 Supplemental Pay to Law Enforcement

- Increases \$1.7 M SGF for the Firefighters' Supplemental Payments Program to align expenditures with the projected number of eligible participants. The department is projecting an increase in number of active recipients from 5,702 to 5,970.

5,970	Estimated Recipients
\$600	Supplemental Pay
<u>12</u>	Number of Months
\$42,984,000	Total Supplemental Payment Need
<u>\$1,000</u>	Administrative Costs
\$42,985,000	Total FY 26 Need
\$42,985,000	FY 26 Need
<u>(\$41,252,200)</u>	FY 25 EOB
\$1,732,800	Total

Note: A \$1,000 difference exists between the total supplemental payment and the enacted FY 26 amount due to travel and operating services for firefighters.

20-977 DOA Debt Service & Maintenance

- Decreases \$9.9 M IAT from various state agencies to align the budget with expected debt service obligations. This reduction is attributable to the expiration of payments for the Office of Facilities Corporation (OFC) Lease Revenue Refunding Bonds, Series 2003/2012 – LA State Capitol Complex Program. In 2003, lease revenue bonds were issued to finance the acquisition and renovation of office buildings, parking facilities, and related structures at the Bienville Building, the Iberville Building, the Consolidated Lab Facility, and the Northeast Louisiana State Office Building. The final payments were completed during FY 25 and the budget authority is no longer required.
- Increases \$1 M IAT from various state agencies to align the budget with the anticipated maintenance and operating costs.

20 – XXX FUNDS TRANSFERS

FUNDS TRANSFERS EXECUTED IN ACT 1

Each year the General Appropriations Bill directs the State Treasurer to transfer SGF into a number of special funds for appropriation in that respective fiscal year. For FY 26, Act 1 of the 2025 RS executes the following transfers compared to those made in Act 4 of 2024 RS (the FY 25 enacted General Appropriations Bill).

Table 49: SGF Transfers to Select Funds - FY 26 Compared to FY 25

Fund Name	FY 25 Transfer	FY 26 Transfer	Difference
Louisiana Public Defender Fund	\$46,805,428	\$47,109,668	\$304,240
Self-Insurance Fund	\$14,939,752	\$14,939,752	\$0
M.J. Foster Promise Fund	\$10,500,000	\$10,500,000	\$0
Higher Education Initiatives Fund	\$5,000,000	\$5,000,000	\$0
Innocence Compensation Fund	\$1,480,000	\$1,480,000	\$0
State Emergency Response Fund	\$1,100,000	\$1,100,000	\$0
Louisiana Cybersecurity Talent Initiative Fund	\$1,000,000	\$1,000,000	\$0
Medicaid Trust Fund for the Elderly	\$19,640	\$19,640	\$0

In addition to the SGF transfers, Act 1 transferred \$1.2 B from the Revenue Stabilization Trust Fund to eight funds. This transfer was authorized in Act 365 (HB 461 Funds Bill), which passed by a two-thirds vote of the legislature in accordance to Article VII, Section 10.15 of the constitution pertaining to the utilization of monies in the Revenue Stabilization Trust Fund. The transfers executed are as follows:

\$ 709,000,000	Louisiana Transportation Infrastructure Fund
\$ 272,741,512	Louisiana Economic Development Initiatives Fund
\$ 22,953,264	Criminal Justice and First Responder Fund
\$ 43,150,000	Higher Education Campus Revitalization Fund
\$ 67,155,224	Modernization and Security Fund
\$ 70,000,000	Phase II Subfund of the Water Sector Fund
\$ 10,000,000	Voting Technology Fund
\$ 5,000,000	Emergency Subfund of the Water Sector Fund
\$1,200,000,000	Total

SECTION V
OTHER MISCELLANEOUS
INFORMATION & TABLES

FISCAL YEAR 2025 - 2026
LOUISIANA LEGISLATIVE FISCAL OFFICE

BUDGET STABILIZATION FUND

The Budget Stabilization Fund (also known as the Rainy Day Fund) provides a revenue stream that is available for use if specific conditions occur. These conditions include certain reductions in the official forecast during the current and ensuing fiscal years (see Transfer Out below), allowing up to 1/3 of the fund to be utilized with a 2/3 vote of the legislature. The fund has a unique limitation where no appropriation or deposit shall be made into the fund if such appropriation or deposit would cause the balance in the fund to exceed 4% of the total state revenue receipts less disaster payments from the previous fiscal year. Besides a revenue shortfall, this funding is available if there is a federally declared disaster for a maximum use of 1/3 of the fund, not to exceed the state costs associated with the disaster, with legislative consent.

Table 50 on the next page represents data from the inception of the fund.

The Transfer In column reflects all revenue deposits into the fund, excluding interest. The legislature may choose to make appropriations into the fund. For example, in FY 20, \$24 M was deposited into the fund from BP Settlement proceeds. Besides interest, deposits into the fund are typically generated from revenue sources triggered automatically as described below:

1. Annually, the balance in the fund will increase by the greater of \$25 M from any source or 25% of any money designated as nonrecurring (including budget surpluses and other designated one-time revenues) as provided in law.
2. State mineral revenue received in each fiscal year in excess of a base amount flows into the fund. The base, originally set at \$750 M in the Constitution, may be adjusted every 10 years by a 2/3 vote of each legislative chamber. In accordance with current law, the base was adjusted to \$950 M. In FY 06, \$108 M was transferred into the fund from excess mineral revenue. In recent years, as a result of low prices, oil and gas revenue have not been a regular contributor to the fund.

The Transfer Out column represents all revenue utilized from the fund. There are three conditions under which revenue can be transferred out of the fund:

1. For the Ensuing Fiscal Year: If the official forecast of recurring money for the next fiscal year is less than the official forecast of recurring money for the current fiscal year, an amount up to 1/3 of the Rainy Day Fund may be appropriated after the consent of 2/3 of the elected members of each chamber.
2. For the Current Fiscal Year: If a deficit for the current year is projected due to a decrease in the official forecast, an amount up to 1/3 of the Rainy Day Fund — not to exceed the projected deficit — may be appropriated after the consent of 2/3 of the elected members of each chamber.
3. For a federally declared emergency after the consent of 2/3 of the elected members of each chamber.

The total use of the fund is limited to 1/3 of the fund balance at the beginning of the current fiscal year when considering the amount recognized in the official forecast for next year plus the amount appropriated in the current year plus the amount accessed for a federally declared disaster.

Once the fund reaches a level of 4% of the previous year's total state revenue receipts, less disaster payments, the fund is capped, meaning that no more money may be deposited into the fund. The cap was approximately \$1.5 B in FY 24 and \$1.6 B in FY 25. The FY 26 cap is expected to be determined closer to the end of calendar year.

Table 50: High Level Activity in the Rainy Day Fund

Fiscal Year	Beginning Balance	Transfer In*	Transfer Out	Interest	Ending Balance**	Fund Balance Cap
1999	\$0	\$23,540,750	\$0	\$64,041	\$23,604,791	
2000	\$23,604,791	\$34,123,185	\$0	\$1,736,854	\$59,464,830	
2001	\$59,464,830	\$132,976,484	\$0	\$4,259,066	\$196,700,380	
2002	\$196,700,380	\$64,242,483	\$0	\$5,230,620	\$266,173,483	
2003	\$266,173,483	\$6,542,876	(\$86,387,000)	\$4,810,757	\$191,140,116	
2004	\$191,140,116	\$45,768,974	\$0	\$2,434,841	\$239,343,931	
2005	\$239,343,931	\$217,274,641	\$0	\$5,042,931	\$461,661,504	
2006	\$461,661,504	\$368,178,397	(\$153,887,168)	\$5,955,803	\$681,908,535	
2007	\$681,908,535	\$0	\$0	\$805,927	\$682,714,462	\$682,714,462
2008	\$682,714,462	\$73,045,000	\$0	\$19,833,829	\$775,593,291	\$775,593,291
2009	\$775,593,291	\$67,383,841	\$0	\$10,742,174	\$853,719,306	\$853,719,306
2010	\$853,719,306	\$74,711,383	(\$284,573,102)	\$0	\$643,857,588	
2011	\$643,857,588	\$0	\$0	\$2,272,366	\$646,129,954	\$801,382,086
2012	\$646,129,954	\$0	(\$204,700,000)	\$1,503,666	\$442,933,620	\$799,849,613
2013	\$442,933,620	\$0	\$0	\$934,943	\$443,868,563	\$776,661,549
2014	\$443,868,563	\$0	\$0	\$636,571	\$444,505,134	\$800,683,890
2015	\$444,505,134	\$25,000,000	\$0	\$366,881	\$469,872,015	\$811,416,762
2016	\$469,872,015	\$44,627,892	(\$156,624,005)	\$1,106,270	\$358,982,172	\$804,763,559
2017	\$358,982,172	\$25,000,000	(\$99,000,000)	\$1,811,264	\$286,793,436	\$825,087,758
2018	\$286,793,436	\$30,654,990	\$0	\$3,621,882	\$321,070,308	\$971,145,059
2019	\$321,070,308	\$77,013,301	\$0	\$7,199,495	\$405,283,104	\$1,045,811,827
2020	\$405,283,104	\$157,627,380	\$0	\$5,326,450	\$568,236,934	\$1,065,403,559
2021	\$568,236,934	\$67,608,578	(\$90,062,911)	\$146,979	\$545,929,580	\$1,192,068,349
2022	\$545,929,580	\$174,804,933	\$0	\$486,563	\$721,221,076	\$1,175,191,657
2023	\$721,221,076	\$252,148,239	\$0	\$1,353,418	\$974,722,733	\$1,359,245,717
2024	\$974,722,733	\$80,548,996	\$0	\$2,233,516	\$1,057,505,244	\$1,502,176,479
2025	\$1,057,505,244	\$148,771,996	\$0	\$20,293,701	\$1,226,570,941	\$1,557,809,839
2026	\$1,226,570,941	\$25,000,000	\$0	\$0	\$1,251,570,941	N/A

Source: LA State Treasury and LaGov

*Annually, the balance of the fund will increase by the greater of \$25 M from any source or 25% of any money designated as non-recurring as provided in law. The fund will increase in FY 26 by a minimum of \$25 M, pending the determination if FY 25 ended with a budget surplus or if other non-recurring revenue sources are recognized.

** Ending Balance may not compute exactly due to rounding

REVENUE STABILIZATION TRUST FUND

The Louisiana Revenue Stabilization Trust Fund (RSTF) is a constitutionally created state savings account established in 2016. The intent of the RSTF is to capture and save excess or unusually high revenues from volatile sources rather than allowing them to expand recurring spending. The revenues deposited into the RSTF are comprised of corporate income and franchise tax collections in excess of \$600 M annually and a portion of mineral revenue (severance and royalties) collections that exceed \$660 M annually. The RSTF provides for access to the funds in future fiscal years when revenues from those sources decline, or for capital/ debt reduction purposes. Accessing monies in the fund requires a two-thirds vote in both the House and Senate. Interest earnings from the RSTF are deposited into the SGF.

Revenue Source – Corporate and Mineral Taxes

After the allocation of money to the Bond Security and Redemption Fund, the treasurer shall allocate 70% of certain mineral revenue proceeds between \$660 M and \$950 M to the Revenue Stabilization Trust Fund (the remaining 30% is allocated to the Unfunded Accrued Liabilities or UAL of the state retirement systems). Mineral revenue greater than \$950 M is deposited to the Budget Stabilization (Rainy Day) Fund until the cap on its balance is reached, after which deposits would resume to 70% into the Revenue Stabilization Trust Fund and 30% to the UAL.

In addition to mineral revenue, the treasurer is directed to annually deposit proceeds from corporate income and franchise tax in excess of \$600 M. All investment or interest earnings from the Revenue Stabilization Trust Fund are to be made available annually as SGF.

Revenue Deposits – Actual and Projected

The fund was created in 2016 and received the first deposit of \$30.5 M in FY 19. Subsequent deposits in FY 21 (\$205.4 M), FY 22 (\$788.5 M), FY 23 (\$1.2 B), FY 24 (\$1.2 B), and FY 25 (\$887.9 M) resulted from skyrocketing corporate tax revenue and some mineral revenue, raising the projected balance above \$3.6 B at the end of FY 25.

Appropriation – Fund Balance and Interest

The Revenue Stabilization Trust Fund authorizes an appropriation in any fiscal year in which the balance of the fund at the beginning of the year is in excess of \$5 B (known as the minimum fund balance). The legislature may appropriate an amount not to exceed 10% of the fund balance (also known as the allowable percentage) for capital or transportation infrastructure projects. The minimum fund balance or the allowable percentage may be changed by a law enacted by 2/3 of the elected members of each house of the legislature.

In an emergency, to ensure the money in the fund is available for appropriation, the legislature may authorize an appropriation from the fund at any time for any purpose pursuant to a concurrent resolution adopted by a favorable vote of 2/3 of the elected members of each chamber of the legislature. If the legislature is not in session, the 2/3 consent requirement shall be obtained by ballot.

Since the Revenue Stabilization Trust Fund was created, none of the revenue thresholds have been triggered to allow an appropriation of the fund balance. The legislature authorized transfers out of the Fund twice by legislative instrument in the 2024 RS and 2025 RS.

Appropriation - First Utilization with Reduced Triggers

During the 2024 RS, the legislature passed the Funds Bill (Act 723), which authorized the first utilization of funding out of the Revenue Stabilization Trust Fund. The Act was passed with the required two-thirds consent vote of each chamber for the purpose of addressing emergency conditions across the state. Act 723 added a provision to R.S. 39:100.112 that set the minimum fund balance at \$2.2 B and the allowable percentage to 33%; however, this only applied to FY 24-25. This change permitted the legislature to utilize money in the fund facilitated through a \$717 M appropriation in Act 4 of the 2024 RS.

Appropriation - Second Utilization with Reduced Triggers

During the 2025 RS, the legislature passed the Funds Bill (Act 365), which authorized the second utilization of funding out of the Revenue Stabilization Trust Fund. The Act was passed with the required two-thirds consent vote of each chamber for the purpose of addressing emergency conditions across the state. Act 365 added a provision to R.S. 39:100.112 that set the minimum fund balance at \$2.7 B and the allowable percentage to 45%; however, this only applied to FY 25-26. This change permitted the legislature to utilize money in the fund facilitated through a \$1.2 B appropriation in Act 1 of the 2025 RS. The appropriation directed the \$1.2 B to be transferred into eight other funds. See page 177 for more information about these transfer amounts and the funds involved.

Table 51: Historical Activity in the Revenue Stabilization Trust Fund

Fiscal Year	Beginning Balance	Transfer In	Transfer Out	Interest (accrues to SGF)	Ending Balance
2016	\$0	\$0	\$0	\$0	\$0
2017	\$0	\$0	\$0	\$0	\$0
2018	\$0	\$0	\$0	\$0	\$0
2019	\$0	\$30,518,311	\$0	\$0	\$30,518,311
2020	\$30,518,311	\$0	\$0	\$0	\$30,518,311
2021	\$30,518,311	\$205,421,897	\$0	\$0	\$235,940,208
2022	\$235,940,208	\$788,477,926	\$0	\$0	\$1,024,418,134
2023	\$1,024,418,134	\$1,233,483,952	\$0	\$0	\$2,257,902,086 *
2024	\$2,257,902,085	\$1,226,279,030	\$0	\$0	\$3,484,181,115
2025	\$3,484,181,115	\$850,926,673	(\$717,000,000)	\$0	\$3,618,107,789 **
2026 (est)	\$3,618,107,789	\$0	(\$1,200,000,000)	\$0	\$2,418,107,789

Source: LA State Treasury

* A prior year correction of \$13,673,742 was added to the balance in FY 23.

** A prior year correction of \$36,947,417 was subtracted from the balance in FY 25.

Table 52: Selected Major State Aid to Local Government Projections (FY 26)

	MFP Distribution ¹	Revenue Sharing ²	Supplemental Pay ³	Parish Road Program ⁴	Parish Severance & Royalty Dists. ⁵	Video Poker Distribution	Sports Wagers Distribution ⁶	Total Distributions
Acadia	\$56,700,341	\$1,141,340	\$1,256,520	\$562,286	\$407,095	\$2,497,263	\$90,789	\$62,655,635
Allen	\$27,232,199	\$456,649	\$735,332	\$323,027	\$489,877	\$0	\$35,873	\$29,272,957
Ascension	\$111,575,847	\$2,643,914	\$2,408,847	\$1,006,889	\$8,250	\$0	\$199,472	\$117,843,219
Assumption	\$16,642,863	\$408,019	\$393,818	\$238,648	\$189,351	\$655,591	\$33,175	\$18,561,466
Avoyelles	\$32,256,435	\$777,268	\$651,893	\$480,625	\$149,410	\$462,733	\$62,590	\$34,840,955
Beauregard	\$31,931,167	\$739,805	\$814,027	\$504,512	\$1,140,214	\$0	\$57,633	\$35,187,357
Bienville	\$7,263,984	\$255,556	\$385,936	\$251,558	\$1,506,366	\$0	\$20,469	\$9,683,869
Bossier	\$131,991,002	\$2,507,867	\$4,991,561	\$1,039,253	\$1,281,751	\$809,071	\$249,061	\$142,869,566
Caddo	\$180,745,649	\$4,331,590	\$9,838,885	\$1,370,263	\$2,903,600	\$3,028,630	\$382,347	\$202,600,963
Calcasieu	\$140,055,709	\$3,998,274	\$7,502,978	\$1,682,308	\$634,121	\$3,777,831	\$437,467	\$158,088,687
Caldwell	\$10,955,932	\$204,457	\$409,005	\$179,371	\$248,721	\$0	\$0	\$11,997,486
Cameron	\$3,000,719	\$111,416	\$553,381	\$94,787	\$677,960	\$30,858	\$8,857	\$4,477,978
Catahoula	\$7,269,921	\$180,611	\$276,084	\$158,458	\$148,677	\$0	\$0	\$8,033,751
Claiborne	\$13,371,743	\$279,035	\$198,610	\$282,967	\$1,039,452	\$0	\$22,344	\$15,194,152
Concordia	\$22,304,538	\$354,735	\$714,124	\$229,607	\$173,925	\$0	\$29,467	\$23,806,395
DeSoto	\$13,854,031	\$570,643	\$1,207,972	\$380,789	\$1,448,025	\$832,901	\$42,279	\$18,336,640
East Baton Rouge	\$278,799,146	\$8,674,127	\$14,689,824	\$2,322,027	\$155,584	\$0	\$745,421	\$305,386,129
East Carroll	\$4,888,001	\$131,028	\$154,390	\$133,644	\$4,054	\$172,947	\$11,762	\$5,495,826
East Feliciana	\$8,631,889	\$399,606	\$210,644	\$244,614	\$199,959	\$0	\$30,810	\$9,717,522
Evangeline	\$36,972,168	\$636,568	\$600,641	\$434,592	\$396,816	\$4,551	\$51,011	\$39,096,347
Franklin	\$18,424,799	\$397,016	\$611,250	\$288,059	\$45,201	\$0	\$0	\$19,766,325
Grant	\$20,969,925	\$456,010	\$548,376	\$330,256	\$308,502	\$0	\$34,957	\$22,648,027
Iberia	\$66,888,533	\$1,350,978	\$1,645,748	\$608,779	\$705,810	\$0	\$110,268	\$71,310,116
Iberville	\$11,326,709	\$598,094	\$1,036,406	\$346,841	\$323,941	\$1,425,467	\$47,686	\$15,105,144
Jackson	\$12,755,107	\$301,528	\$420,082	\$258,969	\$540,692	\$0	\$0	\$14,285,378
Jefferson	\$246,676,171	\$8,229,092	\$11,568,646	\$2,144,996	\$684,034	\$5,637,303	\$729,409	\$275,669,652
Jefferson Davis	\$34,842,909	\$629,701	\$810,758	\$427,409	\$275,301	\$593,923	\$51,011	\$37,631,012
Lafayette	\$163,336,596	\$4,892,304	\$7,971,642	\$1,512,963	\$148,316	\$0	\$381,210	\$178,243,031
Lafourche	\$73,578,447	\$1,940,100	\$2,350,872	\$853,914	\$1,879,740	\$2,999,991	\$153,833	\$83,756,897
LaSalle	\$16,925,283	\$301,006	\$363,720	\$257,601	\$814,398	\$0	\$0	\$18,662,008
Lincoln	\$35,178,702	\$897,769	\$1,294,314	\$531,563	\$519,418	\$0	\$76,314	\$38,498,080
Livingston	\$184,513,978	\$3,096,893	\$2,499,142	\$1,192,311	\$304,515	\$0	\$224,358	\$191,831,197
Madison	\$7,776,918	\$174,705	\$204,303	\$161,891	\$10,350	\$915,752	\$15,795	\$9,259,715
Morehouse	\$21,688,160	\$481,773	\$911,193	\$343,852	\$63,134	\$0	\$40,413	\$23,528,525
Natchitoches	\$25,744,464	\$710,423	\$1,099,636	\$513,366	\$812,370	\$0	\$59,156	\$28,939,415
Orleans	\$193,002,293	\$6,711,986	\$13,346,305	\$2,215,384	\$16	\$2,247,621	\$657,872	\$218,181,477
Ouachita	\$159,917,009	\$3,008,257	\$5,936,995	\$1,273,652	\$208,188	\$0	\$252,877	\$170,596,978
Plaquemines	\$9,637,436	\$433,196	\$1,628,689	\$261,554	\$3,659,131	\$701,871	\$37,080	\$16,358,957
Pointe Coupee	\$10,346,243	\$419,597	\$582,675	\$240,688	\$300,575	\$620,501	\$32,732	\$12,543,012
Rapides	\$128,989,720	\$2,546,383	\$5,870,044	\$1,077,136	\$316,471	\$0	\$205,028	\$139,004,783
Red River	\$3,285,643	\$151,951	\$145,080	\$132,132	\$1,553,443	\$309,015	\$12,016	\$5,859,280
Richland	\$16,360,622	\$403,474	\$662,260	\$288,796	\$32,267	\$0	\$31,605	\$17,779,024
Sabine	\$21,811,179	\$457,144	\$586,309	\$336,313	\$963,848	\$0	\$0	\$24,154,793
St. Bernard	\$42,919,222	\$871,218	\$2,284,213	\$495,435	\$44,691	\$1,157,374	\$69,010	\$47,841,162
St. Charles	\$25,667,886	\$1,006,204	\$1,591,890	\$501,606	\$610,822	\$666,452	\$82,862	\$30,127,722
St. Helena	\$8,749,653	\$232,215	\$122,444	\$185,229	\$238,449	\$3,047,032	\$17,219	\$12,592,241
St. James	\$11,930,050	\$388,164	\$510,745	\$220,595	\$37,183	\$1,477,157	\$31,840	\$14,595,734
St. John the Baptist	\$19,670,566	\$807,418	\$1,147,855	\$504,867	\$10,963	\$1,395,701	\$66,980	\$23,604,350
St. Landry	\$70,810,592	\$1,616,097	\$2,087,077	\$785,560	\$266,836	\$2,340,836	\$133,184	\$78,040,182
St. Martin	\$42,313,671	\$1,043,273	\$1,128,514	\$527,269	\$365,269	\$5,410,386	\$81,629	\$50,870,011
St. Mary	\$43,456,946	\$978,090	\$1,717,417	\$422,573	\$691,622	\$1,056,625	\$79,983	\$48,403,256
St. Tammany	\$199,721,310	\$5,376,886	\$7,741,352	\$1,700,493	\$46,580	\$0	\$417,189	\$215,003,810
Tangipahoa	\$123,290,136	\$2,716,413	\$2,764,294	\$1,131,722	\$109,306	\$0	\$209,969	\$130,221,840
Tensas	\$2,179,861	\$86,526	\$165,034	\$80,105	\$66,293	\$55,983	\$6,539	\$2,640,341
Terrebonne	\$80,784,361	\$2,049,759	\$3,313,988	\$876,975	\$2,403,576	\$3,939,793	\$172,792	\$93,541,244
Union	\$18,028,271	\$428,464	\$319,529	\$359,218	\$444,641	\$0	\$0	\$19,580,123
Vermilion	\$59,622,058	\$1,160,763	\$1,371,247	\$579,315	\$640,409	\$0	\$90,447	\$63,464,240
Vernon	\$51,838,085	\$904,244	\$811,682	\$494,004	\$651,597	\$0	\$76,872	\$54,776,484
Washington	\$47,444,228	\$904,570	\$848,668	\$596,274	\$372,362	\$0	\$71,689	\$50,237,791
Webster	\$31,120,649	\$734,005	\$943,060	\$459,391	\$649,312	\$1,854,105	\$58,292	\$35,818,813
West Baton Rouge	\$15,165,700	\$559,594	\$1,017,186	\$320,647	\$353,027	\$2,988,158	\$42,889	\$20,447,200
West Carroll	\$10,108,596	\$190,886	\$138,218	\$180,300	\$1,202	\$0	\$0	\$10,619,202
West Feliciana	\$9,463,421	\$282,574	\$307,490	\$231,668	\$56,268	\$461,578	\$24,142	\$10,827,140
Winn	\$11,557,168	\$270,749	\$318,131	\$273,107	\$616,271	\$0	\$0	\$13,035,426
TOTAL	\$3,546,262,560	\$90,000,000	\$141,017,952	\$38,445,003	\$36,349,548	\$53,575,000	\$7,397,974	\$3,913,048,037

Notes: Projections based on FY 25 actuals or FY 26 estimated and are subject to change.

1) The MFP Initial Distribution (prior to audit adjustments) is generated based on estimated student counts (as of 2/1/25) and the previous year's local school system tax revenues. Funds for the school systems of the cities of Monroe and Bogalusa are contained in the amounts for Ouachita and Washington, respectively. Funds for the school systems of the cities of Baker, Central, and Zachary are contained in the amount for East Baton Rouge Parish. Does not include state cost allocations to Type 2 charter schools, Recovery School District charter schools, or state-run schools.

2) Revenue Sharing distribution to each parish and the city of New Orleans is allocated in Section 12 of Act 280 of the 2025 RS.

3) Supplemental Pay provides additional compensation for eligible law enforcement personnel and firefighters (\$600 per month), and for eligible municipal constables and justices of the peace (\$120 per month). Funding for FY 26 is an estimation based on FY 25 distribution to each parish.

4) The Parish Road distribution is based on population and mileage as per state law (plus an additional appropriation of \$4.955 M for the Mass Transit Program and \$3 M for the Off-System Roads & Bridges Match Program, which are excluded from the table above). Of the Mass Transit Program allocation, DOTD retains approximately \$124,000.

5) Parish severance, royalty, and video poker distributions are based on state level estimates of the aggregate amount of severance, royalty, and video poker receipts available for distribution to locals that are allocated to each parish based on the prior year's share of these monies distributed by the state Treasury.

6) The sports wagering distribution is calculated using a population share for mobile wagers and actual location for retail wagers. Parishes with \$0 did not approve sports wagering.

Table 53: Total State Spending Without Double Counting Expenditures

	FY11 Actual*	FY12 Actual*	FY13 Actual*	FY14 Actual*	FY15 Actual*	FY16 Actual*	FY17 Actual*	FY18 Actual*
State General Fund	\$8,218,640,371	\$8,346,657,081	\$8,565,093,381	\$8,565,093,381	\$8,714,990,337	\$8,697,224,177	\$9,118,192,417	\$9,547,703,987
Self-Generated Revenue	\$1,979,835,429	\$2,046,493,259	\$2,127,991,462	\$2,127,991,462	\$2,222,661,162	\$2,351,078,734	\$2,544,712,741	\$2,639,683,795
Statutory Dedication	\$3,637,575,351	\$4,112,137,392	\$4,232,983,875	\$4,232,983,875	\$4,310,700,225	\$3,955,188,981	\$3,813,716,641	\$3,943,214,165
Interim Emergency Bd.	\$2,019,745	\$1,347,509	\$579,043	\$579,043	\$243,089	\$0	\$0	\$0
Total State Funds	\$13,838,070,896	\$14,506,635,241	\$14,926,647,761	\$14,926,647,761	\$15,248,594,813	\$15,003,491,892	\$15,476,621,799	\$16,130,601,947
% Chg	5.1%	4.8%	2.9%	0.0%	2.2%	(1.6%)	3.2%	4.2%
% of State Gross Domestic Product	6.0%	6.1%	6.4%	6.2%	6.5%	6.6%	6.5%	6.3%
Federal	\$10,918,294,287	\$9,745,573,269	\$9,520,946,163	\$8,993,375,722	\$8,762,251,803	\$9,256,252,336	\$11,158,961,894	\$12,084,922,232
% Chg	(7.3%)	(10.7%)	(2.3%)	(5.5%)	(2.3%)	5.6%	20.6%	8.3%
Total Budget	\$24,756,365,183	\$24,252,208,510	\$24,447,593,924	\$23,920,023,483	\$24,010,846,616	\$24,259,744,228	\$26,635,583,693	\$28,215,524,179
% Chg	(0.8%)	(2.0%)	0.8%	(2.2%)	1.9%	1.0%	9.8%	5.9%
Classified	55,861	52,128	47,007	36,374	35,129	35,083	30,348	30,426
Unclassified	26,386	20,549	19,252	17,862	17,826	17,373	2,560	2,560
Total Authorized Positions	82,247	72,677	66,259	54,236	52,955	52,456	32,908	32,986
% Chg	88.1%	(11.6%)	(8.8%)	(18.1%)	(8.8%)	(0.9%)	(37.3%)	0.2%
State General Fund	\$9,796,770,789	\$9,644,650,202	\$9,868,813,310	\$10,342,823,933	\$11,880,229,942	\$11,970,119,716	\$13,027,074,364	\$12,213,280,392
Self-Generated Revenue	\$2,711,548,858	\$2,855,092,406	\$4,713,131,169	\$3,283,521,288	\$3,291,140,046	\$3,464,689,760	\$3,860,262,760	\$3,831,550,273
Statutory Dedication	\$4,037,514,757	\$3,893,522,622	\$5,011,616,332	\$5,932,667,785	\$6,439,487,032	\$6,378,365,657	\$7,442,526,275	\$8,195,061,770
Interim Emergency Bd.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total State Funds	\$16,545,834,404	\$16,393,265,230	\$19,593,560,811	\$23,105,135,780	\$21,610,857,020	\$21,813,175,133	\$24,329,863,399	\$24,239,892,435
% Chg	2.6%	(0.9%)	19.5%	17.9%	(6.5%)	0.9%	12.6%	11.1%
% of State Gross Domestic Product	6.4%	6.9%	7.3%	7.7%	6.9%	6.7%	7.2%	6.9%
Federal	\$12,657,764,961	\$14,480,176,574	\$16,594,021,759	\$19,752,100,094	\$21,149,149,449	\$21,049,165,502	\$23,467,926,166	\$23,720,062,796
% Chg	4.7%	14.4%	14.6%	19.0%	7.1%	(0.5%)	11.0%	12.7%
Total Budget	\$29,203,599,365	\$30,873,441,804	\$42,183,448,222	\$39,311,113,100	\$42,760,006,469	\$42,862,340,635	\$47,797,789,565	\$47,959,955,231
% Chg	3.5%	5.7%	36.6%	(6.8%)	8.8%	0.2%	11.8%	11.9%
Classified	30,880	31,102	31,382	31,453	31,588	31,803	32,042	32,150
Unclassified	2,691	2,672	2,703	2,710	2,769	2,748	2,794	2,887
Total Authorized Positions	33,571	33,774	34,085	34,163	34,357	34,551	34,836	35,037
% Chg	1.8%	0.6%	0.9%	0.2%	0.6%	0.6%	0.8%	0.6%

* Executive Budget Documents

** As of 6/30/2025

Note(s): Reflects total state spending and avoids double counting of expenditures (primarily Ancillary Bill SGR, IEB Appropriations, Interagency Transfers, etc.).

FY 08 to FY 16 Governor Jindal; FY 16 to FY 24 Governor Edwards; FY 25 and FY 26 Governor Landry.

FY 07 forward does not include expenditures of the LSU Health Care Services Division that have been moved "off-budget" beginning in FY 01.

FY 11 to FY 16 includes positions of the LSU Health Care Services Division.

% of State Gross Domestic Product is an indicator of the approximate size of state government as measured by the state economy-funded spending relative to the state economy. Federally financed spending is not included because Federal funds are largely sourced from outside the state economy. Nominal State Gross Domestic Product estimates are provided by Moody's Analytics.

Table 54: Items Excluded as Double Counted FY 24 - 26

	SGF	SGR	Stat Ded	Fed	Total
FY 24 ACTUALS Total					
Ancillary Bill	\$11,970,119,716	\$5,364,866,751 (\$1,882,849,542)	\$6,438,380,653	\$21,049,165,502	\$44,822,532,622 (\$1,882,849,542)
Legislative Ancillary Enterprise Fund (24-924)		(\$350,000)			(\$350,000)
Legislative Auditor Fees (24-954)		(\$16,977,449)			(\$16,977,449)
LA Military Family Assistance Fund (03-135)			(\$100,000)		(\$100,000)
LA Public Defender Fund (01-116)			(\$46,962,584)		(\$46,962,584)
DNA Testing Post-Conviction Relief for Indigents Fund (01-116)			(\$3,221)		(\$3,221)
Innocence Compensation Fund (01-129)			(\$1,440,000)		(\$1,440,000)
Medicaid Trust Fund			(9,191)		(\$9,191)
LA Cybersecurity Talent Initiative Fund (19A - 671)			(1,000,000)		(\$1,000,000)
MJ. Foster Promise Program Fund			(10,500,000)		(\$10,500,000)
Total	\$11,970,119,716	\$3,464,689,760	\$6,378,365,657	\$21,049,165,502	\$42,862,340,635
FY 25 BUDGETED Total					
Ancillary Bill	\$13,027,074,364	\$5,867,529,478 (\$1,989,175,316)	\$8,049,352,613	\$23,467,926,166	\$50,411,882,621 (\$1,989,175,316)
Legislative Ancillary Enterprise Fund (24-924)		(\$350,000)			(\$350,000)
Legislative Auditor Fees (24-954)		(\$17,741,402)			(\$17,741,402)
LA Public Defender Fund (01-116)			(\$46,805,428)		(\$46,805,428)
State Emergency Response Fund (01-107)			(\$100,000)		(\$100,000)
State Emergency Response Fund (01-111)			(1,000,000)		(\$1,000,000)
Innocence Compensation Fund (01-129)			(\$1,480,000)		(\$1,480,000)
Medicaid Trust Fund			(19,640)		(\$19,640)
LA Cybersecurity Talent Initiative Fund (19A - 671)			(1,000,000)		(\$1,000,000)
MJ. Foster Promise Program Fund			(10,500,000)		(\$10,500,000)
Higher Education Initiatives Fund			(5,000,000)		(\$5,000,000)
Colleges & University Deferred Maintenance & Capital Improvement Fund			(75,000,000)		(\$75,000,000)
Criminal Justice and First Responder Fund			(56,502,070)		(\$56,502,070)
Higher Education Campus Revitalization Fund			(19,300,000)		(\$19,300,000)
Louisiana Transportation Infrastructure Fund			(390,119,200)		(\$390,119,200)
Total	\$13,027,074,364	\$3,860,262,760	\$7,442,526,275	\$23,467,926,166	\$47,797,789,565
FY 26 APPROPRIATED Total					
Ancillary Bill	\$12,213,280,392	\$5,893,571,302 (\$2,043,929,010)	\$9,231,188,929	\$23,720,062,796	\$51,058,103,419 (\$2,043,929,010)
Legislative Ancillary Enterprise Fund (24-924)		(\$350,000)			(\$350,000)
Legislative Auditor Fees (24-954)		(\$17,742,019)			(\$17,742,019)
LA Public Defender Fund (01-116)			(\$47,109,668)		(\$47,109,668)
State Emergency Response Fund (01-107)			(\$100,000)		(\$100,000)
State Emergency Response Fund (01-111)			(1,000,000)		(\$1,000,000)
Innocence Compensation Fund (01-129)			(\$1,480,000)		(\$1,480,000)
Medicaid Trust Fund			(19,640)		(\$19,640)
LA Cybersecurity Talent Initiative Fund (19A - 671)			(1,000,000)		(\$1,000,000)
MJ. Foster Promise Program Fund			(10,500,000)		(\$10,500,000)
Higher Education Initiatives Fund			(5,000,000)		(\$5,000,000)
Colleges & University Deferred Maintenance & Capital Improvement Fund			(25,000,000)		(\$25,000,000)
Criminal Justice and First Responder Fund			(22,953,264)		(\$22,953,264)
Higher Education Campus Revitalization Fund			(18,150,000)		(\$18,150,000)
Louisiana Transportation Infrastructure Fund			(709,000,000)		(\$709,000,000)
Phase II Subfund of the Water Sector Fund			(15,000,000)		(\$15,000,000)
Louisiana Economic Development Initiatives Fund			(112,741,512)		(\$112,741,512)
Modernization and Security Fund			(62,912,970)		(\$62,912,970)
Overcollections Fund			(4,160,105)		(\$4,160,105)
Total	\$12,213,280,392	\$3,831,550,273	\$8,195,061,770	\$23,720,062,796	\$47,959,955,231

A misty swamp scene with large trees and hanging moss over water.

SECTION VI

APPENDIX

FISCAL YEAR 2025 - 2026
LOUISIANA LEGISLATIVE FISCAL OFFICE

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Common Acronyms and Abbreviations

ACF	U.S. Administration of Children and Families
APS	Adult Protective Services
AAHSD	Acadiana Area Human Services District
ARPA	American Rescue Plan Act of 2021
BCP	Bureau of Community Preparedness
BESE	Board of Elementary and Secondary Education
CAHSD	Capital Area Human Services District
CCDBG	Child Care Development Block Grant
CCDF	Child Care and Development Fund
CDC	Centers for Disease Control and Prevention
CDBG	Community Development Block Grant
CDLPI	Commercial Driver’s License Program Implementation
CEA	Cooperative Endeavor Agreement
CEP	Community Eligible Provision
CLHSD	Central Louisiana Human Services District
CLSSC	Central Louisiana Supports and Services Center
CMS	U.S. Centers for Medicare & Medicaid Services
CPI	Child Protective Investigations
CPS	Child Protective Services
CPRA	Louisiana Coastal Protection & Restoration Authority
CRRSA	Coronavirus Response and Relief Supplemental Appropriations Act of 2020
CRT	Louisiana Department of Culture, Recreation & Tourism
CSE	Child Support Enforcement
CSE E&T	Child Support Enforcement Employment and Training Program
DA	District Attorney
DCFS	Louisiana Department of Children & Family Services

DDS	Disability Determinations
DENR	Louisiana Department of Energy & Natural Resources
DEQ	Louisiana Department of Environmental Quality
DHHS	U.S. Department of Health & Human Services
DME	Durable Medical Equipment
DOA	Louisiana Division of Administration
DOTD	Louisiana Department of Transportation & Development
DPSC	Louisiana Department of Public Safety & Corrections
DPSC-CS	Louisiana Department of Public Safety & Corrections – Corrections Services
DPSC-PS	Louisiana Department of Public Safety & Corrections – Public Safety Services
DPSC-YS	Louisiana Department of Public Safety & Corrections – Youth Services
DSH	Disproportionate Share Hospital payments
EASE	Electronic Absentee System for Elections
ECSS	Early Childhood Supports and Services
EBT	Electronic Benefit
EDAP	Economic Development Awards Program
ELMHS	Eastern Louisiana Mental Health System
EPA	Environmental Protection Agency
ePar	Electronic Personnel Approval Request
EOB	Existing Operating Budget (current fiscal year)
EOB Base	Existing Operating Budget on 12/1/24
ERP	Enterprise Resource Planning (integrated, real-time management, accounting and procurement software)
ESA	Education Scholarship Account
FHF	Families Helping Families
FDI	Foreign Direct Investment
FITAP	Family Independence Temporary Assistance Program
FMAP	Federal Medical Assistance Percentage
FMCSA	Federal Motor Carrier Safety Administration
FPHSA	Florida Parishes Human Services Authority
FQHC	Federally Qualified Health Centers
FSTRA	Forensic Supervised Transitional Residential Aftercare
FTE	Full-Time Equivalent (aggregation of full-time and part-time employees into 40-hour per week units, i.e., two 20 hour/week employees = 1 FTE)
FY	Fiscal Year (Louisiana July 1 through June 30)
GAB	General Appropriations Bill
GOEA	Governor’s Office of Elderly Affairs
GOHSEP	Governor’s Office of Homeland Security & Emergency Preparedness
HB	House Bill
HCBS	Home and Community Based Services
HiRE	Helping Individuals Reach Employment
HSDRRS	Hurricane Storm Damage and Risk Reduction System
HSS	Health Standards Services
HTF	Highway Trust Fund
IAT	Interagency Transfers
IBHS	Institute for Business and Home Safety
IDEP	Infectious Disease Epidemiology Section
I/DD	Intellectual/Developmental Disabilities

ICF/DD	Intermediate Care Facility for the Developmentally Disabled
ICHSA	Imperial Calcasieu Human Services Authority
ITN	Invitation to Negotiate
IUAL	Initial Unfunded Accrued Liability
JLCB	Joint Legislative Committee on the Budget
JPHSA	Jefferson Parish Human Services Authority
LaCHIP	Louisiana Children's Health Insurance Program
LARU	Louisiana Resource Unit
LA R.S.	Louisiana Revised Statute, also "R.S."
LASERS	Louisiana State Employees' Retirement System
LCTCS	Louisiana Community and Technical Colleges System
LCADV	Louisiana Coalition Against Domestic Violence
LCSS	Louisiana Center for Safe Schools
LDAF	Louisiana Department of Agriculture & Forestry
LDH	Louisiana Department of Health
LDI	Louisiana Department of Insurance
LDOE	Louisiana Department of Education
LDWF	Louisiana Department of Wildlife & Fisheries
LEA	Local Education Agency
LEAN	Louisiana Education and Addiction Network
LED	Louisiana Department of Economic Development
LFHP	LA Fortify Homes Program
LFO	Legislative Fiscal Office
LITE	Louisiana Integrated Technology for Eligibility
LLA	Louisiana Legislative Auditor
LORA	Louisiana Oilfield Restoration Association
LSED	Louisiana Stadium and Exposition District
LSERS	Louisiana School Employees' Retirement System
LSPRS	Louisiana State Police Retirement System
LSU HSC-NO	LSU Health Science Center – New Orleans
LSU HSC-S	LSU Health Science Center – Shreveport
LTIF	Louisiana Transportation Infrastructure Fund
LT-PCS	Long-Term Personal Care Services
LWC	Louisiana Workforce Commission
LWIN	Louisiana Wireless Information Network
MATF	Medical Assistance Trust Fund
MCIP	Managed Care Incentive Payment
MCO	Managed Care Organization
MEI	Medicare Economic Index
MFP	Minimum Foundation Program
MHSD	Metropolitan Human Services District
MIECHV	Maternal, Infant, and Early Childhood Home Visiting
MOF	Means of Finance/Means of Financing (source of appropriation/monies)
MVA	Medical Vendor Administration
MVP	Medical Vendor Payments
NDHSA	Northeast Delta Human Services Authority
NFP	Nurse-Family Partnership
NGO	Non-Governmental Organization

NOCCA	New Orleans Center for Creative Arts
NOW	New Opportunities Waiver
NSLP/SBP	National School Lunch Program or School Breakfast Program
NWLHSD	Northwest Louisiana Human Services District
OAAS	Office of Aging and Adult Services
OBH	Office of Behavioral Health
OCD	Office of Community Development
OCDD	Office for Citizens with Developmental Disabilities
OJJ	Office of Youth Services, Office of Juvenile Justice
OMV	Office of Motor Vehicles
OPH	Office of Public Health
OSFM	Office of State Fire Marshal
OSP	Office of State Police
OTS	Office of Technology Services
OWHCH	Office of Women's Health and Community Health
PACAP	Public Assistance Cost Allocation Plan
PACE	Program of All-Inclusive Care for the Elderly
PBCI	Pregnancy and Baby Care Initiative
PBRC	Pennington Biomedical Research Center
PCOA	Parish Councils on Aging
PHA	Public Health Emergency
PMPM	Per member per month
PPM	Policy and Procedure Memorandum
PSH	Permanent Supportive Housing
PSSC	Pinecrest Supports and Services Center
REC	Revenue Estimating Conference
REDO	Regional Economic Development Organizations
RFP	Request for Proposals
RFSR	Request for Services Registry
RHC	Rural Health Clinics
RISE	Reaching Independence through Support and Education
ROW	Residential Options Waiver
RS	Regular Session of the Legislature
SB	Senate Bill
SCC	Senior Citizens Centers
SEA	State Education Agency
SGF	State General Fund
SGR	Fees & Self-generated Revenues
SNAP	Supplemental Nutrition Assistance Program
SNAP E&T	Supplemental Nutrition Assistance Program Employment and Training Program
SREB	Southern Regional Education Board
TANF	Temporary Assistance for Needy Families
TRSL	Teachers' Retirement System of Louisiana
T.O.	Table of Organization [position] – Authorized agency job positions
TOPS	Taylor Opportunity Program for Students
UAL	Unfunded Accrued Liability
WAE	When Actually Employed (paid for hours worked, not-full time)